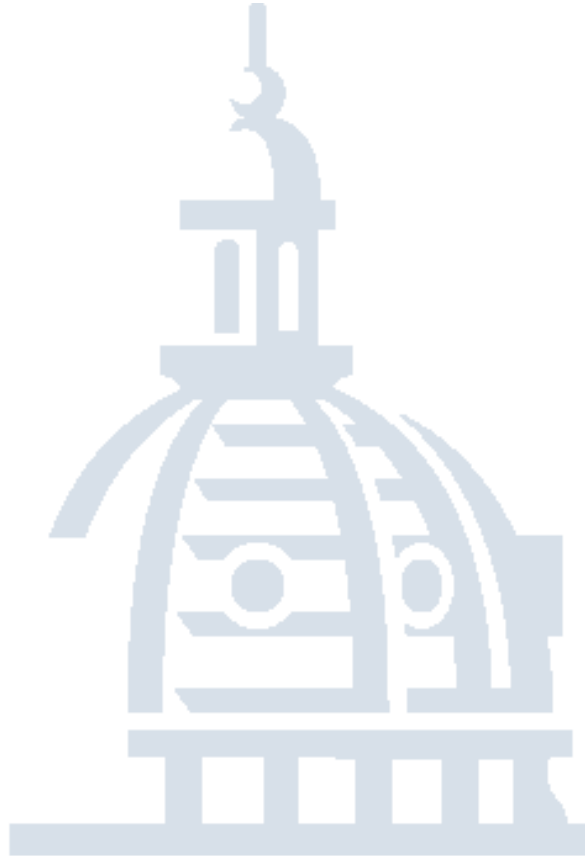

**UNASSIGNED STANDING APPROPRIATIONS
DETAILED ANALYSIS OF THE
FY 2017 GOVERNOR'S RECOMMENDATIONS**



FISCAL SERVICES DIVISION

JANUARY 2016



TABLE OF CONTENTS

	Page
Subcommittee Members and Staff	1
Funding Summary of Governor’s FY 2017 General Fund Recommendations	2
Governor’s FY 2017 General Fund Recommendations	4
Governor’s FY 2017 Other Fund Recommendations	11
General Fund Tracking: Governor’s Recommendations vs FY 2016	12
Other Fund Tracking: Governor’s Recommendations vs FY 2016	14
Historical Tracking: FY 2008 through FY 2017	15
FY 2015 Unassigned Standing Appropriation Activity	21

**UNASSIGNED STANDINGS
APPROPRIATIONS SUBCOMMITTEE MEMBERS**

House of Representatives

Ken Rizer, Chairperson

Nancy Dunkel

Mike Sexton

LEGISLATIVE SERVICES AGENCY

Fiscal Services Division

Dave Reynolds (515-281-6934)

david.reynolds@legis.iowa.gov

Legal Services Division

Tim McDermott (515-281-8090)

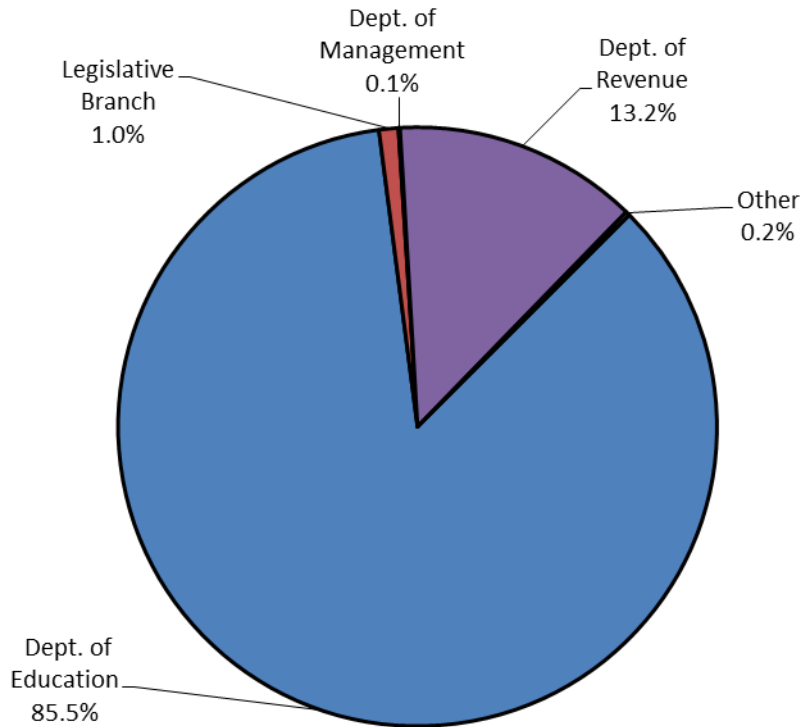
tim.mcdermott@legis.iowa.gov

Unassigned Standing Appropriations

Fiscal Staff: Dave Reynolds and Jennifer Acton

Analysis of Governor's Budget

FY 2017 General Fund Governor's Recommendations



FY 2017 General Fund Governor's Recommendations

Dept. of Administrative Services	\$	496,958
Dept. of Corrections		59,733
Dept. of Cultural Affairs		416,702
Economic Development Authority		1,124,000
Dept. of Education		3,120,967,127
Executive Council		119,847
Legislative Branch		38,250,000
Governor		3,032
Dept. of Public Health		232,500
Dept. of Human Services		376,833
Dept. of Management		3,100,000
Dept. of Public Defense		344,644
Dept. of Public Safety		5,000,000
Dept. of Revenue		482,579,766
Total	\$	3,653,071,142

Unassigned Standing Appropriations

Unassigned standing appropriations refers to a group of appropriations that are not assigned to a joint appropriations subcommittee for decision-making purposes. The annual funding decisions for these appropriations are generally decided through a separate funding bill that does not originate in a joint appropriations subcommittee comprised of Senate and House members.

Approximately 48.5% of the FY 2016 State General Fund budget is appropriated automatically by statute. These appropriations do not fall under the purview of a specific appropriations subcommittee. There are two types of standing appropriations:

- Standing Limited Appropriations – These are appropriations of a specific dollar amount. An example is the appropriation to the Technology Reinvestment Fund in [Iowa Code section 8.57C.3\(a\)](#) that states, “There is appropriated from the General Fund of the State for the fiscal year beginning, July 1, 2012, and for each subsequent fiscal year thereafter, the sum of seventeen million five hundred thousand dollars to the technology reinvestment fund.” However, in actual practice, this appropriation has been notwithstanding in certain fiscal years and a lesser amount has been appropriated from the Rebuild Iowa Infrastructure Fund to the Technology Reinvestment Fund.
- Standing Unlimited Appropriations – These are appropriations of an unspecified dollar amount. An example is State aid for public schools pursuant to [Iowa Code section 257.16](#) that states, “There is appropriated each year from the General Fund of the State an amount necessary to pay the foundation aid under [this chapter](#), the preschool foundation aid under [chapter 256C](#), supplementary aid under [section 257.4, subsection 2](#), and adjusted additional property tax levy aid under [section 257.15, subsection 4](#).” The General Assembly may choose to place a dollar limit on a standing unlimited appropriation in a particular year to cap expenditures.

Governor's FY 2017 General Fund Recommendations

Department of Administrative Services

- Federal Cash Management:** Iowa Code section [8A.502\(14\)](#) provides a standing unlimited appropriation to the Department of Administrative Services to reimburse the federal government for interest that the State may earn on federal funds from the time the State received the federal funds to the time that the funds are disbursed for purposes of the federal program. The reimbursements are made in accordance with the Federal Cash Management and Improvement Act of 1990, as codified in [31 U.S.C. § 6503](#). For budgeting purposes, the Governor and General Assembly include an estimate for the appropriation. *The Governor's budget recommendation revises the estimate downward from \$356,587 to \$56,587 for FY 2017, because the need for the funds has been minimal over the last six years.*
- Unemployment Compensation:** This is a standing unlimited General Fund appropriation established in Iowa Code section [96.7\(7\)\(d\)](#) that is used to pay the State share of Unemployment Compensation claims as required to be paid as specified in Iowa Code section [96.7](#). The State is considered a Governmental Reimbursable Employer as specified in Iowa Code section [96.7\(7\)](#). This means the State does not make regular contributions to the Unemployment Compensation Trust Fund. Instead, the State makes reimbursement payments quarterly to the Fund based on claims paid to former State employees from the Fund. The Director of the Department of Administrative Services makes the quarterly payments for all State agencies, boards, commissions, or departments, except for the State Board of Regents, with this appropriation. Those agencies reimburse the General Fund out of revolving, special, trust, or federal funds, from which all or a portion of the billings can be paid. *The Governor's budget recommendation includes an estimate of \$440,371 for FY 2017.*
- Volunteer Emergency Services Provider Death Benefit:** Iowa Code section [100B.31](#) provides a standing unlimited appropriation to the Department of Administrative Services to pay death benefit claims of volunteer emergency services providers that died in the line of duty. The death benefit per claim is \$100,000. *The Governor's FY 2017 budget recommendation does not include an estimate for Volunteer Emergency Services Provider Death Benefit claims.*

