
FISCAL UPDATE Article

Fiscal Services Division

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Des Moines, Iowa 50319

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DOLLARS AND DOUGHNUTS PRESENTATIONS — 2021

Dollars and Doughnuts. During the 2021 Legislative Session, the Legislative Services Agency (LSA), Fiscal Services Division (FSD), offered one-hour informational sessions on topics of interest to members of the General Assembly. Topics included:

- **Medicaid** — An overview of the Medicaid Program, including Program history, eligibility information, and services provided. The presentation also discussed the current status of the Program, current enrollment, expenditure information and trends, and the General Assembly's role in managing the Program.
- **Tax Revenue and Economic Conditions** — An overview of State General Fund revenue and current Revenue Estimating Conference projections.
- **School Aid** — An overview of school funding in Iowa, including the basics of school finance and an overview of the principles of Supplemental State Aid, spending authority, the uniform and additional levies, and property tax relief.
- **Budget Overview** — An overview of the State's General Fund budget, providing a basic understanding of the revenue sources that comprise the General Fund and how the dollars are spent. The presentation also included a review of the Governor's budget recommendations and priorities for FY 2022.

Recordings. Presentation materials along with recordings can be found at:
legis.iowa.gov/publications/fiscal/dollarsAndDoughnuts.

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