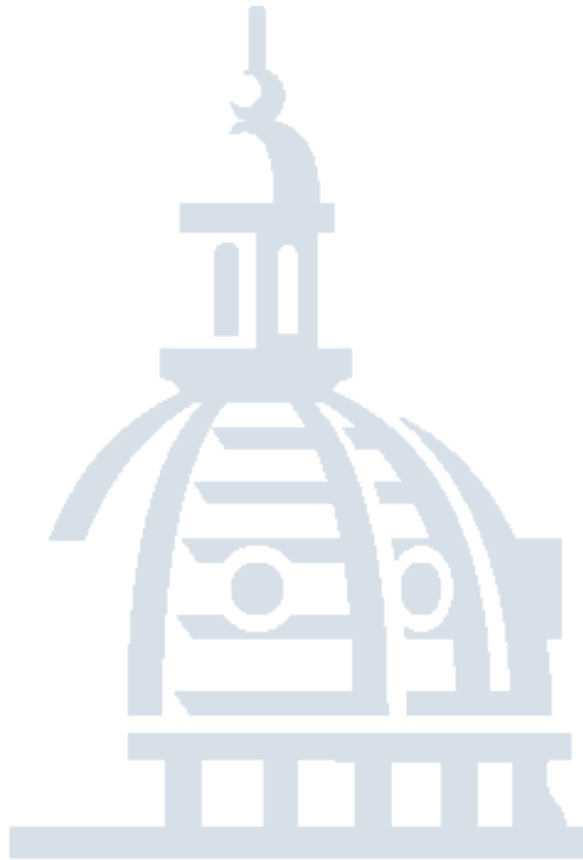


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**STATE OF IOWA**  
**FY 2016**  
**YEAR-END REPORT ON**  
**GENERAL FUND**  
**REVENUES AND APPROPRIATIONS**



**FISCAL SERVICES DIVISION**

**JANUARY 2017**



## Introduction

This report provides a review of Iowa's General Fund budget for FY 2016 and includes an overall summary of the balance sheet from the time the FY 2016 budget was initially enacted to the close of the fiscal year on June 30, 2016. The report includes information on General Fund revenue and appropriation trends over the last 10 years and provides information on various aspects of appropriation activity for FY 2016.

At the end of this document is a summary of financial information on Iowa's reserve funds and the Taxpayers Trust Fund. These funds are an integral part of the General Fund budgeting and decision-making process.

Additional information on individual General Fund appropriations for FY 2016 is in the **Appendix**.

## Summary of FY 2016 General Fund Budget

The FY 2016 General Fund budget ended the fiscal year with a surplus of \$44.1 million. This was \$307.6 million less than the surplus that was estimated at the time the FY 2016 budget was enacted during the 2015 Legislative Session and \$31.2 million less than the revised surplus that was estimated at the close of the 2016 Legislative Session. Several factors contributed to the change in the surplus:

- Net General Fund receipts for FY 2016 ended the year at \$254.4 million (3.5%) less than was originally estimated at the close of the 2015 Legislative Session. The original FY 2016 budget was based on the March 2015 revenue estimate of the Revenue Estimating Conference (REC) that totaled \$7.176 billion. During the 2015 Legislative Session, \$11.2 million in net revenue increases were also enacted, resulting in estimated net receipts of \$7.187 billion. In subsequent meetings, the REC lowered the estimate largely due to reduced projections experienced in personal and corporate income tax collections. Also contributing to the reduction was the enactment of [SF 126](#) (Internal Revenue Code Update Act) in February 2016 that reduced the revenue estimate by \$97.6 million. The Act conformed Iowa's revenue laws to most federal changes enacted from January 1, 2015, through January 1, 2016.
- The surplus carryforward (the moneys that carried forward from FY 2015 to FY 2016) was \$367.3 million. This was \$37.3 million (11.3%) more than estimated when the FY 2016 budget was first enacted. The increase of the surplus carryforward was the result of a larger than anticipated General Fund surplus at the end of FY 2015.
- Net appropriations (after reversions) were \$79.3 million (1.1%) more than the FY 2016 budget enacted during the 2015 Legislative Session due to the enactment of supplemental appropriations and year-end adjustments to standing appropriations. A net total of \$72.4 million in supplemental appropriations and deappropriations were enacted for FY 2016. This included supplemental appropriations of \$82.0 million for Medicaid and \$5.4 million for other programs. There was also \$15.0 million in deappropriations enacted that offset a portion of the Medicaid increase. Standing appropriations ended the fiscal year \$10.8 million more than originally budgeted. The majority of the increase was the result of State Appeal Board and Homestead Property Tax claims exceeding the estimated budgets by \$4.1 million and \$4.0 million, respectively.

**Table 1** shows the changes that occurred with the FY 2016 budget due to changes in revenue estimates and appropriation adjustments. The table shows the FY 2016 budget at three points in time:

- 1) Enacted 2015 Session: Shows the estimated FY 2016 budget that was first enacted during the 2015 Legislative Session.
- 2) Revised 2016 Session: Shows the estimated FY 2016 budget after being revised during the 2016 Legislative Session.
- 3) Actual: Shows the final FY 2016 budget at the close of the fiscal year.

| <b>Table 1</b>                         |                   |                         |                         |                   |
|--|-------------------|-------------------------|-------------------------|-------------------|
| <b>General Fund Budget</b>             |                   |                         |                         |                   |
| (Dollars in Millions)                  |                   |                         |                         |                   |
|  | FY 2015<br>Actual | FY 2016                 |                         |                   |
|  |                   | Enacted<br>2015 Session | Revised<br>2016 Session | Actual            |
| <b>Resources</b>                       |                   |                         |                         |                   |
| REC Estimate/Actual Receipts           | \$ 6,819.7        | \$ 7,175.5              | \$ 7,045.6              | \$ 6,921.1        |
| Revenue Adjustments                    | 0.0               | 11.2                    | - 97.6                  | 0.0               |
| Net General Fund Receipts              | 6,819.7           | 7,186.7                 | 6,948.0                 | 6,921.1           |
| Surplus Carryforward                   | 647.2             | 330.0                   | 367.3                   | 367.3             |
| <b>Total Resources</b>                 | <u>\$ 7,466.9</u> | <u>\$ 7,516.7</u>       | <u>\$ 7,315.3</u>       | <u>\$ 7,288.4</u> |
| <b>Appropriations</b>                  |                   |                         |                         |                   |
| Enacted Appropriations                 | \$ 6,979.4        | \$ 7,171.7              | \$ 7,171.7              | \$ 7,171.7        |
| Adjustments to Standing Appropriations | 27.9              | 0.0                     | 2.6                     | 10.8              |
| Net Supplemental/Deappropriations      | 56.0              | 0.0                     | 72.4                    | 72.4              |
| <b>Total Appropriations</b>            | <u>\$ 7,063.4</u> | <u>\$ 7,171.7</u>       | <u>\$ 7,246.7</u>       | <u>\$ 7,254.8</u> |
| Reversions                             | - 7.2             | - 6.7                   | - 6.7                   | - 10.5            |
| <b>Net Appropriations</b>              | <u>\$ 7,056.2</u> | <u>\$ 7,165.0</u>       | <u>\$ 7,240.0</u>       | <u>\$ 7,244.3</u> |
| <b>Ending Balance - Surplus</b>        | <u>\$ 410.7</u>   | <u>\$ 351.7</u>         | <u>\$ 75.3</u>          | <u>\$ 44.1</u>    |

Numbers may not equal totals due to rounding.

## Net General Fund Revenues

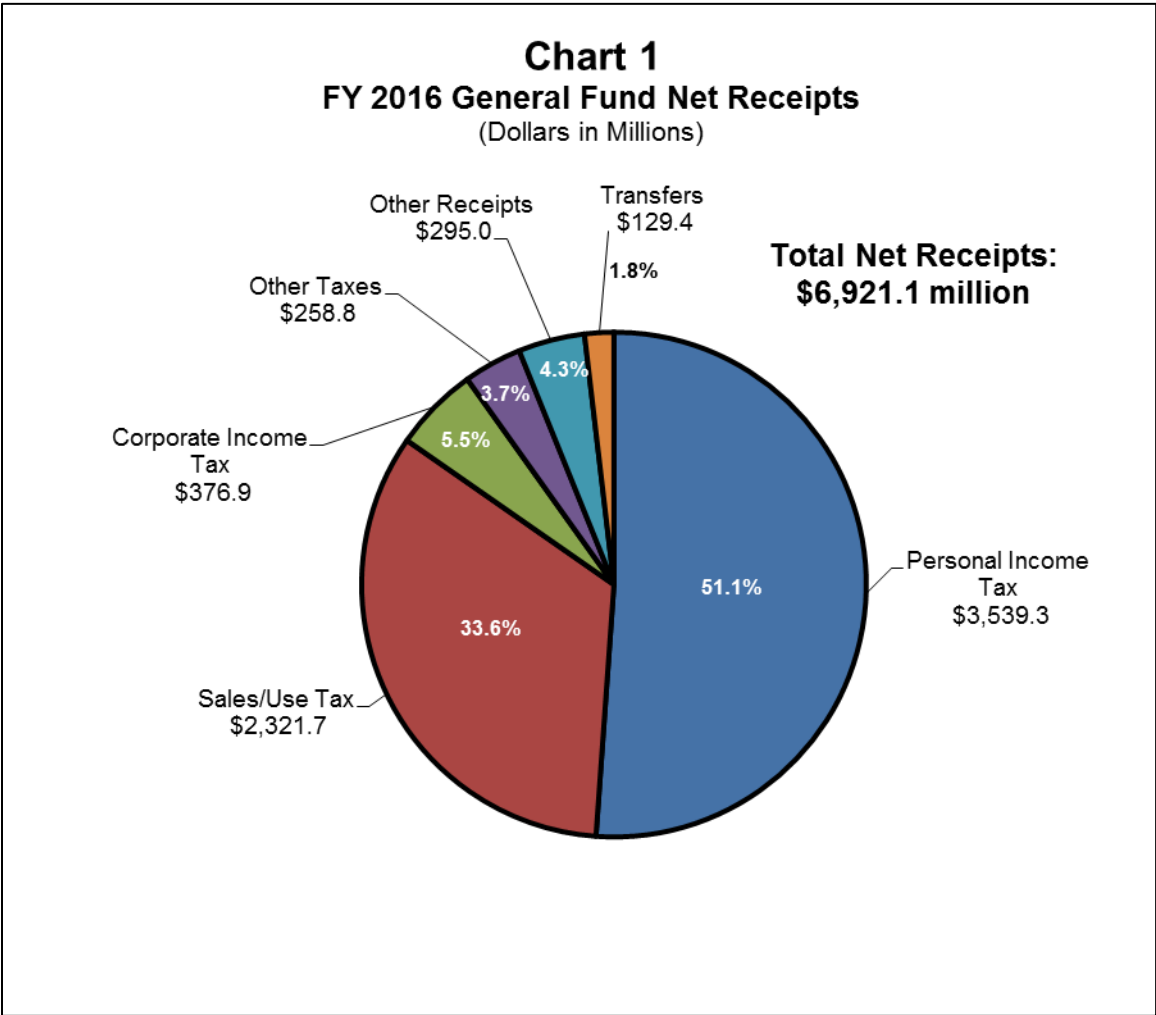
General Fund revenues for FY 2016 totaled \$6.792 billion and the Fund received \$129.4 million in revenue transfers for total net General Fund receipts of \$6.921 billion. This represents an increase of \$101.4 million (1.5%) compared to FY 2015 (**Table 2**).

Revenue growth in personal income tax and sales/use tax, net of refunds, combined for a total increase of \$172.7 million (3.0%) compared to FY 2015. The growth in these taxes was offset by a reduction of \$86.4 million (18.6%) in corporate income tax. Other revenues sources contributed \$15.1 million to the overall revenue growth for FY 2016.

|  | FY 2015           | FY 2016           | FY 2016 vs<br>FY 2015 | Percent<br>Change |
|--|-------------------|-------------------|-----------------------|-------------------|
| Net Receipts                                   |                   |                   |                       |                   |
| Personal Income Tax                            | \$ 3,457.5        | \$ 3,539.3        | \$ 81.8               | 2.4%              |
| Sales/Use Tax                                  | 2,230.8           | 2,321.7           | 90.9                  | 4.1%              |
| Corporate Income Tax                           | 463.3             | 376.9             | -86.4                 | -18.6%            |
| Other Taxes*                                   | 245.8             | 258.8             | 13.0                  | 5.3%              |
| Other Receipts                                 | 294.7             | 295.0             | 0.3                   | 0.1%              |
| Subtotal - Net Receipts                        | <u>\$ 6,692.1</u> | <u>\$ 6,791.7</u> | <u>\$ 99.6</u>        | <u>1.5%</u>       |
| Transfers                                      | 127.6             | 129.4             | 1.8                   | 1.4%              |
| Total Net General Fund Receipts plus Transfers | <u>\$ 6,819.7</u> | <u>\$ 6,921.1</u> | <u>\$ 101.4</u>       | <u>1.5%</u>       |

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

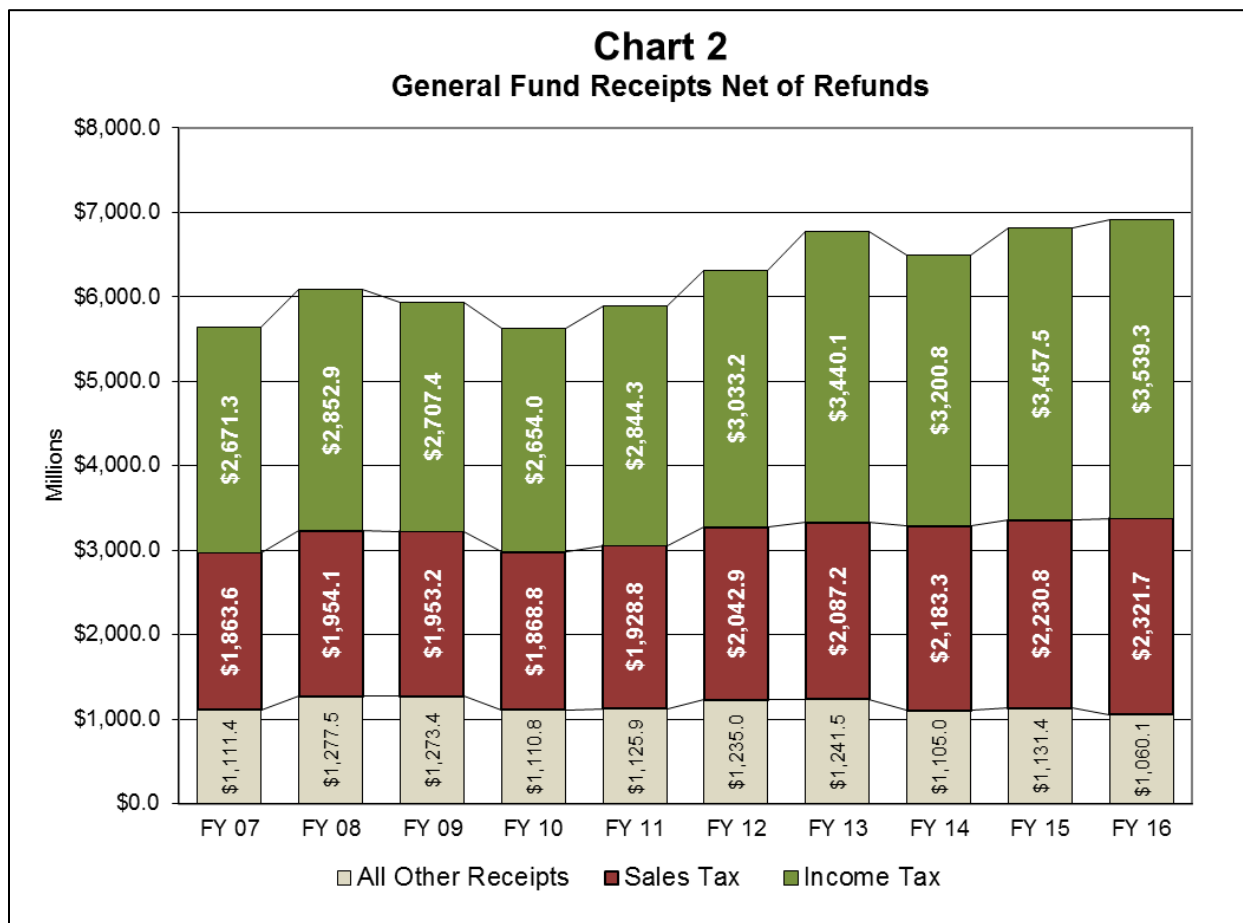
**Chart 1** shows the sources of net General Fund revenue for FY 2016. Of the total \$6.921 billion, 84.7% was collected from state income taxes and sales/use taxes (net of refunds). Corporate income taxes made up another 5.5% and the remaining 9.8% was comprised of numerous other sources. While these revenue sources fluctuate on an annual basis, these percentages have remained relatively consistent from year to year.



**Revenue Trends**

From FY 2007 to FY 2016, net General Fund receipts increased by \$1.275 billion, equating to an average annual increase of 2.3% (**Chart 2**). During this 10-year period, personal income taxes and sales/use taxes increased by a combined \$1.326 billion, which represents a 2.9% average annual increase.

