



Federal Funds Update

As related to the COVID-19 pandemic

This document was originally published on December 16, 2021, as Federal Funds Section of the FY 2023 State Budget Preview. All documents relating to COVID-19 federal stimulus funds are being compiled on this page for archival purposes.



Federal Legislation

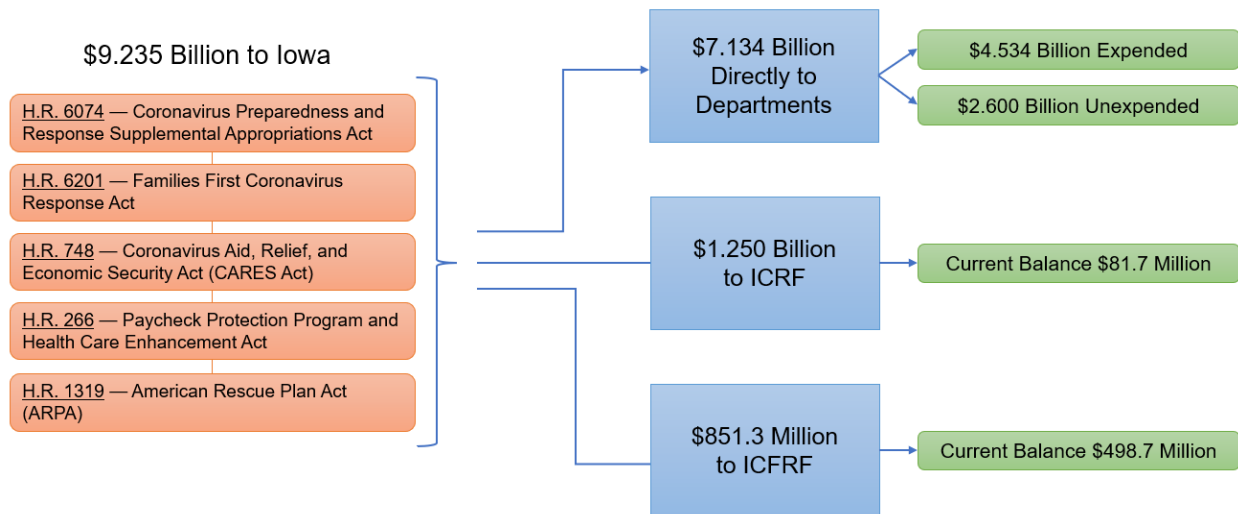
CARES Act, ARPA, and Other Federal Stimulus. In response to the COVID-19 emergency, the federal government enacted four Acts in March and April 2020. Those Acts are:

- [H.R. 6074](#) — Coronavirus Preparedness and Response Supplemental Appropriations Act, enacted March 6, 2020.
- [H.R. 6201](#) — Families First Coronavirus Response Act, enacted March 18, 2020.
- [H.R. 748](#) — Coronavirus Aid, Relief, and Economic Security (CARES) Act, enacted March 27, 2020.
- [H.R. 266](#) — Paycheck Protection Program and Health Care Enhancement Act, enacted April 24, 2020.

On March 11, 2021, the federal [American Rescue Plan Act \(ARPA\) of 2021](#) was signed into law. The Act provides \$1.900 trillion for COVID-19 relief funding to individuals, businesses, states, and local governments. Federal Funds Information for States (FFIS) estimates that the State of Iowa will receive approximately \$5.003 billion from the ARPA. Direct payments to individuals in families, totaling \$3.776 billion, are not included in this total. The State of Iowa will receive an estimated \$1.379 billion from the federal State Fiscal Recovery Fund. Local governments are estimated to receive approximately \$1.162 billion from the Local Fiscal Relief Fund. The State began receiving funds for the State Recovery Fund and for the Local Fiscal Relief Fund in late July 2021.

Funds Received by State Agencies. Through December 3, 2021, State agencies in Iowa have reported federal awards totaling \$9.235 billion related to the five Acts to address a wide variety of expenses related to the COVID-19 pandemic. Of this total, \$7.134 billion has been awarded directly to agencies, \$1.250 billion was awarded to the Iowa Coronavirus Relief Fund (ICRF), and \$851.3 million was awarded to the Iowa Coronavirus Fiscal Recovery Fund (ICFRF). The spreadsheet (**Table 1**) at the end of this section details the \$7.134 billion directly to State agencies.

Funds Received By Iowa State Agencies as of December 3, 2021



Of the \$7.134 billion in funds awarded directly to State agencies, \$4.534 billion (63.6%) has been expended as of December 3, 2021. Of the total year-to-date expenses, \$2.984 billion (65.8%) has been expended for worker unemployment benefits. This figure does not include the funds from the ICRF and ICFRF allocated for this same purpose. **Figure 1** displays reported expenditures by State agency. **Figure 1** displays the nine agencies that received the most funding and combines all other agencies.

Figure 1

Iowa COVID-19 Expenditures

Note: Total of \$4.534B. Excludes Coronavirus Relief Fund and Coronavirus Fiscal Recovery Fund.

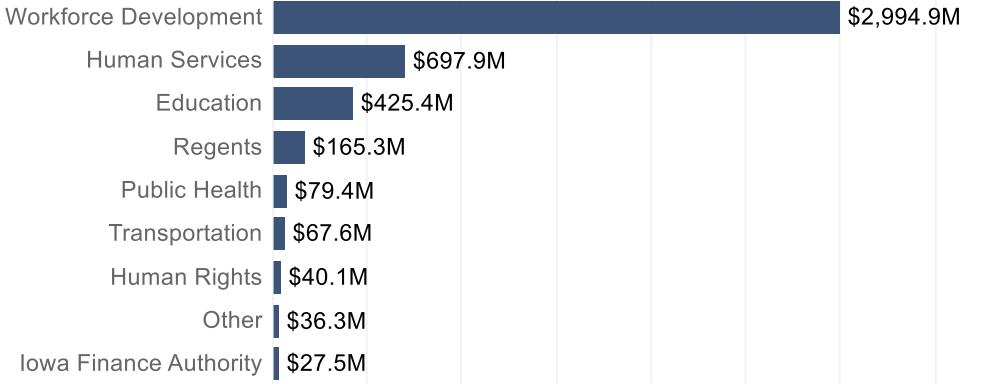
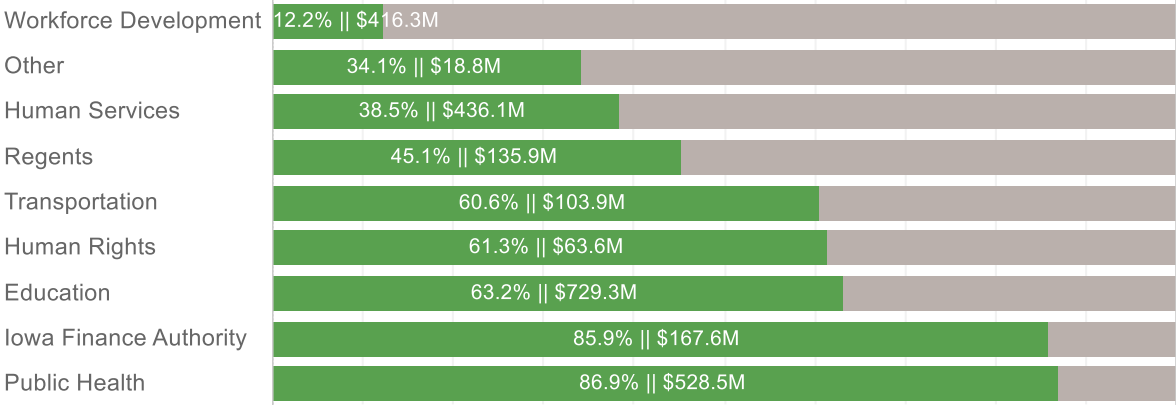


