BUDGET RECAP FOR FY 2021 - FY 2023

The 2022 General Assembly passed a balanced budget for FY 2023 and also revised the FY 2022 General Fund budget. The following information provides a summary of the General Fund budgets for year-end FY 2021, revised FY 2022, and FY 2023.

Fiscal Year 2021. The FY 2021 General Fund budget ended the fiscal year with total resources (receipts plus carryforward funds) of $9.048 billion. This was an increase of $921.3 million (11.3%) compared to FY 2020. Year-end appropriations for FY 2021 totaled $7.827 billion, which includes supplemental appropriations of $44.2 million enacted during the 2021 Legislative Session. The FY 2021 appropriations represented a decrease of $6.1 million (2.4%) compared to FY 2020. The FY 2021 General Fund ended the fiscal year with a balance of $1.239 billion. For additional information on the FY 2021 General Fund budget, see the following report: State of Iowa FY 2021 Year-End Report on General Fund Revenues and Appropriations.

Fiscal Year 2022. The initial FY 2022 budget was enacted during the 2021 Legislative Session and was based on total available resources of $8.491 billion and net appropriations (after estimated reversions) of $8.114 billion, resulting in an estimated ending balance of $377.0 million.

During the 2022 Legislative Session, the estimate of available resources had increased to $9.404 billion, largely due to revised General Fund revenue estimates established by the Revenue Estimating Conference (REC) in March 2022. The General Assembly also passed a supplemental appropriation during the 2022 Legislative Session, totaling $0.1 million, for the christening and commissioning of the U.S.S. Iowa. The revised net appropriations for FY 2022 are estimated to be $8.120 billion, resulting in an estimated surplus of $1.284 billion.

Fiscal Year 2023. The FY 2023 General Fund budget passed by the 2022 General Assembly was based on total available resources of $9.312 billion. This includes the March 2022 REC revenue estimate of $9.156 billion, revenue adjustments enacted after the March REC meeting of $-21.7 million, and a surplus carryforward of $177.0 million (**Figure 1**).

The General Assembly appropriated $8.209 billion from the General Fund for FY 2023, which is $828.5 million below the expenditure limitation of $9.038 billion. The FY 2023 appropriations represent a net increase of $84.0 million (1.0%) compared to the revised FY 2022 appropriations. The General Fund ending balance for FY 2023 is currently estimated at $1.108 billion.

Figure 1

Projected Condition of the General Fund
(In Millions)

	Actual FY 2021	Revised FY 2022	Enacted FY 2023
Resources			
Net Receipts	$ 8,800.6	$ 9,171.1	$ 9,156.3
Revenue Adjustments	0.0	0.0	- 21.7
Subtotal Receipts	8,800.6	9,171.1	9,134.6
Surplus Carryforward	246.9	233.3	177.0
Total Available Resources	$ 9,047.5	$ 9,404.4	$ 9,311.6
Expenditure Limitation			***$ 9,037.5***
Estimated Appropriations			
Appropriations	$ 7,782.6	$ 8,124.9	$ 8,209.0
Supplemental/Deappropriations	44.2	0.1	0.0
Total Appropriations	$ 7,826.8	$ 8,125.0	$ 8,209.0
Reversions	- 17.9	- 5.0	- 5.0
Net Appropriations	$ 7,808.9	$ 8,120.0	$ 8,204.0
Ending Balance - Surplus	$ 1,238.6	$ 1,284.4	$ 1,107.6

Note: Numbers may not equal totals due to rounding.

Significant General Fund Appropriations. The General Assembly appropriated a total of $8.209 billion from the General Fund for FY 2023. This represents an increase of $84.0 million (1.0%) compared to revised FY 2022 appropriations, after accounting for the $75,000 FY 2022 supplemental appropriation to the Iowa Economic Development Authority (IEDA) for the christening and commissioning of the U.S.S. Iowa.

Senate File 619 (Taxation and Other Provisions Act) was signed into law on June 16, 2021, and changed the funding of mental heal and disability services (MHDS) from a system based on county property taxes to one that is 100.0% State funded. The Act established a General Fund standing appropriation to the Department of Human Services (DHS) to transition the MHDS funding to the State over multiple years.

House File 2316 (Supplemental State Aid Act) was signed into law on February 17, 2022, and increased the State cost per pupil (SCPP) by 2.5%. The increase in the SCPP, along with adjustments to State Foundation School Aid in other legislation, resulted in a net increase in the General Fund State Foundation School Aid appropriation of $154.9 million (4.6%) compared to the funding for FY 2021.

Figure 2 lists the significant changes to appropriations for FY 2023.

Figure 2

Significant Changes to General Fund Appropriations

(In Millions)

Programs/Appropriations	Est Net FY 2022	Enacted FY 2023	Change	Percent Change
Chief Information Officer - Broadband	$ 100.0	$ 0.0	$ - 100.0	0.0%
Mental Health and Disability Services	50.3	121.2	70.9	241.0%
Medical Assistance (Medicaid)	1,503.8	1,510.1	6.3	0.4%
State Foundation School Aid	3,408.6	3,563.5	154.9	4.5%
Department of Corrections	408.3	414.7	6.4	1.6%
Technology Reinvestment Fund	17.7	0.0	- 17.7	0.0%
Department of Public Safety	118.3	121.3	3.0	2.5%
Future Ready Last-Dollar Scholarship	23.0	23.9	0.9	3.9%
Judicial Branch	193.2	193.7	0.5	0.3%
Subtotal	$ 5,823.2	$ 5,948.4	$ 125.2	2.2%
All Other Net Appropriations	2,301.8	2,260.6	- 41.2	-1.8%
Total	$ 8,125.0	$ 8,209.0	$ 84.0	1.0%

*Numbers may not equal totals due to rounding.

General Fund Revenue Adjustments. The General Assembly passed numerous bills that are estimated to reduce General Fund revenues over multiple fiscal years (**Figure 3**). The most significant of these was HF 2317 (Income Tax Reductions and Exemptions Act) which reduced Iowa individual income tax rates, created several new exemptions from the Iowa individual income tax, reduced corporate income tax rates, and made changes to tax credits. In addition, SF 2367 (Department of Revenue, Sales Tax Act) made technical and operational adjustments to Iowa Department of Revenue (IDR) tax programs and administrative functions including sales/use tax, bank franchise tax, and personal income tax.

