

**FISCAL SERVICES DIVISION
JANUARY 11, 2022**

The Fiscal Services Division of the Legislative Services Agency (LSA) obtained information from the Integrated Information for Iowa (I/3) Budget System and from the Department of Management (DOM) to compile this document. This document reflects information received on January 9 and 10, 2022, pursuant to Iowa Code section [8.35A](#).

This preliminary document is intended to be a brief summary of the Governor's budget recommendations for FY 2023. A more detailed summary document analyzing the Governor's recommendations will be available from the Fiscal Services Division of the LSA on Thursday, January 13, 2022.

This document includes the following:

- Budget Overview
- **Appendix A** — Acronyms
- **Appendix B** — Appropriations Tracking
- General Fund Tracking
- Other Funds Tracking
- **Appendix C** — Other Funds Balance Sheets
 - Environment First Fund (EFF)
 - Rebuild Iowa Infrastructure Fund (RIIF)
 - Technology Reinvestment Fund (TRF)
 - Skilled Worker and Job Creation Fund (SWJCF)

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Summary of the Governor's General Fund Budget Recommendations

The Governor's budget is based on the December 13, 2021, Revenue Estimating Conference (REC) estimates. The REC establishes estimates for net General Fund receipts, including transfers, for the fiscal year currently in progress and for the fiscal year that begins the following July 1. At the December meeting, the REC revised the estimate for FY 2022 and established the official estimate for FY 2023. The Governor's FY 2023 budget recommendations are summarized below.

FY 2022 Budget Recommendations

The Governor's FY 2022 General Fund budget includes total resources of \$9.294 billion (**Table 1**). This includes the December REC estimate of \$9.061 billion (estimated growth rate of 3.0%) and a carryforward balance from FY 2021 of \$233.8 million. The Governor's FY 2022 budget leaves an estimated surplus of \$1.175 billion.

Table 1

Projected Condition of the General Fund Budget			
(In Millions)			
	Actual	Estimated	Gov Rec
	FY 2021	FY 2022	FY 2023
Funds Available			
Net Receipts	\$ 8,800.6	\$ 9,060.6	\$ 9,210.6
Revenue Adjustments	0.0	0.0	- 232.4
Surplus Carryforward	246.9	233.8	178.7
Total Funds Available	\$ 9,047.5	\$ 9,294.4	\$ 9,156.9
Expenditure Limitation			\$ 9,064.7
Estimated Appropriations and Expenditures			
Appropriations	\$ 7,778.5	\$ 8,118.5	\$ 8,201.7
Adjustments to Standings	4.1	6.4	0.0
Supplemental/Deappropriations	44.2	0.0	0.0
Total Appropriations	\$ 7,826.8	\$ 8,124.9	\$ 8,201.7
Reversions	- 17.9	- 5.0	- 5.0
Net Appropriations	\$ 7,808.9	\$ 8,119.9	\$ 8,196.7
Ending Balance – Surplus	\$ 1,238.6	\$ 1,174.5	\$ 960.2

FY 2023 Budget Recommendations

The Governor’s FY 2023 budget includes total General Fund resources of \$9.157 billion (**Table 1**). This includes the December REC estimate of \$9.211 billion (estimated growth rate of 1.7%), net revenue adjustment of negative \$232.4 million, and \$178.7 million in surplus carryforward dollars.

The Expenditure Limitation under the Governor’s proposed budget totals \$9.065 billion. The Governor is recommending General Fund appropriations totaling \$8.202 billion, which is \$863.0 million below the Expenditure Limitation. The Governor’s FY 2023 General Fund appropriations budget represents an increase of \$76.8 million (1.0%) compared to estimated FY 2022. The Governor’s FY 2023 budget results in an estimated surplus of \$960.2 million.

Governor’s Revenue Adjustments

The Governor’s budget includes General Fund revenue adjustments of negative \$232.4 million for FY 2023 (**Table 2**).

Governor’s Proposed Tax Plan: The Governor is recommending five changes to the individual income tax system that combined are projected by the Governor to reduce General Fund revenue by \$225.9 million for FY 2023, \$544.0 million for FY 2024, and ultimately increasing the reduction to \$1,638.4 million for FY 2027.

The five components of the Governor’s proposal include:

- Exempting all retirement income from the individual income tax for taxpayers 55 years of age or older. The full exemption begins with tax year (TY) 2023.
- Exempting certain forms of farm income from the individual income tax for qualified retired farmers.
- Exempting an employee’s capital gains income earned through the sale of appreciated capital stock of the employee’s employer. The exemption is phased in over three tax years.
- Reducing Iowa’s top individual income tax rate over four years, resulting in a single 4.0% individual income tax rate beginning with TY 2026.
- Increasing the personal exemption if necessary to ensure that taxpayers do not experience a tax increase as a result of the other four components of the full proposal.

Governor’s Proposed Corporate Tax Plan: The Governor is recommending decreases to the top corporate income tax rate. Potential rate decreases are contingent upon Iowa net corporate income tax revenue exceeding \$700.0 million for the fiscal year prior to the start of a tax year. If the \$700.0 million threshold is exceeded, the top rate for the next tax year is to be reduced. The proposal is projected by the Governor to reduce General Fund revenue by \$6.5 million for FY 2023, \$38.2 million for FY 2024, and ultimately increasing the reduction to \$89.4 million for FY 2027.

Table 2

General Fund Revenue Adjustments		
(In Millions)		
	Gov Rec FY 2022	Gov Rec FY 2023
Governor’s Proposed Income Tax Plan	\$ 0.0	\$ - 225.9
Governor’s Proposed Corporate Tax Plan	0.0	-6.5
Total Revenue Adjustments	\$ 0.0	\$ -232.4

Governor's Significant General Fund Appropriations Changes

Table 3 shows the major changes included in the Governor's FY 2023 appropriations recommendations. Changes greater than \$5.0 million are summarized below.

State Foundation School Aid: The Governor is recommending an estimated General Fund appropriation of \$3.563 billion for State aid to schools in FY 2023, an increase of \$154.1 million compared to estimated FY 2022. This amount is intended to reflect a supplemental State aid percent of growth rate of 2.50% and includes a \$15.0 million reduction to the Area Education Agencies (AEAs), which is in addition to the statutory reduction of \$7.5 million currently specified in the Iowa Code. The amount also reflects an adjustment to the Property Tax Replacement Payment (PTRP) funding which is estimated to increase from \$153 to \$174 per pupil.

Mental Health and Disability Services (MHDS) Regions: The Governor is recommending an increase of \$71.2 million for total funding of \$121.2 million. This will allow \$38 per capita to be distributed to the MHDS Regions. With the \$71.2 million increase in funding, the county MHDS property tax levy will be eliminated in FY 2023.

Judicial Branch: The Governor is recommending an increase of \$8.5 million (4.5%) for the Judicial Branch. This increase is for general operations within the Judicial Branch.

Department of Corrections — Oakdale Institutional Pharmaceuticals: The Governor is recommending an increase of \$8.6 million to create a new appropriation for the pharmacy at Oakdale so that funding for the pharmacy is separated from the funding for the Iowa Medical Classification Center.

Community Colleges General Aid: The Governor is recommending an increase of \$5.4 million (2.5%) for Community Colleges General Aid to provide a general increase in State funding of community colleges.

University of Iowa: The Governor is recommending an increase of \$5.4 million (2.5%) for a general increase in State funding to the University of Iowa.

Department of Human Services — Field Operations: The Governor is recommending an increase of \$5.3 million (6.9%) for the Department of Human Services Field Operations. The recommendation includes \$3.9 million to sustain current operations and an additional \$1.4 million for approximately 50.0 additional full-time equivalent (FTE) positions.

Renewable Fuel Infrastructure Fund Program: The Governor is recommending a decrease of \$5.0 million for the Renewable Fuel Infrastructure Fund Program compared to estimated FY 2022. As a replacement, the Governor is recommending funding the Program with \$10.0 million from the Rebuild Iowa Infrastructure Fund (RIIF). The Program provides financial assistance to owners or operators of a retail motor fuel site or a biodiesel terminal who wish to convert their equipment to dispense or store renewable fuels.

Department of Corrections — Oakdale Institution (Iowa Medical and Classification Center): The Governor is recommending a decrease of \$8.3 million. The decrease separates the pharmacy budget from the operating budget for the Institution. The Governor is also recommending an increase of \$136,000 to move a director position from the Anamosa State Penitentiary to Oakdale, and a \$150,000 increase from the distribution of Department-wide duties funds from FY 2022.

Department of Corrections — Department-Wide Duties: The Governor is recommending a decrease of \$9.8 million to this line item due to the distribution of statewide funds to other appropriations, including prisons, judicial districts, and the Central Office to fund existing positions and additional positions that have been added.

Commercial and Property Tax Replacement: The Governor is recommending a decrease of \$73.1 million for commercial and industrial property tax replacement. [Senate File 619](#) (Taxation and Other Provisions Act), enacted during the 2021 Legislative Session, included a provision that beginning with the FY 2023 payment, the General Fund standing appropriation for commercial and industrial property tax replacement for cities and counties would be phased out in four or seven years, depending on how the tax base grew relative to the rest of the State since FY 2014.

Office of the Chief Information Officer (OCIO) Broadband Grants: The Governor is recommending a decrease of \$100.0 million for broadband grants. The Broadband Grants Program received \$1,300,000 in appropriations in FY 2019 from the Rebuild Iowa Infrastructure Fund (RIIF), \$5,000,000 in FY 2020 and FY 2021 from the General Fund, and \$100,000,000 in FY 2022 from the General Fund. In 2020, the Broadband Grant Program also received \$50,000,000 in federal Coronavirus Aid, Relief, and Economic Security (CARES) Act funds from the Coronavirus Relief Fund to expand broadband services in Iowa. These funds were awarded to broadband providers in the OCIO’s Notice of Funding Availability #003 and #005. On January 4, 2022, the OCIO announced the intent to award of approximately \$210.0 million in American Rescue Plan Act (ARPA) Coronavirus State and Local Fiscal Recovery Funds to applicants under NOFA #007.

Table 3

Governor's Recommendations Significant General Fund Changes	
Changes of \$5.0 million or greater (In Millions)	
	FY 2023 vs FY 2022
State Foundation School Aid (2.5% growth)	\$ 154.1
MHDS Regional Services	71.2
Judicial Branch	8.5
Corrections - Oakdale Institutional Pharmaceuticals	8.6
Community Colleges General Aid	5.4
Regents - University of Iowa	5.4
Human Services - Field Operations	5.3
Other (multiple appropriations)	14.5
Agriculture - Renewable Fuel Infrastructure Fund	-5.0
Corrections - Oakdale Institution	-8.3
Corrections - Department-Wide Duties	-9.8
Commercial & Industrial Property Tax Replacement	-73.1
Office of the Chief Information Officer (OCIO) - Broadband Grants	-100.0
Total Increase	\$ 76.8

Governor’s Significant Non-General Fund Appropriations Changes

The Governor's recommendation includes a net increase from other funding sources for FY 2023 totaling \$82.0 million. A summary of the significant changes greater than \$5.0 million is provided below.

Iowa State University (ISU) Veterinary Diagnostic Lab Addition — RIIF: The Governor is recommending an increase of \$15.7 million in FY 2023 from the RIIF for an addition to the ISU Veterinary Diagnostic Lab. The Governor is also recommending an increase of \$17.6 million in FY 2024, \$16.5 million in FY 2025, and \$11.0 million in FY 2026 for the ISU Veterinary Diagnostic Lab. Recommended appropriations for the project total \$60.8 million.

Renewable Fuel Infrastructure Fund Program — RIIF: The Governor is recommending an increase of \$10.0 million from RIIF for the Renewable Fuel Infrastructure Fund Program. The Program provides financial assistance to owners or operators of a retail motor fuel site or a biodiesel terminal who wish to convert their equipment to dispense or store renewable fuels.

Barn Restoration — RIIF: The Governor is recommending an increase of \$6.0 million from the RIIF to renovate the State Fair Barn. This is a new recommendation.

Iowa School for the Deaf Girls' Dormitory HVAC — RIIF: The Governor is recommending an increase of \$5.2 million from the RIIF to repair the heating, ventilating, and cooling (HVAC) system for the girls' dorm at the Iowa School for the Deaf.

University of Northern Iowa (UNI) Industrial Technology Center — RIIF: The Governor's recommendation includes a \$18.0 million appropriation, which was previously enacted. This appropriation is part of a four-year, \$40.5 million project.

Carbon Ignition Fund — RIIF: The Governor is recommending an increase of \$5.0 million from the RIIF in FY 2023 for the creation of carbon value, including its economic value and agronomic impact on row crop production in Iowa. This recommendation was part of recommendations from the Iowa Carbon Sequestration Task Force established through [Executive Order 9](#). A summary of the Task Force meeting can be found [here](#).

Department of Transportation (DOT): The Governor is recommending a net increase of \$4.4 million from the consolidation of eight appropriations related to DOT administration and operations into two appropriations for the Highway Division. The Divisions being consolidated include: Administrative Services, Planning and Programming, and Strategic Performance in both the Primary Road Fund (PRF) and the Road Use Tax Fund (RUTF). The resulting change is \$8.4 million for the Highway Division from the RUTF and \$59.9 million for the Highway Division from the PRF.

Iowa State University (ISU) Student Innovation Center — RIIF: The Governor's recommendation includes a \$2.0 million appropriation from the RIIF for the Student Innovation Center at ISU, which was previously enacted. This appropriation is the final appropriation for the construction of the Center.

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

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

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

The Governor’s FY 2023 budget recommendations include combined reserve fund balances of \$897.9 million. The combined balance equals the 10.0% statutory maximum requirements (**Chart 1** and **Table 5**).

Chart 1

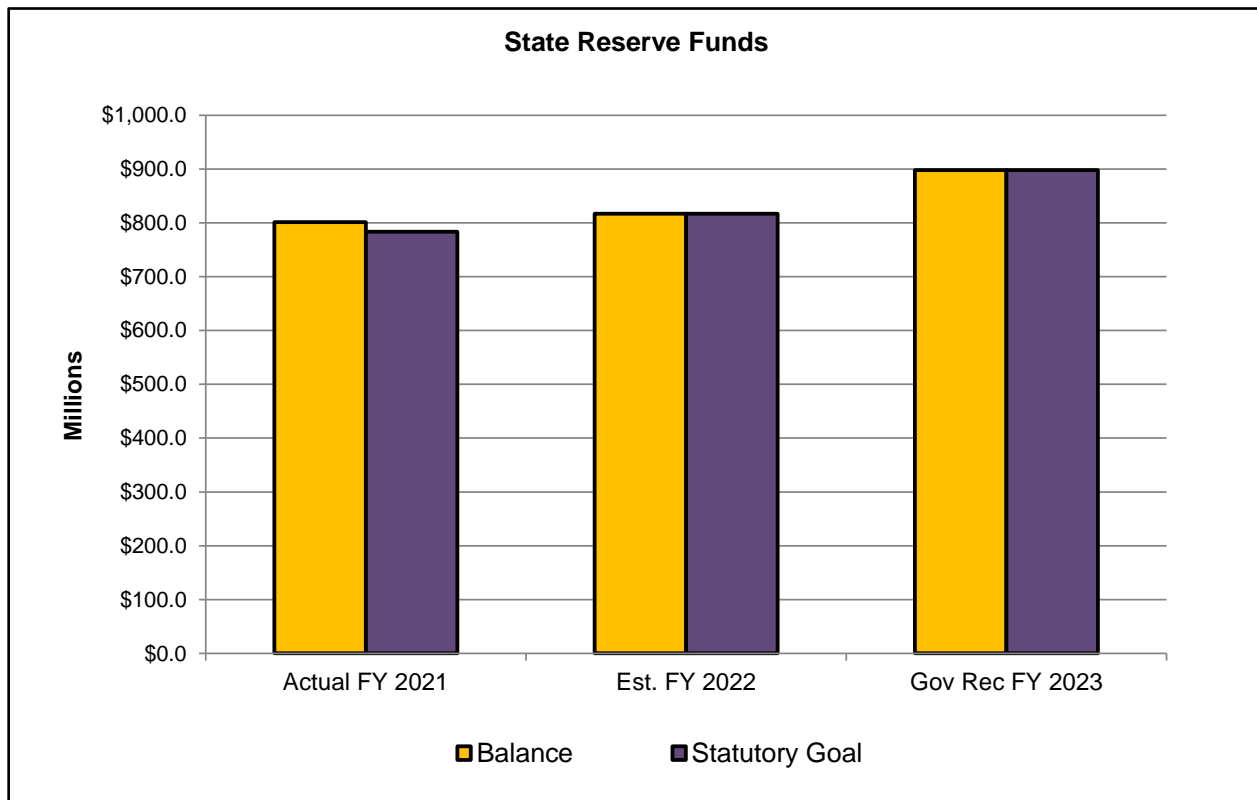
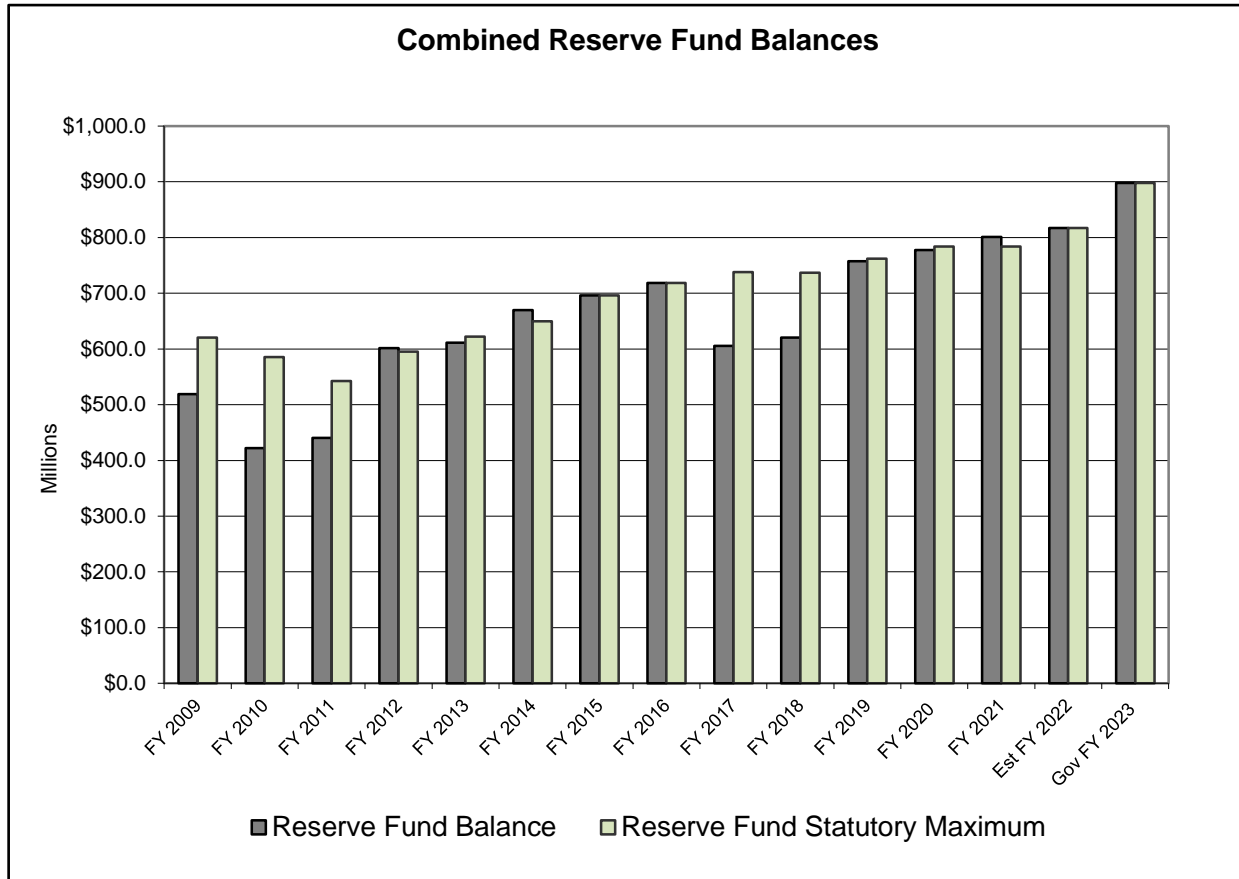