Figure 2 displays the share of awarded funds that have been unexpended versus expended by State agencies.

Figure 2

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

Note: Total unexpended \$2.600B. Excludes Coronavirus Relief Fund and Coronavirus Fiscal Recovery Fund.



Iowa Coronavirus Relief Fund. Iowa received \$1.250 billion in federal funds through the CARES Act on April 20, 2020. To date, \$2.3 million in interest earnings has been credited to the Fund. As of December 3, 2021, net transfers to agencies total \$1.244 billion with some moneys having been returned to the Fund. The current balance in the Fund is \$81.8 million. Of the \$1.244 billion transferred to the agencies, a total of \$1.171 billion has been expended for various programs. **The State has until December 30, 2021, to obligate funds from the ICRF before they revert to the federal government.** Figures 3 and 4 show transfers and expenditures by program as of December 3, 2021. Following Figure 4 is a summarized explanation of the programs funded through the ICRF.

Figure 3

Coronavirus Relief Fund (April 2020 CARES Act)
Revenue, Transfers, and Department Activities

Coronavirus Relief Fund		
Federal Support	\$	1,250,000,000
Interest		2,288,295
Net Transfers to Agencies		-1,243,520,514
Fund Balance	\$	8,767,781
Department Activities		
Transfers Received		1,243,520,514
Reported Expenses		-1,170,542,542
Unexpended Transfers	\$	72,977,973
Total Unexpended	\$	81,745,753

Figure 4
Iowa Coronavirus Relief Fund
Total Transfers and Expenses

	Net Transfers	Expenses
Department of Administrative Services	\$ 5,360,164	\$ 4,596,620
COVID-19 Technology Support	763,544	0
Support for Local Government Relief Payments	4,596,620	4,596,620
Department on Aging	\$ 469,449	\$ 364,449
AAA Nutrition Programs	264,449	264,449
COVID-19 Technology Support	205,000	100,000
Attorney General	\$ 129,256	\$ 125,349
COVID-19 Technology Support	129,256	125,349
Agriculture & Land Stewardship	\$ 17,658,717	\$ 17,603,014
Feeding Iowans Initiative	1,410,703	1,402,237
Iowa Disposal Assistance Program	4,811,500	4,811,500
Renewable Fuels Retail Recovery Program	6,835,707	6,788,471
Meat Processing Expansion & Local Produce Programs	4,600,806	4,600,806
College Student Aid Commission	\$ 5,100,000	\$ 5,100,000
Last-Dollar Scholarship Program Fund	5,100,000	5,100,000
Corrections	\$ 16,115,148	\$ 16,115,148
COVID-19 Staffing Expenses	16,115,148	16,115,148
Cultural Affairs	\$ 8,500,000	\$ 7,000,000
Iowa Arts and Culture Recovery Program	7,000,000	7,000,000
Cultural Marketing Grants	1,000,000	0
World Food Prize Foundation	500,000	0
Economic Development Authority	\$ 233,712,830	\$ 229,061,772
Small Business Disaster Assistance Fund	129,100,000	128,892,373
AmeriCorps	60,000	60,000
Biofuels Relief Fund	12,122,348	12,122,348
Small Business Utility Assistance Program	5,391,641	5,284,327
Iowa Hospital COVID-19 Relief Program	42,724,102	42,416,203
Nonprofit Recovery Program	9,771,001	9,771,001
Movie Theater Relief Fund	5,285,080	5,295,080
County Fair Relief	6,975,000	6,925,000
ISU Nanovaccine Institute	2,150,000	2,150,000
Bowling Center Relief program	2,000,000	1,985,398
Charter Tourism Relief	875,000	850,000
Sports Entertainment Relief Program	6,600,000	6,511,239
Iowa Fitness Centers	10,500,000	6,685,786
Volunteer Assistance Recovery Programs	158,658	113,017
Homeland Security and Emergency Management	\$ 17,435,952	\$ 2,785,675
Feeding Iowans Initiative – Food Banks	998,531	998,531
FEMA Public Assistance Program – State Match	6,738,348	3,750
Emergency Medical Services	7,058,402	365,678
COVID-19 Staffing Expenses	448,449	448,449
Coronavirus Relief Fund Audit Expenses	5,815	5,815
Des Moines and West Des Moines Water Works	2,186,407	963,452