Figure 3

General Fund Revenue Adjustments by Act
(In Millions)

Act No.	Description	Est. FY 2022	Est. FY 2023
HF 2317	Income Tax Rate Reductions, Exemptions, and Credits	$ 0.0	$ - 236.3
SF 2367	Sales Tax Exemptions	0.0	- 9.0
SF 2374	Alcoholic Beverage Licensing	0.0	- 2.9
SF 2367	Premium and Bonus Pay Income Tax Exemption	0.0	- 2.8
SF 2367	Solor Tax Credit Exemption	0.0	- 2.5
SF 2367	Bank Franchise Tax Rate and Credit	0.0	- 1.9
HF 2564	Liquor Control Transfer to Econ. Dev. Tourism	0.0	- 1.0
SF 2385	Liquor Control Transfer to Dept. of Public Health	0.0	- 1.0
SF 2370	Aircraft Sales Tax Exemption	0.0	- 0.5
HF 2497	Gambling Fee Reduction	0.0	- 0.1
Total Revenue Adjustments		$ 0.0	$ - 258.0

State Reserve Funds and Taxpayer Relief Fund. The combined balance in the State's reserve funds is estimated to total $895.2 million for FY 2023, which fills the reserves to the statutory maximum of 10.0% of the adjusted revenue estimate. The estimated balances of the Cash Reserve Fund and the Economic Emergency Fund are $671.4 million and $223.8 million, respectively.

The Taxpayer Relief Fund is estimated to have a balance totaling $2,064.0 million at the conclusion of FY 2023. The Fund has an estimated carryforward balance of $1,053.7 million and is estimated to receive an additional $1,002.5 million from the FY 2022 General Fund surplus. The moneys in the Taxpayer Relief Fund can only be spent pursuant to an appropriation by the General Assembly for purposes of providing tax reductions.

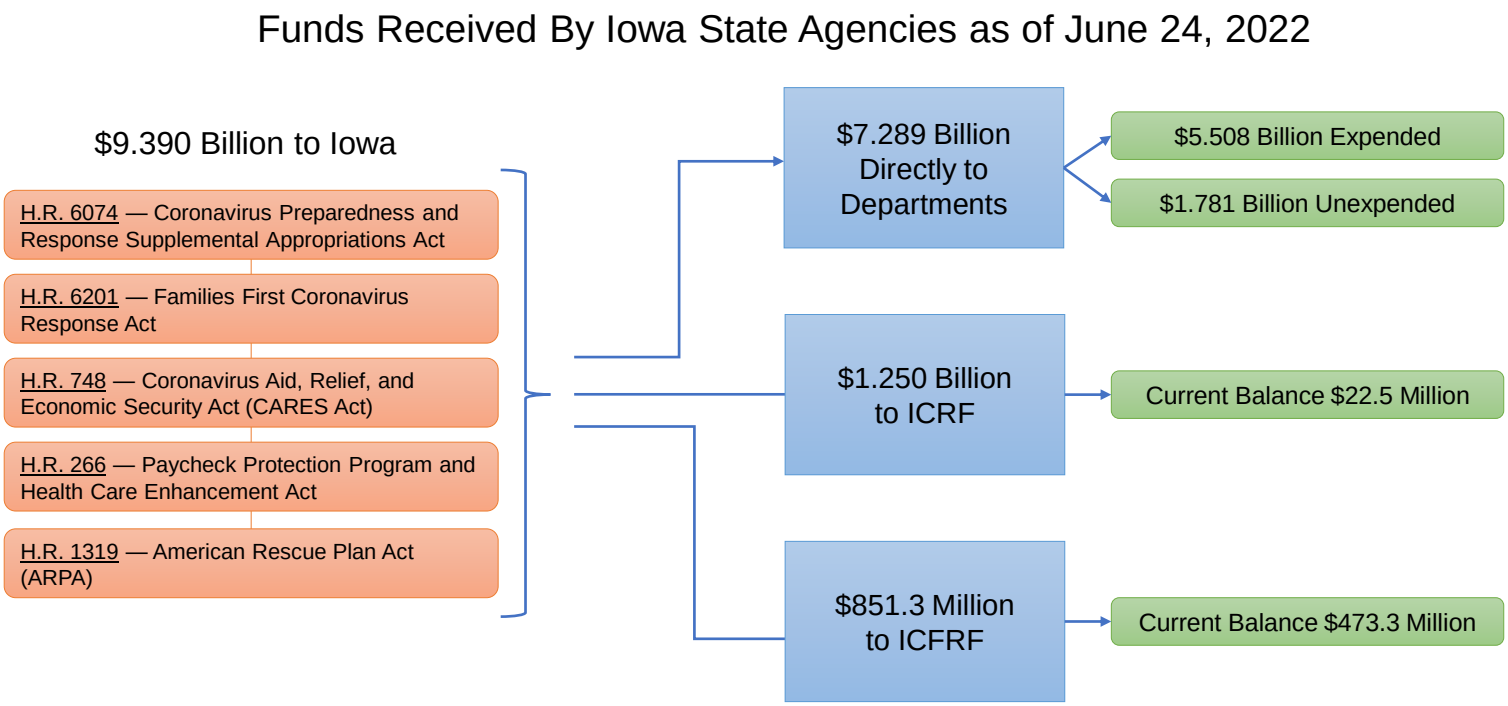
Federal Funding for COVID-19 Pandemic Recovery. In response to the COVID-19 emergency, the federal government enacted five federal Acts since March of 2020. Those Acts are:

- H.R. 6074 — Coronavirus Preparedness and Response Supplemental Appropriations Act
- H.R. 6201 — Families First Coronavirus Response Act
- H.R. 748 — Coronavirus Aid, Relief, and Economic Security Act (CARES Act)
- H.R. 266 — Paycheck Protection Program and Health Care Enhancement Act]
- H.R. 1319 — American Rescue Plan Act of 2021 (ARPA)

