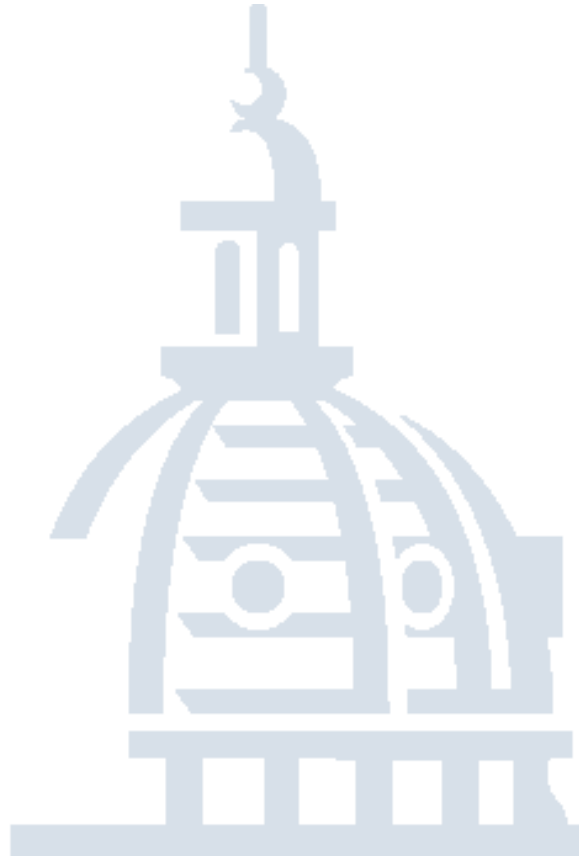


ANALYSIS OF THE GOVERNOR'S BUDGET RECOMMENDATIONS

FY 2024



**FISCAL SERVICES DIVISION
JANUARY 13, 2023**

The purpose of this document is to provide the General Assembly with an overview of the Governor's FY 2024 budget recommendations. The report provides an analysis of the Governor's recommendations for each of the appropriations subcommittees. The report also includes information on the economic outlook of the State, the Medical Assistance Program, federal funds, State School Aid, the Iowa Public Employees' Retirement System (IPERS), and collective bargaining.

If you need additional information regarding a department request or the Governor's recommendations, or have any other requests, refer to the Fiscal Services Division staff listing. The staff listing will indicate the appropriate analyst to contact.

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When reviewing this document, please note the following:

The Fiscal Services Division accessed information from the Integrated Information for Iowa Budget System (I/3) and from the Department of Management (DOM) to compile this document. The document reflects information received January 9 and 10, 2023.

Other items worth noting include:

- Revenues and expenditures are estimated for FY 2023 and FY 2024. The General Fund revenue estimate, determined by the Revenue Estimating Conference on December 14, 2022, is used as the basis for determining the statutory expenditure limitation for FY 2024, along with any proposed legislative revenue changes.
- The Governor's FY 2024 recommendations are compared to the estimated FY 2023 appropriations.
- **Appendix A** provides common acronyms used in the appropriations tables.
- **Appendix B** is an appropriations tracking document showing General Fund and Other Funds appropriations and the Governor's recommendations by appropriations subcommittee.
- **Appendix C** provides a listing of publications by the Fiscal Services Division during the 2022 Interim.
- **Appendix D** provides Other Funds balance sheets for the following:
 - Rebuild Iowa Infrastructure Fund (RIIF)
 - Environment First Fund (EFF)
 - Technology Reinvestment Fund (TRF)
 - Skilled Worker and Job Creation Fund (SWJCF)

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2023 Session Timetable

Fiscal Staff: Chris Ubben

Analysis of Governor's Budget

NOTE: This Session timetable is subject to change.

*See [HCR 10](#) and [HR 3](#) (2021), [SR 3](#) (2019), and [SR 113](#) (2020).

Available online at: www.legis.iowa.gov/docs/publications/SESTT/1294700.pdf

JANUARY 9	First day of Session. (Iowa Code sec. 2.1)
FEBRUARY 10 (Friday of 5th week)	Final date for individual Senator and Representative requests for bill drafts to the Legislative Services Agency. (Senate Rule 27 and House Rule 29)
MARCH 3 (Friday of 8th week)**	Final date for Senate bills to be reported out of Senate committees and House bills out of House committees. (Joint Rule 20)
MARCH 13 – 17 (10th week)	Senate considers only Senate bills and unfinished business. House considers only House bills and unfinished business. (Joint Rule 20)
MARCH 20 – MARCH 31 (11th and 12th weeks)	Debate not limited by rule.
MARCH 31 (Friday of the 12th week)**	Final date for Senate bills to be reported out of House committees and House bills out of Senate committees. (Joint Rule 20)
APRIL 3 – APRIL 7 (13th week)	Senate considers only House bills and unfinished business. House considers only Senate bills and unfinished business. (Joint Rule 20)
APRIL 10 (Beginning of 14th week)	Only the following bills are eligible for consideration: (Joint Rule 20) <ul style="list-style-type: none"> • Bills passed by both chambers • Appropriations bills • Ways and Means bills • Government Oversight bills • Legalizing Acts • Administrative Rules Review Committee bills • Committee bills related to delayed or suspended Administrative Rules [Iowa Code sec. 17A.8(9)] • Bills co-sponsored by Majority and Minority Leaders of one chamber • Conference Committee reports • Companion bills sponsored by Senate and House Majority Leaders • Concurrent or simple resolutions • Joint resolutions nullifying Administrative Rules • Bills on the Veto Calendar (Joint Rule 23) • Unfinished business
APRIL 10 (Beginning of 14th week)	Amendments need not be filed on the day preceding floor debate. (House Rule 31.8)
APRIL 28	110th calendar day of Session. (Per diem expenses end – Iowa Code sec. 2.10(1))

****The March 3 and March 31 committee deadlines do not apply to Appropriations bills, Ways and Means bills, Government Oversight bills, Legalizing Acts, Administrative Rules Review Committee bills, Committee bills related to delayed or suspended Administrative Rules (Iowa Code sec. [17A.8\(9\)](#)), bills co-sponsored by Majority and Minority Leaders of one chamber, Conference Committee reports, companion bills sponsored by the Majority Leaders of both chambers after consultation with the respective Minority Leaders, concurrent or simple resolutions, and joint resolutions nullifying Administrative Rules.**

Updated by the Legislative Information Office: 08/30/2022

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Summary of the Governor's General Fund Budget Recommendations

The Governor's budget is based on the December 14, 2022, Revenue Estimating Conference (REC) estimates. The REC establishes estimates for net General Fund receipts, including transfers, for the fiscal year currently in progress and for the fiscal year that begins the following July 1. At the December meeting, the REC revised the estimate for FY 2023 and established the official estimate for FY 2024. The Governor's budget recommendations are summarized below.

FY 2023 Budget Recommendations

The Governor's FY 2023 General Fund budget includes total resources of \$9.813 billion (**Figure 1**). This includes the December REC estimate of \$9.615 billion (estimated growth rate of negative 1.9%) and a reserve fund surplus carryforward from FY 2022 of \$197.3 million. The Governor's recommendations do not include any revenue adjustments for FY 2023. The Governor's FY 2023 budget leaves an estimated surplus of \$1.603 billion.

Figure 1

State of Iowa			
Projected Condition of the General Fund			
In Millions			
	<u>Actual FY 2022</u>	<u>Estimated FY 2023</u>	<u>Gov Rec FY 2024</u>
Resources			
Net Receipts (Dec. 14, 2022, REC Est.)	\$ 9,803.4	\$ 9,615.2	\$ 9,625.5
Revenue Adjustments	0.0	0.0	0.0
Subtotal	<u>\$ 9,803.4</u>	<u>\$ 9,615.2</u>	<u>\$ 9,625.5</u>
Surplus Carryforward	233.6	197.3	854.4
Total Available Resources	<u>\$ 10,037.0</u>	<u>\$ 9,812.5</u>	<u>\$ 10,479.9</u>
<i>Expenditure Limitation</i>			\$ 10,383.6
Appropriations and Expenditures			
Appropriations	\$ 8,118.4	\$ 8,209.1	\$ 8,489.4
Adjustments to Standing Appropriations	18.0	5.7	0.0
Governor's Alignment Adjustment	0.0	0.0	- 2.8
Supplemental/Deappropriations	0.1	0.0	0.0
Total Appropriations	<u>\$ 8,136.5</u>	<u>\$ 8,214.8</u>	<u>\$ 8,486.6</u>
Reversions	- 13.7	- 5.0	- 5.0
Net Appropriations	<u>\$ 8,122.8</u>	<u>\$ 8,209.8</u>	<u>\$ 8,481.6</u>
Ending Balance – Surplus	<u>\$ 1,914.2</u>	<u>\$ 1,602.7</u>	<u>\$ 1,998.3</u>

FY 2024 Budget Recommendations

The Governor's FY 2024 budget includes total General Fund resources of \$10.480 billion (**Figure 1**). This includes the December REC estimate of \$9.626 billion (estimated growth rate of 0.1%) and an \$854.4 million surplus carryforward from FY 2023. The Governor's recommendations do not include any revenue adjustments for FY 2024.

The FY 2024 Expenditure Limitation amount under the Governor's proposed budget is \$10.384 billion. The Governor is recommending General Fund appropriations totaling \$8.487 billion, which is \$1.897 billion below the FY 2024 Expenditure Limitation. The Governor's FY 2024 General Fund appropriations budget includes a negative \$2.8 million adjustment to incorporate the Governor's proposed appropriation alignments, and the net appropriation level represents an increase of \$271.8 million (3.3%) compared to estimated FY 2023. The Governor's FY 2024 budget results in an estimated surplus of \$1.998 billion.

Governor's Revenue Adjustments

The Governor's budget does not include any General Fund revenue adjustments for FY 2023 or FY 2024.

**Governor’s Recommendations:
Cash Reserve Fund and Economic Emergency Fund**

The State reserve funds are comprised of the Cash Reserve Fund and the Economic Emergency Fund. The two funds receive moneys from the General Fund surplus. The reserve funds are to be used for emergency purposes. The balance in the reserve funds may also be used for cash flow purposes, enabling the General Fund to maintain a positive cash balance throughout the fiscal year. This reduces the need for the State to borrow funds within a fiscal year to maintain a positive cash balance.

The reserve funds are established in Iowa Code sections [8.55](#) and [8.56](#). These Iowa Code sections set maximum limits on the total amount that can accumulate in each of the funds. Together, the combined balances cannot exceed 10.0% of the State’s adjusted revenue estimate for a given fiscal year.

The Governor’s FY 2023 and FY 2024 budget recommendations include combined reserve fund balances of \$895.2 million and \$962.5 million respectively. The combined balances equal the 10.0% statutory maximum requirements (**Figures 2 and 3**).

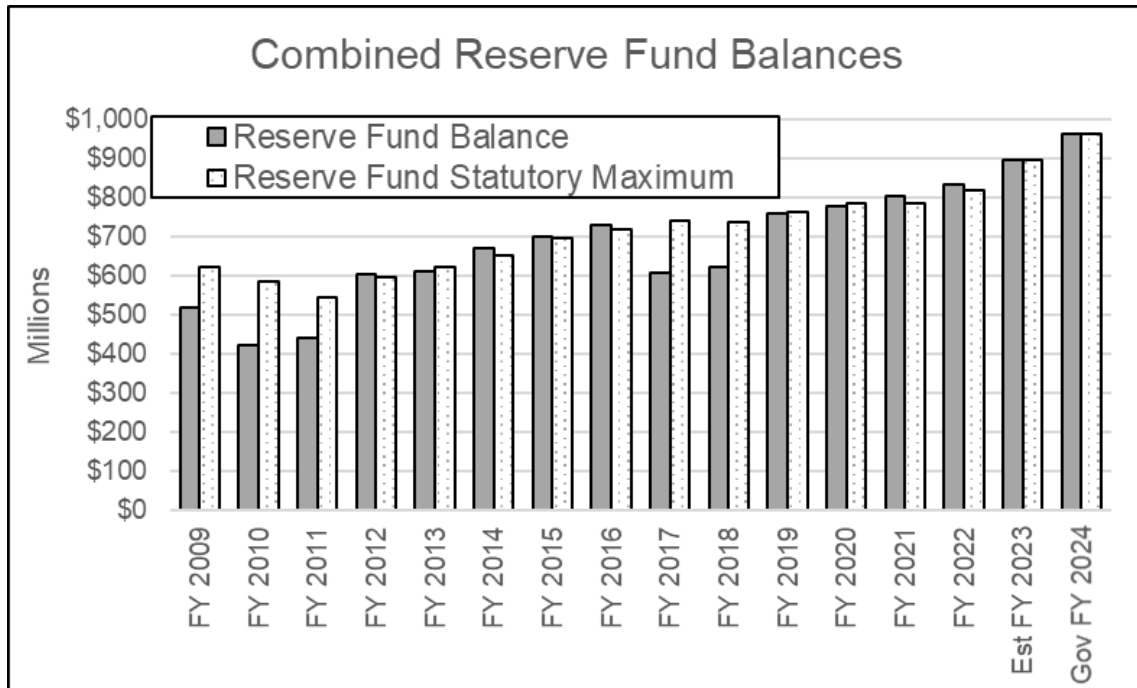
Figure 2

State of Iowa Reserve Funds			
In Millions			
	Actual FY 2022	Estimated FY 2023	Gov Rec FY 2024
Cash Reserve Fund			
Funds Available			
Balance Brought Forward	\$ 587.8	\$ 612.6	\$ 671.4
General Fund Transfer from Surplus	1,238.4	1,914.2	1,602.7
Total Funds Available	\$ 1,826.2	\$ 2,526.8	\$ 2,274.1
Transfer to Economic Emergency Fund	- 1,213.6	- 1,855.4	- 1,552.2
Balance	\$ 612.6	\$ 671.4	\$ 721.9
<i>Maximum 7.5%</i>	<i>\$ 612.6</i>	<i>\$ 671.4</i>	<i>\$ 721.9</i>
Economic Emergency Fund			
Funds Available			
Balance Brought Forward	\$ 213.3	\$ 218.0	\$ 223.8
Excess from Cash Reserve Fund	1,213.6	1,855.4	1,552.2
Executive Council – Performance of Duty	- 26.0	- 17.5	- 18.4
Total Funds Available	\$ 1,400.9	\$ 2,055.9	\$ 1,757.6
Excess Surplus	- 1,196.7	- 1,832.1	- 1,517.0
Performance of Duty Adjustment *	13.8	0.0	0.0
Balance	\$ 218.0	\$ 223.8	\$ 240.6
<i>Maximum 2.5%</i>	<i>\$ 204.2</i>	<i>\$ 223.8</i>	<i>\$ 240.6</i>
Distribution of Surplus			
Transfer to General Fund	\$ 233.6	\$ 197.3	\$ 854.4
Transfer to Taxpayer Relief Fund	963.1	1,634.8	662.6
Total	\$ 1,196.7	\$ 1,832.1	\$ 1,517.0
Combined Reserve Fund Balances			
Cash Reserve Fund	\$ 612.6	\$ 671.4	\$ 721.9
Economic Emergency Fund	218.0	223.8	240.6
Total	\$ 830.6	\$ 895.2	\$ 962.5

* An adjustment of \$13.8 million was made to the FY 2022 Performance of Duty item to account for lower FY 2022 expenditures than originally projected.

The maximum balance for each fund is recalculated annually and therefore will change from year to year. The balances in the reserve funds have fluctuated over the last 10 years. During 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 **Figure 3**, which compares the annual combined reserve fund balances to the statutory maximums since FY 2009.

Figure 3



Taxpayer Relief Fund

Beginning with FY 2021, if actual net General Fund revenues for the previous fiscal year are greater than the adjusted revenue estimate established for the previous fiscal year, the full amount of the difference is transferred to the Taxpayer Relief Fund. Prior to FY 2021, the amount that the Taxpayer Relief Fund could receive in a given fiscal year was 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 was less.

The estimated balances in the Taxpayer Relief Fund for FY 2023 and FY 2024 are \$2.706 billion and \$3.423 billion respectively (**Figure 4**). Iowa Code section [8.57E](#) requires the moneys in the Taxpayer Relief Fund to only be used for tax reductions pursuant to an appropriation by the General Assembly.

Figure 4

Taxpayer Relief Fund			
In Millions			
	Actual FY 2022	Estimated FY 2023	Gov Rec FY 2024
Funds Available			
Balance Brought Forward	\$ 90.4	\$ 1,055.3	\$ 2,705.9
General Fund Surplus Transfer	963.1	1,634.8	662.6
Interest	1.8	15.8	54.1
Total Funds Available	<u>\$ 1,055.3</u>	<u>\$ 2,705.9</u>	<u>\$ 3,422.6</u>
Expenditures			
Transfer to the General Fund	\$ 0.0	\$ 0.0	\$ 0.0
Ending Balance	<u>\$ 1,055.3</u>	<u>\$ 2,705.9</u>	<u>\$ 3,422.6</u>

State Tax Credit Claims

A factor influencing General Fund revenues is tax credits claimed against personal income, corporate income, and other taxes. The Department of Revenue updates the estimated tax credit claims data three times per year in conjunction with REC meetings. The Department publishes information on State tax credits in the [Tax Credits Contingent Liabilities Report](#). **Figure 5** summarizes actual tax credit amounts that were claimed against State taxes from FY 2020 through FY 2022.

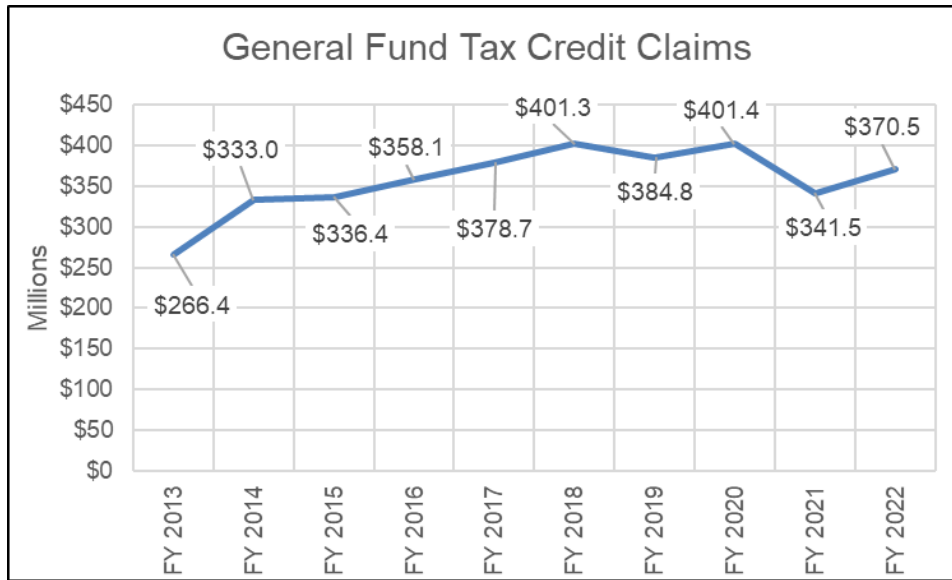
Figure 5

State Tax Credit Claims			
In Millions			
<u>Tax Credit Programs</u>	Actual FY 2020	Actual FY 2021	Actual FY 2022
Biodiesel Blended Fuel Tax Credit	\$ 18.2	\$ 22.0	\$ 23.3
Earned Income Tax Credit	68.6	62.6	74.4
High Quality Jobs Program	28.5	25.8	23.4
Historic Preservation Tax Credit	55.7	30.7	35.6
Iowa Industrial New Jobs Training Program (260E)	41.4	40.5	35.4
Redevelopment Tax Credit	4.6	7.2	3.1
Research Activities Tax Credit	81.9	57.1	53.1
School Tuition Organization Tax Credit	9.9	11.9	13.5
Tuition and Textbook Tax Credit	14.9	14.0	22.8
Workforce Housing Tax Incentive Program	22.0	18.5	11.2
All Other Programs	55.7	51.2	74.7
Total Tax Credits	<u>\$ 401.4</u>	<u>\$ 341.5</u>	<u>\$ 370.5</u>

Source: Department of Revenue, Tax Credits Contingent Liabilities Report — Table 9, December 2022

From FY 2013 to FY 2022, claimed tax credits increased from \$266.4 million to \$370.5 million. This represents an increase of \$104.1 million and equates to an average annual increase of 3.7% (Figure 6).

Figure 6



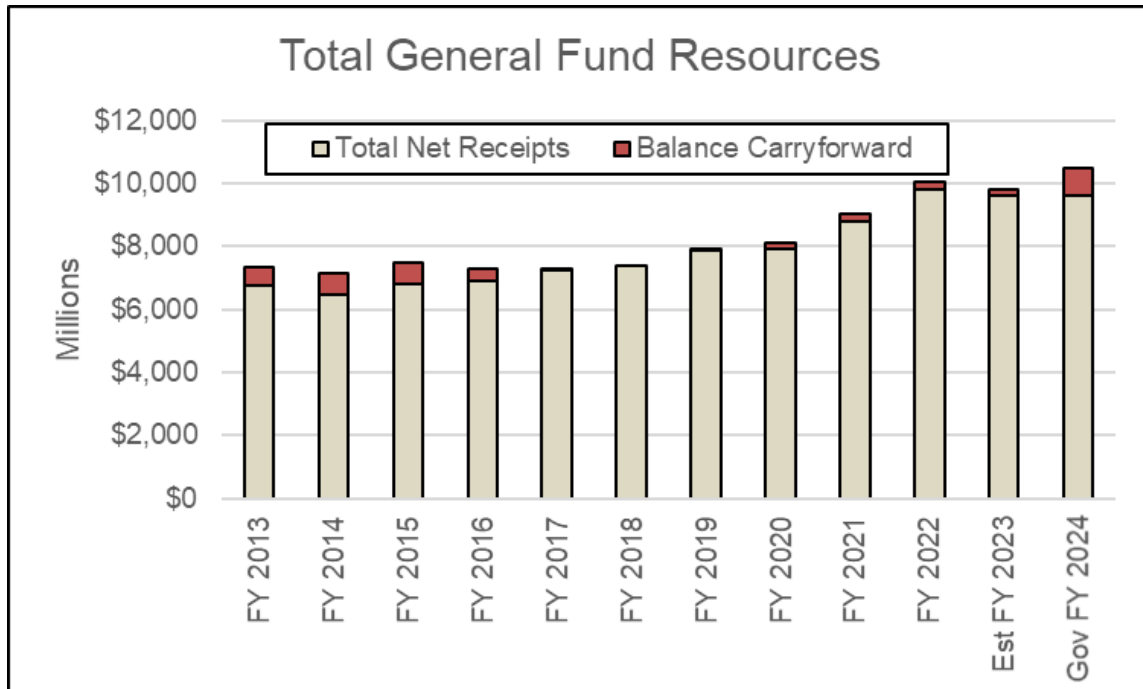
Trends — General Fund Resources

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

From FY 2013 to FY 2022, net General Fund receipts increased by \$3.035 billion, equating to an average annual increase of 4.2% (Figure 7). The REC is projecting net General Fund receipts to decrease by \$188.2 million (-1.9%) in FY 2023 and increase by \$10.3 million (0.1%) in FY 2024. The projected negative and low rates of revenue growth are the result of tax rate and tax base reductions enacted in recent years.

For FY 2023, the total available General Fund resources in the Governor’s budget equals \$9.813 billion. This represents a projected decrease of \$224.5 million (-2.2%) compared to actual FY 2022. For FY 2024, the Governor’s budget includes total resources of \$10.480 billion, an increase of \$667.4 million (6.8%) compared to estimated FY 2023. The FY 2024 increase is due to a significant increase in the amount of surplus carryforward.

Figure 7



Summary of the Governor's Appropriations Recommendations by Subcommittee

The Governor is recommending General Fund appropriations totaling \$8.489 billion for FY 2024 (**Figure 8**). This is an increase of \$274.6 million (3.3%) compared to estimated FY 2023.

Figure 8

General Fund Recommendations				
(In Millions)				
	Actual FY 2022	Estimated FY 2023	Gov Rec FY 2024	Gov Rec vs Est FY 23
Administration and Regulation	\$ 149.5	\$ 50.1	\$ 54.4	\$ 4.3
Agriculture and Natural Resources	48.8	41.9	41.8	-0.2
Economic Development	48.1	45.3	45.5	0.2
Education	972.4	992.9	1,014.2	21.3
Health and Human Services	2,047.6	2,068.5	2,082.1	13.5
Justice System	813.7	826.7	879.5	52.8
Unassigned Standings	4,056.4	4,189.4	4,372.0	182.6
Grand Total	\$ 8,136.6	\$ 8,214.8	\$ 8,489.4	\$ 274.6

Totals may not sum due to rounding.

The Governor is recommending appropriations from other funding sources totaling \$1.239 billion for FY 2024, a decrease of \$60.2 million (4.6%) compared to estimated FY 2023 (**Figure 9**).

Figure 9

Other Fund Recommendations				
(in Millions)				
	Actual FY 2022	Estimated FY 2023	Gov Rec FY 2024	Gov Rec vs Est FY 23
Administration and Regulation	\$ 58.9	\$ 60.7	\$ 64.7	\$ 4.0
Agriculture and Natural Resources	94.6	95.4	95.4	0.0
Economic Development	28.1	28.1	28.1	0.0
Education	40.3	40.3	40.3	0.0
Health and Human Services	293.6	293.0	282.2	-10.8
Justice System	17.6	22.6	18.8	-3.8
Transportation, Infrastructure, and Capitals	582.6	670.7	623.3	-47.4
Unassigned Standings	62.9	88.8	86.6	-2.1
Grand Total	\$ 1,178.6	\$ 1,299.5	\$ 1,239.4	\$ -60.2

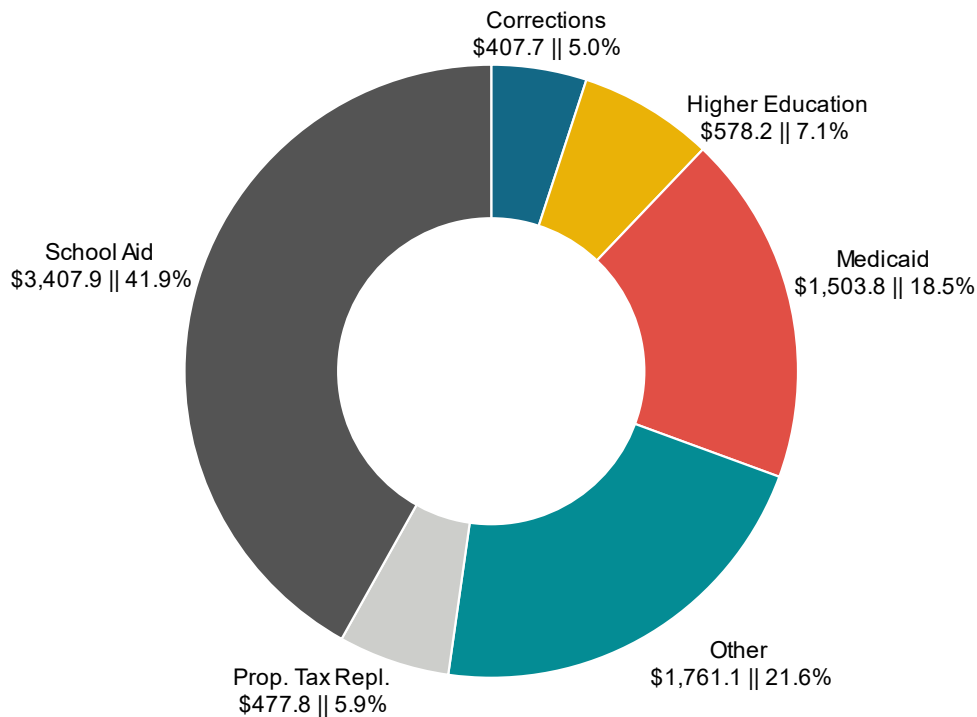
Trends — General Fund Appropriations

Figure 10 shows FY 2022 General Fund appropriations divided into six budget categories in order to provide an overall understanding of General Fund expenditures. Historical information showing the appropriations back to FY 2013 is provided in **Figure 11**. In FY 2022, State School Aid and Medicaid comprised 60.4% of all General Fund appropriations. These two appropriations have made up a steadily increasing proportion of total General Fund spending since FY 2013. In FY 2013, appropriations for State School Aid and Medicaid comprised 56.4% of all General Fund appropriations.

Areas that comprise 33.8% of the General Fund appropriation budget (Higher Education, Department of Corrections, and Other) experienced a combined appropriation increase of \$116.1 million (4.4%) from FY 2013 to FY 2022. This represents an average annual increase of 0.5%.

Figure 10

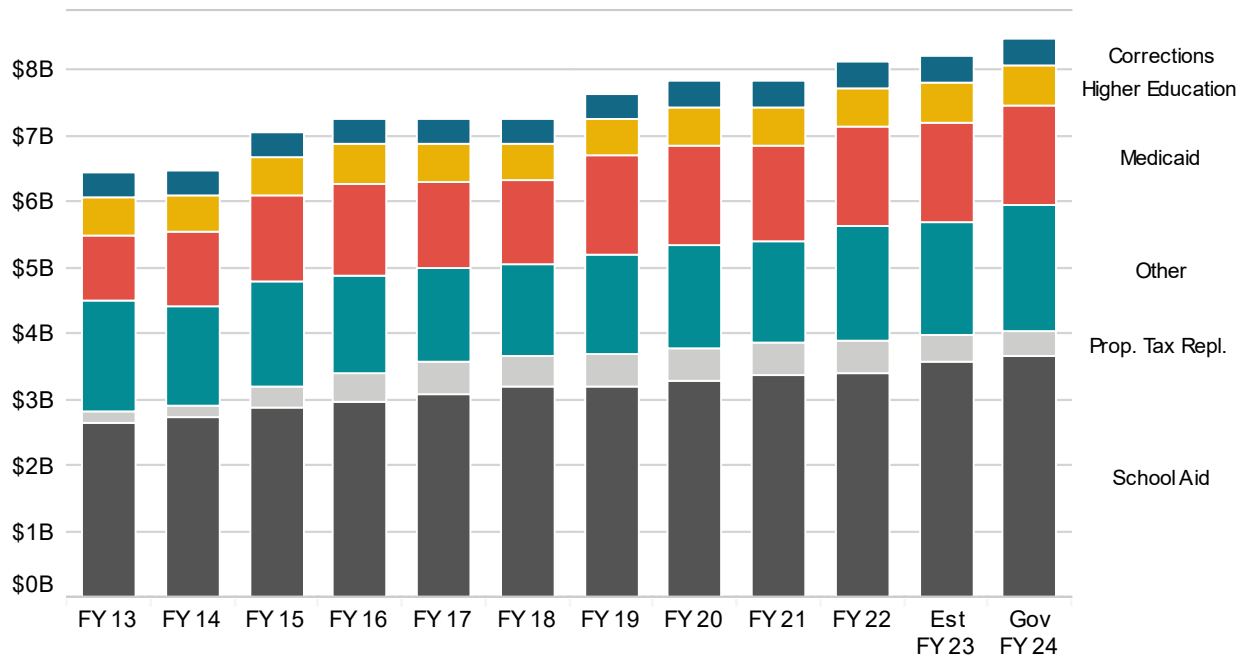
FY 2022 General Fund Appropriations
(Dollars in Millions)



FY 2013 to FY 2022. From FY 2013 to FY 2022, General Fund appropriations increased by \$1.705 billion, representing an average annual increase of 2.7% (**Figure 11**). The area of the General Fund budget experiencing the fastest rate of growth is Property Tax Replacement, which was 5.9% of the total General Fund budget in FY 2022. From FY 2013 to FY 2022, General Fund appropriations for Property Tax Replacement increased by \$305.8 million, representing an average annual increase of 13.9% over the 10-year period.

State School Aid comprises the largest portion of the General Fund budget at 41.9%, and therefore it accounted for the largest dollar increase from FY 2013 to FY 2022. State School Aid increased by a total of \$755.3 million, representing an average annual increase of 2.8%.

Figure 11



Governor's Significant General Fund Appropriations Changes

Figure 12 shows the major changes included in the Governor's FY 2024 appropriations recommendations. Changes greater than \$5.0 million are summarized below.

Education Savings Accounts (ESAs): The Governor is recommending a new standing unlimited General Fund appropriation for ESAs beginning with FY 2024. The Governor has submitted [HSB 1](#) and [SSB 1022](#) (Education Savings Accounts). The Governor has estimated that approximately 14,000 accounts would be needed for FY 2024, and at the Governor's recommended State cost per pupil (SCPP) of \$7,598, an appropriation of approximately \$106.9 million for FY 2024 would be required. The Governor's proposed ESA's would be available under the following schedule:

Year one (FY 2024) eligibility:

- All kindergarten students.
- All public school students.
- Private school students at or below 300.0% of the Federal Poverty Level (FPL) of \$83,250 for a family of four.

The Governor has estimated that a General Fund appropriation of approximately \$156.2 million for FY 2025 would be required at a SCPP of \$7,788.

Year two (FY 2025) eligibility:

- All kindergarten students.
- All public school students.
- Private school students at or below 400.0% of the FPL of \$111,000 for a family of four.

The Governor has estimated that a General Fund appropriation of approximately \$313.9 million for FY 2026 would be required at a SCPP of \$7,983.

Year three (FY 2026) eligibility includes all K-12 students in Iowa.

Funds remaining in a pupil's account at the conclusion of a fiscal year remain in the account for the payment of qualified educational expenses in future fiscal years during which the pupil participates in the Program until the pupil becomes ineligible or until the remaining amounts are required to be transferred to the General Fund when the pupil graduates from high school or reaches the age of 20, whichever occurs first.

The proposal specifies the payments received from an account are not taxable income for purposes of State individual income taxation.

The Governor's proposal allocates funding from the following supplemental programs to the local public school for resident pupils in the public school district that receive ESAs:

- Teacher Salary Supplement District Cost
- Professional Development Supplement District Cost
- Early intervention Supplement District Cost
- Teacher Leadership Supplement District Cost

Additionally, the Governor's proposal permits public school districts to use all or a portion of remaining funds from the following categorical funding at the end of any fiscal year, beginning with FY 2023, for teacher salary categorical supplement purposes under the salary system established under Iowa Code section [284.3A](#):

- Professional Development Categorical Supplement
- Teacher Leadership Categorical Supplement
- Gifted and Talented Program for Teacher Salary Categorical Supplement

State Foundation School Aid: The Governor is recommending an estimated General Fund appropriation of \$3.651 billion for State aid to schools in FY 2024, an increase of \$82.8 million compared to estimated FY 2023. This amount is intended to reflect a supplemental State aid percent of growth rate of 2.50% and includes a \$17.1 million reduction to the Area Education Agencies (AEAs), which is in addition to the statutory reduction of \$7.5 million currently specified in the Iowa Code. The amount reflects an increase of 3.0% for the Teacher Salary Supplement Program. The amount also reflects an adjustment to the Property Tax Replacement Payment (PTRP) funding, which is estimated to increase from \$175 to \$196 per pupil.

Iowa State Patrol: The Governor is recommending an increase of \$15.6 million in FY 2024 to move the Motor Vehicle Enforcement Bureau from the Iowa Department of Transportation (DOT) to the Department of Public Safety (DPS).

Medical Assistance: The Governor is recommending an increase of \$15.0 million in FY 2024 to Medical Assistance (Medicaid) for Nursing Facility Rebased to update provider rates for the approximately 430 nursing facilities in Iowa. Medicaid is a joint federal/state-funded entitlement program that provides medical assistance to certain low-income individuals who are aged, blind, disabled, or pregnant and to children or members of families with dependent children. The Legislative Services Agency (LSA), Department of Human Services (DHS), and Department of Management (DOM) staff members meet regularly to discuss estimated Medicaid expenditures and agree on an estimated need or surplus for the current and upcoming fiscal years. As of December 20, 2022, the group estimated that Medicaid would have a surplus of \$322.7 million at the end of FY 2023, which is the result of a \$373.6 million carryover from FY 2022 due to the 6.2% enhanced Federal Medical Assistance Percentage (FMAP) increase as part of the federal COVID-19 relief to states. The group estimated that Medicaid would have a surplus of \$104.2 million at the end of FY 2024. Current FY 2023 and FY 2024 forecasts do not incorporate the phaseout of the enhanced FMAP provision passed in the federal FY 2023 [Consolidated Appropriations Act](#), enacted on December 29, 2022.

Graduated Sanctions: The Governor is recommending an increase of \$12.3 million to transfer juvenile delinquent graduated sanctions services funding from the DHS to the Judicial Branch as required by 2022 Iowa Acts, [HF 2507](#) (Juvenile Justice Act).

Department of Corrections (DOC) — Department-Wide Duties: The Governor is recommending an increase of \$11.9 million for general Department-wide costs. The DOC would have the authority to allocate the funding as necessary. The Governor is also recommending a decrease of \$244,000 to transfer funding to DOC Department-wide institutional pharmaceuticals.

DHS Facilities: The Governor is recommending an increase of \$7.2 million in FY 2024 to the DHS Facilities appropriation. This is a general increase to be used at the discretion of the Department.

Mental Health and Disability Services (MHDS): The Governor is recommending an increase of \$6.5 million in FY 2024 to the Mental Health and Disability Services (MHDS) Regional Service Fund. This will provide locally delivered mental health services that are regionally managed within statewide standards. A per capita increase from \$38.00 in FY 2023 to \$40.00 in FY 2024 was enacted as part of 2021 Iowa Acts, chapter [177](#) (FY 2022 Taxation and Other Provisions Act), which accounts for the funding increase.

Community Colleges General Aid: The Governor is recommending an increase of \$5.5 million for Community Colleges General Aid to provide a general increase in State funding of community colleges.

University of Iowa: The Governor is recommending an increase of \$5.5 million for a general increase in State funding to the University of Iowa.

Department of Public Safety — Department-Wide Duties: The Governor is recommending an increase of \$5.3 million for general Department-wide costs. The DPS would have the authority to allocate the funding as necessary.

Child and Family Services: The Governor is recommending a decrease of \$13.5 million in FY 2024 to the Child and Family Services appropriation. This decrease includes a \$12.3 million decrease to the graduated sanctions allocation and a \$3.3 million decrease to the court-ordered services allocation, which are moving from the Health and Human Services (HHS) budget to the Judicial Branch budget. There is also a

recommended \$2.0 million increase to cover an anticipated shortfall in FY 2024 increases that is due to rate increases for the Quality Residential Treatment Program (QRTP) and in-home care enacted during the 2022 Legislative Session.

Commercial and Industrial Property Tax Replacement: [Senate File 619](#) (Taxation and Other Provisions Act), enacted during the 2021 Legislative Session, included a provision that beginning with the FY 2023 payment, the General Fund standing appropriation for commercial and industrial property tax replacement for cities and counties will be phased out in four or seven years, depending on how the tax base grew relative to the rest of the State since FY 2014. Cities and counties where the tax base grew at a faster rate than the statewide average from FY 2014 through FY 2021 will have the backfill phased out over a four-year period from FY 2023 to FY 2026, while those that grew at a rate less than the statewide average will have the backfill phased out over a seven-year period from FY 2023 to FY 2029. School district backfill payments were eliminated after FY 2022. Taxing authorities that are not schools, cities, or counties will have their backfill payment phased out over seven years. *The Governor is recommending a decrease of \$14.1 million in the property tax replacement standing appropriation to adjust for the second year of the local government reimbursement phaseout.*

Figure 12

Governor's Recommendations Significant General Fund Changes	
Changes of \$5.0 million or greater (Dollars in Millions)	
	FY 2024 vs FY 2023
Education Savings Accounts	\$ 106.9
State Foundation School Aid	82.8
Iowa State Patrol	15.6
Medical Assistance	15.0
Graduated Sanctions	12.3
Department of Corrections - Department-Wide Duties	11.9
DHS Facilities	7.2
Mental Health and Disability Services (MHDS)	6.5
Community Colleges General Aid	5.5
University of Iowa	5.5
Department of Public Safety - Department-Wide Duties	5.3
Child and Family Services	- 13.5
Commercial and Industrial Property Tax Replacement	- 14.1
Total	\$ 246.9

Governor's Significant Non-General Fund Appropriations Changes

The Governor's recommendation includes a net decrease from other funding sources for FY 2024 totaling \$60.2 million. This list excludes appropriations for one-time capitals projects that are no longer required due to the completion of the project. A summary of the significant changes greater than \$5.0 million is provided below.

Davenport Facility — Rebuild Iowa Infrastructure Fund (RIIF): The Governor is recommending an increase of \$21.9 million from the Primary Road Fund (PRF) to the DOT for a new facility in Davenport due to the age and deterioration of the current facility and to better accommodate current DOT operations and equipment.

Inventory and Equipment — PRF: The Governor is recommending an increase of \$11.1 million from the PRF to the DOT to offset the increased costs of replacement equipment. Funding from this appropriation is transferred to the Materials and Equipment Revolving Fund and supplements appropriations to the various divisions of the DOT for the inflation cost of materials and supplies, maintenance and operational costs of equipment, and equipment replacements.

Iowa State University (ISU) Veterinary Diagnostic Lab Addition — RIIF: The Governor is recommending an increase of \$10.0 million from the RIIF for phase two of ISU's Veterinary Diagnostic Laboratory. According to the Board of Regents five-year capital plan, total costs for phase two of the laboratory are expected to be \$66.5 million.

Highway — PRF and RUTF: The Governor is recommending a net decrease of \$6.0 million from the PRF and \$400,000 from the Road Use Tax Fund (RUTF) to the DOT for transportation operations. This net decrease includes the following changes:

- A decrease of \$12.5 million from the PRF and \$798,000 from the RUTF to move the Motor Vehicle Enforcement Bureau from the DOT to the DPS.
- An increase of \$2.7 million from the PRF and \$162,000 from the RUTF due to increased fuel prices.
- An increase of \$3.4 million from the PRF and \$200,000 from the RUTF due to increases in the monthly life cycle depreciation costs for equipment and surcharge costs for equipment replacement purchases.
- An increase of \$400,000 from the PRF and \$26,000 from the RUTF for additional work zone safety item purchases.

Medical Assistance — HCTF: The Governor recommended a decrease of \$10.8 million to Medical Assistance — Health Care Trust Fund (HCTF). Tax revenue from cigarette/tobacco taxes is deposited into the HCTF for appropriation to the DHS to use for Medicaid. A decrease in forecasted cigarette/tobacco tax revenue, which is decreasing as individuals have quit using tobacco products or switched to e-cigarette products (which are not taxed), accounts for the decrease.

Sports Tourism Infrastructure Program Fund — RIIF: The Governor is recommending a decrease of \$12.0 million from the RIIF for the Sports Tourism Infrastructure Program Fund. The Governor is not recommending funding for this program in FY 2024. In FY 2023, \$12.0 million was appropriated to the Sports Tourism Infrastructure Program Fund to fund infrastructure projects that promote sporting events.

Governor's Recommended Department Alignments

The Governor is recommending shifting a number of existing appropriations among State agencies referred to as alignment. The following tables illustrate the Governor's recommended alignment of appropriations and departments.

Administration and Regulation Appropriations Subcommittee

Appropriation	Current Department Proposed Department	Estimated FY 2023	Gov. Rec. FY 2024
Alcoholic Beverages Operations	Commerce	\$ 1,075,454	\$ 0
	Revenue	0	1,075,454
Central Administration	Human Rights	189,071	0
	Human Services	0	261,672
Community Advocacy and Services	Human Rights	956,894	0
	Human Services	0	956,894
Child Advocacy Board	Inspections & Appeals	2,607,454	0
	Human Services	0	2,602,312
Operations	Office of Drug Control Policy	239,271	0
	Public Safety	0	249,219
Professional Licensing Bureau	Professional Licensing & Regulation	360,856	0
	Inspections, Appeals and Licensing	0	490,625

Economic Development Appropriations Subcommittee

Appropriation	Current Department Proposed Department	Estimated FY 2023	Gov. Rec. FY 2024
Administration Division	Cultural Affairs	\$ 168,637	\$ 0
	Administrative Services	0	168,403
Arts Division	Cultural Affairs	1,317,188	0
	Economic Development Authority	0	1,315,526
Community Cultural Grants	Cultural Affairs	172,090	0
	Economic Development Authority	0	172,090
County Endowment Funding - DCA Grants	Cultural Affairs	448,403	0
	Economic Development Authority	0	448,403
Cultural Trust Grants	Cultural Affairs	150,000	0
	Economic Development Authority	0	150,000
Great Places	Cultural Affairs	150,000	0
	Economic Development Authority	0	149,710
Historical Division	Cultural Affairs	3,142,351	0
	Administrative Services	0	3,136,371
Historic Sites	Cultural Affairs	426,398	0
	Administrative Services	0	425,751
Iowa Comm. Volunteer Ser. - Promise	Economic Development Authority	168,201	0
	Human Services	0	168,201
Workers' Compensation Division	Iowa Workforce Development	3,321,044	0
	Inspections, Appeals and Licensing	0	3,321,044
Labor Services Division	Iowa Workforce Development	3,491,252	0
	Inspections, Appeals and Licensing	0	3,491,252

Education Appropriations Subcommittee

Appropriation	Current Department Proposed Department	Estimated FY 2023	Gov. Rec. FY 2024
All Iowa Opportunity Scholarship	College Student Aid Commission	\$ 3,229,468	\$ 0
	Education	0	3,229,468
College Student Aid Commission	College Student Aid Commission	591,533	0
	Education	0	591,533
DMU Health Care Prof Recruitment	College Student Aid Commission	500,973	0
	Education	0	500,973
Future Ready Iowa Last-Dollar Scholarship Program	College Student Aid Commission	23,927,005	0
	Education	0	23,927,005
Health Care Loan Repayment Program	College Student Aid Commission	500,000	0
	Education	0	500,000
Mental Health Practitioner Loan Repayment Program	College Student Aid Commission	520,000	0
	Education	0	520,000
National Guard Service Scholarship	College Student Aid Commission	4,700,000	0
	Education	0	6,600,000
Rural Primary Care Loan Repayment	College Student Aid Commission	2,504,933	0
	Education	0	2,504,933
Rural Veterinarian Loan Repayment Program	College Student Aid Commission	700,000	0
	Education	0	700,000
Teach Iowa Scholars	College Student Aid Commission	650,000	0
	Education	0	650,000
Tuition Grant - For-Profit - Standing	College Student Aid Commission	500,000	0
	Education	0	512,500
Tuition Grant Program - Standing	College Student Aid Commission	50,118,451	0
	Education	0	51,371,412
Vocational-Technical Tuition Grant - Standing	College Student Aid Commission	1,750,185	0
	Education	0	1,750,185
Adult Education and Literacy Programs	Education	500,000	0
	Iowa Workforce Development	0	500,000
Career Technical Education Administration	Education	598,197	0
	Iowa Workforce Development	0	598,197
Career Technical Education Secondary	Education	2,952,459	0
	Iowa Workforce Development	0	2,952,459
ECI General Aid (SRG)	Education	23,406,799	0
	Human Services	0	23,406,799
Ed Services for Blind & Visually Impaired	Regents	4,654,408	0
	Education	0	4,770,768
Iowa School for the Deaf	Regents	11,089,039	0
	Education	0	11,366,265

Education Appropriations Subcommittee

Appropriation	Current Department Proposed Department	Estimated FY 2023	Gov. Rec. FY 2024
UNI - Math & Science Collaborative	Regents	6,354,848	0
	Education	0	6,354,848
Enrich Iowa Libraries	State Library	2,464,823	0
	Administrative Services	0	2,464,823
State Library	State Library	2,532,594	0
	Administrative Services	0	2,532,594
Entrepreneurs with Disabilities Program	Vocational Rehabilitation	138,506	0
	Iowa Workforce Development	0	138,506
Independent Living Center Grant	Vocational Rehabilitation	86,457	0
	Iowa Workforce Development	0	86,457
Independent Living	Vocational Rehabilitation	84,823	0
	Iowa Workforce Development	0	84,804
Vocational Rehabilitation	Vocational Rehabilitation	6,116,328	0
	Iowa Workforce Development	0	6,106,732

Health and Human Services Appropriations Subcommittee

Appropriation	Current Department Proposed Department	Estimated FY 2023	Gov. Rec. FY 2024
Aging Programs	Iowa Department on Aging	\$ 11,304,082	\$ 0
	Human Services	0	12,006,290
Office of LTC Ombudsman	Iowa Department on Aging	1,149,821	0
	Human Services	0	1,148,959
Addictive Disorders	Public Health	23,659,379	0
	Human Services	0	23,656,992
Essential Public Health Services	Public Health	7,662,464	0
	Human Services	0	7,662,464
Chronic Conditions	Public Health	4,258,373	0
	Human Services	0	4,256,595
Community Capacity	Public Health	6,519,306	0
	Human Services	0	7,652,481
Congenital & Inherited Disorders Registry	Public Health	223,521	0
	Human Services	0	223,521
Healthy Children and Families	Public Health	5,816,681	0
	Human Services	0	5,815,491
Infectious Diseases	Public Health	1,796,206	0
	Human Services	0	1,795,902
Public Protection	Public Health	4,466,601	0
	Human Services	0	4,581,792
Resource Management	Public Health	933,871	0
	Human Services	0	933,543

Justice System Appropriations Subcommittee

Appropriation	Current Department Proposed Department	Estimated FY 2023	Gov. Rec. FY 2024
Civil Rights Commission	Civil Rights Commission	\$ 1,343,051	\$ 0
	Inspections, Appeals and Licensing	0	1,337,999
Criminal & Juvenile Justice	Human Rights	1,318,547	0
	Human Services	0	1,318,547
Single Grant Program	Human Rights	140,000	0
	Human Services	0	140,000

Other Funds

Appropriation	Current Department Proposed Department	Estimated FY 2023	Gov. Rec. FY 2024
Skilled Workforce Tuition Grant - SWJCF	College Student Aid Commission	\$ 5,000,000	\$ 0
	Education	0	5,000,000
Great Places Infrastructure Grants - RIIF	Cultural Affairs	1,000,000	0
	Economic Development Authority	0	1,000,000
Rural YMCAs - RIIF	Cultural Affairs	250,000	0
	Economic Development Authority	0	250,000
Banking Division - CMRF	Commerce	13,025,180	0
	Insurance and Financial Services	0	13,025,180
Credit Union Division - CMRF	Commerce	2,553,593	0
	Insurance and Financial Services	0	2,553,593
Insurance Division Operations - CMRF	Commerce	6,876,987	0
	Insurance and Financial Services	0	6,876,987
Utilities Division - CMRF	Commerce	10,746,366	0
	Utilities Board	0	10,746,366
House Improvement Field Auditor -SHTF	Commerce	62,317	0
	Inspections and Appeals	0	62,317
Gambling Treatment - SWRF	Public Health	1,750,000	0
	Human Services	0	1,750,000
Criminal Justice Info System - TRF	Human Rights	1,400,000	0
	Human Services	0	1,400,000
Justice Data Warehouse - TRF	Human Rights	187,980	0
	Human Services	0	282,664
STEM Best - SWJCF	Economic Development Authority	700,000	0
	Education	0	700,000
STEM Scholarships - SWJCF	Economic Development Authority	633,325	0
	Workforce Development	0	633,325
Adult Literacy for the Workforce - SWJCF	Education	5,500,000	0
	Workforce Development	0	5,500,000
Work-Based Learning Intermediary Network - SWJCF	Education	1,500,000	0
	Workforce Development	0	1,500,000

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The Governor is recommending a total of \$9.669 billion in appropriations from all State funding sources for FY 2024, which represents an increase of \$217.5 million (2.3%) compared to estimated FY 2023. The table below summarizes the appropriations by funding source. Because there are appropriations and transfers between funds, adjustments were made to the Rebuild Iowa Infrastructure Fund (RIIF) to eliminate double counting.

Comparison of All State Funds Appropriated			
(In Millions)			
Funding Sources	Actual FY 2022	Est. FY 2023	Gov Rec FY 2024
Total General Fund Appropriations	\$ 8,136.6	\$ 8,214.8	\$ 8,489.4
Appropriations from Non-General Fund State Sources			
Rebuild Iowa Infrastructure Fund	\$ 202.6	\$ 291.6	\$ 216.8
RIIF Appropriations to Other Funds	-42.0	-62.5	-59.5
Net RIIF Appropriations	\$ 160.6	\$ 229.1	\$ 157.3
Primary Road Fund	\$ 348.3	\$ 361.2	\$ 388.3
Health Care Trust	201.2	200.7	189.9
Iowa Skilled Worker and Job Creation Fund	63.8	63.8	63.8
Road Use Tax Fund	56.9	61.0	60.9
Quality Assurance Trust Fund	56.3	56.3	56.3
Fish and Wildlife Trust Fund	47.5	48.4	48.4
Environment First Fund	42.0	42.0	42.0
Commerce Revolving Fund	34.2	35.1	36.6
Others	33.0	38.3	34.5
Hospital Health Care Access Trust	33.9	33.9	33.9
IPERS Fund	18.4	18.4	20.9
Technology Reinvestment Fund	17.7	20.4	18.0
Iowa Economic Emergency Fund	12.2	17.5	18.4
Gaming Enforcement Revolving Fund	10.6	10.8	10.8
Total Non-General Fund	\$ 1,136.6	\$ 1,237.0	\$ 1,179.9
Grand Total	\$ 9,273.2	\$ 9,451.8	\$ 9,669.3

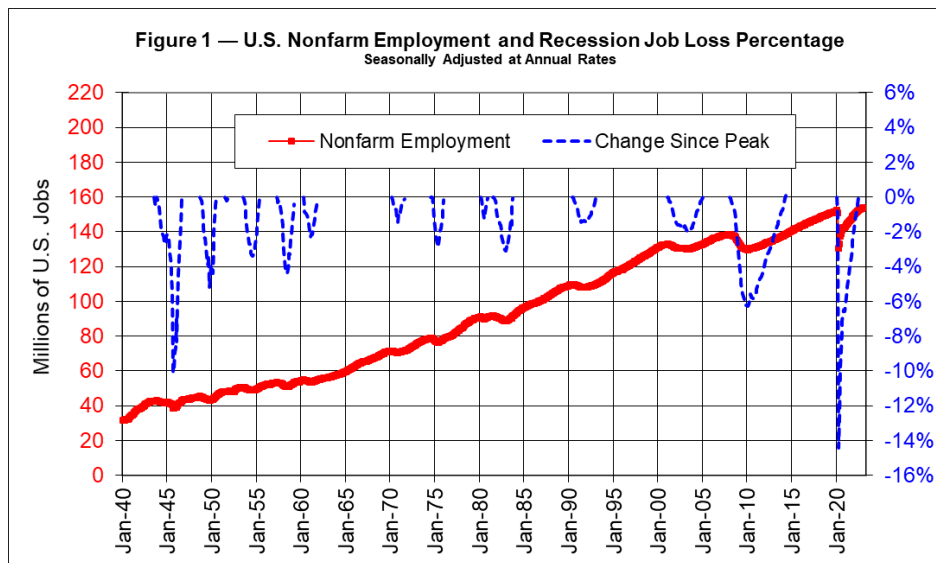
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National Economy

U.S. Recession — According to the [Business Cycle Dating Committee](#) of the National Bureau of Economic Research, the U.S. economy entered an economic recession in February 2020 and exited the recession in April 2020. The Committee dates the start of a recession from the peak of economic activity and dates the end of a recession (and the start of an economic expansion) from the trough in economic activity. With a duration of two months, this recession was the shortest on record:

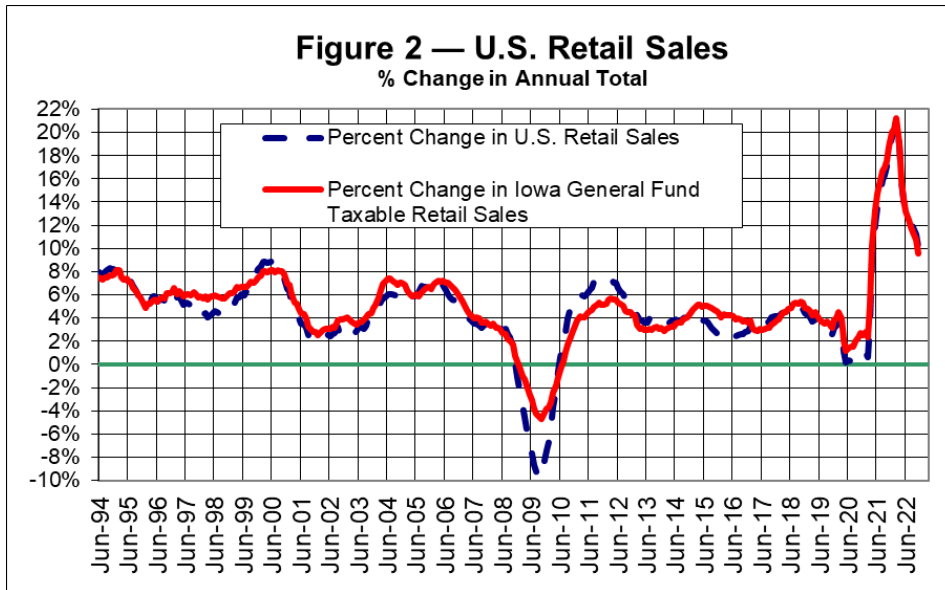
- January 1980 to July 1980 (6 months)
- July 1981 to November 1982 (16 months)
- July 1990 to March 1991 (8 months)
- March 2001 to November 2001 (8 months)
- December 2007 to June 2009 (18 months)
- February 2020 to April 2020 (2 months)

U.S. Employment — Using seasonally adjusted numbers, U.S. employment peaked in February 2020 at 152.5 million jobs. With the social and economic reaction to the COVID-19 pandemic, employment numbers fell sharply by more than 20.0 million jobs before leveling out to a year-over-year reduction of about 10.0 million jobs by August 2020. Jobs totaled 148.7 million in November 2021 and first exceeded the prepandemic peak in August 2022. **Figure 1** depicts total U.S. nonfarm employment since 1940, while the blue line indicates the job loss percentage, from the peak, around each recession. *The most recent recession produced the largest initial drop in U.S. employment of any recession, but, at 30 months, the amount of time between employment peaks was relatively brief.*

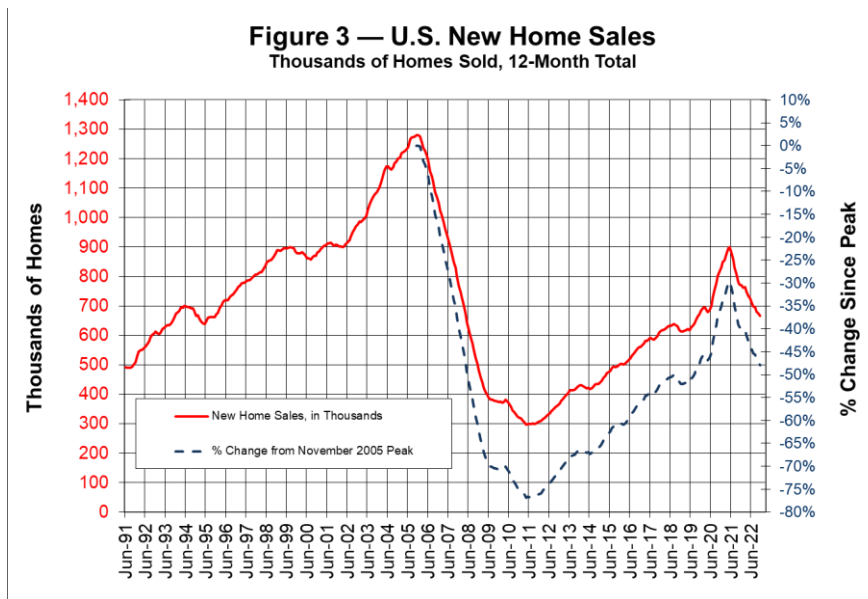


U.S. Retail Sales — The U.S. Census Bureau produces monthly estimates of total national retail sales, with subcategory detail showing a breakdown by type of retail establishment. Around the December 2007 U.S. recession, the 12-month moving retail sales total peaked in July 2008 at \$4.503 trillion. Following that peak, the 12-month total of retail sales fell 10.2%, reaching the low point in October 2009. Retail sales exceeded the previous peak (in nominal terms, not adjusted for inflation) in September 2011. *The impact of the COVID-19 recession decreased the growth rate in annual retail sales starting with April 2020, but year-over-year growth in the 12-month sales total remained positive throughout the pandemic. An unprecedented increase in consumer spending resulted in peak annual retail sales growth of more than 20.0% in early 2022. Year-over-year annual retail sales growth now stands at 10.1%.*

Figure 2 contains two trend lines. The dashed blue line depicts the growth in total U.S. retail sales (12-month total), while the red line excludes retail sales locations that are not generally subject to the sales tax that is deposited to the State General Fund (i.e., food stores, gas stations, and automobile dealers). The red line shows that the record growth in retail sales is also present in the subset of retail sales locations that are subject to the general sales tax.



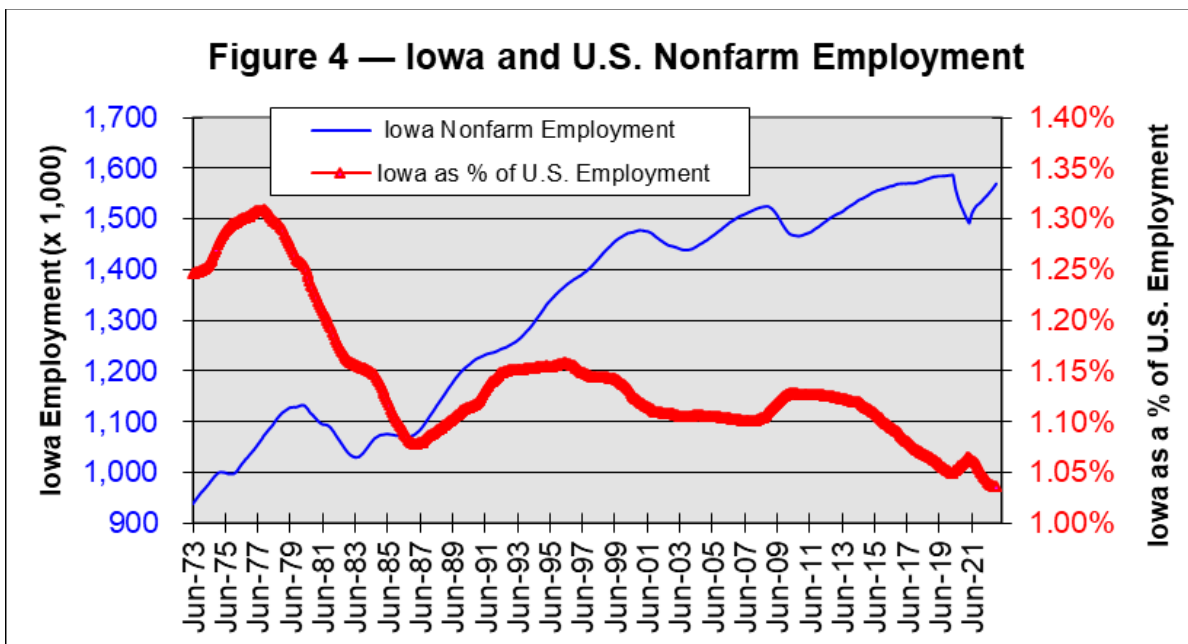
U.S. New Single-Family Home Sales — The U.S. Census Bureau produces monthly estimates of U.S. new single-family home sales. Prior to the previous recession, the 12-month moving average peaked in November 2005 at 1,279,200 annual units (**Figure 3**). From that peak through the low point of April 2011, annual new home sales decreased by 76.8%. The red line in **Figure 3** is read on the left axis and provides the annual total of new home sales. The blue line, read on the right axis, provides the percentage change in the number of annual new home sales compared to the 2005 peak. New home sales began to improve beginning in May 2011 and showed steady progress until the start of the pandemic, when new home sales accelerated. Annual sales are 26.0% below the most recent peak of 899,000 homes (May 2021) and 48.0% below the 2005 high point.



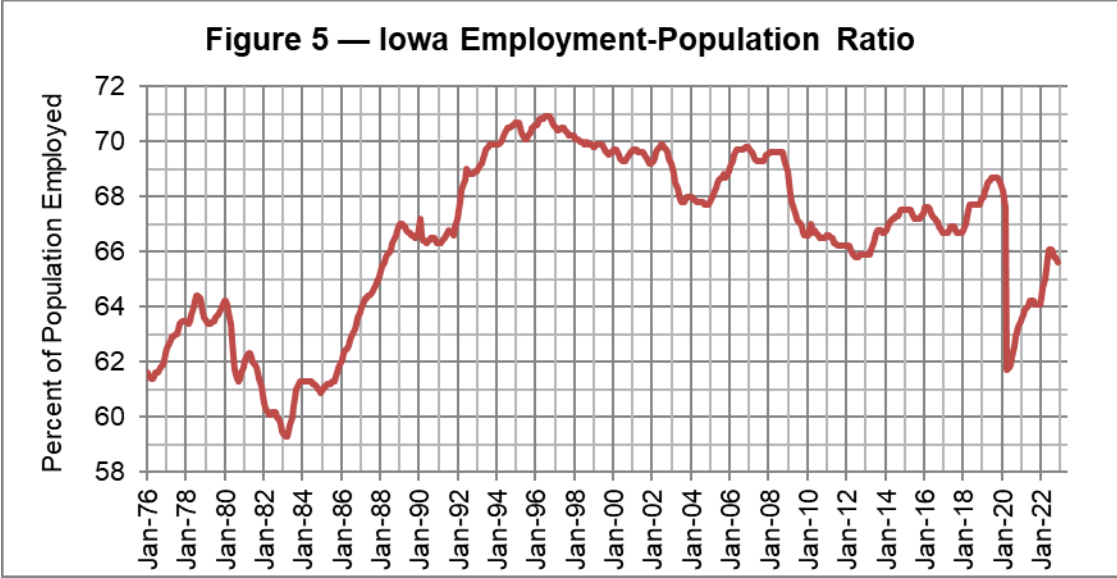
Iowa Economy

Iowa Employment — After recovering in the mid-1980s from the lingering effects of the farm crisis, Iowa’s percent of total U.S. employment increased each year for 10 years (1987 through 1996). Iowa nonfarm employment continued to grow through 2000, although Iowa’s percent of total U.S. employment began to decline in the mid-1990s. After an Iowa employment peak in 2000, the Iowa economy lost 38,800 nonfarm jobs (2.6%) before rebounding in late 2003. Iowa nonfarm employment peaked again in October 2008, when the annual average reached 1,526,300 jobs. From that peak, Iowa average annual employment declined 58,800 (-3.9%) jobs and reached a low point in September 2010. *Nonfarm employment in Iowa expanded steadily until early 2020, when it reached a peak of 1,588,000, and average annual job growth from the 2008 peak to the 2020 peak calculates to 6,500 (0.4%) per year.*

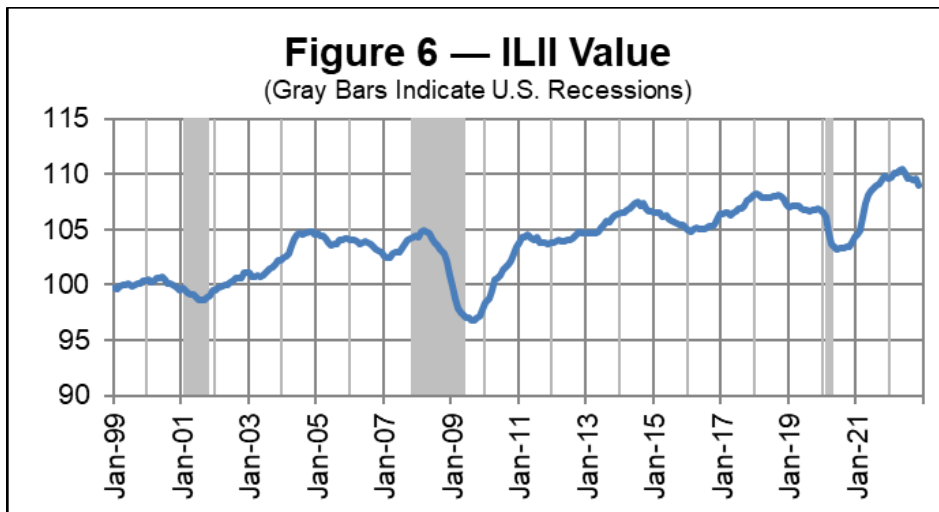
Iowa’s share of total U.S. nonfarm employment declined throughout the economic downturn of the early 2000s, as well as the economic recovery that followed, indicating that employment gains in Iowa were not as strong as those of the entire nation. From May 1996 through February 2007, the Iowa/U.S. employment ratio fell from 1.16% of all U.S. nonfarm jobs to 1.09%. Essentially, this ratio shows that in February 2007, 109 of every 10,000 nonfarm jobs in the U.S. were Iowa jobs, down from 116 in 1996. The December 2007 recession was much more severe for the country as a whole, and the Iowa employment ratio rose to 113 by May 2010. As the U.S. economy recovered from the December 2007 recession, the Iowa ratio declined steadily to 105. *With the start of the February 2020 recession, the Iowa ratio increased slightly to 107, before returning to its downward trend. The current 12-month average is 104.* **Figure 4** shows the 12-month average of Iowa nonfarm employment, as well as the ratio of Iowa employment to U.S. employment, since 1973.



Employment-Population Ratio — The Employment-Population Ratio for a state measures the number of people reporting that they are employed divided by the state’s estimated noninstitutionalized civilian population age 16 and older. At the start of the December 2007 U.S. recession, Iowa’s Employment-Population Ratio was 69.6%, meaning that 69.6% of Iowa’s civilian, noninstitutionalized population age 16 and over reported having a job. That ranked Iowa seventh highest in the country, with a rate 6.7 percentage points higher than the national average of 62.9%. Employment-Population Ratios declined during and after that recession, both in Iowa and nationally, with the Iowa ratio bottoming at 65.8% during the summer of 2012. Prior to the start of the February 2020 U.S. recession, the Iowa ratio (**Figure 5**) reached 68.7%. *Iowa and national ratios fell significantly from February through June 2020, before recovering a significant portion of the employment reduction. Iowa’s current 65.6% ratio ranks eighth nationally, 5.7 percentage points higher than the national average. The lowering of Iowa and U.S. ratios since the start of the pandemic indicates that the employment reductions caused by the February 2020 recession remain significant. The lower ratio also means that the employment situation is worse than what is indicated by conventional unemployment rates.*



Iowa Leading Indicators Index (ILII) — The Iowa Department of Revenue produces a monthly index based on economic indicators (**Figure 6**). The ILII is derived from seven Iowa-specific economic indicators and one national indicator. The Department designed the ILII to forecast the future direction of economic activity in the State of Iowa. The techniques used to build the ILII follow those used by The Conference Board¹ to construct the national leading indicators index. A movement in the ILII for one month does not produce a clear signal; rather, it is necessary to consider the direction of the index over several consecutive months. *Over the past two years, the ILII has provided a positive indicator of Iowa economic momentum. After reaching a peak in May 2022, the ILII has declined slightly.*



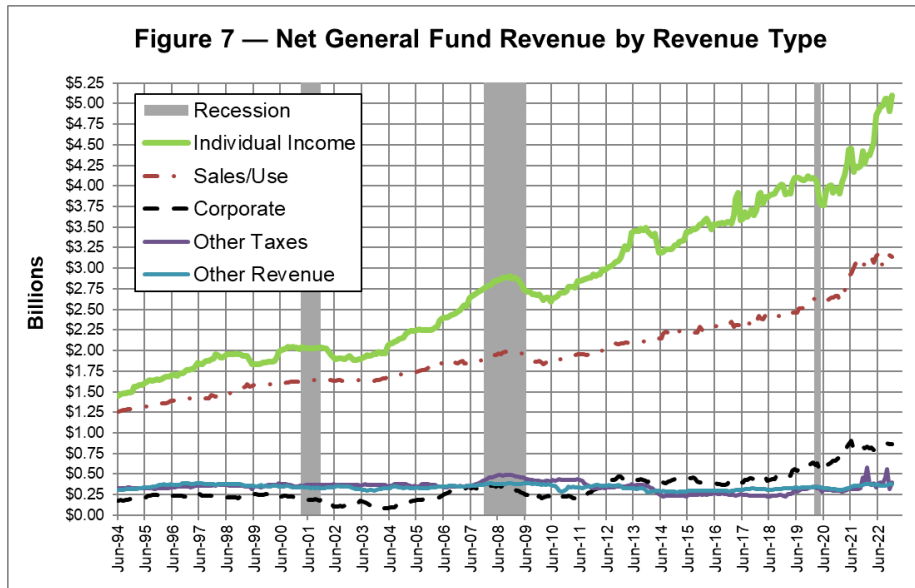
Iowa General Fund Revenue

Iowa’s income, sales/use, and corporate taxes account for 92.7% of the revenue deposited in the State General Fund (FY 2022 data — net fiscal year basis, excluding transfer revenue). The revenue generated by each of these funding sources depends on the level of economic activity in the State during a fiscal year (employment, consumer expenditures, business and government expenditures, etc.). Assuming other tax factors are equal (tax base and tax rates), a growing economy will produce more tax revenues than a static or declining economy.

The previous paragraphs on the recent condition of the national and Iowa economy show that Iowa nonfarm employment peaked in early 2020 and the U.S. economy entered a significant recession in February 2020. According to current nonfarm employment data, Iowa employment is down 5,600 jobs from the prerecession peak, and the Iowa employment-population ratio has decreased 3.1 percentage points, from 68.7% to 65.6%.

The previous recession (December 2007) produced a significant drop in Iowa General Fund revenue, and the decline reversed around March 2009. *The February 2020 recession started with a large revenue decrease that was the result of delayed individual and corporate income tax due dates. Once the delayed due date arrived, revenue totals recovered and continued to expand, driven in large part by increases in sales/use tax and corporate income tax receipts. **Figure 7** provides the 12-month moving total of net General Fund revenue by major revenue source, excluding transfer revenue.*

¹ The Conference Board, Inc., is a nonprofit global business organization supported by business executives that holds conferences, convenes executives, and conducts business management research. For more information, see the website: www.conference-board.org/data/bcicountry.cfm?cid=1.



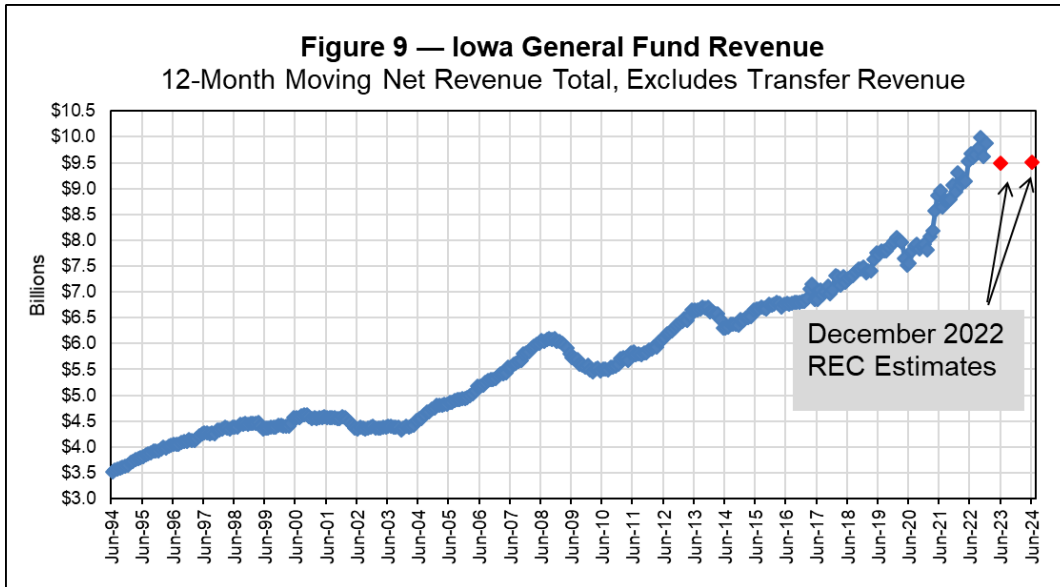
In December 2022, the Revenue Estimating Conference (REC) established an FY 2023 net General Fund revenue growth rate of negative 1.9%, excluding transfer revenue. For FY 2024, the REC estimates growth will be positive 0.1%. In dollar terms, net revenue is projected to decrease \$183.6 million for FY 2023 and increase \$6.3 million for FY 2024. The negative and low projected revenue growth over the two years reflects the estimated impact of significant State tax reduction legislation enacted in recent years. **Figure 8** includes the REC estimates for net General Fund revenue, with the FY 2023 and FY 2024 estimates marking the path revenue must travel over the next 19 months to achieve the estimates.

With transfer revenue included, FY 2023 net revenue is projected to decrease \$188.2 million (-1.9%), while FY 2024 net revenue growth is projected to increase \$10.3 million (0.1%).

Figure 8 — Revenue Estimating Conference Projection
Dollars in millions

	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated FY 2023	Estimated FY 2024
Income Tax	\$4,652.0	\$5,434.5	\$5,780.1	\$5,576.6	\$5,247.8
Sales/Use Tax	3,176.1	3,512.3	3,853.7	3,984.9	4,203.9
Corporate Tax	648.7	983.8	919.0	952.2	910.6
Insurance Tax	143.5	144.0	151.0	151.4	151.6
Other Taxes	184.1	205.0	252.4	195.4	165.5
Total Taxes	\$8,804.4	\$10,279.6	\$10,956.2	\$10,860.5	\$10,679.4
Other Receipts	331.7	345.4	364.5	361.6	368.8
Gross Tax & Other Receipts	\$9,136.1	\$10,625.0	\$11,320.7	\$11,222.1	\$11,048.2
Accruals (Net)	307.7	-274.9	-47.2	43.0	38.3
Refund (Accrual Basis)	-1,120.3	-1,114.5	-1,028.8	-1,095.3	-927.4
Schl. Infras. Refunds (Accrual)	-507.6	-560.4	-571.3	-680.0	-663.0
Total Net Receipts	\$7,815.9	\$8,675.2	\$9,673.4	\$9,489.8	\$9,496.1
Transfers (Accrual Basis)	\$114.7	\$125.4	\$130.0	\$125.4	\$129.4
Net Receipts Plus Transfers	\$7,930.6	\$8,800.6	\$9,803.4	\$9,615.2	\$9,625.5
Year-over-year Incr./Decr.	\$71.8	\$870.0	\$1,002.8	\$-188.2	\$10.3
% Growth	0.9%	11.0%	11.4%	-1.9%	0.1%

Figure 9 provides the 12-month moving total of net General Fund revenue, excluding transfers. **Figure 9** includes the REC estimates for net General Fund revenue, with the FY 2023 and FY 2024 estimates marking the path revenue must travel over the next 18 months to match the estimates.



Revenue estimates website: www.legis.iowa.gov/publications/fiscal/quarterlyRevenueEstimate

Iowa Economic Trends website: www.legis.iowa.gov/publications/fiscal/economicTrends

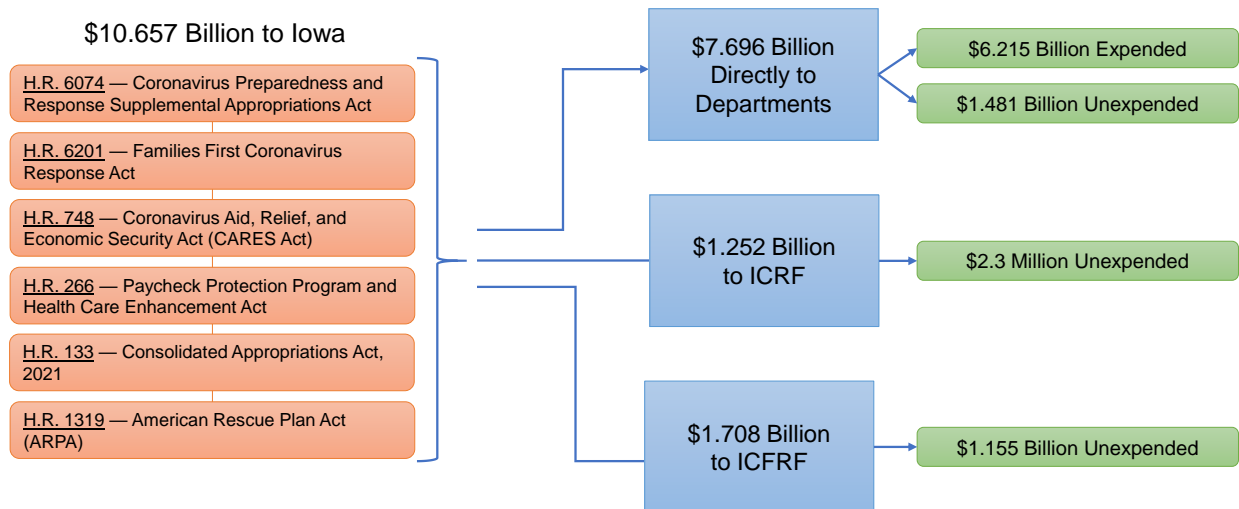
LSA Staff Contact: Jeff Robinson (515.281.4614) jeff.robinson@legis.iowa.gov

CARES Act, ARPA, and Other Federal Stimulus. In response to the COVID-19 emergency, the federal government enacted six Acts in 2020 and 2021. Those Acts are:

- [H.R. 6074](#) — Coronavirus Preparedness and Response Supplemental Appropriations Act, enacted March 6, 2020.
- [H.R. 6201](#) — Families First Coronavirus Response Act, enacted March 18, 2020.
- [H.R. 748](#) — Coronavirus Aid, Relief, and Economic Security (CARES) Act, enacted March 27, 2020.
- [H.R. 266](#) — Paycheck Protection Program and Health Care Enhancement Act, enacted April 24, 2020.
- [H.R. 133](#) — Consolidated Appropriations Act, 2021, enacted December 27, 2020.
- [H.R. 1319](#) — American Rescue Plan Act of 2021 (ARPA), enacted March 11, 2021.

Through December 31, 2022, State agencies in Iowa have reported federal awards totaling \$10.656 billion related to the six Acts to address a wide variety of expenses related to the COVID-19 pandemic. Of this total, \$7.696 billion has been awarded directly to agencies, \$1.252 billion was awarded to the Iowa Coronavirus Relief Fund (ICRF), and \$1.708 billion was awarded to the Iowa Coronavirus Fiscal Recovery Fund (ICFRF) for the State and nonentitlement units of government. **Table 1** at the end of the Federal Funds section details the \$7.696 billion awarded directly to State agencies.

Funds Received by Iowa State Agencies as of December 31, 2022



Totals may not sum due to rounding.

Of the \$7.696 billion in federal funds awarded directly to State agencies, \$6.215 billion (80.8%) has been expended as of December 31, 2022. Of the total year-to-date expenses, \$2.989 billion (48.1%) has been expended for worker unemployment benefits. This figure does not include the funds from the ICRF and ICFRF allocated for this same purpose. **Figure 1** displays the eight agencies that received the most funding and combines all other agencies. **Figure 2** displays the share of awarded funds that have been unexpended versus expended by State agencies.

Figure 1

Iowa COVID-19 Expenditures

Note: Total of \$6.215B. Excludes Coronavirus Relief Fund and Coronavirus Fiscal Recovery Fund.

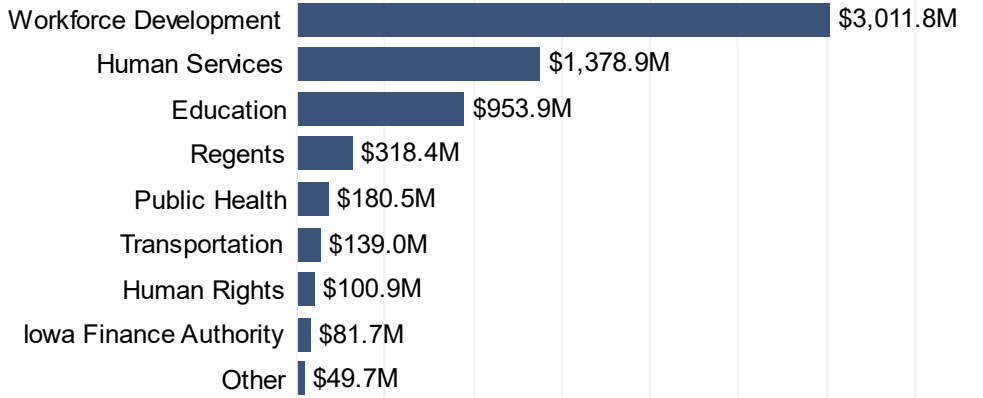
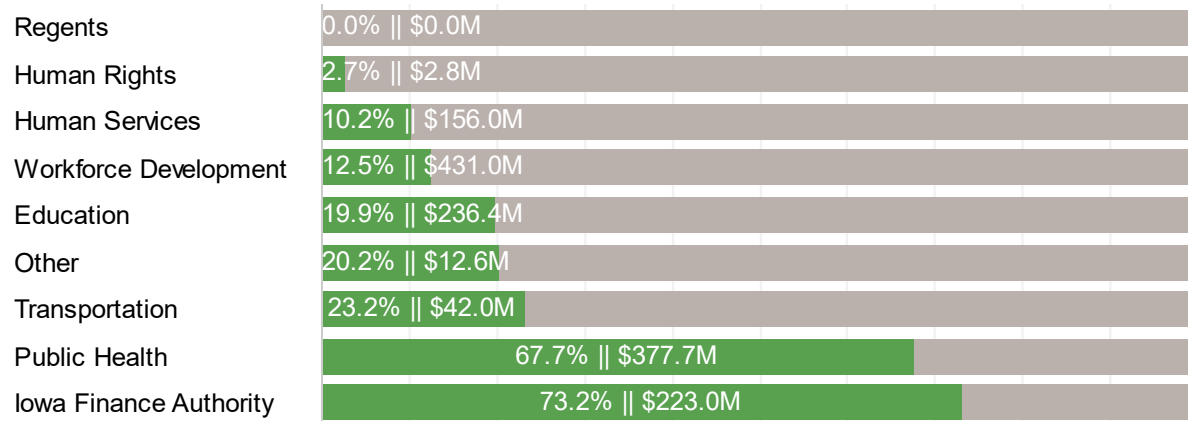


Figure 2

Share **Unexpended** vs. **Expended**

Note: Total unexpended \$1.481B. Excludes Coronavirus Relief Fund and Coronavirus Fiscal Recovery Fund.



Iowa Coronavirus Relief Fund

Iowa received \$1.250 billion in federal funds through the CARES Act on April 20, 2020, as illustrated in **Figure 3**. To date, \$2.3 million in interest earnings has been credited to the Fund. As of December 2, 2022, net transfers to agencies totaled \$1.247 billion, with some moneys having been returned to the Fund. The current balance in the Fund is \$2.1 million. Of the \$1.247 billion transferred to the agencies, a total of \$1.247 billion has been expended for various programs. The Treasury revised the guidance to provide that a cost associated with a necessary expenditure incurred due to the public health emergency shall be considered to have been incurred by December 31, 2021. Recipients were required to record their expenditures by September 30, 2022. The State returned unexpended and unobligated funds to the U.S. Treasury as of September 30, 2022. Remaining funds are attributable to interest collected by the State and will be used to cover administrative expenses. Further adjustments may occur until the Fund is considered ready to be closed.

Figure 4 is a summarized explanation of the programs funded through the ICRF. Note that some programs may show expenses that exceed transfers that have been made to the department. The discrepancies are primarily due to ongoing transaction reporting and are likely to be changed through future adjustments. The LSA will continue to monitor these transactions. Discrepancies that exceed \$50,000 have been noted, and the LSA will continue to monitor these programs.

Figure 3

Coronavirus Relief Fund (April 2020 CARES Act)

Coronavirus Relief Fund		
Federal Support	\$	1,250,000,000
Interest		2,319,662
Federal Support Returned		-3,052,983
Net Transfers to Agencies		-1,247,135,390
Fund Balance	\$	2,131,289
Department Activities		
Transfers Received		1,247,135,390
Reported Expenses		-1,246,939,023
Unexpended Transfers	\$	196,368
Total Unexpended	\$	2,327,656

Figure 4

Iowa Coronavirus Relief Fund Total Transfers and Expenses

	Net Transfers	Expenses
Administrative Services	\$ 5,482,367	\$ 5,482,367
COVID-19 Technology Support	885,747	885,747
Support for Local Government Relief Payments	4,596,620	4,596,620
Aging	\$ 469,449	\$ 469,449
Area Agencies on Aging Nutrition Programs	264,449	264,449
COVID-19 Technology Support	205,000	205,000
Attorney General	\$ 128,694	\$ 128,694
COVID-19 Technology Support	128,694	128,694
Agriculture & Land Stewardship	\$ 17,644,162	\$ 17,644,161
Feeding Iowans Initiative	1,449,209	1,449,209
Iowa Disposal Assistance Program	4,811,500	4,811,500
Renewable Fuels Retail Recovery Program	6,782,647	6,782,647
Meat Processing Expansion & Local Produce Programs	4,600,806	4,600,806
College Student Aid Commission	\$ 5,173,119	\$ 5,173,119
COVID-19 Technology Support	73,119	73,119
Last-Dollar Scholarship Program Fund	5,100,000	5,100,000
Corrections	\$ 18,381,648	\$ 18,381,648
COVID-19 Staffing Expenses	18,381,648	18,381,648
Cultural Affairs	\$ 8,498,461	\$ 8,498,461
Iowa Arts and Culture Recovery Program	7,000,000	7,000,000
Cultural Marketing Grants	998,461	998,461
World Food Prize Foundation	500,000	500,000
Economic Development Authority	\$ 236,006,088	\$ 236,060,009
Small Business Disaster Assistance Fund	128,838,433	128,892,373
AmeriCorps	60,000	60,000
Biofuels Relief Fund	12,122,348	12,122,348
Small Business Utility Assistance Program	5,391,500	5,391,481
Iowa Hospital COVID-19 Relief Program	42,416,203	42,416,203
Nonprofit Recovery Program	9,771,001	9,771,001
Movie Theater Relief Fund	5,285,080	5,285,080
County Fair Relief	6,975,000	6,975,000
ISU Nanovaccine Institute	2,150,000	2,150,000
Bowling Center Relief Program	1,986,027	1,986,027
Charter Tourism Relief	850,234	850,234
Sports Entertainment Relief Program	6,511,653	6,511,653
Iowa Fitness Centers	13,497,899	13,497,899
Volunteer Assistance Recovery Program	150,711	150,711
Homeland Security and Emergency Management	\$ 11,963,333	\$ 11,963,987
Feeding Iowans Initiative — Food Banks	998,531	998,531
Emergency Medical Services	7,078,904	7,078,904
COVID-19 Staffing Expenses	448,449	448,449
Coronavirus Relief Fund Audit Expenses	5,815	6,469
Des Moines and West Des Moines Water Works	3,431,634	3,431,634

Figure 4 (continued)
Iowa Coronavirus Relief Fund
Total Transfers and Expenses

	Net Transfers	Expenses
Human Services	\$ 115,875,070	\$ 115,880,107
Double Up Food Bucks Program	3,394,000	3,394,000
Long-Term Care Services	35,386,871	35,386,871
Mental Health Services – Medicaid Mental Health Providers	9,625,430	9,625,430
Mental Health Services – Medicaid Substance Use Disorder Providers	9,851,934	9,851,934
Mental Health Services – Mental Health Disability Service Regions	28,906,950	28,911,987
Agency COVID-19 Mitigation	11,359,029	11,359,029
Feeding Iowans – Food Bank Grant Administration	5,500,000	5,500,000
Feeding Iowans – Commodity Supplemental Foods Prog.	4,000,000	4,000,000
NGO Child Care Payments	7,850,857	7,850,857
Inspections and Appeals	\$ 875,233	\$ 875,233
Health Facilities — Database and Telework Upgrades	875,233	875,233
Iowa Finance Authority	\$ 114,066,080	\$ 114,066,080
Iowa Eviction and Foreclosure Prevention Program	37,310,592	37,310,592
Iowa Beginning Farmer Debt Relief Fund	14,228,853	14,228,853
Iowa Livestock Producer Relief Fund	62,526,634	62,526,634
Judicial Branch	\$ 6,345,910	\$ 6,345,910
Court Tech and Modernization	6,345,910	6,345,910
Legislative Branch	\$ 1,014,566	\$ 1,014,567
General Assembly Expenses	1,014,566	1,014,567
Management	\$ 478,846	\$ 222,866
COVID Administration & Oversight	388,405	132,424
COVID-19 Technology Support	90,442	90,442
Natural Resources	\$ 29,517	\$ 29,517
Wallace Building Access Upgrades	29,517	29,517
Office of the Chief Information Officer	\$ 71,965,017	\$ 71,965,018
Broadband Grants	45,756,228	46,111,797
COVID-19 Technology Support	19,409,508	19,158,556
Improving Enterprise Applications	6,799,281	6,694,665
Public Defense	\$ 14,726	\$ 14,726
Emergency Paid Sick Leave	14,726	14,726
Public Health	\$ 615,154	\$ 615,154
COVID Communications Campaign	615,154	615,154
Public Safety	\$ 10,000,000	\$ 10,000,000
COVID-19 Staffing Expenses	10,000,000	10,000,000
Revenue	\$ 115,000,000	\$ 115,000,000
Local Government Relief Payments	115,000,000	115,000,000
Workforce Development	\$ 507,107,951	\$ 507,107,951
Unemployment Insurance Trust Fund	491,040,595	491,040,595
Apprenticeship Incentive Grant Program	6,088,766	6,088,766
Earn and Learn Grant Program	5,794,764	5,794,764
Future Ready Iowa — Employer Innovation Fund	4,183,826	4,183,826
Total Transfers and Expenditures	\$ 1,247,135,390	\$ 1,246,939,023

Programs Funded Through the Iowa Coronavirus Relief Fund

Department of Administrative Services (DAS)

- **COVID-19 Technology Support:** The Governor transferred \$886,000 to the DAS to support ongoing technology needs for the Iowa response to the pandemic and economic recovery and to make technology purchases that allow for working remotely and conducting virtual meetings. The DAS has spent the balance of the funds.
- **Support for Local Government Relief Payments:** The Governor transferred \$4.6 million to the DAS to cover costs associated with work in support of the Local Government Relief Payments program. The DAS has distributed the balance of the funds.

Department on Aging (IDA)

- **Meals for Vulnerable Older Adults/AAA Nutrition Programs:** The Governor transferred \$264,000 for senior nutrition programs. The IDA administers the Older Americans Act nutrition programs and services in accordance with the [Older Americans Act](#). The objectives of the programs were to reduce hunger and food insecurity among older individuals, promote socialization of older individuals, promote the health and well-being of older individuals, and delay adverse health conditions for older individuals. The IDA has spent the balance of the funds.
- **COVID-19 Technology Support:** The Governor transferred \$205,000 to support ongoing technology needs for the Iowa response to the pandemic and economic recovery, and to make technology purchases that allow for working remotely and conducting virtual meetings. The IDA has expended the balance of the funds.

Office of the Attorney General (AG)

- **COVID-19 Technology Support:** The Governor transferred \$129,000 to the AG to support its ongoing technology needs in response to the pandemic. The Office of the Attorney General has expended the balance of the funds.

Department of Agriculture and Land Stewardship (DALS)

- **Feeding Iowans Initiative:** The Governor transferred \$6.0 million to the DALS for the following programs that assisted Iowans impacted by food insecurity during the COVID-19 pandemic:
 - \$1.4 million for the Pass the Pork Program, the Beef Up Iowa Program, and the Pack the Pantry Program. The DALS has spent the balance of the funds.
 - \$4.6 million for the Meat Processing Expansion and Development Program and the Local Produce and Protein Program. The DALS has spent the balance of the funds.
 - Additional information on these programs can be found at the [DALS](#) website.
- **Livestock Disposal Assistance Program:** The Governor transferred \$4.8 million to the [Iowa Disposal Assistance Program](#). The Program was created to assist Iowa pork producers who were unable to harvest pigs because of COVID-19 supply chain disruptions. In the event pork producers were forced to euthanize animals, the producers could apply for State funding to properly dispose of carcasses in an environmentally sound manner. The Program provided producers \$40 per animal to help cover a portion of the disposal costs for qualifying hogs. The DALS has spent the balance of the funds.
- **Renewable Fuels Retail Recovery Program:** The Governor transferred \$6.8 million to the Renewable Fuels Retail Recovery Program. This Program provides financial assistance to filling stations, truck stops, and other fuel retailers to help them recover from lost demand caused by the COVID-19 pandemic. Iowa fuel retailers that dispense, or have plans to dispense, ethanol blends of E-15 or higher or biodiesel blends of B-11 or higher, and biodiesel terminal facilities are eligible to apply for the relief funds. The DALS has spent the balance of the funds.

College Student Aid Commission (CSAC)

- **Last-Dollar Scholarship Program Fund:** The Governor transferred \$5.1 million to the Last-Dollar Scholarship Program. The Last-Dollar Scholarship Program was created in 2018 in [HF 2458](#) (Future Ready Iowa Act). The Program provided financial aid to students attending community colleges or accredited private nonprofit institutions and enrolled in programs of study that lead to a

postsecondary credential, up to and including an associate degree, aligned with a high-demand job as designated by Iowa Workforce Development or a community college. The CSAC has spent the balance of the funds.

- **COVID-19 Technology Support:** The Governor transferred \$73,000 to the CSAC to support its ongoing technology needs in response to the pandemic. The CSAC has spent the balance of the funds.

Department of Corrections (DOC)

- **COVID-19 Staffing and Overtime:** The Governor transferred \$18.4 million to the DOC for COVID-19-related staffing and overtime expenses. This funding supported payroll expenses for employees whose services were diverted to a substantially different use due to COVID-19 and assisted employees who used emergency paid sick leave due to the COVID-19 pandemic. The Department has spent the balance of the funds.

Department of Cultural Affairs (DCA)

- **Iowa Arts and Culture Recovery Program:** The Governor transferred \$7.0 million to the Iowa Arts and Culture Recovery Program. This Program provided short-term relief to arts venues, cultural organizations, and creative workers who have lost significant business or income due to the pandemic. The Department has spent the balance of the funds.
- **Cultural Marketing Grants:** The Governor transferred \$998,000 to support arts and cultural organizations in their efforts to remarket their reopening or to publicize the resumption of activities and steps taken to ensure a safe experience. The Department has spent the balance of the funds.
- **World Food Prize Foundation:** The Governor has transferred \$500,000 to provide economic relief to the World Food Prize Foundation, whose normal operations have been interrupted due to the pandemic and ongoing public health emergency. The Department has spent the balance of the funds.

Economic Development Authority (EDA)

- **Small Business Disaster Assistance Fund:** The Governor transferred \$128.8 million to the Small Business Disaster Assistance Fund. This Program provided financial assistance to small businesses that were impacted by the COVID-19 pandemic. The Program offered eligible small businesses grants ranging from \$5,000 to \$25,000 and permitted deferral of sales and use taxes or withholding taxes and a waiver of penalty and interest. For additional information, see the [*Fiscal Update Article COVID-19 — Iowa Small Business Relief Program Update — May 12, 2020*](#). The EDA has spent \$128.9 million, which exceeded transfers by \$53,900.
- **AmeriCorps:** The Governor transferred \$60,000 to the AmeriCorps Program. AmeriCorps is a program of the federal [Corporation for National and Community Service](#), which is an independent federal agency designed to improve lives, strengthen communities, and foster civic engagement through service and volunteering. The AmeriCorps Program in Iowa is coordinated through [Volunteer Iowa](#). The EDA has spent the balance of the funds.
- **Biofuels Relief Fund:** The Governor transferred \$12.1 million to the Biofuels Relief Fund. The Program provided short-term cash flow assistance to Iowa-based biodiesel and ethanol companies impacted by the COVID-19 pandemic. The maximum award per company cannot exceed \$750,000. The EDA has spent the balance of the funds.
- **Small Business Utility Assistance Program:** The Governor transferred \$5.4 million to the Small Business Utility Assistance Program. This Program provided short-term relief of up to \$7,500 to eligible small businesses and nonprofits that face significant hardship in the payment of utility bills for service provided during the months of disruption to their business. The EDA has spent the balance of the funds.
- **Iowa Hospital COVID-19 Relief Program:** The Governor transferred \$42.4 million to the Iowa Hospital COVID-19 Relief Program. This Program provided financial relief to Iowa's hospitals impacted by the COVID-19 pandemic. The EDA has spent the balance of the funds.
- **Nonprofit Recovery Program:** The Governor transferred \$9.8 million to the Nonprofit Recovery Program. This Program provided short-term relief to nonprofit organizations that have experienced a net loss in revenue as a result of the COVID-19 pandemic. The grant funds are to be used for short-

term cash flow assistance to continue operations, provide increased services and supports, or reopen the nonprofit following the COVID-19 pandemic. The EDA has spent the balance of the funds.

- **Movie Theater Relief Fund:** The Governor transferred \$5.3 million to the Movie Theater Relief Fund. The Program provided short-term relief to eligible movie theaters impacted by the COVID-19 pandemic for the purpose of continuing or resuming business operations. Theaters in Iowa showing films open to all ages are eligible for \$10,000 per movie screen. The EDA has spent the balance of the funds.
- **County Fair Relief Program:** The Governor transferred \$7.0 million to the County Fair Relief Program. This Program provided short-term relief to eligible county and district fairs for the purpose of continuing or resuming operations in the context of the public health emergency. The EDA has spent the balance of the funds.
- **Nanovaccine Development:** The Governor transferred \$2.2 million to Iowa State University (ISU) for nanovaccine development. This Program supported the development of a next-generation COVID-19 vaccine through a partnership between ISU and the University of Iowa. The universities have spent the balance of the funds.
- **Bowling Center Relief Program:** The Governor transferred \$2.0 million to the Bowling Center Relief Program. The Program assisted eligible Iowa bowling centers with economic relief due to the COVID-19 pandemic. For the purposes of the Program, a “bowling center” is a building or enclosed area containing lanes for the game of bowling. The EDA has spent the balance of the funds.
- **Charter Tourism Relief:** The Governor transferred \$850,000 for Charter Tourism Relief. The Program assisted eligible Iowa charter bus and motor coach travel companies with economic relief during the COVID-19 pandemic. For the purposes of the Program, a “charter bus company” was a company primarily engaged (at least 51.0% of revenue) in providing charter bus services. The EDA has spent the balance of the funds.
- **Sports Entertainment Relief Program:** The Governor transferred \$6.5 million to the Sports Entertainment Relief Program. The Program assisted eligible sports operations with a one-time grant to assist with short-term cash flow. Eligible businesses are Iowa-based sports teams whose primary revenue sources include ticket sales, box sales, season ticket sales, concessions, and team merchandising. The EDA has spent the balance of the funds.
- **Iowa Fitness Centers:** The Governor transferred \$13.5 million for Iowa fitness centers. The Program assisted fitness centers, which are defined as brick-and-mortar facilities that primarily provided patrons with space and equipment for physical exercise for health and wellness purposes, with economic relief due to losses incurred in 2020 due to the COVID-19 pandemic. Eligibility included practice facilities, including but not limited to yoga studios, cycling centers, and CrossFit facilities, but not classes given at a leased or borrowed space within a fitness center. The EDA has spent the balance of the funds.
- **Volunteer Assistance Recovery Program:** The Governor transferred \$151,000 to the Volunteer Assistance Recovery Program. The Program supported the ramp-up of volunteer efforts in response to the COVID-19 pandemic. The EDA has spent the balance of the funds.

Department of Homeland Security and Emergency Management (HSEMD)

- **Feeding Iowans Initiative — Food Banks:** The Governor transferred \$999,000 to the Feeding Iowans Initiative. Funds for the Initiative were used for the purchase and repackaging of bulk food products for food banks across Iowa. The HSEMD has spent the balance of the funds.
- **Emergency Medical Services:** The Governor transferred \$7.1 million to upgrade 911 call-taking equipment across various public safety answering points. This included funds to assist the Polk County area in better coordination and collaboration for response to and disposition of 911 calls. The HSEMD has spent the balance of the funds.
- **COVID-19 Staffing:** The Governor transferred \$448,000 to cover salary costs associated with responding to COVID-19 relief efforts. The funds were transferred to the Governor’s Office for salary costs. The HSEMD has spent the balance of the funds.
- **Coronavirus Relief Fund Audit:** The Governor transferred \$5,800 to support audits of the Coronavirus Relief Fund. The HSEMD has spent the balance of the funds.

- **Des Moines Water Works and West Des Moines Water Works:** The Governor transferred \$3.4 million to Des Moines Water Works and West Des Moines Water Works for support of the cities' public utility services response efforts to COVID-19. The HSEMD has spent the balance of the funds.

Department of Human Services (DHS)

- **Double Up Food Bucks:** The Governor transferred \$3.4 million to the [Double Up Food Bucks](#) Program. The Program connected low-income families with healthy food grown by Iowa farmers and increased those families' access to fresh fruits and vegetables. The DHS has expended the balance of this funding.
- **Feeding Iowans — Commodity Supplemental Foods Program (CSFP):** The Governor transferred \$4.0 million for the [CSFP](#). The Program provided supplemental food and nutrition education for persons ages 60 and over. Available foods included canned fruits and vegetables, hot and cold cereals, cheese, peanut butter, beans, pastas, and canned and powdered milk. The DHS has spent the balance of the funds.
- **Medicaid Mental Health and Substance Abuse Services:** The Governor transferred \$48.4 million from the ICRF to the DHS for the following:
 - \$28.9 million for the Mental Health and Disability Services Regions to supplement current funding for adult and children's mental health services and to meet increased needs. The DHS has distributed the balance of the funds.
 - \$19.5 million for Medicaid mental health and substance abuse provider services due to increased costs related to the COVID-19 pandemic. The DHS has distributed the balance of the funds.
- **COVID-19 Mitigation:** The Governor transferred \$11.4 million for staff and equipment costs incurred by the DHS in responding to the COVID-19 pandemic. The DHS has expended the balance of the funds.
- **Long-Term Care Services:** The Governor transferred \$35.4 million for Medicaid providers of home and community-based services (HCBS) and habilitation services under the HCBS waiver programs to cover increased costs associated with the pandemic for providing long-term care services and supports to people in their home or community rather than an institutional setting. The DHS has expended the balance of the funds.
- **Feeding Iowans Initiative — Food Bank Grant Administration:** The Governor transferred \$5.5 million to help Iowa food pantries and food banks meet increasing demands due to the COVID-19 pandemic by increasing refrigeration capacity to offer more perishable, locally grown foods; increase the supply of meat available; and fund bulk purchase or repackaging of food products and supplies. The DHS has expended the balance of the funds.
- **Child Care Assistance:** The Governor transferred \$7.9 million for child care assistance to provide space and supervision for children so parents could go to work. The DHS has expended the balance of this funding.

Department of Inspections and Appeals (DIA)

- **Health Facilities Division Database:** The Governor transferred \$875,000 to the Health Facilities Division for the development of a new database to incorporate long-term nursing facilities infection control surveys and make them available for citizen and facility access. The Centers for Medicare and Medicaid Services (CMS) implemented a new infection control survey due to COVID-19. The DIA has spent the balance of the funds.

Iowa Finance Authority (IFA)

- **Iowa Eviction and Foreclosure Prevention Program:** The Governor transferred \$37.3 million to the Iowa Eviction and Foreclosure Prevention Program for rent and mortgage relief. The funds for this Program were used to assist Iowans who have been economically impacted by COVID-19 and may have faced housing cost hardships. The IFA has expended the balance of the funds.
- **Livestock Producer Relief Fund:** The Governor transferred \$62.5 million to the Livestock Producer Relief Fund. This Program provided eligible livestock producers with grants up to \$10,000 that may be used as working capital to continue operations during the COVID-19 pandemic. The IFA has expended the balance of the funds.

- **Beginning Farmer Debt Relief Fund:** The Governor transferred \$14.2 million to the Iowa Beginning Farmer Debt Relief Fund. This Program provided eligible beginning farmers with a debt service payment up to \$10,000. The IFA has expended the balance of the funds.

Judicial Branch

- **Court Technology and Modernization:** The Governor transferred \$6.3 million for court technology and modernization. These funds assisted the Judicial Branch with costs associated with the COVID-19 pandemic, including audio/video equipment for virtual hearings and public viewing of proceedings; technology for evidence presentation, plexiglass, and additional furniture to allow for social distancing; and equipment to support employees working remotely. The Judicial Branch has expended the balance of the funds.

Legislative Branch

- **Legislative Technology Upgrades:** The Governor transferred \$1.0 million to facilitate telework and provide ease of access to the Iowa Legislature while following recommended health protocols. The Legislative Branch has spent the balance of the funds.

Department of Management (DOM)

- **Coronavirus Relief Fund Administration and Oversight:** The Governor transferred \$388,000 to the DOM to administer the Coronavirus Relief Fund. A balance of \$256,000 remains unspent.
- **COVID-19 Technology Support:** The Governor transferred \$90,000 to support ongoing technology needs for the Iowa response to the pandemic and economic recovery and technology purchases that allow for working remotely and conducting virtual meetings. The DOM has expended the balance of the funds.