During this period, personal income tax grew by \$868.0 million (3.2% annually) and sales/use tax increased \$458.1 million (2.5% annually). All other General Fund revenues combined experienced a net decrease of \$51.3 million over this 10-year period. The largest reductions during this period resulted from legislation that shifted the cigarette and tobacco taxes to the Health Care Trust Fund, and state wagering taxes to the Skilled Worker and Job Creation Fund in FY 2014.

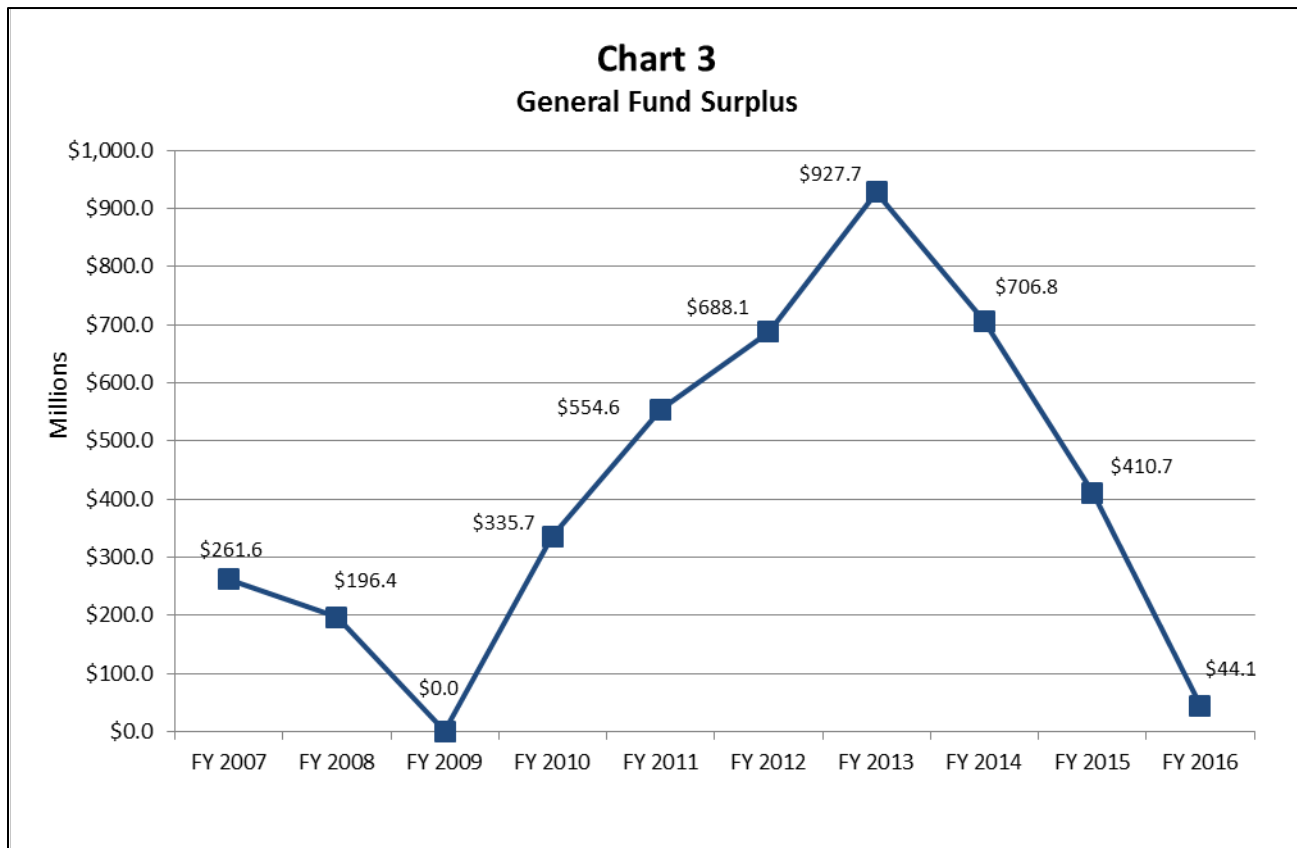


### General Fund Surplus

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.

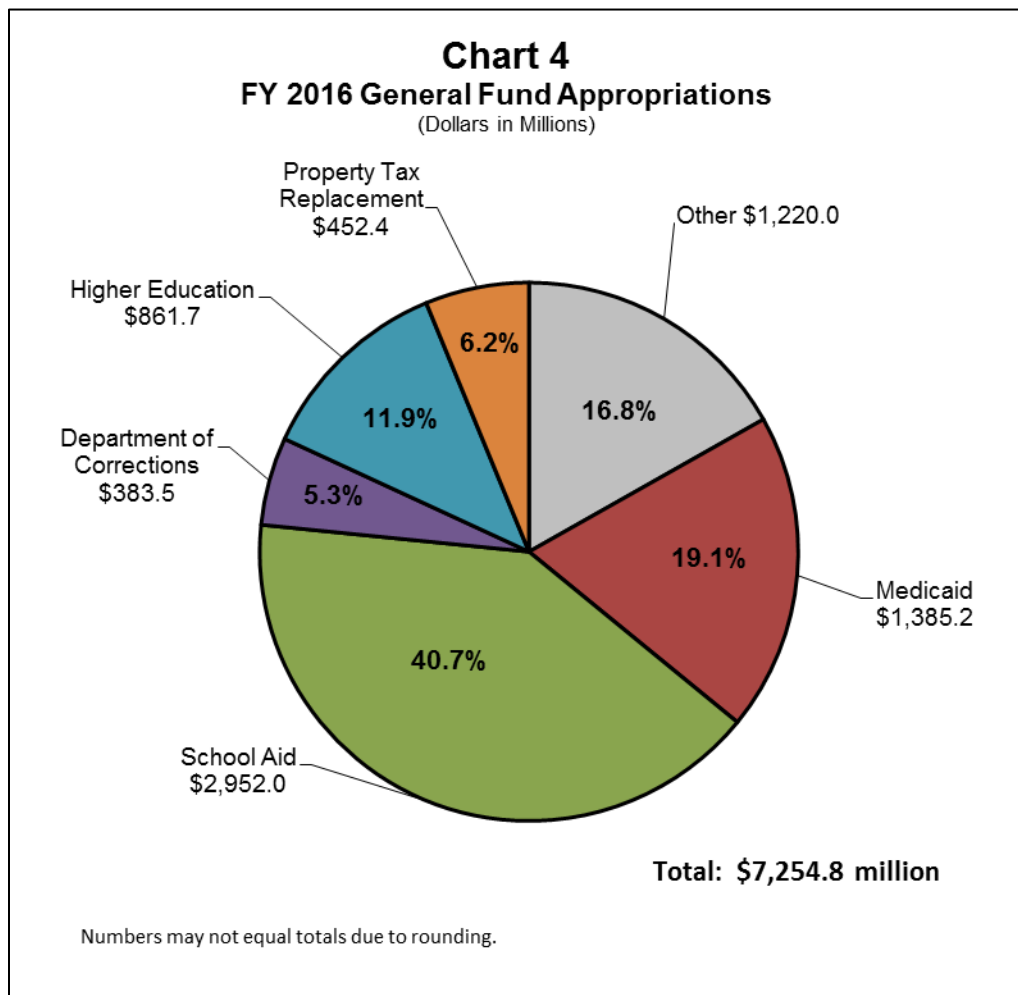
**Chart 3** shows how the General Fund surplus has fluctuated since FY 2007. The surplus grew significantly from FY 2009 to FY 2013. At the close of FY 2009, General Fund revenues decreased significantly below the estimates that were used when the budget was enacted. This resulted in the General Fund 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.

Since FY 2013, the surplus has decreased \$883.6 million, from \$927.7 million in FY 2013 to \$44.1 million in FY 2016. The decrease in the surplus was due to the growth in appropriations exceeding revenue growth during this period. From FY 2013 to FY 2016, net appropriations (after reversions) increased \$831.2 million (13.0%), while the growth in net General Fund revenue was \$152.4 million (2.3%). Revenue growth has also slowed due to legislation enacted during this three-year period that reduced taxes, increased tax credits, and transferred certain tax revenues from the General Fund to other funding sources.



## Appropriations

**Chart 4** shows the FY 2016 appropriations and expenditures divided into six categories. Of the six categories listed, State Aid to Schools and Medicaid comprised nearly 60.0% of the total appropriations enacted in FY 2016. Appropriations for Higher Education (Regents institutions, community colleges, and College Student Aid Commission) made up 11.9% of the total spending, and appropriations for the Department of Corrections and Property Tax Replacement comprised 5.3% and 6.2%, respectively. The remaining 16.8% of the General Fund appropriations provide funding for all other departments and programs.



General Fund appropriations totaled \$7.255 billion in FY 2016, representing an increase of \$191.4 million (2.7%) compared to FY 2015. The largest increase was for property tax replacement appropriations, which increased \$117.7 million (35.2%). The increase was largely due to the second year phase-in of the commercial property tax changes enacted in 2013 (**Table 3**).

The General Fund appropriation to State School Aid increased \$87.0 million (3.0%) in FY 2016 compared to FY 2015. Funding for State School Aid in FY 2016 was based on a percent of the per pupil growth of rate of 1.25%.



The Medicaid Program received an increase of \$75.7 million (5.8%) in FY 2016 compared to FY 2015. The additional funds were necessary to cover a net increase of \$84.2 million in Medicaid need for FY 2016. The Program also received an increase of \$33.4 million non-General Fund revenue that helped fund the increased costs. The Medicaid Program ended the fiscal year with a \$22.9 million surplus.

Appropriations for Higher Education and the Department of Corrections received modest increases of \$5.5 million (0.6%) and \$4.9 million (1.3%), respectively. General Fund appropriations for all other State agencies and programs experienced a combined net decrease of \$99.4 million (7.5%) compared to FY 2015.

**Table 3**  
**Summary of General Fund Appropriations**  
(Dollars in Millions)

| <u>Appropriation Categories</u> | <u>FY 2015</u>    | <u>FY 2016</u>    | <u>FY 2016 vs<br/>FY 2015</u> | <u>Percent<br/>Change</u> |
|---------------------------------|-------------------|-------------------|-------------------------------|---------------------------|
| School Aid                      | \$ 2,865.0        | \$ 2,952.0        | \$ 87.0                       | 3.0%                      |
| Medicaid                        | 1,309.5           | 1,385.2           | 75.7                          | 5.8%                      |
| Higher Education                | 856.2             | 861.7             | 5.5                           | 0.6%                      |
| Property Tax Replacement        | 334.7             | 452.4             | 117.7                         | 35.2%                     |
| Department of Corrections       | 378.6             | 383.5             | 4.9                           | 1.3%                      |
| Other                           | 1,319.4           | 1,220.0           | -99.4                         | -7.5%                     |
| <b>Total</b>                    | <u>\$ 7,063.4</u> | <u>\$ 7,254.8</u> | <u>\$ 191.4</u>               | <u>2.7%</u>               |

**Appropriations Trends**

Over the 10-year period from FY 2007 to FY 2016, General Fund appropriations increased from \$5.393 billion to \$7.255 billion, an increase of \$1.862 billion. This represents an average annual increase of 3.4% over the 10 years (**Chart 4**).

The area of the General Fund budget that is experiencing the fastest rate of growth is Medicaid, which comprises approximately 19.0% of the total General Fund budget. From FY 2007 to FY 2016, the General Fund Medicaid appropriation increased by \$576.7 million, representing an average annual increase of 6.3% over the 10-year period.

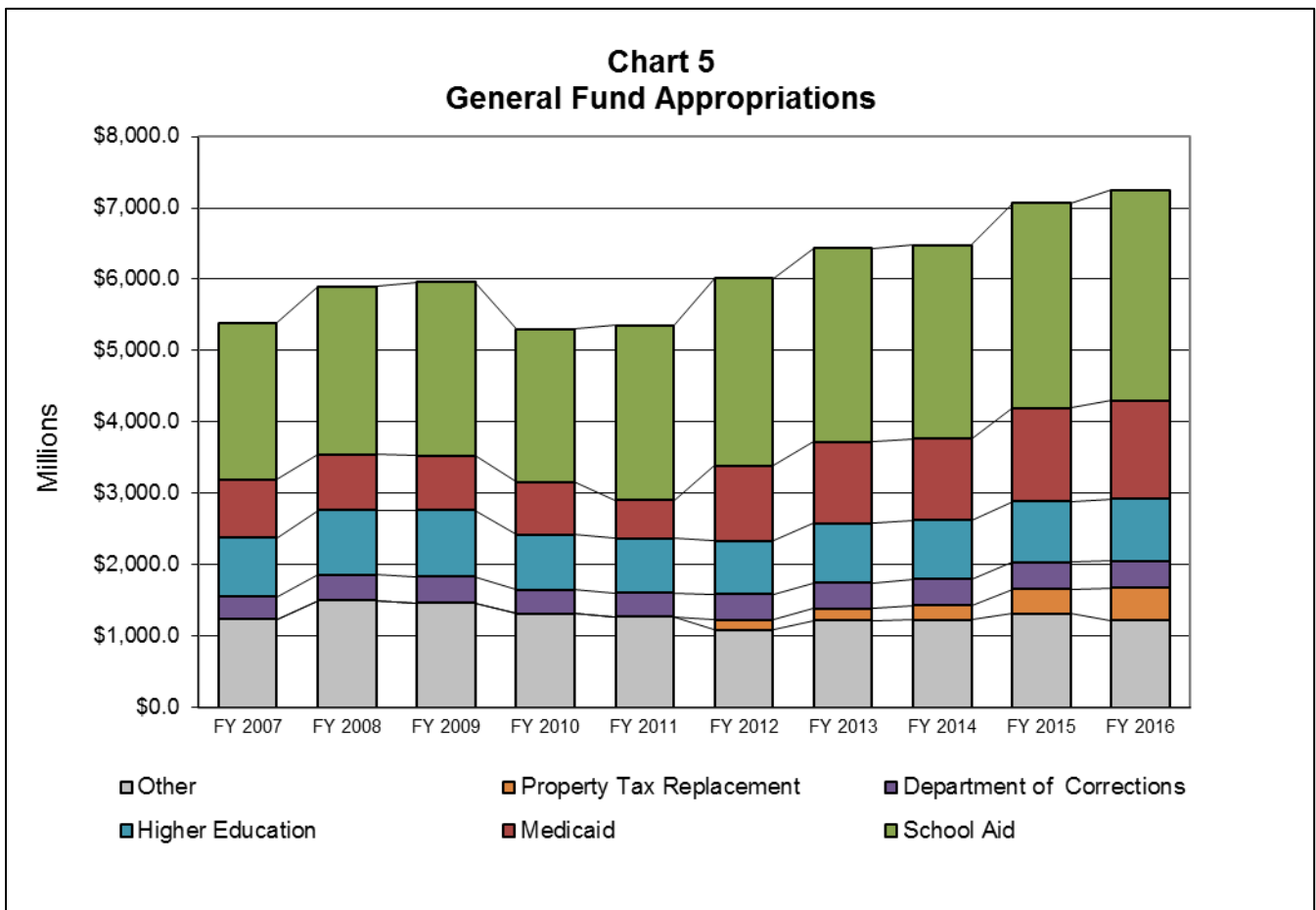
State School Aid comprises the largest portion of the General Fund budget at nearly 41.0%, and therefore it has accounted for the largest dollar increase over the last 10 years. State School Aid increased by a total of \$757.2 million from FY 2007 to FY 2016, representing an average annual increase of 3.3%.

Three other areas that comprise a substantial part of the General Fund budget include Higher Education, the Department of Corrections, and Property Tax Replacement appropriations. Together, these three budget areas account for approximately 23.0% of annual General Fund appropriations.

Of these three budget areas, the appropriations for Property Tax Replacement have experienced the greatest amount of dollar growth over the past two years, largely due to the enactment of [SF 295](#) (Commercial Property Tax Act) in 2013. The legislation phases in reductions to Iowa’s commercial and industrial property taxes over a four-year period (FY 2015 to FY 2018) and created two standing appropriations designed to reimburse local governments for the reduced

property tax revenue. The combined amount appropriated in FY 2015 for the commercial and industrial property tax replacement and the Business Property Tax Credit totaled \$137.7 million. These appropriations grew to \$251.3 million in FY 2016 and are projected to increase to \$277.1 million in FY 2017. Beginning in FY 2018, the standing appropriations cannot exceed the actual FY 2017 appropriation amount.

Changes in the General Fund appropriations for Higher Education and the Department of Corrections from FY 2007 to FY 2016 were relatively modest in comparison to increases in other budget areas. During this 10-year period, funding for the Department of Corrections increased by \$64.7 million for an average annual increase of 2.1%, while appropriations for Higher Education increased \$34.1 million for an average annual increase of 0.4%.



## Summary of FY 2016 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 by several factors throughout the fiscal year, including supplemental appropriations, deappropriations, adjustments to standing appropriations authorized in statute 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. These factors include: 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. The carryforward of funds can be authorized through the Iowa Code, which does not require annual reauthorization, or can be enacted in session law, which typically applies to a single fiscal year.