Federal Funds

	Net Transfers	Expenses
Human Services	\$ 108,383,883	\$ 103,467,748
Double Up Food Bucks Program	4,000,000	2,996,074
Commodity Supplemental Foods Program	2,000,000	2,000,000
Mental Health Programs & Habilitation Services	29,136,426	29,136,426
Medicaid Mental Health Providers	9,625,430	9,625,430
Medicaid Substance Use Disorder Providers	9,851,934	9,851,934
MHDS Regions	28,911,064	28,913,709
Agency COVID-19 Mitigation	11,359,029	8,994,406
Iowa Food Bank Grant Administration	5,500,000	5,500,000
NGO Child Care Payments	8,000,000	6,449,768
Inspections and Appeals	\$ 875,233	\$ 875,233
Health Facilities — Database and Telework Upgrades	875,233	875,233
Iowa Finance Authority	\$ 114,155,487	\$ 114,005,154
Iowa Eviction and Foreclosure Prevention Program	37,400,000	37,252,844
Iowa Beginning Farmer Debt Relief Fund	14,228,853	14,228,853
Iowa Livestock Producer's Relief Fund	62,526,634	62,523,457
Judicial Branch	\$ 6,345,910	\$ 6,329,055
Court Tech and Modernization	6,345,910	6,329,055
Legislative Branch	\$ 981,090	\$ 1,014,567
General Assembly Expenses	981,090	1,014,567
Management	\$ 113,442	\$ 0
Coronavirus Relief Fund Audit Expenses	8,442	0
COVID-19 Technology Support	105,000	0
Natural Resources	\$ 29,517	\$ 29,517
Wallace Building Access Upgrades	29,517	29,517
Office of the Chief Information Officer	\$ 76,459,733	\$ 30,967,155
Broadband Grants	50,000,000	19,102,927
COVID-19 Technology Support	19,409,508	5,599,563
Improving Enterprise Applications	7,050,225	6,264,665
Public Defense	\$ 14,726	\$ 14,726
Emergency Paid Sick Leave	14,726	14,726
Public Health	\$ 615,154	\$ 0
COVID Communications Campaign	615,154	0
Public Safety	\$ 10,000,000	\$ 10,000,000
COVID-19 Staffing Expenses	10,000,000	10,000,000
Revenue	\$ 115,000,000	\$ 115,000,000
Local Government Relief Payments	115,000,000	115,000,000
Workforce Development	\$ 506,064,824	\$ 506,087,361
Unemployment Insurance Trust Fund	490,000,000	490,000,000
Apprenticeship Incentive Grant Program	6,062,699	6,088,766
Earn and Learn Grant Program	5,798,386	5,794,764
Future Ready Iowa — Employer Innovation Fund	4,203,739	4,203,831
Total Transfers and Expenditures	<u>\$ 1,243,520,514</u>	<u>\$ 1,170,542,542</u>

Programs Funded through the Iowa Coronavirus Relief Fund

Department of Administrative Services (DAS)

COVID-19 Technology Support: The Governor transferred \$764,000 to the DAS to support ongoing technology needs for the Iowa response to the pandemic and economic recovery and to make technology purchases that allow for working remotely and conducting virtual meetings. The DAS has not yet spent the funds.

Support for Local Government Relief Payments: The Governor transferred \$4.6 million to the DAS to cover costs associated with work in support of the Local Government Relief Payments program. The DAS has distributed the balance of the funds.

Department on Aging (IDA)

Meals for Vulnerable Older Adults/AAA Nutrition Programs: The Governor transferred \$264,000 for senior nutrition programs. The IDA administers the Older Americans Act nutrition programs and services in accordance with the [Older Americans Act](#). The objectives of the programs are to reduce hunger and food insecurity among older individuals, promote socialization of older individuals, promote the health and well-being of older individuals, and delay adverse health conditions for older individuals. The IDA has spent the balance of the funds.

COVID-19 Technology Support: The Governor transferred \$205,000 to support ongoing technology needs for the Iowa response to the pandemic and economic recovery, and make technology purchases that allow for working remotely and conducting virtual meetings. The IDA has spent \$105,000 and there is a balance of \$100,000 remaining.

Office of the Attorney General

COVID-19 Technology Support: The Governor transferred \$129,000 to the Office of the Attorney General to support its ongoing technology needs in response to the pandemic. The Office of the Attorney General has spent \$125,000, and there is a balance of \$4,000 available.

Department of Agriculture and Land Stewardship (DALSS)

Feeding Iowans Initiative: The Governor transferred \$6.0 million to the DALSS for the following programs to assist Iowans impacted by food insecurity during the COVID-19 pandemic:

- \$1.4 million for the Pass the Pork Program, the Beef Up Iowa Program, and the Pack the Pantry Program. The DALSS has spent \$1.4 million and there is a balance of \$8,000 remaining.
- \$4.6 million for the Meat Processing Expansion and Development Program, and the Local Produce and Protein Program. The DALSS has spent the balance of the funds.

Additional information on these programs can be found at the [DALSS](#) website.

Livestock Disposal Assistance Program: The Governor transferred \$4.8 million to the [Iowa Disposal Assistance Program](#). The Program was created to assist Iowa pork producers who are unable to harvest pigs because of COVID-19 supply chain disruptions. In the event pork producers are forced to euthanize animals, the producers can apply for State funding to properly dispose of carcasses in an environmentally sound manner. The Program provided producers \$40 per animal to help cover a portion of the disposal costs for qualifying hogs. The DALSS has spent the balance of the funds.

Renewable Fuels Retail Recovery Program: The Governor transferred \$6.8 million to the Renewable Fuels Retail Recovery Program. This Program provides financial assistance to filling stations, truck stops, and other fuel retailers to help them recover from lost demand caused by the COVID-19 pandemic. Iowa fuel retailers that dispense, or have plans to dispense, ethanol blends of E15 or higher or biodiesel blends of B11 or higher, and biodiesel terminal facilities are eligible to apply for the relief funds. The DALSS has spent \$6.8 million, and there is a balance of \$47,000 remaining.

College Student Aid Commission

Last-Dollar Scholarship Program Fund: The Governor transferred \$5.1 million to the Last-Dollar Scholarship Program. The Last-Dollar Scholarship Program was created in 2018 in [HF 2458](#) (Future Ready Iowa Act). The Program provides financial aid to students attending community colleges or accredited private nonprofit institutions and enrolled in programs of study that lead to a postsecondary credential, up to and including an associate degree, aligned with a high-demand job as designated by Iowa Workforce Development or a community college. The College Student Aid Commission has spent the balance of the funds.

Department of Corrections

COVID-19 Staffing and Overtime: The Governor transferred \$16.1 million to the Department of Corrections for COVID-19 related staffing and overtime expenses. This funding supports payroll expenses for employees whose services were diverted to a substantially different use as a result of COVID-19 and assists employees who used emergency paid sick leave due to the COVID-19 pandemic. The Department of Corrections has spent the balance of the funds.

Department of Cultural Affairs

Iowa Arts and Cultural Recovery Program: The Governor transferred \$7.0 million to the Iowa Arts and Cultural Recovery Program. This Program provides short-term relief to arts venues, cultural organizations, and creative workers who have lost significant business or income due to the pandemic. The Department of Cultural Affairs has spent the balance of the funds.

Cultural Marketing Grants: The Governor transferred \$1.0 million to support arts and cultural organizations in their efforts to remarket their reopening or to publicize the resumption of activities and steps taken to ensure a safe experience. The Department has not yet spent the funds.

World Food Prize Foundation: The Governor has transferred \$500,000 to provide economic relief to the World Food Prize Foundation, whose normal operations have been interrupted due to the pandemic and ongoing public health emergency. The Department has not yet distributed the funds.

Economic Development Authority

Small Business Disaster Assistance Fund: The Governor transferred \$129.1 million to the Small Business Disaster Assistance Fund. This Program provides financial assistance to small businesses that have been impacted by the COVID-19 pandemic. The Program offers eligible small businesses grants ranging from \$5,000 to \$25,000 and permits deferral of sales and use taxes or withholding taxes and a waiver of penalty and interest. For additional information, see the *Fiscal Update Article* [COVID-19 — Iowa Small Business Relief Program Update — May 12, 2020](#). The Iowa Economic Development Authority (IEDA) has spent \$128.9 million, and there is a balance of \$208,000 available.