Department of Natural Resources (DNR)

- **Henry A. Wallace Building Access Upgrades:** The Governor transferred \$30,000 to secure access to employee workspace areas on each floor of the building through the installation of badge card readers and a new badged Americans with Disabilities Act (ADA)-compliant accessible doorway. The DNR has spent the balance of the funds.

Office of the Chief Information Officer (OCIO)

- **Broadband Grants:** The Governor has transferred \$45.8 million to the OCIO for funding of grants to expand broadband services in Iowa. The OCIO has distributed \$46.1 million of the funds. Expenses exceeded transfers by \$356,000. These funds were awarded to broadband providers in the OCIO's Notices of Funding Availability (NOFAs [003](#) and [005](#)).
- **COVID-19 Technology Support:** The Governor transferred \$19.4 million to the OCIO to support ongoing technology needs for the Iowa response to the pandemic and economic recovery and make technology purchases that allow for working remotely and conducting virtual meetings. The OCIO has spent \$19.2 million, and there is a balance of \$251,000 remaining.
- **Improving Enterprise Applications:** The Governor transferred \$6.8 million to create a single, centralized login and citizen identity for State government services available online to improve responsiveness during public health emergencies. The OCIO has spent \$6.7 million, and there is a balance of \$105,000 available.

Department of Public Defense

- **COVID-19 Staffing:** The Governor transferred \$15,000 to support payroll expenses for employees whose services were diverted to a substantially different use as a result of COVID-19 and to assist employees who used emergency paid sick leave due to the COVID-19 pandemic. The Department has spent the balance of the funds.

Department of Public Health

- **Iowa COVID-19 Hospital Transfer Line:** The Governor transferred \$615,000 to support a platform designed to coordinate care of patients by recommending that the nearest hospital admit each patient based on bed availability, the patient's level of care needs, and the patient's current location; and to

help ensure hospitals did not become overloaded with COVID-19 transfers. The Department has expended the balance of the funds.

Department of Public Safety (DPS)

- **State Government COVID-19 Staffing/Emergency Response Costs:** The Governor transferred \$10.0 million to cover expenses associated with responding to public health emergencies, including salaries and overtime. The DPS has spent the balance of the funds.

Department of Revenue (DOR)

- **Local Government Relief Payments:** The Governor transferred \$115.0 million to provide reimbursements to cities and counties for costs associated with the COVID-19 pandemic, or to provide the required match for local governments seeking reimbursement for expenses through the U.S. Department of Homeland Security, Federal Emergency Management Agency's, public assistance program. The DOR has distributed the balance of the funds.

Department of Workforce Development (IWD)

- **Unemployment Insurance Trust Fund:** The Governor transferred \$491.0 million to the Unemployment Insurance Trust Fund to assist with the costs of the Unemployment Insurance Program, which pays benefits to covered workers who become involuntarily unemployed and meet specified eligibility requirements. The IWD has spent the balance of the funds.
- **Registered Apprenticeship Incentive Grant Program:** The Governor transferred \$6.1 million to the Registered Apprenticeship Incentive Grant Program. This Program is an employer-driven model, combining on-the-job learning with related classroom instruction, providing the apprentice with a nationally recognized credential and employers with a skilled workforce. The projects served Iowans whose jobs have been affected by the pandemic. The IWD has distributed the balance of the funds.
- **Earn and Learn Grant Program:** The Governor transferred \$5.8 million for Earn and Learn Grants. This funding was for programs that support the creation and expansion of short-term training and supported services resulting in industry-recognized credentials connected to high-demand jobs in Iowa. The IWD has distributed the balance of the funds.
- **Future Ready Iowa — Employer Innovation Fund:** The Governor transferred \$4.2 million to the Employer Innovation Fund. The program matched eligible employer moneys to expand opportunities for education and training leading to high-demand jobs, encouraged Iowa employers to provide leadership and support for regional workforce talent pools throughout the State, and funded Future Ready Iowa education and outreach. The IWD has distributed the balance of the funds.

Iowa Coronavirus Fiscal Recovery Fund

The State of Iowa has received \$1.708 billion in funds as of December 31, 2022, and has deposited the funds in the ICFRF. As of December 2, 2022, \$573.6 million has been transferred to various agencies. The first \$237.5 million was transferred to the IWD's Unemployment Insurance Trust Fund. These funds are used to support ongoing unemployment benefits for Iowans. An additional \$221.2 million was transferred to the DOR for payments to nonentitlement units of government, which are cities with a population of less than 50,000. Funds provided to State and local governments have broad spending flexibility, including addressing emergency and economic effects of the pandemic; replenishing revenue losses due to the shutdown of the economy; investments in water, sewer, and broadband infrastructure; and premium pay to essential workers.

Funds in the ICFRF must be used to cover costs incurred by recipients between March 3, 2021, and December 31, 2024, and funds must be expended by December 31, 2026, or they will revert back to the federal government.

The DOM has published [The State of Iowa Recovery Plan](#), which provides detailed information on plans for the ICFRF. The Plan includes information on the intent of each program, some award recipients, and details regarding application criteria for various programs.

Figure 5 reflects ICFRF activity across the State. This includes moneys that remain in the Fund and moneys that have been transferred to departments and that are no longer in the ICFRF but have not been expended by the State. **Figure 6** shows expenses at a program level. Note that some programs may show expenses that exceed transfers that have been made to the department. The discrepancy is primarily due to the ongoing nature of transaction reporting. Discrepancies that exceed \$50,000 have been noted, and the LSA will monitor these programs.

Figure 5

Coronavirus Fiscal Recovery Fund Revenue, Transfers, and Department Activities

Coronavirus Fiscal Recovery Fund		
Federal Support	\$	1,702,586,735
Interest		5,990,294
Net Transfers to Agencies		-573,580,838
Fund Balance	\$	1,134,996,191
Department Activities		
Transfers Received		573,580,838
Reported Expenses		-554,053,841
Unexpended Transfers	\$	19,526,998
Total Unexpended	\$	1,154,523,189

Figure 6
Iowa Coronavirus Fiscal Recovery Fund
Total Transfers and Expenses

	Net Transfers	Expenses
Administrative Services	\$ 8,513,158	\$ 8,254,240
Local Government Relief Payments Support	386,225	386,225
Corrections Premium Pay	1,524,000	1,524,000
Teachers Premium Pay	95,000	95,000
Peace Officer Premium Pay	5,988,000	5,988,000
Premium Pay Administration	6,000	6,000
PPE and DME Storage and Distribution - DAS	513,933	255,015
Aging	\$ 387,000	\$ 211,450
Office of Public Guardian	387,000	211,450
Agriculture and Land Stewardship	\$ 1,500,000	\$ 776,747
Iowa Conservation Infrastructure	1,500,000	776,747
Office of the Chief Information Officer	\$ 38,242,962	\$ 31,998,730
OCIO Broadband Community Engagement	1,100,000	770,000
Broadband Infrastructure Support Grants	12,760,898	15,087,991
Broadband Expansion Grant Administration	1,257,211	1,147,161
Security Operations Center	1,917,008	1,426,299
Data Center Migration	11,186,965	6,295,839
Operations System Replacement	760,000	0
Endpoint Detection and Response Platform	3,522,972	2,948,823
Cap. Complex Network Upgrade	872,533	68,484
Inventory and Asset Management	375,000	0
Digital Transformation Project	1,000,000	763,757
Identity and Access Management	3,490,375	3,490,375
College Student Aid Commission	\$ 2,267,870	\$ 1,190,827
GEAR UP Iowa Future Ready	1,667,870	590,827
National Guard Benefits Program	600,000	600,000
Corrections	\$ 2,411,975	\$ 3,882,961
Homes for Iowa	2,411,975	3,882,961
Education	\$ 732,020	\$ 732,020
Iowa Private Sector Premium Pay	732,020	732,020
Economic Development Authority	\$ 21,565,982	\$ 20,377,485
Tourism Marketing Projects	1,242,000	1,241,754
Iowa Promotional Campaign Spring 2022	4,700,000	4,700,000
Iowa Promotional Campaign	3,899,982	3,899,982
Manufacturing 4.0 Small Manufacturers	2,200,000	1,949,410
Manufacturing 4.0 Mid-Size Manufacturers	9,200,000	8,263,018
Downtown Housing Grant Program	241,000	237,192
Nonprofit Initiative	20,000	17,258
Destination Iowa - Outdoor Recreation	63,000	68,872

Figure 6 (continued)
Iowa Coronavirus Fiscal Recovery Fund
Total Transfers and Expenses

	Net Transfers	Expenses
Homeland Security	\$ 3,675,804	\$ 962,615
PPE Storage	213,304	213,304
School Safety Improv. Fund and Vulnerability Assessments	3,200,000	719,888
Administration	262,500	29,424
Iowa Finance Authority	\$ 19,007,000	\$ 10,246,470
Wastewater Infrastructure for Unsewered Communities	6,000,000	3,731,330
Economically Significant Projects	11,000,000	4,609,990
Minority Down Payment Assistance Pilot Program	970,000	920,000
Watershed Protection Projects	1,037,000	985,150
Management	\$ 2,417,837	\$ 2,749,170
Fund Administration	2,044,004	2,044,004
Workforce Realignment Consultant	42,500	42,500
Guidehouse	331,333	662,667
Public Safety	\$ 3,465,541	\$ 3,208,699
DPS Recruitment Program	92,185	167,185
Governor's School Safety Bureau School Radios	2,512,829	2,512,829
School Safety Bureau	650,000	318,158
School Safety Hardware and Software	210,527	210,527
Regents	\$ 232,559	\$ 0
UNI Future Ready Iowa Scholarship Program	232,559	0
Revenue	\$ 221,185,312	\$ 221,185,312
Nonentitlement Local Government Support	221,185,312	221,185,312
Workforce Development	\$ 247,975,818	\$ 248,277,113
Unemployment Insurance Trust Fund	237,470,586	237,470,586
IowaWORKS Program Promotion	601,023	601,023
Reemployment Case Management System	2,239,420	2,138,254
Child Care Challenge	6,406,233	6,656,233
Summer Youth Internship Projects	1,258,556	1,128,423
Labor Market Information	-	144,295
Workforce Program - Child Care Challenge Business Incen.	-	44,899
Health Careers Registered Apprenticeship	-	23,806
Teacher and Paraeducator Registered Apprenticeship	-	69,594
	\$ 573,580,838	\$ 554,053,841

Department of Administrative Services

- **Local Government Relief Payments Support:** The Governor transferred \$386,000 to administer local government relief for nonentitlement units in cities with a population less than 50,000. The DAS has expended the balance of the funds.
- **Iowa Public Sector Premium Pay:** The Governor has transferred \$7.6 million to the program. This program provides a premium pay lump-sum payment to teachers employed by the State, law enforcement and corrections officers, and medical professionals working in corrections. The DAS has expended the balance of the funds.
- **Central PPE:** The Governor transferred \$514,000 to pay for centralized storage of personal protective equipment (PPE). The DAS has expended \$255,000, and there is a balance of \$259,000 remaining.

Department on Aging

- **Office of the Public Guardian:** The Governor transferred \$387,000 to reduce the current waiting list of lowans in need of guardianship-conservatorship via contracted services. This will pay for one calendar year of public guardianship services for 81 persons. The IDA has expended \$211,000, and there is a balance of \$176,000 remaining.

Department of Agriculture and Land Stewardship

- **Iowa Conservation Infrastructure:** The Governor transferred \$1.5 million to improve water quality by coordinating private and public resources, organizations, and contractors to implement the Nutrient Reduction Strategy and implement conservation practices to reduce nutrients. This Program will invest in nonpoint source conservation projects in priority watersheds with layered benefits including improved water quality, habitat, recreation, and carbon sequestration. The DALs has expended \$777,000, and there is a balance of \$723,000 remaining.

Office of the Chief Information Officer

- **OCIO Broadband Community Engagement:** The Governor transferred \$1.1 million to provide Iowa cities and counties with education, research, consulting, and related support in connection with the development of broadband plans. Such plans will identify stakeholders, partners, funding sources, and supporting data that can be used to support broadband development at the local government level. The OCIO has expended \$770,000, and there is a balance of \$165,000 remaining.
- **Broadband Expansion Grant Administration:** The Governor transferred \$1.3 million to administer broadband grants. The OCIO has expended \$1.1 million of the funds, and there is a balance of \$110,000 remaining.
- **Broadband Infrastructure Support Grants:** The Governor transferred \$12.8 million to Broadband Infrastructure Grants. These grants support broadband expansion across the State. The OCIO has expended \$15.1 million. This expense exceeds the amount transferred to date by \$2.3 million, but additional transfers are expected.
- **Security Operations Center:** The Governor transferred \$1.9 million to expand the Security Operations Center to provide continuous security monitoring services, provide security of network systems, and improve the State's ability to respond to cyberattacks. The OCIO has expended \$1.4 million, and there is a balance of \$491,000 remaining.
- **Data Center Migration:** The Governor transferred \$11.2 million to support the State's Data Center Migration and Resiliency Project to include migration of data to a new data center and to update or replace aged infrastructure. The OCIO has expended \$6.3 million, and there is a balance of \$5.1 million remaining.
- **Operations System Replacement:** The Governor transferred \$760,000 to replace unsupported endpoints and software across the State network. The OCIO has not expended any of the funds.
- **Endpoint Detection and Response Platform:** The Governor transferred \$3.5 million to acquire software licenses for a new Endpoint Detection and Response (EDR) platform capable of serving State agencies and local governments. The EDR platform will provide additional security protections for managed endpoints including personal computers, servers, and other devices. The OCIO has expended \$2.9 million, and there is a balance of \$574,000 remaining.

- **Capitol Complex Network Upgrade:** The Governor transferred \$873,000 to replace network and wireless infrastructure across the Capitol Complex. The OCIO has expended \$68,000, and there is a balance of \$804,000 remaining.
- **Inventory and Asset Management:** The Governor transferred \$375,000 to acquire or build systems intended to track information technology (IT) assets. The OCIO has not expended any of the funds.
- **Digital Transformation Project:** The Governor transferred \$1.0 million to update State websites to improve user experience. The OCIO has expended \$764,000, and there is a balance of \$236,000 remaining.
- **Identity and Access Management:** The Governor transferred \$3.5 million to renew the Okta platform, which provides a single identity access point to employees and citizens to interact with systems operated by the State. The OCIO has expended the balance of the funds.

College Student Aid Commission

- **GEAR UP:** The Governor transferred \$1.7 million to GEAR UP. These funds were used to launch the GEAR UP Iowa Future Ready project. This four-year project will support a cohort of students beginning in the ninth grade and will follow them as they progress through school, while also supporting the graduating class at partner schools each year. The program is a partnership between Iowa College Aid, partner school districts, certain higher education institutions, and community-based organizations. The CSAC has expended \$591,000, and there is a balance of \$1.1 million remaining.
- **National Guard Benefits Program:** The Governor transferred \$600,000 to the National Guard Benefits Program. These funds will be used to cover a 20.0% increase in applicants to the scholarship program. The Program provides scholarship awards to Iowa National Guard members who attend eligible Iowa colleges and universities. The CSAC has expended the balance of the funds.

Department of Corrections

- **Homes for Iowa:** The Governor transferred \$2.4 million to support a building trades jobs training program for Iowa inmates. This Program will construct modular homes for income-qualified Iowa residents. At this time, expenditures exceed the initial transfer by \$1.5 million, but additional funds are expected to be transferred in the future.

Department of Education

- **Iowa Private Sector Premium Pay:** The Governor transferred \$732,000 to provide a premium pay lump-sum payment to teachers at independent schools. The Department has expended the balance of the funds.

Economic Development Authority

- **Tourism Marketing Projects:** The Governor transferred \$1.2 million to promote tourism through investment in an image inventory for tourism marketing campaigns and redesign of the Travellowa.com tourism website. The EDA has expended the balance of the funds.
- **Iowa Promotional Campaign Spring 2022:** The Governor transferred \$4.7 million to invest in a comprehensive multimedia advertising campaign around a 30-second video that introduces Iowa to the nation and encourages travelers to explore the State. The EDA has expended the balance of the funds.
- **Iowa Promotional Campaign:** The Governor transferred \$3.9 million to invest in a comprehensive multimedia advertising campaign around a 30-second video that introduces Iowa to the nation and encourages travelers to explore the State. The EDA has expended the balance of the funds.
- **Manufacturing 4.0 “Small”:** The Governor transferred \$2.2 million to help Iowa’s small manufacturers continue to advance their processes; automate decision making; and transition their current employees from manual, labor-intensive positions into highly skilled, value-added occupations, thus allowing Iowa manufacturing to remain competitive on the worldwide manufacturing scale. The EDA has expended \$1.9 million, and there is a balance of \$251,000 remaining.
- **Manufacturing 4.0 “Mid-Size”:** The Governor transferred \$9.2 million to help Iowa’s mid-size manufacturers continue to advance their processes; automate decision making; and transition their

current employees from manual, labor-intensive positions into highly skilled, value-added occupations, thus allowing manufacturing to remain competitive on the worldwide manufacturing scale. The EDA has expended \$8.3 million, and there is a balance of \$937,000 remaining.

- **Downtown Housing Grant Program:** The Governor transferred \$241,000 to the Downtown Housing Grant Program. The Program is intended to develop upper-story spaces in downtown properties into residential units to create new housing units in rural Iowa communities. The EDA has expended \$237,000, and there is a balance of \$4,000 remaining.
- **Nonprofit Initiative:** The Governor transferred \$20,000 to the Nonprofit Initiative. The Program will provide grants for Iowa nonprofits to invest in infrastructure. The EDA has expended \$17,000, and there is a balance of \$3,000 remaining.
- **Destination Iowa — Outdoor Recreation:** The Governor transferred \$63,000 to support projects that support outdoor recreation. At this time, expenditures exceed transfers, but additional funds are expected to be transferred in the future.

Department of Homeland Security and Emergency Management

- **Personal Protective Equipment (PPE) Storage:** The Governor transferred \$213,000 to pay for a warehouse lease for the storage of PPE. The HSEMD has expended the balance of the funds.
- **School Safety Vulnerability Assessments and School Safety Improvement Fund:** The Governor transferred \$3.2 million to perform vulnerability assessments and minor capital improvements for school safety enhancements. The HSEMD has expended \$720,000, and there is a balance of \$2.5 million remaining.
- **Fund Administration:** The Governor transferred \$263,000 to pay for costs associated with the administration of State and Local Fiscal Recovery Fund programs. The HSEMD has expended \$29,000, and there is a balance of \$233,000.

Iowa Finance Authority

- **Wastewater Infrastructure for Unsewered Communities:** The Governor transferred \$6.0 million to the Water Infrastructure Fund to provide grants for property owners residing in an unsewered community to repair or upgrade their septic system. A portion of funding will also be reserved to provide financial assistance to unsewered communities to implement an existing plan for constructing a centralized wastewater system. The IFA has expended \$3.7 million, and there is a balance of \$2.3 million remaining.
- **Economically Significant Projects:** The Governor transferred \$11.0 million to provide funding to support the Clean and/or Drinking Water State Revolving Fund-eligible water infrastructure components of projects in Iowa that serve a large population or geographical area, with the added benefit of promoting tourism and supporting economic growth by creating jobs and/or increasing local revenue. The IFA has expended \$4.6 million, and there is a balance of \$6.4 million remaining.
- **Minority Down Payment Assistance (DPA) Pilot Program:** The Governor transferred \$970,000 to provide 200 eligible Iowa minority households with assistance purchasing a home. The Program provides a \$5,000 down payment and a closing costs assistance grant when used with the IFA's FirstHome mortgage program. The IFA has expended \$920,000, and there is a balance of \$50,000 remaining.
- **Watershed Protection Projects:** The Governor transferred \$1.0 million for projects that will invest in nonpoint source watershed projects. The IFA has expended \$985,000, and there is a balance of \$52,000 remaining.

Department of Management

- **Fund Administration:** The Governor transferred \$2.0 million to pay for administrative costs associated with the State and Local Fiscal Recovery Fund. The DOM has expended the balance of the funds.
- **Workforce Realignment:** The Governor transferred \$43,000 to review workforce service delivery and to align State programs with the goal of returning to prepandemic rates of unemployment and labor participation. The DOM has expended the balance of the funds.

- **Guidehouse:** The Governor transferred \$331,000 to pay for a contract with Guidehouse consulting to review the State's Executive Branch organizational structure and make recommendations for the alignment of State government programs and services. At this time, expenditures exceed the initial transfer by \$331,000.

Department of Public Safety

- **DPS Recruitment Program:** The Governor transferred \$92,000 to the DPS for a recruitment program. This funding will be used to enhance the ability of the DPS to recruit employees. The Department is planning to develop outreach materials, conduct digital marketing, and create a careers website for sworn officers. At this time, expenditures exceed the initial transfer by \$75,000, but additional funds are expected to be transferred in the future.
- **Governor's School Safety Bureau School Radios:** The Governor transferred \$2.5 million to be used to purchase radios for school safety. The balance of these funds has been expended.
- **School Safety Bureau:** The Governor transferred \$650,000 to the School Safety Bureau. Funds will be made available to schools to assess school safety, coordinate and facilitate training requests, and provide continuous monitoring via an anonymous reporting tool. The DPS has expended \$318,000, and an additional \$332,000 remains to be spent.
- **School Safety Hardware and Software:** The Governor transferred \$211,000 for threat monitoring software, the creation of an anonymous reporting tool, and safety radios that allow schools to communicate with law enforcement during emergencies. The DPS has expended the balance of the funds.

Board of Regents

- **UNI Future Ready Iowa Scholarship Program:** The Governor transferred \$233,000 to the University of Northern Iowa (UNI) for scholarships. These scholarships are intended to cover the difference between the tuition rates of UNI and community colleges. This Program is for students pursuing one of the qualifying UNI online degree completion programs. No expenses have been reported to date.

Department of Revenue

- **Local Government Relief:** The Governor transferred \$221.2 million to distribute the Local Fiscal Recovery Fund payment to nonentitlement units within Iowa. Nonentitlement units are cities less than 50,000 in population. The DOR has expended the balance of the funds.

Department of Workforce Development

- **Unemployment Insurance Trust Fund:** The Governor transferred \$237.5 million to support the Unemployment Insurance Trust Fund and reduce the pandemic's impact on employers. The IWD has expended the balance of the funds.
- **IowaWORKS Program Promotion:** The Governor transferred \$601,000 to promote the [IowaWorks.gov](https://iowaworks.gov) website, which is the central location for Iowans looking for employment. With job vacancies at an all-time high, this marketing campaign has helped promote opportunities that are being offered by Iowa employers. The IWD has expended the balance of the funds.
- **Reemployment Case Management System:** The Governor transferred \$2.2 million to support expanded Reemployment Services and Eligibility Assessment (RESEA) interviews and work search audits in order to reduce unemployment time for those on unemployment benefits through individualized reemployment plans. The IWD has expended \$2.1 million, and there is a balance of \$101,000 remaining.
- **Child Care Challenge:** The Governor transferred \$6.4 million to create new child care slots across the State to help communities improve their child care options and to bolster opportunities for Iowans to reenter the workforce. At this time, expenditures exceed the initial transfer by \$250,000, but additional funds are expected to be transferred in the future.
- **Summer Youth Internship Projects:** The Governor transferred \$1.3 million to provide internship opportunities in high-demand fields to youth with barriers and/or who are at risk of not graduating from high school. The IWD has expended \$1.1 million, and there is a balance of \$130,000 remaining.

- **Labor Market Information:** A transfer has not been recorded, but funds are expected to be transferred to the IWD in the future. This Project is intended to improve the State's ability to provide detailed labor market information to businesses and stakeholders. The IWD has expended \$144,000 to date.
- **Workforce Program — Child Care Challenge Business Incentive:** A transfer has not been recorded, but funds are expected to be transferred to the IWD in the future. This Program is intended to help employers offer or expand child care options as a benefit to their employees. Funds awarded will support local infrastructure investments to build or expand child care capacity, or support arrangements between employers and child care facilities to expand and reserve child care slots. The IWD has expended \$45,000 to date.
- **Health Careers Registered Apprenticeship:** A transfer has not been recorded, but funds are expected to be transferred to the IWD in the future. The Program will support community efforts to establish new or expand on existing registered apprenticeship programs for health care careers for high school students. The Program will be an alternative pathway to health education with an added opportunity to earn and learn, including one-to-one mentoring during on-the-job training. Supplemental assistance will be provided to acquire simulation software and hardware to further enhance apprentices' educational and practical experience and readiness for the field. The IWD has expended \$24,000 to date.
- **Teacher and Paraeducator Registered Apprenticeship:** A transfer has not been recorded, but funds are expected to be transferred to the IWD in the future. The Program is intended to provide opportunities for current high school students and adults to earn a paraeducator certificate and associate's degree and for paraeducators to earn their bachelor's degree while learning and working in the classroom. The IWD has expended \$70,000 to date.

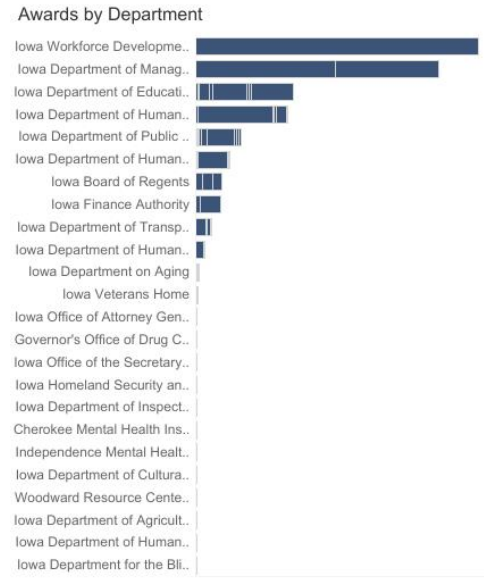
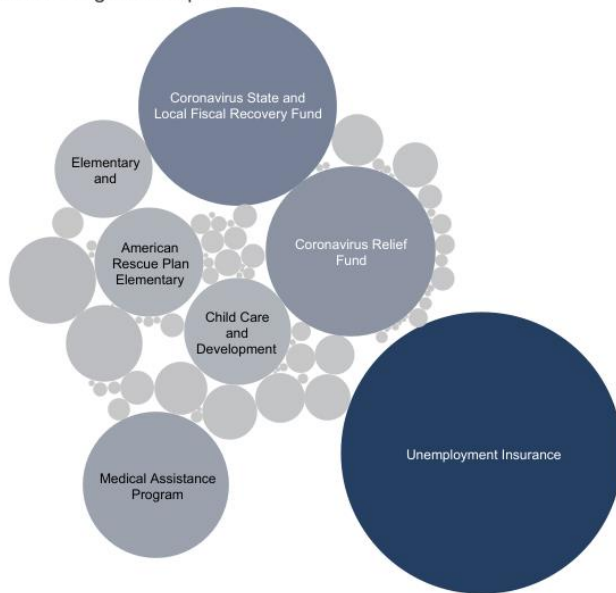
Reporting Requirements. On June 17, 2021, the U.S. Department of the Treasury released a [Compliance and Reporting Guidance](#) for the State and Local Fiscal Recovery Funds, which required the State to submit an Interim Report and a Recovery Plan Performance Report to the federal government by August 31, 2021. The most recent [report](#) issued by the DOM is available online.

In addition to the requirement to submit the reports to the federal government, [HF 895](#) (FY 2022 and FY 2023 Federal Block Grant Appropriations Act) requires that whenever the DOM is required to report to the U.S. Department of the Treasury on the State and Local Fiscal Recovery Funds, the DOM is also required to submit the same information to the Legislative Services Agency (LSA). The DOM filed the information with the LSA on September 14, 2022.

Dashboard: Federal COVID-19 Relief — Awards and Expenditures. The Fiscal Services Division of the LSA has published an interactive Tableau dashboard that displays details regarding federally provided COVID-19 relief. The dashboard details statewide awards and expenses at the program level. The dashboard is available at: www.legis.iowa.gov/publications/covid19Relief.

Federal COVID-19 Relief Awards
 Iowa Legislative Services Agency || Source: Iowa Department of Management
\$10.657B Total Reported Awards
86 Federal Programs Reported

About this dashboard
 Click the icon on/off 



The data displayed in this dashboard is provided by the DOM and is updated weekly. The dashboard allows users to review detailed information regarding awarded and expended funds. Additional details may be available upon request.

Additional Information. The DOM and DAS have established a process for tracking expenditures of federal funds that State agencies have received for costs associated with the COVID-19 pandemic. The expenditure data is available at: data.iowa.gov.

The LSA will continue to analyze the estimated funding allocations to Iowa and will provide future updates as more information becomes available. If you have questions about awards, allocations, or expenditures, please contact the LSA.

Infrastructure Investment and Jobs Act. On November 15, 2021, the federal [Infrastructure Investment and Jobs Act](#) was signed into law. The Act provided funding to all states for infrastructure projects through a mix of new and established programs. Currently, reported grant amounts for the State of Iowa are still being determined, but some details are known. **Figure 7** displays distributions from the Infrastructure Investment and Jobs Act by each department for FFY 2022 through FFY 2026.

Figure 7

Infrastructure Investment and Jobs Act — Iowa Allocations
(in thousands)

	FFY 2022	FFY 2023	FFY 2024	FFY 2025	FFY 2026
DHS	\$ 3,591	\$ 6,146	\$ 4,609	\$ 1,536	\$ -
National Dam Safety Program	518	-	-	-	-
State and Local Cybersecurity Grant Program	3,073	6,146	4,609	1,536	-
DOC	\$ 8,545	\$ 3,545	\$ 3,545	\$ 3,545	\$ 3,545
Broadband Equity, Access, and Deploy. State Grants	5,000	-	-	-	-
State Digital Equity Capacity Grant Program	2,836	3,545	3,545	3,545	3,545
State Digital Equity Planning Grant	709	-	-	-	-
DOE	\$ 68,462	\$ 5,918	\$ 5,918	\$ 5,918	\$ 5,918
Energy Efficiency and Conservation Block Grant	4,702	-	-	-	-
Energy Effic. Revolv. Loan Fund Capitalization Prog.	6,766	-	-	-	-
Grid Resilience Grants	5,918	5,918	5,918	5,918	5,918
State Energy Program (expanded use)	6,171	-	-	-	-
Weatherization Assistance Program	44,905	-	-	-	-
DOI	\$ 5,988	\$ -	\$ -	\$ -	\$ -
Abandoned Mine Reclamation Fund	5,988	-	-	-	-
DOT - FAA	\$ 51,552	\$ 24,548	\$ 24,548	\$ 24,548	\$ 24,548
Airport Infrastructure Grants	24,548	24,548	24,548	24,548	24,548
Airport Terminal Program	27,004	-	-	-	-
DOT - FHWA	\$ 752,241	\$ 767,990	\$ 781,273	\$ 794,821	\$ 808,641
Bridge Formula Program	93,410	93,410	93,410	93,410	93,410
Bridge Investment Program	300	-	-	-	-
Carbon Reduction Program	15,867	16,184	16,508	16,838	17,175
Congestion Mitigation and Air Quality Improvement	12,307	12,553	12,804	13,060	13,322
Highway Safety Improvement Program	35,764	36,516	37,363	38,227	39,108
Metropolitan Transportation Planning	2,617	2,669	2,722	2,777	2,832
National Electric Vehicle Formula Program	7,604	10,942	10,943	10,943	10,943
National Highway Freight Program	17,044	17,385	17,733	18,087	18,449
National Highway Performance Program	365,313	372,629	380,091	387,702	395,466
PROTECT	18,042	18,403	18,771	19,146	19,529
Railway-Highway Crossings (HSIP set-aside)	5,712	5,791	5,791	5,791	5,791
Surface Transportation Block Grant	177,948	181,507	185,137	188,840	192,617
Technology and Innovation Deployment Program	312	-	-	-	-

Federal Funds

	FFY 2022	FFY 2023	FFY 2024	FFY 2025	FFY 2026
DOT - FMCSA	\$ 7,122	\$ 7,243	\$ 7,364	\$ 7,485	\$ 7,606
Motor Carrier Safety Assistance Program	7,122	7,243	7,364	7,485	7,606
DOT - FTA	\$ 93,082	\$ 61,501	\$ 63,097	\$ 64,393	\$ 66,020
Bus and Bus Facilities Competitive Grants	32,720	-	-	-	-
Bus and Bus Facilities Formula Grants	6,326	6,439	6,607	6,743	6,915
Enhanced Mobility Grants	3,920	3,957	4,048	4,123	4,216
Metropolitan Planning	661	674	692	706	724
Rural Area Formula (RAF) Grants	17,633	17,989	18,459	18,840	19,319
Rural Transportation Assistance Prog. (RAF set-aside)	296	301	309	315	323
State of Good Repair Grants	271	276	282	287	293
Statewide Transportation Planning	174	176	181	184	189
Urbanized Area Formula Grants	31,082	31,689	32,520	33,194	34,042
EPA	\$ 135,463	\$ 134,967	\$ 140,598	\$ 146,202	\$ 146,418
Clean School Bus Program	11,120	-	-	-	-
CWSRF - Emerging Contaminants	1,275	2,899	2,899	2,899	2,899
CWSRF - Existing Program	24,286	28,414	31,008	33,589	33,589
DWSRF - Emerging Contaminants	11,945	12,072	12,072	12,072	12,072
DWSRF - Existing Program	28,445	33,280	36,318	39,341	39,341
DWSRF - Lead Service Line Replacement	44,794	45,269	45,269	45,269	45,269
EC in Small or Disadvantaged Communities Grants	12,283	12,283	12,283	12,283	12,283
Gulf Hypoxia Action Plan	965	748	748	748	965
Pollution Prevention Grants	350	-	-	-	-
FCC	\$ 16,314	\$ -	\$ -	\$ -	\$ -
Affordable Connectivity Program	16,314	-	-	-	-
HHS	\$ 937	\$ 927	\$ -	\$ -	\$ -
Low Income Home Energy Assistance Program	937	927	-	-	-
USDA	\$ 11,266	\$ -	\$ -	\$ -	\$ -
ReConnect Broadband Pilot Grant/Loan Combinations	7,469	-	-	-	-
ReConnect Broadband Pilot Loans	3,797	-	-	-	-
Grand Total	\$1,154,563	\$1,012,783	\$1,030,952	\$1,048,448	\$1,062,696

Acronyms

- EC — Emerging Contaminants
- CWSRF — Clean Water State Revolving Fund
- DWSRF — Drinking Water State Revolving Fund
- FHWA — Federal Highway Administration
- FMCSA — Federal Motor Carrier Safety Administration
- FTA — Federal Transit Administration
- Grid Resilience Grants — Preventing Outages and Enhancing the Resilience of the Electric Grid Grants to States and Tribes
- HSIP — Highway Safety Improvement Program
- PROTECT — Promoting Resilient Operations for Transformative, Efficient, and Cost-Saving Transportation Program

Federal Funds Tracking: Grants Enterprise Management System

The Iowa [Grants Enterprise Management System](#) (GEM\$) is operated by the DOM and is designed as a resource for State agencies and local governments for researching and applying for federal grant opportunities and tracking the award of funding if granted. The System:

- Manages the reporting of grants applied for and received by State agencies.
- Posts State grants available for application.
- Manages State agency awards to government entities, nonprofit organizations, private businesses, and individuals. This includes the grant application, selection, award/contracting, monitoring, communications, modification, reporting, closeout, and financial management processes.

GEM\$ also enables State departments to collaborate on grants when possible. Agencies currently using GEM\$ to report their awards include the following:

- Department of Administrative Services
- Economic Development Authority
- Department of Education
- Department of Management
- Department of Homeland Security and Emergency Management
- Iowa Commission on Volunteer Service
- Governor's Office of Drug Control Policy
- Department of Public Health
- Department of Cultural Affairs
- Department of Public Defense
- Department of Public Safety
- Department of Justice
- Department of Corrections
- Iowa College Student Aid Commission
- Department of Agriculture and Land Stewardship
- Department of Natural Resources
- Attorney General
- Iowa Vocational Rehabilitation Services
- Civil Rights Commission
- Department for the Blind
- Department on Aging
- Department of Transportation
- Iowa Public Television
- Judicial Branch

Related Websites

Federal Funds Information for States: www.ffis.org

Government Accountability Office: www.gao.gov

GEM\$: www.iowagrants.gov

LSA Staff Contact: Adam Broich (515.281.8223) adam.broich@legis.iowa.gov

Table 1 – Federal Awards by Department and Program

Source: data.iowa.gov || Updated Through December 30, 2022

Department	Federal Program	Awards	Expenses	Available Funds
Aging	Elder Abuse Prevention Interventions Program	\$38,952	(\$2,775)	\$36,177
	National Family Caregiver Support, Title III, Part E	\$2,412,567	(\$1,890,527)	\$522,040
	Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	\$6,903,516	(\$4,876,366)	\$2,027,150
	Special Programs for the Aging, Title III, Part C, Nutrition Services	\$15,957,362	(\$12,903,722)	\$3,053,640
	Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	\$426,326	(\$256,880)	\$169,446
	Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	\$692,290	(\$677,983)	\$14,307
	Special Programs for the Aging, Title VII, Chapter 2, Long-Term Care Ombudsman Services for Older Individuals	\$292,850	(\$217,230)	\$75,620
	Total	\$26,723,863	(\$20,825,483)	\$5,898,380
Agriculture and Land Stewardship	Plant and Animal Disease, Pest Control, and Animal Care	\$266,176	(\$237,992)	\$28,184
	Total	\$266,176	(\$237,992)	\$28,184
Blind	Randolph-Sheppard – Financial Relief and Restoration Payments	\$203,966	(\$203,966)	\$0
	Total	\$203,966	(\$203,966)	\$0
Cultural Affairs	Promotion of the Humanities Division of Preservation and Access	\$465,700	(\$465,700)	\$0
	Promotion of the Humanities Federal/State Partnership	\$442,700	(\$442,700)	\$0
	Total	\$908,400	(\$908,400)	\$0
Drug Control Policy	Coronavirus Emergency Supplemental Funding Program	\$5,754,321	(\$5,339,543)	\$414,778
	Total	\$5,754,321	(\$5,339,543)	\$414,778
Education	American Rescue Plan Elementary and Secondary School Emergency Relief	\$516,344,144	(\$342,434,489)	\$173,909,655
	American Rescue Plan Elementary and Secondary School Emergency Relief – Homeless Children and Youth (ARP-HCY)	\$1,268,374	(\$1,258,796)	\$9,578
	American Rescue Plan Emergency Assistance to Non-Public Schools	\$23,744,042	(\$4,480,027)	\$19,264,015
	Child and Adult Care Food Program	\$1,862,614	(\$1,683,903)	\$178,711
	Coronavirus Response and Relief Supplemental Appropriations Emergency Assistance for Non-Public Schools	\$26,271,345	(\$18,633,517)	\$7,637,828

Table 1 – Federal Awards by Department and Program

Source: data.iowa.gov || Updated Through December 30, 2022

Department	Federal Program	Awards	Expenses	Available Funds
Education	Elementary and Secondary School Emergency Relief Fund	\$416,489,855	(\$398,015,741)	\$18,474,114
	Governor's Emergency Relief Fund	\$37,783,389	(\$31,816,341)	\$5,967,048
	Grants to States	\$2,974,383	(\$2,711,572)	\$262,811
	National School Lunch Program	\$115,772,703	(\$126,077,699)	(\$10,304,996)
	Pandemic EBT Administrative Costs	\$204,482	(\$203,868)	\$614
	Rethink K12 Education Models Grants	\$17,681,016	(\$6,238,716)	\$11,442,300
	Special Education - Grants for Infants and Families	\$1,962,406	(\$567,751)	\$1,394,655
	Special Education Grants to States	\$25,016,861	(\$18,053,840)	\$6,963,021
	Special Education Preschool Grants	\$2,032,917	(\$1,713,647)	\$319,270
	Supply Chain Resiliency: Farm to School State Agency Formula Grant	\$892,116	\$0	\$892,116
	Total		\$1,190,300,647	(\$953,889,908)
Homeland Security and Emergency M.	Emergency Performance Management Grant	\$2,640,448	(\$2,074,544)	\$565,904
	Total	\$2,640,448	(\$2,074,544)	\$565,904
Human Rights	Community Services Block Grant	\$10,821,398	(\$10,813,390)	\$8,008
	Low-Income Home Energy Assistance	\$92,842,993	(\$90,094,223)	\$2,748,770
	Total	\$103,664,391	(\$100,907,614)	\$2,756,777
Human Services	Adoption Assistance	\$12,377,303	(\$12,377,303)	\$0
	Block Grants for Community Mental Health Services	\$18,067,154	(\$2,560,211)	\$15,506,943
	Chafee Education and Training Vouchers Program (ETV)	\$697,415	(\$697,415)	\$0
	Child Abuse and Neglect State Grants	\$985,790	(\$425,449)	\$560,341
	Child Care and Development Block Grant	\$496,585,094	(\$362,809,872)	\$133,775,222
	Children's Health Insurance Program	\$25,743,634	(\$25,743,634)	\$0

Table 1 – Federal Awards by Department and Program

Source: data.iowa.gov || Updated Through December 30, 2022

Department	Federal Program	Awards	Expenses	Available Funds
Human Services	Community-Based Child Abuse Prevention Grants	\$2,424,305	\$0	\$2,424,305
	Developmental Disabilities Basic Support and Advocacy Grants	\$36,536	(\$25,990)	\$10,546
	Elder Abuse Prevention Interventions Program	\$1,696,036	(\$924,005)	\$772,031
	Emergency Food Assistance Program (Administrative Costs)	\$2,492,473	(\$2,492,473)	\$0
	Foster Care Title IV-E	\$1,625,971	(\$1,625,971)	\$0
	Guardianship Assistance	\$414,857	(\$414,857)	\$0
	John H. Chafee Foster Care Program for Successful Transition to Adulthood	\$4,798,212	(\$3,615,176)	\$1,183,036
	MaryLee Allen Promoting Safe and Stable Families Program	\$610,050	(\$150,199)	\$459,851
	Medical Assistance Program	\$926,568,885	(\$926,568,885)	\$0
	Money Follows the Person Rebalancing Demonstration	\$21,690,108	(\$21,690,108)	\$0
	Pandemic EBT Administrative Costs	\$5,888,500	(\$5,351,031)	\$537,469
	Provider Relief Fund	\$4,525,988	(\$4,379,825)	\$146,163
	Refugee and Entrant Assistance State/Replacement Designee Administered Programs	\$264,134	(\$264,134)	\$0
	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	\$594,192	\$0	\$594,192
	Stephanie Tubbs Jones Child Welfare Services Program	\$476,722	(\$476,722)	\$0
	Temporary Assistance for Needy Families	\$6,333,899	(\$6,333,899)	\$0
Total		\$1,534,897,259	(\$1,378,927,159)	\$155,970,100
Inspections and Appeals	State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	\$2,277,832	(\$690,870)	\$1,586,962
	Total	\$2,277,832	(\$690,870)	\$1,586,962
Iowa Finance Authority	Emergency Rental Assistance Program	\$254,716,328	(\$75,466,552)	\$179,249,777
	Homeowner Assistance Fund	\$50,000,000	(\$6,245,526)	\$43,754,474
	Total	\$304,716,328	(\$81,712,077)	\$223,004,251

Table 1 – Federal Awards by Department and Program

Source: data.iowa.gov || Updated Through December 30, 2022

Department	Federal Program	Awards	Expenses	Available Funds
Justice	Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	\$4,894,484	(\$1,453,594)	\$3,440,890
	Family Violence Prevention and Services/Sexual Assault/Rape Crisis Services and Supports	\$1,803,338	(\$289,620)	\$1,513,718
	Total	\$6,697,822	(\$1,743,214)	\$4,954,608
Management	Child Care and Development Block Grant	\$0	(\$841,142)	(\$841,142)
	Total	\$0	(\$841,142)	(\$841,142)
Public Health	Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	\$31,646,110	(\$10,992,984)	\$20,653,126
	Behavioral Risk Factor Surveillance System	\$19,479	(\$8,000)	\$11,479
	Block Grants for Prevention and Treatment of Substance Abuse	\$23,239,115	(\$5,922,139)	\$17,316,976
	CDC's Collaboration with Academia to Strengthen Public Health	\$26,958,149	\$0	\$26,958,149
	Emergency Grants to Address Mental and Substance Use Disorders During COVID-19	\$4,859,647	(\$2,396,503)	\$2,463,144
	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	\$327,570,183	(\$103,846,067)	\$223,724,116
	Grants to States for Loan Repayment	\$712,585	\$0	\$712,585
	HIV Care Formula Grants	\$173,500	(\$173,500)	\$0
	Immunization Cooperative Agreements	\$68,753,135	(\$21,882,359)	\$46,870,776
	Maternal, Infant, and Early Childhood Home Visiting Program	\$5,862,138	(\$552,168)	\$5,309,970
	National Bioterrorism Hospital Preparedness Program	\$2,464,248	(\$2,158,333)	\$305,915
	National Center for Injury Prevention and Control	\$33,588	(\$33,588)	\$0
	Preventive Health Services: Sexually Transmitted Diseases Control Grants	\$3,115,178	(\$1,649,551)	\$1,465,628
	Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	\$25,800,617	(\$7,823,340)	\$17,977,277
	Public Health Training Centers Program	\$3,000,000	\$0	\$3,000,000
Rural Health Research Centers	\$17,569,568	(\$9,822,678)	\$7,746,890	
Small Rural Hospital Improvement Grant Program	\$7,588,530	(\$7,277,182)	\$311,348	

Table 1 – Federal Awards by Department and Program

Source: data.iowa.gov || Updated Through December 30, 2022

Department	Federal Program	Awards	Expenses	Available Funds
Public Health	Traumatic Brain Injury State Demonstration Grant Program	\$86,400	\$0	\$86,400
	WIC Special Supplemental Nutrition Program for Women, Infants, and Children	\$8,731,586	(\$5,958,192)	\$2,773,394
	Total	\$558,183,756	(\$180,496,585)	\$377,687,171
Regents	Higher Education Emergency Relief Fund	\$107,569,348	(\$107,569,348)	\$0
	Higher Education Emergency Relief Fund II	\$131,249,902	(\$131,249,902)	\$0
	Provider Relief Fund	\$79,531,217	(\$79,531,217)	\$0
	Total	\$318,350,467	(\$318,350,467)	\$0
Secretary of State	2018 HAVA Election Security Grants	\$4,870,694	(\$4,870,694)	\$0
	Total	\$4,870,694	(\$4,870,694)	\$0
Transportation	Enhanced Mobility of Seniors and Individuals with Disabilities	\$349,811	(\$267,641)	\$82,170
	Federal Transit Formula Grants	\$42,820,959	(\$37,124,391)	\$5,696,568
	Formula Grants for Rural Areas and Tribal Transit Program	\$16,000,554	(\$11,603,015)	\$4,397,539
	Highway Planning and Construction	\$121,866,016	(\$90,011,293)	\$31,854,723
	Total	\$181,037,340	(\$139,006,340)	\$42,031,000
Veterans Affairs	Provider Relief Fund	\$4,847,353	(\$4,847,353)	\$0
	Veterans State Nursing Home Care	\$7,092,601	(\$7,092,601)	\$0
	Total	\$11,939,954	(\$11,939,955)	\$0
Workforce Development	Child Care and Development Block Grant	\$0	(\$22,400,800)	(\$22,400,800)
	Unemployment Insurance	\$3,441,128,807	(\$2,988,730,412)	\$452,398,395
	WIOA National Dislocated Worker Grants / WIA National Emergency Grants	\$1,665,000	(\$650,869)	\$1,014,131
	Total	\$3,442,793,807	(\$3,011,782,080)	\$431,011,726
Total	\$7,696,227,471	(\$6,214,748,032)	\$1,481,479,439	

Fiscal Year 2024 Governor's Recommendations

In FY 2023, the Governor did not recommend any supplemental changes for Medicaid. There is a surplus carryforward of \$289.6 million estimated by the Medicaid Forecasting Group on December 20, 2022, after including the capitation rate increase of \$76.7 million recently agreed to by the Department of Human Services (DHS) and the managed care organizations (MCOs). The estimated FY 2023 carryforward does not include \$33.0 million in unspent federal funds that are also carried over to FY 2024. The FY 2024 carryforward estimated by the Group is \$104.2 million.

The Governor is recommending a General Fund increase of \$15.0 million for FY 2024. The recommendation includes \$15.0 million for nursing facility rebasing and an adjustment of -\$609 for the Office of the Chief Information Officer (OCIO). A detailed list of the Governor's FY 2024 recommendations is illustrated in **Figure 1** below.

Figure 1
Medicaid Funding
Governor's Recommended Changes FY 2024

	FY 2023	FY 2024
Revenue Changes		
General Fund Appropriation Change	\$ 0	\$ 14,999,391
Total Revenue Changes	\$ 0	\$ 14,999,391
Expenditure Changes		
Nursing Facility Rebase	\$ 0	\$ 15,000,000
OCIO Adjustment	0	-609
Total Expenditure Changes	\$ 0	\$ 14,999,391
Grand Total	\$ 0	\$ 0
Forecasting Group Estimated Surplus*	\$ 289,614,106	\$ 104,212,021
Unspent American Rescue Plan Act (ARPA) of 2021 Funds	\$ 33,048,851	\$ 0
Estimated Surplus After Governor's Changes	\$ 322,662,957	\$ 104,212,021

* Forecasting Group estimates do not include increases in capitation rates for the MCOs for FY 2024.

Medicaid Forecast FY 2023 and FY 2024

Figure 2 shows actual and estimated revenues and expenditures for actual FY 2022 through estimated FY 2024. The Medicaid Forecasting Group, consisting of staff members from the DHS, the Department of Management (DOM), and the Fiscal Services Division of the Legislative Services Agency (LSA), met on December 20, 2022, to discuss estimated Medical Assistance (Medicaid) expenditures for FY 2023 and FY 2024. The Forecasting Group meets periodically to discuss revenues and expenditures and agree on estimates for the current and upcoming fiscal years.

Final Fiscal Year 2022. Fiscal Year 2022 ended with a \$373.6 million surplus above what was appropriated in [HF 891](#) (FY 2022 Health and Human Services Appropriations Act). The surplus was a result of the enhanced 6.2% Federal Medical Assistance Percentage (FMAP) increase, which was part of the federal COVID-19 relief to states, and includes \$100.6 million in unspent [American Rescue Plan Act](#) (ARPA) of 2021 State funds. The FMAP increase provided approximately \$69.8 million per quarter beginning January 1, 2020. As a condition of receiving the enhanced FMAP, the State is not allowed to disenroll anyone from Medicaid during the national emergency caused by COVID-19.

Fiscal Year 2023 Estimate. For FY 2023, the Forecasting Group estimates Medicaid will have a surplus of \$322.7 million. The estimate includes the legislative changes approved in [HF 2578](#) (FY 2023 Health and Human Services Appropriations Act), including \$6.3 million in provider rate increases, and includes \$33.0 million in unspent ARPA State funds. The estimate also includes an increase in the capitation payments for the two MCOs for FY 2023. The estimate assumes that the public health emergency will end in April 2023, and individuals who are no longer eligible will begin to be disenrolled in May 2023. Eligibility redeterminations and the disenrollment process will likely take 9 to 12 months in accordance with federal guidelines.

Fiscal Year 2024 Estimate. For FY 2024, the Forecasting Group estimates Medicaid will have a surplus of \$104.2 million. The estimated surplus is due to the projected carryforward from FY 2023. The FY 2024 estimate does not include any capitation rate increases and does not incorporate the phaseout of the enhanced FMAP passed in the [Consolidated Appropriations Act, 2023](#), enacted on December 29, 2022.

**Figure 2
Medicaid Forecast Balance Sheet**

	Actual FY 2022	Estimated FY 2023	Estimated FY 2024
Medicaid Funding			
Carryforward from Previous Year	\$ 230,391,877	\$ 273,039,251	\$ 289,614,106
Palo Replacement Generation Tax	689,567	0	0
Health Care Trust Fund	190,819,343	189,838,700	189,860,000
Nursing Facility Quality Assurance Fund	49,537,998	51,305,139	56,305,139
Hospital Trust Fund	29,357,710	33,920,554	33,920,554
Medicaid Fraud Fund	200,000	150,000	150,000
Transfer Decategorization Reversion	222,489	0	0
Total Non-General Fund Sources	\$ 501,218,984	\$ 548,253,644	\$ 569,849,799
General Fund Appropriation	1,503,848,253	1,510,127,388	1,510,127,388
General Fund Supplemental	0	0	0
Total General Fund Sources	\$ 1,503,848,253	\$ 1,510,127,388	\$ 1,510,127,388
Total Medicaid Funding	\$ 2,005,067,237	\$ 2,058,381,032	\$ 2,079,977,187
Estimated State Medicaid Need	\$ 1,970,735,778	\$ 2,002,941,086	\$ 2,006,718,109
FMAP Changes	-19,455,091	-40,981,094	-30,952,943
6.2% FMAP Adjustment — COVID-19	-279,153,480	-277,200,000	0
MCO Capitation Increase	14,503,010	76,700,000	0
Health Insurer Fee Payment	0	0	0
HCBS Program Increase	11,002,240	0	0
PMIC Provider Rate Increase	3,900,000	0	0
Nursing Facility Rebase	19,080,860	0	0
Air Ambulance Provider Rate Increase	100,000	0	0
Home Health Rate Increase	2,000,000	0	0
Home-Based Habilitation Rate Increase	7,134,214	0	0
Reduce Children’s Mental Health Waiver Waitlist	1,031,530	0	0
Pharmacy Fee Increase	1,148,925	0	0
Home Health Rural Incentives	0	1,777,082	0
ICF/ID Rate Increase	0	1,339,971	0
Behavioral Health Intervention Services Rate Increase	0	1,277,082	0
Psychiatric Tiered Rates	0	1,500,000	0
Functional Family and Multisystemic Therapy	0	118,799	0
Medicaid Refunds and Offsets	0	909,000	0
Applied Behavioral Analysis Rate Increase	0	385,000	0
Total Estimated Medicaid Need	\$ 1,732,027,986	\$ 1,768,766,926	\$ 1,975,765,166
Balance (Underfunded If Negative)	\$ 273,039,251	\$ 289,614,106	\$ 104,212,021
Unspent ARPA State Funds	\$ 100,567,287	\$ 33,048,851	\$ 0
Ending State Balance	\$ 373,606,538	\$ 322,662,957	\$ 104,212,021
MCO – Managed Care Organization		PMIC – Psychiatric Medical Institution for Children	
FMAP – Federal Medical Assistance Percentage		MH – Mental Health	
ARPA – American Rescue Plan Act of 2021		ICF/ID – Intermediate Care Facilities for Individuals with	
HCBS – Home- and Community-Based Services		Intellectual Disability	

Medicaid Income and Eligibility

Medicaid is funded jointly by State and federal funds to provide health care services to low-income persons who are elderly, blind, disabled, pregnant, under age 21, or members of families with dependent children.

The Iowa Medicaid Program covers individuals at various levels of income as allowed under federal law. To be eligible for Medicaid, an individual must meet income requirements and qualify as a member of an eligible category.

**Figure 3
Medicaid Eligibility Income Level by Category**

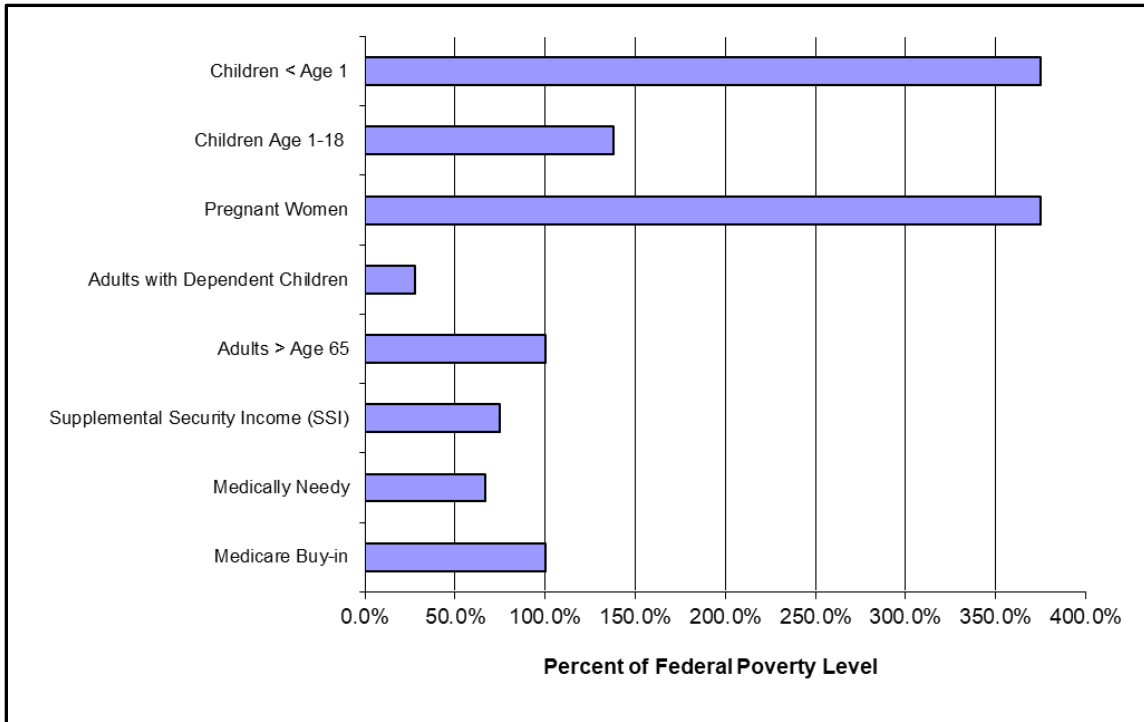
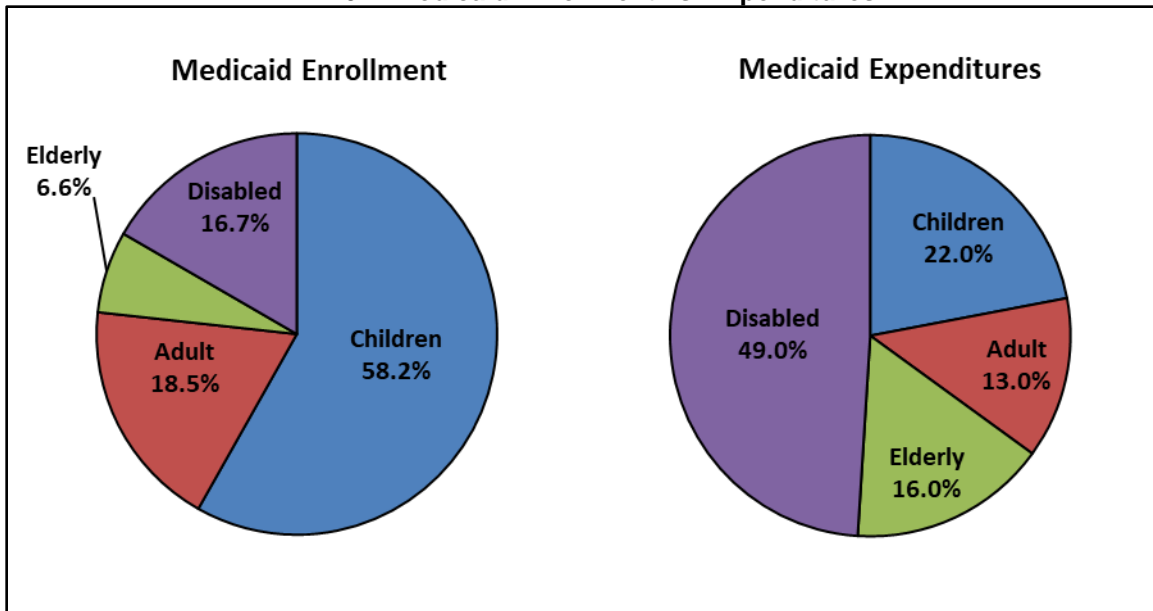


Figure 3 shows the maximum income level for children, pregnant women, adults with dependent children, adults over age 65, recipients of Supplemental Security Income (SSI), the Medically Needy Program, and the Medicare Buy-In Program. The income levels are based on the percentage of the federal poverty level (FPL) calculated annually by the federal government and vary by the size of the household. The FPL for a family of four was \$27,750 for 2022. The 2023 amount will be released at the end of January 2023.

Figure 4 shows a comparison of enrollment and expenditures by eligibility category. In FY 2022, an average of 499,160 lowans were enrolled in Medicaid. Of the total, 58.2% were children, 18.5% were adults with dependent children, 16.7% were disabled, and 6.6% were elderly. Medicaid expenditures for FY 2022 totaled \$6.555 billion. Of the total expenditures, 22.0% was for children; 13.0% was for adults with dependent children, including pregnant women; 49.0% was for the disabled; and 16.0% was for the elderly. While children account for 58.2% of the enrollment, they consume only 22.0% of Medicaid expenditures. Elderly and disabled individuals account for 23.3% of enrollment and utilize 65.0% of expenditures.

Figure 4
FY 2022 Medicaid Enrollment vs. Expenditures



Medicaid Enrollment. Before COVID-19, enrollment tended to fluctuate on a monthly basis by as many as 3,000 individuals in Medicaid and 1,500 in Iowa Health and Wellness Plan (IHAWP) in a normal month. In FY 2022, Medicaid and IHAWP grew by an average by 4,295 individuals per month, with total growth of 51,539 individuals for the fiscal year. The majority of the monthly increases are associated with the maintenance of effort requirement for receiving the 6.2% enhanced FMAP rate related to COVID-19.

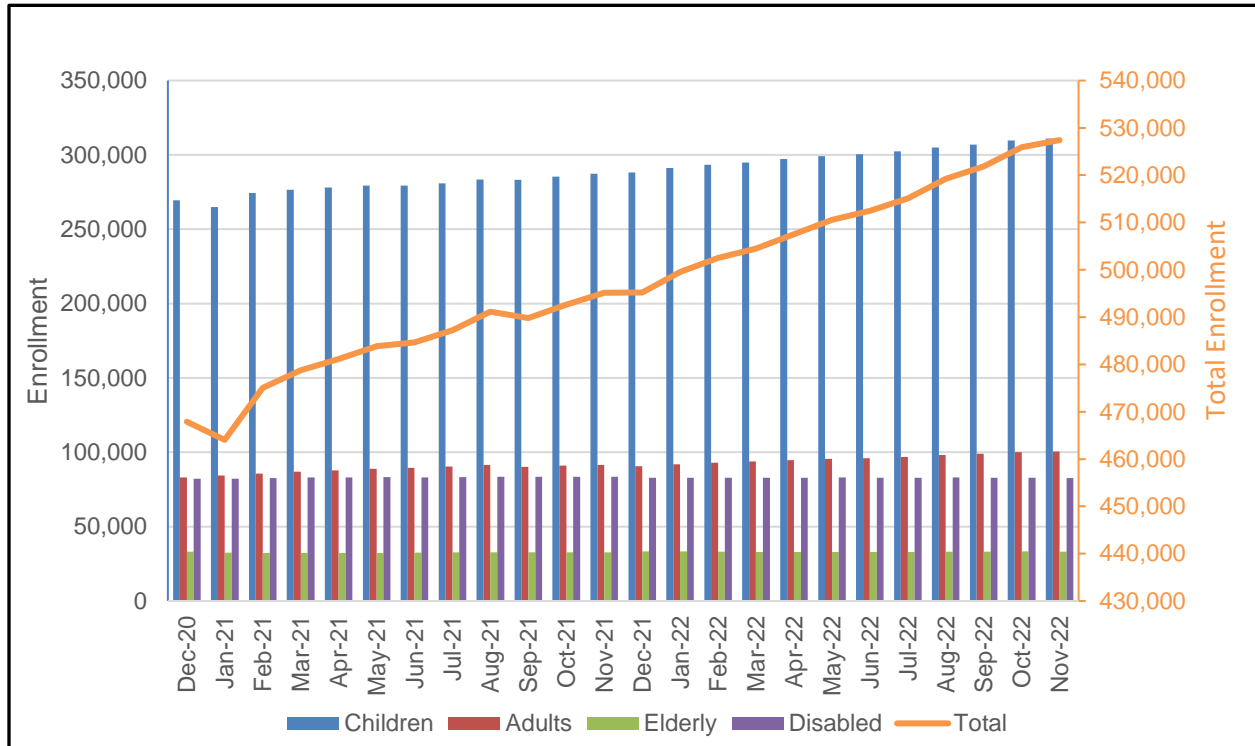
Figure 5 shows Medicaid and IHAWP enrollment changes by month. Through the first five months of FY 2023, enrollment has increased from the FY 2022 pace and is averaging 4,697 per month for the two programs, with total enrollment growth of 23,487 for both Medicaid and IHAWP through November.

Figure 5
Changes in Medicaid and IHAWP Enrollment — FY 2023

	Regular Medicaid					IHAWP
	Children	Adults	Aged	Disabled	Total	Total
FY 2022 Total	300,521	96,084	32,916	82,961	512,482	250,154
FY 2023 Monthly Changes						
July	1,789	801	44	-21	2,613	1,352
August	2,743	1,221	105	66	4,135	2,063
September	1,823	826	64	-73	2,640	1,244
October	2,728	1,183	145	-19	4,037	2,313
November	1,342	373	-53	-158	1,504	1,586
Total FY 2023	10,425	4,404	305	-205	14,929	8,558
Grand Total FY 2023	310,946	100,488	33,221	82,756	527,411	258,712

Figure 6 shows monthly Medicaid enrollment over the past two years. The Medicaid Program has seen a large increase in enrollment since March 2020 as a result of suspending disenrollment. It is estimated that enrollment growth of 4,000 to 6,000 per month will continue through the end of the public health emergency.

Figure 6
Medicaid Enrollment Two-Year Actual



Revenues and Expenditures

Figure 7 shows actual Medicaid expenditures for FY 2020 through FY 2022 and projected expenditures for FY 2023 and FY 2024. The four largest categories that drive Medicaid costs are hospitals (inpatient and outpatient treatment), nursing homes, pharmaceuticals, and physician costs.

Figure 7
State Medicaid Expenditures — All State Funds
(Dollars in Millions)

	State Actual	FMAP Cost	Adjusted State Total
FY 2020 Actual	1,907.6	-187.8	1,719.8
FY 2021 Actual	2,010.8	-307.8	1,703.0
FY 2022 Actual	2,030.6	-298.6	1,732.0
FY 2023 Estimated Need	2,087.0	-318.2	1,768.8
FY 2024 Estimated Need	2,006.8	-31.0	1,975.8

*Note: Estimated expenditures reflect the estimate of the Medicaid forecasting group for FY 2023 and FY 2024. The FY 2020 through FY 2023 FMAP includes the 6.2% enhanced FMAP rate due to COVID-19.

As **Figure 7** illustrates, Medicaid expenditures fluctuate significantly between FY 2020 and estimated FY 2024. One of the driving factors of this fluctuation was the change in the regular FMAP rate, which is the federal and State funding formula for Medicaid and is based on a rolling three-year average of per capita income. Over the five-year time period shown, the FMAP rate has shifted back in the State’s favor

by 4.31%, reducing the State share an estimated \$176.9 million. In addition to the FMAP change, a number of other factors have contributed to significant changes in Medicaid expenditures, including:

- From FY 2020 through FY 2023, there have been \$228.1 million in capitation rate increases for the MCOs. Capitation rate increases include changes enacted by the Governor and General Assembly such as provider rate increases. The MCO capitation rates have not yet been negotiated for FY 2024.
- Over the past five years, the General Assembly has enacted a number of rate increases for providers, including increases for nursing facilities, home health care providers, and Home- and Community-Based Services (HCBS) waiver providers. The General Assembly has also provided funds to reduce the waiting lists for HCBS and for children’s and adult mental health services.
- Due to the maintenance-of-effort requirement that does not allow the State to disenroll anyone while the federal public health emergency is in effect, approximately 142,000 individuals will be enrolled in the Program between March 2020 and April 2023 who would normally have been disenrolled from the Program. This is driving significant increases in expenditures, but those expenditures are being offset by \$966.4 million in revenues the State will receive as part of the 6.2% enhanced FMAP rate.

FY 2024 FMAP Rate

The Bureau of Economic Analysis [released](#) final State personal per capita income data for 2021 on September 30, 2022. This allows states to calculate the final federal fiscal year (FFY) 2024 FMAP rates. The FFY 2024 FMAP rates are based on per capita personal incomes for calendar years 2019 through 2021. These rates are calculated on a federal fiscal year basis, but the numbers in this report have been blended to reflect State fiscal year (SFY) 2024. Iowa’s SFY 2024 FMAP rate increased by 1.00% to 63.88%. This means for every dollar spent on the Medicaid program, the federal government will pay \$0.6388 and Iowa pays \$0.3612. The FMAP change is 0.33% greater than the preliminary estimate that was released in March.

The FMAP increase indicates that Iowa’s economy is not doing as well compared to other states, resulting in a larger share of the total FMAP portion for Iowa. This is the eighth consecutive year that the FMAP rate has moved in the State’s favor, meaning Iowa pays less. Prior to that, the rate declined 8.2% from FY 2010 to FY 2016.

Although the final fiscal impact is still being calculated, the 1.00% increase in the FMAP rate means that the State will be responsible for approximately \$31.0 million less in Medicaid expenditures in SFY 2024. A 0.84% change in the FMAP rate means that the State will be responsible for approximately \$41.0 million less in Medicaid expenditures in SFY 2023. **Figure 8** shows the five-year change in the FMAP rate.

**Figure 8
Five-Year State Regular Medicaid FMAP Rate**

State Fiscal Year	Federal Share	State Share	Federal % Change
FY 2020	60.88%	39.12%	1.31%
FY 2021	61.61%	38.39%	0.73%
FY 2022	62.04%	37.96%	0.43%
FY 2023	62.88%	37.12%	0.84%
FY 2024	63.88%	36.12%	1.00%

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FY 2023 State School Aid

During the 2022 Legislative Session, the General Assembly established the State percent of growth rate for FY 2023 at 2.50%. Fiscal year 2023 school aid amounts can be found [here](#). The total amount generated for school districts in FY 2023 includes:

- \$5.162 billion for the total combined district cost, an increase of \$121.3 million (2.41%) compared to FY 2022. The amount, in general, represents the total funding of State aid and school property taxes for school districts and Area Education Agencies (AEAs) generated through the school aid formula. The combined district cost does not include preschool formula funding.

Program funding changes in the combined district cost include:

- An increase of \$100.3 million (2.86%) for the regular program amount. The regular program funding level accounts for approximately 69.84% of the combined district cost.
- An increase of \$4.8 million (2.03%) in funding for AEA statewide programs. This includes special education support services, media services, and educational services, and includes the AEA statewide State aid reduction.
- An increase of \$14.2 million (2.53%) in total State categorical supplements (teacher salary, professional development, early intervention, and teacher leadership).
- \$3.592 billion for total State aid, an increase of \$167.2 million (4.88%) compared to FY 2022. The State General Fund portion of school aid totals \$3.569 billion, an increase of \$160.0 million (4.69%) compared to FY 2022. The State aid amounts include:
 - \$23.4 million transferred from the Secure an Advanced Vision for Education (SAVE) Fund to the Property Tax Equity and Relief (PTER) Fund for targeted property tax relief through the school aid formula.
 - A \$17.1 million reduction in State aid to the AEAs as required in [HF 2589](#) (FY 2023 Standing Appropriations Act), in addition to the statutory reduction of \$7.5 million found in Iowa Code section [257.35\(2\)](#).
 - \$99.4 million in Property Tax Replacement Payment (PTRP) funding. This provision requires State aid to account for the entire increase in the cost per pupil amount due to the State percent of growth rate in FY 2022 as specified in Iowa Code section [257.16B](#), which fixes the State obligation at \$175 per student for the year.
 - \$574.7 million for the State categorical supplements, an increase of \$14.2 million compared to FY 2022. This includes \$325.9 million for the teacher salary supplement for districts and AEAs, \$37.0 million for the professional development supplement for districts and AEAs, \$37.9 million for the district early intervention supplement, and \$174.0 million for the district teacher leadership supplement.
 - \$88.3 million for preschool formula funding, an increase of \$7.1 million (8.74%) compared to FY 2022. The preschool formula funding is included in the State aid amount; however, it is not included in the combined district cost total.
- \$1.668 billion in school aid property taxes, an increase of \$9.7 million (0.58%) compared to FY 2022. This includes:
 - \$1.070 billion for the uniform levy, an increase of \$44.4 million (4.33%) compared to FY 2022. This increase is a direct result of increased assessed valuations.

- \$598.9 million for the additional levy amount, a decrease of \$34.7 million (5.48%) compared to FY 2022.

Estimated FY 2024 State School Aid

If no rate is established during the 2023 Legislative Session, the State percent of growth rates will default to 0.00% for FY 2024. *The Governor is recommending an estimated General Fund appropriation of \$3.652 billion for State aid to schools in FY 2024. This amount is intended to reflect a supplemental State aid percent of growth rate of 2.50% and a \$17.1 million reduction to AEAs in addition to the statutory reduction of \$7.5 million specified in the Iowa Code. The amount reflects an increase of 3.00% for the Teacher Salary Supplement Program. It also reflects an adjustment to the PTRP funding from \$175 to \$196 per student.*

Estimates for FY 2024 are preliminary (based on available data and assumptions as of January 2023) and are subject to change. Variables that are currently estimated include:

- Taxable valuations — A statewide growth projection of 5.45% was agreed upon by the Department of Management (DOM) and the Legislative Services Agency (LSA) for FY 2024.
- Budget enrollments — Enrollment projections are provided by the Department of Education. The estimated increase for FY 2024 is 0.17% and is intended to reflect the 2022-2023 certified enrollment figures, which will serve as the FY 2024 budget enrollment.
- Pupil weighting — This includes statewide growth assumptions and a 2.00% increase in special education weightings, a 3.00% increase in sharing supplementary weighting, a 2.00% increase in at-risk formula supplementary weighting, and an 4.00% increase in English language learners (ELL) supplementary weighting.

Any variations in assumptions used to calculate these variables will impact the information provided for FY 2024.

The following analysis is based on the Governor's recommendation of a 2.50% State percent of growth rate for FY 2024. At 2.50% growth, estimated funding amounts include:

- \$5.311 billion for the total combined district cost, an increase of \$149.4 million (2.89%) compared to FY 2023. The amount, in general, represents the total funding of State aid and school property taxes for school districts and AEAs generated through the school aid formula (the combined district cost does not include preschool formula funding). Program funding changes in the combined district cost include:
 - An increase of \$96.3 million (2.67%) for the regular program district cost. Additionally, the regular program budget guarantee provision is estimated to total \$7.9 million, with an estimated 88 districts eligible. The budget guarantee is funded by additional levy property taxes.
 - An increase of \$6.9 million (2.88%) in funding for statewide AEA programs. *The Governor is recommending an additional reduction of \$17.1 million in State aid to AEAs.* The recommended AEA reduction total of \$24.6 million (\$7.5 million of which is statutory) maintains an additional State aid reduction as applied in FY 2023.
 - An increase of \$16.7 million (2.91%) in total State categorical supplements. The increase includes AEA and district categorical funds.
- \$3.682 billion for total State aid, an increase of \$89.8 million (2.50%) compared to FY 2023. The State General Fund portion of school aid total is \$3.652 billion, an increase of \$82.8 million (2.32%) compared to FY 2023. Included in the State aid amounts are:
 - An estimated \$24.7 million transferred from the SAVE Fund to the PTER Fund for targeted property tax relief through the school aid formula. This is an increase of \$1.2 million (5.28%) from FY 2023 due to the provisions of 2019 Iowa Acts, chapter [166](#) (Secure an Advanced Vision for Education, Extension Act), which increases the percentage transferred from SAVE from 4.10% for FY 2023 to 5.10% for FY 2024.

- An estimated \$5.7 million related to the new Foundation Base Supplement Fund (FBSF). This is an increase of \$2.9 million (100.99%) compared to FY 2023. Beginning in FY 2021, a portion of the sales and use tax revenue is designated for deposit in the FBSF to be distributed on a per pupil basis calculated using each school district’s weight enrollment. Similar to the school district property tax replacement payments under Iowa Code section [257.16B](#), revenues distributed from the FBSF replace amounts that would otherwise be funded through a different funding source. This lowers additional levy property taxes for all districts. The current foundation level is set in Iowa Code section [257.1\(2\)\(b\)](#) as 88.4% of the State cost per pupil for FY 2024. The FY 2021 allocation to the FBSF first impacted State school aid in FY 2023. Due to timing issues, the funding is provided in the fiscal year after the amount is determined. For example, the sales and use tax revenues from FY 2022 is determined in November of the following fiscal year and the calculated amount is distributed in FY 2024.
- An estimated \$111.9 million in PTRP funding. This is an increase of \$12.5 million (12.56%). *The Governor is recommending an increase in the PTRP State cost per pupil to reflect the property tax portion of the increase in the State cost per pupil.* Iowa Code section [257.16B](#) requires State aid to account for the entire increase in the cost per pupil amount due to the State percent of growth. If the provision is not amended, the impact of this provision will continue in future years. Under current law, the amount totals \$175 per pupil. *The Governor is recommending the PTRP payment per student be increased to \$196 per pupil.*
- An estimated \$591.5 million for the State categorical supplements, an increase of \$16.7 million (2.91%). This includes \$336.0 million for the AEAs and school district teacher salary supplement, \$37.9 million for the AEAs and school district professional development supplement, \$38.9 million for the school district early intervention supplement, and \$178.6 million for the school district teacher leadership supplement.
- An estimated \$89.8 million for preschool formula funding, an increase of \$1.5 million (1.71%) compared to FY 2023. The preschool formula funding is included in the State aid amount but is not included in the combined district cost total.
- \$1.719 billion in school aid property taxes, an increase of \$50.8 million (3.04%) compared to FY 2023. This includes:
 - \$1.128 billion for the uniform levy, an increase of \$58.3 million (5.45%) compared to FY 2023. This increase is a direct result of an estimated increase in assessed valuations.
 - \$591.4 million in the additional levy amount, a decrease of \$7.5 million (-1.25%) compared to FY 2023. Generally, this decrease can be attributed to the budget guarantee amount, the 2.50% State percent of growth rate used for this analysis, and the adjustment to the PTRP per student payment.

Transportation Equity Fund

During the 2020 Legislative Session, the General Assembly enacted [SF 2164](#) (School Transportation Equity Act), which established a standing appropriation to the Transportation Equity Fund. The Act specifies that the standing appropriation may grow at the same rate as a categorical under the categorical State percent of growth.

The Governor is recommending an appropriation of \$30.2 million to the Transportation Equity Fund in FY 2024. This is an increase of \$736,000 (2.50%) and is intended to reflect a categorical State aid percent of growth rate of 2.50%.

The following table includes additional information on program funding sources and other miscellaneous information.

School Aid

Legislative Services Agency: FY 2024 School Aid Estimates (Statewide Dollars in Millions)					
State Percent of Growth	2.50%	Statutory AEA Reduction	\$	7,500,000	
State Supplemental Aid	\$ 185	Additional AEA Reduction		17,118,828	
State Cost Per Pupil	\$ 7,598	Total AEA Reduction	\$	24,618,828	
Program Funding:	FY 2023	Est. FY 2024	Est. Change	% Change	
Regular Program District Cost	\$ 3,605.1	\$ 3,701.3	\$ 96.3	2.67%	
Regular Program Budget Adjustment	8.9	7.9	-1.0	-11.65%	
Supplementary Weighting (District)	111.1	120.0	8.8	7.94%	
Special Education Instruction (District)	501.0	522.5	21.5	4.29%	
Teacher Salary Supplement (District)	308.3	317.9	9.6	3.12%	
Professional Development Supplement (District)	34.9	35.8	0.9	2.63%	
Early Intervention Supplement (District)	37.9	38.9	1.0	2.61%	
Teacher Leadership Supplement (District)	174.0	178.6	4.6	2.67%	
AEA Special Ed Support District Cost	179.2	184.4	5.1	2.87%	
AEA Special Ed Support Adjustment	1.0	0.7	-0.3	-27.13%	
AEA Media Services	31.4	32.2	0.8	2.67%	
AEA Ed Services	34.6	35.6	0.9	2.67%	
AEA Sharing	0.2	0.0	-0.2	-100.00%	
AEA Teacher Salary Supplement	17.6	18.1	0.5	2.93%	
AEA Professional Development Supplement	2.1	2.1	0.1	3.00%	
AEA Statewide State Aid Reduction	-24.6	-24.6	-0.1	0.25%	
Dropout and Dropout Prevention	139.9	139.9	0.0	0.00%	
Combined District Cost	\$ 5,161.8	\$ 5,311.3	\$ 149.4	2.89%	
Statewide Voluntary Preschool Program	\$ 88.3	\$ 89.8	\$ 1.5	1.71%	
State Aid:	FY 2023	Est. FY 2024	Est. Change	% Change	
Regular Program	\$ 2,118.7	\$ 2,139.8	\$ 21.1	1.00%	
Supplementary Weighting	98.1	105.9	7.8	7.95%	
Special Education Weighting	442.2	461.2	19.0	4.30%	
Property Tax Adjustment Aid (1992)	6.9	6.5	-0.4	-5.45%	
Property Tax Replacement Payment (PTRP)	99.4	111.9	12.5	12.56%	
Adjusted Additional Property Tax - General Fund	24.0	24.0	0.0	0.00%	
Statewide Voluntary Preschool Program	88.3	89.8	1.5	1.71%	
State Aid from General Fund	\$ 3,568.6	\$ 3,651.5	\$ 82.8	2.32%	
*Excess from SAVE Fund	23.4	24.7	1.2	5.28%	
Foundation Base Supplement (FBS)	2.8	5.7	2.9	100.99%	
Total State Aid (Includes Non-General Fund)	\$ 3,592.0	\$ 3,681.8	\$ 89.8	2.50%	
Local Property Tax:	FY 2023	Est. FY 2024	Est. Change	% Change	
Uniform Levy Amount	\$ 1,069.5	\$ 1,127.8	\$ 58.3	5.45%	
Additional Levy	598.9	591.4	-7.5	-1.25%	
Total Levy to Fund Combined District Cost	\$ 1,668.4	\$ 1,719.2	\$ 50.8	3.04%	
Comm/Ind - Uniform Levy Adjustments	-6.1	0.0	6.1	-100.00%	
Comm/Ind - Additional Levy Adjustments	-4.4	0.0	4.4	-100.00%	
Miscellaneous Information:	FY 2023	Est. FY 2024	Est. Change	% Change	
Budget Enrollment	485,630	486,476	845	0.17%	
State Cost Per Pupil	\$ 7,413	\$ 7,598	\$ 185	2.50%	
Number of Districts with Budget Adjustment	81	88	7	8.64%	
Percentage of Districts with Budget Adjustment	24.77%	26.91%			
Statewide Categoricals Total	\$ 574.7	\$ 591.5	\$ 16.7	2.91%	
Property Tax Relief Payment Per Pupil	175	196	21	12.00%	
Foundation Base Supplement Per Pupil	5	10	5	100.00%	
Statewide AEA Funding	241.5	248.4	6.9	2.88%	
Transportation Equity Fund	29.5	30.2	0.7	2.50%	
Notes:					
Totals may not sum due to data duplication and exclusion. For example, other funds are provided by State Aid but not included in the State Aid section because they are represented in the Program Funding section listed above. The Transportation Equity Program is not included in State Aid totals. The provision for minimum State aid requires that the State provide at least \$300 per student.					
*Secure an Advanced Vision for Education (SAVE) Fund.					
Sources: Department of Management (School Aid File), LSA analysis and calculations.					

Additional Information on School Aid Funding

- **Fiscal Topic** — [School Aid — Additional Levy Components](#)
- **Fiscal Topic** — [School Aid — Area Education Agency Funding](#)
- **Fiscal Topic** — [School Aid — District Cost Per Pupil Differences Between School Districts](#)
- **Fiscal Topic** — [School Aid — Income Surtaxes](#)
- **Fiscal Topic** — [Instructional Support Program](#)
- **Fiscal Topic** — [School District Cash Reserve Levy](#)
- **Fiscal Topic** — [School Aid — School District Reorganization Incentives](#)
- **Fiscal Topic** — [Secure an Advanced Vision for Education \(SAVE\)](#)
- [School aid estimates for fiscal years](#) and [other background information on the school aid formula](#)
- **Presentation** — [Dollars and Doughnuts — State School Aid](#)

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The public retirement systems in Iowa include:

- **Iowa Public Employees' Retirement System — IPERS:** Membership includes employees and retirees of State, county, and city governments; other political subdivisions or agencies; and school districts and Area Education Agencies (AEAs). There are two Special Service groups within IPERS:
 - **Sheriffs and Deputy Sheriffs:** Membership includes sheriffs and deputy sheriffs employed by counties.
 - **Protection Occupations:** Membership includes airport safety officers; conservation peace officers; city marshals, firefighters, police officers, and fire prevention inspectors not under the Municipal Fire and Police Retirement System of Iowa (MFPRSI); correctional officers; Department of Transportation (DOT) peace officers; county jailers; military installation officers; emergency medical care providers; county attorney special investigators; High Risk Unit officers; and insurance fraud investigators.
- **Judicial Retirement System:** Membership includes active Judges, retired Judges, Senior Judges, retired Senior Judges, beneficiaries of deceased Judges, and inactive Judges with contributions remaining in the System.
- **Peace Officers' Retirement, Accident, and Disability System — PORS:** Membership includes uniformed, sworn officers of the Department of Public Safety, including State Patrol troopers, Division of Criminal Investigation (DCI) officers, drug enforcement officers, arson investigators, and fire prevention inspectors.
- **Municipal Fire and Police Retirement System of Iowa — MFPRSI or 411:** Membership includes active and retired police officers and firefighters in cities with a population of 8,000 or more in 1980, and other cities that voluntarily established a civil service commission.

Types of Plans

The Iowa Public Employees' Retirement System, Judicial Retirement System, PORS, and MFPRSI are "defined benefit plans," meaning the member's retirement benefit is based on a benefit formula prescribed by contract or statute. The contribution rates for the Judicial Retirement System are set by Iowa Code section [602.9104](#), and the contribution rates for PORS are stated in Iowa Code section [97A.8](#). The required contribution rates for IPERS Regular Membership, Protection Occupations, and Sheriffs and Deputy Sheriffs are calculated pursuant to Iowa Code section [97B.11](#) and are based on the most recent actuarial valuation of the System. However, the contribution rates for IPERS Regular Membership cannot vary by more than one percentage point from the previous year. The MFPRSI contribution rates are calculated pursuant to Iowa Code section [411.8](#) based on the most recent actuarial valuation of the System.

Wages covered by IPERS and the Judicial Retirement System, as defined by the Internal Revenue Code, are subject to Social Security taxation up to the maximum established annually by the Social Security Administration. Earnings covered by PORS and MFPRSI are not subject to taxation. Old-Age, Survivors, and Disability Insurance (OASDI), commonly referred to as Social Security, is funded through dedicated payroll taxes pursuant to the Federal Insurance Contributions Act (FICA).

The OASDI tax rate for wages paid is set by federal statute at 6.20% of covered wages to be paid by both the employees and employers, up to a limit of \$147,000 for Calendar Year (CY) 2022 and \$160,200 for CY 2023. The Medicare tax is an additional 1.45% of covered wages for both employees and employers with no limit on income. Effective for tax years beginning after 2013, an additional 0.90% Medicare (hospital insurance, or HI) tax applies to individuals receiving wages in excess of \$200,000 (\$250,000 for married couples filing jointly). The tax is in addition to the regular Medicare rate of 1.45% on wages for employees and only applies to the employee portion of the Medicare tax.

Other Retirement Plan Options

- **Teachers Insurance and Annuity Association — TIAA:** Membership includes approximately 25,000 active members, who include university, Board of Regents, and some community college employees. TIAA is a “defined contribution plan,” meaning moneys are contributed to an individual account for each participant; the moneys contributed, plus any investment earnings, determine the retirement benefit made available to the participant upon retirement. Retirees of TIAA receive Social Security benefits. The contribution rates used by the universities for TIAA are 5.0% for employees and 10.0% for employers.
- **Deferred Compensation Program (457/401(a)):** This is a voluntary defined contribution retirement savings program for employees of the State of Iowa and other participating government employers. The Program is designed to supplement pension and Social Security benefits at retirement. State of Iowa employees receive a dollar-for-dollar match on the first \$75 of monthly contributions. State Peace Officers Council (SPOC) Collective Bargaining Agreement employees receive \$1 for each \$2 contribution, to a maximum employer contribution of \$75 per month. Contributions are made pretax through payroll deductions, and investment earnings are tax-deferred.
- **Tax-Sheltered Annuity (403b):** This is a voluntary retirement savings program for employees of educational and education-related institutions. This savings program is designed to supplement pension and Social Security benefits at retirement. Contributions are made pretax through payroll deductions, and investment earnings are tax-deferred.

Public Retirement Systems Committee

The Public Retirement Systems Committee is a 10-member statutory legislative committee that is required to examine and make recommendations to the General Assembly concerning public retirement systems in Iowa. Iowa Code section [97D.4\(3\)](#) establishes the duties of the Committee. The General Assembly addresses retirement system issues during the second year of each biennium and as needed.

The Committee met on December 8, 2021, and received presentations from the Department of Administrative Services, IPERS, the Judicial Retirement System, MFPRSI, and PORS. Additional information from the meeting can be found [here](#). The next meeting will be in 2023.

The following table shows FY 2023 and FY 2024 contribution rates for the four pension systems.

Public Retirement Systems Summary Chart						
				IPERS		
	Judicial	PORS	411 System	Regular Membership	Sheriffs and Deputies	Protection Occupation
FY 2023 Total Contribution Rate	24.95%	48.40%	33.30%	15.73%	17.52%	15.52%
Employer	14.97%	37.00%	23.90%	9.44%	8.76%	9.31%
Employee	9.98%	11.40%	9.40%	6.29%	8.76%	6.21%
FY 2024 Total Contribution Rate	25.89%	48.40%	32.38%	15.73%	17.02%	15.52%
Employer	15.53%	37.00%	22.98%	9.44%	8.51%	9.31%
Employee	10.36%	11.40%	9.40%	6.29%	8.51%	6.21%
July 1, 2022 Valuation Factors						
Actuarial Accrued Liability	\$260.8 million	\$884.3 million	\$3.652 billion	\$41.091 billion	\$849.7 million	\$2.029 billion
Actuarial Value of Assets	\$259.7 million	\$700.7 million	\$3.083 billion	\$36.346 billion	\$889.6 million	\$2.119 billion
Unfunded Actuarial Liability	\$1.1 million	\$183.7 million	\$568.4 million	\$4.745 billion	\$(40.0) million	\$(89.4) million
2021 Funded Ratio	101.20%	84.35%	82.95%	87.32%	102.73%	103.13%
2022 Funded Ratio	99.59%	79.23%	84.43%	88.45%	104.70%	104.41%
2021 Investment Market Rate of Return	35.65%	34.81%	30.78%	29.63%**		
2022 Investment Market Rate of Return	-23.13%	-21.74%	-3.51%	-3.90%**		
Social Security Coverage	Yes	No	No*	Yes	Yes	Yes
Coverage						
Total Members	456	1,279	8,961	375,644	3,147	13,934
Active Members	213	555	4,155	167,041	1,725	7,420
Active Member Average Age	54.6	41.6	40.2	44.8**		
Active Member Average Years of Service	9.1	16.2	12.9	10.8**		
Active Member Average Annual Wage	\$ 153,123	\$ 91,176	\$ 84,176	\$ 52,138	\$ 80,259	\$ 58,480
Retired Member Average Annual Benefit	\$ 67,497	\$ 57,541	\$ 46,549	\$ 18,287	\$ 35,972	\$ 27,385

Notes: Totals may not add due to rounding.
 The aggregate funded ratio for the Iowa Public Employees' Retirement System (IPERS) is 89.50% for 2022 and includes Regular Membership, Sheriffs and Deputies, and Protection Occupation.
 In addition to the employer contribution for the Peace Officers' Retirement System (PORS), there is also an annual \$5.0 million standing limited appropriation from the General Fund.
 *Ankeny, Camanche, Fairfield, Clive, and Evansdale contribute to Social Security and 411.
 ** Aggregate figure includes all three groups.
 LSA: Public Pension Retirement Summary Chart

LSA Staff Contact: Xavier Leonard (515.725.0509) xavier.leonard@legis.iowa.gov

In 2021, the State reached bargaining agreements for fiscal year (FY) 2022 and FY 2023 with unions representing State employees for salaries and benefits.

Iowa Code chapter [20](#) establishes the framework and timeline for the biennial bargaining process. The basic process has been as follows and takes place the year before the contract start date:

- August through September — Unions request bargaining.
- November through December — Unions and the State present initial proposals.
- January through March — Negotiation sessions occur. This may result in a voluntary agreement, the appointment of a mediator, or binding arbitration.
- March 15 — Deadline for impasse procedure and filing of neutral party's award if required.

The General Assembly did not appropriate specific General Fund dollars for salary expenditures for FY 2023 beyond existing operating appropriations for agencies to use at their discretion. State agencies must use existing funds to pay the cost of salaries, including the cost to fund negotiated contracts with various bargaining units, and increases for noncontract employees. Some agencies were authorized to use non-General Fund dollars for limited salary increases.

The departments' requests for FY 2024 do not include an overall appropriation request to fund salary adjustment in FY 2024. The [historical salary adjustment identified need](#) is displayed in the Legislative Services Agency (LSA) **Factbook**. Historical [contract information](#) for the American Federation of State, County, and Municipal Employees (AFSCME) and noncontract employees is also available in the **Factbook**.

The following is a summary of the FY 2022 and FY 2023 final contractual agreements between bargaining units (unions) and the State. The information contains only a summary of the major points. Copies of the agreements are available from the Fiscal Services Division (FSD) of the LSA upon request or on the [Department of Administrative Services \(DAS\) website](#).

Collective bargaining agreements cover two years. Negotiations for the FY 2024 and FY 2025 contracts began in August 2022. Final agreements are expected to be reached during the 2023 Legislative Session.

FY 2022 AND FY 2023 COLLECTIVE BARGAINING UNITS

American Federation of State, County, and Municipal Employees (AFSCME) — General Government and Community-Based Corrections (CBC)

Final Collective Bargaining Agreements

Wages:

- 1.10% across-the-board pay increase effective the first pay period of July 1, 2021 (FY 2022).
- 1.10% across-the-board pay increase effective the first pay period of July 1, 2022 (FY 2023).
- For specified Board of Regents classifications, starting pay will be 4.50% above the minimum pay.
- Step increases will average 4.50% for eligible public safety employees in both years (FY 2022 and FY 2023).

Iowa United Professionals (IUP) and United Electrical Workers (UE), Science Unit, and Professional Social Services Unit**Final Collective Bargaining Agreements****Wages:**

- 1.10% across-the-board pay increase effective the first pay period of July 1, 2021 (FY 2022).
- 1.10% across-the-board pay increase effective the first pay period of July 1, 2022 (FY 2023).

State Police Officers Council (SPOC)**Final Collective Bargaining Agreements****Wages:**

- 2.50% across-the-board pay increase effective the first pay period of July 1, 2021 (FY 2022).
- 3.00% across-the-board pay increase effective the first pay period of July 1, 2022 (FY 2023).

Benefits:

- Promotion by management is included as a reason for employees to be eligible for moving expenses when transferring to other districts.
- Employees will be allowed to bank up to 100 hours of compensatory time, increased from 80 hours.
- Compensatory time will be calculated based on a 14-day work period instead of a 28-day work period.
- At the end of each quarter, compensatory time may be converted at the current hourly rate of pay and paid in cash at the employee's discretion.
- The maximum supplemental life insurance coverage for employees under 65 is increased from \$250,000 to \$1,000,000.
- Per diems are increased from \$9 daily to \$10 daily.

Other:

- During the contract, the parties agree to create a pilot study group to review the process of filling vacancies.

Judicial AFSCME**Final Collective Bargaining Agreements****Wages:**

- 1.10% across-the-board pay increase effective the first pay period of July 1, 2021 (FY 2022).
- 1.10% across-the-board pay increase effective the first pay period of July 1, 2022 (FY 2023).
- No automatic step increases between July 1, 2021, and June 30, 2023, although the State Court Administrator has discretion to implement step increases at or lower than 4.50%.

Judicial Public Professional and Maintenance Employees (PPME)**Final Collective Bargaining Agreements****Wages:**

- 1.10% across-the-board pay increase effective the first pay period of July 1, 2021 (FY 2022).
- 1.10% across-the-board pay increase effective the first pay period of July 1, 2022 (FY 2023).
- No automatic step increases between July 1, 2021, and June 30, 2023, although the State Court Administrator has discretion to implement step increases at or lower than 4.50%.

University of Northern Iowa (UNI) — United Faculty**Final Collective Bargaining Agreements****Wages:**

- 1.30% across-the-board pay increase effective the first pay period of July 1, 2021 (FY 2022).
- 1.30% across-the-board pay increase effective the first pay period of July 1, 2022 (FY 2023).
- Temporary faculty will be paid a minimum of \$1,720 per credit hour in FY 2022 and \$1,742 per credit hour in FY 2023.
- A salary increase fund will be created with 1.30% of the total amount of salaries of nontemporary faculty to use for across-the-board pay increases (40.00%), incremental increases (20.00%), and individual adjustment increases for merit and promotions (40.00%).

Committee to Organize Graduate Students — University of Iowa (COGS — State University of Iowa SUI)**Final Collective Bargaining Agreements****Wages:**

- 1.30% across-the-board pay increase effective the first pay period of July 1, 2021 (FY 2022).
- 1.30% across-the-board pay increase effective the first pay period of July 1, 2022 (FY 2023).
- The minimum salary rate for employees in FY 2022 will be \$20,302 for a 50.00% academic year appointment and \$24,804 for a 50.00% fiscal year appointment.
- The minimum salary rate for employees in FY 2023 will be \$20,566 for a 50.00% academic year appointment and \$25,126 for a 50.00% fiscal year appointment.
- Summer session teaching assistant appointees will be paid 2/9 of an academic year appointment dependent on length and number of courses.

Service Employees International Union (SEIU) — University of Iowa and University of Iowa Hospitals and Clinics (SUI/UIHC)**Final Collective Bargaining Agreements****Wages:**

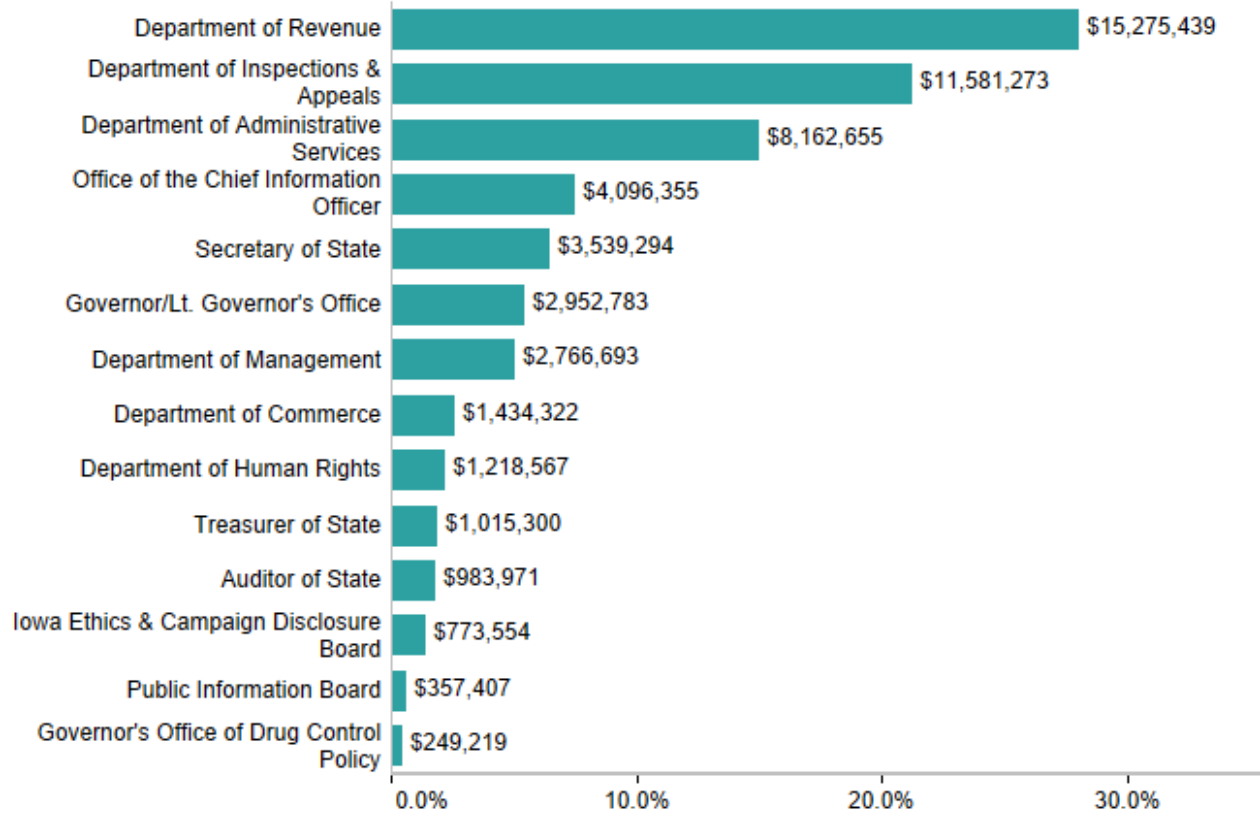
- 1.30% across-the-board pay increase effective the first pay period of July 1, 2021 (FY 2022).
- 1.30% across-the-board pay increase effective the first pay period of July 1, 2022 (FY 2023).
- Proportionate increases for part-time employees of the bargaining unit.

Other:

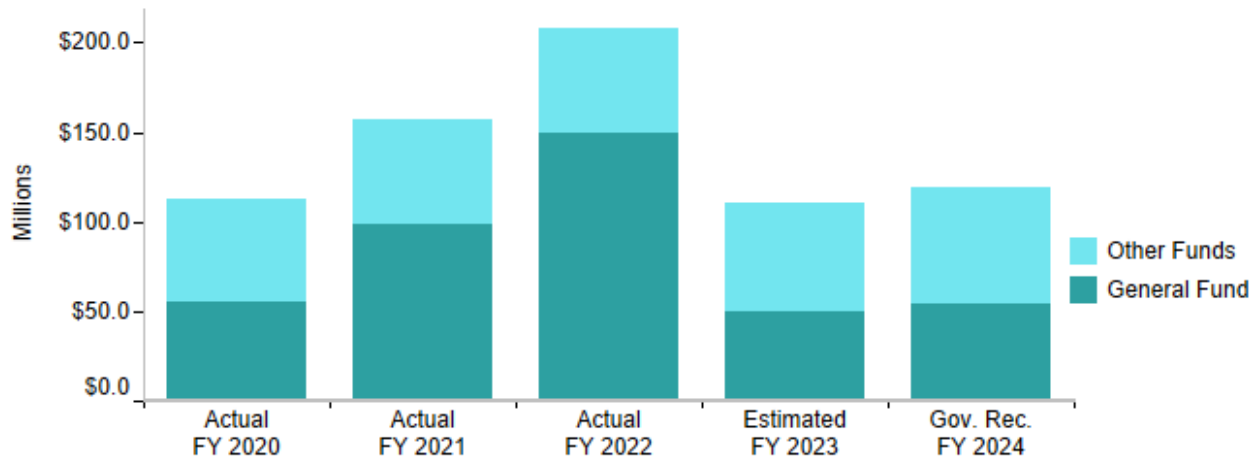
- Includes a provision that creates meetings between parties facilitated by the Board of Regents.

LSA Staff Contacts: Evan Johnson (515.281.6301) evan.johnson@legis.iowa.gov
Molly Kilker (515.725.1286) molly.kilker@legis.iowa.gov

FY 2024 General Fund Governor's Recommendations Total: \$54,406,832



Funding History by Appropriations Subcommittee — Administration and Regulation

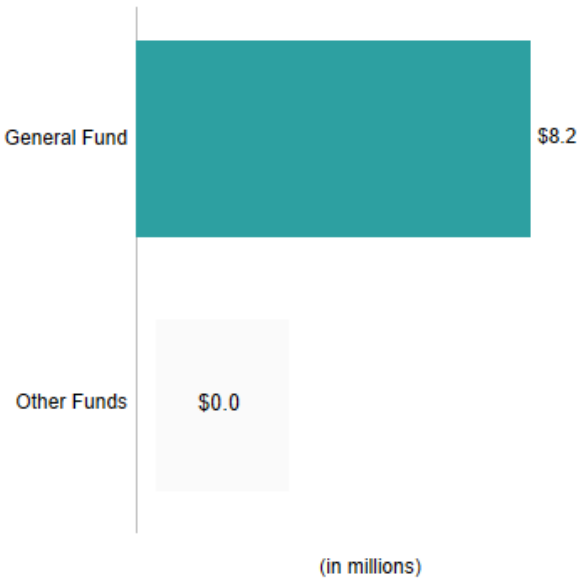


DEPARTMENT OF ADMINISTRATIVE SERVICES

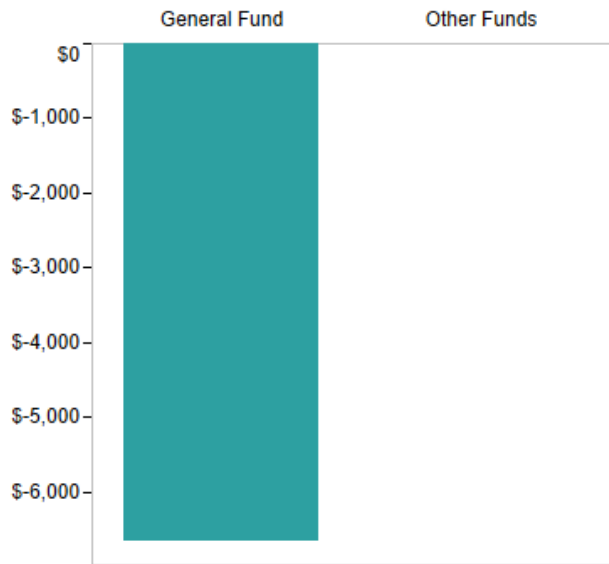
Overview and Funding History

Agency Overview: The [Department of Administrative Services](#) (DAS) was established on July 1, 2003, by combining all or a portion of four existing State agencies (General Services, Revenue and Finance, Personnel, and Information Technology). Currently, the DAS consists of four enterprises providing corporate-level facility and business services to other agencies of State government, and a Core/Finance Operations Division responsible for the internal administration of the Department. The four enterprises are the General Services Enterprise (GSE), Human Resources Enterprise (HRE), Central Procurement and Fleet Services Enterprise (CPFSE), and State Accounting Enterprise (SAE). The Information Technology Enterprise (ITE) was moved out of the DAS to create the Office of the Chief Information Officer (OCIO) in FY 2015.

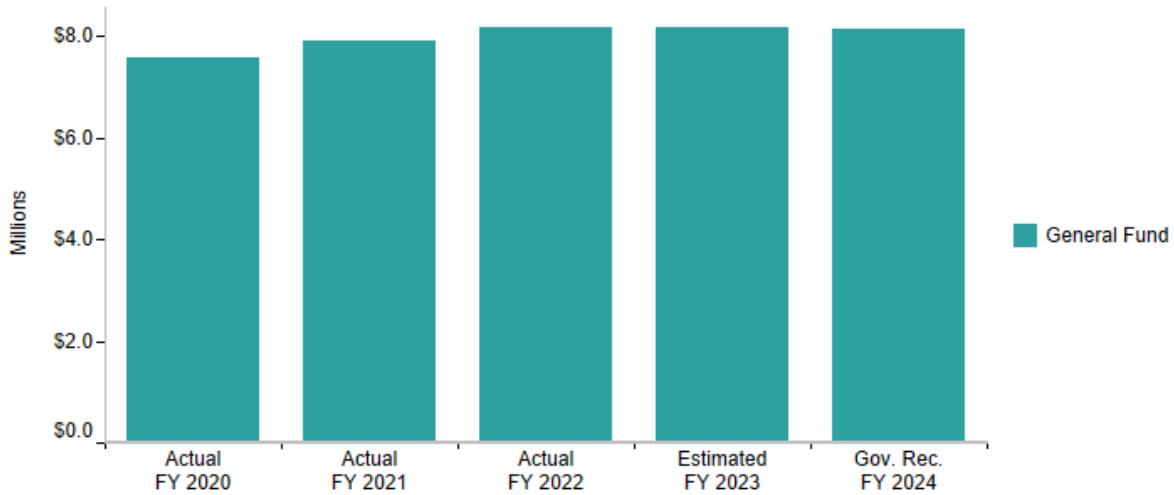
FY 2024 Governor's Recommendations
Total: \$8,162,655



Governor's Recommendations Compared to FY 2023



Funding History



General Fund Recommendations

	Actual FY 2022 <u>(1)</u>	Estimated FY 2023 <u>(2)</u>	Gov Rec FY 2024 <u>(3)</u>	Gov Rec vs Est FY 2023 <u>(4)</u>
<u>Administrative Services, Department of</u>				
Administrative Services				
Operations	\$ 3,603,404	\$ 3,603,404	\$ 3,597,713	\$ -5,691
Utilities	4,104,239	4,104,239	4,104,058	-181
Terrace Hill Operations	461,674	461,674	460,884	-790
Total Administrative Services, Department of	\$ 8,169,317	\$ 8,169,317	\$ 8,162,655	\$ -6,662

Governor’s Recommendations FY 2024

DAS Operations **\$-5,691**

A decrease of \$5,691 due to restructuring the OCIO’s Cybersecurity Office from fee-based funding to a General Fund appropriation.