Table 4

State of Iowa Reserve Funds			
(In Millions)			
	Actual	Estimated	Gov Rec
	FY 2021	FY 2022	FY 2023
<u>Cash Reserve Fund</u>			
Funds Available			
Balance Brought Forward	\$ 587.9	\$ 587.9	\$ 612.6
General Fund Transfer from Surplus	305.5	1,238.6	1,174.5
Total Funds Available	<u>\$ 893.4</u>	<u>\$ 1,826.5</u>	<u>\$ 1,787.1</u>
Transfer to Economic Emergency Fund	-305.6	- 1,213.8	- 1,113.7
Balance	<u>\$ 587.8</u>	<u>\$ 612.7</u>	<u>\$ 673.4</u>
<i>Maximum 7.5%</i>	\$ 587.8	\$ 612.6	\$ 673.4
<u>Economic Emergency Fund</u>			
Funds Available			
Balance Brought Forward	\$ 189.5	\$ 213.3	\$ 204.2
Excess from Cash Reserve	305.6	1,213.8	1,113.7
Executive Council – Performance of Duty	-13.4	-26.0	-22.7
Total Funds Available	<u>\$ 481.7</u>	<u>\$ 1,401.1</u>	<u>\$ 1,295.2</u>
Excess Surplus	-268.4	- 1,196.9	- 1,070.7
Balance	<u>\$ 213.3</u>	<u>\$ 204.2</u>	<u>\$ 224.5</u>
<i>Maximum 2.5%</i>	\$ 195.9	\$ 204.2	\$ 224.5
<u>Distribution of Excess Surplus</u>			
Transfer to General Fund	\$ 246.9	\$ 233.8	\$ 178.7
Transfer to Taxpayer Relief Fund	21.5	963.1	892.0
Total	<u>\$ 268.4</u>	<u>\$ 1,196.9</u>	<u>\$ 1,070.7</u>
<u>Combined Reserve Fund Balances</u>			
Cash Reserve Fund	\$ 587.8	\$ 612.7	\$ 673.4
Economic Emergency Fund	213.3	204.2	224.5
Total	<u>\$ 801.1</u>	<u>\$ 816.9</u>	<u>\$ 897.9</u>

The maximum balance for each fund is recalculated annually and therefore will change from year to year. The balances in the reserve funds have fluctuated over the last 10 years. During the budget years that were negatively affected by economic recessions, the reserve funds have been used to offset General Fund appropriation reductions. This is illustrated in **Chart 2**, which compares the combined reserve fund balances to the statutory maximums since FY 2009.

Chart 2



Taxpayer Relief Fund

Beginning with FY 2021, if the actual net General Fund revenues for the previous fiscal year are greater than the adjusted revenue estimate established for the previous fiscal year, the amount of the difference is transferred to the Taxpayer Relief Fund. Prior to FY 2021, the amount that the Taxpayer Relief Fund could receive in a given fiscal year was limited to \$60.0 million, or the difference between the actual net General Fund revenue for the preceding fiscal year and the adjusted revenue estimate used in establishing the budget for that fiscal year, whichever was less.

The estimated balance in the Taxpayer Relief Fund for FY 2023 is \$1.946 billion (**Table 5**). Iowa Code section [8.57E](#), as amended by 2018 Iowa Acts, [SF 2417](#), requires the moneys in the Taxpayer Relief Fund to only be used for tax relief pursuant to an appropriation by the General Assembly.

Table 5

Taxpayer Relief Fund			
(In Millions)			
	Actual	Estimated	Gov Rec
	FY 2021	FY 2022	FY 2023
Funds Available			
Balance Brought Forward	\$ 74.1	\$ 90.4	\$ 1,053.7
General Fund Surplus Transfer	21.5	963.1	892.0
Interest	0.1	0.2	0.2
Total Funds Available	\$ 95.7	\$ 1,053.7	\$ 1,945.9
Expenditures			
Transfer to the General Fund	\$ 0.0	\$ 0.0	\$ 0.0
Homestead Tax Credit	-2.8	0.0	0.0
Elderly & Disabled Tax Credit	-2.5	0.0	0.0
Balance	\$ 90.4	\$ 1,053.7	\$ 1,945.9

State Tax Credit Claims

Another factor influencing General Fund revenues is tax credits claimed against personal income and corporate income. The Department of Revenue updates the estimated claims data three times per year to correspond with the REC meetings. The Department publishes information on State tax credits in the [Tax Credits Contingent Liabilities Report](#). The tax credits are available to tax filers. In some cases, any person or business meeting the eligibility criteria can claim a credit. When there is a “cap” on the credit, there is a maximum amount that may be claimed either in one year or over a period of years.

Table 6 summarizes the actual tax credits that were claimed against State taxes from FY 2019 through FY 2021.

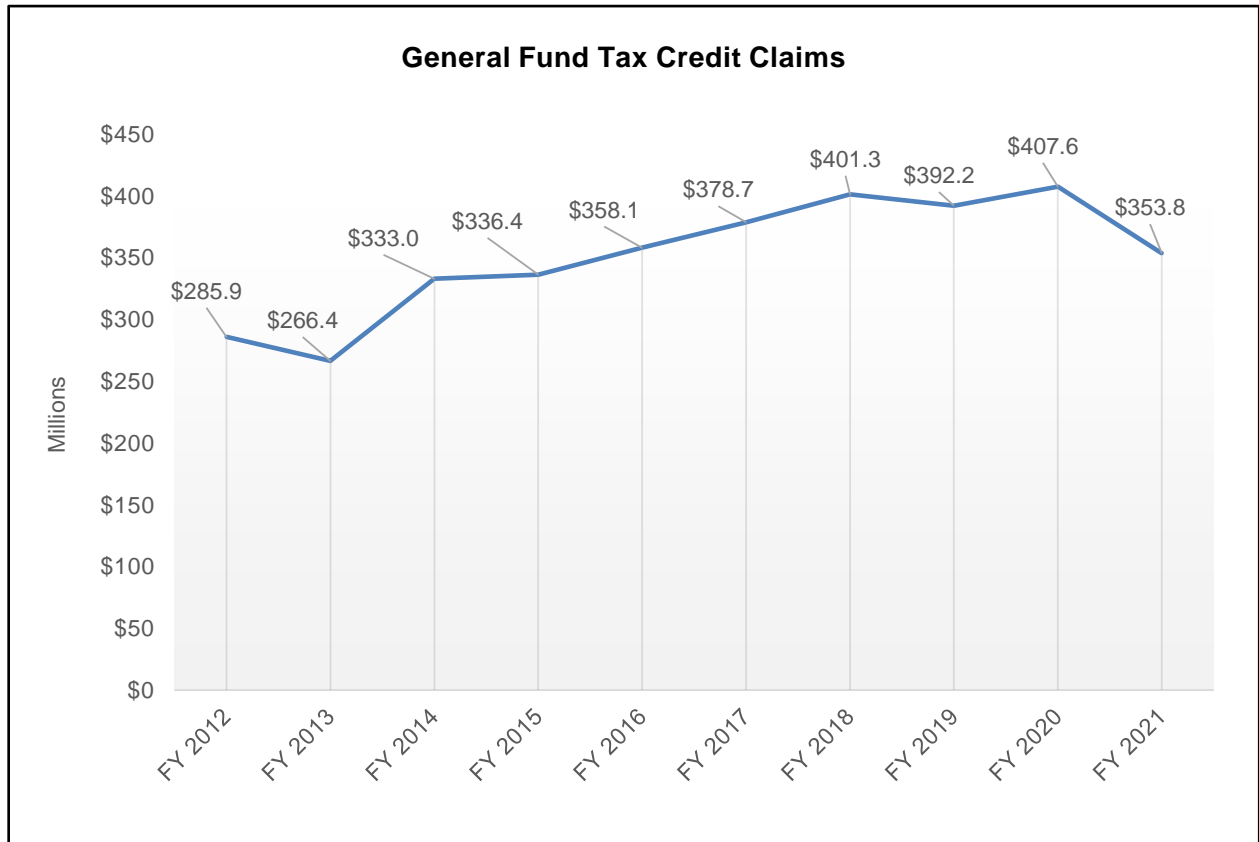
Table 6

State Tax Credit Expected Claims Projection			
(In Millions)			
Tax Credit Programs	Actual FY 2019	Actual FY 2020	Actual FY 2021
<u>Capped Programs</u>			
High Quality Jobs Program	\$ 34.9	\$ 33.3	\$ 25.7
Historic Preservation Tax Credit	36.7	55.4	28.5
Redevelopment Tax Credit	9.0	4.6	7.1
School Tuition Organization Tax Credit	10.9	9.9	11.8
Research Activities Credit (Supplemental)	2.6	2.3	2.9
Workforce Housing Tax Incentive Program	15.8	22.0	18.4
All Other Programs	39.0	34.9	33.1
Total Capped Programs	\$ 149.0	\$ 162.4	\$ 127.6
<u>Uncapped Programs</u>			
Biodiesel Blended Fuel Tax Credit	\$ 17.3	\$ 18.2	\$ 21.8
Earned Income Tax Credit	67.6	68.6	62.5
Iowa Industrial New Jobs Training Program (260E)	38.1	41.4	38.0
Research Activities Tax Credit	84.7	81.7	71.0
Tuition and Textbook Tax Credit	15.1	14.9	13.9
All Other Programs	20.3	20.3	18.8
Total Uncapped Programs	\$ 243.2	\$ 245.2	\$ 226.2
Tax Credit Program Total	\$ 392.2	\$ 407.6	\$ 353.8

Source: Department of Revenue, Tax Credits Contingent Liabilities Report, December 2021.

From FY 2012 to FY 2021, claimed tax credits increased from \$285.9 million to \$353.8 million. This represents an increase of \$67.9 million and equates to an average annual increase of 2.4% (**Chart 3**).

Chart 3



Summary of the Governor's Appropriations Recommendations by Subcommittee

The Governor is recommending General Fund appropriations totaling \$8.202 billion for FY 2023 (**Table 7**). This is an increase of \$76.8 million (1.0%) compared to estimated FY 2022.

Table 7

General Fund Recommendations				
(In Millions)				
	Actual	Estimated	Gov Rec	Gov FY 23 vs
	FY 2021	FY 2022	FY 2023	Est FY 22
Administration and Regulation	\$ 98.3	\$ 149.6	\$ 50.1	\$ -99.5
Agriculture and Natural Resources	43.2	48.8	44.1	-4.8
Economic Development	41.5	48.0	44.8	-3.2
Education	945.9	972.4	997.4	25.1
Health and Human Services	1,988.0	2,047.8	2,061.9	14.1
Justice System	768.6	814.4	824.5	10.2
Unassigned Standings	3,941.3	4,043.9	4,178.9	135.0
Total	7,826.8	\$ 8,124.9	\$ 8,201.7	\$ 76.8

Note: Numbers may not equal totals due to rounding.

The Governor is recommending appropriations from other funding sources totaling \$1.276 billion for FY 2023, an increase of \$82.0 million (6.9%) compared to estimated FY 2022 (**Table 8**).

Table 8

Other Funds Recommendations				
(In Millions)				
	Actual	Estimated	Gov Rec	Gov FY 23 vs
	FY 2021	FY 2022	FY 2023	Est FY 22
Administration and Regulation	\$ 58.3	\$ 59.7	\$ 60.4	\$ 0.7
Agriculture and Natural Resources	93.3	94.6	94.6	0.0
Economic Development	28.1	28.1	28.1	0.0
Education	40.3	40.3	40.3	0.0
Health and Human Services	308.1	293.6	293.0	-0.5
Justice System	18.5	18.3	18.4	0.1
Transportation, Infrastructure, and Capitals	529.1	582.7	644.0	61.4
Unassigned Standings	86.2	77.2	97.7	20.5
Grand Total	\$ 1,161.9	\$ 1,194.4	\$ 1,276.4	\$ 82.0

Note: Numbers may not equal totals due to rounding.

Trends — General Fund Resources

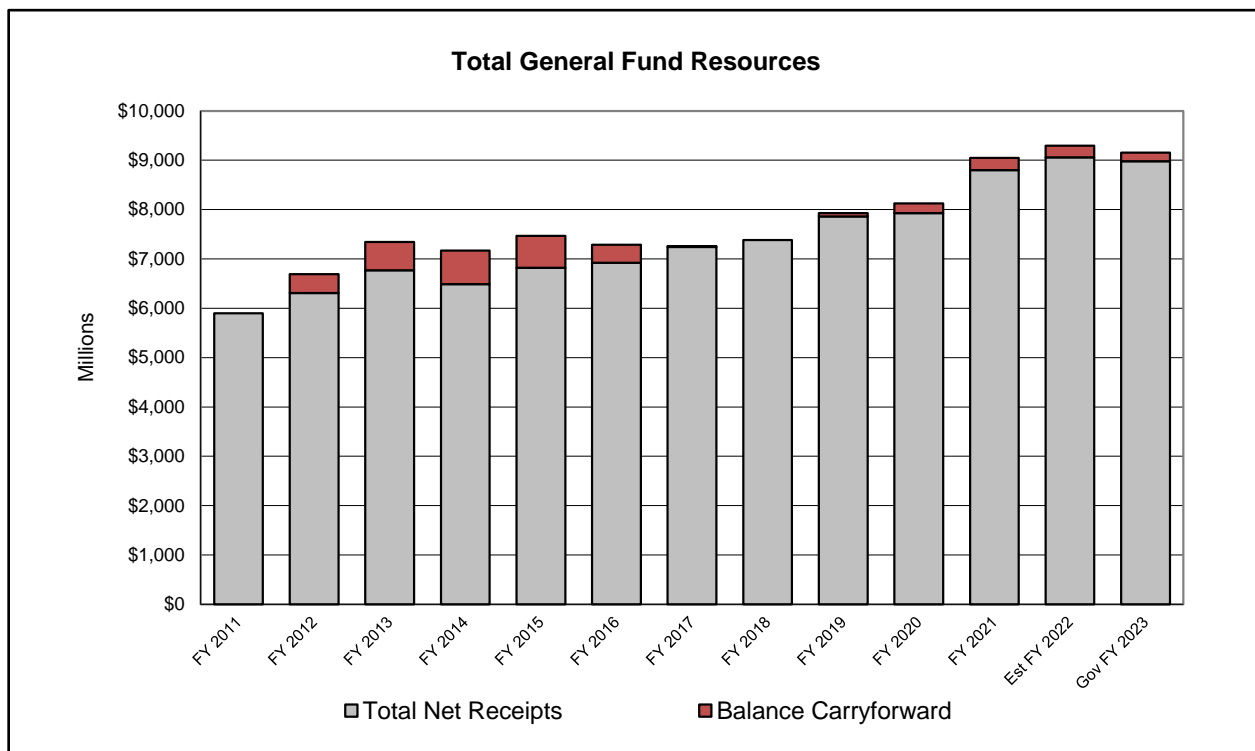
Total General Fund resources include net General Fund receipts and the revenues carried forward from the previous year’s surplus. The net receipts are comprised of annual tax revenue (net of refunds) as well as other revenues credited and transferred to the General Fund by law. The surplus carryforward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

From FY 2011 to FY 2023, net General Fund receipts increased by \$3.079 billion, equating to an average annual increase of 3.6%.

The REC is projecting net General Fund receipts to increase by \$260.0 million (3.0%) in FY 2022 and \$150.0 million (1.7%) in FY 2023. The estimated change includes a decrease of 0.8% in gross personal income tax, an increase of 5.2% in gross sales/use tax, and a decrease of 5.7% in gross corporate income tax receipts.

For FY 2022, the total available General Fund resources in the Governor’s budget equals \$9.294 billion. This represents an increase of \$246.9 million (2.7%) compared to FY 2021. For FY 2023, the Governor’s budget includes total resources of \$9.157 billion, an increase of \$137.5 million (1.5%) compared to estimated FY 2022.

