
BUDGET UNIT BRIEF – FY 2024

Fiscal Services Division

July 1, 2023



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Corrections Real Estate — Capitals

Purpose

The Director of the Department of Corrections (DOC), with the approval of the Board of Corrections, may purchase, acquire, or sell real estate for the proper uses of the institutions. Prior to June 30, 2023, the proceeds from the sale of real estate were deposited in the General Fund. An amount equal to the proceeds from the sale of the real estate was then appropriated from the General Fund to the DOC. This appropriation could be used for the purchase of other real estate or for capital improvements to property under the Director's supervision. This was a standing appropriation that did not require action by the General Assembly.

During the 2023 Legislative Session, the General Assembly established the [Corrections Capital Reinvestment Fund](#) to hold proceeds from the sale of real estate by the DOC. [Senate File 562](#) (FY 2024 Justice System Appropriations Act) transferred any moneys remaining in the General Fund on June 30, 2023, from the sale of real estate that were available to the DOC to the Corrections Capital Reinvestment Fund. The proceeds from the DOC's sale of real estate are now held in the Corrections Capital Reinvestment Fund instead of the General Fund, but the moneys are still permitted to be used for the purchase of other real estate or for capital improvements to property under the Director's supervision.

Funding and Expenditures

Appropriations and expenditures varied significantly based on the sale and purchase of real estate and on capital improvements. On June 30, 2023, approximately \$857,000 remained in the General Fund from the sale of DOC real estate and was transferred to the Corrections Capital Reinvestment Fund.

Related Statutes

Iowa Code section [904.317](#)

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More Information

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