AmeriCorps: The Governor transferred \$60,000 to the AmeriCorps Program. AmeriCorps is a Program of the federal [Corporation for National and Community Service](#), which is an independent federal agency designed to improve lives, strengthen communities, and foster civic engagement through service and volunteering. The AmeriCorps Program in Iowa is coordinated through [Volunteer Iowa](#). The IEDA has spent the balance of the funds.

Biofuels Relief Fund: The Governor transferred \$12.1 million to the Biofuels Relief Fund. The Program provides short-term cash flow assistance to Iowa-based biodiesel and ethanol companies impacted by the COVID-19 pandemic. The maximum award per company cannot exceed \$750,000. The IEDA has spent the balance of the funds.

Small Business Utility Assistance Program: The Governor transferred \$5.4 million to the Small Business Utility Assistance Program. This Program provides short-term relief of up to \$7,500 to eligible small businesses and nonprofits that face significant hardship in the payment of utility bills for service provided during the months of disruption to their business. The IEDA has spent \$5.3 million, and there is a balance of \$107,000 available.

Iowa Hospital COVID-19 Relief Program: The Governor transferred \$42.7 million to the Iowa Hospital COVID-19 Relief Program. This Program provides financial relief to Iowa's hospitals impacted by the COVID-19 pandemic. The IEDA has spent \$42.4 million, and there is a balance of \$308,000 available.

Nonprofit Recovery Program: The Governor transferred \$9.8 million to the Nonprofit Recovery Program. This Program will provide short-term relief to nonprofit organizations that have experienced a net loss in revenue as a result of the COVID-19 pandemic. The grant funds are to be used for short-term cash flow assistance to continue operations, provide increased services and supports, or to reopen the nonprofit following the COVID-19 pandemic. The IEDA has spent the balance of the funds.

Movie Theater Relief Fund: The Governor transferred \$5.3 million to the Movie Theater Relief Fund. The Program will provide short-term relief to eligible movie theaters impacted by the COVID-19 pandemic for the purpose of continuing or resuming business operations. Theaters in Iowa showing films open to all ages are eligible for \$10,000 per movie screen. The IEDA has spent the balance of the funds.

County Fair Relief Program: The Governor transferred \$7.0 million to the County Fair Relief Program. This Program provides short-term relief to eligible county and district fairs for the purpose of continuing or resuming operations in the context of the public health emergency. The IEDA has spent \$6.9 million, and there is a balance of \$50,000 available.

Nanovaccine Development: The Governor transferred \$2.2 million to Iowa State University (ISU) for nanovaccine development. This Program supports the development of a next-generation COVID-19 vaccine through a partnership between Iowa State University and the University of Iowa. The universities have spent the balance of the funds.

Bowling Center Relief Program: The Governor transferred \$2.0 million to the Bowling Center Relief Program. The Program assists eligible Iowa bowling centers with economic relief due to the COVID-19 pandemic. For the purposes of the Program, a "bowling center" is a building or enclosed area containing lanes for the game of bowling. The IEDA has spent \$2.0 million, and there is a balance of \$15,000 available.

Charter Tourism Relief: The Governor transferred \$875,000 for Charter Tourism Relief. The Program assists eligible Iowa charter bus and motorcoach travel companies with economic relief during the COVID-19 pandemic. For the purposes of the Program, a "charter bus company" is a company primarily engaged (51.0% of revenue) in providing charter bus services. The IEDA has spent \$850,000, and there is a balance of \$25,000 available.

Sports Entertainment Relief Program: The Governor transferred \$6.6 million to the Sports Entertainment Relief Program. The Program assists eligible sports operations with a one-time grant to assist with short-term cash flow. Eligible businesses are Iowa-based sports teams whose primary revenue sources include ticket sales, box sales, season ticket sales, concessions, and team merchandising. The IEDA has spent \$6.5 million, and there is a balance of \$89,000 available.

Iowa Fitness Centers: The Governor transferred \$10.5 million for Iowa fitness centers. The Program assists fitness centers, which are defined as brick-and-mortar facilities geared toward primarily providing patrons with physical exercise for health and wellness purposes, with economic relief due to losses incurred in 2020 due to the COVID-19 pandemic. Eligibility includes practice facilities, including but not limited to yoga studios, cycling centers, and cross-fit facilities, but not classes given at a leased or borrowed space within a fitness center. The IEDA has spent \$6.7 million, and there is a balance of \$3.8 million available.

Volunteer Assistance Recovery Program: The Governor transferred \$159,000 to the Volunteer Assistance Recovery Program. The Program supports the ramp-up of volunteer efforts in response to the COVID-19 pandemic. The IEDA has spent \$113,000, and there is a balance of \$46,000 available.

Department of Homeland Security and Emergency Management (HSEMD)

Feeding Iowans Initiative — Food Banks: The Governor transferred \$999,000 to the Feeding Iowans Initiative. Funds for the Initiative will be used for the purchase and repackaging of bulk food products for food banks across Iowa. The HSEMD has spent the balance of the funds.

Federal Emergency Management Agency (FEMA) Public Assistance Program — State Match: The Governor transferred \$6.7 million to the FEMA Public Assistance Program — State Match. These funds provide the State match of federal funds received through the FEMA Public Assistance Program. The HSEMD has spent \$4,000, and there is a balance of \$6.7 million available.

Emergency Medical Services: The Governor transferred \$7.1 million to upgrade 911 call-taking equipment across various public safety answering points. This includes funds to assist the Polk County area in better coordination and collaboration for response to and disposition of 911 calls. The HSEMD has spent \$366,000, and there is a balance of \$6.7 million available.

COVID-19 Staffing: The Governor transferred \$448,000 to cover salary costs associated with responding to COVID-19 relief efforts. The funds were transferred to the Governor's Office for salary costs. The HSEMD has spent the balance of the funds.

Coronavirus Relief Fund Audit: The Governor transferred \$5,800 to support audits of the Coronavirus Relief Fund. The HSEMD has spent the balance of the funds.

Des Moines Water Works and West Des Moines Water Works: The Governor transferred \$2.2 million to Des Moines Water Works and West Des Moines Water Works for support of the cities' public utility services response efforts to COVID-19. The HSEMD has spent \$963,000, and there is a balance of \$1.2 million available.

Department of Human Services (DHS)

Double Up Food Bucks: The Governor transferred \$4.0 million to the [Double Up Food Bucks](#) Program. The Program connects low-income families with healthy food grown by Iowa farmers and increases those families' access to fresh fruits and vegetables. The DHS has spent \$2.0 million for the Program and an additional \$1.0 million on Temporary Assistance for Needy Families programs, and there is a balance of \$1.0 million available.