Chart 4



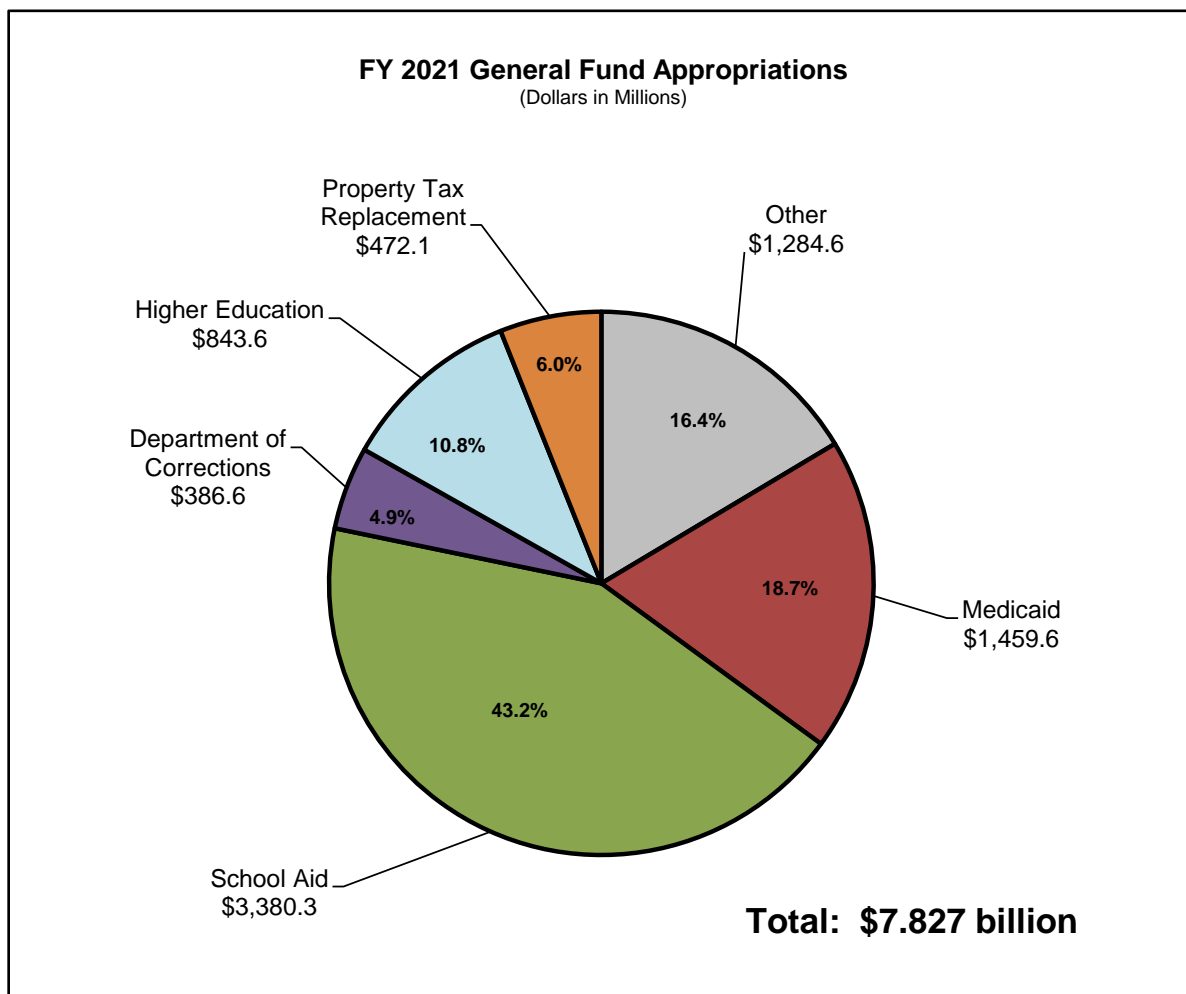
Trends — General Fund Appropriations

Chart 5 shows FY 2021 General Fund appropriations divided into six budget categories in order to provide an overall understanding of General Fund expenditures. Historical information showing the appropriations back to FY 2012 is provided in **Chart 6**. In FY 2021, State School Aid and Medicaid comprised 61.8% of all General Fund appropriations. These two appropriations have made up a steadily increasing proportion of total General Fund spending over the past 10 years. In FY 2012, appropriations for State School Aid and Medicaid comprised 58.7% of all General Fund appropriations.

Another area of the budget that has grown considerably are the appropriations for Property Tax Replacement. From FY 2005 to FY 2011, appropriations for Property Tax Replacement were funded from non-General Fund sources. The funding for these programs was moved back to the General Fund in FY 2012 and totaled \$145.5 million. In FY 2020, these appropriations had increased to \$476.2 million (6.2% of total appropriations), largely due to the enactment of [SF 295](#) (Commercial Property Tax Act) in 2013. The legislation phased in reductions to Iowa’s commercial and industrial property taxes over a four-year period (FY 2015 to FY 2018) and created two standing General Fund appropriations designed to reimburse local governments for the reduced property tax revenue.

Areas that comprise 32.1% of the General Fund appropriation budget (Higher Education, Department of Corrections, and Other) experienced a combined appropriation increase of \$175.1 million (7.5%) from FY 2012 to FY 2021. This represents an average annual increase of 0.8%.

Chart 5

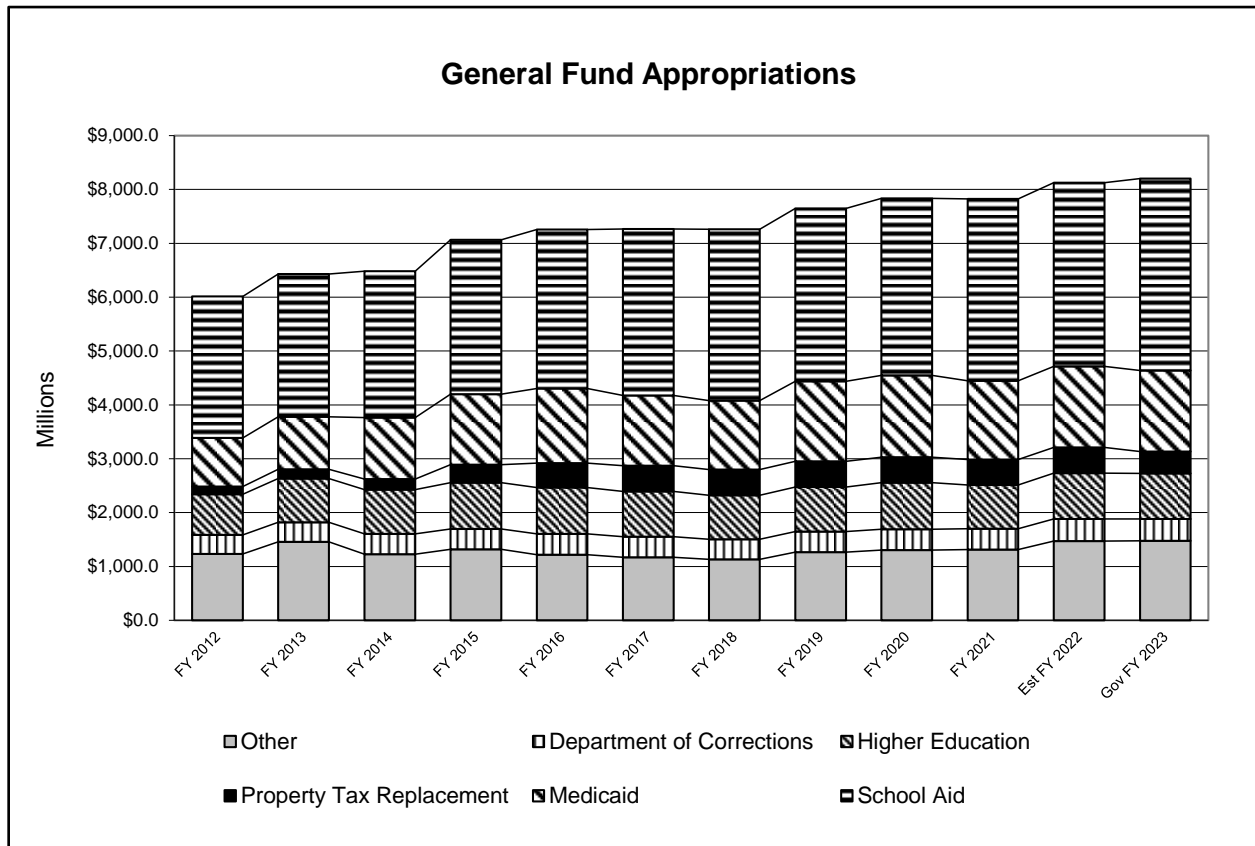


FY 2012 to FY 2021. From FY 2012 to FY 2021, General Fund appropriations increased by \$1.814 billion, representing an average annual increase of 3.0% (**Chart 6**). The area of the General Fund budget experiencing the fastest rate of growth is Medicaid, which annually comprises between 18.0% and 19.5% of the total General Fund budget. From FY 2012 to FY 2021, the General Fund appropriation for Medicaid increased by \$556.1 million, representing an average annual increase of 5.5% over the 10-year period.

State School Aid comprises the largest portion of the General Fund budget at 43.2%, and therefore it accounted for the largest dollar increase from FY 2012 to FY 2021. State School Aid increased by a total of \$756.5 million, representing an average annual increase of 2.9%. The supplemental State aid growth rate for FY 2022 was set at 2.40%, resulting in an estimated General Fund appropriation increase of \$27.3 million (0.81%) compared to FY 2021.

Governor Recommendations. The Governor is recommending an estimated General Fund appropriation of \$3.563 billion for State School Aid in FY 2023, an increase of \$154.1 million compared to FY 2022. This amount is intended to reflect a supplemental State aid percent of growth rate of 2.50% and includes a \$15.0 million reduction to the Area Education Agencies (AEAs), which is in addition to the statutory reduction of \$7.5 million currently specified in the Iowa Code. The amount also reflects an adjustment to the Property Tax Replacement Payment (PTRP) funding per pupil, which is estimated to increase from \$153 to \$174 per pupil.

Chart 6



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Common Acronyms Used in the Appropriations Tables

ABLE	Achieving a Better Life Experience	DNR	Department of Natural Resources
ACE	Accelerated Career Education	DOC	Department of Corrections
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
BOR	Board of Regents	ECI	Early Childhood Iowa
CAB	Child Advocacy Board	EEF	Economic Emergency Fund
CBC	Community-Based Corrections	EFF	Environment First Fund
CCUSO	Civil Commitment Unit for Sexual Offenders	EMD	Emergency Management Division
CEF	County Endowment Fund	EMS	Emergency Management Services
CHIP	Children's Health Insurance Program	EPA	Environmental Protection Agency
CJIS	Criminal Justice Information System	ESEA	Elementary and Secondary Education Act
CMRF	Commerce Revolving Fund	FACS	Families and Children's System
COG	Council of Governments	FaDSS	Family Development & Self-Sufficiency Program
CPB	Corporation for Public Broadcasting	FEMA	Federal Emergency Management Agency
CRF	Cash Reserve Fund	FF&E	Furniture, Fixtures, and Equipment
CSG	Radio Community Service Grant	GEF	Gaming Enforcement Revolving Fund
CSGB	Community Services Block Grant	GF	General Fund
CTI	Conference Technologies Incorporated	GIS	Geographic Information System
DAS	Department of Administrative Services	GIVF	Grow Iowa Values Fund
DCA	Department of Cultural Affairs	GRF	Gaming Regulatory Revolving Fund
DCI	Division of Criminal Investigation	GSL	Guaranteed Student Loan
DDoS	Distributed Denial-of-Service	GW	Groundwater
DDS	Iowa Disability Determination Services	GWF	Groundwater Protection Fund
DGS	Department of General Services	HCTA	Health Care Transformation Account
DHS	Department of Human Services	HCTF	Health Care Trust Fund
DIA	Department of Inspections and Appeals	HHCAT	Hospital Health Care Access Trust Fund
DMU	Des Moines University	HRDP	Historical Resource Development Program

HVAC	Heating, Ventilation and Air Conditioning	PD	Professional Development
I/3	Integrated Information for Iowa System	POR	Peace Officers' Retirement
IBSSS	Iowa Braille and Sight Saving School	PRF	Primary Road Fund
ICAB	Iowa Child Advocacy Board	PSA	Pharmaceutical Settlement Account
I-CASH	Iowa's Center for Agricultural Safety & 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
JB	Judicial Branch	STEM	Science, Technology, Engineering, and Mathematics
IWD	Iowa Department of Workforce Development	STND	Standing Appropriation
LSTA	Library Services and Technology Act	SWJCF	Skilled Worker and Job Creation Fund
LEC	Law Enforcement Center	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 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	WGTF	Wine Gallonage Tax Fund
OCIO	Office of the Chief Information Officer	YMCA	Young Men's Christian Association
PACE	Pathways for Academic Career and Employment		
PBS	Public Broadcasting Service		

This Appendix contains tracking for the following:

- General Fund
- Other Funds

The Legislative Services Agency publishes Budget Unit Briefs that discuss the purpose of particular appropriations and programs. If a publication is available, it has been hyperlinked in the title of the appropriation.

Summary Data

General Fund

	Actual FY 2021 <u>(1)</u>	Estimated FY 2022 <u>(2)</u>	Gov Rec FY 2023 <u>(3)</u>	Gov Rec vs Est FY 2022 <u>(4)</u>	Percent Change <u>(5)</u>
Administration and Regulation	\$ 98,275,153	\$ 149,639,168	\$ 50,112,268	\$ -99,526,900	-66.51%
Agriculture and Natural Resources	43,184,005	48,808,995	44,058,995	-4,750,000	-9.73%
Economic Development	41,506,005	47,998,126	44,750,151	-3,247,975	-6.77%
Education	945,925,700	972,357,588	997,443,046	25,085,458	2.58%
Health and Human Services	1,988,046,554	2,047,813,669	2,061,892,725	14,079,056	0.69%
Justice System	768,566,929	814,378,235	824,533,338	10,155,103	1.25%
Unassigned Standings	<u>3,941,331,198</u>	<u>4,043,885,098</u>	<u>4,178,908,165</u>	<u>135,023,067</u>	<u>3.34%</u>
Grand Total	<u><u>\$ 7,826,835,544</u></u>	<u><u>\$ 8,124,880,879</u></u>	<u><u>\$ 8,201,698,688</u></u>	<u><u>\$ 76,817,809</u></u>	<u><u>0.95%</u></u>

Administration and Regulation General Fund

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)	Percent Change (5)
<u>Administrative Services, Department of</u>					
Administrative Services					
Operations	\$ 3,603,404	\$ 3,603,404	\$ 3,603,404	\$ 0	0.00%
Utilities	3,882,948	4,104,239	4,104,239	0	0.00%
Terrace Hill Operations	418,200	461,674	461,674	0	0.00%
Total Administrative Services, Department of	\$ 7,904,552	\$ 8,169,317	\$ 8,169,317	\$ 0	0.00%
<u>Auditor of State</u>					
Auditor of State					
Auditor of State - General Office	\$ 986,193	\$ 986,193	\$ 986,193	\$ 0	0.00%
Total Auditor of State	\$ 986,193	\$ 986,193	\$ 986,193	\$ 0	0.00%
<u>Ethics and Campaign Disclosure Board, Iowa</u>					
Campaign Finance Disclosure					
Ethics & Campaign Disclosure Board	\$ 668,863	\$ 720,710	\$ 774,910	\$ 54,200	7.52%
Total Ethics and Campaign Disclosure Board, Iowa	\$ 668,863	\$ 720,710	\$ 774,910	\$ 54,200	7.52%
<u>Chief Information Officer, Office of the</u>					
Chief Information Officer, Office of the					
Broadband Grants	\$ 5,000,000	\$ 100,000,000	\$ 0	\$ -100,000,000	-100.00%
Enterprise Personnel, Accounting and Budget System	21,000,000	0	0	0	0.00%
Enterprise Personnel, Accounting and Budget System II	23,230,000	0	0	0	0.00%
Total Chief Information Officer, Office of the	\$ 49,230,000	\$ 100,000,000	\$ 0	\$ -100,000,000	-100.00%
<u>Commerce, Department of</u>					
Alcoholic Beverages Division					
Alcoholic Beverages Operations	\$ 1,075,454	\$ 1,075,454	\$ 1,075,454	\$ 0	0.00%
Professional Licensing and Reg.					
Professional Licensing Bureau	\$ 360,856	\$ 360,856	\$ 360,856	\$ 0	0.00%
Total Commerce, Department of	\$ 1,436,310	\$ 1,436,310	\$ 1,436,310	\$ 0	0.00%

Administration and Regulation

General Fund

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)	Percent Change (5)
<u>Governor/Lt. Governor's Office</u>					
Governor's Office					
Presidential Electors	\$ 465	\$ 0	\$ 0	\$ 0	0.00%
Governor's/Lt. Governor's Office	2,315,344	2,315,344	2,315,344	0	0.00%
Terrace Hill Quarters	142,702	142,702	142,702	0	0.00%
Total Governor/Lt. Governor's Office	\$ 2,458,511	\$ 2,458,046	\$ 2,458,046	\$ 0	0.00%
<u>Drug Control Policy, Governor's Office of</u>					
Office of Drug Control Policy					
Operations	\$ 239,271	\$ 239,271	\$ 239,271	\$ 0	0.00%
Total Drug Control Policy, Governor's Office of	\$ 239,271	\$ 239,271	\$ 239,271	\$ 0	0.00%
<u>Human Rights, Department of</u>					
Human Rights, Dept. of					
Central Administration	\$ 189,071	\$ 189,071	\$ 189,071	\$ 0	0.00%
Community Advocacy and Services	956,894	956,894	956,894	0	0.00%
Total Human Rights, Department of	\$ 1,145,965	\$ 1,145,965	\$ 1,145,965	\$ 0	0.00%
<u>Inspections and Appeals, Department of</u>					
Inspections and Appeals, Dept. of					
Administration Division	\$ 546,312	\$ 546,312	\$ 546,312	\$ 0	0.00%
Administrative Hearings Division	625,827	625,827	625,827	0	0.00%
Investigations Division	2,471,791	2,339,591	2,339,591	0	0.00%
Health Facilities Division	4,734,682	4,866,882	5,185,782	318,900	6.55%
Employment Appeal Board	38,912	38,912	38,912	0	0.00%
Child Advocacy Board	2,582,454	2,582,454	2,582,454	0	0.00%
Food and Consumer Safety	574,819	574,819	574,819	0	0.00%
Total Inspections and Appeals, Department of	\$ 11,574,797	\$ 11,574,797	\$ 11,893,697	\$ 318,900	2.76%
<u>Management, Department of</u>					
Management, Dept. of					
Department Operations	\$ 2,695,693	\$ 2,695,693	\$ 2,795,693	\$ 100,000	3.71%
Total Management, Department of	\$ 2,695,693	\$ 2,695,693	\$ 2,795,693	\$ 100,000	3.71%

Administration and Regulation

General Fund

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)	Percent Change (5)
<u>Public Information Board</u>					
Public Information Board					
Iowa Public Information Board	\$ 343,019	\$ 358,039	\$ 358,039	\$ 0	0.00%
Total Public Information Board	\$ 343,019	\$ 358,039	\$ 358,039	\$ 0	0.00%
<u>Revenue, Department of</u>					
Revenue, Dept. of					
Operations	\$ 15,149,692	\$ 15,149,692	\$ 15,149,692	\$ 0	0.00%
Tobacco Reporting Requirements	17,525	17,525	17,525	0	0.00%
Printing Cigarette Stamps	111,804	124,652	124,652	0	0.00%
Total Revenue, Department of	\$ 15,279,021	\$ 15,291,869	\$ 15,291,869	\$ 0	0.00%
<u>Secretary of State, Office of the</u>					
Secretary of State					
Administration and Elections	\$ 1,874,870	\$ 2,124,870	\$ 2,124,870	\$ 0	0.00%
Business Services	1,420,646	1,420,646	1,420,646	0	0.00%
Total Secretary of State, Office of the	\$ 3,295,516	\$ 3,545,516	\$ 3,545,516	\$ 0	0.00%
<u>Treasurer of State, Office of</u>					
Treasurer of State					
Treasurer - General Office	\$ 1,017,442	\$ 1,017,442	\$ 1,017,442	\$ 0	0.00%
Total Treasurer of State, Office of	\$ 1,017,442	\$ 1,017,442	\$ 1,017,442	\$ 0	0.00%
Total Administration and Regulation	\$ 98,275,153	\$ 149,639,168	\$ 50,112,268	\$ -99,526,900	-66.51%