The General Fund appropriations enacted during the 2015 Legislative Session totaled \$7.172 billion for FY 2016. By the end of FY 2016, the standing appropriations were adjusted upward by \$10.8 million to account for year-end expenditures exceeding the amount budgeted. There was also \$72.4 million in net supplemental appropriations enacted into law during the 2016 Legislative Session. These changes resulted in net appropriations of \$7.255 billion.

In addition to the appropriation adjustments, \$80.6 million of FY 2015 appropriated funds were carried forward for expenditure in FY 2016, while \$52.8 million in appropriated funds were unspent in FY 2016 and were allowed to carry forward to FY 2017. By the end of FY 2015, departments reverted \$10.5 million in appropriated funds back to the General Fund. The net expenditure of appropriated funds totaled \$7.272 billion for FY 2016, as outlined in **Table 4** below.

| <b>General Fund Appropriations</b>     | <b>FY 2016</b>                 |
|--|--------------------------------|
| Enacted Appropriations 2014 Session    | \$ 7,171,719,495               |
| Adjustments to Standings               | 10,778,260                     |
| Supplemental/Deappropriations          | <u>72,350,000</u>              |
| Total Net Appropriations               | <u>\$ 7,254,847,755</u>        |
| <b>Other Activity</b>                  |                                |
| Balance Forward from the Previous Year | \$ 80,579,891                  |
| Appropriation Transfers In             | 4,948,375                      |
| Appropriation Transfers Out            | -4,948,375                     |
| Balance Carry Forward to the Next Year | -52,849,354                    |
| Reversions Total                       | <u>-10,508,309</u>             |
| Total Other Activity                   | <u>\$ 17,222,228</u>           |
| Total Net Appropriations Expended      | <u><u>\$ 7,272,069,983</u></u> |

**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 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 the Board can approve. When the FY 2016 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 \$7.1 million, necessitating an adjustment of \$4.1 million. **Table 5** lists the standing appropriations that received adjustments during FY 2016.

**Table 5**  
**FY 2016 Adjustments to Standing Appropriations**

| <u>Department</u>       | <u>Appropriation Name</u>                          | <u>Budgeted<br/>Appropriation</u> | <u>Adjustments</u>   | <u>Final Net<br/>Appropriation</u> |
|-------------------------|--|-----------------------------------|----------------------|------------------------------------|
| Administrative Services | Federal Cash Management                            | \$ 356,587                        | \$ -353,961          | \$ 2,626                           |
| Administrative Services | Unemployment Compensation                          | 440,371                           | 500,634              | 941,005                            |
| Corrections             | State Cases Court Costs                            | 59,733                            | -59,733              | 0                                  |
| Economic Development    | Tourism marketing - Adjusted Gross Receipts        | 1,124,000                         | 54,000               | 1,178,000                          |
| Education               | State Foundation School Aid                        | 2,950,300,000                     | 1,704,924            | 2,952,004,924                      |
| Executive Council       | Court Costs  | 59,772                            | 110,885              | 170,657                            |
| Executive Council       | Drainage Assessment                                | 20,227                            | 105,565              | 125,792                            |
| Executive Council       | Public Improvements                                | 39,848                            | -39,848              | 0                                  |
| Governor's Office       | Interstate Extradition                             | 3,032                             | -3,032               | 0                                  |
| Human Services          | Child Abuse Prevention                             | 232,570                           | -15,662              | 216,908                            |
| Legislative Branch      | Legislative Branch                                 | 34,026,548                        | 1,621,168            | 35,647,716                         |
| Management              | Appeal Board Claims                                | 3,000,000                         | 4,134,300            | 7,134,300                          |
| Public Defense          | Compensation and Expense                           | 344,644                           | -188,498             | 156,146                            |
| Public Health           | Iowa Registry for Congenital & Inherited Disorders | 232,500                           | -15,663              | 216,838                            |
| Revenue                 | Homestead Tax Credit                               | 131,400,000                       | 3,967,165            | 135,367,165                        |
| Revenue                 | Elderly and Disabled Tax Credit                    | 24,000,000                        | 693,208              | 24,693,208                         |
| Revenue                 | Commercial and Industrial Property Tax Replacement | 152,556,468                       | -1,293,080           | 151,263,388                        |
| Revenue                 | Military Service Tax Refunds                       | 2,100,000                         | -137,969             | 1,962,031                          |
| Revenue                 | Printing Cigarette Stamps                          | 124,652                           | -6,143               | 118,509                            |
| Total                   |  | <u>\$ 3,300,420,952</u>           | <u>\$ 10,778,260</u> | <u>\$ 3,311,199,212</u>            |

**Supplemental Appropriations**

Net supplemental appropriations for FY 2016 totaled \$72.4 million. Two bills were enacted during the 2016 Legislative Session that provided supplemental appropriations and deappropriations for the FY 2016 budget (**Table 6**). The vast majority of the supplemental appropriations were made to the Medicaid Program, which received a total of \$82.0 million to cover a projected funding shortfall for FY 2016.

- [Senate File 2109](#) (FY 2016 Supplemental Appropriations Act) included supplemental appropriations totaling \$72.4 million, including:
  - \$67.0 million for Medicaid to help cover a projected FY 2016 funding shortfall for the Program.
  - \$450,000 to the Department of Administrative Services to fund a projected shortfall in funding for utility costs on the Capitol Complex.
  - \$1.9 million to the Department of Corrections to cover a funding shortfall related to the closing of the Clarinda and Mount Pleasant Mental Health Institutes (MHIs).
  - \$3.0 million to the Department of Inspections and Appeals to cover shortfall in funding associated with an increase in indigent defense claims in the Office of the State Public Defender.
- [House File 2460](#) (FY 2017 Health and Human Services Appropriations Act) provided a \$15.0 million supplemental appropriation for the Medicaid Program and also deappropriated \$15.0 million from several Human Services programs to offset the increased spending. The Act deappropriated excess funds from the Family Investment Program, the Child Care Assistance Program, and the State Supplementary Assistance Program.

**Table 6**  
**FY 2016 Supplemental Appropriations and Deappropriations**

| <u>Department</u>       | <u>Appropriation Name</u>      | <u>SF 2109</u>       | <u>HF 2460</u> | <u>Total</u>         |
|-------------------------|--------------------------------|----------------------|----------------|----------------------|
| Administrative Services | Utilities                      | \$ 450,000           | \$ 0           | \$ 450,000           |
| Corrections             | Corrections Administration     | 1,900,000            | 0              | 1,900,000            |
| Inspections and Appeals | Indigent Defense Appropriation | 3,000,000            | 0              | 3,000,000            |
| Human Services          | Medical Assistance             | 67,000,000           | 15,000,000     | 82,000,000           |
| Human Services          | Family Investment Program/JOBS | 0                    | -3,900,000     | -3,900,000           |
| Human Services          | State Supplementary Assistance | 0                    | -1,100,000     | -1,100,000           |
| Human Services          | Child Care Assistance          | 0                    | -10,000,000    | -10,000,000          |
| Total                   |                                | <u>\$ 72,350,000</u> | <u>\$ 0</u>    | <u>\$ 72,350,000</u> |

### Balances Brought Forward

State agencies carried forward a total of \$80.6 million from FY 2015 appropriations to FY 2016 and \$52.8 million from FY 2016 appropriations to FY 2017. 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 not more than 50.0% of unspent appropriated funds for employee training, technology enhancement, or purchases of goods and services from Iowa Prison Industries. Of the total \$80.6 million carried forward from FY 2015 to FY 2016, agencies used \$4.1 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 appropriations 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.

Of the \$80.6 million carryforward balance from FY 2015, \$20.8 million was due to one-time appropriations enacted during the 2013 Legislative Session for various infrastructure and environmental programs. The projects funded by these appropriations generally require multiple years to complete. Therefore, language was included in the enabling legislation<sup>1</sup> allowing the funds to remain available for expenditure through the end of FY 2017. A majority of these projects were completed during FY 2016.

The carryforward balances are summarized by department in **Tables 7** and **8** on the following page.

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<sup>1</sup> 2013 Iowa Acts, ch. [143](#)

**Table 7**  
**Balances Carried Forward from**  
**FY 2015 to FY 2016**

|                                  | Balance<br>Carryforward |
|----------------------------------|-------------------------|
| Human Services, Department of    | \$ 25,312,663           |
| Regents Capital                  | 12,264,374              |
| Revenue, Department of           | 9,650,136               |
| Corrections Capital              | 6,621,168               |
| Agriculture and Land Stewardship | 3,936,271               |
| Veterans Affairs, Department of  | 3,092,931               |
| Economic Development Authority   | 2,688,621               |
| Treasurer of State               | 2,513,133               |
| Public Safety Capital            | 2,500,000               |
| Education, Department of         | 1,899,047               |
| Iowa Workforce Development       | 1,880,044               |
| College Student Aid Commission   | 1,873,544               |
| Executive Council                | 1,265,797               |
| State Fair Authority Capital     | 1,000,000               |
| Regents, Board of                | 974,370                 |
| All Other Agencies               | 3,107,792               |
| <b>Total</b>                     | <b>\$ 80,579,891</b>    |

**Table 8**  
**Balances Carried Forward from**  
**FY 2016 to FY 2017**

|  | Balance<br>Carryforward |
|--|-------------------------|
| Human Services, Department of          | \$ 30,977,561           |
| Veterans Affairs, Department of        | 4,452,248               |
| Iowa Workforce Development             | 3,593,791               |
| College Student Aid Commission         | 2,579,317               |
| Economic Development Authority         | 2,379,568               |
| Education, Department of               | 2,031,218               |
| Treasurer of State                     | 1,648,644               |
| Corrections Capital                    | 978,165                 |
| Executive Council                      | 913,397                 |
| Agriculture and Land Stewardship       | 674,419                 |
| Natural Resources, Department of       | 621,060                 |
| Regents Capital                        | 373,001                 |
| Corrections, Department of             | 337,394                 |
| Administrative Services, Department of | 330,786                 |
| Public Safety, Department of           | 291,553                 |
| All Other Agencies                     | 667,232                 |
| <b>Total</b>                           | <b>\$ 52,849,354</b>    |

### 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 2016, the transfer authority under Iowa Code section [8.39](#) was used to transfer \$2.3 million between appropriations.

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

**Table 9** summarizes the appropriation transfers made during FY 2016 and identifies those transfers made under Iowa Code section [8.39](#), as well as all other transfers.



**Table 9**  
**FY 2016 Appropriation Transfers**

|   |  | Appropriation<br>Transfer In | Appropriation<br>Transfer Out | Net Change    |
|---|--|------------------------------|-------------------------------|---------------|
| <b><u>Section 8.39 Transfers</u></b>        |  |                              |                               |               |
| Human Services                              | Civil Commitment Unit for Sexual Offenders | \$ 355,292                   | \$ 0                          | \$ 355,292    |
|   | Independence MHI                           | 1,368,496                    |                               | 1,368,496     |
|   | Glenwood Resource Center                   | 0                            | -333,495                      | -333,495      |
|   | Woodward Resource Center                   | 0                            | -990,293                      | -990,293      |
|   | State Supplementary Assistance             | 0                            | -400,000                      | -400,000      |
| <b>Total Human Services</b>                 |  | <b>1,723,788</b>             | <b>-1,723,788</b>             | <b>0</b>      |
| College Student Aid Commission              | Tuition Grant Program-Standing             | 520,000                      | 0                             | 520,000       |
|   | Vocational Technical Tuition Grant         | 25,000                       | 0                             | 25,000        |
|   | Tuition Grant - For-Profit                 | 0                            | -175,000                      | -175,000      |
|   | Rural Nurse/PA Loan Program                | 0                            | -370,000                      | -370,000      |
| <b>Total College Student Aid Commission</b> |  | <b>545,000</b>               | <b>-545,000</b>               | <b>0</b>      |
| Governor's Office                           | Governor/Lt. Governor's Office             | 0                            | -30,836                       | -30,836       |
|   | Terrace Hill Quarters                      | 30,836                       | 0                             | 30,836        |
| <b>Total Governor's Office</b>              |  | <b>30,836</b>                | <b>-30,836</b>                | <b>0</b>      |
| <b>Subtotal Section 8.39 Transfers</b>      |  | <b>\$ 2,299,624</b>          | <b>\$ -2,299,624</b>          | <b>\$ 0</b>   |
| <b><u>Other Transfers</u></b>               |  |                              |                               |               |
| Corrections                                 | Corrections Administration                 | \$ 0                         | \$ -1,760,000                 | \$ -1,760,000 |
|   | County Confinement                         | 633,751                      | 0                             | 633,751       |
|   | Federal Prisoners/ Contractual             | 0                            | -261,122                      | -261,122      |
|   | Oakdale Institution                        | 235,000                      | 0                             | 235,000       |
|   | Mt. Pleasant Inst.                         | 1,000,000                    | 0                             | 1,000,000     |
|   | Rockwell City Institution                  | 275,000                      | 0                             | 275,000       |
|   | Clarinda Institution                       | 200,000                      | 0                             | 200,000       |
|   | Ft. Dodge Institution                      | 0                            | -322,629                      | -322,629      |
| <b>Total Corrections</b>                    |  | <b>2,343,751</b>             | <b>-2,343,751</b>             | <b>0</b>      |
| Inspections & Appeals                       | Indigent Defense                           | 305,000                      | 0                             | 305,000       |
|   | Public Defender                            | 0                            | -305,000                      | -305,000      |
| <b>Total Inspections &amp; Appeals</b>      |  | <b>305,000</b>               | <b>-305,000</b>               | <b>0</b>      |
| <b>Subtotal Other Transfers</b>             |  | <b>\$ 2,648,751</b>          | <b>\$ -2,648,751</b>          | <b>\$ 0</b>   |
| <b>Total All Transfers</b>                  |  | <b>\$ 4,948,375</b>          | <b>\$ -4,948,375</b>          | <b>\$ 0</b>   |

**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 had a total of \$10.5 million revert from FY 2016 General Fund appropriations, with the majority of these (57.7%) from appropriations to the Department of Human Services. **Table 10** summarizes the reversions by State agency. A detailed listing of all reversions by subcommittee is provided in the Appendix.

|                                      | Reversion<br>Amount   | Percent<br>of Total |
|--------------------------------------|-----------------------|---------------------|
| Human Services, Department of        | \$ -6,065,298         | 57.7%               |
| Public Health, Department of         | -2,817,827            | 26.8%               |
| Inspections & Appeals, Department of | -338,154              | 3.2%                |
| Education, Department of             | -313,498              | 3.0%                |
| Public Safety, Department of         | -201,484              | 1.9%                |
| Revenue, Department of               | -160,994              | 1.5%                |
| Human Rights, Department of          | -131,481              | 1.3%                |
| Public Employment Relations Board    | -108,730              | 1.0%                |
| Governor/Lt. Governor's Office       | -79,818               | 0.8%                |
| Corrections, Department of           | -76,201               | 0.7%                |
| Economic Development Authority       | -50,468               | 0.5%                |
| Treasurer of State                   | -45,272               | 0.4%                |
| Judicial Branch                      | -27,165               | 0.3%                |
| Commerce, Department of              | -25,590               | 0.2%                |
| Parole, Board of                     | -14,961               | 0.1%                |
| Aging, Iowa Department of            | -13,148               | 0.1%                |
| Regents, Board of                    | -12,078               | 0.1%                |
| All Other Departments                | -26,141               | 0.2%                |
| <b>Total</b>                         | <b>\$ -10,508,309</b> | <b>100.0%</b>       |

## Reserve Funds

The Cash Reserve Fund and the Economic Emergency Fund had combined ending balances totaling \$728.9 million in FY 2016 (**Table 11**). This is an increase of \$32.1 million (4.6%) compared to the combined balances in FY 2015. Due to timing issues related to reconciling the year-end State finances, the FY 2016 ending reserve fund balances were \$10.2 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. The funds in excess of the maximum statutory balance carry forward to FY 2017.

