

## Selected State and Local Expenditures

Expenditure	FY 2021 (in millions)	Cost Per Capita	FY 2022 (in millions)	Cost Per Capita	Est. FY 2023 (in millions)	Cost Per Capita
<b>General Fund Appropriation</b>						
Economic Assistance	\$ 54.9	\$ 17.31	\$ 56.9	\$ 17.85	\$ 56.9	\$ 17.83
Medical Services	1,522.4	480.29	1,567.0	491.16	1,573.6	492.81
Mental Health Institutions	33.4	10.55	35.1	11.00	35.3	11.06
Children & Family Services	129.7	40.91	129.7	40.64	134.2	42.02
Correctional System	386.6	121.97	408.3	127.99	414.7	129.88
K-12	3,493.0	1,101.98	3,529.5	1,106.28	3,692.2	1,156.30
Higher Education	876.9	276.65	894.3	280.32	911.4	285.43
<b>General Fund Total</b>	<b>\$ 6,496.8</b>	<b>\$ 2,049.65</b>	<b>\$ 6,620.8</b>	<b>\$ 2,075.26</b>	<b>\$ 6,818.3</b>	<b>\$ 2,135.33</b>
<b>Local School Property Tax</b>	<b>\$ 1,612.8</b>	<b>\$ 508.83</b>	<b>\$ 1,658.7</b>	<b>\$ 519.92</b>	<b>\$ 1,668.4</b>	<b>\$ 522.94</b>

### Notes:

- 1) Economic Assistance includes the Family Investment Program, PROMISE JOBS, and the Child Support Recovery Unit.
- 2) Medical Services includes the Medical Assistance Program, Health Insurance Premium Payment Program, State Children's Health Insurance Program, Medical Contracts, and State Supplementary Assistance Program.
- 3) Children and Family Services includes the annual General Fund appropriation to the Adoption Subsidy Program.
- 4) Correctional System expenditures include correctional institutions, Community-Based Corrections, and central administration appropriations.
- 5) The K-12 category includes State foundation aid, all education-related standing appropriations, and Department of Education appropriations. It does not include the sales/use tax amount for school infrastructure.
- 6) Higher Education includes appropriations to the College Student Aid Commission (excluding funding for administration), community college funding appropriated through the Department of Education, and funding for the Regents institutions (excluding the special schools and administrative funding for the Board of Regents and Iowa Public Radio).
- 7) Local School Property Tax includes the uniform and additional levy portion only. It does not include special levies.

The estimated population of Iowa in 2023 was 3,193,079.