Agriculture and Natural Resources

General Fund

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)	Percent Change (5)
<u>Agriculture and Land Stewardship, Dept of</u>					
Agriculture and Land Stewardship					
Administrative Division	\$ 18,335,679	\$ 18,538,194	\$ 18,538,194	\$ 0	0.00%
Milk Inspections	189,196	189,196	189,196	0	0.00%
Local Food and Farm	75,000	75,000	75,000	0	0.00%
Agricultural Education	25,000	25,000	25,000	0	0.00%
Foreign Animal Disease	500,000	750,000	750,000	0	0.00%
Farmers with Disabilities	180,000	180,000	180,000	0	0.00%
Hungry Canyons Acct of Loess Hills Fund	50,000	0	0	0	0.00%
Grain Regulation	350,000	350,000	350,000	0	0.00%
Value Added Agriculture Grant Program	0	250,000	500,000	250,000	100.00%
Water Quality Initiative	3,000,000	3,000,000	3,000,000	0	0.00%
GF - Ag Drainage Wells	1,875,000	0	0	0	0.00%
Renewable Fuel Infrastructure Fund	0	5,000,000	0	-5,000,000	-100.00%
Loess Hills Development and Conservation Fund	0	400,000	400,000	0	0.00%
Southern Iowa Development and Conservation Fund	0	250,000	250,000	0	0.00%
Total Agriculture and Land Stewardship, Dept of	\$ 24,579,875	\$ 29,007,390	\$ 24,257,390	\$ -4,750,000	-16.38%
<u>Natural Resources, Department of</u>					
Natural Resources					
Natural Resources Operations	\$ 11,958,058	\$ 12,093,061	\$ 12,093,061	\$ 0	0.00%
Floodplain Management Program	1,510,000	1,510,000	1,510,000	0	0.00%
Forestry Health Management	500,000	500,000	500,000	0	0.00%
State Park Operations	0	1,000,000	1,000,000	0	0.00%
Total Natural Resources, Department of	\$ 13,968,058	\$ 15,103,061	\$ 15,103,061	\$ 0	0.00%
<u>Regents, Board of</u>					
Regents, Board of					
ISU - Veterinary Diagnostic Laboratory	\$ 4,337,528	\$ 4,400,000	\$ 4,400,000	\$ 0	0.00%
UI - Iowa Center for Ag Safety & Health (I-CASH)	128,154	128,154	128,154	0	0.00%
ISU - Livestock Disease Research	170,390	170,390	170,390	0	0.00%
Total Regents, Board of	\$ 4,636,072	\$ 4,698,544	\$ 4,698,544	\$ 0	0.00%
Total Agriculture and Natural Resources	\$ 43,184,005	\$ 48,808,995	\$ 44,058,995	\$ -4,750,000	-9.73%

Economic Development General Fund

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)	Percent Change (5)
<u>Cultural Affairs, Department of</u>					
Cultural Affairs, Dept. of					
Administration Division	\$ 168,637	\$ 168,637	\$ 168,637	\$ 0	0.00%
Community Cultural Grants	172,090	172,090	172,090	0	0.00%
Historical Division	3,142,351	3,142,351	3,142,351	0	0.00%
Historic Sites	426,398	426,398	426,398	0	0.00%
Arts Division	1,317,188	1,317,188	1,317,188	0	0.00%
Great Places	150,000	150,000	150,000	0	0.00%
Cultural Trust Grants	150,000	150,000	150,000	0	0.00%
County Endowment Funding - DCA Grants	448,403	448,403	448,403	0	0.00%
Greenlight Grants	0	0	450,000	450,000	0.00%
Total Cultural Affairs, Department of	\$ 5,975,067	\$ 5,975,067	\$ 6,425,067	\$ 450,000	7.53%
<u>Economic Development Authority</u>					
Economic Development Authority					
Economic Development Appropriation	\$ 13,318,553	\$ 13,318,553	\$ 13,318,553	\$ 0	0.00%
World Food Prize	375,000	375,000	375,000	0	0.00%
Iowa Comm. Volunteer Ser. - Promise	168,201	168,201	168,201	0	0.00%
Councils of Governments (COGs) Assistance	275,000	275,000	275,000	0	0.00%
Future Ready Reg. Apprenticeship Prog.	1,000,000	760,000	760,000	0	0.00%
Tourism Marketing - Adjusted Gross Receipts	831,473	900,000	900,000	0	0.00%
Regional Sports Authorities	0	500,000	500,000	0	0.00%
Butchery Innovation & Revitalization	0	750,000	750,000	0	0.00%
Total Economic Development Authority	\$ 15,968,227	\$ 17,046,754	\$ 17,046,754	\$ 0	0.00%
<u>Iowa Finance Authority</u>					
Iowa Finance Authority					
Rent Subsidy Program	\$ 658,000	\$ 658,000	\$ 658,000	\$ 0	0.00%
Total Iowa Finance Authority	\$ 658,000	\$ 658,000	\$ 658,000	\$ 0	0.00%
<u>Public Employment Relations Board</u>					
Public Employment Relations					
General Office	\$ 1,492,452	\$ 1,492,452	\$ 1,492,452	\$ 0	0.00%
Total Public Employment Relations Board	\$ 1,492,452	\$ 1,492,452	\$ 1,492,452	\$ 0	0.00%

Economic Development General Fund

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)	Percent Change (5)
<u>Workforce Development, Department of</u>					
Iowa Workforce Development					
Labor Services Division	\$ 3,491,252	\$ 3,491,252	\$ 3,491,252	\$ 0	0.00%
Workers' Compensation Division	3,321,044	3,321,044	3,321,044	0	0.00%
Operations - Field Offices	6,675,650	6,675,650	6,675,650	0	0.00%
Offender Reentry Program	387,158	387,158	387,158	0	0.00%
I/3 State Accounting System	228,822	228,822	228,822	0	0.00%
Future Ready Summer Youth Intern Program	250,000	250,000	250,000	0	0.00%
Employee Misclassification Program	379,631	379,631	379,631	0	0.00%
Future Ready Iowa Employer Innovation Fund	1,200,000	4,200,000	0	-4,200,000	-100.00%
Total Workforce Development, Department of	\$ 15,933,557	\$ 18,933,557	\$ 14,733,557	\$ -4,200,000	-22.18%
<u>Regents, Board of</u>					
Regents, Board of					
ISU - Biosciences Innovation Ecosystem - GF	\$ 813,286	\$ 2,623,481	\$ 3,000,000	\$ 376,519	14.35%
UI - Biosciences Innovation Ecosystem - GF	271,095	874,494	1,000,000	125,506	14.35%
UNI - Additive Manufacturing - GF	394,321	394,321	394,321	0	0.00%
Total Regents, Board of	\$ 1,478,702	\$ 3,892,296	\$ 4,394,321	\$ 502,025	12.90%
Total Economic Development	\$ 41,506,005	\$ 47,998,126	\$ 44,750,151	\$ -3,247,975	-6.77%

Education

General Fund

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)	Percent Change (5)
<u>Blind, Department for the</u>					
Department for the Blind					
Department for the Blind	\$ 2,252,001	\$ 2,780,724	\$ 2,893,503	\$ 112,779	4.06%
Total Blind, Department for the	\$ 2,252,001	\$ 2,780,724	\$ 2,893,503	\$ 112,779	4.06%
<u>College Student Aid Commission</u>					
College Student Aid Comm.					
College Student Aid Commission	\$ 429,279	\$ 429,279	\$ 429,279	\$ 0	0.00%
Future Ready Iowa Administration	162,254	162,254	162,254	0	0.00%
DMU Health Care Prof Recruitment	400,973	500,973	500,973	0	0.00%
National Guard Service Scholarship	4,700,000	4,700,000	4,700,000	0	0.00%
All Iowa Opportunity Scholarship	3,000,000	3,100,000	3,100,000	0	0.00%
Teach Iowa Scholars	400,000	400,000	400,000	0	0.00%
Rural Primary Care Loan Repayment	1,424,502	1,724,502	4,000,000	2,275,498	131.95%
Health Care Loan Repayment Program	250,000	250,000	1,000,000	750,000	300.00%
Rural Veterinarian Loan Repayment Program	300,000	400,000	400,000	0	0.00%
Future Ready Iowa Last-Dollar Scholarship Program	13,004,744	23,004,744	23,004,744	0	0.00%
Tuition Grant Program - Standing	47,703,463	48,896,050	50,118,451	1,222,401	2.50%
Tuition Grant - For-Profit - Standing	426,220	456,220	467,626	11,406	2.50%
Vocational-Technical Tuition Grant - Standing	1,750,185	1,750,185	1,750,185	0	0.00%
Total College Student Aid Commission	\$ 73,951,620	\$ 85,774,207	\$ 90,033,512	\$ 4,259,305	4.97%
<u>Education, Department of</u>					
Education, Dept. of					
Administration	\$ 5,975,526	\$ 5,975,526	\$ 5,975,526	\$ 0	0.00%
Career Technical Education Administration	598,197	598,197	598,197	0	0.00%
State Library	2,532,594	2,532,594	2,532,594	0	0.00%
State Library - Enrich Iowa	2,464,823	2,464,823	2,464,823	0	0.00%
Career Technical Education Secondary	2,952,459	2,952,459	2,952,459	0	0.00%
School Food Service	2,176,797	2,176,797	2,176,797	0	0.00%
ECI General Aid (SRG)	22,662,799	23,206,799	23,206,799	0	0.00%
Special Ed. Services Birth to 3	1,721,400	1,721,400	1,721,400	0	0.00%
Early Head Start Projects	574,500	574,500	574,500	0	0.00%
Nonpublic Textbook Services	652,000	852,000	852,000	0	0.00%
Student Achievement/Teacher Quality	2,965,467	2,965,467	2,965,467	0	0.00%
Statewide Student Assessment	3,000,000	3,000,000	3,000,000	0	0.00%
Work-Based Learning Clearinghouse	300,000	300,000	300,000	0	0.00%
Summer Joint Enrollment Program	600,000	600,000	600,000	0	0.00%
Jobs for America's Grads	2,666,188	4,666,188	5,666,188	1,000,000	21.43%
Attendance Center/Website & Data System	250,000	250,000	250,000	0	0.00%
Online State Job Posting System	230,000	230,000	230,000	0	0.00%
Early Lit - Successful Progression	7,824,782	7,824,782	7,824,782	0	0.00%

Education General Fund

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)	Percent Change (5)
Early Lit - Early Warning System	1,915,000	1,915,000	1,915,000	0	0.00%
Early Lit - Iowa Reading Research Center	1,300,176	1,550,176	1,550,176	0	0.00%
Computer Science PD Incentive Fund	500,000	500,000	500,000	0	0.00%
Children's Mental Health Training	2,100,000	3,183,936	3,183,936	0	0.00%
Best Buddies Iowa	25,000	25,000	25,000	0	0.00%
Adult Education and Literacy Programs	500,000	500,000	500,000	0	0.00%
Midwestern Higher Education Compact	115,000	115,000	115,000	0	0.00%
Nonpublic Concurrent Enrollment	1,000,000	1,000,000	1,000,000	0	0.00%
Community Colleges General Aid	208,690,889	215,158,161	220,537,115	5,378,954	2.50%
Child Development	10,524,389	10,524,389	10,524,389	0	0.00%
Classroom Behavior Guidelines	0	500,000	500,000	0	0.00%
Therapeutic Classroom Incentive Fund Appropriation	0	1,626,075	1,626,075	0	0.00%
Therapeutic Classroom Transportation Claims Reimbursement	0	500,000	500,000	0	0.00%
Education, Dept. of	\$ 286,817,986	\$ 299,989,269	\$ 306,368,223	\$ 6,378,954	2.13%
Vocational Rehabilitation					
Vocational Rehabilitation	\$ 5,696,328	\$ 5,996,328	\$ 5,996,328	\$ 0	0.00%
Independent Living	84,823	84,823	84,823	0	0.00%
Entrepreneurs with Disabilities Program	138,506	138,506	138,506	0	0.00%
Independent Living Center Grant	86,457	86,457	86,457	0	0.00%
Vocational Rehabilitation	\$ 6,006,114	\$ 6,306,114	\$ 6,306,114	\$ 0	0.00%
Iowa PBS					
Iowa PBS Operations	\$ 7,770,316	\$ 7,870,316	\$ 7,870,316	\$ 0	0.00%
Total Education, Department of	\$ 300,594,416	\$ 314,165,699	\$ 320,544,653	\$ 6,378,954	2.03%

Education General Fund

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)	Percent Change (5)
Regents, Board of					
Regents, Board of					
Regents Board Office	\$ 764,642	\$ 764,642	\$ 764,642	\$ 0	0.00%
BOR - Regents Resource Centers	268,297	268,297	268,297	0	0.00%
IPR - Iowa Public Radio	345,669	345,669	345,669	0	0.00%
University of Iowa - General	215,605,480	215,605,480	220,995,617	5,390,137	2.50%
UI - Oakdale Campus	2,103,819	2,103,819	2,103,819	0	0.00%
UI - Hygienic Laboratory	4,822,610	4,822,610	4,822,610	0	0.00%
UI - Family Practice Program	1,720,598	1,720,598	2,220,598	500,000	29.06%
UI - Specialized Children Health Services	634,502	634,502	634,502	0	0.00%
UI - Iowa Cancer Registry	143,410	143,410	143,410	0	0.00%
UI - Substance Abuse Consortium	53,427	53,427	53,427	0	0.00%
UI - Biocatalysis	696,342	696,342	696,342	0	0.00%
UI - Primary Health Care	624,374	624,374	624,374	0	0.00%
UI - Iowa Birth Defects Registry	36,839	36,839	36,839	0	0.00%
UI - Iowa Nonprofit Resource Center	156,389	156,389	156,389	0	0.00%
UI - IA Online Advanced Placement Acad.	463,616	463,616	463,616	0	0.00%
UI - Iowa Flood Center	1,154,593	1,154,593	1,154,593	0	0.00%
Iowa State University - General	172,144,766	172,144,766	176,448,385	4,303,619	2.50%
ISU - Agricultural Experiment Station	29,462,535	29,462,535	29,462,535	0	0.00%
ISU - Cooperative Extension	18,007,366	18,157,366	18,157,366	0	0.00%
University of Northern Iowa - General	98,296,620	98,296,620	100,754,036	2,457,416	2.50%
UNI - Recycling and Reuse Center	172,768	172,768	172,768	0	0.00%
UNI - Math & Science Collaborative	6,354,848	6,354,848	6,354,848	0	0.00%
UNI - Real Estate Education Program	123,523	123,523	123,523	0	0.00%
Iowa School for the Deaf	10,536,171	10,789,039	11,058,765	269,726	2.50%
Ed Services for Blind & Visually Impaired	4,434,459	4,540,886	4,654,408	113,522	2.50%
UNI - Community College Degree Attainment Program	0	0	1,300,000	1,300,000	0.00%
Total Regents, Board of	\$ 569,127,663	\$ 569,636,958	\$ 583,971,378	\$ 14,334,420	2.52%
Total Education	\$ 945,925,700	\$ 972,357,588	\$ 997,443,046	\$ 25,085,458	2.58%

Health and Human Services

General Fund

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2022 (3)	Gov Rec vs Est FY 2022 (4)	Percent Change (5)
<u>Aging, Iowa Department on</u>					
Aging, Dept. on					
Aging Programs	\$ 11,164,382	\$ 11,304,082	\$ 11,804,082	\$ 500,000	4.42%
Office of LTC Ombudsman	1,149,821	1,149,821	1,149,821	0	0.00%
Total Aging, Iowa Department on	\$ 12,314,203	\$ 12,453,903	\$ 12,953,903	\$ 500,000	4.01%
<u>Public Health, Department of</u>					
Public Health, Dept. of					
Addictive Disorders	\$ 23,659,379	\$ 23,659,379	\$ 23,659,379	\$ 0	0.00%
Healthy Children and Families	5,816,681	5,816,681	5,816,681	0	0.00%
Chronic Conditions	4,223,373	4,258,373	4,258,373	0	0.00%
Community Capacity	5,594,306	7,319,306	6,519,306	-800,000	-10.93%
Essential Public Health Services	7,662,464	7,662,464	7,662,464	0	0.00%
Infectious Diseases	1,796,206	1,796,206	1,796,206	0	0.00%
Public Protection	4,085,220	4,466,601	4,706,601	240,000	5.37%
Resource Management	933,871	933,871	933,871	0	0.00%
Congenital & Inherited Disorders Registry	188,528	223,521	223,521	0	0.00%
Total Public Health, Department of	\$ 53,960,028	\$ 56,136,402	\$ 55,576,402	\$ -560,000	-1.00%
<u>Veterans Affairs, Department of</u>					
Veterans Affairs, Dept. of					
General Administration	\$ 1,229,763	\$ 1,229,763	\$ 1,415,288	\$ 185,525	15.09%
Home Ownership Assistance Program	2,000,000	2,000,000	2,000,000	0	0.00%
Veterans County Grants	990,000	990,000	990,000	0	0.00%
Total Veterans Affairs, Dept. of	\$ 4,219,763	\$ 4,219,763	\$ 4,405,288	\$ 185,525	4.40%
Veterans Affairs, Dept. of					
Iowa Veterans Home	\$ 7,131,552	\$ 7,131,552	\$ 7,131,552	\$ 0	0.00%
Total Veterans Affairs, Department of	\$ 11,351,315	\$ 11,351,315	\$ 11,536,840	\$ 185,525	1.63%
<u>Human Services, Department of</u>					
Assistance					
Family Investment Program/PROMISE JOBS	\$ 40,003,978	\$ 41,003,978	\$ 41,003,978	\$ 0	0.00%
Medical Assistance	1,459,599,409	1,503,848,253	1,503,848,253	0	0.00%
Health Program Operations	17,831,343	17,831,343	17,831,343	0	0.00%
State Supplementary Assistance	7,349,002	7,349,002	7,349,002	0	0.00%
State Children's Health Insurance	37,598,984	37,957,643	41,713,403	3,755,760	9.89%
Child Care Assistance	40,816,931	40,816,931	40,816,931	0	0.00%
Child and Family Services	89,071,930	89,071,930	89,371,930	300,000	0.34%
Adoption Subsidy	40,596,007	40,596,007	40,596,007	0	0.00%
Family Support Subsidy	949,282	949,282	949,282	0	0.00%
Conner Training	33,632	33,632	33,632	0	0.00%