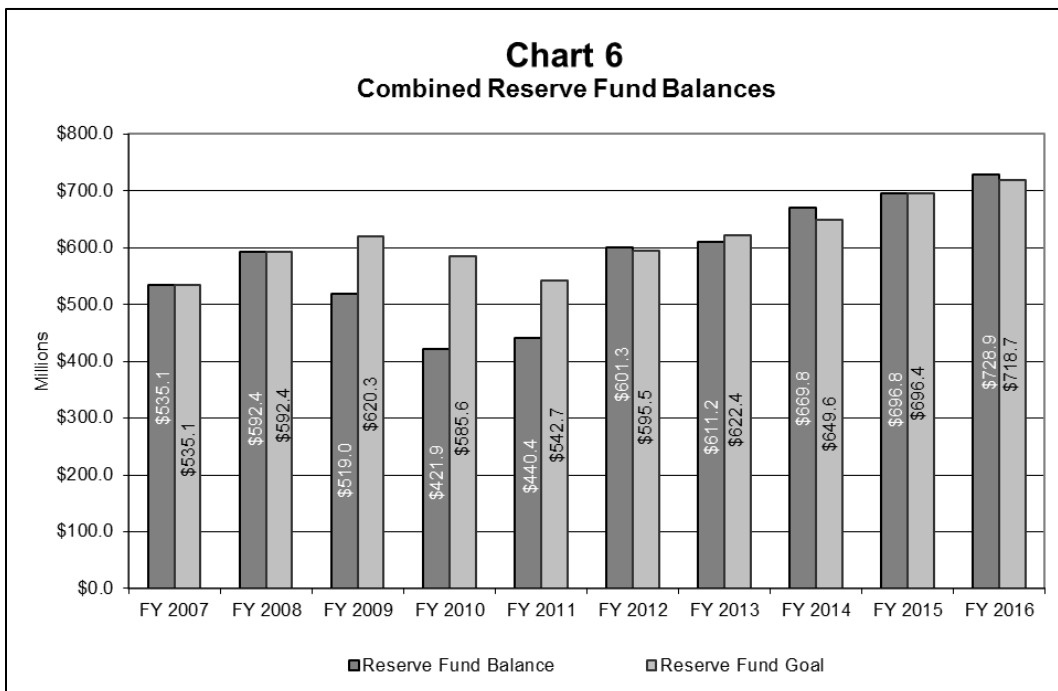
**Table 11**  
**State of Iowa Reserve Funds**  
(Dollars in Millions)

| <u>Reserve Fund Balances</u> | <u>FY 2015</u>  | <u>FY 2016</u>  | <u>Change</u>  | <u>Percent Change</u> |
|------------------------------|-----------------|-----------------|----------------|-----------------------|
| Cash Reserve Fund            | \$ 522.3        | \$ 539.0        | \$ 16.7        | 3.2%                  |
| Economic Emergency Fund      | 174.5           | 189.9           | 15.4           | 8.8%                  |
| <b>Total</b>                 | <b>\$ 696.8</b> | <b>\$ 728.9</b> | <b>\$ 32.1</b> | <b>4.6%</b>           |

| <u>Reserve Fund Statutory Maximums</u> | <u>FY 2015</u>  | <u>FY 2016</u>  | <u>Change</u>  | <u>Percent Change</u> |
|--|-----------------|-----------------|----------------|-----------------------|
| Cash Reserve Fund                      | \$ 522.3        | \$ 539.0        | \$ 16.7        | 3.2%                  |
| Economic Emergency Fund                | 174.1           | 179.7           | 5.6            | 3.2%                  |
| <b>Total</b>                           | <b>\$ 696.4</b> | <b>\$ 718.7</b> | <b>\$ 22.3</b> | <b>3.2%</b>           |

The balances in the reserve funds have fluctuated over the last 10 years. During the budget years that were negatively affected by economic recessions, the reserve funds have been used to offset General Fund appropriation reductions. This is illustrated in **Chart 6**, 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. If the balance in the Taxpayers Trust Fund equals or exceeds \$30.0 million, the entire balance is transferred to the Taxpayers Trust Fund Tax Credit Fund to be used to fund a nonrefundable income tax credit for qualified individuals. The Taxpayers Trust Fund Tax Credit Fund is used to reimburse the General Fund for payment of the income tax credits authorized under Iowa Code section [422.11E](#).

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% statutory balance requirement.

The maximum amount of the nonrefundable tax credit is determined by dividing the funds available in the Taxpayer Trust Fund Tax Credit Fund by the number of qualified taxpayers of the previous tax year. Each taxpayer will be allowed the credit, up to either the tax credit maximum for that year, or the amount of income tax liability, whichever is less. Over the four years that the Taxpayers Trust Fund has been in existence, the statutory criteria that allows a tax credit to be issued has only been met twice. Tax credits of \$54 and \$15 per qualified taxpayer were issued for tax years 2013 and 2014, respectively.

The ending balance in the Taxpayers Trust Fund Tax Credit Fund in FY 2016 totaled \$8.1 million (**Table 12**).

| <b>Table 12</b>  |                   |                   |
|--|-------------------|-------------------|
| <b>Taxpayers Trust Fund</b>  |                   |                   |
| (Dollars in Millions)  |                   |                   |
|  | Actual<br>FY 2015 | Actual<br>FY 2016 |
| <b>Funds Available</b>   |                   |                   |
| Balance Brought Forward  | \$ 35.7           | \$ 8.1            |
| Economic Emergency Transfer  | 0.0               | 0.0               |
| Interest   | 0.1               | 0.0               |
| Subtotal   | <u>35.8</u>       | <u>8.1</u>        |
| Reversion from Taxpayer Trust Fund Tax Credit Fund                       | 8.1               | 0.0               |
| <b>Total Funds Available</b>   | <u>\$ 43.9</u>    | <u>\$ 8.1</u>     |
| <b>Expenditures</b>  |                   |                   |
| Transfer to Taxpayer Trust Fund Tax Credit Fund                          | \$ 35.8           | \$ 0.0            |
| <b>Total Expenditures</b>  | <u>\$ 35.8</u>    | <u>\$ 0.0</u>     |
| <b>Balance Carried Forward</b>   | <u>\$ 8.1</u>     | <u>\$ 8.1</u>     |
| <br><b>Taxpayers Trust Fund Tax Credit Fund</b><br>(Dollars in Millions) |                   |                   |
|  | Actual<br>FY 2015 | Actual<br>FY 2016 |
| <b>Funds Available</b>   |                   |                   |
| Balance Brought Forward  | \$ 0.0            | \$ 0.0            |
| Transfer from Taxpayer Trust Fund  | 35.8              | 0.0               |
| <b>Total Funds Available</b>   | <u>\$ 35.8</u>    | <u>\$ 0.0</u>     |
| <b>Expenditures</b>  |                   |                   |
| Transfer to General Fund   | \$ 27.7           | \$ 0.0            |
| Reversion to the Taxpayer Trust Fund                                     | 8.1               | 0.0               |
| <b>Total Expenditures</b>  | <u>\$ 35.8</u>    | <u>\$ 0.0</u>     |
| <b>Balance Carried Forward</b>   | <u>\$ 0.0</u>     | <u>\$ 0.0</u>     |

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STATE OF IOWA  
FY 2016  
YEAR-END REPORT ON  
GENERAL FUND  
REVENUES AND APPROPRIATIONS

# Appendix

FISCAL SERVICES DIVISION

JANUARY 2017



LEGISLATIVE  
SERVICES AGENCY

*Serving the Iowa Legislature*

## FY 2016 General Fund Appropriation Activity by Department

| Special Department Name                             | Appropriation           | Adj. to Standings    | Suppl. & Deapprop.   | Total Net Approp        | Balance Brought Forward | Approp Transfer In  | Approp Transfer Out  | Balance Carry Forward | Reversions            | Total Approp Expended   |
|---|-------------------------|----------------------|----------------------|-------------------------|-------------------------|---------------------|----------------------|-----------------------|-----------------------|-------------------------|
| <b>Administrative Services, Department of Total</b> | \$ 7,839,705            | \$ 146,673           | \$ 450,000           | \$ 8,436,378            | \$ 86,475               | \$ 0                | \$ 0                 | \$ -330,786           | \$ 0                  | \$ 8,192,068            |
| Auditor of State Total                              | 944,506                 | 0                    | 0                    | 944,506                 | 0                       | 0                   | 0                    | 0                     | -512                  | 943,994                 |
| Iowa Ethics & Campaign Disclosure Board Total       | 550,335                 | 0                    | 0                    | 550,335                 | 1,371                   | 0                   | 0                    | -2,658                | -2,658                | 546,390                 |
| Commerce, Department of Total                       | 1,821,928               | 0                    | 0                    | 1,821,928               | 98,591                  | 0                   | 0                    | 0                     | -25,590               | 1,894,929               |
| Executive Council Total                             | 119,847                 | 176,603              | 0                    | 296,450                 | 1,265,797               | 0                   | 0                    | -913,397              | 0                     | 648,850                 |
| Governor/Lt. Governor's Office Total                | 2,292,598               | -3,032               | 0                    | 2,289,566               | 80,237                  | 30,836              | -30,836              | -79,817               | -79,818               | 2,210,168               |
| Governor's Office of Drug Control Policy Total      | 241,134                 | 0                    | 0                    | 241,134                 | 0                       | 0                   | 0                    | 0                     | 0                     | 241,134                 |
| Human Rights, Department of Total                   | 2,512,366               | 0                    | 0                    | 2,512,366               | 196,411                 | 0                   | 0                    | -59,456               | -131,481              | 2,517,839               |
| Inspections & Appeals, Department of Total          | 68,675,314              | 0                    | 3,000,000            | 71,675,314              | 280,701                 | 305,000             | -305,000             | -268,741              | -338,154              | 71,349,120              |
| Management, Department of Total                     | 5,650,220               | 4,134,300            | 0                    | 9,784,520               | 3,314                   | 0                   | 0                    | 0                     | 0                     | 9,787,834               |
| Public Information Board Total                      | 350,000                 | 0                    | 0                    | 350,000                 | 14,723                  | 0                   | 0                    | -402                  | -402                  | 363,920                 |
| Revenue, Department of Total                        | 467,180,375             | 3,223,180            | 0                    | 470,403,555             | 9,650,136               | 0                   | 0                    | -142,540              | -160,994              | 479,750,157             |
| Secretary of State Total                            | 2,896,699               | 0                    | 0                    | 2,896,699               | 4,762                   | 0                   | 0                    | -1,511                | -1,511                | 2,898,438               |
| Treasurer of State Total                            | 1,084,392               | 0                    | 0                    | 1,084,392               | 2,513,133               | 0                   | 0                    | -1,648,644            | -45,272               | 1,903,609               |
| Agriculture and Land Stewardship Total              | 22,474,688              | 0                    | 0                    | 22,474,688              | 3,936,272               | 0                   | 0                    | -674,419              | -4,319                | 25,732,222              |
| Natural Resources, Department of Total              | 15,312,307              | 0                    | 0                    | 15,312,307              | 441,585                 | 0                   | 0                    | -621,060              | 0                     | 15,132,832              |
| Cultural Affairs, Department of Total               | 6,130,713               | 0                    | 0                    | 6,130,713               | 58,218                  | 0                   | 0                    | -6,132                | 0                     | 6,182,799               |
| Economic Development Authority Total                | 17,731,005              | 54,000               | 0                    | 17,785,005              | 2,688,621               | 0                   | 0                    | -2,379,568            | -50,468               | 18,043,591              |
| Iowa Finance Authority Total                        | 658,000                 | 0                    | 0                    | 658,000                 | 0                       | 0                   | 0                    | 0                     | 0                     | 658,000                 |
| Iowa Workforce Development Total                    | 17,828,295              | 0                    | 0                    | 17,828,295              | 1,880,044               | 0                   | 0                    | -3,593,791            | 0                     | 16,114,548              |
| Public Employment Relations Board Total             | 1,342,452               | 0                    | 0                    | 1,342,452               | 71,269                  | 0                   | 0                    | -67,265               | -108,730              | 1,237,726               |
| Blind, Iowa Commission for the Total                | 2,350,358               | 0                    | 0                    | 2,350,358               | 0                       | 0                   | 0                    | -3,837                | -3,837                | 2,342,684               |
| College Student Aid Commission Total                | 64,776,888              | 0                    | 0                    | 64,776,888              | 1,873,544               | 545,000             | -545,000             | -2,579,317            | -1,441                | 64,069,674              |
| Education, Department of Total                      | 3,306,935,545           | 1,704,924            | 0                    | 3,308,640,469           | 1,899,047               | 0                   | 0                    | -2,031,218            | -313,498              | 3,308,194,800           |
| Regents, Board of Total                             | 595,166,701             | 0                    | 0                    | 595,166,701             | 974,370                 | 0                   | 0                    | -315                  | -12,078               | 596,128,678             |
| Aging, Iowa Department of Total                     | 12,676,515              | 0                    | 0                    | 12,676,515              | 103,989                 | 0                   | 0                    | -13,148               | -13,148               | 12,754,207              |
| Public Health, Department of Total                  | 59,717,320              | -15,663              | 0                    | 59,701,658              | 0                       | 0                   | 0                    | 0                     | -2,817,827            | 56,883,831              |
| Human Services, Department of Total                 | 1,748,795,568           | -15,662              | 67,000,000           | 1,815,779,906           | 25,312,663              | 1,723,788           | -1,723,788           | -30,977,561           | -6,065,298            | 1,804,049,710           |
| Veterans Affairs, Department of Total               | 12,285,542              | 0                    | 0                    | 12,285,542              | 3,092,931               | 0                   | 0                    | -4,452,248            | -13                   | 10,926,211              |
| Attorney General Total                              | 17,124,305              | 0                    | 0                    | 17,124,305              | 0                       | 0                   | 0                    | 0                     | -5,000                | 17,119,305              |
| Civil Rights Commission Total                       | 1,169,540               | 0                    | 0                    | 1,169,540               | 0                       | 0                   | 0                    | -4,742                | -4,742                | 1,160,057               |
| Corrections, Department of Total                    | 381,697,248             | -59,733              | 1,900,000            | 383,537,515             | 612,414                 | 2,343,751           | -2,343,751           | -337,394              | -76,201               | 383,736,334             |
| Law Enforcement Academy Total                       | 1,003,214               | 0                    | 0                    | 1,003,214               | 1,840                   | 0                   | 0                    | -990                  | -990                  | 1,003,074               |
| Parole, Board of Total                              | 1,204,583               | 0                    | 0                    | 1,204,583               | 600                     | 0                   | 0                    | -14,961               | -14,961               | 1,175,261               |
| Public Defense, Department of Total                 | 6,899,122               | -188,498             | 0                    | 6,710,624               | 2,377                   | 0                   | 0                    | -717                  | -717                  | 6,711,567               |
| Homeland Security and Emergency Management Total    | 2,229,623               | 0                    | 0                    | 2,229,623               | 0                       | 0                   | 0                    | 0                     | 0                     | 2,229,623               |
| Public Safety, Department of Total                  | 98,237,384              | 0                    | 0                    | 98,237,384              | 155,061                 | 0                   | 0                    | -291,553              | -201,484              | 97,899,408              |
| Judicial Branch Total                               | 181,786,612             | 0                    | 0                    | 181,786,612             | 25,099                  | 0                   | 0                    | 0                     | -27,165               | 181,784,545             |
| Legislative Branch Total                            | 34,026,548              | 1,621,168            | 0                    | 35,647,716              | 0                       | 0                   | 0                    | 0                     | 0                     | 35,647,716              |
| Corrections Capital Total                           | 0                       | 0                    | 0                    | 0                       | 6,621,168               | 0                   | 0                    | -978,165              | 0                     | 5,643,004               |
| State Fair Authority Capital Total                  | 0                       | 0                    | 0                    | 0                       | 1,000,000               | 0                   | 0                    | 0                     | 0                     | 1,000,000               |
| Administrative Services - Capitals Total            | 0                       | 0                    | 0                    | 0                       | 868,755                 | 0                   | 0                    | 0                     | 0                     | 868,755                 |
| Public Safety Capital Total                         | 0                       | 0                    | 0                    | 0                       | 2,500,000               | 0                   | 0                    | 0                     | 0                     | 2,500,000               |
| Regents Capital Total                               | 0                       | 0                    | 0                    | 0                       | 12,264,374              | 0                   | 0                    | -373,001              | 0                     | 11,891,372              |
| <b>Grand Total</b>                                  | <b>\$ 7,171,719,495</b> | <b>\$ 10,778,260</b> | <b>\$ 72,350,000</b> | <b>\$ 7,254,847,755</b> | <b>\$ 80,579,891</b>    | <b>\$ 4,948,375</b> | <b>\$ -4,948,375</b> | <b>\$ -52,849,354</b> | <b>\$ -10,508,309</b> | <b>\$ 7,272,069,983</b> |