Commodity Supplemental Foods Program (CSFP): The Governor transferred \$2.0 million for the [CSFP](#). The Program provides supplemental food and nutrition education for persons ages 60 and over. Available foods include canned fruits and vegetables, hot and cold cereals, cheese, peanut butter, beans, pastas, and canned and powdered milk. The DHS has spent the balance of the funds.

Medicaid Mental Health and Substance Abuse Services: The Governor transferred \$48.4 million from the ICRF to the DHS for the following:

- \$28.9 million for the Mental Health and Disability Services Regions to supplement current funding for adult and children's mental health services and to meet increased needs.
- \$19.5 million for Medicaid mental health and substance abuse provider services due to increased costs related to the COVID-19 pandemic. The DHS has distributed the balance of the funds.

COVID-19 Mitigation: The Governor transferred \$11.4 million for staff and equipment costs incurred by the DHS in responding to the COVID-19 pandemic. The DHS has spent \$9.0 million, and there is a balance of \$2.4 million available.

Long-Term Care Services: The Governor transferred \$29.1 million for Medicaid providers of home and community-based services (HCBS) and habilitation services under the HCBS waiver programs to cover increased costs associated with the pandemic for providing long-term care services and supports to people in their home or community rather than an institutional setting. The DHS has distributed the balance of the funds.

Feeding Iowans Initiative: The Governor transferred \$5.5 million to help Iowa food pantries and food banks meet increasing demands due to the COVID-19 pandemic by increasing refrigeration capacity to offer more perishable, locally grown foods, increase the supply of meat available, and funding bulk purchase or repacking of food products and supplies. The DHS has distributed the balance of the funds.

Child Care Assistance: The Governor transferred \$8.0 million for Child Care Assistance to provide space and supervision for children so parents could go to work. The DHS has distributed \$6.4 million to child care providers, and there is a balance of \$1.6 million available.

Department of Inspections and Appeals (DIA)

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

Iowa Finance Authority

Iowa Eviction and Foreclosure Prevention Program: The Governor transferred \$37.4 million to the Iowa Eviction and Foreclosure Prevention Program for rent and mortgage relief. The funds for this Program will be used to assist Iowans who have been economically impacted by COVID-19 and may be facing housing cost hardships. The Iowa Finance Authority (IFA) has distributed \$37.3 million to Iowans, and there is a balance of \$147,000 available.

Livestock Producer Relief Fund: The Governor transferred \$62.5 million to the Livestock Producer Relief Fund. This [Program](#) provides eligible livestock producers with grants up to \$10,000 that may be used as working capital to continue operations during the COVID-19 pandemic. The Iowa Finance Authority has distributed \$62.5 million, and there is a balance of \$3,000 available.

Beginning Farmer Debt Relief Fund: The Governor transferred \$14.2 million to the Iowa Beginning Farmer Debt Relief Fund. This [Program](#) provides eligible beginning farmers with a debt service payment up to \$10,000. The IFA has distributed the balance of the funds.

Judicial Branch

Court Technology and Modernization: The Governor transferred \$6.3 million for Court Technology and Modernization. These funds assist the Judicial Branch with costs associated with the COVID-19 pandemic, including audio/video equipment for virtual hearings and public viewing of proceedings; technology for evidence presentation, plexiglass, and additional furniture to allow for social distancing; and equipment to support employees working remotely. The Judicial Branch has spent \$6.3 million, and there is a balance of \$17,000 available.

Legislative Branch

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

Department of Management (DOM)

Coronavirus Relief Fund Audit: The Governor has transferred \$8,000 to the DOM to support audits of the Coronavirus Relief Fund. The DOM has not yet spent the funds.

COVID-19 Technology Support: The Governor has transferred \$105,000 to support ongoing technology needs for the Iowa response to the pandemic and economic recovery, and technology purchases that allow for working remotely and conducting virtual meetings. The DOM has not yet spent the funds.

Department of Natural Resources (DNR)

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

Office of the Chief Information Officer (OCIO)

Broadband Grants: The Governor has transferred \$50.0 million to the OCIO for funding of grants to expand broadband services in Iowa. The OCIO has distributed \$19.1 million of the funds, and there is a balance of \$30.9 million available. These funds were awarded to broadband providers in the OCIO's Notice of Funding Availability (NOFAs [003](#) and [005](#)).

COVID-19 Technology Support: The Governor transferred \$19.4 million to the Office of the Chief Information Officer to support ongoing technology needs for the Iowa response to the pandemic and economic recovery, and make technology purchases that allow for working remotely and conducting virtual meetings. The OCIO has spent \$5.6 million, and there is a balance of \$13.8 million remaining.

Improving Enterprise Applications: The Governor transferred \$7.1 million to create a single, centralized login and citizen identity for state government services available online to improve responsiveness during public health emergencies. The OCIO has spent \$6.3 million, and there is a balance of \$786,000 available.

Department of Public Defense

COVID-19 Staffing: The Governor transferred \$15,000 to support payroll expenses for employees whose services were diverted to a substantially different use as a result of COVID-19, and assist employees who used Emergency Paid Sick Leave due to the COVID-19 pandemic. The Department of Public Defense has spent the balance of the funds.

Department of Public Health

Iowa COVID-19 Hospital Transfer Line: The Governor transferred \$615,000 to support a platform designed to coordinate care of patients by recommending the nearest hospital admit each patient based on bed availability, the patient's level of care needs and current location, and help ensure hospitals do not become overloaded with COVID-19 transfers. The Department has not yet distributed the funds.

Department of Public Safety

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

Department of Revenue

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

Department of Workforce Development

Unemployment Insurance Trust Fund: The Governor transferred \$490.0 million to provide Unemployment Insurance Trust Fund finances the costs of the Unemployment Insurance Program, which pays benefits to covered workers who become involuntarily unemployed and meet specified eligibility requirements. The Governor transferred \$490.0 million from the ICRF to the Unemployment Insurance Trust Fund on June 29, 2020. The Department of Workforce Development has spent the balance of the funds.

Registered Apprenticeship Incentive Grant Program: The Governor transferred \$6.1 million to the Registered Apprenticeship Incentive Grant Program. This Program is an employer-driven model, combining on-the-job learning with related classroom instruction, providing the apprentice with a nationally recognized credential and employers with a skilled workforce. The projects must serve Iowans whose jobs have been affected by the pandemic. Iowa Workforce Development (IWD) has distributed the balance of the funds.

Earn and Learn Grants Program: The Governor transferred \$5.8 million for Earn and Learn Grants. This funding is for programs that support the creation and expansion of short-term training and support services resulting in industry-recognized credentials connected to high-demand jobs in Iowa. IWD has distributed the balance of the funds.