Utilities **\$-181**

A decrease of \$181 due to restructuring the OCIO’s Cybersecurity Office from fee-based funding to a General Fund appropriation.

Terrace Hill Operations **\$-790**

A decrease of \$790 due to restructuring the OCIO’s Cybersecurity Office from fee-based funding to a General Fund appropriation.

Department of Administrative Services (DAS) Realignment — *The Governor is recommending the following:*

- *Aligning the State Library and Enrich Iowa Libraries Program under the DAS, while maintaining funding at the FY 2023 level of \$4,997,417.*
- *Aligning the Department of Cultural Affairs (DCA) Administration Division under the DAS, while decreasing funding by \$234 to \$168,403 in FY 2024.*
- *Aligning the DCA Historical Division under the DAS, while decreasing funding by \$5,980 to \$3,136,371 in FY 2024.*
- *Aligning the DCA Historic Sites under the DAS, while decreasing funding by \$647 to \$425,751 in FY 2024.*

Discussion Items

FY 2023 and FY 2024 DAS Service Rates — The Customer Council met on August 3, 2022, and adopted the following rate changes for FY 2023 and FY 2024.

Action taken on the previously approved FY 2023 rates:

- Increase the State Management rate under GSE from \$85.00 per hour in FY 2022 to \$95.00 in FY 2023 and FY 2024.
- Increase the State Surplus rate under GSE from \$85.00 per hour in FY 2022 to \$95.00 in FY 2023 and FY 2024. These costs are paid by surplus property sales proceeds.
- Increase the Family Medical Leave Act (FMLA) rate from \$33.96 to \$43.80 in FY 2023 and FY 2024. In FY 2022, this service was centralized in-house within the HRE, and an estimate of the workload was initially adopted. As a result, rates are being increased to reflect the full-time equivalent (FTE) staff.

Action taken on proposed rate changes for FY 2024 rates:

- Increase the Benefits rate from \$40.92 to \$50.16 per filled position. In previous years, the DAS had vacant positions in this area, which are now filled. As a result, rates are being increased to reflect the full-time equivalent (FTE) staff.

- Increase the Personnel Officers rate from \$93.00 to \$111.24 per filled position. In previous years, the DAS had vacant positions in this area, which are now filled. As a result, rates are being increased to reflect the current FTE staff.
- Increase the Merit-Only Employment Services rate from \$23.68 to \$30.60 per filled position. In previous years, the DAS had vacant positions in this area, which are now filled. As a result, rates are being increased to reflect the current FTE staff.
- Increase the Training rate from \$27.60 to \$42.60 per filled position to reflect an increase in staffing and the implementation of a more robust training program statewide.
- Pause the Access Badging rate charge.

Additional Information: More information is available through the 2024 Iowa DAS Utility Services Business Plan and Report to the Customer Council. The Business Plan provides brief descriptions of all DAS utility services and methodologies that were reviewed and approved by the Customer Council. Additional information is available on the website: das.iowa.gov/das-core/das-customer-council.

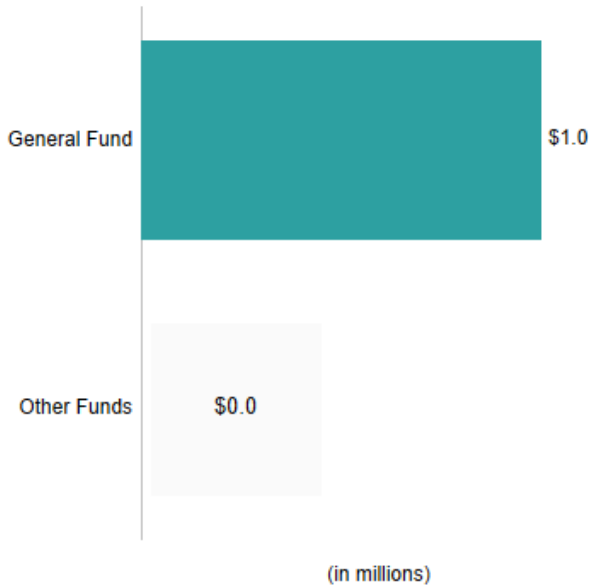
Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the **Federal Funds** section of this document.

AUDITOR OF STATE

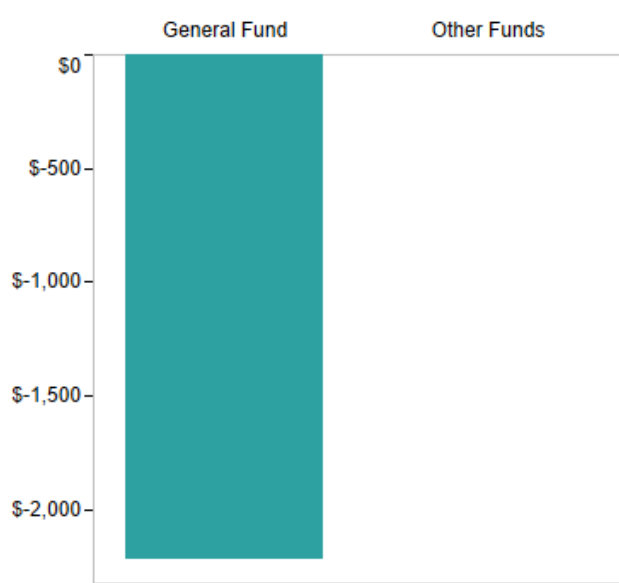
Overview and Funding History

Agency Overview: The position of [Auditor of State](#) was created in 1857 by [Article IV, Section 22](#), of the Iowa Constitution. The Auditor is a Statewide elected official and serves a four-year term. The duties of the Auditor’s Office are enumerated in Iowa Code chapter [11](#). The Auditor’s Office provides independent audits of the financial operations of State and local governments. The Office also reviews government activities to ensure they are conducted in an effective, efficient, and legal manner.

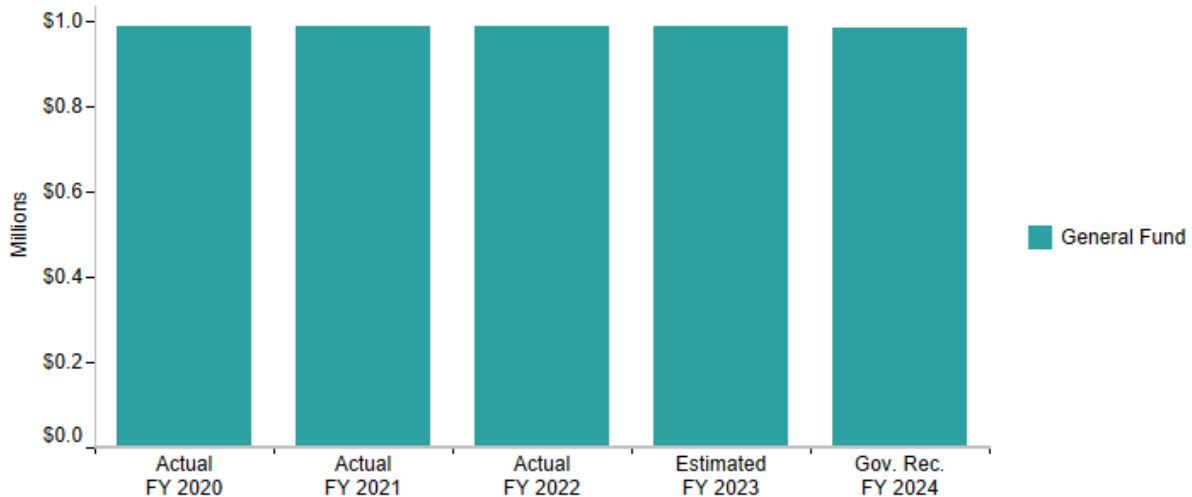
**FY 2024 Governor's Recommendations
Total: \$983,971**



**Governor's Recommendations
Compared to FY 2023**



Funding History



General Fund Recommendations

	Actual FY 2022 <u>(1)</u>	Estimated FY 2023 <u>(2)</u>	Gov Rec FY 2024 <u>(3)</u>	Gov Rec vs Est FY 2023 <u>(4)</u>
Auditor of State				
Auditor of State				
Auditor of State - General Office	\$ 986,193	\$ 986,193	\$ 983,971	\$ -2,222
Total Auditor of State	<u>\$ 986,193</u>	<u>\$ 986,193</u>	<u>\$ 983,971</u>	<u>\$ -2,222</u>

Governor’s Recommendations FY 2024

General Office \$-2,222

A decrease of \$2,222 due to restructuring the OCIO’s Cybersecurity Office from fee-based funding to a General Fund appropriation.

Discussion Items

Fee Revenue — The Office’s primary source of funding comes from billing State agencies, local governments, and other entities pursuant to Iowa Code sections [11.5B](#), [11.6](#), and [11.24](#). The Office of the Auditor of State’s annual General Fund appropriation funds the cost of conducting audits of State departments that are not statutorily required to reimburse the Office for annual audit costs. The Subcommittee may be interested in how the Office addresses increased audit requests and statutory requirements, as well as time and budgetary constraints.

Billing Proposal — Under Iowa Code section [11.5B](#), the Auditor of State only bills for certain State agencies’ audits. The Office has proposed billing all State agencies equally for audit work, which the Office estimates would reduce the hourly billing rate by 15.00% for State agencies that are currently billed. The Subcommittee may wish to explore how each agency currently billed charges its audit cost and the hypothetical billing amounts for agencies currently unbilled, as the agencies will fund these billings from their General Fund appropriation or Other Fund appropriations if the General Fund is not the primary source for appropriations.

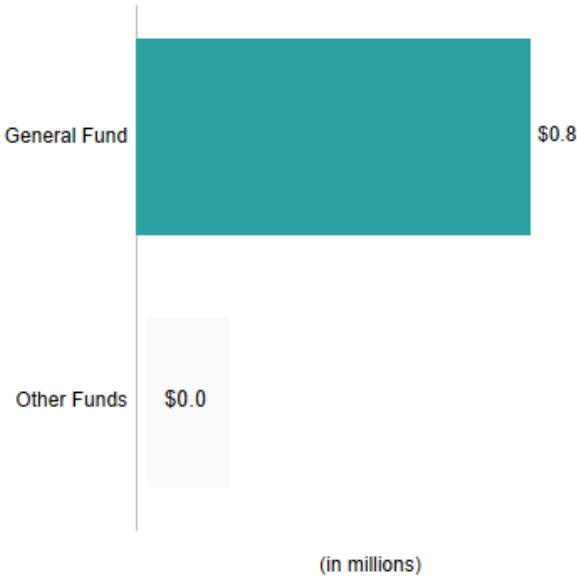
Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the **Federal Funds** section of this document.

ETHICS AND CAMPAIGN DISCLOSURE BOARD

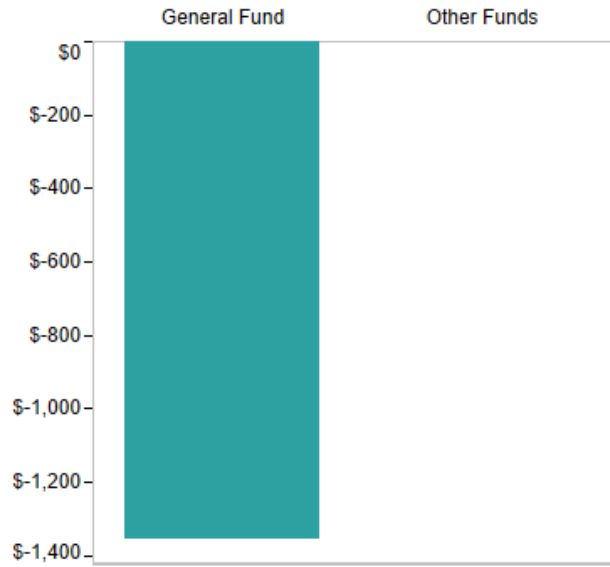
Overview and Funding History

Agency Overview: The [Iowa Ethics and Campaign Disclosure Board](#) administers and enforces the State campaign, lobbying, and ethics laws. The Board also reports on all gifts and bequests received by an Executive Branch agency other than a Regents university, as specified in Iowa Code section [8.7](#).

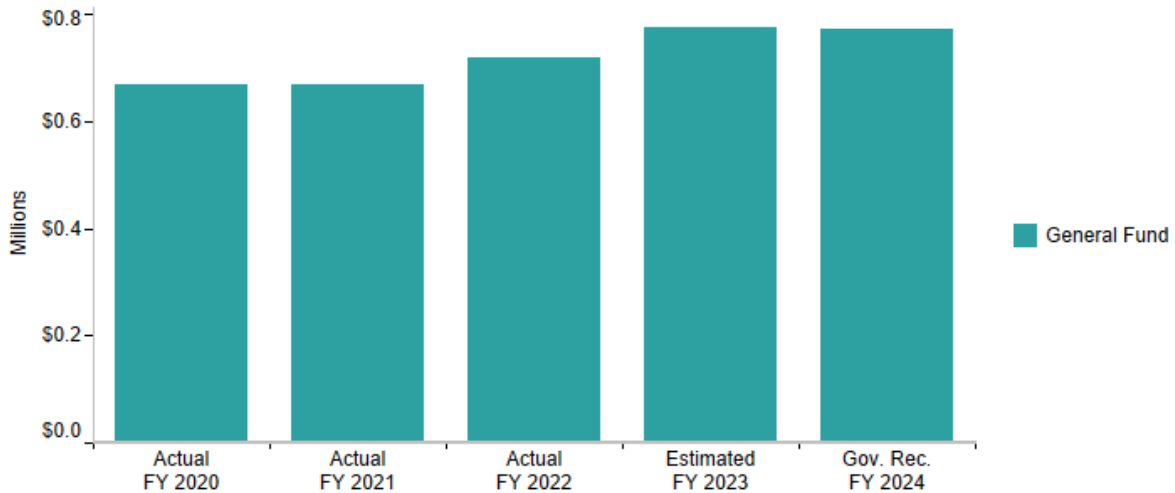
**FY 2024 Governor's Recommendations
Total: \$773,554**



**Governor's Recommendations
Compared to FY 2023**



Funding History



General Fund Recommendations

	Actual FY 2022	Estimated FY 2023	Gov Rec FY 2024	Gov Rec vs Est FY 2023
	(1)	(2)	(3)	(4)
Ethics and Campaign Disclosure Board, Iowa				
Campaign Finance Disclosure				
Ethics & Campaign Disclosure Board	\$ 720,710	\$ 774,910	\$ 773,554	\$ -1,356
Total Ethics and Campaign Disclosure Board, Iowa	\$ 720,710	\$ 774,910	\$ 773,554	\$ -1,356

Governor’s Recommendations FY 2024

Ethics & Campaign Disclosure Board **\$-1,356**

A decrease of \$1,356 due to restructuring the OCIO’s Cybersecurity Office from fee-based funding to a General Fund appropriation.

Discussion Items

Web Reporting System Update — The Ethics and Campaign Disclosure Board received \$500,000 from the Technology Reinvestment Fund in FY 2021 and FY 2022 to improve the Board’s web-based electronic filing system. The new Web reporting system launched in March 2022, ahead of schedule and under budget. As of December 2022, there is approximately \$10,000 remaining of the \$1,000,000 the General Assembly appropriated. The remaining funds are being used for enhancements of the system.

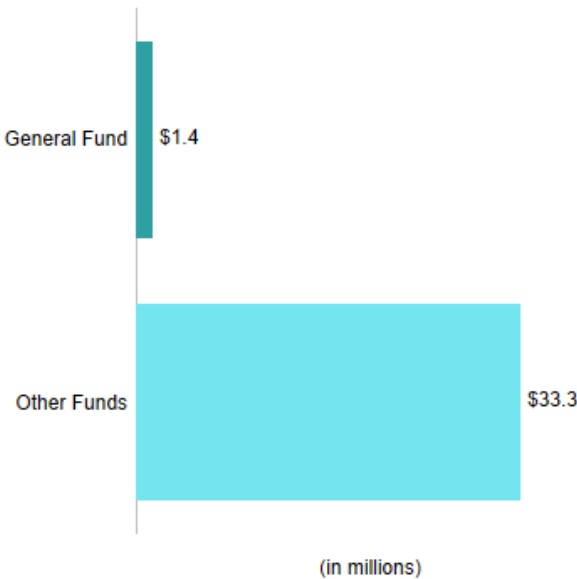
Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the **Federal Funds** section of this document.

DEPARTMENT OF COMMERCE

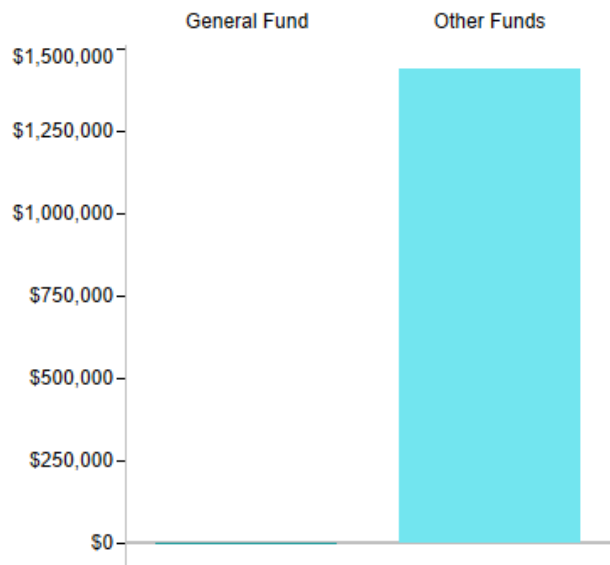
Overview and Funding History

Agency Overview: The [Department of Commerce](#) is comprised of five divisions: the Alcoholic Beverages Division (ABD), the Iowa Division of Banking (IDOB), the Iowa Division of Credit Unions (IDCU), the Insurance Division (IID), and the Iowa Utilities Board (IUB). The Iowa Professional Licensing and Regulation Bureau is attached to the IDOB. Each division is responsible for regulation of an industry or a group of industries. Each division’s budget is prepared independently and then combined with the other divisions’ budgets for submission to the Governor and General Assembly for consideration.

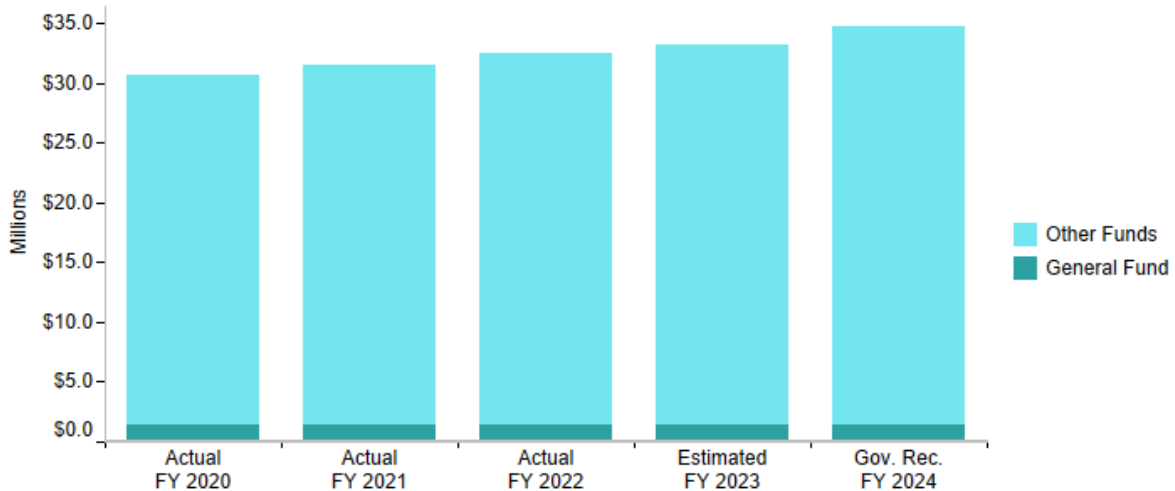
FY 2024 Governor's Recommendations
Total: \$34,698,765



Governor's Recommendations Compared to FY 2023



Funding History



General Fund Recommendations

	Actual FY 2022 (1)	Estimated FY 2023 (2)	Gov Rec FY 2024 (3)	Gov Rec vs Est FY 2023 (4)
Commerce, Department of				
Alcoholic Beverages Division				
Alcoholic Beverages Operations	\$ 1,075,454	\$ 1,075,454	\$ 1,075,454	\$ 0
Professional Licensing and Reg.				
Professional Licensing Bureau	\$ 360,856	\$ 360,856	\$ 358,868	\$ -1,988
Total Commerce, Department of	\$ 1,436,310	\$ 1,436,310	\$ 1,434,322	\$ -1,988

Governor’s Recommendations FY 2024

Professional Licensing Bureau \$-1,988

A decrease of \$1,988 due to restructuring the OCIO’s Cybersecurity Office from fee-based funding to a General Fund appropriation.

Department of Commerce Realignment and Name Change — *The Governor is recommending that the Department of Commerce be renamed to the Department of Insurance and Financial Services. The Governor is also recommending the following:*

- *Aligning the ABD and the associated Alcoholic Beverages Operations appropriation, funded from the General Fund, from the Department of Commerce to the Iowa Department of Revenue, while maintaining funding at the FY 2023 level of \$1,075,454.*
- *Aligning the Professional Licensing Bureau and the associated Professional Licensing Bureau appropriation, funded from the General Fund, from the Department of Commerce to the Department of Inspections, Appeals, and Licenses, while increasing funding by \$9,948 to \$249,219 in FY 2024.*

Other Fund Recommendations

	Actual FY 2022 (1)	Estimated FY 2023 (2)	Gov Rec FY 2024 (3)	Gov Rec vs Est FY 2023 (4)
Commerce, Department of				
Banking Division				
Banking Division - CMRF	\$ 12,990,766	\$ 13,025,180	\$ 13,025,180	\$ 0
Credit Union Division				
Credit Union Division - CMRF	\$ 2,333,413	\$ 2,553,593	\$ 2,553,593	\$ 0
Insurance Division				
Insurance Division - CMRF	\$ 6,403,101	\$ 6,676,987	\$ 6,876,987	\$ 200,000
Pharmacy Benefit Managers Program - CMRF	0	200,000	0	-200,000
Financial Exploitation - CMRF	75,000	0	0	0
Insurance Division	\$ 6,478,101	\$ 6,876,987	\$ 6,876,987	\$ 0
Utilities Division				
Utilities Division - CMRF	\$ 9,226,486	\$ 9,305,840	\$ 10,746,366	\$ 1,440,526
Professional Licensing and Reg.				
Field Auditor - Housing Trust Fund	\$ 62,317	\$ 62,317	\$ 62,317	\$ 0
Total Commerce, Department of	\$ 31,091,083	\$ 31,823,917	\$ 33,264,443	\$ 1,440,526

Governor's Recommendations FY 2024

Department of Commerce Realignment and Name Change — *The Governor is recommending that the Department of Commerce be renamed to the Department of Insurance and Financial Services. The Governor is also recommending the following:*

- *Aligning the IDOB, IDCU, and IID and their associated appropriations, funded from the Commerce Revolving Fund (CMRF), from the Department of Commerce to the Department of Insurance and Financial Services.*
- *Aligning the Utilities Board and the associated Utilities Division appropriation, funded from the CMRF, from the Department of Commerce to a standalone Utilities Board.*
- *Aligning the Field Auditor appropriation, funded from the Housing Trust Fund from the Professional Licensing Bureau in the Department of Commerce to the Department of Inspections, Appeals, and Licenses.*

Insurance Division **\$200,000**

A transfer of \$200,000 and 2.00 FTE positions to merge the two line items from the CMRF under the Insurance Division.

Pharmacy Benefit Managers Program **\$-200,000**

A transfer of \$200,000 and 2.00 FTE positions to merge the two line items from the CMRF under the Insurance Division. The duties and allocations for the FTE positions remain the same.

Utilities Division **\$1,440,526**

An increase of \$1,440,526 and 5.00 FTE positions from the CMRF. Of the increase, \$455,546 and 5.00 FTE positions are to increase technical support staff to evaluate proposed projects, as well as facilitate existing statutory obligations. The remaining \$984,980 of the increase is to expand work on the agency's electronic filing system for improved access and use by internal and external users.

Discussion Items

Utilities Division — Funding Increase — *The Governor is recommending an increase of \$1,440,526 and 5.00 FTE positions from the CMRF. Of the increase, \$455,546 and 5.00 FTE positions are to increase technical support staff to evaluate proposed projects, and to facilitate existing statutory obligations. The remaining \$984,980 of the increase is to expand work on the agency's electronic filing system for improved access and use by internal and external users.*

Insurance Division — Pharmacy Benefits Managers — [Senate File 2385](#) (FY 2023 Administration and Regulation Appropriations Act) appropriated \$200,000 from the CMRF to fund 2.00 FTE positions for an Insurance Market Complaint Analyst. These positions will investigate complaints as received, and an Insurance Compliance Analyst, to examine and enforce compliance matters related to pharmacy benefit manager programs. [House File 2384](#) (Pharmacy Benefits Managers Act), enacted during the 2022 Legislative Session, created new sections and amended existing sections under Iowa Code chapters [507B](#), [510B](#), and [510C](#) regarding pharmacy benefits managers, pharmacies, and prescription drug benefits.

Alcoholic Beverages Division Update — The ABD reported a record high amount of \$431,426,201 in liquor sales in FY 2022, a 3.75% increase compared to FY 2021. Total revenue earned of \$468,404,346 was reported for FY 2022, which includes split case fees, bottle deposits, wine tax, and license fees. Due to the COVID-19 pandemic, reporting and remittance of beer barrel tax and wine gallonage tax was deferred for the months of February to December 2020, and license and permit fees were deferred until May 30, 2021. Due to the deference, license fees and taxes were collected in FY 2021, resulting in higher beer and wine taxes and license fee revenue in FY 2021. A small portion of the deferred license fees were collected in FY 2022. The Division reported that a total of approximately \$149,109,617 in FY 2022 was reverted to the State General Fund and to the Iowa Department of Public Health.

[Senate File 2374](#) (Alcoholic Beverages Control Licensing Act), enacted during the 2022 Legislative Session, established new retail alcohol licenses and fee structures. The implementation of licensing

changes in the ABD's licensing system took place in November 2022 and are now live. The Subcommittee may wish to receive an update from the Department regarding the implementation of this Act.

Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the **Federal Funds** section of this document.

OFFICE OF GOVERNOR AND LIEUTENANT GOVERNOR

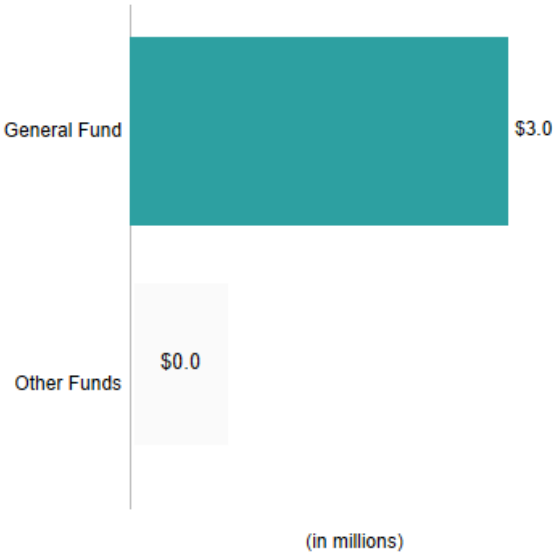
Overview and Funding History

Agency Overview: The position of [State Governor](#) was created in 1857 by [Article IV, Section 1](#), of the Iowa Constitution. The Governor is a Statewide elected official and serves a four-year term. The duties and responsibilities of the Governor’s Office are specified in Iowa Code chapter [7](#). The Governor’s Office is responsible for managing the Executive Branch and implementing policies and programs in accordance with State law.

The functions funded by the Terrace Hill Quarters appropriation consist of the following:

- Staffing and expenses of the overall operation of Terrace Hill National Historic Landmark and the Iowa Governor’s Residence.
- Daily food preparation and housekeeping services for the Governor and the Governor’s family.
- Maintenance of the grounds by the DAS.

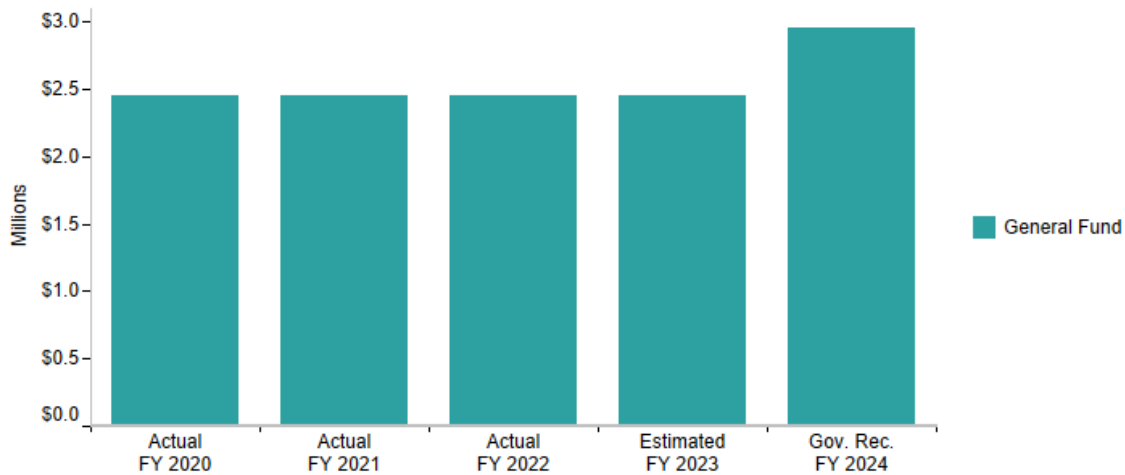
**FY 2024 Governor's Recommendations
Total: \$2,952,783**



**Governor's Recommendations
Compared to FY 2023**



Funding History



General Fund Recommendations

	Actual FY 2022 <u>(1)</u>	Estimated FY 2023 <u>(2)</u>	Gov Rec FY 2024 <u>(3)</u>	Gov Rec vs Est FY 2023 <u>(4)</u>
<u>Governor/Lt. Governor's Office</u>				
Governor's Office				
Governor's/Lt. Governor's Office	\$ 2,315,344	\$ 2,315,344	\$ 2,810,502	\$ 495,158
Terrace Hill Quarters	142,702	142,702	142,281	-421
Total Governor/Lt. Governor's Office	\$ 2,458,046	\$ 2,458,046	\$ 2,952,783	\$ 494,737

Governor's Recommendations FY 2024

Governor's/Lt. Governor's Office **\$495,158**

An increase of \$500,000 for operating expenses. The recommendation also includes a decrease of \$4,842 due to restructuring the OCIO's Cybersecurity Office from fee-based funding to a General Fund appropriation.

Terrace Hill Quarters **\$-421**

A decrease of \$421 due to restructuring the OCIO's Cybersecurity Office from fee-based funding to a General Fund appropriation.

Discussion Items

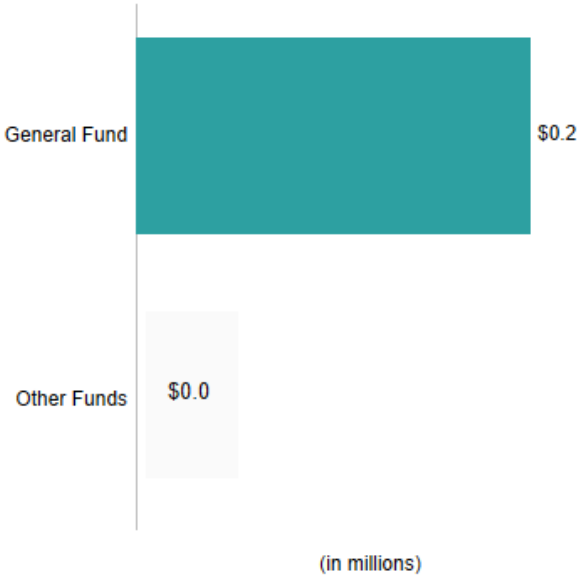
Appropriations Transfer — Pursuant to Iowa Code section [8.39](#), Terrace Hill Quarters received a General Fund transfer of \$3,552 in FY 2022 due to a shortfall in operating expenses. The funds were transferred from the Public Employment Relations Board.

GOVERNOR’S OFFICE OF DRUG CONTROL POLICY

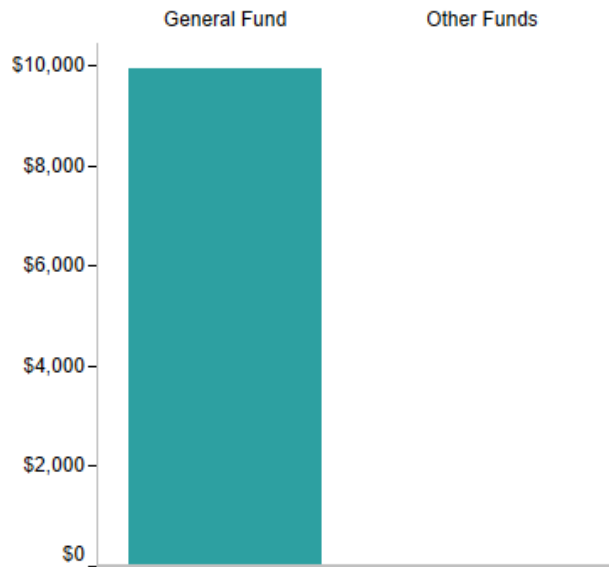
Overview and Funding History

Agency Overview: The [Governor’s Office of Drug Control Policy](#) (ODCP) coordinates agencies and stakeholders involved with drug enforcement and substance abuse treatment and prevention. The ODCP creates the drug control policy and strategy for the State and identifies, pursues, and administers federal and other grants.

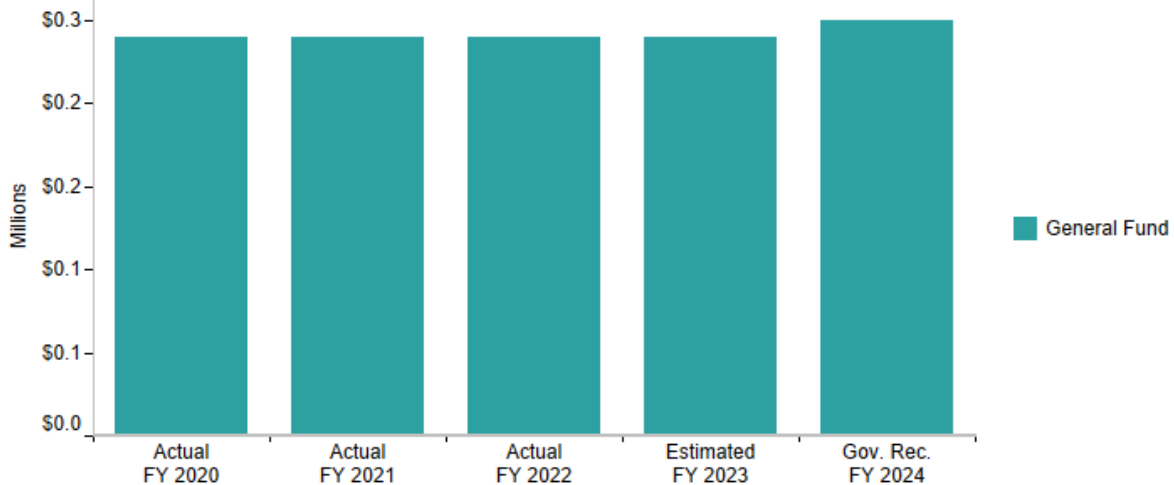
**FY 2024 Governor's Recommendations
Total: \$249,219**



**Governor's Recommendations
Compared to FY 2023**



Funding History



General Fund Recommendations

	Actual FY 2022 <u>(1)</u>	Estimated FY 2023 <u>(2)</u>	Gov Rec FY 2024 <u>(3)</u>	Gov Rec vs Est FY 2023 <u>(4)</u>
<u>Drug Control Policy, Governor's Office of</u>				
Office of Drug Control Policy				
Operations	\$ 239,271	\$ 239,271	\$ 249,219	\$ 9,948
Total Drug Control Policy, Governor's Office of	\$ 239,271	\$ 239,271	\$ 249,219	\$ 9,948

Governor's Recommendations FY 2024

Operations \$9,948

An increase of \$10,180 to the Governor's Office of Drug Control Policy (ODCP) for general increases, contingent on the enacting of the ODCP realignment as described below. The recommendation also includes a decrease of \$232 due to restructuring the OCIO's Cybersecurity Office from fee-based funding to a General Fund appropriation.

Governor's Office of Drug Control Policy Realignment — *The Governor is recommending the alignment of the Operations appropriation, funded from the General Fund, from the ODCP to the Department of Public Safety, while increasing funding by \$9,948 to \$249,219 in FY 2024.*

Discussion Items

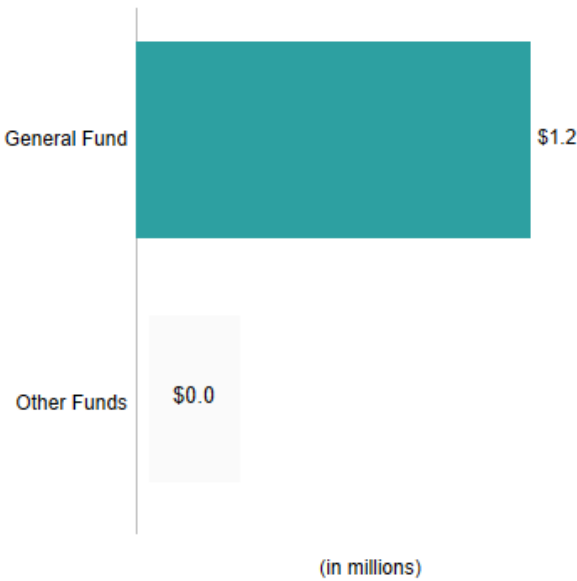
Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the **Federal Funds** section of this document.

DEPARTMENT OF HUMAN RIGHTS

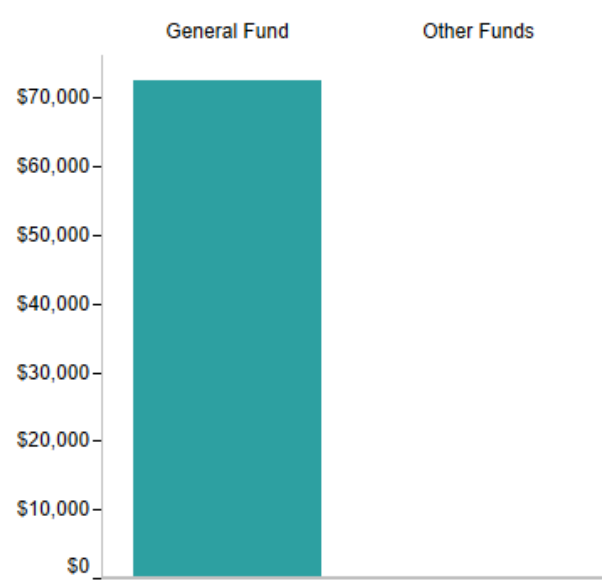
Overview and Funding History

Agency Overview: The [Iowa Department of Human Rights](#) (DHR) is comprised of the Central Administration and three major divisions: Community Advocacy and Services, Community Action Agencies, and Criminal and Juvenile Justice Planning. The Community Advocacy and Services Division is comprised of seven offices that promote self-sufficiency for individuals by providing training and educating the public, developing public and private partnerships, and advocating and advancing the interest of the constituencies the offices serve. The seven offices are the Office of Asian and Pacific Islander Affairs, the Office of Deaf Services, the Office of Latino Affairs, the Office of Native American Affairs, the Office of Persons with Disabilities, the Office on the Status of African Americans, and the Office on the Status of Women.

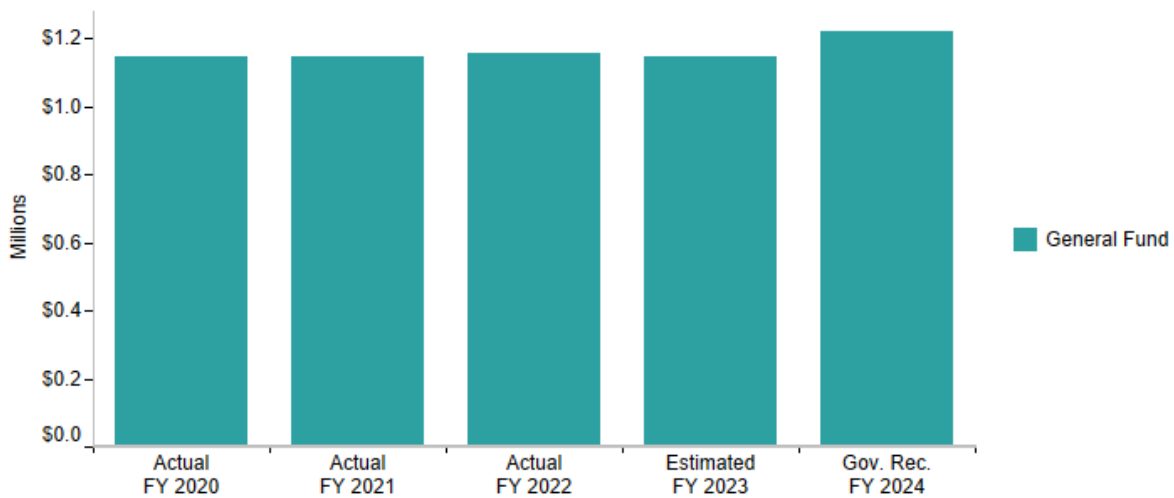
**FY 2024 Governor's Recommendations
Total: \$1,218,567**



**Governor's Recommendations
Compared to FY 2023**



Funding History



General Fund Recommendations

	Actual FY 2022 (1)	Estimated FY 2023 (2)	Gov Rec FY 2024 (3)	Gov Rec vs Est FY 2023 (4)
Human Rights, Department of				
Human Rights, Dept. of				
Central Administration	\$ 189,071	\$ 189,071	\$ 261,672	\$ 72,601
Community Advocacy and Services	956,894	956,894	956,894	0
LIHEAP Weatherization Assistance Program – Standing	9,700	1	1	0
Total Human Rights, Department of	\$ 1,155,665	\$ 1,145,966	\$ 1,218,567	\$ 72,601

Governor’s Recommendations FY 2024

Central Administration \$72,601

An increase of \$74,759 to the DHR for general increases, contingent on the enacting of the DHR realignment as described below. The recommendation also includes a decrease of \$2,158 due to restructuring the OCIO’s Cybersecurity Office from fee-based funding to a General Fund appropriation.

Department of Human Rights (DHR) Realignment — *The Governor is recommending aligning all General Fund programs currently administered by the DHR under the Department of Human Services.*

Discussion Items

LIHEAP and Weatherization Assistance Program — Standing — The Iowa Utilities Board (IUB) collects civil penalties imposed under Iowa Code section [476.51](#) and [478.29](#) and forwards these penalties to the Treasurer of State to be credited to the General Fund and appropriated to the DHR Division of Community Action Agencies for purposes of the Low-Income Home Energy Assistance Program (LIHEAP) and the Weatherization Assistance Program. While these civil penalties were established in the Iowa Code previously, the DHR first received this funding in FY 2022.

Low-Income Household Energy Assistance Program (LIHEAP) — The DHR receives federal LIHEAP funds annually in the Federal Block Grant Appropriations bill. LIHEAP helps provide a portion of primary heating costs for qualifying homeowners and renters and is administered through local community action agencies. LIHEAP also received the following additional LIHEAP funding at the federal level through COVID-19-related and other legislation:

- \$4,221,430 under the Coronavirus Aid, Relief, and Economic Security (CARES) Act.
- \$78,507,818 under the American Rescue Plan Act of 2021 (ARPA).
- \$1,864,657 under the Infrastructure Investment and Jobs Act (IIJA).

Weatherization Assistance Program — The Infrastructure Investment and Jobs Act (IIJA) allocates \$44,904,534 to the Iowa DHR for the Weatherization Assistance Program. The DHR received the initial 15.00% of this funding in September 2022. The Weatherization Assistance Program is a federal grant program established to assist low-income persons with the installation of energy efficient measures, such as insulation and infiltration, in their homes to reduce long-term heating and cooling costs and improve the health and safety of the homes.

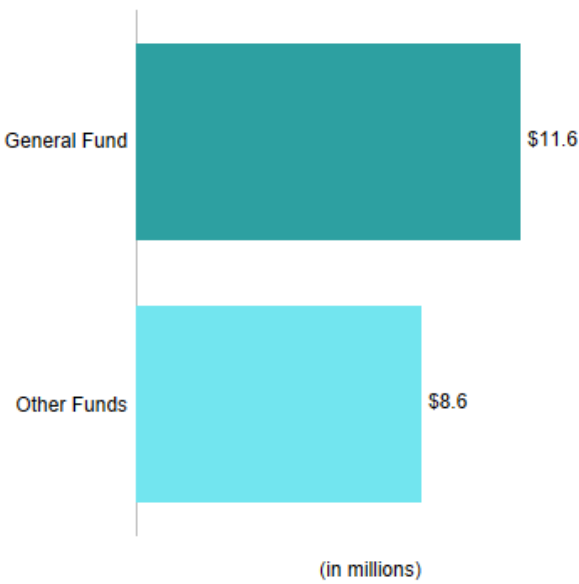
Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the **Federal Funds** section of this document.

DEPARTMENT OF INSPECTIONS AND APPEALS

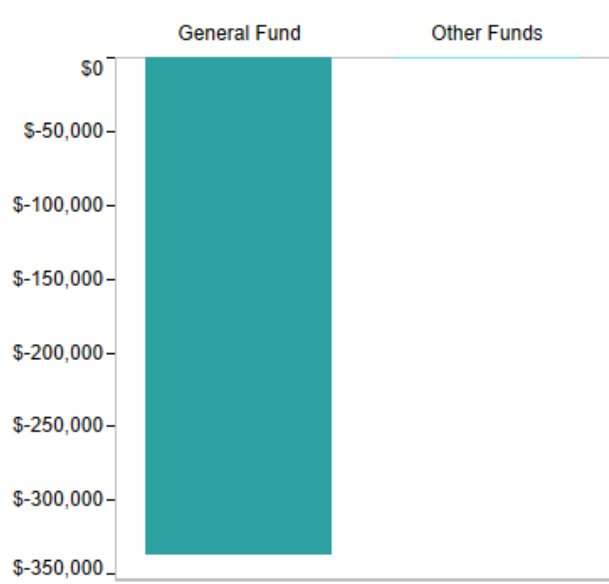
Overview and Funding History

Agency Overview: The [Department of Inspections and Appeals](#) (DIA) is a regulatory agency charged with protecting the health, safety, and well-being of Iowans. The DIA consists of four major divisions: the Administration Division, the Administrative Hearings Division, the Health Facilities Division, and the Investigations Division. The Food and Consumer Safety Bureau and Social and Charitable Gambling Unit are located in the Administration Division. The DIA also includes four administrative units: the Child Advocacy Board, the Employment Appeal Board, the Iowa Racing and Gaming Commission, and the State Public Defender. The State Public Defender is funded through the Justice System Appropriations Subcommittee and is not discussed in this section.

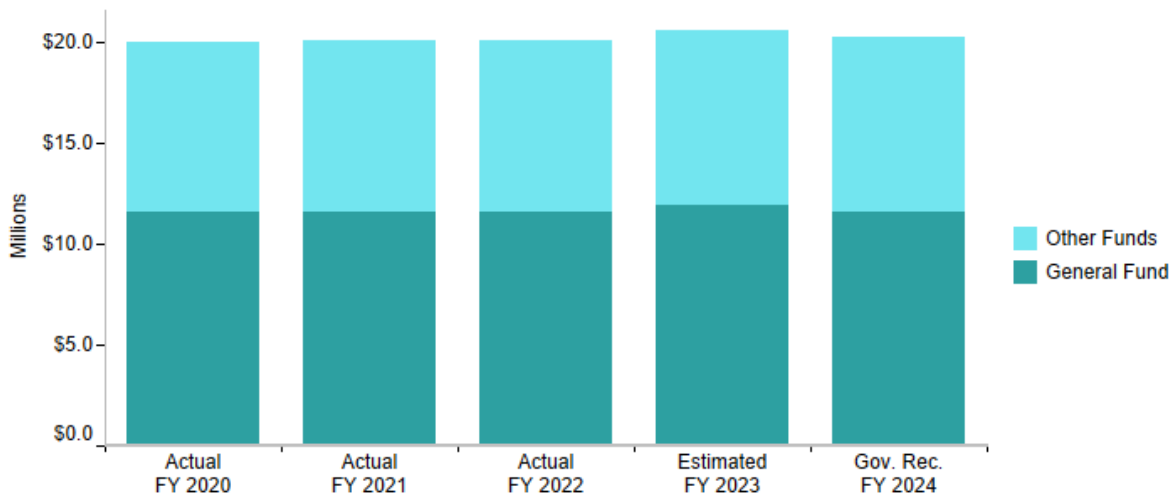
**FY 2024 Governor's Recommendations
Total: \$20,218,619**



**Governor's Recommendations
Compared to FY 2023**



Funding History



General Fund Recommendations

	Actual FY 2022 <u>(1)</u>	Estimated FY 2023 <u>(2)</u>	Gov Rec FY 2024 <u>(3)</u>	Gov Rec vs Est FY 2023 <u>(4)</u>
Inspections and Appeals, Department of				
Inspections and Appeals, Dept. of				
Administration Division	\$ 546,312	\$ 546,312	\$ 545,733	\$ -579
Administrative Hearings Division	625,827	625,827	624,374	-1,453
Investigations Division	2,339,591	2,339,591	2,335,992	-3,599
Health Facilities Division	4,866,882	5,185,782	4,862,971	-322,811
Employment Appeal Board	38,912	38,912	38,865	-47
Child Advocacy Board	2,582,454	2,607,454	2,602,312	-5,142
Food and Consumer Safety	574,819	574,819	571,026	-3,793
Total Inspections and Appeals, Department of	\$ 11,574,797	\$ 11,918,697	\$ 11,581,273	\$ -337,424

Governor’s Recommendations FY 2024

Administration Division \$-579

A decrease of \$579 due to restructuring the OCIO’s Cybersecurity Office from fee-based funding to a General Fund appropriation.

Administration Hearings Division \$-1,453

A decrease of \$1,453 due to restructuring the OCIO’s Cybersecurity Office from fee-based funding to a General Fund appropriation.

Investigations Division \$-3,599

A decrease of \$3,599 due to restructuring the OCIO’s Cybersecurity Office from fee-based funding to a General Fund appropriation.

Health Facilities Division \$-322,811

A decrease of \$318,900 to eliminate a one-time FY 2023 appropriation for a required State match to access Centers for Medicare and Medicaid Services (CMS) funding. The recommendation also includes a decrease of \$3,911 due to restructuring the OCIO’s Cybersecurity Office from fee-based funding to a General Fund appropriation.

Employment Appeal Board \$-47

A decrease of \$47 due to restructuring the OCIO’s Cybersecurity Office from fee-based funding to a General Fund appropriation.

Child Advocacy Board \$-5,142

A decrease of \$5,142 due to restructuring the OCIO’s Cybersecurity Office from fee-based funding to a General Fund appropriation.

Food and Consumer Safety \$-3,793

A decrease of \$3,793 due to restructuring the OCIO’s Cybersecurity Office from fee-based funding to a General Fund appropriation.

Other Fund Recommendations

	Actual FY 2022 <u>(1)</u>	Estimated FY 2023 <u>(2)</u>	Gov Rec FY 2024 <u>(3)</u>	Gov Rec vs Est FY 2023 <u>(4)</u>
<u>Inspections and Appeals, Department of</u>				
Racing Commission				
Gaming Regulation - GRF	\$ 6,912,974	\$ 7,013,449	\$ 7,013,449	\$ 0
Inspections and Appeals, Dept. of				
DIA - RUTF	\$ 1,623,897	\$ 1,623,897	\$ 1,623,897	\$ 0
Total Inspections and Appeals, Department of	\$ 8,536,871	\$ 8,637,346	\$ 8,637,346	\$ 0

Governor’s Recommendations FY 2024

Department Name Change — *The Governor is recommending that the DIA be renamed to the Department of Inspections, Appeals, and Licenses (DIAL).*

Department of Inspections, Appeals, and Licenses (DIAL) Realignment — *The Governor is recommending the following:*

- *Aligning the Child Advocacy Board appropriation, funded from the General Fund, from the DIAL to the Department of Health and Human Services, while decreasing funding by \$5,142 to \$2,602,312 in FY 2024.*
- *Aligning the Iowa Professional Licensing Bureau appropriation, funded from the General Fund, from the Department of Commerce to the DIAL, while increasing funding by \$129,769 to \$490,625 in FY 2024.*
- *Aligning the Iowa Civil Rights Commission appropriation, funded from the General Fund, from the Iowa Civil Rights Commission to the DIAL, while decreasing funding by \$5,052 to \$1,337,999 in FY 2024.*
- *Aligning the Iowa Workforce Development (IWD) Workers Compensation Operations appropriation, funded from the General Fund, from IWD to the DIAL, while maintaining funding at the FY 2023 level of \$3,321,044.*
- *Aligning the IWD Labor Services Division appropriation, funded from the General Fund, from IWD to the DIAL, while maintaining funding at the FY 2023 level of \$3,491,252.*

Discussion Items

Department of Inspections and Appeals (DIA), Health Facilities Division — In FY 2023, the Health Facilities Division received an increase of approximately \$319,000 compared to FY 2022 for a required one-time State match to access Centers for Medicare and Medicaid Services (CMS) CARES Act funding in FY 2023 to address the backlog of long-term care facility State surveys as a result of the pandemic. Unencumbered or unobligated moneys at the close of FY 2023, not to exceed \$318,900, will remain available for expenditure for costs associated with the completion of additional surveys. Any unencumbered or unobligated moneys at the close of FY 2024 from moneys that do not revert in FY 2023 must revert to the General Fund.

Health Facilities Web Application — In July 2021, the DIA launched its new [health facilities Web application](#) that now includes its Direct Care Worker Registry in addition to records for nursing homes, hospitals, and assisted living facilities. The Direct Care Worker Registry tracks the credentials of certified nursing assistants (CNAs) throughout the State.

Fire Marshal Licensing Realignment — *The Governor is recommending aligning the Fire Marshal licensing programs currently administered by the Department of Public Safety, under the DIA, which the Governor is recommending to be renamed to the Department of Inspections, Appeals, and Licenses. The*

licensing programs in the Fire Marshal appropriation do not constitute the entirety of the Fire Marshal appropriation.

Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the **Federal Funds** section of this document.

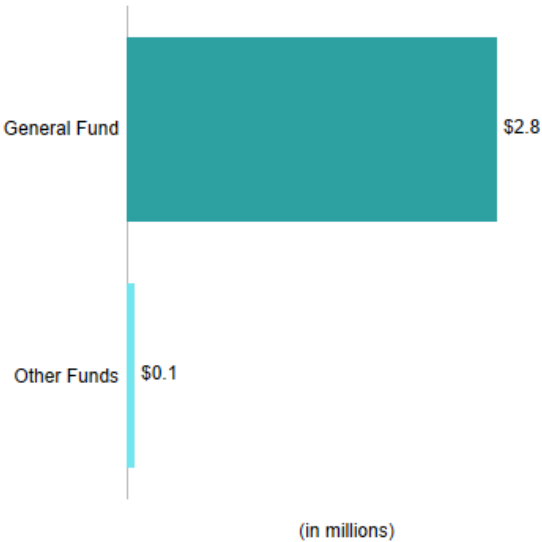
DEPARTMENT OF MANAGEMENT

Overview and Funding History

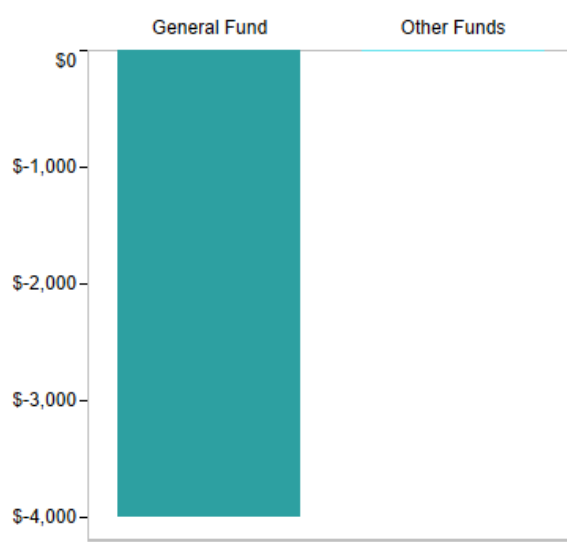
Agency Overview: The [Department of Management](#) (DOM) is the planning and budgeting agency within the Executive Branch. The Director of the DOM serves as the Governor’s chief financial advisor. The mission of the Department is to lead enterprise planning and coordinate enterprise governance systems through strategic planning, to operate as a finance and accountability center, and to promote and coordinate the implementation of the Governor’s agenda.

In 2022 Iowa Acts, chapter [1153](#) (FY 2023 Standing Appropriations Act), the [Office of the Chief Information Officer](#) (OCIO) was moved within the DOM. Previously, the OCIO was housed within the DAS before becoming an independent agency in 2013. The Chief Information Officer (CIO) is now selected by the Director of the DOM. The OCIO was created for the purpose of leading, directing, managing, coordinating, and providing accountability for the information technology (IT) resources of State government and to provide objective, customer-focused IT services and business solutions. The Office is primarily funded through fees collected from State agencies.

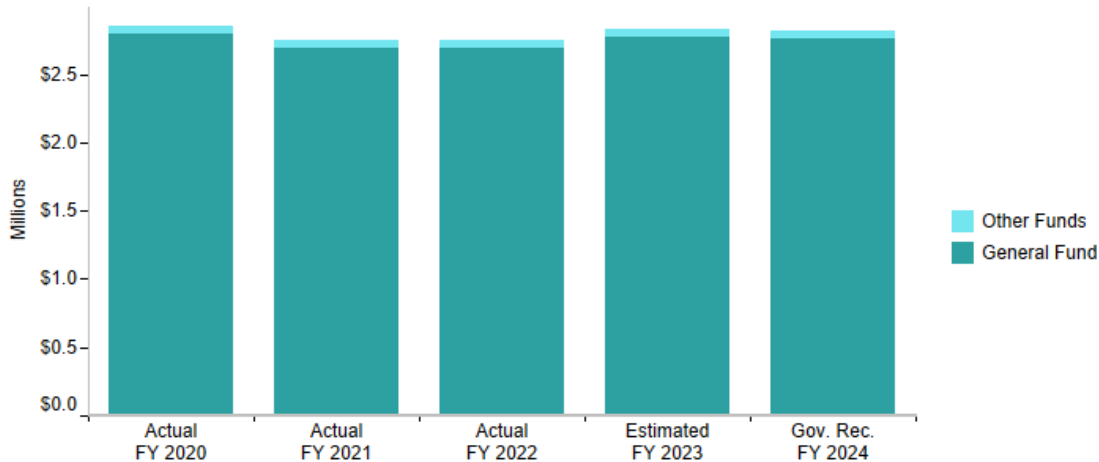
FY 2024 Governor's Recommendations
Total: \$2,822,693



Governor's Recommendations Compared to FY 2023



Funding History



General Fund Recommendations

	Actual FY 2022	Estimated FY 2023	Gov Rec FY 2024	Gov Rec vs Est FY 2023
	(1)	(2)	(3)	(4)
Management, Department of				
Chief Information Officer, Office of the Broadband Grants	\$ 100,000,000	\$ 0	\$ 0	\$ 0
OCIO Cybersecurity Office	\$ 0	\$ 0	\$ 4,096,355	\$ 4,096,355
Chief Information Officer, Office of the	\$ 100,000,000	\$ 0	\$ 4,096,355	\$ 4,096,355
Management, Dept. of Department Operations	\$ 2,695,693	\$ 2,770,693	\$ 2,766,693	\$ -4,000
Total Management, Department of	\$ 102,695,693	\$ 2,770,693	\$ 6,863,048	\$ 4,092,355

Governor’s Recommendation FY 2024

Department Operations \$-4,000

A decrease of \$4,000 due to restructuring the OCIO’s Cybersecurity Office from fee-based funding to a General Fund appropriation.

OCIO Cybersecurity Office \$4,096,355

An increase of \$4,096,355 due to restructuring the OCIO’s Cybersecurity Office from fee-based funding to a General Fund appropriation.

Other Fund Recommendations

	Actual FY 2022	Estimated FY 2023	Gov Rec FY 2024	Gov Rec vs Est FY 2023
	(1)	(2)	(3)	(4)
Management, Department of				
Management, Dept. of DOM Operations - RUTF	\$ 56,000	\$ 56,000	\$ 56,000	\$ 0
Total Management, Department of	\$ 56,000	\$ 56,000	\$ 56,000	\$ 0

Discussion Items

Full-Time Equivalent (FTE) Recommendation — The Governor is recommending 21.00 FTE positions in FY 2024 for the DOM, an increase of 1.00 FTE position compared to estimated FY 2023. The additional FTE request is to assist the DOM in tracking and reporting the federal pandemic funding received by the State, and the position will be federally funded.

Office of the Chief Information Officer (OCIO) — The OCIO was moved to the DOM in 2022 Iowa Acts, chapter 1153 (FY 2023 Standing Appropriations Act). Previously, the OCIO was an independent agency. The DOM Director is now authorized to select the CIO and set the salary of the CIO. In July 2022, Dr. Matt Behrens was selected as the CIO after previously serving as Interim CIO. The Subcommittee may be interested in receiving an update from the DOM on this realignment.

OCIO Service Rates — During the Customer Council meeting on August 3, 2022, the OCIO provided an update on its FY 2023 rates. For FY 2023, OCIO service rates were adjusted to reduce federal over-recovery while retaining a zero-increase budget for the OCIO. Services that record excess retained earnings were reduced in price, and services that record losses were increased in price. This resulted in cost savings for some agencies and cost increases for other agencies. Agency participation in OCIO

programs and charges by agency for IT services are submitted by the OCIO in Status of Technology Upgrades or Enhancement for State Agencies Quarterly reports located [here](#).

Empower Rural Iowa Broadband Grants Program — The OCIO administers the Empower Rural Iowa Broadband Grants Program, a program designed to increase access to high-speed Internet services in underserved and unserved areas across the State of Iowa. The Broadband Grants Program received \$1,300,000 in appropriations in FY 2019 from the Rebuild Iowa Infrastructure Fund (RIIF), \$5,000,000 in FY 2020 and FY 2021 from the General Fund, and \$100,000,000 in FY 2022 from the General Fund. In 2020, the Broadband Grant Program also received \$50,000,000 in federal [CARES Act](#) funding from the Coronavirus Relief Fund to expand broadband services in Iowa. These funds were awarded to broadband providers in the OCIO's Notice of Funding Availability (NOFA) [#003](#) and [#005](#). In January 2022, the OCIO awarded \$200,829,074 in funding from the [ARPA](#) Coronavirus State and Local Fiscal Recovery Fund (CSLFRF), and these funds were made available under NOFA [#007](#). In December 2022, the Broadband Grant Program was awarded \$152,200,000 in federal ARPA Capital Projects Fund (CPF) funding to expand broadband infrastructure in Iowa. The Subcommittee may be interested in receiving an update from the OCIO regarding the status and timeline of various broadband infrastructure funding included in the federal [IIJA](#).

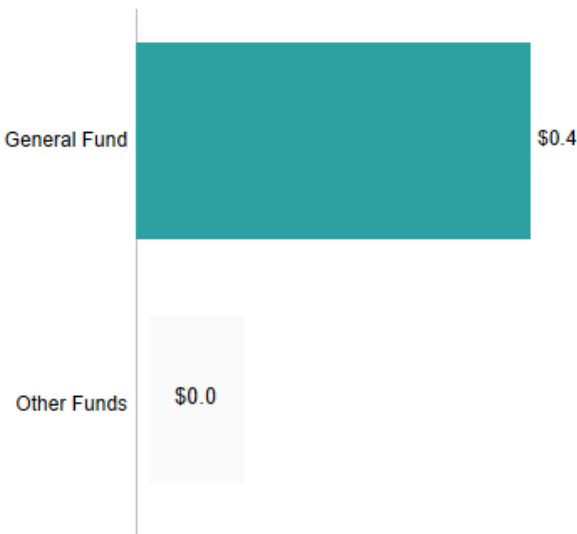
Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the **Federal Funds** section of this document.

IOWA PUBLIC INFORMATION BOARD

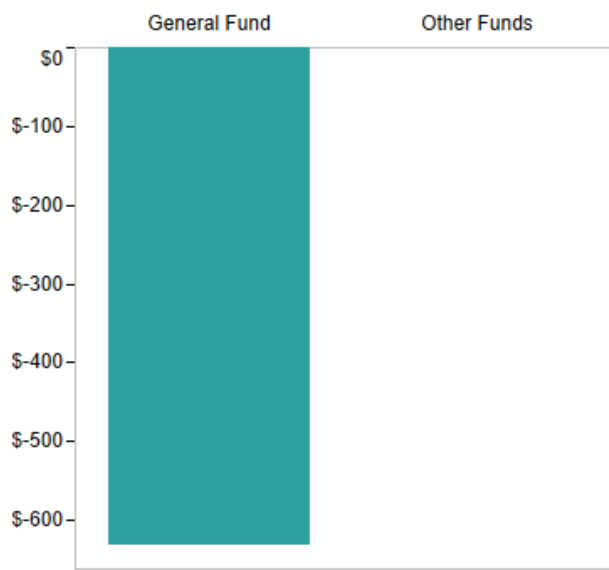
Overview and Funding History

Agency Overview: The [Iowa Public Information Board \(IPIB\)](#) was created by [SF 430](#) (Public Information Board Act) during the 2012 Legislative Session to provide an alternative for complaint proceedings regarding open meetings and public records laws. The Board consists of nine members appointed by the Governor and confirmed by the Senate. Prior to establishment of the Board, complaints relating to the open meetings and public records laws were handled by different agencies in the State. The Office of Ombudsman handled many of these cases. In addition, some cases were handled by the Attorney General's Office, as well as internally by local entities. The Board began meeting in July 2012 to organize, develop administrative rules, and identify staffing needs and budget requirements. The Board received a General Fund appropriation and became operational in July 2013.

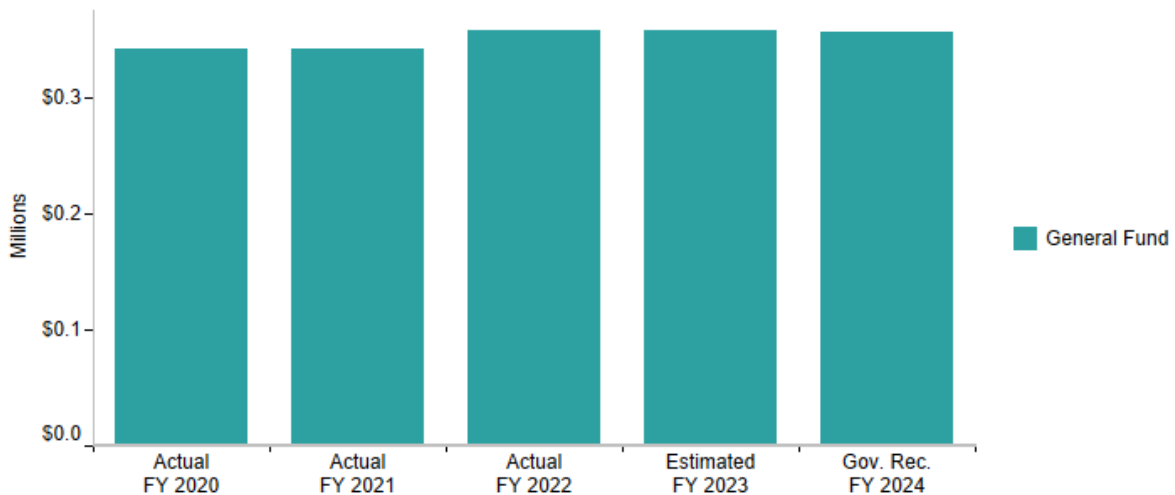
**FY 2024 Governor's Recommendations
Total: \$357,407**



**Governor's Recommendations
Compared to FY 2023**



Funding History



General Fund Recommendations

	Actual FY 2022 <u>(1)</u>	Estimated FY 2023 <u>(2)</u>	Gov Rec FY 2024 <u>(3)</u>	Gov Rec vs Est FY 2023 <u>(4)</u>
<u>Public Information Board</u>				
Public Information Board				
Iowa Public Information Board	\$ 358,039	\$ 358,039	\$ 357,407	\$ -632
Total Public Information Board	<u>\$ 358,039</u>	<u>\$ 358,039</u>	<u>\$ 357,407</u>	<u>\$ -632</u>

Governor’s Recommendations FY 2024

Iowa Public Information Board **-\$632**

A decrease of \$632 due to restructuring the OCIO’s Cybersecurity Office from fee-based funding to a General Fund appropriation.

Discussion Items

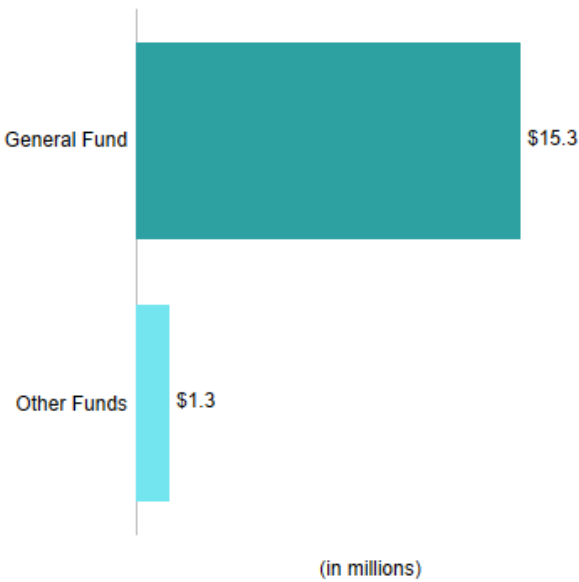
Iowa Public Information Board (IPIB) Staffing Update — The IPIB has 3.00 FTE positions and has experienced some staffing changes. The Subcommittee may be interested in an update regarding the IPIB’s staffing.

DEPARTMENT OF REVENUE

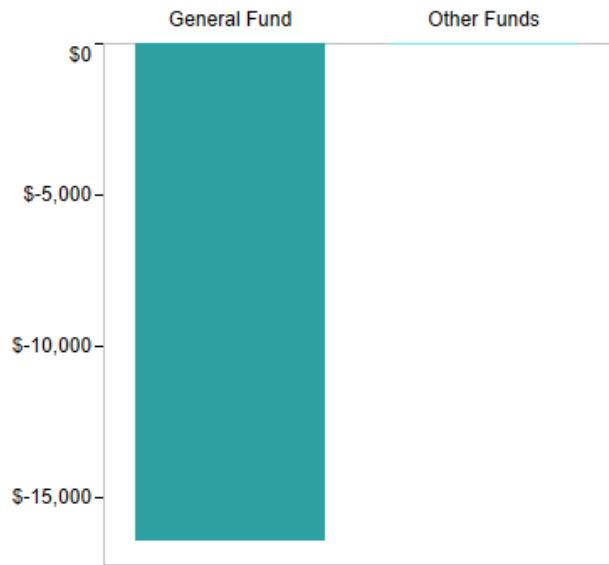
Overview and Funding History

Agency Overview: The [Department of Revenue](#) (IDR) is comprised of five divisions, including: Internal Services, Legal Services and Appeals, Local Government Services, Research and Policy, and Tax Management. The Department also houses the Property Assessment Appeal Board. The IDR collects all taxes in Iowa that are required by law. The Department also provides taxpayers with information that supports tax filing and payments.

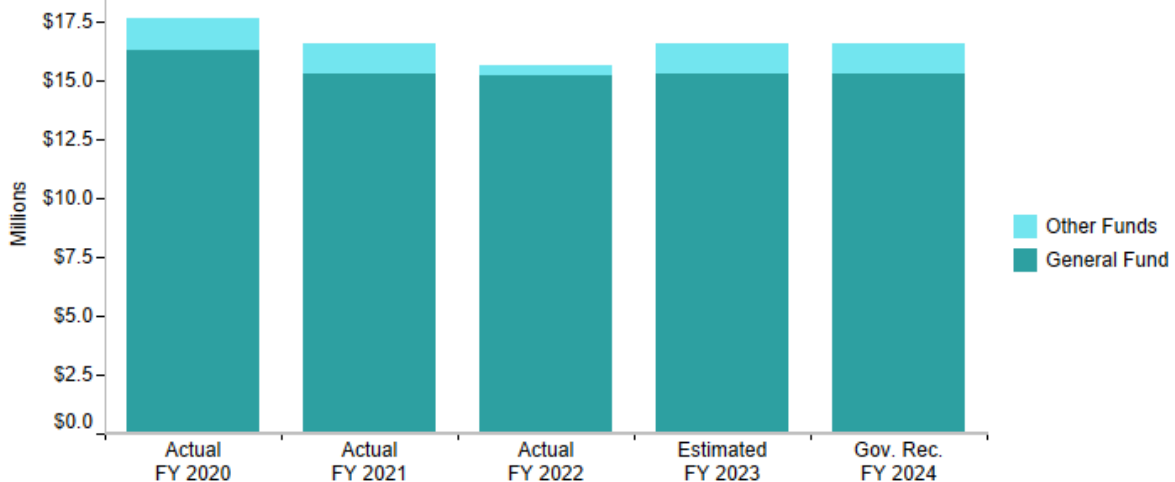
**FY 2024 Governor's Recommendations
Total: \$16,581,214**



**Governor's Recommendations
Compared to FY 2023**



Funding History



General Fund Recommendations

	Actual FY 2022 <u>(1)</u>	Estimated FY 2023 <u>(2)</u>	Gov Rec FY 2024 <u>(3)</u>	Gov Rec vs Est FY 2023 <u>(4)</u>
Revenue, Department of				
Revenue, Dept. of				
Operations	\$ 15,149,692	\$ 15,149,692	\$ 15,133,262	\$ -16,430
Tobacco Reporting Requirements	17,525	17,525	17,525	0
Printing Cigarette Stamps - Standing	20,004	124,652	124,652	0
Total Revenue, Department of	\$ 15,187,221	\$ 15,291,869	\$ 15,275,439	\$ -16,430

Governor’s Recommendations FY 2024

Operations **\$-16,430**

A decrease of \$16,430 due to restructuring the OCIO’s Cybersecurity Office from fee-based funding to a General Fund appropriation.

Alcoholic Beverages Division Realignment— *The Governor is recommending aligning the Alcoholic Beverages Operations appropriation, funded from the General Fund, from the ABD of the Department of Commerce to the IDR, while maintaining funding at the FY 2023 level of \$1,075,454.*

Other Fund Recommendations

	Actual FY 2022 <u>(1)</u>	Estimated FY 2023 <u>(2)</u>	Gov Rec FY 2024 <u>(3)</u>	Gov Rec vs Est FY 2023 <u>(4)</u>
Revenue, Department of				
Revenue, Dept. of				
Motor Fuel Tax Admin - MVFT	\$ 472,321	\$ 1,305,775	\$ 1,305,775	\$ 0
Total Revenue, Department of	\$ 472,321	\$ 1,305,775	\$ 1,305,775	\$ 0

Discussion Items

GovConnectIowa — GovConnectIowa requires most Iowa business tax filers to register, renew, and pay fees for select business licenses and permits with the Iowa Lottery Authority, the DIA, and the ABD. Most Iowa business tax filers also use the system to file sales, use, withholding, and fuel tax returns and reports; submit deposits or payments for sales, use, withholding, and fuel taxes; and communicate with State agencies. The initial rollout of the system went live in November 2021.

The second rollout of the system occurred in November 2022. In addition to updated functionality, this rollout requires corporation, S corporation, partnership, and franchise taxpayers to manage their tax account information and make payments. The system is also used for tax credit application and administration that were previously available in the Tax Credit Award, Claim, and Transfer Administration System (CACTAS). Individuals also have access to manage or apply for additional business licenses or permits.

The Governor is recommending \$4,070,460 in FY 2024 from the Technology Reinvestment Fund for the continued purposes of the IDR’s Tax System Modernization project. The project first received funding in FY 2020. Rollouts 3 and 4 are planned for November 2023 and 2024, respectively.

Motor Fuel Tax Administration FY 2022 Actual — At the close of FY 2022, the reversion for this appropriation was inadvertently entered as a revision in the accounting system which adjusted the appropriation from \$1,305,775 to \$472,321.

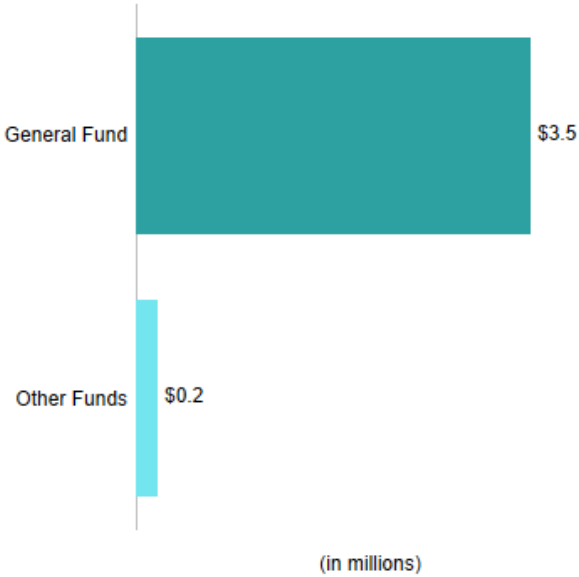
Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the **Federal Funds** section of this document.

SECRETARY OF STATE

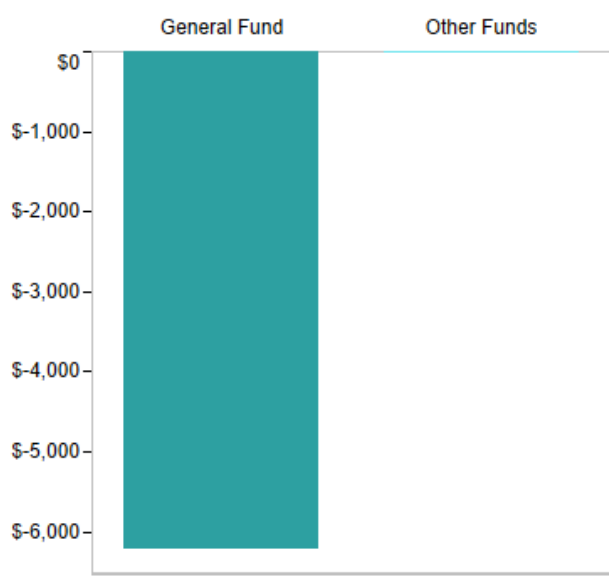
Overview and Funding History

Agency Overview: The Office of the [Secretary of State](#) was created in 1857 in [Article IV, Section 22](#), of the Iowa Constitution. The Secretary of State is a Statewide elected official and serves a four-year term. The duties of the Office are enumerated in Iowa Code chapter [9](#). The Office also coordinates and supervises elections and maintains and operates the Voter Registration Program.

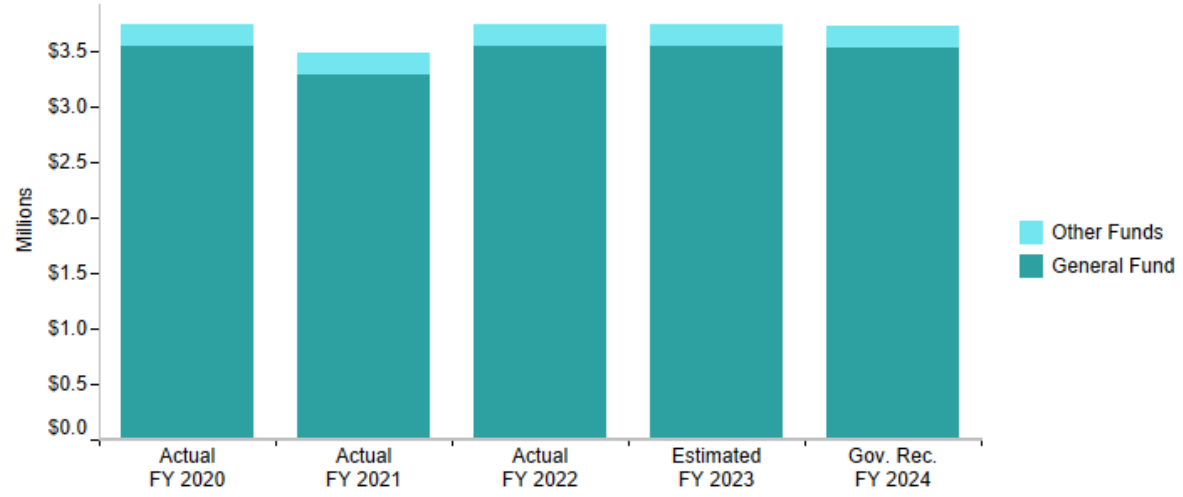
**FY 2024 Governor's Recommendations
Total: \$3,734,694**



**Governor's Recommendations
Compared to FY 2023**



Funding History



General Fund Recommendations

	Actual FY 2022 <u>(1)</u>	Estimated FY 2023 <u>(2)</u>	Gov Rec FY 2024 <u>(3)</u>	Gov Rec vs Est FY 2023 <u>(4)</u>
Secretary of State, Office of the				
Secretary of State				
Administration and Elections	\$ 2,124,870	\$ 2,124,870	\$ 2,121,759	\$ -3,111
Business Services	1,420,646	1,420,646	1,417,535	-3,111
Total Secretary of State, Office of the	\$ 3,545,516	\$ 3,545,516	\$ 3,539,294	\$ -6,222

Governor’s Recommendations FY 2024

Administration and Elections \$-3,111

A decrease of \$3,111 due to restructuring the OCIO’s Cybersecurity Office from fee-based funding to a General Fund appropriation.

Business Services \$-3,111

A decrease of \$3,111 due to restructuring the OCIO’s Cybersecurity Office from fee-based funding to a General Fund appropriation.

Other Fund Recommendations

	Actual FY 2022 <u>(1)</u>	Estimated FY 2023 <u>(2)</u>	Gov Rec FY 2024 <u>(3)</u>	Gov Rec vs Est FY 2023 <u>(4)</u>
Secretary of State, Office of the				
Secretary of State				
Address Confidentiality Program - ACRF	\$ 195,400	\$ 195,400	\$ 195,400	\$ 0
Total Secretary of State, Office of the	\$ 195,400	\$ 195,400	\$ 195,400	\$ 0

Discussion Items

Technology Modernization Fund Update — 2017 Iowa Acts, chapter [170](#), created a Technology Modernization Fund under the control of the Secretary of State. From each fee collected by the Secretary of State, the amount credited to the Fund equaled the difference between the fee amount collected and the amount assessed for the same fee on June 30, 2017. No more than \$2,000,000 could be credited to the Fund in a fiscal year, and moneys in the Fund were appropriated to the Secretary of State for purposes of modernizing technology used by the Office to fulfill its duties. The Fund was repealed on July 1, 2022 (FY 2023). The Fund is codified in Iowa Code section [9.4A](#). [Senate File 2385](#) (FY 2023 Administration and Regulation Appropriations Act), enacted in the 2022 Legislative Session, permitted for any unobligated or unencumbered moneys remaining in the Fund to be appropriated to the Secretary of State for purposes of modernization within the Business Services Division until fully expended or until June 30, 2026, whichever occurs first. The amount in the Fund as of January 10, 2023, is \$4,088,690. The Subcommittee may be interested in an update on the Fund and technology modernization projects.

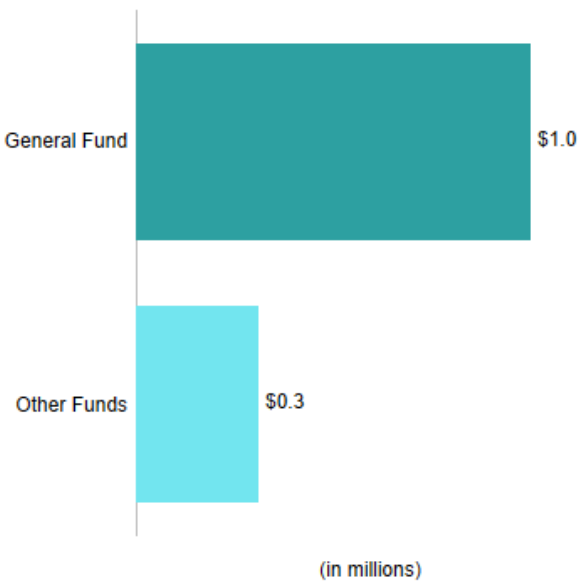
Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the **Federal Funds** section of this document.

TREASURER OF STATE

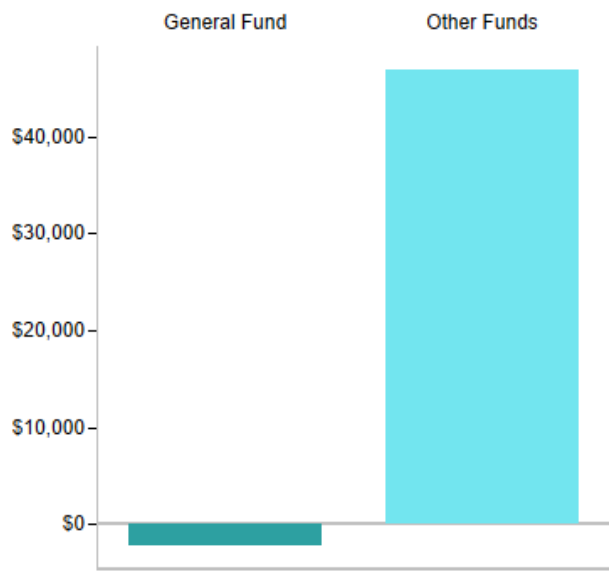
Overview and Funding History

Agency Overview: The position of [Treasurer of State](#) was created in 1857 by [Article IV, Section 22](#), of the Iowa Constitution. The Treasurer is a Statewide elected official and serves a four-year term. The duties and responsibilities of the Office are enumerated in Iowa Code chapter [12](#). The Treasurer of State provides financial services to the State of Iowa by maintaining records of the receipts and disbursements in the State treasury. The Treasurer is responsible for reporting the bonding activities of all political subdivisions and agencies and makes recommendations to the General Assembly and the Governor on modifications to the bonding authority.

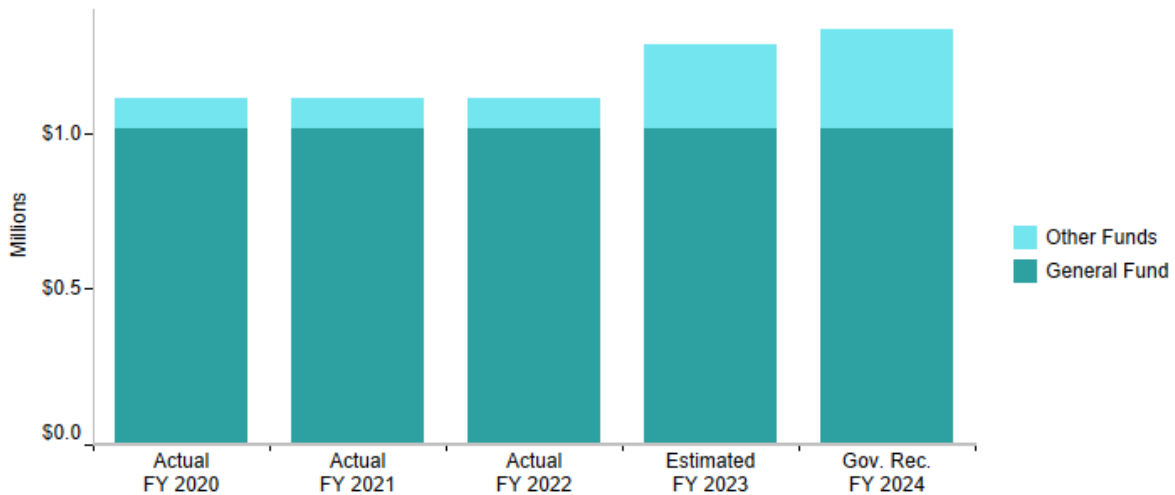
**FY 2024 Governor's Recommendations
Total: \$1,332,088**



**Governor's Recommendations
Compared to FY 2023**



Funding History



General Fund Recommendations

	Actual FY 2022 <u>(1)</u>	Estimated FY 2023 <u>(2)</u>	Gov Rec FY 2024 <u>(3)</u>	Gov Rec vs Est FY 2023 <u>(4)</u>
<u>Treasurer of State, Office of</u>				
Treasurer of State				
Treasurer - General Office	\$ 1,017,442	\$ 1,017,442	\$ 1,015,300	\$ -2,142
Total Treasurer of State, Office of	\$ 1,017,442	\$ 1,017,442	\$ 1,015,300	\$ -2,142

Governor’s Recommendations FY 2024

Treasurer — General Office **\$-2,142**

A decrease of \$2,142 due to restructuring the OCIO’s Cybersecurity Office from fee-based funding to a General Fund appropriation.

Other Fund Recommendations

	Actual FY 2022 <u>(1)</u>	Estimated FY 2023 <u>(2)</u>	Gov Rec FY 2024 <u>(3)</u>	Gov Rec vs Est FY 2023 <u>(4)</u>
<u>Treasurer of State, Office of</u>				
Treasurer of State				
I/3 Expenses - RUTF	\$ 93,148	\$ 269,953	\$ 316,788	\$ 46,835
Total Treasurer of State, Office of	\$ 93,148	\$ 269,953	\$ 316,788	\$ 46,835

Governor’s Recommendations FY 2024

I/3 Expenses — RUTF **\$46,835**

An increase of \$46,835 from the Road Use Tax Fund (RUTF) for increased Integrated Information for Iowa (I/3) costs.

Discussion Items

Agency Update — The [Great Iowa Treasure Hunt Program](#) returned \$20,300,000 in FY 2022. The Program allows Iowans to claim lost or abandoned financial assets such as checking and saving accounts, securities, life insurance payouts, and safe deposit boxes. When such property is in the custody of the State, an individual can contact the Treasurer’s Office to establish ownership.

I/3 Expenses — The Treasurer of State reported that costs for I/3 have increased over the years, while the appropriation from the RUTF has remained the same. The portion of the total I/3 allocation that is attributed to the RUTF was determined and is reflected in the increase.

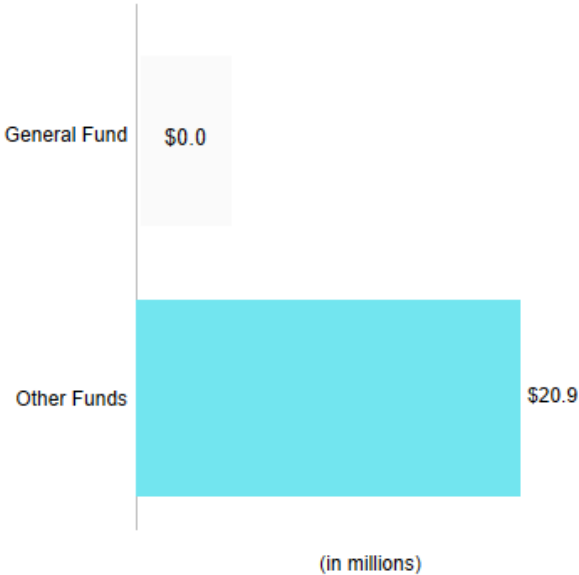
Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the **Federal Funds** section of this document.

IOWA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

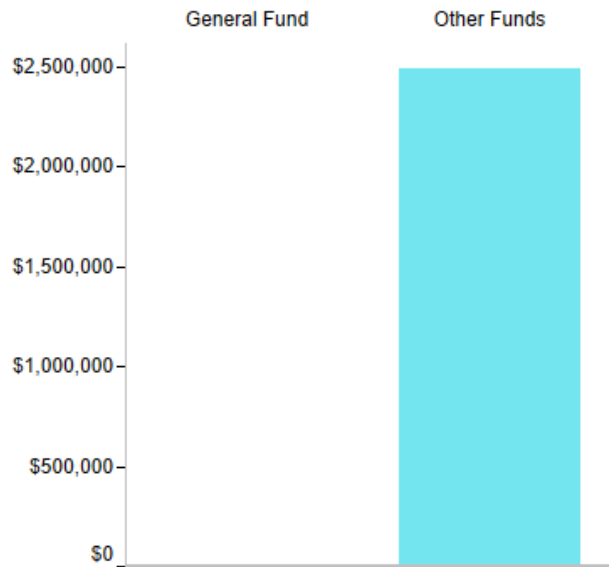
Overview and Funding History

Agency Overview: The [Iowa Public Employees' Retirement System](#) (IPERS) administers the retirement benefits for many of Iowa's public employees. Iowa's public employers use IPERS benefits to attract and retain qualified public personnel in public service. The benefits help public employees care for themselves during retirement.

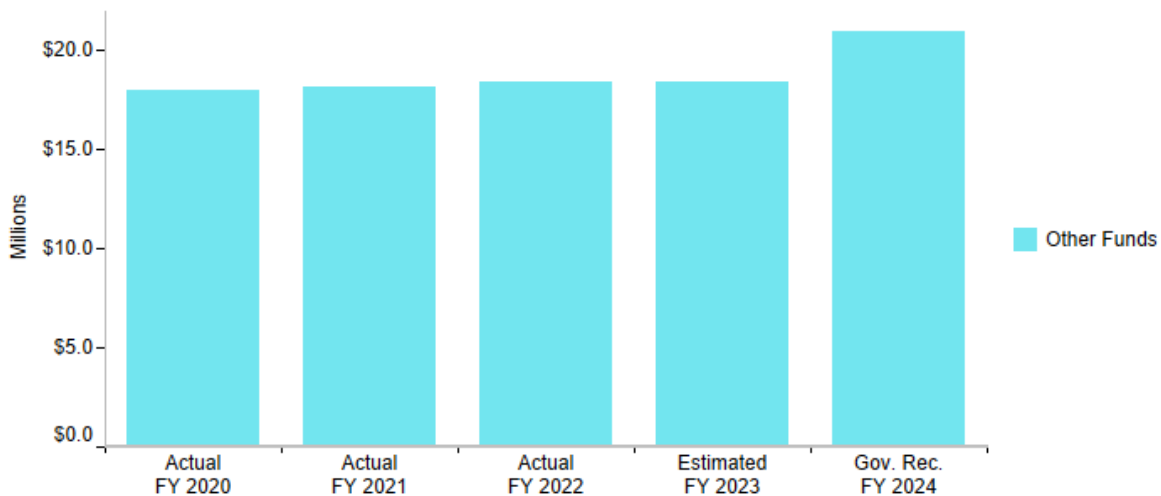
**FY 2024 Governor's Recommendations
Total: \$20,923,309**



**Governor's Recommendations
Compared to FY 2023**



Funding History



Other Fund Recommendations

	Actual FY 2022 <u>(1)</u>	Estimated FY 2023 <u>(2)</u>	Gov Rec FY 2024 <u>(3)</u>	Gov Rec vs Est FY 2023 <u>(4)</u>
<u>Iowa Public Employees' Retirement System</u>				
IPERS Administration				
Administration - IPERS	\$ 18,432,885	\$ 18,432,885	\$ 20,923,309	\$ 2,490,424
Total Iowa Public Employees' Retirement System	\$ 18,432,885	\$ 18,432,885	\$ 20,923,309	\$ 2,490,424

Governor's Recommendations FY 2024

Administration — IPERS

\$2,490,424

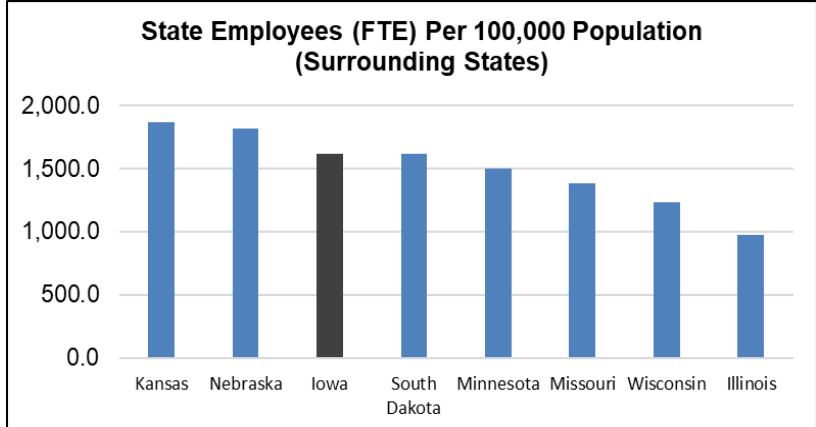
An increase of \$2,490,424 and 10.00 FTE positions from the IPERS Trust Fund. Of the increase, \$320,424 and 4.00 FTE positions to hire four additional Retirement Benefit Officers; \$500,000 to hire a consultant through the Request for Proposals (RFP) process to analyze and report on IPERS' range of alternate solutions regarding benefits administration systems firms for IPERS' pension administration system; and \$1,670,000 and 6.00 FTE positions are for additional investment management staff and retention, including \$200,000 for incentive and retention bonuses within the DAS Exceptional Job Performance bonus structure.

Discussion Items

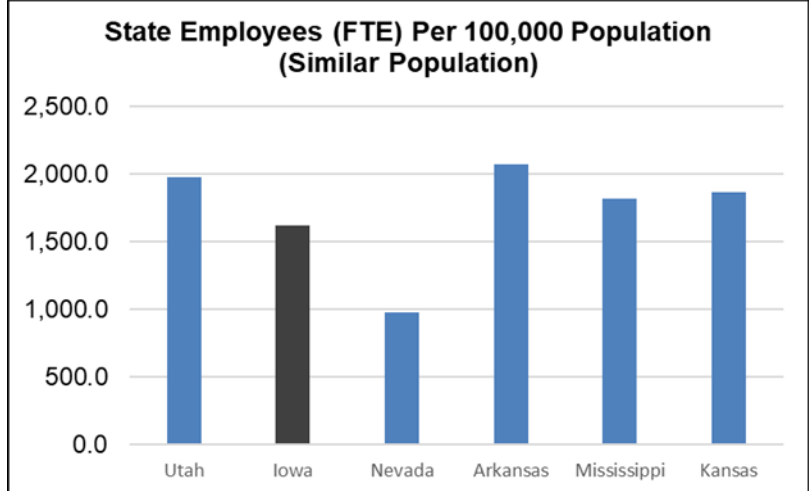
Contribution Rate Change — In FY 2024, the IPERS Sheriffs and Deputies membership group total contribution rate will decrease by 0.50% of pay from the FY 2023 total contribution rate. The decrease will be split evenly between employer and employee, pursuant to Iowa Code section [97B.11](#). The FY 2023 required contribution rate is 17.52%, and the FY 2024 required contribution rate will be 17.02%.

Comparison to Other States — Full-Time Equivalent (FTE) State Government Employees

The Book of the States reports the number of FTE state government employees for all states. These charts show the number of FTE state employees per 100,000 state residents based on the U.S. Census Bureau's 2021 [Annual Survey of Public Employment & Payroll](#) (ASPEP) and the [U.S. Census Bureau, Population Division](#). Compared to Iowa and its surrounding states, Kansas has the most state employees relative to the population served, and Illinois has the fewest. Iowa ranks third.



The second chart compares Iowa to states of similar populations. In this chart, the states are ordered by population from left to right, with Utah being the most populous and Kansas being the least. While Iowa ranks second on the chart when ordered by population, it ranks fifth in state employees per 100,000 residents. Arkansas, fourth most populous on the chart, has the most state employees per 100,000 residents, and Nevada, the third most populous state on the chart, has the fewest state employees per 100,000 residents.



LSA Publications

The Legislative Services Agency (LSA) has published the following **Fiscal Topics** that relate to the Administration and Regulation Appropriations Subcommittee:

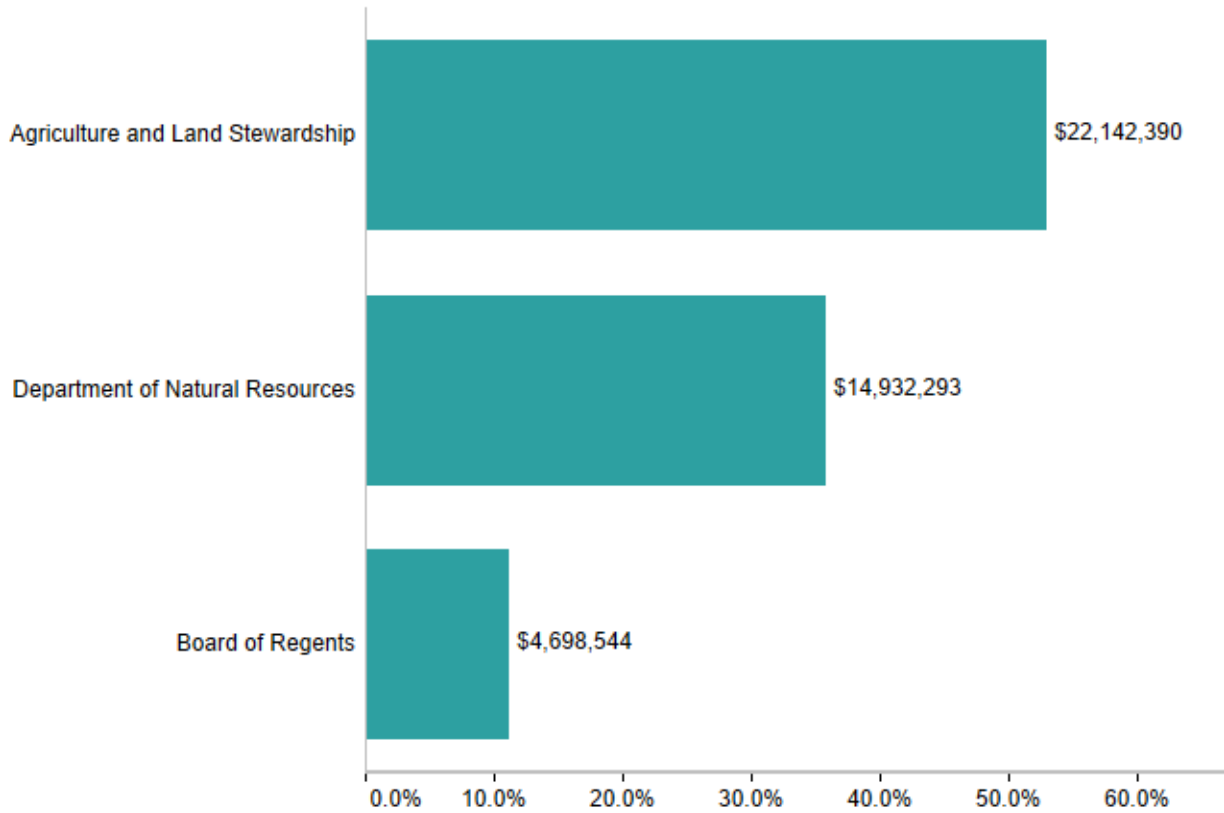
[IOWAccess Revolving Fund](#)
[OCIO Internal Service Fund](#)
[Community Action Agencies](#)
[Sports Wagering Receipts Fund](#)
[FY 2022 State Gaming Revenues](#)
[Iowa's Open Records Law](#)
[Human Resources Enterprise \(DAS\)](#)
[General Services Enterprise \(DAS\)](#)
[Central Procurement and Fleet Services Enterprise \(DAS\)](#)
[State Accounting Enterprise \(DAS\)](#)
[Customer Council – Department of Administrative Services](#)

Reports Required to Be Filed with General Assembly

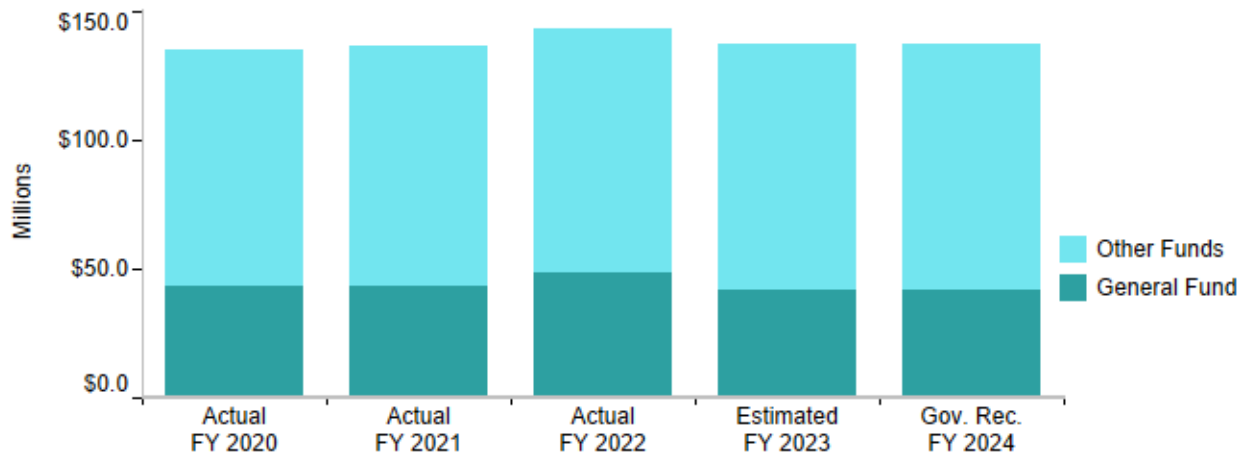
Reports and other documents required to be filed with the General Assembly are organized by submitting department and by date and are published on this [webpage](#).

LSA Staff Contacts: Xavier Leonard (515.725.0509) xavier.leonard@legis.iowa.gov
Anthony Arellano (515.281.6764) anthony.arellano@legis.iowa.gov

**FY 2024 General Fund Governor's Recommendations
 Total: \$41,773,227**



**Funding History by Appropriations Subcommittee —
 Agriculture and Natural Resources**

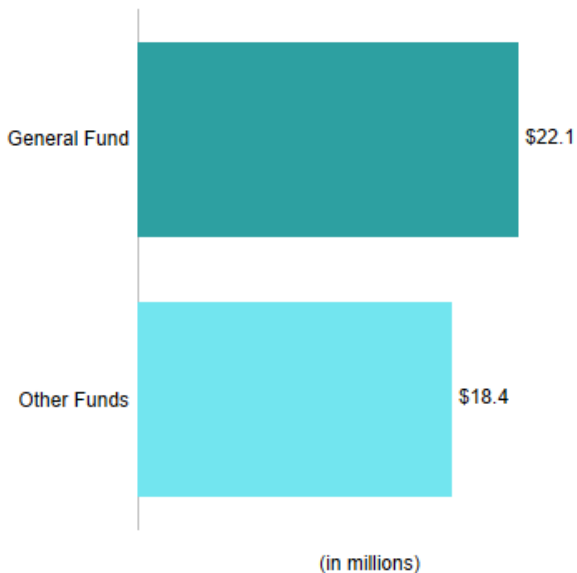


DEPARTMENT OF AGRICULTURE AND LAND STEWARDSHIP

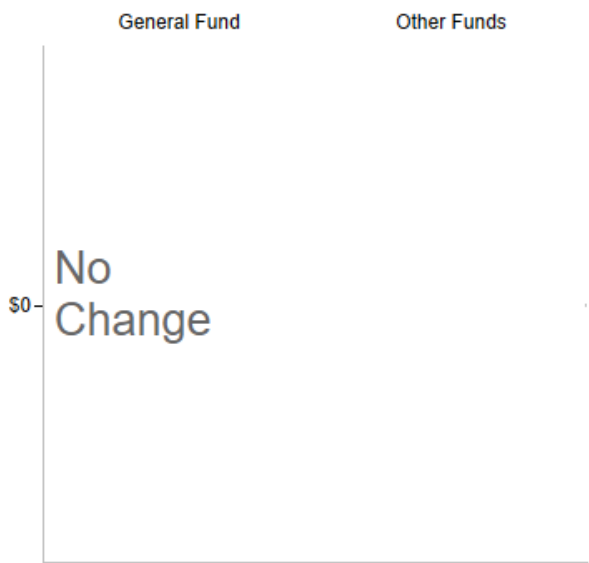
Overview and Funding History

Agency Overview: The [Department of Agriculture and Land Stewardship](#) (DALs) was created in 1923 to oversee agriculture in Iowa. Land stewardship functions were added in 1986. The Department has three operating divisions: the Consumer Protection and Industry Services Division, the Food Safety and Animal Health Division, and the Division of Soil Conservation and Water Quality.