**FY 2016 General Fund Activity by Appropriations Subcommittee  
Administration and Regulation**

| Special Department Name                                  | Appr # | Appropriation Name                       | Appropriation     | Adj. to Standings | Suppl. & Deapprop. | 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        | \$ -353,961       | \$ 0               | \$ 2,626          | \$ 0                    | \$ 0               | \$ 0                | \$ 0                  | \$ 0            | \$ 2,626              |
| Administrative Services, Department of                   | 825    | Unemployment Compensation-State Standing | 440,371           | 500,634           | 0                  | 941,005           | 0                       | 0                  | 0                   | 0                     | 0               | 941,005               |
| Administrative Services, Department of                   | C85    | Administrative Services, Dept.           | 4,067,924         | 0                 | 0                  | 4,067,924         | 75,706                  | 0                  | 0                   | -125,944              | 0               | 4,017,685             |
| Administrative Services, Department of                   | C86    | Utilities                                | 2,568,909         | 0                 | 450,000            | 3,018,909         | 3,792                   | 0                  | 0                   | -198,397              | 0               | 2,824,304             |
| Administrative Services, Department of                   | C87    | Terrace Hill Operations                  | 405,914           | 0                 | 0                  | 405,914           | 6,977                   | 0                  | 0                   | -6,444                | 0               | 406,447               |
| <b>Administrative Services, Department of Total</b>      |        |  | <b>7,839,705</b>  | <b>146,673</b>    | <b>450,000</b>     | <b>8,436,378</b>  | <b>86,475</b>           | <b>0</b>           | <b>0</b>            | <b>-330,786</b>       | <b>0</b>        | <b>8,192,068</b>      |
| Auditor of State   | P01    | Auditor of State - General Office        | 944,506           | 0                 | 0                  | 944,506           | 0                       | 0                  | 0                   | 0                     | -512            | 943,994               |
| <b>Auditor of State Total</b>                            |        |  | <b>944,506</b>    | <b>0</b>          | <b>0</b>           | <b>944,506</b>    | <b>0</b>                | <b>0</b>           | <b>0</b>            | <b>0</b>              | <b>-512</b>     | <b>943,994</b>        |
| Iowa Ethics & Campaign Disclosure Board                  | P21    | Iowa Ethics & Campaign Disclosure Board  | 550,335           | 0                 | 0                  | 550,335           | 1,371                   | 0                  | 0                   | -2,658                | -2,658          | 546,390               |
| <b>Iowa Ethics &amp; Campaign Disclosure Board Total</b> |        |  | <b>550,335</b>    | <b>0</b>          | <b>0</b>           | <b>550,335</b>    | <b>1,371</b>            | <b>0</b>           | <b>0</b>            | <b>-2,658</b>         | <b>-2,658</b>   | <b>546,390</b>        |
| Commerce, Department of                                  | P42    | Alcoholic Beverages Operations           | 1,220,391         | 0                 | 0                  | 1,220,391         | 5,295                   | 0                  | 0                   | 0                     | -778            | 1,224,909             |
| Commerce, Department of                                  | P48    | Professional Licensing Bureau            | 601,537           | 0                 | 0                  | 601,537           | 0                       | 0                  | 0                   | 0                     | 0               | 601,537               |
| Commerce, Department of                                  | P50    | Financial Literacy                       | 0                 | 0                 | 0                  | 0                 | 93,296                  | 0                  | 0                   | 0                     | -24,812         | 68,484                |
| <b>Commerce, Department of Total</b>                     |        |  | <b>1,821,928</b>  | <b>0</b>          | <b>0</b>           | <b>1,821,928</b>  | <b>98,591</b>           | <b>0</b>           | <b>0</b>            | <b>0</b>              | <b>-25,590</b>  | <b>1,894,929</b>      |
| Executive Council  | 867    | Court Costs                              | 59,772            | 110,885           | 0                  | 170,657           | 0                       | 0                  | 0                   | 0                     | 0               | 170,657               |
| Executive Council  | 868    | Public Improvements                      | 39,848            | -39,848           | 0                  | 0                 | 0                       | 0                  | 0                   | 0                     | 0               | 0                     |
| Executive Council  | 871    | Drainage Assessment                      | 20,227            | 105,565           | 0                  | 125,792           | 0                       | 0                  | 0                   | 0                     | 0               | 125,792               |
| Executive Council  | DT3    | Performance of Duty FY10                 | 0                 | 0                 | 0                  | 0                 | 25,001                  | 0                  | 0                   | -25,001               | 0               | 0                     |
| Executive Council  | DT5    | Performance of Duty FY11                 | 0                 | 0                 | 0                  | 0                 | 186,121                 | 0                  | 0                   | 0                     | 0               | 186,121               |
| Executive Council  | DT6    | Performance of Duty FY12                 | 0                 | 0                 | 0                  | 0                 | 37,272                  | 0                  | 0                   | 0                     | 0               | 37,272                |
| Executive Council  | DT7    | Performance of Duty FY13                 | 0                 | 0                 | 0                  | 0                 | 25,181                  | 0                  | 0                   | 0                     | 0               | 25,181                |
| Executive Council  | DT8    | Performance of Duty FY2014               | 0                 | 0                 | 0                  | 0                 | 388,513                 | 0                  | 0                   | 0                     | 0               | 388,513               |
| Executive Council  | DT9    | Performance of Duty FY2015               | 0                 | 0                 | 0                  | 0                 | 603,709                 | 0                  | 0                   | -270,214              | 0               | 333,495               |
| Executive Council  | DV9    | Performance of Duty FY2016               | 0                 | 0                 | 0                  | 0                 | 0                       | 0                  | 0                   | -618,182              | 0               | -618,182              |
| <b>Executive Council Total</b>                           |        |  | <b>119,847</b>    | <b>176,603</b>    | <b>0</b>           | <b>296,450</b>    | <b>1,265,797</b>        | <b>0</b>           | <b>0</b>            | <b>-913,397</b>       | <b>0</b>        | <b>648,850</b>        |
| 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           | 2,196,455         | 0                 | 0                  | 2,196,455         | 80,237                  | 0                  | -30,836             | -79,817               | -79,817         | 2,086,222             |
| Governor/Lt. Governor's Office                           | C73    | Terrace Hill Quarters                    | 93,111            | 0                 | 0                  | 93,111            | 0                       | 30,836             | 0                   | 0                     | -1              | 123,946               |
| <b>Governor/Lt. Governor's Office Total</b>              |        |  | <b>2,292,598</b>  | <b>-3,032</b>     | <b>0</b>           | <b>2,289,566</b>  | <b>80,237</b>           | <b>30,836</b>      | <b>-30,836</b>      | <b>-79,817</b>        | <b>-79,818</b>  | <b>2,210,168</b>      |
| Governor's Office of Drug Control Policy                 | C05    | Drug Policy Coordinator                  | 241,134           | 0                 | 0                  | 241,134           | 0                       | 0                  | 0                   | 0                     | 0               | 241,134               |
| <b>Governor's Office of Drug Control Policy Total</b>    |        |  | <b>241,134</b>    | <b>0</b>          | <b>0</b>           | <b>241,134</b>    | <b>0</b>                | <b>0</b>           | <b>0</b>            | <b>0</b>              | <b>0</b>        | <b>241,134</b>        |
| Human Rights, Department of                              | J70    | Individual Development Accounts          | 0                 | 0                 | 0                  | 0                 | 98,244                  | 0                  | 0                   | 0                     | 0               | 98,244                |
| Human Rights, Department of                              | J71    | Human Rights Administration              | 224,184           | 0                 | 0                  | 224,184           | 13,897                  | 0                  | 0                   | -1,936                | -10,792         | 225,353               |
| Human Rights, Department of                              | J72    | Community Advocacy and Services          | 1,028,077         | 0                 | 0                  | 1,028,077         | 71,744                  | 0                  | 0                   | -54,472               | -117,641        | 927,709               |
| Human Rights, Department of                              | J79    | Criminal & Juvenile Justice              | 1,260,105         | 0                 | 0                  | 1,260,105         | 12,526                  | 0                  | 0                   | -3,048                | -3,048          | 1,266,534             |
| <b>Human Rights, Department of Total</b>                 |        |  | <b>2,512,366</b>  | <b>0</b>          | <b>0</b>           | <b>2,512,366</b>  | <b>196,411</b>          | <b>0</b>           | <b>0</b>            | <b>-59,456</b>        | <b>-131,481</b> | <b>2,517,839</b>      |
| Inspections & Appeals, Department of                     | Q44    | Indigent Defense Appropriation           | 29,751,929        | 0                 | 3,000,000          | 32,751,929        | 0                       | 305,000            | 0                   | 0                     | -18,215         | 33,038,714            |
| Inspections & Appeals, Department of                     | Q50    | Child Advocacy Board                     | 2,680,290         | 0                 | 0                  | 2,680,290         | 9,393                   | 0                  | 0                   | -117                  | -1,700          | 2,687,866             |
| Inspections & Appeals, Department of                     | Q51    | Employment Appeal Board                  | 42,215            | 0                 | 0                  | 42,215            | 2,025                   | 0                  | 0                   | -5,262                | -5,262          | 33,717                |
| Inspections & Appeals, Department of                     | Q60    | Public Defender                          | 26,032,243        | 0                 | 0                  | 26,032,243        | 21,353                  | 0                  | -305,000            | -47,979               | -47,979         | 25,652,637            |
| Inspections & Appeals, Department of                     | Q61    | Administration Division                  | 545,242           | 0                 | 0                  | 545,242           | 16,386                  | 0                  | 0                   | -22,265               | -22,265         | 517,099               |
| Inspections & Appeals, Department of                     | Q63    | Administrative Hearings Div.             | 678,942           | 0                 | 0                  | 678,942           | 32,632                  | 0                  | 0                   | -54,905               | -57,374         | 599,296               |
| Inspections & Appeals, Department of                     | Q64    | Investigations Division                  | 2,573,089         | 0                 | 0                  | 2,573,089         | 105,108                 | 0                  | 0                   | -58,516               | -105,662        | 2,514,019             |
| Inspections & Appeals, Department of                     | Q65    | Health Facilities Division               | 5,092,033         | 0                 | 0                  | 5,092,033         | 56,138                  | 0                  | 0                   | -79,046               | -79,046         | 4,990,079             |
| Inspections & Appeals, Department of                     | Q75    | Food and Consumer Safety                 | 1,279,331         | 0                 | 0                  | 1,279,331         | 37,665                  | 0                  | 0                   | -651                  | -651            | 1,315,694             |
| <b>Inspections &amp; Appeals, Department of Total</b>    |        |  | <b>68,675,314</b> | <b>0</b>          | <b>3,000,000</b>   | <b>71,675,314</b> | <b>280,701</b>          | <b>305,000</b>     | <b>-305,000</b>     | <b>-268,741</b>       | <b>-338,154</b> | <b>71,349,120</b>     |



**FY 2016 General Fund Activity by Appropriations Subcommittee  
Administration and Regulation**

| Special Department Name                | Appr # | Appropriation Name                          | Appropriation         | Adj. to Standings   | Suppl. & Deapprop.  | 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             | 4,134,300           | 0                   | 7,134,300             | 0                       | 0                  | 0                   | 0                     | 0                  | 7,134,300             |
| Management, Department of              | D01    | Department of Management Operations         | 2,550,220             | 0                   | 0                   | 2,550,220             | 3,314                   | 0                  | 0                   | 0                     | 0                  | 2,553,534             |
| <b>Management, Department of Total</b> |        |   | <b>5,650,220</b>      | <b>4,134,300</b>    | <b>0</b>            | <b>9,784,520</b>      | <b>3,314</b>            | <b>0</b>           | <b>0</b>            | <b>0</b>              | <b>0</b>           | <b>9,787,834</b>      |
| Public Information Board               | P22    | Iowa Public Information Board               | 350,000               | 0                   | 0                   | 350,000               | 14,723                  | 0                  | 0                   | -402                  | -402               | 363,920               |
| <b>Public Information Board Total</b>  |        |   | <b>350,000</b>        | <b>0</b>            | <b>0</b>            | <b>350,000</b>        | <b>14,723</b>           | <b>0</b>           | <b>0</b>            | <b>-402</b>           | <b>-402</b>        | <b>363,920</b>        |
| Revenue, Department of                 | 818    | Ag Land Tax Credit                          | 39,100,000            | 0                   | 0                   | 39,100,000            | 0                       | 0                  | 0                   | 0                     | -18,454            | 39,081,546            |
| Revenue, Department of                 | 836    | Commercial and Industrial Property Tax Repl | 152,556,468           | -1,293,080          | 0                   | 151,263,388           | 0                       | 0                  | 0                   | 0                     | 0                  | 151,263,388           |
| Revenue, Department of                 | T26    | Commercial & Industrial Property Tax Supp   | 0                     | 0                   | 0                   | 0                     | 9,500,000               | 0                  | 0                   | 0                     | 0                  | 9,500,000             |
| Revenue, Department of                 | 837    | Business Property Tax Credit                | 100,000,000           | 0                   | 0                   | 100,000,000           | 0                       | 0                  | 0                   | 0                     | 0                  | 100,000,000           |
| Revenue, Department of                 | 872    | Printing Cigarette Stamps                   | 124,652               | -6,143              | 0                   | 118,509               | 0                       | 0                  | 0                   | 0                     | 0                  | 118,509               |
| 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                    | 131,400,000           | 3,967,165           | 0                   | 135,367,165           | 0                       | 0                  | 0                   | 0                     | 0                  | 135,367,165           |
| Revenue, Department of                 | 878    | Tobacco Products Tax Refund                 | 0                     | 0                   | 0                   | 0                     | 0                       | 0                  | 0                   | 0                     | 0                  | 0                     |
| 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      | 24,000,000            | 693,208             | 0                   | 24,693,208            | 0                       | 0                  | 0                   | 0                     | 0                  | 24,693,208            |
| 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                | 2,100,000             | -137,969            | 0                   | 1,962,031             | 0                       | 0                  | 0                   | 0                     | 0                  | 1,962,031             |
| Revenue, Department of                 | T01    | Revenue, Department of                      | 17,880,839            | 0                   | 0                   | 17,880,839            | 150,136                 | 0                  | 0                   | -142,540              | -142,540           | 17,745,895            |
| Revenue, Department of                 | T04    | Tobacco Reporting Requirements              | 18,416                | 0                   | 0                   | 18,416                | 0                       | 0                  | 0                   | 0                     | 0                  | 18,416                |
| <b>Revenue, Department of Total</b>    |        |   | <b>467,180,375</b>    | <b>3,223,180</b>    | <b>0</b>            | <b>470,403,555</b>    | <b>9,650,136</b>        | <b>0</b>           | <b>0</b>            | <b>-142,540</b>       | <b>-160,994</b>    | <b>479,750,157</b>    |
| Secretary of State                     | D73    | Secretary of State-Business Services        | 2,896,699             | 0                   | 0                   | 2,896,699             | 4,762                   | 0                  | 0                   | -1,511                | -1,511             | 2,898,438             |
| <b>Secretary of State Total</b>        |        |   | <b>2,896,699</b>      | <b>0</b>            | <b>0</b>            | <b>2,896,699</b>      | <b>4,762</b>            | <b>0</b>           | <b>0</b>            | <b>-1,511</b>         | <b>-1,511</b>      | <b>2,898,438</b>      |
| Treasurer of State                     | D70    | Watershed Improvement Fund GF               | 0                     | 0                   | 0                   | 0                     | 2,493,404               | 0                  | 0                   | -1,623,101            | 0                  | 870,303               |
| Treasurer of State                     | D86    | Treasurer - General Office                  | 1,084,392             | 0                   | 0                   | 1,084,392             | 19,729                  | 0                  | 0                   | -25,543               | -45,272            | 1,033,306             |
| <b>Treasurer of State Total</b>        |        |   | <b>1,084,392</b>      | <b>0</b>            | <b>0</b>            | <b>1,084,392</b>      | <b>2,513,133</b>        | <b>0</b>           | <b>0</b>            | <b>-1,648,644</b>     | <b>-45,272</b>     | <b>1,903,609</b>      |
| <b>Grand Total</b>                     |        |   | <b>\$ 562,159,419</b> | <b>\$ 7,677,724</b> | <b>\$ 3,450,000</b> | <b>\$ 573,287,143</b> | <b>\$ 14,195,652</b>    | <b>\$ 335,836</b>  | <b>\$ -335,836</b>  | <b>\$ -3,447,953</b>  | <b>\$ -786,391</b> | <b>\$ 583,248,451</b> |

**FY 2016 General Fund Activity by Appropriations Subcommittee  
Agriculture and Natural Resources**

| Special Department Name                       | Appr # | Appropriation Name              | Appropriation        | Adj. to Standings | Suppl. & Deapprop. | 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      | \$ 17,655,492        | \$ 0              | \$ 0               | 17,655,492           | \$ 5,554                | \$ 0               | \$ 0                | \$ -4,319             | \$ -4,319        | \$ 17,652,409         |
| 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                    | 3,739,756               | 0                  | 0                   | -462,730              | 0                | 3,277,026             |
| Agriculture and Land Stewardship              | G69    | Local Food and Farm             | 75,000               | 0                 | 0                  | 75,000               | 53,591                  | 0                  | 0                   | -70,000               | 0                | 58,591                |
| 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        | 4,400,000            | 0                 | 0                  | 4,400,000            | 0                       | 0                  | 0                   | 0                     | 0                | 4,400,000             |
| <b>Agriculture and Land Stewardship Total</b> |        |                                 | <b>22,474,688</b>    | <b>0</b>          | <b>0</b>           | <b>22,474,688</b>    | <b>3,936,272</b>        | <b>0</b>           | <b>0</b>            | <b>-674,419</b>       | <b>-4,319</b>    | <b>25,732,222</b>     |
| Natural Resources, Department of              | G72    | GF-Natural Resources Operations | 12,862,307           | 0                 | 0                  | 12,862,307           | 0                       | 0                  | 0                   | 0                     | 0                | 12,862,307            |
| Natural Resources, Department of              | G82    | Floodplain Management Program   | 1,950,000            | 0                 | 0                  | 1,950,000            | 184,567                 | 0                  | 0                   | -379,940              | 0                | 1,754,627             |
| Natural Resources, Department of              | G83    | Forestry Health Management GF   | 500,000              | 0                 | 0                  | 500,000              | 257,018                 | 0                  | 0                   | -241,120              | 0                | 515,898               |
| <b>Natural Resources, Department of Total</b> |        |                                 | <b>15,312,307</b>    | <b>0</b>          | <b>0</b>           | <b>15,312,307</b>    | <b>441,585</b>          | <b>0</b>           | <b>0</b>            | <b>-621,060</b>       | <b>0</b>         | <b>15,132,832</b>     |
| <b>Grand Total</b>                            |        |                                 | <b>\$ 37,786,995</b> | <b>\$ 0</b>       | <b>\$ 0</b>        | <b>\$ 37,786,995</b> | <b>\$ 4,377,856</b>     | <b>\$ 0</b>        | <b>\$ 0</b>         | <b>\$ -1,295,479</b>  | <b>\$ -4,319</b> | <b>\$ 40,865,054</b>  |