Department of Corrections

- State Cases Court Costs:** The Department of Corrections (DOC) receives a standing unlimited General Fund appropriation for State Cases Court Costs. The appropriation pays for expenses incurred under Iowa Code section [904.507A](#). This includes all necessary and legal expenses incurred by an escaped offender. Expense claims are submitted to DAS and expensed against the State Cases Court Costs account. No claims have been filed in at least 10 years. The Institutions are incurring the costs related to apprehending escaped prisoners. *The Governor's budget recommendation includes an estimate of \$59,733 for FY 2017.*

Department of Cultural Affairs

- County Endowment - Community Cultural Grants:** The purpose of the Program is to provide grants to cities, county governments, tribal councils, or nonprofit/tax-exempt community groups to support the development of community programs that provide jobs for Iowa citizens while promoting Iowa's cultural, ethnic, and historical heritages. This promotion can be achieved through the development of festivals, music, drama, cultural programs, historic restorations, or tourism projects. The Program is operated as a competitive grant program and awards range from \$1,000 to \$25,000. Recipients are required to provide matching funds of at least 50.0% of the total cost of the

Program. Proposals are submitted to an advisory committee that reviews each application and makes final recommendations to the Director of the DCA for funding of eligible projects. Iowa Code section [99F.11](#) provides a standing limited appropriation for the Program of \$520,000 from the 0.2% tax on the adjusted gross receipts from Iowa casinos that is deposited in the General Fund. This appropriation has been routinely modified by the in prior fiscal years. *The Governor's budget recommendation includes appropriation of \$416,702 for FY 2017.*

Economic Development Authority

- **Tourism Marketing - Adjusted Gross Receipts:** These funds are appropriated to the Iowa Economic Development Authority (IEDA) and used to pay for the spring advertising campaign that the Travel Iowa Office conducts. Funds are also used for other advertising not associated with the spring campaign and providing out-of-state marketing grants to groups in Iowa to promote their venue or event. The standing appropriation is prohibited from being used for administrative purposes. The appropriation is funded from the 0.2% tax on the adjusted gross receipts from Iowa casinos. The funds are deposited in the General Fund. Of the taxes collected, \$520,000 (or an amount specified by the General Assembly through legislative action) goes to the Department of Cultural Affairs for the Community Cultural Grants Program. The remainder is divided in half, with one-half deposited in the Rebuild Iowa Infrastructure Fund, and the other half allocated to this appropriation. This appropriation has been routinely modified by the in prior fiscal years. *The Governor's budget recommendation includes an estimated appropriation of \$1,124,000 for FY 2017.*

Department of Education

- **Child Development:** Iowa Code section [279.51](#) provides a standing limited appropriation from the General Fund of \$12,606,196 for the Child Development Program. The appropriation is targeted to programs for at-risk children and allocated to four areas: Area Education Agencies (AEAs), the Child Development Coordinating Council (CDCC), innovative programs for at-risk early elementary students, and Department of Education (DE) administrative costs. See the Fiscal Topic titled [Budget Unit: Child Development](#) for additional information. *The Governor's budget recommendation funds the Program at the statutory level of \$12,606,196 for FY 2017.*
- **Nonpublic School Transportation:** Iowa Code section [285.2\(1b\)](#) provides a standing limited appropriation from the General Fund to the Department of Education to reimburse school districts for the cost of providing transportation services to nonpublic students. Iowa Code section [285.1\(14\)](#), requires school districts to provide transportation services for resident pupils attending a nonpublic school. Districts submit claims to the Department of Education based on the costs of transporting resident nonpublic students. To fully fund all claims associated with the Program would require an appropriation of approximately \$10,500,000. This appropriation has been capped at a lower amount for at least the last 10 years. See the Fiscal Topic titled [Budget Unit: Nonpublic School Transportation](#) for additional information. *The Governor's budget recommendation caps the appropriation at \$8,560,931 for FY 2017.*
- **Sac Fox Settlement Education:** The Department of Education receives a standing limited General Fund appropriation of \$100,000 that is distributed to the tribal council of the Sac and Fox Indian Settlement. The appropriated funds are for the expenses of educating American Indian children residing in the Settlement on land held in trust by the Secretary of the Interior of the United States and in excess of federal moneys paid to the tribal council for educating the American Indian children and are to be used to enhance teacher salaries. *The Governor's budget recommendation funds the Program at the statutory level of \$100,000 for FY 2017.*

- **State Foundation School Aid:** Iowa Code chapter 257 provides the requirements and provisions of the current school aid formula for Iowa. Approved during the 1989 Legislative Session (1989 Acts chapter 135) and implemented in FY 1991, the current school aid formula provides funding to local school districts and area education agencies (AEAs). Funding is generated for a variety of specific school district and AEA programs through the school aid formula. *The Governor's budget recommendation for FY 2017 includes a per pupil percent growth rate 2.45%, which equates to an estimated appropriation of \$3,099,700,000.*

Executive Council

- **Court Costs:** Iowa Code section [7D.10](#), provides that if sufficient funds for court costs have not been appropriated to a department, or if other nonappropriated funds are not available for such purposes within the budget of a department, the Executive Council may authorize payment from a General Fund standing unlimited appropriation. These costs relate to any legal proceeding brought by or against any state agency where the state is a party or has involvement. The funds used from this appropriation are generally for legal fees and expert witness fees. The legal fees are paid to law firms that represent the state in cases where the Attorney General is disqualified from participating. *The Governor's FY 2017 budget recommendation includes an estimated appropriation of \$59,772 for Court Costs.*
- **Public Improvements:** Iowa Code section [307.45](#) establishes a General Fund standing unlimited appropriation to pay for assessments imposed by local political subdivisions for public improvements made adjacent to property owned by the State. These improvements typically include repairs and upgrades to local streets and sewer and water systems. *The Governor's FY 2017 budget recommendation includes an estimated appropriation of \$39,848 for Public Improvements.*
- **Drainage Assessment:** Iowa Code section [468.43](#) authorizes the Executive Council to pay costs assessed against State land owned by the Department of Natural Resources within a levee or drainage district. The Code allows the commissioners of levee or drainage districts to report the apportionment of costs and expenses against the state-owned land to the board of supervisors in the respective counties. The county board of supervisors then assesses the amount against the land. In estimating benefits to land that is a State-owned lake or State-owned wetland, the commissioners may also include costs realized from removing excess water for the protection of land from surface water flooding. *The Governor's FY 2017 budget recommendation includes an estimated appropriation of \$20,227 for Drainage Assessments.*

Legislative Branch

- **Legislative Branch:** Iowa Code section [2.12](#) authorizes a standing unlimited appropriation from the General Fund for the operation of the Legislative Branch of government. The Legislative Branch appropriation is used to fund the expenses of the Iowa Senate, the Iowa House of Representative, the Legislative Services Agency, and the State Ombudsman. The Legislative Council is responsible for approving the Legislative Branch budget. Because the Legislature is a separate Branch of government, the Governor is prohibited from recommending changes to the budget request. *The Governor's budget recommendation includes an estimated FY 2017 appropriation of \$38,250,000 for the Legislative Branch.*

Governor

- **Interstate Extradition:** Iowa Code section [820.24](#) establishes a standing unlimited General fund appropriation to the Governor's Office to cover the expenses authorized by for the purpose of extradition. The expenses include the fees paid to the officers of the state, and all necessary and actual traveling expenses incurred in returning a prisoner to another state or transporting a prisoner from another state to Iowa. *The Governor's FY 2017 budget recommendation includes an estimated appropriation of \$3,032 for interstate extradition.*

Department of Public Health

- **Registry for Congenital and Inherited Disorders:** Iowa Code section [144.13A\(4\)\(b\)](#) provides a standing appropriation from the General Fund that permits the Department of Public Health to retain \$10 of the \$20 Birth Certificate Registration Fee for the Registry for Congenital and Inherited Disorders. The Registry for Congenital and Inherited Disorders is the reporting system to identify and monitor birth defects and stillbirths in the state of Iowa. Birth defects and stillbirths are reportable conditions in Iowa and the records of these birth defects and stillbirths are abstracted and maintained. The registry was established in 1983 through the joint efforts of the University of Iowa, the Iowa Department of Public Health, and the Iowa Department of Human Services. *The Governor's FY 2017 budget recommendation includes an estimated appropriation of \$232,570 for the Registry.*