Through June 24, 2022, State agencies in Iowa have reported federal awards totaling $9.390 billion related to the four Acts to address a wide variety of expenses related to the COVID-19 pandemic. Of this total, $7.289 billion has been awarded directly to departments, $1.250 billion was awarded to the Iowa Coronavirus Relief Fund, and $851.3 million was awarded to the Iowa Coronavirus Fiscal Recovery Fund (ICFRF). Moneys in the ICRF and ICFRF are transferred to State agencies at the discretion of the Governor. The Department of Management (DOM) and Department

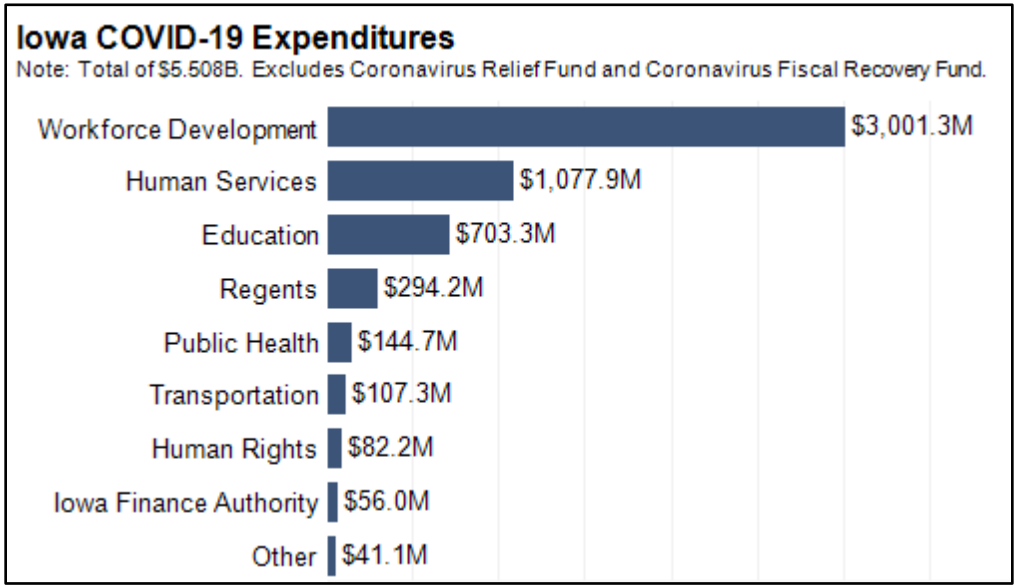
of Administrative Services (DAS) have established a process for tracking expenditures of federal funds that State agencies have received for costs associated with the COVID-19 pandemic. The expenditure data is available at data.iowa.gov.

Figure 4



As of June 24, 2022, there have been $7.289 billion in funds awarded directly to State agencies, of which $5.508 billion (74.8%) has been expended. **Figure 5** shows reported expenditures by State agency including the nine State agencies that received the most funding.

Figure 5



Iowa received $1.250 billion in federal funds through the CARES Act on April 20, 2020. As of June 24, 2022, a total of $1.251 billion has been transferred from the Iowa Coronavirus Relief Fund (ICRF) to various programs by the Governor. The current balance in the Fund is $1.2 million. Of the $1.251 billion that was transferred to departments, a total of $1.231 billion has been expended from the various programs. **Figures 6 and 7** show the status of all ICRF monies, and transfers and expenses by Department.

Figure 6

Coronavirus Relief Fund by Department

	Net Transfers	Expenditures	Remaining Funds
Administrative Services	$ 5,482,367	$ 4,596,620	$ 885,747
Agriculture and Land Stewardship	17,644,162	17,644,161	0
Justice	128,694	125,349	3,345
Chief Information Officer	75,961,898	58,515,024	17,446,874
Corrections	18,381,648	18,381,648	0
Cultural Affairs	8,500,000	7,000,000	1,500,000
Economic Development Authority	236,006,088	235,900,283	105,806
Iowa Finance Authority	114,155,487	114,327,197	-171,710
College Student Aid Commission	5,173,119	5,100,000	73,119
Aging	469,449	469,449	0
Workforce Development	507,098,364	507,127,956	-29,592
Human Services	116,024,625	115,383,860	640,765
Inspections and Appeals	875,233	875,233	0
Judicial Branch	6,345,910	6,345,910	0
Legislative Branch	1,014,566	1,014,567	0
Management	228,343	212,770	15,573
Natural Resources	29,517	29,517	0
Public Defense	14,726	14,726	0
Homeland Security and Emerg. Management	11,963,333	11,967,737	-4,404
Public Health	615,154	615,154	0
Public Safety	10,000,000	10,000,000	0
Revenue	115,000,000	115,000,000	0
Total	$ 1,251,112,683	$ 1,230,647,161	$ 20,465,523

Figure 7

Coronavirus Relief Fund (April 2020 CARES Act)		
Coronavirus Relief Fund		
Federal Support	$	1,250,000,000
Interest		2,306,465
Net Transfers to Agencies		-1,251,112,683
Fund Balance	$	1,193,783
Department Activities		
Transfers Received		1,251,112,683
Reported Expenses		-1,230,647,161
Unexpended Transfers	$	20,465,523
Total Unexpended	***$***	***21,659,306***

The State of Iowa received $851.3 million in funds on July 23, 2021, and deposited it in the ICFRF. As of June 24, 2022, $409.2 million has been transferred to various agencies. The majority of the funding ($240.7 million) has been transferred by the Governor to Iowa Workforce Development's (IWD's) Unemployment Insurance Trust Fund. These funds are used to pay unemployment benefits to 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 fewer 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.

The ICFRF 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 unspent funds will revert to the federal government.