**FY 2016 General Fund Activity by Appropriations Subcommittee  
Economic Development**

| Special Department Name                        | Appr # | Appropriation Name                          | Appropriation        | Adj. to Standings | Suppl. & Deapprop. | 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            | 0                       | 0                  | 0                   | 0                     | 0                  | 1,233,764             |
| Cultural Affairs, Department of                | I22    | Cultural Grants                             | 172,090              | 0                 | 0                  | 172,090              | 58,218                  | 0                  | 0                   | -6,132                | 0                  | 224,176               |
| 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 GF                             | 150,000              | 0                 | 0                  | 150,000              | 0                       | 0                  | 0                   | 0                     | 0                  | 150,000               |
| Cultural Affairs, Department of                | I37    | Administrative Division - Cultural Affairs  | 176,882              | 0                 | 0                  | 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               |
| <b>Cultural Affairs, Department of Total</b>   |        |   | <b>6,130,713</b>     | <b>0</b>          | <b>0</b>           | <b>6,130,713</b>     | <b>58,218</b>           | <b>0</b>           | <b>0</b>            | <b>-6,132</b>         | <b>0</b>           | <b>6,182,799</b>      |
| Economic Development Authority                 | 822    | Tourism Marketing - Adjusted Gross Receipts | 1,124,000            | 54,000            | 0                  | 1,178,000            | 0                       | 0                  | 0                   | 0                     | -50,468            | 1,127,532             |
| Economic Development Authority                 | E02    | World Food Prize                            | 712,500              | 0                 | 0                  | 712,500              | 0                       | 0                  | 0                   | 0                     | 0                  | 712,500               |
| Economic Development Authority                 | E47    | Economic Development Approp                 | 15,516,372           | 0                 | 0                  | 15,516,372           | 1,693,621               | 0                  | 0                   | -1,767,384            | 0                  | 15,442,610            |
| Economic Development Authority                 | E63    | STEM Scholarships                           | 0                    | 0                 | 0                  | 0                    | 995,000                 | 0                  | 0                   | -612,184              | 0                  | 382,816               |
| Economic Development Authority                 | EA6    | Councils of Governments (COGs) Assistance   | 200,000              | 0                 | 0                  | 200,000              | 0                       | 0                  | 0                   | 0                     | 0                  | 200,000               |
| Economic Development Authority                 | F01    | ICVS-Promise                                | 178,133              | 0                 | 0                  | 178,133              | 0                       | 0                  | 0                   | 0                     | 0                  | 178,133               |
| <b>Economic Development Authority Total</b>    |        |   | <b>17,731,005</b>    | <b>54,000</b>     | <b>0</b>           | <b>17,785,005</b>    | <b>2,688,621</b>        | <b>0</b>           | <b>0</b>            | <b>-2,379,568</b>     | <b>-50,468</b>     | <b>18,043,591</b>     |
| Iowa Finance Authority                         | F92    | Rent Subsidy Program                        | 658,000              | 0                 | 0                  | 658,000              | 0                       | 0                  | 0                   | 0                     | 0                  | 658,000               |
| <b>Iowa Finance Authority Total</b>            |        |   | <b>658,000</b>       | <b>0</b>          | <b>0</b>           | <b>658,000</b>       | <b>0</b>                | <b>0</b>           | <b>0</b>            | <b>0</b>              | <b>0</b>           | <b>658,000</b>        |
| Iowa Workforce Development                     | Q01    | IWD Workers Comp Operations (GF)            | 3,259,044            | 0                 | 0                  | 3,259,044            | 193,523                 | 0                  | 0                   | -181,904              | 0                  | 3,270,663             |
| Iowa Workforce Development                     | Q02    | IWD General Fund - Operations               | 4,579,916            | 0                 | 0                  | 4,579,916            | 1,557,649               | 0                  | 0                   | -2,306,217            | 0                  | 3,831,348             |
| Iowa Workforce Development                     | Q30    | Workforce Development Field Offices         | 9,179,413            | 0                 | 0                  | 9,179,413            | 0                       | 0                  | 0                   | -920,037              | 0                  | 8,259,376             |
| Iowa Workforce Development                     | Q37    | Offender Reentry Program                    | 358,464              | 0                 | 0                  | 358,464              | 128,873                 | 0                  | 0                   | -185,633              | 0                  | 301,704               |
| Iowa Workforce Development                     | Q38    | Employee Misclassification                  | 451,458              | 0                 | 0                  | 451,458              | 0                       | 0                  | 0                   | 0                     | 0                  | 451,458               |
| <b>Iowa Workforce Development Total</b>        |        |   | <b>17,828,295</b>    | <b>0</b>          | <b>0</b>           | <b>17,828,295</b>    | <b>1,880,044</b>        | <b>0</b>           | <b>0</b>            | <b>-3,593,791</b>     | <b>0</b>           | <b>16,114,548</b>     |
| Public Employment Relations Board              | Q81    | PER Board - General Office                  | 1,342,452            | 0                 | 0                  | 1,342,452            | 71,269                  | 0                  | 0                   | -67,265               | -108,730           | 1,237,726             |
| <b>Public Employment Relations Board Total</b> |        |   | <b>1,342,452</b>     | <b>0</b>          | <b>0</b>           | <b>1,342,452</b>     | <b>71,269</b>           | <b>0</b>           | <b>0</b>            | <b>-67,265</b>        | <b>-108,730</b>    | <b>1,237,726</b>      |
| <b>Grand Total</b>                             |        |   | <b>\$ 43,690,465</b> | <b>\$ 54,000</b>  | <b>\$ 0</b>        | <b>\$ 43,744,465</b> | <b>\$ 4,698,152</b>     | <b>\$ 0</b>        | <b>\$ 0</b>         | <b>\$ -6,046,756</b>  | <b>\$ -159,198</b> | <b>\$ 42,236,664</b>  |

**FY 2016 General Fund Activity by Appropriations Subcommittee  
Education**

| Special Department Name                     | Appr # | Appropriation Name                                | Appropriation     | Adj. to Standings | Suppl. & Deapprop. | 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                          | \$ 2,298,358      | \$ 0              | \$ 0               | 2,298,358         | \$ 0                    | \$ 0               | \$ 0                | \$ -3,837             | \$ -3,837     | 2,290,684             |
| Blind, Iowa Commission for the              | J03    | Audio Information Services                        | 52,000            | 0                 | 0                  | 52,000            | 0                       | 0                  | 0                   | 0                     | 0             | 52,000                |
| <b>Blind, Iowa Commission for the Total</b> |        |   | <b>2,350,358</b>  | <b>0</b>          | <b>0</b>           | <b>2,350,358</b>  | <b>0</b>                | <b>0</b>           | <b>0</b>            | <b>-3,837</b>         | <b>-3,837</b> | <b>2,342,684</b>      |
| College Student Aid Commission              | 804    | Tuition Grant Program-Standing                    | 48,413,448        | 0                 | 0                  | 48,413,448        | 0                       | 520,000            | 0                   | 0                     | 0             | 48,933,448            |
| College Student Aid Commission              | 806    | Vocational Technical Tuition Grant                | 2,250,185         | 0                 | 0                  | 2,250,185         | 0                       | 25,000             | 0                   | 0                     | 0             | 2,275,185             |
| College Student Aid Commission              | 815    | Tuition Grant - For-Profit                        | 1,975,000         | 0                 | 0                  | 1,975,000         | 0                       | 0                  | -175,000            | 0                     | 0             | 1,800,000             |
| College Student Aid Commission              | I01    | College Aid Commission                            | 431,896           | 0                 | 0                  | 431,896           | 0                       | 0                  | 0                   | 0                     | 0             | 431,896               |
| College Student Aid Commission              | I02    | National Guard Benefits Program                   | 5,100,233         | 0                 | 0                  | 5,100,233         | 1,873,544               | 0                  | 0                   | -2,579,317            | 0             | 4,394,460             |
| College Student Aid Commission              | I07    | Reg Nurse and Nurse Educator Loan For. Prog       | 80,852            | 0                 | 0                  | 80,852            | 0                       | 0                  | 0                   | 0                     | 0             | 80,852                |
| College Student Aid Commission              | I09    | All Iowa Opportunity Scholarships                 | 2,740,854         | 0                 | 0                  | 2,740,854         | 0                       | 0                  | 0                   | 0                     | 0             | 2,740,854             |
| College Student Aid Commission              | I10    | Barber and Cos Arts & Sciences Tuition Grant Prog | 36,938            | 0                 | 0                  | 36,938            | 0                       | 0                  | 0                   | 0                     | -1,441        | 35,497                |
| College Student Aid Commission              | I13    | All Iowa Opportunity Foster Care Grant Program    | 554,057           | 0                 | 0                  | 554,057           | 0                       | 0                  | 0                   | 0                     | 0             | 554,057               |
| 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              | I22    | Rural Iowa Primary Care Loan Repayment Program    | 1,600,000         | 0                 | 0                  | 1,600,000         | 0                       | 0                  | 0                   | 0                     | 0             | 1,600,000             |
| College Student Aid Commission              | I24    | Rural Nurse/PA Loan Program                       | 400,000           | 0                 | 0                  | 400,000           | 0                       | 0                  | -370,000            | 0                     | 0             | 30,000                |
| College Student Aid Commission              | I26    | Teach Iowa Scholars                               | 400,000           | 0                 | 0                  | 400,000           | 0                       | 0                  | 0                   | 0                     | 0             | 400,000               |
| <b>College Student Aid Commission Total</b> |        |   | <b>64,776,888</b> | <b>0</b>          | <b>0</b>           | <b>64,776,888</b> | <b>1,873,544</b>        | <b>545,000</b>     | <b>-545,000</b>     | <b>-2,579,317</b>     | <b>-1,441</b> | <b>64,069,674</b>     |
| Education, Department of                    | 811    | Child Development                                 | 12,606,196        | 0                 | 0                  | 12,606,196        | 0                       | 0                  | 0                   | 0                     | -213,989      | 12,392,207            |
| 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                       | 2,950,300,000     | 1,704,924         | 0                  | 2,952,004,924     | 0                       | 0                  | 0                   | 0                     | 0             | 2,952,004,924         |
| 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                                    | 6,304,047         | 0                 | 0                  | 6,304,047         | 600,000                 | 0                  | 0                   | 0                     | 0             | 6,904,047             |
| 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                     | -846          | 2,175,951             |
| Education, Department of                    | I57    | Textbook Services For Nonpublic                   | 650,214           | 0                 | 0                  | 650,214           | 0                       | 0                  | 0                   | 0                     | -999          | 649,215               |
| 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                       | 201,274,647       | 0                 | 0                  | 201,274,647       | 0                       | 0                  | 0                   | 0                     | 0             | 201,274,647           |
| Education, Department of                    | I60    | Early Childhood Iowa 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                     | 5,911,200         | 0                 | 0                  | 5,911,200         | 0                       | 0                  | 0                   | 0                     | 0             | 5,911,200             |
| Education, Department of                    | I68    | Independent Living                                | 89,128            | 0                 | 0                  | 89,128            | 0                       | 0                  | 0                   | 0                     | 0             | 89,128                |
| Education, Department of                    | I69    | Teacher Quality/Student Achievement               | 57,391,351        | 0                 | 0                  | 57,391,351        | 1,054,943               | 0                  | 0                   | -1,788,271            | 0             | 56,658,023            |
| Education, Department of                    | I78    | Iowa Public Television                            | 8,073,846         | 0                 | 0                  | 8,073,846         | 0                       | 0                  | 0                   | 0                     | 0             | 8,073,846             |
| Education, Department of                    | I80    | Entrepreneurs with Disabilities Program           | 145,535           | 0                 | 0                  | 145,535           | 0                       | 0                  | 0                   | 0                     | 0             | 145,535               |
| Education, Department of                    | I89    | Jobs For America's Grads                          | 700,000           | 0                 | 0                  | 700,000           | 0                       | 0                  | 0                   | 0                     | 0             | 700,000               |
| Education, Department of                    | I92    | Independent Living Center Grant                   | 90,294            | 0                 | 0                  | 90,294            | 0                       | 0                  | 0                   | 0                     | 0             | 90,294                |
| 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                             | 2,574,228         | 0                 | 0                  | 2,574,228         | 0                       | 0                  | 0                   | 0                     | -117          | 2,574,111             |
| 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 Assistance | 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           | 10,000                  | 0                  | 0                   | 0                     | 0             | 110,000               |
| Education, Department of                    | IE6    | Iowa Reading Research Center                      | 1,000,000         | 0                 | 0                  | 1,000,000         | 0                       | 0                  | 0                   | 0                     | 0             | 1,000,000             |
| Education, Department of                    | IE7    | Early Head Start Projects                         | 600,000           | 0                 | 0                  | 600,000           | 0                       | 0                  | 0                   | 0                     | 0             | 600,000               |
| 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           | 234,103                 | 0                  | 0                   | -189,763              | 0             | 469,341               |
| Education, Department of                    | IF8    | Iowa On-Line Initiative                           | 1,500,000         | 0                 | 0                  | 1,500,000         | 0                       | 0                  | 0                   | -53,184               | 0             | 1,446,816             |
| Education, Department of                    | IF9    | Regional Telecommunications Councils              | 992,913           | 0                 | 0                  | 992,913           | 0                       | 0                  | 0                   | 0                     | 0             | 992,913               |