Department of Human Services

- **Commission of Inquiry:** Iowa statute allows any individual to file a sworn complaint alleging that a committed person is not seriously mentally impaired and is being unjustly deprived of their liberty in any hospital in Iowa. The complaint must be filed with the district court in the county where the person is confined or the county where the committed individual is a resident. Once the complaint is received, a judge is required to appoint a Commission of not more than three individuals to inquire into the truth of the allegations. Iowa Code section [229.35](#) provides a standing unlimited appropriation from the General Fund to reimburse the commissioners for necessary expenses and a reasonable compensation. *The Governor's FY 2017 budget recommendation includes an estimated appropriation of \$1,394 for the Commission of Inquiry.*
- **Nonresident Transfers:** Iowa Code section 230.8 provides a standing unlimited General Fund appropriation for costs associated with the transfer of a person with mental illness who is a nonresident from a state hospital. *The Governor's FY 2017 budget recommendation includes an estimated appropriation of \$67 for Nonresident Commitment of Mental Illness.*
- **Nonresident Commitment of Mental Illness:** Iowa Code section 230.11 provides a standing unlimited appropriation from the General Fund for reimbursement of costs associated with the commitment persons with mental illness who are nonresidents.
- **Child Abuse Prevention:** Iowa Code section [144.13A\(4\)\(b\)](#) provides a standing appropriation from the General Fund that permits the Department of Human Services to retain \$10 of the \$20 Birth Certificate Registration Fee for the Child Abuse Prevention Program. *The Governor's FY 2017 budget recommendation includes an estimated appropriation of \$232,570 for the Child Abuse Prevention.*

Department of Management

- **Special Olympics Fund:** Iowa Code section 8.8 provides a standing limited appropriation from the General Fund of \$100,000 for the Iowa Special Olympics. *The Governor's FY 2017 budget recommendation funds the appropriation at the statutory level of \$100,000.*
- **State Appeal Board Claims:** The State Appeal Board is established in Iowa Code section [24.26](#) and consists of the Auditor of State, Treasurer of State, and the Director of the Department of Management (DOM). The purpose of the Board is to approve or reject the payment of claims against the state or a state employee and to resolve local budget protests. The Board also ratifies payments associated with court judgments and settlements against the State. Claims approved by the State Appeal Board are paid from a standing unlimited General Fund appropriation. For budgeting purposes, the Governor and the General Assembly use an estimate for the amount of claims to be paid from the General Fund appropriation for the next fiscal year. *The Governor's FY 2017 budget recommendation includes an estimated appropriation of \$3,000,000 for the Appeal Board Claims.*
- **Technology Reinvestment Fund:** Iowa Code section [8.57C\(3\)](#) provides a standing limited appropriation from the General Fund of \$17,500,000 to the Technology Reinvestment Fund. The Fund is used for the acquisition of computer hardware and software, software development, telecommunications equipment, and maintenance and lease agreements associated with technology components and for the purchase of equipment intended to provide an uninterruptible power supply. *The Governor's budget recommendation does not provide funding for the Technology Reinvestment Fund for FY 2017. However, the Governor recommends funding numerous technology projects from the Rebuild Iowa Infrastructure Fund for FY 2017.*

Department of Public Defense

- **Compensation and Expense:** Iowa Code section [29A.29](#) establishes a General Fund standing unlimited appropriation for the purpose of covering expenses related to the activation of the Iowa National Guard for in-state emergency purposes. The Compensation and Expense appropriation is often used to cover the cost of activations in response to natural disasters in the State that are declared by the President of the United States or the Governor. The appropriation can also be used to compensate officers and enlisted persons of the National Guard for claims related to death, injury, and illness incurred in the line of duty. *The Governor's FY 2017 budget recommendation includes an estimated appropriation of \$344,644 for Compensation and Expense.*

Department of Public Safety

- **POR Unfunded Liabilities:** Iowa Code section [97A.11A](#) provides a standing limited appropriation from the General Fund of \$5,000,000 to the Department of Public Safety, beginning July 1, 2012 (FY 2013), until the Peace Officers Retirement System (PORS) Fund reaches a funded ratio of at least 85.0%. As of June 30, 2015, the PORS Fund had a funded ratio of 73.5% and an unfunded actuarial liability of \$141.6 million. The unassigned standing was notwithstanding in FY 2013 and did not begin until FY 2014. The supplemental money is not to be used to reduce the normal rate of contribution by the State below 17.0%. *The Governor's FY 2017 budget recommendation funds the appropriation at the statutory level of \$5,000,000.*

Department of Revenue

- **Ag Land Property Tax Credit:** Iowa Code section [426.1](#) provides a standing limited appropriation from the General Fund of \$39,100,000 for the Agricultural Land Property Tax Credit. The Family Farm Property Tax Credit receives a \$10,000,000 allocation from the standing appropriation. *The Governor's FY 2017 budget recommendation funds the appropriation at the statutory level of \$39,100,000.*
- **Homestead Property Tax Credit:** Iowa Code section [425.1](#) provides a standing unlimited appropriation from the General Fund for the Homestead Property Tax Credit. The Tax Credit provides property tax relief and to encourage home ownership. The current credit is equal to the actual levy on the first \$4,850 of actual value of each homestead with a minimum annual tax credit of \$62.50. To be eligible for the yearly credit, the taxpayer must own and occupy the property as a homestead on July 1 of each year, declare residency in Iowa for income tax purposes, and occupy the property for at least six months each calendar year. *The Governor's FY 2017 budget recommendation includes an estimated appropriation of \$135,500,000 for the Homestead Property Tax Credit. This represents an increase of \$4,100,000 compared to FY 2016.*
- **Elderly & Disabled Tax Credit:** Iowa Code section [425.39](#) provides a standing unlimited appropriation from the General Fund for the Elderly and Disabled Tax Credit and Reimbursement Fund. The Tax Credit was established to provide some monetary relief to the low-income elderly and low-income persons with disabilities. *The Governor's FY 2017 budget recommendation includes an estimated appropriation of \$26,100,000 for the Elderly and Disabled Tax Credit. This represents an increase of \$2,100,000 compared to FY 2016, due to an increase in anticipated claims.*
- **Printing Cigarette Stamps:** Iowa Code section [453A.7](#) provides a standing unlimited appropriation from the General Fund for the printing of cigarette tax stamps. *The Governor's FY 2017 budget recommendation includes an estimated appropriation of \$124,652 for printing of cigarette tax stamps.*
- **Tobacco Reporting Requirements:** Iowa Code section [453D.8](#) provides a standing limited appropriation of \$25,000 from the General Fund for enforcement of Code Chapter 453D (Tobacco Product Manufacturers – Enforcement of Financial Obligations). *The Governor's budget recommendation caps the appropriation at \$18,416 for FY 2017.*
- **Military Service Tax Refunds:** Iowa Code section [426A.1A](#) provides a standing unlimited appropriation from the General Fund for to reimburse local governments for the Military Service Property Tax Exemption. *The Governor's FY 2017 budget recommendation includes an estimated appropriation of \$2,100,000 for the Military Service Property Tax Exemption.*
- **Commercial and Industrial Property Tax Replacement:** Iowa Code section [441.21A](#) provides a standing unlimited appropriation from the General Fund to reimburse local governments for the property tax reductions resulting from the rollback for commercial and industrial property enacted in 2013 in [SF 295](#) (Property Tax Changes Act). *The Governor's FY 2017 budget recommendation includes an estimated appropriation of \$154,636,698 for the Property Tax Replacement. This is an increase of \$2,080,230 compared to FY 2016.*
- **Business Property Tax Credit:** Iowa Code section [426C.2](#) provides a standing limited appropriation from the General Fund to fund the Business Property Tax Credit established in Iowa Code chapter [426C](#). The appropriation is equal to \$50.0 million for FY 2015, \$100.0 million for FY 2016, and \$125.0 million for FY 2017 and each year thereafter. The Business Property Tax Credit is available to

owners of property classified as commercial, industrial, or railroad. The new property tax credit is designed to reduce the property taxes owed on business property, limited to a specified maximum amount of taxed value. The function of the new credit is to reduce taxes on the specified amount of value to a rate similar to residential property. *The Governor's FY 2017 budget recommendation funds the FY 2017 appropriation at the statutory level of \$125,000,000, an increase of \$25,000,000 compared to FY 2016.*

Governor's FY 2017 Other Fund Recommendations

Economic Development Authority

- **Endow Iowa Program Administration:** Iowa Code section [15E.311\(6\)](#) provides a standing limited appropriation of \$70,000 from the County Endowment Fund to administer the County Endowment Program. The purpose of the Program to enhance the quality of life for Iowans through increased philanthropic activity by providing capital to new and existing citizen groups organized to establish endowment funds that will address community needs. *The Governor's FY 2017 budget recommendation funds the FY 2017 appropriation at the statutory level of \$70,000.*

Executive Council

- **Performance of Duty:** Iowa Code section [7D.29](#) provides a standing unlimited appropriation to the Executive Council for Performance of Duty. The purpose of the appropriation is to provide funding for emergency repairs to State property, repairing, rebuilding or restoring State property injured, destroyed, or lost by fire, storm, theft, or unavoidable cause; any governmental subdivision needing an interest free loan in an area declared to be a disaster area due to natural causes; and financial grants to meet disaster-related necessary expenses of individuals or families adversely affected by a major disaster, when the President and Governor have declared a disaster, if sufficient funds are not available in a State agency budget. All expenditures from the Performance of Duty appropriation must be approved by the Executive Council. The Executive Council is comprised of the Governor, the Secretary of State, the Auditor of State, and the Secretary of Agriculture. *The Governor's FY 2017 budget recommendation includes an estimated appropriation of \$10,397,558 for Performance of Duty, a decrease of \$12,067,052 compared to estimated FY 2016.*