Health and Human Services

General Fund

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2022 (3)	Gov Rec vs Est FY 2022 (4)	Percent Change (5)
Volunteers	84,686	84,686	84,686	0	0.00%
Child Abuse Prevention	188,428	232,570	232,570	0	0.00%
Assistance	\$ 1,734,123,612	\$ 1,779,775,257	\$ 1,783,831,017	\$ 4,055,760	0.23%
Eldora Training School					
Eldora Training School	\$ 16,029,488	\$ 17,397,068	\$ 17,606,871	\$ 209,803	1.21%
Cherokee					
Cherokee MHI	\$ 14,245,968	\$ 15,457,597	\$ 15,613,624	\$ 156,027	1.01%
Independence					
Independence MHI	\$ 19,201,644	\$ 19,652,379	\$ 19,688,928	\$ 36,549	0.19%
Glenwood					
Glenwood Resource Center	\$ 16,700,867	\$ 14,802,873	\$ 16,288,739	\$ 1,485,866	10.04%
Woodward					
Woodward Resource Center	\$ 10,913,360	\$ 12,237,937	\$ 13,409,294	\$ 1,171,357	9.57%
Cherokee CCUSO					
Civil Commitment Unit for Sexual Offenders	\$ 12,070,565	\$ 13,643,727	\$ 13,891,276	\$ 247,549	1.81%
Field Operations					
Child Support Recovery	\$ 14,867,813	\$ 15,942,885	\$ 15,942,885	\$ 0	0.00%
Field Operations	55,600,398	60,596,667	65,894,438	5,297,771	8.74%
Field Operations	\$ 70,468,211	\$ 76,539,552	\$ 81,837,323	\$ 5,297,771	6.92%
General Administration					
General Administration	\$ 13,772,533	\$ 15,342,189	\$ 15,342,189	\$ 0	0.00%
DHS Facilities	2,879,274	2,879,274	4,172,123	1,292,849	44.90%
Commission of Inquiry	0	1,394	1,394	0	0.00%
Nonresident Mental Illness Commitment	15,487	142,802	142,802	0	0.00%
General Administration	\$ 16,667,294	\$ 18,365,659	\$ 19,658,508	\$ 1,292,849	7.04%
Total Human Services, Department of	\$ 1,910,421,009	\$ 1,967,872,049	\$ 1,981,825,580	\$ 13,953,531	0.71%
Total Health and Human Services	\$ 1,988,046,554	\$ 2,047,813,669	\$ 2,061,892,725	\$ 14,079,056	0.69%

Justice System General Fund

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)	Percent Change (5)
Attorney General					
Justice, Dept. of					
General Office AG	\$ 6,006,268	\$ 6,361,238	\$ 6,563,298	\$ 202,060	3.18%
Victim Assistance Grants	5,016,708	5,016,708	5,016,708	0	0.00%
Legal Services Poverty Grants	2,634,601	2,634,601	2,634,601	0	0.00%
Total Attorney General	\$ 13,657,577	\$ 14,012,547	\$ 14,214,607	\$ 202,060	1.44%
Civil Rights Commission, Iowa					
Civil Rights Commission					
Civil Rights Commission	\$ 1,252,899	\$ 1,318,718	\$ 1,318,718	\$ 0	0.00%
Total Civil Rights Commission, Iowa	\$ 1,252,899	\$ 1,318,718	\$ 1,318,718	\$ 0	0.00%
Corrections, Department of					
Central Office					
County Confinement	\$ 1,082,635	\$ 1,082,635	\$ 1,082,635	\$ 0	0.00%
Federal Prisoners/Contractual	234,411	234,411	234,411	0	0.00%
Corrections Education	2,608,109	2,608,109	2,608,109	0	0.00%
Iowa Corrections Offender Network	2,000,000	2,000,000	2,000,000	0	0.00%
Mental Health/Substance Abuse	28,065	28,065	28,065	0	0.00%
DOC - Department-Wide Duties	0	10,079,991	243,797	-9,836,194	-97.58%
Corrections Real Estate - Capitals	779	622,991	0	-622,991	-100.00%
State Cases Court Costs	0	10,000	10,000	0	0.00%
Corrections Administration	5,473,325	5,558,227	6,238,128	679,901	12.23%
Central Office	\$ 11,427,324	\$ 22,224,429	\$ 12,445,145	\$ -9,779,284	-44.00%
Fort Madison					
Ft. Madison Institution	\$ 41,647,701	\$ 42,488,273	\$ 43,200,288	\$ 712,015	1.68%
Anamosa					
Anamosa Institution	\$ 32,868,225	\$ 35,868,225	\$ 36,087,370	\$ 219,145	0.61%
Oakdale					
Oakdale Institution	\$ 62,610,335	\$ 63,688,978	\$ 55,418,190	\$ -8,270,788	-12.99%
DOC Institutional Pharmaceuticals	0	0	8,556,620	8,556,620	0.00%
Oakdale	\$ 62,610,335	\$ 63,688,978	\$ 63,974,810	\$ 285,832	0.45%
Newton					
Newton Institution	\$ 28,818,686	\$ 29,390,947	\$ 29,823,196	\$ 432,249	1.47%
Mount Pleasant					
Mount Pleasant Institution	\$ 25,902,776	\$ 26,680,161	\$ 28,033,084	\$ 1,352,923	5.07%
Rockwell City					
Rockwell City Institution	\$ 10,623,767	\$ 10,841,112	\$ 10,841,112	\$ 0	0.00%
Clarinda					

Justice System General Fund

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)	Percent Change (5)
Clarinda Institution	\$ 25,132,431	\$ 25,647,227	\$ 26,802,003	\$ 1,154,776	4.50%
Mitchellville					
Mitchellville Institution	\$ 23,483,038	\$ 23,979,152	\$ 24,362,498	\$ 383,346	1.60%
Fort Dodge					
Fort Dodge Institution	\$ 30,324,956	\$ 30,903,150	\$ 32,123,199	\$ 1,220,049	3.95%
CBC District 1					
CBC District I	\$ 15,219,261	\$ 15,553,865	\$ 15,915,362	\$ 361,497	2.32%
CBC District 2					
CBC District II	\$ 11,758,160	\$ 12,015,201	\$ 12,536,466	\$ 521,265	4.34%
CBC District 3					
CBC District III	\$ 7,324,425	\$ 7,519,274	\$ 7,519,274	\$ 0	0.00%
CBC District 4					
CBC District IV	\$ 5,815,391	\$ 5,941,717	\$ 6,095,454	\$ 153,737	2.59%
CBC District 5					
CBC District V	\$ 22,008,023	\$ 22,514,230	\$ 23,014,230	\$ 500,000	2.22%
CBC District 6					
CBC District VI	\$ 15,069,674	\$ 15,431,664	\$ 16,430,310	\$ 998,646	6.47%
CBC District 7					
CBC District VII	\$ 8,013,609	\$ 8,213,355	\$ 9,463,844	\$ 1,250,489	15.23%
CBC District 8					
CBC District VIII	\$ 8,547,829	\$ 8,761,954	\$ 9,035,497	\$ 273,543	3.12%
CBC Statewide					
CBC Statewide	\$ 0	\$ 663,219	\$ 0	\$ -663,219	-100.00%
Total Corrections, Department of	<u>\$ 386,595,611</u>	<u>\$ 408,326,133</u>	<u>\$ 407,703,142</u>	<u>\$ -622,991</u>	<u>-0.15%</u>

Justice System General Fund

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)	Percent Change (5)
<u>Human Rights, Department of</u>					
Human Rights, Dept. of					
Criminal & Juvenile Justice	\$ 1,226,399	\$ 1,288,368	\$ 1,288,368	\$ 0	0.00%
Single Grant Program	140,000	140,000	140,000	0	0.00%
Total Human Rights, Department of	\$ 1,366,399	\$ 1,428,368	\$ 1,428,368	\$ 0	0.00%
<u>Inspections and Appeals, Department of</u>					
Public Defender					
Public Defender	\$ 27,144,382	\$ 29,483,120	\$ 29,483,120	\$ 0	0.00%
Indigent Defense	40,760,448	41,160,374	41,160,374	0	0.00%
Total Inspections and Appeals, Department of	\$ 67,904,830	\$ 70,643,494	\$ 70,643,494	\$ 0	0.00%
<u>Judicial Branch</u>					
Judicial Branch					
Judicial Branch	\$ 181,023,737	\$ 189,640,252	\$ 198,140,252	\$ 8,500,000	4.48%
Jury & Witness Fee Revolving Fund	3,100,000	3,600,000	3,600,000	0	0.00%
Total Judicial Branch	\$ 184,123,737	\$ 193,240,252	\$ 201,740,252	\$ 8,500,000	4.40%
<u>Law Enforcement Academy</u>					
Iowa Law Enforcement Academy					
ILEA Officer Certification & Training	\$ 140,000	\$ 0	\$ 0	\$ 0	0.00%
Law Enforcement Academy	978,914	1,220,749	1,220,749	0	0.00%
Total Law Enforcement Academy	\$ 1,118,914	\$ 1,220,749	\$ 1,220,749	\$ 0	0.00%
<u>Parole, Board of</u>					
Parole Board					
Parole Board	\$ 1,240,265	\$ 1,285,739	\$ 1,285,739	\$ 0	0.00%
Total Parole, Board of	\$ 1,240,265	\$ 1,285,739	\$ 1,285,739	\$ 0	0.00%

Justice System

General Fund

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)	Percent Change (5)
<u>Public Defense, Department of</u>					
Public Defense, Dept. of					
Public Defense, Department of	\$ 6,428,140	\$ 6,916,601	\$ 6,916,601	\$ 0	0.00%
Total Public Defense, Department of	\$ 6,428,140	\$ 6,916,601	\$ 6,916,601	\$ 0	0.00%
<u>Public Safety, Department of</u>					
Public Safety, Dept. of					
Public Safety Administration	\$ 4,860,294	\$ 5,833,065	\$ 6,302,854	\$ 469,789	8.05%
Public Safety DCI	15,263,580	19,316,868	19,311,592	-5,276	-0.03%
DCI - Crime Lab Equipment/Training	650,000	650,000	650,000	0	0.00%
Narcotics Enforcement	8,139,785	8,428,156	8,479,256	51,100	0.61%
Public Safety Undercover Funds	209,042	209,042	209,042	0	0.00%
Fire Marshal	5,242,651	5,460,291	5,420,082	-40,209	-0.74%
Iowa State Patrol	66,542,117	69,432,433	69,033,063	-399,370	-0.58%
DPS/SPOC Sick Leave Payout	279,517	279,517	279,517	0	0.00%
Fire Fighter Training	825,520	825,520	825,520	0	0.00%
Interoperable Communications Sys Board	115,661	115,661	115,661	0	0.00%
Public Safety Equipment Fund	0	2,500,000	2,500,000	0	0.00%
Human Trafficking Office	150,000	197,325	197,325	0	0.00%
Volunteer Fire Training & Equipment	50,000	50,000	50,000	0	0.00%
Department-wide Duties	0	0	2,400,000	2,400,000	0.00%
DPS Implementation of HF2581 Hemp-GF	411,000	0	0	0	0.00%
Total Public Safety, Department of	\$ 102,739,167	\$ 113,297,878	\$ 115,773,912	\$ 2,476,034	2.19%
<u>Homeland Security and Emergency Mgmt</u>					
Homeland Security & Emergency Mgmt					
Levee District Study	\$ 0	\$ 400,000	\$ 0	\$ -400,000	-100.00%
Homeland Security & Emer. Mgmt.	2,139,390	2,287,756	2,287,756	0	0.00%
Total Homeland Security and Emergency Mgmt	\$ 2,139,390	\$ 2,687,756	\$ 2,287,756	\$ -400,000	-14.88%
Total Justice System	\$ 768,566,929	\$ 814,378,235	\$ 824,533,338	\$ 10,155,103	1.25%

Unassigned Standings

General Fund

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)	Percent Change (5)
<u>Administrative Services, Department of</u>					
State Accounting Trust Accounts					
Federal Cash Management - Standing	\$ 215,335	\$ 54,182	\$ 54,182	\$ 0	0.00%
Unemployment Compensation - Standing	226,479	421,655	421,655	0	0.00%
Total Administrative Services, Department of	\$ 441,814	\$ 475,837	\$ 475,837	\$ 0	0.00%
<u>Education, Department of</u>					
Education, Dept. of					
State Foundation School Aid	\$ 3,380,338,562	\$ 3,408,570,509	\$ 3,562,667,848	\$ 154,097,339	4.52%
Nonpublic School Transportation	8,197,091	8,997,091	8,997,091	0	0.00%
Sac and Fox Settlement Education	100,000	100,000	100,000	0	0.00%
Total Education, Department of	\$ 3,388,635,653	\$ 3,417,667,600	\$ 3,571,764,939	\$ 154,097,339	4.51%
<u>Executive Council</u>					
Executive Council					
Court Costs	\$ 311,869	\$ 56,455	\$ 56,455	\$ 0	0.00%
Public Improvements	11,129	9,575	9,575	0	0.00%
Drainage Assessment	135,009	19,367	19,367	0	0.00%
Total Executive Council	\$ 458,007	\$ 85,397	\$ 85,397	\$ 0	0.00%
<u>Legislative Branch</u>					
Legislative Branch					
Legislative Branch	\$ 35,265,221	\$ 37,010,000	\$ 38,000,000	\$ 990,000	2.67%
Total Legislative Branch	\$ 35,265,221	\$ 37,010,000	\$ 38,000,000	\$ 990,000	2.67%
<u>Human Services, Department of</u>					
Assistance					
MHDS Regional Services Fund	\$ 0	\$ 50,039,410	\$ 121,234,022	\$ 71,194,612	142.28%
MHDS Regions Incentive Fund	0	3,000,000	0	-3,000,000	-100.00%
Total Human Services, Department of	\$ 0	\$ 53,039,410	\$ 121,234,022	\$ 68,194,612	128.57%

Unassigned Standings

General Fund

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)	Percent Change (5)
<u>Management, Department of</u>					
Management, Dept. of					
Technology Reinvestment Fund	\$ 0	\$ 17,700,000	\$ 0	\$ -17,700,000	-100.00%
State Appeal Board Claims	12,168,278	4,501,794	4,501,794	0	0.00%
Special Olympics Fund	100,000	100,000	100,000	0	0.00%
Transportation Equity Fund	26,690,088	27,457,960	28,144,409	686,449	2.50%
Total Management, Department of	\$ 38,958,366	\$ 49,759,754	\$ 32,746,203	\$ -17,013,551	-34.19%
<u>Public Defense, Department of</u>					
Public Defense, Dept. of					
Compensation and Expense	\$ 473,780	\$ 342,556	\$ 342,556	\$ 0	0.00%
Total Public Defense, Department of	\$ 473,780	\$ 342,556	\$ 342,556	\$ 0	0.00%
<u>Public Safety, Department of</u>					
Public Safety, Dept. of					
DPS - POR Unfunded Liabilities	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 0	0.00%
Total Public Safety, Department of	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 0	0.00%
<u>Revenue, Department of</u>					
Revenue, Dept. of					
Homestead Tax Credit Aid - GF	\$ 139,836,557	\$ 144,740,000	\$ 146,740,000	\$ 2,000,000	1.38%
Elderly & Disabled Tax Credit	14,360,986	17,910,000	17,820,000	-90,000	-0.50%
Ag Land Tax Credit - GF	39,098,532	39,100,000	39,100,000	0	0.00%
Military Service Tax Exemption	1,696,053	1,640,000	1,580,000	-60,000	-3.66%
Comm & Industrial Prop Tax Replacement	152,106,228	152,114,544	79,019,211	-73,095,333	-48.05%
Business Property Tax Credit	125,000,000	125,000,000	125,000,000	0	0.00%
Total Revenue, Department of	\$ 472,098,356	\$ 480,504,544	\$ 409,259,211	\$ -71,245,333	-14.83%
Total Unassigned Standings	\$ 3,941,331,198	\$ 4,043,885,098	\$ 4,178,908,165	\$ 135,023,067	3.34%

Summary Data Other Funds

	Actual FY 2021 <u>(1)</u>	Estimated FY 2022 <u>(2)</u>	Gov Rec FY 2023 <u>(3)</u>	Gov Rec vs Est FY 2022 <u>(4)</u>	Percent Change <u>(5)</u>
Administration and Regulation	\$ 58,290,339	\$ 59,711,162	\$ 60,382,967	\$ 671,805	1.13%
Agriculture and Natural Resources	93,284,849	94,553,353	94,553,353	0	0.00%
Economic Development	28,066,084	28,066,084	28,066,084	0	0.00%
Education	40,300,000	40,300,000	40,300,000	0	0.00%
Health and Human Services	308,125,144	293,559,886	293,019,886	-540,000	-0.18%
Justice System	18,499,319	18,305,272	18,355,272	50,000	0.27%
Transportation, Infrastructure, and Capitals	529,121,453	582,677,489	644,027,893	61,350,404	10.53%
Unassigned Standings	<u>86,178,246</u>	<u>77,212,416</u>	<u>97,712,416</u>	<u>20,500,000</u>	<u>26.55%</u>
Grand Total	<u>\$ 1,161,865,434</u>	<u>\$ 1,194,385,662</u>	<u>\$ 1,276,417,871</u>	<u>\$ 82,032,209</u>	<u>6.87%</u>

Administration and Regulation Other Funds

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)	Percent Change (5)
<u>Commerce, Department of</u>					
Administration					
Commerce Office of Financial Literacy - CMRF	\$ 0	\$ 0	\$ 350,000	\$ 350,000	0.00%
Banking Division					
Banking Division - CMRF	\$ 12,468,015	\$ 12,990,766	\$ 12,990,766	\$ 0	0.00%
Credit Union Division					
Credit Union Division - CMRF	\$ 2,460,005	\$ 2,333,413	\$ 2,433,413	\$ 100,000	4.29%
Insurance Division					
Insurance Division - CMRF	\$ 6,097,094	\$ 6,403,101	\$ 6,523,101	\$ 120,000	1.87%
Financial Exploitation - CMRF	0	75,000	0	-75,000	-100.00%
Insurance Division	\$ 6,097,094	\$ 6,478,101	\$ 6,523,101	\$ 45,000	0.69%
Utilities Division					
Utilities Division - CMRF	\$ 8,945,728	\$ 9,226,486	\$ 9,226,486	\$ 0	0.00%
Professional Licensing and Reg.					
Field Auditor - Housing Trust Fund	\$ 62,317	\$ 62,317	\$ 62,317	\$ 0	0.00%
Total Commerce, Department of	\$ 30,033,159	\$ 31,091,083	\$ 31,586,083	\$ 495,000	1.59%
<u>Inspections and Appeals, Department of</u>					
Racing Commission					
Gaming Regulation - GRF	\$ 6,869,938	\$ 6,912,974	\$ 6,912,974	\$ 0	0.00%
Inspections and Appeals, Dept. of					
DIA - RUTF	\$ 1,623,897	\$ 1,623,897	\$ 1,623,897	\$ 0	0.00%
Total Inspections and Appeals, Department of	\$ 8,493,835	\$ 8,536,871	\$ 8,536,871	\$ 0	0.00%
<u>Management, Department of</u>					
Management, Dept. of					
DOM Operations - RUTF	\$ 56,000	\$ 56,000	\$ 56,000	\$ 0	0.00%
Total Management, Department of	\$ 56,000	\$ 56,000	\$ 56,000	\$ 0	0.00%
<u>Revenue, Department of</u>					
Revenue, Dept. of					
Motor Fuel Tax Admin - MVFT	\$ 1,305,775	\$ 1,305,775	\$ 1,305,775	\$ 0	0.00%
Total Revenue, Department of	\$ 1,305,775	\$ 1,305,775	\$ 1,305,775	\$ 0	0.00%