Figure 8

Coronavirus Fiscal Recovery Fund Revenue, Transfers, and Department Activities		
Coronavirus Fiscal Recovery Fund		
Federal Support	$	851,300,190
Interest		604,253
Net Transfers to Agencies		-409,178,065
Fund Balance	$	442,726,377
Department Activities		
Transfers Received		409,178,065
Reported Expenses		-379,799,173
Unexpended Transfers	$	29,378,893
Total Unexpended	***$***	***472,105,270***

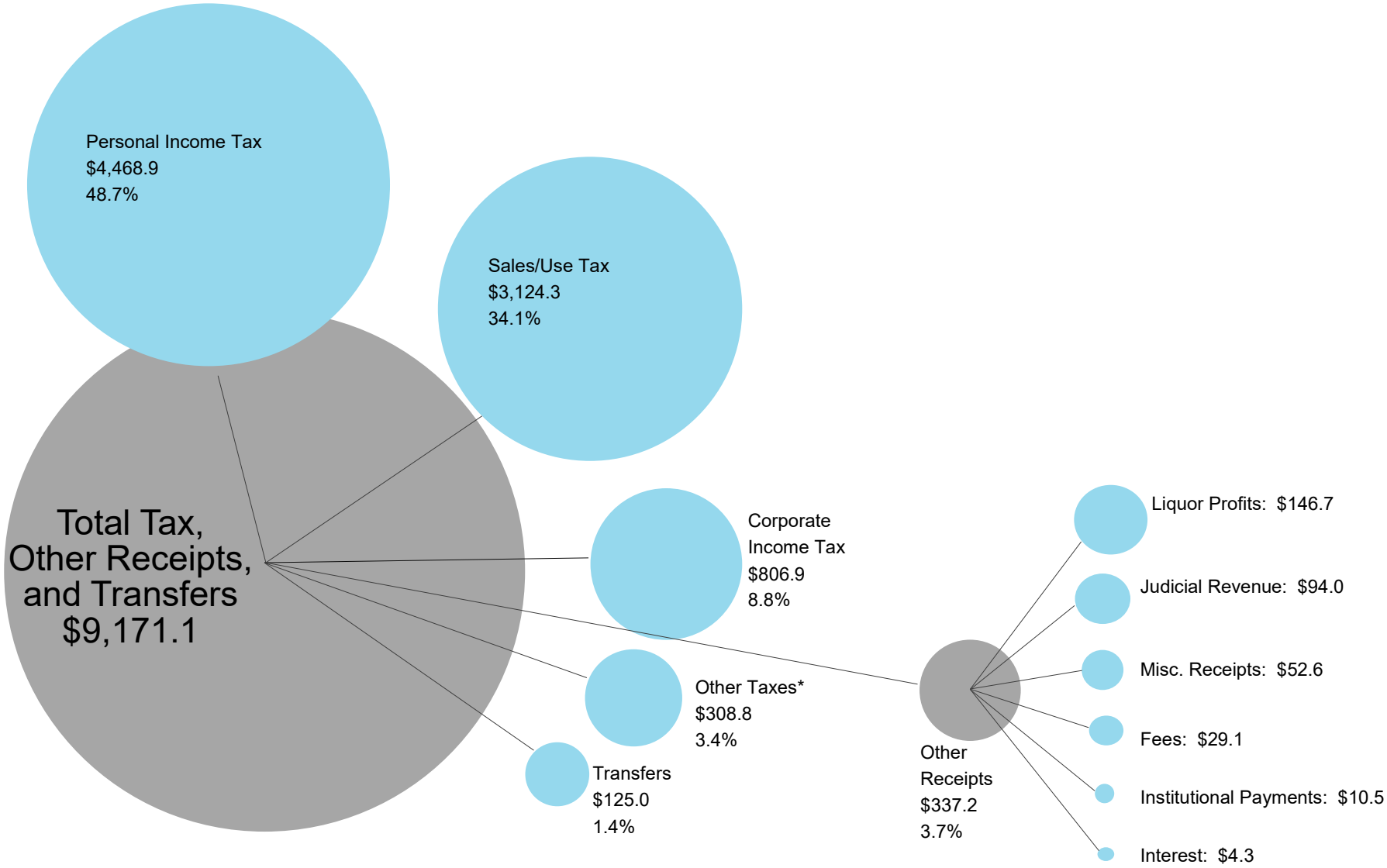
Figure 9

Coronavirus Fiscal Recovery Fund Expenses by Department
Transfers Received and Expenses

		Net Transfers		Expenditures		Remaining Funds
Administrative Services	$	8,093,225	$	7,994,225	$	99,000
Agriculture and Land Stewardship		500,000		128,702		371,298
Chief Information Officer		16,314,520		6,010,620		10,303,900
Corrections		100,000		0		100,000
Iowa Finance Authority		16,170,000		0		16,170,000
College Student Aid Commission		1,267,148		0		1,267,148
Education		716,949		709,414		7,535
Management		1,224,847		1,224,847		0
Homeland Security and Emergency Mgmt		127,500		127,500		0
Economic Development Authority		13,193,000		12,293,150		899,850
Aging		180,000		110,500		69,500
Revenue		110,603,872		110,603,872		0
Workforce Development		240,687,004		240,596,212		90,792
Total	$	409,178,065	$	379,799,042	$	29,379,023

In addition, Iowa is estimated to receive $152.8 million from the Coronavirus Capital Projects Fund. These funds may be used for capital projects which directly enable work, education, and health monitoring in response to the public health emergency. Additional detailed information related to COVID-19 federal funding since March 2020 is available in the State of Iowa Financial Update Revenue and Budget Implications of COVID-19 reports published by the LSA. The LSA will continue to monitor the federal funds distributed to the State and provide periodic updates to this information through ***Fiscal Update Articles***.

