

BUDGET RECAP FOR FY 2022 – FY 2024

The 2023 General Assembly passed a balanced budget for FY 2024 and also revised the FY 2023 General Fund budget. The following information provides a summary of the General Fund budgets for year-end FY 2022, revised FY 2023, and FY 2024.

Fiscal Year 2022. The FY 2022 General Fund budget ended the fiscal year with total resources (receipts plus carryforward funds) of \$10.037 billion. This was an increase of \$989.5 million (10.9%) compared to FY 2021. Year-end appropriations for FY 2022 totaled \$8.137 billion, which includes a supplemental appropriation of \$0.1 million enacted during the 2022 Legislative Session. The FY 2022 appropriations represented an increase of \$309.7 million (4.0%) compared to FY 2021. Fiscal year 2022 ended with a General Fund surplus of \$1.914 billion. For additional information on the FY 2022 General Fund budget, see the following report: [State of Iowa FY 2022 Year-End Report on General Fund Revenues and Appropriations](#).

Fiscal Year 2023. The initial FY 2023 budget was enacted during the 2022 Legislative Session and was based on total available resources of \$9.312 billion and total appropriations (before estimated reversions) of \$8.209 billion, resulting in an estimated ending balance of \$1.108 billion.

During the 2023 Legislative Session, the estimate of available resources had increased to \$9.955 billion, largely due to revised General Fund revenue estimates established by the Revenue Estimating Conference (REC) in March 2023. The revised total appropriations for FY 2023 are estimated to be \$8.215 billion, resulting in an estimated General Fund surplus of \$1.745 billion.

Fiscal Year 2024. The FY 2024 General Fund budget passed by the 2023 General Assembly was based on total available resources of \$10.518 billion. This includes the March 2023 REC revenue estimate of \$9.650 billion, revenue adjustments enacted after the March REC meeting of \$-7.3 million, and a surplus carryforward of \$875.2 million (**Figure 1**).

The General Assembly appropriated \$8.517 billion from the General Fund for FY 2024, which is \$1.880 billion below the expenditure limitation of \$10.397 billion. The FY 2024 total appropriations represent an increase of \$302.5 million (3.7%) compared to the revised FY 2023 appropriations total. The General Fund surplus for FY 2024 is currently estimated at \$2.006 billion.

Figure 1

| Projected Condition of the General Fund | | | |
|--|-------------------|--------------------|--------------------|
| In Millions | | | |
| | Actual FY 2022 | Revised FY 2023 | Enacted FY 2024 |
| Resources | | | |
| Net Receipts | \$ 9,803.4 | \$9,750.4 | \$ 9,650.3 |
| Revenue Adjustments | 0.0 | 7.0 | - 7.3 |
| Subtotal Receipts | <u>9,803.4</u> | <u>9,757.4</u> | <u>9,643.0</u> |
| Surplus Carryforward | 233.6 | 197.3 | 875.2 |
| Total Available Resources | <u>\$10,037.0</u> | <u>\$9,954.7</u> | <u>\$ 10,518.2</u> |
| Expenditure Limitation | | | \$ 10,397.1 |
| Estimated Appropriations | | | |
| Appropriations | \$ 8,136.4 | \$8,214.8 | \$ 8,517.3 |
| Supplemental/Deappropriations | 0.1 | 0.0 | 0.0 |
| Total Appropriations | <u>\$ 8,136.5</u> | <u>\$8,214.8</u> | <u>\$ 8,517.3</u> |
| Reversions | - 13.7 | - 5.0 | - 5.0 |
| Net Appropriations | <u>\$ 8,122.8</u> | <u>\$8,209.8</u> | <u>\$ 8,512.3</u> |
| Ending Balance - Surplus | <u>\$ 1,914.2</u> | <u>\$1,744.9</u> | <u>\$ 2,005.9</u> |

Significant General Fund Appropriations. The General Assembly appropriated a total of \$8.517 billion from the General Fund for FY 2024. This represents an increase of \$302.5 million (3.7%) compared to revised FY 2023 appropriations. Two of the more significant appropriations during the 2023 Legislative Session were House File 68 (Education Savings Accounts Act) and Senate File 192 (Supplemental State Aid Act).

[House File 68](#) (Education Savings Accounts Act) was signed into law on January 24, 2023. The Act created a new standing unlimited General Fund appropriation for Education Savings Accounts beginning in FY 2024. Eligibility for the new appropriation will be phased in over three years. The FY 2024 appropriation is an estimated \$107.4 million.

[Senate File 192](#) (Supplemental State Aid Act) was signed into law on February 7, 2023, and increased the State cost per pupil (SCPP) by 3.0%. The increase in the SCPP, along with adjustments to State Foundation School Aid in other legislation, resulted in a net increase in the General Fund State Foundation School Aid appropriation of \$85.8 million (2.4%) compared to the funding for FY 2023.

Other significant increases include \$33.5 million to Medicaid; \$15.7 million to the Iowa State Patrol, which funds moving Motor Vehicle Enforcement from the Department of Transportation to the Department of Public Safety; \$12.7 million to the Department of Corrections for Department-wide administration; and \$12.3 million to the Judicial Branch for graduated sanctions.

Figure 2 lists the significant changes to appropriations for FY 2024.

Figure 2

| Significant Changes to General Fund Appropriations (In Millions) | | | | |
|---|----------------------|--------------------|----------|-------------------|
| Appropriations | Estimated FY 2023 | Enacted FY 2024 | Change | Percent Change |
| Education Savings Accounts - Standing | \$ 0 | \$ 107.4 | \$ 107.4 | - |
| State Foundation School Aid | 3,568.6 | 3,654.4 | 85.8 | 2.4% |
| Medical Assistance | 1,510.1 | 1,543.6 | 33.5 | 2.2% |
| Iowa State Patrol | 71.4 | 87.1 | 15.7 | 21.9% |
| DOC - Department-Wide Duties | 0.2 | 13.0 | 12.7 | 5221.7% |
| Graduated Sanctions | 0 | 12.3 | 12.3 | - |
| Community Colleges General Aid | 221.7 | 228.9 | 7.2 | 3.2% |
| Iowa Workforce Grant and Incentive Program | 0 | 6.5 | 6.5 | - |
| MHDS Regional Services Fund | 121.2 | 127.7 | 6.5 | 5.4% |
| DPS - Department-Wide Duties | 0 | 6.5 | 6.5 | - |
| Field Operations | 65.9 | 72.1 | 6.2 | 9.4% |
| Subtotal | \$ 5,559.2 | \$ 5,859.4 | \$ 300.2 | 5.4% |
| All Other Appropriations | 2,655.6 | 2,657.9 | 2.3 | 0.1% |
| Total | \$ 8,214.8 | \$ 8,517.3 | \$ 302.5 | 3.7% |

*Numbers may not equal totals due to rounding.

General Fund Revenue Adjustments. The General Assembly passed five Acts that are estimated to alter General Fund revenues over multiple fiscal years (**Figure 3**). The most significant of these was [SF 549](#) (Captive Insurance Act), which reduced the State insurance premium tax rate by 10.0% over four calendar years. When fully implemented, the rate reduction is projected to reduce annual General Fund revenue by approximately \$20.0 million.

Figure 3

| General Fund Revenue Adjustments by Act | | | |
|--|---------------------------------------|-----------------|-----------------|
| In Millions | | | |
| Act No. | Description | Est. FY 2023 | Est. FY 2024 |
| SF 513 | Commercial Motor Vehicle Citations | \$ 0.0 | \$ - 0.3 |
| SF 549 | Insurance Premium Tax Reduction | 0.0 | - 3.9 |
| SF 575 | Economic Development Authority Policy | 0.0 | - 0.2 |
| HF 205 | Barrel Tax, Brew pubs | 0.0 | - 0.1 |
| HF 710 | Sports Wagering Transfer | 7.0 | 0.0 |
| HF 710 | Endow low a TY 2023 Increase | 0.0 | - 2.8 |
| Total Revenue Adjustments | | \$ 7.0 | \$ - 7.3 |

State Reserve Funds and Taxpayer Relief Fund. The combined balance in the State’s reserve funds is estimated to total \$961.9 million at the conclusion of FY 2024, which fills the reserves to the statutory maximum of 10.0% of the adjusted revenue estimate. The estimated balances of the Cash Reserve Fund and the Economic Emergency Fund are \$721.4 million and \$240.5 million, respectively.

The Taxpayer Relief Fund is estimated to have a balance totaling \$3.559 billion at the conclusion of FY 2024. The Fund has an estimated beginning balance of \$2.706 billion and is estimated to receive \$784.6 million from the FY 2023 General Fund surplus and \$68.5 million in interest income. The Taxpayer Relief Fund balance may only be expended pursuant to an appropriation by the General Assembly for purposes of providing tax reductions.

Federal Funding for COVID-19 Pandemic Recovery. In response to the COVID-19 emergency, the federal government has enacted six federal Acts since March 2020. Those Acts are:

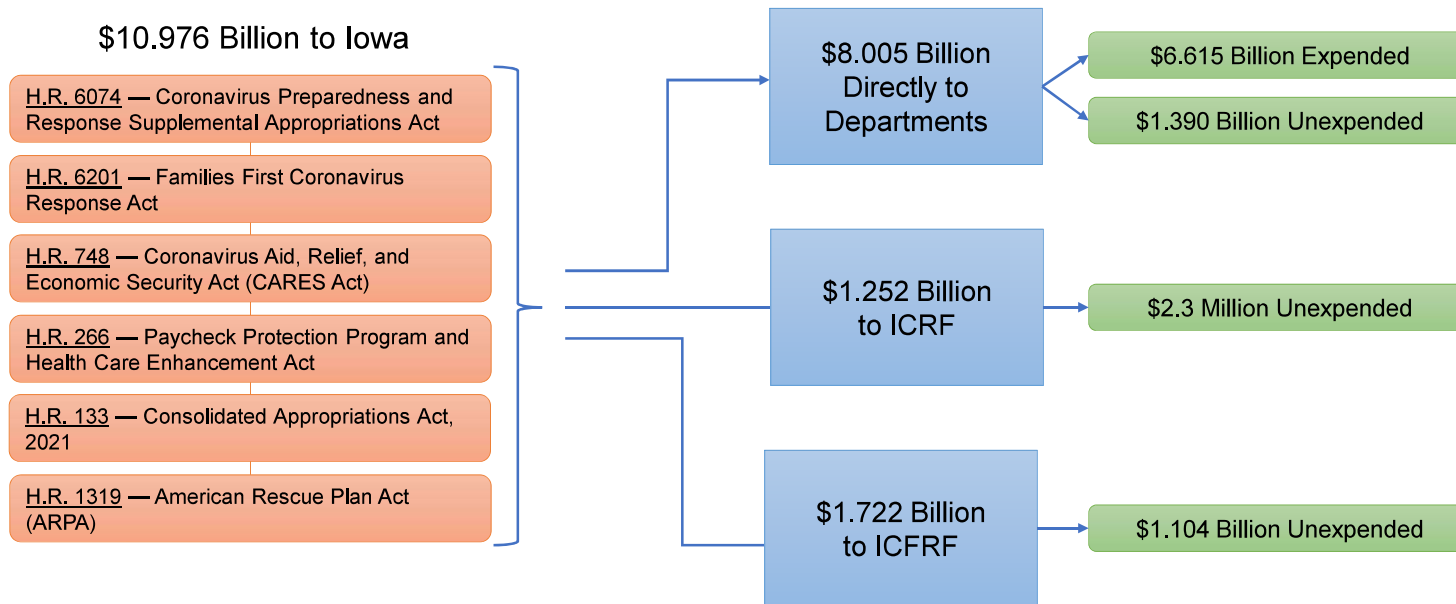
- [H.R. 6074](#) — Coronavirus Preparedness and Response Supplemental Appropriations Act, enacted March 6, 2020.
- [H.R. 6201](#) — Families First Coronavirus Response Act, enacted March 18, 2020.
- [H.R. 748](#) — Coronavirus Aid, Relief, and Economic Security (CARES) Act, enacted March 27, 2020.
- [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 May 26, 2023, State agencies in Iowa have reported federal awards totaling \$10.976 billion related to the six Acts to address a wide variety of expenses related to the COVID-19 pandemic. Of this total, \$8.005 billion has been awarded directly to departments, \$1.252 billion was

awarded to the Iowa Coronavirus Relief Fund (ICRF), and \$1.722 billion was awarded to the Iowa Coronavirus Fiscal Recovery Fund (ICFRF). Moneys in the ICRF and ICFRF are transferred to State agencies at the discretion of the Governor. The Department of Management (DOM) and Department of Administrative Services (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.

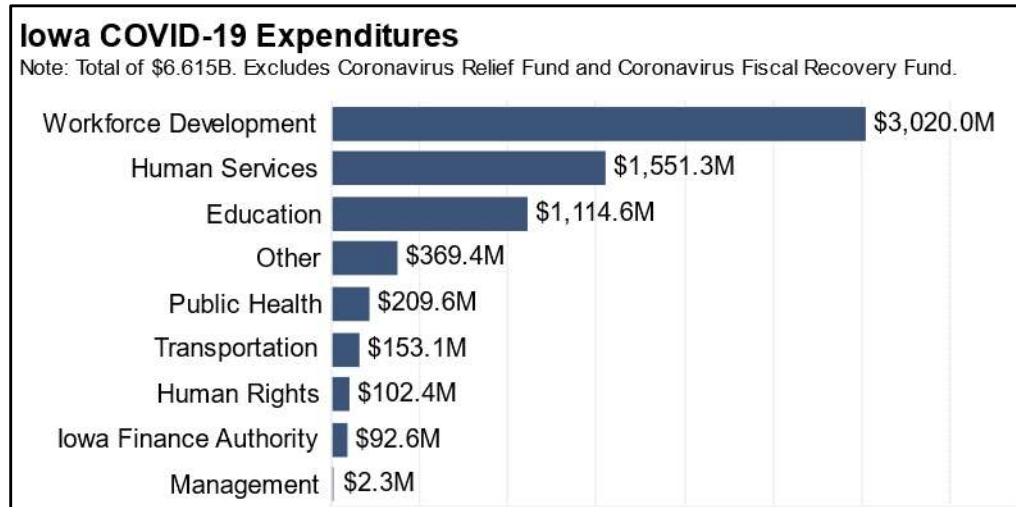
Figure 4

Funds Received by Iowa State Agencies as of May 26, 2023



As of May 26, 2023, there has been \$8.005 billion in funds awarded directly to State agencies, of which \$6.615 billion (82.6%) has been expended. **Figure 5** shows reported expenditures by State agency including the nine State agencies that received the most funding.

Figure 5



Iowa received \$1.250 billion in federal funds through the CARES Act on April 20, 2020, as illustrated in **Figure 6**. As of May 26, 2023, \$2.4 million in interest earnings had been credited to the ICRF. Net transfers to agencies totaled \$1.247 billion, with some moneys having been returned to the Fund. The current balance in the Fund is \$2.0 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 is to 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 7** displays ICRF expenses by department.

Figure 6

| Coronavirus Relief Fund (April 2020 CARES Act) | | |
|---|-----------|------------------|
| Coronavirus Relief Fund | | |
| Federal Support | \$ | 1,250,000,000 |
| Interest | | 2,353,598 |
| Federal Support Returned | | -3,125,641 |
| Net Transfers to Agencies | | -1,247,209,750 |
| Fund Balance | \$ | 2,018,207 |
| Department Activities | | |
| Transfers Received | | 1,247,209,750 |
| Reported Expenses | | -1,246,933,347 |
| Unexpended Transfers | \$ | 276,404 |
| Total Unexpended | \$ | 2,294,611 |

Figure 7

| | Net | | Remaining Funds |
|---|-------------------------|-------------------------|--------------------|
| | Transfers | Expenditures | |
| Administrative Services | \$ 5,482,367 | \$ 5,482,367 | \$ 0 |
| Agriculture and Land Stewardship | 17,644,162 | 17,644,161 | 0 |
| Justice | 128,694 | 128,694 | 0 |
| Chief Information Officer | 71,965,018 | 71,965,018 | 0 |
| Corrections | 18,381,648 | 18,381,648 | 0 |
| Cultural Affairs | 8,498,461 | 8,498,461 | 0 |
| Economic Development Authority | 236,006,088 | 236,060,009 | -53,921 |
| Iowa Finance Authority | 114,066,080 | 114,066,080 | 0 |
| College Student Aid Commission | 5,173,119 | 5,173,119 | 0 |
| Aging | 469,449 | 469,449 | 0 |
| Workforce Development | 507,107,951 | 507,107,951 | 0 |
| Human Services | 115,869,393 | 115,874,430 | -5,037 |
| Inspections and Appeals | 875,233 | 875,233 | 0 |
| Judicial Branch | 6,345,910 | 6,345,910 | 0 |
| Legislative Branch | 1,014,566 | 1,014,567 | 0 |
| Chief Information Officer | 558,883 | 222,866 | 336,017 |
| Natural Resources | 29,517 | 29,517 | 0 |
| Public Defense | 14,726 | 14,726 | 0 |
| Homeland Security and Emerg. Management | 11,963,333 | 11,963,987 | -654 |
| Public Health | 615,154 | 615,154 | 0 |
| Public Safety | 10,000,000 | 10,000,000 | 0 |
| Revenue | 115,000,000 | 115,000,000 | 0 |
| Total | \$ 1,247,209,750 | \$ 1,246,933,347 | \$ 276,405 |

Note: Totals may not sum due to rounding. Expenses reported by the Judicial Branch may include revenue from other sources.