Administration and Regulation

Other Funds

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)	Percent Change (5)
<u>Secretary of State, Office of the</u>					
Secretary of State					
Address Confidentiality Program - ACRF	\$ 195,400	\$ 195,400	\$ 195,400	\$ 0	0.00%
Total Secretary of State, Office of the	\$ 195,400	\$ 195,400	\$ 195,400	\$ 0	0.00%
<u>Treasurer of State, Office of</u>					
Treasurer of State					
I/3 Expenses - RUTF	\$ 93,148	\$ 93,148	\$ 269,953	\$ 176,805	189.81%
Total Treasurer of State, Office of	\$ 93,148	\$ 93,148	\$ 269,953	\$ 176,805	189.81%
<u>Iowa Public Employees' Retirement System</u>					
IPERS Administration					
Administration - IPERS	\$ 18,113,022	\$ 18,432,885	\$ 18,432,885	\$ 0	0.00%
Total Iowa Public Employees' Retirement System	\$ 18,113,022	\$ 18,432,885	\$ 18,432,885	\$ 0	0.00%
Total Administration and Regulation	\$ 58,290,339	\$ 59,711,162	\$ 60,382,967	\$ 671,805	1.13%

Agriculture and Natural Resources

Other Funds

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)	Percent Change (5)
<u>Agriculture and Land Stewardship, Dept of</u>					
Agriculture and Land Stewardship					
Native Horse & Dog Prog - Unclaimed Winnings	\$ 305,516	\$ 305,516	\$ 305,516	\$ 0	0.00%
Motor Fuel Inspection - RFIF	500,000	500,000	500,000	0	0.00%
Conservation Reserve Enhancement - EFF	1,000,000	1,000,000	1,000,000	0	0.00%
Watershed Protection Fund - EFF	900,000	900,000	900,000	0	0.00%
Conservation Reserve Prog - EFF	900,000	900,000	900,000	0	0.00%
Cost Share - EFF	8,325,000	8,325,000	8,325,000	0	0.00%
Soil & Water Conservation - EFF	3,800,000	3,800,000	3,800,000	0	0.00%
Fuel Inspection - UST	250,000	250,000	250,000	0	0.00%
Water Quality Initiative EFF	2,375,000	2,375,000	2,375,000	0	0.00%
Total Agriculture and Land Stewardship, Dept of	\$ 18,355,516	\$ 18,355,516	\$ 18,355,516	\$ 0	0.00%
<u>Natural Resources, Department of</u>					
Natural Resources					
Fish & Game - DNR Admin Expenses	\$ 46,273,501	\$ 47,541,987	\$ 47,541,987	\$ 0	0.00%
GWF - Storage Tanks Study	100,303	100,303	100,303	0	0.00%
GWF - Household Hazardous Waste	447,324	447,324	447,324	0	0.00%
GWF - Well Testing Admin 2%	62,461	62,461	62,461	0	0.00%
GWF - Groundwater Monitoring	1,686,751	1,686,751	1,686,751	0	0.00%
GWF - Landfill Alternatives	618,993	618,993	618,993	0	0.00%
GWF - Waste Reduction and Assistance	192,500	192,500	192,500	0	0.00%
GWF - Solid Waste Alternatives	50,000	50,000	50,000	0	0.00%
GWF - Geographic Information System	297,500	297,518	297,518	0	0.00%
Snowmobile Registration Fees	100,000	100,000	100,000	0	0.00%
Administration Match - UST	200,000	200,000	200,000	0	0.00%
Technical Tank Review - UST	200,000	200,000	200,000	0	0.00%
Park Operations & Maintenance - EFF	6,235,000	6,235,000	6,235,000	0	0.00%
GIS Information for Watershed - EFF	195,000	195,000	195,000	0	0.00%
Water Quality Monitoring - EFF	2,955,000	2,955,000	2,955,000	0	0.00%
Water Quality Protection - EFF	500,000	500,000	500,000	0	0.00%
Animal Feeding Operations - EFF	1,320,000	1,320,000	1,320,000	0	0.00%
Ambient Air Quality Monitoring - EFF	425,000	425,000	425,000	0	0.00%
Floodplain Mgmt and Dam Safety - EFF	375,000	375,000	375,000	0	0.00%
REAP - EFF	12,000,000	12,000,000	12,000,000	0	0.00%
Total Natural Resources, Department of	\$ 74,234,333	\$ 75,502,837	\$ 75,502,837	\$ 0	0.00%

Agriculture and Natural Resources

Other Funds

	Actual FY 2021 <u>(1)</u>	Estimated FY 2022 <u>(2)</u>	Gov Rec FY 2023 <u>(3)</u>	Gov Rec vs Est FY 2022 <u>(4)</u>	Percent Change <u>(5)</u>
<u>Regents, Board of</u>					
Regents, Board of					
UI - Geological and Water Survey Oper. - EFF	\$ 200,000	\$ 200,000	\$ 200,000	\$ 0	0.00%
UI - Water Resource Management - EFF	495,000	495,000	495,000	0	0.00%
Total Regents, Board of	<u>\$ 695,000</u>	<u>\$ 695,000</u>	<u>\$ 695,000</u>	<u>\$ 0</u>	<u>0.00%</u>
Total Agriculture and Natural Resources	<u>\$ 93,284,849</u>	<u>\$ 94,553,353</u>	<u>\$ 94,553,353</u>	<u>\$ 0</u>	<u>0.00%</u>

Economic Development Other Funds

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)	Percent Change (5)
<u>Economic Development Authority</u>					
Economic Development Authority					
STEM Internships - SWJCF	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 0	0.00%
Future Ready Iowa Mentor Prog - SWJCF	400,000	400,000	400,000	0	0.00%
STEM Best - SWJCF	0	700,000	700,000	0	0.00%
Empower Rural Iowa Program - SWJCF	0	700,000	700,000	0	0.00%
High Quality Jobs Program - SWJCF	11,700,000	11,700,000	11,700,000	0	0.00%
Empower Rural Iowa Rural Innovation Grants - SWJCF	300,000	0	0	0	0.00%
Empower Rural Iowa Housing Needs Assess - SWJCF	100,000	0	0	0	0.00%
Total Economic Development Authority	\$ 13,500,000	\$ 14,500,000	\$ 14,500,000	\$ 0	0.00%
<u>College Student Aid Commission</u>					
College Student Aid Comm.					
Future Ready Iowa Grant Program - SWJCF	\$ 1,000,000	\$ 0	\$ 0	\$ 0	0.00%
Total College Student Aid Commission	\$ 1,000,000	\$ 0	\$ 0	\$ 0	0.00%
<u>Workforce Development, Department of</u>					
Iowa Workforce Development					
Field Offices - Spec Cont Fund	\$ 1,766,084	\$ 2,416,084	\$ 2,416,084	\$ 0	0.00%
Field Offices - UI Reserve Interest	2,850,000	2,200,000	2,200,000	0	0.00%
AMOS Mid-Iowa Organizing Strategy - SWJCF	100,000	100,000	100,000	0	0.00%
Future Ready Iowa Coordinator - SWJCF	150,000	150,000	150,000	0	0.00%
Total Workforce Development, Department of	\$ 4,866,084	\$ 4,866,084	\$ 4,866,084	\$ 0	0.00%
<u>Regents, Board of</u>					
Regents, Board of					
Regents Innovation Fund - SWJCF	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 0	0.00%
ISU - Economic Development - SWJCF	2,424,302	2,424,302	2,424,302	0	0.00%
UI - Economic Development - SWJCF	209,279	209,279	209,279	0	0.00%
UI - Entrepreneur and Econ Growth - SWJCF	2,000,000	2,000,000	2,000,000	0	0.00%
UNI - Economic Development - SWJCF	1,066,419	1,066,419	1,066,419	0	0.00%
Total Regents, Board of	\$ 8,700,000	\$ 8,700,000	\$ 8,700,000	\$ 0	0.00%
Total Economic Development	\$ 28,066,084	\$ 28,066,084	\$ 28,066,084	\$ 0	0.00%

Education Other Funds

	Actual FY 2021 <u>(1)</u>	Estimated FY 2022 <u>(2)</u>	Gov Rec FY 2023 <u>(3)</u>	Gov Rec vs Est FY 2022 <u>(4)</u>	Percent Change <u>(5)</u>
<u>College Student Aid Commission</u>					
College Student Aid Comm.					
Skilled Workforce Shortage Grant - SWJCF	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 0	0.00%
Total College Student Aid Commission	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 0	0.00%
<u>Education, Department of</u>					
Education, Dept. of					
Workforce Training & Econ Dev Funds - SWJCF	\$ 15,100,000	\$ 15,100,000	\$ 15,100,000	\$ 0	0.00%
Adult Literacy for the Workforce - SWJCF	5,500,000	5,500,000	5,500,000	0	0.00%
ACE Infrastructure - SWJCF	6,000,000	6,000,000	6,000,000	0	0.00%
PACE and Regional Sectors - SWJCF	5,000,000	5,000,000	5,000,000	0	0.00%
Gap Tuition Assistance Fund - SWJCF	2,000,000	2,000,000	2,000,000	0	0.00%
Work-Based Interned Network - SWJCF	1,500,000	1,500,000	1,500,000	0	0.00%
Workforce Prep. Outcome Reporting - SWJCF	200,000	200,000	200,000	0	0.00%
Total Education, Department of	\$ 35,300,000	\$ 35,300,000	\$ 35,300,000	\$ 0	0.00%
Total Education	\$ 40,300,000	\$ 40,300,000	\$ 40,300,000	\$ 0	0.00%

Health and Human Services

Other Funds

	Actual FY 2021 <u>(1)</u>	Estimated FY 2022 <u>(2)</u>	Gov Rec FY 2023 <u>(3)</u>	Gov Rec vs Est FY 2022 <u>(4)</u>	Percent Change <u>(5)</u>
<u>Public Health, Department of</u>					
Public Health, Dept. of					
Gambling Treatment Program - SWRF	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000	\$ 0	0.00%
Total Public Health, Department of	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000	\$ 0	0.00%
<u>Human Services, Department of</u>					
Assistance					
Medical Assistance - HCTF	\$ 208,460,000	\$ 201,200,000	\$ 200,660,000	\$ -540,000	-0.27%
Medicaid Supplemental - MFF	190,000	150,000	150,000	0	0.00%
Health Program Operations - PSA	234,193	234,193	234,193	0	0.00%
Medical Assistance - QATF	58,570,397	56,305,139	56,305,139	0	0.00%
Medical Assistance - HHCAT	33,920,554	33,920,554	33,920,554	0	0.00%
Polk County MHDS Grant - GIVF	5,000,000	0	0	0	0.00%
Total Human Services, Department of	\$ 306,375,144	\$ 291,809,886	\$ 291,269,886	\$ -540,000	-0.19%
Total Health and Human Services	\$ 308,125,144	\$ 293,559,886	\$ 293,019,886	\$ -540,000	-0.18%

Justice System Other Funds

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)	Percent Change (5)
<u>Attorney General</u>					
Consumer Advocate					
Consumer Advocate - CMRF	\$ 3,137,588	\$ 3,199,004	\$ 3,199,004	\$ 0	0.00%
Justice, Dept. of					
Farm Mediation Services - CEF	\$ 300,000	\$ 300,000	\$ 300,000	\$ 0	0.00%
AG Prosecutions and Appeals - CEF	1,500,000	2,000,000	2,000,000	0	0.00%
Consumer Fraud - Public Ed & Enforce - CEF	1,875,000	1,875,000	1,875,000	0	0.00%
Older Iowans Consumer Fraud - CEF	125,000	125,000	125,000	0	0.00%
Justice, Dept. of	\$ 3,800,000	\$ 4,300,000	\$ 4,300,000	\$ 0	0.00%
Total Attorney General	\$ 6,937,588	\$ 7,499,004	\$ 7,499,004	\$ 0	0.00%
<u>Public Safety, Department of</u>					
Public Safety, Dept. of					
DPS Gaming Enforcement - GEF	\$ 11,311,731	\$ 10,556,268	\$ 10,556,268	\$ 0	0.00%
Total Public Safety, Department of	\$ 11,311,731	\$ 10,556,268	\$ 10,556,268	\$ 0	0.00%
<u>Homeland Security and Emergency Mgmt</u>					
Homeland Security & Emergency Mgmt					
911 Emerg Comm Admin - 911 Surcharge	\$ 250,000	\$ 250,000	\$ 300,000	\$ 50,000	20.00%
Total Homeland Security and Emergency Mgmt	\$ 250,000	\$ 250,000	\$ 300,000	\$ 50,000	20.00%
Total Justice System	\$ 18,499,319	\$ 18,305,272	\$ 18,355,272	\$ 50,000	0.27%

Transportation, Infrastructure, and Capitals

Other Funds

	Actual FY 2021 <u>(1)</u>	Estimated FY 2022 <u>(2)</u>	Gov Rec FY 2023 <u>(3)</u>	Gov Rec vs Est FY 2022 <u>(4)</u>	Percent Change <u>(5)</u>
<u>Agriculture and Land Stewardship, Dept of</u>					
Agriculture and Land Stewardship					
Fertilizer Management - RIIF	\$ 0	\$ 0	\$ 1,000,000	\$ 1,000,000	0.00%
Carbon Initiative at the Bioeconomy Inst. - RIIF	0	0	2,000,000	2,000,000	0.00%
Total Agriculture and Land Stewardship, Dept of	\$ 0	\$ 0	\$ 3,000,000	\$ 3,000,000	0.00%
<u>Economic Development Authority</u>					
Economic Development Authority					
Carbon Ignition Fund - RIIF	\$ 0	\$ 0	\$ 5,000,000	\$ 5,000,000	0.00%
Total Economic Development Authority	\$ 0	\$ 0	\$ 5,000,000	\$ 5,000,000	0.00%
<u>Inspections and Appeals, Department of</u>					
Inspections and Appeals, Dept. of					
Health Facilities Database Enhancement - TRF	\$ 0	\$ 0	\$ 250,000	\$ 250,000	0.00%
Food Safety Sys. Enhanc. & GovConnect - TRF	0	0	410,000	410,000	0.00%
Administrative Hearings E-Filing Upgrade - TRF	0	0	100,000	100,000	0.00%
Total Inspections and Appeals, Department of	\$ 0	\$ 0	\$ 760,000	\$ 760,000	0.00%
<u>Public Safety, Department of</u>					
Public Safety, Dept. of					
DPS Body Worn Cameras Licensing - TRF	\$ 0	\$ 0	\$ 385,000	\$ 385,000	0.00%
Total Public Safety, Department of	\$ 0	\$ 0	\$ 385,000	\$ 385,000	0.00%
<u>Natural Resources, Department of</u>					
Natural Resources					
Water Trails Low Head Dam Prog. - RIIF	\$ 250,000	\$ 1,000,000	\$ 1,000,000	\$ 0	0.00%
Community Forestry Grant Program - RIIF	0	250,000	0	-250,000	-100.00%
On-Stream Impoundment Restoration - RIIF	0	500,000	0	-500,000	-100.00%
Buchanan County Park Improvements - RIIF	0	150,000	0	-150,000	-100.00%
Total Natural Resources, Department of	\$ 250,000	\$ 1,900,000	\$ 1,000,000	\$ -900,000	-47.37%

Transportation, Infrastructure, and Capitals Other Funds

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)	Percent Change (5)
<u>Administrative Services Capitals</u>					
Administrative Services - Capitals					
Major Maintenance - RIIF	\$ 12,000,000	\$ 20,000,000	\$ 20,000,000	\$ 0	0.00%
Routine Maintenance (Standing) - RIIF	1,000,000	2,000,000	2,000,000	0	0.00%
DGS Capitol Complex Security - RIIF	250,000	250,000	0	-250,000	-100.00%
Total Administrative Services Capitals	\$ 13,250,000	\$ 22,250,000	\$ 22,000,000	\$ -250,000	-1.12%
<u>Agriculture and Land Stewardship, Dept of</u>					
Agriculture and Land Stewardship					
Water Quality Initiative - RIIF	\$ 5,200,000	\$ 5,200,000	\$ 5,200,000	\$ 0	0.00%
Renewable Fuels Infra Fund - RIIF	3,000,000	0	10,000,000	10,000,000	0.00%
Total Agriculture and Land Stewardship, Dept of	\$ 8,200,000	\$ 5,200,000	\$ 15,200,000	\$ 10,000,000	192.31%
<u>Homeland Security and Emergency Mgmt</u>					
Homeland Security & Emergency Mgmt					
School Safety, Flood Mitigation, Other Emerg - RIIF	\$ 0	\$ 2,500,000	\$ 2,000,000	\$ -500,000	-20.00%
Mass Notification & Emer Messaging - TRF	400,000	400,000	400,000	0	0.00%
Total Homeland Security and Emergency Mgmt	\$ 400,000	\$ 2,900,000	\$ 2,400,000	\$ -500,000	-17.24%
<u>Blind Capitals, Department for the</u>					
Dept. for the Blind Capitals					
Building Repairs - RIIF	\$ 0	\$ 139,100	\$ 196,900	\$ 57,800	41.55%
Total Blind Capitals, Department for the	\$ 0	\$ 139,100	\$ 196,900	\$ 57,800	41.55%
<u>Corrections Capitals</u>					
Corrections Capitals					
DOC Capitals Request - RIIF	\$ 0	\$ 0	\$ 4,900,000	\$ 4,900,000	0.00%
DOC Radio Software Upgrade-TRF	0	0	350,000	350,000	0.00%
DOC Technology - TRF	500,000	210,000	2,415,954	2,205,954	1050.45%
Clarinda Correctional Facility Kitchen FF&E - RIIF	0	0	750,000	750,000	0.00%
Clarinda Correctional Facility Kitchen Expansion - RIIF	0	5,242,619	4,000,000	-1,242,619	-23.70%
Total Corrections Capitals	\$ 500,000	\$ 5,452,619	\$ 12,415,954	\$ 6,963,335	127.71%