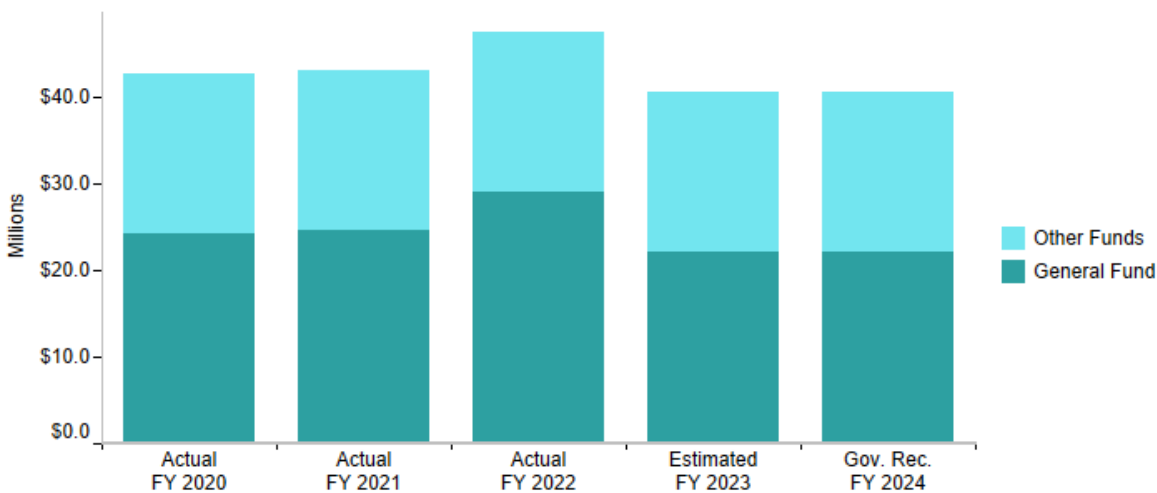
**FY 2024 Governor's Recommendations
Total: \$40,497,906**



**Governor's Recommendations
Compared to FY 2023**



Funding History



General Fund Recommendations

	Actual FY 2022	Estimated FY 2023	Gov Rec FY 2024	Gov Rec vs Est FY 2023
	(1)	(2)	(3)	(4)
<u>Agriculture and Land Stewardship, Dept of</u>				
Agriculture and Land Stewardship				
Administrative Division	\$ 18,538,194	\$ 18,960,194	\$ 18,960,194	\$ 0
Milk Inspections	189,196	189,196	189,196	0
Local Food and Farm	75,000	75,000	75,000	0
Agricultural Education	25,000	25,000	25,000	0
Foreign Animal Disease	750,000	750,000	750,000	0
Farmers with Disabilities	180,000	180,000	180,000	0
Loess Hills Development and Conservation Fund	400,000	400,000	400,000	0
Southern Iowa Development and Conservation Fund	250,000	250,000	250,000	0
Grain Regulation	350,000	350,000	350,000	0
Value Added Agriculture Grant Program	250,000	463,000	463,000	0
Water Quality Initiative	3,000,000	0	0	0
Renewable Fuels Infrastructure Fund	5,000,000	0	0	0
Choose Iowa Promotion Program	0	500,000	500,000	0
Total Agriculture and Land Stewardship, Dept of	\$ 29,007,390	\$ 22,142,390	\$ 22,142,390	\$ 0

Other Fund Recommendations

	Actual FY 2022	Estimated FY 2023	Gov Rec FY 2024	Gov Rec vs Est FY 2023
	(1)	(2)	(3)	(4)
<u>Agriculture and Land Stewardship, Dept of</u>				
Agriculture and Land Stewardship				
Native Horse & Dog Prog - Unclaimed Winnings	\$ 305,516	\$ 305,516	\$ 305,516	\$ 0
Motor Fuel Inspection - RFIF	500,000	500,000	500,000	0
Conservation Reserve Enhancement - EFF	1,000,000	1,000,000	1,000,000	0
Watershed Protection Fund - EFF	900,000	900,000	900,000	0
Conservation Reserve Prog - EFF	900,000	900,000	900,000	0
Cost Share - EFF	8,325,000	8,325,000	8,325,000	0
Soil & Water Conservation - EFF	3,800,000	3,800,000	3,800,000	0
Fuel Inspection - UST	250,000	250,000	250,000	0
Water Quality Initiative - EFF	2,375,000	2,375,000	2,375,000	0
Total Agriculture and Land Stewardship, Dept of	\$ 18,355,516	\$ 18,355,516	\$ 18,355,516	\$ 0

Discussion Items

Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the **Federal Funds** section of this document.

Farm to Table Task Force Report — The Farm to Table Task Force began meeting in September 2021 based on the legislative charge to recommend how institutional purchasers, including schools, may be provided with long-term practical options to routinely acquire locally or regionally produced and processed farm commodities. Recommendations from the Task Force include:

- Improve sales of local foods to institutions, including farm to school and early care efforts, by increasing the efficiency of local food distribution and awareness of local options for institutional buyers.
- Develop and support expanded processing opportunities for local foods.
- Research and increase support for local food farming and scaling up local food agriculture.
- Revitalize and expand the Local Food and Farm Advisory Council.
- Increase usage of the Farm to Food Donation Tax Credit.

More details on each of the recommendations above are described in the [Farm to Table Task Force Report](#), which was submitted to the Legislature in December 2021 in compliance with 2018 Iowa Acts, [SF 578](#) (FY 2022 Department of Agriculture, Omnibus Act).

Water Quality Funding — Funding resulting from the passage of 2018 Iowa Acts, [SF 512](#) (FY 2019 Water Quality Act) is summarized in the table below:

Department/Program	Description	FY 2020	FY 2021	FY 2022	Est. FY 2023
DALS					
Water Quality Infrastructure Fund & Urban Infrastructure Fund	Balance Brought Forward	\$ 2,072,013	\$ 7,098,317	\$ 20,947,987	\$ 32,045,311
	Receipts*				
	Administration Fund	275,880	721,705	675,625	677,425
	WQ Infrastructure Fund	4,892,723	14,439,265	15,244,490	14,400,025
	Urban Infrastructure Fund	733,908	2,306,709	2,447,688	1,857,600
	Total Receipts	5,902,511	17,467,679	18,367,803	16,935,050
	Total Resources	7,974,524	42,033,675	57,683,593	65,915,411
	Expenditures*				
	Administration Fund	0	360,312	422,699	547,713
	WQ Infrastructure Fund	876,207	3,092,178	6,511,146	14,400,025
	Urban Infrastructure Fund	0	165,519	450,060	1,857,600
	Total Expenditures	876,207	3,618,009	3,618,009	16,865,951
	Balance Carried Forward	\$ 7,098,317	\$ 38,415,666	\$ 54,065,584	\$ 49,049,460
	Iowa Finance Authority				
Water Quality Financing Program	Balance Brought Forward	\$ 564,663	\$ 3,140,645	\$ 10,356,863	\$ 18,041,951
	Total Receipts	2,575,983	7,216,218	7,685,088	1,800,000
	Total Resources	3,140,646	10,356,863	18,041,951	19,841,951
	Total Expenditure	0	0	0	1,800,000
	Balance Carried Forward	\$ 3,140,646	\$ 10,356,863	\$ 18,041,951	\$ 18,041,951
Wastewater and Drinking Water Financial Assistance Program	Balance Brought Forward	\$ 501,923	\$ 2,014,699	\$ 7,762,500	\$ 12,778,856
	Total Receipts	2,289,044	6,412,594	6,824,613	1,600,000
	Total Resources	2,790,967	8,427,293	14,587,113	14,378,856
	Total Expenditure	776,268	664,793	1,808,258	1,600,000
	Balance Carried Forward	\$ 2,014,699	\$ 7,762,500	\$ 12,778,855	\$ 12,778,856

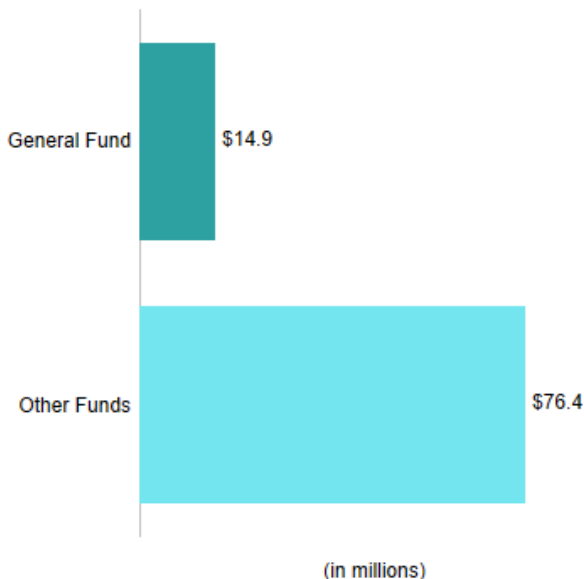
*The DALS has one Administration Fund associated with both the Water Quality Infrastructure Fund and Urban Infrastructure Fund. Fund Receipts and Expenditures are broken out.

DEPARTMENT OF NATURAL RESOURCES

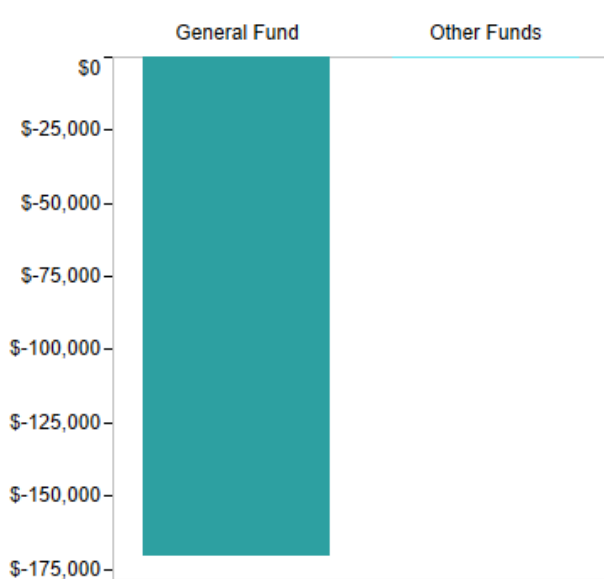
Overview and Funding History

Agency Overview: The [Department of Natural Resources](#) (DNR) is responsible for maintaining State parks and forests, protecting the environment, and managing fish, wildlife, and land and water resources in Iowa. The Department has two operating divisions: the Environmental Services Division and the Conservation and Recreation Division.

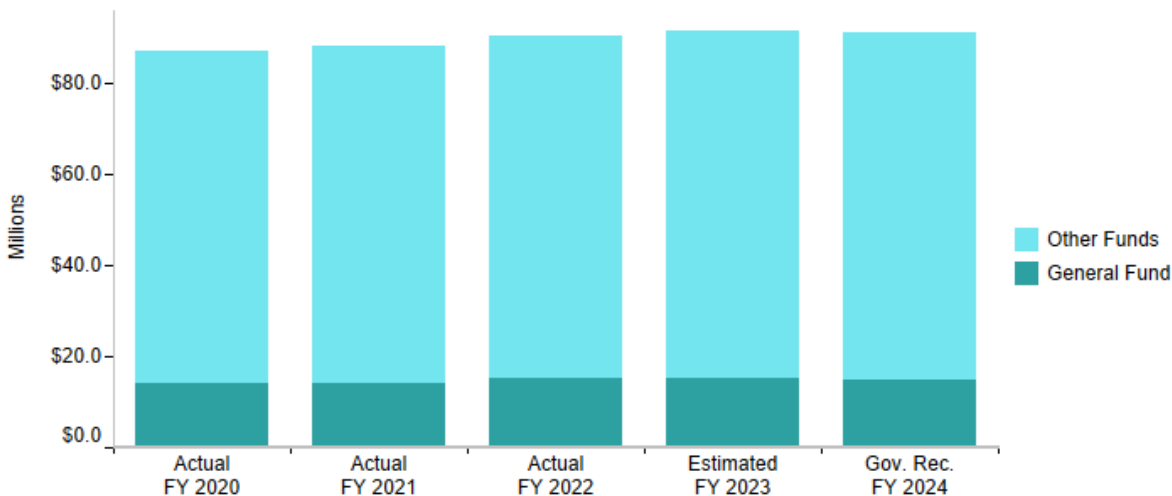
FY 2024 Governor's Recommendations
Total: \$91,290,480



Governor's Recommendations Compared to FY 2023



Funding History



General Fund Recommendations

	Actual FY 2022 <u>(1)</u>	Estimated FY 2023 <u>(2)</u>	Gov Rec FY 2024 <u>(3)</u>	Gov Rec vs Est FY 2023 <u>(4)</u>
<u>Natural Resources, Department of</u>				
Natural Resources				
Natural Resources Operations	\$ 12,093,061	\$ 12,093,061	\$ 11,922,293	\$ -170,768
Floodplain Management Program	1,510,000	1,510,000	1,510,000	0
Forestry Health Management	500,000	500,000	500,000	0
State Park Operations	1,000,000	1,000,000	1,000,000	0
Total Natural Resources, Department of	\$ 15,103,061	\$ 15,103,061	\$ 14,932,293	\$ -170,768

Other Fund Recommendations

	Actual FY 2022 <u>(1)</u>	Estimated FY 2023 <u>(2)</u>	Gov Rec FY 2024 <u>(3)</u>	Gov Rec vs Est FY 2023 <u>(4)</u>
<u>Natural Resources, Department of</u>				
Natural Resources				
Fish & Game - DNR Admin Expenses	\$ 47,541,987	\$ 48,397,337	\$ 48,397,337	\$ 0
GWF - Storage Tanks Study	100,303	100,303	100,303	0
GWF - Household Hazardous Waste	447,324	447,324	447,324	0
GWF - Well Testing Admin 2%	62,461	62,461	62,461	0
GWF - Groundwater Monitoring	1,686,751	1,686,751	1,686,751	0
GWF - Landfill Alternatives	618,993	618,993	618,993	0
GWF - Waste Reduction and Assistance	192,500	192,500	192,500	0
GWF - Solid Waste Alternatives	50,000	50,000	50,000	0
GWF - Geographic Information System	297,518	297,518	297,518	0
Snowmobile Registration Fees	100,000	100,000	100,000	0
Administration Match - UST	200,000	200,000	200,000	0
Technical Tank Review - UST	200,000	200,000	200,000	0
Park Operations & Maintenance - EFF	6,235,000	6,235,000	6,235,000	0
GIS Information for Watershed - EFF	195,000	195,000	195,000	0
Water Quality Monitoring - EFF	2,955,000	2,955,000	2,955,000	0
Water Quality Protection - EFF	500,000	500,000	500,000	0
Animal Feeding Operations - EFF	1,320,000	1,320,000	1,320,000	0
Ambient Air Quality Monitoring - EFF	425,000	425,000	425,000	0
Floodplain Mgmt and Dam Safety - EFF	375,000	375,000	375,000	0
REAP - EFF	12,000,000	12,000,000	12,000,000	0
Total Natural Resources, Department of	\$ 75,502,837	\$ 76,358,187	\$ 76,358,187	\$ 0

Governor’s Recommendations FY 2024

Department of Natural Resources — Operations **\$-170,768**

A decrease of \$170,768 due to restructuring the Office of the Chief Information Officer’s (OCIO) Cybersecurity Office from fee-based funding to a General Fund appropriation.

Discussion Items

Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the **Federal Funds** section of this document.

Lake Restoration Program — The Lake Restoration Program is focused on restoring Iowa’s publicly owned lakes and wetlands. The DNR is required by Iowa Code section [456A.33B](#) to provide an [annual report and plan](#) on the status of the Program with the Department’s recommendations and the status of current projects to the General Assembly. The DNR recommends funding for lake restoration projects based on the following goals:

- To ensure significant improvement in water clarity, safety, and quality of Iowa lakes.
- To provide for a sustainable, healthy, functioning lake system.
- To ensure a cost effective, positive return on investment for the citizens of Iowa.
- To ensure local community commitment to lake and watershed protection.

The Lake Restoration Program has received an annual appropriation in the Infrastructure and Capitals Appropriation Bill from the Rebuild Iowa Infrastructure Fund (RIIF) since its creation.

Infrastructure Investment and Jobs Act, Water Quality — This [federal legislation](#) reauthorizes existing water quality programs as well as creating new ones. Iowa will receive funding for the existing [Clean Water State Revolving Fund \(CWSRF\)](#) and [Drinking Water State Revolving Fund \(DWSRF\)](#). New programs will be funded through these revolving funds as well. Funding for the Gulf Hypoxia Action Plan and to address emerging contaminants in water systems is included. The following table shows expected allocations for five fiscal years:

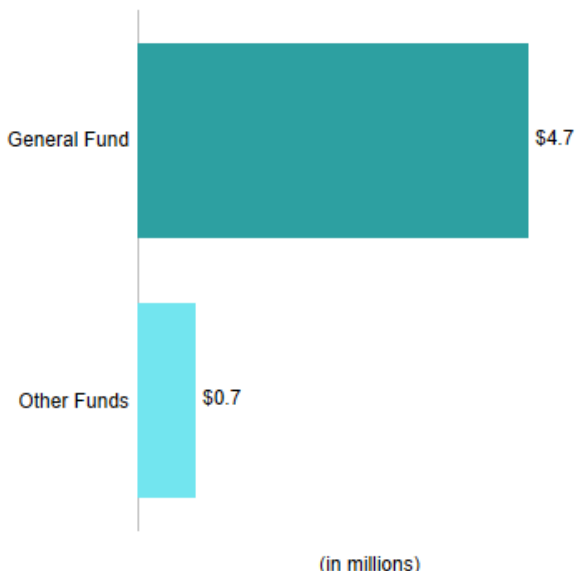
Infrastructure Investment and Jobs Act					
Iowa Allocations (in thousands)					
Environmental Protection Agency (EPA)	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
CWSRF: Emerging Contaminants	\$ 1,275	\$ 2,899	\$ 2,899	\$ 2,899	\$ 2,899
CWSRF: Existing Program	24,286	28,414	31,008	33,589	33,589
DWSRF: Emerging Contaminants	11,945	12,072	12,072	12,072	12,072
DWSRF: Existing Program	28,445	33,280	36,318	39,341	39,341
DWSRF: Lead Service Line Replacement	44,794	45,269	45,269	45,269	45,269
Emerging Contaminants Grant Program	12,283	12,283	12,283	12,283	12,283
Gulf Hypoxia Action Plan	965	748	748	748	965
Totals	\$ 123,993	\$ 134,967	\$ 140,598	\$ 146,202	\$ 146,418

BOARD OF REGENTS

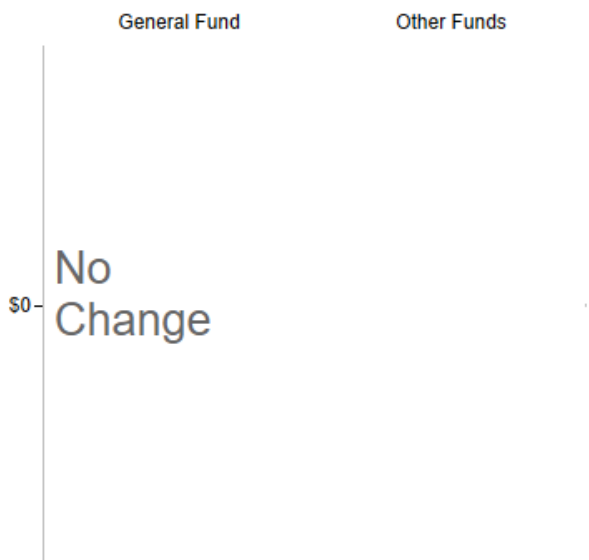
Overview and Funding History

Agency Overview: The Board of Regents oversees the three State universities, including Iowa State University (ISU). The ISU [Veterinary Diagnostic Laboratory](#) in Ames has historically received funding through the Agriculture and Natural Resources Appropriations Subcommittee. Iowa State University received \$1,500,000 in FY 2014 for the creation of the [Iowa Nutrient Research Center](#), which has provided research grants related to the [Iowa Nutrient Reduction Strategy](#). The funding source for the Iowa Nutrient Research Center was changed from the General Fund to the Groundwater Protection Fund beginning in FY 2018.

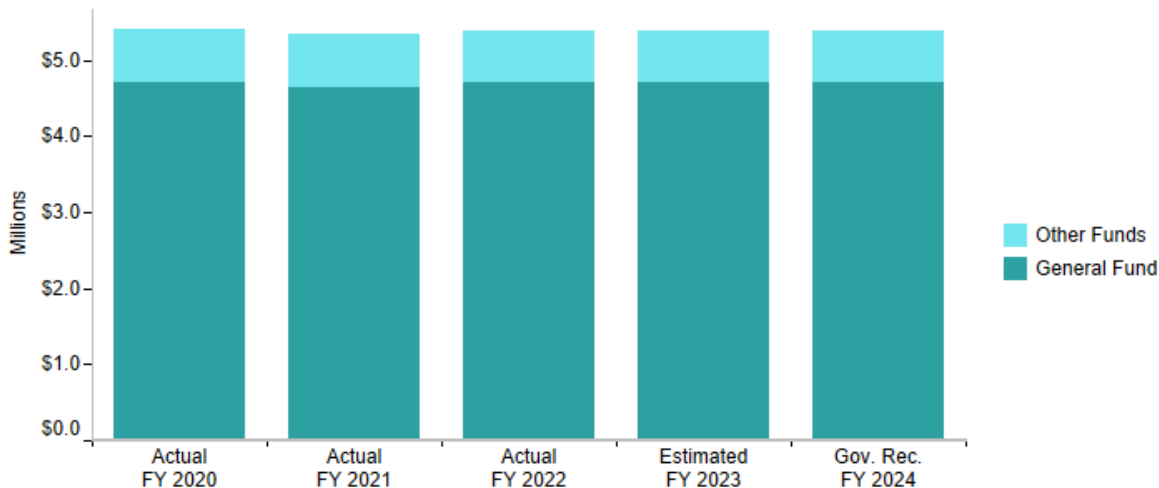
**FY 2024 Governor's Recommendations
Total: \$5,393,544**



**Governor's Recommendations
Compared to FY 2023**



Funding History



General Fund Recommendations

	Actual FY 2022	Estimated FY 2023	Gov Rec FY 2024	Gov Rec vs Est FY 2023
	(1)	(2)	(3)	(4)
Regents, Board of				
Regents, Board of				
ISU - Veterinary Diagnostic Laboratory	\$ 4,400,000	\$ 4,400,000	\$ 4,400,000	\$ 0
ISU - Livestock Disease Research	170,390	170,390	170,390	0
UI - Iowa Center for Ag Safety & Health (I-CASH)	128,154	128,154	128,154	0
Total Regents, Board of	\$ 4,698,544	\$ 4,698,544	\$ 4,698,544	\$ 0

Other Fund Recommendations

	Actual FY 2022	Estimated FY 2023	Gov Rec FY 2024	Gov Rec vs Est FY 2023
	(1)	(2)	(3)	(4)
Regents, Board of				
Regents, Board of				
UI - Geological and Water Survey Oper. - EFF	\$ 200,000	\$ 200,000	\$ 200,000	\$ 0
UI - Water Resource Management - EFF	495,000	495,000	495,000	0
Total Regents, Board of	\$ 695,000	\$ 695,000	\$ 695,000	\$ 0

Discussion Items

ISU Veterinary Diagnostic Laboratory — The ISU Veterinary Diagnostic Laboratory Board selected the Weitz Company of Des Moines as the design builder with a groundbreaking ceremony on October 30, 2020. The new building is scheduled to be completed in spring 2024. The funding for the building was appropriated from the Rebuild Iowa Infrastructure Fund (RIIF).

Iowa Nutrient Research Center — The Iowa Nutrient Research Center was created to pursue science-based approaches to evaluating the performance of current and emerging nutrient management practices, to provide recommendations on implementing the practices, and to develop new practices. Projects were approved beginning in FY 2014, and there have been more than 100 [water quality projects](#) approved.

Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the **Federal Funds** section of this document.

ENVIRONMENT FIRST FUND

Overview and Funding History

The Environment First Fund (EFF) was created during the 2000 Legislative Session to provide funding for environmental programs. The Fund received a standing appropriation of \$35,000,000 in FY 2001 from the Rebuild Iowa Infrastructure Fund; however, funding has varied over the years. The current standing appropriation is \$42,000,000.

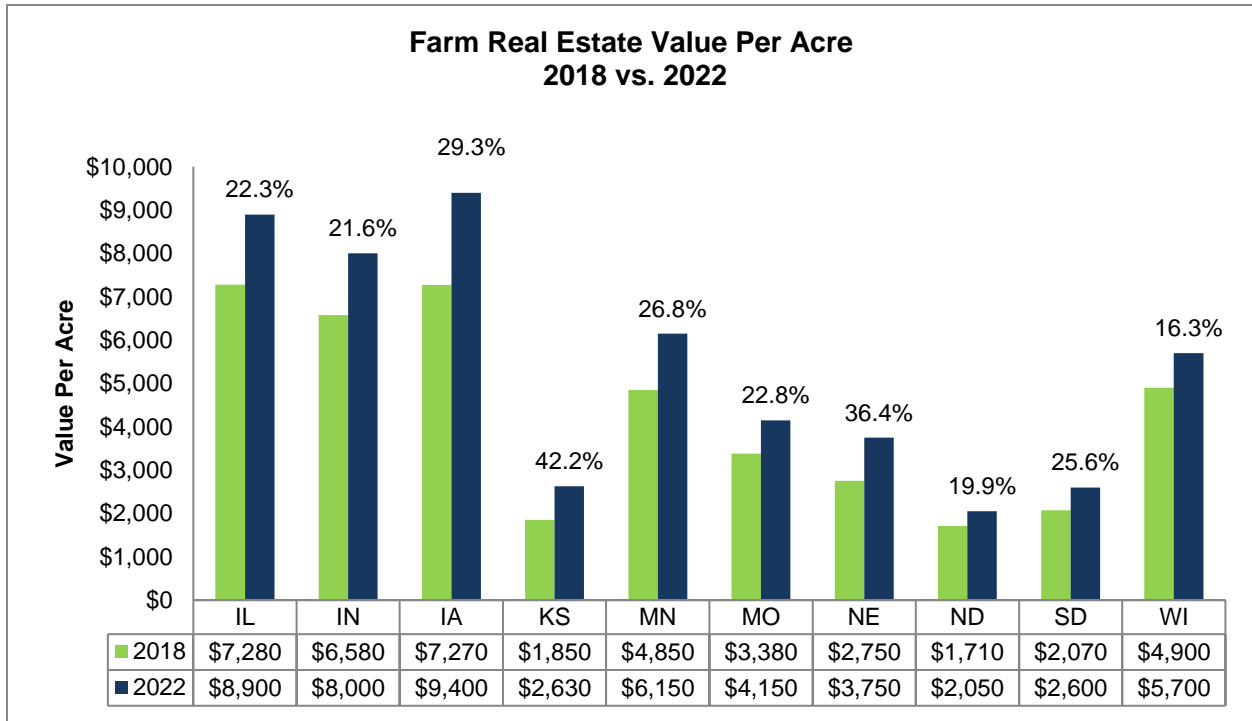
The Governor is recommending appropriations totaling \$42,000,000 from the EFF for FY 2024. This is no change in funding compared to estimated FY 2023.

Environment First Fund Recommendations

	Actual FY 2022 <u>(1)</u>	Estimated FY 2023 <u>(2)</u>	Gov Rec FY 2024 <u>(3)</u>	Gov Rec vs Est FY 2023 <u>(4)</u>
<u>Agriculture and Land Stewardship, Dept of</u>				
Agriculture and Land Stewardship				
Conservation Reserve Enhancement - EFF	1,000,000	1,000,000	1,000,000	0
Watershed Protection Fund - EFF	900,000	900,000	900,000	0
Conservation Reserve Prog - EFF	900,000	900,000	900,000	0
Cost Share - EFF	8,325,000	8,325,000	8,325,000	0
Soil & Water Conservation - EFF	3,800,000	3,800,000	3,800,000	0
Water Quality Initiative - EFF	2,375,000	2,375,000	2,375,000	0
Total Agriculture and Land Stewardship, Dept of	\$ 17,300,000	\$ 17,300,000	\$ 17,300,000	\$ 0
<u>Natural Resources, Department of</u>				
Natural Resources				
Park Operations & Maintenance - EFF	6,235,000	6,235,000	6,235,000	0
GIS Information for Watershed - EFF	195,000	195,000	195,000	0
Water Quality Monitoring - EFF	2,955,000	2,955,000	2,955,000	0
Water Quality Protection - EFF	500,000	500,000	500,000	0
Animal Feeding Operations - EFF	1,320,000	1,320,000	1,320,000	0
Ambient Air Quality Monitoring - EFF	425,000	425,000	425,000	0
Floodplain Mgmt and Dam Safety - EFF	375,000	375,000	375,000	0
REAP - EFF	12,000,000	12,000,000	12,000,000	0
Total Natural Resources, Department of	\$ 24,005,000	\$ 24,005,000	\$ 24,005,000	\$ 0
<u>Regents, Board of</u>				
Regents, Board of				
UI - Geological and Water Survey Oper. - EFF	\$ 200,000	\$ 200,000	\$ 200,000	\$ 0
UI - Water Resource Management - EFF	495,000	495,000	495,000	0
Total Regents, Board of	\$ 695,000	\$ 695,000	\$ 695,000	\$ 0
Total Agriculture and Natural Resources	\$ 42,000,000	\$ 42,000,000	\$ 42,000,000	\$ 0

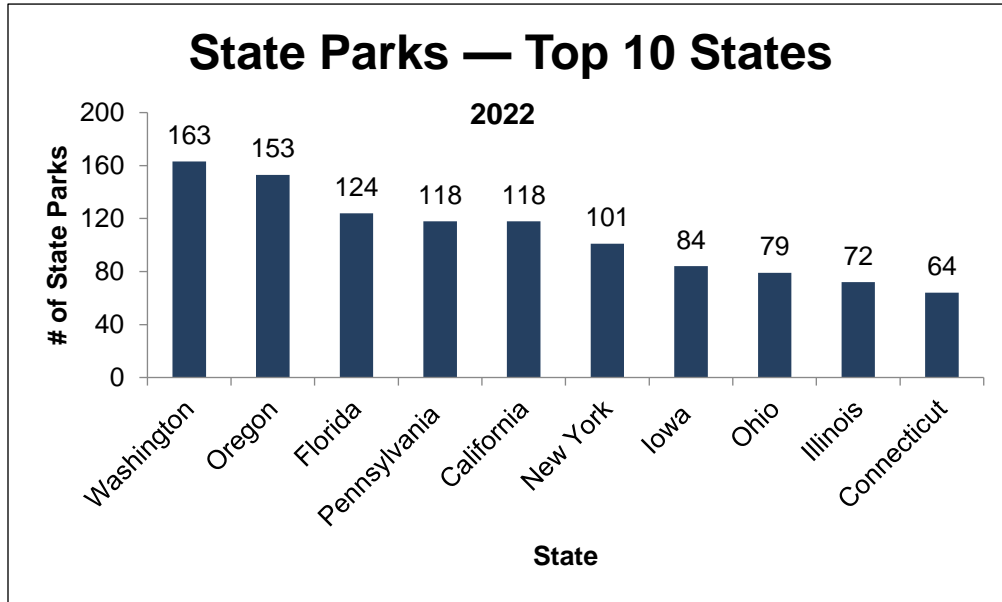
Comparison to Other States — Farm Land Values

Data gathered from the [Land Values 2022 Summary Report](#) published by the U.S. Department of Agriculture compared the average value per acre of farm real estate from 2018 to 2022. Over the five-year period, the average value per acre of farm real estate in the U.S. increased from \$3,100 to \$3,800 per acre (22.58%). In Iowa, the average value per acre of farm real estate increased from \$7,270 to \$9,400 per acre (29.30%). The following graph provides the average value per acre and the percentage change from 2018 to 2022 for states in the Midwest.



Comparison to Other States — State Parks

According to www.stateparks.com, Iowa ranked seventh in the United States for the number of state parks in 2022. The following graph ranks states by the number of parks within the state.



Legislative Services Agency (LSA) Publications

The following publications by the LSA are related to the Agriculture and Natural Resources Appropriations Subcommittee:

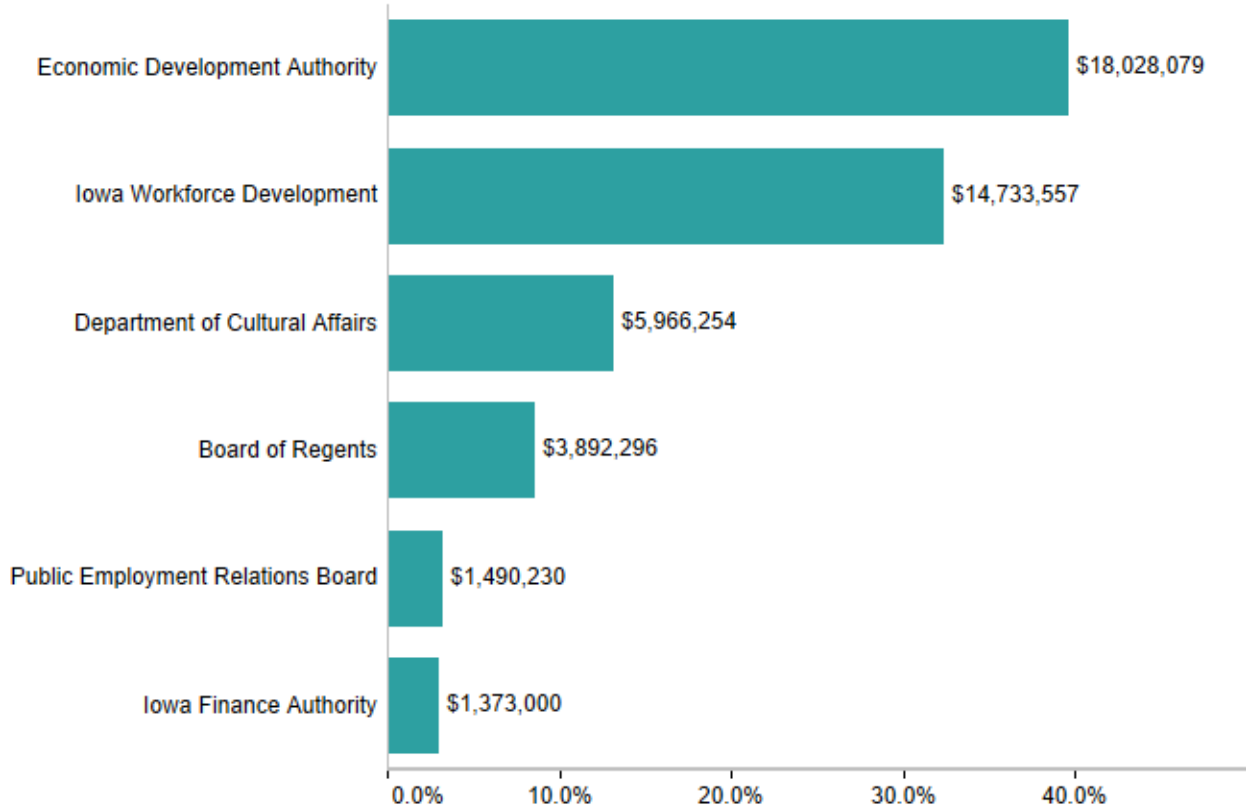
- **Fiscal Research Brief:**
[Iowa Agricultural Checkoff Program](#)
- **Maps of the Week:**
[Farmers’ Markets and Farm Stands — 2022](#)
[Average Farmland Value Per Acre — 2021](#)
[Average Cash Rent Per Acre of Cropland — 2022](#)
[Iowa Deer Harvest — 2021](#)
[Water Quality Initiative — FY 2022](#)
[Land Owned or Managed by the Iowa Department of Natural Resources \(DNR\) — 2021](#)
- **Fiscal Topics:**
[Environment First Fund](#)
[Grain Indemnity Fund](#)
[Resource Enhancement and Protection Fund \(REAP\)](#)
[Groundwater Protection Fund](#)

Reports Required to Be Filed with General Assembly

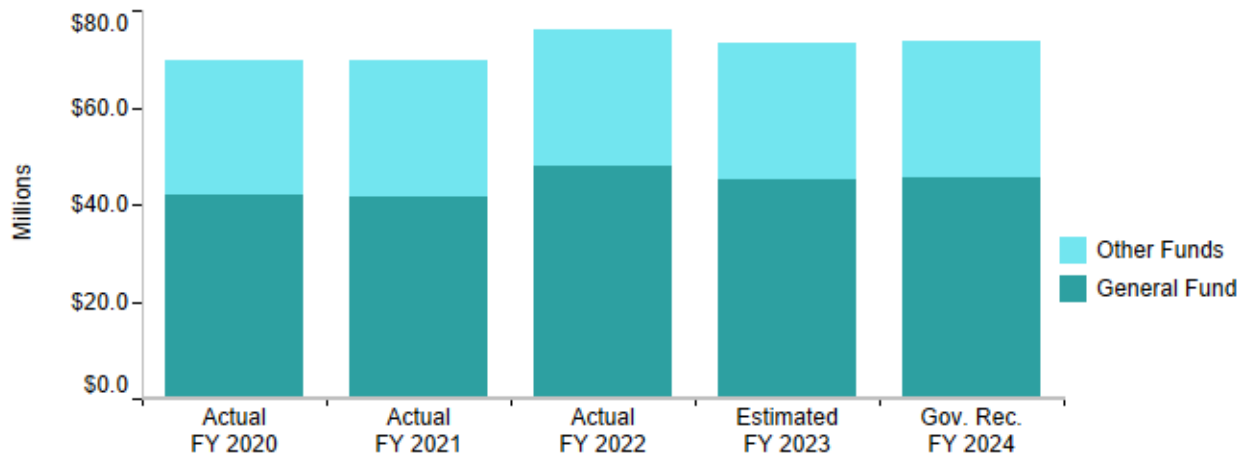
Reports and other documents required to be filed with the General Assembly are organized by submitting department and by date and are published on this [webpage](#).

LSA Staff Contact: Austin Brinks (515.725.2200) austin.brinks@legis.iowa.gov

**FY 2024 General Fund Governor's Recommendations
 Total: \$45,483,416**



**Funding History by Appropriations Subcommittee —
 Economic Development**

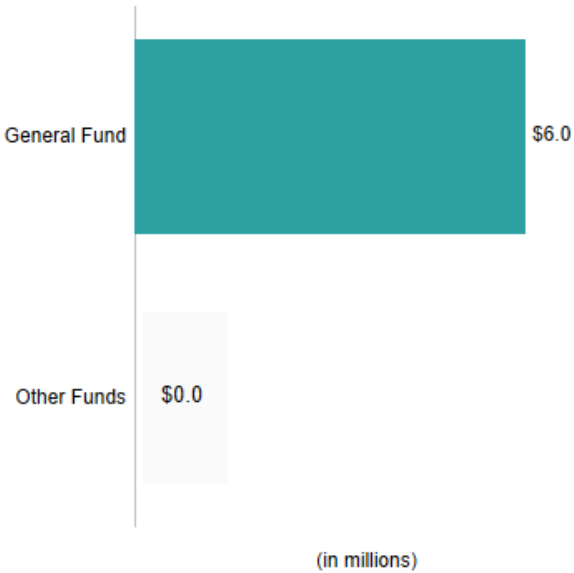


DEPARTMENT OF CULTURAL AFFAIRS

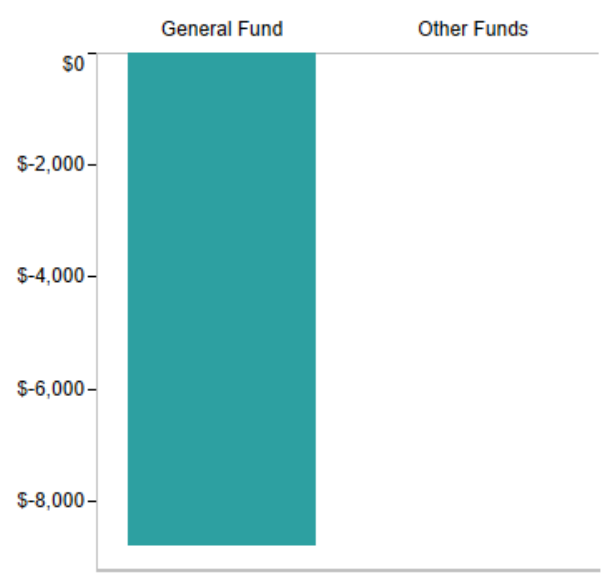
Overview and Funding History

Agency Overview: The [Iowa Department of Cultural Affairs](#) (DCA) has primary responsibility for the development of the State’s interest in the areas of the arts, history, and other cultural matters. In fulfilling this responsibility, the DCA is advised and assisted by the State Historical Board of Trustees and the Iowa Arts Council.

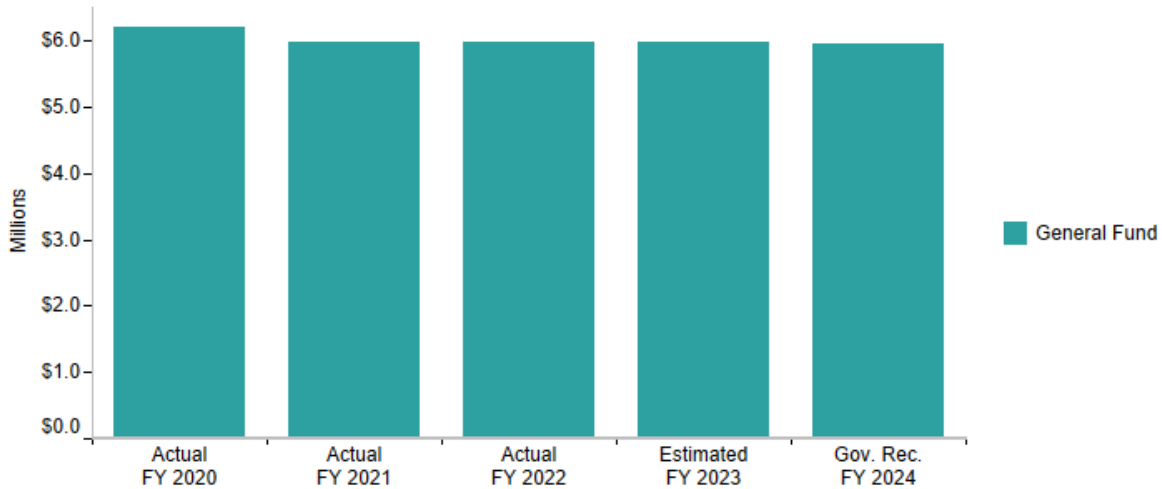
**FY 2024 Governor's Recommendations
Total: \$5,966,254**



**Governor's Recommendations
Compared to FY 2023**



Funding History



General Fund Recommendations

	Actual FY 2022 <u>(1)</u>	Estimated FY 2023 <u>(2)</u>	Gov Rec FY 2024 <u>(3)</u>	Gov Rec vs Est FY 2023 <u>(4)</u>
Cultural Affairs, Department of				
Cultural Affairs, Dept. of				
Administration Division	\$ 168,637	\$ 168,637	\$ 168,403	\$ -234
Community Cultural Grants	172,090	172,090	172,090	0
Historical Division	3,142,351	3,142,351	3,136,371	-5,980
Historic Sites	426,398	426,398	425,751	-647
Arts Division	1,317,188	1,317,188	1,315,526	-1,662
Great Places	150,000	150,000	149,710	-290
Cultural Trust Grants	150,000	150,000	150,000	0
County Endowment Funding - DCA Grants	448,403	448,403	448,403	0
Total Cultural Affairs, Department of	\$ 5,975,067	\$ 5,975,067	\$ 5,966,254	\$ -8,813

Governor’s Recommendations FY 2024

Administration Division \$-234

A decrease of \$234 due to restructuring the Office of the Chief Information Officer’s (OCIO’s) Cybersecurity Office from fee-based funding to a General Fund appropriation.

Historical Division \$-5,980

A decrease of \$5,980 due to restructuring the OCIO’s Cybersecurity Office from fee-based funding to a General Fund appropriation.

Historic Sites \$-647

A decrease of \$647 due to restructuring the OCIO’s Cybersecurity Office from fee-based funding to a General Fund appropriation.

Arts Division \$-1,662

A decrease of \$1,662 due to restructuring the OCIO’s Cybersecurity Office from fee-based funding to a General Fund appropriation.

Great Places \$-290

A decrease of \$290 due to restructuring the OCIO’s Cybersecurity Office from fee-based funding to a General Fund appropriation.

Department of Cultural Affairs — *The Governor is recommending the following:*

- *Aligning the Administration Division under the Department of Administrative Services (DAS) at a level of \$168,403, which is a decrease of \$234 compared to FY 2023.*
- *Aligning Community Cultural Grants under the Iowa Economic Development Authority (IEDA), while maintaining funding at the FY 2023 level of \$172,090.*
- *Aligning the Historical Division under the DAS at a level of \$3,136,371, which is a decrease of \$5,980 compared to FY 2023.*
- *Aligning Historic Sites under the DAS at a level of \$425,751, which is a decrease of \$647 compared to FY 2023.*
- *Aligning the Arts Division under the IEDA at a level of \$1,315,526, which is a decrease of \$1,662 compared to FY 2023.*
- *Aligning Great Places under the IEDA at a level of \$149,710, which is a decrease of \$290 compared to FY 2023.*
- *Aligning Cultural Trust Grants under the IEDA, while maintaining funding at the FY 2023 level of \$150,000.*

- *Aligning County Endowment Funding Grants under the IEDA, while maintaining funding at the FY 2023 level of \$448,403.*

Discussion Items

Historical Building — The Subcommittee may wish to receive update from the DCA about the status of the Historical Building project. This long-term project will replace pipes; replace skylights and the roof; renovate collection and storage areas; replace the heating, ventilation, and air conditioning (HVAC) system; create a vapor barrier; and repair other museum components. Renovations at the State Historical Building are taking place through winter of 2022–2023.

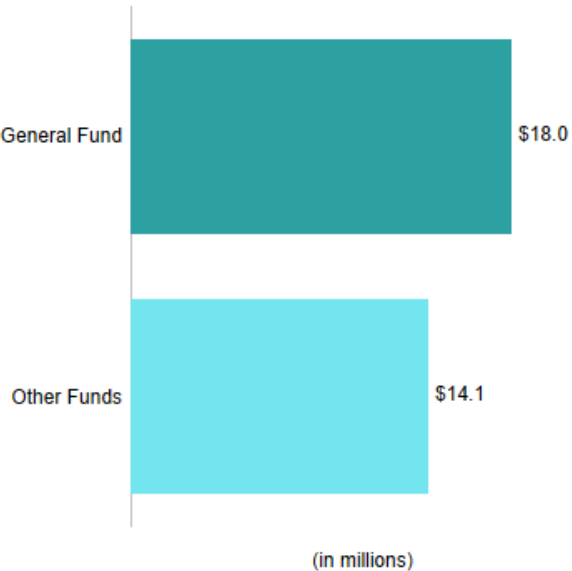
Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the **Federal Funds** section of this document.

IOWA ECONOMIC DEVELOPMENT AUTHORITY

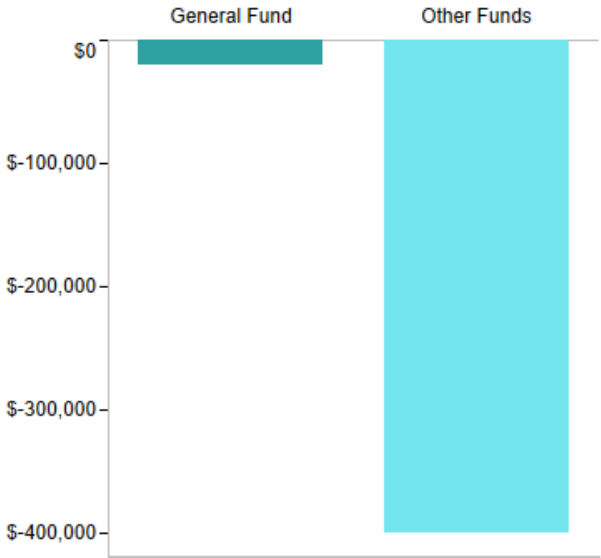
Overview and Funding History

Agency Overview: The [Iowa Economic Development Authority](#) (IEDA) is responsible for fostering the economic vitality of the State by working in focused partnerships with businesses, entrepreneurs, communities, and educational entities. The IEDA’s primary responsibilities are in the areas of finance, marketing, local government and service coordination, exporting, tourism, job training and entrepreneurial assistance, and small business.

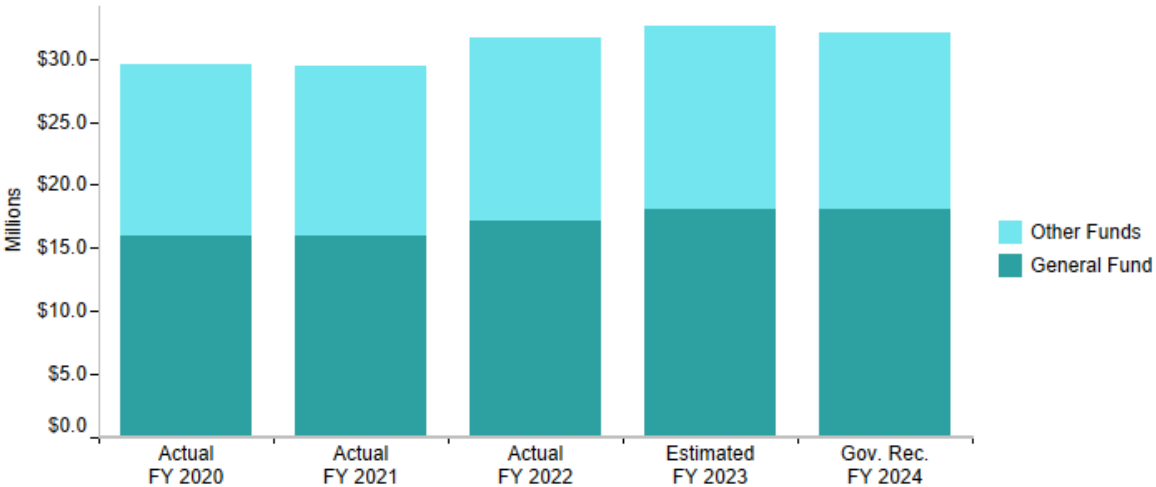
FY 2024 Governor's Recommendations
Total: \$32,128,079



Governor's Recommendations Compared to FY 2023



Funding History



General Fund Recommendations

	Actual FY 2022 <u>(1)</u>	Estimated FY 2023 <u>(2)</u>	Gov Rec FY 2024 <u>(3)</u>	Gov Rec vs Est FY 2023 <u>(4)</u>
<u>Economic Development Authority</u>				
Economic Development Authority				
Economic Development Appropriation	\$ 13,318,553	\$ 13,318,553	\$ 13,297,853	\$ -20,700
World Food Prize	375,000	375,000	375,000	0
Iowa Comm. Volunteer Ser. - Promise	168,201	168,201	168,201	0
Councils of Governments (COGs) Assistance	275,000	250,000	250,000	0
Future Ready Reg. Apprenticeship Prog.	760,000	760,000	760,000	0
USS Iowa	75,000	0	0	0
Regional Sports Authorities	500,000	0	0	0
Butchery Innovation & Revitalization	750,000	633,325	633,325	0
Tourism Marketing - Adjusted Gross Receipts	900,000	1,443,700	1,443,700	0
Community Advertising and Strategic Plan	0	1,100,000	1,100,000	0
Total Economic Development Authority	\$ 17,121,754	\$ 18,048,779	\$ 18,028,079	\$ -20,700

Governor’s Recommendations FY 2024

Economic Development Appropriation **\$-20,700**

A decrease of \$20,700 due to restructuring the OCIO’s Cybersecurity Office from fee-based funding to a General Fund appropriation.

Iowa Economic Development Authority Realignment — *The Governor is recommending aligning the Iowa Commission on Volunteer Service/Promise Mentoring Partnership under the Department of Health and Human Services, while maintaining funding at the FY 2023 level of \$168,201.*

Other Fund Recommendations

	Actual FY 2022 <u>(1)</u>	Estimated FY 2023 <u>(2)</u>	Gov Rec FY 2024 <u>(3)</u>	Gov Rec vs Est FY 2023 <u>(4)</u>
<u>Economic Development Authority</u>				
Economic Development Authority				
STEM Internships - SWJCF	\$ 1,000,000	\$ 633,325	\$ 633,325	\$ 0
Future Ready Iowa Mentor Prog - SWJCF	400,000	400,000	0	-400,000
STEM Best - SWJCF	700,000	700,000	700,000	0
Empower Rural Iowa Program - SWJCF	700,000	700,000	700,000	0
High Quality Jobs Program - SWJCF	11,700,000	11,700,000	11,700,000	0
USS Iowa - VLPP	75,000	0	0	0
Butchery Innovation and Revitalization	0	366,675	366,675	0
Total Economic Development Authority	\$ 14,575,000	\$ 14,500,000	\$ 14,100,000	\$ -400,000

Governor’s Recommendations FY 2024

Future Ready Iowa Mentoring Program – SWJCF **\$-400,000**

A decrease of \$400,000 resulting in the removal of the Program. This decrease is used to fund a \$400,000 increase to the Board of Regents for the University of Northern Iowa (UNI) Economic Development appropriation, funded through the SWJCF.

Iowa Economic Development Authority Realignment — *The Governor is recommending the following:*

- *Aligning the Science, Technology, Engineering, and Math (STEM) Internship Program, funded through the Iowa Skilled Worker and Job Creation Fund (SWJCF), under Iowa Workforce Development (IWD), while maintaining funding at the FY 2023 level of \$633,325.*
- *Aligning the STEM BEST Program, funded through the SWJCF, under the Department of Education, while maintaining funding at the FY 2023 level of \$700,000.*

Discussion Items

Future Ready Iowa Registered Apprenticeship Program — The Subcommittee may wish to request information from the IEDA about the Governor’s plan to expand the Iowa Health Careers Registered Apprenticeship Program. *The Program received \$3,443,362 in funding from the [American Rescue Plan Act of 2021](#) (ARPA) and awarded \$2,452,067 in calendar year 2022. The Governor has announced an additional \$15,000,000 in funding for the Program.*

Beer and Liquor Control Fund — The Subcommittee may wish to hear from the IEDA about the Beer and Liquor Control Fund. A standing appropriation from the Beer and Liquor Control Fund to the IEDA was increased from \$1,000,000 in FY 2022, to \$2,000,000 in FY 2023. The appropriated funds are required to be used for contracts to conduct statewide tourism marketing services. No contracts were funded in FY 2022. More details are available in [HF 2564](#) (FY 2023 Economic Development Appropriations Act).

Butchery Innovation and Revitalization Program — 2021 Iowa Acts, chapter [175](#), created the Butchery Innovation and Revitalization Program within the IEDA. For FY 2023, the Program is funded by a \$633,325 General Fund appropriation and a \$366,675 SWJCF appropriation. The Program was created to strengthen Iowa’s food supply chain and rural development. Grants of up to \$100,000 are available. The Subcommittee may wish to receive an update from the IEDA about the status of the Program. *The Governor is recommending \$633,325 from the General Fund and \$366,675 from the SWJCF for FY 2024.*

Empower Rural Iowa FY 2023 Appropriation — For FY 2023, a total of \$700,000 was appropriated from the SWJCF to the IEDA for Empower Rural Iowa programs. *The Governor has announced a new Rural Emergency Medical Services (EMS) Pilot Program, which will provide two \$50,000 grants to decrease emergency response times by notifying the nearest volunteer responders to stabilize victims until an ambulance arrives. The Subcommittee may wish to receive an update about the Empower Rural Iowa programs and their objectives. Additional information related to each existing program can be seen in the table below.*

Empower Rural Iowa Awards July 2021 to December 2022			
Program Name	Number of Grants Awarded	Dollars Awarded	Total Project Costs
Rural Innovation Grant	17	\$ 345,620	\$ 2,300,000
Rural Enrichment Grant	11	207,000	1,100,000
Rural Scale-Up Grant	3	60,000	902,327
Rural Housing Assessment Grant	16	160,000	240,000
Rural Child Care Market Study	11	110,000	165,000
Rural Leadership Grant	15	15,000	22,500
Rural Return Grant	5	100,000	164,500
Total	78	\$ 997,620	\$ 4,894,327

Grow Iowa Values Fund — At the end of FY 2022, \$1,225,023 in cash remained in the Grow Iowa Values Fund (GIVF). The funding was repealed in 2011 Iowa Acts, chapter [133](#). The Subcommittee may wish to hear about any planned initiatives funded through the GIVF and receive a financial update on the GIVF.

Energy Infrastructure Revolving Loan Program — 2021 Iowa Acts, chapter [177](#), created the Energy Infrastructure Revolving Loan Program (EIRLP) to be administered by the IEDA. The Subcommittee may wish to hear from the IEDA regarding the EIRLP, which provides low-interest loans for energy infrastructure projects that facilitate electricity or gas generation, transmission, storage, or distribution. There was \$14,407,520 in available funds at the beginning of FY 2023.

Tourism Advertising and Strategic Plan — In FY 2023, a new General Fund appropriation of \$1,100,000 was allocated to the IEDA for Tourism Advertising and Strategic Plan outreach. The appropriation is to be used for advertising, promotion, placement, and implementation of the IEDA's strategic plan for tourism and travel. The Subcommittee may wish to receive an update from the IEDA on the usage of this new funding. *The Governor is recommending \$1,100,000 from the General Fund for FY 2024. This is no change compared to estimated FY 2023.*

Employer Child Care Tax Credit — In FY 2023, the General Assembly created the \$2,000,000 Employer Child Care Tax Credit and required the Department of Revenue, in consultation with the IEDA, to adopt administrative rules to administer the Credit. A business may receive the Credit from the income tax, the franchise tax, the gross premiums tax, or the moneys and credits tax for providing child care benefits to employees. The credit applies to tax years beginning on or after January 1, 2023.

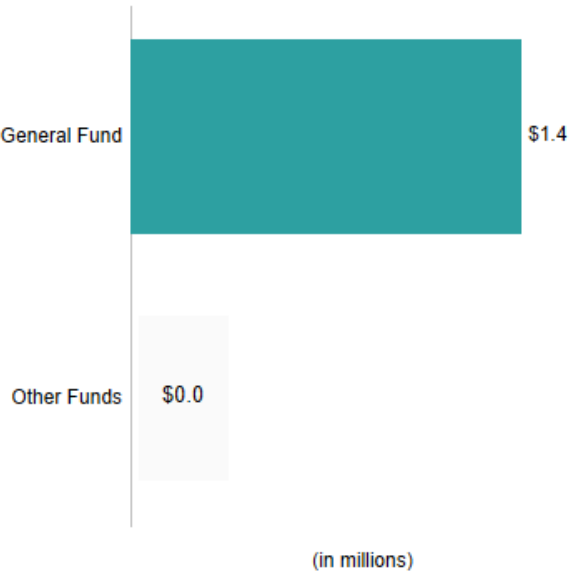
Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the **Federal Funds** section of this document.

IOWA FINANCE AUTHORITY

Overview and Funding History

Agency Overview: The [Iowa Finance Authority](#)'s (IFA's) mission is to finance, administer, advance, and preserve affordable housing, and to promote community and economic development for Iowans. The Authority receives no General Fund appropriation for operating expenses and does not have the ability to tax. The major funding sources for the Authority are bond proceeds, title guaranty fees, application fees, and interest earnings.

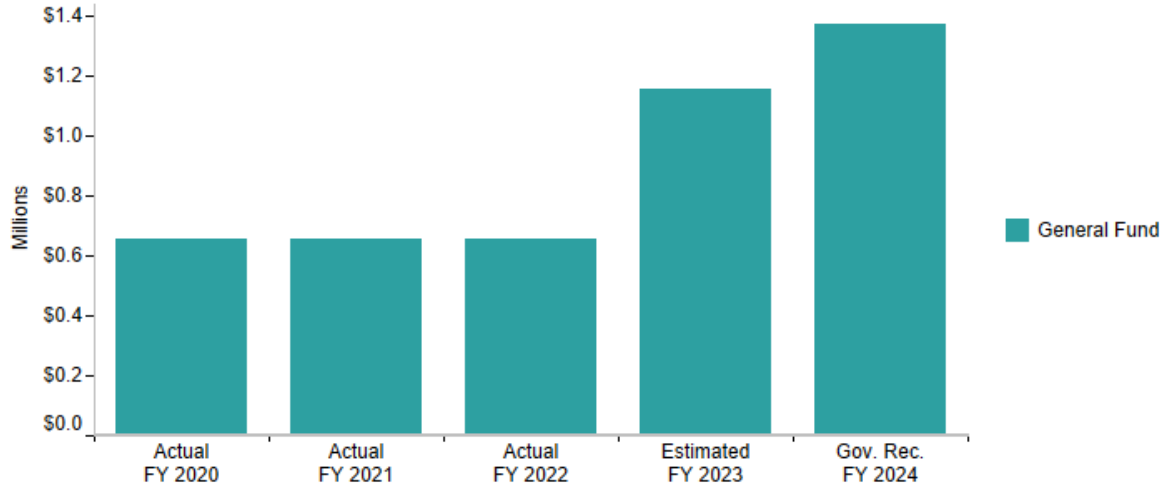
**FY 2024 Governor's Recommendations
Total: \$1,373,000**



**Governor's Recommendations
Compared to FY 2023**



Funding History



General Fund Recommendations

	Actual FY 2022 <u>(1)</u>	Estimated FY 2023 <u>(2)</u>	Gov Rec FY 2024 <u>(3)</u>	Gov Rec vs Est FY 2023 <u>(4)</u>
Iowa Finance Authority				
Iowa Finance Authority				
Rent Subsidy Program	\$ 658,000	\$ 658,000	\$ 873,000	\$ 215,000
Housing Renewal Pilot Program	0	500,000	500,000	0
Total Iowa Finance Authority	\$ 658,000	\$ 1,158,000	\$ 1,373,000	\$ 215,000

Governor’s Recommendations FY 2024

Rent Subsidy Program \$215,000

An increase of \$215,000 to expand the Program.

Discussion Items

Iowa Rent and Utility Assistance Program — The IFA received \$195,100,000 in Emergency Rental Assistance (ERA) from the federal [Consolidated Appropriations Act of 2021](#) for the Iowa Rent and Utility Assistance Program. A second tranche of funding totaling \$149,000,000 was allocated to Iowa from the federal [American Rescue Plan Act of 2021](#) (ARPA) for the Iowa Rent and Utility Assistance Program. This funding may be used to fund a homeless initiative and a housing initiative for parolees. The Subcommittee may request information from the IFA regarding its plans with these federal resources.

American Rescue Plan Housing Investments — In September 2021, the Governor announced a \$100,000,000 housing initiative comprised of six programs: Federal Housing Tax Credit Program (\$45,000,000); Workforce Housing Tax Credit Program (\$20,000,000); Downtown Housing Grant Program (\$20,000,000); Homes for Iowa (\$10,000,000); Home Rehabilitation Block Grant Pilot Program (\$4,000,000); and Minority Homebuyer Down Payment Assistance Pilot Program (\$1,000,000). The Subcommittee may request an update from the IFA regarding the status of these housing opportunities.

State and Federal Housing Programs — The Consolidated Appropriations Act of 2021, the ARPA, and State legislation such as 2021 Iowa Acts, [SF 619](#) (Taxation and Other Provisions Act), funded new housing assistance programs and expanded existing programs while allocating hundreds of millions of dollars in new funding to be administered by the IFA. The Subcommittee may wish to request an update on these programs.

Housing Trust Fund Real Estate Transfer Tax — Starting in FY 2022, SF 619 increased the annual limit of transfers from the Real Estate Transfer Tax to be deposited in the Housing Trust Fund from \$3,000,000 to \$7,000,000. The funds are transferred to the IFA to be used for the development and preservation of affordable housing for low-income people in the State and for the Iowa Mortgage Help Initiative. The Subcommittee may wish to request an update from the IFA about its plans for this funding.

Housing Renewal Pilot Program — [House File 2564](#) (FY 2023 Economic Development Appropriations Act) created a new General Fund appropriation of \$500,000 to the IFA for FY 2023. The purpose of the Program is to help acquire and redevelop foreclosed properties that might otherwise become sources of abandonment and blight within their communities. The Subcommittee may wish to receive an update from the IFA about the Program. *The Governor is recommending \$500,000 in FY 2024 which is no change compared to estimated FY 2023.*

Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the **Federal Funds** section of this document.

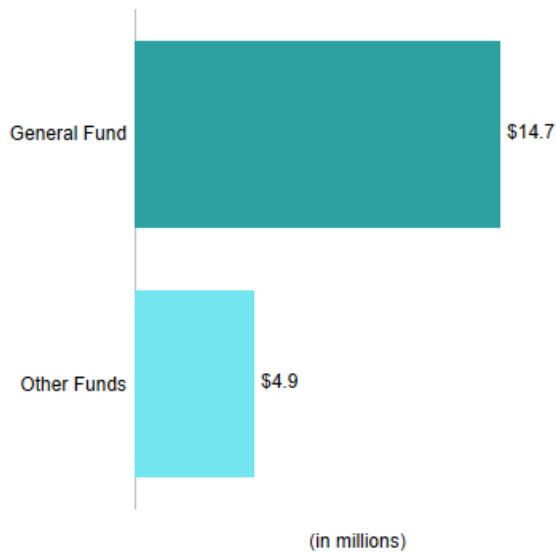
IOWA WORKFORCE DEVELOPMENT

Overview and Funding History

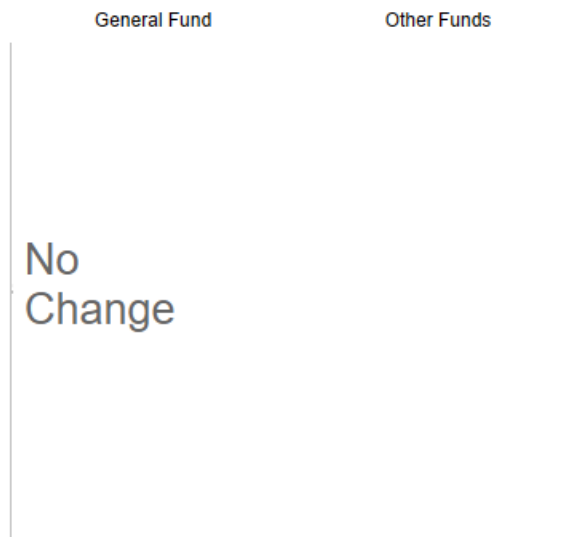
Agency Overview: [Iowa Workforce Development](#) (IWD) strives to improve the income, productivity, and safety of all Iowans. In conjunction with State and local economic development efforts, IWD also assists businesses in fulfilling workforce needs. IWD’s major services, products, and activities include:

- Workforce center services
- Compliance assistance and enforcement
- Unemployment insurance
- Workforce information and analysis
- Adjudication, compliance, and education
- Resource management

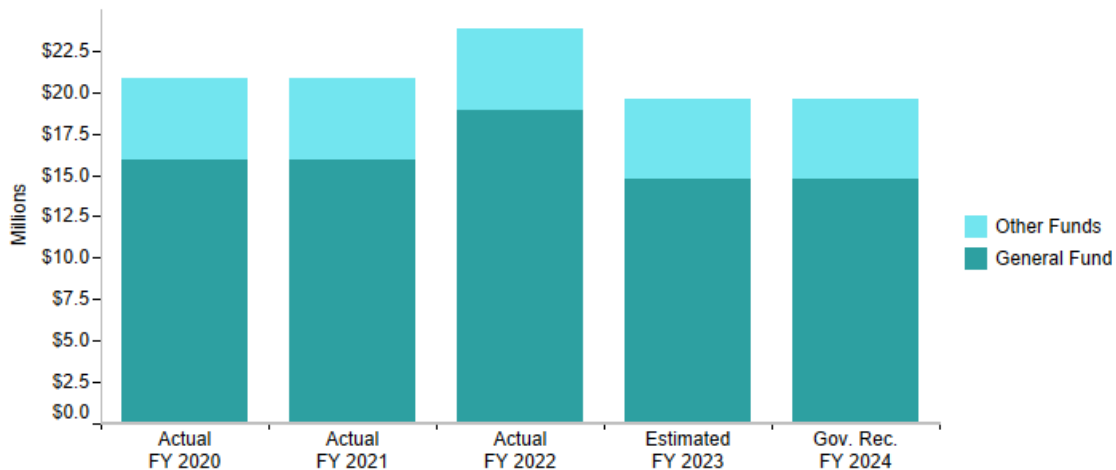
**FY 2024 Governor’s Recommendations
Total: \$19,599,641**



**Governor’s Recommendations
Compared to FY 2023**



Funding History



General Fund Recommendations

	Actual FY 2022 <u>(1)</u>	Estimated FY 2023 <u>(2)</u>	Gov Rec FY 2024 <u>(3)</u>	Gov Rec vs Est FY 2023 <u>(4)</u>
<u>Workforce Development, Department of</u>				
Iowa Workforce Development				
Labor Services Division	\$ 3,491,252	\$ 3,491,252	\$ 3,491,252	\$ 0
Workers' Compensation Division	3,321,044	3,321,044	3,321,044	0
Operations - Field Offices	6,675,650	6,675,650	6,675,650	0
Offender Reentry Program	387,158	387,158	387,158	0
I/3 State Accounting System	228,822	228,822	228,822	0
Future Ready Summer Youth Intern Program	250,000	250,000	250,000	0
Employee Misclassification Program	379,631	379,631	379,631	0
Future Ready Iowa Employer Innovation Fund	4,200,000	0	0	0
Total Workforce Development, Department of	\$ 18,933,557	\$ 14,733,557	\$ 14,733,557	\$ 0

Governor's Recommendation FY 2024

Iowa Workforce Development Realignment — *The Governor is recommending the following:*

- *Aligning the Labor Services Division under the Department of Inspections and Appeals, while maintaining funding at the FY 2023 level of \$3,491,252.*
- *Aligning the Workers' Compensation Division under the Department of Inspections and Appeals, while maintaining funding at the FY 2023 level of \$3,321,044.*
- *Aligning Career and Technical Education Administration from the Department of Education to IWD, while maintaining funding at the FY 2023 level of \$598,197.*
- *Aligning Career and Technical Education Secondary Schools from the Department of Education to IWD, while maintaining funding at the FY 2023 level of \$2,952,459.*
- *Aligning Adult Education and Literacy programs from the Department of Education to IWD, while maintaining funding at the FY 2023 level of \$500,000.*
- *Aligning the general appropriation for Vocational Rehabilitation from Vocational Rehabilitation to IWD at a level of \$6,106,732, which is a decrease of \$9,596 compared to FY 2023.*
- *Aligning the Independent Living Program from Vocational Rehabilitation to IWD at a level of \$84,804, which is a decrease of \$19 compared to FY 2023.*
- *Aligning the Entrepreneurs with Disabilities Program from Vocational Rehabilitation to IWD, while maintaining funding at the FY 2023 level of \$138,506.*
- *Aligning the Independent Living Center Grant from Vocational Rehabilitation to IWD, while maintaining funding at the FY 2023 level of \$86,457.*

Other Fund Recommendations

	Actual FY 2022 <u>(1)</u>	Estimated FY 2023 <u>(2)</u>	Gov Rec FY 2024 <u>(3)</u>	Gov Rec vs Est FY 2023 <u>(4)</u>
<u>Workforce Development, Department of</u>				
Iowa Workforce Development				
Field Offices - Spec Cont Fund	\$ 2,416,084	\$ 2,416,084	\$ 2,416,084	\$ 0
Field Offices - UI Reserve Interest	2,200,000	2,200,000	2,200,000	0
AMOS Mid-Iowa Organizing Strategy - SWJCF	100,000	100,000	100,000	0
Future Ready Iowa Coordinator - SWJCF	150,000	150,000	150,000	0
Total Workforce Development, Department of	\$ 4,866,084	\$ 4,866,084	\$ 4,866,084	\$ 0

Governor's Recommendation FY 2024

Iowa Workforce Development Realignment — The Governor is recommending the following:

- Aligning STEM Internships, funded through the SWJCF, from the IEDA to IWD, while maintaining funding at the FY 2023 level of \$633,325.
- Aligning Adult Literacy for the Workforce and the Work-Based Learning Intermediary Network, funded through the SWJCF, from the Department of Education to IWD, while maintaining funding at the FY 2023 level of \$5,500,000.
- Aligning \$200,000 (4.00%) of the SWJCF appropriation to the Pathways for Academic Career and Employment (PACE) and regional sectors programs from the Department of Education to IWD, while maintaining funding at the FY 2023 level of \$5,000,000.

Discussion Items

Opening of Field Offices — The Governor is recommending \$6,675,650 from the General Fund for field offices in FY 2024, no change compared to estimated FY 2023. The Subcommittee may wish to request information regarding field offices demand in FY 2024 as every IowaWORKS Center and IowaWORKS Satellite Office has restarted full-time, in-person services. IWD carried forward \$1,174,898 of the \$6,675,650 General Fund appropriation from FY 2022 into FY 2023.

Special Employment Security Contingency Fund — The Subcommittee may wish to hear from IWD about the funds available from Special Employment Security Contingency Fund. An estimated \$3,600,000 remains unencumbered for FY 2023 (this does not include \$2,200,000 for cash flow purposes). Revenues available for field offices have decreased from \$4,100,000 in FY 2015 to an estimated \$2,700,000 in FY 2023, with an estimate of \$2,200,000 in FY 2024. The appropriation for field offices in FY 2023 is \$2,400,000. Agency expenditures have been as high as \$3,400,000 in FY 2017 and are estimated to be \$1,900,000 for FY 2023. The balance in the Fund was \$11,400,000 in FY 2016 and is estimated to be \$3,600,000 at the end of FY 2023 (excluding the cash flow moneys).

Unemployment Compensation Reserve Fund Interest — The Subcommittee may wish to request an update regarding the funds available from Unemployment Compensation Reserve Fund interest. The FY 2023 appropriation is \$2,200,000. IWD estimates interest from the Unemployment Compensation Reserve Fund will be \$2,300,000 in FY 2023 and \$2,900,000 in FY 2024. Interest rates increased from 0.15% annualized for January 2021 to 2.57% annualized for October 2022. The estimated Reserve Fund interest balance at the end of FY 2023 is \$1,526,786.

Unemployment Insurance Systems Modernization and Reed Act Funding — IWD has been authorized to use up to \$44,600,000 from the federal [Assistance for Unemployed Workers and Struggling Families Act](#) funds for one-time funding for the modernization of unemployment insurance systems and for the acquisition of programming, software, and equipment required to provide an administrative system for the Iowa Unemployment Insurance Program. The Subcommittee may wish to request an update from IWD about the status of this project. Previous Reed Act appropriations include \$4,800,000 in FY 2016, \$597,000 in FY 2017, and \$39,200,000 in FY 2018. As of December 14, 2022, IWD has expended \$14,064,477 and has an unspent balance of \$30,577,523. There is \$26,192,307 of available Reed Act funding that has yet to be appropriated.

Iowa's Unemployment Compensation Trust Fund — The Unemployment Compensation Trust Fund, or UI Trust Fund, is administered by the U.S. Department of Labor in cooperation with IWD to help Iowans deal with periods of economic insecurity. State UI laws are codified in Iowa Code chapter [96](#). The Fund is replenished through insurance taxes paid by Iowa employers based on a formula that includes an employer's five-year average annual benefit payment and the employer's five-year average annual taxable payroll. 2022 Iowa Acts, chapter [1136](#), reduced the maximum amount of benefits payable and modified the percentages of an individual's average weekly wage for insured work that is considered suitable to apply for and accept work in order to remain eligible for UI. According to IWD data, \$286,200,000 was provided in regular UI benefits in FY 2022, which is a significant decrease from the \$775,000,000 provided in FY 2021. In the first half of FY 2023, \$80,400,000 has been provided in regular

UI benefits. According to federal Department of Labor data, as of January 1, 2023, the balance in the UI Trust Fund was \$1,612,541,451. The Subcommittee may request information from the IWD about the Department's efforts to provide UI services to lowans and about recent UI modifications.

Jobs Training Programs — As of July 8, 2022, the IWD assumed management of the Industrial New Jobs Training ([260E](#)) Program, the Iowa Jobs Training ([260F](#)) Program, and the Accelerated Career Education ([260G](#)) Program from the IEDA. The Subcommittee may request an update from the IWD on the status of the 260E, 260F, and 260G programs.

Business Engagement Division — The Business Engagement Division of IWD was created in September 2022 utilizing existing IWD resources. The Division is working to be more responsive to business needs and make it easier for Iowa employers to get the help they need with their workforce issues. The Subcommittee may want to hear from IWD about the Division.

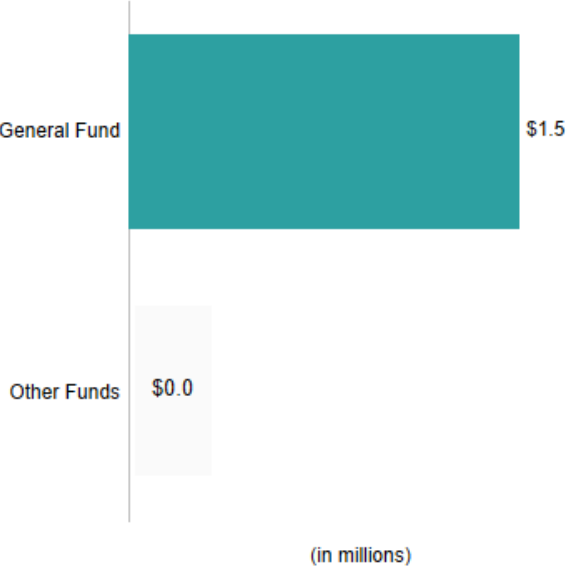
Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the **Federal Funds** section of this document.

PUBLIC EMPLOYMENT RELATIONS BOARD

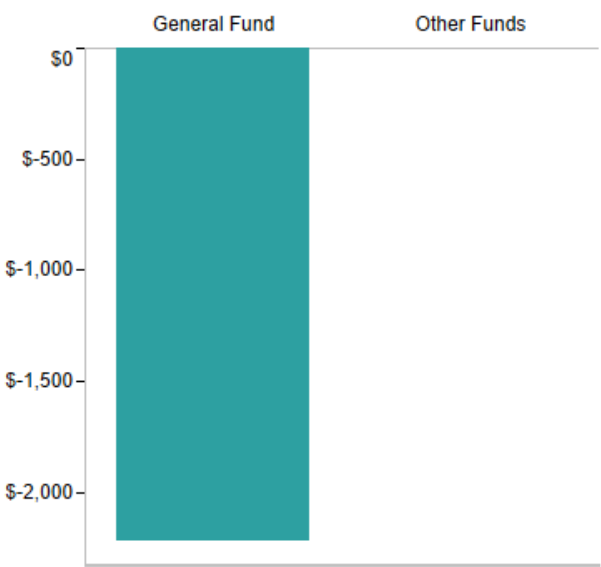
Overview and Funding History

Agency Overview: The Iowa [Public Employment Relations Board](#) (PERB) is responsible for implementing the provisions of the [Public Employment Relations Act](#) and for adjudicating and conciliating labor and management disputes involving public employers and employee organizations throughout the State.

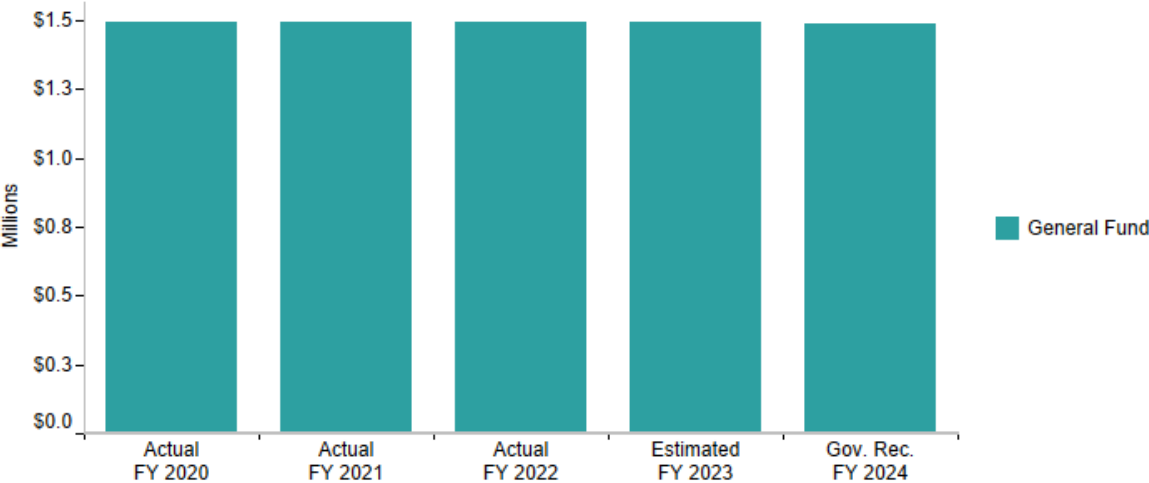
**FY 2024 Governor's Recommendations
Total: \$1,490,230**



**Governor's Recommendations
Compared to FY 2023**



Funding History



General Fund Recommendations

	Actual FY 2022 <u>(1)</u>	Estimated FY 2023 <u>(2)</u>	Gov Rec FY 2024 <u>(3)</u>	Gov Rec vs Est FY 2023 <u>(4)</u>
Public Employment Relations Board				
Public Employment Relations General Office	\$ 1,492,452	\$ 1,492,452	\$ 1,490,230	\$ -2,222
Total Public Employment Relations Board	<u>\$ 1,492,452</u>	<u>\$ 1,492,452</u>	<u>\$ 1,490,230</u>	<u>\$ -2,222</u>

Governor’s Recommendations FY 2024

General Office \$-2,222

A decrease of \$2,222 due to restructuring the OCIO’s Cybersecurity Office from fee-based funding to a General Fund appropriation.

Discussion Items

General Office Budget — The Subcommittee may wish to request information from the PERB regarding its General Office appropriation, which has remained stable at \$1,492,452 since FY 2019, to determine how the PERB is able to carry out its missions with available resources. The PERB reverted \$105,000 in FY 2022 funding to the General Fund. *The Governor is recommending \$1,490,230 for the PERB in FY 2024, a decrease of \$2,222 compared to estimated FY 2023.*

Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the **Federal Funds** section of this document.

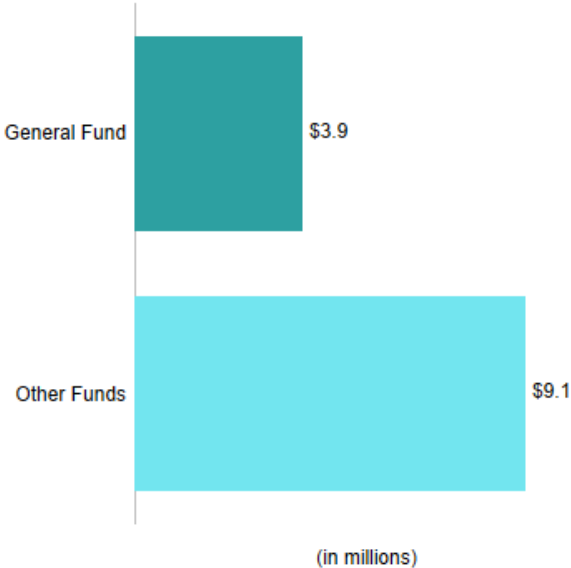
BOARD OF REGENTS

Overview and Funding History

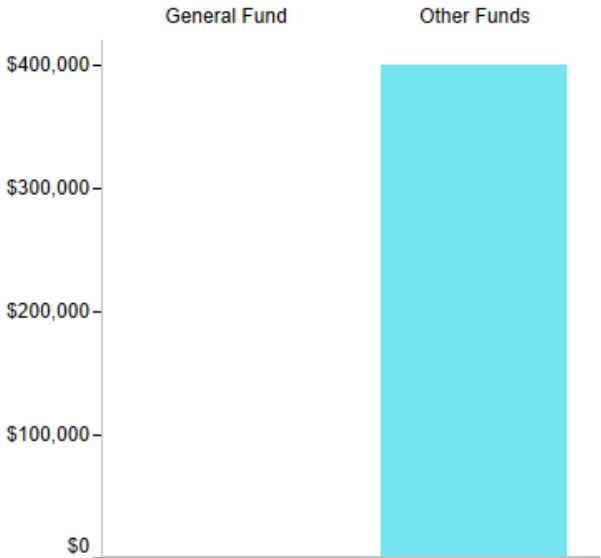
Agency Overview: The Economic Development Appropriations Subcommittee appropriates funds to the [Board of Regents](#) universities for the following purposes:

- The Regents Innovation Fund appropriation is allocated to the three Regents institutions for capacity-building infrastructure in areas related to technology commercialization; marketing and business development efforts related to technology commercialization, entrepreneurship, and business growth; and infrastructure projects and programs needed to assist in implementation of activities under Iowa Code chapter [262B](#) (Commercialization of Research). Refer to the **Budget Unit Brief** [Regents Innovation Fund](#) for more information.
- The University of Iowa (UI) Economic Development appropriation includes the UI Pharmaceuticals Program, the UI Research Park, and the Technology Innovation Center. Refer to the **Budget Unit Brief** [University of Iowa — Economic Development](#) for more information.
- The UI Entrepreneur and Economic Growth appropriation is to be used to expand public/private partnerships and programming through the Pappajohn Entrepreneurial Center. Refer to the **Budget Unit Brief** [University of Iowa — Entrepreneur and Economic Growth](#) for more information.
- The Iowa State University (ISU) Economic Development appropriation includes the Institute for Physical Research and Technology, the Small Business Development Centers, and the ISU Research Park. Refer to the **Budget Unit Brief** [Iowa State University — Economic Development](#) for more information.
- The University of Northern Iowa (UNI) Economic Development appropriation includes the Institute for Decision Making (IDM), the Metal Casting Center, Advance Iowa, the Family Business Center, and the MyEntreNet Program. Refer to the **Budget Unit Brief** [University of Northern Iowa — Economic Development](#) for more information.

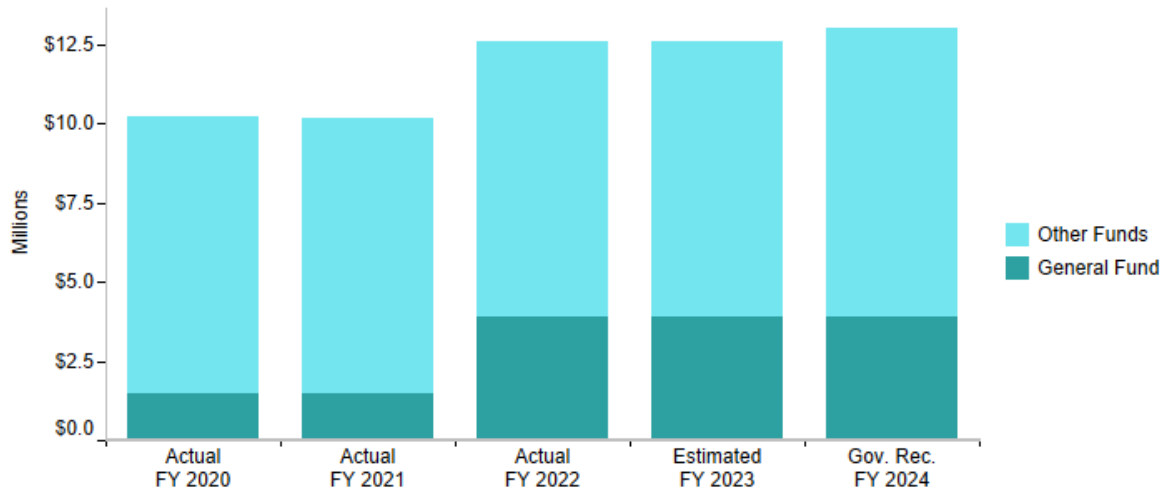
FY 2024 Governor's Recommendations
Total: \$12,992,296



Governor's Recommendations Compared to FY 2023



Funding History



The five-year funding history graph above does not reflect any funding the Board of Regents received through allocations or appropriations from the Rebuild Iowa Infrastructure Fund (RIIF). Information on these appropriations can be found in the **Transportation, Infrastructure, and Capitals Appropriations Subcommittee** section of this document.

General Fund Recommendations

	Actual FY 2022 (1)	Estimated FY 2023 (2)	Gov Rec FY 2024 (3)	Gov Rec vs Est FY 2023 (4)
Regents, Board of				
Regents, Board of				
ISU - Biosciences Innovation Ecosystem - GF	\$ 2,623,481	\$ 2,623,481	\$ 2,623,481	\$ 0
UI - Biosciences Innovation Ecosystem - GF	874,494	874,494	874,494	0
UNI - Additive Manufacturing - GF	394,321	394,321	394,321	0
Total Regents, Board of	\$ 3,892,296	\$ 3,892,296	\$ 3,892,296	\$ 0

Other Fund Recommendations

	Actual FY 2022 (1)	Estimated FY 2023 (2)	Gov Rec FY 2024 (3)	Gov Rec vs Est FY 2023 (4)
Regents, Board of				
Regents, Board of				
Regents Innovation Fund - SWJCF	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 0
ISU - Economic Development - SWJCF	2,424,302	2,424,302	2,424,302	0
UI - Economic Development - SWJCF	209,279	209,279	209,279	0
UI - Entrepreneur and Econ Growth - SWJCF	2,000,000	2,000,000	2,000,000	0
UNI - Economic Development - SWJCF	1,066,419	1,066,419	1,466,419	400,000
Total Regents, Board of	\$ 8,700,000	\$ 8,700,000	\$ 9,100,000	\$ 400,000

Governor's Recommendations FY 2024**UNI – Economic Development – SWJCF \$400,000**

An increase of \$400,000 to the Board of Regents for the UNI Economic Development appropriation, funded through the SWJCF, to expand the Family Business Center and the IDM. This increase is funded by a \$400,000 decrease from the Future Ready Iowa Mentoring Program, funded through the SWJCF, under the IEDA.

Discussion Items

Economic Development, Commercialization of Research, and Technology Transfer — The Subcommittee may wish to receive an update from the Board of Regents regarding collaboration between the universities and businesses and how these efforts bring private and federal resources into Iowa. According to the Board of Regents, licensed technology has increased revenue to Iowa by \$84,000,000 from FY 2018 to FY 2022, while the three universities provided \$617,000,000 to Iowa from competitive federal grants and awards in FY 2022.

UNI Manufacturing 4.0 — UNI's Institute for Decision Making (IDM) and Additive Manufacturing Center (AMC) are in partnership with the IEDA to advance Manufacturing 4.0 initiatives and economic development training across Iowa. The Subcommittee may wish to request an update from UNI about the partnership and its goals.

UNI Economic Development — *The Governor is recommending \$1,466,419 from the SWJCF for UNI Economic Development for FY 2024, a \$400,000 increase compared to estimated FY 2023.* The appropriation is for economic development efforts, which includes the Metal Casting Center, the IDM, Advance Iowa, and the Family Business Center.

Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the **Federal Funds** section of this document.

Comparisons to Other States — Gross Domestic Product

Data gathered by the [Bureau of Economic Analysis](#) (BEA) represents the Gross Domestic Product (GDP) by state. The GDP is the value added to goods and services by economic activity. It is equivalent to a state's gross output (sales or receipts and other operating income, commodity taxes, and inventory change) minus input (consumption of goods and services purchased from other U.S. industries or imported). This measure uses chained 2012 dollars.

When evaluated on a per capita basis, Iowa ranked 22nd in the nation, with a per capita GDP of \$55,304, in the third quarter of calendar year 2022. The state with the highest per capita GDP was New York (\$80,338), followed by Massachusetts (\$78,225) and Washington (\$75,065). The three lowest states were Mississippi (\$35,367), West Virginia (\$40,373), and Arkansas (\$41,426).

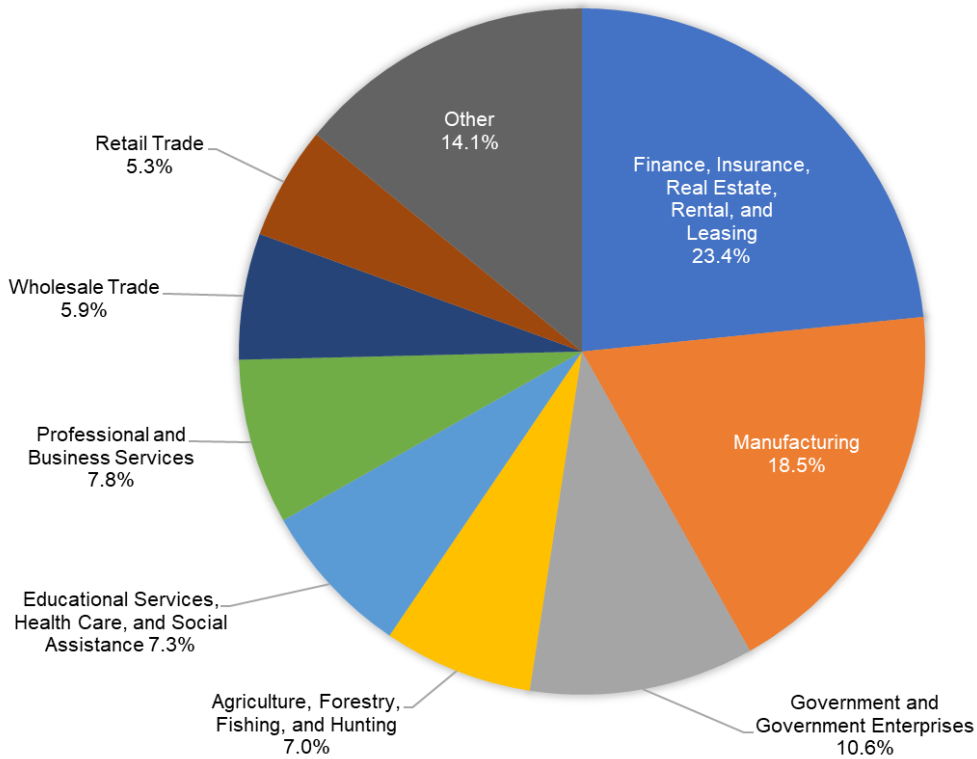
Since 1997, Iowa's GDP has grown by 56.40%, the 28th largest increase among all states. The state with the largest increase was North Dakota with 138.30%, followed by Utah (137.90%) and Idaho (127.40%). The states that had the slowest growth were Louisiana (8.10%), Alaska (18.40%), and West Virginia (21.90%).

Chart 1 displays Iowa's GDP by North American Industry Classification System (NAICS) sector. The largest two sectors of Iowa's GDP are Finance, Insurance, Real Estate, Rental, and Leasing (23.40%) and Manufacturing (18.50%).

The fastest-growing sectors in Iowa since 1997 are Professional and Business Services (14.40%) and Finance, Insurance, Real Estate, Rental, and Leasing (142.40%). The sectors with the slowest growth since 1997 are Agriculture, Forestry, Fishing, and Hunting (-2.70%) and Government and Government Enterprises (17.80%).

For additional comparisons, refer to the [Bureau of Economic Analysis](#).

**Chart 1 — Iowa's GDP by Industry CY 2021
(\$176.86 Billion Chained 2012 Dollars)**



*Other includes:

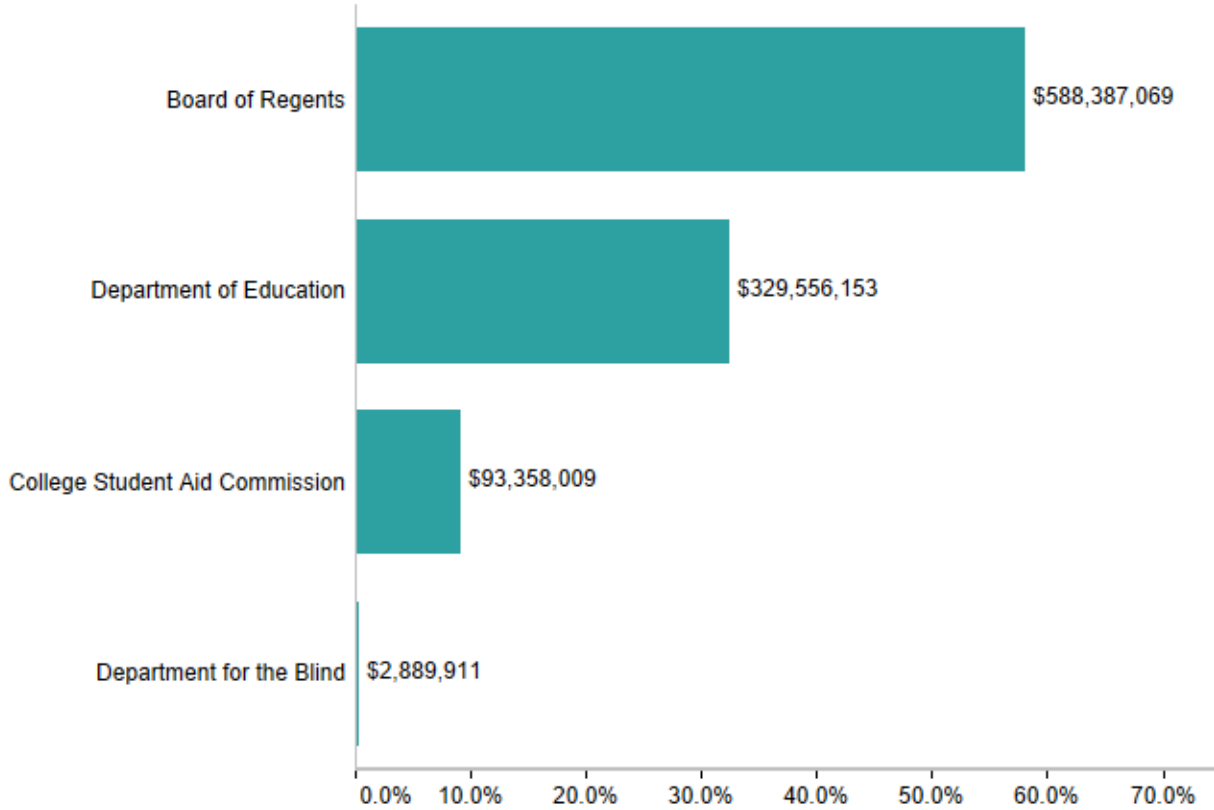
- Mining
- Utilities
- Construction
- Transportation and Warehousing
- Information
- Arts, Entertainment, Recreation, Accommodation, and Food Services
- Any other industry not otherwise categorized

Reports Required to Be Filed with General Assembly

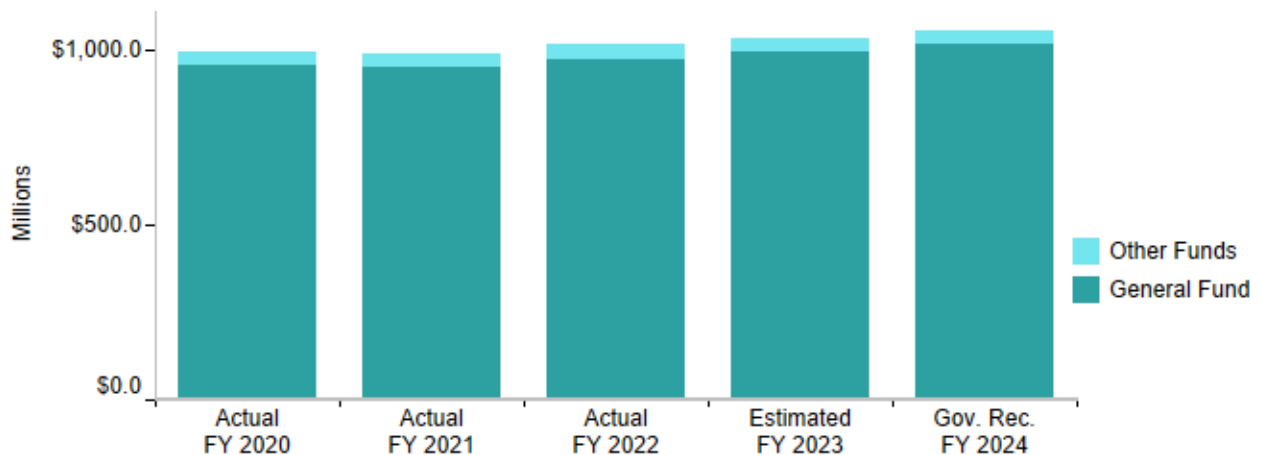
Reports and other documents required to be filed with the General Assembly are organized by submitting department and by date and are published on this [webpage](#).

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 Molly Kilker (515.725.1286) molly.kilker@legis.iowa.gov

**FY 2024 General Fund Governor's Recommendations
 Total: \$1,014,191,142**



**Funding History by Appropriations Subcommittee —
 Education**



DEPARTMENT FOR THE BLIND

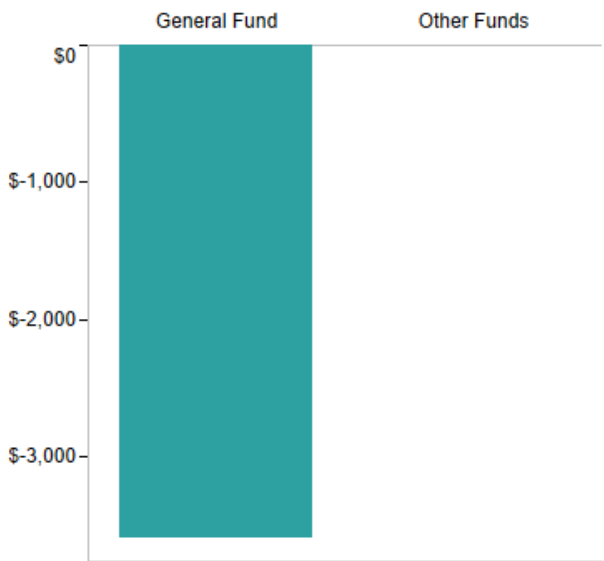
Overview and Funding History

Agency Overview: The [Department for the Blind](#) provides vocational rehabilitation, independent living skills, library services, and other essential services to visually impaired Iowans. The Department’s three major service areas are Vocational Rehabilitation (VR), Independent Living (IL), and the Iowa Library for the Blind and Print Disabled.

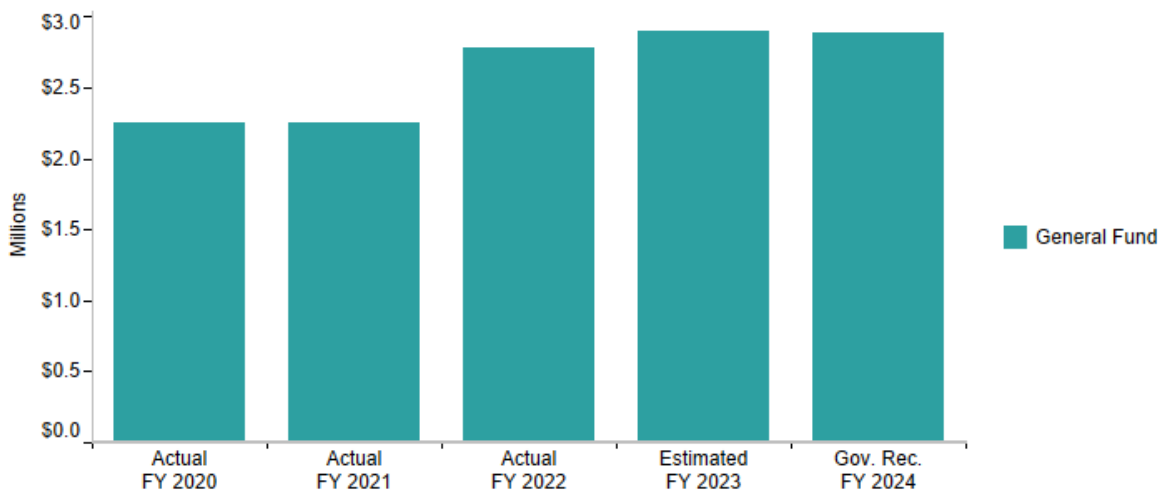
**FY 2024 Governor's Recommendations
Total: \$2,889,911**



**Governor's Recommendations
Compared to FY 2023**



Funding History



General Fund Recommendations

	Actual FY 2022 <u>(1)</u>	Estimated FY 2023 <u>(2)</u>	Gov Rec FY 2024 <u>(3)</u>	Gov Rec vs Est FY 2023 <u>(4)</u>
Blind, Department for the				
Department for the Blind				
Department for the Blind	\$ 2,780,724	\$ 2,893,503	\$ 2,889,911	\$ -3,592
Total Blind, Department for the	\$ 2,780,724	\$ 2,893,503	\$ 2,889,911	\$ -3,592

Governor’s Recommendation FY 2024

Department for the Blind **\$-3,592**

A decrease of \$3,592 due to restructuring the Office of the Chief Information Officer’s (OCIO’s) Cybersecurity Office from fee-based funding to a General Fund appropriation.

Discussion Items

State Match Requirements for Federal Funds — The majority of the General Fund appropriation to the Department for the Blind serves as a nonfederal match to draw down federal Vocational Rehabilitation (VR) funds at a ratio of 21.3/78.7 and federal Independent Living (IL) funds at a ratio of 10/90. Both sources of federal funding are also subject to a maintenance of effort (MOE) requirement. A reduction in State funding for the Department can lead to a penalty and the loss of federal funds.

For FFY 2023, the Department is receiving \$371,000 in IL funding, which requires a State match of \$41,000. This amount is estimated as the final grant award has not been received. The Department consistently spends more than required (\$793,000 in FY 2022) in order to meet demand for IL services. The Department is receiving \$7,019,019 in federal VR funding for FFY 2022, requiring a State match of \$1,900,000. The Department has not received the final FFY 2023 VR grant award notice.

The Governor is recommending FY 2024 funding of \$2,889,911 from the General Fund, a decrease of \$3,592 compared to estimated FY 2023.

Instructional Materials Center — The Iowa Library for the Blind and Print Disabled provides books and other materials in alternative formats to Iowa residents who are unable to read standard print materials. As part of the library, the Instructional Materials Center has historically provided these materials to Iowa school districts under a contract with the Department of Education. The Department of Education chose to end that contract in FY 2023. The Department for the Blind requested General Fund appropriations to cover the substantial loss of revenue. *The Governor is recommending no additional funds for the Instructional Materials Center in FY 2024.*

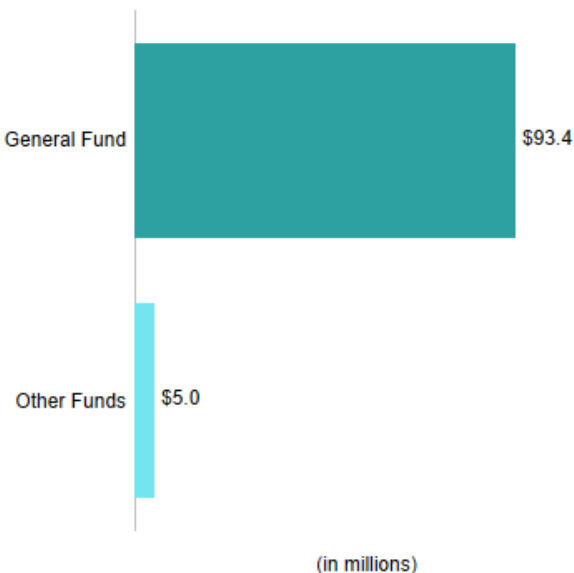
Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the **Federal Funds** section of this document.

COLLEGE STUDENT AID COMMISSION

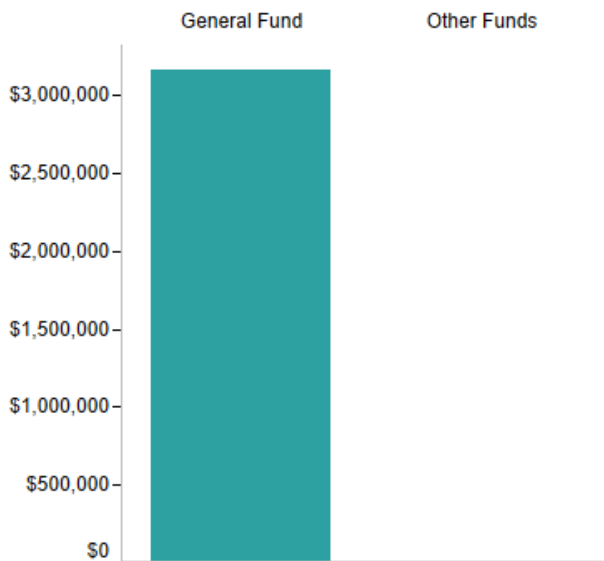
Overview and Funding History

Agency Overview: The [College Student Aid Commission](#), under the direction of a 15-member board, administers a variety of State and federal programs to connect students with resources and services to finance a college education. The Commission offers need-based scholarships, grants, work study, and loans. The Commission provides school and lender services, borrower and collections services, communications services to assist students and families in planning and paying for college, and data collection and management.