Board of Regents

- **ISU - Midwest Grape & Wine Industry:** Iowa Code section [123.183\(2\)](#) provides a standing limited appropriation of \$250,000 from the revenue collected from the Wine Gallonage Tax Fund to the Midwest Grape and Wine Industry Institute at Iowa State University. *The Governor's FY 2017 budget recommendation funds the FY 2017 appropriation at the statutory level of \$250,000.*

Department of Transportation (DOT)

- **Personal Delivery of Services:** Iowa Code section [321.211\(2\)](#) provides a standing unlimited appropriation from the Road Use Tax Fund to the DOT for costs of notifying and personally delivering driver license suspension notices to individuals. Driver license reinstatement fees are deposited into the Road Use Tax Fund. *The Governor's FY 2017 budget recommendation includes an estimated appropriation of \$225,000 for the Personal Delivery of Services.*
- **County Treasurer Equipment:** Iowa Code section [312.2\(13\)](#) provides a standing limited appropriation of \$650,000 from the Road Use Tax Fund to the DOT for costs of providing county treasurers with automation and telecommunications equipment and support for vehicle registration, titling, and driver licensing. *The Governor's FY 2017 budget recommendation funds the FY 2017 appropriation at the statutory level of \$650,000.*

General Fund Recommendations

	Actual FY 2015 <u>(1)</u>	Estimated FY 2016 <u>(2)</u>	Gov Rec FY 2017 <u>(3)</u>	2017 Gov Rec vs 2016 Estimated <u>(4)</u>
<u>Administrative Services, Dept. of</u>				
Federal Cash Management - Standing	\$ 0	\$ 356,587	\$ 56,587	\$ -300,000
Unemployment Compensation - Standing	524,675	440,371	440,371	0
Volunteer Emergency Services Provider Death	100,000	0	0	0
Total Administrative Services, Dept. of	\$ 624,675	\$ 796,958	\$ 496,958	\$ -300,000
<u>Corrections, Dept. of</u>				
State Cases Court Costs	\$ 0	\$ 59,733	\$ 59,733	\$ 0
Total Corrections, Dept. of	\$ 0	\$ 59,733	\$ 59,733	\$ 0
<u>Cultural Affairs, Dept. of</u>				
County Endowment Funding - DCA Grants	\$ 416,702	\$ 416,702	\$ 416,702	\$ 0
Total Cultural Affairs, Dept. of	\$ 416,702	\$ 416,702	\$ 416,702	\$ 0
<u>Economic Development Authority</u>				
Tourism Marketing - Adjusted Gross Receipts	\$ 1,124,000	\$ 1,124,000	\$ 1,124,000	\$ 0
Total Economic Development Authority	\$ 1,124,000	\$ 1,124,000	\$ 1,124,000	\$ 0
<u>Education, Dept. of</u>				
Child Development	\$ 12,606,196	\$ 12,606,196	\$ 12,606,196	\$ 0
Nonpublic School Transportation	8,560,931	8,560,931	8,560,931	0
Sac Fox Settlement Education	100,000	100,000	100,000	0
State Foundation School Aid	2,865,029,554	2,952,866,480	3,099,700,000	146,833,520
Total Education, Dept. of	\$ 2,886,296,681	\$ 2,974,133,607	\$ 3,120,967,127	\$ 146,833,520
<u>Executive Council</u>				
Court Costs	\$ 332,210	\$ 59,772	\$ 59,772	\$ 0
Public Improvements	0	39,848	39,848	0
Drainage Assessment	193,522	20,227	20,227	0
Total Executive Council	\$ 525,732	\$ 119,847	\$ 119,847	\$ 0
<u>Legislative Branch</u>				
Legislative Branch	\$ 35,315,625	\$ 34,035,244	\$ 38,250,000	\$ 4,214,756
Total Legislative Branch	\$ 35,315,625	\$ 34,035,244	\$ 38,250,000	\$ 4,214,756
<u>Governor</u>				
Interstate Extradition	\$ 0	\$ 3,032	\$ 3,032	\$ 0
Total Governor	\$ 0	\$ 3,032	\$ 3,032	\$ 0
<u>Public Health, Dept. of</u>				
Congenital & Inherited Disorders Registry	\$ 215,055	\$ 232,500	\$ 232,500	\$ 0
Total Public Health, Dept. of	\$ 215,055	\$ 232,500	\$ 232,500	\$ 0
<u>Human Services, Dept. of</u>				
Commission of Inquiry	\$ 0	\$ 1,394	\$ 1,394	\$ 0
Nonresident Transfers	0	67	67	0
Nonresident Commitment Mental Illness	5,766	142,802	142,802	0
Child Abuse Prevention	215,125	232,570	232,570	0
Total Human Services, Dept. of	\$ 220,891	\$ 376,833	\$ 376,833	\$ 0

Unassigned Standing Appropriations

	Actual FY 2015 <u>(1)</u>	Estimated FY 2016 <u>(2)</u>	Gov Rec FY 2017 <u>(3)</u>	2017 Gov Rec vs 2016 Estimated <u>(4)</u>
Management, Dept. of				
Special Olympics Fund	\$ 100,000	\$ 100,000	\$ 100,000	\$ 0
Appeal Board Claims	20,807,447	3,000,000	3,000,000	0
Technology Reinvestment Fund	17,500,000	0	0	0
Total Management, Dept. of	\$ 38,407,447	\$ 3,100,000	\$ 3,100,000	\$ 0
Public Defense, Dept. of				
Compensation and Expense	\$ 123,573	\$ 344,644	\$ 344,644	\$ 0
Total Public Defense, Dept. of	\$ 123,573	\$ 344,644	\$ 344,644	\$ 0
Public Safety, Department of				
DPS-POR Unfunded Liabilities	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 0
Total Public Safety, Department of	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 0
Revenue, Dept. of				
Ag Land Tax Credit - GF	\$ 39,100,000	\$ 39,100,000	\$ 39,100,000	\$ 0
Homestead Tax Credit Aid - GF	131,462,117	131,400,000	135,500,000	4,100,000
Elderly & Disabled Tax Credit - GF	24,266,642	24,000,000	26,100,000	2,100,000
Printing Cigarette Stamps	124,325	124,652	124,652	0
Tobacco Reporting Requirements	18,416	18,416	18,416	0
Military Service Tax Refunds	2,210,117	2,100,000	2,100,000	0
Comm/Industrial Prop Tax Replacement	78,201,153	152,556,468	154,636,698	2,080,230
Business Property Tax Credit	50,000,000	100,000,000	125,000,000	25,000,000
Commercial & Industrial Property Tax Replace :	9,500,000	0	0	0
Total Revenue, Dept. of	\$ 334,882,770	\$ 449,299,536	\$ 482,579,766	\$ 33,280,230
Total Unassigned Standings	\$ 3,303,153,151	\$ 3,469,042,636	\$ 3,653,071,142	\$ 184,028,506

Other Fund Recommendations

	Actual FY 2015 <u>(1)</u>	Estimated FY 2016 <u>(2)</u>	Gov Rec FY 2017 <u>(3)</u>	2017 Gov Rec vs 2016 Estimated <u>(4)</u>
<u>Economic Development Authority</u>				
Endow Iowa Admin - County Endw Fund	\$ 70,000	\$ 70,000	\$ 70,000	\$ 0
Total Economic Development Authority	\$ 70,000	\$ 70,000	\$ 70,000	\$ 0
<u>Executive Council</u>				
Performance of Duty - EEF	\$ 32,744,876	\$ 22,464,610	\$ 10,397,558	\$ -12,067,052
Total Executive Council	\$ 32,744,876	\$ 22,464,610	\$ 10,397,558	\$ -12,067,052
<u>Management, Dept. of</u>				
Environment First Fund - RIIF	\$ 42,000,000	\$ 42,000,000	\$ 42,000,000	\$ 0
Environment First Balance Adj	-42,000,000	-42,000,000	-42,000,000	0
Total Management, Dept. of	\$ 0	\$ 0	\$ 0	\$ 0
<u>Regents, Board of</u>				
ISU -Midwest Grape & Wine Industry -WGTF	\$ 250,000	\$ 250,000	\$ 250,000	\$ 0
Total Regents, Board of	\$ 250,000	\$ 250,000	\$ 250,000	\$ 0
<u>Transportation, Dept. of</u>				
RUTF-Personal Delivery of Services	\$ 225,000	\$ 225,000	\$ 225,000	\$ 0
RUTF-County Treasurer Equipment Standing	650,000	650,000	650,000	0
Total Transportation, Dept. of	\$ 875,000	\$ 875,000	\$ 875,000	\$ 0
Total Unassigned Standings	\$ 33,939,876	\$ 23,659,610	\$ 11,592,558	\$ -12,067,052