Future Ready Iowa — Employer Innovation Fund: The Governor transferred \$4.2 million to the Employer Innovation Fund. The Program matches eligible employer moneys to expand opportunities for education and training leading to high-demand jobs, to encourage Iowa employers to provide leadership and support for regional workforce talent pools throughout the State, and to fund Future Ready Iowa education and outreach. IWD has distributed the balance of the funds.

Iowa Coronavirus Fiscal Recovery Fund. The State of Iowa received \$851.3 million in funds on July 23, 2021, and deposited them in the ICFRF. As of December 3, 2021, \$353.8 million has been transferred to various agencies. The first \$237.5 million was transferred to the Iowa Workforce Development's Unemployment Insurance Trust Fund. These funds are used to support ongoing unemployment benefits for Iowans. An additional \$110.9 million was transferred to the Iowa Department of Revenue for payments to nonentitlement units of government, which are cities with a population of less than 50,000. Funds provided to State and local governments have broad spending flexibility, including addressing emergency and economic effects of the pandemic; replenishing revenue losses due to the shutdown of the economy; investments in water, sewer, and broadband infrastructure; and premium pay to essential workers.

Iowa Coronavirus Fiscal Recovery Fund funds must be used to cover costs incurred by recipients between March 3, 2021, and December 31, 2024, and funds must be expended by December 31, 2026, or they will revert back to the federal government.

Figure 5

**Coronavirus Fiscal Recovery Fund
Revenue, Transfers, and Department Activities**

Coronavirus Relief Fund		
Federal Support	\$	851,300,190
Interest		14,985
Net Transfers to Agencies		-353,811,029
Fund Balance	\$	497,504,146
Department Activities		
Transfers Received		353,811,029
Reported Expenses		-352,589,988
Unexpended Transfers	\$	1,221,041
Total Unexpended	\$	498,725,187

Figure 6
Iowa Coronavirus Fiscal Recovery Fund
Total Transfers and Expenses

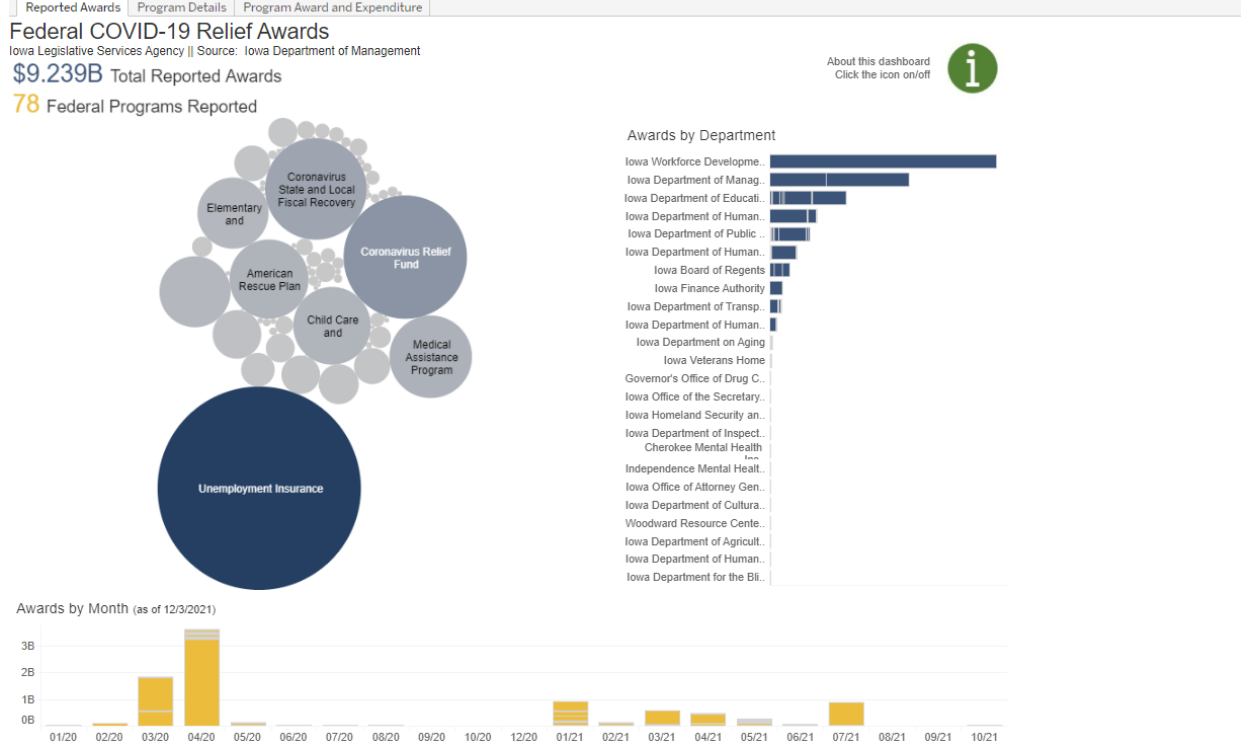
	Net Transfers	Expenses
Department of Administrative Services	\$ 386,255	\$ 0
Local Government Relief Payments Support	386,255	0
Office of the Chief Information Officer	\$ 275,000	\$ 46,550
OCIO Broadband Community Engagement	275,000	46,550
Economic Development Authority	\$ 3,900,000	\$ 3,899,982
This Is Iowa Promotional Campaign	3,900,000	3,899,982
Department of Revenue	\$ 110,610,691	\$ 110,603,872
Nonentitlement Local Government Support	110,610,691	110,603,872
Workforce Development	\$ 238,639,083	\$ 238,039,583
Unemployment Insurance Trust Fund	237,470,586	237,470,586
Iowa Works Program Promotion	530,497	568,997
Case Management and Labor Exchange System	638,000	0
	\$ 353,811,029	\$ 352,589,988

Reporting Requirements. On June 17, 2021, the U.S. Department of the Treasury released [Compliance and Reporting Guidance](#) for the State and Local Federal Recovery Funds, which requires the State to submit an Interim Report and a Recovery Plan Performance Report to the federal government by August 31, 2021. A project and expenditure report is due by January 31, 2022, and then 30 days after the end of each quarter thereafter.

In addition to submitting the reports to the federal government, [HF 895](#) (FY 2022 and FY 2023 Federal Block Grant Appropriations Act) requires that whenever the Department of Management (DOM) is required to report to the U.S. Department of the Treasury on the State and Local Federal Recovery Funds, the DOM is also required to submit the same information to the Legislative Services Agency (LSA). The DOM filed the information with the LSA on October 21, 2021. The LSA is currently analyzing the information and will provide updates in future fiscal update articles.