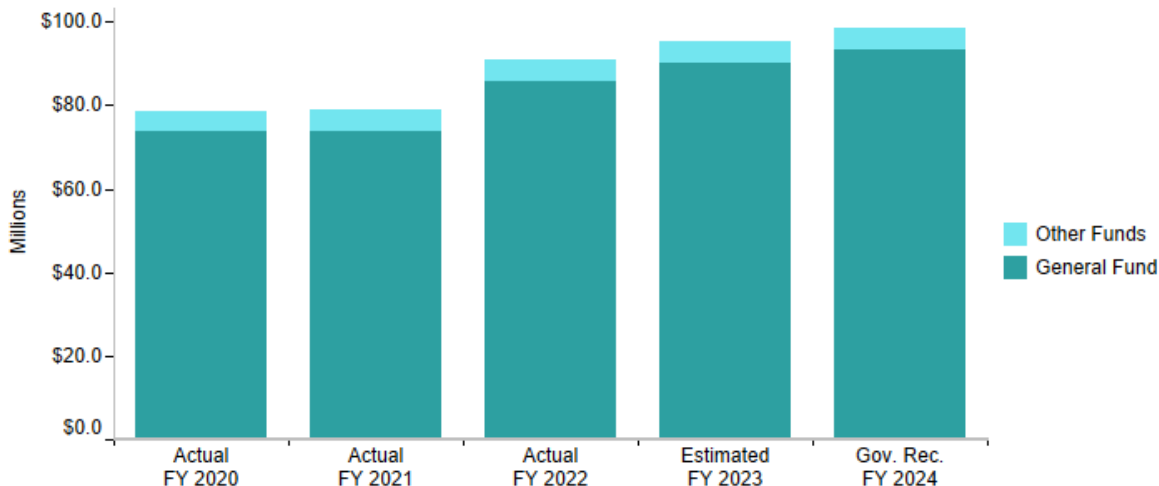
**FY 2024 Governor's Recommendations
Total: \$98,358,009**



**Governor's Recommendations
Compared to FY 2023**



Funding History



General Fund Recommendations

	Actual FY 2022 (1)	Estimated FY 2023 (2)	Gov Rec FY 2024 (3)	Gov Rec vs Est FY 2023 (4)
<u>College Student Aid Commission</u>				
College Student Aid Comm.				
College Student Aid Commission	\$ 429,279	\$ 591,533	\$ 591,533	\$ 0
Future Ready Iowa Administration	162,254	0	0	0
DMU Health Care Prof Recruitment	500,973	500,973	500,973	0
National Guard Service Scholarship	4,700,000	4,700,000	6,600,000	1,900,000
All Iowa Opportunity Scholarship	3,100,000	3,229,468	3,229,468	0
Teach Iowa Scholars	400,000	650,000	650,000	0
Rural Primary Care Loan Repayment	1,724,502	2,504,933	2,504,933	0
Health Care Loan Repayment Program	250,000	500,000	500,000	0
Rural Veterinarian Loan Repayment Program	400,000	700,000	700,000	0
Future Ready Iowa Last-Dollar Scholarship Program	23,004,744	23,927,005	23,927,005	0
Tuition Grant Program - Standing	48,896,050	50,118,451	51,371,412	1,252,961
Tuition Grant - For-Profit - Standing	456,220	500,000	512,500	12,500
Vocational-Technical Tuition Grant - Standing	1,750,185	1,750,185	1,750,185	0
Mental Health Practitioner Loan Repayment Program	0	520,000	520,000	0
Total College Student Aid Commission	\$ 85,774,207	\$ 90,192,548	\$ 93,358,009	\$ 3,165,461

Governor’s Recommendations FY 2024

National Guard Service Scholarship \$1,900,000

An increase of \$1,900,000 to cover rising tuition rates and utilization of the program. Status quo funding would cover approximately 70.00% of average tuition rates for approved beneficiaries in 2023.

Tuition Grant Program — Standing (Nonprofit) \$1,252,961

A general increase of 2.50% from FY 2023 funding levels.

Tuition Grant — For-Profit \$12,500

A general increase of 2.50% from FY 2023 funding levels.

College Student Aid Commission Realignment — *The Governor is recommending aligning all General Fund programs currently administered by the College Student Aid Commission (CSAC) under the Department of Education. The FY 2024 Governor’s recommendation for the CSAC totals \$93,358,009, which maintains the FY 2023 level of \$90,192,548 plus the three increases referenced above.*

Other Fund Recommendations

	Actual FY 2022 (1)	Estimated FY 2023 (2)	Gov Rec FY 2024 (3)	Gov Rec vs Est FY 2023 (4)
<u>College Student Aid Commission</u>				
College Student Aid Comm.				
Skilled Workforce Shortage Grant - SWJCF	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 0
Total College Student Aid Commission	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 0

Governor’s Recommendations FY 2024

College Student Aid Commission Realignment — *The Governor is recommending aligning the Skilled Workforce Shortage Tuition Grant, funded through the Iowa Skilled Worker and Job Creation Fund, under the Department of Education, while maintaining funding at the FY 2023 level of \$5,000,000.*

Discussion Items

Commission Administrative Costs — The Commission estimates that the General Fund appropriation for administration covers approximately 35.62% of the cost to administer the State-funded student aid programs. The remaining cost is funded from the Commission’s [Strategic Reserve Fund](#), also referred to as the Operating Fund, which includes revenue from federal grants, earned interest, and fees.

The Strategic Reserve Fund also includes revenue from Great Lakes Higher Education Corporation (now Ascendium Education Group), which serviced the Commission’s remaining federal loan portfolio from the discontinued [Federal Family Education Loan Program](#) (FFELP). Any income related to the Commission’s role as Iowa’s guaranty agency for the FFELP must be used for activities related to student loans and other student financial aid. The Commission currently projects revenue from Ascendium as follows, with no further revenue after FY 2024:

- FY 2023 — \$3,626,000
- FY 2024 — \$1,337,000
- FY 2025 — \$0

The Commission served as the designated guarantor for the FFELP for over 40 years. As the guarantor, the Commission maintained a Strategic Reserve Fund. The deposits into and uses of the Fund were regulated under the [Higher Education Act of 1965](#), as amended. In 2010, Congress eliminated the FFELP, and all federal loans going forward were made through the Federal Direct Student Loan Program and administered by the United States Department of Education (USDE). State guarantors were required to continue to service their FFELP portfolios.

In 2012, the Commission solicited the USDE for permission to transfer its federal loan portfolio to Great Lakes Higher Education Corporation (now known as Ascendium Education Group). The USDE allowed the transfer, and as the State-designated guarantor, the Commission was able to maintain the Strategic Revenue Fund, subject to restrictions. Under the agreement with Ascendium, Iowa College Student Aid received a monthly portion of revenue collections and deposited it into the agency’s Operating Fund, which covers operating costs not funded by other sources. The contract with Ascendium ended on October 1, 2022.

The Operating Fund consists of income earned by the guaranty agency through its work in the FFELP, and the Fund’s uses are restricted to activities related to student loan-related and other student financial aid-related activities. Nothing in the Higher Education Act of 1965, as amended, provides that these restrictions do not apply if the guaranty agency ends its participation in the FFELP.

The Commission has made the following projections for the status of the Strategic Reserve Fund:

Iowa College Student Aid Commission Strategic Reserve Fund Projections							
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Balance on July 1	\$25,727,762	\$26,557,994	\$23,034,468	\$17,828,816	\$11,368,905	\$4,685,970	(\$2,953,197)
Grants, Interest, Appropriations, Etc.	\$7,726,772	\$8,176,059	\$8,064,248	\$7,049,816	\$3,576,345	\$2,874,547	\$2,867,528
Ascendium Income	\$3,625,931	\$1,337,476	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$11,352,703	\$9,513,535	\$8,064,248	\$7,049,816	\$3,576,345	\$2,874,547	\$2,867,528
Pass-Through Grant Expense	\$4,583,359	\$5,275,686	\$5,275,686	\$5,275,686	\$1,778,219	\$1,778,219	\$1,141,272
Other Operating Expense	\$5,939,112	\$7,761,374	\$7,994,214	\$8,234,041	\$8,481,062	\$8,735,494	\$8,997,558
Total Expenses	\$10,522,471	\$13,037,060	\$13,269,900	\$13,509,727	\$10,259,281	\$10,513,713	\$10,138,830
Projected Balance on June 30	\$26,557,994	\$23,034,468	\$17,828,816	\$11,368,905	\$4,685,970	(\$2,953,197)	(\$10,224,499)

* Projections as of November 30, 2022.

The Governor is recommending FY 2024 funding of \$591,533 from the General Fund for Commission administration. This is no change compared to estimated FY 2023.

FY 2022 Appropriations with Ending Balances — Of the 12 program appropriations the Iowa College Student Aid Commission received in FY 2021, two finished the year with ending balances, as follows:

- National Guard Educational Assistance Program — From the \$4,700,000 General Fund appropriation, \$13,034 remains available for expenditure in FY 2023, per Iowa Code section [261.86\(6\)](#). *The Governor is recommending \$6,600,000 in FY 2024 for the National Guard Educational Assistance Program, an increase of \$1,900,000 compared to estimated FY 2023.*
- Skilled Workforce Shortage Grant — From the \$5,000,000 Skilled Worker and Job Creation Fund appropriation, \$466,538 remains available for expenditure in FY 2023, per the appropriation language. *The Governor is recommending no change in funding for the Skilled Workforce Shortage Grant for FY 2024.*

FY 2022 Awards by Program — The following table provides statistics on FY 2022 awards for State-funded student aid programs:

College Student Aid Commission FY 2022 Awards by Program				
State Appropriated Programs	Appropriation	Number of Awards	Average Award	Applications Not Funded
All Iowa Opportunity Scholarship	\$ 3,100,000	747	\$ 4,188	4,837
Future Ready Iowa Grant	0	18	3,785	782
Future Ready Iowa Last-Dollar Scholarship	23,004,744	7,764	2,769	14,269
Health Care Loan Repayment	250,000	54	4,556	127
Health Professional Recruitment	500,973	33	32,653	14
Iowa National Guard Service Scholarship	4,700,000	1,001	5,957	422
Iowa Tuition Grant For-Profit	456,220	210	2,047	495
Iowa Tuition Grant Not-for-Profit	48,896,050	8,891	5,495	13,304
Iowa Vocational-Technical Tuition Grant	1,750,185	2,559	705	16,801
Rural Iowa Primary Care Loan Repayment	1,724,502	17	186,578	0
Rural Iowa Veterinarian Loan Repayment	400,000	6	60,000	24
Skilled Workforce Shortage Tuition Grant	5,000,000	4,299	1,214	15,061
Teach Iowa Scholar	400,000	82	4,000	98

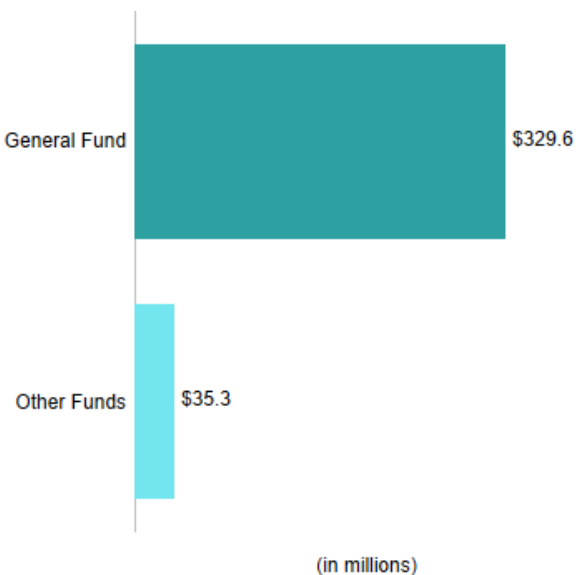
Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the **Federal Funds** section of this document.

DEPARTMENT OF EDUCATION

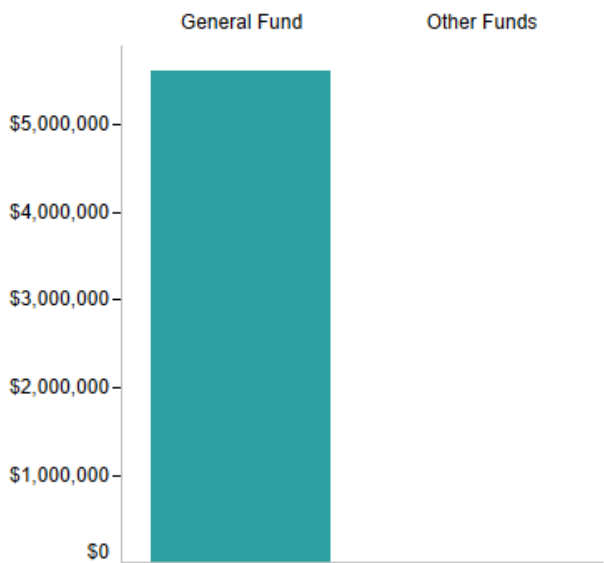
Overview and Funding History

Agency Overview: The [Department of Education](#) oversees pre-K through grade 12 education in Iowa as well as the community college system. In addition, the Department’s budget includes early childhood programming, the State Library and local library support, Iowa PBS, and Iowa Vocational Rehabilitation Services (IVRS). Direct aid to local schools is not part of the Education Appropriations Subcommittee’s budget. For more information on school aid, see the State School Aid and the Unassigned Standing Appropriations sections of this document.

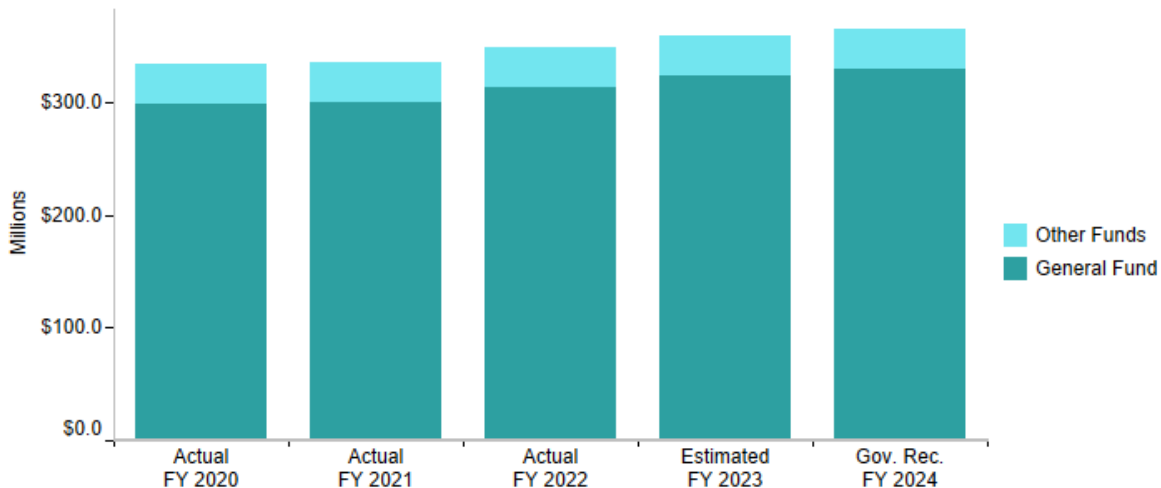
**FY 2024 Governor's Recommendations
Total: \$364,856,153**



**Governor's Recommendations
Compared to FY 2023**



Funding History



General Fund Recommendations

	Actual FY 2022 <u>(1)</u>	Estimated FY 2023 <u>(2)</u>	Gov Rec FY 2024 <u>(3)</u>	Gov Rec vs Est FY 2023 <u>(4)</u>
Education, Department of				
Education, Dept. of				
Administration	\$ 5,975,526	\$ 5,975,526	\$ 5,975,526	\$ 0
Career Technical Education Administration	598,197	598,197	598,197	0
State Library	2,532,594	0	0	0
State Library - Enrich Iowa	2,464,823	0	0	0
Career Technical Education Secondary	2,952,459	2,952,459	2,952,459	0
School Food Service	2,176,797	2,176,797	2,176,797	0
ECl General Aid (SRG)	23,206,799	23,406,799	23,406,799	0
Special Ed. Services Birth to 3	1,721,400	1,721,400	1,721,400	0
Early Head Start Projects	574,500	574,500	574,500	0
Nonpublic Textbook Services	852,000	852,000	852,000	0
Student Achievement/Teacher Quality	2,965,467	2,965,467	2,965,467	0
Statewide Student Assessment	3,000,000	3,000,000	3,000,000	0
Work-Based Learning Clearinghouse	300,000	300,000	300,000	0
Summer Joint Enrollment Program	600,000	600,000	600,000	0
Jobs for America's Grads	4,666,188	8,146,450	8,146,450	0
Attendance Center/Website & Data System	250,000	250,000	250,000	0
Online State Job Posting System	230,000	230,000	230,000	0
Early Lit - Successful Progression	7,824,782	7,824,782	7,824,782	0
Early Lit - Early Warning System	1,915,000	1,915,000	1,915,000	0
Early Lit - Iowa Reading Research Center	1,550,176	600,000	600,000	0
Computer Science PD Incentive Fund	500,000	500,000	500,000	0
Children's Mental Health Training	3,183,936	3,383,936	3,383,936	0
Best Buddies Iowa	25,000	35,000	35,000	0
Adult Education and Literacy Programs	500,000	500,000	500,000	0
Midwestern Higher Education Compact	115,000	115,000	115,000	0
Nonpublic Concurrent Enrollment	1,000,000	1,000,000	1,000,000	0
Community Colleges General Aid	215,158,161	221,658,161	227,199,615	5,541,454
Child Development	10,524,389	10,524,389	10,524,389	0
Classroom Behavior Guidelines	500,000	0	0	0
Therapeutic Classroom Incentive Fund Approp	1,626,075	2,351,382	2,351,382	0
Therapeutic Classroom Trans Claims Reimb.	500,000	500,000	500,000	0
Education, Dept. of	\$ 299,989,269	\$ 304,657,245	\$ 310,198,699	\$ 5,541,454
Vocational Rehabilitation				
Vocational Rehabilitation	\$ 5,996,328	\$ 6,116,328	\$ 6,106,732	\$ -9,596
Independent Living	84,823	84,823	84,804	-19
Entrepreneurs with Disabilities Program	138,506	138,506	138,506	0
Independent Living Center Grant	86,457	86,457	86,457	0
Vocational Rehabilitation	\$ 6,306,114	\$ 6,426,114	\$ 6,416,499	\$ -9,615
Iowa PBS				
Iowa PBS Operations	\$ 7,870,316	\$ 7,870,316	\$ 7,943,538	\$ 73,222
State Library, Department of				
State Library	\$ 0	\$ 2,532,594	\$ 2,532,594	\$ 0
Enrich Iowa Libraries	0	2,464,823	2,464,823	0
State Library, Department of	\$ 0	\$ 4,997,417	\$ 4,997,417	\$ 0
Total Education, Department of	\$ 314,165,699	\$ 323,951,092	\$ 329,556,153	\$ 5,605,061

Governor’s Recommendations FY 2024

Iowa PBS \$73,222

An increase of \$92,192 to create a searchable Digital Asset Management System. The Governor is recommending additional funding for this System from the Technology Reinvestment Fund. The recommendation also includes a decrease of \$18,970 due to a restructuring of the OCIO’s Cybersecurity Office from fee-based to a General Fund appropriation.

Community Colleges General Aid \$5,541,454

A general increase of 2.50% from FY 2023 funding levels.

Vocational Rehabilitation \$-9,596

A decrease of \$9,596 due to restructuring the OCIO’s Cybersecurity Office from fee-based funding to a General Fund appropriation.

Independent Living \$-19

A decrease of \$19 due to restructuring the OCIO’s Cybersecurity Office from fee-based funding to a General Fund appropriation.

Department of Education Realignment — The Governor is recommending the following:

- *Aligning the Early Childhood Initiative under the Department of Health and Human Services, while maintaining funding at the FY 2023 level of \$23,406,799.*
- *Aligning Career and Technical Education Administration under Iowa Workforce Development, while maintaining funding at the FY 2023 level of \$598,197.*
- *Aligning the Career and Technical Education in Secondary Schools program under Iowa Workforce Development, while maintaining funding at the FY 2023 level of \$2,952,459.*
- *Aligning the State Library and Enrich Iowa Libraries Program under the Department of Administrative Services, while maintaining funding at the FY 2023 level of \$4,997,417.*

Vocational Rehabilitation Realignment — The Governor is also recommending the following:

- *Aligning Vocational Rehabilitation under Iowa Workforce Development, while decreasing funding by \$9,596 to \$6,106,732 in FY 2024.*
- *Aligning the Independent Living program under Iowa Workforce Development, while decreasing funding by \$19 to \$84,804 in FY 2024.*
- *Aligning the Entrepreneurs with Disabilities program under Iowa Workforce Development, while maintaining funding at the FY 2023 level of \$138,506.*
- *Aligning the Independent Living Center Grant under Iowa Workforce Development, while maintaining funding at the FY 2023 level of \$86,457.*

Other Fund Recommendations

	Actual FY 2022 (1)	Estimated FY 2023 (2)	Gov Rec FY 2024 (3)	Gov Rec vs Est FY 2023 (4)
Education, Department of				
Education, Dept. of				
Workforce Training & Econ Dev Funds - SWJCF	\$ 15,100,000	\$ 15,100,000	\$ 15,100,000	\$ 0
Adult Literacy for the Workforce - SWJCF	5,500,000	5,500,000	5,500,000	0
ACE Infrastructure - SWJCF	6,000,000	6,000,000	6,000,000	0
PACE and Regional Sectors - SWJCF	5,000,000	5,000,000	5,000,000	0
Gap Tuition Assistance Fund - SWJCF	2,000,000	2,000,000	2,000,000	0
Work-Based Intermed Network - SWJCF	1,500,000	1,500,000	1,500,000	0
Workforce Prep. Outcome Reporting - SWJCF	200,000	200,000	200,000	0
Education, Dept. of	\$ 35,300,000	\$ 35,300,000	\$ 35,300,000	\$ 0

Governor's Recommendations FY 2024

Department of Education Realignment — *The Governor is recommending the following:*

- *Aligning the Adult Literacy for the Workforce and Work-Based Learning Intermediary Network appropriations, funded from the Iowa Skilled Worker and Job Creation Fund, from the Department of Education to Iowa Workforce Development, while maintaining funding at the FY 2023 level of \$5,500,000.*
- *Aligning the Science, Technology, Engineering, and Math (STEM) BEST Program, funded from the Iowa Skilled Worker and Job Creation Fund, from the Iowa Economic Development Authority to the Department of Education, while maintaining funding at the FY 2023 level of \$700,000.*
- *Aligning \$200,000 (4.00%) of the Iowa Skilled Worker and Job Creation Fund appropriation to the Pathways for Academic Career and Employment and regional sectors programs under Iowa Workforce Development, while maintaining overall funding at the FY 2023 level of \$5,000,000.*

Discussion Items

Federal Funds in the Department of Education — There are three appropriations under the Department of Education that fulfill maintenance-of-effort (MOE) requirements for federal funds. There are an additional four appropriations under the Department of Education that are supported with federal funds. The appropriations are as follows:

- **Career Technical Education Secondary.** These funds are part of the State's receipt of federal Perkins funding. To fulfill MOE requirements, the State must spend an amount equal to or greater than the amount spent the previous year, per student or in the aggregate (\$2,952,459), unless the federal award is decreased. Failure to meet MOE requirements for this appropriation may jeopardize all federal Perkins funding.
- **School Food Service.** School food service programs in Iowa are primarily funded under the federal National School Lunch Program (NSLP). The State appropriation provides approximately two-thirds of the federal MOE requirement. The remainder of the MOE requirement is provided by public and nonprofit private residential child care institutions that participate in the NSLP. The total State MOE requirement for SY 2022 was \$3,279,090, and the requirement for SY 2023 is expected to be \$3,209,488.
- **State Library.** Federal funding is subject to an MOE requirement based on a three-year rolling average of State funding. Federal funding from federal fiscal years 2020 to 2022 averaged \$2,000,000 annually.
- **Career Technical Education Administration.** These funds are part of the State's receipt of federal Perkins funding. The State must expend as much from nonfederal sources for State administration as it did during the preceding year (\$598,197).
- **Special Education Services Birth to Three.** This appropriation funds the State's early childhood special education services under the federal [Individuals with Disabilities Education Act \(IDEA\)](#). Any reduction in State funding may result in the loss of IDEA funding for early childhood special education.
- **Early Head Start Projects.** The State must match 25.00% of the funds received. The match may consist of both local and State sources.
- **Iowa PBS.** Federal funding is received through the Corporation for Public Broadcasting (CPB) as well as through other federal grants.

Federal Funds — IVRS — In order to maximize the federal funds available, Iowa Vocational Rehabilitation Services (IVRS) would need to be funded at \$383,000. This would draw down \$1,400,000 in federal funds. For FFY 2024, the amount needed to draw down the maximum federal funds is expected to increase by between \$350,000 to \$450,000, depending on changes in federal requirements. *The Governor is recommending \$6,106,732 for Vocational Rehabilitation, a decrease of \$9,596 compared to estimated FY 2023.*

IVRS Waiting List — When IVRS lacks the financial or staff capacity to serve all individuals with disabilities, individuals awaiting services are added to a waiting list. As of December 29, 2022, there was no waiting list.

Language Equality and Acquisition for Deaf Kids (LEAD-K) — 2022 Iowa Acts, [HF 604](#) (Deaf Children, Language and Literacy Development Act), directs the Department of Education to work with other State agencies to coordinate, develop, and disseminate resources to parents and educators, including information on deaf and hard-of-hearing children’s expressive and receptive language acquisition and development. The Act mirrors a nationwide LEAD-K initiative to raise awareness of deaf or hard-of-hearing children’s experiences in language learning and to work toward school readiness and sufficient language skills by promoting state legislation that allows deaf children to have access to both American Sign Language (ASL) and English. The Act is subject to an appropriation. The [Fiscal Note](#) for HF 604 estimated the cost to the State as \$300,000 for the Iowa School for the Deaf and \$80,000 for the Department of Public Health. *The Governor is recommending no specific funding for LEAD-K in FY 2024.*

Special Education Support for Students Enrolled in Nonpublic Schools — 2022 Iowa Acts, [SF 2197](#) (Special Education Support for Students at Nonpublic Schools — Task Force Act), created a task force to study and make recommendations regarding how to better serve students enrolled in nonpublic schools who receive special education services, especially those students who reside in rural areas of the State. The task force produced a report for the General Assembly with six recommendations, some of which would require resource allocation or Iowa Code changes. These recommendations are:

- Revise Iowa Administrative Code provisions relative to placement decisions to increase understanding of the requirement that the nonpublic school be considered as a placement option.
- Establish processes for individualized education program (IEP) facilitation to assist IEP teams with decisions regarding free appropriate public education (FAPE) and placement for students enrolled in nonpublic schools.
- Provide professional learning and other support materials and tools for IEP teams, including students, families, teachers, service providers, and administrators of both public and nonpublic schools, to understand IDEA-required processes relevant to nonpublic school students and to promote informed participation in IEP meetings of students served in nonpublic schools.
- Develop and provide professional learning and other materials for meaningful consultation for Area Education Agencies (AEAs), local education agencies (LEAs), and nonpublic school representatives.
- Establish sustainable accountability and data collection systems that meet legal requirements and encourage innovative models for meeting the needs of students.
- Develop an implementation plan for identifying, evaluating, and promoting strategies and models for providing special education and related services with and in nonpublic schools that improve the experiences and outcomes for students with disabilities.

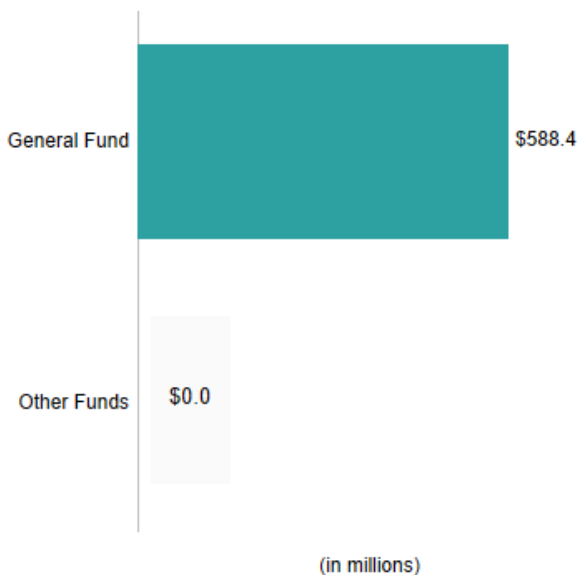
Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the **Federal Funds** section of this document.

BOARD OF REGENTS

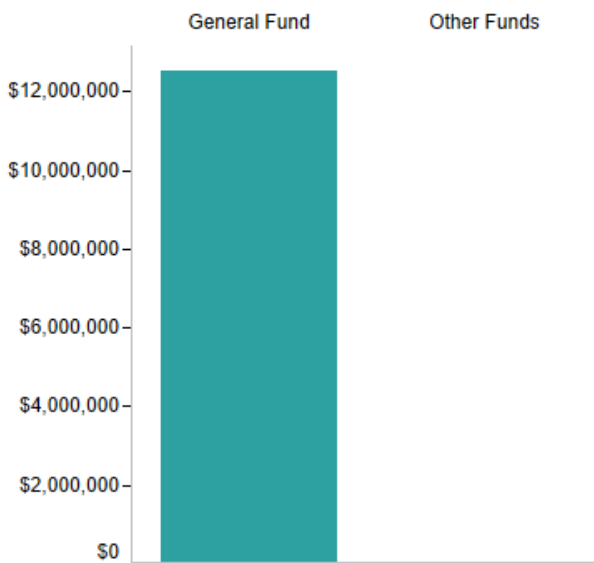
Overview and Funding History

Agency Overview: The [Board of Regents](#) (BOR) is a nine-member board that oversees the University of Iowa, Iowa State University, the University of Northern Iowa, the Iowa School for the Deaf, and the Iowa Educational Services for the Blind and Visually Impaired. The Board establishes policy for the institutions; hires the university presidents and special schools superintendent; approves budgets, tuition and fees, bonding, investment policies, and other business and finance matters; reviews and approves academic programs; and serves as the trustees for the University of Iowa Hospitals and Clinics (UIHC).

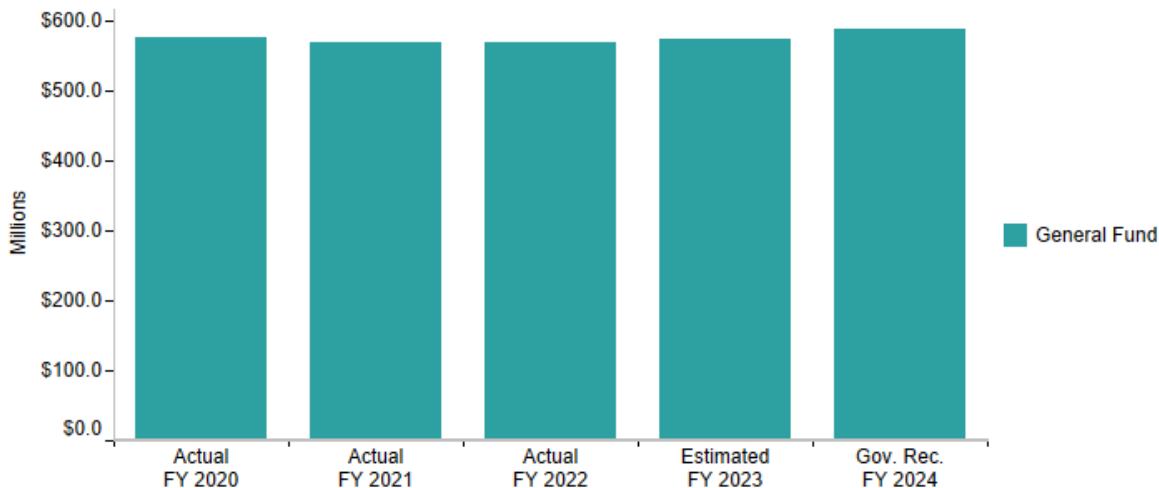
**FY 2024 Governor's Recommendations
Total: \$588,387,069**



**Governor's Recommendations
Compared to FY 2023**



Funding History



General Fund Recommendations

	Actual FY 2022 <u>(1)</u>	Estimated FY 2023 <u>(2)</u>	Gov Rec FY 2024 <u>(3)</u>	Gov Rec vs Est FY 2023 <u>(4)</u>
Regents, Board of				
Regents, Board of				
Regents Board Office	\$ 764,642	\$ 764,642	\$ 764,642	\$ 0
BOR - Regents Resource Centers	268,297	268,297	268,297	0
IPR - Iowa Public Radio	345,669	0	0	0
University of Iowa - General	215,605,480	218,045,224	223,496,355	5,451,131
UI - Oakdale Campus	2,103,819	2,103,819	2,103,819	0
UI - Hygienic Laboratory	4,822,610	4,822,610	4,822,610	0
UI - Family Practice Program	1,720,598	2,220,598	2,220,598	0
UI - Specialized Children Health Services	634,502	634,502	634,502	0
UI - Iowa Cancer Registry	143,410	143,410	143,410	0
UI - Substance Abuse Consortium	53,427	53,427	53,427	0
UI - Biocatalysis	696,342	696,342	696,342	0
UI - Primary Health Care	624,374	624,374	624,374	0
UI - Iowa Birth Defects Registry	36,839	36,839	36,839	0
UI - Iowa Nonprofit Resource Center	156,389	156,389	156,389	0
UI - IA Online Advanced Placement Acad.	463,616	463,616	463,616	0
UI - Iowa Flood Center	1,154,593	1,154,593	1,154,593	0
Iowa State University - General	172,144,766	174,092,719	178,445,037	4,352,318
ISU - Agricultural Experiment Station	29,462,535	29,462,535	29,462,535	0
ISU - Cooperative Extension	18,157,366	18,307,366	18,157,366	-150,000
University of Northern Iowa - General	98,296,620	99,408,923	101,894,146	2,485,223
UNI - Recycling and Reuse Center	172,768	172,768	172,768	0
UNI - Math & Science Collaborative	6,354,848	6,354,848	6,354,848	0
UNI - Real Estate Education Program	123,523	123,523	123,523	0
Iowa School for the Deaf	10,789,039	11,089,039	11,366,265	277,226
Ed Services for Blind & Visually Impaired	4,540,886	4,654,408	4,770,768	116,360
Total Regents, Board of	\$ 569,636,958	\$ 575,854,811	\$ 588,387,069	\$ 12,532,258

Governor's Recommendations FY 2024

University of Iowa — General **\$5,451,131**

A general increase of 2.50% from FY 2023 funding levels.

Iowa State University — General **\$4,352,318**

A general increase of 2.50% from FY 2023 funding levels.

Iowa State University — Cooperative Extension **\$-150,000**

A decrease of one-time funds appropriated in FY 2023 to host the Integrated Crop Management Conference.

University of Northern Iowa — General **\$2,485,223**

A general increase of 2.50% from FY 2023 funding levels.

Iowa School for the Deaf **\$277,226**

A general increase of 2.50% from FY 2023 funding levels.

Iowa Educational Services for the Blind and Visually Impaired **\$116,360**

A general increase of 2.50% from FY 2023 funding levels.

Board of Regents Realignment — *The Governor is recommending the following:*

- *Aligning Iowa Education for the Blind and Visually Impaired under the Department of Education, while increasing funding by \$116,360 to \$4,770,768 in FY 2024.*
- *Aligning the Iowa School for the Deaf under the Department of Education, while increasing funding by \$277,226 to \$11,366,265 in FY 2024.*
- *Aligning the Iowa Mathematics and Science Education Partnership (IMSEP) to the Department of Education, while maintaining funding at the FY 2023 level of \$6,354,848.*

Discussion Items

Enrollment at Regent Universities — Iowa's Regent universities have been experiencing a steady decline in enrollment since fall 2016. Enrollment has trended downward across almost every subcategory measured in the Board of Regents Enrollment Report (found [here](#)). Significant areas of decline include:

- 1.30% decline in overall enrollment from fall 2021 to fall 2022.
- 2.40% decline in Iowa resident enrollment from fall 2021 to fall 2022.
- 7.70% decline in international student enrollment from fall 2021 to fall 2022, which contributes to a 47.46% decline in since 2013.

Despite a decline in total undergraduate students, new student enrollment increased at both Iowa State University (6.33%) and the University of Iowa (14.53%) in fall 2022.

Iowa Education for the Deaf and Blind — The Board of Regents requested a consolidation of the appropriations for the Iowa School for the Blind and Visually Impaired (ISBVI) and the Iowa School for the Deaf into a single appropriation called Iowa Education for the Deaf and Blind. The two schools share an administrator and several administrative functions. The ISBVI also recently sold the building in Vinton that formerly housed the school.

Mental Health Professional Loan Repayment Program — This Program will begin accepting applications February 2023. The Program received \$520,000 to increase the number of nonprescribing mental health practitioners serving high-need communities in Iowa by providing loan repayment incentives and anticipates there will be 13 contracts started by spring 2023. High-need communities are identified as a federal mental health professional shortage area (HPSA) by the United States Department of Health and Human Services. As of November 2022, 94 of Iowa's 99 counties are partially or fully included in an HPSA, including:

- Counties partially included in an HPSA: Mills, Pottawattamie
- Counties not included in an HPSA: Johnson, Linn, Polk, Scott, Warren
- Counties fully captured in an HPSA: All remaining 92 counties. This amounts to a six-county increase over the prior April 2, 2019, designations.

Rural Primary Care Loan Repayment Program — This Program will begin accepting applications February 2023. The Program initially received \$1.7 million to increase the number of physicians serving high-need communities in Iowa by providing loan repayment incentives. The Commission is authorized to enter into up to 20 agreements annually, which are to be awarded evenly between University of Iowa and Des Moines University students. High-need communities are identified as a federal HPSA by the United States Department of Health and Human Services. *The Governor is recommending a General Fund increase of \$780,431 for FY 2024.*

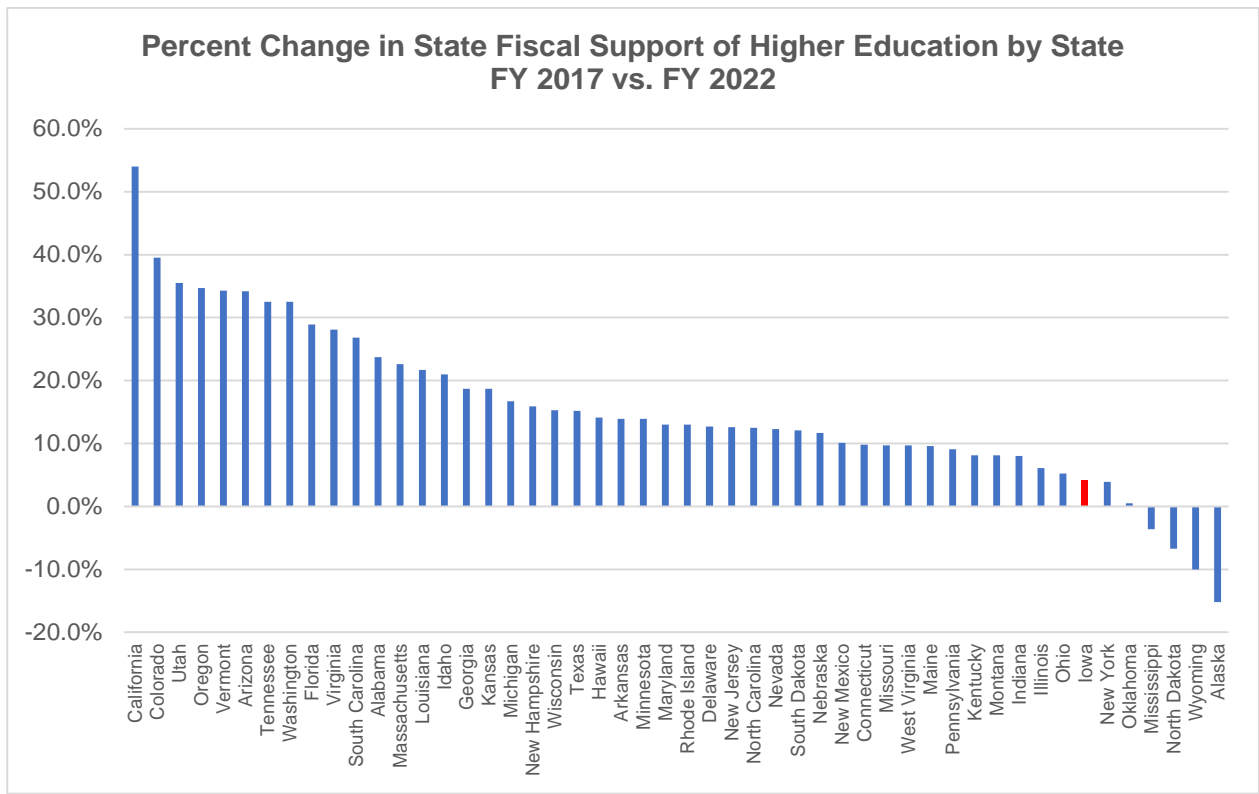
Tuition Increases at Regent Universities — The Board of Regents approved in-state tuition and mandatory fee increases of 4.25% for the 2022-2023 school year. This accounts for an increase over the prior 2021-2022 increase of 3.51% at Iowa State University and the University of Iowa an increase of 1.50% at the University of Northern Iowa. There has been an average increase across all three universities of 127.66% since 2010. The Board of Regents will determine 2023-2024 tuition increases in July 2023.

Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the **Federal Funds** section of this document.

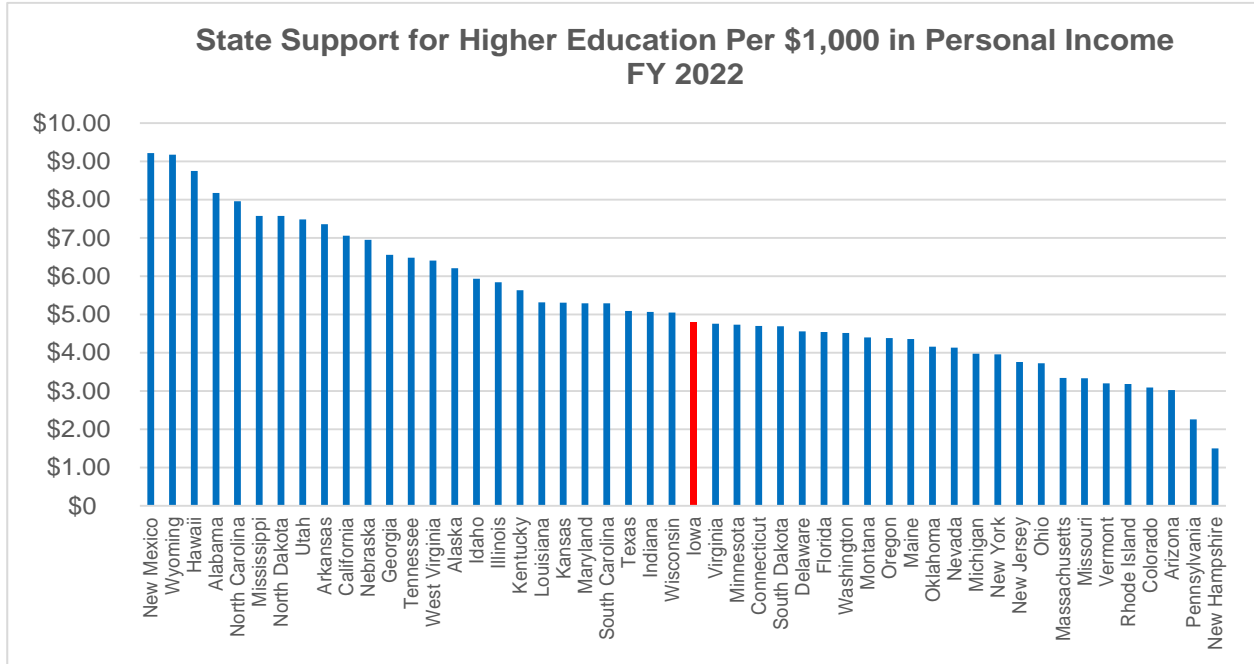
Comparison to Other States — State Fiscal Support for Higher Education

State Funding of Higher Education. The following tables use data from [Grapevine](#), an annual compilation of data on state support of higher education published annually by Illinois State University and the State Higher Education Executive Officers Association (SHEEO). The database defines support for higher education as funding for public four-year and two-year institutions.

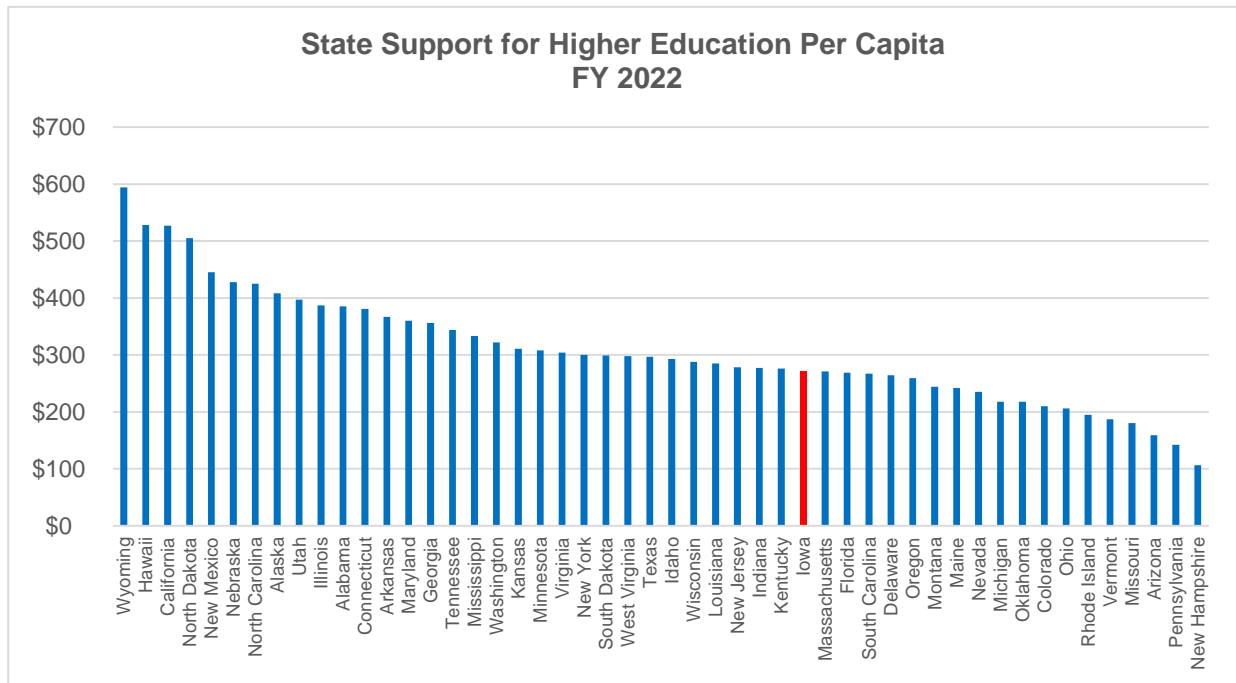
The chart below shows the percentage change in the amount of state support for higher education between FY 2017 and FY 2022. Four states provided less support in FY 2022 than in FY 2017. Iowa ranks 44th with an increase in state support of 4.20%.



Funding Per \$1,000 of Personal Income and Per Capita. The chart below shows that Iowa ranked 26th among the 50 states in FY 2022 in higher education funding per \$1,000 of personal income, as reported by the U.S. Department of Commerce, with funding of \$4.78 per \$1,000. The state with the highest level of funding was New Mexico, with funding of \$9.22 per \$1,000, and the state with the lowest level was New Hampshire, with funding of \$1.50 per \$1,000.

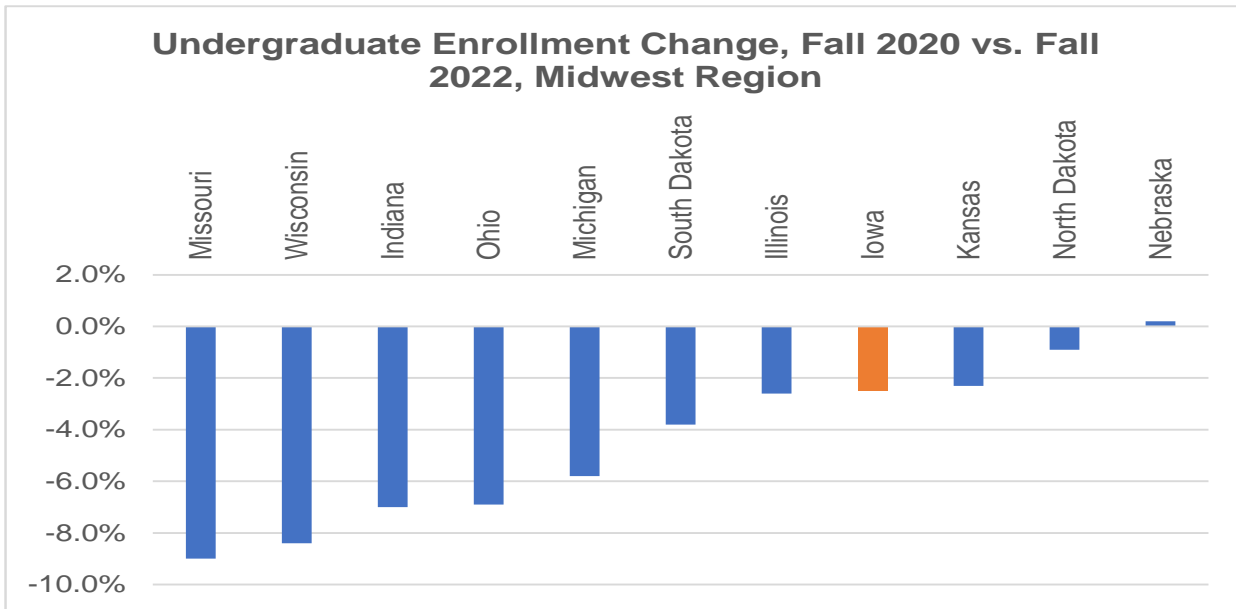


The chart below shows that Iowa ranked 32nd in higher education funding per capita in FY 2022, based on U.S. Census population statistics, with a rate of \$271 per capita. The state with the highest level of per capita funding was Wyoming at \$594, and the state with the lowest was New Hampshire at \$106.



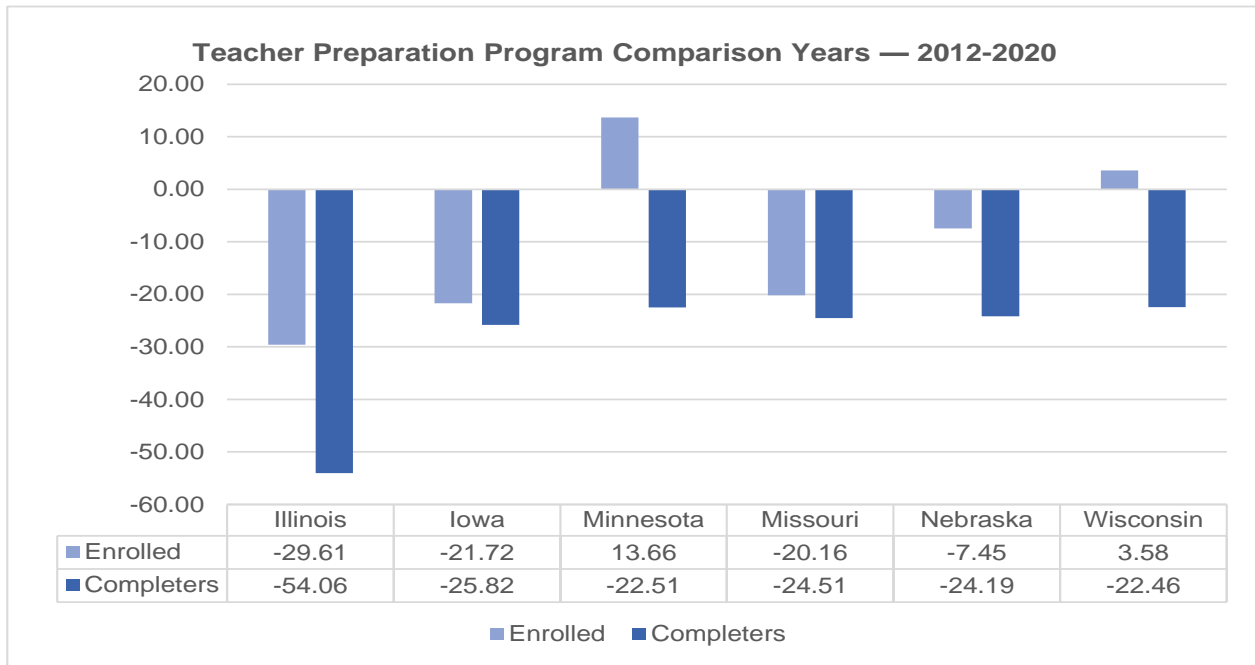
Comparison to Other States — Undergraduate Enrollment

In recent years, there has been a nationwide decrease in enrollment of new undergraduate students in both public and private institutions. The decrease has been occurring at both two-year and four-year institutions. The following map reflects [data](#) from the National Student Clearinghouse Research Center on undergraduate enrollment in the Midwest region for fall 2020 compared to fall 2022. The only increase in enrollment was in Nebraska at 0.20%. The greatest decrease occurred in Missouri at -9.00%.

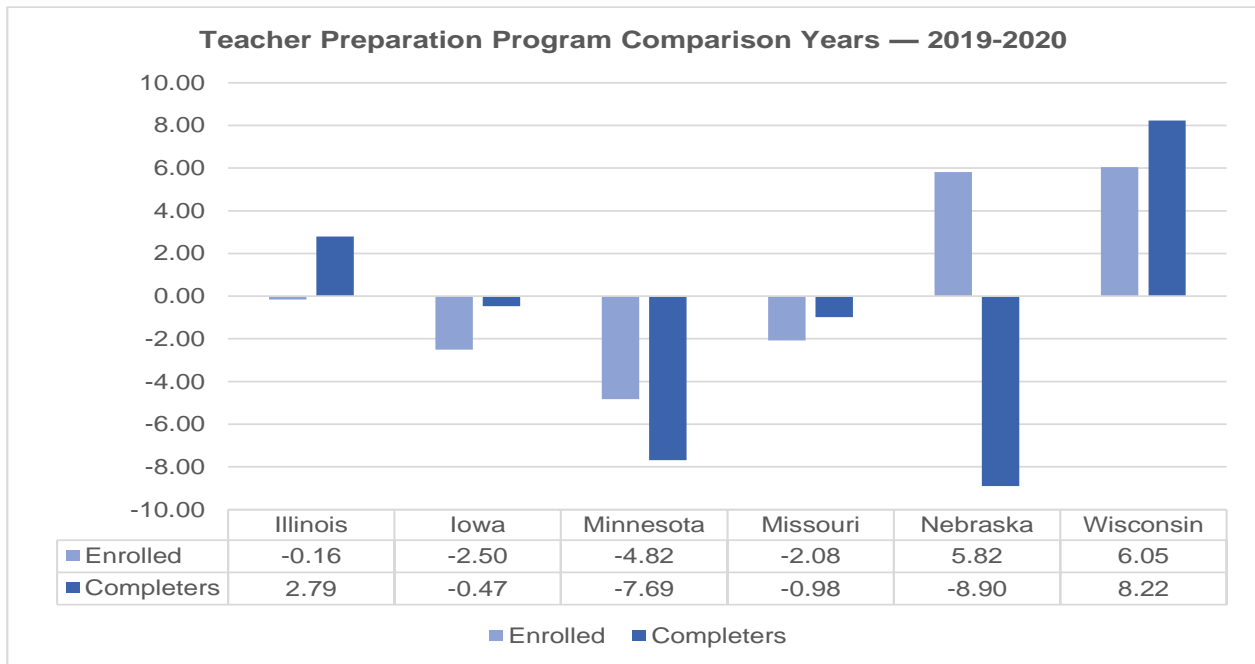


Comparison to Other States — Teacher Preparation Programs

The U.S. Department of Education [Title II report](#) includes information on teacher preparation programs by state. The 2019-2020 academic year is the most recent data currently available. The table and graph below show the percentage change in enrolled teacher candidates and teacher program completers from the 2012-2013 academic year to the 2019-2020 academic year in Iowa and contiguous states.



The table and graph below show the percentage change in enrolled teacher candidates and teacher program completers from the 2018-2019 academic year to the 2019-2020 academic year in Iowa and contiguous states.



LSA Publications — Education

The following documents related to the Education Appropriations Subcommittee have been published by the LSA:

- ***Fiscal Topics:***

- [*Board of Regents — State Funding*](#)
- [*Career and Technical Education*](#)
- [*Community College Property Tax Revenue*](#)
- [*Community College Revenue by Source*](#)
- [*Community Colleges — State Funding*](#)
- [*Iowa Board of Educational Examiners*](#)
- [*Iowa Skilled Worker and Job Creation Fund*](#)
- [*Secure an Advanced Vision for Education \(SAVE\)*](#)
- [*School Aid — Additional Levy Components — FY 2023*](#)
- [*School Aid — Area Education Agency Funding — FY 2023*](#)
- [*School Aid — District Cost Per Pupil Differences Between School Districts — FY 2023*](#)
- [*School Aid — Instructional Support Program*](#)
- [*School Aid — School District Reorganization Incentives*](#)
- [*Teacher Licensure and Alternative Pathways*](#)
- [*Transportation Equity Program*](#)

- ***Maps of the Week:***

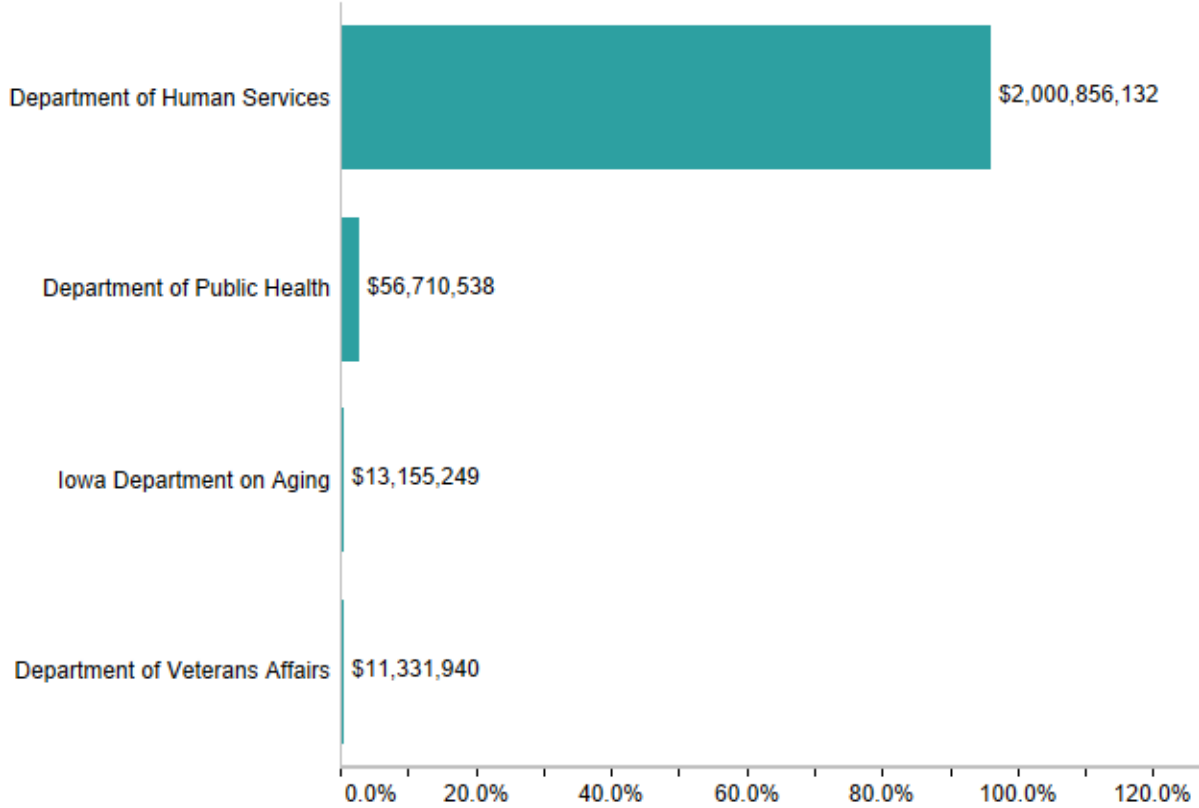
- [*Additional Levy Amounts Per Pupil by School District — FY 2022*](#)
- [*Average Debt at Graduation and Yearly Expenses by Community College District*](#)
- [*Average Teacher Salary by State – 2021-2022*](#)
- [*Change in Certified Enrollment and Statewide Voluntary Preschool Program Weightings — Oct. 2019-Oct. 2020*](#)
- [*Certified Enrollment by School District and Percent Change in Enrollment — Fall 2019*](#)
- [*Community College Enrollment*](#)
- [*Continuous Learning Plans for Iowa School Districts and Nonpublic Schools*](#)
- [*Elementary and Secondary School Emergency Relief Funds — COVID-19*](#)
- [*Enrollment at Regent Institutions by County — Fall 2020*](#)
- [*Enrollment Served by Area Education Agencies \(AEAs\) — Fall 2021*](#)
- [*Independent Nonprofit Colleges and Universities Enrollment — Fall 2019*](#)
- [*Iowa Regents Enrollment by Decade — 1870-2020*](#)
- [*Iowa School Performance Profiles — 2020*](#)
- [*Salary by School District for Teachers and Superintendents — FY 2022*](#)
- [*School Aid — Instructional Support Program*](#)
- [*School District Cash Reserve Levies — FY 2022*](#)
- [*School District Management Levy — FY 2022*](#)
- [*Statewide Voluntary Preschool Enrollment — 2019-2020 School Year with Average Weekly Hours of Instruction — 2018-2019 School Year*](#)
- [*Transportation Equity Fund — FY 2022*](#)

Reports Required to be Filed with General Assembly

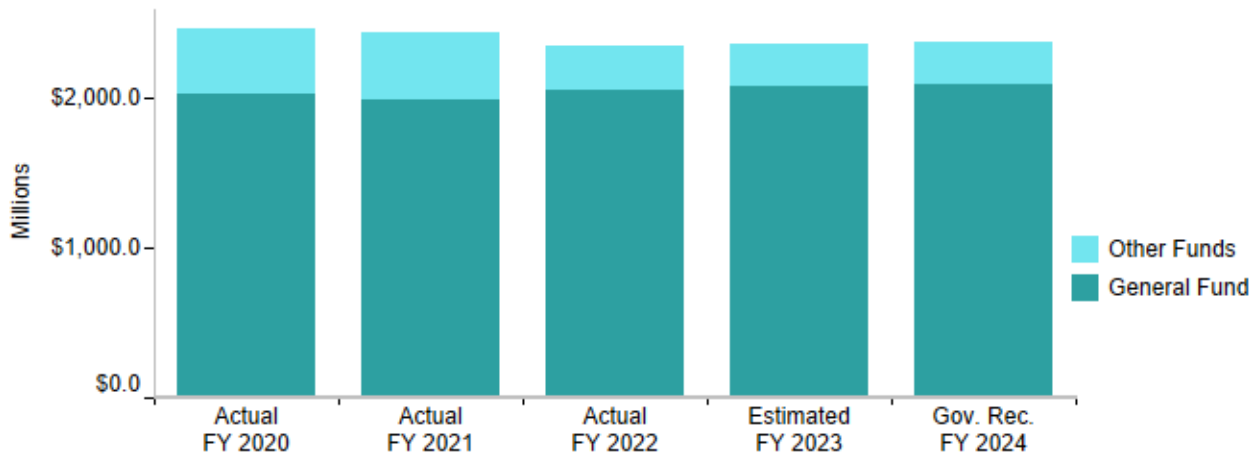
Reports and other documents required to be filed with the General Assembly are organized by submitting department and by date and are published on this [webpage](#).

LSA Staff Contacts: Michael Peters (515.281.4611) michael.peters@legis.iowa.gov
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**FY 2024 General Fund Governor's Recommendations
 Total: \$2,082,053,859**



**Funding History by Appropriations Subcommittee —
 Health and Human Services**



DEPARTMENT ON AGING

Overview and Funding History

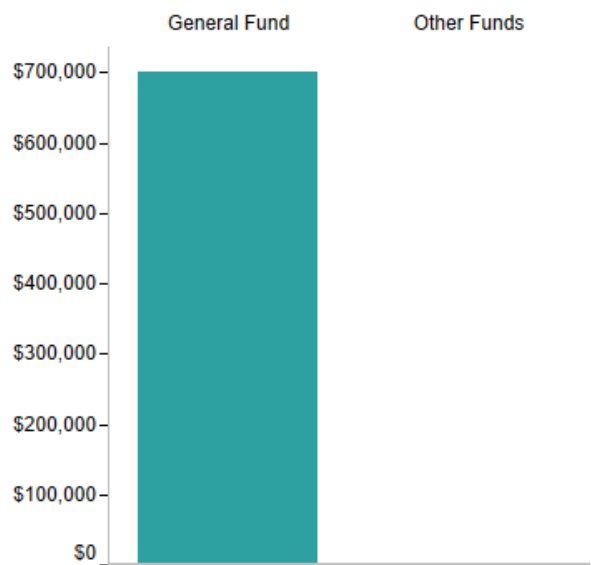
Agency Overview: The [Department on Aging \(IDA\)](#) is designated as the State Unit on Aging. The Department advocates for lowans age 60 and older and is responsible for developing a comprehensive and coordinated system of services and activities for older lowans through the six local Area Agencies on Aging across the State.

The [Office of the State Long-Term Care Ombudsman](#) is authorized by the federal [Older Americans Act](#) and the State [Older lowans Act](#). The Office operates as an independent entity within the IDA and advocates for residents of nursing facilities and residential care facilities, as well as for tenants of assisted living programs and elder group homes.

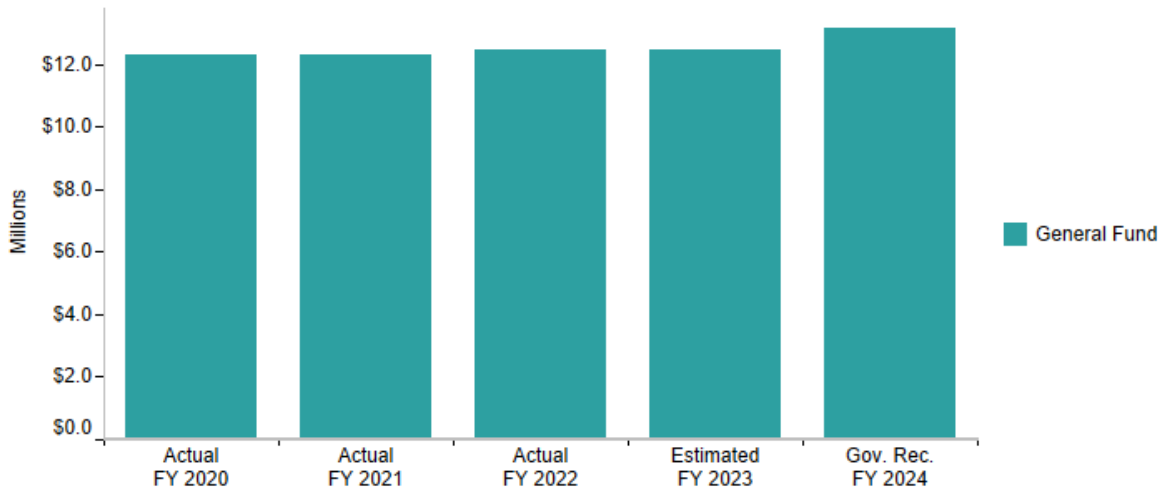
**FY 2024 Governor's Recommendations
Total: \$13,155,249**



**Governor's Recommendations
Compared to FY 2023**



Funding History



General Fund Recommendations

	Actual FY 2022 <u>(1)</u>	Estimated FY 2023 <u>(2)</u>	Gov Rec FY 2024 <u>(3)</u>	Gov Rec vs Est FY 2023 <u>(4)</u>
<u>Aging, Iowa Department on</u>				
Aging, Dept. on				
Aging Programs	\$ 11,304,082	\$ 11,304,082	\$ 12,006,290	\$ 702,208
Office of LTC Ombudsman	1,149,821	1,149,821	1,148,959	-862
Total Aging, Iowa Department on	\$ 12,453,903	\$ 12,453,903	\$ 13,155,249	\$ 701,346

Governor’s Recommendations FY 2024

Aging Programs **\$702,208**

- An increase of \$500,000 and 1.00 full-time equivalent (FTE) position for the Office of Public Guardian (OPG) to increase the capacity of OPG services for older adults and adults with disabilities. The waiting list for OPG services is expected to grow to 147 by September 2024, one-and-a-half times larger than the number of clients currently served.
- An increase of \$206,929 to use as needed, including FTE positions and existing programs.
- A decrease of \$4,721 due to restructuring the Office of the Chief Information Officer’s (OCIO) Cybersecurity Office from fee-based funding to a General Fund appropriation.

Office of LTC Ombudsman **-\$862**

A decrease of \$862 due to restructuring the OCIO’s Cybersecurity Office from fee-based funding to a General Fund appropriation.

Department on Aging Realignment — *The Governor is recommending aligning all General Fund programs currently administered by the IDA under the Department of Health and Human Services (DHHS).*

Discussion Items

Iowa Department on Aging Merger — Iowa DHHS Director Kelly Garcia announced on August 11, 2022, that the IDA would merge into the DHHS beginning July 1, 2023. Planning for the merge was initiated during Fall 2022 and is ongoing. The Subcommittee may wish to request an update from the IDA about the continuation of existing IDA programs after the merge, and how efficiencies may be gained for clients.

Iowa Return to Community (IRTC) Pilot Project — The IDA received \$850,000 from the General Fund in FY 2023 to continue its IRTC pilot project, which provides long-term care support planning to assist non-Medicaid-eligible seniors who want to return to their homes or communities following a nursing facility or hospital stay. The goal of the pilot project is to gather data on potential savings to Medicaid due to the avoiding of long-term care and apply for a Section 1115 Medicaid waiver to draw down federal matching funds for a statewide program. The pilot project served 311 individuals in FY 2022. The Department filed its annual [report](#) with the General Assembly on December 14, 2022. The Subcommittee may wish to review the report and receive an update on the pilot project from the Department.

Office of Public Guardian — The OPG may act as an individual’s guardian; conservator; attorney-in-fact under a health care power of attorney document; agent under a financial power of attorney document; personal representative; or representative payee when there is no appropriate or responsible person to serve as an individual’s substitute decision maker. In FY 2022, the Local Office of Public Guardian served a total of 106 clients. In February 2022, the Office received \$502,000 in [American Rescue Plan Act \(ARPA\) of 2021](#) funding to clear the waiting list. As of November 1, 2022, there were 52 individuals on the waiting list for a guardian or pending review, a decrease of 29 individuals from March 2022. The oldest application currently on the waiting list was received in January 2022. The Subcommittee may

wish to receive an update and review funding levels for the Office. The annual report from the Office is available [here](#).

The Iowa Café — In FY 2020, Iowa received a three-year demonstration grant of \$750,000 from the Administration for Community Living (ACL) intended to modernize Iowa's congregate nutrition infrastructure, delivery mechanisms, and outreach to increase the numbers of consumers and meals served. In partnership with the Elderbridge Area Agency on Aging and Northeast Iowa Area Agency on Aging, 17 restaurants in 12 counties in northern Iowa are hosting modernized congregate meal sites, branded The Iowa Café. These sites are providing client-centered nutrition services, improving access to healthy food, and increasing opportunities for isolated older Iowans. The Subcommittee may wish to receive an update on the grant and its goals.

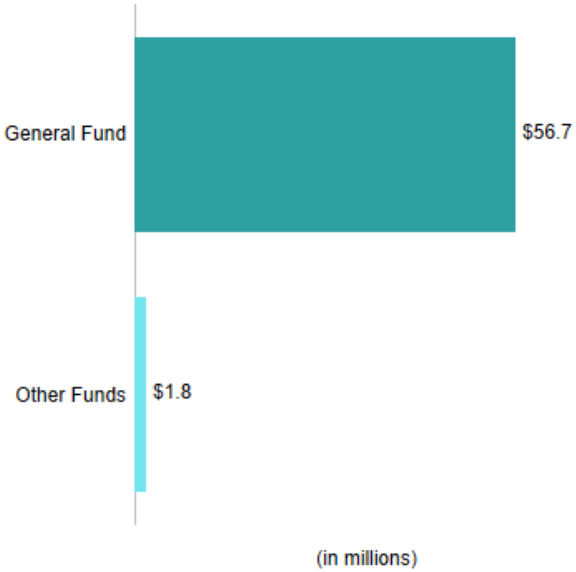
Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the **Federal Funds** section of this document.

DEPARTMENT OF PUBLIC HEALTH

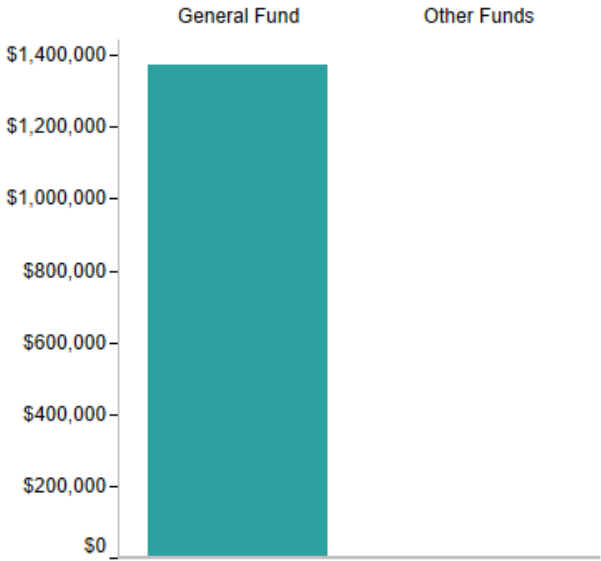
Overview and Funding History

Agency Overview: The [Department of Public Health](#) (DPH) works with local public health agencies to ensure quality health services in Iowa communities through contracts with more than 550 entities, in all 99 counties, to provide population-based health services and a limited number of personal health services. The Department provides administrative support to 24 licensure boards, prevents epidemics and the spread of disease, protects against environmental hazards, prevents injuries and violence, promotes and encourages healthy behaviors and mental health, prepares for and responds to public health emergencies and assists communities in recovery, and ensures the quality and accessibility of health services.

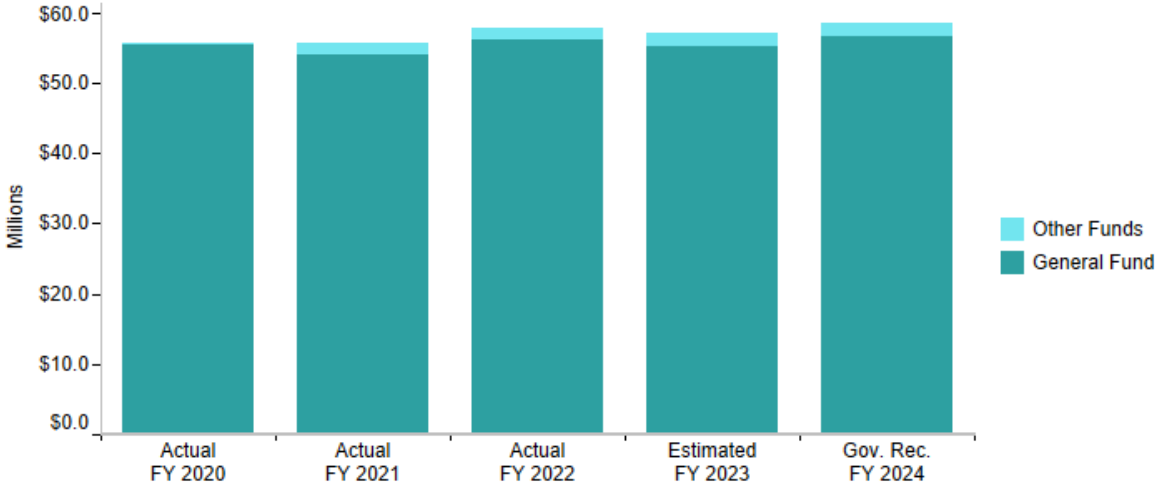
FY 2024 Governor's Recommendations
Total: \$58,460,538



Governor's Recommendations Compared to FY 2023



Funding History



General Fund Recommendations

	Actual FY 2022 <u>(1)</u>	Estimated FY 2023 <u>(2)</u>	Gov Rec FY 2024 <u>(3)</u>	Gov Rec vs Est FY 2023 <u>(4)</u>
Public Health, Department of				
Public Health, Dept. of				
Addictive Disorders	\$ 23,659,379	\$ 23,659,379	\$ 23,656,992	\$ -2,387
Healthy Children and Families	5,816,681	5,816,681	5,815,491	-1,190
Chronic Conditions	4,258,373	4,258,373	4,256,595	-1,778
Community Capacity	7,319,306	6,519,306	7,652,481	1,133,175
Essential Public Health Services	7,662,464	7,662,464	7,662,464	0
Infectious Diseases	1,796,206	1,796,206	1,795,902	-304
Public Protection	4,466,601	4,466,601	4,713,549	246,948
Resource Management	933,871	933,871	933,543	-328
Congenital & Inherited Disorders Registry	199,910	223,521	223,521	0
Total Public Health, Department of	\$ 56,112,791	\$ 55,336,402	\$ 56,710,538	\$ 1,374,136

Governor’s Recommendations FY 2024

Addictive Disorders **\$-2,387**
 A decrease of \$2,387 due to restructuring the OCIO’s Cybersecurity Office from fee-based funding to a General Fund appropriation.

Healthy Children and Families **\$-1,190**
 A decrease of \$1,190 due to restructuring the OCIO’s Cybersecurity Office from fee-based funding to a General Fund appropriation.

Chronic Conditions **\$-1,778**
 A decrease of \$1,778 due to restructuring the OCIO’s Cybersecurity Office from fee-based funding to a General Fund appropriation.

Community Capacity **\$1,133,175**

- An increase of \$575,000 to fund two additional Centers of Excellence.
- An increase of \$560,000 to establish a State Family Medicine Obstetrics Fellowship Program. This amount would support four fellowship positions within established Family Medicine Residency Programs within the State.
- A decrease of \$1,825 due to restructuring the OCIO’s Cybersecurity Office from fee-based funding to a General Fund appropriation.

Infectious Diseases **\$-304**
 A decrease of \$304 due to restructuring the OCIO’s Cybersecurity Office from fee-based funding to a General Fund appropriation.

Public Protection **\$246,948**

- An increase of \$250,000 for the Poison Control Center to draw down additional federal match.
- A decrease of \$3,052 due to restructuring the OCIO’s Cybersecurity Office from fee-based funding to a General Fund appropriation.

Resource Management **\$-328**
 A decrease of \$328 due to restructuring the OCIO’s Cybersecurity Office from fee-based funding to a General Fund appropriation.

Other Fund Recommendations

	Actual FY 2022	Estimated FY 2023	Gov Rec FY 2024	Gov Rec vs Est FY 2023
	(1)	(2)	(3)	(4)
Public Health, Department of				
Public Health, Dept. of				
Gambling Treatment Program - SWRF	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000	\$ 0
Total Public Health, Department of	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000	\$ 0

Department of Public Health Realignment — The Governor is recommending aligning the DPH Fund appropriation budget units under the Department of Health and Human Services (DHHS).

Discussion Items

Department of Public Health (DPH) and Department of Human Services (DHS) Merger — The DPH and the DHS are currently undergoing an alignment project to become a single agency. 2022 Iowa Acts, [House File 2578](#) (FY 2023 Health and Human Services Appropriations Act), transitioned the DHS and the DPH into the new Iowa Department of Health and Human Services (DHHS), with the transition period beginning July 1, 2022, and ending June 30, 2023. The alignment project is aimed at:

- Aligning and integrating programs, practices, and policies to improve delivery of services and to leverage funding.
- Identifying community-based stakeholders (organizations and community members) and other stakeholders to provide input and guidance to the departments’ programmatic and policy efforts.
- Engaging all levels of staff to inform the departments’ established goals and project plans.
- Creating an organizational structure that optimizes delivery of services, supports efficiency for staff, and integrates the departments’ programs and services with community and other available resources.

On September 30, 2022, an [Alignment Transition Plan](#) was published by the DHHS. Legislation is expected to be introduced during the 2023 Legislative Session, codifying the changes required for both the DHS and DPH to enact the alignment, including changes to organizational structure and board oversight. There is a website that provides regular updates [here](#). The Subcommittee may wish to review the two departments’ plans for alignment and receive an update on any legislative or funding changes necessary to implement their plans by July 1, 2023.

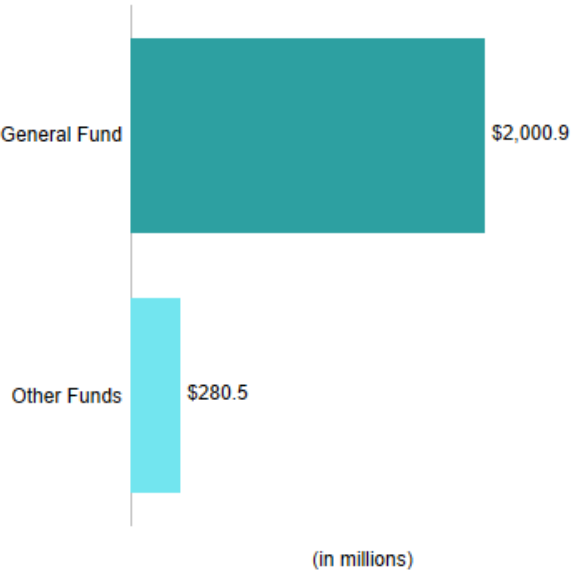
Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the **Federal Funds** section of this document.

DEPARTMENT OF HUMAN SERVICES

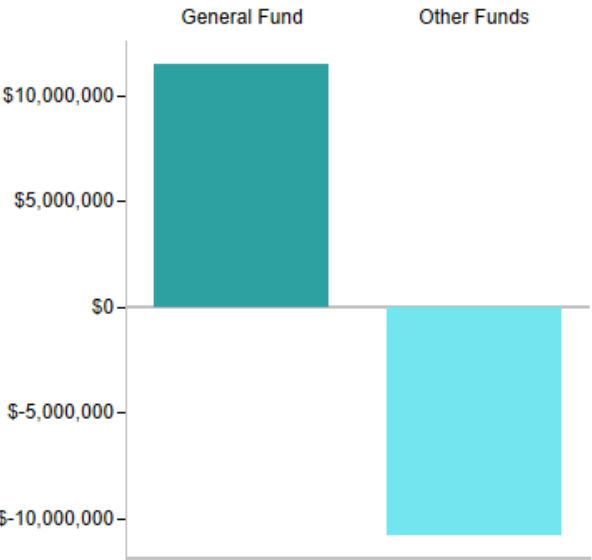
Overview and Funding History

Agency Overview: The [Department of Human Services](#) (DHS) is responsible for administering cash assistance for needy families (Family Investment Program), food assistance, Medicaid, child support enforcement, adoption subsidies, child abuse assessments, dependent adult abuse assessments, foster care, various family preservation and strengthening programs, child care registration and subsidy, one institution for juveniles, refugee services, and mental health and disability services, including the operation of four mental health institutes and two resource centers for individuals with intellectual disabilities.

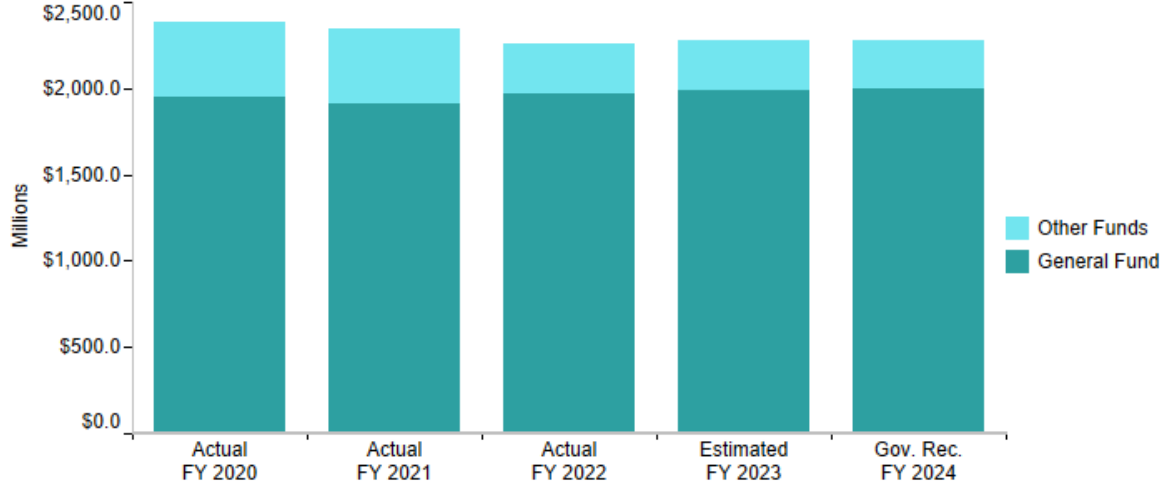
FY 2024 Governor's Recommendations
Total: \$2,281,326,018



Governor's Recommendations Compared to FY 2023



Funding History



Governor’s General Fund Recommendations — Department of Human Services

	Actual FY 2022 <u>(1)</u>	Estimated FY 2023 <u>(2)</u>	Gov Rec FY 2024 <u>(3)</u>	Gov Rec vs Est FY 2023 <u>(4)</u>
Human Services, Department of				
Assistance				
Family Investment Program/PROMISE JOBS	\$ 41,003,978	\$ 41,003,978	\$ 41,003,575	\$ -403
Medical Assistance	1,503,848,253	1,510,127,388	1,525,126,779	14,999,391
Health Program Operations	17,831,343	17,446,343	17,446,067	-276
State Supplementary Assistance	7,349,002	7,349,002	7,349,002	0
State Children’s Health Insurance	37,957,643	38,661,688	38,661,688	0
Child Care Assistance	40,816,931	40,816,931	40,816,931	0
Child and Family Services	89,071,930	93,571,677	80,027,794	-13,543,883
Adoption Subsidy	40,596,007	40,596,007	40,883,507	287,500
Family Support Subsidy	949,282	949,282	949,282	0
Conner Training	33,632	33,632	33,632	0
Volunteers	84,686	84,686	84,686	0
Child Abuse Prevention	199,910	232,570	232,570	0
Assistance	\$ 1,779,742,597	\$ 1,790,873,184	\$ 1,792,615,513	\$ 1,742,329
Eldora Training School				
Eldora Training School	\$ 17,397,068	\$ 17,606,871	\$ 17,568,511	\$ -38,360
Cherokee				
Cherokee MHI	\$ 15,457,597	\$ 15,613,624	\$ 15,923,252	\$ 309,628
Independence				
Independence MHI	\$ 19,652,379	\$ 19,688,928	\$ 19,811,470	\$ 122,542
Glenwood				
Glenwood Resource Center	\$ 14,802,873	\$ 16,288,739	\$ 16,255,132	\$ -33,607
Woodward				
Woodward Resource Center	\$ 12,237,937	\$ 13,409,294	\$ 13,389,577	\$ -19,717
Cherokee CCUSO				
Civil Commitment Unit for Sexual Offenders	\$ 13,643,727	\$ 13,891,276	\$ 14,865,337	\$ 974,061
Field Operations				
Child Support Recovery	\$ 15,942,885	\$ 15,942,885	\$ 15,914,329	\$ -28,556
Field Operations	60,596,667	65,894,438	65,686,509	-207,929
Field Operations	\$ 76,539,552	\$ 81,837,323	\$ 81,600,838	\$ -236,485
General Administration				
General Administration	\$ 15,342,189	\$ 15,842,189	\$ 17,311,350	\$ 1,469,161
DHS Facilities	2,879,274	4,172,123	11,370,956	7,198,833
Commission of Inquiry	0	1,394	1,394	0
Nonresident Mental Illness Commitment	18,138	142,802	142,802	0
General Administration	\$ 18,239,601	\$ 20,158,508	\$ 28,826,502	\$ 8,667,994
Total Human Services, Department of	\$ 1,967,713,331	\$ 1,989,367,747	\$ 2,000,856,132	\$ 11,488,385

Governor’s Recommendations FY 2024

Family Investment Program/PROMISE JOBS **\$-403**

A decrease of \$403 due to restructuring the OCIO’s Cybersecurity Office from fee-based funding to a General Fund appropriation.

Medical Assistance **\$14,999,391**

- An increase of \$15,000,000 for Nursing Facility Rebased to update medical assistance (Medicaid) provider rates for the approximately 430 nursing facilities in Iowa.
- A decrease of \$609 due to restructuring the OCIO’s Cybersecurity Office from fee-based funding to a General Fund appropriation.

Health Program Operations **\$-276**

A decrease of \$276 due to restructuring the OCIO’s Cybersecurity Office from fee-based funding to a General Fund appropriation.

Child and Family Services **\$-13,543,883**

- A decrease of \$15,543,000 to reflect a transfer of funding for Court Ordered Services and Graduated Sanctions to the Judicial Branch.
- An increase of \$2,000,000 to cover an anticipated shortfall in FY 2024 in response to rate increases for the Quality Residential Treatment Program and in-home care services.
- A decrease of \$883 due to restructuring the OCIO’s Cybersecurity Office from fee-based funding to a General Fund appropriation.

Adoption Subsidy **\$287,500**

An increase of \$287,500 to increase the allowable expenses for nonrecurring legal fees from \$500 to \$1,000 per child for costs directly related to legal adoption of children eligible for Iowa’s Adoption Subsidy Program.

Eldora Training School **\$-38,360**

A decrease of \$38,360 due to restructuring the OCIO’s Cybersecurity Office from fee-based funding to a General Fund appropriation.

Cherokee Mental Health Institute **\$309,628**

- An increase of \$340,000 and 13.00 FTE positions to realign and specialize beds at the two mental health institutes (MHIs), including assigning all acute adult and forensic adult beds to Cherokee MHI.
- A decrease of \$30,372 due to restructuring the OCIO’s Cybersecurity Office from fee-based funding to a General Fund appropriation.

Independence Mental Health Institute **\$122,542**

- An increase of \$160,000 and 3.00 FTE positions to realign and specialize beds at the two MHIs, including assigning all youth and chronic adult beds to Independence MHI.
- A decrease of \$37,458 due to restructuring the OCIO’s Cybersecurity Office from fee-based funding to a General Fund appropriation.

Glenwood Resource Center **\$-33,607**

A decrease of \$33,607 due to restructuring the OCIO’s Cybersecurity Office from fee-based funding to a General Fund appropriation.

Woodward Resource Center **\$-19,717**

A decrease of \$19,717 due to restructuring the OCIO’s Cybersecurity Office from fee-based funding to a General Fund appropriation.

Civil Commitment Unit for Sexual Offenders **\$974,061**

- An increase of \$1,000,000 and 10.00 FTE positions for additional staffing due to overcapacity.
- A decrease of \$25,939 due to restructuring the OCIO’s Cybersecurity Office from fee-based funding to a General Fund appropriation.

Child Support Recovery **\$-28,556**

A decrease of \$28,556 due to restructuring the OCIO’s Cybersecurity Office from fee-based funding to a General Fund appropriation.

Field Operations **\$-207,929**

A decrease of \$207,929 due to restructuring the OCIO’s Cybersecurity Office from fee-based funding to a General Fund appropriation.

General Administration **\$1,469,161**

- An increase of \$1,500,000 to increase funding for the More Options for Maternal Support (MOMS) program from \$500,000 to \$2,000,000.
- A decrease of \$30,839 due to restructuring the OCIO’s Cybersecurity Office from fee-based funding to a General Fund appropriation.

DHS Facilities **\$7,198,833**

An increase of \$7,198,833 for the DHS facilities for increased operational needs.

Department of Human Rights (DHR) Realignment — *The Governor is recommending the following:*

- *Aligning DHR Central Administration under the DHHS, while increasing funding by \$72,601 to \$261,672 in FY 2024.*
- *Aligning DHR Community Advocacy and Services under the DHHS, while maintaining funding at the FY 2023 level of \$956,894.*
- *Aligning DHR Criminal and Juvenile Justice under the DHHS, while maintaining funding at the FY 2023 level of \$1,318,547.*
- *Aligning the DHR Single Grant Program under the DHHS, while maintaining funding at the FY 2023 level of \$140,000.*
- *Aligning DHR Low-Income Home Energy Assistance Program (LIHEAP) Weatherization Assistance Program support under the DHHS, while maintaining funding at the FY 2023 level.*

Iowa Economic Development Authority (IEDA) Realignment — *The Governor is recommending aligning the Iowa Commission on Volunteer Service (ICVS) Promise program currently administered by the IEDA under the DHHS, while maintaining funding at the FY 2023 level of \$168,201.*

Iowa Department of Education (DE) Realignment — *The Governor is recommending aligning Early Childhood Iowa (ECI) – General Aid, which is currently administered by the DE, under the DHHS, while maintaining funding at the FY 2023 level of \$168,201.*

Department of Health and Human Services Realignment — *The Governor is recommending aligning the Child Advocacy Board, which received a General Fund appropriation of \$2,607,454 in FY 2023 from the Department of Inspections and Appeals (DIA), to the DHHS, with a recommended General Fund appropriation for FY 2024 of \$2,602,312.*

Other Fund Recommendations

	Actual FY 2022	Estimated FY 2023	Gov Rec FY 2024	Gov Rec vs Est FY 2023
	(1)	(2)	(3)	(4)
Human Services, Department of				
Assistance				
Medical Assistance - HCTF	\$ 201,200,000	\$ 200,660,000	\$ 189,860,000	\$ -10,800,000
Medicaid Supplemental - MFF	200,000	150,000	150,000	0
Health Program Operations - PSA	234,193	234,193	234,193	0
Medical Assistance - QATF	56,305,139	56,305,139	56,305,139	0
Medical Assistance - HHCAT	33,920,554	33,920,554	33,920,554	0
Total Human Services, Department of	\$ 291,859,886	\$ 291,269,886	\$ 280,469,886	\$ -10,800,000

Governor’s Recommendations FY 2024

Medical Assistance — Health Care Trust Fund \$-10,800,000

A decrease of \$10,800,000 due to fewer receipts in the Fund. The Fund receives all revenues from taxes on the sale of tobacco.

Discussion Items

Medicaid — For information and discussion items for Medicaid, see the Medicaid section of this document.

Department of Human Services and Department of Public Health Merger — The DHS and the DPH are in the process of going through an alignment project to become a single agency. 2022 Iowa Acts, [House File 2578](#) (FY 2023 Health and Human Services Appropriations Act), transitioned the DHS and the DPH into the new Iowa Department of Health and Human Services (DHHS), effective with the transition period beginning July 1, 2022, and ending June 30, 2023. The alignment project is aimed at:

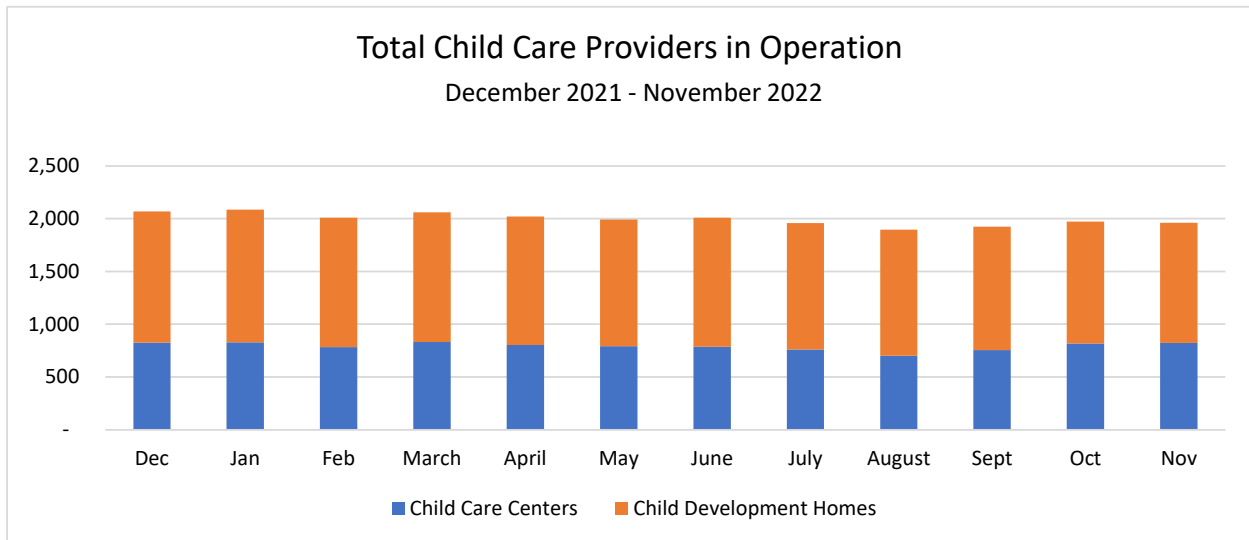
- Aligning and integrating programs, practices, and policies to improve delivery of services and most effectively leverage funding.
- Identifying community-based stakeholders (organizations and community members) and other stakeholders to provide input and guidance to the departments’ programmatic and policy efforts.
- Engaging all levels of staff to inform the departments’ established goals and project plans.
- Creating an organizational structure that optimizes delivery of services, supports efficiency for staff, and integrates the departments’ programs and services with community and other available resources.

On September 30, 2022, an [Alignment Transition Plan](#) was published by the DHHS. Legislation is expected to be introduced during the 2023 Legislative Session, codifying necessary changes to both the DHS and DPH to enact the alignment, including changes to organizational structure and board oversight. There is a website that provides regular updates [here](#). The Subcommittee may wish to review the two departments’ plans for alignment and receive an update on any legislative or funding changes necessary to implement their plans by July 1, 2023.

Glenwood and Woodward Resource Centers — On December 8, 2021, the U.S. Department of Justice (DOJ) notified the State that it had completed its investigation into whether the State violates the rights of people with intellectual and developmental disabilities and concluded there is reasonable cause to believe that the State violated Title II of the Americans with Disabilities Act by failing to provide services to qualified individuals in the most integrated setting appropriate to their needs. The report with the findings is available [here](#). The Subcommittee may wish to review the report and the status of negotiations with the DOJ on a consent decree, which were both finalized in December 2022 with a settlement between the DOJ and the State to monitor Glenwood Resource Center (GRC) for three years, and to monitor Woodward Resource Center (WRC) if more than 50 existing residents of GRC are transitioned to WRC.

On April 7, 2022, Governor Kim Reynolds, Senate Majority Leader Jack Whitver, and House Speaker Pat Grassley announced the closure of the GRC, set to take place in 2024. In consultation with families, the DHS is transitioning current residents from GRC to alternative care options, such as community-based facilities. As of November 28, 2022, there were [121 residents](#) at GRC, a decrease of 27 residents from June 2022, while WRC had 121 residents as of November 28, 2022, an increase of four residents from June 2022. GRC had average staffing levels of 541.00 FTE positions in FY 2022, a decrease of 94.00 FTE positions from FY 2021, while WRC had average staffing levels of 468.00 FTE positions in FY 2022, a decrease of 4.00 FTE positions from FY 2021. In FY 2023, \$11,000,000 was expected to be transferred from the Adoption Subsidy appropriation to the Department-Wide Duties appropriation to use for the closure of GRC. The Subcommittee may wish to receive an update from the DHS on any additional resources or legislative changes necessary to close GRC and come into compliance with federal law.

Child Care Provider Availability — In December 2022, the DHS reported that there were 1,962 total child care providers in the State, with 823 child care centers and 1,139 child development homes. In the past 12 months, the number of child care providers has continued to fluctuate month to month, with a low of 1,897 child care providers in August 2022. The total number of child care providers in the State has continued to decline year to year for the past 10 years.



Title IV-E Adoption Subsidy Savings — An enhanced federal eligibility match for Title IV-E funding requires that states reinvest savings into other child welfare services. The current projected total of unfunded Title IV-E Adoption Subsidy Reinvestment Savings is estimated at \$4,700,000. Most of the expenditures to date have been for the Treatment Outcome Package (TOP) Tool. The DHS anticipates further spend-down opportunities in the Subsidized Guardianship Program, Family-Centered Services, and the Parent Partner initiative expansion.

988 (Suicide and Crisis Lifeline) — The DHS [launched 988](#), the Suicide and Crisis Lifeline, on July 16, 2022. 988 Suicide and Crisis Lifeline allows lowans in suicidal crisis or emotional distress to call a trained crisis counselor who provides crisis de-escalation and connects individuals to services and support. The Lifeline was funded with a \$933,000 federal grant through the [Substance Abuse and Mental Health Services Administration](#) (SAMHSA) and received federal funding through the Community Mental Health Services Block Grant. In October 2022, 988 Suicide and Crisis Lifeline fielded approximately 1,600 calls, 300 chats, and 400 text messages in Iowa. The Subcommittee may wish to receive an update from the Department about the response to 988 and future funding opportunities.

Molina Healthcare of Iowa Managed Care Organization (MCO) — Beginning in FY 2024, Molina Healthcare will [become](#) the third MCO operating within the Iowa Medicaid Program. The Subcommittee may want to ask the Department about planning for the new MCO, and how this will affect Medicaid enrollees in FY 2024 and future costs of Iowa Medicaid.

Hospital Health Care Access Assessment — The Hospital Health Care Access Assessment on privately owned hospitals is deposited in the Hospital Health Care Access Trust Fund (HHCATF) under the authority of the DHS, and is detailed in Iowa Code chapter [249M](#). The moneys in the HHCATF are used to provide a supplemental appropriation to the Medicaid Program, matched with federal financial participation, and intended to increase hospital reimbursement for Prospective Payment System (PPS) hospitals to the upper payment limit. The Assessment is based on 1.26% of net patient revenue, and collected \$29,357,710 in FY 2022. The Assessment is scheduled to be repealed July 1, 2023.

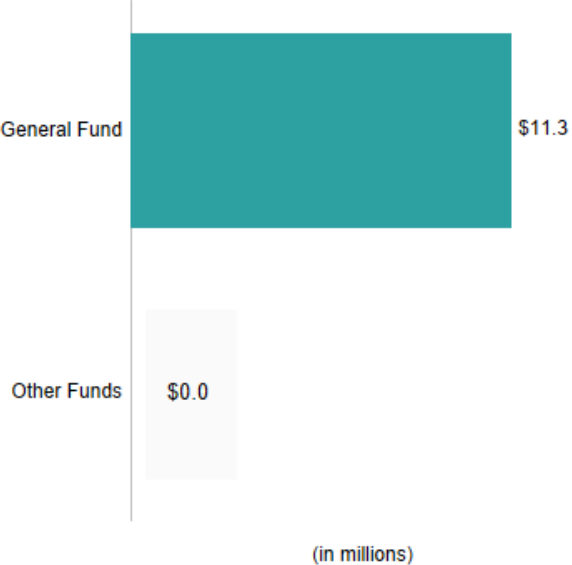
Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the **Federal Funds** section of this document.

DEPARTMENT OF VETERANS AFFAIRS

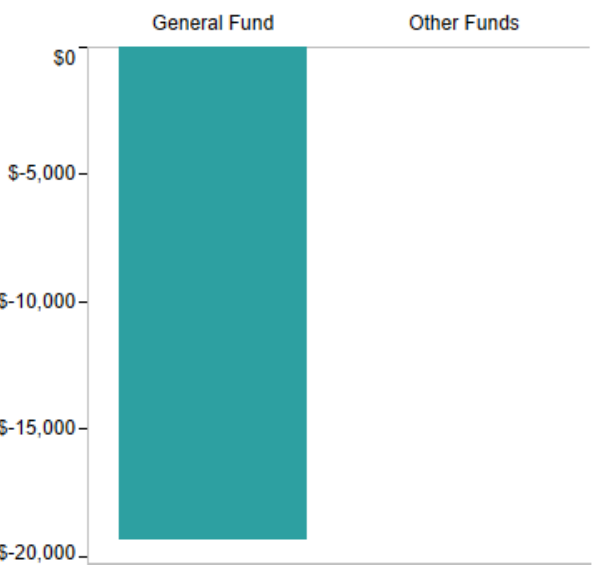
Overview and Funding History

Agency Overview: The [Department of Veterans Affairs](#) includes the Department and the [Iowa Veterans Home](#). The Department provides services to veterans regarding federal pension applications and identifies services to reimburse from the Veterans Trust Fund. The Department also established and operates the Veterans Cemetery and provides assistance for the County Veterans Grant Program and the Injured Veterans Grant Program. The Iowa Veterans Home, located in Marshalltown, provides services to veterans, including domiciliary, residential, and pharmaceutical services.

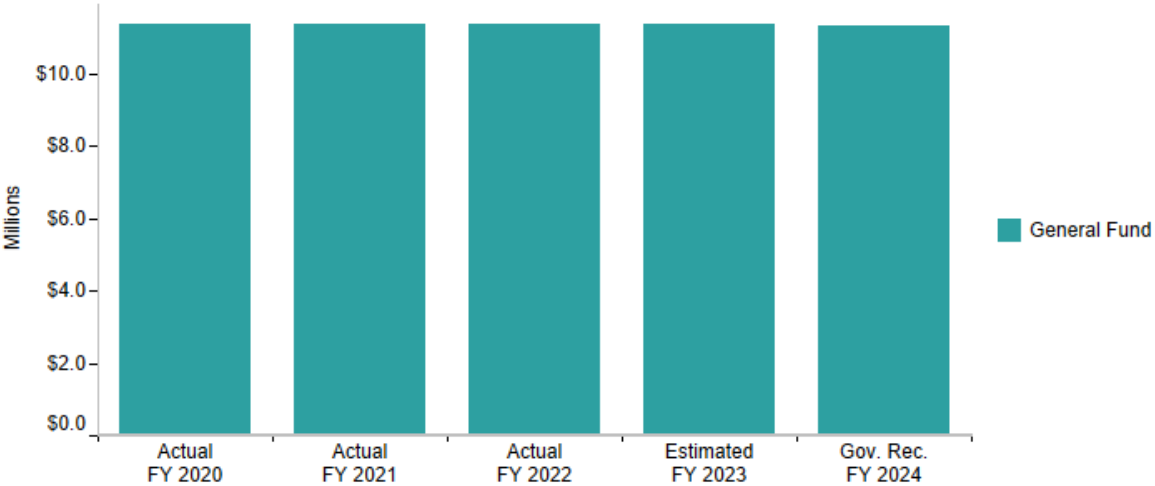
**FY 2024 Governor's Recommendations
Total: \$11,331,940**



**Governor's Recommendations
Compared to FY 2023**



Funding History



General Fund Recommendations

	Actual FY 2022 <u>(1)</u>	Estimated FY 2023 <u>(2)</u>	Gov Rec FY 2024 <u>(3)</u>	Gov Rec vs Est FY 2023 <u>(4)</u>
<u>Veterans Affairs, Department of</u>				
Veterans Affairs, Dept. of				
General Administration	\$ 1,229,763	\$ 1,229,763	\$ 1,226,605	\$ -3,158
Home Ownership Assistance Program	2,000,000	2,000,000	2,000,000	0
Veterans County Grants	<u>990,000</u>	<u>990,000</u>	<u>990,000</u>	<u>0</u>
Veterans Affairs, Dept. of	<u>\$ 4,219,763</u>	<u>\$ 4,219,763</u>	<u>\$ 4,216,605</u>	<u>\$ -3,158</u>
Veterans Affairs, Dept. of				
Iowa Veterans Home	<u>\$ 7,131,552</u>	<u>\$ 7,131,552</u>	<u>\$ 7,115,335</u>	<u>\$ -16,217</u>
Total Veterans Affairs, Department of	<u>\$ 11,351,315</u>	<u>\$ 11,351,315</u>	<u>\$ 11,331,940</u>	<u>\$ -19,375</u>

Governor’s Recommendations FY 2024

General Administration \$-3,158

A decrease of \$3,158 due to restructuring the OCIO’s Cybersecurity Office from fee-based funding to a General Fund appropriation.

Iowa Veterans Home \$-16,217

A decrease of \$16,217 due to restructuring the OCIO’s Cybersecurity Office from fee-based funding to a General Fund appropriation.

Discussion Items

Iowa Veterans Trust Fund — The Iowa Veterans Trust Fund (IVTF) aids veterans and their families who have less than \$20,000 in liquid assets and have a household income below 300.00% of the federal poverty guidelines. The Iowa General Assembly has enumerated [11 areas of eligible expenditures](#) for Iowa veterans, and eligibility is judged on a program-by-program basis.

Since 2008, a portion of the Iowa Lottery proceeds has been dedicated to the IVTF, and under current law, the amount of that transfer has been set at \$2,500,000 annually. As of December 31, 2022, the Trust Fund had a spendable balance of approximately \$6,881 and a total balance of \$38,560,871. Total Expenditures from the Fund in calendar year (CY) 2021 totaled \$1,275,306 through 601 approved areas of assistance, and in CY 2022 that amount decreased to approximately \$271,650 through 174 approved areas of assistance.