The State of Iowa has received \$1.703 billion in funds as of May 29, 2023, and has deposited the funds in the ICFRF. A total of \$659.5 million has been transferred to various agencies. The first \$237.5 million was transferred to the Unemployment Insurance Trust Fund. These funds are used to support ongoing unemployment benefits for Iowans. An additional \$221.2 million was transferred to the Department of Revenue 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 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. The current balance of the Fund is \$1.062 billion.

Figure 8 reflects ICFRF activity across the State, and **Figure 9** shows expenses by department. This includes moneys that remain in the Fund and moneys that were transferred to departments and that are no longer in the ICFRF but have not been expended by the State.

Figure 8

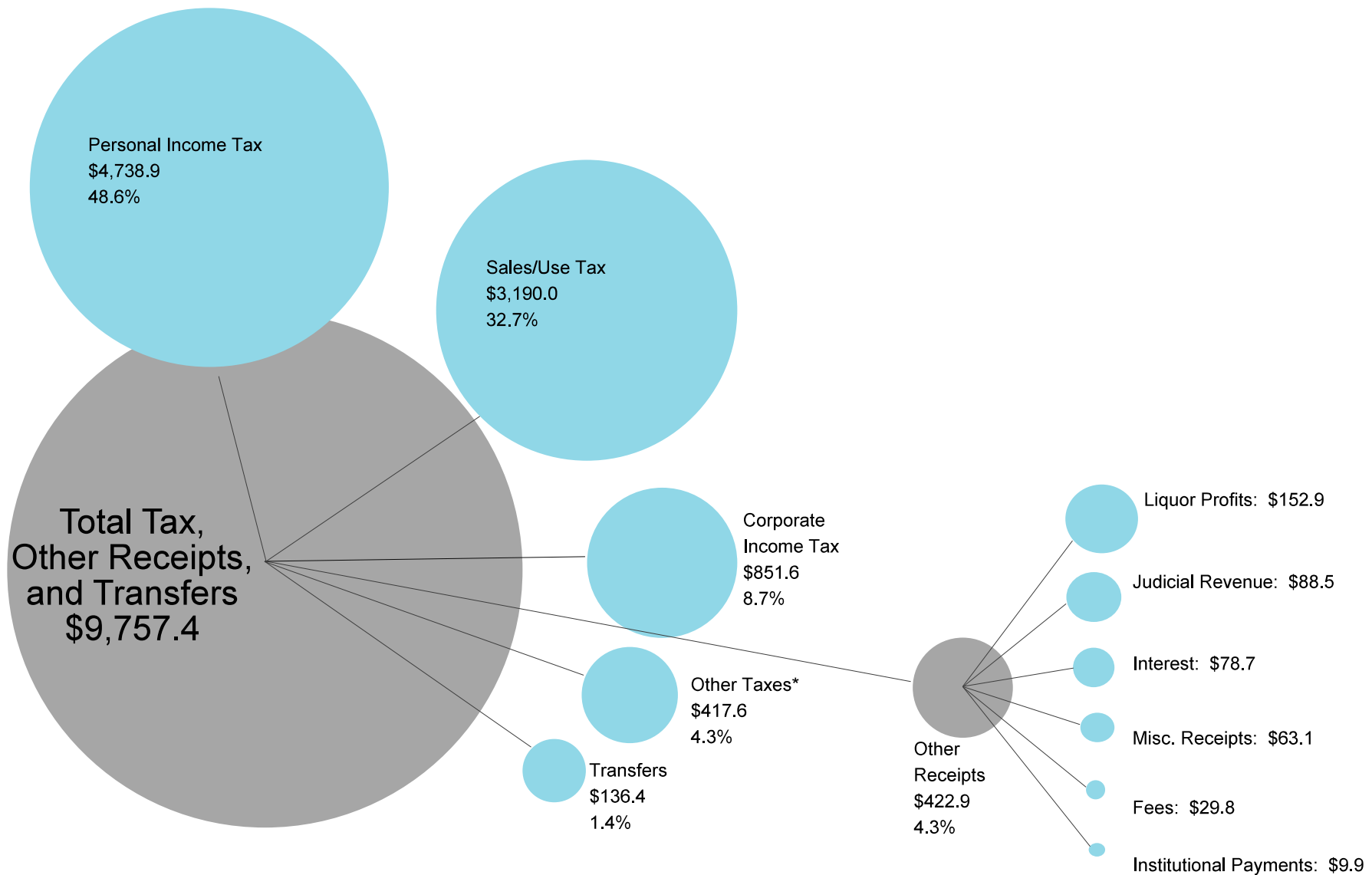
| Coronavirus Fiscal Recovery Fund Revenue, Transfers, and Department Activities | | |
|---|-----------|----------------------|
| Coronavirus Fiscal Recovery Fund | | |
| Federal Support | \$ | 1,702,586,735 |
| Interest | | 19,110,291 |
| Net Transfers to Agencies | | -659,475,703 |
| Fund Balance | \$ | 1,062,221,323 |
| Department Activities | | |
| Transfers Received | | 659,475,703 |
| Reported Expenses | | -617,855,139 |
| Unexpended Transfers | \$ | 41,620,564 |
| Total Unexpended | \$ | 1,103,841,886 |

Figure 9

| Coronavirus Fiscal Recovery Fund Expenses by Department | | | |
|--|-----------------------|-----------------------|----------------------|
| Transfers Received and Expenses | | | |
| | Net | | Remaining |
| | Transfers | Expenditures | Funds |
| Administrative Services | \$ 8,638,158 | \$ 8,547,206 | \$ 90,952 |
| Agriculture and Land Stewardship | 1,500,000 | 1,359,333 | 140,667 |
| Chief Information Officer | 67,713,584 | 65,600,607 | 2,112,977 |
| Corrections | 3,884,011 | 6,511,870 | -2,627,858 |
| Iowa Finance Authority | 32,565,417 | 14,683,630 | 17,881,786 |
| College Student Aid Commission | 6,026,736 | 5,245,120 | 781,616 |
| Education | 732,020 | 732,020 | 0 |
| Management | 3,814,219 | 3,814,219 | 0 |
| Natural Resources | 850,000 | 878,044 | -28,044 |
| Human Services | 200,000 | 0 | 200,000 |
| Homeland Security and Emergency Mgmt | 10,045,865 | 4,346,811 | 5,699,054 |
| Public Safety | 4,389,526 | 4,253,152 | 136,374 |
| Economic Development Authority | 34,105,736 | 29,303,913 | 4,801,822 |
| Aging | 435,000 | 199,350 | 235,650 |
| Regents | 531,063 | 531,063 | 0 |
| Revenue | 221,185,312 | 221,185,312 | 0 |
| Transportation | 11,000,000 | 0 | 11,000,000 |
| Workforce Development | 251,645,069 | 250,449,502 | 1,195,567 |
| Veterans Affairs | 213,987 | 213,987 | 0 |
| Total | \$ 659,475,703 | \$ 617,855,139 | \$ 41,620,564 |

In addition, Iowa is estimated to receive \$152.8 million from the Coronavirus Capital Projects Fund. These funds may be used for capital projects that directly enable work, education, and health monitoring in response to the public health emergency. These funds are expected to be allocated for broadband infrastructure.

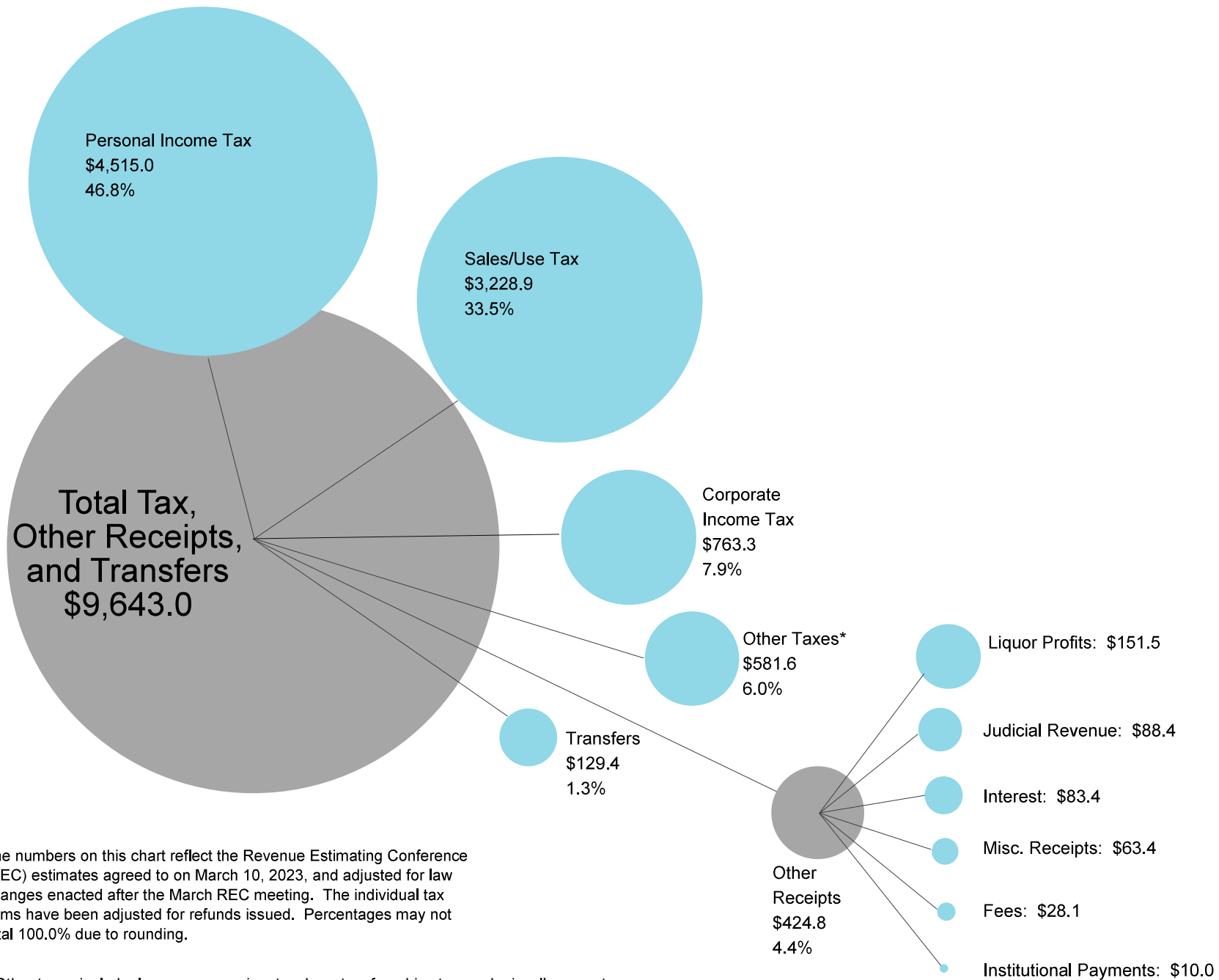
FY 2023 Estimated Net Total General Fund Receipts (Dollars in Millions)



The numbers on this chart reflect the Revenue Estimating Conference (REC) estimates agreed to on March 10, 2023, and adjusted for law changes enacted after the March REC meeting. The individual tax items have been adjusted for refunds issued. Percentages may not total 100.0% due to rounding.

* Other taxes include: Insurance premium tax, beer tax, franchise tax, and miscellaneous taxes.

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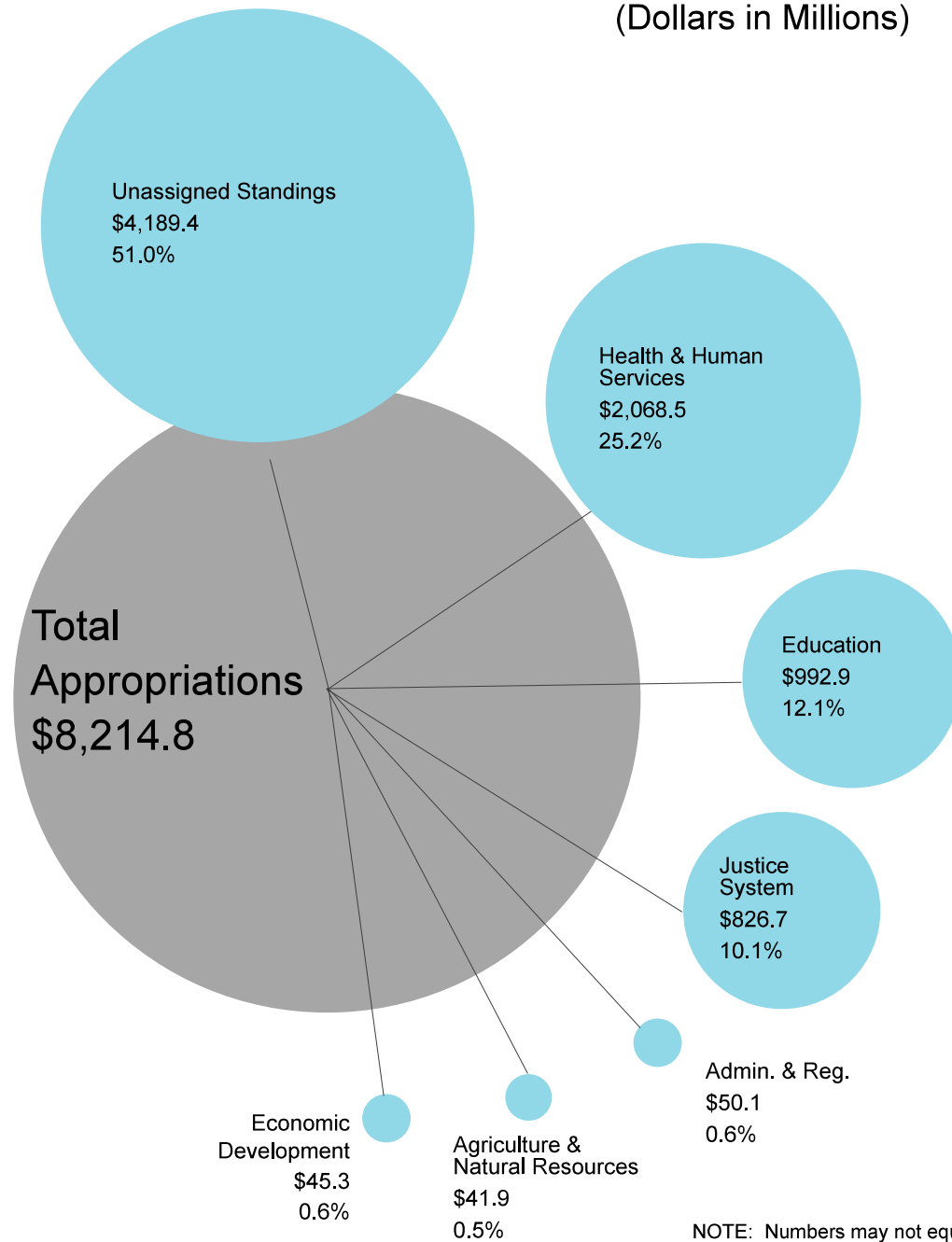
REVENUE ESTIMATING CONFERENCE