Transportation, Infrastructure, and Capitals Other Funds

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2022 (3)	Gov Rec vs Est FY 2022 (4)	Percent Change (5)
<u>Cultural Affairs, Department of</u>					
Cultural Affairs, Dept. of					
Harold Keller Memorial Statue - RIF	\$ 0	\$ 15,000	\$ 0	\$ -15,000	-100.00%
Great Places Infrastructure Grants - RIF	1,000,000	1,000,000	1,000,000	0	0.00%
YMCA Strengthen Community Grants - RIF	250,000	250,000	250,000	0	0.00%
Total Cultural Affairs, Department of	\$ 1,250,000	\$ 1,265,000	\$ 1,250,000	\$ -15,000	-1.19%
<u>Economic Development Authority</u>					
Economic Development Authority					
Community Attraction & Tourism Grants - RIF	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 0	0.00%
Regional Sports Authorities - RIF	500,000	0	0	0	0.00%
Vacant State Bldgs Rehab Fund - RIF	0	750,000	1,000,000	250,000	33.33%
Vacant State Bldgs Demolition Fund - RIF	0	750,000	1,000,000	250,000	33.33%
Sports Tourism Program - SWRF	0	1,500,000	1,500,000	0	0.00%
Iowa Independence Innovation Center- RIF	800,000	0	0	0	0.00%
Total Economic Development Authority	\$ 6,300,000	\$ 8,000,000	\$ 8,500,000	\$ 500,000	6.25%
<u>Education, Department of</u>					
Education, Dept. of					
Statewide Ed Data Warehouse - TRF	\$ 600,000	\$ 600,000	\$ 600,000	\$ 0	0.00%
ICN Part III Leases & Maintenance - TRF	2,727,000	2,727,000	2,727,000	0	0.00%
Education, Dept. of	\$ 3,327,000	\$ 3,327,000	\$ 3,327,000	\$ 0	0.00%
Iowa PBS					
Iowa PBS Equipment Replacement - TRF	\$ 1,000,000	\$ 1,998,600	\$ 1,000,000	\$ -998,600	-49.96%
Total Education, Department of	\$ 4,327,000	\$ 5,325,600	\$ 4,327,000	\$ -998,600	-18.75%
<u>Ethics and Campaign Disclosure Board, Iowa</u>					
Campaign Finance Disclosure					
Electronic Filing - TRF	\$ 500,000	\$ 500,000	\$ 0	\$ -500,000	-100.00%
Total Ethics and Campaign Disclosure Board, Iowa	\$ 500,000	\$ 500,000	\$ 0	\$ -500,000	-100.00%

Transportation, Infrastructure, and Capitals

Other Funds

	Actual FY 2021 <u>(1)</u>	Estimated FY 2022 <u>(2)</u>	Gov Rec FY 2023 <u>(3)</u>	Gov Rec vs Est FY 2022 <u>(4)</u>	Percent Change <u>(5)</u>
<u>General Assembly Capitals</u>					
Legislature-Capitals					
Repair and Renovate State Capitol Domes - RIIF	\$ 0	\$ 5,250,000	\$ 5,250,000	\$ 0	0.00%
Capitol Bldg Gutter Replacement - RIIF	1,250,000	1,250,000	0	-1,250,000	-100.00%
State Capitol Maintenance Fund - RIIF	500,000	500,000	500,000	0	0.00%
Total General Assembly Capitals	\$ 1,750,000	\$ 7,000,000	\$ 5,750,000	\$ -1,250,000	-17.86%
<u>Human Rights, Department of</u>					
Human Rights, Dept. of					
Criminal Justice Info System (CJIS) - TRF	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000	\$ 0	0.00%
Justice Data Warehouse - TRF	157,980	187,980	187,980	0	0.00%
Total Human Rights, Department of	\$ 1,557,980	\$ 1,587,980	\$ 1,587,980	\$ 0	0.00%
<u>Human Services, Department of</u>					
Assistance					
Nursing Facility Construction/Impr - RIIF	\$ 500,000	\$ 0	\$ 0	\$ 0	0.00%
ChildServe - RIIF	0	500,000	0	-500,000	-100.00%
ChildServe Project - RIIF	0	750,000	0	-750,000	-100.00%
Total Human Services, Department of	\$ 500,000	\$ 1,250,000	\$ 0	\$ -1,250,000	-100.00%
<u>Human Services Capitals</u>					
Human Services - Capitals					
ADA Capitals - RIIF	\$ 596,500	\$ 0	\$ 0	\$ 0	0.00%
Major Projects - RIIF	0	6,500,000	3,161,000	-3,339,000	-51.37%
Medicaid Technology - TRF	1,979,319	1,625,363	1,416,680	-208,683	-12.84%
State Poison Control Center - TRF	34,000	34,000	0	-34,000	-100.00%
Total Human Services Capitals	\$ 2,609,819	\$ 8,159,363	\$ 4,577,680	\$ -3,581,683	-43.90%
<u>Inspections and Appeals, Department of</u>					
Inspections and Appeals, Dept. of					
CAB Foster Care Registry - TRF	\$ 0	\$ 350,000	\$ 0	\$ -350,000	-100.00%
Total Inspections and Appeals, Department of	\$ 0	\$ 350,000	\$ 0	\$ -350,000	-100.00%

Transportation, Infrastructure, and Capitals

Other Funds

	Actual FY 2021 <u>(1)</u>	Estimated FY 2022 <u>(2)</u>	Gov Rec FY 2023 <u>(3)</u>	Gov Rec vs Est FY 2022 <u>(4)</u>	Percent Change <u>(5)</u>
<u>Iowa Finance Authority</u>					
Iowa Finance Authority					
State Housing Trust Fund (STND) - RIF	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 0	0.00%
Total Iowa Finance Authority	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 0	0.00%
<u>Judicial Branch</u>					
Judicial Branch					
Connect District Phones to JB Bldg System -TRF	\$ 0	\$ 0	\$ 40,464	\$ 40,464	0.00%
Repurpose/Install CTI Sound Systems - D2,D3,D5 - TRF	0	0	610,000	610,000	0.00%
County Courthouse Technology - TRF	163,000	433,100	0	-433,100	-100.00%
Total Judicial Branch	\$ 163,000	\$ 433,100	\$ 650,464	\$ 217,364	50.19%
<u>Judicial Branch Capitals</u>					
Judicial Branch Capitals					
Judicial Building Improvements - RIF	\$ 400,000	\$ 0	\$ 0	\$ 0	0.00%
Justice Center Furniture & Equip - RIF	211,455	2,522,990	0	-2,522,990	-100.00%
Woodbury Co LEC New Construction Project - RIF	0	0	165,000	165,000	0.00%
Remodel Projects/Furniture Requests All 8 Districts - RIF	0	0	624,518	624,518	0.00%
Total Judicial Branch Capitals	\$ 611,455	\$ 2,522,990	\$ 789,518	\$ -1,733,472	-68.71%
<u>Law Enforcement Academy</u>					
Iowa Law Enforcement Academy					
ILEA Facility Remodel - RIF	\$ 280,000	\$ 0	\$ 0	\$ 0	0.00%
ILEA Technology Projects - TRF	400,000	0	0	0	0.00%
Total Law Enforcement Academy	\$ 680,000	\$ 0	\$ 0	\$ 0	0.00%
<u>Management, Department of</u>					
Management, Dept. of					
Searchable Online Databases - TRF	\$ 45,000	\$ 45,000	\$ 45,000	\$ 0	0.00%
Iowa Grants Mgmt Implementation - TRF	70,000	70,000	70,000	0	0.00%
Local Gov't Budget & Property Tax System - TRF	624,000	120,000	120,000	0	0.00%
Socrata License - TRF	0	371,292	382,131	10,839	2.92%
Total Management, Department of	\$ 739,000	\$ 606,292	\$ 617,131	\$ 10,839	1.79%

Transportation, Infrastructure, and Capitals

Other Funds

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)	Percent Change (5)
<u>Natural Resources Capitals</u>					
Natural Resources Capitals					
Lake Restoration & Water Quality - RIIF	\$ 8,600,000	\$ 9,600,000	\$ 9,600,000	\$ 0	0.00%
State Park Infrastructure - RIIF	1,000,000	2,000,000	4,000,000	2,000,000	100.00%
Fort Atkinson State Park Preserve Renovations - RIIF	0	100,000	0	-100,000	-100.00%
Total Natural Resources Capitals	\$ 9,600,000	\$ 11,700,000	\$ 13,600,000	\$ 1,900,000	16.24%
<u>Public Defense, Department of</u>					
Public Defense, Dept. of					
Technology Projects - TRF	\$ 0	\$ 100,000	\$ 500,000	\$ 400,000	400.00%
Total Public Defense, Department of	\$ 0	\$ 100,000	\$ 500,000	\$ 400,000	400.00%
<u>Public Defense Capitals</u>					
Public Defense Capitals					
Facility/Armory Maintenance - RIIF	\$ 1,000,000	\$ 1,000,000	\$ 2,100,000	\$ 1,100,000	110.00%
Modernization of Readiness Ctrs - RIIF	1,000,000	1,000,000	2,100,000	1,100,000	110.00%
Camp Dodge Infrastructure Upgrades - RIIF	250,000	250,000	550,000	300,000	120.00%
West Des Moines Armory - RIIF	0	1,800,000	1,850,000	50,000	2.78%
Total Public Defense Capitals	\$ 2,250,000	\$ 4,050,000	\$ 6,600,000	\$ 2,550,000	62.96%
<u>Public Health, Department of</u>					
Public Health, Dept. of					
State Medical Examiner Office - TRF	\$ 395,000	\$ 0	\$ 0	\$ 0	0.00%
Total Public Health, Department of	\$ 395,000	\$ 0	\$ 0	\$ 0	0.00%

Transportation, Infrastructure, and Capitals

Other Funds

	Actual FY 2021 <u>(1)</u>	Estimated FY 2022 <u>(2)</u>	Gov Rec FY 2023 <u>(3)</u>	Gov Rec vs Est FY 2022 <u>(4)</u>	Percent Change <u>(5)</u>
<u>Public Safety, Department of</u>					
Public Safety, Dept. of					
State Interop. Comm. System - RIIF	\$ 3,960,945	\$ 4,114,482	\$ 4,330,150	\$ 215,668	5.24%
Ballistic Vests - RIIF	467,500	0	0	0	0.00%
Bomb Suits - RIIF	384,000	0	0	0	0.00%
Criminal History Record System - TRF	0	600,000	0	-600,000	-100.00%
Oracle Database Appliance - TRF	0	280,000	0	-280,000	-100.00%
DPS HQ Data Center UPS Replacement - TRF	0	74,000	0	-74,000	-100.00%
Public Safety Equipment Fund - RIIF	0	2,500,000	2,500,000	0	0.00%
Total Public Safety, Department of	\$ 4,812,445	\$ 7,568,482	\$ 6,830,150	\$ -738,332	-9.76%
<u>Public Safety Capitals</u>					
Public Safety Capitals					
ISP Aircraft - RIIF	\$ 1,713,170	\$ 0	\$ 0	\$ 0	0.00%
Human Trafficking Hotel/Motel Training Sys - TRF	0	98,000	0	-98,000	-100.00%
Total Public Safety Capitals	\$ 1,713,170	\$ 98,000	\$ 0	\$ -98,000	-100.00%
<u>Regents, Board of</u>					
Regents, Board of					
Regents Tuition Replacement - RIIF	\$ 28,268,466	\$ 28,100,000	\$ 27,900,000	\$ -200,000	-0.71%
Total Regents, Board of	\$ 28,268,466	\$ 28,100,000	\$ 27,900,000	\$ -200,000	-0.71%
<u>Regents Capitals</u>					
Regents Capitals					
UI Pentacrest and HVAC Impr.-RIIF	\$ 0	\$ 0	\$ 2,800,000	\$ 2,800,000	0.00%
ISU - Student Innovation Center - RIIF	6,625,000	11,375,000	2,000,000	-9,375,000	-82.42%
ISU - College of Veterinary Medicine - RIIF	8,900,000	12,500,000	12,500,000	0	0.00%
ISD - Long Hall Renovation - RIIF	1,325,000	0	0	0	0.00%
ISD - Girls Dormitory Renovation - RIIF	0	0	5,180,000	5,180,000	0.00%
ISU - Vet Diagnostic Lab Addition - RIIF	0	0	15,700,000	15,700,000	0.00%
UNI - Industrial Tech Center - RIIF	1,000,000	13,000,000	18,000,000	5,000,000	38.46%
Total Regents Capitals	\$ 17,850,000	\$ 36,875,000	\$ 56,180,000	\$ 19,305,000	52.35%

Transportation, Infrastructure, and Capitals Other Funds

	Actual FY 2021 <u>(1)</u>	Estimated FY 2022 <u>(2)</u>	Gov Rec FY 2023 <u>(3)</u>	Gov Rec vs Est FY 2022 <u>(4)</u>	Percent Change <u>(5)</u>
<u>Revenue, Department of</u>					
Revenue, Dept. of					
Tax System Modernization - TRF	\$ 4,070,460	\$ 4,070,460	\$ 4,070,460	\$ 0	0.00%
Total Revenue, Department of	\$ 4,070,460	\$ 4,070,460	\$ 4,070,460	\$ 0	0.00%
<u>Secretary of State, Office of the</u>					
Secretary of State					
Voter Registration System Update - TRF	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000	\$ 0	0.00%
Total Secretary of State, Office of the	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000	\$ 0	0.00%
<u>State Fair Authority Capitals</u>					
State Fair Authority Capitals					
Renovation of 4-H Building - RIIF	\$ 4,500,000	\$ 0	\$ 0	\$ 0	0.00%
Barn Restoration - RIIF	0	0	6,000,000	6,000,000	0.00%
Total State Fair Authority Capitals	\$ 4,500,000	\$ 0	\$ 6,000,000	\$ 6,000,000	0.00%
<u>Telecommunications and Tech Commission</u>					
Iowa Communications Network					
Firewall/DDoS Protection - TRF	\$ 2,071,794	\$ 0	\$ 1,510,724	\$ 1,510,724	0.00%
Total Telecommunications and Tech Commission	\$ 2,071,794	\$ 0	\$ 1,510,724	\$ 1,510,724	0.00%

Transportation, Infrastructure, and Capitals

Other Funds

	Actual FY 2021	Estimated FY 2022	Gov Rec FY 2022	Gov Rec vs Est FY 2022	Percent Change
	(1)	(2)	(3)	(4)	(5)
Transportation, Department of					
Transportation, Dept. of					
RUTF - Driver's Licenses	\$ 3,876,000	\$ 3,876,000	\$ 3,876,000	\$ 0	0.00%
RUTF - Administrative Services	6,887,155	6,933,116	0	-6,933,116	-100.00%
RUTF - Planning & Programming	458,035	467,986	0	-467,986	-100.00%
RUTF - Motor Vehicle	27,503,569	27,760,997	27,760,997	0	0.00%
RUTF - Strategic Performance	699,756	709,981	0	-709,981	-100.00%
RUTF - Highway Division	10,858,490	11,271,725	19,687,808	8,416,083	74.67%
RUTF - DAS Personnel & Utility Services	337,404	388,096	405,748	17,652	4.55%
RUTF - Unemployment Compensation	7,000	7,000	7,000	0	0.00%
RUTF - Workers' Compensation	170,209	139,722	145,673	5,951	4.26%
RUTF - Indirect Cost Recoveries	90,000	90,000	90,000	0	0.00%
RUTF - Auditor Reimbursement	92,120	94,920	94,920	0	0.00%
RUTF - County Treasurers Support	1,406,000	1,406,000	1,406,000	0	0.00%
RUTF - Mississippi River Park. Comm.	40,000	40,000	40,000	0	0.00%
RUTF - TraCS/MACH	300,000	300,000	300,000	0	0.00%
RUTF - Statewide Communications System	72,889	56,802	44,329	-12,473	-21.96%
RUTF - Personal Delivery of Services	114,909	225,000	225,000	0	0.00%
PRF - Administrative Services	42,306,807	42,589,140	0	-42,589,140	-100.00%
PRF - Planning & Programming	8,702,673	8,891,739	0	-8,891,739	-100.00%
PRF - Highway	256,690,271	264,645,745	324,562,935	59,917,190	22.64%
PRF - Motor Vehicle	1,351,138	1,161,169	1,161,169	0	0.00%
PRF - Strategic Performance	4,298,498	4,361,311	0	-4,361,311	-100.00%
PRF - DAS Personnel & Utility Services	2,007,247	2,384,018	2,492,449	108,431	4.55%
PRF - DOT Unemployment Comp.	138,000	138,000	138,000	0	0.00%
PRF - DOT Workers' Compensation	4,085,021	3,353,322	3,496,159	142,837	4.26%
PRF - Garage Fuel & Waste Mgmt.	1,000,000	1,000,000	1,000,000	0	0.00%
PRF - Indirect Cost Recoveries	660,000	660,000	660,000	0	0.00%
PRF - Auditor Reimbursement	565,880	583,080	583,080	0	0.00%
PRF - Transportation Maps	242,000	0	195,000	195,000	0.00%
PRF - Inventory & Equip.	10,085,000	7,796,000	12,700,000	4,904,000	62.90%
PRF - Statewide Communications System	487,793	380,134	296,665	-83,469	-21.96%
PRF - Field Facility Deferred Maint.	1,700,000	0	0	0	0.00%
PRF - Rest Area Facility Maintenance	250,000	400,000	400,000	0	0.00%
Recreational Trails Grants - RIIF	1,000,000	1,500,000	2,500,000	1,000,000	66.67%
Public Transit Infra Grants - RIIF	500,000	1,500,000	1,500,000	0	0.00%
Railroad Revolving Loan & Grant - RIIF	500,000	1,000,000	2,000,000	1,000,000	100.00%
Commercial Aviation Infra Grants - RIIF	1,000,000	1,900,000	1,900,000	0	0.00%
General Aviation Infra Grants - RIIF	650,000	1,000,000	1,000,000	0	0.00%
Total Transportation, Department of	\$ 391,133,864	\$ 399,011,003	\$ 410,668,932	\$ 11,657,929	2.92%

Transportation, Infrastructure, and Capitals Other Funds

	Actual FY 2021 <u>(1)</u>	Estimated FY 2022 <u>(2)</u>	Gov Rec FY 2023 <u>(3)</u>	Gov Rec vs Est FY 2022 <u>(4)</u>	Percent Change <u>(5)</u>
<u>Transportation Capitals</u>					
Transportation Capital					
RUTF - Scale/MVD Facilities Maint.	\$ 300,000	\$ 400,000	\$ 400,000	\$ 0	0.00%
PRF - Utility Improvements	400,000	0	0	0	0.00%
PRF - Garage Roofing Projects	500,000	0	0	0	0.00%
PRF - HVAC Improvements	700,000	0	0	0	0.00%
PRF - ADA Improvements	150,000	0	0	0	0.00%
PRF - Ames Administration Building	11,287,000	0	0	0	0.00%
RUTF - MVE Field Facilities Maintenance	0	400,000	400,000	0	0.00%
PRF - Facility Major Maintenance & Enhancements	0	5,300,000	5,300,000	0	0.00%
PRF - Facility Routine Maintenance & Preservation	0	4,700,000	4,700,000	0	0.00%
RUTF - Electronic Records Management System	0	0	3,290,000	3,290,000	0.00%
PRF - Electronic Records Management System	0	0	210,000	210,000	0.00%
Total Transportation Capitals	\$ 13,337,000	\$ 10,800,000	\$ 14,300,000	\$ 3,500,000	32.41%
<u>Treasurer of State, Office of</u>					
Treasurer of State					
County Fair Improvements - RIF	\$ 1,060,000	\$ 1,060,000	\$ 1,060,000	\$ 0	0.00%
Total Treasurer of State, Office of	\$ 1,060,000	\$ 1,060,000	\$ 1,060,000	\$ 0	0.00%
<u>Veterans Affairs, Department of</u>					
Veterans Affairs, Dept. of					
DVA Fire/Energy/ADA Improvements - RIF	\$ 50,000	\$ 0	\$ 0	\$ 0	0.00%
Technology Equipment - TRF	21,000	2,500	0	-2,500	-100.00%
Total Veterans Affairs, Department of	\$ 71,000	\$ 2,500	\$ 0	\$ -2,500	-100.00%
Total Transportation, Infrastructure, and Capitals	\$ 529,121,453	\$ 582,677,489	\$ 644,027,893	\$ 61,350,404	10.53%