Injured Veterans Grant Program Report — The General Assembly requested a report in 2019 Iowa Acts, chapter [9](#) (Injured Veterans Grant Program Act), on the sustainability of future funding for the Injured Veterans Grant Program. Injured veterans or their family members can receive grants of up to \$10,000. The funds provide financial assistance to allow family members to be with the veteran during the veteran’s recovery. The Program has been funded with periodic General Fund appropriations totaling \$4,000,000 since FY 2006. The most recent appropriation occurred in FY 2011. The appropriations do not revert to the General Fund and are permitted to carry forward. As of the end of FY 2022, there is \$164,000 available for payments. A more thorough review of the funding history and expenditures can be found in this [Issue Review](#).

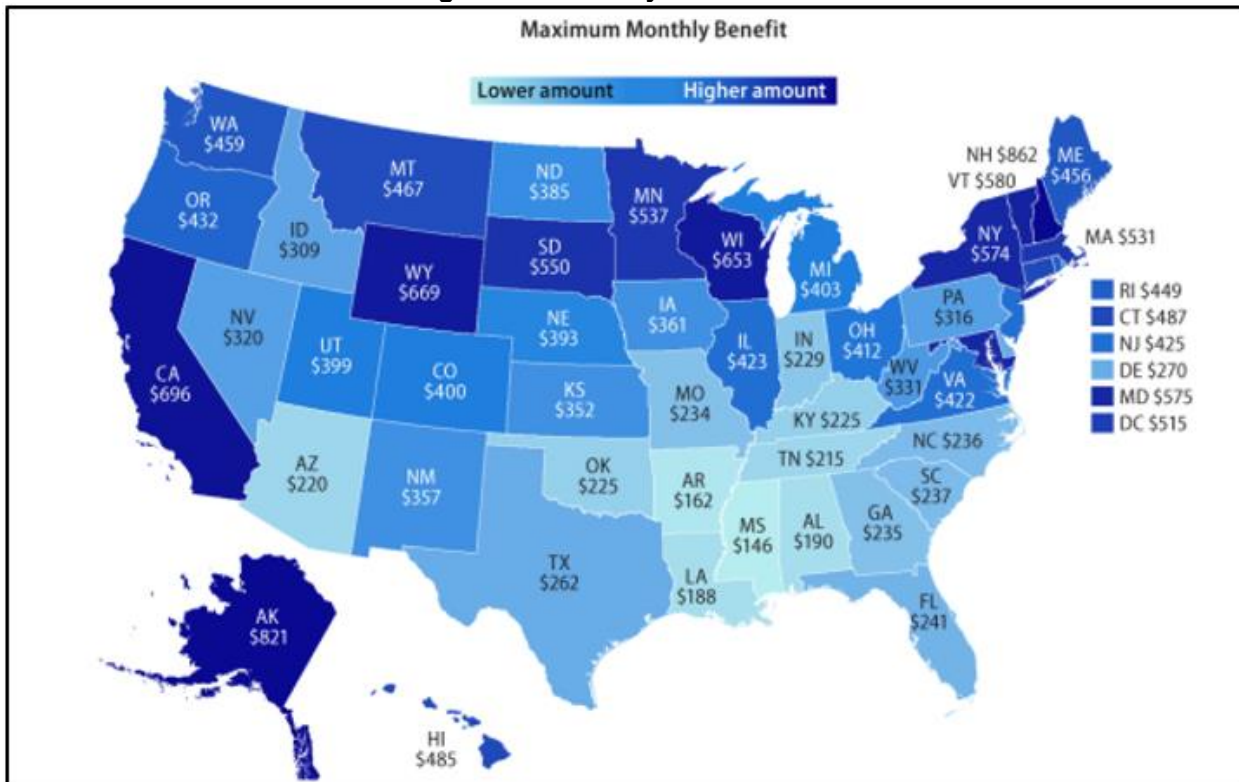
Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the **Federal Funds** section of this document.

Comparisons to Other States — Monthly Maximum TANF Benefit

The map below represents the monthly maximum federal Temporary Assistance for Needy Families (TANF) benefit for a single parent with one child. Benefits are set by the states, and in Iowa, the maximum benefit is set at \$361 per month. In FY 2022, there were an average of 5,173 families per month in the Family Investment Program (FIP), which is the program that provides the cash benefit.

Compared to surrounding states, Iowa has the third lowest maximum monthly benefit, with only Kansas at \$352 per month and Missouri at \$234 per month providing a lower benefit. Iowa has a comparable benefit level to Kansas, Nebraska, and North Dakota. South Dakota, Wisconsin, and Minnesota have a significantly larger maximum benefit for a family of two compared to Iowa. Wisconsin has the highest benefit in the Midwest at \$653 per month for a family of two.

TANF Cash Assistance Maximum Monthly Benefit Amounts — Single-Parent Family with One Child



Source: Congressional Research Service, [The Temporary Assistance for Needy Families \(TANF\) Block Grant: Responses to Frequently Asked Questions](#), December 7, 2022

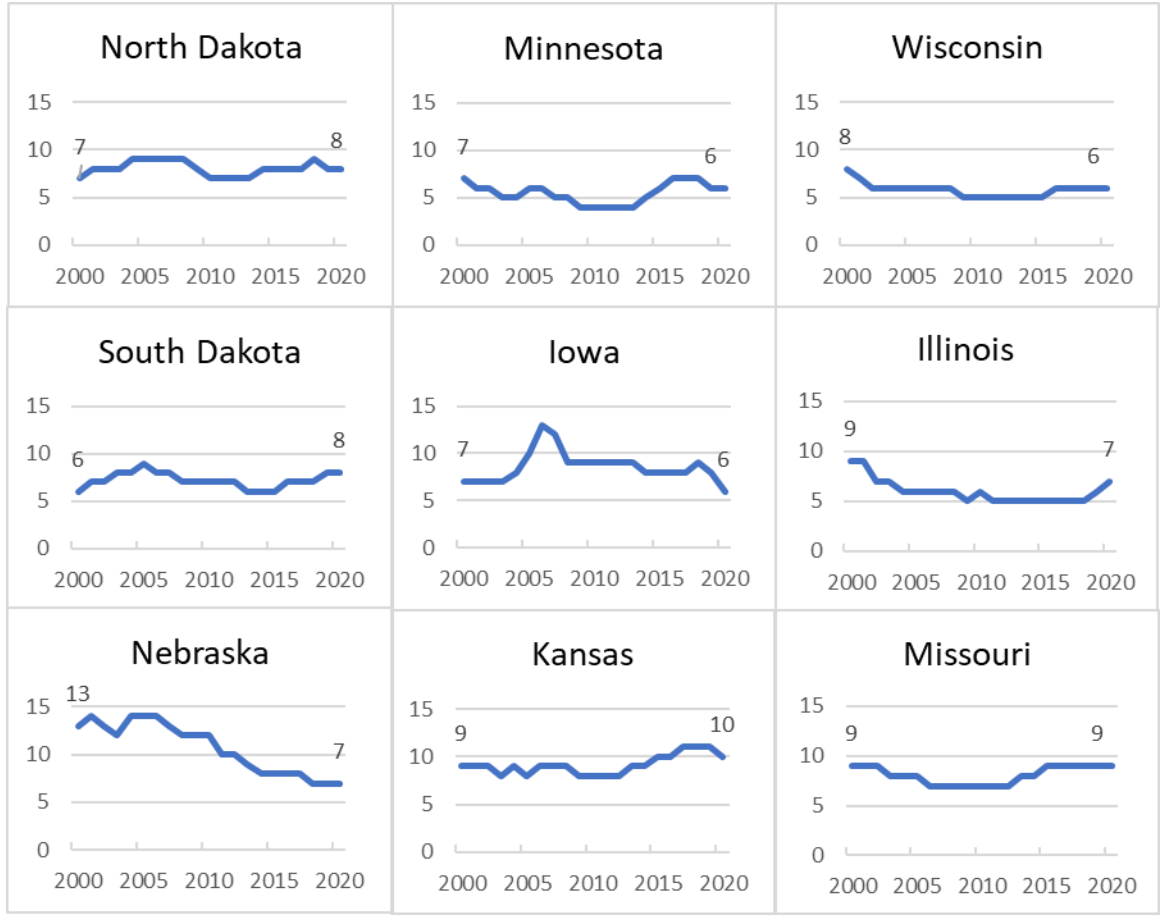
Comparison to Other States — Children in Foster Care

The Anne E. Casey Foundation [Kids Count Data Center](#) uses data from the Adoption and Foster Care Analysis and Reporting System to track the rate of children in foster care per 1,000 children age 17 and under. Children are categorized as being in foster care if they entered foster care prior to the end of the current fiscal year and have not been discharged from their latest period of time in foster care by the end of the current fiscal year. Census numbers indicate population estimates of children age 17 and under in each state as of July 1 of the respective year.

The rate of children in foster care in Iowa and contiguous states for 2018 was 7.4 per 1,000. Iowa’s rate was lower than the regional average rate at 6.0 per 1,000, while the highest reporting state in the region was Kansas at 10.0 per 1,000. Minnesota and Wisconsin shared the lowest rate in the region with Iowa, with 6.0 children per 1,000 in foster care per 1,000 children.

The national rate for 2020 was 5.0 per 1,000, down from 6.0 in 2019. The highest rate in the nation was West Virginia at 20.0 per 1,000. Delaware, New Jersey, Utah, and Virginia shared the lowest rate at 2.0 per 1,000.

Children in Foster Care Per 1,000 — 2000 to 2020



LSA Publications

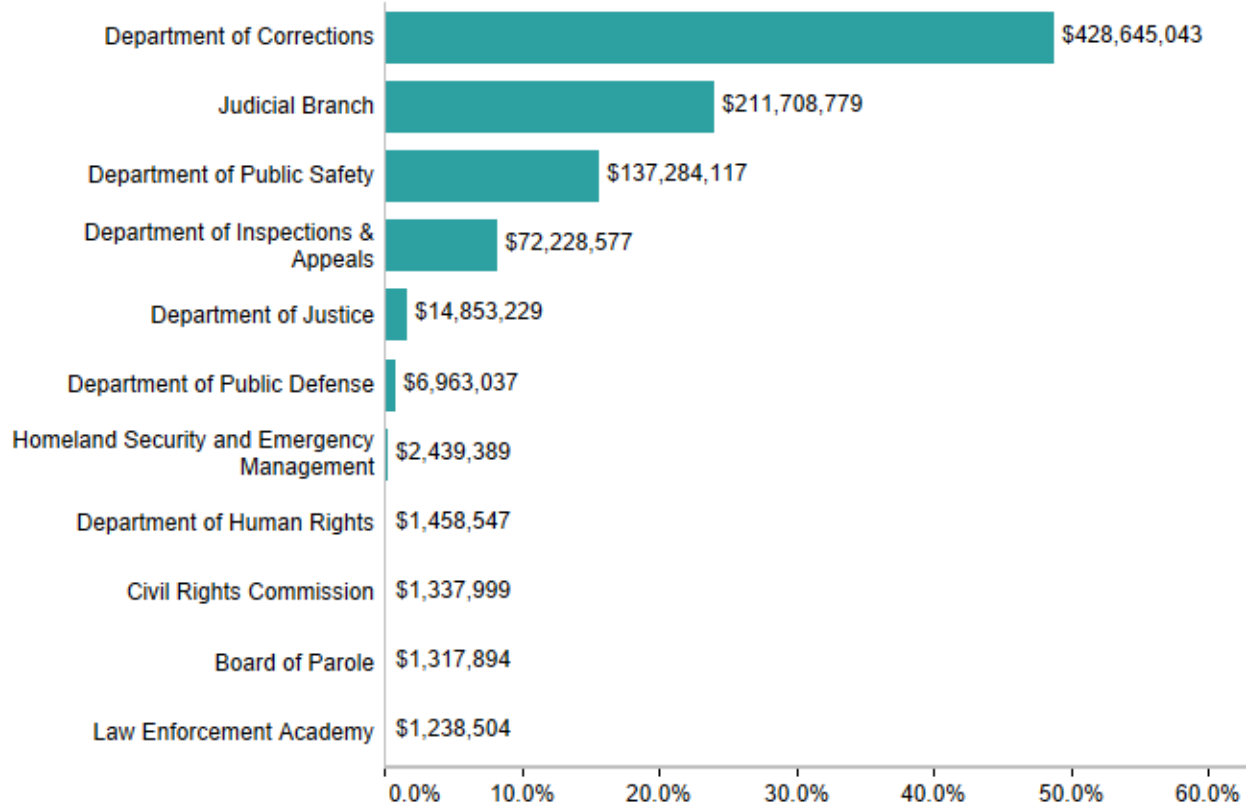
Publications that have been published by the LSA Fiscal Services Division that relate to the Health and Human Services Appropriations Subcommittee can be found on the [Fiscal Analysis webpage](#).

Reports Required to Be Filed with General Assembly

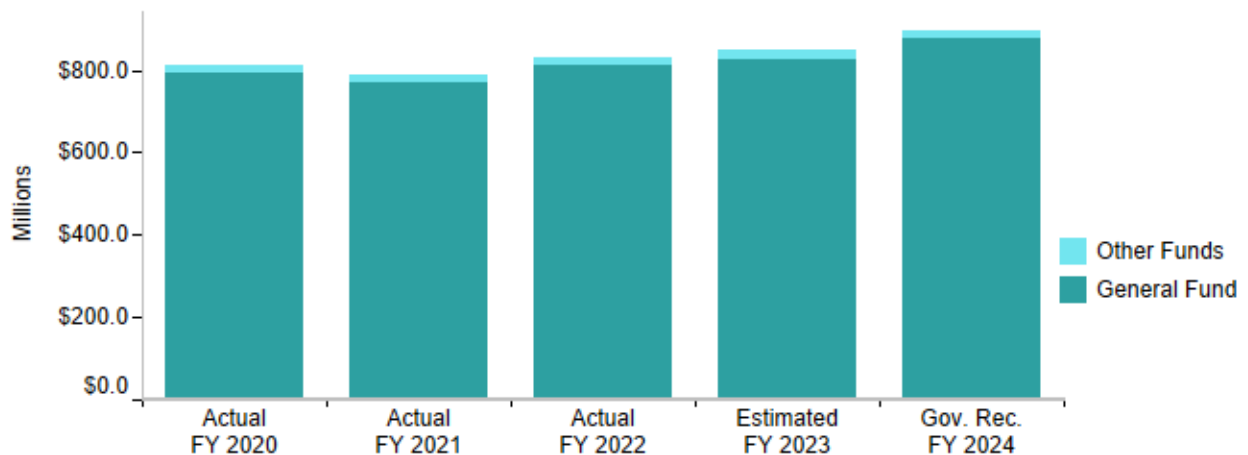
Reports and other documents required to be filed with the General Assembly are organized by submitting department and by date and are published on this [webpage](#).

LSA Staff Contacts: Eric Richardson (515.281.6767) eric.richardson@legis.iowa.gov
 Chris Ubben (515.725.0134) chris.ubben@legis.iowa.gov

FY 2024 General Fund Governor's Recommendations Total: \$879,475,115



Funding History by Appropriations Subcommittee — Justice System

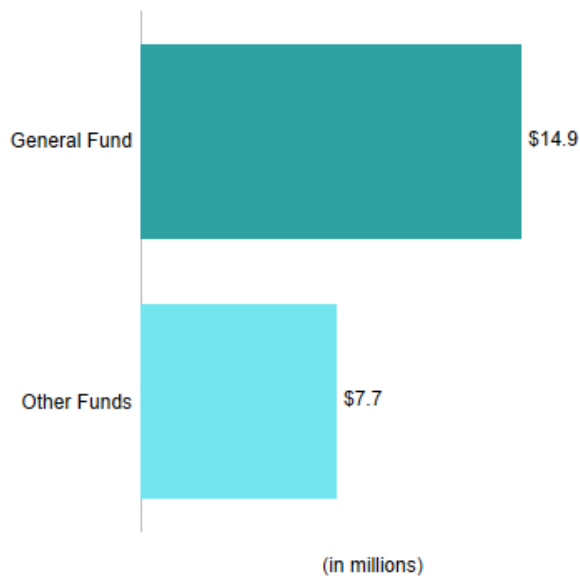


DEPARTMENT OF JUSTICE

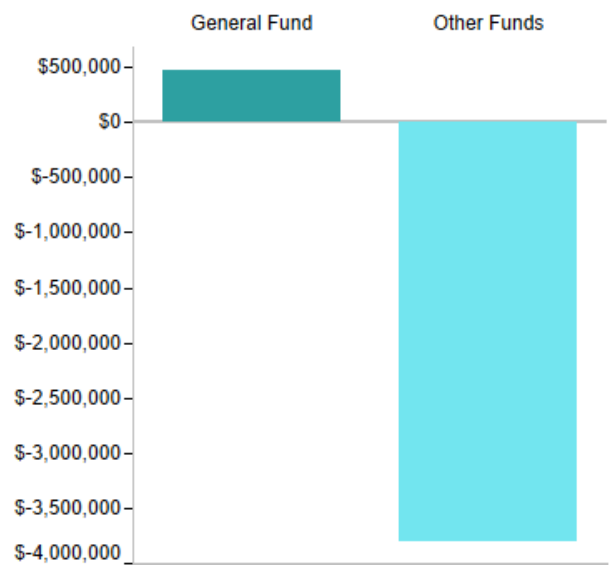
Overview and Funding History

Agency Overview: The Attorney General (AG) is the head of the Department of Justice and is elected every four years. The Department is composed of the [Office of the Attorney General](#), the [Office of the Prosecuting Attorneys Training Coordinator](#), the [Office of the Consumer Advocate](#), and the [Crime Victim Assistance Division](#). The Department represents the State in all litigation; issues formal and informal opinions and advice to State agencies; prosecutes criminal offenders at the request of county attorneys and handles all criminal appeals; and administers Farm Mediation Services, Victim Assistance Grants, and Legal Services Poverty Grants.

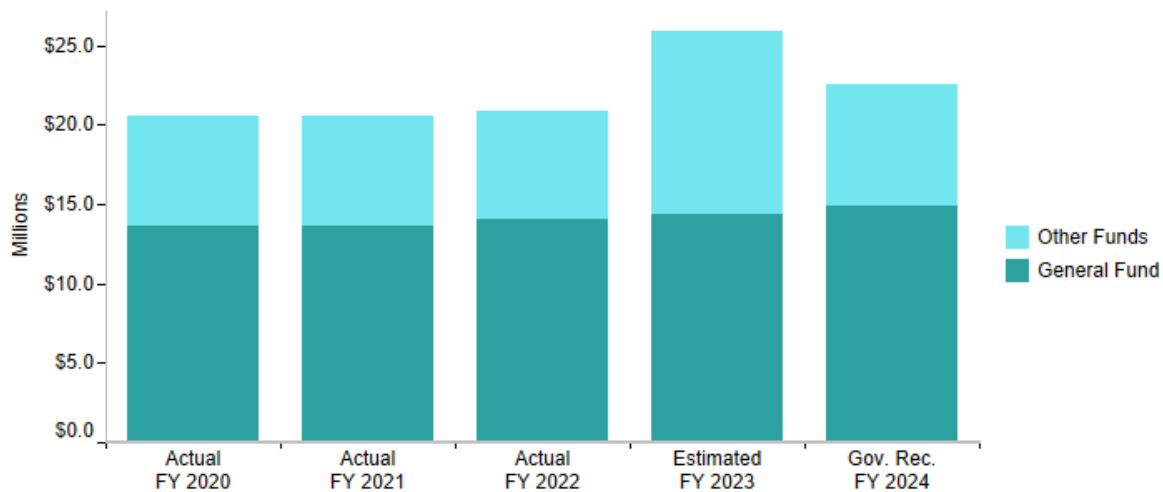
FY 2024 Governor's Recommendations
Total: \$22,531,322



Governor's Recommendations Compared to FY 2023



Funding History



General Fund Recommendations

	Actual FY 2022 (1)	Estimated FY 2023 (2)	Gov Rec FY 2024 (3)	Gov Rec vs Est FY 2023 (4)
Attorney General				
Justice, Dept. of				
AG Cybersecurity and Technology	\$ 0	\$ 202,060	\$ 202,060	\$ 0
General Office AG	6,361,238	6,530,099	6,999,860	469,761
Victim Assistance Grants	5,016,708	5,016,708	5,016,708	0
Legal Services Poverty Grants	2,634,601	2,634,601	2,634,601	0
Total Attorney General	\$ 14,012,547	\$ 14,383,468	\$ 14,853,229	\$ 469,761

Governor’s Recommendation FY 2024

General Office AG \$469,761

- An increase of \$500,000 for a Farm and Freedom Division, including 4.00 attorney full-time equivalent (FTE) positions and 2.00 paralegal FTE positions.
- A decrease of \$30,239 due to restructuring the Office of the Chief Information Officer’s (OCIO) Cybersecurity Office from fee-based funding to a General Fund appropriation.

Other Fund Recommendations

	Actual FY 2022 (1)	Estimated FY 2023 (2)	Gov Rec FY 2024 (3)	Gov Rec vs Est FY 2023 (4)
Attorney General				
Consumer Advocate				
Consumer Advocate - CMRF	\$ 3,199,004	\$ 3,378,093	\$ 3,378,093	\$ 0
Justice, Dept. of				
Farm Mediation Services - CEF	\$ 300,000	\$ 300,000	\$ 300,000	\$ 0
AG Prosecutions and Appeals - CEF	2,000,000	2,000,000	2,000,000	0
Consumer Fraud - Public Ed & Enforce - CEF	1,250,126	1,875,000	1,875,000	0
Older Iowans Consumer Fraud - CEF	80,551	125,000	125,000	0
AG - Medication Addiction Treatment Program - OSF	0	3,800,000	0	-3,800,000
Justice, Dept. of	\$ 3,630,677	\$ 8,100,000	\$ 4,300,000	\$ -3,800,000
Total Attorney General	\$ 6,829,681	\$ 11,478,093	\$ 7,678,093	\$ -3,800,000

Governor’s Recommendation FY 2024

AG — Medication Addiction Treatment Program \$-3,800,000

A decrease of \$3,800,000 from the Opioid Settlement Fund for a medication addiction treatment program. This was a one-time appropriation in FY 2023.

Discussion Items

Opioid Settlement Fund

During the 2022 Legislative Session, the General Assembly established the Opioid Settlement Fund. The Fund consists of moneys paid to the State as the result of a national settlement of litigation with entities concerning claims related to the manufacturing, marketing, selling, distribution, dispensing, or promoting of opioids. As of January 1, 2023, there was \$19,341,955 in the Opioid Settlement Fund.

New Opioid Treatment Website

In September 2022, the Department of Justice launched a new website meant to help Iowans with opioid use disorder. IowaOpioidHelp.com contains information about treatment centers and other resources found in Iowa. The website also provides information about opioid use disorder itself for individuals who would like to learn more about the disorder and its treatment options.

Cybersecurity and Technology Infrastructure

Prior to the 2022 Legislative Session, the OCIO performed an evaluation of the Department of Justice's cybersecurity and found vulnerabilities. For FY 2023, the General Assembly appropriated \$202,060 from the General Fund to the Department of Justice to improve cybersecurity and technology infrastructure. The Department of Justice continues to have cybersecurity and technology needs. *The Governor is recommending a status quo appropriation from the General Fund and an increase of \$278,503 from the Technology Reinvestment Fund (TRF) for Department of Justice cybersecurity and technology.*

Crime Victim Assistance Grants — The Department administers a grant program that funds local domestic abuse, sexual abuse, and shelter-based programs. Victim Services receives grants from four federal funding sources, including the federal Victims of Crime Act, the Family Violence Prevention and Services Act, the Violence Against Women Act (VAWA), and the VAWA Sexual Abuse Services Program. The total grant award from the four federal funding sources for FY 2023 was \$19,907,465.

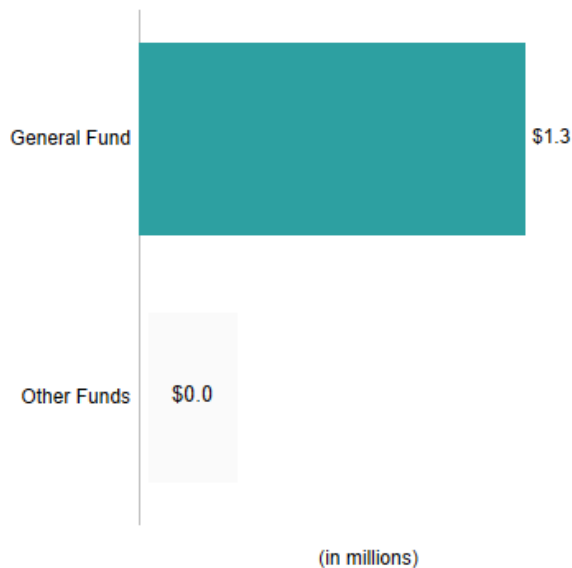
Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the **Federal Funds** section of this document.

CIVIL RIGHTS COMMISSION

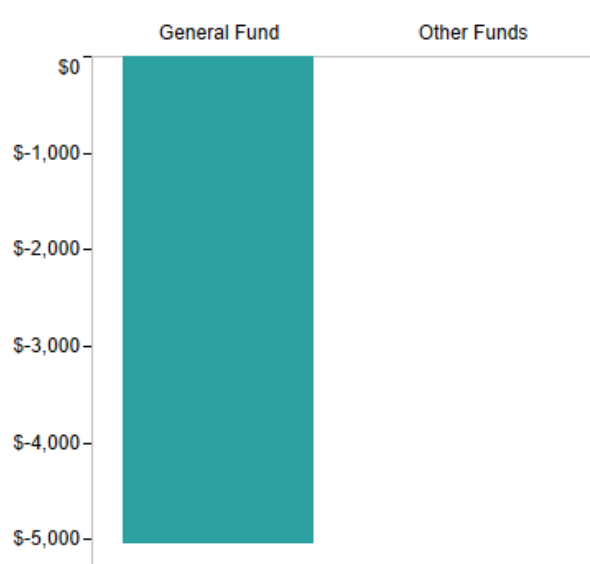
Overview and Funding History

Agency Overview: The [Iowa Civil Rights Commission](#) (ICRC) is a neutral, fact-finding agency whose mission is to end discrimination through effective enforcement of the [Iowa Civil Rights Act of 1965](#). The goal of the Commission is to ensure that people involved in civil rights complaints receive timely, quality resolutions. The Iowa Civil Rights Act prohibits discrimination in employment, housing, credit, public accommodations, and education. Discrimination is illegal if based on race, color, creed, national origin, religion, sex, sexual orientation, gender identity, pregnancy, physical disability, mental disability, retaliation, age, familial status, or marital status. Primary functions of the Commission are to enforce the Iowa Civil Rights Act, investigate and resolve discrimination complaints as a neutral fact finder, advocate for compliance with civil rights laws, and educate and train Iowans about the Commission and how to recognize and prevent discrimination. Refer to the **Budget Unit Brief** [Iowa Civil Rights Commission](#) for additional information.

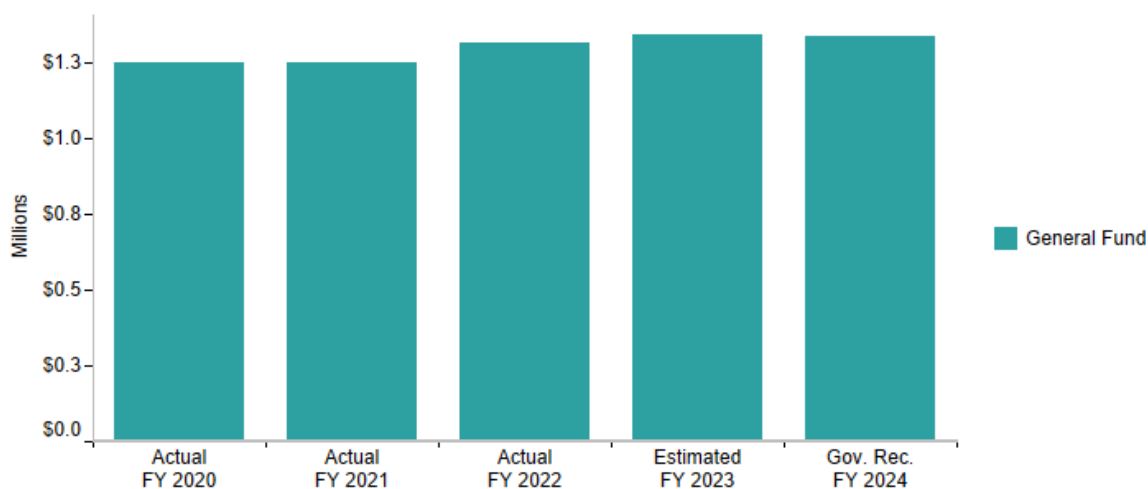
FY 2024 Governor's Recommendations
Total: \$1,337,999



Governor's Recommendations Compared to FY 2023



Funding History



General Fund Recommendations

	Actual FY 2022 <u>(1)</u>	Estimated FY 2023 <u>(2)</u>	Gov Rec FY 2024 <u>(3)</u>	Gov Rec vs Est FY 2023 <u>(4)</u>
Civil Rights Commission, Iowa				
Civil Rights Commission				
Civil Rights Commission	\$ 1,318,718	\$ 1,343,051	\$ 1,337,999	\$ -5,052
Total Civil Rights Commission, Iowa	\$ 1,318,718	\$ 1,343,051	\$ 1,337,999	\$ -5,052

Governor's Recommendations FY 2024

Civil Rights Commission **\$-5,052**

A decrease of \$5,052 due to restructuring the OCIO's Cybersecurity Office from fee-based funding to a General Fund appropriation.

Civil Rights Commission Realignment — *The Governor is recommending aligning the ICRC under the Department of Inspections and Appeals.*

Discussion Items

Federal Funds — The Commission receives federal funds from the [Equal Employment Opportunity Commission](#) (EEOC) and the [U.S. Department of Housing and Urban Development](#) (HUD) contracts. The ICRC closed 801 EEOC and 135 HUD cases in FY 2022, resulting in a credit of \$1,079,272, with another \$132,800 pending approval. Federal funding is received one year in arrears (i.e., cases closed during FY 2022 resulted in federal funding for FY 2023).

Statistics — The ICRC received 1,863 discrimination cases during FY 2022. Of these, 146 either did not meet the jurisdictional requirement or exceeded the 300-day time limit since the last alleged incident took place. The Commission closed 1,156 of these cases. During FY 2021, 1,280 cases were closed by the Commission. The average number of days to process a case during FY 2022 was 150, a decrease of 41 compared to the 191 days needed to process a case during FY 2021.

The Commission conducted 306 mediations in FY 2022, 78 of which were successful. This is an increase of six successful cases compared to FY 2021. Also during FY 2022, there were 14 cases assigned to conciliation with one successful conciliation. A finding of probable cause may be settled through conciliation, settled through a public hearing, or closed with a right-to-sue letter available for two years.

Virtual Mediations — Prior to the COVID-19 pandemic, most mediations occurred in person. Due to the pandemic, this practice has changed, and most mediations now occur by telephone or virtually. This has resulted in monetary savings to the Commission, as it has reduced travel expenses.

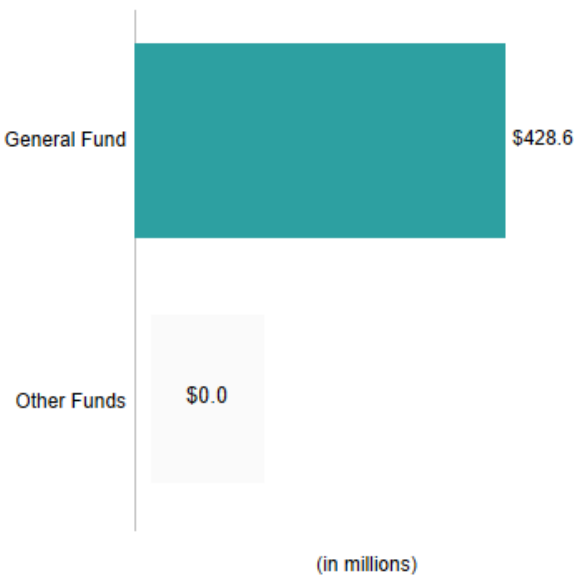
Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the **Federal Funds** section of this document.

DEPARTMENT OF CORRECTIONS

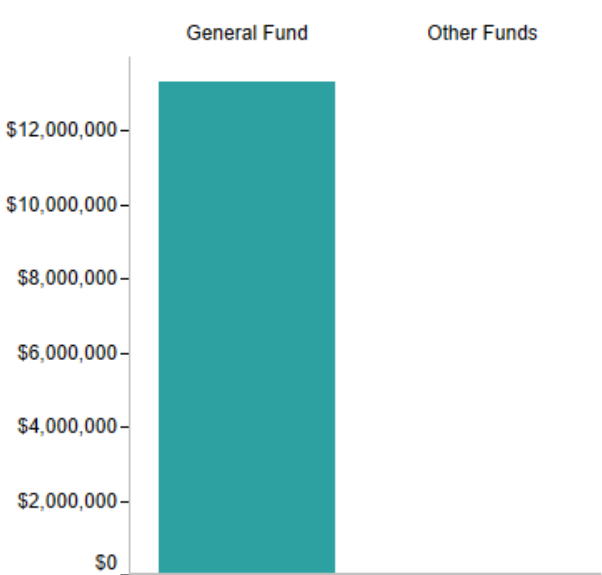
Overview and Funding History

Agency Overview: The mission of the [Department of Corrections](#) (DOC) is to create opportunities for safer communities by managing a coordinated system of evidence-based, research-informed services and interventions within a continuum of custody and community supervision levels. The DOC operates nine prisons to incarcerate legally committed adult offenders; partners with eight Community-Based Corrections (CBC) district departments to provide supervision for offenders on parole, probation, and work release, as well as Operating While Intoxicated (OWI) offenses; provides opportunities for offenders to make improvements through various educational, skill development, and counseling programs; trains professional staff; operates Iowa Prison Industries; and provides oversight of local jails.

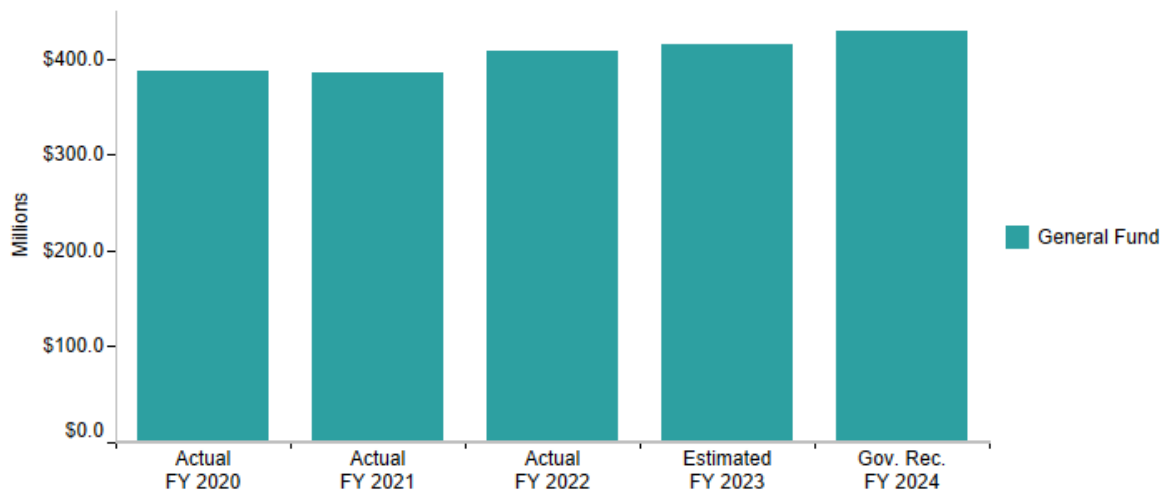
FY 2024 Governor's Recommendations
Total: \$428,645,043



Governor's Recommendations Compared to FY 2023



Funding History



General Fund Recommendations

	Actual FY 2022 (1)	Estimated FY 2023 (2)	Gov Rec FY 2024 (3)	Gov Rec vs Est FY 2023 (4)
Corrections, Department of				
Central Office				
County Confinement	\$ 1,082,635	\$ 1,195,319	\$ 1,195,319	\$ 0
Federal Prisoners/Contractual	234,411	234,411	234,411	0
Corrections Administration	5,558,227	6,321,190	6,313,331	-7,859
Corrections Education	2,608,109	2,608,109	2,608,109	0
Iowa Corrections Offender Network	2,000,000	2,000,000	2,000,000	0
Mental Health/Substance Abuse	28,065	28,065	28,065	0
DOC - Department-Wide Duties	10,079,991	243,797	11,897,254	11,653,457
Corrections Real Estate - Capitals	4,027	618,963	0	-618,963
State Cases Court Costs	0	10,000	10,000	0
Central Office	\$ 21,595,465	\$ 13,259,854	\$ 24,286,489	\$ 11,026,635
Fort Madison				
Ft. Madison Institution	\$ 42,488,273	\$ 43,937,403	\$ 44,192,771	\$ 255,368
Anamosa				
Anamosa Institution	\$ 35,868,225	\$ 36,849,581	\$ 37,022,808	\$ 173,227
Oakdale				
Oakdale Institution	\$ 63,688,978	\$ 56,250,842	\$ 56,368,832	\$ 117,990
DOC Institutional Pharmaceuticals	0	8,556,620	9,550,417	993,797
Oakdale	\$ 63,688,978	\$ 64,807,462	\$ 65,919,249	\$ 1,111,787
Newton				
Newton Institution	\$ 29,390,947	\$ 30,318,214	\$ 30,437,665	\$ 119,451
Mount Pleasant				
Mount Pleasant Institution	\$ 26,680,161	\$ 28,464,947	\$ 28,642,429	\$ 177,482
Rockwell City				
Rockwell City Institution	\$ 10,841,112	\$ 11,043,114	\$ 11,090,142	\$ 47,028
Clarinda				
Clarinda Institution	\$ 25,647,227	\$ 27,175,874	\$ 27,355,684	\$ 179,810
Mitchellville				
Mitchellville Institution	\$ 23,979,152	\$ 24,823,392	\$ 24,946,721	\$ 123,329
Fort Dodge				
Fort Dodge Institution	\$ 30,903,150	\$ 32,636,226	\$ 32,742,479	\$ 106,253
CBC District 1				
CBC District I	\$ 15,553,865	\$ 16,207,339	\$ 16,207,339	\$ 0
CBC District 2				
CBC District II	\$ 12,015,201	\$ 12,789,649	\$ 12,789,649	\$ 0
CBC District 3				
CBC District III	\$ 7,519,274	\$ 7,710,790	\$ 7,710,790	\$ 0
CBC District 4				
CBC District IV	\$ 5,941,717	\$ 6,193,805	\$ 6,193,805	\$ 0
CBC District 5				
CBC District V	\$ 22,514,230	\$ 23,440,024	\$ 23,440,024	\$ 0
CBC District 6				
CBC District VI	\$ 15,431,664	\$ 16,755,370	\$ 16,755,370	\$ 0
CBC District 7				
CBC District VII	\$ 8,213,355	\$ 9,672,851	\$ 9,672,851	\$ 0
CBC District 8				
CBC District VIII	\$ 8,761,954	\$ 9,238,778	\$ 9,238,778	\$ 0
CBC Statewide				
CBC Statewide	\$ 663,219	\$ 0	\$ 0	\$ 0
Total Corrections, Department of	\$ 407,697,169	\$ 415,324,673	\$ 428,645,043	\$ 13,320,370

Governor's Recommendations FY 2024**Corrections Administration **\$-7,859****

A decrease of \$7,859 due to restructuring the OCIO's Cybersecurity Office from fee-based funding to a General Fund appropriation.

DOC — Department-Wide Duties **\$11,653,457**

- An increase of \$11,897,254 for general Department-wide costs. The DOC would have the authority to allocate the funding as necessary.
- A decrease of \$243,797 to distribute Department-wide duties funding to DOC institutional pharmaceuticals.

Corrections Real Estate — Capitals **\$-618,963**

The DOC has statutory authority to sell its real estate, and the proceeds from the sale are reappropriated to the DOC for capital improvements. This decrease of \$618,963 reflects a one-time appropriation from real estate proceeds for FY 2023.

Fort Madison Institution **\$255,368**

- An increase of \$332,555 for increased utility costs.
- A decrease of \$77,187 due to restructuring the OCIO's Cybersecurity Office from fee-based funding to a General Fund appropriation.

Anamosa Institution **\$173,227**

- An increase of \$235,468 for increased utility costs.
- A decrease of \$62,241 due to restructuring the OCIO's Cybersecurity Office from fee-based funding to a General Fund appropriation.

Oakdale Institution **\$117,990**

- An increase of \$219,948 for increased utility costs.
- A decrease of \$101,958 due to restructuring the OCIO's Cybersecurity Office from fee-based funding to a General Fund appropriation.

DOC Institutional Pharmaceuticals **\$993,797**

- An increase of \$750,000 to fund additional hepatitis C treatment in the institutions.
- An increase of \$243,797 to distribute Department-wide duties funding to DOC institutional pharmaceuticals.

Newton Institution **\$119,451**

- An increase of \$171,635 for increased utility costs.
- A decrease of \$52,184 due to restructuring the OCIO's Cybersecurity Office from fee-based funding to a General Fund appropriation.

Mount Pleasant Institution **\$177,482**

- An increase of \$225,291 for increased utility costs.
- A decrease of \$47,809 due to restructuring the OCIO's Cybersecurity Office from fee-based funding to a General Fund appropriation.

Rockwell City Institution **\$47,028**

- An increase of \$66,512 for increased utility costs.
- A decrease of \$19,484 due to restructuring the OCIO's Cybersecurity Office from fee-based funding to a General Fund appropriation.

Clarinda Institution **\$179,810**

- An increase of \$226,404 for increased utility costs.
- A decrease of \$46,594 due to restructuring the OCIO's Cybersecurity Office from fee-based funding to a General Fund appropriation.

Mitchellville Institution **\$123,329**

- An increase of \$165,477 for increased utility costs.
- A decrease of \$42,148 due to restructuring the OCIO's Cybersecurity Office from fee-based funding to a General Fund appropriation.

Fort Dodge Institution **\$106,253**

- An increase of \$161,454 for increased utility costs.
- A decrease of \$55,201 due to restructuring the OCIO's Cybersecurity Office from fee-based funding to a General Fund appropriation.

Community-Based Corrections Realignment — *The Governor is recommending aligning the CBC district departments more centrally within the DOC. There is no shift in funding associated with this recommendation.*

Discussion Items

Sale of Farmland — *The Governor is recommending selling State-owned farmland. A portion of this farmland is owned by the DOC.*

DOC Medical Cost Capture — *The Governor is recommending capturing DOC medical, pharmaceutical, and behavioral health costs for inmates in the State institutions from the federal government as a cost saving opportunity.*

Prison Capacity — As of January 6, 2023, the institutions are approximately 14.26% over capacity, a decrease from 17.04% in January 2022. The current prison population is approximately 7,987, and the institutions currently have a combined capacity of 6,990 individuals. For more information about changes in prison population over the last 10 years, see the ***Fiscal Research Brief*** [Prison Population and Capacity](#).

Apprenticeship Programs — The Division of Criminal and Juvenile Justice Planning (CJJP) and the DOC recently completed a research collaboration on the effectiveness of the DOC's apprenticeship programs. The DOC has 30 apprenticeship programs in varied industries, and apprenticeship programs are offered at all nine institutions. Over 400 incarcerated individuals have completed an apprenticeship program.

The report containing findings from the study can be found [here](#). The CJJP and the DOC found that the apprenticeship programs significantly reduce recidivism, connect individuals with employment opportunities, and improve wage earnings.

In the study, the recidivism rate for incarcerated individuals who participated in an apprenticeship program, completed the program, and were released from prison was 16.30% compared to 32.70% for those who participated in an apprenticeship but did not complete the program. Additionally, fourth quarter post-release employment rates were 70.80% for those who completed an apprenticeship program compared to 54.80% for those who participated but did not complete the program and 37.40% for the general population of releases.

Council of State Governments (CSG) Study — The CSG Justice Center recently released its [recommendations](#) from an assessment of the COVID-19 pandemic's effect on Iowa's criminal justice system. The study's purpose was to analyze the impact that pandemic-related changes to the justice system had on public safety.

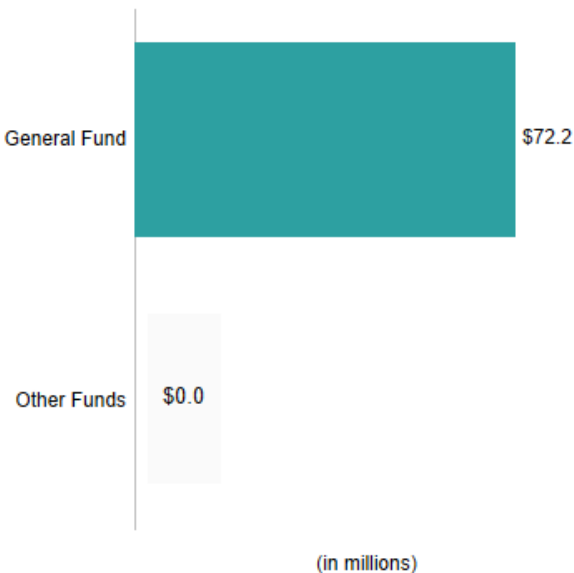
Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the **Federal Funds** section of this document.

DEPARTMENT OF INSPECTIONS AND APPEALS — STATE PUBLIC DEFENDER

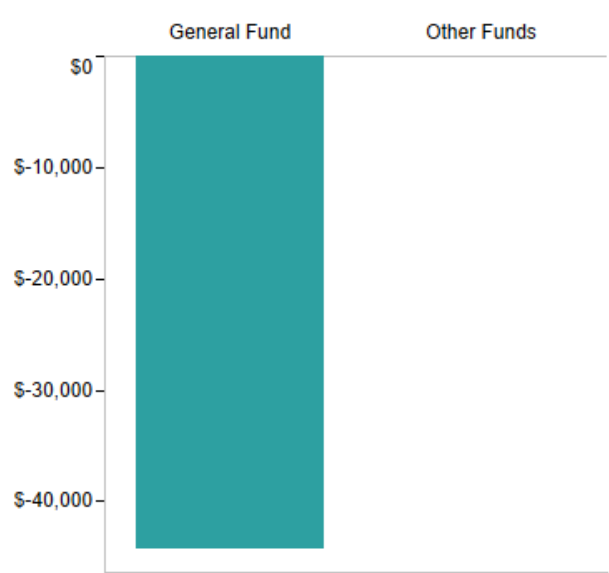
Overview and Funding History

Agency Overview: General Fund appropriations for the [Department of Inspections and Appeals](#) are the responsibility of the [Administration and Regulation Appropriations Subcommittee](#), except for appropriations to the [Office of the State Public Defender](#) and the Indigent Defense Fund. The Office of the State Public Defender administers local public defender offices, provides legal counsel to indigent convicted criminals on appeals and for postconviction relief proceedings, is responsible for indigent juvenile cases, and reviews all expense claim reimbursements from private attorneys for indigent defense cases. In FY 1988, the costs of providing legal counsel to indigent criminal defendants and juveniles (indigent defense) were transferred to the State as part of court reorganization. Before FY 1988, these costs were paid by the counties.

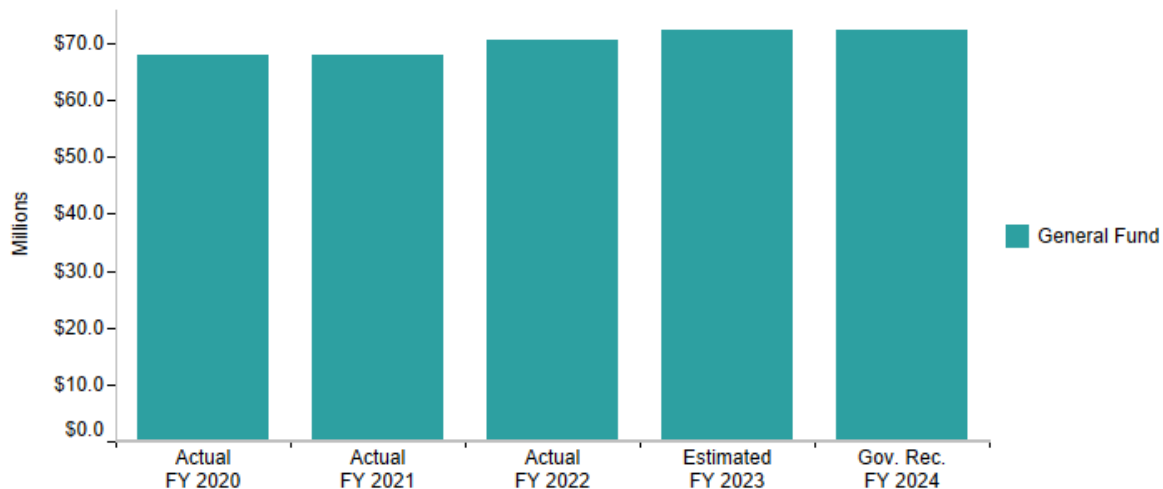
**FY 2024 Governor's Recommendations
Total: \$72,228,577**



**Governor's Recommendations
Compared to FY 2023**



Funding History



General Fund Recommendations

	Actual FY 2022 <u>(1)</u>	Estimated FY 2023 <u>(2)</u>	Gov Rec FY 2024 <u>(3)</u>	Gov Rec vs Est FY 2023 <u>(4)</u>
Inspections and Appeals, Department of				
Public Defender				
Public Defender	\$ 29,483,120	\$ 30,112,503	\$ 30,068,203	\$ -44,300
Indigent Defense	41,160,374	42,160,374	42,160,374	0
Total Inspections and Appeals, Department of	\$ 70,643,494	\$ 72,272,877	\$ 72,228,577	\$ -44,300

Governor’s Recommendation FY 2024

Public Defender \$-44,300

A decrease of \$44,300 due to restructuring the OCIO’s Cybersecurity Office from fee-based funding to a General Fund appropriation.

Discussion Items

Indigent Defense Fund — The Indigent Defense Fund pays private attorneys for representing indigent defendants or indigent parties. The Fund also pays for expert witnesses, court reporters of depositions, private investigators, and other service providers for the benefit of indigent defendants or indigent parties. Claims submitted to the Fund are paid by a State General Fund appropriation to the Indigent Defense Fund. The General Assembly increased the appropriation to the Indigent Defense Fund by \$1,000,000 in FY 2023 for a \$2 per hour increase in contract attorney rates.

FY 2022 Indigent Defense — In FY 2022, there were approximately 234 employees within the Office of the State Public Defender and 618 contract attorneys. Public defenders closed approximately 61,000 cases, and contract attorneys had approximately 44,000 criminal claims paid from the Indigent Defense Fund.

Increase in Contract Attorney Compensation — The following table shows the compensation levels for contract attorneys since FY 2000 and the current hourly rate set for FY 2023:

Historical Hourly Rate for Contract Attorneys

Fiscal Year ¹	Felony Type				Misdemeanors	All Other Cases ²
	Class A	Class B	Class C	Class D		
2000	\$60	\$55	\$50	\$50	\$50	\$50
2007	\$65	\$60	\$60	\$60	\$60	\$55
2008	\$70	\$65	\$60	\$60	\$60	\$60
2020	\$73	\$68	\$63	\$63	\$63	\$63
2022	\$76	\$71	\$66	\$66	\$66	\$66
2023	\$78	\$73	\$68	\$68	\$68	\$68

State Employees and Contract Attorneys — The Office of the State Public Defender has a hybrid system that utilizes contract attorneys in addition to State employees to provide legal counsel to indigent defendants. In recent years, fewer contract attorneys are accepting appointments, especially in rural areas, which has created an attorney shortage for indigent defendants. For more information about the hybrid system and the differences between public defenders and contract attorneys, see the **Fiscal Topic [Public Defenders and Contract Attorneys](#)**.

¹ Applies to assignments made on or after July 1 of the fiscal year.

² Appeals, juvenile cases, contempt actions, representation of material witnesses, probation/parole violation cases, postconviction relief cases, restitution, extradition, and sentence reconsideration proceedings.

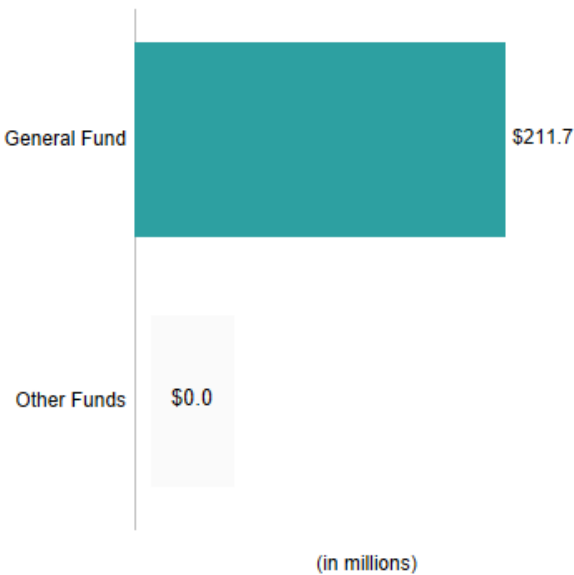
Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the **Federal Funds** section of this document.

JUDICIAL BRANCH

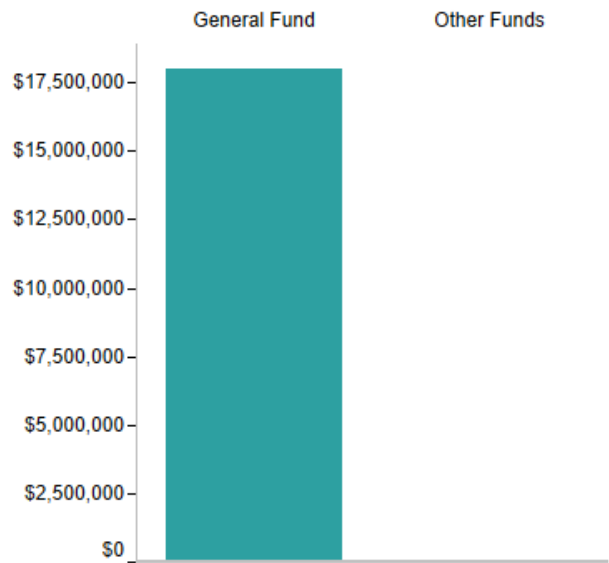
Overview and Funding History

Agency Overview: Iowa’s court system consists of a [Supreme Court](#), a [Court of Appeals](#), and the [district courts](#). The Supreme Court consists of one chief justice and six associate justices. The Court of Appeals consists of one chief judge and eight associate judges. Iowa has a unified trial court system at the district court level, with jurisdiction over all types of civil, criminal, juvenile, and probate cases. There are six types of judgeships within a district court: district judges, district associate judges, associate juvenile judges, associate probate judges, magistrates, and senior judges.

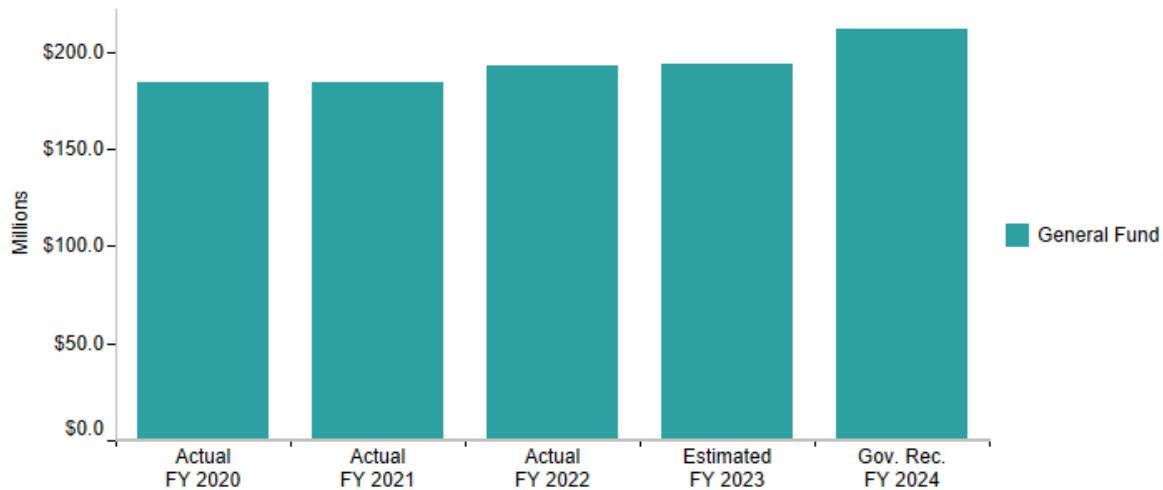
FY 2024 Governor's Recommendations
Total: \$211,708,779



Governor's Recommendations Compared to FY 2023



Funding History



General Fund Recommendations

	Actual FY 2022	Estimated FY 2023	Gov Rec FY 2024	Gov Rec vs Est FY 2023
	(1)	(2)	(3)	(4)
Judicial Branch				
Judicial Branch				
Judicial Branch	\$ 189,640,252	\$ 190,100,550	\$ 192,565,779	\$ 2,465,229
Jury & Witness Fee Revolving Fund	3,600,000	3,600,000	3,600,000	0
Court Ordered Services	0	0	3,290,000	3,290,000
Graduated Sanctions	0	0	12,253,000	12,253,000
Total Judicial Branch	\$ 193,240,252	\$ 193,700,550	\$ 211,708,779	\$ 18,008,229

Governor's Recommendations FY 2024

Judicial Branch **\$2,465,229**

- An increase of \$2,832,034 for general operations within the Judicial Branch.
- A decrease of \$366,805 due to restructuring of the OCIO's Cybersecurity Office from fee-based funding to a General Fund appropriation.

Court-Ordered Services **\$3,290,000**

An increase to transfer of court-ordered services from the Department of Human Services (DHS) to the Judicial Branch as required by 2022 Iowa Acts, [HF 2507](#) (Juvenile Justice Act).

Graduated Sanctions **\$12,253,000**

An increase to transfer juvenile delinquent graduated sanctions services funding from the DHS to the Judicial Branch as required by 2022 Iowa Acts, [HF 2507](#) (Juvenile Justice Act).

Discussion Items

Judicial Branch Budget Request — Iowa Code section [602.1301](#) was amended by 2022 Iowa Acts, [HF 2558](#) (FY 2023 Judicial Branch Appropriations Act), and the language requiring the Department of Management to submit the Judicial Branch budget to the Governor for inclusion without change as part of the Governor's proposed budget request to the General Assembly was removed. In accordance with Iowa Code section [602.1301](#), the Judicial Branch submitted its budget request on December 1, 2022. The Judicial Branch requested an increase of \$23,132,369. This increase includes:

- \$12,253,000 to transfer graduated sanctions funding from the DHS to the Judicial Branch.
- \$3,290,000 to transfer court-ordered services funding from the DHS to the Judicial Branch.
- \$4,047,162 for an 8.70% salary increase for all judges and magistrates.
- \$1,364,118 for 4.00 district associate judge FTE positions, 4.00 law clerk FTE positions, 3.60 court reporter FTE positions, and 2.00 judicial specialist FTE positions to address increasing workloads.
- \$847,726 for 9.80 FTE positions to implement best practices in finance, human resources, cybersecurity, and security.
- \$779,616 for 8.00 staff attorney FTE positions for the Supreme Court and Court of Appeals.
- \$260,747 for 5.00 judicial specialist FTE positions in the judicial districts.
- \$290,000 for an increase in State contributions to the Judicial Retirement System.

Court Debt Update — The total outstanding court debt at the end of FY 2022 was \$842,855,466. Debt that is up to one year old accounts for \$85,929,756 (10.00%) of the total, and debt 10 years or older accounts for \$376,871,079 (44.71%). Under Iowa Code section [602.8107](#), court debt may be collected by either the county attorney or the Centralized Collection Unit within the Department of Revenue (DOR). The **Fiscal Topic** [Court Debt Collection System](#) outlines the historical systems for collecting court debt.

Revised Rules of Criminal Procedure — Chief Justice Susan Larson Christensen signed an [order](#) adopting a revised Chapter 2 of the Iowa Rules of Criminal Procedure. These rules will take effect on July 1, 2023, subject to Legislative Council review as provided by Iowa Code section [602.4202](#). The proposed rules can be found [here](#).

Work Share Update — The Judicial Branch has been working to institute work share in all eight judicial districts. The goal is to rebalance the workload among counties, address workload fluctuations, and make court services faster and more convenient. As of November 2022, all judicial districts are participating in work share.

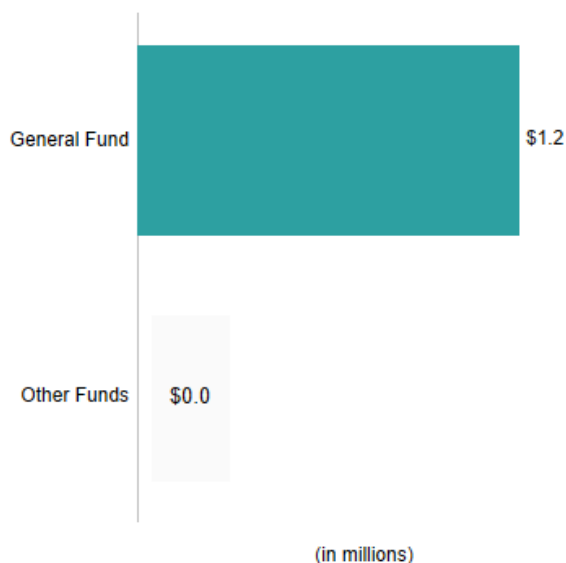
Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the **Federal Funds** section of this document.

LAW ENFORCEMENT ACADEMY

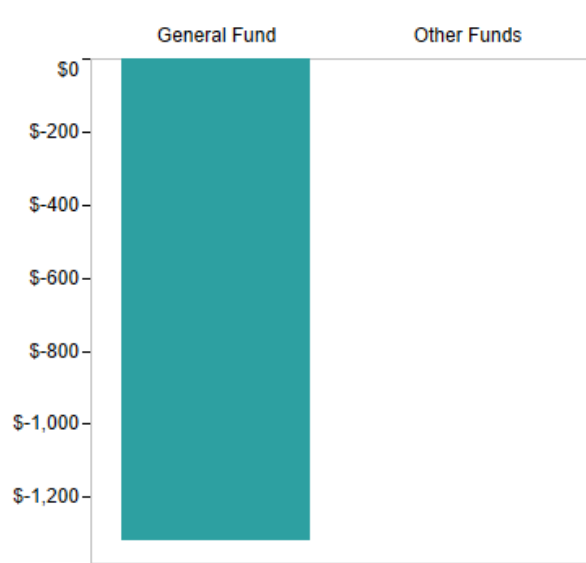
Overview and Funding History

Agency Overview: The mission of the [Iowa Law Enforcement Academy \(ILEA\)](#) is to conduct basic and specialty training to law enforcement personnel serving Iowa communities in an effort to create a level of excellence. The ILEA provides training for city and county law enforcement officers, tribal government officers, conservation officers for the Department of Natural Resources, jailers, and telecommunicators. The ILEA also administers a program of psychological testing for applicants, approves regional training programs, establishes minimum hiring standards, and provides audiovisual resources for law enforcement training and educational institutions. The Academy is also responsible for removing or suspending an Iowa officer’s certification. ILEA basic training is a 16-week course offered up to 6 times per year. The ILEA also offers specialty schools and in-service seminars.

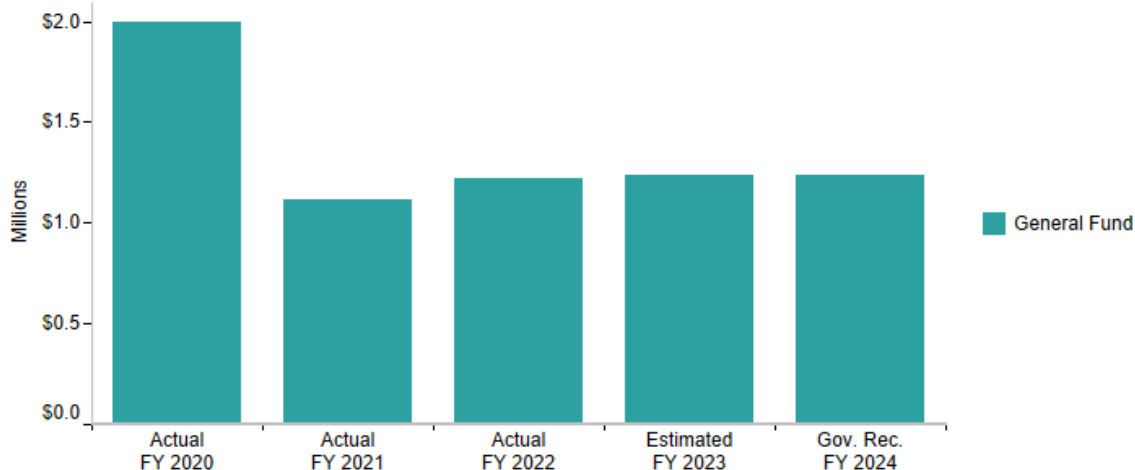
FY 2024 Governor’s Recommendations
Total: \$1,238,504



Governor’s Recommendations Compared to FY 2023



Funding History



General Fund Recommendations

	Actual FY 2022 <u>(1)</u>	Estimated FY 2023 <u>(2)</u>	Gov Rec FY 2024 <u>(3)</u>	Gov Rec vs Est FY 2023 <u>(4)</u>
<u>Law Enforcement Academy</u>				
Iowa Law Enforcement Academy				
Law Enforcement Academy	\$ 1,220,749	\$ 1,239,824	\$ 1,238,504	\$ -1,320
Total Law Enforcement Academy	\$ 1,220,749	\$ 1,239,824	\$ 1,238,504	\$ -1,320

Governor's Recommendation FY 2024

Law Enforcement Academy **\$-1,320**

A decrease of \$1,320 due to restructuring of the OCIO's Cybersecurity Office from fee-based funding to a General Fund appropriation.

Discussion Items

Certifications — In FY 2022, the ILEA certified 410 new peace officers, of whom 259 were certified through an ILEA basic academy, 117 through regional basic academies, and 34 through examination. In total, there were 6,463 certified peace officers in the State at the end of FY 2022. The ILEA also certified 57 reserve peace officers, 190 jailers, and 134 telecommunicators in FY 2022. In total, there were 895 reserve peace officers, 1,624 jailers, and 1,447 telecommunicators in the State at the end of FY 2022.

Online Learning — In FY 2022, the ILEA provided training to a total of 2,043 individuals through the online learning management system. Of that total, 259 personnel received basic academy training, 752 received jail school training, 134 received telecommunicator school training, 761 received implicit bias specialty school training, 103 received officer investigations training, and 34 were certified through examination. In FY 2022, the ILEA began offering the officer investigations course to meet the new four-hour training standards.

Federal-Funded and State-Funded Training — The ILEA has three State and federally funded areas of specialized training: STOP Violence Against Women, Governor's Traffic Safety Bureau, and Human Trafficking. These funded programs allow instructors to travel statewide to provide training on topics of domestic violence, sexual assault, human trafficking, OWI, and traffic-related topics to departments for no cost. In FY 2022, the ILEA provided training for 9,553 personnel.

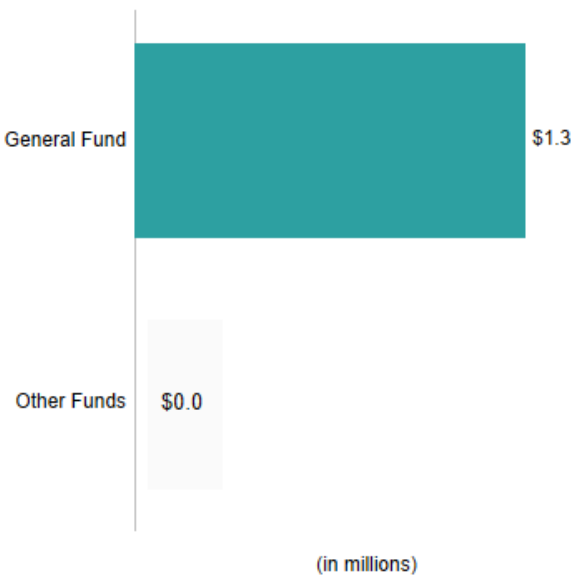
Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the **Federal Funds** section of this document.

BOARD OF PAROLE

Overview and Funding History

Agency Overview: The mission of the [Board of Parole](#) (BOP) is to enhance overall public safety by making evidence-based and informed parole decisions for the successful reentry of offenders back into the community to become productive and responsible citizens. The Board releases, on parole or work release, any offender that it has the power to so release when, in its opinion, there is reasonable probability that the person can be released without detriment to the community or to the offender. The Board performs risk evaluations for inmates, reviews eligible parole cases, holds parole hearings for eligible inmates, and selects inmates for conditional release on parole and work release. The Board revokes conditional releases and returns those offenders to prison. The Board also notifies victims of scheduled interviews with offenders and decisions made at those interviews, and advises the Governor on matters of executive clemency and commutations.

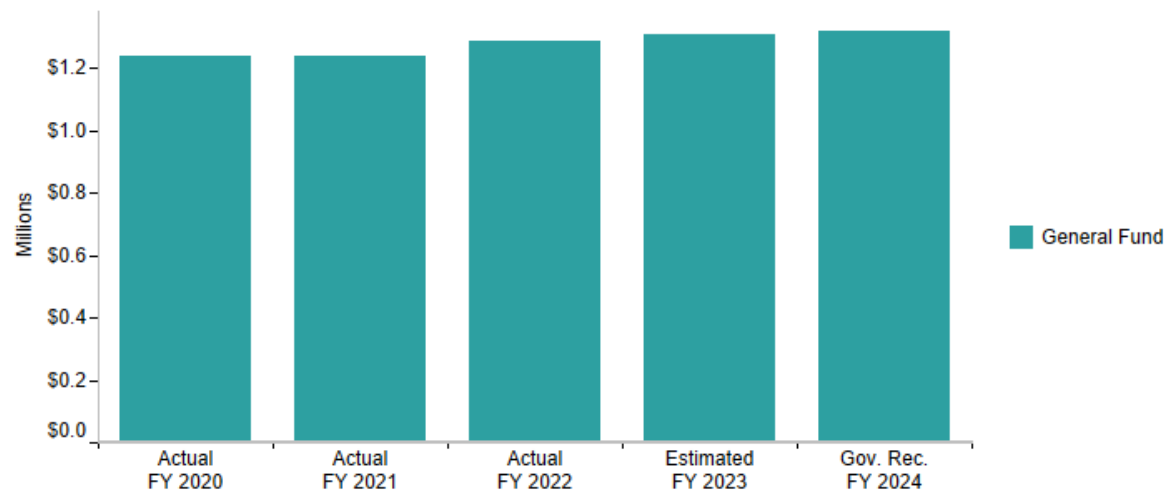
**FY 2024 Governor's Recommendations
Total: \$1,317,894**



**Governor's Recommendations
Compared to FY 2023**



Funding History



General Fund Recommendations

	Actual FY 2022 <u>(1)</u>	Estimated FY 2023 <u>(2)</u>	Gov Rec FY 2024 <u>(3)</u>	Gov Rec vs Est FY 2023 <u>(4)</u>
<u>Parole, Board of</u>				
Parole Board				
Parole Board	\$ 1,285,739	\$ 1,308,724	\$ 1,317,894	\$ 9,170
Total Parole, Board of	\$ 1,285,739	\$ 1,308,724	\$ 1,317,894	\$ 9,170

Governor's Recommendation FY 2024

Parole Board **\$9,170**

- An increase of \$12,000 for travel costs related to attending in-person Board hearings.
- A decrease of \$2,830 due to restructuring the OCIO's Cybersecurity Office from fee-based funding to a General Fund appropriation.

Board of Parole Realignment — As part of the Governor's alignment recommendations, the Governor is recommending an increase of \$200,000 to the Board to provide funding for Board members to become full-time employees.

Discussion Items

Virtual Panel Reviews — The Board currently conducts panel reviews virtually. This allows for members to participate remotely and provides an opportunity for victims to participate without travelling to Des Moines. Utilization of virtual panel reviews results in increased efficiency and the redirection of limited resources. *The Governor is recommending an increase of \$12,000 for travel costs incurred as a result of attending certain Board hearings that need to be held in person.*

BOP Reviews — The BOP completed 11,228 deliberations in FY 2022, which resulted in 2,658 paroles, 1,005 work releases, and the imposition of 479 special sentences pursuant to Iowa Code chapter [903B](#).

Recidivism — The recidivism rate is the percent of offenders released from prison or work release who return to prison within three years. The recidivism reporting year is the conclusion of the three-year tracking period for a release group. The reporting year FY 2022 describes recidivism for offenders who left prison in FY 2019. The recidivism rate for FY 2022 was 37.00%. This is a decrease of 1.70% compared to FY 2021. The recidivism rate has now decreased for two consecutive years.

New BOP Chair — A new chairperson for the BOP, Nick Davis, was appointed in May 2022. The current vice chairperson, Meredith Lamberti, was appointed in November 2021. In addition to a full-time chairperson and vice chairperson, the BOP also consists of three regular Board members and three alternate Board members.

Victim Services — The BOP notifies victims of violent offenses when the Board will conduct a hearing at which the offender will be interviewed, informs the victim that the victim may submit an opinion concerning the offender's release, and notifies the victim of the Board's decision regarding release. The Board registers victims of violent offenses in order to fulfill this responsibility, and as of FY 2022, there are 7,376 victims registered. In FY 2022, the Board mailed 5,272 victim notifications.

Risk Assessment Tools — The Board currently utilizes several risk assessment tools, including the Iowa Violence and Victimization Instrument (IVVI), the Iowa Sex Offender Risk Assessment (ISORA), and the Static-99. The IVVI is used for non-sex offenders, and the ISORA and the Static-99 are used for sex offender-specific risk calculation.

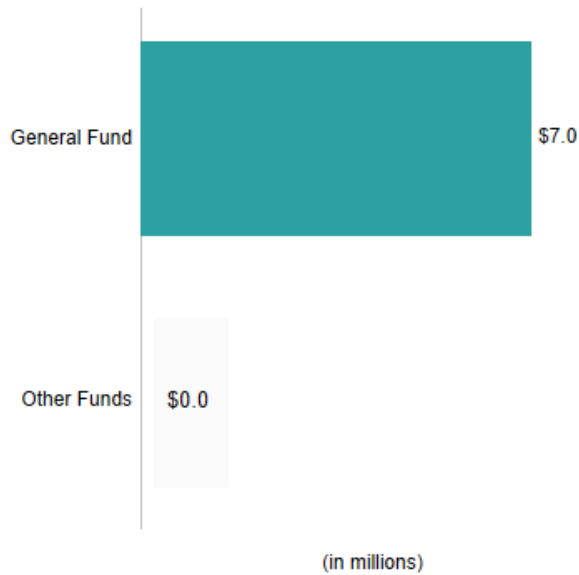
Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the **Federal Funds** section of this document.

DEPARTMENT OF PUBLIC DEFENSE

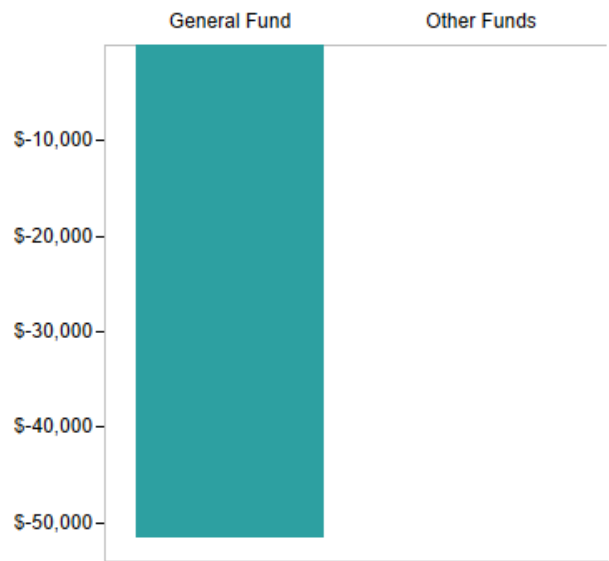
Overview and Funding History

Agency Overview: The [Department of Public Defense](#) (DPD), or Iowa National Guard, consists of the Army and Air National Guard. The mission of the Iowa National Guard is to provide trained and equipped forces ready to function efficiently in the protection of life and property and the preservation of peace, order, and public safety under competent orders of the State authorities in order to support emergency management and domestic security. Its federal mission is to provide organized, trained, and equipped units ready for mobilization in the event of national emergency or war.

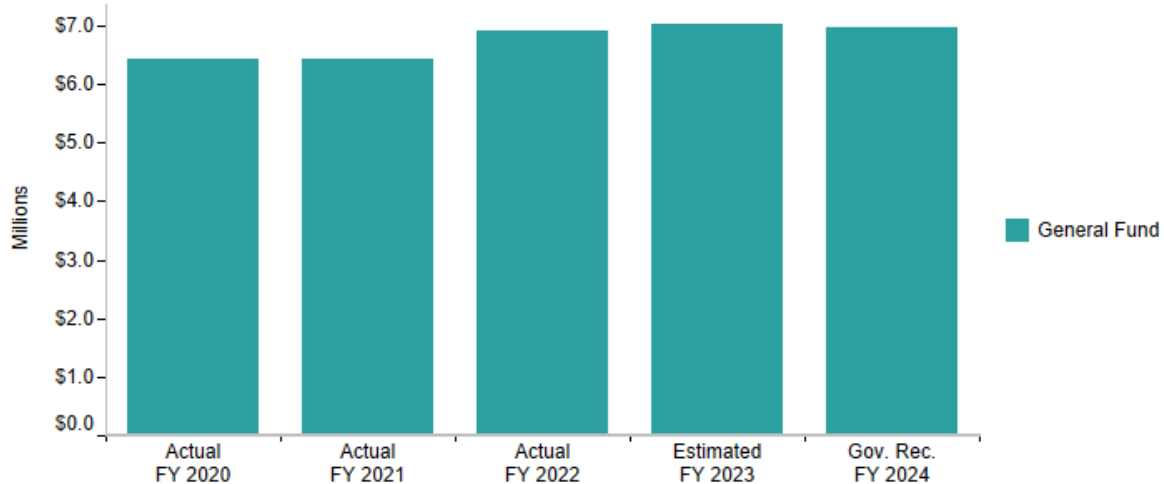
**FY 2024 Governor's Recommendations
Total: \$6,963,037**



**Governor's Recommendations
Compared to FY 2023**



Funding History



General Fund Recommendations

	Actual FY 2022 <u>(1)</u>	Estimated FY 2023 <u>(2)</u>	Gov Rec FY 2024 <u>(3)</u>	Gov Rec vs Est FY 2023 <u>(4)</u>
Public Defense, Department of				
Public Defense, Dept. of				
Public Defense, Department of	\$ 6,916,601	\$ 7,014,705	\$ 6,963,037	\$ -51,668
Total Public Defense, Department of	\$ 6,916,601	\$ 7,014,705	\$ 6,963,037	\$ -51,668

Governor’s Recommendation FY 2024

Department of Public Defense **\$-51,668**

A decrease of \$51,668 due to restructuring of the OCIO’s Cybersecurity Office from fee-based funding to a General Fund appropriation.

Discussion Items

Federal Funding — The Iowa National Guard received a total of \$402,471,914 in federal funding in FY 2022, an increase of \$30,560,151 compared to FY 2021.

Iowa Counterdrug Task Force — The Iowa National Guard is actively supporting the domestic counterdrug mission by providing aviation, analytic, training, and demand reduction support to those engaged in the fight against drug use. In FY 2022, the Iowa National Guard Counterdrug Task Force supported the seizure of over 2,500 pounds of illegal drugs, 337 firearms, and more than \$3,800,000 in currency. The Task Force trained 17,021 students through the Midwest Counterdrug Training Center. Additionally, the Task Force utilizes an RC-26 aircraft for surveillance purposes and to assist in counter-drug-trafficking and counterterrorism efforts. In FY 2022, the RC-26 detachment supported 87 missions and flew a total of 470.3 mission hours.

Recruitment — The number of new army recruits dropped 49.50% from 2021. In 2021, new Army National Guard recruits totaled 980, while in 2022, new recruits totaled 485. New Air National Guard recruits dropped 60.60% from 2021. In 2021, new Air National Guard recruits totaled 193, while in 2022, new recruits for the Air National Guard totaled 117.

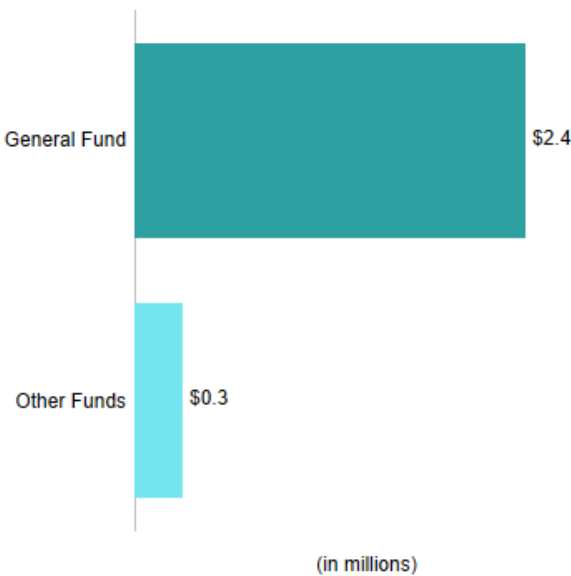
Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the **Federal Funds** section of this document.

HOMELAND SECURITY AND EMERGENCY MANAGEMENT DEPARTMENT

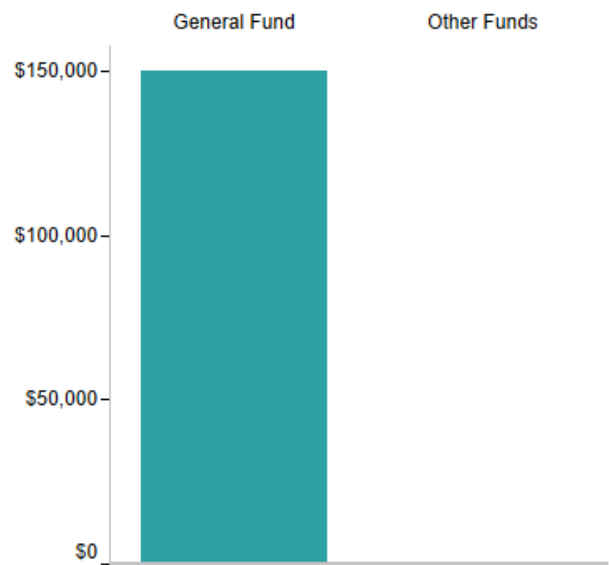
Overview and Funding History

Agency Overview: The [Homeland Security and Emergency Management Department](#) (HSEMD) manages risks and hazards with local and federal entities through mitigation, preparedness, response, and recovery initiatives. In FY 2014, [HF 307](#) (Department of Homeland Security and Emergency Management Act) established the HSEMD in lieu of a division under the Department of Public Defense. The Department’s mission is to lead, coordinate, and support homeland security and emergency management functions in order to establish sustainable communities and ensure economic opportunity for Iowa and its citizens.

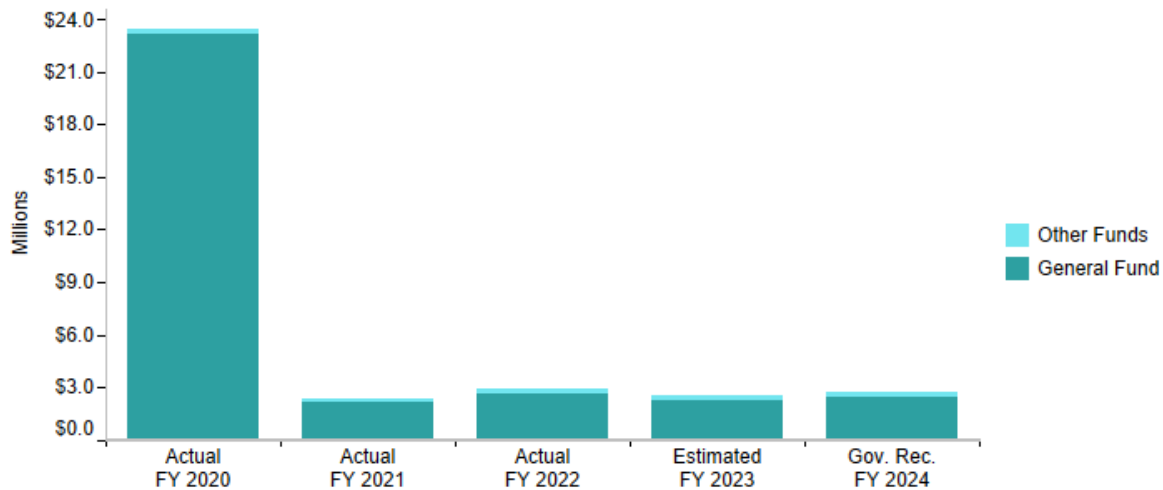
**FY 2024 Governor's Recommendations
Total: \$2,739,389**



**Governor's Recommendations
Compared to FY 2023**



Funding History



General Fund Recommendations

	Actual FY 2022 <u>(1)</u>	Estimated FY 2023 <u>(2)</u>	Gov Rec FY 2024 <u>(3)</u>	Gov Rec vs Est FY 2023 <u>(4)</u>
Homeland Security and Emergency Mgmt				
Homeland Security & Emergency Mgmt				
Levee District Study	\$ 400,000	\$ 0	\$ 0	\$ 0
Homeland Security & Emer. Mgmt.	<u>2,287,756</u>	<u>2,289,389</u>	<u>2,439,389</u>	<u>150,000</u>
Total Homeland Security and Emergency Mgmt	\$ 2,687,756	\$ 2,289,389	\$ 2,439,389	\$ 150,000

Governor’s Recommendation FY 2024

Homeland Security and Emergency Management \$150,000

An increase of \$150,000 for Iowa disaster and case management.

Other Fund Recommendations

	Actual FY 2022 <u>(1)</u>	Estimated FY 2023 <u>(2)</u>	Gov Rec FY 2024 <u>(3)</u>	Gov Rec vs Est FY 2023 <u>(4)</u>
Homeland Security and Emergency Mgmt				
Homeland Security & Emergency Mgmt				
911 Emerg Comm Admin - 911 Surcharge	\$ 250,000	\$ 300,000	\$ 300,000	\$ 0
Total Homeland Security and Emergency Mgmt	\$ 250,000	\$ 300,000	\$ 300,000	\$ 0

Discussion Items

Alert Iowa — There are 87 counties currently utilizing the Emergency Medical Services Data and Mass Messaging System, [Alert Iowa](#), which enables local authorities to use the reverse 911 system to disseminate statewide alerts such as Amber Alerts and other imminent threat notifications during emergency situations and disaster recovery. During SFY 2022, the HSEMD completed an upgrade of Alert Iowa, utilizing the newest technology to better facilitate communication during times of emergency. For FY2024, the Governor is recommending total funding of \$400,000 from the Technology Reinvestment Fund (TRF) for the Alert Iowa System.

Enhanced Mitigation and Loss Avoidance — Iowa is one of 15 states and territories that has established and utilizes an Enhanced Mitigation Plan as approved by the Federal Emergency Management Agency (FEMA), allowing State and local governments to receive an additional 25.00% of hazard mitigation disaster funding above the funding provided to a state or territory without such a plan.

911 Program Update — [House File 2254](#) (911 Emergency Telephone Systems Act), enacted during the 2018 Legislative Session, directed the HSEMD to implement a virtual consolidation plan of the existing wireline and wireless 911 networks to create a shared service environment operated and maintained by the Department. The merging of the legacy wireline network onto the Next Generation 911 Network has reached a steady state of completion. Ninety-nine percent of the State’s 112 Public Safety Answering Points (PSAPs) are fully end-to-end Internet Protocol (IP)-enabled. Of the 112 PSAPs, 109 are receiving wireline calls over the Next Generation 911 network. As of December 2022, all but one of the local 911 PSAPs were capable of receiving text-to-911 messages. In FY 2022, 1,113,449 wireless calls, 6,038 texts, and 109,299 wireline calls were delivered through the Next Generation 911 network. The Department collected \$30,525,416 in surcharge revenue, with \$19,706,939 in revenue passed to local 911 service boards.

Funding Sources — The HSEMD receives funding from State appropriations, the Executive Council, federal disaster and nondisaster grants, and other sources. In SFY 2022, the HSEMD had revenues totaling \$233,951,938. Of this total, \$2,287,756 (0.98%) was from State General Fund appropriations, \$178,533,346 (76.31%) was from federal grants, \$7,145,459 (3.05%) was from the Executive Council, and \$45,985,377 (19.66%) was from other sources including the 911 surcharge, the Flood Recovery Fund, and the TRF.

COVID-19 Response — In total, from the beginning of the pandemic response in March 2020 through the end of SFY 2022, the HSEMD completed 5,730 missions, of which 2,990 were for personal protective equipment (PPE), and made 3,552 deliveries of 35,400,000 items of PPE.

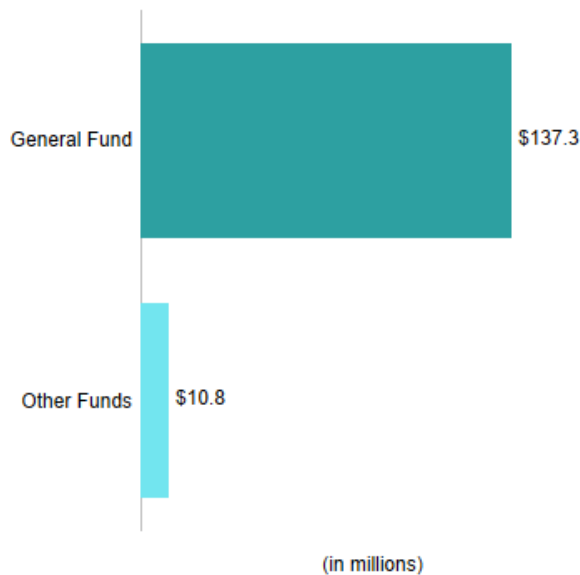
Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the **Federal Funds** section of this document.

DEPARTMENT OF PUBLIC SAFETY

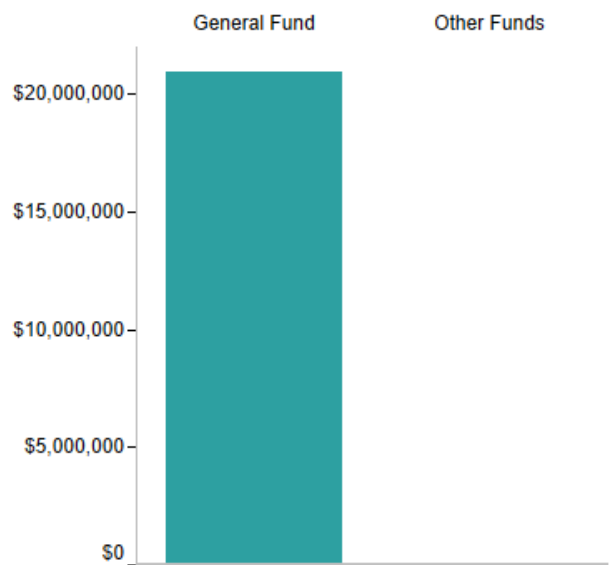
Overview and Funding History

Agency Overview: The [Department of Public Safety](#) (DPS) is the State law enforcement agency. The mission of the DPS is to serve the people of Iowa by providing public safety services with leadership, integrity, and professionalism. Its guiding principles and core values are courtesy, service, and protection. Its goals are to reduce preventable injuries and deaths, suppress criminal activity, reduce or minimize the costs of compliance with government requirements, and promote integrity and excellence in the workforce. The Department divisions include the Commissioner’s Office, Administrative Services, the Division of Criminal Investigation (DCI), the Division of Intelligence and Fusion Center, the Division of Narcotics Enforcement, the State Fire Marshal, and the Iowa State Patrol (ISP).

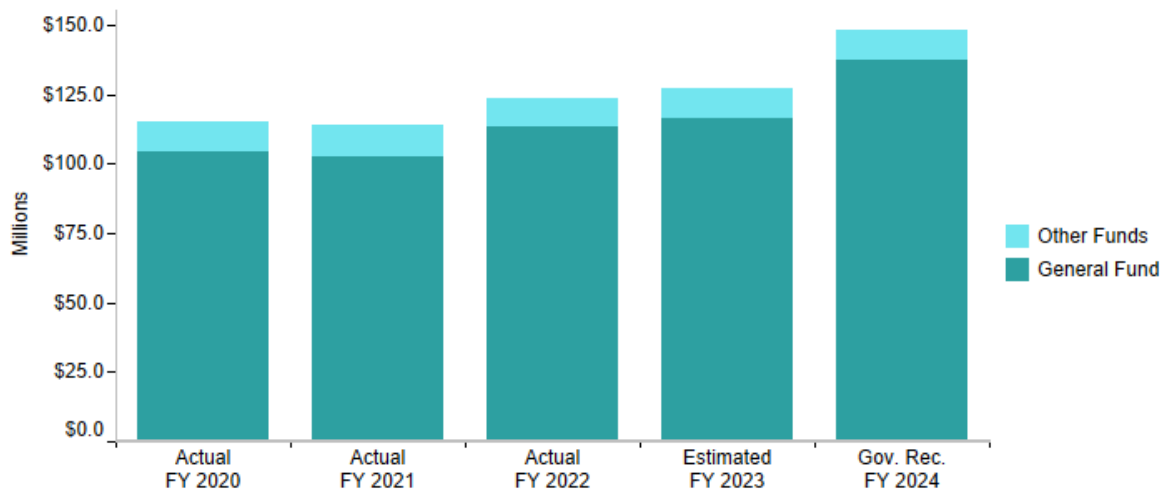
**FY 2024 Governor's Recommendations
Total: \$148,062,600**



**Governor's Recommendations
Compared to FY 2023**



Funding History



General Fund Recommendations

	Actual FY 2022 (1)	Estimated FY 2023 (2)	Gov Rec FY 2024 (3)	Gov Rec vs Est FY 2023 (4)
Public Safety, Department of				
Public Safety, Dept. of				
Public Safety Administration	\$ 5,833,065	\$ 5,946,368	\$ 5,920,476	\$ -25,892
Public Safety DCI	19,316,868	19,712,633	19,712,633	0
Criminalistics Laboratory Fund	650,000	650,000	650,000	0
Narcotics Enforcement	8,428,156	8,613,894	8,613,894	0
Public Safety Undercover Funds	209,042	209,042	209,042	0
Fire Marshal	5,460,291	5,602,778	5,602,778	0
Iowa State Patrol	69,432,433	71,409,788	87,066,931	15,657,143
DPS/SPOC Sick Leave Payout	279,517	279,517	279,517	0
Fire Fighter Training	825,520	1,025,520	1,075,520	50,000
Interoperable Communications Sys Board	115,661	115,661	115,661	0
Human Trafficking Office	197,325	200,742	200,742	0
Volunteer Fire Fighter Training & Equipment	50,000	50,000	0	-50,000
Public Safety Equipment Fund	2,500,000	2,500,000	2,500,000	0
Department-Wide Duties	0	0	5,336,923	5,336,923
Total Public Safety, Department of	\$ 113,297,878	\$ 116,315,943	\$ 137,284,117	\$ 20,968,174

Governor’s Recommendations FY 2024

Public Safety Administration \$-25,892

- An increase of \$152,500 for the administrative portion of moving Motor Vehicle Enforcement from the Iowa Department of Transportation to the DPS.
- A decrease of \$178,392 due to restructuring of the OCIO’s Cybersecurity Office from fee-based funding to a General Fund appropriation.

Iowa State Patrol \$15,657,143

- An increase of \$75,143 for Body-Worn Camera Data Management.
- An increase of \$15,582,000 to move Motor Vehicle Enforcement from the Iowa Department of Transportation to the DPS.

Fire Fighter Training \$50,000

An increase to combine the Fire Fighter Training appropriation and the Volunteer Fire Training and Equipment appropriation. Appropriated moneys from these two line items are directed toward the same purpose and have the same spending limitations.

Volunteer Fire Fighter Training and Equipment \$-50,000

A decrease to combine the Volunteer Fire Fighter Training and Equipment appropriation and the Fire Fighter Training appropriation. Appropriated moneys from these two line items are directed toward the same purpose and have the same spending limitations.

Department-Wide Duties \$5,336,923

An increase for general Department-wide costs. The DPS would have the authority to allocate the funding as necessary.

Office of Drug Control Policy Realignment — *The Governor is recommending aligning the Office of Drug Control Policy under the DPS, while increasing funding by \$9,948 to \$249,219 in FY 2024.*

Fire Marshal Licensing Realignment — *The Governor is recommending aligning the State Fire Marshal licensing programs, which are currently administered by the DPS, under the Department of Inspections and Appeals, which the Governor is recommending be renamed to the Department of Inspections, Appeals, and Licensing. The licensing programs in the Fire Marshal appropriation do not constitute the entirety of the Fire Marshal appropriation funding.*

Other Fund Recommendations

	Actual FY 2022 <u>(1)</u>	Estimated FY 2023 <u>(2)</u>	Gov Rec FY 2024 <u>(3)</u>	Gov Rec vs Est FY 2023 <u>(4)</u>
Public Safety, Department of				
Public Safety, Dept. of				
DPS Gaming Enforcement - GEF	\$ 10,556,268	\$ 10,778,483	\$ 10,778,483	\$ 0
Total Public Safety, Department of	\$ 10,556,268	\$ 10,778,483	\$ 10,778,483	\$ 0

Discussion Items

Motor Vehicle Enforcement — The Governor is recommending aligning the Motor Vehicle Enforcement Bureau currently under the Department of Transportation to the DPS. This involves two separate appropriations, including an increase of \$152,500 for Public Safety Administration and an increase of \$15,582,000 for the Iowa State Patrol. Of the \$15,734,500 total increase, \$1,200,000 will be used for training and other costs and \$14,500,000 will be used for salaries and benefits, including base salaries, benefits, anticipated reclassifications, additional health care costs, increased compensatory time payouts, additional shift differential costs, meal allowance, cleaning costs, and additional retirement costs. This results in a \$13,300,000 net decrease in requested appropriations for the Department of Transportation. This includes appropriated decreases of \$798,000 from the Road Use Tax Fund and \$12,502,000 from the Primary Road Fund. The difference in funding amounts in the alignment is a result of salary differences between departments and additional support staff requirements for the DPS.

Public Safety Equipment Fund — The Public Safety Equipment Fund was created in [HF 708](#) (Public Safety Equipment Fund Act) during the 2021 Legislative Session. The Fund is used for the purchase, maintenance, and replacement of equipment used by the DPS. Moneys left in the Fund, including any interest or earnings accrued, remain in the Fund and do not revert to the General Fund. The Fund received a total of \$5,000,000 during the 2022 Legislative Session. [House File 2559](#) (FY 2023 Justice System Appropriations Act) appropriated \$2,500,000 from the General Fund, and [HF 2579](#) (FY 2023 Infrastructure Appropriations Act) appropriated \$2,500,000 from the Rebuild Iowa Infrastructure Fund (RIIF). As of January 2023, \$2,185,791 has been expended from the Fund. Refer to the [Public Safety Equipment Fund Annual Report](#) for estimated FY 2023 expenditures and additional information. For FY 2024, the Governor is recommending a total of \$5,000,000 for the Public Safety Equipment Fund. Of this total, \$2,500,000 would be appropriated from the General Fund and \$2,500,000 would be appropriated from the RIIF.

Iowa Statewide Interoperable Communications System (ISICS) — The ISICS is Iowa's statewide digital communications network, which provides public safety agencies, first responders, and school and utility workers with connectivity to a safe and reliable communications interoperability network in day-to-day and emergency situations. In FY 2016, the DPS entered a 10-year radio communications platform lease with Motorola at an estimated total cost of \$39,500,000 over 10 years (\$36,400,000 in principal and \$3,100,000 in interest payments). The Governor is recommending \$6,754,358 from the RIIF for FY 2024 to cover the costs associated with the lease-purchase payment.

Road Troopers — In FY 2022, the Iowa State Patrol developed initiatives based upon crash data. Unbelted drivers, impaired drivers, distracted driving, and excessive speed were identified as leading causes of crashes resulting in personal injury and death. The development of a Fatality Reduction Task Force and Traffic Enforcement Advisory Teams have assisted in developing strategies to reduce the driving behaviors responsible for motor vehicle crashes and to focus the DPS's enforcement efforts. In FY 2022, troopers issued 9,280 seatbelt, 74,667 speeding, and 1,090 distracted driving citations; arrested 1,282 impaired drivers; investigated 4,309 crashes; and assisted 12,620 motorists in need. During FY 2022, troopers patrolled 15,390,588 miles on Iowa roadways and stopped 179,856 vehicles.

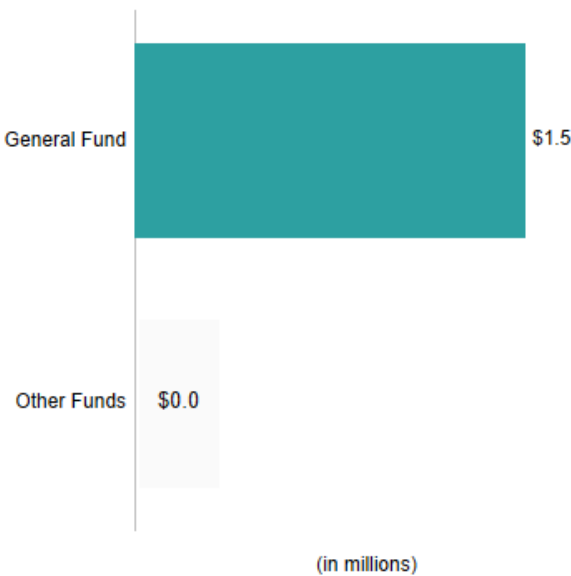
Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the **Federal Funds** section of this document.

CRIMINAL AND JUVENILE JUSTICE PLANNING DIVISION, DEPARTMENT OF HUMAN RIGHTS

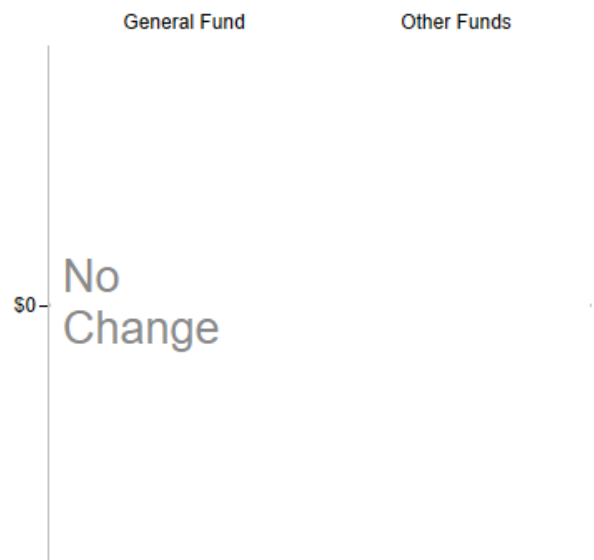
Overview and Funding History

Agency Overview: The [Division of Criminal and Juvenile Justice Planning](#) (CJJP) is within the Department of Human Rights. The Division carries out research, policy analysis, program development, and data analysis activities to assist policymakers, justice system agencies, and others to identify issues of concern and to improve the operation and effectiveness of the Iowa justice system. The CJJP staff provides a justice system information clearinghouse service to system officials and the general public. Councils staffed by the CJJP are the Juvenile Justice Advisory Council, the Justice Advisory Board, the Iowa Collaboration for Youth Development, and the State of Iowa Youth Advisory Council.

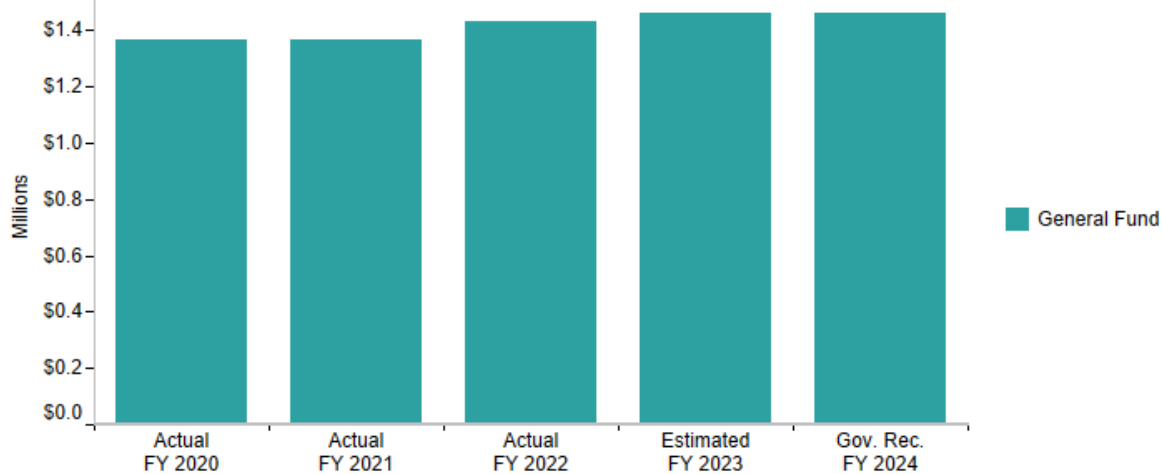
**FY 2024 Governor's Recommendations
Total: \$1,458,547**



**Governor's Recommendations
Compared to FY 2023**



Funding History



General Fund Recommendations

	Actual FY 2022 <u>(1)</u>	Estimated FY 2023 <u>(2)</u>	Gov Rec FY 2024 <u>(3)</u>	Gov Rec vs Est FY 2023 <u>(4)</u>
Human Rights, Department of				
Human Rights, Dept. of				
Criminal & Juvenile Justice	\$ 1,288,368	\$ 1,318,547	\$ 1,318,547	\$ 0
Single Grant Program	140,000	140,000	140,000	0
Total Human Rights, Department of	\$ 1,428,368	\$ 1,458,547	\$ 1,458,547	\$ 0

Governor's Recommendation FY 2024

Division of Criminal and Juvenile Justice Planning Realignment — The Governor is recommending aligning the General Fund appropriations for Criminal and Juvenile Justice and the Single Grant Program under the Department of Human Services, while maintaining funding at the FY 2023 level of \$1,458,5487.

Discussion Items

Criminal Justice Information System (CJIS) — The purpose of the CJIS is to integrate the criminal justice system information from courts, law enforcement, corrections, and other governmental entities. The CJIS provides paperless, real-time exchanges of information between criminal and juvenile justice systems with the goal to enhance the efficiency, effectiveness, and accuracy of criminal justice information. Real-time exchanges include data on protective orders, presentence investigation reports, and sex offender address updates, among others. The CJIS performs over 400,000 exchanges of information per month. The CJIS is used by entities in all 99 counties. For FY 2024, the Governor is recommending \$1,400,000 from the Technology Reinvestment Fund (TRF) for the CJIS.

Single Grant Program — In 2019, [SF 615](#) (FY 2020 Justice System Appropriations Act) established a Single Grant Program under the purview of the CJJP. The Program is tasked with deterring juvenile delinquency through early intervention in the criminal justice system by providing comprehensive, multifaceted delivery of social services to a city with a higher than average juvenile crime rate as determined by the CJJP and a population of greater than 80,000 as determined by the 2010 federal census. Under these specifications, the cities of Des Moines, Sioux City, Cedar Rapids, and Davenport are eligible to apply for grant funding from the Program. Funding allocated to the Program is intended to be used for studying, planning, programming, and capital purchases related to a program committed to deterring juvenile delinquency through early intervention in the criminal justice system. Senate File 615 appropriated \$140,000 from the General Fund to the Program for FY 2020. For FY 2023, [HF 2559](#) (FY 2023 Justice System Appropriations Act) continued the funding at a status quo level of \$140,000.

The CJJP coordinated with the Department of Administrative Services to establish a request for proposals for the Program. Family Resources, a nonprofit organization, was granted the contract and \$140,000 in funding associated with the Program for FY 2023. Family Resources offers survivor services, foster group care, family restoration, child welfare emergency services, and mental health care services, as well as advocacy and education.

Prison Population Forecast — Each year, the CJJP publishes a 10-year Iowa prison population forecast to assist the DOC, the BOP, the Legislature, and the Executive Branch in assessing the impact of current criminal justice policy on Iowa's prison population. The most recent prison population forecast can be found [here](#). This report contains forecasts for FY 2023 through FY 2032, analysis of the previous 10 years, and recommended actions for altering the prison population forecasted in the report.

Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the **Federal Funds** section of this document.

Comparison to Other States — Outcomes

Public Safety

The [Federal Bureau of Investigation](#) (FBI) publishes crime data through the [Uniform Crime Reporting \(UCR\) Program](#). According to the FBI, Iowa's violent crime rate in 2020 was 303.5 per 100,000 adult residents. Contiguous states show the following violent crime rates per 100,000 adult residents: Illinois 425.9, Minnesota 277.5, Missouri 542.7, Nebraska 334.1, South Dakota 501.4, and Wisconsin 323.4.