STAFF CONTACT: Dave Reynolds (515-281-6934) dave.reynolds@legis.iowa.gov

**APPROPRIATIONS TRACKING
FY 2008 THROUGH FY 2017**

Unassigned Standings General Fund

	Actual FY 2008 (1)	Actual FY 2009 (2)	Actual FY 2010 (3)	Actual FY 2011 (4)	Actual FY 2012 (5)	Actual FY 2013 (6)	Actual FY 2014 (7)	Actual FY 2015 (8)	Estimated FY 2016 (9)	Gov Rec FY 2017 (10)
<u>Administrative Services, Dept. of</u>										
Federal Cash Management - Standing	\$ 308,061	\$ 559,953	\$ 15,725	\$ 0	\$ 9,944	\$ 0	\$ 0	\$ 0	\$ 356,587	\$ 56,587
Unemployment Compensation - Standing	487,808	597,553	1,886,595	555,939	609,923	557,326	796,449	524,675	440,371	440,371
Municipal Fire & Police Retirement	2,745,784	2,704,597	2,253,158	1,500,000	750,000	0	0	0	0	0
Volunteer Emergency Services Provider Death Benefit	0	0	100,000	0	100,000	100,000	0	100,000	0	0
Sac Fox Attorney Costs	0	1,953	0	0	0	0	0	0	0	0
Total Administrative Services, Dept. of	\$ 3,541,653	\$ 3,864,056	\$ 4,255,479	\$ 2,055,939	\$ 1,469,867	\$ 657,326	\$ 796,449	\$ 624,675	\$ 796,958	\$ 496,958
<u>Corrections, Dept. of</u>										
State Cases Court Costs	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 59,733	\$ 59,733
Total Corrections, Dept. of	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 59,733	\$ 59,733
<u>Cultural Affairs, Dept. of</u>										
County Endowment Funding - DCA Grants	\$ 520,000	\$ 512,200	\$ 443,300	\$ 443,300	\$ 416,702	\$ 416,702	\$ 416,702	\$ 416,702	\$ 416,702	\$ 416,702
Total Cultural Affairs, Dept. of	\$ 520,000	\$ 512,200	\$ 443,300	\$ 443,300	\$ 416,702	\$ 416,702	\$ 416,702	\$ 416,702	\$ 416,702	\$ 416,702
<u>Economic Development Authority</u>										
Tourism Marketing - Adjusted Gross Receipts	\$ 1,124,084	\$ 1,107,524	\$ 862,028	\$ 856,229	\$ 810,306	\$ 810,306	\$ 1,164,000	\$ 1,124,000	\$ 1,124,000	\$ 1,124,000
Grow Iowa Values Fund	50,000,000	-81	0	0	0	0	0	0	0	0
Community Attraction & Tourism	7,000,000	0	0	0	0	0	0	0	0	0
Total Economic Development Authority	\$ 58,124,084	\$ 1,107,443	\$ 862,028	\$ 856,229	\$ 810,306	\$ 810,306	\$ 1,164,000	\$ 1,124,000	\$ 1,124,000	\$ 1,124,000
<u>Education, Dept. of</u>										
Child Development	\$ 12,606,196	\$ 12,417,103	\$ 11,493,891	\$ 11,493,891	\$ 10,728,891	\$ 10,728,891	\$ 12,606,196	\$ 12,606,196	\$ 12,606,196	\$ 12,606,196
Instructional Support	14,428,264	14,211,828	0	0	0	0	0	0	0	0
Nonpublic School Transportation	8,604,714	8,475,643	7,060,931	7,060,931	7,060,931	7,060,931	8,560,931	8,560,931	8,560,931	8,560,931
Sac Fox Settlement Education	0	0	0	0	100,000	100,000	100,000	100,000	100,000	100,000
Teacher Excellence Program	55,469,053	54,637,017	0	0	0	0	0	0	0	0
Early Intervention Block Grant	29,250,000	29,250,000	0	0	0	0	0	0	0	0
State Foundation School Aid	2,141,970,395	2,155,814,794	2,143,149,162	2,444,144,299	2,623,826,586	2,652,633,798	2,716,133,473	2,865,029,554	2,952,866,480	3,099,700,000
State Aid Supplemental	0	0	0	0	0	57,149,400	0	0	0	0
Total Education, Dept. of	\$ 2,262,328,622	\$ 2,274,806,385	\$ 2,161,703,984	\$ 2,462,699,121	\$ 2,641,716,408	\$ 2,727,673,020	\$ 2,737,400,600	\$ 2,886,296,681	\$ 2,974,133,607	\$ 3,120,967,127
<u>Energy Independence</u>										
Iowa Power Fund	\$ 0	\$ 24,625,000	\$ 21,600,000	\$ 19,583,025	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Energy Independence	\$ 0	\$ 24,625,000	\$ 21,600,000	\$ 19,583,025	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Executive Council</u>										
Court Costs	\$ 33,501	\$ 21,135	\$ 82,212	\$ 262,737	\$ 545,875	\$ 301,633	\$ 210,178	\$ 332,210	\$ 59,772	\$ 59,772
Public Improvements	0	0	35,756	0	0	0	0	0	39,848	39,848
Performance Of Duty	10,211,958	21,578,911	-182,771	-290,316	0	0	0	0	0	0
Drainage Assessment	74,428	41,236	65,867	154,382	167,793	67,379	76,672	193,522	20,227	20,227
Total Executive Council	\$ 10,319,887	\$ 21,641,282	\$ 1,064	\$ 126,803	\$ 713,669	\$ 369,012	\$ 286,849	\$ 525,732	\$ 119,847	\$ 119,847

Unassigned Standings General Fund

	Actual FY 2008 (1)	Actual FY 2009 (2)	Actual FY 2010 (3)	Actual FY 2011 (4)	Actual FY 2012 (5)	Actual FY 2013 (6)	Actual FY 2014 (7)	Actual FY 2015 (8)	Estimated FY 2016 (9)	Gov Rec FY 2017 (10)
Legislative Branch										
Legislative Branch	\$ 33,837,880	\$ 34,952,603	\$ 31,508,677	\$ 33,583,681	\$ 32,908,253	\$ 33,682,514	\$ 33,812,781	\$ 35,315,625	\$ 34,035,244	\$ 38,250,000
Total Legislative Branch	\$ 33,837,880	\$ 34,952,603	\$ 31,508,677	\$ 33,583,681	\$ 32,908,253	\$ 33,682,514	\$ 33,812,781	\$ 35,315,625	\$ 34,035,244	\$ 38,250,000
Governor										
Interstate Extradition	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,032	\$ 3,032
Total Governor	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,032	\$ 3,032
Public Health, Dept. of										
Congenital & Inherited Disorders Registry	\$ 232,575	\$ 219,192	\$ 182,044	\$ 182,044	\$ 171,121	\$ 213,842	\$ 213,399	\$ 215,055	\$ 232,500	\$ 232,500
Total Public Health, Dept. of	\$ 232,575	\$ 219,192	\$ 182,044	\$ 182,044	\$ 171,121	\$ 213,842	\$ 213,399	\$ 215,055	\$ 232,500	\$ 232,500
Human Services, Dept. of										
Commission of Inquiry	\$ 1,706	\$ 1,680	\$ 1,394	\$ 0	\$ 1,394	\$ 1,394	\$ 1,394	\$ 0	\$ 1,394	\$ 1,394
Nonresident Transfers	82	81	67	0	67	67	67	0	67	67
Nonresident Commitment Mental Illness	174,704	172,083	142,802	3,351	142,802	142,802	142,802	5,766	142,802	142,802
Total General Administration	\$ 176,492	\$ 173,844	\$ 144,263	\$ 3,351	\$ 144,263	\$ 144,263	\$ 144,263	\$ 5,766	\$ 144,263	\$ 144,263
Child Abuse Prevention	\$ 232,575	\$ 219,192	\$ 174,076	\$ 217,772	\$ 197,067	\$ 213,842	\$ 213,468	\$ 215,125	\$ 232,570	\$ 232,570
Mental Health SF209	0	0	0	20,000,000	0	0	0	0	0	0
Total Human Services, Dept. of	\$ 409,067	\$ 393,036	\$ 318,339	\$ 20,221,123	\$ 341,330	\$ 358,105	\$ 357,731	\$ 220,891	\$ 376,833	\$ 376,833
Management, Dept. of										
Special Olympics Fund	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Indian Settlement Officer	25,000	24,625	0	0	0	0	0	0	0	0
Appeal Board Claims	25,193,730	5,630,880	8,713,944	6,508,275	17,237,894	6,872,577	4,392,296	20,807,447	3,000,000	3,000,000
Economic Emergency Fund Appropriation	0	0	45,327,400	0	0	0	0	0	0	0
Salary Adjustment Fund	13,937,263	0	0	0	0	0	0	0	0	0
Technology Reinvestment Fund	17,500,000	0	0	0	0	0	0	17,500,000	0	0
Property Tax Credit Fund	28,000,000	43,734,000	91,256,037	91,256,037	0	0	0	0	0	0
Total Management, Dept. of	\$ 84,705,993	\$ 49,439,505	\$ 145,347,381	\$ 97,814,312	\$ 17,287,894	\$ 6,922,577	\$ 4,492,296	\$ 38,407,447	\$ 3,100,000	\$ 3,100,000
Public Defense, Dept. of										
Compensation and Expense	\$ 8,299,521	\$ -5,797,022	\$ 326,441	\$ 1,621,735	\$ 122,316	\$ 435,135	\$ 179,387	\$ 123,573	\$ 344,644	\$ 344,644
Total Public Defense, Dept. of	\$ 8,299,521	\$ -5,797,022	\$ 326,441	\$ 1,621,735	\$ 122,316	\$ 435,135	\$ 179,387	\$ 123,573	\$ 344,644	\$ 344,644
Public Safety, Department of										
DPS-POR Unfunded Liabilities	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000
POR Permissive Service Credit	0	0	0	95,417	0	0	0	0	0	0
Total Public Safety, Department of	\$ 0	\$ 0	\$ 0	\$ 95,417	\$ 0	\$ 0	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000