March 10, 2023

| Dollars in millions | % Change | | | REC | % Change | REC | % Change | REC | % Change | REC | % Change |
|---------------------------------------|-------------------|-------------------|--------------|-------------------|--------------|-------------------|--------------|----------------------|--------------|-------------------|--------------|
| | FY 21 | FY 22 | FY 21 | FY 23 | FY 23 Est. | FY 24 | FY 24 Est. | FY 23 | FY 23 Est. | FY 24 | FY 24 Est. |
| | Actual | Actual | Actual | Estimate | vs. FY 22 | Estimate | vs. FY 23 | Estimate | vs. FY 22 | Estimate | vs. FY 23 |
| | | | | 14-Dec-22 | Actual | 14-Dec-22 | Estimate | 10-Mar-23 | Actual | 10-Mar-23 | Estimate |
| Tax Receipts | | | | | | | | | | | |
| Personal Income Tax | \$5,434.5 | \$5,780.1 | 6.4% | \$5,576.6 | -3.5% | \$5,247.8 | -5.9% | \$5,634.4 | -2.5% | \$5,136.2 | -8.8% |
| Sales/Use Tax | 3,512.3 | 3,853.7 | 9.7% | 3,984.9 | 3.4% | 4,203.9 | 5.5% | 3,720.3 | -3.5% | 3,924.7 | 5.5% |
| Corporate Income Tax | 983.8 | 919.0 | -6.6% | 952.2 | 3.6% | 910.6 | -4.4% | 961.0 | 4.6% | 893.3 | -7.0% |
| Inheritance Tax | 94.5 | 97.7 | 3.4% | 93.4 | -4.4% | 66.8 | -28.5% | 93.4 | -4.4% | 63.7 | -31.8% |
| Insurance Premium Tax | 144.0 | 151.0 | 4.9% | 151.4 | 0.3% | 151.6 | 0.1% | 157.5 | 4.3% | 156.8 | -0.4% |
| Beer Tax | 17.7 | 13.6 | -23.2% | 12.8 | -5.9% | 13.1 | 2.3% | 12.8 | -5.9% | 12.8 | 0.0% |
| Franchise Tax | 69.9 | 72.4 | 3.6% | 61.4 | -15.2% | 59.2 | -3.6% | 64.1 | -11.5% | 51.4 | -19.8% |
| Miscellaneous Tax | 22.9 | 68.7 | 200.0% | 27.8 | -59.5% | 26.4 | -5.0% | 257.0 | 274.1% | 131.6 | -48.8% |
| Total Tax Receipts | \$10,279.6 | \$10,956.2 | 6.6% | \$10,860.5 | -0.9% | \$10,679.4 | -1.7% | \$10,900.5 | -0.5% | \$10,370.5 | -4.9% |
| Other Receipts | | | | | | | | | | | |
| Institutional Payments | \$7.1 | \$11.6 | 63.4% | \$10.0 | -13.8% | \$10.0 | 0.0% | \$10.0 | -13.8% | \$10.0 | 0.0% |
| Liquor Profits | 146.4 | 152.9 | 4.4% | 149.5 | -2.2% | 151.0 | 1.0% | 151.5 | -0.9% | 151.5 | 0.0% |
| Interest | 2.5 | 3.6 | 44.0% | 23.0 | 538.9% | 27.6 | 20.0% | 79.4 | 2105.6% | 83.4 | 5.0% |
| Fees | 29.9 | 30.7 | 2.7% | 28.6 | -6.8% | 28.4 | -0.7% | 28.6 | -6.8% | 28.4 | -0.7% |
| Judicial Revenue | 86.5 | 88.2 | 2.0% | 88.4 | 0.2% | 88.4 | 0.0% | 88.4 | 0.2% | 88.4 | 0.0% |
| Miscellaneous Receipts | 73.0 | 77.5 | 6.2% | 62.1 | -19.9% | 63.4 | 2.1% | 62.1 | -19.9% | 63.4 | 2.1% |
| Total Other Receipts | \$345.4 | \$364.5 | 5.5% | \$361.6 | -0.8% | \$368.8 | 2.0% | \$420.0 | 15.2% | \$425.1 | 1.2% |
| Gross Tax & Other Receipts | \$10,625.0 | \$11,320.7 | 6.5% | \$11,222.1 | -0.9% | \$11,048.2 | -1.5% | \$11,320.5 | 0.0% | \$10,795.6 | -4.6% |
| Accruals (Net) | \$-274.9 | \$-47.2 | | \$43.0 | | \$38.3 | | \$145.2 | | \$223.3 | |
| Refund (Accrual Basis) | \$-1,114.5 | \$-1,028.8 | -7.7% | \$-1,095.3 | 6.5% | \$-927.4 | -15.3% | \$-1,095.0 | 6.4% | \$-842.2 | -23.1% |
| School Infras. Refunds (Accrual) | -\$560.4 | -\$571.3 | 1.9% | -\$680.0 | 19.0% | -\$663.0 | -2.5% | -\$749.7 | 31.2% | -\$655.8 | -12.5% |
| Total Net Receipts | \$8,675.2 | \$9,673.4 | 11.5% | \$9,489.8 | -1.9% | \$9,496.1 | 0.1% | \$9,621.0 | -0.5% | \$9,520.9 | -1.0% |
| Transfers (Accrual Basis) | | | | | | | | | | | |
| Lottery | \$99.0 | \$95.2 | -3.8% | \$99.0 | 4.0% | \$103.0 | 4.0% | \$103.0 | 8.2% | \$103.0 | 0.0% |
| Other Transfers | 26.4 | 34.8 | 31.8% | 26.4 | -24.1% | 26.4 | 0.0% | 26.4 | -24.1% | 26.4 | 0.0% |
| Net Receipts Plus Transfers | \$8,800.6 | \$9,803.4 | 11.4% | \$9,615.2 | -1.9% | \$9,625.5 | 0.1% | \$9,750.4 | -0.5% | \$9,650.3 | -1.0% |
| Estimated Gambling Revenues | | | | | | | | | | | |
| Deposited To Other Funds | \$314.8 | \$349.9 | 11.1% | \$317.6 | -9.2% | \$285.8 | -10.0% | \$335.0 | -4.3% | \$312.0 | -6.9% |
| Interest Earned on Reserve Funds | \$1.9 | \$2.4 | 26.3% | \$9.0 | 275.0% | \$15.0 | 66.7% | \$18.0 | 650.0% | \$20.0 | 11.1% |
| | | | | | | | | FY 2025 Estimate --> | | 9,741.3 | 0.9% |
| | | | | | | | | | | 91.0 | |

FY 2023 Estimated General Fund Appropriations by Subcommittee

(Dollars in Millions)

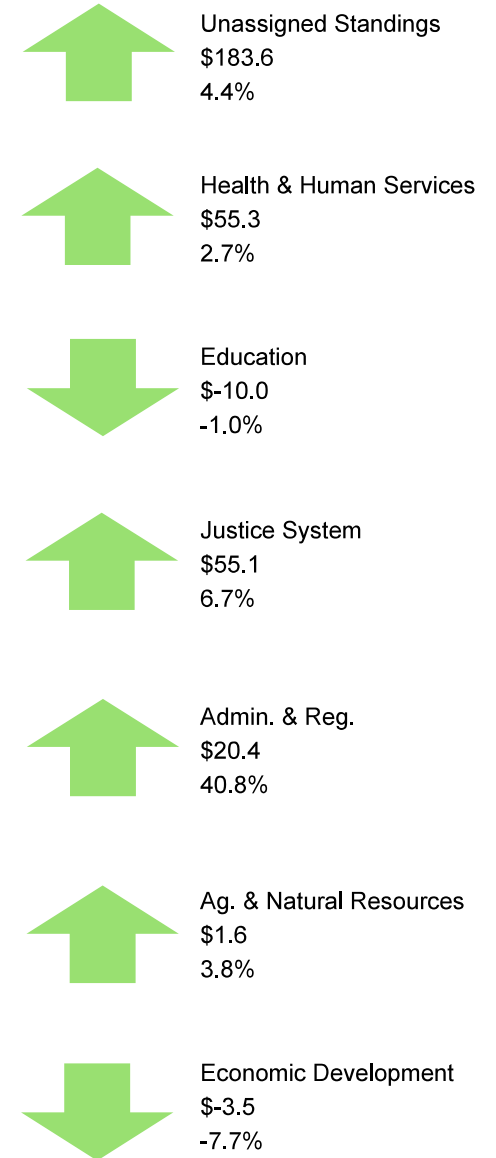
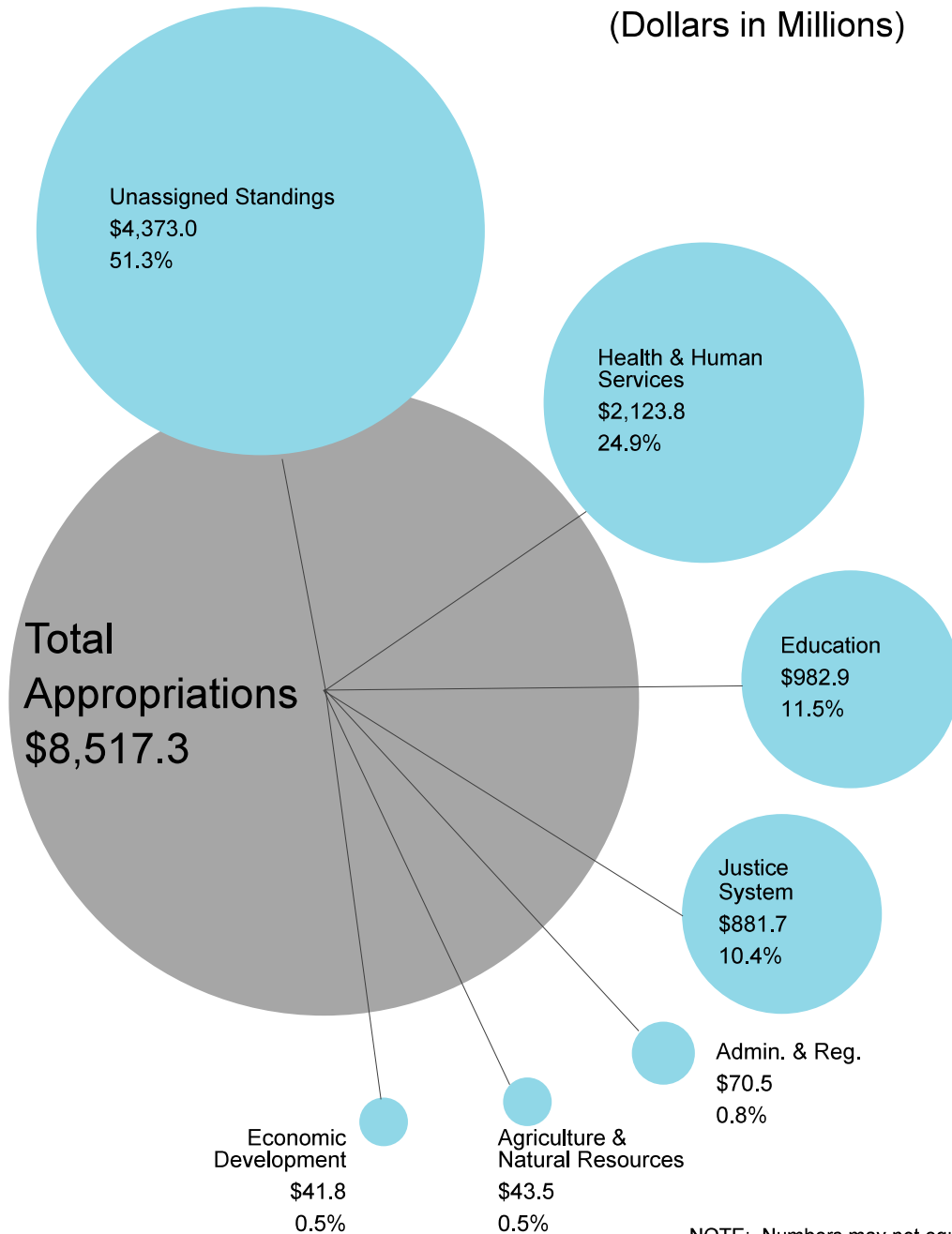


NOTE: Numbers may not equal totals due to rounding.

FY 2024 Estimated General Fund Appropriations by Subcommittee

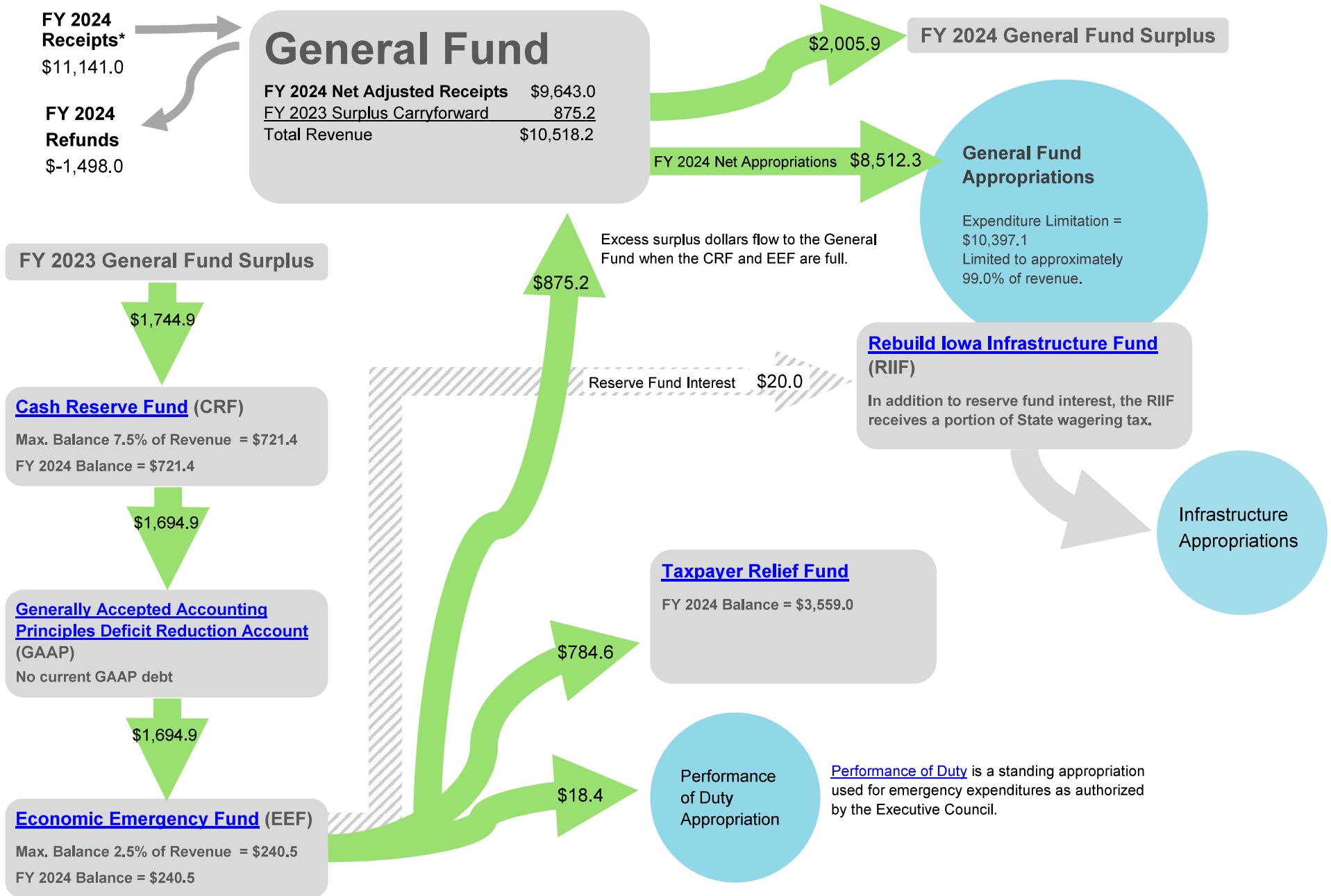
(Dollars in Millions)

Change Compared to Est. FY 2023



NOTE: Numbers may not equal totals due to rounding.

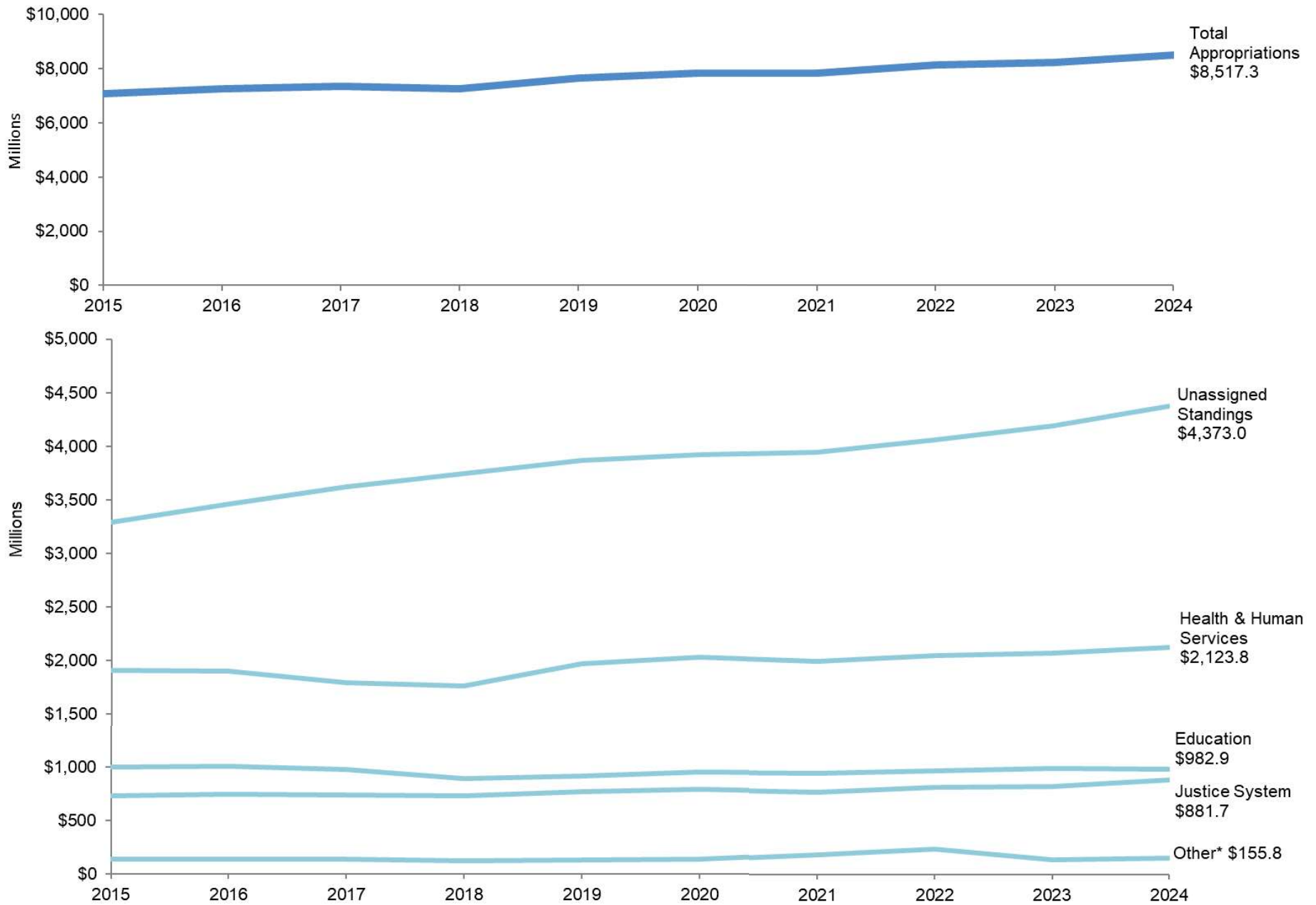
Flow of General Fund Surplus — Estimated FY 2024 (Dollars in Millions)



* Includes gross tax and other receipts, transfers, accruals, and enacted revenue adjustments.