Iowa's property crime rate is 1,733.7 per 100,000 adult residents. Surrounding states show the following property crime rates per 100,000 adult residents: Illinois 1,559.4, Minnesota 2,124.9, Missouri 2,531.0, Nebraska 1,909.2, South Dakota 1,956.7, and Wisconsin 1,485.7.

Due to changes in the UCR Program data collection and consolidation, the most recent data available is from 2020.

Corrections

According to the [U.S. Department of Justice, Bureau of Justice Statistics](#), in 2021 (most recent data available), Iowa ranked 31st nationally in terms of highest imprisonment rate of U.S. residents, based on sentenced prisoners, with 267 inmates per 100,000 U.S. residents. Other Midwest states ranked as follows:

- Illinois was ranked 36th (225 inmates per 100,000 residents).
- Minnesota was ranked 45th (140 inmates per 100,000 residents).
- Missouri was ranked 13th (374 inmates per 100,000 residents).
- Nebraska was ranked 28th (280 inmates per 100,000 residents).
- South Dakota was ranked 14th (371 inmates per 100,000 residents).
- Wisconsin was ranked 22nd (318 inmates per 100,000 residents).

According to the [U.S. Department of Justice, Bureau of Justice Statistics](#), in 2020 (most recent data available), Iowa ranked 27th nationally in terms of highest rate of offenders under community supervision with 1,302 offenders per 100,000 adult U.S. residents. Other Midwest states ranked as follows:

- Illinois was ranked 31st (1,161 offenders per 100,000 adult residents).
- Minnesota was ranked 6th (2,121 offenders per 100,000 adult residents).
- Missouri was ranked 29th (1,241 offenders per 100,000 adult residents).
- Nebraska was ranked 39th (860 offenders per 100,000 adult residents).
- South Dakota was ranked 17th (1,659 offenders per 100,000 adult residents).
- Wisconsin was ranked 24th (1,343 offenders per 100,000 adult residents).

Judicial Branch

The [National Center for State Courts](#) (NCSC) has published the [Survey of Judicial Salaries](#) for 30 years. The most recent national data available was published in [July 2022](#). The Iowa salary data is current as of July 1, 2022. Specific judicial positions do not exist in all U.S. states and territories.

- In Iowa, the salary for a justice on the Iowa Supreme Court is \$187,326, which ranks 27th highest nationally out of 54. The national salary range for a justice is \$125,000 to \$288,100, with an average salary of \$198,908.
- In Iowa, the salary for a judge on the Court of Appeals is \$169,765, which ranks 27th highest nationally out of 42. The national salary range for a Court of Appeals Judge is \$105,000 to \$257,562, with an average salary of \$183,010.
- In Iowa, the salary for a district court judge is \$158,056, which ranks 36th nationally out of 54. The national salary range for a district court judge is \$89,600 to \$225,074, with an average salary of \$171,954.

Criminal and Juvenile Justice Planning Division

The CJJP staffs several committees and issues research reports on topics of interest to the justice system. Reports issued by the CJJP include research on both the adult and juvenile justice systems. Reports can be accessed on the CJJP [website](#). The CJJP provides [prison population forecasts](#), [juvenile justice reports](#), [reports on sex offenders](#), and other documents.

LSA Publications

The following documents have been published by the LSA that relate to the Justice System Appropriations Subcommittee:

- **Fiscal Research Briefs:**
[Prison Population and Capacity](#)

- **Issue Reviews:**
[Indigent Defense — Overview and Funding History](#)
[An Update on the Iowa Sex Offender Registry](#)
[Court Debt Collection](#)
[Human Trafficking](#)

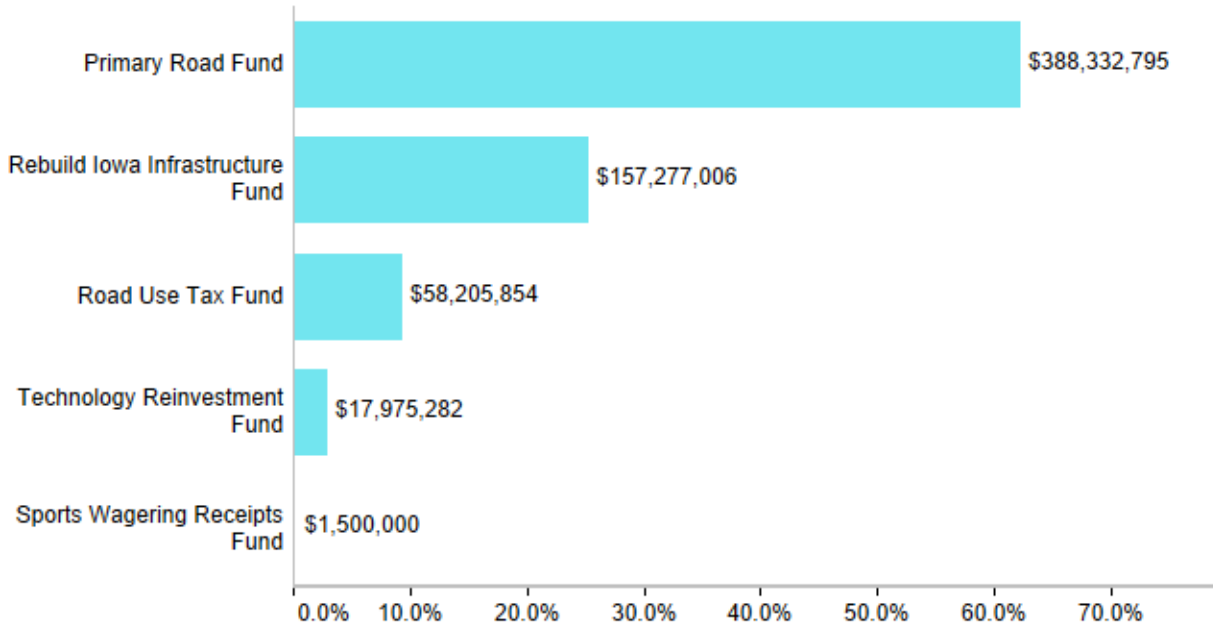
- **Fiscal Topics:**
[Title IV-E Juvenile Justice Improvement Fund](#)
[Court Debt Collection System](#)
[Jury Trials](#)
[Public Defenders and Contract Attorneys](#)
[Law Enforcement Officer Training](#)
[Public Safety Equipment Fund](#)
[Department of Corrections Pharmaceuticals](#)
[Sex Offender Registry](#)
[State and Local Disaster Funding](#)
[Corrections Pathway Navigators](#)
[Federal Disaster Funding](#)
[Public Safety Answering Point Funding](#)
[Judgeships](#)
[History of Community-Based Corrections](#)

Reports Required to Be Filed with General Assembly

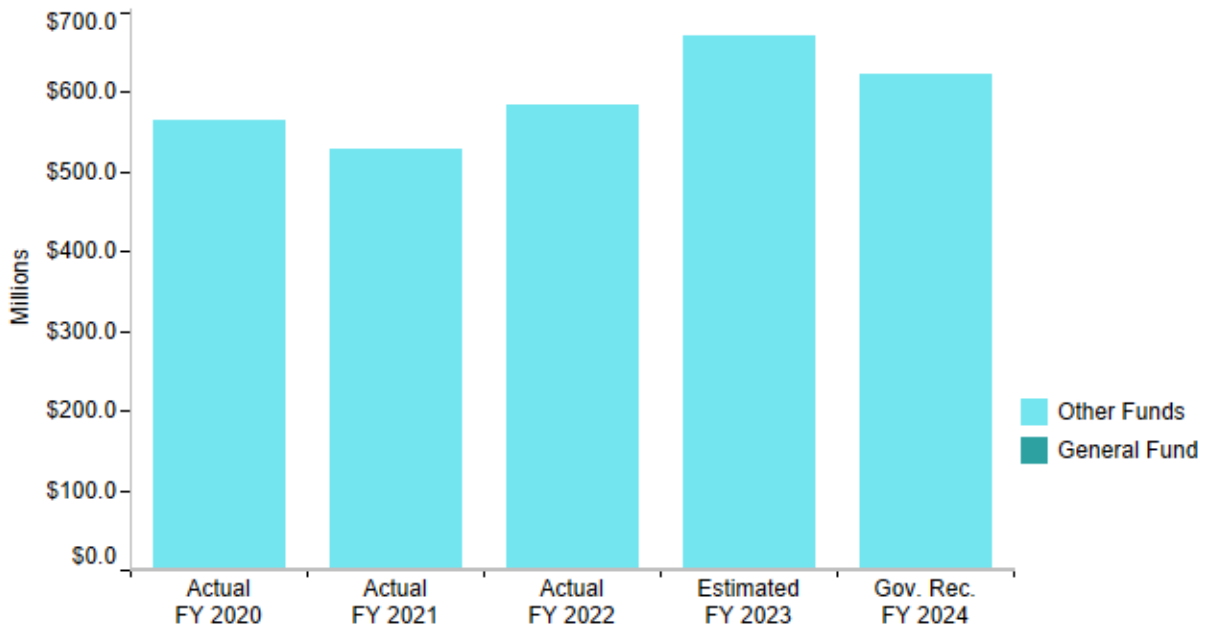
Reports and other documents required to be filed with the General Assembly are organized by submitting department and by date and are published on this [webpage](#).

LSA Staff Contacts: Isabel Waller (515.281.6561) isabel.waller@legis.iowa.gov
Justus Thompson (515.725.2249) justus.thompson@legis.iowa.gov

**FY 2024 Governor's Recommendations
 Total: \$623,290,937**



**Funding History by Appropriations Subcommittee —
 Transportation, Infrastructure, and Capitals**

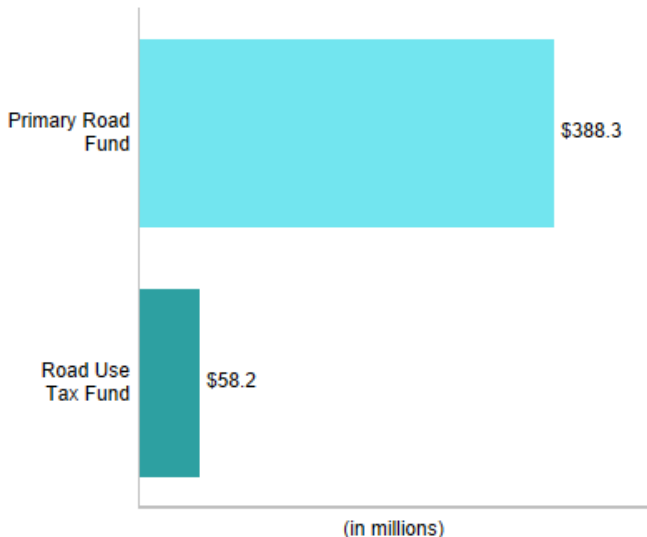


DEPARTMENT OF TRANSPORTATION

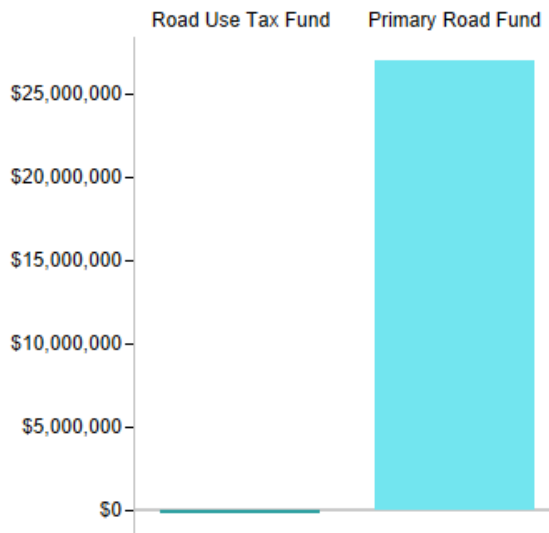
Overview and Funding History

Agency Overview: The mission of the [Department of Transportation](#) (DOT) is to serve the public by delivering a modern transportation system that supports the economic and social vitality of Iowa, increases safety, and maximizes customer satisfaction. The DOT consists of six operating divisions: Administrative Services; Planning, Programming, and Modal; Motor Vehicle; Information Technology; Strategic Performance; and Highway. Funding for the DOT comes from the State road funds, the Road Use Tax Fund (RUTF), and the Primary Road Fund (PRF). In addition to two operations appropriations, the DOT receives special purpose and capitals appropriations that are separate from the operating division budget units but essential for the operation of the Department.

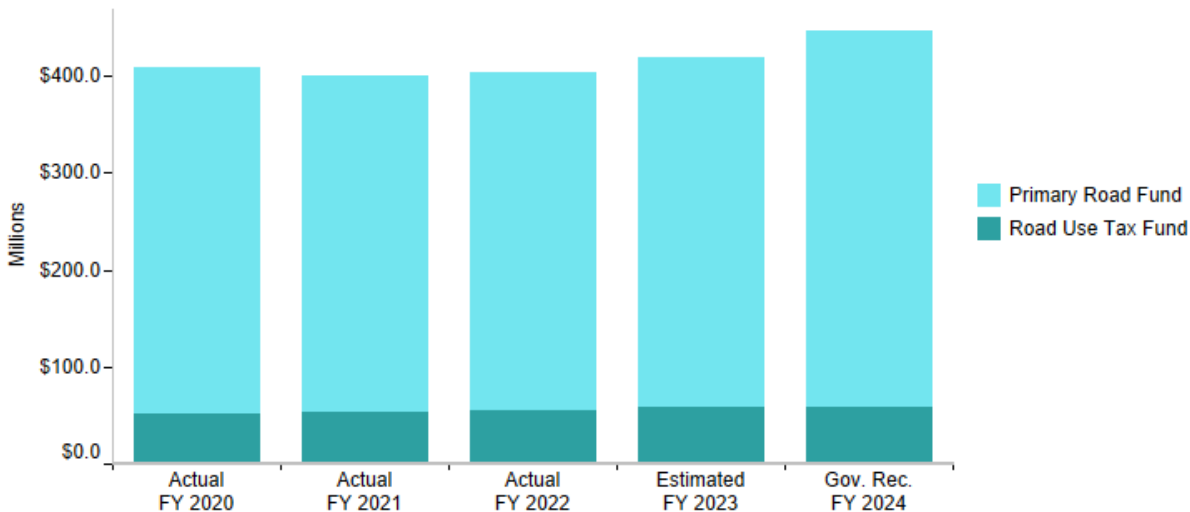
**FY 2024 Governor's Recommendations
Total: \$446,538,649**



**Governor's Recommendations
Compared to FY 2023**



Funding History



Other Fund Recommendations

	Actual FY 2022 (1)	Estimated FY 2023 (2)	Gov Rec FY 2024 (3)	Gov Rec vs Est FY 2023 (4)
Transportation, Department of				
Transportation, Dept. of				
RUTF - Driver's Licenses	\$ 3,876,000	\$ 3,876,000	\$ 3,876,000	\$ 0
RUTF - Administrative Services	6,933,116	0	0	0
RUTF - Planning & Programming	467,986	0	0	0
RUTF - Motor Vehicle	27,760,997	27,804,332	27,804,332	0
RUTF - Strategic Performance	709,981	0	0	0
RUTF - Highway Division	11,271,725	19,899,600	19,493,072	-406,528
RUTF - DAS Personnel & Utility Services	388,096	405,748	465,668	59,920
RUTF - Unemployment Compensation	7,000	7,000	7,000	0
RUTF - Workers' Compensation	139,722	145,673	137,707	-7,966
RUTF - Indirect Cost Recoveries	90,000	90,000	90,000	0
RUTF - Auditor Reimbursement	94,920	94,920	94,920	0
RUTF - County Treasurers Support	1,406,000	1,406,000	1,406,000	0
RUTF - Mississippi River Park. Comm.	40,000	40,000	40,000	0
RUTF - TraCS/MACH	300,000	300,000	300,000	0
RUTF - Statewide Interoperable Communications System	56,802	44,329	63,355	19,026
RUTF - Personal Delivery of Services	110,833	225,000	225,000	0
PRF - Administrative Services	42,589,140	0	0	0
PRF - Planning & Programming	8,891,739	0	0	0
PRF - Highway	264,645,745	327,881,007	321,832,612	-6,048,395
PRF - Motor Vehicle	1,161,169	1,194,260	1,194,260	0
PRF - Strategic Performance	4,361,311	0	0	0
PRF - DAS Personnel & Utility Services	2,384,018	2,492,449	2,860,529	368,080
PRF - DOT Unemployment Comp.	138,000	138,000	138,000	0
PRF - DOT Workers' Compensation	3,353,322	3,496,159	3,339,125	-157,034
PRF - Garage Fuel & Waste Mgmt.	1,000,000	1,000,000	1,000,000	0
PRF - Indirect Cost Recoveries	660,000	660,000	660,000	0
PRF - Auditor Reimbursement	583,080	583,080	583,080	0
PRF - Transportation Maps	0	195,000	0	-195,000
PRF - Inventory & Equip.	7,796,000	12,700,000	23,784,000	11,084,000
PRF - Statewide Interoperable Communications System	380,134	296,665	423,989	127,324
PRF - Rest Area Facility Maintenance	400,000	400,000	400,000	0
Total Transportation, Department of	\$ 391,996,836	\$ 405,375,222	\$ 410,218,649	\$ 4,843,427
Transportation Capitals				
Transportation Capital				
RUTF - Scale/MVD Facilities Maint	\$ 400,000	\$ 400,000	\$ 400,000	\$ 0
RUTF - MVE Field Facilities Maintenance	400,000	400,000	400,000	0
PRF - Facility Major Maintenance & Enhancements	5,300,000	5,300,000	5,300,000	0
PRF - Facility Routine Maintenance & Preservation	4,700,000	4,700,000	4,700,000	0
RUTF - Electronic Records Management System	0	3,290,000	3,402,800	112,800
PRF - Electronic Records Management System	0	210,000	217,200	7,200
PRF - Davenport Facility	0	0	21,900,000	21,900,000
Total Transportation Capitals	\$ 10,800,000	\$ 14,300,000	\$ 36,320,000	\$ 22,020,000

Appropriations Previously Enacted – FY 2024 and FY 2025

In the 2022 Legislative Session, the General Assembly appropriated a total of \$9,220,000 from the RUTF and PRF for costs associated with an upgrade to the electronic records management system, which is an essential part of managing and keeping driver's license information for the State and is used extensively across the DOT for record storage, driver's license information, and vehicle registration. Appropriations for the project will increase by \$120,000 compared to estimated FY 2023 unless they are amended by the General Assembly.

Currently Enacted Appropriations — Electronic Records Management System

	Estimated FY 2023	Enacted FY 2024	Enacted FY 2025	Total
Road Use Tax Fund	\$ 3,290,000	\$ 3,402,800	\$ 1,974,000	\$ 8,666,800
Primary Road Fund	210,000	217,200	126,000	553,200
Total	\$ 3,500,000	\$ 3,620,000	\$ 2,100,000	\$ 9,220,000

Governor’s Recommendations FY 2024

Several appropriations receive two separate line item appropriations: one from the RUTF and one from the PRF. These line items are detailed in the table on the prior page. The Governor’s recommended changes for FY 2024 are below.

Transportation Operations \$-6,454,923

A net decrease of \$6,048,395 from the PRF and \$406,528 from the RUTF for the following changes:

- A decrease of \$12,502,000 from the PRF and \$798,000 from the RUTF for a total decrease of \$13,300,000 to align the Motor Vehicle Enforcement Bureau, which is currently under the DOT, to the Department of Public Safety.
- An increase of \$2,678,029 from the PRF and \$162,448 from the RUTF due to increased fuel prices.
- An increase of \$3,354,517 from the PRF and \$203,483 from the RUTF due to increases in the monthly life cycle depreciation costs for equipment and surcharge costs for equipment replacement purchases.
- An increase of \$421,059 from the PRF and \$25,541 from the RUTF for additional Work Zone safety item purchases.

Department of Administrative Services Personnel and Utility Services \$428,000

An increase of \$428,000 to pay the annual increases in the Department of Administrative Services (DAS) utility services. This appropriation is comprised of two line items, one from the RUTF and one from the PRF.

Statewide Interoperable Communications System \$146,350

An increase of \$146,350 to pay the increase in the DOT share of the Statewide Interoperable Communications System. This appropriation is comprised of two line items, one from the RUTF and one from the PRF. The annual lease payment has been primarily funded by the Rebuild Iowa Infrastructure (RIIF), with any differences in funding from the RUTF and PRF.

Workers’ Compensation \$-165,000

A decrease of \$165,000 for workers’ compensation payments to the DAS due to changes in annual costs. Workers’ compensation covers all approved medical expenses for the treatment of employee injuries and lost wages if the employee is incapacitated for more than three days. Premiums are based on a five-year rolling average of claims experience for the DOT. This appropriation is comprised of two line items, one from the RUTF and one from the PRF.

Transportation Maps \$-195,000

A decrease of \$195,000 for transportation maps from the PRF. Funding for transportation maps is appropriated every other year. Funding was last appropriated in FY 2023.

Inventory and Equipment Replacement **\$11,084,000**

An increase from the PRF to fund the increased costs of equipment replacement purchases as a result of the shift to a 12-year replacement life cycle for equipment. In instances, costs for equipment have increase 100.00% since original purchase.

Davenport Facility Construction **\$21,900,000**

An increase of \$21,900,000 from the PRF for a new DOT facility in Davenport. The current facility is deteriorating due to age and is not properly sized to accommodate current DOT operations and equipment.

Discussion Items

Department of Transportation Realignment — *The Governor is recommending aligning the Motor Vehicle Enforcement Bureau, which is currently under the DOT, to the Department of Public Safety.* This recommendation includes a decrease of \$12,502,000 from the PRF and a decrease of \$798,000 from the RUTF for a total decrease of \$13,300,000 from road funds. The recommendation also includes a decrease of 100.00 full-time equivalent (FTE) positions. The decrease in funding includes salary costs, funds associated with contributions to the equipment revolving fund, and indirect costs. On the Department of Public Safety side, the Governor is recommending a total increase of \$15,734,500 and 107.00 FTE positions from the General Fund for this alignment. This recommendation is included in the Justice System appropriations budget. The difference in funding amounts in the alignment is a result of salary differences between departments and additional support staff requirements for the Department of Public Safety.

RUTF Distributions

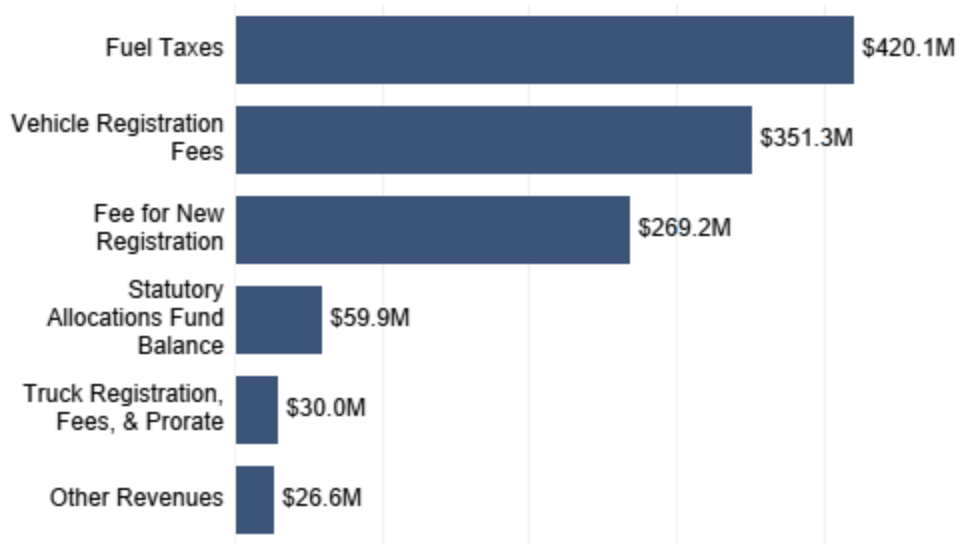
As of January 2023, total FY 2023 distributions from the RUTF have increased by \$10,545,554 compared to FY 2022 for the same period. Distributions from the RUTF are made to the PRF, Secondary Road Fund, Farm-to-Market Road Fund, and Street Construction Fund after certain off-the-top distributions are made. The PRF receives 47.50% of RUTF distributions and provides a majority of the DOT’s funding for State roadways. The Secondary Road Fund receives 24.50% of RUTF distributions and funds county roads. The Farm-to-Market Fund receives 8.00% of RUTF distributions and is used to maintain secondary roads. The Street Construction Fund receives 20.00% of RUTF distributions and is used for city road maintenance and projects.

RUTF Distributions Year-to-Date Comparison

Off-the-Top Distributions		
	FY 2022	FY 2023
TIME-21	\$11,084,318	\$10,791,575
Statutory Distribution	\$83,974,519	\$87,082,102
Appropriation	\$34,459,682	\$37,394,874
Other Adjustment	\$0	\$0
Final RUTF Distributions		
Primary Road Fund	\$483,052,348	\$485,330,221
Secondary Road Fund - Counties	\$249,153,316	\$250,328,219
Farm-to-Market Road Fund	\$81,356,185	\$81,739,827
Street Construction Fund - Cities	\$203,390,463	\$204,349,567
Grand Total	\$1,146,470,831	\$1,157,016,385

The majority of funding allocated to the RUTF is provided through fuel taxes, annual registration fees, and new registration fees. These three revenue sources have provided 89.93% of all revenue distributed in the RUTF through December 31, 2022. Fuel taxes are the largest source of revenue to the RUTF, providing 36.31% of total revenue for FY 2023. Fiscal year 2023 revenues by type through January 2023 are displayed below.

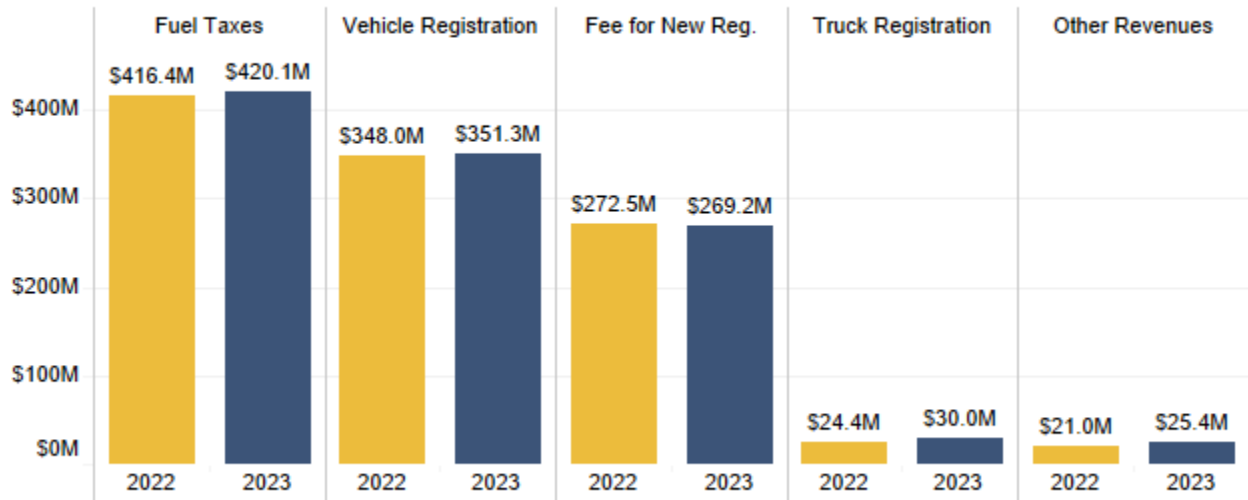
Road Use Tax Fund Distributions by Revenue Source — FY 2023



Year-to-Date Fuel Taxes

Fuel taxes make up the largest source of revenue to the RUTF. As of January 2023, total FY 2023 fuel tax revenue is \$420,077,921. Fuel taxes have increased \$3,689,074 compared to FY 2022 for the same period. Fuel taxes are expected to be a continually decreasing revenue source, due to several factors including increased fuel efficiency and an increase in registered electric vehicles, leading to a lower level of total consumer fuel dependency in Iowa. Fiscal year 2023 distributions by revenue source are displayed below.

Distributions by Revenue Source
 FY 2022 vs FY 2023



Note: Year-over-year difference may not match the narrative description due to rounding.

Infrastructure Investment and Jobs Act

The federal [Infrastructure Investment and Jobs Act](#) was signed into law on November 15, 2021. The Act will provide funding to all states for infrastructure projects through a mix of new and established programs. The table below displays distributions to Iowa for transportation programs for FY 2022 through FY 2026.

Transportation Programs Funded by the Infrastructure Investment and Jobs Act
(dollars in thousands)

	FFY 2022	FFY 2023	FFY 2024	FFY 2025	FFY 2026
DOT - FAA	\$ 51,552	\$ 24,548	\$ 24,548	\$ 24,548	\$ 24,548
Airport Infrastructure Grants	24,548	24,548	24,548	24,548	24,548
Airport Terminal Program	27,004	-	-	-	-
DOT - FHWA	\$ 752,241	\$ 767,990	\$ 781,273	\$ 794,821	\$ 808,641
Bridge Formula Program	93,410	93,410	93,410	93,410	93,410
Bridge Investment Program	300	-	-	-	-
Carbon Reduction Program	15,867	16,184	16,508	16,838	17,175
Congestion Mitigation and Air Quality Improvement	12,307	12,553	12,804	13,060	13,322
Highway Safety Improvement Program	35,764	36,516	37,363	38,227	39,108
Metropolitan Transportation Planning	2,617	2,669	2,722	2,777	2,832
National Electric Vehicle Formula Program	7,604	10,942	10,943	10,943	10,943
National Highway Freight Program	17,044	17,385	17,733	18,087	18,449
National Highway Performance Program	365,313	372,629	380,091	387,702	395,466
PROTECT	18,042	18,403	18,771	19,146	19,529
Railway-Highway Crossings (HSIP set-aside)	5,712	5,791	5,791	5,791	5,791
Surface Transportation Block Grant	177,948	181,507	185,137	188,840	192,617
Technology and Innovation Deployment Program	312	-	-	-	-
DOT - FMCSA	\$ 7,122	\$ 7,243	\$ 7,364	\$ 7,485	\$ 7,606
Motor Carrier Safety Assistance Program	7,122	7,243	7,364	7,485	7,606
DOT - FTA	\$ 93,082	\$ 61,501	\$ 63,097	\$ 64,393	\$ 66,020
Bus and Bus Facilities Competitive Grants	32,720	-	-	-	-
Bus and Bus Facilities formula grants	6,326	6,439	6,607	6,743	6,915
Enhanced Mobility Grants	3,920	3,957	4,048	4,123	4,216
Metropolitan Planning	661	674	692	706	724
Rural Area Formula (RAF) Grants	17,633	17,989	18,459	18,840	19,319
Rural Transportation Assistance Prog. (RAF set-aside)	296	301	309	315	323
State of Good Repair Grants	271	276	282	287	293
Statewide Transportation Planning	174	176	181	184	189
Urbanized Area Formula Grants	31,082	31,689	32,520	33,194	34,042
Grand Total	\$903,997	\$861,281	\$876,282	\$891,247	\$906,815

Acronyms

- FAA — Federal Aviation Administration
- FHWA — Federal Highway Administration
- FMCSA — Federal Motor Carrier Safety Administration
- FTA — Federal Transit Administration
- HSIP — Highway Safety Improvement Program
- PROTECT — Promoting Resilient Operations for Transformative, Efficient, and Cost-Saving Transportation

Program Summaries

A description of each program funded by the Infrastructure Investment and Jobs Act is provided below. A note on whether each program is an existing program or a new program created in the federal Act is also included for each program.

Airport Infrastructure Grants

This program provides competitive and formula funding to states for airport-related projects. Allocations to specific airports can be located [here](#). This is a new program.

Airport Terminal Program

This program provides competitive funding for capital improvements for airport terminal development. Approved funding amounts for FY 2022 for Iowa include projects at the Eastern Iowa Airport, the Des Moines International Airport, the Washington Municipal Airport, the Council Bluffs Municipal Airport, and the Dubuque Regional Airport. This is a new program.

Bridge Formula Program

This program provides formula funding to states to replace, rehabilitate, preserve, protect, and construct highway bridges. This is a new program.

Bridge Investment Program

This program provides competitive funding for planning grants for investment in bridge renewal, repair, and construction projects. This is a new program. The FY 2022 funding was awarded to Iowa City to plan for bridge improvements over the Iowa River in the downtown area.

Carbon Reduction Program

This program provides formula funding to states for projects intended to reduce carbon and transportation emissions, and provides funding to eligible projects within states, including projects that establish or operate a traffic monitoring, management, and control facility or program. This is a new program.

Congestion Mitigation and Air Quality Program

This program provides formula funding for projects intended to help state and local governments meet the requirements of the federal Clean Air Act through flexible funding for transportation projects and programs. This is an existing program.

Highway Safety Improvement Program

This program provides formula funding for projects intended to reduce the number of fatalities and serious injuries on all public roads. This is an existing program.

Metropolitan Transportation Planning

This program provides formula funding for projects improving transportation in metropolitan areas through established framework for investment decisions. This is an existing program.

National Electric Vehicle Formula Program

This program provides formula funding to states to create charging and fueling infrastructure for electric vehicles along highway corridors. This is a new program.

National Highway Freight Program

This program provides formula funding for projects intended to improve the National Highway Freight Network through increased efficiency in the movement of goods. This is an existing program.

National Highway Performance Program

This program provides formula funding and was established to improve the condition and function of the National Highway System (NHS). Improvement examples include the construction of new facilities on the NHS and directing investments of federal aid funds in highway construction toward the achievement of performance targets in the state's asset management plan. This is an existing program.

Promoting Resilient Operations for Transformative, Efficient, and Cost-Saving Transportation (PROTECT) Formula Program.

This program provides formula funding for projects that improve the resiliency of transportation infrastructure. This is a new program.

Railway-Highway Crossings (Highway Safety Improvement Program set-aside)

This program provides formula funding for improvements at railway-highway grade crossings to decrease the number of crashes, fatalities, and injuries that occur at crossings and improve safety. This is an existing program.

Surface Transportation Block Grant

This grant provides flexible funding intended for state and local transportation needs based on local transportation decisions. This is an existing program.

Technology and Innovation Deployment Program

This program provides competitive funding to accelerate the implementation of research products into technologies and practices to benefit highway transportation. This is an existing program.

Motor Carrier Safety Assistance Program

This program provides formula funding to assist states in reducing the number and severity of crashes involving commercial motor vehicles. This is an existing program.

Bus and Bus Facilities Competitive Grants

These grants provide capital funding to replace, rehabilitate, and purchase buses, vans, and related equipment and to construct bus related facilities. This is an existing program.

Bus and Bus Facilities Formula Grants

These grants provide capital funding to replace, rehabilitate, and purchase buses, vans, and related equipment and to construct bus related facilities. This is an existing program.

Enhanced Mobility Grants

These grants provide formula funding to aid in meeting the transportation needs of seniors and individuals with disabilities where public transportation services are unavailable. This is an existing program.

Metropolitan Planning

This program provides formula funding for metropolitan planning processes. This is an existing program.

Rural Area Formula (RAF) Grants

These grants are to support public transportation services in nonurbanized areas. This is an existing program.

Rural Transportation Assistance Program (RAF set-aside)

This program provides formula funding for training and technical assistance projects tailored for transit operators in nonurbanized areas. This is an existing program.

State of Good Repair Grants

These grants provide capital funding for projects that maintain, replace, and rehabilitate high-intensity fixed guideway and bus systems to maintain systems in a state of good repair. This is an existing program.

Statewide Transportation Planning

This program provides formula funding to states to meet the federal requirements and regulations of statewide transportation planning. This is an existing program.

Urbanized Area Formula Grants

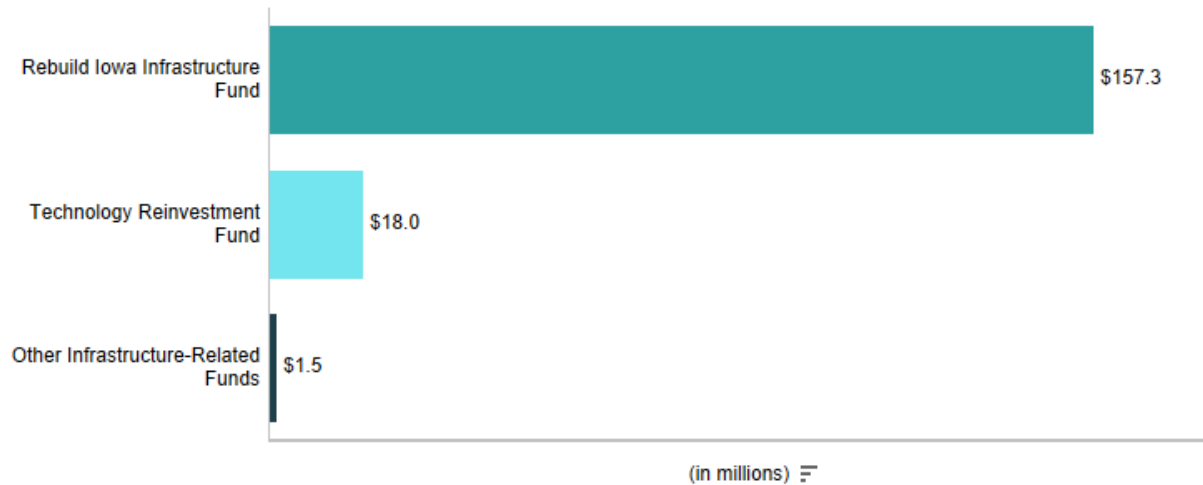
These grants provide funding to urbanized areas (areas with population of 50,000 or more) for transit capital, operating assistance, and transportation-related planning. This is an existing program.

INFRASTRUCTURE

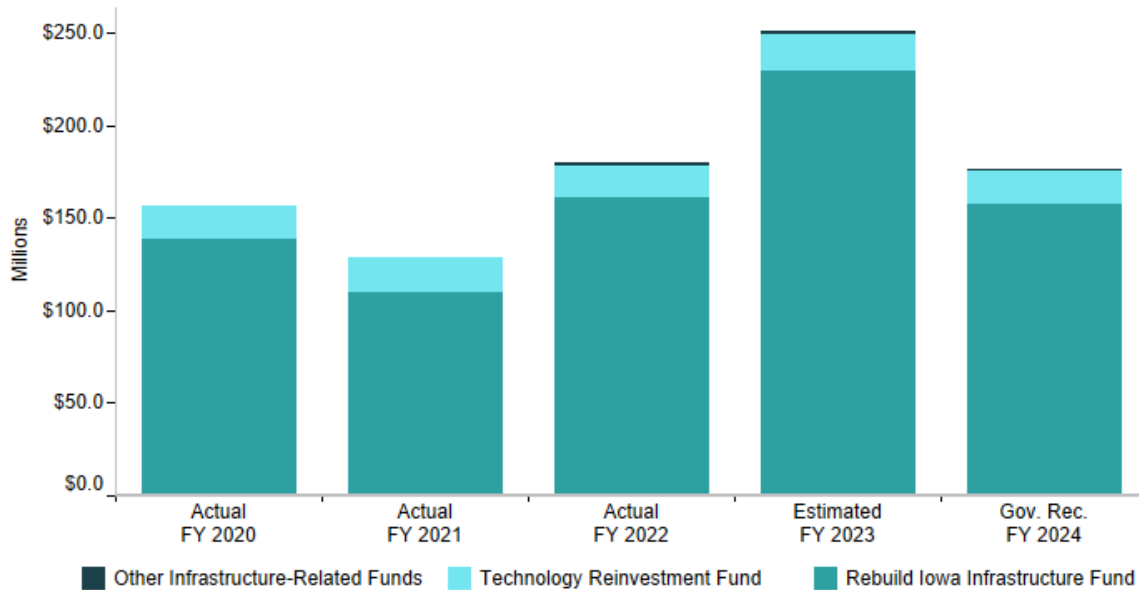
Overview and Funding History

Infrastructure Overview: Primary infrastructure funding sources for FY 2023 include the Rebuild Iowa Infrastructure Fund (RIIF) and the Technology Reinvestment Fund (TRF). The RIIF is principally funded from wagering taxes paid to the State by Iowa casinos after specific allocations in accordance with Iowa Code section 8.57. Generally, wagering tax revenue comprises 75.00% to 85.00% of the revenue deposited in the RIIF. By statute, the TRF receives a standing appropriation of \$17,500,000 from the General Fund. However, the Governor is recommending the TRF receive \$17,476,050 from the RIIF for FY 2024.

**FY 2024 Governor's Recommendations
Total: \$176,752,288**



Funding History



Other Fund Recommendations

The table on the following pages shows total recommended appropriations of \$176,752,288, which includes \$157,277,006 from the RIIF, \$17,975,282 from the TRF, and \$1,500,000 from the Sports Wagering Receipts Fund. The total for the RIIF does not reflect an appropriation from the RIIF for the Environment First Fund (EFF) or from RIIF to the TRF. The RIIF balance sheet will reflect the \$42,000,000 to the EFF and \$17,476,050 to the TRF, which results in total recommended appropriations of \$216,753,056. The table includes all infrastructure appropriations from the RIIF and TRF. See **Appendix D** for the balance sheets for each of the funds, which list the Governor’s recommendations for projects from those funds. Funding sources are denoted by an acronym at the end of the appropriation name. See **Appendix A** for acronym definitions.

	Actual FY 2022 <u>(1)</u>	Estimated FY 2023 <u>(2)</u>	Gov Rec FY 2024 <u>(3)</u>	Gov Rec vs Est FY 2023 <u>(4)</u>
<u>Administrative Services Capitals</u>				
Administrative Services - Capitals				
Major Maintenance - RIIF	\$ 20,000,000	\$ 20,000,000	\$ 20,000,000	\$ 0
Monument/Artwork Repair Restoration - RIIF	0	500,000	0	-500,000
Routine Maintenance (Standing) - RIIF	2,000,000	2,000,000	2,000,000	0
Capital Complex Security - RIIF	250,000	1,000,000	0	-1,000,000
Total Administrative Services Capitals	\$ 22,250,000	\$ 23,500,000	\$ 22,000,000	\$ -1,500,000
<u>Agriculture and Land Stewardship, Dept of</u>				
Agriculture and Land Stewardship				
Water Quality Initiative - RIIF	\$ 5,200,000	\$ 8,200,000	\$ 8,200,000	\$ 0
Renewable Fuels Infra Fund - RIIF	0	10,000,000	10,000,000	0
Fertilizer Management - RIIF	0	1,000,000	1,000,000	0
Foreign Animal Disease - RIIF	\$ 0	\$ 0	\$ 500,000	\$ 500,000
Total Agriculture and Land Stewardship, Dept of	\$ 5,200,000	\$ 19,200,000	\$ 19,700,000	\$ 500,000
<u>Attorney General</u>				
Justice, Dept. of				
AG Cybersecurity and Technology - TRF	\$ 0	\$ 0	\$ 278,503	\$ 278,503
Total Attorney General	\$ 0	\$ 0	\$ 278,503	\$ 278,503
<u>Auditor of State</u>				
Auditor of State				
Server Move to LightEdge - TRF	\$ 0	\$ 0	\$ 292,500	\$ 292,500
Total Auditor of State	\$ 0	\$ 0	\$ 292,500	\$ 292,500
<u>Blind Capitals, Department for the</u>				
Dept. for the Blind Capitals				
Building Repairs - RIIF	\$ 139,100	\$ 196,900	\$ 232,000	\$ 35,100
Total Blind Capitals, Department for the	\$ 139,100	\$ 196,900	\$ 232,000	\$ 35,100
<u>Corrections Capitals</u>				
Corrections Capitals				
DOC Capitals Request - RIIF	\$ 0	\$ 0	\$ 4,865,000	\$ 4,865,000
DOC Capital Projects - RIIF	0	4,900,000	0	-4,900,000
DOC Radio Software Upgrade - TRF	0	350,000	0	-350,000
DOC Technology - TRF	210,000	0	2,204,936	2,204,936
Clarinda Correctional Facility Kitchen FF&E - RIIF	0	750,000	0	-750,000
Clarinda Correctional Facility Kitchen Expansion - RIIF	5,242,619	4,000,000	0	-4,000,000
DOC Tech. Reinvestment Projects - TRF	0	2,415,954	0	-2,415,954
Total Corrections Capitals	\$ 5,452,619	\$ 12,415,954	\$ 7,069,936	\$ -5,346,018

Other Fund Recommendations, Continued

	Actual FY 2022 (1)	Estimated FY 2023 (2)	Gov Rec FY 2024 (3)	Gov Rec vs Est FY 2023 (4)
Cultural Affairs, Department of				
Cultural Affairs, Dept. of				
Harold Keller Memorial Statue - RIIF	\$ 15,000	\$ 0	\$ 0	\$ 0
Great Places Infrastructure Grants - RIIF	1,000,000	1,000,000	1,000,000	0
YMCA Strengthen Community Grants - RIIF	250,000	250,000	250,000	0
Total Cultural Affairs, Department of	\$ 1,265,000	\$ 1,250,000	\$ 1,250,000	\$ 0
Economic Development Authority				
Economic Development Authority				
Community Attraction & Tourism Grants - RIIF	\$ 5,000,000	\$ 10,000,000	\$ 10,000,000	\$ 0
Regional Sports Authorities - RIIF	0	500,000	500,000	0
Vacant State Bldgs Rehab Fund - RIIF	750,000	1,000,000	1,000,000	0
Vacant State Bldgs Demolition Fund - RIIF	750,000	1,000,000	1,000,000	0
National Junior Olympics - RIIF	0	150,000	0	-150,000
Sports Tourism Marketing Program Fund - SWRF	1,500,000	1,500,000	1,500,000	0
Sports Tourism Infrastructure Program Fund - RIIF	0	12,000,000	0	-12,000,000
Total Economic Development Authority	\$ 8,000,000	\$ 26,150,000	\$ 14,000,000	\$ -12,150,000
Education, Department of				
Education, Dept. of				
Statewide Ed Data Warehouse - TRF	\$ 600,000	\$ 600,000	\$ 600,000	\$ 0
ICN Part III Leases & Maintenance - TRF	2,727,000	2,727,000	2,727,000	0
Education, Dept. of	\$ 3,327,000	\$ 3,327,000	\$ 3,327,000	\$ 0
Iowa PBS				
Digital Asset Management System - TRF	\$ 0	\$ 0	\$ 343,808	\$ 343,808
Iowa PBS Equipment Replacement - TRF	1,998,600	1,000,000	0	-1,000,000
Iowa PBS	\$ 1,998,600	\$ 1,000,000	\$ 343,808	\$ -656,192
Total Education, Department of	\$ 5,325,600	\$ 4,327,000	\$ 3,670,808	\$ -656,192
Ethics and Campaign Disclosure Board, Iowa				
Campaign Finance Disclosure				
Electronic Filing - TRF	\$ 500,000	\$ 0	\$ 0	\$ 0
Office Space Improvements - RIIF	0	0	66,000	66,000
Total Ethics and Campaign Disclosure Board, Iowa	\$ 500,000	\$ 0	\$ 66,000	\$ 66,000
General Assembly Capitals				
Legislature-Capitals				
Repair and Renovate State Capitol Domes - RIIF	\$ 5,250,000	\$ 5,250,000	\$ 0	\$ -5,250,000
Capitol Bldg Gutter Replacement - RIIF	1,250,000	0	0	0
State Capitol Maintenance Fund - RIIF	500,000	500,000	500,000	0
Total General Assembly Capitals	\$ 7,000,000	\$ 5,750,000	\$ 500,000	\$ -5,250,000
Human Rights, Department of				
Human Rights, Dept. of				
Criminal Justice Info System (CJIS) - TRF	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000	\$ 0
Justice Data Warehouse - TRF	187,980	187,980	282,664	94,684
Total Human Rights, Department of	\$ 1,587,980	\$ 1,587,980	\$ 1,682,664	\$ 94,684
Human Services, Department of				
Assistance				
Brain Injury Rehabilitation Facility — RIIF	\$ 0	\$ 1,000,000	\$ 0	\$ -1,000,000
ChildServe - RIIF	500,000	0	0	0
ChildServe Project - RIIF	750,000	750,000	0	-750,000
Total Human Services, Department of	\$ 1,250,000	\$ 1,750,000	\$ 0	\$ -1,750,000

Other Fund Recommendations, Continued

	Actual FY 2022 (1)	Estimated FY 2023 (2)	Gov Rec FY 2024 (3)	Gov Rec vs Est FY 2023 (4)
Human Services Capitals				
Human Services - Capitals				
Major Projects - RIIF	\$ 6,500,000	\$ 3,161,000	\$ 5,572,736	\$ 2,411,736
Medicaid Technology - TRF	1,625,363	1,416,680	1,578,280	161,600
State Poison Control Center - TRF	34,000	34,000	0	-34,000
Total Human Services Capitals	\$ 8,159,363	\$ 4,611,680	\$ 7,151,016	\$ 2,539,336
Inspections and Appeals, Department of				
Inspections and Appeals, Dept. of				
Health Facilities Database Enhancement - TRF	\$ 0	\$ 250,000	\$ 0	\$ -250,000
Food Safety Sys. Enhanc. & GovConnect - TRF	0	410,000	0	-410,000
Administrative Hearings E-Filing Upgrade - TRF	0	100,000	0	-100,000
CAB Foster Care Registry - TRF	350,000	0	0	0
Total Inspections and Appeals, Department of	\$ 350,000	\$ 760,000	\$ 0	\$ -760,000
Iowa Finance Authority				
Iowa Finance Authority				
State Housing Trust Fund (STND) - RIIF	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 0
Total Iowa Finance Authority	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 0
Judicial Branch				
Judicial Branch				
Connect District Phones to JB Bldg System -TRF	\$ 0	\$ 40,464	\$ 0	\$ -40,464
Repurpose/Install CTI Sound Systems - TRF	0	610,000	0	-610,000
County Courthouse Technology - TRF	433,100	0	0	0
Total Judicial Branch	\$ 433,100	\$ 650,464	\$ 0	\$ -650,464
Judicial Branch Capitals				
Judicial Branch Capitals				
Justice Center Furniture & Equip - RIIF	\$ 2,522,990	\$ 0	\$ 0	\$ 0
Woodbury Co LEC New Construction Project - RIIF	0	165,000	0	-165,000
Remodel Projects/Furniture Requests - RIIF	0	624,518	0	-624,518
Total Judicial Branch Capitals	\$ 2,522,990	\$ 789,518	\$ 0	\$ -789,518
Management, Department of				
Management, Dept. of				
Searchable Online Databases - TRF	\$ 45,000	\$ 45,000	\$ 45,000	\$ 0
Iowa Grants Mgmt Implementation - TRF	70,000	70,000	50,000	-20,000
Local Gov't Budget & Property Tax System - TRF	120,000	120,000	120,000	0
Socrata License - TRF	371,292	382,131	382,131	0
Management, Department of	\$ 606,292	\$ 617,131	\$ 597,131	\$ -20,000
Chief Information Officer, Office of the				
OCIO Phone Management Software - TRF	\$ 0	\$ 0	\$ 3,180,000	\$ 3,180,000
Total Management, Department of	\$ 606,292	\$ 617,131	\$ 3,777,131	\$ 3,160,000
Natural Resources, Department of				
Natural Resources				
Water Trails Low Head Dam Prog. - RIIF	\$ 1,000,000	\$ 1,500,000	\$ 1,500,000	\$ 0
Community Forestry Grant Program - RIIF	250,000	250,000	250,000	0
On-Stream Impoundment Restoration - RIIF	500,000	500,000	500,000	0
Buchanan County Park Improvements - RIIF	150,000	0	0	0
Iowa State Fair Building Improvements - RIIF	\$ 0	\$ 0	\$ 500,000	\$ 500,000
Total Natural Resources, Department of	\$ 1,900,000	\$ 2,250,000	\$ 2,750,000	\$ 500,000

Other Fund Recommendations, Continued

	Actual FY 2022 (1)	Estimated FY 2023 (2)	Gov Rec FY 2024 (3)	Gov Rec vs Est FY 2023 (4)
<u>Natural Resources Capitals</u>				
Natural Resources Capitals				
Lake Restoration & Water Quality - RIIF	\$ 9,600,000	\$ 9,600,000	\$ 9,600,000	\$ 0
State Park Infrastructure - RIIF	2,000,000	5,000,000	5,000,000	0
Fort Atkinson State Park Preserve Renovations - RIIF	100,000	350,000	0	-350,000
Total Natural Resources Capitals	\$ 11,700,000	\$ 14,950,000	\$ 14,600,000	\$ -350,000
<u>Parole, Board of</u>				
Parole Board				
Technology Projects - TRF	\$ 0	\$ 0	\$ 20,000	\$ 20,000
Total Parole, Board of	\$ 0	\$ 0	\$ 20,000	\$ 20,000
<u>Public Defense, Department of</u>				
Public Defense, Dept. of				
Technology Projects - TRF	\$ 100,000	\$ 500,000	\$ 0	\$ -500,000
Total Public Defense, Department of	\$ 100,000	\$ 500,000	\$ 0	\$ -500,000
<u>Public Defense Capitals</u>				
Public Defense Capitals				
Facility/Armory Maintenance - RIIF	\$ 1,000,000	\$ 2,100,000	\$ 1,000,000	\$ -1,100,000
Modernization of Readiness Ctrs - RIIF	1,000,000	2,100,000	1,000,000	-1,100,000
Camp Dodge Infrastructure Upgrades - RIIF	250,000	550,000	250,000	-300,000
JFHQ Chiller Replacement - RIIF	0	0	2,442,000	2,442,000
West Des Moines Armory - RIIF	1,800,000	3,700,000	0	-3,700,000
Total Public Defense Capitals	\$ 4,050,000	\$ 8,450,000	\$ 4,692,000	\$ -3,758,000
<u>Homeland Security and Emergency Mgmt</u>				
Homeland Security & Emergency Mgmt				
Flood Prevention Study - RIIF	\$ 0	\$ 650,000	\$ 0	\$ -650,000
School Safety, Flood Mitigation, Other Emerg - RIIF	2,500,000	0	0	0
Mass Notification & Emer Messaging - TRF	400,000	400,000	400,000	0
Total Homeland Security and Emergency Mgmt	\$ 2,900,000	\$ 1,050,000	\$ 400,000	\$ -650,000
<u>Public Safety, Department of</u>				
Public Safety, Dept. of				
State Interop. Comm. System - RIIF	\$ 4,114,482	\$ 4,330,150	\$ 6,754,358	\$ 2,424,208
DPS Body-Worn Cameras Licensing - TRF	0	385,000	0	-385,000
Criminal History Record System - TRF	600,000	0	0	0
Oracle Database Appliance - TRF	280,000	0	0	0
DPS HQ Data Center UPS Replacement - TRF	74,000	0	0	0
Public Safety Equipment Fund - RIIF	2,500,000	2,500,000	2,500,000	0
Total Public Safety, Department of	\$ 7,568,482	\$ 7,215,150	\$ 9,254,358	\$ 2,039,208
<u>Public Safety Capitals</u>				
Public Safety Capitals				
Fire Fighter Training Facility - RIIF	\$ 0	\$ 2,100,000	\$ 0	\$ -2,100,000
Human Trafficking Hotel/Motel Training Sys - TRF	98,000	0	0	0
Total Public Safety Capitals	\$ 98,000	\$ 2,100,000	\$ 0	\$ -2,100,000
<u>Regents, Board of</u>				
Regents, Board of				
Regents Tuition Replacement - RIIF	\$ 28,100,000	\$ 27,900,000	\$ 27,900,000	\$ 0
Total Regents, Board of	\$ 28,100,000	\$ 27,900,000	\$ 27,900,000	\$ 0

Other Fund Recommendations, Continued

	Actual FY 2022 (1)	Estimated FY 2023 (2)	Gov Rec FY 2024 (3)	Gov Rec vs Est FY 2023 (4)
<u>Regents Capitals</u>				
Regents Capitals				
ISU - Student Innovation Center - RIIF	\$ 11,375,000	\$ 2,000,000	\$ 0	\$ -2,000,000
ISU - College of Veterinary Medicine - RIIF	12,500,000	28,600,000	0	-28,600,000
ISD - Girls Dormitory Renovation - RIIF	0	0	2,856,500	2,856,500
ISU - Vet Diagnostic Lab Addition - RIIF	0	0	10,000,000	10,000,000
UNI - Industrial Tech Center - RIIF	13,000,000	26,500,000	0	-26,500,000
Total Regents Capitals	\$ 36,875,000	\$ 57,100,000	\$ 12,856,500	\$ -44,243,500
<u>Revenue, Department of</u>				
Revenue, Dept. of				
Tax System Modernization - TRF	\$ 4,070,460	\$ 4,070,460	\$ 4,070,460	\$ 0
Total Revenue, Department of	\$ 4,070,460	\$ 4,070,460	\$ 4,070,460	\$ 0
<u>Secretary of State, Office of the</u>				
Secretary of State				
Voter Registration System Update - TRF	\$ 1,400,000	\$ 1,400,000	\$ 0	\$ -1,400,000
Total Secretary of State, Office of the	\$ 1,400,000	\$ 1,400,000	\$ 0	\$ -1,400,000
<u>State Fair Authority Capitals</u>				
State Fair Authority Capitals				
Barn Restoration - RIIF	\$ 0	\$ 6,000,000	\$ 6,000,000	\$ 0
Total State Fair Authority Capitals	\$ 0	\$ 6,000,000	\$ 6,000,000	\$ 0
<u>Telecommunications and Tech Commission</u>				
Iowa Communications Network				
Lucas Building Switch Room HVAC - RIIF	\$ 0	\$ 0	\$ 578,412	\$ 578,412
Firewall/DDoS Protection - TRF	0	1,510,724	0	-1,510,724
Total Telecommunications and Tech Commission	\$ 0	\$ 1,510,724	\$ 578,412	\$ -932,312
<u>Transportation, Department of</u>				
Transportation, Dept. of				
Recreational Trails Grants - RIIF	1,500,000	2,500,000	2,500,000	0
Public Transit Infra Grants - RIIF	1,500,000	1,500,000	1,500,000	0
Railroad Revolving Loan & Grant - RIIF	1,000,000	2,000,000	1,000,000	-1,000,000
Commercial Aviation Infra Grants - RIIF	1,900,000	1,900,000	1,900,000	0
General Aviation Infra Grants - RIIF	1,000,000	1,000,000	1,000,000	0
Total Transportation, Department of	\$ 6,900,000	\$ 8,900,000	\$ 7,900,000	\$ -1,000,000
<u>Treasurer of State, Office of</u>				
Treasurer of State				
County Fair Improvements - RIIF	\$ 1,060,000	\$ 1,060,000	\$ 1,060,000	\$ 0
Total Treasurer of State, Office of	\$ 1,060,000	\$ 1,060,000	\$ 1,060,000	\$ 0
<u>Veterans Affairs, Department of</u>				
Veterans Affairs, Dept. of				
Technology Equipment - TRF	\$ 2,500	\$ 0	\$ 0	\$ 0
Total Veterans Affairs, Department of	\$ 2,500	\$ 0	\$ 0	\$ 0

Rebuild Iowa Infrastructure Fund

Current Law RIIF Appropriations

The Governor is recommending a total of \$216,753,056 in appropriations from the RIIF for FY 2024. Of the total, \$47,500,000 are standing appropriations, \$26,000,000 were enacted in prior legislative sessions, and \$143,253,056 are new recommendations. Standing appropriations are established in the Iowa Code and are funded each year unless the General Assembly decides to amend the appropriation for that year. The standing appropriations are listed below.

FY 2024 Standing Appropriations

Environment First Fund — This standing appropriation provides funding to the Agriculture and Natural Resources Subcommittee, which appropriates funding for the Department of Agriculture and Land Stewardship and the Department of Natural Resources.	\$42,000,000
Iowa Finance Authority State Housing Trust Fund — This appropriation funds low-income housing through two programs: the Local Housing Trust Fund Program and the Project-Based Housing Program.	\$3,000,000
Department of Administrative Services Routine Maintenance — This appropriation funds routine maintenance expenditures for buildings on the Capitol Complex occupied by the Department of Corrections (DOC), the Department of Human Services (DHS), and other State agencies.	\$2,000,000
Legislative Branch State Capitol Maintenance Fund — This funding is intended to maintain the Iowa State Capitol Building and the Ola Babcock Miller Building. The funding is under the authority of the Legislative Council.	\$500,000

Appropriations Previously Enacted FY 2019 – FY 2024

In addition to the standing appropriations listed above, the General Assembly has enacted the following appropriations. Bolded years will be funded in FY 2024.

Department of Administrative Services		
Major Maintenance — The General Assembly has appropriated a total of \$116,500,000 for major maintenance over six years beginning in FY 2019. The Department has developed a plan to allocate this funding as it becomes available. Additional explanation is under Discussion Items.	FY 2019	\$24,500,000
	FY 2020	\$20,000,000
	FY 2021	\$12,000,000
	FY 2022	\$20,000,000
	FY 2023	\$20,000,000
	FY 2024	\$20,000,000
State Fair Board		
Barn Restoration — These appropriations are intended to provide a share of the funding necessary to renovate four barns on the Iowa State Fairgrounds. The facilities involved include the sheep barn, cattle barn, horse barn, and swine barn.	FY 2023	\$6,000,000
	FY 2024	\$6,000,000

Governor's Recommendations from the RIIF

Department of Agriculture and Land Stewardship (DALIS)

- **Water Quality Initiative:** *The Governor is recommending funding of \$8,200,000 for FY 2024. The Governor is also recommending funding for the Water Quality Initiative from the EFF. The Governor is recommending total appropriations to the Water Quality Initiative from all funds of \$10,575,000.*
- **Renewable Fuel Infrastructure:** *The Governor is recommending funding of \$10,000,000 for FY 2024. The Renewable Fuel Infrastructure Program provides financial assistance to owners or operators of a retail motor fuel site or a biodiesel terminal who wish to convert their equipment to dispense and/or store renewable fuels.*
- **Fertilizer Management:** *The Governor is recommending funding of \$1,000,000 for FY 2024. This appropriation would fund research to update static maximum return to nitrogen (MRTN) recommendations to a new dynamic modeling system that considers variability in the environment, management, and weather. The goal would be to aid the State in its efforts to improve water quality by reducing the risk of nutrient runoff and maximizing profitability for farmers.*
- **Foreign Animal Disease:** *The Governor is recommending funding of \$500,000 for FY 2024. This appropriation would provide Iowa livestock producers and their employees with additional expertise and resources, including additional staff, equipment, initiatives with universities and other partners, and technology resources, for the purposes of increasing biosecurity efforts to prevent a disease outbreak and prepare for future responses to outbreaks that may occur.*

Department for the Blind

Building Repairs: *The Governor is recommending \$232,000 in FY 2024. This appropriation is intended to cover large, long-term maintenance expenses, including completion of tuck-pointing for exterior brick walls and a roof replacement to eliminate various leaks in the building.*

Department of Corrections

Capital Requests: *The Governor is recommending total funding of \$4,865,000 for FY 2024 for the following three projects:*

- \$1,200,000 for the construction of the Mount Pleasant Correctional Facility Apprenticeship Building. This building would house the apprenticeship programs in carpentry and welding.
- \$2,800,000 for the Iowa Medical and Classification Center (IMCC) electrical upgrade.
- \$865,000 for prison body scanners at Fort Madison, Oakdale, Mt. Pleasant, Mitchellville, and Fort Dodge institutions.

Department of Cultural Affairs (DCA)

- **Great Places Infrastructure Grants:** *The Governor is recommending \$1,000,000 for FY 2024 for the Iowa Great Places Initiative. The Program provides grants for infrastructure projects that are intended to support cultural developments within Iowa communities. The Iowa Great Places Program Fund was created during the 2006 Legislative Session and was first funded in FY 2007.*
- **Strengthening Communities Grants:** *The Governor is recommending \$250,000 for FY 2024. These grants fund building improvements in YMCAs located within communities with a population of less than 28,000.*

The Governor is recommending aligning all programs currently administered by the DCA under the Economic Development Authority.

Economic Development Authority (IEDA)

- **Community Attraction and Tourism (CAT) Grants:** *The Governor is recommending \$10,000,000 for FY 2024. The CAT Grants assist communities in the development and creation of multipurpose attraction and tourism facilities. Eligible CAT projects must be permanent recreational, cultural, educational, or entertainment attractions, be available to the general public, and promote tourism in local communities. Eligible applicants include cities, counties, public organizations, or school districts in cooperation with the city or county.*
- **Regional Sports Authorities:** *The Governor is recommending \$500,000 for Regional Sports Authorities in FY 2024. The Regional Sports Authority District Program authorizes the IEDA to certify*

up to 10 districts for the promotion of youth sports, high school athletics, the Special Olympics, or other nonprofessional sporting events. Each district receives an equal share of the appropriation. Funding is awarded to the convention and visitors bureau (CVB) in each area. The funds are used for marketing and other promotional efforts to attract youth sports, high school athletics, or other sporting events to the communities. In addition, the funds are used for venue rental, facility conversion, timing systems, field preparation, and other expenses related to hosting various sporting events.

- **Vacant Buildings Demolition Fund:** *The Governor is recommending \$1,000,000 to the Vacant Buildings Demolition Fund in FY 2024.* The Vacant State Buildings Demolition Fund was established in the 2019 Legislative Session to fund a grant program for the demolition of vacant buildings that are owned by the State and are no longer used for State purposes.
- **Vacant Buildings Rehabilitation Fund:** *The Governor is recommending \$1,000,000 to the Vacant Buildings Rehabilitation Fund in FY 2024.* The Vacant State Buildings Rehabilitation Fund was established in the 2019 Legislative Session to provide loans to rehabilitate or redevelop vacant buildings owned by the State that are no longer used for a State purpose.

Ethics and Campaign Disclosure Board

Office Space Renovations: *The Governor is recommending \$66,000 for FY 2024 for various office space improvements, including carpet and tile, paint, potential asbestos removal, a new wall for office enclosure, and the addition of a door and a card reader.*

Iowa Communications Network (ICN)

Lucas Building Switch Room Heating, Ventilation, and Air Conditioning (HVAC): *The Governor is recommending \$578,412 for FY 2024 for replacement of the failing HVAC in the Lucas Building switch room.* This switch room is the primary demarcation point for telecommunications services on the Capitol Complex.

Department of Human Services (DHS)

Woodward Tunnel Decentralization: *The Governor is recommending \$5,572,736 for FY 2024 for continued decentralization of the tunnels and central utilities at the Woodward Resource Center due to deterioration.* This is a multi-year project that is also expected to receive funding from DAS major maintenance budget beginning in FY 2023. This funding recommendation for FY 2024 is intended to expediate the project by providing additional funding beyond what is included in the major maintenance budget. The project has an estimated total cost of \$32,750,000 over the five phases.

Department of Natural Resources (DNR)

- **Water Trails and Low Head Dams:** *The Governor is recommending \$1,500,000 for FY 2024.* The funds are used to support grant awards to local entities for water trail enhancements and dam mitigation grants to dam owners, including State and local government entities and private owners, to improve low head dam safety.
- **Community Forestry Grant Program:** *The Governor is recommending \$250,000 for FY 2024.* This appropriation is intended to support efforts to reestablish trees that were lost to the derecho that occurred on August 10, 2020, through grants made to local government entities, schools, and volunteer organizations and service organizations.
- **On-Stream Impoundment Fund:** *The Governor is recommending \$500,000 for FY 2024.* This Fund was established in the 2019 Legislative Session to provide for water quality improvements for waterbodies owned by the public or organizations under Iowa Code chapter [357E](#).
- **Iowa State Fair Building Improvements:** *The Governor is recommending \$500,000 for FY 2024 for updates to the DNR building and grounds at the Iowa State Fair.* This appropriation would support new outdoor play structures, an outdoor stage and seating area, a new range building, and renovations of the upstairs space in the current building.
- **Lake Restoration:** *The Governor is recommending \$9,600,000 for FY 2024 for lake restoration, dredging, and water quality projects.* The funds are used for projects identified in the Lake Restoration Annual Report and Plan, focusing on the first 35 projects that make up the priority list of 127 lake candidates. The DNR is required to implement the projects in accordance with the Lake

Restoration Annual Report and Plan and Iowa Code section [456A.33B](#). The Report and Plan is submitted annually by January 1 to the Transportation, Infrastructure, and Capitals Appropriations Subcommittee.

- **State Park Infrastructure:** *The Governor is recommending \$5,000,000 for FY 2024. State park infrastructure improvements include replacing sewer lines, upgrading public drinking water systems, replacing shower buildings, constructing restrooms, replacing trail bridges, extending trail areas, and providing open-air interpretive shelters and exhibits.*

Department of Public Defense

- **Facility/Armory Maintenance:** *The Governor is recommending \$1,000,000 for FY 2024 for major maintenance projects at National Guard facilities throughout the State. The funds support major maintenance to the National Guard readiness centers. Projects include roof repairs; upgrades to HVAC, electrical, and plumbing systems; additional classroom and office space; and other major maintenance and improvement projects at all 41 armories and other buildings maintained by the Iowa National Guard. State funds will be used to match federal funds.*
- **Statewide Readiness Centers:** *The Governor is recommending \$1,000,000 for FY 2024 for modernization and improvement projects at National Guard readiness centers around the State. State funds will be matched one-to-one with federal funds.*
- **Camp Dodge Infrastructure Upgrades:** *The Governor is recommending \$250,000 for FY 2024 for continued construction upgrades at the Camp Dodge military installation. Camp Dodge includes 4,500 acres, 325 buildings, and 1,200 full-time employees. The post is home to the Joint Headquarters, the State Emergency Operations Center, National Maintenance and Battle Command Training Centers, the Iowa Gold Star Museum, the Iowa Law Enforcement Academy, and other entities. State funds will be used to match with federal funds.*
- **Joint Forces Headquarters Chiller Replacement:** *The Governor is recommending \$2,442,000 for FY 2024 for replacement of the Joint Forces Headquarters chiller for the Iowa National Guard.*

Department of Public Safety (DPS)

- **Statewide Interoperability Network:** *The Governor is recommending \$6,754,358 for FY 2024 to fund the maintenance and lease costs associated with the Statewide Land Mobile Radio Communications System. The Governor is also recommending additional funding of \$487,344 from the RUTF and PRF. This is an increase compared to previous years due to the State contractually assuming an annual maintenance agreement in the amount of \$2,315,350 beginning in FY 2024. This communications system supports first responders during daily duties, during planned events, and when responding to emergencies.*
- **Public Safety Equipment Fund:** *The Governor is recommending \$2,500,000 for FY 2024 to provide for the purchase, maintenance, and replacement of equipment used by the Department. The Governor is also recommending \$2,500,000 from the General Fund for the Public Safety Equipment Fund.*

Board of Regents

- **Tuition Replacement:** *The Governor is recommending \$27,900,000 for FY 2024. The funding is used to pay debt service on academic revenue bonds. The appropriation replaces student tuition and fees required to pay the debt service on academic revenue bonds authorized by the General Assembly in prior fiscal years. The academic revenue bonds issued by the Board of Regents are secured by student tuition and fees and are considered independent and not part of State obligations.*
- **Iowa School for the Deaf Girls Dormitory HVAC:** *The Governor is recommending \$2,856,000 for both FY 2024 and FY 2025 to repair the HVAC system for the girls dormitory at the Iowa School for the Deaf.*
- **Iowa State University Veterinary Diagnostic Laboratory Phase Two:** *The Governor is recommending \$10,000,000 for both FY 2024 and FY 2025 for phase two of the Iowa State University Veterinary Diagnostic Laboratory. There was \$63,500,000 appropriated between FY 2019 and FY 2023 for phase one. According to the Board of Regents' five-year capital plan, total costs for phase two of the laboratory are expected to be \$66,500,000.*

Department of Transportation (DOT)

- **Recreational Trails:** *The Governor is recommending \$2,500,000 for FY2024 for the State Recreational Trails Program. Funds for the Program are used for grants for statewide recreational trails, including multiuse trails and off-road paths.*
- **Public Transit Infrastructure Grants:** *The Governor is recommending \$1,500,000 for FY 2024 for public transit infrastructure grants through the Public Transit Infrastructure Grant Fund. Grants are provided for infrastructure-related projects at the 35 public transit agencies throughout the State.*
- **Railroad Revolving Loan and Grant:** *The Governor is recommending \$1,000,000 for FY 2024 for the Railroad Revolving Loan and Grant Program. The funds are used to provide grants and loans for construction and improvements to railroad facilities, such as railroad main lines, branch lines, switching yards, sidings, rail connections, intermodal yards, and highway grade separations.*
- **Commercial Service Airports:** *The Governor is recommending \$1,900,000 for FY 2024 for vertical infrastructure improvements at commercial service airports. There are eight commercial service airports in the State. They are located in Burlington, Cedar Rapids, Des Moines, Dubuque, Fort Dodge, Mason City, Sioux City, and Waterloo.*
- **General Aviation Airports:** *The Governor is recommending \$1,000,000 for FY2024 for vertical infrastructure improvements at general aviation airports. General aviation vertical infrastructure projects receive State matching grants of up to 85.00% of the total project costs and require a minimum level of \$5,000 in local match to be considered. Eligible airports apply to the DOT Office of Aviation, and projects are considered for funding by the Transportation Commission. These grants are available only to general aviation airports.*

Treasurer of State

County Fairs Infrastructure: *The Governor is recommending \$1,060,000 for FY 2024 for distribution to county fair societies that belong to the Association of Iowa Fairs. Funds are used for vertical infrastructure improvements at the 105 county fairs in the Association. Each county fair will receive approximately \$10,100.*

Governor's Recommendation from the Sports Wagering Receipts Fund (SWRF)

The Governor is recommending a single appropriation of \$1,500,000 from the SWRF to the Sports Tourism Program in FY 2024. This Program was established in the 2016 Legislative Session to fund projects that promote sporting events. Eligible costs include marketing, promotions, and infrastructure.

Governor's Recommendation from the Technology Reinvestment Fund (TRF)

By statute, \$17,500,000 is appropriated from the General Fund to the TRF (Iowa Code section [8.57\(3\)](#)). *In lieu of the General Fund appropriation, the Governor is recommending \$17,476,050 be appropriated from the RIF to the TRF for FY 2024. Total recommended appropriations from the TRF are \$17,975,282 in FY 2024.*

Attorney General

Cybersecurity and IT Infrastructure: *The Governor is recommending \$278,503 in FY 2024 for continued cybersecurity and information technology (IT) infrastructure. This appropriation would provide for upgraded desktops and laptops, consulting services regarding replacement of an outdated case management system, and ongoing server support and security assessment.*

Auditor of State

Server Move to LightEdge: *The Governor is recommending \$292,500 in FY 2024 to move the Auditor of State's servers from the Lucas Building to LightEdge for increased cybersecurity.*

Department of Corrections

Technology Programming: *The Governor is recommending \$2,204,936 for FY 2024 for camera system upgrades across facilities and body cameras for staff.*

Board of Parole

Technology Projects: *The Governor is recommending \$20,000 for FY 2024 for Iowa Corrections Offender Network (ICON) programming enhancements.* The ICON is an electronic management system for staff in the corrections system that is also utilized by the Board of Parole to review dockets, record decisions, and notify registered victims of hearings and decisions.

Department of Education

- **Iowa Communications Network (ICN) Part III Maintenance and Leases:** *The Governor is recommending \$2,727,000 for FY 2024.* This funding is to pay the costs of maintenance and leases associated with Part III fiber connections for the ICN. The fiberoptic cables for Part III sites are leased from the private sector vendors that installed the cable. The ICN administers leased digital data circuits to over 400 K-12 facilities and districts, libraries, and Area Education Agencies (AEAs).
- **Statewide Education Data Warehouse:** *The Governor is recommending \$600,000 for FY 2024 for continued development and implementation of a statewide education data warehouse.* The funds will support the statewide education data warehouse that is used in conjunction with systemwide improvements for education resources and accessibility of the resources.
- **Iowa PBS Digital Asset Management System:** *The Governor is recommending \$343,808 for FY 2024 for Iowa PBS to procure a searchable digital asset management system and for the annual fees associated with the system.* The system would allow individuals to access Iowa PBS productions through an online platform. The Governor is also recommending \$92,192 from the General Fund for 1.00 FTE position to support this project.

Department of Homeland Security and Emergency Management

Emergency Medical Services Mass Messaging System: *The Governor is recommending \$400,000 for FY 2024.* The funds will be used to operate the System, which is available free of charge to all counties. The System can be used by State and local authorities to quickly disseminate emergency information to residents of counties.

Department of Human Rights

- **Criminal Justice Information System (CJIS):** *The Governor is recommending \$1,400,000 for FY 2024.* The CJIS allows the automated exchange of criminal justice information among local, State, and federal criminal justice agencies.
- **Justice Data Warehouse:** *The Governor is recommending \$282,664 for FY 2024 for continued maintenance and hosting costs of the Justice Data Warehouse Teradata platform shared by the Criminal and Juvenile Justice Planning Division and the Department of Revenue.* The increased costs in FY 2024 are attributable to the purchase and installation of a new server.

The Governor is recommending aligning all programs currently administered by the Department of Human Rights under the Department of Human Services.

Department of Human Services

Medicaid Technology: *The Governor is recommending \$1,578,280 for FY 2024 for the Medicaid Management Information System.* This appropriation was enacted in a prior legislative session. The Governor is recommending the enacted appropriation remain unchanged.

Department of Management

- **Searchable Online Database (Transparency Project):** *The Governor is recommending \$45,000 for FY 2024 for continued funding of the development of the searchable online database.*
- **Electronic Grants Management System:** *The Governor is recommending \$50,000 for FY 2024 for continued funding of the Electronic Grants Management System.* IowaGrants.gov provides a single portal for potential applicants to search for open solicitations for ongoing grant programs offered by State agencies.
- **Local Government Budget and Property Tax Upgrade:** *The Governor is recommending \$120,000 for FY 2024 to upgrade and redesign the budget and property tax system.* The System is used annually by local governments to submit information to the Department of Management.

- **Socrata Licensing:** *The Governor is recommending \$382,131 for FY 2024 for Socrata software licensing.* This is a subscription to a platform that provides the public access to online data sets published by the Executive Branch. Information is available at www.data.iowa.gov.
- **Office of the Chief Information Officer Phone Management Software:** *The Governor is recommending \$3,180,000 for FY 2024 for installation and implementation of software designed to restrict access to specified websites on State of Iowa devices.*

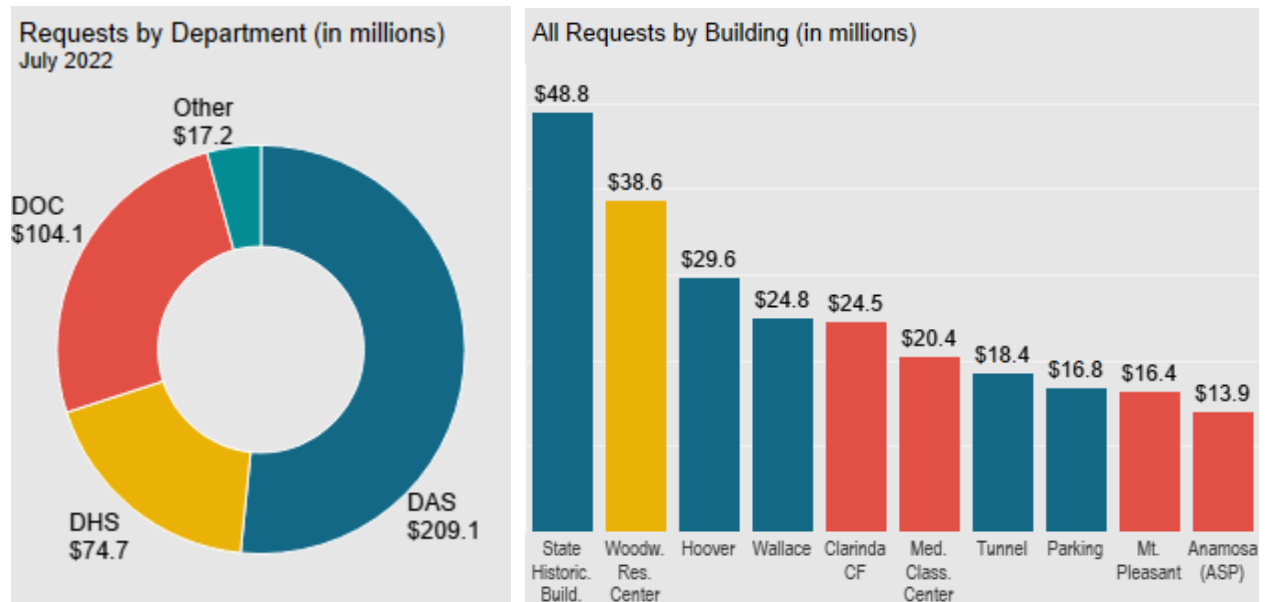
Department of Revenue

Tax System Modernization: *The Governor is recommending \$4,070,460 for FY 2024 to upgrade public-facing systems used for tax collection.* The Department received \$1,070,460 in FY 2020 from the General Fund and \$4,070,460 in FY 2021, FY 2022, and FY 2023 from the TRF for this project for a total of \$13,281,840 in funding to date.

Discussion Items

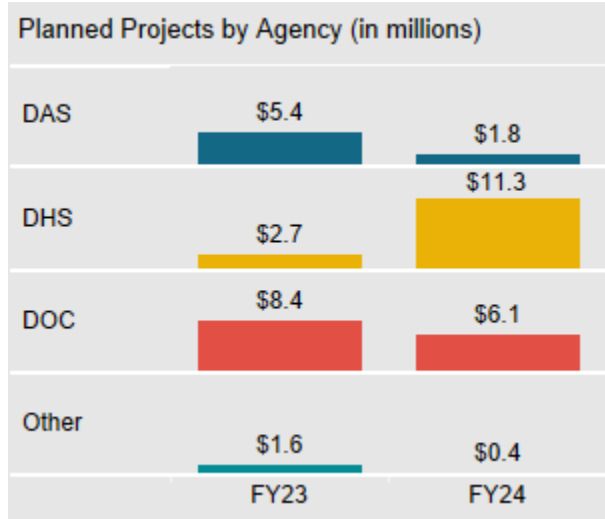
Summer 2022 Major Maintenance List

The DAS defines major maintenance as “expenditures made beyond the regular, normal upkeep of physical properties for the repair or replacement of failed or failing building components.” Between FY 2017 and estimated FY 2023, the Department received \$108,010,000 in State appropriations to fund major maintenance activities. Major maintenance requests totaled \$405,178,855 in summer 2022. The charts below display major maintenance requests by the departments and the Capitol Complex, which is managed by the DAS.



A number of agencies request major maintenance funding from the DAS. However, most requests are for buildings on the Capitol Complex, for DOC facilities, and for DHS facilities. The chart on the top right displays total requests for the top 10 facilities by dollar amount. The chart also includes requests for parking lot repairs and service and pedestrian tunnel repairs on the Capitol Complex. These 10 buildings (or categories) account for \$252,013,485 of the total requests. Another important note is that a single project can considerably change the total need of a single facility. For instance, in the case of the Wallace and Hoover buildings, repairs to the HVAC system are estimated at \$21,500,000 and \$23,348,876, respectively. Similarly, a utility project at the Woodward Resource Center (WRC) has an estimated cost of \$32,750,000 over five phases. Requests for the State Historical Building (SHB) consist of a number of projects. The largest of these requests include replacing the building envelope (\$20,000,000) and replacing the HVAC (\$18,311,630).

Currently, appropriations for major maintenance are enacted through FY 2024. Based on these appropriations, the DAS has identified a list of projects that are currently planned to be funded in the next four years. These plans and estimated project costs could change as projects are reassessed. Planned project totals by department are presented on the previous page. The DHS is expected to receive \$13,990,000 over this time. Of that total, \$8,500,000 is for a utility decentralization project at the WRC that will extend past FY 2024. The DOC is expected to receive \$14,435,250 and the Capitol Complex is expected to receive \$7,212,000.



Rebuild Iowa Infrastructure Fund

The RIIF ended FY 2022 with a balance of \$102,135,693. Revenues from State Wagering Taxes ended FY 2022 stronger than forecasted due to a record year for gambling revenues. However, estimates for FY 2023 and FY 2024 have been revised downward at recent meetings of the Revenue Estimating Conference. These revenue decreases are due to expected decreases in gambling taxes paid by Iowa casinos. After these changes, the estimated ending balance for FY 2023 is \$27,196,056. After currently enacted appropriations are considered, it is estimated that \$143,253,056 will be available for appropriation in FY 2024. The table below does not incorporate the Governor’s recommendations.

	Actual FY 2022	Estimated FY 2023	Estimated FY 2024
Funds Available			
Balance Forward	\$ 60,620,760	\$ 102,135,693	\$ 27,196,056
Total Casino Wagering Taxes	226,075,921	193,557,000	161,557,000
Interest	2,762,503	9,000,000	15,000,000
Tobacco Settlement Payments	13,909,879	13,000,000	13,000,000
Autism Support Fund Transfer	750,000	0	0
Total Funds Available	304,119,064	317,692,693	216,753,056
Appropriations	202,569,191	291,587,568	73,500,000
Reversions	-585,820	-1,090,931	0
Ending Balance	\$ 102,135,693	\$ 27,196,056	\$ 143,253,056
FY 2024 Estimated Available Funding			\$ 143,253,056

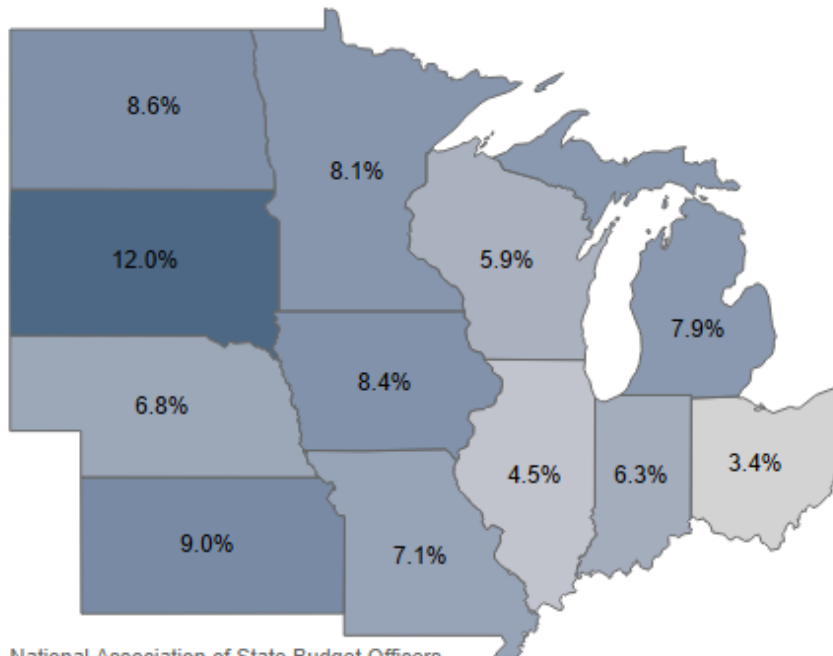
Year-to-Date Gambling Revenue

Adjusted gross receipts (AGR) consist of the total amount wagered less the winnings paid and represent the amount subject to wagering tax. For the first half of FY 2023, AGR at Iowa casinos has continued to come in higher than pre-pandemic levels. However, AGR declined in the second quarter of FY 2023 compared to the six previous quarters. The table below includes the AGR by fiscal quarter for Iowa casinos since 2018.

	2018	2019	2020	2021	2022	2023
Q1	\$371.3	\$374.2	\$373.8	\$358.9	\$442.3	\$450.8
Q2	\$357.9	\$358.5	\$369.4	\$347.0	\$435.7	\$426.1
Q3	\$363.7	\$349.5	\$306.4	\$408.9	\$436.3	
Q4	\$371.0	\$374.8	\$113.8	\$460.7	\$452.0	
Total	\$1,463.8	\$1,457.0	\$1,163.4	\$1,575.4	\$1,766.2	\$876.9

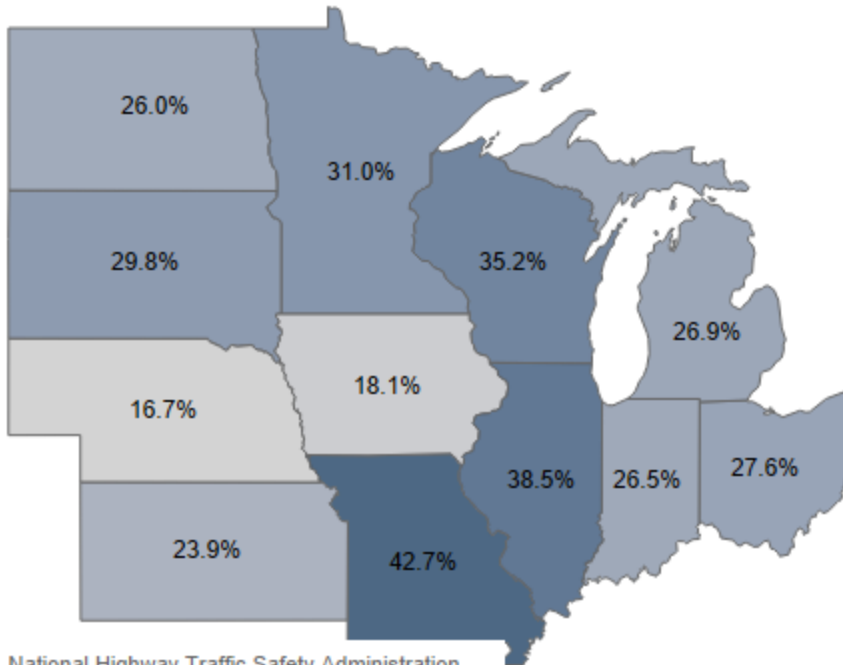
Comparison to Other States — Transportation Outcomes

Percent of Transportation Expenditure Compared to Total Expenditure — FY 2022



Source: National Association of State Budget Officers, State Expenditure Report

Percent of Traffic Fatalities That Are Speeding Related — 2020



Source: National Highway Traffic Safety Administration, Traffic Safety Facts 2021

LSA Publications

The following publications by the LSA are related to the Transportation, Infrastructure, and Capitals Appropriations Subcommittee:

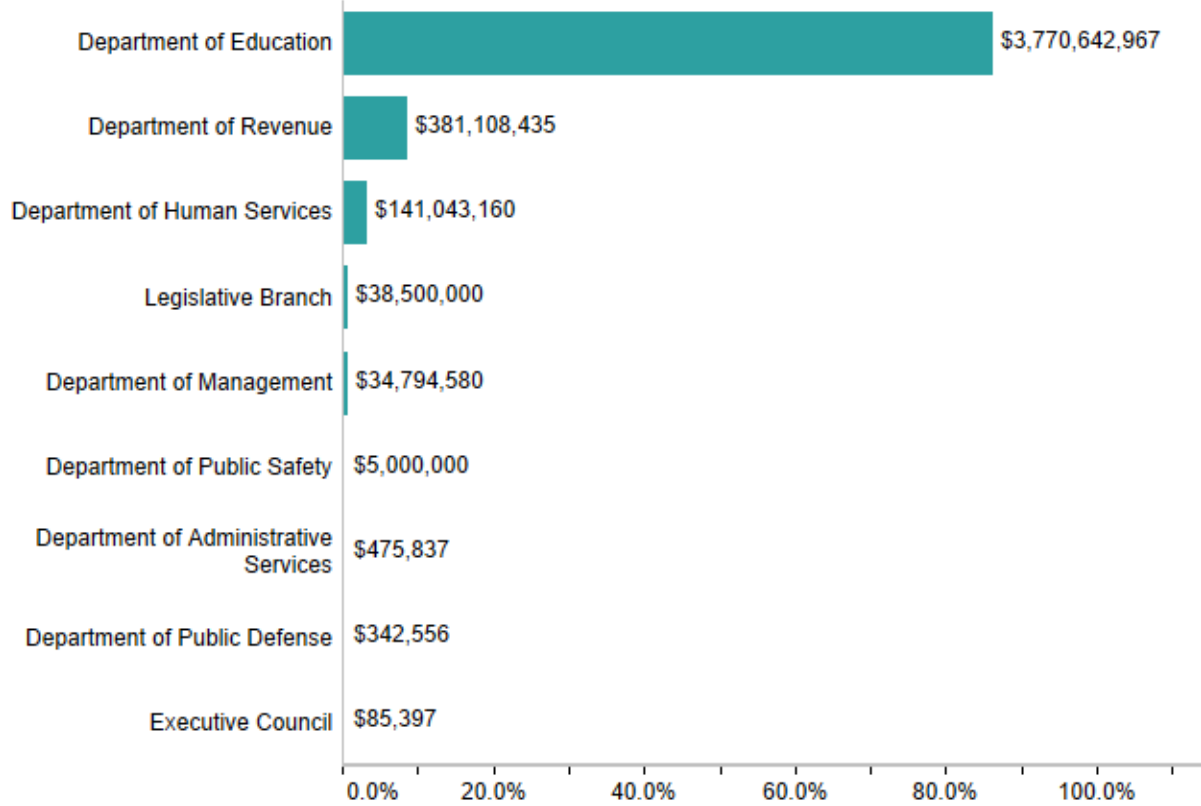
- **Issue Reviews:**
 - [*Iowa Transportation Commission*](#)
 - [*Projected Major Maintenance Costs for Certain State Facilities*](#)
 - [*Building Maintenance on State Facilities*](#)
 - [*Board of Regents Facilities*](#)
- **Fiscal Topics:**
 - [*Road Use Tax Fund and TIME-21 Fund*](#)
 - [*Transportation Investment Moves the Economy in the Twenty-First Century \(TIME-21\) Fund*](#)
 - [*Statutory Off-the-Top Allocations from the Road Use Tax Fund — FY 2022*](#)
 - [*Secondary Road Fund*](#)
 - [*Driver's Licenses and Endorsements*](#)
 - [*Revitalize Iowa's Sound Economy \(RISE\) Program*](#)
 - [*State Gaming Revenue — FY 2022*](#)
 - [*Technology Reinvestment Fund*](#)
 - [*Vertical Infrastructure Requirement Exemptions*](#)
 - [*Major Maintenance List — July 2022*](#)

Reports Required to Be Filed with General Assembly

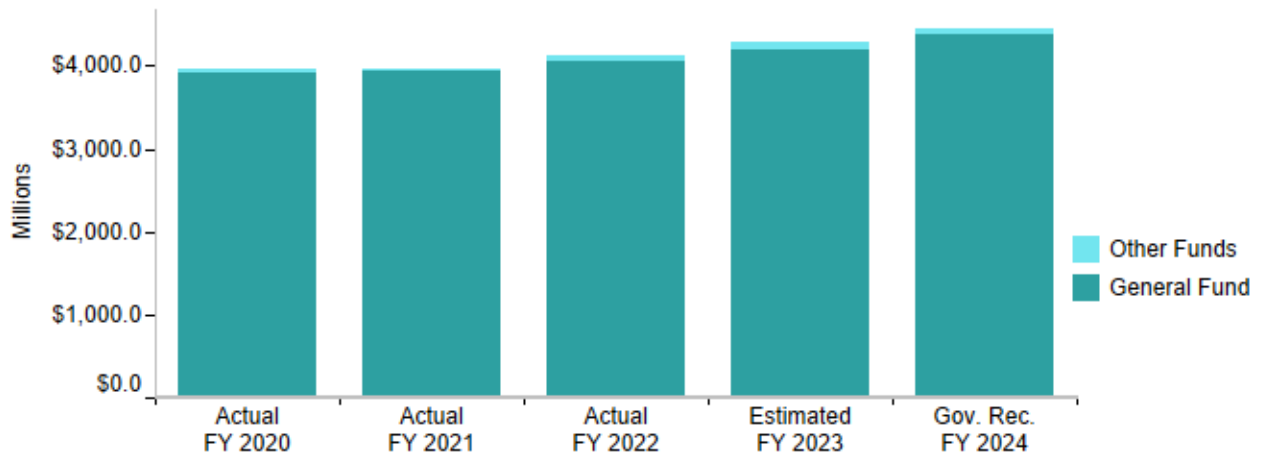
Reports and other documents required to be filed with the General Assembly are organized by submitting department and by date and are published on this [webpage](#).

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FY 2024 General Fund Governor's Recommendations Total: \$4,371,992,932



Funding History by Appropriations Subcommittee — Unassigned Standings

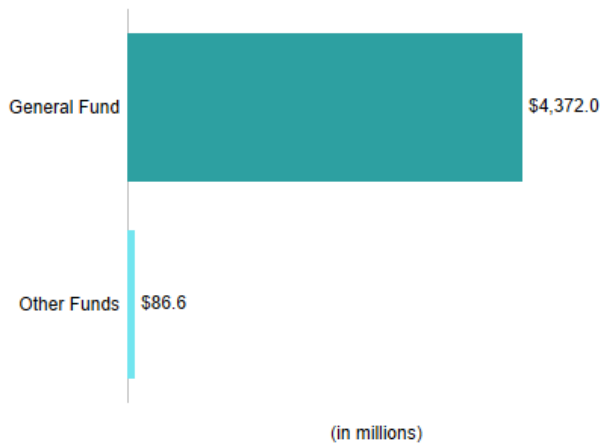


Overview and Funding History

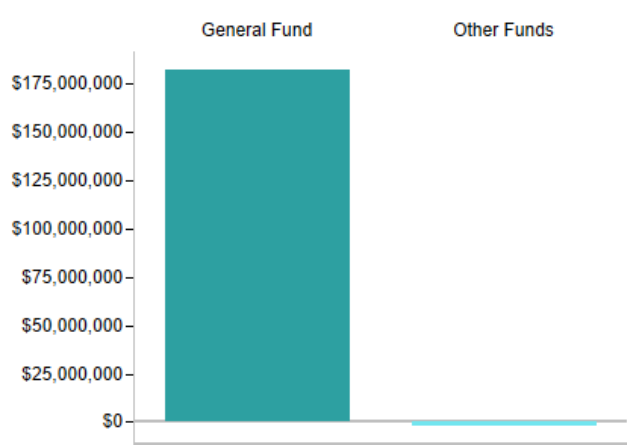
Approximately 50.00% of the FY 2023 State General Fund budget is appropriated automatically by statute. These standing appropriations do not fall under the purview of a specific appropriations subcommittee. There are two types of standing appropriations:

- Standing Limited Appropriations** — These are appropriations for a specific dollar amount. An example is the appropriation to the Special Olympics Fund in Iowa Code section [8.8](#), which states, “There is appropriated annually from the general fund of the state to the special olympics fund one hundred thousand dollars for distribution to one or more organizations which administer special olympics programs benefiting the citizens of Iowa with disabilities.”
- Standing Unlimited Appropriations** — These are appropriations of an unspecified dollar amount. An example is State Foundation School Aid for public schools pursuant to Iowa Code section [257.16](#), which 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 for that year.

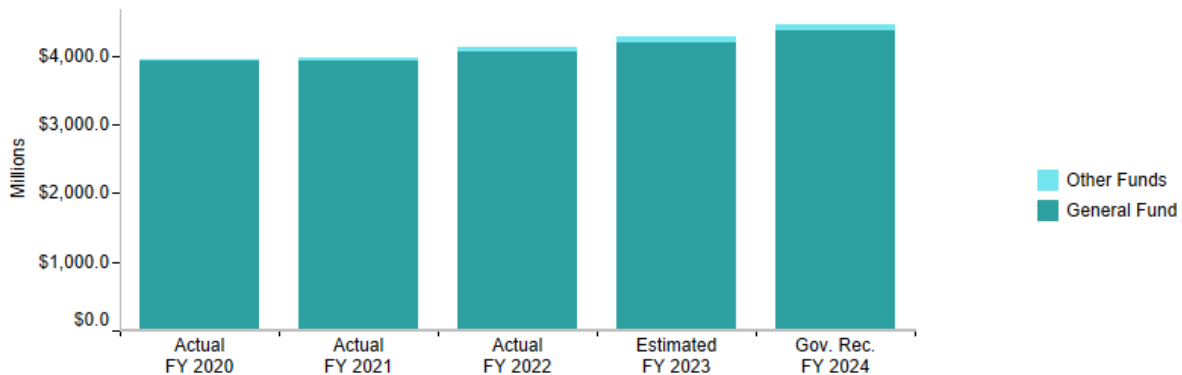
FY 2024 Governor's Recommendations
Total: \$4,449,886,113



Governor's Recommendations Compared to FY 2023



Funding History



Unassigned Standing Appropriations

General Fund Recommendations

	Actual FY 2022 <u>(1)</u>	Estimated FY 2023 <u>(2)</u>	Gov Rec FY 2024 <u>(3)</u>	Gov Rec vs Est FY 2023 <u>(4)</u>
<u>Administrative Services, Department of</u>				
State Accounting Trust Accounts				
Federal Cash Management - Standing	\$ 33,942	\$ 54,182	\$ 54,182	\$ 0
Unemployment Compensation - Standing	325,332	421,655	421,655	0
Total Administrative Services, Department of	\$ 359,274	\$ 475,837	\$ 475,837	\$ 0
<u>Education, Department of</u>				
Education, Dept. of				
State Foundation School Aid	\$ 3,407,942,706	\$ 3,568,620,773	\$ 3,651,459,578	\$ 82,838,805
Nonpublic School Transportation	8,997,091	8,997,091	8,997,091	0
Sac and Fox Settlement Education	100,000	100,000	100,000	0
Education Savings Accounts	0	0	106,886,298	106,886,298
Charter Schools - Standing	0	3,200,000	3,200,000	0
Total Education, Department of	\$ 3,417,039,797	\$ 3,580,917,864	\$ 3,770,642,967	\$ 189,725,103
<u>Executive Council</u>				
Executive Council				
Court Costs	\$ 780,627	\$ 56,455	\$ 56,455	\$ 0
Public Improvements	0	9,575	9,575	0
Drainage Assessment	212,308	19,367	19,367	0
Total Executive Council	\$ 992,935	\$ 85,397	\$ 85,397	\$ 0
<u>Legislative Branch</u>				
Legislative Branch				
Legislative Branch	\$ 35,295,568	\$ 38,000,000	\$ 38,500,000	\$ 500,000
Total Legislative Branch	\$ 35,295,568	\$ 38,000,000	\$ 38,500,000	\$ 500,000
<u>Human Services, Department of</u>				
Assistance				
Rent Reimbursement	\$ 0	\$ 13,320,000	\$ 13,320,000	\$ 0
MHDS Regional Service Fund	50,039,410	121,234,022	127,723,160	6,489,138
MHDS Region Incentive Fund	3,000,000	0	0	0
Total Human Services, Department of	\$ 53,039,410	\$ 134,554,022	\$ 141,043,160	\$ 6,489,138
<u>Management, Department of</u>				
Management, Dept. of				
Technology Reinvestment Fund	\$ 17,700,000	\$ 0	\$ 0	\$ 0
State Appeal Board Claims	21,521,768	4,501,794	4,501,794	0
Special Olympics Fund	100,000	100,000	100,000	0
Transportation Equity Fund	27,457,960	29,456,377	30,192,786	736,409
Total Management, Department of	\$ 66,779,728	\$ 34,058,171	\$ 34,794,580	\$ 736,409
<u>Public Defense, Department of</u>				
Public Defense, Dept. of				
Compensation and Expense	\$ 108,294	\$ 342,556	\$ 342,556	\$ 0
Total Public Defense, Department of	\$ 108,294	\$ 342,556	\$ 342,556	\$ 0
<u>Public Safety, Department of</u>				
Public Safety, Dept. 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

Unassigned Standing Appropriations

	Actual FY 2022 (1)	Estimated FY 2023 (2)	Gov Rec FY 2024 (3)	Gov Rec vs Est FY 2023 (4)
Revenue, Department of				
Revenue, Dept. of				
Homestead Tax Credit Aid - GF	\$ 143,980,917	\$ 146,740,000	\$ 146,226,904	\$ -513,096
Elderly & Disabled Tax Credit	16,084,980	4,500,000	4,327,772	-172,228
Ag Land Tax Credit - GF	39,099,697	39,100,000	39,100,000	0
Military Service Tax Exemption	1,626,940	1,580,000	1,580,000	0
Comm & Industrial Prop Tax Replacement	152,029,314	79,019,211	64,873,759	-14,145,452
Business Property Tax Credit	125,000,000	125,000,000	125,000,000	0
Total Revenue, Department of	\$ 477,821,847	\$ 395,939,211	\$ 381,108,435	\$ -14,830,776

Governor's Recommendations FY 2023

Department of Education — State Foundation School Aid \$82,838,805

The Governor is recommending an estimated General Fund appropriation of \$3,651,459,578 for State aid to schools in FY 2024, an increase of \$82,838,805 compared to estimated FY 2023. This amount is intended to reflect a supplemental State aid percent of growth rate of 2.50% and includes a \$17.1 million reduction to the Area Education Agencies (AEAs), which is in addition to the statutory reduction of \$7.5 million currently specified in the Iowa Code. The amount reflects an increase of 3.00% for the Teacher Salary Supplement Program. The amount also reflects an adjustment to the Property Tax Replacement Payment (PTRP) funding, which is estimated to increase from \$175 to \$196 per pupil.

Department of Education – Educational Savings Accounts \$106,886,298

The Governor is recommending a new standing unlimited General Fund appropriation for ESAs beginning with FY 2024. The Governor has submitted [HSB 1](#) and [SSB 1022](#) (Education Savings Accounts). The Governor has estimated that approximately 14,000 accounts would be needed for FY 2024 and at the Governor's recommended State cost per pupil (SCPP) of \$7,598, an appropriation of approximately \$106.9 million for FY 2024 would be required. The ESAs will be effective for FY 2024 with the following eligibility:

- All kindergarten students.
- All public school students.
- Private school students at or below 300.0% of the Federal Poverty Level (FPL) \$83,250 for a family of four.

Legislative Branch \$500,000

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 Representatives, joint expenses of the General Assembly, the Legislative Services Agency, and the State Ombudsman. Historically, the Governor does not make a recommendation concerning the Legislative Branch budget.

Mental Health and Disability Services (MHDS) Regional Services Fund \$6,489,138

The Governor is recommending a \$6,489,138 increase in FY 2024 to the Mental Health and Disability Services (MHDS) Regional Service Fund to provide locally delivered mental health services that are regionally managed within statewide standards. A per capita increase from \$38 in FY 2023 to \$40 in FY 2024 was enacted as part of 2021 Iowa Acts, chapter [177](#) (FY 2022 Taxation and Other Provisions Act), which accounts for the funding increase.

Department of Management — Transportation Equity Fund \$736,409

The Governor is recommending an appropriation of \$30,192,786 to the Transportation Equity Fund in FY 2024. This is an increase of \$736,409 (2.50%) and is intended to reflect a categorical State aid percent of growth rate of 2.50%. During the 2020 Legislative Session, the General Assembly enacted SF 2164 (School Transportation Equity Act), which established a standing appropriation to the

Transportation Equity Fund. The Act specifies that the standing appropriation may grow at the same rate as a categorical under the categorical State percent of growth.

Department of Revenue — Homestead Property Tax Credit **\$-513,096**

Iowa Code section [425.1](#) provides a standing unlimited appropriation from the General Fund for the Homestead Property Tax Credit. The tax credit provides a property tax reduction to encourage home ownership. The current credit is equal to the levy on the first \$4,850 of the taxed value of each homestead, with a minimum annual tax credit of \$62.50. To be eligible for the annual 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 is recommending a decrease of \$513,096 compared to the estimated FY 2023 due to changes in projected claims.*

Department of Revenue — Elderly and Disabled Property Tax Credit **\$-172,228**

Iowa Code section [425.39](#) provides a standing unlimited appropriation from the General Fund for the Elderly and Disabled Property Tax Credit and Reimbursement Fund. The tax credit was established to provide a property tax reduction or rent reimbursement to low-income elderly and low-income persons with disabilities. *The Governor is recommending a decrease of \$172,228 compared to estimated FY 2023. The decrease is due to a reduction in projected claims.*

Department of Revenue — Commercial and Industrial Property Tax Replacement **\$-14,145,452**

Iowa Code section [441.21A](#) provides a standing appropriation from the General Fund for Commercial and Industrial Property Tax Replacement. The appropriation provides for payment of a portion of local government commercial and industrial property tax replacement claims in a fiscal year. [Senate File 619](#) (Taxation and Other Provisions Act), enacted during the 2021 Legislative Session, included a provision that beginning with the FY 2023 payment, the General Fund standing appropriation for commercial and industrial property tax replacement for cities and counties will be phased out in four or seven years, depending on how each city or county tax base grew relative to the rest of the State since FY 2014. *The Governor is recommending a decrease of \$14,145,452 compared to estimated FY 2023 due to a reduction in the backfill payments.*

Other Fund Recommendations

	Actual FY 2022 <u>(1)</u>	Estimated FY 2023 <u>(2)</u>	Gov Rec FY 2024 <u>(3)</u>	Gov Rec vs Est FY 2023 <u>(4)</u>
<u>Economic Development Authority</u>				
Economic Development Authority				
Endow Iowa Admin - County Endw Fund	\$ 70,000	\$ 70,000	\$ 70,000	\$ 0
Apprenticeship Training Program - WDF	3,000,000	3,000,000	3,000,000	0
Job Training - WDF	4,750,000	4,750,000	4,750,000	0
Total Economic Development Authority	\$ 7,820,000	\$ 7,820,000	\$ 7,820,000	\$ 0
<u>Executive Council</u>				
Executive Council				
Performance of Duty - EEF	\$ 12,196,390	\$ 17,535,344	\$ 18,417,131	\$ 881,787
Total Executive Council	\$ 12,196,390	\$ 17,535,344	\$ 18,417,131	\$ 881,787
<u>Management, Department of</u>				
Management, Dept. of				
EnvironmentFirst Fund - RIIF	\$ 42,000,000	\$ 42,000,000	\$ 42,000,000	\$ 0
Technology Reinvestment Fund - RIIF	0	20,500,000	17,476,050	-3,023,950
Total Management, Department of	\$ 42,000,000	\$ 62,500,000	\$ 59,476,050	\$ -3,023,950
<u>Regents, Board of</u>				
Regents, Board of				
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, Department of</u>				
Transportation, Dept. of				
RUTF - County Treasurer Equipment	\$ 650,000	\$ 650,000	\$ 650,000	\$ 0
Total Transportation, Department of	\$ 650,000	\$ 650,000	\$ 650,000	\$ 0

Governor’s Recommendations FY 2023

Executive Council — Performance of Duty

\$881,787

The Governor is recommending an increase of \$881,787 compared to estimated FY 2023. Iowa Code section [7D.29](#) provides a standing unlimited appropriation from the Economic Emergency Fund 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 damaged, 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.