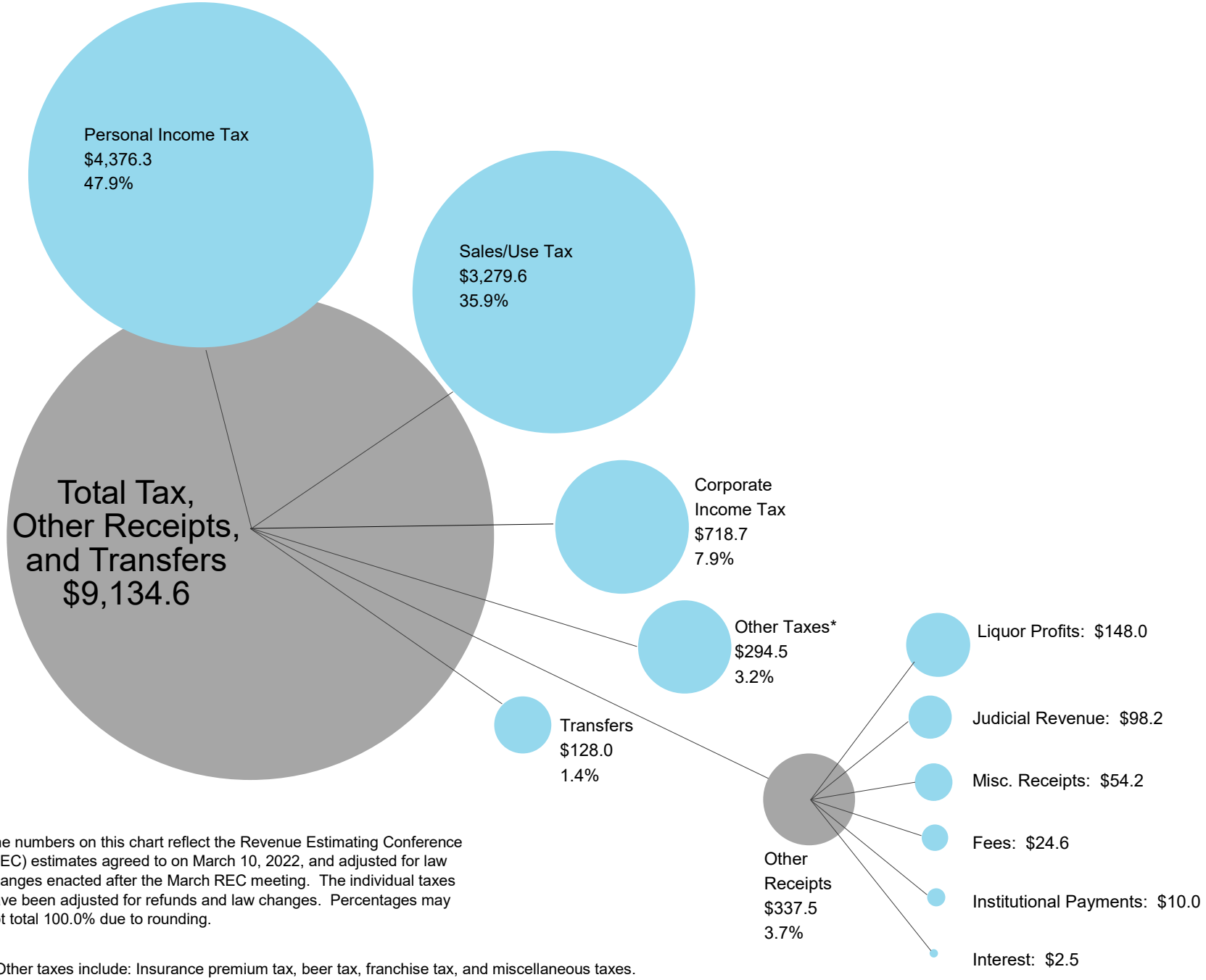
FY 2022 Estimated Total Net General Fund Receipts (In Millions)



The numbers on this chart reflect the Revenue Estimating Conference (REC) estimates agreed to on March 10, 2022, and adjusted for law changes enacted after the March REC meeting. The individual taxes have been adjusted for refunds and law changes. Percentages may not total 100.0% due to rounding.

* Other taxes include: Insurance premium tax, beer tax, franchise tax, and miscellaneous taxes.

FY 2023 Estimated Total Net General Fund Receipts (In Millions)



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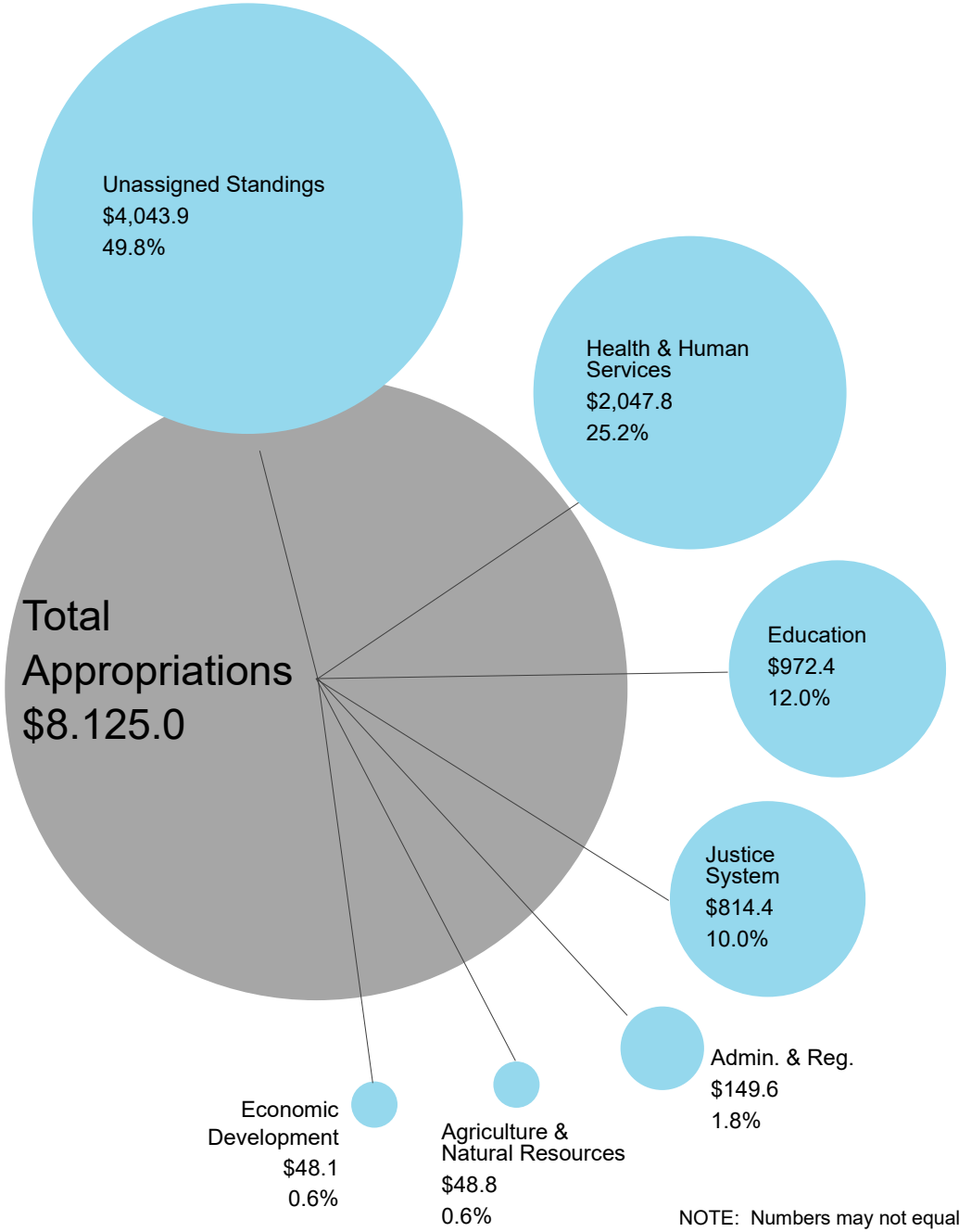
REVENUE ESTIMATING CONFERENCE