Unassigned Standings

General Fund

	Actual FY 2008 (1)	Actual FY 2009 (2)	Actual FY 2010 (3)	Actual FY 2011 (4)	Actual FY 2012 (5)	Actual FY 2013 (6)	Actual FY 2014 (7)	Actual FY 2015 (8)	Estimated FY 2016 (9)	Gov Rec FY 2017 (10)
Revenue, Dept. of										
Ag Land Tax Credit - GF	\$ 0	\$ 0	\$ 0	\$ 0	\$ 32,395,131	\$ 39,100,000	\$ 39,100,000	\$ 39,100,000	\$ 39,100,000	\$ 39,100,000
Homestead Tax Credit Aid - GF	0	0	0	0	86,188,387	106,983,518	132,040,596	131,462,117	131,400,000	135,500,000
Elderly & Disabled Tax Credit - GF	0	0	0	0	24,590,473	23,757,432	23,488,780	24,266,642	24,000,000	26,100,000
Elderly and Disabled Tax Credit	0	0	1,426,000	0	0	0	0	0	0	0
Printing Cigarette Stamps	103,530	112,177	107,529	124,392	124,652	120,041	120,262	124,325	124,652	124,652
Tobacco Reporting Requirements	25,000	24,625	19,591	19,591	18,416	18,416	18,416	18,416	18,416	18,416
Livestock Producers Credit	2,000,000	1,970,000	0	0	0	0	0	0	0	0
Military Service Tax Refunds	0	0	0	0	2,285,535	2,228,932	2,167,011	2,210,117	2,100,000	2,100,000
Comm/Industrial Prop Tax Replacement	0	0	0	0	0	0	0	78,201,153	152,556,468	154,636,698
Business Property Tax Credit	0	0	0	0	0	0	0	50,000,000	100,000,000	125,000,000
Commercial & Industrial Property Tax Supplemental	0	0	0	0	0	0	0	9,500,000	0	0
Total Revenue, Dept. of	\$ 2,128,530	\$ 2,106,802	\$ 1,553,120	\$ 143,983	\$ 145,602,595	\$ 172,208,339	\$ 196,935,065	\$ 334,882,770	\$ 449,299,536	\$ 482,579,766
Secretary of State										
Constitutional Amendments	\$ 0	\$ 1,226	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Secretary of State	\$ 0	\$ 1,226	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Treasurer of State										
Health Care Trust Fund Transfer	\$ 127,600,000	\$ 125,686,000	\$ 106,016,400	\$ 106,016,400	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Treasurer of State	\$ 127,600,000	\$ 125,686,000	\$ 106,016,400	\$ 106,016,400	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Unassigned Standings	\$ 2,592,047,812	\$ 2,533,557,707	\$ 2,474,118,257	\$ 2,745,443,112	\$ 2,841,560,459	\$ 2,943,746,878	\$ 2,981,055,260	\$ 3,303,153,151	\$ 3,469,042,636	\$ 3,653,071,142

Unassigned Standings Other Funds

	Actual FY 2008 (1)	Actual FY 2009 (2)	Actual FY 2010 (3)	Actual FY 2011 (4)	Actual FY 2012 (5)	Actual FY 2013 (6)	Actual FY 2014 (7)	Actual FY 2015 (8)	Estimated FY 2016 (9)	Gov Rec FY 2017 (10)
<u>Economic Development Authority</u>										
Endow Iowa Admin - County Endw Fund	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000
Total Economic Development Authority	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000
<u>Education, Dept. of</u>										
State Foundation Aid - ARRA	\$ 0	\$ 40,000,000	\$ 202,546,705	\$ 47,947,887	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Teacher Professional Development - FRRF	0	0	2,000,000	0	0	0	0	0	0	0
Instructional Support - FRRF	0	0	13,103,950	0	0	0	0	0	0	0
Instructional Support - SIF	0	0	0	7,500,000	0	0	0	0	0	0
School Foundation Aid - UST	0	0	0	5,100,000	0	0	0	0	0	0
Total Education, Dept. of	\$ 0	\$ 40,000,000	\$ 217,650,655	\$ 60,547,887	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Executive Council</u>										
Performance of Duty - EEF	\$ 0	\$ 0	\$ 0	\$ 0	\$ 8,048,731	\$ 26,150,370	\$ 15,793,094	\$ 32,744,876	\$ 22,464,610	\$ 10,397,558
Performance of Duty - CRF	0	0	25,600,000	10,583,628	0	0	0	0	0	0
Total Executive Council	\$ 0	\$ 0	\$ 25,600,000	\$ 10,583,628	\$ 8,048,731	\$ 26,150,370	\$ 15,793,094	\$ 32,744,876	\$ 22,464,610	\$ 10,397,558
<u>Legislative Branch</u>										
Health Care Coverage Comm - DHSRF	\$ 0	\$ 0	\$ 315,000	\$ -149,866	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Legislative Commission on Affordable Health Care	500,000	0	0	0	0	0	0	0	0	0
LSA - Operations - FRRF	0	0	100,000	0	0	0	0	0	0	0
Total Legislative Branch	\$ 500,000	\$ 0	\$ 415,000	\$ -149,866	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Human Services, Dept. of</u>										
MH Costs for Children-PTRF	\$ 6,600,000	\$ 6,501,000	\$ 3,271,911	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Mental Health - EEF	0	0	0	0	7,200,089	0	0	0	0	0
Mental Health Growth Factor - PTRF	0	0	0	0	10,000,000	0	0	0	0	0
Total Human Services, Dept. of	\$ 6,600,000	\$ 6,501,000	\$ 3,271,911	\$ 0	\$ 17,200,089	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Management, Dept. of</u>										
Appropriation Contingencies - CRF	\$ 0	\$ 0	\$ 0	\$ 5,000,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Primary Road Salary Adjustment	3,060,049	565,608	0	0	0	0	0	0	0	0
Road Use Tax Salary Adjustment	957,279	621,696	0	0	0	0	0	0	0	0
FY 04 State Appeal Board Claims	164,137	28,742	0	0	0	0	0	0	0	0
Total Management, Dept. of	\$ 4,181,465	\$ 1,216,046	\$ 0	\$ 5,000,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Unassigned Standings

Other Funds

	Actual FY 2008 (1)	Actual FY 2009 (2)	Actual FY 2010 (3)	Actual FY 2011 (4)	Actual FY 2012 (5)	Actual FY 2013 (6)	Actual FY 2014 (7)	Actual FY 2015 (8)	Estimated FY 2016 (9)	Gov Rec FY 2017 (10)
<u>Regents, Board of</u>										
ISU -Midwest Grape & Wine Industry -WGTF	\$ 0	\$ 0	\$ 0	\$ 0	\$ 120,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
Total Regents, Board of	\$ 0	\$ 0	\$ 0	\$ 0	\$ 120,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
<u>Revenue, Dept. of</u>										
Homestead Property Tax Credit - PTCF	\$ 99,254,781	\$ 99,254,781	\$ 94,236,619	\$ 87,757,913	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Ag Land and Family Farm Tax Credits - PTCF	34,610,183	34,610,183	32,395,131	32,395,131	0	0	0	0	0	0
Military Service Tax Credit - PTCF	2,800,000	2,800,000	2,370,995	2,400,000	0	0	0	0	0	0
Elderly and Disabled Tax Credit - PTCF	23,204,000	23,204,000	20,779,200	23,400,000	0	0	0	0	0	0
Total Revenue, Dept. of	\$ 159,868,964	\$ 159,868,964	\$ 149,781,945	\$ 145,953,044	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Transportation, Dept. of</u>										
RUTF-Personal Delivery of Services	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000
RUTF-County Treasurer Equipment Standing	650,000	650,000	650,000	650,000	650,000	650,000	650,000	650,000	650,000	650,000
Total Transportation, Dept. of	\$ 875,000	\$ 875,000	\$ 875,000	\$ 875,000	\$ 875,000	\$ 875,000	\$ 875,000	\$ 875,000	\$ 875,000	\$ 875,000
Total Unassigned Standings	\$ 172,095,429	\$ 208,531,010	\$ 397,664,511	\$ 222,879,693	\$ 26,313,820	\$ 27,345,370	\$ 16,988,094	\$ 33,939,876	\$ 23,659,610	\$ 11,592,558

**FY 2015
APPROPRIATION ACTIVITY**

FY 2015 Appropriation Activity

The following information provides a summary of the FY 2015 General Fund and non-General Fund appropriations for the departments under the purview of the Administration and Regulation Appropriations Subcommittee. Appropriations are adjusted for several factors throughout the fiscal year, including supplemental appropriations, deappropriations, and adjustments to standing appropriations to account for actual expenditures. Other activity associated with appropriated funds include: balances brought forward, transfers, and reversions. The tables show each of the departments' appropriations and the changes that occurred throughout the fiscal year.