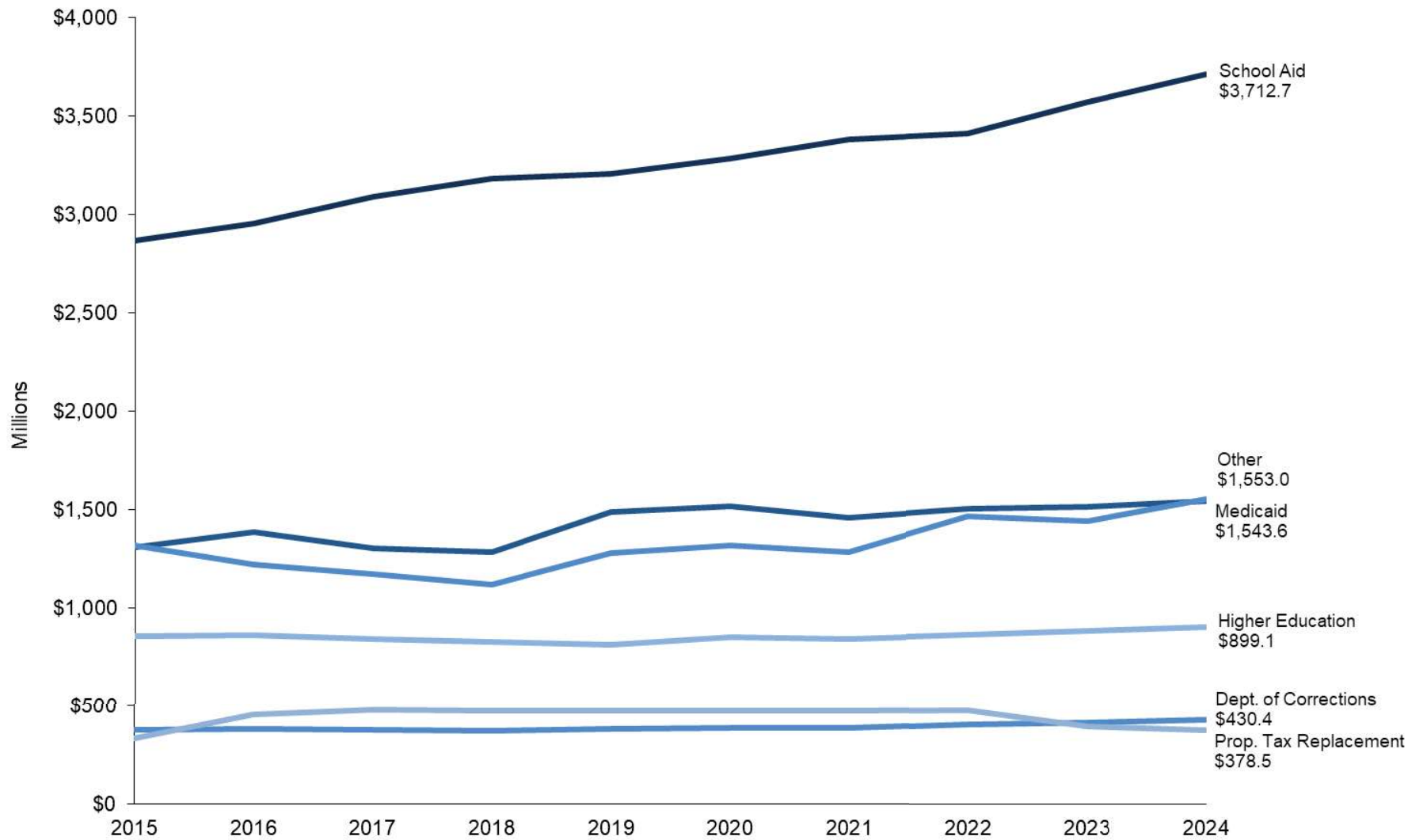
NOTE: Numbers may not equal totals due to rounding.
For more information, see the [General Fund Balance Sheet](#).

Fiscal Year Appropriations by Subcommittee — FY 2015 - FY 2024



* Other includes: Administration and Regulation (\$70.5), Agriculture and Natural Resources (\$43.5), and Economic Development (\$41.8).

General Fund Appropriations — FY 2015 - FY 2024



State of Iowa
Projected Condition of the General Fund

In Millions

| | <u>Actual</u> <u>FY 2022</u> | <u>Revised</u> <u>FY 2023</u> | <u>Legislative</u> <u>Action</u> <u>FY 2024</u> |
|---|---------------------------------|----------------------------------|---|
| Resources | | | |
| Receipts (Dec. 2022 REC Est) | \$ 9,803.4 | \$ 9,615.2 | \$ 9,625.5 |
| Enacted Adjustments (Pre-March REC) | 0.0 | 0.0 | 0.0 |
| REC March Estimate Revision | 0.0 | 135.2 | 24.8 |
| Net Receipts | <u>\$ 9,803.4</u> | <u>\$ 9,750.4</u> | <u>\$ 9,650.3</u> |
| Enacted Adjustments (Post-March REC) | 0.0 | 7.0 | - 7.3 |
| Receipts Subtotal | <u>9,803.4</u> | <u>9,757.4</u> | <u>9,643.0</u> |
| Surplus Carryforward | <u>233.6</u> | <u>197.3</u> | <u>875.2</u> |
| Total Available Resources | <u>\$ 10,037.0</u> | <u>\$ 9,954.7</u> | <u>\$ 10,518.2</u> |
| <i>Expenditure Limitation</i> | | | <u>\$ 10,397.1</u> |
| Estimated Appropriations and Expenditures: | | | |
| Appropriations | \$ 8,118.4 | \$ 8,209.1 | \$ 8,517.3 |
| Adjustment to Standing Appropriations | 18.0 | 5.7 | 0.0 |
| Supplemental/Deappropriations | 0.1 | 0.0 | 0.0 |
| Total Appropriations | <u>\$ 8,136.5</u> | <u>\$ 8,214.8</u> | <u>\$ 8,517.3</u> |
| Reversions | <u>- 13.7</u> | <u>- 5.0</u> | <u>- 5.0</u> |
| Net Appropriations | <u>\$ 8,122.8</u> | <u>\$ 8,209.8</u> | <u>\$ 8,512.3</u> |
| Ending Balance - Surplus | <u>\$ 1,914.2</u> | <u>\$ 1,744.9</u> | <u>\$ 2,005.9</u> |

NOTE: The Governor did not item veto any appropriations or revenue adjustments from legislation passed by the General Assembly during the 2023 Legislative Session.

State of Iowa
General Fund Appropriations Acts
 In Millions

| Act No. | Act Name | Legislative Action | |
|----------|--|--------------------|-------------------|
| | | FY 2023 Adj. | FY 2024 |
| SF 557 | Administration and Regulation Appropriations Act | \$ 0.0 | \$ 70.5 |
| SF 558 | Agriculture and Natural Resources Appropriations Act | 0.0 | 43.5 |
| SF 559 | Economic Development Appropriations Act | 0.0 | 41.8 |
| SF 560 | Education Appropriations Act | 0.0 | 982.9 |
| SF 561 | Health and Human Services Appropriations Act | 0.0 | 2,123.8 |
| SF 562 | Justice System Appropriations Act | 0.0 | 669.2 |
| SF 563 | Judicial Branch Appropriations Act | 0.0 | 212.5 |
| SF 577 | Infrastructure Appropriations Act | 0.0 | - 22.5 |
| SF 192 | Supplemental State Aid Act | 0.0 | 3,743.1 |
| SF 565 | Department of Revenue Omnibus Act | 0.0 | - 16.0 |
| HF 68 | Education Savings Accounts Act | 0.0 | 107.4 |
| SF 578 | Standing Appropriations Act | 0.0 | - 64.0 |
| Standing | Standing Appropriations (Current Law) | 0.0 | 625.0 |
| | Total | \$ 0.0 | \$ 8,517.3 |

Amounts may not equal totals due to rounding.

State of Iowa
General Fund Revenue Adjustments by Act
 In Millions

| Act No. | Act/Revenue Description | Legislative Action | |
|----------------------------------|------------------------------------|---------------------------|-----------------|
| | | FY 2023 | FY 2024 |
| SF 513 | Commercial Motor Vehicle Citations | 0.0 | - 0.3 |
| SF 549 | Insurance Premium Tax Reduction | 0.0 | - 3.9 |
| SF 575 | Economic Development, Tax Credits | 0.0 | - 0.2 |
| HF 205 | Barrel Tax Revenues, Brewpubs | 0.0 | - 0.1 |
| HF 710 | Sports Wagering Transfer | 7.0 | 0.0 |
| HF 710 | Endow Iowa TY 2023 Increase | 0.0 | - 2.8 |
| Total Revenue Adjustments | | \$ 7.0 | \$ - 7.3 |

State of Iowa
Expenditure Limitation Calculation
 In Millions

| | <u>FY 2024 Legislative Action</u> | | |
|---|-----------------------------------|----------|---------------------------|
| | <u>Amount</u> | <u>%</u> | <u>Expend. Limit</u> |
| Revenue Estimating Conference | | | |
| Total (Dec 2022 Estimate) | \$ 9,625.5 | 99% | \$ 9,529.2 |
| Revenue Adjustments: | | | |
| SF 513 Commercial Motor Vehicle Citations | - 0.3 | 100% | - 0.3 |
| SF 549 Insurance Premium Tax Reduction | - 3.9 | 100% | - 3.9 |
| SF 575 Economic Development, Tax Credits | - 0.2 | 100% | - 0.2 |
| HF 205 Barrel Tax Revenues, Brewpubs | - 0.1 | 100% | - 0.1 |
| HF 710 Sports Wagering Transfer | 0.0 | 0% | 0.0 |
| HF 710 Endow Iowa TY 2023 Increase | - 2.8 | 100% | - 2.8 |
| Subtotal Revenue Adjustment | <u>\$ - 7.3</u> | | <u>\$ - 7.3</u> |
| Transfer from Surplus | \$ 875.2 | 100% | \$ 875.2 |
| Total Adjustments | <u>\$ 867.9</u> | | <u>\$ 867.9</u> |
| Expenditure Limitation | | | <u><u>\$ 10,397.1</u></u> |

State of Iowa Reserve Funds

In Millions

| | Actual FY 2022 | Revised FY 2023 | Legislative Action FY 2024 |
|--|--------------------------|--------------------------|----------------------------------|
| <u>Cash Reserve Fund</u> | | | |
| Funds Available | | | |
| Balance Brought Forward | \$ 587.8 | \$ 612.6 | \$ 671.4 |
| General Fund Transfer from Surplus | 1,238.4 | 1,914.2 | 1,744.9 |
| Total Funds Available | <u>\$ 1,826.2</u> | <u>\$ 2,526.8</u> | <u>\$ 2,416.3</u> |
| Transfer to Economic Emergency Fund | - 1,213.6 | - 1,855.4 | - 1,694.9 |
| Balance | <u>\$ 612.6</u> | <u>\$ 671.4</u> | <u>\$ 721.4</u> |
| <i>Maximum 7.5%</i> | \$ 612.6 | \$ 671.4 | \$ 721.4 |
| <u>Economic Emergency Fund</u> | | | |
| Funds Available | | | |
| Balance Brought Forward | \$ 213.3 | \$ 218.0 | \$ 223.8 |
| Excess from Cash Reserve | 1,213.6 | 1,855.4 | 1,694.9 |
| Executive Council – Performance of Duty | - 26.0 | - 17.5 | - 18.4 |
| Total Funds Available | <u>\$ 1,400.9</u> | <u>\$ 2,055.9</u> | <u>\$ 1,900.3</u> |
| FY 2022 Perf. of Duty Expense Adjustment | \$ 13.8 | \$ 0.0 | \$ 0.0 |
| Other Transfers | 0.0 | 0.0 | 0.0 |
| Excess Surplus | - 1,196.7 | - 1,832.1 | - 1,659.8 |
| Balance | <u>\$ 218.0</u> | <u>\$ 223.8</u> | <u>\$ 240.5</u> |
| <i>Maximum 2.5%</i> | \$ 204.2 | \$ 223.8 | \$ 240.5 |
| <u>Distribution of Excess Surplus</u> | | | |
| Transfer to General Fund | \$ 233.6 | \$ 197.3 | \$ 875.2 |
| Transfer to Taxpayer Relief Fund | 963.1 | 1,634.8 | 784.6 |
| Total | <u>\$ 1,196.7</u> | <u>\$ 1,832.1</u> | <u>\$ 1,659.8</u> |
| <u>Combined Reserve Fund Balances</u> | | | |
| Cash Reserve Fund | \$ 612.6 | \$ 671.4 | \$ 721.4 |
| Economic Emergency Fund | 218.0 | 223.8 | 240.5 |
| Total CRF and EEF | <u>\$ 830.6</u> | <u>\$ 895.2</u> | <u>\$ 961.9</u> |
| Statutory Maximum | | | |
| Cash Reserve Fund | \$ 612.6 | \$ 671.4 | \$ 721.4 |
| Economic Emergency Fund | 204.2 | 223.8 | 240.5 |
| Total CRF and EEF | <u>\$ 816.8</u> | <u>\$ 895.2</u> | <u>\$ 961.9</u> |

**Adjusted Revenue Estimate
and Reserve Fund Goal Calculations**

In Millions

| | <u>FY 2021</u> | <u>FY 2022</u> | <u>FY 2023</u> | <u>FY 2024</u> |
|---------------------------|-------------------|-------------------|-------------------|-------------------|
| REC Estimates | \$ 7,876.6 | \$ 8,265.7 | \$ 9,210.6 | \$ 9,625.5 |
| Revenue Adjustments | -39.1 | -97.1 | -258.0 | -7.3 |
| Adjusted Revenue Estimate | <u>\$ 7,837.5</u> | <u>\$ 8,168.6</u> | <u>\$ 8,952.6</u> | <u>\$ 9,618.2</u> |
| Reserve Fund Goals | | | | |
| Cash Reserve Fund | \$ 587.8 | \$ 612.6 | \$ 671.4 | \$ 721.4 |
| Economic Emergency Fund | 195.9 | 204.2 | 223.8 | 240.5 |
| Total | <u>\$ 783.7</u> | <u>\$ 816.8</u> | <u>\$ 895.2</u> | <u>\$ 961.9</u> |

NOTE: Adjusted Revenue Estimates are established at the close each Legislative Session and after Governor's item vetoes, if any.

Taxpayer Relief Fund

In Millions

| | <u>FY 2022</u> | <u>FY 2023</u> | <u>Legislative Action FY 2024</u> |
|-------------------------------|-------------------|-------------------|---|
| Funds Available | | | |
| Balance Brought Forward | \$ 90.4 | \$ 1,055.3 | \$ 2,705.9 |
| General Fund Surplus Transfer | 963.1 | 1,634.8 | 784.6 |
| Interest | <u>1.8</u> | <u>15.8</u> | <u>68.5</u> |
| Total Funds Available | <u>\$ 1,055.3</u> | <u>\$ 2,705.9</u> | <u>\$ 3,559.0</u> |
| Expenditures | | | |
| Other Transfers | \$ 0.0 | \$ 0.0 | \$ 0.0 |
| Transfer to the General Fund | 0.0 | 0.0 | 0.0 |
| Ending Balance | <u>\$ 1,055.3</u> | <u>\$ 2,705.9</u> | <u>\$ 3,559.0</u> |

Taxpayer Relief Fund Transfer Calculation

In Millions

| | <u>FY 2021</u> | <u>FY 2022</u> | <u>FY 2023</u> |
|------------------------------|-----------------|-------------------|-----------------|
| Actual /Estimated | \$ 8,800.6 | \$ 9,803.4 | \$ 9,757.4 |
| Adjusted Revenue Estimate | - 7,837.5 | - 8,168.6 | - 8,952.6 |
| School Aid Transfer (SF 578) | <u>0.0</u> | <u>0.0</u> | <u>- 20.2</u> |
| Difference | <u>\$ 963.1</u> | <u>\$ 1,634.8</u> | <u>\$ 784.6</u> |

State Tax Credit Claims

In Millions

| Tax Credit Programs | Actual FY 2020 | Actual FY 2021 | Actual FY 2022 |
|--|---------------------------|---------------------------|---------------------------|
| Biodiesel Blended Fuel Tax Credit | \$ 18.2 | \$ 22.1 | \$ 23.3 |
| Earned Income Tax Credit | 68.6 | 62.6 | 74.0 |
| High Quality Jobs Program | 29.1 | 26.2 | 23.0 |
| Historic Preservation Tax Credit | 55.7 | 30.7 | 35.6 |
| Iowa Industrial New Jobs Training Program (260E) | 41.4 | 40.6 | 36.7 |
| Redevelopment Tax Credit | 4.6 | 7.2 | 3.1 |
| Research Activities Tax Credit | 81.8 | 57.2 | 51.2 |
| School Tuition Organization Tax Credit | 9.9 | 11.9 | 13.5 |
| Tuition and Textbook Tax Credit | 14.9 | 14.0 | 11.2 |
| Workforce Housing Tax Incentive Program | 22.1 | 18.5 | 11.1 |
| All Other Programs | 55.5 | 51.2 | 61.9 |
| Tax Credit Program Total | \$ 401.8 | \$ 342.1 | \$ 344.7 |