Unassigned Standings

Other Funds

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)	Percent Change (5)
<u>Economic Development Authority</u>					
Economic Development Authority					
Endow Iowa Admin - County Endw Fund	\$ 65,487	\$ 70,000	\$ 70,000	\$ 0	0.00%
Apprenticeship Training Program - WDF	3,000,000	3,000,000	3,000,000	0	0.00%
Job Training - WDF	3,000,000	4,750,000	4,750,000	0	0.00%
Total Economic Development Authority	\$ 6,065,487	\$ 7,820,000	\$ 7,820,000	\$ 0	0.00%
<u>Executive Council</u>					
Executive Council					
Performance of Duty - EEF	\$ 13,403,068	\$ 26,492,416	\$ 26,492,416	\$ 0	0.00%
Total Executive Council	\$ 13,403,068	\$ 26,492,416	\$ 26,492,416	\$ 0	0.00%
<u>Management, Department of</u>					
Management, Dept. of					
Environment First Fund - RIIF	\$ 42,000,000	\$ 42,000,000	\$ 42,000,000	\$ 0	0.00%
Technology Reinvestment Fund - RIIF	18,550,000	0	20,500,000	20,500,000	0.00%
Total Management, Department of	\$ 60,550,000	\$ 42,000,000	\$ 62,500,000	\$ 20,500,000	48.81%
<u>Regents, Board of</u>					
Regents, Board of					
ISU - Midwest Grape & Wine Industry - WGTF	\$ 250,000	\$ 250,000	\$ 250,000	\$ 0	0.00%
Total Regents, Board of	\$ 250,000	\$ 250,000	\$ 250,000	\$ 0	0.00%
<u>Transportation, Department of</u>					
Transportation, Dept. of					
RUTF - County Treasurer Equipment	\$ 650,000	\$ 650,000	\$ 650,000	\$ 0	0.00%
Total Transportation, Department of	\$ 650,000	\$ 650,000	\$ 650,000	\$ 0	0.00%
<u>Revenue, Department of</u>					
Revenue, Dept. of					
Homestead Tax Credit Aid - TPRF	\$ 2,799,690	\$ 0	\$ 0	\$ 0	0.00%
Elderly & Disabled Property Tax Credit - TPRF	2,460,000	0	0	0	0.00%
Total Revenue, Department of	\$ 5,259,690	\$ 0	\$ 0	\$ 0	0.00%
Total Unassigned Standings	\$ 86,178,246	\$ 77,212,416	\$ 97,712,416	\$ 20,500,000	26.55%

Appendix C – Other Funds Balance Sheets

Fiscal Staff: Jennifer Acton
Adam Broich

Preliminary Analysis of Governor's Budget

This Appendix contains balance sheets for the following funds:

- Environment First Fund (EFF)
- Rebuild Iowa Infrastructure Fund (RIIF)
- Technology Reinvestment Fund (TRF)
- Skilled Worker and Job Creation Fund (SWJCF)

Environment First Fund

	Actual FY 2021	Estimated FY 2022	Gov Rec FY 2023
Resources			
Balance Forward	\$ 90,250	\$ 90,250	\$ 90,250
RIIF Appropriation	42,000,000	42,000,000	42,000,000
Total Resources	<u>\$ 42,090,250</u>	<u>\$ 42,090,250</u>	<u>\$ 42,090,250</u>
Appropriations			
Agriculture and Land Stewardship			
Soil Conservation Cost Share	\$ 8,325,000	\$ 8,325,000	\$ 8,325,000
Soil & Water Conservation Fund	3,800,000	3,800,000	3,800,000
Water Quality Initiative	2,375,000	2,375,000	2,375,000
Wetlands Incentive Program (CREP)	1,000,000	1,000,000	1,000,000
Conservation Reserve Program (CRP)	900,000	900,000	900,000
Watershed Protection Program	900,000	900,000	900,000
Total Agriculture and Land Stewardship	<u>\$ 17,300,000</u>	<u>\$ 17,300,000</u>	<u>\$ 17,300,000</u>
Natural Resources			
REAP Program	\$ 12,000,000	\$ 12,000,000	\$ 12,000,000
Park Operations and Maintenance	6,235,000	6,235,000	6,235,000
Water Quality Monitoring Stations	2,955,000	2,955,000	2,955,000
Animal Feeding Operations	1,320,000	1,320,000	1,320,000
Water Quality Protection	500,000	500,000	500,000
Air Quality Monitoring Program	425,000	425,000	425,000
Flood Plain Management	375,000	375,000	375,000
Geographic Information System	195,000	195,000	195,000
Total Natural Resources	<u>\$ 24,005,000</u>	<u>\$ 24,005,000</u>	<u>\$ 24,005,000</u>
Board of Regents			
Water Quantity Program	\$ 495,000	\$ 495,000	\$ 495,000
Geological and Water Survey	200,000	200,000	200,000
Total Board of Regents	<u>\$ 695,000</u>	<u>\$ 695,000</u>	<u>\$ 695,000</u>
Total Appropriations	<u>\$ 42,000,000</u>	<u>\$ 42,000,000</u>	<u>\$ 42,000,000</u>
Reversions	0	0	0
Ending Balance	<u>\$ 90,250</u>	<u>\$ 90,250</u>	<u>\$ 90,250</u>

Rebuild Iowa Infrastructure Fund

	Actual FY 2021	Estimated FY 2022	Gov Rec FY 2023
Resources			
Balance Forward	\$ 19,778,209	\$ 60,620,760	\$ 65,908,570
State Wagering Tax and Fee Revenues			
Wagering Tax and Fees	176,417,299	177,857,000	177,857,000
Revenue Bond Debt Service Fund Transfer	10,678,378	10,500,000	10,500,000
Federal Subsidy Holdback Fund Transfer	3,759,851	3,750,000	3,750,000
Total Wagering Tax Revenues	<u>190,855,528</u>	<u>192,107,001</u>	<u>192,107,000</u>
Interest	\$ 2,016,973	\$ 2,000,000	\$ 2,000,000
MSA Tobacco Payments	11,644,497	10,790,405	10,790,405
MSA Tobacco Litigation Settlements	2,209,593	2,209,595	2,209,595
Returned ACE Appropriation	2,749,253	0	0
Austism Support Fund Transfer	0	750,000	0
Total Resources	<u>\$ 229,254,053</u>	<u>\$ 268,477,761</u>	<u>\$ 273,015,570</u>
Appropriations			
Administrative Services			
Major Maintenance	\$ 12,000,000	\$ 20,000,000	\$ 20,000,000
Routine Maintenance (standing appropriation)	1,000,000	2,000,000	2,000,000
Capitol Complex Security Cameras	250,000	250,000	0
Agriculture & Land Stewardship			
Water Quality Initiative	5,200,000	5,200,000	5,200,000
Renewable Fuels	3,000,000	0	10,000,000
Fertilizer Management	0	0	1,000,000
Carbon Initiative	0	0	2,000,000
Department for the Blind			
Building Repairs	0	139,100	196,900
Department of Corrections			
Clarinda Kitchen Renovation	0	5,242,619	4,000,000
Clarinda Kitchen FF&E	0	0	750,000
DOC Capitals Request	0	0	4,900,000
Cultural Affairs			
Great Places Infrastructure Grants	1,000,000	1,000,000	1,000,000
Strengthening Communities Grants - Rural YMCAs	250,000	250,000	250,000
Harold "Pie" Keller Monument	0	15,000	0
Economic Development			
Community Attraction & Tourism Grants	5,000,000	5,000,000	5,000,000
Regional Sports Authorities	500,000	0	0
Carbon Ignition Fund	0	0	5,000,000
Vacant Buildings Demolition Fund	0	750,000	1,000,000
Vacant Buildings Rehabilitation Fund	0	750,000	1,000,000
Independence Innovation Center	800,000	0	0
Homeland Security and Emergency Management			
School Safety, Flood Mitigation, Other Emerg.	0	2,500,000	2,000,000
Human Services			
DHS Facility Renovation and Remodeling	0	0	3,161,000
ChildServe Building Expansion	0	500,000	0
ChildServe Project	0	750,000	0
ADA Capitals	596,500	0	0
Nursing Home Facility Improvements	500,000	0	0
Eldora Dorm Renovation	0	6,500,000	0

Rebuild Iowa Infrastructure Fund

	Actual FY 2021	Estimated FY 2022	Gov Rec FY 2023
Iowa Finance Authority			
State Housing Trust Fund (standing appropriation)	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000
Iowa Law Enforcement Academy			
ILEA Furnishings	280,000	0	0
Judicial Branch			
Judicial Branch Building	400,000	0	0
County Courthouse Equipment and Furniture	211,455	2,522,990	624,518
Woodbury County Project	0	0	165,000
Legislative Branch			
Gutter Replacement	1,250,000	1,250,000	0
Capitol Building Maintenance (standing appropriation)	500,000	500,000	500,000
State Capitol Corner Domes	0	5,250,000	5,250,000
Management			
Environment First Fund (standing appropriation)	42,000,000	42,000,000	42,000,000
Technology Reinvestment Fund	18,550,000	0	20,500,000
Department of Natural Resources			
State Park Infrastructure	1,000,000	2,000,000	4,000,000
Lake Restoration & Water Quality	8,600,000	9,600,000	9,600,000
Water Trails and Low Head Dam Grants	250,000	1,000,000	1,000,000
On-Stream Impoundment Fund	0	500,000	0
Fort Atkinson	0	100,000	0
Buchanan County Park	0	150,000	0
DNR Tree Replanting	0	250,000	0
Public Defense			
Facility/Armory Maintenance	1,000,000	1,000,000	2,100,000
Statewide Modernization - Readiness Centers	1,000,000	1,000,000	2,100,000
Camp Dodge Infrastructure Upgrades	250,000	250,000	550,000
WDM Armory	0	1,800,000	1,850,000
Public Safety			
Statewide Communications System	3,960,945	4,114,482	4,330,150
Iowa State Patrol Aircraft	1,713,170	0	0
Ballistic Vests	467,500	0	0
Bomb Suits	384,000	0	0
DPS Equipment Fund	0	2,500,000	2,500,000
Regents			
Tuition Replacement	28,268,466	28,100,000	27,900,000
ISU - Student Innovation Center	6,625,000	11,375,000	2,000,000
UI Pentacrest Modernization	0	0	2,800,000
ISU - Vet Lab	8,900,000	12,500,000	12,500,000
ISU Veterinary Diagnostic Lab Phase 2	0	0	15,700,000
UNI - Industrial Technology Center	1,000,000	13,000,000	18,000,000
ISD - Long Hall Renovation	1,325,000	0	0
ISD - Girls Dorm HVAC	0	0	5,180,000
State Fair			
4-H Building Renovation	4,500,000	0	0
Barn Restoration	0	0	6,000,000
Transportation			
Railroad Revolving Loan and Grant	500,000	1,000,000	2,000,000
Recreational Trails	1,000,000	1,500,000	2,500,000
Public Transit Vertical Infrastructure Grants	500,000	1,500,000	1,500,000
Comm. Air Service Vertical Infrastructure Grants	1,000,000	1,900,000	1,900,000
General Aviation Vertical Infrastructure Grants	650,000	1,000,000	1,000,000
Treasurer			
County Fair Infrastructure	1,060,000	1,060,000	1,060,000

Rebuild Iowa Infrastructure Fund

	Actual FY 2021	Estimated FY 2022	Gov Rec FY 2023
Veterans Affairs			
Resurfacing Road at Veterans Cemetery	\$ 50,000	\$ 0	\$ 0
Net Appropriations	\$ 170,292,036	\$ 202,569,191	\$ 268,567,568
Reversions	-1,658,743	0	0
Ending Balance	\$ 60,620,760	\$ 65,908,570	\$ 4,448,002

Technology Reinvestment Fund

	Actual FY 2021	Estimated FY 2022	Gov Rec FY 2023
Resources			
Beginning Balance	\$ 5,855	\$ -2,698	\$ 7
RIF Appropriation	18,550,000	0	20,500,000
General Fund Appropriation	0	17,700,000	0
Total Available Resources	\$ 18,555,855	\$ 17,697,302	\$ 20,500,007
Appropriations			
Ethics			
Update to the Candidate Reporting System	\$ 500,000	\$ 500,000	\$ 0
Department of Corrections			
Institution Building Automation Systems	500,000	0	0
State Storage Area Network Replacement	0	210,000	0
DOC Radio Software Upgrade	0	0	350,000
Technology Projects	0	0	2,415,954
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
IPTV Equipment Replacement	1,000,000	1,998,600	1,000,000
Homeland Security and Emergency Management			
EMS Mass Messaging System	400,000	400,000	400,000
Human Rights			
Integrating Justice Data Systems	1,400,000	1,400,000	1,400,000
Justice DataWarehouse	157,980	187,980	187,980
Iowa Communications Network			
Firewall DDoS Protection	2,071,794	0	1,510,724
Iowa Law Enforcement Academy			
Technology Projects	400,000	0	0
Department of Human Services			
Medicaid Management Information System	1,979,319	1,625,363	1,416,680
State Poison Center	34,000	34,000	0
Department of Inspections and Appeals			
Child Advocacy Bd-Foster Care Registry	0	350,000	0
Health Facilities Database Enhancement	0	0	250,000
Food Safety Data System Enhancement & Interface	0	0	410,000
Admin Hearings E-Filing	0	0	100,000
Judicial Branch			
Phased VOIP Phone Upgrade	163,000	433,100	0
Connect District Phones to JB Building	0	0	40,464
Install/Repurpose Sound Systems	0	0	610,000
Department of Management			
Transparency Project	45,000	45,000	45,000
Grants Management System	70,000	70,000	70,000
Local Government Budget & Property Tax Upgrade	624,000	120,000	120,000
Socrata Software License	0	371,292	382,131
Department of Public Defense			
Technology Projects	0	100,000	500,000
Department of Public Health			
Equipment-State Medical Examiner	395,000	0	0

Technology Reinvestment Fund

	Actual FY 2021	Estimated FY 2022	Gov Rec FY 2023
Department of Public Safety			
Criminal History Record System	\$ 0	\$ 600,000	\$ 0
Human Trafficking Training	0	98,000	0
Oracle Database Replacement	0	280,000	0
HQ Data Center Replacement	0	74,000	0
Body Worn Cameras Licensing	0	0	385,000
Department of Revenue			
Tax System Modernization	4,070,460	4,070,460	4,070,460
Secretary of State			
Technology Projects	1,400,000	1,400,000	1,400,000
Department of Veterans Affairs			
Technology Equipment	21,000	2,500	0
Total Appropriations	<u>\$ 18,558,553</u>	<u>\$ 17,697,295</u>	<u>\$ 20,391,393</u>
Reversions	<u>0</u>	<u>0</u>	<u>0</u>
Ending Balance	<u>\$ -2,698</u>	<u>\$ 7</u>	<u>\$ 108,614</u>

Iowa Skilled Worker and Job Creation Fund

	Actual FY 2021	Estimated FY 2022	Gov Rec FY 2023
Revenue			
Beginning Account Balance	\$ 0	\$ 0	\$ 0
Wagering Tax Receipts	63,750,000	63,750,000	63,750,000
Total Revenue	<u>\$ 63,750,000</u>	<u>\$ 63,750,000</u>	<u>\$ 63,750,000</u>
Appropriations			
College Student Aid Commission			
Skilled Workforce Shortage Tuition Grant	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000
Future Ready Iowa Grant Program	1,000,000	0	0
Total College Student Aid Commission	<u>\$ 6,000,000</u>	<u>\$ 5,000,000</u>	<u>\$ 5,000,000</u>
Economic Development Authority			
High Quality Jobs Program	\$ 11,700,000	\$ 11,700,000	\$ 11,700,000
STEM Internships	1,000,000	1,000,000	1,000,000
STEM Best	0	700,000	700,000
Future Ready Iowa Mentor Program	400,000	400,000	400,000
Empower Rural Iowa Program	0	700,000	700,000
Empower Rural Iowa Housing Needs Assessment	100,000	0	0
Empower Rural Iowa Rural Innovation Grants	300,000	0	0
Total Economic Development Authority	<u>\$ 13,500,000</u>	<u>\$ 14,500,000</u>	<u>\$ 14,500,000</u>
Department of Education			
Workforce Training and Econ Dev Funds	\$ 15,100,000	\$ 15,100,000	\$ 15,100,000
Adult Literacy for the Workforce	5,500,000	5,500,000	5,500,000
ACE Infrastructure	6,000,000	6,000,000	6,000,000
PACE and Regional Sectors	5,000,000	5,000,000	5,000,000
Gap Tuition Assistance Fund	2,000,000	2,000,000	2,000,000
Work-Based Learning Intermediary Network	1,500,000	1,500,000	1,500,000
Workforce Prep Outcome Reporting System	200,000	200,000	200,000
Total Department of Education	<u>\$ 35,300,000</u>	<u>\$ 35,300,000</u>	<u>\$ 35,300,000</u>
Iowa Workforce Development			
AMOS - Mid-Iowa Organizing Strategy	\$ 100,000	\$ 100,000	\$ 100,000
Future Ready Iowa Coordinator	150,000	150,000	150,000
Total Iowa Workforce Development	<u>\$ 250,000</u>	<u>\$ 250,000</u>	<u>\$ 250,000</u>
Board of Regents			
Regents Innovation Fund	3,000,000	3,000,000	3,000,000
ISU - Economic Development	2,424,302	2,424,302	2,424,302
UI - Economic Development	209,279	209,279	209,279
UI - Entrepreneurship and Econ Growth	2,000,000	2,000,000	2,000,000
UNI - Economic Development	1,066,419	1,066,419	1,066,419
Total Board of Regents	<u>\$ 8,700,000</u>	<u>\$ 8,700,000</u>	<u>\$ 8,700,000</u>
Total Appropriations	<u>\$ 63,750,000</u>	<u>\$ 63,750,000</u>	<u>\$ 63,750,000</u>
Reversions	\$ 0	\$ 0	\$ 0
Ending Balance	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>