Department of Management — Technology Reinvestment Fund **\$-3,023,950**

In FY 2023, legislation was enacted that suspended the General Fund standing appropriation and appropriated \$20,500,000 from the Rebuild Iowa Infrastructure Fund (RIIF) to the Technology Reinvestment Fund. *The Governor is recommending the suspension of the General Fund standing appropriation for FY 2024, and the appropriation of \$17,476,050 from the RIIF. This is a decrease of \$3,023,950 compared to estimated FY 2023.*

Reports Required to Be Filed with General Assembly

Reports and other documents required to be filed with the General Assembly are organized by submitting department and by date and are published on this [webpage](#).

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Common Acronyms Used in the Appropriations Tables

ABLE	Achieving a Better Life Experience	DOC	Department of Corrections
ACE	Accelerated Career Education	DOE	Department of Energy
ACRF	Address Confidentiality Revolving Fund	DOM	Department of Management
ADA	Americans with Disabilities Act	DOT	Department of Transportation
AEA	Area Education Agency	DPS	Department of Public Safety
AG	Office of the Attorney General	DVA	Department of Veterans Affairs
AMOS	A Mid-Iowa Organizing Strategy	ECI	Early Childhood Iowa
BOR	Board of Regents	EEF	Economic Emergency Fund
CAB	Child Advocacy Board	EFF	Environment First Fund
CBC	Community-Based Corrections	EMD	Emergency Management Division
CCUSO	Civil Commitment Unit for Sexual Offenders	EMS	Emergency Management Services
CEF	Consumer Education and Litigation Fund	EPA	Environmental Protection Agency
CHIP	Children’s Health Insurance Program	ESEA	Elementary and Secondary Education Act
CJIS	Criminal Justice Information System	FACS	Families and Children’s System
CMRF	Commerce Revolving Fund	FaDSS	Family Development & Self-Sufficiency Program
COG	Council of Governments	FEMA	Federal Emergency Management Agency
CPB	Corporation for Public Broadcasting	GEF	Gaming Enforcement Revolving Fund
CRF	Cash Reserve Fund	GF	General Fund
CSG	Radio Community Service Grant	GIS	Geographic Information System
CSGB	Community Services Block Grant	GIVF	Grow Iowa Values Fund
CTI	Conference Technologies Incorporated	GRF	Gaming Regulatory Revolving Fund
DAS	Department of Administrative Services	GSL	Guaranteed Student Loan
DCA	Department of Cultural Affairs	GW	Groundwater
DCI	Division of Criminal Investigation	GWF	Groundwater Protection Fund
DDoS	Distributed Denial-of-Service	HCTA	Health Care Transformation Account
DDS	Iowa Disability Determination Services	HCTF	Health Care Trust Fund
DHS	Department of Human Services	HHCAT	Hospital Health Care Access Trust Fund
DIA	Department of Inspections and Appeals	HRDP	Historical Resource Development Program
DMU	Des Moines University	HVAC	Heating, Ventilation, and Air Conditioning
DNR	Department of Natural Resources	HQ	Headquarters

I/3	Integrated Information for Iowa System	PD	Professional Development
IBSSS	Iowa Braille and Sight Saving School	POR	Peace Officers' Retirement
ICAB	Iowa Child Advocacy Board	PRF	Primary Road Fund
I-CASH	Iowa's Center for Agricultural Safety & Health	PSA	Pharmaceutical Settlement Account
ICN	Iowa Communications Network	QATF	Quality Assurance Trust Fund
ILEA	Iowa Law Enforcement Academy	REAP	Resource Enhancement and Protection
IMCC	Iowa Medical and Classification Center	RFIF	Renewable Fuel Infrastructure Fund
IPERS	Iowa Public Employees' Retirement System	RIF	Rebuild Iowa Infrastructure Fund
IPR	Iowa Public Radio	RUTF	Road Use Tax Fund
ISD	Iowa School for the Deaf	SBRF	State Bond Repayment Fund
ISP	Iowa State Patrol	SNAP	Supplemental Nutrition Assistance Program
ISU	Iowa State University	SOS	Secretary of State
IT	Information Technology	SPOC	State Police Officers Council
IWD	Iowa Department of Workforce Development	SRG	School Ready Grants
JB	Judicial Branch	STEM	Science, Technology, Engineering, and Mathematics
LEC	Law Enforcement Center	STND	Standing Appropriation
LSTA	Library Services and Technology Act	SWJCF	Skilled Worker and Job Creation Fund
LTC	Long-Term Care	SWRF	Sports Wagering Receipts Fund
MFF	Medicaid Fraud Fund	TANF	Temporary Assistance for Needy Families
MH	Mental Health	TPRF	Taxpayer Relief Fund
MHDS	Mental Health and Disability Services	TraCS/MACH	Traffic and Criminal Software/Mobile Architecture for Communications Handling
MHI	Mental Health Institute	TRF	Technology Reinvestment Fund
MVD	Motor Vehicle Division	UI	University of Iowa
MVE	Motor Vehicle Enforcement	UIHC	University of Iowa Hospitals and Clinics
MVFT	Motor Vehicle Fuel Tax	UNI	University of Northern Iowa
NAEP	National Assessment of Educational Progress	UPS	Uninterrupted Power Supply
NCES	National Center for Education Statistics	UST	Underground Storage Tank Fund
NTIA	National Telecommunications and Information Administration	VLPF	Veterans License Plate Fund
OCIO	Office of the Chief Information Officer	WDF	Workforce Development Fund
OSF	Opioid Settlement Fund	WGTF	Wine Gallonage Tax Fund
PACE	Pathways for Academic Career and Employment	YMCA	Young Men's Christian Association
PBS	Public Broadcasting Service		



Appendix B – Tracking

Fiscal Staff: Adam Broich

Analysis of Governor's Budget

This Appendix contains tracking for the following:

- General Fund
- Other Funds

The Legislative Services Agency publishes Budget Unit Briefs that discuss the purpose of particular appropriations and programs. If a publication is available, it has been hyperlinked in the title of the appropriation.

Summary Data

General Fund

	Actual FY 2022 <u>(1)</u>	Estimated FY 2023 <u>(2)</u>	Gov Rec FY 2024 <u>(3)</u>	Gov Rec vs Est FY 2023 <u>(4)</u>
Administration and Regulation	\$ 149,544,220	\$ 50,112,269	\$ 54,406,832	\$ 4,294,563
Agriculture and Natural Resources	48,808,995	41,943,995	41,773,227	-170,768
Economic Development	48,073,126	45,300,151	45,483,416	183,265
Education	972,357,588	992,891,954	1,014,191,142	21,299,188
Health and Human Services	2,047,631,340	2,068,509,367	2,082,053,859	13,544,492
Justice System	813,749,271	826,651,751	879,475,115	52,823,364
Unassigned Standings	<u>4,056,436,852</u>	<u>4,189,373,058</u>	<u>4,371,992,932</u>	<u>182,619,874</u>
Grand Total	<u><u>\$ 8,136,601,393</u></u>	<u><u>\$ 8,214,782,545</u></u>	<u><u>\$ 8,489,376,523</u></u>	<u><u>\$ 274,593,978</u></u>

Administration and Regulation

General Fund

	Actual FY 2022 (1)	Estimated FY 2023 (2)	Gov Rec FY 2024 (3)	Gov Rec vs Est FY 2023 (4)
<u>Administrative Services, Department of</u>				
Administrative Services				
Operations	\$ 3,603,404	\$ 3,603,404	\$ 3,597,713	\$ -5,691
Utilities	4,104,239	4,104,239	4,104,058	-181
Terrace Hill Operations	461,674	461,674	460,884	-790
Total Administrative Services, Department of	\$ 8,169,317	\$ 8,169,317	\$ 8,162,655	\$ -6,662
<u>Auditor of State</u>				
Auditor of State				
Auditor of State - General Office	\$ 986,193	\$ 986,193	\$ 983,971	\$ -2,222
Total Auditor of State	\$ 986,193	\$ 986,193	\$ 983,971	\$ -2,222
<u>Ethics and Campaign Disclosure Board, Iowa</u>				
Campaign Finance Disclosure				
Ethics & Campaign Disclosure Board	\$ 720,710	\$ 774,910	\$ 773,554	\$ -1,356
Total Ethics and Campaign Disclosure Board, Iowa	\$ 720,710	\$ 774,910	\$ 773,554	\$ -1,356
<u>Commerce, Department of</u>				
Alcoholic Beverages Division				
Alcoholic Beverages Operations	\$ 1,075,454	\$ 1,075,454	\$ 1,075,454	\$ 0
Professional Licensing and Reg.				
Professional Licensing Bureau	\$ 360,856	\$ 360,856	\$ 358,868	\$ -1,988
Total Commerce, Department of	\$ 1,436,310	\$ 1,436,310	\$ 1,434,322	\$ -1,988
<u>Governor/Lt. Governor's Office</u>				
Governor's Office				
Governor's/Lt. Governor's Office	\$ 2,315,344	\$ 2,315,344	\$ 2,810,502	\$ 495,158
Terrace Hill Quarters	142,702	142,702	142,281	-421
Total Governor/Lt. Governor's Office	\$ 2,458,046	\$ 2,458,046	\$ 2,952,783	\$ 494,737
<u>Drug Control Policy, Governor's Office of</u>				
Office of Drug Control Policy				
Operations	\$ 239,271	\$ 239,271	\$ 249,219	\$ 9,948
Total Drug Control Policy, Governor's Office of	\$ 239,271	\$ 239,271	\$ 249,219	\$ 9,948

Administration and Regulation

General Fund

	Actual FY 2022 (1)	Estimated FY 2023 (2)	Gov Rec FY 2024 (3)	Gov Rec vs Est FY 2023 (4)
<u>Human Rights, Department of</u>				
Human Rights, Dept. of				
Central Administration	\$ 189,071	\$ 189,071	\$ 261,672	\$ 72,601
Community Advocacy and Services	956,894	956,894	956,894	0
LIHEAP Weatherization Assistance Program – Standing	9,700	1	1	0
Total Human Rights, Department of	\$ 1,155,665	\$ 1,145,966	\$ 1,218,567	\$ 72,601
<u>Inspections and Appeals, Department of</u>				
Inspections and Appeals, Dept. of				
Administration Division	\$ 546,312	\$ 546,312	\$ 545,733	\$ -579
Administrative Hearings Division	625,827	625,827	624,374	-1,453
Investigations Division	2,339,591	2,339,591	2,335,992	-3,599
Health Facilities Division	4,866,882	5,185,782	4,862,971	-322,811
Employment Appeal Board	38,912	38,912	38,865	-47
Child Advocacy Board	2,582,454	2,607,454	2,602,312	-5,142
Food and Consumer Safety	574,819	574,819	571,026	-3,793
Total Inspections and Appeals, Department of	\$ 11,574,797	\$ 11,918,697	\$ 11,581,273	\$ -337,424
<u>Management, Department of</u>				
Chief Information Officer, Office of the				
Broadband Grants	\$ 100,000,000	\$ 0	\$ 0	\$ 0
OCIO Cybersecurity Office	0	0	4,096,355	4,096,355
Management, Dept. of				
Department Operations	\$ 2,695,693	\$ 2,770,693	\$ 2,766,693	\$ -4,000
Total Management, Department of	\$ 102,695,693	\$ 2,770,693	\$ 6,863,048	\$ 4,092,355
<u>Public Information Board</u>				
Public Information Board				
Iowa Public Information Board	\$ 358,039	\$ 358,039	\$ 357,407	\$ -632
Total Public Information Board	\$ 358,039	\$ 358,039	\$ 357,407	\$ -632

Administration and Regulation

General Fund

	Actual FY 2022 <u>(1)</u>	Estimated FY 2023 <u>(2)</u>	Gov Rec FY 2024 <u>(3)</u>	Gov Rec vs Est FY 2023 <u>(4)</u>
<u>Revenue, Department of</u>				
Revenue, Dept. of				
Operations	\$ 15,149,692	\$ 15,149,692	\$ 15,133,262	\$ -16,430
Tobacco Reporting Requirements	17,525	17,525	17,525	0
Printing Cigarette Stamps - Standing	20,004	124,652	124,652	0
Total Revenue, Department of	<u>\$ 15,187,221</u>	<u>\$ 15,291,869</u>	<u>\$ 15,275,439</u>	<u>\$ -16,430</u>
<u>Secretary of State, Office of the</u>				
Secretary of State				
Administration and Elections	\$ 2,124,870	\$ 2,124,870	\$ 2,121,759	\$ -3,111
Business Services	1,420,646	1,420,646	1,417,535	-3,111
Total Secretary of State, Office of the	<u>\$ 3,545,516</u>	<u>\$ 3,545,516</u>	<u>\$ 3,539,294</u>	<u>\$ -6,222</u>
<u>Treasurer of State, Office of</u>				
Treasurer of State				
Treasurer - General Office	\$ 1,017,442	\$ 1,017,442	\$ 1,015,300	\$ -2,142
Total Treasurer of State, Office of	<u>\$ 1,017,442</u>	<u>\$ 1,017,442</u>	<u>\$ 1,015,300</u>	<u>\$ -2,142</u>
Total Administration and Regulation	<u>\$ 149,544,220</u>	<u>\$ 50,112,269</u>	<u>\$ 54,406,832</u>	<u>\$ 4,294,563</u>

Agriculture and Natural Resources

General Fund

	Actual FY 2022 (1)	Estimated FY 2023 (2)	Gov Rec FY 2024 (3)	Gov Rec vs Est FY 2023 (4)
<u>Agriculture and Land Stewardship, Dept of</u>				
Agriculture and Land Stewardship				
Administrative Division	\$ 18,538,194	\$ 18,960,194	\$ 18,960,194	\$ 0
Milk Inspections	189,196	189,196	189,196	0
Local Food and Farm	75,000	75,000	75,000	0
Agricultural Education	25,000	25,000	25,000	0
Foreign Animal Disease	750,000	750,000	750,000	0
Farmers with Disabilities	180,000	180,000	180,000	0
Loess Hills Development and Conservation Fund	400,000	400,000	400,000	0
Southern Iowa Development and Conservation Fund	250,000	250,000	250,000	0
Grain Regulation	350,000	350,000	350,000	0
Value Added Agriculture Grant Program	250,000	463,000	463,000	0
Water Quality Initiative	3,000,000	0	0	0
Renewable Fuels Infrastructure Fund	5,000,000	0	0	0
Choose Iowa Promotion Program	0	500,000	500,000	0
Total Agriculture and Land Stewardship, Dept of	\$ 29,007,390	\$ 22,142,390	\$ 22,142,390	\$ 0
<u>Natural Resources, Department of</u>				
Natural Resources				
Natural Resources Operations	\$ 12,093,061	\$ 12,093,061	\$ 11,922,293	\$ -170,768
Floodplain Management Program	1,510,000	1,510,000	1,510,000	0
Forestry Health Management	500,000	500,000	500,000	0
State Park Operations	1,000,000	1,000,000	1,000,000	0
Total Natural Resources, Department of	\$ 15,103,061	\$ 15,103,061	\$ 14,932,293	\$ -170,768
<u>Regents, Board of</u>				
Regents, Board of				
ISU - Veterinary Diagnostic Laboratory	\$ 4,400,000	\$ 4,400,000	\$ 4,400,000	\$ 0
ISU - Livestock Disease Research	170,390	170,390	170,390	0
UI - Iowa Center for Ag Safety & Health (I-CASH)	128,154	128,154	128,154	0
Total Regents, Board of	\$ 4,698,544	\$ 4,698,544	\$ 4,698,544	\$ 0
Total Agriculture and Natural Resources	\$ 48,808,995	\$ 41,943,995	\$ 41,773,227	\$ -170,768

Economic Development

General Fund

	Actual FY 2022 (1)	Estimated FY 2023 (2)	Gov Rec FY 2024 (3)	Gov Rec vs Est FY 2023 (4)
<u>Cultural Affairs, Department of</u>				
Cultural Affairs, Dept. of				
Administration Division	\$ 168,637	\$ 168,637	\$ 168,403	\$ -234
Community Cultural Grants	172,090	172,090	172,090	0
Historical Division	3,142,351	3,142,351	3,136,371	-5,980
Historic Sites	426,398	426,398	425,751	-647
Arts Division	1,317,188	1,317,188	1,315,526	-1,662
Great Places	150,000	150,000	149,710	-290
Cultural Trust Grants	150,000	150,000	150,000	0
County Endowment Funding - DCA Grants	448,403	448,403	448,403	0
Total Cultural Affairs, Department of	\$ 5,975,067	\$ 5,975,067	\$ 5,966,254	\$ -8,813
<u>Economic Development Authority</u>				
Economic Development Authority				
Economic Development Appropriation	\$ 13,318,553	\$ 13,318,553	\$ 13,297,853	\$ -20,700
World Food Prize	375,000	375,000	375,000	0
Iowa Comm. Volunteer Ser. - Promise	168,201	168,201	168,201	0
Councils of Governments (COGs) Assistance	275,000	250,000	250,000	0
Future Ready Reg. Apprenticeship Prog.	760,000	760,000	760,000	0
USS Iowa	75,000	0	0	0
Regional Sports Authorities	500,000	0	0	0
Butchery Innovation & Revitalization	750,000	633,325	633,325	0
Tourism Marketing - Adjusted Gross Receipts	900,000	1,443,700	1,443,700	0
Community Advertising and Strategic Plan	0	1,100,000	1,100,000	0
Total Economic Development Authority	\$ 17,121,754	\$ 18,048,779	\$ 18,028,079	\$ -20,700
<u>Iowa Finance Authority</u>				
Iowa Finance Authority				
Rent Subsidy Program	\$ 658,000	\$ 658,000	\$ 873,000	\$ 215,000
Housing Renewal Pilot Program	0	500,000	500,000	0
Total Iowa Finance Authority	\$ 658,000	\$ 1,158,000	\$ 1,373,000	\$ 215,000
<u>Public Employment Relations Board</u>				
Public Employment Relations				
General Office	\$ 1,492,452	\$ 1,492,452	\$ 1,490,230	\$ -2,222
Total Public Employment Relations Board	\$ 1,492,452	\$ 1,492,452	\$ 1,490,230	\$ -2,222

Economic Development

General Fund

	Actual FY 2022 <u>(1)</u>	Estimated FY 2023 <u>(2)</u>	Gov Rec FY 2024 <u>(3)</u>	Gov Rec vs Est FY 2023 <u>(4)</u>
<u>Workforce Development, Department of</u>				
Iowa Workforce Development				
Labor Services Division	\$ 3,491,252	\$ 3,491,252	\$ 3,491,252	\$ 0
Workers' Compensation Division	3,321,044	3,321,044	3,321,044	0
Operations - Field Offices	6,675,650	6,675,650	6,675,650	0
Offender Reentry Program	387,158	387,158	387,158	0
I/3 State Accounting System	228,822	228,822	228,822	0
Future Ready Summer Youth Intern Program	250,000	250,000	250,000	0
Employee Misclassification Program	379,631	379,631	379,631	0
Future Ready Iowa Employer Innovation Fund	4,200,000	0	0	0
Total Workforce Development, Department of	\$ 18,933,557	\$ 14,733,557	\$ 14,733,557	\$ 0
<u>Regents, Board of</u>				
Regents, Board of				
ISU - Biosciences Innovation Ecosystem - GF	\$ 2,623,481	\$ 2,623,481	\$ 2,623,481	\$ 0
UI - Biosciences Innovation Ecosystem - GF	874,494	874,494	874,494	0
UNI - Additive Manufacturing - GF	394,321	394,321	394,321	0
Total Regents, Board of	\$ 3,892,296	\$ 3,892,296	\$ 3,892,296	\$ 0
Total Economic Development	\$ 48,073,126	\$ 45,300,151	\$ 45,483,416	\$ 183,265

Education General Fund

	Actual FY 2022 <u>(1)</u>	Estimated FY 2023 <u>(2)</u>	Gov Rec FY 2024 <u>(3)</u>	Gov Rec vs Est FY 2023 <u>(4)</u>
<u>Blind, Department for the</u>				
Department for the Blind				
Department for the Blind	\$ 2,780,724	\$ 2,893,503	\$ 2,889,911	\$ -3,592
Total Blind, Department for the	\$ 2,780,724	\$ 2,893,503	\$ 2,889,911	\$ -3,592
<u>College Student Aid Commission</u>				
College Student Aid Comm.				
College Student Aid Commission	\$ 429,279	\$ 591,533	\$ 591,533	\$ 0
Future Ready Iowa Administration	162,254	0	0	0
DMU Health Care Prof Recruitment	500,973	500,973	500,973	0
National Guard Service Scholarship	4,700,000	4,700,000	6,600,000	1,900,000
All Iowa Opportunity Scholarship	3,100,000	3,229,468	3,229,468	0
Teach Iowa Scholars	400,000	650,000	650,000	0
Rural Primary Care Loan Repayment	1,724,502	2,504,933	2,504,933	0
Health Care Loan Repayment Program	250,000	500,000	500,000	0
Rural Veterinarian Loan Repayment Program	400,000	700,000	700,000	0
Future Ready Iowa Last-Dollar Scholarship Program	23,004,744	23,927,005	23,927,005	0
Tuition Grant Program - Standing	48,896,050	50,118,451	51,371,412	1,252,961
Tuition Grant - For-Profit - Standing	456,220	500,000	512,500	12,500
Vocational-Technical Tuition Grant - Standing	1,750,185	1,750,185	1,750,185	0
Mental Health Practitioner Loan Repayment Program	0	520,000	520,000	0
Total College Student Aid Commission	\$ 85,774,207	\$ 90,192,548	\$ 93,358,009	\$ 3,165,461
<u>Education, Department of</u>				
Education, Dept. of				
Administration	\$ 5,975,526	\$ 5,975,526	\$ 5,975,526	\$ 0
Career Technical Education Administration	598,197	598,197	598,197	0
State Library	2,532,594	0	0	0
State Library - Enrich Iowa	2,464,823	0	0	0
Career Technical Education Secondary	2,952,459	2,952,459	2,952,459	0
School Food Service	2,176,797	2,176,797	2,176,797	0
ECI General Aid (SRG)	23,206,799	23,406,799	23,406,799	0
Special Ed. Services Birth to 3	1,721,400	1,721,400	1,721,400	0
Early Head Start Projects	574,500	574,500	574,500	0
Nonpublic Textbook Services	852,000	852,000	852,000	0
Student Achievement/Teacher Quality	2,965,467	2,965,467	2,965,467	0
Statewide Student Assessment	3,000,000	3,000,000	3,000,000	0
Work-Based Learning Clearinghouse	300,000	300,000	300,000	0
Summer Joint Enrollment Program	600,000	600,000	600,000	0
Jobs for America's Grads	4,666,188	8,146,450	8,146,450	0
Attendance Center/Website & Data System	250,000	250,000	250,000	0
Online State Job Posting System	230,000	230,000	230,000	0

Education General Fund

	Actual FY 2022 (1)	Estimated FY 2023 (2)	Gov Rec FY 2024 (3)	Gov Rec vs Est FY 2023 (4)
Early Lit - Successful Progression	7,824,782	7,824,782	7,824,782	0
Early Lit - Early Warning System	1,915,000	1,915,000	1,915,000	0
Early Lit - Iowa Reading Research Center	1,550,176	600,000	600,000	0
Computer Science PD Incentive Fund	500,000	500,000	500,000	0
Children's Mental Health Training	3,183,936	3,383,936	3,383,936	0
Best Buddies Iowa	25,000	35,000	35,000	0
Adult Education and Literacy Programs	500,000	500,000	500,000	0
Midwestern Higher Education Compact	115,000	115,000	115,000	0
Nonpublic Concurrent Enrollment	1,000,000	1,000,000	1,000,000	0
Community Colleges General Aid	215,158,161	221,658,161	227,199,615	5,541,454
Child Development	10,524,389	10,524,389	10,524,389	0
Classroom Behavior Guidelines	500,000	0	0	0
Therapeutic Classroom Incentive Fund Approp	1,626,075	2,351,382	2,351,382	0
Therapeutic Classroom Trans Claims Reimb.	500,000	500,000	500,000	0
Education, Dept. of	\$ 299,989,269	\$ 304,657,245	\$ 310,198,699	\$ 5,541,454
Vocational Rehabilitation				
Vocational Rehabilitation	\$ 5,996,328	\$ 6,116,328	\$ 6,106,732	\$ -9,596
Independent Living	84,823	84,823	84,804	-19
Entrepreneurs with Disabilities Program	138,506	138,506	138,506	0
Independent Living Center Grant	86,457	86,457	86,457	0
Vocational Rehabilitation	\$ 6,306,114	\$ 6,426,114	\$ 6,416,499	\$ -9,615
Iowa PBS				
Iowa PBS Operations	\$ 7,870,316	\$ 7,870,316	\$ 7,943,538	\$ 73,222
State Library, Department of				
State Library	\$ 0	\$ 2,532,594	\$ 2,532,594	\$ 0
Enrich Iowa Libraries	0	2,464,823	2,464,823	0
State Library, Department of	\$ 0	\$ 4,997,417	\$ 4,997,417	\$ 0
Total Education, Department of	\$ 314,165,699	\$ 323,951,092	\$ 329,556,153	\$ 5,605,061

Education

General Fund

	Actual FY 2022 (1)	Estimated FY 2023 (2)	Gov Rec FY 2024 (3)	Gov Rec vs Est FY 2023 (4)
Regents, Board of				
Regents, Board of				
Regents Board Office	\$ 764,642	\$ 764,642	\$ 764,642	\$ 0
BOR - Regents Resource Centers	268,297	268,297	268,297	0
IPR - Iowa Public Radio	345,669	0	0	0
University of Iowa - General	215,605,480	218,045,224	223,496,355	5,451,131
UI - Oakdale Campus	2,103,819	2,103,819	2,103,819	0
UI - Hygienic Laboratory	4,822,610	4,822,610	4,822,610	0
UI - Family Practice Program	1,720,598	2,220,598	2,220,598	0
UI - Specialized Children Health Services	634,502	634,502	634,502	0
UI - Iowa Cancer Registry	143,410	143,410	143,410	0
UI - Substance Abuse Consortium	53,427	53,427	53,427	0
UI - Biocatalysis	696,342	696,342	696,342	0
UI - Primary Health Care	624,374	624,374	624,374	0
UI - Iowa Birth Defects Registry	36,839	36,839	36,839	0
UI - Iowa Nonprofit Resource Center	156,389	156,389	156,389	0
UI - IA Online Advanced Placement Acad.	463,616	463,616	463,616	0
UI - Iowa Flood Center	1,154,593	1,154,593	1,154,593	0
Iowa State University - General	172,144,766	174,092,719	178,445,037	4,352,318
ISU - Agricultural Experiment Station	29,462,535	29,462,535	29,462,535	0
ISU - Cooperative Extension	18,157,366	18,307,366	18,157,366	-150,000
University of Northern Iowa - General	98,296,620	99,408,923	101,894,146	2,485,223
UNI - Recycling and Reuse Center	172,768	172,768	172,768	0
UNI - Math & Science Collaborative	6,354,848	6,354,848	6,354,848	0
UNI - Real Estate Education Program	123,523	123,523	123,523	0
Iowa School for the Deaf	10,789,039	11,089,039	11,366,265	277,226
Ed Services for Blind & Visually Impaired	4,540,886	4,654,408	4,770,768	116,360
Total Regents, Board of	\$ 569,636,958	\$ 575,854,811	\$ 588,387,069	\$ 12,532,258
Total Education	\$ 972,357,588	\$ 992,891,954	\$ 1,014,191,142	\$ 21,299,188

Health and Human Services

General Fund

	Actual FY 2022 (1)	Estimated FY 2023 (2)	Gov Rec FY 2024 (3)	Gov Rec vs Est FY 2023 (4)
<u>Aging, Iowa Department on</u>				
Aging, Dept. on				
Aging Programs	\$ 11,304,082	\$ 11,304,082	\$ 12,006,290	\$ 702,208
Office of LTC Ombudsman	1,149,821	1,149,821	1,148,959	-862
Total Aging, Iowa Department on	\$ 12,453,903	\$ 12,453,903	\$ 13,155,249	\$ 701,346
<u>Public Health, Department of</u>				
Public Health, Dept. of				
Addictive Disorders	\$ 23,659,379	\$ 23,659,379	\$ 23,656,992	\$ -2,387
Healthy Children and Families	5,816,681	5,816,681	5,815,491	-1,190
Chronic Conditions	4,258,373	4,258,373	4,256,595	-1,778
Community Capacity	7,319,306	6,519,306	7,652,481	1,133,175
Essential Public Health Services	7,662,464	7,662,464	7,662,464	0
Infectious Diseases	1,796,206	1,796,206	1,795,902	-304
Public Protection	4,466,601	4,466,601	4,713,549	246,948
Resource Management	933,871	933,871	933,543	-328
Congenital & Inherited Disorders Registry	199,910	223,521	223,521	0
Total Public Health, Department of	\$ 56,112,791	\$ 55,336,402	\$ 56,710,538	\$ 1,374,136
<u>Veterans Affairs, Department of</u>				
Veterans Affairs, Dept. of				
General Administration	\$ 1,229,763	\$ 1,229,763	\$ 1,226,605	\$ -3,158
Home Ownership Assistance Program	2,000,000	2,000,000	2,000,000	0
Veterans County Grants	990,000	990,000	990,000	0
Veterans Affairs, Dept. of	\$ 4,219,763	\$ 4,219,763	\$ 4,216,605	\$ -3,158
Veterans Affairs, Dept. of				
Iowa Veterans Home	\$ 7,131,552	\$ 7,131,552	\$ 7,115,335	\$ -16,217
Total Veterans Affairs, Department of	\$ 11,351,315	\$ 11,351,315	\$ 11,331,940	\$ -19,375
<u>Human Services, Department of</u>				
Assistance				
Family Investment Program/PROMISE JOBS	\$ 41,003,978	\$ 41,003,978	\$ 41,003,575	\$ -403
Medical Assistance	1,503,848,253	1,510,127,388	1,525,126,779	14,999,391
Health Program Operations	17,831,343	17,446,343	17,446,067	-276
State Supplementary Assistance	7,349,002	7,349,002	7,349,002	0
State Children's Health Insurance	37,957,643	38,661,688	38,661,688	0
Child Care Assistance	40,816,931	40,816,931	40,816,931	0
Child and Family Services	89,071,930	93,571,677	80,027,794	-13,543,883
Adoption Subsidy	40,596,007	40,596,007	40,883,507	287,500
Family Support Subsidy	949,282	949,282	949,282	0
Conner Training	33,632	33,632	33,632	0

Health and Human Services General Fund

	Actual FY 2022 (1)	Estimated FY 2023 (2)	Gov Rec FY 2024 (3)	Gov Rec vs Est FY 2023 (4)
Volunteers	84,686	84,686	84,686	0
Child Abuse Prevention	199,910	232,570	232,570	0
Assistance	\$ 1,779,742,597	\$ 1,790,873,184	\$ 1,792,615,513	\$ 1,742,329
Eldora Training School				
Eldora Training School	\$ 17,397,068	\$ 17,606,871	\$ 17,568,511	\$ -38,360
Cherokee				
Cherokee MHI	\$ 15,457,597	\$ 15,613,624	\$ 15,923,252	\$ 309,628
Independence				
Independence MHI	\$ 19,652,379	\$ 19,688,928	\$ 19,811,470	\$ 122,542
Glenwood				
Glenwood Resource Center	\$ 14,802,873	\$ 16,288,739	\$ 16,255,132	\$ -33,607
Woodward				
Woodward Resource Center	\$ 12,237,937	\$ 13,409,294	\$ 13,389,577	\$ -19,717
Cherokee CCUSO				
Civil Commitment Unit for Sexual Offenders	\$ 13,643,727	\$ 13,891,276	\$ 14,865,337	\$ 974,061
Field Operations				
Child Support Recovery	\$ 15,942,885	\$ 15,942,885	\$ 15,914,329	\$ -28,556
Field Operations	60,596,667	65,894,438	65,686,509	-207,929
Field Operations	\$ 76,539,552	\$ 81,837,323	\$ 81,600,838	\$ -236,485
General Administration				
General Administration	\$ 15,342,189	\$ 15,842,189	\$ 17,311,350	\$ 1,469,161
DHS Facilities	2,879,274	4,172,123	11,370,956	7,198,833
Commission of Inquiry	0	1,394	1,394	0
Nonresident Mental Illness Commitment	18,138	142,802	142,802	0
General Administration	\$ 18,239,601	\$ 20,158,508	\$ 28,826,502	\$ 8,667,994
Total Human Services, Department of	\$ 1,967,713,331	\$ 1,989,367,747	\$ 2,000,856,132	\$ 11,488,385
Total Health and Human Services	\$ 2,047,631,340	\$ 2,068,509,367	\$ 2,082,053,859	\$ 13,544,492

Justice System

General Fund

	Actual FY 2022 (1)	Estimated FY 2023 (2)	Gov Rec FY 2024 (3)	Gov Rec vs Est FY 2023 (4)
<u>Attorney General</u>				
Justice, Dept. of				
AG Cybersecurity and Technology	\$ 0	\$ 202,060	\$ 202,060	\$ 0
General Office AG	6,361,238	6,530,099	6,999,860	469,761
Victim Assistance Grants	5,016,708	5,016,708	5,016,708	0
Legal Services Poverty Grants	2,634,601	2,634,601	2,634,601	0
Total Attorney General	\$ 14,012,547	\$ 14,383,468	\$ 14,853,229	\$ 469,761
<u>Civil Rights Commission, Iowa</u>				
Civil Rights Commission				
Civil Rights Commission	\$ 1,318,718	\$ 1,343,051	\$ 1,337,999	\$ -5,052
Total Civil Rights Commission, Iowa	\$ 1,318,718	\$ 1,343,051	\$ 1,337,999	\$ -5,052
<u>Corrections, Department of</u>				
Central Office				
County Confinement	\$ 1,082,635	\$ 1,195,319	\$ 1,195,319	\$ 0
Federal Prisoners/Contractual	234,411	234,411	234,411	0
Corrections Administration	5,558,227	6,321,190	6,313,331	-7,859
Corrections Education	2,608,109	2,608,109	2,608,109	0
Iowa Corrections Offender Network	2,000,000	2,000,000	2,000,000	0
Mental Health/Substance Abuse	28,065	28,065	28,065	0
DOC - Department-Wide Duties	10,079,991	243,797	11,897,254	11,653,457
Corrections Real Estate - Capitals	4,027	618,963	0	-618,963
State Cases Court Costs	0	10,000	10,000	0
Central Office	\$ 21,595,465	\$ 13,259,854	\$ 24,286,489	\$ 11,026,635
Fort Madison				
Ft. Madison Institution	\$ 42,488,273	\$ 43,937,403	\$ 44,192,771	\$ 255,368
Anamosa				
Anamosa Institution	\$ 35,868,225	\$ 36,849,581	\$ 37,022,808	\$ 173,227
Oakdale				
Oakdale Institution	\$ 63,688,978	\$ 56,250,842	\$ 56,368,832	\$ 117,990
DOC Institutional Pharmaceuticals	0	8,556,620	9,550,417	993,797
Oakdale	\$ 63,688,978	\$ 64,807,462	\$ 65,919,249	\$ 1,111,787
Newton				
Newton Institution	\$ 29,390,947	\$ 30,318,214	\$ 30,437,665	\$ 119,451
Mount Pleasant				
Mount Pleasant Institution	\$ 26,680,161	\$ 28,464,947	\$ 28,642,429	\$ 177,482
Rockwell City				
Rockwell City Institution	\$ 10,841,112	\$ 11,043,114	\$ 11,090,142	\$ 47,028

Justice System

General Fund

	Actual FY 2022 (1)	Estimated FY 2023 (2)	Gov Rec FY 2024 (3)	Gov Rec vs Est FY 2023 (4)
Clarinda				
Clarinda Institution	\$ 25,647,227	\$ 27,175,874	\$ 27,355,684	\$ 179,810
Mitchellville				
Mitchellville Institution	\$ 23,979,152	\$ 24,823,392	\$ 24,946,721	\$ 123,329
Fort Dodge				
Fort Dodge Institution	\$ 30,903,150	\$ 32,636,226	\$ 32,742,479	\$ 106,253
CBC District 1				
CBC District I	\$ 15,553,865	\$ 16,207,339	\$ 16,207,339	\$ 0
CBC District 2				
CBC District II	\$ 12,015,201	\$ 12,789,649	\$ 12,789,649	\$ 0
CBC District 3				
CBC District III	\$ 7,519,274	\$ 7,710,790	\$ 7,710,790	\$ 0
CBC District 4				
CBC District IV	\$ 5,941,717	\$ 6,193,805	\$ 6,193,805	\$ 0
CBC District 5				
CBC District V	\$ 22,514,230	\$ 23,440,024	\$ 23,440,024	\$ 0
CBC District 6				
CBC District VI	\$ 15,431,664	\$ 16,755,370	\$ 16,755,370	\$ 0
CBC District 7				
CBC District VII	\$ 8,213,355	\$ 9,672,851	\$ 9,672,851	\$ 0
CBC District 8				
CBC District VIII	\$ 8,761,954	\$ 9,238,778	\$ 9,238,778	\$ 0
CBC Statewide				
CBC Statewide	\$ 663,219	\$ 0	\$ 0	\$ 0
Total Corrections, Department of	<u>\$ 407,697,169</u>	<u>\$ 415,324,673</u>	<u>\$ 428,645,043</u>	<u>\$ 13,320,370</u>

Justice System

General Fund

	Actual FY 2022 (1)	Estimated FY 2023 (2)	Gov Rec FY 2024 (3)	Gov Rec vs Est FY 2023 (4)
<u>Human Rights, Department of</u>				
Human Rights, Dept. of				
Criminal & Juvenile Justice	\$ 1,288,368	\$ 1,318,547	\$ 1,318,547	\$ 0
Single Grant Program	140,000	140,000	140,000	0
Total Human Rights, Department of	\$ 1,428,368	\$ 1,458,547	\$ 1,458,547	\$ 0
<u>Inspections and Appeals, Department of</u>				
Public Defender				
Public Defender	\$ 29,483,120	\$ 30,112,503	\$ 30,068,203	\$ -44,300
Indigent Defense	41,160,374	42,160,374	42,160,374	0
Total Inspections and Appeals, Department of	\$ 70,643,494	\$ 72,272,877	\$ 72,228,577	\$ -44,300
<u>Judicial Branch</u>				
Judicial Branch				
Judicial Branch	\$ 189,640,252	\$ 190,100,550	\$ 192,565,779	\$ 2,465,229
Jury & Witness Fee Revolving Fund	3,600,000	3,600,000	3,600,000	0
Court Ordered Services	0	0	3,290,000	3,290,000
Graduated Sanctions	0	0	12,253,000	12,253,000
Total Judicial Branch	\$ 193,240,252	\$ 193,700,550	\$ 211,708,779	\$ 18,008,229
<u>Law Enforcement Academy</u>				
Iowa Law Enforcement Academy				
Law Enforcement Academy	\$ 1,220,749	\$ 1,239,824	\$ 1,238,504	\$ -1,320
Total Law Enforcement Academy	\$ 1,220,749	\$ 1,239,824	\$ 1,238,504	\$ -1,320
<u>Parole, Board of</u>				
Parole Board				
Parole Board	\$ 1,285,739	\$ 1,308,724	\$ 1,317,894	\$ 9,170
Total Parole, Board of	\$ 1,285,739	\$ 1,308,724	\$ 1,317,894	\$ 9,170

Justice System

General Fund

	Actual FY 2022 <u>(1)</u>	Estimated FY 2023 <u>(2)</u>	Gov Rec FY 2024 <u>(3)</u>	Gov Rec vs Est FY 2023 <u>(4)</u>
<u>Public Defense, Department of</u>				
Public Defense, Dept. of				
Public Defense, Department of	\$ 6,916,601	\$ 7,014,705	\$ 6,963,037	\$ -51,668
Total Public Defense, Department of	<u>\$ 6,916,601</u>	<u>\$ 7,014,705</u>	<u>\$ 6,963,037</u>	<u>\$ -51,668</u>
<u>Public Safety, Department of</u>				
Public Safety, Dept. of				
Public Safety Administration	\$ 5,833,065	\$ 5,946,368	\$ 5,920,476	\$ -25,892
Public Safety DCI	19,316,868	19,712,633	19,712,633	0
Criminalistics Laboratory Fund	650,000	650,000	650,000	0
Narcotics Enforcement	8,428,156	8,613,894	8,613,894	0
Public Safety Undercover Funds	209,042	209,042	209,042	0
Fire Marshal	5,460,291	5,602,778	5,602,778	0
Iowa State Patrol	69,432,433	71,409,788	87,066,931	15,657,143
DPS/SPOC Sick Leave Payout	279,517	279,517	279,517	0
Fire Fighter Training	825,520	1,025,520	1,075,520	50,000
Interoperable Communications Sys Board	115,661	115,661	115,661	0
Human Trafficking Office	197,325	200,742	200,742	0
Volunteer Fire Fighter Training & Equipment	50,000	50,000	0	-50,000
Public Safety Equipment Fund	2,500,000	2,500,000	2,500,000	0
Department-Wide Duties	0	0	5,336,923	5,336,923
Total Public Safety, Department of	<u>\$ 113,297,878</u>	<u>\$ 116,315,943</u>	<u>\$ 137,284,117</u>	<u>\$ 20,968,174</u>
<u>Homeland Security and Emergency Mgmt</u>				
Homeland Security & Emergency Mgmt				
Levee District Study	\$ 400,000	\$ 0	\$ 0	\$ 0
Homeland Security & Emer. Mgmt.	2,287,756	2,289,389	2,439,389	150,000
Total Homeland Security and Emergency Mgmt	<u>\$ 2,687,756</u>	<u>\$ 2,289,389</u>	<u>\$ 2,439,389</u>	<u>\$ 150,000</u>
Total Justice System	<u>\$ 813,749,271</u>	<u>\$ 826,651,751</u>	<u>\$ 879,475,115</u>	<u>\$ 52,823,364</u>

Unassigned Standings

General Fund

	Actual FY 2022 (1)	Estimated FY 2023 (2)	Gov Rec FY 2024 (3)	Gov Rec vs Est FY 2023 (4)
<u>Administrative Services, Department of</u>				
State Accounting Trust Accounts				
Federal Cash Management - Standing	\$ 33,942	\$ 54,182	\$ 54,182	\$ 0
Unemployment Compensation - Standing	325,332	421,655	421,655	0
Total Administrative Services, Department of	\$ 359,274	\$ 475,837	\$ 475,837	\$ 0
<u>Education, Department of</u>				
Education, Dept. of				
State Foundation School Aid	\$ 3,407,942,706	\$ 3,568,620,773	\$ 3,651,459,578	\$ 82,838,805
Nonpublic School Transportation	8,997,091	8,997,091	8,997,091	0
Sac and Fox Settlement Education	100,000	100,000	100,000	0
Education Savings Accounts - Standing	0	0	106,886,298	106,886,298
Charter Schools - Standing	0	3,200,000	3,200,000	0
Total Education, Department of	\$ 3,417,039,797	\$ 3,580,917,864	\$ 3,770,642,967	\$ 189,725,103
<u>Executive Council</u>				
Executive Council				
Court Costs	\$ 780,627	\$ 56,455	\$ 56,455	\$ 0
Public Improvements	0	9,575	9,575	0
Drainage Assessment	212,308	19,367	19,367	0
Total Executive Council	\$ 992,935	\$ 85,397	\$ 85,397	\$ 0
<u>Legislative Branch</u>				
Legislative Branch				
Legislative Branch	\$ 35,295,568	\$ 38,000,000	\$ 38,500,000	\$ 500,000
Total Legislative Branch	\$ 35,295,568	\$ 38,000,000	\$ 38,500,000	\$ 500,000
<u>Human Services, Department of</u>				
Assistance				
Rent Reimbursement	\$ 0	\$ 13,320,000	\$ 13,320,000	\$ 0
MHDS Regional Service Fund	50,039,410	121,234,022	127,723,160	6,489,138
MHDS Region Incentive Fund	3,000,000	0	0	0
Total Human Services, Department of	\$ 53,039,410	\$ 134,554,022	\$ 141,043,160	\$ 6,489,138

Unassigned Standings

General Fund

	Actual FY 2022 (1)	Estimated FY 2023 (2)	Gov Rec FY 2024 (3)	Gov Rec vs Est FY 2023 (4)
<u>Management, Department of</u>				
Management, Dept. of				
Technology Reinvestment Fund	\$ 17,700,000	\$ 0	\$ 0	\$ 0
State Appeal Board Claims	21,521,768	4,501,794	4,501,794	0
Special Olympics Fund	100,000	100,000	100,000	0
Transportation Equity Fund	27,457,960	29,456,377	30,192,786	736,409
Total Management, Department of	\$ 66,779,728	\$ 34,058,171	\$ 34,794,580	\$ 736,409
<u>Public Defense, Department of</u>				
Public Defense, Dept. of				
Compensation and Expense	\$ 108,294	\$ 342,556	\$ 342,556	\$ 0
Total Public Defense, Department of	\$ 108,294	\$ 342,556	\$ 342,556	\$ 0
<u>Public Safety, Department of</u>				
Public Safety, Dept. 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
<u>Revenue, Department of</u>				
Revenue, Dept. of				
Homestead Tax Credit Aid - GF	\$ 143,980,917	\$ 146,740,000	\$ 146,226,904	\$ -513,096
Elderly & Disabled Tax Credit	16,084,980	4,500,000	4,327,772	-172,228
Ag Land Tax Credit - GF	39,099,697	39,100,000	39,100,000	0
Military Service Tax Exemption	1,626,940	1,580,000	1,580,000	0
Comm & Industrial Prop Tax Replacement	152,029,314	79,019,211	64,873,759	-14,145,452
Business Property Tax Credit	125,000,000	125,000,000	125,000,000	0
Total Revenue, Department of	\$ 477,821,847	\$ 395,939,211	\$ 381,108,435	\$ -14,830,776
Total Unassigned Standings	\$ 4,056,436,852	\$ 4,189,373,058	\$ 4,371,992,932	\$ 182,619,874

Summary Data

Other Funds

	Actual FY 2022 <u>(1)</u>	Estimated FY 2023 <u>(2)</u>	Gov Rec FY 2024 <u>(3)</u>	Gov Rec vs Est FY 2023 <u>(4)</u>
Administration and Regulation	\$ 58,877,708	\$ 60,721,276	\$ 64,699,061	\$ 3,977,785
Agriculture and Natural Resources	94,553,353	95,408,703	95,408,703	0
Economic Development	28,141,084	28,066,084	28,066,084	0
Education	40,300,000	40,300,000	40,300,000	0
Health and Human Services	293,609,886	293,019,886	282,219,886	-10,800,000
Justice System	17,635,949	22,556,576	18,756,576	-3,800,000
Transportation, Infrastructure, and Capitals	582,563,322	670,688,183	623,290,937	-47,397,246
Unassigned Standings	<u>62,916,390</u>	<u>88,755,344</u>	<u>86,613,181</u>	<u>-2,142,163</u>
Grand Total	<u><u>\$ 1,178,597,691</u></u>	<u><u>\$ 1,299,516,052</u></u>	<u><u>\$ 1,239,354,428</u></u>	<u><u>\$ -60,161,624</u></u>

Administration and Regulation

Other Funds

	Actual FY 2022 (1)	Estimated FY 2023 (2)	Gov Rec FY 2024 (3)	Gov Rec vs Est FY 2023 (4)
<u>Commerce, Department of</u>				
Banking Division				
Banking Division - CMRF	\$ 12,990,766	\$ 13,025,180	\$ 13,025,180	\$ 0
Credit Union Division				
Credit Union Division - CMRF	\$ 2,333,413	\$ 2,553,593	\$ 2,553,593	\$ 0
Insurance Division				
Insurance Division - CMRF	\$ 6,403,101	\$ 6,676,987	\$ 6,876,987	\$ 200,000
Pharmacy Benefit Managers Program - CMRF	0	200,000	0	-200,000
Financial Exploitation - CMRF	75,000	0	0	0
Insurance Division	\$ 6,478,101	\$ 6,876,987	\$ 6,876,987	\$ 0
Utilities Division				
Utilities Division - CMRF	\$ 9,226,486	\$ 9,305,840	\$ 10,746,366	\$ 1,440,526
Professional Licensing and Reg.				
Field Auditor - Housing Trust Fund	\$ 62,317	\$ 62,317	\$ 62,317	\$ 0
Total Commerce, Department of	\$ 31,091,083	\$ 31,823,917	\$ 33,264,443	\$ 1,440,526
<u>Inspections and Appeals, Department of</u>				
Racing Commission				
Gaming Regulation - GRF	\$ 6,912,974	\$ 7,013,449	\$ 7,013,449	\$ 0
Inspections and Appeals, Dept. of				
DIA - RUTF	\$ 1,623,897	\$ 1,623,897	\$ 1,623,897	\$ 0
Total Inspections and Appeals, Department of	\$ 8,536,871	\$ 8,637,346	\$ 8,637,346	\$ 0
<u>Management, Department of</u>				
Management, Dept. of				
DOM Operations - RUTF	\$ 56,000	\$ 56,000	\$ 56,000	\$ 0
Total Management, Department of	\$ 56,000	\$ 56,000	\$ 56,000	\$ 0
<u>Revenue, Department of</u>				
Revenue, Dept. of				
Motor Fuel Tax Admin - MVFT	\$ 472,321	\$ 1,305,775	\$ 1,305,775	\$ 0
Total Revenue, Department of	\$ 472,321	\$ 1,305,775	\$ 1,305,775	\$ 0

Administration and Regulation

Other Funds

	Actual FY 2022 <u>(1)</u>	Estimated FY 2023 <u>(2)</u>	Gov Rec FY 2024 <u>(3)</u>	Gov Rec vs Est FY 2023 <u>(4)</u>
<u>Secretary of State, Office of the</u>				
Secretary of State				
Address Confidentiality Program - ACRF	\$ 195,400	\$ 195,400	\$ 195,400	\$ 0
Total Secretary of State, Office of the	<u>\$ 195,400</u>	<u>\$ 195,400</u>	<u>\$ 195,400</u>	<u>\$ 0</u>
<u>Treasurer of State, Office of</u>				
Treasurer of State				
I/3 Expenses - RUTF	\$ 93,148	\$ 269,953	\$ 316,788	\$ 46,835
Total Treasurer of State, Office of	<u>\$ 93,148</u>	<u>\$ 269,953</u>	<u>\$ 316,788</u>	<u>\$ 46,835</u>
<u>Iowa Public Employees' Retirement System</u>				
IPERS Administration				
Administration - IPERS	\$ 18,432,885	\$ 18,432,885	\$ 20,923,309	\$ 2,490,424
Total Iowa Public Employees' Retirement System	<u>\$ 18,432,885</u>	<u>\$ 18,432,885</u>	<u>\$ 20,923,309</u>	<u>\$ 2,490,424</u>
Total Administration and Regulation	<u><u>\$ 58,877,708</u></u>	<u><u>\$ 60,721,276</u></u>	<u><u>\$ 64,699,061</u></u>	<u><u>\$ 3,977,785</u></u>

Agriculture and Natural Resources

Other Funds

	Actual FY 2022 (1)	Estimated FY 2023 (2)	Gov Rec FY 2024 (3)	Gov Rec vs Est FY 2023 (4)
<u>Agriculture and Land Stewardship, Dept of</u>				
Agriculture and Land Stewardship				
Native Horse & Dog Prog - Unclaimed Winnings	\$ 305,516	\$ 305,516	\$ 305,516	\$ 0
Motor Fuel Inspection - RFIF	500,000	500,000	500,000	0
Conservation Reserve Enhancement - EFF	1,000,000	1,000,000	1,000,000	0
Watershed Protection Fund - EFF	900,000	900,000	900,000	0
Conservation Reserve Prog - EFF	900,000	900,000	900,000	0
Cost Share - EFF	8,325,000	8,325,000	8,325,000	0
Soil & Water Conservation - EFF	3,800,000	3,800,000	3,800,000	0
Fuel Inspection - UST	250,000	250,000	250,000	0
Water Quality Initiative - EFF	2,375,000	2,375,000	2,375,000	0
Total Agriculture and Land Stewardship, Dept of	\$ 18,355,516	\$ 18,355,516	\$ 18,355,516	\$ 0
<u>Natural Resources, Department of</u>				
Natural Resources				
Fish & Game - DNR Admin Expenses	\$ 47,541,987	\$ 48,397,337	\$ 48,397,337	\$ 0
GWF - Storage Tanks Study	100,303	100,303	100,303	0
GWF - Household Hazardous Waste	447,324	447,324	447,324	0
GWF - Well Testing Admin 2%	62,461	62,461	62,461	0
GWF - Groundwater Monitoring	1,686,751	1,686,751	1,686,751	0
GWF - Landfill Alternatives	618,993	618,993	618,993	0
GWF - Waste Reduction and Assistance	192,500	192,500	192,500	0
GWF - Solid Waste Alternatives	50,000	50,000	50,000	0
GWF - Geographic Information System	297,518	297,518	297,518	0
Snowmobile Registration Fees	100,000	100,000	100,000	0
Administration Match - UST	200,000	200,000	200,000	0
Technical Tank Review - UST	200,000	200,000	200,000	0
Park Operations & Maintenance - EFF	6,235,000	6,235,000	6,235,000	0
GIS Information for Watershed - EFF	195,000	195,000	195,000	0
Water Quality Monitoring - EFF	2,955,000	2,955,000	2,955,000	0
Water Quality Protection - EFF	500,000	500,000	500,000	0
Animal Feeding Operations - EFF	1,320,000	1,320,000	1,320,000	0
Ambient Air Quality Monitoring - EFF	425,000	425,000	425,000	0
Floodplain Mgmt and Dam Safety - EFF	375,000	375,000	375,000	0
REAP - EFF	12,000,000	12,000,000	12,000,000	0
Total Natural Resources, Department of	\$ 75,502,837	\$ 76,358,187	\$ 76,358,187	\$ 0

Agriculture and Natural Resources

Other Funds

	Actual FY 2022 (1)	Estimated FY 2023 (2)	Gov Rec FY 2024 (3)	Gov Rec vs Est FY 2023 (4)
<u>Regents, Board of</u>				
Regents, Board of				
UI - Geological and Water Survey Oper. - EFF	\$ 200,000	\$ 200,000	\$ 200,000	\$ 0
UI - Water Resource Management - EFF	495,000	495,000	495,000	0
Total Regents, Board of	\$ 695,000	\$ 695,000	\$ 695,000	\$ 0
Total Agriculture and Natural Resources	\$ 94,553,353	\$ 95,408,703	\$ 95,408,703	\$ 0

Economic Development Other Funds

	Actual FY 2022 (1)	Estimated FY 2023 (2)	Gov Rec FY 2024 (3)	Gov Rec vs Est FY 2023 (4)
<u>Economic Development Authority</u>				
Economic Development Authority				
STEM Internships - SWJCF	\$ 1,000,000	\$ 633,325	\$ 633,325	\$ 0
Future Ready Iowa Mentor Prog - SWJCF	400,000	400,000	0	-400,000
STEM Best - SWJCF	700,000	700,000	700,000	0
Empower Rural Iowa Program - SWJCF	700,000	700,000	700,000	0
High Quality Jobs Program - SWJCF	11,700,000	11,700,000	11,700,000	0
USS Iowa - VLPF	75,000	0	0	0
Butchery Innovation and Revitalization - SWJCF	0	366,675	366,675	0
Total Economic Development Authority	\$ 14,575,000	\$ 14,500,000	\$ 14,100,000	\$ -400,000
<u>Workforce Development, Department of</u>				
Iowa Workforce Development				
Field Offices - Spec Cont Fund	\$ 2,416,084	\$ 2,416,084	\$ 2,416,084	\$ 0
Field Offices - UI Reserve Interest	2,200,000	2,200,000	2,200,000	0
AMOS Mid-Iowa Organizing Strategy - SWJCF	100,000	100,000	100,000	0
Future Ready Iowa Coordinator - SWJCF	150,000	150,000	150,000	0
Total Workforce Development, Department of	\$ 4,866,084	\$ 4,866,084	\$ 4,866,084	\$ 0
<u>Regents, Board of</u>				
Regents, Board of				
Regents Innovation Fund - SWJCF	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 0
ISU - Economic Development - SWJCF	2,424,302	2,424,302	2,424,302	0
UI - Economic Development - SWJCF	209,279	209,279	209,279	0
UI - Entrepreneur and Econ Growth - SWJCF	2,000,000	2,000,000	2,000,000	0
UNI - Economic Development - SWJCF	1,066,419	1,066,419	1,466,419	400,000
Total Regents, Board of	\$ 8,700,000	\$ 8,700,000	\$ 9,100,000	\$ 400,000
Total Economic Development	\$ 28,141,084	\$ 28,066,084	\$ 28,066,084	\$ 0

Education

Other Funds

	Actual FY 2022 (1)	Estimated FY 2023 (2)	Gov Rec FY 2024 (3)	Gov Rec vs Est FY 2023 (4)
<u>College Student Aid Commission</u>				
College Student Aid Comm.				
Skilled Workforce Tuition Grant - SWJCF	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 0
Total College Student Aid Commission	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 0
<u>Education, Department of</u>				
Education, Dept. of				
Workforce Training & Econ Dev Funds - SWJCF	\$ 15,100,000	\$ 15,100,000	\$ 15,100,000	\$ 0
Adult Literacy for the Workforce - SWJCF	5,500,000	5,500,000	5,500,000	0
ACE Infrastructure - SWJCF	6,000,000	6,000,000	6,000,000	0
PACE and Regional Sectors - SWJCF	5,000,000	5,000,000	5,000,000	0
Gap Tuition Assistance Fund - SWJCF	2,000,000	2,000,000	2,000,000	0
Work-Based Intermed Network - SWJCF	1,500,000	1,500,000	1,500,000	0
Workforce Prep. Outcome Reporting - SWJCF	200,000	200,000	200,000	0
Total Education, Department of	\$ 35,300,000	\$ 35,300,000	\$ 35,300,000	\$ 0
Total Education	\$ 40,300,000	\$ 40,300,000	\$ 40,300,000	\$ 0

Health and Human Services

Other Funds

	Actual FY 2022 <u>(1)</u>	Estimated FY 2023 <u>(2)</u>	Gov Rec FY 2024 <u>(3)</u>	Gov Rec vs Est FY 2023 <u>(4)</u>
<u>Public Health, Department of</u>				
Public Health, Dept. of				
Gambling Treatment Program - SWRF	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000	\$ 0
Total Public Health, Department of	<u>\$ 1,750,000</u>	<u>\$ 1,750,000</u>	<u>\$ 1,750,000</u>	<u>\$ 0</u>
<u>Human Services, Department of</u>				
Assistance				
Medical Assistance - HCTF	\$ 201,200,000	\$ 200,660,000	\$ 189,860,000	\$ -10,800,000
Medicaid Supplemental - MFF	200,000	150,000	150,000	0
Health Program Operations - PSA	234,193	234,193	234,193	0
Medical Assistance - QATF	56,305,139	56,305,139	56,305,139	0
Medical Assistance - HHCAT	33,920,554	33,920,554	33,920,554	0
Total Human Services, Department of	<u>\$ 291,859,886</u>	<u>\$ 291,269,886</u>	<u>\$ 280,469,886</u>	<u>\$ -10,800,000</u>
Total Health and Human Services	<u><u>\$ 293,609,886</u></u>	<u><u>\$ 293,019,886</u></u>	<u><u>\$ 282,219,886</u></u>	<u><u>\$ -10,800,000</u></u>

Justice System

Other Funds

	Actual FY 2022 (1)	Estimated FY 2023 (2)	Gov Rec FY 2024 (3)	Gov Rec vs Est FY 2023 (4)
<u>Attorney General</u>				
Consumer Advocate				
Consumer Advocate - CMRF	\$ 3,199,004	\$ 3,378,093	\$ 3,378,093	\$ 0
Justice, Dept. of				
Farm Mediation Services - CEF	\$ 300,000	\$ 300,000	\$ 300,000	\$ 0
AG Prosecutions and Appeals - CEF	2,000,000	2,000,000	2,000,000	0
Consumer Fraud - Public Ed & Enforce - CEF	1,250,126	1,875,000	1,875,000	0
Older Iowans Consumer Fraud - CEF	80,551	125,000	125,000	0
AG - Medication Addiction Treatment Program - OSF	0	3,800,000	0	-3,800,000
Justice, Dept. of	\$ 3,630,677	\$ 8,100,000	\$ 4,300,000	\$ -3,800,000
Total Attorney General	\$ 6,829,681	\$ 11,478,093	\$ 7,678,093	\$ -3,800,000
<u>Public Safety, Department of</u>				
Public Safety, Dept. of				
DPS Gaming Enforcement - GEF	\$ 10,556,268	\$ 10,778,483	\$ 10,778,483	\$ 0
Total Public Safety, Department of	\$ 10,556,268	\$ 10,778,483	\$ 10,778,483	\$ 0
<u>Homeland Security and Emergency Mgmt</u>				
Homeland Security & Emergency Mgmt				
911 Emerg Comm Admin - 911 Surcharge	\$ 250,000	\$ 300,000	\$ 300,000	\$ 0
Total Homeland Security and Emergency Mgmt	\$ 250,000	\$ 300,000	\$ 300,000	\$ 0
Total Justice System	\$ 17,635,949	\$ 22,556,576	\$ 18,756,576	\$ -3,800,000

Transportation, Infrastructure, and Capitals

Other Funds

	Actual FY 2022 (1)	Estimated FY 2023 (2)	Gov Rec FY 2024 (3)	Gov Rec vs Est FY 2023 (4)
<u>Administrative Services Capitals</u>				
Administrative Services - Capitals				
Major Maintenance - RIF	\$ 20,000,000	\$ 20,000,000	\$ 20,000,000	\$ 0
Monument/Artwork Repair Restoration - RIF	0	500,000	0	-500,000
Routine Maintenance (Standing) - RIF	2,000,000	2,000,000	2,000,000	0
Capitol Complex Security - RIF	250,000	1,000,000	0	-1,000,000
Total Administrative Services Capitals	\$ 22,250,000	\$ 23,500,000	\$ 22,000,000	\$ -1,500,000
<u>Agriculture and Land Stewardship, Dept of</u>				
Agriculture and Land Stewardship				
Water Quality Initiative - RIF	\$ 5,200,000	\$ 8,200,000	\$ 8,200,000	\$ 0
Renewable Fuels Infra Fund - RIF	0	10,000,000	10,000,000	0
Fertilizer Management - RIF	0	1,000,000	1,000,000	0
Foreign Animal Disease - RIF	\$ 0	\$ 0	\$ 500,000	\$ 500,000
Total Agriculture and Land Stewardship, Dept of	\$ 5,200,000	\$ 19,200,000	\$ 19,700,000	\$ 500,000
<u>Attorney General</u>				
Justice, Dept. of				
AG Cybersecurity and Technology - TRF	\$ 0	\$ 0	\$ 278,503	\$ 278,503
Total Attorney General	\$ 0	\$ 0	\$ 278,503	\$ 278,503
<u>Auditor of State</u>				
Auditor of State				
Server Move to LightEdge - TRF	\$ 0	\$ 0	\$ 292,500	\$ 292,500
Total Auditor of State	\$ 0	\$ 0	\$ 292,500	\$ 292,500
<u>Blind Capitals, Department for the</u>				
Dept. for the Blind Capitals				
Building Repairs - RIF	\$ 139,100	\$ 196,900	\$ 232,000	\$ 35,100
Total Blind Capitals, Department for the	\$ 139,100	\$ 196,900	\$ 232,000	\$ 35,100

Transportation, Infrastructure, and Capitals

Other Funds

	Actual FY 2022 (1)	Estimated FY 2023 (2)	Gov Rec FY 2024 (3)	Gov Rec vs Est FY 2023 (4)
<u>Corrections Capitals</u>				
Corrections Capitals				
DOC Capitals Request - RIIF	\$ 0	\$ 0	\$ 4,865,000	\$ 4,865,000
DOC Capital Projects - RIIF	0	4,900,000	0	-4,900,000
DOC Radio Software Upgrade - TRF	0	350,000	0	-350,000
DOC Technology - TRF	210,000	0	2,204,936	2,204,936
Clarinda Correctional Facility Kitchen FF&E - RIIF	0	750,000	0	-750,000
Clarinda Correctional Facility Kitchen Expansion - RIIF	5,242,619	4,000,000	0	-4,000,000
DOC Tech. Reinvestment Projects - TRF	0	2,415,954	0	-2,415,954
Total Corrections Capitals	\$ 5,452,619	\$ 12,415,954	\$ 7,069,936	\$ -5,346,018
<u>Cultural Affairs, Department of</u>				
Cultural Affairs, Dept. of				
Harold Keller Memorial Statue - RIIF	\$ 15,000	\$ 0	\$ 0	\$ 0
Great Places Infrastructure Grants - RIIF	1,000,000	1,000,000	1,000,000	0
YMCA Strengthen Community Grants - RIIF	250,000	250,000	250,000	0
Total Cultural Affairs, Department of	\$ 1,265,000	\$ 1,250,000	\$ 1,250,000	\$ 0
<u>Economic Development Authority</u>				
Economic Development Authority				
Community Attraction & Tourism Grants - RIIF	\$ 5,000,000	\$ 10,000,000	\$ 10,000,000	\$ 0
Regional Sports Authorities - RIIF	0	500,000	500,000	0
Vacant State Bldgs Rehab Fund - RIIF	750,000	1,000,000	1,000,000	0
Vacant State Bldgs Demolition Fund - RIIF	750,000	1,000,000	1,000,000	0
National Junior Olympics - RIIF	0	150,000	0	-150,000
Sports Tourism Marketing Program Fund - SWRF	1,500,000	1,500,000	1,500,000	0
Sports Tourism Infrastructure Program Fund - RIIF	0	12,000,000	0	-12,000,000
Total Economic Development Authority	\$ 8,000,000	\$ 26,150,000	\$ 14,000,000	\$ -12,150,000
<u>Education, Department of</u>				
Education, Dept. of				
Statewide Ed Data Warehouse - TRF	\$ 600,000	\$ 600,000	\$ 600,000	\$ 0
ICN Part III Leases & Maintenance - TRF	2,727,000	2,727,000	2,727,000	0
Education, Dept. of	\$ 3,327,000	\$ 3,327,000	\$ 3,327,000	\$ 0
Iowa PBS				
Iowa PBS Equipment Replacement - TRF	\$ 1,998,600	\$ 1,000,000	\$ 0	\$ -1,000,000
Digital Asset Management System - TRF	\$ 0	\$ 0	\$ 343,808	\$ 343,808
Iowa PBS	\$ 1,998,600	\$ 1,000,000	\$ 343,808	\$ -656,192
Total Education, Department of	\$ 5,325,600	\$ 4,327,000	\$ 3,670,808	\$ -656,192

Transportation, Infrastructure, and Capitals

Other Funds

	Actual FY 2022 (1)	Estimated FY 2023 (2)	Gov Rec FY 2024 (3)	Gov Rec vs Est FY 2023 (4)
<u>Ethics and Campaign Disclosure Board, Iowa</u>				
Campaign Finance Disclosure				
Electronic Filing - TRF	\$ 500,000	\$ 0	\$ 0	\$ 0
Office Space Improvements - RIIF	0	0	66,000	66,000
Total Ethics and Campaign Disclosure Board, Iowa	\$ 500,000	\$ 0	\$ 66,000	\$ 66,000
<u>General Assembly Capitals</u>				
Legislature - Capitals				
Repair and Renovate State Capitol Domes - RIIF	\$ 5,250,000	\$ 5,250,000	\$ 0	\$ -5,250,000
Capitol Bldg Gutter Replacement - RIIF	1,250,000	0	0	0
State Capitol Maintenance Fund - RIIF	500,000	500,000	500,000	0
Total General Assembly Capitals	\$ 7,000,000	\$ 5,750,000	\$ 500,000	\$ -5,250,000
<u>Human Rights, Department of</u>				
Human Rights, Dept. of				
Criminal Justice Info System (CJIS) - TRF	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000	\$ 0
Justice Data Warehouse - TRF	187,980	187,980	282,664	94,684
Total Human Rights, Department of	\$ 1,587,980	\$ 1,587,980	\$ 1,682,664	\$ 94,684
<u>Human Services, Department of</u>				
Assistance				
Brain Injury Rehabilitation Facility - RIIF	\$ 0	\$ 1,000,000	\$ 0	\$ -1,000,000
ChildServe - RIIF	500,000	0	0	0
ChildServe Project - RIIF	750,000	750,000	0	-750,000
Total Human Services, Department of	\$ 1,250,000	\$ 1,750,000	\$ 0	\$ -1,750,000
<u>Human Services Capitals</u>				
Human Services - Capitals				
Major Projects - RIIF	\$ 6,500,000	\$ 3,161,000	\$ 5,572,736	\$ 2,411,736
Medicaid Technology - TRF	1,625,363	1,416,680	1,578,280	161,600
State Poison Control Center - TRF	34,000	34,000	0	-34,000
Total Human Services Capitals	\$ 8,159,363	\$ 4,611,680	\$ 7,151,016	\$ 2,539,336

Transportation, Infrastructure, and Capitals

Other Funds

	Actual FY 2022 (1)	Estimated FY 2023 (2)	Gov Rec FY 2024 (3)	Gov Rec vs Est FY 2023 (4)
<u>Inspections and Appeals, Department of</u>				
Inspections and Appeals, Dept. of				
Health Facilities Database Enhancement - TRF	\$ 0	\$ 250,000	\$ 0	\$ -250,000
Food Safety Sys. Enhanc. & GovConnect - TRF	0	410,000	0	-410,000
Administrative Hearings E-Filing Upgrade - TRF	0	100,000	0	-100,000
CAB Foster Care Registry - TRF	350,000	0	0	0
Total Inspections and Appeals, Department of	\$ 350,000	\$ 760,000	\$ 0	\$ -760,000
<u>Iowa Finance Authority</u>				
Iowa Finance Authority				
State Housing Trust Fund (STND) - RIF	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 0
Total Iowa Finance Authority	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 0
<u>Judicial Branch</u>				
Judicial Branch				
Connect District Phones to JB Bldg System - TRF	\$ 0	\$ 40,464	\$ 0	\$ -40,464
Repurpose/Install CTI Sound Systems - TRF	0	610,000	0	-610,000
County Courthouse Technology - TRF	433,100	0	0	0
Total Judicial Branch	\$ 433,100	\$ 650,464	\$ 0	\$ -650,464
<u>Judicial Branch Capitals</u>				
Judicial Branch Capitals				
Justice Center Furniture & Equip - RIF	\$ 2,522,990	\$ 0	\$ 0	\$ 0
Woodbury Co LEC New Construction Project - RIF	0	165,000	0	-165,000
Remodel Projects/Furniture Requests - RIF	0	624,518	0	-624,518
Total Judicial Branch Capitals	\$ 2,522,990	\$ 789,518	\$ 0	\$ -789,518

Transportation, Infrastructure, and Capitals

Other Funds

	Actual FY 2022 (1)	Estimated FY 2023 (2)	Gov Rec FY 2024 (3)	Gov Rec vs Est FY 2023 (4)
<u>Management, Department of</u>				
Management, Dept. of				
Searchable Online Databases - TRF	\$ 45,000	\$ 45,000	\$ 45,000	\$ 0
Iowa Grants Mgmt Implementation - TRF	70,000	70,000	50,000	-20,000
Local Gov't Budget & Property Tax System - TRF	120,000	120,000	120,000	0
Socrata License - TRF	371,292	382,131	382,131	0
Management, Department of	\$ 606,292	\$ 617,131	\$ 597,131	\$ -20,000
Chief Information Officer, Office of the				
OCIO Phone Management Software - TRF	\$ 0	\$ 0	\$ 3,180,000	\$ 3,180,000
Total Management, Department of	\$ 606,292	\$ 617,131	\$ 3,777,131	\$ 3,160,000
<u>Natural Resources, Department of</u>				
Natural Resources				
Water Trails Low Head Dam Prog. - RIIF	\$ 1,000,000	\$ 1,500,000	\$ 1,500,000	\$ 0
Community Forestry Grant Program - RIIF	250,000	250,000	250,000	0
On-Stream Impoundment Restoration - RIIF	500,000	500,000	500,000	0
Iowa State Fair Building Improvements - RIIF	\$ 0	\$ 0	\$ 500,000	\$ 500,000
Buchanan County Park Improvements - RIIF	150,000	0	0	0
Total Natural Resources, Department of	\$ 1,900,000	\$ 2,250,000	\$ 2,750,000	\$ 500,000
<u>Natural Resources Capitals</u>				
Natural Resources Capitals				
Lake Restoration & Water Quality - RIIF	\$ 9,600,000	\$ 9,600,000	\$ 9,600,000	\$ 0
State Park Infrastructure - RIIF	2,000,000	5,000,000	5,000,000	0
Fort Atkinson State Park Preserve Renovations - RIIF	100,000	350,000	0	-350,000
Total Natural Resources Capitals	\$ 11,700,000	\$ 14,950,000	\$ 14,600,000	\$ -350,000
<u>Parole, Board of</u>				
Parole Board				
Technology Projects - TRF	\$ 0	\$ 0	\$ 20,000	\$ 20,000
Total Parole, Board of	\$ 0	\$ 0	\$ 20,000	\$ 20,000
<u>Public Defense, Department of</u>				
Public Defense, Dept. of				
Technology Projects - TRF	\$ 100,000	\$ 500,000	\$ 0	\$ -500,000
Total Public Defense, Department of	\$ 100,000	\$ 500,000	\$ 0	\$ -500,000

Transportation, Infrastructure, and Capitals

Other Funds

	Actual FY 2022 (1)	Estimated FY 2023 (2)	Gov Rec FY 2024 (3)	Gov Rec vs Est FY 2023 (4)
<u>Public Defense Capitals</u>				
Public Defense Capitals				
Facility/Armory Maintenance - RIIF	\$ 1,000,000	\$ 2,100,000	\$ 1,000,000	\$ -1,100,000
Modernization of Readiness Ctrs - RIIF	1,000,000	2,100,000	1,000,000	-1,100,000
Camp Dodge Infrastructure Upgrades - RIIF	250,000	550,000	250,000	-300,000
JFHQ Chiller Replacement - RIIF	0	0	2,442,000	2,442,000
West Des Moines Armory - RIIF	1,800,000	3,700,000	0	-3,700,000
Total Public Defense Capitals	\$ 4,050,000	\$ 8,450,000	\$ 4,692,000	\$ -3,758,000
<u>Homeland Security and Emergency Mgmt</u>				
Homeland Security & Emergency Mgmt				
Flood Prevention Study - RIIF	\$ 0	\$ 650,000	\$ 0	\$ -650,000
School Safety, Flood Mitigation, Other Emerg - RIIF	2,500,000	0	0	0
Mass Notification & Emer Messaging - TRF	400,000	400,000	400,000	0
Total Homeland Security and Emergency Mgmt	\$ 2,900,000	\$ 1,050,000	\$ 400,000	\$ -650,000
<u>Public Safety, Department of</u>				
Public Safety, Dept. of				
State Interop. Comm. System - RIIF	\$ 4,114,482	\$ 4,330,150	\$ 6,754,358	\$ 2,424,208
DPS Body-Worn Cameras Licensing - TRF	0	385,000	0	-385,000
Criminal History Record System - TRF	600,000	0	0	0
Oracle Database Appliance - TRF	280,000	0	0	0
DPS HQ Data Center UPS Replacement - TRF	74,000	0	0	0
Public Safety Equipment Fund - RIIF	2,500,000	2,500,000	2,500,000	0
Total Public Safety, Department of	\$ 7,568,482	\$ 7,215,150	\$ 9,254,358	\$ 2,039,208
<u>Public Safety Capitals</u>				
Public Safety Capitals				
Fire Fighter Training Facility - RIIF	\$ 0	\$ 2,100,000	\$ 0	\$ -2,100,000
Human Trafficking Hotel/Motel Training Sys - TRF	98,000	0	0	0
Total Public Safety Capitals	\$ 98,000	\$ 2,100,000	\$ 0	\$ -2,100,000

Transportation, Infrastructure, and Capitals

Other Funds

	Actual FY 2022 <u>(1)</u>	Estimated FY 2023 <u>(2)</u>	Gov Rec FY 2024 <u>(3)</u>	Gov Rec vs Est FY 2023 <u>(4)</u>
<u>Regents, Board of</u>				
Regents, Board of				
Regents Tuition Replacement - RIIF	\$ 28,100,000	\$ 27,900,000	\$ 27,900,000	\$ 0
Total Regents, Board of	\$ 28,100,000	\$ 27,900,000	\$ 27,900,000	\$ 0
<u>Regents Capitals</u>				
Regents Capitals				
ISU - Student Innovation Center - RIIF	\$ 11,375,000	\$ 2,000,000	\$ 0	\$ -2,000,000
ISU - College of Veterinary Medicine - RIIF	12,500,000	28,600,000	0	-28,600,000
ISD - Girls Dormitory Renovation - RIIF	0	0	2,856,500	2,856,500
ISU - Vet Diagnostic Lab Addition - RIIF	0	0	10,000,000	10,000,000
UNI - Industrial Tech Center - RIIF	13,000,000	26,500,000	0	-26,500,000
Total Regents Capitals	\$ 36,875,000	\$ 57,100,000	\$ 12,856,500	\$ -44,243,500
<u>Revenue, Department of</u>				
Revenue, Dept. of				
Tax System Modernization - TRF	\$ 4,070,460	\$ 4,070,460	\$ 4,070,460	\$ 0
Total Revenue, Department of	\$ 4,070,460	\$ 4,070,460	\$ 4,070,460	\$ 0
<u>Secretary of State, Office of the</u>				
Secretary of State				
Voter Registration System Update - TRF	\$ 1,400,000	\$ 1,400,000	\$ 0	\$ -1,400,000
Total Secretary of State, Office of the	\$ 1,400,000	\$ 1,400,000	\$ 0	\$ -1,400,000
<u>State Fair Authority Capitals</u>				
State Fair Authority Capitals				
Barn Restoration - RIIF	\$ 0	\$ 6,000,000	\$ 6,000,000	\$ 0
Total State Fair Authority Capitals	\$ 0	\$ 6,000,000	\$ 6,000,000	\$ 0

Transportation, Infrastructure, and Capitals

Other Funds

	Actual FY 2022 (1)	Estimated FY 2023 (2)	Gov Rec FY 2024 (3)	Gov Rec vs Est FY 2023 (4)
<u>Telecommunications and Tech Commission</u>				
Iowa Communications Network				
Lucas Building Switch Room HVAC - RIF	\$ 0	\$ 0	\$ 578,412	\$ 578,412
Firewall/DDoS Protection - TRF	0	1,510,724	0	-1,510,724
Total Telecommunications and Tech Commission	\$ 0	\$ 1,510,724	\$ 578,412	\$ -932,312

Transportation, Infrastructure, and Capitals

Other Funds

	Actual FY 2022 (1)	Estimated FY 2023 (2)	Gov Rec FY 2024 (3)	Gov Rec vs Est FY 2023 (4)
Transportation, Department of				
Transportation, Dept. of				
RUTF - Driver's Licenses	\$ 3,876,000	\$ 3,876,000	\$ 3,876,000	\$ 0
RUTF - Administrative Services	6,933,116	0	0	0
RUTF - Planning & Programming	467,986	0	0	0
RUTF - Motor Vehicle	27,760,997	27,804,332	27,804,332	0
RUTF - Strategic Performance	709,981	0	0	0
RUTF - Highway Division	11,271,725	19,899,600	19,493,072	-406,528
RUTF - DAS Personnel & Utility Services	388,096	405,748	465,668	59,920
RUTF - Unemployment Compensation	7,000	7,000	7,000	0
RUTF - Workers' Compensation	139,722	145,673	137,707	-7,966
RUTF - Indirect Cost Recoveries	90,000	90,000	90,000	0
RUTF - Auditor Reimbursement	94,920	94,920	94,920	0
RUTF - County Treasurers Support	1,406,000	1,406,000	1,406,000	0
RUTF - Mississippi River Park. Comm.	40,000	40,000	40,000	0
RUTF - TraCS/MACH	300,000	300,000	300,000	0
RUTF - Statewide Communications System	56,802	44,329	63,355	19,026
RUTF - Personal Delivery of Services	110,833	225,000	225,000	0
PRF - Administrative Services	42,589,140	0	0	0
PRF - Planning & Programming	8,891,739	0	0	0
PRF - Highway	264,645,745	327,881,007	321,832,612	-6,048,395
PRF - Motor Vehicle	1,161,169	1,194,260	1,194,260	0
PRF - Strategic Performance	4,361,311	0	0	0
PRF - DAS Personnel & Utility Services	2,384,018	2,492,449	2,860,529	368,080
PRF - DOT Unemployment Comp.	138,000	138,000	138,000	0
PRF - DOT Workers' Compensation	3,353,322	3,496,159	3,339,125	-157,034
PRF - Garage Fuel & Waste Mgmt.	1,000,000	1,000,000	1,000,000	0
PRF - Indirect Cost Recoveries	660,000	660,000	660,000	0
PRF - Auditor Reimbursement	583,080	583,080	583,080	0
PRF - Transportation Maps	0	195,000	0	-195,000
PRF - Inventory & Equip.	7,796,000	12,700,000	23,784,000	11,084,000
PRF - Statewide Communications System	380,134	296,665	423,989	127,324
PRF - Rest Area Facility Maintenance	400,000	400,000	400,000	0
Recreational Trails Grants - RIIF	1,500,000	2,500,000	2,500,000	0
Public Transit Infra Grants - RIIF	1,500,000	1,500,000	1,500,000	0
Railroad Revolving Loan & Grant - RIIF	1,000,000	2,000,000	1,000,000	-1,000,000
Commercial Aviation Infra Grants - RIIF	1,900,000	1,900,000	1,900,000	0
General Aviation Infra Grants - RIIF	1,000,000	1,000,000	1,000,000	0
Total Transportation, Department of	\$ 398,896,836	\$ 414,275,222	\$ 418,118,649	\$ 3,843,427

Transportation, Infrastructure, and Capitals

Other Funds

	Actual FY 2022 <u>(1)</u>	Estimated FY 2023 <u>(2)</u>	Gov Rec FY 2024 <u>(3)</u>	Gov Rec vs Est FY 2023 <u>(4)</u>
<u>Transportation Capitals</u>				
Transportation Capital				
RUTF - Scale/MVD Facilities Maint.	\$ 400,000	\$ 400,000	\$ 400,000	\$ 0
RUTF - MVE Field Facilities Maintenance	400,000	400,000	400,000	0
PRF - Facility Major Maintenance & Enhancements	5,300,000	5,300,000	5,300,000	0
PRF - Facility Routine Maintenance & Preservation	4,700,000	4,700,000	4,700,000	0
RUTF - Electronic Records Management System	0	3,290,000	3,402,800	112,800
PRF - Electronic Records Management System	0	210,000	217,200	7,200
PRF - Davenport Facility	0	0	21,900,000	21,900,000
Total Transportation Capitals	\$ 10,800,000	\$ 14,300,000	\$ 36,320,000	\$ 22,020,000
<u>Treasurer of State, Office of</u>				
Treasurer of State				
County Fair Improvements - RIF	\$ 1,060,000	\$ 1,060,000	\$ 1,060,000	\$ 0
Total Treasurer of State, Office of	\$ 1,060,000	\$ 1,060,000	\$ 1,060,000	\$ 0
<u>Veterans Affairs, Department of</u>				
Veterans Affairs, Dept. of				
Technology Equipment - TRF	\$ 2,500	\$ 0	\$ 0	\$ 0
Total Veterans Affairs, Department of	\$ 2,500	\$ 0	\$ 0	\$ 0
Total Transportation, Infrastructure, and Capitals	\$ 582,563,322	\$ 670,688,183	\$ 623,290,937	\$ -47,397,246

Unassigned Standings

Other Funds

	Actual FY 2022 (1)	Estimated FY 2023 (2)	Gov Rec FY 2024 (3)	Gov Rec vs Est FY 2023 (4)
<u>Economic Development Authority</u>				
Economic Development Authority				
Endow Iowa Admin - County Endw Fund	\$ 70,000	\$ 70,000	\$ 70,000	\$ 0
Apprenticeship Training Program - WDF	3,000,000	3,000,000	3,000,000	0
Job Training - WDF	4,750,000	4,750,000	4,750,000	0
Total Economic Development Authority	\$ 7,820,000	\$ 7,820,000	\$ 7,820,000	\$ 0
<u>Executive Council</u>				
Executive Council				
Performance of Duty - EEF	\$ 12,196,390	\$ 17,535,344	\$ 18,417,131	\$ 881,787
Total Executive Council	\$ 12,196,390	\$ 17,535,344	\$ 18,417,131	\$ 881,787
<u>Management, Department of</u>				
Management, Dept. of				
Environment First Fund - RIIF	\$ 42,000,000	\$ 42,000,000	\$ 42,000,000	\$ 0
Technology Reinvestment Fund - RIIF	0	20,500,000	17,476,050	-3,023,950
Total Management, Department of	\$ 42,000,000	\$ 62,500,000	\$ 59,476,050	\$ -3,023,950
<u>Regents, Board of</u>				
Regents, Board of				
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, Department of</u>				
Transportation, Dept. of				
RUTF - County Treasurer Equipment	\$ 650,000	\$ 650,000	\$ 650,000	\$ 0
Total Transportation, Department of	\$ 650,000	\$ 650,000	\$ 650,000	\$ 0
Total Unassigned Standings	\$ 62,916,390	\$ 88,755,344	\$ 86,613,181	\$ -2,142,163



Appendix C – Interim Publications 2022

Fiscal Staff: Isabel Waller

Analysis of Governor’s Budget

Budget Unit Briefs. Information related to State appropriations and special purpose funds, including a write-up on each budget schedule and charts that provide financial information for all agencies of State government, is available at: www.legis.iowa.gov/publications/fiscal/budgetunitinfo.

Fiscal Updates. The Legislative Services Agency publishes brief summaries on meetings attended by analysts and other items of interest. The documents are located on the Legislative Services Agency publications page at: www.legis.iowa.gov/publications/fiscal/fiscalupdate.

Fiscal Research Briefs. The Legislative Services Agency publishes in-depth, informational reports on programs or issues in State or local government. **Fiscal Research Briefs** are available at: www.legis.iowa.gov/publications/fiscal/fiscalresearchbriefs.

Fiscal Research Briefs	Date Published
Iowa Agricultural Checkoff Programs	12/21/2022
Nonmedical Switching	12/21/2022
Prison Population and Capacity	12/19/2022
Iowa Housing Overview	12/16/2022

Conversations About Government in Iowa. The Legislative Services Agency produces short, conversational interviews conducted by staff regarding State and local government. The podcasts are available at: www.legis.iowa.gov/publications/fiscal/conversations.

Fiscal Topics. The Legislative Services Agency publishes one- to two-page summaries reviewing a selected State government issue or topic. **Fiscal Topics** are available at: www.legis.iowa.gov/publications/fiscal/fiscaltopics.

Fiscal Topics	Date Published
Secondary Road Fund	12/29/2022
Tax Credit: Child and Dependent Care Tax Credit	12/29/2022
Tax Credit: Solar Energy System Tax Credit	12/29/2022
Technology Reinvestment Fund	12/29/2022
History of Community-Based Corrections	12/28/2022
Performance of Duty Expenditures — FY 2021	12/28/2022
Statutory Off-the-Top Allocations from the Road Use Tax Fund — FY 2022	12/28/2022
Tax Credit: Administrative Tax Credits	12/28/2022

Tax Credit: Early Childhood Development Tax Credit	12/28/2022
Tax Credit: Geothermal Heat Pump Tax Credit	12/28/2022
Tax Credit: High Quality Jobs Program	12/28/2022
Tax Credit: Renewable Energy Tax Credit	12/28/2022
Tax Credit: Wind Energy Production Tax Credit	12/28/2022
Driver's Licenses and Endorsements	12/27/2022
Iowa Lottery Fund	12/27/2022
State Gaming Revenues — FY 2022	12/27/2022
Title IV-E Juvenile Justice Improvement Fund	12/27/2022
Court Debt Collection System	12/22/2022
Iowa's Open Records Law	12/22/2022
Jury Trials	12/22/2022
Low Income Home Energy Assistance Program (LIHEAP)	12/22/2022
Medicaid HCBS Waivers	12/22/2022
Public Defenders and Contract Attorneys	12/22/2022
School Aid — Additional Levy Components — FY 2023	12/22/2022
School Aid — District Cost Per Pupil Differences Between School Districts — FY 2023	12/22/2022
Tax Credit: Earned Income Tax Credit	12/22/2022
Tax Credit: Historic Preservation Tax Credit	12/22/2022
Tax Credit: Redevelopment Tax Credit	12/22/2022
Tax Credit: School Tuition Organization	12/22/2022
Tax Credit: Workforce Housing Tax Incentive Program	12/22/2022
Teacher Licensure and Alternative Pathways	12/22/2022
Transportation Equity Program — FY 2023	12/22/2022
Vertical Infrastructure Requirement Exemptions	12/22/2022
Enhanced FMAP Rates	12/21/2022
Tax Credit: Targeted Jobs Tax Credit from Withholding	12/20/2022
Tax Credit: Tuition and Textbook	12/20/2022
Housing Trust Fund Real Estate Transfer Tax	12/16/2022
Law Enforcement Officer Training	12/16/2022

Reinvestment Districts Sales Tax Funding	12/16/2022
Shelter Assistance Fund	12/16/2022
Tax Credit: Charitable Conservation Contribution Tax Credit	12/16/2022
Tax Credit: E-15 Plus Gasoline Promotion Tax Credit	12/16/2022
Tax Credit: E-85 Gasoline Promotion Tax Credit	12/16/2022
Tax Credit: Ethanol Promotion Tax Credit	12/16/2022
Tax Credit: Renewable Chemical Production Tax Credit	12/16/2022
Glenwood Resource Center Overview	12/14/2022
Public Safety Equipment Fund	12/14/2022
School Aid — Area Education Agency Funding — FY 2023	12/14/2022
School Aid — Instructional Support Program	12/14/2022
School Aid — School District Reorganization Incentives	12/14/2022
Sports Wagering Receipts Fund	12/12/2022
Department of Corrections Pharmaceuticals	12/07/2022
Federal Medical Assistance Percentage (FMAP) Rates	12/07/2022
Major Maintenance List — July 2022	12/07/2022
Sex Offender Registry	12/07/2022
State and Local Disaster Funding	12/07/2022
Tax Credit: Angel Investor Tax Credit	12/07/2022
Tax Credit: Biodiesel Blended Fuel Tax Credit	12/07/2022
Tax Credit: Endow Iowa Tax Credit	12/07/2022
Tax Credit: Iowa New Jobs Training Program	12/07/2022
Iowa Board of Educational Examiners	12/02/2022
Tax Credit: Biodiesel Production Credit	12/02/2022
Tax Credit: Hoover Presidential Library Tax Credit	12/02/2022
Flood Mitigation Sales Tax	11/18/2022
Road Use Tax Fund and TIME-21 Fund	11/18/2022
Corrections Pathway Navigators	11/16/2022
Federal Disaster Funding	11/16/2022
Tax Credit: Accelerated Career Education Program	11/16/2022

Tax Credit: Farm to Food Donation Tax Credit	11/16/2022
Tax Credit: Geothermal Tax Credit	11/16/2022
Tax Credit: Volunteer Fire Fighter and Emergency Medical Services Personnel and Reserve Peace Officer Tax Credit	11/16/2022
Public Safety Answering Point Funding	11/15/2022
Judgeships	07/08/2022
Tax Increment Financing	02/01/2022

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Appendix D – Other Fund Balance Sheets

Fiscal Staff: Adam Broich

Analysis of Governor's Budget

This Appendix contains balance sheets for the following funds:

- Rebuild Iowa Infrastructure Fund (RIIF)
- Environment First Fund (EFF)
- Technology Reinvestment Fund (TRF)
- Skilled Worker and Job Creation Fund (SWJCF)

Rebuild Iowa Infrastructure Fund

	Actual FY 2022	Estimated FY 2023	Gov Rec FY 2024
Resources			
Balance Forward	\$ 60,620,760	\$ 102,135,693	\$ 27,196,056
State Wagering Tax and Fee Revenues			
Wagering Tax and Fees	211,630,449	179,157,000	147,157,000
Revenue Bond Debt Service Fund Transfer	10,689,615	10,650,000	10,650,000
Federal Subsidy Holdback Fund Transfer	3,755,857	3,750,000	3,750,000
Total Wagering Tax Revenues	<u>226,075,921</u>	<u>193,557,000</u>	<u>161,557,000</u>
Interest	\$ 2,762,503	\$ 9,000,000	\$ 15,000,000
MSA Tobacco Payments	11,700,286	10,790,405	10,790,405
MSA Tobacco Litigation Settlements	2,209,593	2,209,595	2,209,595
Autism Support Fund Transfer	750,000	0	0
Total Resources	<u>\$ 304,119,064</u>	<u>\$ 317,692,693</u>	<u>\$ 216,753,056</u>
Appropriations			
Administrative Services			
Major Maintenance	\$ 20,000,000	\$ 20,000,000	\$ 20,000,000
Routine Maintenance (standing appropriation)	2,000,000	2,000,000	2,000,000
Capitol Complex Security Cameras	250,000	1,000,000	0
Capitol Planning Commission Monuments Fund	0	500,000	0
Agriculture & Land Stewardship			
Water Quality Initiative	5,200,000	8,200,000	8,200,000
Renewable Fuels	0	10,000,000	10,000,000
Fertilizer Management	0	1,000,000	1,000,000
Foreign Animal Disease	0	0	500,000
Department for the Blind			
Building Repairs	139,100	196,900	232,000
Department of Corrections			
Clarinda Kitchen Equipment	0	750,000	0
Clarinda Kitchen Renovation	5,242,619	4,000,000	0
DOC Capitals Request	0	4,900,000	0
Mt. Pleasant CF Apprenticeship Building	0	0	1,200,000
IMCC Electrical Upgrade	0	0	2,800,000
Prison Safety Operations - Body Scanners	0	0	865,000
Cultural Affairs*			
Great Places Infrastructure Grants	1,000,000	1,000,000	1,000,000
Strengthening Communities Grants - Rural YMCAs	250,000	250,000	250,000
Harold "Pie" Keller Monument	15,000	0	0
Economic Development			
Community Attraction & Tourism Grants	5,000,000	10,000,000	10,000,000
Regional Sports Authorities	0	500,000	500,000
Sports Tourism Program	0	12,000,000	0
Vacant Buildings Demolition Fund	750,000	1,000,000	1,000,000
Vacant Buildings Rehabilitation Fund	750,000	1,000,000	1,000,000
Junior Olympics	0	150,000	0
Iowa Ethics and Campaign Disclosure Board			
Office Space Renovations	0	0	66,000
Iowa Communications Network			
Lucas Building Switch Room HVAC	0	0	578,412
Homeland Security and Emergency Management			
School Safety, Flood Mitigation, Other Emerg.	2,500,000	0	0
Flood Prevention Study	0	650,000	0
Human Services			
DHS Facility Renovation and Remodeling	0	3,161,000	0

Rebuild Iowa Infrastructure Fund

	Actual FY 2022	Estimated FY 2023	Gov Rec FY 2024
ChildServe Building Expansion	500,000	0	0
ChildServe Project	750,000	750,000	0
Brain Injury Rehab - On With Life	0	1,000,000	0
Woodward Tunnel Decentralization	0	0	5,572,736
Eldora Dorm Renovation	6,500,000	0	0
Iowa Finance Authority			
State Housing Trust Fund (standing appropriation)	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000
Judicial Branch			
County Courthouse Equipment and Furniture	2,522,990	624,518	0
Woodbury County Project	0	165,000	0
Legislative Branch			
Gutter Replacement	1,250,000	0	0
Capitol Building Maintenance (standing appropriation)	500,000	500,000	500,000
State Capitol Corner Domes	5,250,000	5,250,000	0
Management			
Environment First Fund (standing appropriation)	42,000,000	42,000,000	42,000,000
Technology Reinvestment Fund	0	20,500,000	17,476,050
Department of Natural Resources			
State Park Infrastructure	2,000,000	5,000,000	5,000,000
Lake Restoration & Water Quality	9,600,000	9,600,000	9,600,000
Water Trails and Low Head Dam Grants	1,000,000	1,500,000	1,500,000
On-Stream Impoundment Fund	500,000	500,000	500,000
Fort Atkinson	100,000	350,000	0
Buchanan County Park	150,000	0	0
DNR Tree Replanting	250,000	250,000	250,000
Iowa State Fair Renovation	0	0	500,000
Public Defense			
Facility/Armory Maintenance	1,000,000	2,100,000	1,000,000
Statewide Modernization - Readiness Centers	1,000,000	2,100,000	1,000,000
Camp Dodge Infrastructure Upgrades	250,000	550,000	250,000
WDM Armory	1,800,000	3,700,000	0
JFHQ - Iowa National Guard Chiller Replacement	0	0	2,442,000
Public Safety			
Statewide Communications System	4,114,482	4,330,150	6,754,358
DPS Equipment Fund	2,500,000	2,500,000	2,500,000
Fire Training Center	0	2,100,000	0
Regents			
Tuition Replacement	28,100,000	27,900,000	27,900,000
ISU - Student Innovation Center	11,375,000	2,000,000	0
ISU - Vet Lab	12,500,000	28,600,000	0
ISU - Veterinary Diagnostic Lab Phase 2	0	0	10,000,000
UNI - Industrial Technology Center	13,000,000	26,500,000	0
ISD - Girls Dorm HVAC	0	0	2,856,500
State Fair			
Barn Restoration	0	6,000,000	6,000,000
Transportation			
Railroad Revolving Loan and Grant	1,000,000	2,000,000	1,000,000
Recreational Trails	1,500,000	2,500,000	2,500,000
Public Transit Vertical Infrastructure Grants	1,500,000	1,500,000	1,500,000
Comm. Air Service Vertical Infrastructure Grants	1,900,000	1,900,000	1,900,000
General Aviation Vertical Infrastructure Grants	1,000,000	1,000,000	1,000,000
Treasurer			
County Fair Infrastructure	1,060,000	1,060,000	1,060,000
Net Appropriations	\$ 202,569,191	\$ 291,587,568	\$ 216,753,056

Rebuild Iowa Infrastructure Fund

	Actual FY 2022	Estimated FY 2023	Gov Rec FY 2024
Reversions	-585,820	-1,090,931	0
Ending Balance	\$ 102,135,693	\$ 27,196,056	\$ 0

*The Governor is recommending aligning the Department of Cultural Affairs under the Economic Development Authority in FY 2024. This balance sheet does not currently reflect this recommended change.

Environment First Fund

	Actual FY 2022	Estimated FY 2023	Gov Rec FY 2024
Resources			
Balance Forward	\$ 90,250	\$ 90,250	\$ 90,250
RIIF Appropriation	42,000,000	42,000,000	42,000,000
Total Resources	<u>\$ 42,090,250</u>	<u>\$ 42,090,250</u>	<u>\$ 42,090,250</u>
Appropriations			
Agriculture and Land Stewardship			
Soil Conservation Cost Share	\$ 8,325,000	\$ 8,325,000	\$ 8,325,000
Soil & Water Conservation Fund	3,800,000	3,800,000	3,800,000
Water Quality Initiative	2,375,000	2,375,000	2,375,000
Wetlands Incentive Program (CREP)	1,000,000	1,000,000	1,000,000
Conservation Reserve Program (CRP)	900,000	900,000	900,000
Watershed Protection Program	900,000	900,000	900,000
Total Agriculture and Land Stewardship	<u>\$ 17,300,000</u>	<u>\$ 17,300,000</u>	<u>\$ 17,300,000</u>
Natural Resources			
REAP Program	\$ 12,000,000	\$ 12,000,000	\$ 12,000,000
Park Operations and Maintenance	6,235,000	6,235,000	6,235,000
Water Quality Monitoring Stations	2,955,000	2,955,000	2,955,000
Animal Feeding Operations	1,320,000	1,320,000	1,320,000
Water Quality Protection	500,000	500,000	500,000
Ambient Air Quality Monitoring Program	425,000	425,000	425,000
Floodplain Management	375,000	375,000	375,000
Geographic Information System	195,000	195,000	195,000
Total Natural Resources	<u>\$ 24,005,000</u>	<u>\$ 24,005,000</u>	<u>\$ 24,005,000</u>
Board of Regents			
Water Quantity Program	\$ 495,000	\$ 495,000	\$ 495,000
Geological and Water Survey	200,000	200,000	200,000
Total Board of Regents	<u>\$ 695,000</u>	<u>\$ 695,000</u>	<u>\$ 695,000</u>
Total Appropriations	<u>\$ 42,000,000</u>	<u>\$ 42,000,000</u>	<u>\$ 42,000,000</u>
Reversions	0	0	0
Ending Balance	<u>\$ 90,250</u>	<u>\$ 90,250</u>	<u>\$ 90,250</u>

Technology Reinvestment Fund

	Actual FY 2022	Estimated FY 2023	Gov Rec FY 2024
Resources			
Beginning Balance	\$ -2,698	\$ 444,817	\$ 519,424
RIF Appropriation	0	20,500,000	17,476,050
General Fund Appropriation	17,700,000	0	0
Total Available Resources	\$ 17,697,302	\$ 20,944,817	\$ 17,995,474
Appropriations			
Auditor of State			
Server Move to LightEdge	\$ 0	\$ 0	\$ 292,500
Attorney General's Office			
Cybersecurity & IT Infrastructure	0	0	278,503
Ethics and Campaign Disclosure Board			
Update to the Candidate Reporting System	500,000	0	0
Department of Corrections			
State Storage Area Network Replacement	210,000	0	0
DOC Radio Software Upgrade	0	350,000	0
Technology Projects	0	2,415,954	2,204,936
Board of Parole			
Technology Programming	0	0	20,000
Department of Education			
ICN Part III & Maintenance & Leases	2,727,000	2,727,000	2,727,000
Statewide Education Data Warehouse	600,000	600,000	600,000
Iowa PBS Equipment Replacement	1,998,600	1,000,000	0
Iowa PBS Digital Asset Management System	0	0	343,808
Homeland Security and Emergency Management			
EMS Mass Messaging System	400,000	400,000	400,000
Human Rights*			
Integrating Justice Data Systems	1,400,000	1,400,000	1,400,000
Justice Data Warehouse	187,980	187,980	282,664
Iowa Communications Network			
Firewall DDoS Protection	0	1,510,724	0
Department of Human Services			
Medicaid Management Information System	1,625,363	1,416,680	1,578,280
State Poison Center	34,000	34,000	0
Department of Inspections and Appeals			
Child Advocacy Bd - Foster Care Registry	350,000	0	0
Health Facilities Database Enhancement	0	250,000	0
Food Safety Data System Enhancement & Interface	0	410,000	0
Admin Hearings E-Filing	0	100,000	0
Judicial Branch			
Phased VOIP Phone Upgrade	433,100	0	0
Connect District Phones to JB Building	0	40,464	0
Install/Repurpose Sound Systems	0	610,000	0
Department of Management			
Transparency Project	45,000	45,000	45,000
Grants Management System	70,000	70,000	50,000
Local Government Budget & Property Tax Upgrade	120,000	120,000	120,000
Socrata Software License	371,292	382,131	382,131
OCIO Phone Management Software	0	0	3,180,000
Department of Public Defense			
Technology Projects	100,000	500,000	0
Department of Public Safety			

Technology Reinvestment Fund

	Actual FY 2022	Estimated FY 2023	Gov Rec FY 2024
Criminal History Record System	\$ 600,000	\$ 0	\$ 0
Human Trafficking Training	98,000	0	0
Oracle Database Replacement	280,000	0	0
HQ Data Center Replacement	74,000	0	0
Body Worn Cameras Licensing	0	385,000	0
Department of Revenue			
Tax System Modernization	4,070,460	4,070,460	4,070,460
Secretary of State			
Technology Projects	1,400,000	1,400,000	0
Department of Veterans Affairs			
Technology Equipment	2,500	0	0
Total Appropriations	<u>\$ 17,697,295</u>	<u>\$ 20,425,393</u>	<u>\$ 17,975,282</u>
Reversions	444,810	0	0
Ending Balance	<u>\$ 444,817</u>	<u>\$ 519,424</u>	<u>\$ 20,192</u>

*The Governor is recommending aligning the Department of Human Rights under the Department of Human Services in FY 2024. This balance sheet does not currently reflect this recommended change.

Iowa Skilled Worker and Job Creation Fund

	Actual FY 2022	Estimated FY 2023	Gov Rec FY 2024
Revenue			
Beginning Account Balance	\$ 39,169	\$ 45,554	\$ 45,554
Adjustment to Beginning Balance	5,387		
Wagering Tax Receipts	63,750,000	63,750,000	63,750,000
Total Revenue	<u>\$ 63,794,556</u>	<u>\$ 63,795,554</u>	<u>\$ 63,795,554</u>
Appropriations			
College Student Aid Commission			
Skilled Workforce Shortage Tuition Grant	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000
Total College Student Aid Commission	<u>\$ 5,000,000</u>	<u>\$ 5,000,000</u>	<u>\$ 5,000,000</u>
Economic Development Authority			
High Quality Jobs Program	\$ 11,700,000	\$ 11,700,000	\$ 11,700,000
STEM Internships	1,000,000	633,325	633,325
STEM Best	700,000	700,000	700,000
Future Ready Iowa Mentor Program	400,000	400,000	0
Empower Rural Iowa Program	700,000	700,000	700,000
Butchery Innovation and Revitalization	0	366,675	366,675
Total Economic Development Authority	<u>\$ 14,500,000</u>	<u>\$ 14,500,000</u>	<u>\$ 14,100,000</u>
Department of Education			
Workforce Training and Econ Dev Funds	\$ 15,100,000	\$ 15,100,000	\$ 15,100,000
Adult Literacy for the Workforce	5,500,000	5,500,000	5,500,000
ACE Infrastructure	6,000,000	6,000,000	6,000,000
PACE and Regional Sectors	5,000,000	5,000,000	5,000,000
Gap Tuition Assistance Fund	2,000,000	2,000,000	2,000,000
Work-Based Learning Intermediary Network	1,500,000	1,500,000	1,500,000
Workforce Prep Outcome Reporting System	200,000	200,000	200,000
Total Department of Education	<u>\$ 35,300,000</u>	<u>\$ 35,300,000</u>	<u>\$ 35,300,000</u>
Iowa Workforce Development			
AMOS - Mid-Iowa Organizing Strategy	\$ 100,000	\$ 100,000	\$ 100,000
Future Ready Iowa Coordinator	150,000	150,000	150,000
Total Iowa Workforce Development	<u>\$ 250,000</u>	<u>\$ 250,000</u>	<u>\$ 250,000</u>
Board of Regents			
Regents Innovation Fund	3,000,000	3,000,000	3,000,000
ISU - Economic Development	2,424,302	2,424,302	2,424,302
UI - Economic Development	209,279	209,279	209,279
UI - Entrepreneurship and Econ Growth	2,000,000	2,000,000	2,000,000
UNI - Economic Development	1,066,419	1,066,419	1,466,419
Total Board of Regents	<u>\$ 8,700,000</u>	<u>\$ 8,700,000</u>	<u>\$ 9,100,000</u>
Total Appropriations	<u>\$ 63,750,000</u>	<u>\$ 63,750,000</u>	<u>\$ 63,750,000</u>
Reversions	\$ -998	\$ 0	\$ 0
Ending Balance	<u><u>\$ 45,554</u></u>	<u><u>\$ 45,554</u></u>	<u><u>\$ 45,554</u></u>