**FY 2016 General Fund Activity by Appropriations Subcommittee  
Education**

| Special Department Name               | Appr # | Appropriation Name                                  | Appropriation           | Adj. to Standings   | Suppl. & Deapprop. | Total Net Approp        | Balance Brought Forward | Approp Transfer In | Approp Transfer Out | Balance Carry Forward | Reversions         | Total Approp Expended   |
|---------------------------------------|--------|---|-------------------------|---------------------|--------------------|-------------------------|-------------------------|--------------------|---------------------|-----------------------|--------------------|-------------------------|
| 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              | W01    | Attendance Cntr Perf/Website & Data System Support  | 250,000                 | 0                   | 0                  | 250,000                 | 0                       | 0                  | 0                   | 0                     | 0                  | 250,000                 |
| Education, Department of              | W02    | Administrator Mentoring/Coaching and Support System | 1,000,000               | 0                   | 0                  | 1,000,000               | 0                       | 0                  | 0                   | 0                     | -600               | 999,400                 |
| Education, Department of              | W03    | English Language Literacy Grant Program             | 500,000                 | 0                   | 0                  | 500,000                 | 0                       | 0                  | 0                   | 0                     | -66,869            | 433,131                 |
| Education, Department of              | W04    | Online State Job Posting System                     | 250,000                 | 0                   | 0                  | 250,000                 | 0                       | 0                  | 0                   | 0                     | -30,072            | 219,928                 |
| Education, Department of              | W05    | Task Force, Commission, and Council Support         | 25,000                  | 0                   | 0                  | 25,000                  | 0                       | 0                  | 0                   | 0                     | 0                  | 25,000                  |
| Education, Department of              | W06    | Area Education Agency Support System                | 1,000,000               | 0                   | 0                  | 1,000,000               | 0                       | 0                  | 0                   | 0                     | -7                 | 999,993                 |
| Education, Department of              | W07    | Area Education Agency Distribution                  | 1,000,000               | 0                   | 0                  | 1,000,000               | 0                       | 0                  | 0                   | 0                     | 0                  | 1,000,000               |
| Education, Department of              | W17    | Early Warning System for Literacy                   | 2,000,000               | 0                   | 0                  | 2,000,000               | 0                       | 0                  | 0                   | 0                     | 0                  | 2,000,000               |
| <b>Education, Department of Total</b> |        |   | <b>3,306,935,545</b>    | <b>1,704,924</b>    | <b>0</b>           | <b>3,308,640,469</b>    | <b>1,899,047</b>        | <b>0</b>           | <b>0</b>            | <b>-2,031,218</b>     | <b>-313,498</b>    | <b>3,308,194,800</b>    |
| Regents, Board of                     | L01    | SUI - General University                            | 230,923,005             | 0                   | 0                  | 230,923,005             | 0                       | 0                  | 0                   | 0                     | 0                  | 230,923,005             |
| Regents, Board of                     | L07    | SUI - State of Iowa Cancer Registry                 | 149,051                 | 0                   | 0                  | 149,051                 | 0                       | 0                  | 0                   | 0                     | 0                  | 149,051                 |
| Regents, Board of                     | L08    | SUI - Iowa Birth Defects Registry                   | 38,288                  | 0                   | 0                  | 38,288                  | 0                       | 0                  | 0                   | 0                     | 0                  | 38,288                  |
| Regents, Board of                     | L09    | SUI - Iowa Nonprofit Resource Center                | 162,539                 | 0                   | 0                  | 162,539                 | 0                       | 0                  | 0                   | 0                     | 0                  | 162,539                 |
| Regents, Board of                     | L13    | SUI - Oakdale Campus                                | 2,186,558               | 0                   | 0                  | 2,186,558               | 0                       | 0                  | 0                   | 0                     | 0                  | 2,186,558               |
| Regents, Board of                     | L14    | SUI - Hygienic Laboratory                           | 4,402,615               | 0                   | 0                  | 4,402,615               | 0                       | 0                  | 0                   | 0                     | 0                  | 4,402,615               |
| Regents, Board of                     | L15    | SUI - Family Practice Program                       | 1,788,265               | 0                   | 0                  | 1,788,265               | 0                       | 0                  | 0                   | 0                     | 0                  | 1,788,265               |
| Regents, Board of                     | L16    | SUI - Specialized Children Health Services (SCHS)   | 659,456                 | 0                   | 0                  | 659,456                 | 0                       | 0                  | 0                   | 0                     | 0                  | 659,456                 |
| Regents, Board of                     | L18    | SUI - Iowa Flood Center                             | 1,500,000               | 0                   | 0                  | 1,500,000               | 0                       | 0                  | 0                   | 0                     | 0                  | 1,500,000               |
| Regents, Board of                     | L19    | SUI - Substance Abuse Consortium                    | 55,529                  | 0                   | 0                  | 55,529                  | 0                       | 0                  | 0                   | 0                     | 0                  | 55,529                  |
| Regents, Board of                     | L25    | SUI - Primary Health Care                           | 648,930                 | 0                   | 0                  | 648,930                 | 0                       | 0                  | 0                   | 0                     | 0                  | 648,930                 |
| Regents, Board of                     | L26    | SUI - Iowa Online Advanced Placement Academy        | 481,849                 | 0                   | 0                  | 481,849                 | 0                       | 0                  | 0                   | 0                     | 0                  | 481,849                 |
| Regents, Board of                     | L30    | ISU - General University                            | 182,181,852             | 0                   | 0                  | 182,181,852             | 0                       | 0                  | 0                   | 0                     | 0                  | 182,181,852             |
| Regents, Board of                     | L33    | ISU - Veterinary Diagnostic Laboratory              | 4,000,000               | 0                   | 0                  | 4,000,000               | 0                       | 0                  | 0                   | 0                     | 0                  | 4,000,000               |
| Regents, Board of                     | L40    | ISU - Agricultural Experiment Station               | 29,886,877              | 0                   | 0                  | 29,886,877              | 0                       | 0                  | 0                   | 0                     | 0                  | 29,886,877              |
| 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                     | 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                 | 1,325,000               | 0                   | 0                  | 1,325,000               | 0                       | 0                  | 0                   | 0                     | 0                  | 1,325,000               |
| Regents, Board of                     | L48    | ISU - Small Business Development Centers            | 101,000                 | 0                   | 0                  | 101,000                 | 0                       | 0                  | 0                   | 0                     | 0                  | 101,000                 |
| Regents, Board of                     | L50    | UNI - University of Northern Iowa                   | 94,276,732              | 0                   | 0                  | 94,276,732              | 0                       | 0                  | 0                   | 0                     | 0                  | 94,276,732              |
| 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                      | 9,509,257               | 0                   | 0                  | 9,509,257               | 0                       | 0                  | 0                   | 0                     | 0                  | 9,509,257               |
| 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          | 3,964,688               | 0                   | 0                  | 3,964,688               | 0                       | 0                  | 0                   | 0                     | 0                  | 3,964,688               |
| Regents, Board of                     | L70    | BOR - Board Office                                  | 1,094,714               | 0                   | 0                  | 1,094,714               | 1,183                   | 0                  | 0                   | -315                  | -315               | 1,095,267               |
| Regents, Board of                     | L72    | BOR - Resource Center - NW Resource Center          | 96,114                  | 0                   | 0                  | 96,114                  | 0                       | 0                  | 0                   | 0                     | 0                  | 96,114                  |
| 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 Resource Center          | 182,734                 | 0                   | 0                  | 182,734                 | 0                       | 0                  | 0                   | 0                     | 0                  | 182,734                 |
| Regents, Board of                     | L76    | BOR - Resource Center - Quad Cities Grad Center     | 5,000                   | 0                   | 0                  | 5,000                   | 0                       | 0                  | 0                   | 0                     | 0                  | 5,000                   |
| Regents, Board of                     | L79    | SUI - 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                     | LB5    | ISU - Vet Surgical Off Site - FY 13 Supplemental    | 0                       | 0                   | 0                  | 0                       | 973,187                 | 0                  | 0                   | 0                     | 0                  | 973,187                 |
| <b>Regents, Board of Total</b>        |        |   | <b>595,166,701</b>      | <b>0</b>            | <b>0</b>           | <b>595,166,701</b>      | <b>974,370</b>          | <b>0</b>           | <b>0</b>            | <b>-315</b>           | <b>-12,078</b>     | <b>596,128,678</b>      |
| <b>Grand Total</b>                    |        |   | <b>\$ 3,969,229,492</b> | <b>\$ 1,704,924</b> | <b>\$ 0</b>        | <b>\$ 3,970,934,416</b> | <b>\$ 4,746,960</b>     | <b>\$ 545,000</b>  | <b>\$ -545,000</b>  | <b>\$ -4,614,687</b>  | <b>\$ -330,854</b> | <b>\$ 3,970,735,836</b> |

**FY 2016 General Fund Activity by Appropriations Subcommittee  
Health and Human Services**

| Special Department Name                      | Appr # | Appropriation Name                                 | Appropriation           | Adj. to Standings | Suppl. & Deapprop.   | 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                                     | \$ 11,399,732           | \$ 0              | \$ 0                 | \$ 11,399,732           | \$ 103,989              | \$ 0                | \$ 0                 | \$ -13,148            | \$ -13,148           | \$ 11,477,424           |
| Aging, Iowa Department of                    | J43    | Office of Long-Term Care Ombudsman                 | 1,276,783               | 0                 | 0                    | 1,276,783               | 0                       | 0                   | 0                    | 0                     | 0                    | 1,276,783               |
| <b>Aging, Iowa Department of Total</b>       |        |  | <b>12,676,515</b>       | <b>0</b>          | <b>0</b>             | <b>12,676,515</b>       | <b>103,989</b>          | <b>0</b>            | <b>0</b>             | <b>-13,148</b>        | <b>-13,148</b>       | <b>12,754,207</b>       |
| Public Health, Department of                 | 830    | Iowa Registry for Congenital & Inherited Disorders | 232,500                 | -15,663           | 0                    | 216,838                 | 0                       | 0                   | 0                    | 0                     | 0                    | 216,838                 |
| Public Health, Department of                 | K01    | Addictive Disorders                                | 27,263,690              | 0                 | 0                    | 27,263,690              | 0                       | 0                   | 0                    | 0                     | -564,605             | 26,699,085              |
| Public Health, Department of                 | K05    | Healthy Children and Families                      | 4,617,543               | 0                 | 0                    | 4,617,543               | 0                       | 0                   | 0                    | 0                     | -42,868              | 4,574,675               |
| Public Health, Department of                 | K07    | Chronic Conditions                                 | 4,955,692               | 0                 | 0                    | 4,955,692               | 0                       | 0                   | 0                    | 0                     | -46,976              | 4,908,716               |
| Public Health, Department of                 | K09    | Community Capacity                                 | 8,821,335               | 0                 | 0                    | 8,821,335               | 0                       | 0                   | 0                    | 0                     | -2,040,427           | 6,780,908               |
| Public Health, Department of                 | K11    | Healthy Aging                                      | 7,297,142               | 0                 | 0                    | 7,297,142               | 0                       | 0                   | 0                    | 0                     | -1,154               | 7,295,988               |
| Public Health, Department of                 | K15    | Infectious Diseases                                | 1,335,155               | 0                 | 0                    | 1,335,155               | 0                       | 0                   | 0                    | 0                     | -759                 | 1,334,396               |
| Public Health, Department of                 | K19    | Public Protection                                  | 4,339,191               | 0                 | 0                    | 4,339,191               | 0                       | 0                   | 0                    | 0                     | -121,037             | 4,218,154               |
| Public Health, Department of                 | K21    | Resource Management                                | 855,072                 | 0                 | 0                    | 855,072                 | 0                       | 0                   | 0                    | 0                     | 0                    | 855,072                 |
| <b>Public Health, Department of Total</b>    |        |  | <b>59,717,320</b>       | <b>-15,663</b>    | <b>0</b>             | <b>59,701,658</b>       | <b>0</b>                | <b>0</b>            | <b>0</b>             | <b>0</b>              | <b>-2,817,827</b>    | <b>56,883,831</b>       |
| Human Services, Department of                | 829    | Child Abuse Prevention                             | 232,570                 | -15,662           | 0                    | 216,908                 | 215,055                 | 0                   | 0                    | -216,838              | 0                    | 215,125                 |
| Human Services, Department of                | 894    | Commission Of Inquiry                              | 1,394                   | 0                 | 0                    | 1,394                   | 0                       | 0                   | 0                    | 0                     | -999                 | 395                     |
| 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                            | 142,802                 | 0                 | 0                    | 142,802                 | 0                       | 0                   | 0                    | 0                     | -137,966             | 4,836                   |
| Human Services, Department of                | M01    | General Administration                             | 14,898,198              | 0                 | 0                    | 14,898,198              | 924,502                 | 0                   | 0                    | -596,566              | -596,566             | 14,629,569              |
| Human Services, Department of                | M10    | Field Operations                                   | 58,920,976              | 0                 | 0                    | 58,920,976              | 1,528,213               | 0                   | 0                    | -2,752,954            | -2,752,954           | 54,943,280              |
| Human Services, Department of                | M12    | Child Support Recoveries                           | 14,663,373              | 0                 | 0                    | 14,663,373              | 146,271                 | 0                   | 0                    | 0                     | -5,029               | 14,804,615              |
| Human Services, Department of                | M21    | Juvenile CINA/Female Adjudicated Placements        | 0                       | 0                 | 0                    | 0                       | 1,903,379               | 0                   | 0                    | 0                     | 0                    | 1,903,379               |
| Human Services, Department of                | M22    | Eldora Training School                             | 12,233,420              | 0                 | 0                    | 12,233,420              | 147,233                 | 0                   | 0                    | -61,700               | -61,700              | 12,257,254              |
| Human Services, Department of                | M28    | Civil Commitment Unit for Sexual Offenders         | 9,893,079               | 0                 | 0                    | 9,893,079               | 3,342                   | 355,292             | 0                    | 0                     | 0                    | 10,251,714              |
| Human Services, Department of                | M30    | Cherokee MHI                                       | 5,545,616               | 0                 | 0                    | 5,545,616               | 26,966                  | 0                   | 0                    | -46,169               | -46,169              | 5,480,243               |
| Human Services, Department of                | M32    | Clarinda MHI                                       | 0                       | 0                 | 0                    | 0                       | 616,994                 | 0                   | 0                    | 0                     | 0                    | 616,994                 |
| Human Services, Department of                | M34    | Independence MHI                                   | 10,324,209              | 0                 | 0                    | 10,324,209              | 548,575                 | 1,368,495           | 0                    | 0                     | 0                    | 12,241,279              |
| Human Services, Department of                | M36    | Mt Pleasant MHI                                    | 0                       | 0                 | 0                    | 0                       | 0                       | 0                   | 0                    | 0                     | 0                    | 0                       |
| Human Services, Department of                | M40    | Glenwood Resource Center                           | 21,524,482              | 0                 | 0                    | 21,524,482              | 300,770                 | 0                   | -333,495             | -692,881              | -192,881             | 20,605,994              |
| Human Services, Department of                | M42    | Woodward Resource Center                           | 14,583,806              | 0                 | 0                    | 14,583,806              | 349,921                 | 0                   | -990,293             | -692,881              | -192,881             | 13,057,671              |
| Human Services, Department of                | N01    | Family Investment Program/JOBS                     | 48,673,875              | 0                 | -3,900,000           | 44,773,875              | 0                       | 0                   | 0                    | 0                     | -9,975               | 44,763,900              |
| Human Services, Department of                | N10    | State Supplementary Assistance                     | 12,997,187              | 0                 | -1,100,000           | 11,897,187              | 1,921,630               | 0                   | -400,000             | 0                     | -78,827              | 13,339,989              |
| Human Services, Department of                | N20    | Medical Assistance                                 | 1,303,191,564           | 0                 | 82,000,000           | 1,385,191,564           | 0                       | 0                   | 0                    | -22,891,475           | 0                    | 1,362,300,089           |
| Human Services, Department of                | N22    | Children's Health Insurance                        | 20,413,844              | 0                 | 0                    | 20,413,844              | 787,306                 | 0                   | 0                    | 0                     | 0                    | 21,201,150              |
| Human Services, Department of                | N28    | Medical Contracts                                  | 19,613,964              | 0                 | 0                    | 19,613,964              | 4,919,276               | 0                   | 0                    | 0                     | -158,633             | 24,374,606              |
| Human Services, Department of                | N32    | Family Support Subsidy                             | 1,073,932               | 0                 | 0                    | 1,073,932               | 547,993                 | 0                   | 0                    | -244,769              | 0                    | 1,377,155               |
| Human Services, Department of                | N36    | Connors Training                                   | 33,632                  | 0                 | 0                    | 33,632                  | 0                       | 0                   | 0                    | 0                     | 0                    | 33,632                  |
| Human Services, Department of                | N40    | Volunteers   | 84,686                  | 0                 | 0                    | 84,686                  | 0                       | 0                   | 0                    | 0                     | -6,294               | 78,392                  |
| Human Services, Department of                | N56    | Child Care Assistance                              | 51,408,668              | 0                 | -10,000,000          | 41,408,668              | 0                       | 0                   | 0                    | -2,781,327            | 0                    | 38,627,341              |
| Human Services, Department of                | N64    | MHDS Regional Funding                              | 0                       | 0                 | 0                    | 0                       | 1,040,000               | 0                   | 0                    | 0                     | 0                    | 1,040,000               |
| Human Services, Department of                | N70    | Adoption Subsidy                                   | 42,998,286              | 0                 | 0                    | 42,998,286              | 1,036,860               | 0                   | 0                    | 0                     | -538,834             | 43,496,312              |
| Human Services, Department of                | N71    | Child and Family Services                          | 85,341,938              | 0                 | 0                    | 85,341,938              | 8,348,379               | 0                   | 0                    | 0                     | -1,285,522           | 92,404,794              |
| <b>Human Services, Department of Total</b>   |        |  | <b>1,748,795,568</b>    | <b>-15,662</b>    | <b>67,000,000</b>    | <b>1,815,779,906</b>    | <b>25,312,663</b>       | <b>1,723,788</b>    | <b>-1,723,788</b>    | <b>-30,977,561</b>    | <b>-6,065,298</b>    | <b>1,804,049,710</b>    |
| Veterans Affairs, Department of              | V01    | General Administration                             | 1,200,546               | 0                 | 0                    | 1,200,546               | 0                       | 0                   | 0                    | -13                   | -13                  | 1,200,519               |
| Veterans Affairs, Department of              | V03    | Iowa Veterans Home                                 | 7,594,996               | 0                 | 0                    | 7,594,996               | 2,525,134               | 0                   | 0                    | -3,969,833            | 0                    | 6,150,297               |
| Veterans Affairs, Department of              | V06    | Vets Home Ownership Program                        | 2,500,000               | 0                 | 0                    | 2,500,000               | 0                       | 0                   | 0                    | 0                     | 0                    | 2,500,000               |
| Veterans Affairs, Department of              | V11    | Injured Veterans Grant Program                     | 0                       | 0                 | 0                    | 0                       | 326,397                 | 0                   | 0                    | -246,397              | 0                    | 80,000                  |
| Veterans Affairs, Department of              | V14    | Veterans County Grants                             | 990,000                 | 0                 | 0                    | 990,000                 | 241,400                 | 0                   | 0                    | -236,005              | 0                    | 995,395                 |
| <b>Veterans Affairs, Department of Total</b> |        |  | <b>12,285,542</b>       | <b>0</b>          | <b>0</b>             | <b>12,285,542</b>       | <b>3,092,931</b>        | <b>0</b>            | <b>0</b>             | <b>-4,452,248</b>     | <b>-13</b>           | <b>10,926,211</b>       |
| <b>Grand Total</b>                           |        |  | <b>\$ 1,833,474,945</b> | <b>\$ -31,325</b> | <b>\$ 67,000,000</b> | <b>\$ 1,900,443,621</b> | <b>\$ 28,509,582</b>    | <b>\$ 1,723,788</b> | <b>\$ -1,723,788</b> | <b>\$ -35,442,958</b> | <b>\$ -8,896,286</b> | <b>\$ 1,884,613,959</b> |