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

Interactive — Federal COVID-19 Relief – Awards and Expenses



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

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

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

Infrastructure Investment and Jobs Act. On November 15, 2021, the federal Infrastructure Investment and Jobs Act was signed into law. The Act will provide funding to all states for infrastructure projects through a mix of new and established programs. Currently, reported grant amounts for the State of Iowa are still being determined, but some details are known. The table below displays distributions from the Infrastructure Investment and Jobs Act by each department for FY 2022 through FY 2026. More information will be included as it becomes available.

Infrastructure Investment and Jobs Act — Iowa Allocations

(dollars in thousands)

	FFY 2022	FFY 2023	FFY 2024	FFY 2025	FFY 2026
DHS					
State and Local Cybersecurity Grant Program	\$ 3,095	\$ 6,190	\$ 4,643	\$ 1,548	\$ 0
DOE					
Energy Efficiency Revolving Loan Program	1,456	0	0	0	0
State Energy Program	7,281	0	0	0	0
Weatherization Assistance Program	72,793	0	0	0	0
US DOT – Federal Highway Administration					
Bridge Investment Program	0	0	0	0	0
Carbon Reduction Program	15,867	16,184	16,508	16,838	17,175
Highway Safety Improvement Program	35,780	36,611	37,458	38,322	39,203
Metropolitan Transportation Planning	2,617	2,669	2,722	2,777	2,832
National Electric Vehicle Formula Program	0	0	0	0	0
National Highway Freight Program	17,044	17,385	17,733	18,087	18,449
National Highway Performance Program	365,313	372,629	380,091	387,702	395,466
PROTECT	18,042	18,403	18,771	19,146	19,529
Railway – Highway Crossings (HSIP set-aside)	5,696	5,696	5,696	5,696	5,696
Surface Transportation Block Grant	177,948	181,507	185,137	188,840	192,617
Congestion Mitigation and Air Quality	12,307	12,553	12,804	13,060	13,322
DOT – Federal Transit Administration					
Transit Formula Grants	59,283	60,452	62,034	63,319	64,932
EPA					
CWSRF – Existing Program	24,301	28,432	31,027	33,609	33,609
CWSRF – Addressing Emerging Contaminants	1,276	2,901	2,901	2,901	2,901
DWSRF – Existing Program	28,444	33,279	36,317	39,339	39,339
DWSRF – Lead Service Line Replacement	44,793	45,268	45,268	45,268	45,268
DWSRF – Addressing Emerging Contaminants	11,945	12,071	12,071	12,071	12,071
Assist. for Small and Disadvantaged Comm.	12,283	12,283	12,283	12,283	12,283
Grand Total	\$ 917,563	\$ 864,513	\$ 883,464	\$ 900,807	\$ 914,693

Acronyms

CWSRF – Clean Water State Revolving Funds

DWSRF – Drinking Water State Revolving Funds

HSIP – Highway Safety Improvement Program

PROTECT – Promoting Resilient Operations for Transformative, Efficient, and Cost-saving Transportation Program

Source: Federal Funds Information for States

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Table 1 — Federal Awards by Department and Program

Source: data.iowa.gov || Updated Through December 3, 2021

Department	Federal Program	Award	Expenses	Available Funds
Aging	Elder Abuse Prevention Interventions Program	\$38,952	\$0	\$38,952
	National Family Caregiver Support, Title III, Part E	\$2,412,567	(\$1,396,643)	\$1,015,924
	Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	\$6,903,516	(\$3,299,002)	\$3,604,514
	Special Programs for the Aging, Title III, Part C, Nutrition Services	\$15,957,362	(\$9,336,667)	\$6,620,695
	Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	\$426,326	(\$121,010)	\$305,316
	Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	\$692,290	(\$293,019)	\$399,271
	Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	\$292,850	(\$193,450)	\$99,400
	Total	\$26,723,863	(\$14,639,791)	\$12,084,072
Agriculture and Land Stewardship	Plant and Animal Disease, Pest Control, and Animal Care	\$266,176	(\$237,992)	\$28,184
	Total	\$266,176	(\$237,992)	\$28,184
Blind	Randolph-Sheppard – Financial Relief and Restoration Payments	\$203,966	(\$203,966)	\$0
	Total	\$203,966	(\$203,966)	\$0
Cultural Affairs	Promotion of the Humanities Division of Preservation and Access	\$465,700	(\$465,700)	\$0
	Promotion of the Humanities Federal/State Partnership	\$442,700	(\$442,700)	\$0
	Total	\$908,400	(\$908,400)	\$0
Drug Control Policy	Coronavirus Emergency Supplemental Funding Program	\$5,754,321	(\$3,787,550)	\$1,966,771
	Total	\$5,754,321	(\$3,787,550)	\$1,966,771
Education	American Rescue Plan Elementary and Secondary School Emergency Relief	\$516,344,144	(\$33,753,297)	\$482,590,847
	American Rescue Plan Elementary and Secondary School Emergency Relief – Homeless Children and Youth (ARP-HCY)	\$1,268,374	\$0	\$1,268,374
	Child and Adult Care Food Program	\$1,862,614	(\$1,687,174)	\$175,440

Federal Awards by Department and Program

Source: data.iowa.gov || Updated Through December 3, 2021

Department	Federal Program	Award	Expenses	Available Funds
Education	Elementary and Secondary School Emergency Relief Fund	\$416,489,855	(\$252,998,810)	\$163,491,045
	Emergency Assistance for Non-Public Schools	\$26,271,345	(\$6,113,044)	\$20,158,301
	Governor's Emergency Relief Fund	\$37,783,389	(\$22,081,345)	\$15,702,044
	Grants to States	\$2,974,383	(\$915,116)	\$2,059,267
	National School Lunch Program	\$104,805,198	(\$104,691,816)	\$113,382
	Pandemic EBT Administrative Costs	\$204,482	(\$203,868)	\$614
	Rethink K12 Education Models Grants	\$17,681,016	(\$456,845)	\$17,224,171
	Special Education Grants to States	\$25,016,861	(\$2,349,622)	\$22,667,239
	Special Education Preschool Grants	\$2,032,917	(\$104,752)	\$1,928,165
	Special Education-Grants for Infants and Families	\$1,962,406	\$0	\$1,962,406
Total		\$1,154,696,984	(\$425,355,689)	\$729,341,295
Homeland Security and Emergency M.	Emergency Performance Management Grant	\$2,640,448	(\$1,254,463)	\$1,385,985
	Total	\$2,640,448	(\$1,254,463)	\$1,385,985
Human Rights	Community Services Block Grant	\$10,821,398	(\$7,448,632)	\$3,372,766
	Low-Income Home Energy Assistance	\$92,842,993	(\$32,646,951)	\$60,196,042
	Total	\$103,664,391	(\$40,095,583)	\$63,568,808
Human Services	Adoption Assistance	\$8,214,224	(\$8,214,224)	\$0
	Block Grants for Community Mental Health Services	\$18,067,154	\$0	\$18,067,154
	Chafee Education and Training Vouchers Program (ETV)	\$697,415	(\$490,000)	\$207,415
	Child Abuse and Neglect State Grants	\$985,790	(\$37,889)	\$947,901

