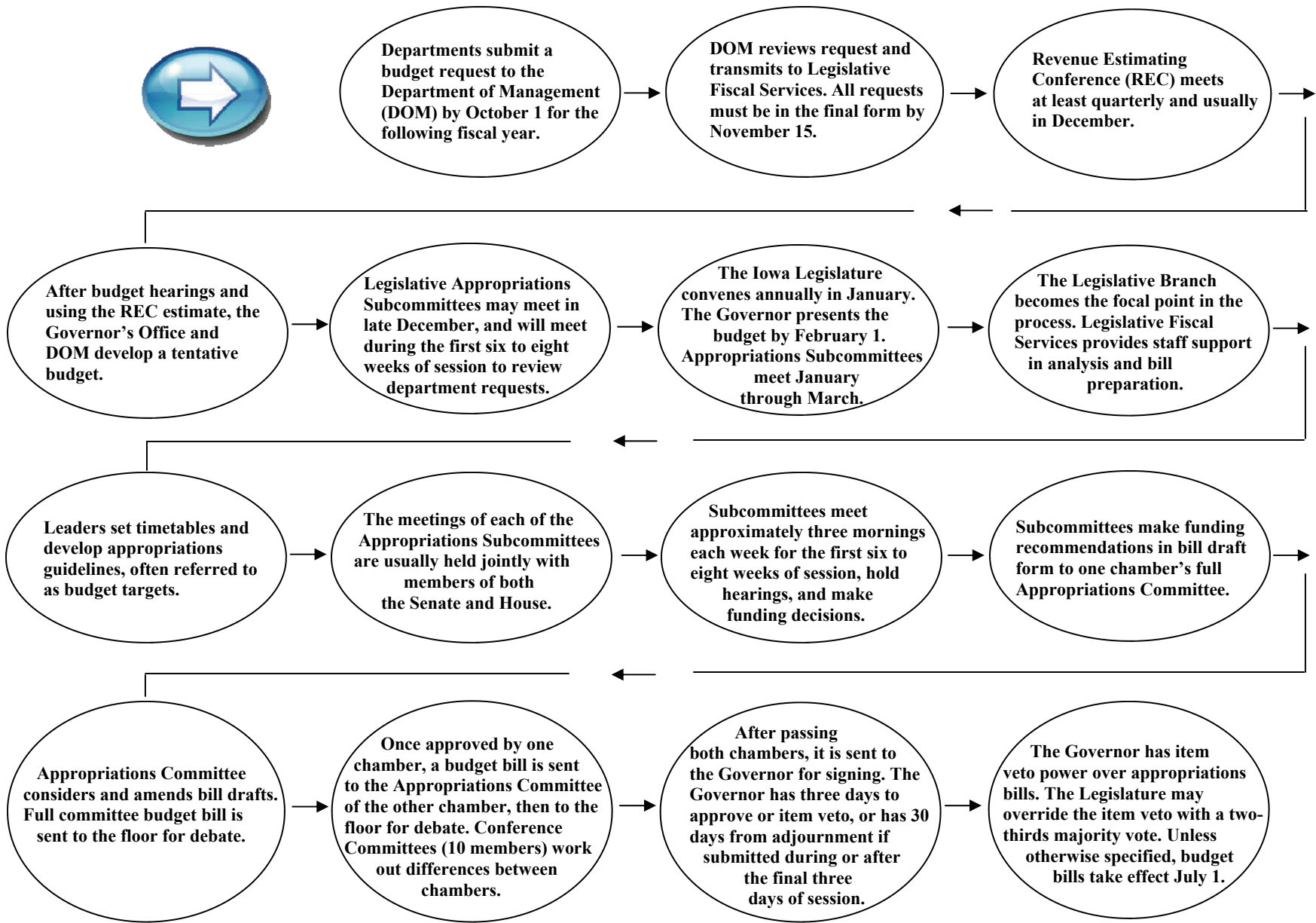


State of Iowa Appropriations Process



Departments submit a budget request to the Department of Management (DOM) by October 1 for the following fiscal year.

DOM reviews request and transmits to Legislative Fiscal Services. All requests must be in the final form by November 15.

Revenue Estimating Conference (REC) meets at least quarterly and usually in December.

After budget hearings and using the REC estimate, the Governor's Office and DOM develop a tentative budget.

Legislative Appropriations Subcommittees may meet in late December, and will meet during the first six to eight weeks of session to review department requests.

The Iowa Legislature convenes annually in January. The Governor presents the budget by February 1. Appropriations Subcommittees meet January through March.

The Legislative Branch becomes the focal point in the process. Legislative Fiscal Services provides staff support in analysis and bill preparation.

Leaders set timetables and develop appropriations guidelines, often referred to as budget targets.

The meetings of each of the Appropriations Subcommittees are usually held jointly with members of both the Senate and House.

Subcommittees meet approximately three mornings each week for the first six to eight weeks of session, hold hearings, and make funding decisions.

Subcommittees make funding recommendations in bill draft form to one chamber's full Appropriations Committee.

Appropriations Committee considers and amends bill drafts. Full committee budget bill is sent to the floor for debate.

Once approved by one chamber, a budget bill is sent to the Appropriations Committee of the other chamber, then to the floor for debate. Conference Committees (10 members) work out differences between chambers.

After passing both chambers, it is sent to the Governor for signing. The Governor has three days to approve or item veto, or has 30 days from adjournment if submitted during or after the final three days of session.

The Governor has item veto power over appropriations bills. The Legislature may override the item veto with a two-thirds majority vote. Unless otherwise specified, budget bills take effect July 1.