**FY 2016 General Fund Activity by Appropriations Subcommittee  
Justice System**

| Special Department Name                                 | Appr # | Appropriation Name                       | Appropriation      | Adj. to Standings | Suppl. & Deapprop. | 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.                      | \$ 7,989,905       | \$ 0              | \$ 0               | \$ 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            | 2,400,000          | 0                 | 0                  | 2,400,000          | 0                       | 0                  | 0                   | 0                     | 0              | 2,400,000             |
| <b>Attorney General Total</b>                           |        |  | <b>17,124,305</b>  | <b>0</b>          | <b>0</b>           | <b>17,124,305</b>  | <b>0</b>                | <b>0</b>           | <b>0</b>            | <b>0</b>              | <b>-5,000</b>  | <b>17,119,305</b>     |
| Civil Rights Commission                                 | J21    | Civil Rights Commission                  | 1,169,540          | 0                 | 0                  | 1,169,540          | 0                       | 0                  | 0                   | -4,742                | -4,742         | 1,160,057             |
| <b>Civil Rights Commission Total</b>                    |        |  | <b>1,169,540</b>   | <b>0</b>          | <b>0</b>           | <b>1,169,540</b>   | <b>0</b>                | <b>0</b>           | <b>0</b>            | <b>-4,742</b>         | <b>-4,742</b>  | <b>1,160,057</b>      |
| 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                           | 14,787,977         | 0                 | 0                  | 14,787,977         | 0                       | 0                  | 0                   | 0                     | 0              | 14,787,977            |
| Corrections, Department of                              | A02    | CBC District II                          | 11,500,661         | 0                 | 0                  | 11,500,661         | 0                       | 0                  | 0                   | 0                     | 0              | 11,500,661            |
| Corrections, Department of                              | A03    | CBC District III                         | 7,241,257          | 0                 | 0                  | 7,241,257          | 0                       | 0                  | 0                   | 0                     | 0              | 7,241,257             |
| Corrections, Department of                              | A04    | CBC District IV                          | 5,638,005          | 0                 | 0                  | 5,638,005          | 0                       | 0                  | 0                   | 0                     | 0              | 5,638,005             |
| Corrections, Department of                              | A05    | CBC District V                           | 21,078,393         | 0                 | 0                  | 21,078,393         | 35,914                  | 0                  | 0                   | -53,430               | -53,430        | 21,007,447            |
| Corrections, Department of                              | A06    | CBC District VI                          | 14,863,623         | 0                 | 0                  | 14,863,623         | 30,467                  | 0                  | 0                   | 0                     | 0              | 14,894,090            |
| Corrections, Department of                              | A07    | CBC District VII                         | 7,856,873          | 0                 | 0                  | 7,856,873          | 49,727                  | 0                  | 0                   | 0                     | 0              | 7,906,600             |
| Corrections, Department of                              | A08    | CBC District VIII                        | 8,167,194          | 0                 | 0                  | 8,167,194          | 0                       | 0                  | 0                   | 0                     | 0              | 8,167,194             |
| Corrections, Department of                              | A20    | Corrections Administration               | 5,270,010          | 0                 | 1,900,000          | 7,170,010          | 644                     | 0                  | -1,760,000          | -1,582                | -1,582         | 5,407,490             |
| 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                       | 633,751            | 0                   | 0                     | 0              | 1,708,843             |
| Corrections, Department of                              | A25    | Federal Prisoners/Contractual            | 484,411            | 0                 | 0                  | 484,411            | 0                       | 0                  | -261,122            | 0                     | 0              | 223,289               |
| Corrections, Department of                              | A26    | Corrections Education                    | 2,608,109          | 0                 | 0                  | 2,608,109          | 295,806                 | 0                  | 0                   | -264,875              | 0              | 2,639,040             |
| Corrections, Department of                              | A30    | Mental Health/Substance Abuse - DOC wide | 22,319             | 0                 | 0                  | 22,319             | 0                       | 0                  | 0                   | 0                     | -3,319         | 19,000                |
| Corrections, Department of                              | A40    | Ft. Madison Institution                  | 43,771,602         | 0                 | 0                  | 43,771,602         | 0                       | 0                  | 0                   | 0                     | -80            | 43,771,522            |
| Corrections, Department of                              | A45    | Anamosa Institution                      | 33,668,253         | 0                 | 0                  | 33,668,253         | 1,791                   | 0                  | 0                   | -3,288                | -3,288         | 33,663,467            |
| Corrections, Department of                              | A50    | Oakdale Institution                      | 60,158,092         | 0                 | 0                  | 60,158,092         | 2,839                   | 235,000            | 0                   | -5,915                | -5,915         | 60,384,100            |
| Corrections, Department of                              | A55    | Newton Institution                       | 27,572,108         | 0                 | 0                  | 27,572,108         | 0                       | 0                  | 0                   | 0                     | -284           | 27,571,824            |
| Corrections, Department of                              | A60    | Mt. Pleasant Inst.                       | 25,360,135         | 0                 | 0                  | 25,360,135         | 2,618                   | 1,000,000          | 0                   | -1,227                | -1,227         | 26,360,299            |
| Corrections, Department of                              | A65    | Rockwell City Institution                | 9,836,353          | 0                 | 0                  | 9,836,353          | 488                     | 275,000            | 0                   | -554                  | -554           | 10,110,733            |
| Corrections, Department of                              | A70    | Clarinda Institution                     | 25,933,430         | 0                 | 0                  | 25,933,430         | 191,162                 | 200,000            | 0                   | -48                   | -48            | 26,324,495            |
| Corrections, Department of                              | A75    | Mitchellville Institution                | 22,645,970         | 0                 | 0                  | 22,645,970         | 0                       | 0                  | 0                   | 0                     | 0              | 22,645,970            |
| Corrections, Department of                              | A80    | Ft. Dodge Institution                    | 30,097,648         | 0                 | 0                  | 30,097,648         | 960                     | 0                  | -322,629            | -6,474                | -6,474         | 29,763,031            |
| <b>Corrections, Department of Total</b>                 |        |  | <b>381,697,248</b> | <b>-59,733</b>    | <b>1,900,000</b>   | <b>383,537,515</b> | <b>612,414</b>          | <b>2,343,751</b>   | <b>-2,343,751</b>   | <b>-337,394</b>       | <b>-76,201</b> | <b>383,736,334</b>    |
| Law Enforcement Academy                                 | R01    | Iowa Law Enforcement Academy             | 1,003,214          | 0                 | 0                  | 1,003,214          | 1,840                   | 0                  | 0                   | -990                  | -990           | 1,003,074             |
| <b>Law Enforcement Academy Total</b>                    |        |  | <b>1,003,214</b>   | <b>0</b>          | <b>0</b>           | <b>1,003,214</b>   | <b>1,840</b>            | <b>0</b>           | <b>0</b>            | <b>-990</b>           | <b>-990</b>    | <b>1,003,074</b>      |
| Parole, Board of  | B40    | Parole Board                             | 1,204,583          | 0                 | 0                  | 1,204,583          | 600                     | 0                  | 0                   | -14,961               | -14,961        | 1,175,261             |
| <b>Parole, Board of Total</b>                           |        |  | <b>1,204,583</b>   | <b>0</b>          | <b>0</b>           | <b>1,204,583</b>   | <b>600</b>              | <b>0</b>           | <b>0</b>            | <b>-14,961</b>        | <b>-14,961</b> | <b>1,175,261</b>      |
| Public Defense, Department of                           | 883    | Compensation and Expense                 | 344,644            | -188,498          | 0                  | 156,146            | 0                       | 0                  | 0                   | 0                     | 0              | 156,146               |
| Public Defense, Department of                           | R31    | Public Defense, Department of            | 6,554,478          | 0                 | 0                  | 6,554,478          | 2,377                   | 0                  | 0                   | -717                  | -717           | 6,555,421             |
| <b>Public Defense, Department of Total</b>              |        |  | <b>6,899,122</b>   | <b>-188,498</b>   | <b>0</b>           | <b>6,710,624</b>   | <b>2,377</b>            | <b>0</b>           | <b>0</b>            | <b>-717</b>           | <b>-717</b>    | <b>6,711,567</b>      |
| Homeland Security and Emergency Mgmt                    | R40    | Homeland Security & Emergency Mgmt. Div. | 2,229,623          | 0                 | 0                  | 2,229,623          | 0                       | 0                  | 0                   | 0                     | 0              | 2,229,623             |
| <b>Homeland Security and Emergency Management Total</b> |        |  | <b>2,229,623</b>   | <b>0</b>          | <b>0</b>           | <b>2,229,623</b>   | <b>0</b>                | <b>0</b>           | <b>0</b>            | <b>0</b>              | <b>0</b>       | <b>2,229,623</b>      |

**FY 2016 General Fund Activity by Appropriations Subcommittee  
Justice System**

| Special Department Name                   | Appr # | Appropriation Name                         | Appropriation         | Adj. to Standings  | Suppl. & Deapprop.  | Total Net Approp      | Balance Brought Forward | Approp Transfer In  | Approp Transfer Out  | Balance Carry Forward | Reversions         | Total Approp Expended |
|---|--------|--|-----------------------|--------------------|---------------------|-----------------------|-------------------------|---------------------|----------------------|-----------------------|--------------------|-----------------------|
| Public Safety, Department of              | 849    | DPS-POR Unfunded Liabilities Until 85 Pct. | \$ 5,000,000          | \$ 0               | \$ 0                | \$ 5,000,000          | \$ 0                    | \$ 0                | \$ 0                 | \$ 0                  | \$ 0               | \$ 5,000,000          |
| Public Safety, Department of              | R64    | Public Safety Administration               | 4,226,131             | 0                  | 0                   | 4,226,131             | 20,035                  | 0                   | 0                    | -41,940               | -41,940            | 4,162,286             |
| Public Safety, Department of              | R67    | Public Safety DCI                          | 13,796,544            | 0                  | 0                   | 13,796,544            | 61,177                  | 0                   | 0                    | -29,966               | -29,966            | 13,797,790            |
| 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                      | 7,391,039             | 0                  | 0                   | 7,391,039             | 13,712                  | 0                   | 0                    | -8,675                | -8,675             | 7,387,401             |
| Public Safety, Department of              | R72    | DPS Fire Marshal                           | 4,651,010             | 0                  | 0                   | 4,651,010             | 2,159                   | 0                   | 0                    | -11,226               | -11,226            | 4,630,717             |
| Public Safety, Department of              | R75    | Iowa State Patrol                          | 61,501,575            | 0                  | 0                   | 61,501,575            | 57,951                  | 0                   | 0                    | -124,314              | -109,677           | 61,325,535            |
| 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                      | 825,520               | 0                  | 0                   | 825,520               | 26                      | 0                   | 0                    | -75,432               | 0                  | 750,114               |
| Public Safety, Department of              | R85    | Statewide Interoperable Comm System.       | 154,661               | 0                  | 0                   | 154,661               | 0                       | 0                   | 0                    | 0                     | 0                  | 154,661               |
| <b>Public Safety, Department of Total</b> |        |  | <b>98,237,384</b>     | <b>0</b>           | <b>0</b>            | <b>98,237,384</b>     | <b>155,061</b>          | <b>0</b>            | <b>0</b>             | <b>-291,553</b>       | <b>-201,484</b>    | <b>97,899,408</b>     |
| Judicial Branch                           | B20    | Judicial Branch                            | 178,686,612           | 0                  | 0                   | 178,686,612           | 25,099                  | 0                   | 0                    | 0                     | -27,165            | 178,684,545           |
| 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             |
| <b>Judicial Branch Total</b>              |        |  | <b>181,786,612</b>    | <b>0</b>           | <b>0</b>            | <b>181,786,612</b>    | <b>25,099</b>           | <b>0</b>            | <b>0</b>             | <b>0</b>              | <b>-27,165</b>     | <b>181,784,545</b>    |
| <b>Grand Total</b>                        |        |  | <b>\$ 691,351,631</b> | <b>\$ -248,231</b> | <b>\$ 1,900,000</b> | <b>\$ 693,003,400</b> | <b>\$ 797,390</b>       | <b>\$ 2,343,751</b> | <b>\$ -2,343,751</b> | <b>\$ -650,356</b>    | <b>\$ -331,260</b> | <b>\$ 692,819,173</b> |



**FY 2016 General Fund Activity by Appropriations Subcommittee  
Transportation, Infrastructure, and Capitals**

| Special Department Name                         | Appr # | Appropriation Name                       | Appropriation | Adj. to Standings | Suppl. & Deapprop. | Total Net Approp | Balance Brought Forward | Approp Transfer In | Approp Transfer Out | Balance Carry Forward | Reversions  | Total Approp Expended |
|---|--------|--|---------------|-------------------|--------------------|------------------|-------------------------|--------------------|---------------------|-----------------------|-------------|-----------------------|
| Corrections Capital                             | 9ZA    | DOC-Iowa Correctional Instit. for Women  | \$ 0          | \$ 0              | \$ 0               | \$ 0             | \$ 6,621,168            | \$ 0               | \$ 0                | \$ -978,165           | \$ 0        | \$ 5,643,004          |
| <b>Corrections Capital Total</b>                |        |  | <b>0</b>      | <b>0</b>          | <b>0</b>           | <b>0</b>         | <b>6,621,168</b>        | <b>0</b>           | <b>0</b>            | <b>-978,165</b>       | <b>0</b>    | <b>5,643,004</b>      |
| State Fair Authority Capital                    | 23G    | Plaza Construction                       | 0             | 0                 | 0                  | 0                | 1,000,000               | 0                  | 0                   | 0                     | 0           | 1,000,000             |
| <b>State Fair Authority Capital Total</b>       |        |  | <b>0</b>      | <b>0</b>          | <b>0</b>           | <b>0</b>         | <b>1,000,000</b>        | <b>0</b>           | <b>0</b>            | <b>0</b>              | <b>0</b>    | <b>1,000,000</b>      |
| Administrative Services - Capitals              | R59    | Major Maintenance UST Fund               | 0             | 0                 | 0                  | 0                | 868,755                 | 0                  | 0                   | 0                     | 0           | 868,755               |
| <b>Administrative Services - Capitals Total</b> |        |  | <b>0</b>      | <b>0</b>          | <b>0</b>           | <b>0</b>         | <b>868,755</b>          | <b>0</b>           | <b>0</b>            | <b>0</b>              | <b>0</b>    | <b>868,755</b>        |
| Public Safety Capital                           | 00R    | DPS Radio Replacement-GenFd-0001         | 0             | 0                 | 0                  | 0                | 2,500,000               | 0                  | 0                   | 0                     | 0           | 2,500,000             |
| <b>Public Safety Capital Total</b>              |        |  | <b>0</b>      | <b>0</b>          | <b>0</b>           | <b>0</b>         | <b>2,500,000</b>        | <b>0</b>           | <b>0</b>            | <b>0</b>              | <b>0</b>    | <b>2,500,000</b>      |
| Regents Capital                                 | LB2    | ISU - Research Park - FY 13 Supplemental | 0             | 0                 | 0                  | 0                | 11,400,999              | 0                  | 0                   | -120,931              | 0           | 11,280,068            |
| Regents Capital                                 | LB4    | Regents - Fire Safety/Def Maint          | 0             | 0                 | 0                  | 0                | 863,375                 | 0                  | 0                   | -252,071              | 0           | 611,304               |
| <b>Regents Capital Total</b>                    |        |  | <b>0</b>      | <b>0</b>          | <b>0</b>           | <b>0</b>         | <b>12,264,374</b>       | <b>0</b>           | <b>0</b>            | <b>-373,001</b>       | <b>0</b>    | <b>11,891,372</b>     |
| <b>Grand Total</b>                              |        |  | <b>\$ 0</b>   | <b>\$ 0</b>       | <b>\$ 0</b>        | <b>\$ 0</b>      | <b>\$ 23,254,298</b>    | <b>\$ 0</b>        | <b>\$ 0</b>         | <b>\$ -1,351,166</b>  | <b>\$ 0</b> | <b>\$ 21,903,131</b>  |

**FY 2016 General Fund Appropriation Activity  
Legislative Branch**

| Special Department Name         | Appr # | Appropriation Name              | Appropriation        | Adj. to Standings   | Suppl. & Deapprop. | 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                 | \$ 6,600            | \$ 0               | \$ 6,600             | \$ 0                    | \$ 0               | \$ 0                | \$ 0                  | \$ 0        | \$ 6,600              |
| Legislative Branch              | 884    | House                           | 10,885,166           | 874,677             | 0                  | 11,759,843           | 0                       | 0                  | 0                   | 0                     | 0           | 11,759,843            |
| Legislative Branch              | 885    | Senate                          | 7,731,977            | 1,254,858           | 0                  | 8,986,835            | 0                       | 0                  | 0                   | 0                     | 0           | 8,986,835             |
| Legislative Branch              | 886    | Joint Legislative Expenses      | 924,550              | 328,970             | 0                  | 1,253,520            | 0                       | 0                  | 0                   | 0                     | 0           | 1,253,520             |
| Legislative Branch              | 915    | Legislative Services Agency     | 12,939,704           | -1,017,760          | 0                  | 11,921,944           | 0                       | 0                  | 0                   | 0                     | 0           | 11,921,944            |
| Legislative Branch              | 925    | Citizens Aide                   | 1,545,151            | 173,823             | 0                  | 1,718,974            | 0                       | 0                  | 0                   | 0                     | 0           | 1,718,974             |
| <b>Legislative Branch Total</b> |        |                                 | <b>34,026,548</b>    | <b>1,621,168</b>    | <b>0</b>           | <b>35,647,716</b>    | <b>0</b>                | <b>0</b>           | <b>0</b>            | <b>0</b>              | <b>0</b>    | <b>35,647,716</b>     |
| <b>Grand Total</b>              |        |                                 | <b>\$ 34,026,548</b> | <b>\$ 1,621,168</b> | <b>\$ 0</b>        | <b>\$ 35,647,716</b> | <b>\$ 0</b>             | <b>\$ 0</b>        | <b>\$ 0</b>         | <b>\$ 0</b>           | <b>\$ 0</b> | <b>\$ 35,647,716</b>  |