Federal Awards by Department and Program

Source: data.iowa.gov || Updated Through December 3, 2021

Department	Federal Program	Award	Expenses	Available Funds
Human Services	Child Care and Development Block Grant	\$496,585,094	(\$98,831,397)	\$397,753,697
	Children's Health Insurance Program	\$16,878,963	(\$16,878,963)	\$0
	Community-Based Child Abuse Prevention Grants	\$2,424,305	\$0	\$2,424,305
	Developmental Disabilities Basic Support and Advocacy Grants	\$36,536	(\$25,990)	\$10,546
	Elder Abuse Prevention Interventions Program	\$1,696,036	(\$173,201)	\$1,522,835
	Emergency Food Assistance Program (Administrative Costs)	\$2,492,473	(\$2,492,473)	\$0
	Foster Care Title IV-E	\$1,067,246	(\$1,067,246)	\$0
	Guardianship Assistance	\$11,897	(\$11,897)	\$0
	John H. Chafee Foster Care Program for Successful Transition to Adulthood	\$4,798,212	(\$1,866,620)	\$2,931,592
	MaryLee Allen Promoting Safe and Stable Families Program	\$610,050	(\$4,723)	\$605,327
	Medical Assistance Program	\$560,983,040	(\$560,983,037)	\$2
	Money Follows the Person Rebalancing Demonstration	\$348,413	(\$347,266)	\$1,147
	Pandemic EBT Administrative Costs	\$5,888,500	(\$1,906,778)	\$3,981,722
	Provider Relief Fund	\$4,525,988	(\$3,588,580)	\$937,408
	Refugee and Entrant Assistance State/Replacement Designee Administered Programs	\$264,134	(\$226,254)	\$37,880
	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	\$594,192	\$0	\$594,192
Stephanie Tubbs Jones Child Welfare Services Program	\$476,722	(\$476,722)	\$0	
Temporary Assistance for Needy Families	\$6,333,899	(\$260,114)	\$6,073,784	
Total		\$1,133,980,283	(\$697,883,375)	\$436,096,908
Inspections and Appeals	State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	\$2,277,832	\$0	\$2,277,832

Federal Awards by Department and Program

Source: data.iowa.gov || Updated Through December 3, 2021

Department	Federal Program	Award	Expenses	Available Funds
Inspections and Appeals	Total	\$2,277,832	\$0	\$2,277,832
Iowa Finance Authority	Emergency Rental Assistance Program	\$195,110,510	(\$27,543,533)	\$167,566,977
	Total	\$195,110,510	(\$27,543,533)	\$167,566,977
Justice	Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	\$1,442,093	(\$424,921)	\$1,017,172
	Total	\$1,442,093	(\$424,921)	\$1,017,172
Public Health	Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	\$31,646,110	(\$50,303)	\$31,595,807
	Behavioral Risk Factor Surveillance System	\$8,000	\$0	\$8,000
	Block Grants for Prevention and Treatment of Substance Abuse	\$22,871,479	(\$30,298)	\$22,841,181
	Emergency Grants to Address Mental and Substance Use Disorders During COVID-19	\$4,859,647	(\$862,195)	\$3,997,452
	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	\$416,437,907	(\$47,745,737)	\$368,692,170
	HIV Care Formula Grants	\$173,737	(\$173,500)	\$237
	Immunization Cooperative Agreements	\$67,970,489	(\$11,654,494)	\$56,315,995
	Maternal, Infant, and Early Childhood Home Visiting Program	\$617,596	(\$21,651)	\$595,945
	National Bioterrorism Hospital Preparedness Program	\$2,464,248	(\$1,646,625)	\$817,623
	National Center for Injury Prevention and Control	\$33,588	(\$33,588)	\$0
	Preventive Health Services: Sexually Transmitted Diseases Control Grants	\$1,557,589	(\$37,663)	\$1,519,926
	Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	\$25,800,617	(\$4,464,614)	\$21,336,003
	Rural Health Research Centers	\$17,569,568	(\$205,225)	\$17,364,343
	Small Rural Hospital Improvement Grant Program	\$7,588,530	(\$6,519,186)	\$1,069,344
	WIC Special Supplemental Nutrition Program for Women, Infants, and Children	\$8,291,586	(\$5,958,192)	\$2,333,394

Federal Awards by Department and Program

Source: data.iowa.gov || Updated Through December 3, 2021

Department	Federal Program	Award	Expenses	Available Funds
Public Health	Total	\$607,890,691	(\$79,403,269)	\$528,487,422
Regents	Higher Education Emergency Relief Fund	\$107,569,348	(\$46,096,950)	\$61,472,398
	Higher Education Emergency Relief Fund II	\$131,249,902	(\$56,828,053)	\$74,421,849
	Provider Relief Fund	\$62,336,541	(\$62,336,541)	\$0
	Total	\$301,155,791	(\$165,261,544)	\$135,894,247
Secretary of State	2018 HAVA Election Security Grants	\$4,870,694	(\$4,870,694)	\$0
	Total	\$4,870,694	(\$4,870,694)	\$0
Transportation	Enhanced Mobility of Seniors and Individuals with Disabilities	\$349,811	(\$19,816)	\$329,995
	Federal Transit Formula Grants	\$33,288,313	(\$27,096,868)	\$6,191,445
	Formula Grants for Rural Areas and Tribal Transit Program	\$16,000,554	(\$2,882,076)	\$13,118,478
	Highway Planning and Construction	\$121,866,016	(\$37,573,387)	\$84,292,629
	Total	\$171,504,694	(\$67,572,147)	\$103,932,547
Veterans Affairs	Provider Relief Fund	\$2,832,900	(\$2,832,900)	\$0
	Veterans State Nursing Home Care	\$7,092,601	(\$7,092,601)	\$0
	Total	\$9,925,501	(\$9,925,501)	\$0
Workforce Development	Child Care and Development Block Grant	\$0	(\$11,221,498)	(\$11,221,498)
	Unemployment Insurance	\$3,409,458,801	(\$2,983,544,581)	\$425,914,220
	WIOA National Dislocated Worker Grants / WIA National Emergency Grants	\$1,665,000	(\$105,693)	\$1,559,307
	Total	\$3,411,123,801	(\$2,994,871,773)	\$416,252,028
Total		\$7,134,140,439	(\$4,534,240,192)	\$2,599,900,247