Source: Department of Revenue, Tax Credits Contingent Liabilities Report, March 2023

Rebuild Iowa Infrastructure Fund

| | Actual FY 2022 | Estimated FY 2023 | Leg. Action FY 2024 |
|---|-----------------------|-----------------------|------------------------|
| Revenues and Resources | | | |
| Balance Forward | \$ 60,620,760 | \$ 102,135,693 | \$ 53,596,056 |
| State Wagering Taxes and Fees | 226,075,921 | 210,957,000 | 187,757,000 |
| <i>House File 711 (Levee Safety and Improvements Act)</i> | | | -5,000,000 |
| Interest | 2,762,503 | 18,000,000 | 20,000,000 |
| 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 | - |
| Total Resources | \$ 304,119,064 | \$ 344,092,693 | \$ 269,353,056 |

Appropriations

| | | | |
|---|---------------|---------------|----------------------|
| Administrative Services | | | |
| Major Maintenance | \$ 20,000,000 | \$ 20,000,000 | \$ 20,000,000 |
| <i>Routine Maintenance (standing appropriation)</i> | 2,000,000 | 2,000,000 | 2,000,000 |
| Capitol Complex Security Cameras | 250,000 | 1,000,000 | 200,000 |
| 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 Infrastructure Fund | 0 | 10,000,000 | 10,000,000 |
| Fertilizer Management | 0 | 1,000,000 | 1,000,000 |
| One-Time Renewable Fuels Infrastructure Fund | 0 | 0 | 5,000,000 |
| Department for the Blind | | | |
| Building Repairs | 139,100 | 196,900 | 232,000 |
| Department of Corrections | | | |
| Clarinda Kitchen Renovation | 5,242,619 | 4,000,000 | 0 |
| Clarinda Kitchen FF&E | 0 | 750,000 | 0 |
| DOC Capitals Request | 0 | 4,900,000 | 0 |
| Prison Safety Operations - Body Scanners | 0 | 0 | 865,000 |
| MPCF Apprenticeship Building | 0 | 0 | 1,200,000 |
| IMCC Electrical Upgrade | 0 | 0 | 2,800,000 |
| Cultural Affairs | | | |
| Great Places Infrastructure Grants | 1,000,000 | 1,000,000 | 0 |
| Strengthening Communities Grants - Rural YMCAs | 250,000 | 250,000 | 0 |
| 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 | 700,000 |
| Sports Tourism Program | 0 | 12,000,000 | 0 |
| Vacant Buildings Demolition Fund | 750,000 | 1,000,000 | 0 |
| Vacant Buildings Rehabilitation Fund | 750,000 | 1,000,000 | 0 |
| Junior Olympics | 0 | 150,000 | 0 |

Previously enacted appropriations are in bold. Standing appropriation titles are italicized.

Rebuild Iowa Infrastructure Fund

| | Actual FY 2022 | Estimated FY 2023 | Leg. Action FY 2024 |
|---|-------------------|----------------------|------------------------|
| Destination Iowa Fund | 0 | 0 | 6,500,000 |
| Strengthening Communities Grants - Rural YMCAs | 0 | 0 | 250,000 |
| Education | | | |
| ISD - Girls' Dorm HVAC | 0 | 0 | 5,700,000 |
| 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 Mgmt. | | | |
| School Safety, Flood Mitigation, Other Emerg. | 2,500,000 | 0 | 0 |
| Flood Study | 0 | 650,000 | 0 |
| Human Services | | | |
| DHS Facility Renovation and Remodeling | 0 | 3,161,000 | 0 |
| 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 |
| Eldora Dorm Renovation | 6,500,000 | 0 | 0 |
| Woodward Tunnel Decentralization | 0 | 0 | 5,572,736 |
| Newborn Safe Haven Act | 0 | 0 | 15,000 |
| Brain Injury Rehabilitation New Facility Renovations - On With Life | 0 | 0 | 750,000 |
| Iowa Finance Authority | | | |
| <i>State Housing Trust Fund (standing appropriation)</i> | 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 | 100,000 |
| Legislative Branch | | | |
| <i>Capitol Building Maintenance (standing appropriation)</i> | 500,000 | 500,000 | 500,000 |
| Gutter Replacement | 1,250,000 | 0 | 0 |
| State Capitol Corner Domes | 5,250,000 | 5,250,000 | 0 |
| Management | | | |
| <i>Environment First Fund (standing appropriation)</i> | 42,000,000 | 42,000,000 | 42,000,000 |
| Technology Reinvestment Fund | 0 | 20,500,000 | 18,390,290 |
| 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 | 0 |
| Fort Atkinson | 100,000 | 350,000 | 0 |
| Buchanan County Park | 150,000 | 0 | 0 |
| DNR Tree Replanting | 250,000 | 250,000 | 250,000 |

Previously enacted appropriations are in bold. Standing appropriation titles are italicized.

Rebuild Iowa Infrastructure Fund

| | <u>Actual FY 2022</u> | <u>Estimated FY 2023</u> | <u>Leg. Action FY 2024</u> |
|---|------------------------------|------------------------------|--------------------------------|
| Iowa State Fair Building Renovation | | | 500,000 |
| Honey Creek Deferred Maintenance Contract | | | 6,000,000 |
| Public Defense | | | |
| Facility/Armory Maintenance | 1,000,000 | 2,100,000 | 2,100,000 |
| Statewide Modernization - Readiness Centers | 1,000,000 | 2,100,000 | 2,100,000 |
| Camp Dodge Infrastructure Upgrades | 250,000 | 550,000 | 550,000 |
| WDM Armory | 1,800,000 | 3,700,000 | 1,000,000 |
| JFHQ 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 |
| UNI - Industrial Technology Center | 13,000,000 | 26,500,000 | 0 |
| ISU Vet Lab Phase II | 0 | 0 | 18,000,000 |
| State Fair | | | |
| Barn Restoration | 0 | 6,000,000 | 6,000,000 |
| Transportation | | | |
| Railroad Revolving Loan and Grant | 1,000,000 | 2,000,000 | 500,000 |
| Recreational Trails | 1,500,000 | 2,500,000 | 2,500,000 |
| Public Transit Vertical Infrastructure Grants | 1,500,000 | 1,500,000 | 1,000,000 |
| 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 |
| One-Time Comm. Air Service Vertical Infrastructure Grants | 0 | 0 | 10,000,000 |
| Treasurer | | | |
| County Fair Infrastructure | 1,060,000 | 1,060,000 | 1,060,000 |
| Net Appropriations | <u>\$ 202,569,191</u> | <u>\$ 291,587,568</u> | <u>\$ 255,775,796</u> |
| Reversions | (585,820) | (1,090,931) | - |
| Ending Balance | <u><u>\$ 102,135,693</u></u> | <u><u>\$ 53,596,056</u></u> | <u><u>\$ 13,577,260</u></u> |

Previously enacted appropriations are in bold. Standing appropriation titles are italicized.

Technology Reinvestment Fund

| | Actual FY 2022 | Estimated FY 2023 | Leg. Action FY 2024 |
|--|----------------------|----------------------|------------------------|
| Resources | | | |
| Beginning Balance | \$ -2,698 | \$ 444,817 | \$ 519,424 |
| RIIF Appropriation | 0 | 20,500,000 | 18,390,290 |
| General Fund Appropriation | 17,700,000 | 0 | 0 |
| Total Resources | \$ 17,697,302 | \$ 20,944,817 | \$ 18,909,714 |
| Auditor of State | | | |
| Server Move to LightEdge | \$ 0 | \$ 0 | \$ 292,500 |
| Attorney General's Office | | | |
| Cybersecurity & IT Infrastructure | 0 | 0 | 278,503 |
| 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 | 0 |
| Correctional Facilities Camera System Upgrades | 0 | 0 | 1,879,936 |
| Correctional Facilities Body Cameras | 0 | 0 | 325,000 |
| 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 |
| IPBS Equipment Replacement | 1,998,600 | 1,000,000 | 0 |
| Iowa PBS Digital Asset Management System | 0 | 0 | 343,808 |
| Department of Homeland Security | | | |
| Mass Notification and Emer. Messaging System | 400,000 | 400,000 | 400,000 |
| Department of Human Rights | | | |
| Criminal Justice Info System (CJIS) Integration | 1,400,000 | 1,400,000 | 0 |
| Justice Data Warehouse | 187,980 | 187,980 | 0 |
| Department of Human Services | | | |
| Medicaid Technology | 1,625,363 | 1,416,680 | 1,578,280 |
| State Poison Control Center | 34,000 | 34,000 | 34,000 |
| Criminal Justice Info System (CJIS) Integration | 0 | 0 | 1,400,000 |
| Justice Data Warehouse | 0 | 0 | 282,664 |
| Iowa Law Enforcement Academy | | | |
| Simulator Replacement | 0 | 0 | 100,000 |
| Iowa Communications Network | | | |
| Firewall | 0 | 1,510,724 | 0 |
| Iowa Ethics and Campaign Disclosure Board | | | |
| Candidate Reporting System | 500,000 | 0 | 0 |

Technology Reinvestment Fund

| | Actual FY 2022 | Estimated FY 2023 | Leg. Action FY 2024 |
|---|-------------------|----------------------|------------------------|
| 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 | | | |
| Courthouse Phone Upgrades | 433,100 | 0 | 0 |
| Connect District Phones to JB Building | 0 | 40,464 | 0 |
| Install/Repurpose Sound Systems | 0 | 610,000 | 565,000 |
| Woodbury County LEC Technology | 0 | 0 | 125,290 |
| Department of Management | | | |
| Searchable Online Database | 45,000 | 45,000 | 45,000 |
| Electronic Grant Management System | 70,000 | 70,000 | 50,000 |
| Local Government Budget & Property Tax Sys. | 120,000 | 120,000 | 120,000 |
| Socrata Software License | 371,292 | 382,131 | 382,131 |
| OCIO Phone Management Software | 0 | 0 | 3,180,000 |
| House File 718 Technology Costs | 0 | 0 | 100,000 |
| Department of Public Defense | | | |
| Technology Projects | 100,000 | 500,000 | 0 |
| Department of Public Safety | | | |
| 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 Power Supply | 74,000 | 0 | 0 |
| Body Worn Cameras Licensing | 0 | 385,000 | 0 |
| Department of Revenue | | | |
| Tax System Upgrade | 4,070,460 | 4,070,460 | 4,070,460 |
| Secretary of State | | | |
| Voter Registration System | 1,400,000 | 1,400,000 | 0 |
| Veterans Affairs | | | |
| Computer Equipment | 2,500 | 0 | 0 |
| Net Appropriations | 17,697,295 | 20,425,393 | 18,899,572 |
| Reversions | -444,810 | - | 0 |
| Ending Balance | \$ 444,817 | \$ 519,424 | \$ 10,142 |

Environment First Fund

| | Actual FY 2022 | Estimated FY 2023 | Leg. Action 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 | | | |
| Department of Agriculture | | | |
| 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 |
| Conservation Reserve Enhancement (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 Department of Agriculture | <u>\$ 17,300,000</u> | <u>\$ 17,300,000</u> | <u>\$ 17,300,000</u> |
| Department of 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 |
| Air Quality Monitoring Program | 425,000 | 425,000 | 425,000 |
| Floodplain Management | 375,000 | 375,000 | 375,000 |
| GIS Information for Watersheds | 195,000 | 195,000 | 195,000 |
| Total Department of 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> |

Temporary Assistance for Needy Families Fund

| | Actual FY 2022 | Estimated FY 2023 | Leg. Action FY 2024 |
|---|-----------------------|-----------------------|------------------------|
| Revenues | | | |
| Beginning Balance | \$ 21,471,297 | \$ 47,000,951 | \$ 46,578,636 |
| TANF Surplus from CFS | 0 | 0 | 0 |
| TANF Payment | 130,558,068 | 130,558,068 | 130,558,068 |
| Total Revenues | \$ 152,029,365 | \$ 177,559,019 | \$ 177,136,704 |
| Appropriations | | | |
| Family Investment Program | | | |
| Family Investment Program | \$ 1,931,687 | \$ 5,002,006 | \$ 5,002,006 |
| FaDSS | 2,889,837 | 2,888,980 | 2,888,980 |
| JOBS Program | 3,986,449 | 5,412,060 | 5,412,060 |
| Training and Technology | 324,543 | 1,037,186 | 1,037,186 |
| Child Abuse Prevention | 125,000 | 125,000 | 125,000 |
| Pregnancy Prevention | 1,604,227 | 1,913,203 | 1,913,203 |
| Child Care Assistance | 26,205,412 | 47,166,826 | 47,166,826 |
| Child and Family Services | 32,380,654 | 32,380,654 | 32,380,654 |
| General Administration | 3,744,000 | 3,744,000 | 3,744,000 |
| Field Operations | 31,826,088 | 31,296,232 | 31,296,232 |
| Expanded Categorical Eligibility for SNAP | 10,516 | 14,236 | 14,236 |
| Total Appropriations | \$ 105,028,414 | \$ 130,980,383 | \$ 130,980,383 |
| Reversions | 0 | 0 | 0 |
| Ending Balance | \$ 47,000,951 | \$ 46,578,636 | \$ 46,156,321 |

Notes:

- TANF - Temporary Assistance for Needy Families
- FaDSS - Family Development and Self-Sufficiency Program
- MH/DD - Mental Health and Developmental Disabilities
- FIP - Family Investment Program
- SNAP - Supplemental Nutrition Assistance Program

Medicaid Balance Sheet

| | Actual FY 2022 | Estimated FY 2023 | Leg. Action FY 2024 |
|---|-------------------------|-------------------------|-------------------------|
| Medicaid Funding | | | |
| Carryforward from Previous Year | \$ 230,391,877 | \$ 273,039,251 | \$ 271,276,122 |
| Palo Replacement Generation Tax | 689,567 | 0 | 0 |
| Health Care Trust Fund | 190,819,343 | 183,798,700 | 183,500,000 |
| Nursing Facility Quality Assurance Fund | 49,537,998 | 51,305,139 | 111,216,205 |
| Supplemental Nursing Facility Funding | 0 | 0 | 9,977,767 |
| Hospital Trust Fund | 29,357,710 | 33,749,233 | 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 | \$ 542,042,323 | \$ 610,040,648 |
| General Fund Appropriation | 1,503,848,253 | 1,510,127,388 | 1,543,626,779 |
| General Fund Supplemental | 0 | 0 | 0 |
| Total General Fund Sources | \$ 1,503,848,253 | \$ 1,510,127,388 | \$ 1,543,626,779 |
| Total Medicaid Funding | \$ 2,005,067,237 | \$ 2,052,169,711 | \$ 2,153,667,427 |
| Estimated State Medicaid Need | \$ 1,970,735,778 | \$ 2,001,654,846 | \$ 1,993,857,786 |
| FMAP Changes | -19,455,091 | -40,981,094 | -30,952,943 |
| 6.2% FMAP Adjustment — COVID-19 | -279,153,480 | -263,787,097 | -44,709,677 |
| MCO Capitation Increase | 14,503,010 | 76,700,000 | 0 |
| Health Insurer Fee Payment | 0 | 0 | 0 |
| HCBS Program Increase | 11,002,240 | 0 | 5,500,000 |
| PMIC Provider Rate Increase | 3,900,000 | 0 | 0 |
| Nursing Facility Rebase | 19,080,860 | 0 | 15,000,000 |
| 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 Increases | 0 | 1,339,971 | 0 |
| Behavioral Health Intervention Services Increase | 0 | 1,277,082 | 0 |
| Psychiatric Tiered Rates | 0 | 1,500,000 | 0 |
| Applied Behavioral Analysis Services Rates Increase | 0 | 385,000 | 0 |
| Functional Family and Multisystematic Therapy | 0 | 118,799 | 0 |
| Medicaid Refunds and Offsets | 0 | 909,000 | 0 |
| Office of Chief Information Officer Adjustment | 0 | 0 | -609 |
| Mental Health Service Rate Increase (85.0%) | 0 | 0 | 3,000,000 |
| Mental Health Therapy | 0 | 0 | 7,000,000 |
| Substance Abuse Provider Rates | 0 | 0 | 3,000,000 |
| Total Estimated Medicaid Need | \$ 1,732,027,986 | \$ 1,780,893,589 | \$ 1,951,694,557 |
| Balance (Underfunded If Negative) | \$ 273,039,251 | \$ 271,276,122 | \$ 201,972,870 |

MCO – Managed Care Organization
 FMAP – Federal Medical Assistance Percentage

PMIC – Psychiatric Medical Institution for Children
 HCBS – Home- and Community-Based Services
 ICF/ID – Intermediate Care Facilities for Individuals with