March 10, 2022

Dollars in millions	FY 20 Actual	FY 21 Actual	% Change FY 21 vs. FY 20 Actual	REC FY 22 Estimate 13-Dec-21	% Change FY 22 Est. vs. FY 21 Actual	REC FY 23 Estimate 13-Dec-21	% Change FY 23 Est. vs. FY 22 Estimate	REC FY 22 Estimate 10-Mar-22	% Change FY 22 Est. vs. FY 21 Actual	REC FY 23 Estimate 10-Mar-22	% Change FY 23 Est. vs. FY 22 Estimate
Tax Receipts											
Personal Income Tax	$4,652.0	$5,434.5	16.8%	$5,391.5	-0.8%	$5,484.5	1.7%	$5,481.9	0.9%	$5,392.1	-1.6%
Sales/Use Tax	3,176.1	3,512.3	10.6%	3,695.6	5.2%	3,816.2	3.3%	3,841.8	9.4%	4,002.6	4.2%
Corporate Income Tax	648.7	983.8	51.7%	928.2	-5.7%	922.1	-0.7%	884.5	-10.1%	828.7	-6.3%
Inheritance Tax	81.5	94.5	16.0%	84.3	-10.8%	69.5	-17.6%	97.7	3.4%	77.7	-20.5%
Insurance Premium Tax	143.5	144.0	0.3%	147.7	2.6%	154.5	4.6%	142.4	-1.1%	144.4	1.4%
Beer Tax	9.8	17.7	80.6%	19.4	9.6%	19.4	0.0%	13.4	-24.3%	13.7	2.2%
Franchise Tax	67.9	69.9	2.9%	67.8	-3.0%	72.1	6.3%	64.5	-7.7%	65.8	2.0%
Miscellaneous Tax	24.9	22.9	-8.0%	18.8	-17.9%	18.8	0.0%	18.6	-18.8%	18.5	-0.5%
Total Tax Receipts	$8,804.4	$10,279.6	16.8%	$10,353.3	0.7%	$10,557.1	2.0%	$10,544.8	2.6%	$10,543.5	0.0%
Other Receipts											
Institutional Payments	$12.6	$7.1	-43.7%	$10.0	40.8%	$10.0	0.0%	$10.0	40.8%	$10.0	0.0%
Liquor Profits	131.9	146.4	11.0%	148.0	1.1%	148.5	0.3%	149.0	1.8%	150.0	0.7%
Interest	15.1	2.5	-83.4%	2.5	0.0%	2.5	0.0%	2.5	0.0%	2.5	0.0%
Fees	28.4	29.9	5.3%	28.4	-5.0%	27.6	-2.8%	28.4	-5.0%	27.6	-2.8%
Judicial Revenue	90.4	86.5	-4.3%	90.0	4.0%	94.0	4.4%	94.0	8.7%	98.2	4.5%
Miscellaneous Receipts	53.3	73.0	37.0%	60.9	-16.6%	58.1	-4.6%	56.9	-22.1%	54.2	-4.7%
Total Other Receipts	$331.7	$345.4	4.1%	$339.8	-1.6%	$340.7	0.3%	$340.8	-1.3%	$342.5	0.5%
Gross Tax & Other Receipts	$9,136.1	$10,625.0	16.3%	$10,693.1	0.6%	$10,897.8	1.9%	$10,885.6	2.5%	$10,886.0	0.0%
Accruals (Net)	$307.7	$-274.9		$18.0		$16.3		$19.7		$15.0	
Refund (Accrual Basis)	$-1,120.3	$-1,114.5	-0.5%	$-1,178.7	5.8%	$-1,207.9	2.5%	$-1,254.2	12.5%	$-1,237.2	-1.4%
School Infras. Refunds (Accrual)	-$507.6	-$560.4	10.4%	$-596.8	6.5%	$-623.6	4.5%	$-605.0	8.0%	$-635.5	5.0%
Total Net Receipts	**$7,815.9**	**$8,675.2**	**11.0%**	**$8,935.6**	**3.0%**	**$9,082.6**	**1.6%**	**$9,046.1**	**4.3%**	**$9,028.3**	**-0.2%**
Transfers (Accrual Basis)											
Lottery	$78.9	$99.0	25.5%	$99.0	0.0%	$102.0	3.0%	$99.0	0.0%	$102.0	3.0%
Other Transfers	35.8	26.4	-26.3%	26.0	-1.5%	26.0	0.0%	26.0	-1.5%	26.0	0.0%
Net Receipts Plus Transfers	$7,930.6	$8,800.6	11.0%	$9,060.6	3.0%	$9,210.6	1.7%	$9,171.1	4.2%	$9,156.3	-0.2%
Estimated Gambling Revenues Deposited To Other Funds	$231.0	$314.8	36.3%	$317.6	0.9%	$317.6	0.0%	$340.8	8.3%	$317.9	-6.7%
Interest Earned on Reserve Funds	$13.4	$1.9	-85.8%	$1.9	0.0%	$1.9	0.0%	$1.9	0.0%	$1.9	0.0%
								FY 2024 Estimate -->		8,959.9	-2.1%