- Original Appropriation: The amounts appropriated from the General Fund in individual appropriation bills during the 2014 Legislative Session.
- Adjustment to Standings: These adjustments represent changes that are made to budgeted standing unlimited appropriations for the purpose of balancing out the year-end amount. There are numerous standing unlimited appropriations established in the Code. The exact amount for each of these appropriations is not known until the close of the fiscal year. As the General Assembly develops the annual budget, an estimated amount is included for budgeting purposes. This estimated appropriation is then adjusted to reflect actual expenditures.
- Supplemental/Deappropriations (General Fund Only): These changes represent the supplemental appropriations and deappropriations enacted during the 2015 Legislative Session.
- Total Net Appropriation: This is the sum of all of the above numbers and represents the final appropriation amount after the above changes were applied.
- Balance Brought Forward: Appropriated funds allowed to carry forward from FY 2014 to FY 2015. These funds provided additional spendable dollars for FY 2015.
- Appropriation Transfers In and Out: These adjustments represent transferred appropriation spending authority between enacted appropriations. These transfers are usually implemented by the Governor through the authority of Iowa Code section 8.39.
- Balance Carry Forward: Appropriated funds that are allowed to carry forward from FY 2015 to FY 2016. Provides additional spendable dollars for FY 2016.
- Reversions: These are the unspent appropriated funds that revert back to the fund from which they were appropriated.
- Total Appropriation Expended: This number represents the appropriation after all of the above adjustments have been made. The result is the total appropriated funds that were expended in FY 2015.

GENERAL FUND APPROPRIATIONS

FY 2015 General Fund Appropriation Activity											
Department of Administrative Services											
Appropriation Name	Original Approp	Adjust to Standings	Suppl./ Deapprop.	Net Approp	Bal Forward from FY 2014	Transfers In	Transfers Out	Bal Forward to FY 2016	Reversions	Approp Expended	
Federal Cash Management Standing	\$ 356,587	\$ -356,587	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Unemployment Compensation-State Standing	440,371	84,304	0	524,675	0	0	0	0	0	0	524,675
Volunteer Emergency Ser. Provider Death Benefit	0	100,000	0	100,000	0	0	0	0	0	0	100,000
Total	\$ 796,958	\$ -172,283	\$ 0	\$ 624,675	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 624,675

FY 2015 General Fund Appropriation Activity											
Department of Corrections											
Appropriation Name	Original Approp	Adjust to Standings	Suppl./ Deapprop.	Net Approp	Bal Forward from FY 2014	Transfers In	Transfers Out	Bal Forward to FY 2016	Reversions	Approp Expended	
State Cases Court Costs	\$ 59,733	\$ -59,733	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Total	\$ 59,733	\$ -59,733	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

FY 2015 General Fund Appropriation Activity											
Department of Cultural Affairs											
Appropriation Name	Original Approp	Adjust to Standings	Suppl./ Deapprop.	Net Approp	Bal Forward from FY 2014	Transfers In	Transfers Out	Bal Forward to FY 2016	Reversions	Approp Expended	
County Endowment Funding - DCA Grants	\$ 416,702	\$ 0	\$ 0	\$ 416,702	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	416,702
Total	\$ 416,702	\$ 0	\$ 0	\$ 416,702	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 416,702

GENERAL FUND APPROPRIATIONS

FY 2015 General Fund Appropriation Activity											
Iowa Economic Development Authority											
Appropriation Name	Original Approp	Adjust to Standings	Suppl./ Deapprop.	Net Approp	Bal Forward from FY 2014	Transfers In	Transfers Out	Bal Forward to FY 2016	Reversions	Approp Expended	
Tourism Marketing - Adjusted Gross Receipts	\$ 1,124,000	\$ 0	\$ 0	\$ 1,124,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ -17,132	\$ 1,106,868	
Total	\$ 1,124,000	\$ 0	\$ 0	\$ 1,124,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ -17,132	\$ 1,106,868	

FY 2015 General Fund Appropriation Activity											
Department of Education											
Appropriation Name	Original Approp	Adjust to Standings	Suppl./ Deapprop.	Net Approp	Bal Forward from FY 2014	Transfers In	Transfers Out	Bal Forward to FY 2016	Reversions	Approp Expended	
State Foundation School Aid	\$2,858,449,847	\$ 6,579,707	\$ 0	\$2,865,029,554	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$2,865,029,554	
Child Development	12,606,196	0	0	12,606,196	0	0	0	0	-117,903	12,488,293	
Sac and Fox Indian Settlement Education	100,000	0	0	100,000	0	0	0	0	0	100,000	
Transportation Nonpublic Students	8,560,931	0	0	8,560,931	0	0	0	0	0	8,560,931	
Total	\$2,879,716,974	\$ 6,579,707	\$ 0	\$2,886,296,681	\$ 0	\$ 0	\$ 0	\$ 0	\$ -117,903	\$2,886,178,779	

FY 2015 General Fund Appropriation Activity											
Legislative Branch											
Appropriation Name	Original Approp	Adjust to Standings	Suppl./ Deapprop.	Net Approp	Bal Forward from FY 2014	Transfers In	Transfers Out	Bal Forward to FY 2016	Reversions	Approp Expended	
House	\$ 10,885,166	\$ 705,891	\$ 0	\$11,591,057	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$11,591,057	
Senate	7,731,977	849,445	0	8,581,422	0	0	0	0	0	8,581,422	
Joint Legislative Expenses	924,550	278,635	0	1,203,185	0	0	0	0	0	1,203,185	
Citizens Aide	1,545,151	158,250	0	1,703,401	0	0	0	0	0	1,703,401	
International Relations Account	10,000	-8,696	0	1,304	0	0	0	0	0	1,304	
Legislative Services Agency	12,939,704	-704,449	0	12,235,255	0	0	0	0	0	12,235,255	
Total	\$ 34,036,548	\$ 1,279,077	\$ 0	\$35,315,625	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 35,315,625	

GENERAL FUND APPROPRIATIONS

FY 2015 General Fund Appropriation Activity											
Executive Council											
Appropriation Name	Original Approp	Adjust to Standings	Suppl./ Deapprop.	Net Approp	Bal Forward from FY 2014	Transfers In	Transfers Out	Bal Forward to FY 2016	Reversions	Approp Expended	
Court Costs	\$ 59,772	\$ 272,438	\$ 0	\$ 332,210	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 332,210
Public Improvements	39,848	-39,848	0	0	0	0	0	0	0	0	0
Performance of Duty	0	0	0	0	6,278	0	0	0	-6,278	0	0
Drainage Assessment	20,227	173,295	0	193,522	0	0	0	0	0	0	193,522
Performance of Duty FY 2008	0	0	0	0	469,588	0	0	0	0	0	469,588
Performance of Duty FY 2010	0	0	0	0	25,001	0	0	-25,001	0	0	0
Performance of Duty FY 2011	0	0	0	0	844,101	0	0	-186,121	0	0	657,980
Performance of Duty FY 2012	0	0	0	0	251,472	0	0	-37,272	0	0	214,200
Performance of Duty FY 2013	0	0	0	0	77,891	0	0	-25,181	0	0	52,710
Performance of Duty FY 2014	0	0	0	0	2,004,267	0	0	-388,513	0	0	1,615,753
Performance of Duty FY 2015	0	0	0	0	0	0	0	-603,709	0	0	-603,709
Total	\$ 119,847	\$ 405,885	\$ 0	\$ 525,732	\$ 3,678,597	\$ 0	\$ 0	\$ -1,265,797	\$ -6,278	\$ 2,932,253	