Iowa Skilled Worker and Job Creation Fund

| | Actual FY 2022 | Estimated FY 2023 | Leg. Action FY 2024 |
|--|----------------------|----------------------|------------------------|
| Revenue | | | |
| Beginning Account Balance | \$ 44,556 | \$ 44,556 | \$ 44,556 |
| Wagering Tax Receipts | 63,750,000 | 63,750,000 | 63,750,000 |
| Total Revenues | \$ 63,794,556 | \$ 63,794,556 | \$ 63,794,556 |
| Appropriations & Expenses | | | |
| College Student Aid Commission | | | |
| Skilled Workforce Shortage Tuition Grant | \$ 5,000,000 | \$ 5,000,000 | \$ 0 |
| Economic Development Authority | | | |
| High Quality Jobs | 11,700,000 | 11,700,000 | 11,700,000 |
| STEM Internships | 1,000,000 | 633,325 | 0 |
| Future Ready Iowa Mentor Program | 400,000 | 400,000 | 0 |
| STEM Best | 700,000 | 700,000 | 0 |
| Empower Rural Iowa Program | 700,000 | 700,000 | 700,000 |
| Butchery Innovation and Revitalization | 0 | 366,675 | 366,675 |
| Department of Education | | | |
| Workforce Training and Econ Dev Funds | 15,100,000 | 15,100,000 | 15,100,000 |
| Skilled Workforce Shortage Tuition Grant | 0 | 0 | 5,000,000 |
| Adult Literacy for the Workforce | 5,500,000 | 5,500,000 | 0 |
| 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 | 0 |
| STEM Best | 0 | 0 | 700,000 |
| Workforce Prep Outcome Reporting | 200,000 | 200,000 | 200,000 |
| Iowa Workforce Development | | | |
| AMOS Training Program | 100,000 | 100,000 | 100,000 |
| Future Ready Iowa Coordinator | 150,000 | 150,000 | 150,000 |
| Adult Literacy for the Workforce | 0 | 0 | 5,500,000 |
| Work-Based Learning Intermediary Network | 0 | 0 | 1,500,000 |
| STEM Scholarships | 0 | 0 | 633,325 |
| 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 Appropriations & Expenses | \$ 63,750,000 | \$ 63,750,000 | \$ 63,750,000 |
| Reversions | -998 | 0 | 0 |
| Ending Balance | \$ 44,556 | \$ 44,556 | \$ 44,556 |

Comparison of All State Funds Appropriated

(In Millions)

| Funding Sources | Actual FY 2022 | Est. FY 2023 | Final Action FY 2024 |
|---|--------------------------|--------------------------|--------------------------|
| Total General Fund Appropriations | \$ 8,136.6 | \$ 8,214.8 | \$ 8,517.3 |
| Appropriations from Non-General Fund State Sources | | | |
| Rebuild Iowa Infrastructure Fund | \$ 202.6 | \$ 291.6 | \$ 255.8 |
| RIIF Appropriations to Other Funds | -42.0 | -62.5 | -60.4 |
| Net RIIF Appropriations | <u>\$ 160.6</u> | <u>\$ 229.1</u> | <u>\$ 195.4</u> |
| Primary Road Fund | \$ 348.3 | \$ 361.2 | \$ 388.0 |
| Health Care Trust | 201.2 | 200.7 | 189.9 |
| Temporary Assistance for Needy Families | 102.0 | 128.0 | 128.0 |
| Quality Assurance Trust Fund | 56.3 | 56.3 | 111.2 |
| Iowa Skilled Worker and Job Creation Fund | 63.8 | 63.8 | 63.8 |
| Road Use Tax Fund | 56.9 | 61.0 | 61.2 |
| Fish and Wildlife Trust Fund | 47.5 | 48.4 | 48.4 |
| Environment First Fund | 42.0 | 42.0 | 42.0 |
| Hospital Health Care Access Trust | 33.9 | 33.9 | 33.9 |
| Others | 46.6 | 52.1 | 88.1 |
| Commerce Revolving Fund | 34.2 | 35.1 | 3.4 |
| Iowa Economic Emergency Fund | 12.2 | 17.5 | 38.6 |
| IPERS Fund | 18.4 | 18.4 | 20.9 |
| Technology Reinvestment Fund | 17.7 | 20.4 | 18.9 |
| Total Non-General Fund | <u>\$ 1,241.6</u> | <u>\$ 1,368.0</u> | <u>\$ 1,431.6</u> |
| Grand Total | <u><u>\$ 9,378.2</u></u> | <u><u>\$ 9,582.8</u></u> | <u><u>\$ 9,948.9</u></u> |

Note: Rounding may effect totals. RIIF appropriations to other funds are removed to prevent including it in the total twice.

State Government Alignment – Impacted Departments and Appropriations

[Senate File 514](#) (State Government Alignment Act) was passed by the General Assembly on March 15, 2023, and signed by the Governor on April 4, 2023. This Act changed the organization and supervision of State government. As a result of this Act, appropriations acts passed by the General Assembly for the FY 2024 budget moved a number of existing appropriation line-items between departments and subcommittees.

The following tables display agencies which were eliminated or moved entirely within another agency. The tables reflect General Fund line-items which were moved to a new agency. The table's titles are based on the agency eliminated or line-items moves to other agencies, and the columns show which agency received the appropriations. This includes the following agencies: The Department on Aging, Civil Rights Commission, College Student Aid Commission, Department of Commerce, Department of Cultural Affairs, Governor's Office of Drug Control Policy, Department of Human Rights, and Department of Public Health.

Department on Aging – General Fund Appropriation Alignment Changes

| | Before Alignment Aging, Iowa Department on | | After Alignment Health and Human Services |
|---|---|---------------------|---|
| | Actual FY 2022 | Estimated FY 2023 | Final Action FY 2024 |
| Aging Programs – Health and Human Services | \$11,304,082 | \$11,304,082 | \$11,799,361 |
| Office of LTC Ombudsman – Health and Human Services | \$1,149,821 | \$1,149,821 | \$1,148,959 |
| Grand Total | \$12,453,903 | \$12,453,903 | \$12,948,320 |

Civil Rights Commission – General Fund Appropriation Alignment Changes

| | Before Alignment Civil Rights Commission, Iowa | | After Alignment Inspections, Appeals, and Licensing |
|--|---|--------------------|---|
| | Actual FY 2022 | Estimated FY 2023 | Final Action FY 2024 |
| Civil Rights Commission – Inspections, Appeals and Licensing | \$1,318,718 | \$1,343,051 | \$1,337,999 |
| Grand Total | \$1,318,718 | \$1,343,051 | \$1,337,999 |

College Student Aid Commission – General Fund Appropriation Alignment Changes

| | Before Alignment College Student Aid Commission | | After Alignment Education |
|---|--|---------------------|------------------------------|
| | Actual FY 2022 | Estimated FY 2023 | Final Action FY 2024 |
| All Iowa Opportunity Scholarship – Education | \$3,100,000 | \$3,229,468 | \$3,229,468 |
| College Student Aid Commission – Education | \$429,279 | \$591,533 | \$591,533 |
| DMU Health Care Prof Recruitment – Education | \$500,973 | \$500,973 | \$500,973 |
| Future Ready Iowa Last Dollar Scholarship – Education | \$23,004,744 | \$23,927,005 | \$23,927,005 |
| Health Care Loan Repayment Program – Education | \$250,000 | \$500,000 | \$500,000 |
| Mental Health Practitioner Loan Repayment Program – Education | \$0 | \$520,000 | \$520,000 |
| National Guard Service Scholarship – Education | \$4,700,000 | \$4,700,000 | \$6,600,000 |
| Rural Primary Care Loan Repayment – Education | \$1,724,502 | \$2,504,933 | \$2,504,933 |
| Rural Veterinarian Loan Repayment Program – Education | \$400,000 | \$700,000 | \$700,000 |
| Teach Iowa Scholars – Education | \$400,000 | \$650,000 | \$650,000 |
| Tuition Grant - For-Profit - Standing – Education | \$456,220 | \$500,000 | \$108,000 |
| Tuition Grant Program - Standing – Education | \$48,896,050 | \$50,118,451 | \$51,421,531 |
| Vocational-Technical Tuition Grant - Standing – Education | \$1,750,185 | \$1,750,185 | \$1,750,185 |
| Grand Total | \$85,611,953 | \$90,192,548 | \$93,003,628 |

Department of Commerce – General Fund Appropriation Alignment Changes

| | Before Alignment Department of Commerce | | After Alignment Multiple Departments |
|--|--|--------------------|---|
| | Actual FY 2022 | Estimated FY 2023 | Final Action FY 2024 |
| Professional Licensing Bureau – Dept. of Inspections, Appeals, and Licensing | \$360,856 | \$360,856 | \$358,868 |
| Alcoholic Beverages Operations – Revenue | \$1,075,454 | \$1,075,454 | \$1,010,054 |
| Grand Total | \$1,436,310 | \$1,436,310 | \$1,368,922 |

Note: The Professional Licensing Bureau is combined with two other line items to create a new appropriation. The new appropriation, which is called the Professional Licensing Bureau, includes \$358,868 from the Department of Commerce, \$131,757 from the Department of Public Health, and \$2,372,035 from the Department of Public Safety.

Department of Cultural Affairs – General Fund Appropriation Alignment Changes

| | Before Alignment Department of Cultural Affairs | | After Alignment Multiple Departments |
|--|--|--------------------|---|
| | Actual FY 2022 | Estimated FY 2023 | Final Action FY 2024 |
| Administration Division – Administrative Services | \$168,637 | \$168,637 | \$168,403 |
| Historic Sites – Administrative Services | \$426,398 | \$426,398 | \$425,751 |
| Historical Division – Administrative Services | \$3,142,351 | \$3,142,351 | \$3,136,371 |
| Arts Division & Iowa Arts Council – Economic Development Authority | \$1,317,188 | \$1,317,188 | \$1,400,000 |
| Community Cultural Grants – Economic Development Authority | \$172,090 | \$172,090 | \$172,090 |
| County Endowment Funding - DCA Grants – Economic Development Authority | \$448,403 | \$448,403 | \$448,403 |
| Cultural Trust Grants – Economic Development Authority | \$150,000 | \$150,000 | \$150,000 |
| Great Places – Economic Development Authority | \$150,000 | \$150,000 | \$149,710 |
| Grand Total | \$5,975,067 | \$5,975,067 | \$6,050,728 |

Governor's Office of Drug Control Policy – General Fund Appropriation Alignment Changes

| | Before Alignment Drug Control Policy, Governor's Office of | | After Alignment Public Safety |
|---|---|-------------------|----------------------------------|
| | Actual FY 2022 | Estimated FY 2023 | Final Action FY 2024 |
| Drug Policy Coordinator – Public Safety | \$239,271 | \$239,271 | \$249,219 |
| Grand Total | \$239,271 | \$239,271 | \$249,219 |

Department of Human Rights – General Fund Appropriation Alignment Changes

| | Before Alignment Department of Human Rights | | After Alignment Health and Human Services |
|--|--|--------------------|---|
| | Actual FY 2022 | Estimated FY 2023 | Final Action FY 2024 |
| Central Administration – Health and Human Services | \$189,071 | \$189,071 | \$186,913 |
| Community Advocacy and Services – Health and Human Services | \$956,894 | \$956,894 | \$956,894 |
| Criminal & Juvenile Justice – Health and Human Services | \$1,288,368 | \$1,318,547 | \$1,318,547 |
| LIHEAP Weatherization Assistance Prog. – Health and Human Services | \$9,700 | \$1 | \$1 |
| Single Grant Program – Health and Human Services | \$140,000 | \$140,000 | \$140,000 |
| Grand Total | \$2,584,033 | \$2,604,513 | \$2,602,355 |

Department of Public Health – General Fund Appropriation Alignment Changes

| | Before Alignment Department of Public Health | | After Alignment Multiple Departments |
|---|---|---------------------|---|
| | Actual FY 2022 | Estimated FY 2023 | Final Action FY 2024 |
| *Public Protection – Department of Inspections, Appeals and Licensing | \$0 | \$0 | \$131,757 |
| *Public Protection – Health and Human Services | \$4,466,601 | \$4,466,601 | \$4,581,792 |
| Addictive Disorders – Health and Human Services | \$23,659,379 | \$23,659,379 | \$23,656,992 |
| Chronic Conditions – Health and Human Services | \$4,258,373 | \$4,258,373 | \$4,256,595 |
| Community Capacity – Health and Human Services | \$7,319,306 | \$6,519,306 | \$7,077,481 |
| Congenital & Inherited Disorders Registry – Health and Human Services | \$199,910 | \$223,521 | \$223,521 |
| Essential Public Health Services – Health and Human Services | \$7,662,464 | \$7,662,464 | \$7,662,464 |
| Healthy Children and Families – Health and Human Services | \$5,816,681 | \$5,816,681 | \$5,815,491 |
| Infectious Diseases – Health and Human Services | \$1,796,206 | \$1,796,206 | \$1,795,902 |
| Resource Management – Health and Human Services | \$933,871 | \$933,871 | \$933,543 |
| Grand Total | \$56,112,791 | \$55,336,402 | \$56,135,538 |

Note: Public Protection has two lines in the DPH table. Funding for Public Protection in FY 2022 and 2023 are displayed in the second line. Funding for FY 2024 is transferred to the Department of Health and Human Services and Department of Inspections, Appeals, and Licensing (DIAL). The funding to the DIAL is combined with \$358,868 from the Department of Commerce and \$2,372,035 from the Department of Public Safety for a Professional Licensing Bureau. Funding for the new appropriation totals \$2,862,660. The line-item moved to the HHS was increased by \$246,948. Funding for the Community Capacity was combined with the Iowa Commission for Volunteer Service under the Department of Health and Human Services. Funding for the new appropriation totals \$7,435,682.

A number of appropriations were transferred between agencies that still exist under the new structure. **The following tables reflect State agencies that had one or more line-item transferred to a different agency.**

Economic Development Authority – General Fund Appropriation Alignment Changes

| | Before Alignment Economic Development Authority | | After Alignment Health and Human Services |
|---|--|-------------------|---|
| | Actual FY 2022 | Estimated FY 2023 | Final Action FY 2024 |
| Iowa Comm. Volunteer Ser. - Promise – Health and Human Services | \$168,201 | \$168,201 | \$358,201 |
| Grand Total | \$168,201 | \$168,201 | \$358,201 |

Note: Funding for the Iowa Commission on Volunteer Service is combined within the Community Capacity appropriation under the Department of Health and Human Services. Funding for the new appropriation totals \$7,435,682.

Public Safety – General Fund Appropriation Alignment Changes

| | Before Alignment Public Safety | | After Alignment Inspections, Appeals and Licensing |
|---|-----------------------------------|--------------------|--|
| | Actual FY 2022 | Estimated FY 2023 | Final Action FY 2024 |
| Fire Marshal – Department of Inspections, Appeals and Licensing | \$5,460,291 | \$5,602,778 | \$2,372,035 |
| Grand Total | \$5,460,291 | \$5,602,778 | \$2,372,035 |

Note: The funding to the DIAL from the Department of Public Safety is combined with \$358,868 from the Department of Commerce and \$131,747 from the DPH for a Professional Licensing Bureau. Funding for the new appropriation totals \$2,862,660.

Department of Education – General Fund Appropriation Alignment Changes

| | Before Alignment Department of Education | | After Alignment Multiple Departments |
|---|---|---------------------|---|
| | Actual FY 2022 | Estimated FY 2023 | Final Action FY 2024 |
| Enrich Iowa Libraries – Administrative Services | \$0 | \$2,464,823 | \$2,464,823 |
| State Library – Administrative Services | \$0 | \$2,532,594 | \$2,557,594 |
| ECI General Aid (SRG) – Health and Human Services | \$23,206,799 | \$23,406,799 | \$23,406,799 |
| Adult Education and Literacy Programs – Workforce Development | \$500,000 | \$500,000 | \$500,000 |
| Entrepreneurs with Disabilities Program – Workforce Development | \$138,506 | \$138,506 | \$138,506 |
| Independent Living – Workforce Development | \$84,823 | \$84,823 | \$84,804 |
| Independent Living Center Grant – Workforce Development | \$86,457 | \$86,457 | \$86,547 |
| Vocational Rehabilitation – Workforce Development | \$5,996,328 | \$6,116,328 | \$6,106,732 |
| Grand Total | \$30,012,913 | \$35,330,330 | \$35,345,805 |

Note: Funding for ECI General Aid is under the Child Care Assistance appropriation under the Department of Health and Human Services. Total Funding for FY 2024 is \$64,223,730.

Department of Inspections and Appeals – General Fund Appropriation Alignment Changes

| | Before Alignment Department of Inspections and Appeals | | After Alignment Health and Human Services |
|--|---|--------------------|--|
| | Actual FY 2022 | Estimated FY 2023 | Final Action FY 2024 |
| Child Advocacy Board – Health and Human Services | \$2,582,454 | \$2,607,454 | \$2,602,312 |
| Grand Total | \$2,582,454 | \$2,607,454 | \$2,602,312 |

Note: After alignment, the Child Advocacy Board is funded under General Administration for the Department of Health and Human Services, which is an existing appropriation. Total funding for FY 2024 is \$18,913,662.

Board of Regents – General Fund Appropriation Alignment Changes

| | Before Alignment Board of Regents | | After Alignment Education |
|--|--------------------------------------|---------------------|------------------------------|
| | Actual FY 2022 | Estimated FY 2023 | Final Action FY 2024 |
| Iowa Braille & Sight Saving School – Education | \$4,540,886 | \$4,654,408 | \$4,794,040 |
| Iowa School for the Deaf – Education | \$10,789,039 | \$11,089,039 | \$11,421,710 |
| STEM Collaborative – Education | \$6,354,848 | \$6,354,848 | \$6,354,848 |
| Grand Total | \$21,684,773 | \$22,098,295 | \$22,570,598 |

Department of Workforce Development – General Fund Appropriation Alignment Changes

| | Before Alignment Department of Workforce Development | | After Alignment Inspections, Appeals, and Licensing |
|---|---|--------------------|---|
| | Actual FY 2022 | Estimated FY 2023 | Final Action FY 2024 |
| Labor Services Division – Inspections, Appeals, and Licensing | \$3,491,252 | \$3,491,252 | \$3,365,697 |
| Workers Compensation Division – Inspections, Appeals, and Licensing | \$3,321,044 | \$3,321,044 | \$3,321,044 |
| Grand Total | \$6,812,296 | \$6,812,296 | \$6,686,741 |

Note: \$125,555 of the existing Labor Services Division appropriation remains with the Department of Workforce Development. In tracking the appropriation is currently named Workplace Injury and Safety Surveys.