FY 2022 Estimated Net General Fund Appropriations by Subcommittee (In Millions)



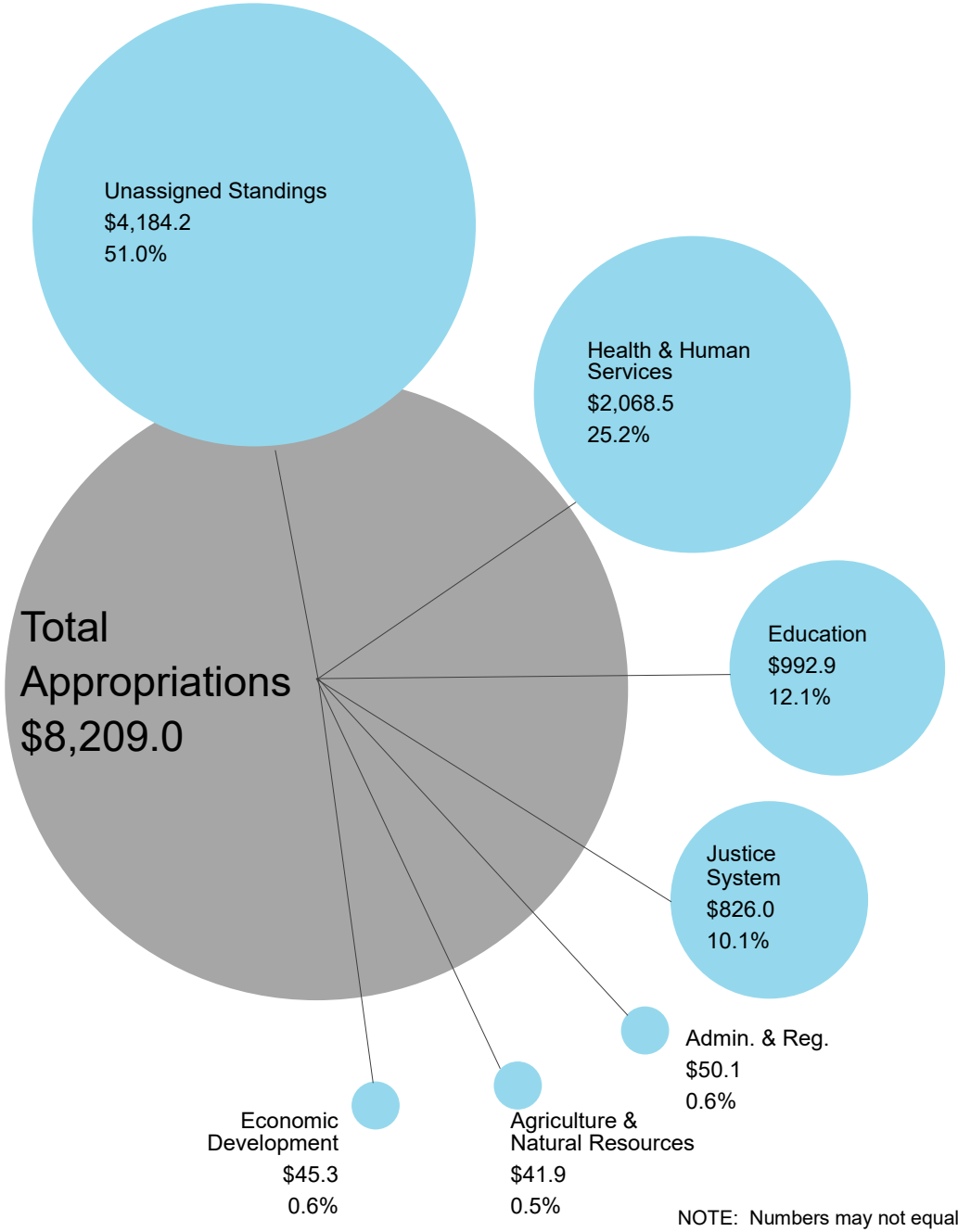
Est. Net FY 2022

Supplemental Appropriations

Economic Development
$0.1

NOTE: Numbers may not equal totals due to rounding.