FY 2015 General Fund Appropriation Activity											
Governor/Lt. Governor's Office											
Appropriation Name	Original Approp	Adjust to Standings	Suppl./ Deapprop.	Net Approp	Bal Forward from FY 2014	Transfers In	Transfers Out	Bal Forward to FY 2016	Reversions	Approp Expended	
Interstate Extradition	\$ 3,032	\$ -3,032	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 3,032	\$ -3,032	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

FY 2015 General Fund Appropriation Activity											
Department of Public Health											
Appropriation Name	Original Approp	Adjust to Standings	Suppl./ Deapprop.	Net Approp	Bal Forward from FY 2014	Transfers In	Transfers Out	Bal Forward to FY 2016	Reversions	Approp Expended	
Iowa Reg for Congenital & Inherited Disorders	\$ 232,500	\$ -17,445	\$ 0	\$ 215,055	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ -23,290	\$ 191,765
Total	\$ 232,500	\$ -17,445	\$ 0	\$ 215,055	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ -23,290	\$ 191,765

GENERAL FUND APPROPRIATIONS

FY 2015 General Fund Appropriation Activity										
Department of Human Services										
Appropriation Name	Original Approp	Adjust to Standings	Suppl./ Deapprop.	Net Approp	Bal Forward from FY 2014	Transfers In	Transfers Out	Bal Forward to FY 2016	Reversions	Approp Expended
Commission Of Inquiry	\$ 1,394	\$ -1,394	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Non Residents Transfers	67	-67	0	0	0	0	0	0	0	0
Non Resident Commitment M.III	142,802	-137,036	0	5,766	0	0	0	0	0	5,766
Child Abuse Prevention	232,570	-17,445	0	215,125	213,398	0	0	-215,055	0	213,468
Total	\$ 376,833	\$ -155,942	\$ 0	\$ 220,891	\$ 213,398	\$ 0	\$ 0	\$ -215,055	\$ 0	\$ 219,234

FY 2015 General Fund Appropriation Activity										
Department of Management										
Appropriation Name	Original Approp	Adjust to Standings	Suppl./ Deapprop.	Net Approp	Bal Forward from FY 2014	Transfers In	Transfers Out	Bal Forward to FY 2016	Reversions	Approp Expended
Special Olympics Fund	\$ 100,000	\$ 0	\$ 0	\$ 100,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 100,000
Appeal Board Claims	3,000,000	17,807,447	0	20,807,447	0	0	0	0	0	20,807,447
Technology Reinvestment Fund Appropriation	17,500,000	0	0	17,500,000	0	0	0	0	0	17,500,000
Total	\$ 20,600,000	\$ 17,807,447	\$ 0	\$ 38,407,447	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 38,407,447

FY 2015 General Fund Appropriation Activity										
Department of Public Defense										
Appropriation Name	Original Approp	Adjust to Standings	Suppl./ Deapprop.	Net Approp	Bal Forward from FY 2014	Transfers In	Transfers Out	Bal Forward to FY 2016	Reversions	Approp Expended
Compensation and Expense	\$ 344,644	\$ -221,071	\$ 0	123,573	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	123,573
Total	\$ 344,644	\$ -221,071	\$ 0	123,573	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	123,573

GENERAL FUND APPROPRIATIONS

FY 2015 General Fund Appropriation Activity										
Department of Public Safety										
Appropriation Name	Original Approp	Adjust to Standings	Suppl./ Deapprop.	Net Approp	Bal Forward from FY 2014	Transfers In	Transfers Out	Bal Forward to FY 2016	Reversions	Approp Expended
Peace Officer Retirement - Unfunded Liabilities	\$ 5,000,000	\$ 0	\$ 0	\$ 5,000,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,000,000
Total	\$ 5,000,000	\$ 0	\$ 0	\$ 5,000,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,000,000

FY 2015 General Fund Appropriation Activity										
Department of Revenue										
Appropriation Name	Original Approp	Adjust to Standings	Suppl./ Deapprop.	Net Approp	Bal Forward from FY 2014	Transfers In	Transfers Out	Bal Forward to FY 2016	Reversions	Approp Expended
Ag Land Tax Credit	\$ 39,100,000	\$ 0	\$ 0	\$ 39,100,000	\$ 0	\$ 0	\$ 0	\$ 0	-18,968	\$ 39,081,032
Commercial and Industrial Property Tax Replacement	70,480,529	7,720,624	0	78,201,153	0	0	0	0	0	78,201,153
Commercial & Industrial Property Tax Supplemental	0	0	9,500,000	9,500,000	0	0	0	-9,500,000	0	0
Business Property Tax Credit	50,000,000	0	0	50,000,000	0	0	0	0	0	50,000,000
Printing Cigarette Stamps	124,652	-327	0	124,325	0	0	0	0	0	124,325
Homestead Tax Credit Aid	135,000,000	-3,537,883	0	131,462,117	0	0	0	0	0	131,462,117
Elderly & Disabled Property Tax Credit	26,000,000	-1,733,358	0	24,266,642	0	0	0	0	0	24,266,642
Military Service Tax Refunds	2,175,000	35,117	0	2,210,117	0	0	0	0	0	2,210,117
Tobacco Reporting Requirements	18,416	0	0	18,416	0	0	0	0	0	18,416
Total	\$322,898,597	\$ 2,484,173	\$ 9,500,000	\$334,882,770	\$ 0	\$ 0	\$ 0	\$ -9,500,000	\$ -18,968	\$325,363,802

OTHER FUNDS APPROPRIATIONS

FY 2015 Other Funds Appropriation Activity								
Department of Administrative Services								
Appropriation Name	Funding Source	Original Approp	Adjust to Standings	Net Approp	Bal Forward from FY 2014	Bal Forward to FY 2016	Reversions	Approp Expended
Military Pay Differential	Cash Reserve Fund	\$ 0	\$ 0	\$ 0	\$ 68,183	\$ -68,183	\$ 0	\$ 0
Total		\$ 0	\$ 0	\$ 0	\$ 68,183	\$ -68,183	\$ 0	\$ 0

FY 2015 Other Funds Appropriation Activity								
Executive Council								
Appropriation Name	Funding Source	Original Approp	Adjust to Standings	Net Approp	Bal Forward from FY 2014	Bal Forward to FY 2016	Reversions	Approp Expended
Performance of Duty	Iowa Economic Emergency Fund	\$ 28,649,530	\$ 4,095,346	\$ 32,744,876	\$ 0	\$ 0	\$ 0	\$ 32,744,876
Total		\$ 28,649,530	\$ 4,095,346	\$ 32,744,876	\$ 0	\$ 0	\$ 0	\$ 32,744,876

FY 2015 Other Funds Appropriation Activity								
Iowa Economic Development Authority								
Appropriation Name	Funding Source	Original Approp	Adjust to Standings	Net Approp	Bal Forward from FY 2014	Bal Forward to FY 2016	Reversions	Approp Expended
Endow Iowa Admin	County Endowment Fund	\$ 70,000	\$ 0	\$ 70,000	\$ 0	\$ 0	\$ -23,655	\$ 46,345
Total		\$ 70,000	\$ 0	\$ 70,000	\$ 0	\$ 0	\$ -23,655	\$ 46,345

OTHER FUNDS APPROPRIATIONS

FY 2015 Other Funds Appropriation Activity								
Department of Management								
Appropriation Name	Funding Source	Original Approp	Adjust to Standings	Net Approp	Bal Forward from FY 2014	Bal Forward to FY 2016	Reversions	Approp Expended
Environment First Fund	Rebuild Iowa Infrastructure Fund	\$ 42,000,000	\$ 0	\$ 42,000,000	\$ 0	\$ 0	\$ 0	\$ 42,000,000
Total		\$ 42,000,000	\$ 0	\$ 42,000,000	\$ 0	\$ 0	\$ 0	\$ 42,000,000

FY 2015 Other Funds Appropriation Activity								
Board of Regents								
Appropriation Name	Funding Source	Original Approp	Adjust to Standings	Net Approp	Bal Forward from FY 2014	Bal Forward to FY 2016	Reversions	Approp Expended
ISU - Midwest Grape & Wine Ind. Institute	Wine & Beer Promotion Board	\$ 250,000	\$ 0	\$ 250,000	\$ 0	\$ 0	\$ 0	\$ 250,000
Total		\$ 250,000	\$ 0	\$ 250,000	\$ 0	\$ 0	\$ 0	\$ 250,000

FY 2015 Other Funds Appropriation Activity								
Department of Transportation								
Appropriation Name	Funding Source	Original Approp	Adjust to Standings	Net Approp	Bal Forward from FY 2014	Bal Forward to FY 2016	Reversions	Approp Expended
Personal Delivery of Services	Road Use Tax Fund	\$ 225,000	\$ 0	\$ 225,000	\$ 0	\$ 0	\$ -171,320	\$ 53,680
County Treasurer Equipment	Road Use Tax Fund	650,000	0	650,000	1,964,672	-2,360,714	0	253,958
Total		\$ 875,000	\$ 0	\$ 875,000	\$ 1,964,672	\$ -2,360,714	\$ -171,320	\$ 307,638