The following tables reflect non-General Fund appropriations that were transferred to a different state agency. **The table title reflects the agency eliminated or that had line-items transferred to another agency, and the columns reflect the agency that received appropriations.**

College Student Aid Commission – Other Funds Appropriation Alignment Changes

| | Before Alignment College Student Aid Commission | | After Alignment Education |
|---|--|--------------------|------------------------------|
| | Actual FY 2022 | Estimated FY 2023 | Final Action FY 2024 |
| Skilled Workforce Tuition Grant - SWJCF – Education | \$5,000,000 | \$5,000,000 | \$5,000,000 |
| Grand Total | \$5,000,000 | \$5,000,000 | \$5,000,000 |

Department of Commerce – Other Funds Appropriation Alignment Changes

| | Before Alignment Department of Commerce | | After Alignment Multiple Departments |
|---|--|---------------------|---|
| | Actual FY 2022 | Estimated FY 2023 | Final Action FY 2024 |
| Field Auditor - Housing Trust Fund – Inspections, Appeals and Licensing | \$62,317 | \$62,317 | \$62,317 |
| Banking Division - CMRF – Insurance and Financial Services | \$12,990,766 | \$13,025,180 | \$13,025,180 |
| Credit Union Division - CMRF – Insurance and Financial Services | \$2,333,413 | \$2,553,593 | \$2,553,593 |
| Insurance Division - CMRF – Insurance and Financial Services | \$6,403,101 | \$6,676,987 | \$6,676,987 |
| Pharmacy Benefit Managers Program - CMRF – Insurance and Financial Services | \$0 | \$200,000 | \$200,000 |
| Utilities Division - CMRF – Utilities Board | \$9,226,486 | \$9,305,840 | \$10,746,366 |
| Grand Total | \$31,016,083 | \$31,823,917 | \$33,264,443 |

Note: Funding for the Pharmacy Benefit Managers Program was merged within the Insurance Division appropriation. Total funding in tracking is \$6,876,987.

Department of Cultural Affairs – Other Funds Appropriation Alignment Changes

| | Before Alignment Department of Cultural Affairs | | After Alignment Economic Development Authority |
|---|--|--------------------|--|
| | Actual FY 2022 | Estimated FY 2023 | Final Action FY 2024 |
| Great Places Infrastructure Grants - RIF – Economic Development Authority | \$1,000,000 | \$1,000,000 | \$0 |
| YMCA Strengthen Community Grants - RIF – Economic Development Authority | \$250,000 | \$250,000 | \$250,000 |
| Grand Total | \$1,250,000 | \$1,250,000 | \$250,000 |

Economic Development Authority – Other Funds Appropriation Alignment Changes

| | Before Alignment Economic Development Authority | | After Alignment Multiple Departments |
|--|--|--------------------|---|
| | Actual FY 2022 | Estimated FY 2023 | Final Action FY 2024 |
| STEM Best - SWJCF – Education | \$700,000 | \$700,000 | \$700,000 |
| STEM Internships - SWJCF – Workforce Development | \$1,000,000 | \$633,325 | \$633,325 |
| Grand Total | \$1,700,000 | \$1,333,325 | \$1,333,325 |

Department of Education – Other Funds Appropriation Alignment Changes

| | Before Alignment Department of Education | | After Alignment Workforce Development |
|--|---|--------------------|--|
| | Actual FY 2022 | Estimated FY 2023 | Final Action FY 2024 |
| Adult Literacy for the Workforce - SWJCF – Workforce Development | \$5,500,000 | \$5,500,000 | \$5,500,000 |
| Work-Based Intermed Network - SWJCF – Workforce Development | \$1,500,000 | \$1,500,000 | \$1,500,000 |
| Grand Total | \$7,000,000 | \$7,000,000 | \$7,000,000 |

Department of Human Rights – Other Funds Appropriation Alignment Changes

| | Before Alignment Department of Human Rights | | After Alignment Human Services Capitals |
|---|--|--------------------|--|
| | Actual FY 2022 | Estimated FY 2023 | Final Action FY 2024 |
| Criminal Justice Info System (CJIS) - TRF – Health and Human Services Capital | \$1,400,000 | \$1,400,000 | \$1,400,000 |
| Justice Data Warehouse - TRF – Health Human Services Capitals | \$187,980 | \$187,980 | \$282,664 |
| Grand Total | \$1,587,980 | \$1,587,980 | \$1,682,664 |

Department of Public Health – Other Funds Appropriation Alignment Changes

| | Before Alignment Department of Public Health | | After Alignment Health and Human Services |
|---|---|--------------------|---|
| | Actual FY 2022 | Estimated FY 2023 | Final Action FY 2024 |
| Gambling Treatment - SWRF – Health and Human Services | \$1,750,000 | \$1,750,000 | \$1,750,000 |
| Grand Total | \$1,750,000 | \$1,750,000 | \$1,750,000 |

The following sheets display all changes due to alignment that occurred by subcommittee. The following bullets describe how to read the tables.

- The **title** reflects the budget subcommittee that is displayed on the page.
- The **left side** of these tables display the agencies and appropriations within the budget subcommittee.
- The **columns** display budget subcommittees and agencies appropriations are moving to or from.
- The **shaded rows** reflect line-items that are being transferred away from the subcommittee on the page.

General Fund Alignment Changes by Budget Subcommittee – Administration and Regulation

Note: The information presented here represents FY 2024 Final Action.

| | | Committee and Department Gaining or Losing | | | | | | | | | | Grand Total | | | | |
|--|-----------------------|--|------------------------------------|--------------------------------|----------------------|--------------------|--------------------|---------------------------|--------------------|-------------------------|------------------|--------------------|--------------------|----------------------|---------------------|---------------|
| | | Admin. and Reg. | | | Economic Development | | Education | Health and Human Services | | Justice System | | | | | | |
| | | Commerce | Inspections, Appeals and Lic. | Revenue | Cultural Affairs | Iowa Workforce | Education | Health and Human Serv. | Public Health | Civil Rights Commission | Public Safety | | | | | |
| Administration and Regulation Appropriations | Shift In | Admin. Services | Administration Division | | | \$168,403 | | | | | | | | | \$168,403 | |
| | | | Enrich Iowa Libraries | | | | | \$2,464,823 | | | | | | | \$2,464,823 | |
| | | | Historic Sites | | | \$425,751 | | | | | | | | | \$425,751 | |
| | | | Historical Division | | | \$3,136,371 | | | | | | | | | \$3,136,371 | |
| | | | State Library | | | | | \$2,557,594 | | | | | | | \$2,557,594 | |
| | | Shift In | Inspections, Appeals and Licensing | Civil Rights Commission | | | | | | | \$1,337,999 | | | | \$1,337,999 | |
| | | | | Labor Services Division | | | \$3,365,697 | | | | | | | | \$3,365,697 | |
| | | | | Professional Licensing Bureau | \$358,868 | | | | | \$131,757 | | \$2,372,035 | | | \$2,862,660 | |
| | | | | Workers Compensation Division | | | \$3,321,044 | | | | | | | | \$3,321,044 | |
| | | Revenue | Alcoholic Beverages Operations | \$1,010,054 | | | | | | | | | | | \$1,010,054 | |
| | | Total | | \$1,368,922 | | | \$3,730,525 | \$6,686,741 | \$5,022,417 | | \$131,757 | \$1,337,999 | \$2,372,035 | | \$20,650,396 | |
| | | Shift Out | Commerce | Alcoholic Beverages Operations | | | | | | | | | | | | (\$1,010,054) |
| | | | | Professional Licensing Bureau | | | | | | | | | | | | (\$358,868) |
| | | | Gov. Drug Control Policy | Operations | | | | | | | | | | | | (\$249,219) |
| | | | Human Rights | Central Administration | | | | | | | | | | | | (\$186,913) |
| | | | | Community Advocacy and Serv. | | | | | | | | | | | | (\$956,894) |
| | | | LiHEAP Weatherization Assis. | | | | | | | | | | | | (\$1) | |
| | Inspections & Appeals | Child Advocacy Board | | | | | | | | | | | | (\$2,602,312) | | |
| | Total | | | (\$358,868) | (\$1,010,054) | | | | | (\$3,746,120) | | | (\$249,219) | (\$5,364,261) | | |
| | Grand Total | | \$1,368,922 | (\$358,868) | (\$1,010,054) | \$3,730,525 | \$6,686,741 | \$5,022,417 | | (\$3,746,120) | \$131,757 | \$1,337,999 | \$2,122,816 | | \$15,286,135 | |

General Fund Alignment Changes by Budget Subcommittee – Economic Development

Note: The information presented here represents FY 2024 Final Action. Funding transferred from the Public Employees Relation Board to the Parole Board does not reflect a transfer of duties.

| | | Committee and Department Gaining or Losing | | | | | | Grand Total | | |
|-------------------------------------|--------------------|--|---|----------------------|-------------------------------|----------------------|---------------------------|--------------------|-----------------------|----------------------|
| | | Admin. and Reg. | | Economic Development | | Education | Health and Human Services | | Justice System | |
| | | Administrative Serv. | Inspections, Appeals and Lic. | Cultural Affairs | Economic Development Author.. | Education | Health and Human Serv. | | Parole | |
| Economic Development Appropriations | Shift In | Econ. Develop. Auth. | Community Cultural Grants | | \$172,090 | | | | \$172,090 | |
| | | | County Endowment Funding - DCA Grants | | \$448,403 | | | | \$448,403 | |
| | | | Cultural Trust Grants | | \$150,000 | | | | \$150,000 | |
| | | | Great Places | | \$149,710 | | | | \$149,710 | |
| | | | Iowa Arts Council | | \$1,400,000 | | | | \$1,400,000 | |
| | | Workforce Develop. | Adult Education and Literacy Programs | | | | \$500,000 | | \$500,000 | |
| | | | Entrepreneurs with Disabilities Program | | | | \$138,506 | | \$138,506 | |
| | | | Independent Living | | | | \$84,804 | | \$84,804 | |
| | | | Independent Living Center Grant | | | | \$86,547 | | \$86,547 | |
| | | | Vocational Rehabilitation | | | | \$6,106,732 | | \$6,106,732 | |
| | Total | | | \$2,320,203 | | \$6,916,589 | | \$9,236,792 | | |
| | Shift Out | Cultural Affairs Administration Division | | (\$168,403) | | | | | (\$168,403) | |
| | | Historic Sites | | (\$425,751) | | | | | (\$425,751) | |
| | | Historical Division | | (\$3,136,371) | | | | | (\$3,136,371) | |
| | | Arts Division | | | | (\$1,400,000) | | | (\$1,400,000) | |
| | | Community Cultural Grants | | | | (\$172,090) | | | (\$172,090) | |
| | | County Endowment Funding - DCA Grants | | | | (\$448,403) | | | (\$448,403) | |
| | | Cultural Trust Grants | | | | (\$150,000) | | | (\$150,000) | |
| | | Great Places | | | | (\$149,710) | | | (\$149,710) | |
| | | Econ. Develop. Auth. | Iowa Comm. Volunteer Ser. - Promise | | | | | (\$358,201) | | (\$358,201) |
| | | PERB | General Office | | | | | | (\$200,000) | (\$200,000) |
| | Workforce Develop. | Labor Services Division | | (\$3,365,697) | | | | | (\$3,365,697) | |
| | | Workers' Compensation Division | | (\$3,321,044) | | | | | (\$3,321,044) | |
| | Total | | (\$3,730,525) | (\$6,686,741) | | (\$2,320,203) | (\$358,201) | (\$200,000) | (\$13,295,670) | |
| | Grand Total | | (\$3,730,525) | (\$6,686,741) | \$2,320,203 | (\$2,320,203) | \$6,916,589 | (\$358,201) | (\$200,000) | (\$4,058,878) |

General Fund Alignment Changes by Budget Subcommittee – Education

Note: The information presented here represents FY 2024 Final Action.

| | | Committee and Department Gaining or Losing | | | | | Grand Total | |
|------------------------------------|---|---|----------------------|--------------------------------|---------------------|---------------------|--------------|---------------------------|
| | | Admin. and Reg. | Economic Development | Education | | | | Health and Human Services |
| | | Administrative Serv. | Iowa Workforce | College Student Aid Commission | Education | Regents | | Health and Human Serv. |
| Shift In | Education | All Iowa Opportunity Scholarship | | | \$3,229,468 | | | \$3,229,468 |
| | | College Student Aid Commission Admin. | | | \$591,533 | | | \$591,533 |
| | | Future Ready Iowa Last Dollar Scholarship | | | \$23,927,005 | | | \$23,927,005 |
| | | Health Care Loan Repayment Program | | | \$500,000 | | | \$500,000 |
| | | Health Care Prof Recruitment | | | \$500,973 | | | \$500,973 |
| | | Iowa Braille & Sight Saving School | | | | | \$4,794,040 | \$4,794,040 |
| | | Iowa School for the Deaf | | | | | \$11,421,710 | \$11,421,710 |
| | | Mental Health Professional Loan Repay. | | | \$520,000 | | | \$520,000 |
| | | National Guard Service Scholarship | | | \$6,600,000 | | | \$6,600,000 |
| | | Rural Primary Care Loan Repayment | | | \$2,504,933 | | | \$2,504,933 |
| | | Rural Veterinarian Loan Repay. Prog. | | | \$700,000 | | | \$700,000 |
| | | STEM Collaborative | | | | | \$6,354,848 | \$6,354,848 |
| | | Teach Iowa Scholars | | | \$650,000 | | | \$650,000 |
| | | Tuition Grant - For-Profit - Stand. | | | \$108,000 | | | \$108,000 |
| | | Tuition Grant Program - Standing | | | \$51,421,531 | | | \$51,421,531 |
| | Vocational-Technical Tuition Grant Standing | | | \$1,750,185 | | | \$1,750,185 | |
| Total | | | | | \$93,003,628 | \$22,570,598 | | \$115,574,226 |
| Shift Out | Education Appropriations | College Student Aid Commission | | | | | | |
| | | All Iowa Opportunity Scholarship | | | | | | (\$3,229,468) |
| | | College Student Aid Commission | | | | | | (\$591,533) |
| | | DMU Health Care Prof Recruitment | | | | | | (\$500,973) |
| | | Future Ready Iowa Last-Dollar Scholarship Program | | | | | | (\$23,927,005) |
| | | Health Care Loan Repayment Program | | | | | | (\$500,000) |
| | | Mental Health Practitioner Loan Repayment Program | | | | | | (\$520,000) |
| National Guard Service Scholarship | | | | | | (\$6,600,000) | | |

General Fund Alignment Changes by Budget Subcommittee – Education

Note: The information presented here represents FY 2024 Final Action.

| | | | Committee and Department Gaining or Losing | | | | Grand Total | | |
|---------------------------------------|--------------------------------|---|--|----------------------|--------------------------------|------------------------|-----------------------|---------------------------|------------------------|
| | | | Admin. and Reg. | Economic Development | Education | | | Health and Human Services | |
| | | | Administrative Serv. | Iowa Workforce | College Student Aid Commission | Education | | Regents | Health and Human Serv. |
| Education Appropriations Shift Out | College Student Aid Commission | Rural Veterinarian Loan Repay. Prog. | | | | (\$700,000) | (\$700,000) | | |
| | | Teach Iowa Scholars | | | | (\$650,000) | (\$650,000) | | |
| | | Tuition Grant - For-Profit - Stand. | | | | (\$108,000) | (\$108,000) | | |
| | | Tuition Grant Program - Standing | | | | (\$51,421,531) | (\$51,421,531) | | |
| | | Vocational-Technical Tuition Grant - Standing | | | | (\$1,750,185) | (\$1,750,185) | | |
| | Education | Enrich Iowa Libraries | (\$2,464,823) | | | | (\$2,464,823) | | |
| | | State Library | (\$2,557,594) | | | | (\$2,557,594) | | |
| | | Adult Education and Literacy Programs | | (\$500,000) | | | (\$500,000) | | |
| | | ECI General Aid (SRG) | | | | (\$23,406,799) | (\$23,406,799) | | |
| | | Entrepreneurs with Disabilities Program | | (\$138,506) | | | (\$138,506) | | |
| | | Independent Living | | (\$84,804) | | | (\$84,804) | | |
| | | Independent Living Center Grant | | (\$86,547) | | | (\$86,547) | | |
| | | Vocational Rehabilitation | | (\$6,106,732) | | | (\$6,106,732) | | |
| | Regents | Ed Services for Blind & Visually Impaired | | | | (\$4,794,040) | (\$4,794,040) | | |
| | | Iowa School for the Deaf | | | | (\$11,421,710) | (\$11,421,710) | | |
| | | UNI - Math & Science Collaborative | | | | (\$6,354,848) | (\$6,354,848) | | |
| | Total | | (\$5,022,417) | (\$6,916,589) | | (\$115,574,226) | (\$23,406,799) | (\$150,920,031) | |
| | Grand Total | | (\$5,022,417) | (\$6,916,589) | \$93,003,628 | (\$115,574,226) | \$22,570,598 | (\$23,406,799) | (\$35,345,805) |

General Fund Alignment Changes by Budget Subcommittee – Health and Human Services

Note: The information presented here represents FY 2024 Final Action.

| | | Committee and Department Gaining or Losing | | | | | | | | Grand Total | |
|---|-----------|--|-------------------------------|----------------------------|---------------------|---------------------------|------------------------|---------------------|-----------------------|---------------------|---------------------|
| | | Admin. and Reg. | | Economic Development | Education | Health and Human Services | | | Justice System | | |
| | | Human Rights | Inspections, Appeals and Lic. | Economic Development Aut.. | Education | Aging | Health and Human Serv. | Public Health | Human Rights | | |
| Health and Human Services Appropriations | Shift In | Human Services | Central Administration | \$186,913 | | | | | | | \$186,913 |
| | | Community Advocacy and Serv. | \$956,894 | | | | | | | | \$956,894 |
| | | Addictive Disorders | | | | | | \$23,656,992 | | | \$23,656,992 |
| | | Aging Programs | | | | | \$11,799,361 | | | | \$11,799,361 |
| | | Child Care Assistance | | | | \$23,406,799 | | | | | \$23,406,799 |
| | | Chronic Conditions | | | | | | \$4,256,595 | | | \$4,256,595 |
| | | Community Capacity | | | \$358,201 | | | \$7,077,481 | | | \$7,435,682 |
| | | Congenital & Inherited Disorders Registry | | | | | | \$223,521 | | | \$223,521 |
| | | Criminal & Juvenile Justice | | | | | | | \$1,318,547 | | \$1,318,547 |
| | | Essential Public Health Services | | | | | | \$7,662,464 | | | \$7,662,464 |
| | | General Administration | | \$2,602,312 | | | | | | | \$2,602,312 |
| | | Healthy Children and Families | | | | | | \$5,815,491 | | | \$5,815,491 |
| | | Infectious Diseases | | | | | | \$1,795,902 | | | \$1,795,902 |
| | | LiHEAP Weatherization Assistance Program | \$1 | | | | | | | | \$1 |
| | | Office of LTC Ombudsman | | | | | \$1,148,959 | | | | \$1,148,959 |
| | | Public Protection | | | | | | \$4,581,792 | | | \$4,581,792 |
| | | Resource Management | | | | | | \$933,543 | | | \$933,543 |
| | | Single Grant Program | | | | | | | | \$140,000 | \$140,000 |
| | | Total | | \$1,143,808 | \$2,602,312 | \$358,201 | \$23,406,799 | \$12,948,320 | \$56,003,781 | \$1,458,547 | \$97,921,768 |
| | Shift Out | Aging | Aging Programs | | | | | (\$11,799,361) | | | (\$11,799,361) |
| Office of LTC Ombudsman | | | | | | | (\$1,148,959) | | | (\$1,148,959) | |
| Public Health | | Addictive Disorders | | | | | (\$23,656,992) | | | (\$23,656,992) | |
| Chronic Conditions | | | | | | | (\$4,256,595) | | | (\$4,256,595) | |
| Community Capacity | | | | | | | (\$7,077,481) | | | (\$7,077,481) | |
| Congenital & Inherited Disorders Registry | | | | | | | (\$223,521) | | | (\$223,521) | |
| Essential Public Health Services | | | | | | | (\$7,662,464) | | | (\$7,662,464) | |
| Healthy Children and Families | | | | | | | (\$5,815,491) | | | (\$5,815,491) | |
| Infectious Diseases | | | | | | | (\$1,795,902) | | | (\$1,795,902) | |
| Public Protection | | | | | | | (\$4,581,792) | | | (\$4,713,549) | |
| Resource Management | | | | | | | (\$933,543) | | | (\$933,543) | |
| Total | | | (\$131,757) | | | | (\$68,952,101) | | (\$69,083,858) | | |
| Grand Total | | \$1,143,808 | \$2,470,555 | \$358,201 | \$23,406,799 | \$12,948,320 | (\$68,952,101) | \$56,003,781 | \$1,458,547 | \$28,837,910 | |

General Fund Alignment Changes by Budget Subcommittee – Justice System

Note: The information presented here represents FY 2024 Final Action. Funding transferred to the Parole Board from the Public Employees Relation Board does not reflect a transfer of duties

| | | Committee and Department Gaining or Losing | | | Grand Total | |
|-------------------------------|-----------|---|-----------------------------------|------------------------------|--|--|
| | | Admin. and Reg. | Economic Development | Health and Human Services | | |
| | | Governor's Office of Drug Control Policy Inspections, Appeals and Lic. | Public Employment Relations Board | Health and Human Serv. | | |
| Justice System Appropriations | Shift In | Parole Parole Board | | \$200,000 | \$200,000 | |
| | | Public Safety Drug Policy Coordinator | \$249,219 | | \$249,219 | |
| | | Total | \$249,219 | \$200,000 | \$449,219 | |
| | Shift Out | Civil Rights Commission Civil Rights Commission | (\$1,337,999) | | (\$1,337,999) | |
| | | Human Rights Criminal & Juvenile Justice Single Grant Program | | (\$1,318,547) (\$140,000) | (\$1,318,547) (\$140,000) | |
| | | Public Safety Fire Marshal | (\$2,372,035) | | (\$2,372,035) | |
| | | Total | (\$3,710,034) | | (\$1,458,547) (\$5,168,581) | |
| | | Grand Total | \$249,219 | (\$3,710,034) | \$200,000 | (\$1,458,547) (\$4,719,362) |

Other Funds Alignment Changes by Budget Subcommittee – Administration and Regulation

Note: The information presented here represents FY 2024 Final Action.

| | | Committee and Department Gaining or Losing | | | | Grand Total | | |
|--|--------------|---|--------------------------------------|----------------------------------|-----------------------|-----------------------|---------------------|----------------|
| | | Admin. and Reg. | | | | | | |
| | | Commerce | Inspections, Appeals and Lic. | Insurance and Financial Services | Utilities Board | | | |
| Administration and Regulation Appropriations | Shift In | Inspections, Appeals and .. House Improvement Field Auditor -SHTF | \$62,317 | | | | \$62,317 | |
| | | Insurance and Financial Services | Banking Division - CMRF | \$13,025,180 | | | | \$13,025,180 |
| | | | Credit Union Division - CMRF | \$2,553,593 | | | | \$2,553,593 |
| | | | Insurance Division Operations - CMRF | \$6,876,987 | | | | \$6,876,987 |
| | | Utilities Board | Utilities Division - CMRF | \$10,746,366 | | | | \$10,746,366 |
| | Total | | \$33,264,443 | | | | \$33,264,443 | |
| | Shift Out | Commerce | Banking Division - CMRF | | | (\$13,025,180) | | (\$13,025,180) |
| | | | Credit Union Division - CMRF | | | (\$2,553,593) | | (\$2,553,593) |
| | | | Field Auditor - Housing Trust Fund | | (\$62,317) | | | (\$62,317) |
| | | | Insurance Division - CMRF | | | (\$6,676,987) | | (\$6,676,987) |
| Pharmacy Benefit Managers Program - CMRF | | | | | (\$200,000) | | (\$200,000) | |
| Utilities Division - CMRF | | | | | | (\$10,746,366) | (\$10,746,366) | |
| Total | | | (\$62,317) | (\$22,455,760) | (\$10,746,366) | (\$33,264,443) | | |
| Grand Total | | \$33,264,443 | (\$62,317) | (\$22,455,760) | (\$10,746,366) | \$0 | | |

Other Funds Alignment Changes by Budget Subcommittee – Economic Development

Note: The information presented here represents FY 2024 Final Action.

| | | | Committee and Department Gaining or Losing | | | Grand Total | |
|-------------------------------------|-----------|-----------------------------|--|------------------|--------------------|--------------------|----------------------|
| | | | Economic Development | | Education | | |
| | | | Economic Development Authority | Iowa Workforce | Education | | |
| Economic Development Appropriations | Shift In | Workforce Develop. | Adult Literacy for the Workforce - SWJCF | | \$5,500,000 | \$5,500,000 | |
| | | | STEM Scholarships - SWJCF | \$633,325 | | \$633,325 | |
| | | | Work-Based Learning Intermed Net - SWJCF | | \$1,500,000 | \$1,500,000 | |
| | | Total | | \$633,325 | | \$7,000,000 | \$7,633,325 |
| | Shift Out | Econ. Development Authority | STEM Best - SWJCF | | | (\$700,000) | (\$700,000) |
| | | | STEM Internships - SWJCF | | (\$633,325) | | (\$633,325) |
| | | Total | | | (\$633,325) | (\$700,000) | (\$1,333,325) |
| Grand Total | | | | \$633,325 | (\$633,325) | \$6,300,000 | \$6,300,000 |

Other Funds Alignment Changes by Budget Subcommittee – Education

Note: The information presented here represents FY 2024 Final Action.

| | | | Committee and Department Gaining or Losing | | | | Grand Total |
|--------------------------|--------------|--------------------------------|--|----------------------|--------------------------------|-----------------------|----------------------|
| | | | Economic Development | | Education | | |
| | | | Economic Development Authority | Iowa Workforce | College Student Aid Commission | Education | |
| Education Appropriations | Shift In | Education | Skilled Workforce Tuition Grant - SWJCF | | \$5,000,000 | \$5,000,000 | |
| | | | STEM Best - SWJCF | | \$700,000 | \$700,000 | |
| | | Total | \$700,000 | | \$5,000,000 | \$5,700,000 | |
| | Shift Out | College Student Aid Commission | Skilled Workforce Tuition Grant - SWJCF | | | (\$5,000,000) | (\$5,000,000) |
| | | Education | Adult Literacy for the Workforce - SWJCF | | (\$5,500,000) | | (\$5,500,000) |
| | | | Work-Based Intermed Network - SWJCF | | (\$1,500,000) | | (\$1,500,000) |
| | Total | | (\$7,000,000) | | (\$5,000,000) | (\$12,000,000) | |
| Grand Total | | | \$700,000 | (\$7,000,000) | \$5,000,000 | (\$5,000,000) | (\$6,300,000) |

Other Funds Alignment Changes by Budget Subcommittee – Health and Human Services

Note: The information presented here represents FY 2024 Final Action.

| | | | Committee and Department Gaining or Losing | | | |
|--|-----------|----------------|--|----------------------|--------------------|----------------------|
| | | | Health and Human Services | | | |
| | | | Health and Human Services | Public Health | Grand Total | |
| Health and Human Services Appropriations | Shift In | Human Services | Gambling Treatment - SWRF | | \$1,750,000 | \$1,750,000 |
| | | Total | | | \$1,750,000 | \$1,750,000 |
| | Shift Out | Public Health | Gambling Treatment Program - SWRF | (\$1,750,000) | | (\$1,750,000) |
| | | Total | | (\$1,750,000) | | (\$1,750,000) |
| Grand Total | | | (\$1,750,000) | \$1,750,000 | \$0 | |

Other Funds Alignment Changes by Budget Subcommittee – Transportation, Infrastructure, and Capitals

Note: The information presented here represents FY 2024 Final Action.

| | | | Committee and Department Gaining or Losing | | | | Grand Total |
|---|-----------|---|--|--------------------------------|---------------------------|--------------------|----------------------|
| | | | Transportation, Infrastructure, and Capitals | | | | |
| | | | Cultural Affairs | Economic Development Authority | Health and Human Services | Human Rights | |
| Transportation, Infrastructure, and Capitals Appropriations | Shift In | Econ. Develop. Auth. YMCA Strengthen Community Grants - RIIIF | \$250,000 | | | | \$250,000 |
| | | Human Services Criminal Justice Info System (CJIS) - TRF | | | | \$1,400,000 | \$1,400,000 |
| | | Capitals Justice Data Warehouse - TRF | | | | \$282,664 | \$282,664 |
| | | Total | \$250,000 | | | \$1,682,664 | \$1,932,664 |
| | | Cultural Affairs YMCA Strengthen Community Grants - RIIIF | | (\$250,000) | | | (\$250,000) |
| | Shift Out | Human Rights Criminal Justice Info System (CJIS) - TRF | | | (\$1,400,000) | | (\$1,400,000) |
| | | Justice Data Warehouse - TRF | | | (\$282,664) | | (\$282,664) |
| | | Total | | (\$250,000) | (\$1,682,664) | | (\$1,932,664) |
| | | Grand Total | \$250,000 | (\$250,000) | (\$1,682,664) | \$1,682,664 | \$0 |

[Senate File 513](#) (Motor vehicle Enforcement Bureau, Department of Public Safety Act) was passed by the General Assembly on May 1, 2023, and signed by the Governor on May 16, 2023. The Act transferred certain Motor Vehicle Enforcement (MVE) employees including civilian employees and peace officers from the Department of Transportation (DOT) to the Department of Public Safety (DPS) effective July 1, 2023. The Act is separate from SF 514 and not accounted for in the preceding tables.

Common Acronyms Used in the Appropriations Tables

| | | | |
|-------|--|-------|---|
| ABLE | Achieving a Better Life Experience | POR | Peace Officers' Retirement |
| ACE | Accelerated Career Education | PRF | Primary Road Fund |
| ACRF | Address Confidentiality Revolving Fund | DOE | Department of Energy |
| ADA | Americans with Disabilities Act | DOM | Department of Management |
| AEA | Area Education Agency | DOT | Department of Transportation |
| AG | Office of the Attorney General | DPS | Department of Public Safety |
| AMOS | A Mid-Iowa Organizing Strategy | DVA | Department of Veterans Affairs |
| BOEE | Board of Educational Examiners | 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 | County Endowment 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 | FF&E | Furniture, Fixtures, and Equipment |
| CRF | Cash Reserve Fund | GEF | Gaming Enforcement Revolving Fund |
| CSG | Radio Community Service Grant | GF | General Fund |
| CSGB | Community Services Block Grant | GIS | Geographic Information System |
| CTI | Conference Technologies Incorporated | GIVF | Grow Iowa Values Fund |
| DAS | Department of Administrative Services | GRF | Gaming Regulatory Revolving Fund |
| DCA | Department of Cultural Affairs | GSL | Guaranteed Student Loan |
| DCI | Division of Criminal Investigation | GW | Groundwater |
| DDoS | Distributed Denial-of-Service | GWF | Groundwater Protection Fund |
| DDS | Iowa Disability Determination Services | HCTF | Health Care Trust Fund |
| DE | Department of Education | HHCAT | Hospital Health Care Access Trust Fund |
| DGS | Department of General Services | HRDP | Historical Resource Development Program |
| DHS | Department of Human Services | HVAC | Heating, Ventilation, and Air Conditioning |
| DIA | Department of Inspections and Appeals | I/3 | Integrated Information for Iowa System |
| DMU | Des Moines University | IBSSS | Iowa Braille and Sight Saving School |
| DNR | Department of Natural Resources | ICAB | Iowa Child Advocacy Board |
| DOC | Department of Corrections | PSA | Pharmaceutical Settlement Account |

Common Acronyms Used in the Appropriations Tables

| | | | |
|--------|--|------------|--|
| I-CASH | Iowa's Center for Agricultural Safety and Health | QATF | Quality Assurance Trust Fund |
| ICN | Iowa Communications Network | REAP | Resource Enhancement and Protection |
| ILEA | Iowa Law Enforcement Academy | RFIF | Renewable Fuel Infrastructure Fund |
| IMCC | Iowa Medical and Classification Center | RIIF | Rebuild Iowa Infrastructure Fund |
| IPERS | Iowa Public Employees' Retirement System | RUTF | Road Use Tax Fund |
| IPR | Iowa Public Radio | SBRF | State Bond Repayment Fund |
| ISD | Iowa School for the Deaf | SNAP | Supplemental Nutrition Assistance Program |
| ISP | Iowa State Patrol | SOS | Secretary of State |
| ISU | Iowa State University | SPOC | State Police Officers Council |
| IT | Information Technology | SRG | School Ready Grants |
| IWD | Iowa Department of Workforce Development | STEM | Science, Technology, Engineering, and Mathematics |
| JB | Judicial Branch | STND | Standing Appropriation |
| LEC | Law Enforcement Center | SWJCF | Skilled Worker and Job Creation Fund |
| LSTA | Library Services and Technology Act | SWRF | Sports Wagering Receipts Fund |
| LTC | Long-Term Care | TANF | Temporary Assistance for Needy Families |
| MFF | Medicaid Fraud Fund | TPRF | Taxpayer Relief Fund |
| MH | Mental Health | TraCS/MACH | Traffic and Criminal Software/Mobile Architecture for Communications Handling |
| MHDS | Mental Health and Disability Services | TRF | Technology Reinvestment Fund |
| MHI | Mental Health Institute | UI | University of Iowa |
| MVD | Motor Vehicle Division | UIHC | University of Iowa Hospitals and Clinics |
| MVE | Motor Vehicle Enforcement | UNI | University of Northern Iowa |
| MVFT | Motor Vehicle Fuel Tax | UPS | Uninterrupted Power Supply |
| NAEP | National Assessment of Educational Progress | UST | Underground Storage Tank Fund |
| NCES | National Center for Education Statistics | WDF | Workforce Development Fund |
| NTIA | National Telecommunications and Information Administration | WDM | West Des Moines |
| OCIO | Office of the Chief Information Officer | WGTF | Wine Gallonage Tax Fund |
| PACE | Pathways for Academic Career and Employment | YMCA | Young Men's Christian Association |
| PBS | Public Broadcasting Service | | |
| PD | Professional Development | | |