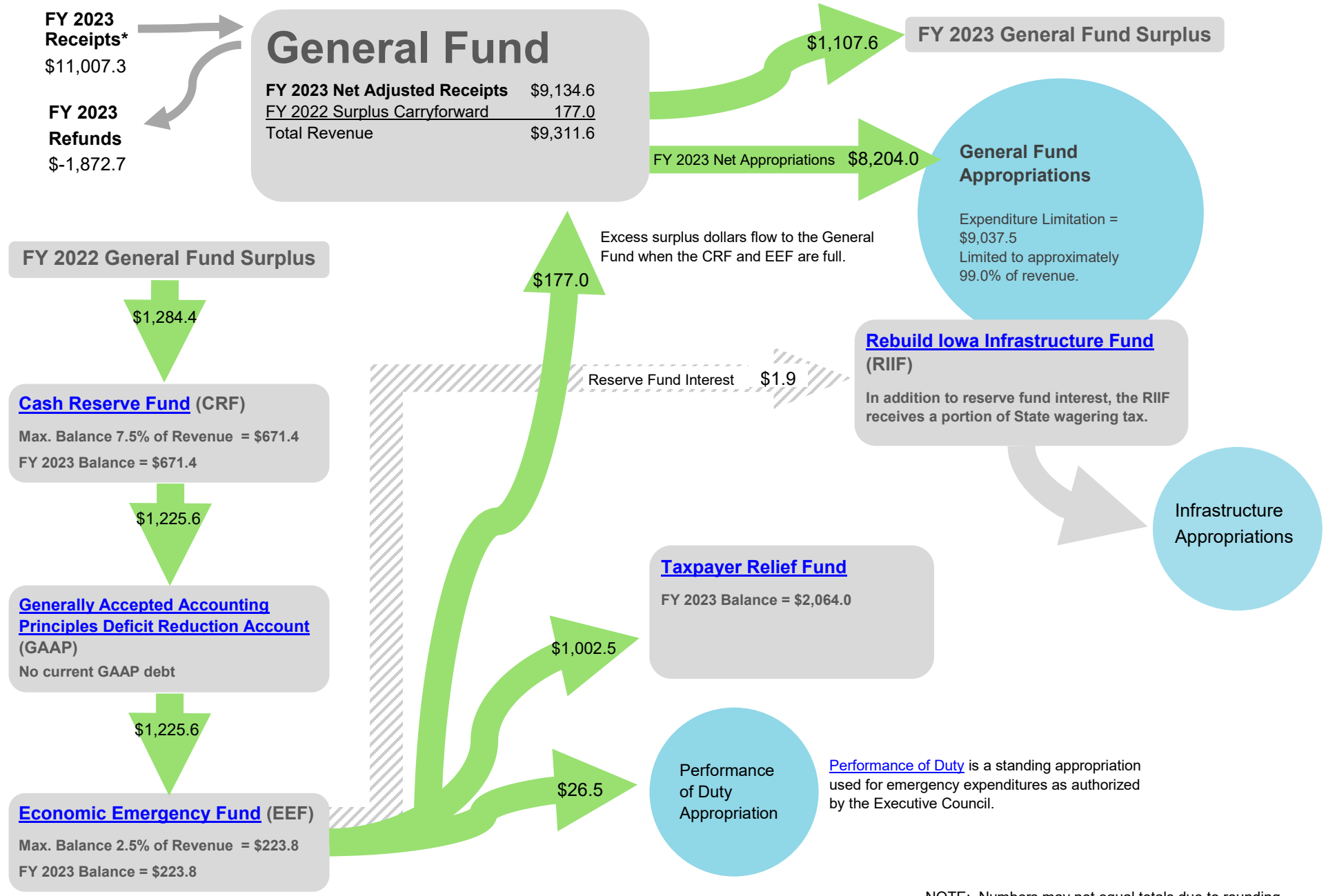
FY 2023 Estimated General Fund Appropriations by Subcommittee (In Millions)



NOTE: Numbers may not equal totals due to rounding.

Change Compared to Est. Net FY 2022

Flow of General Fund Surplus — Estimated FY 2023 (Dollars in Millions)

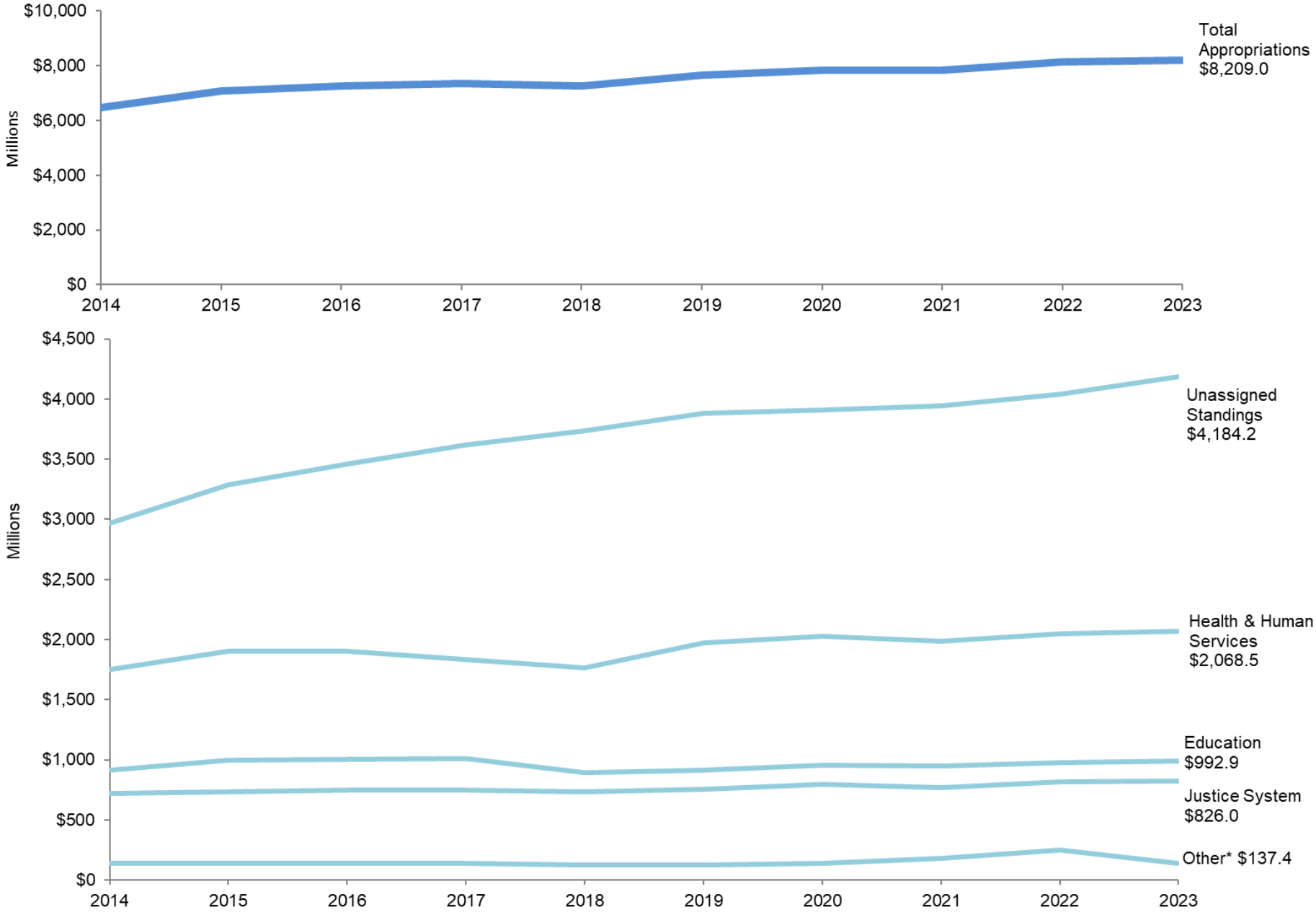


NOTE: Numbers may not equal totals due to rounding.

For more information, see the General Fund Balance Sheet.

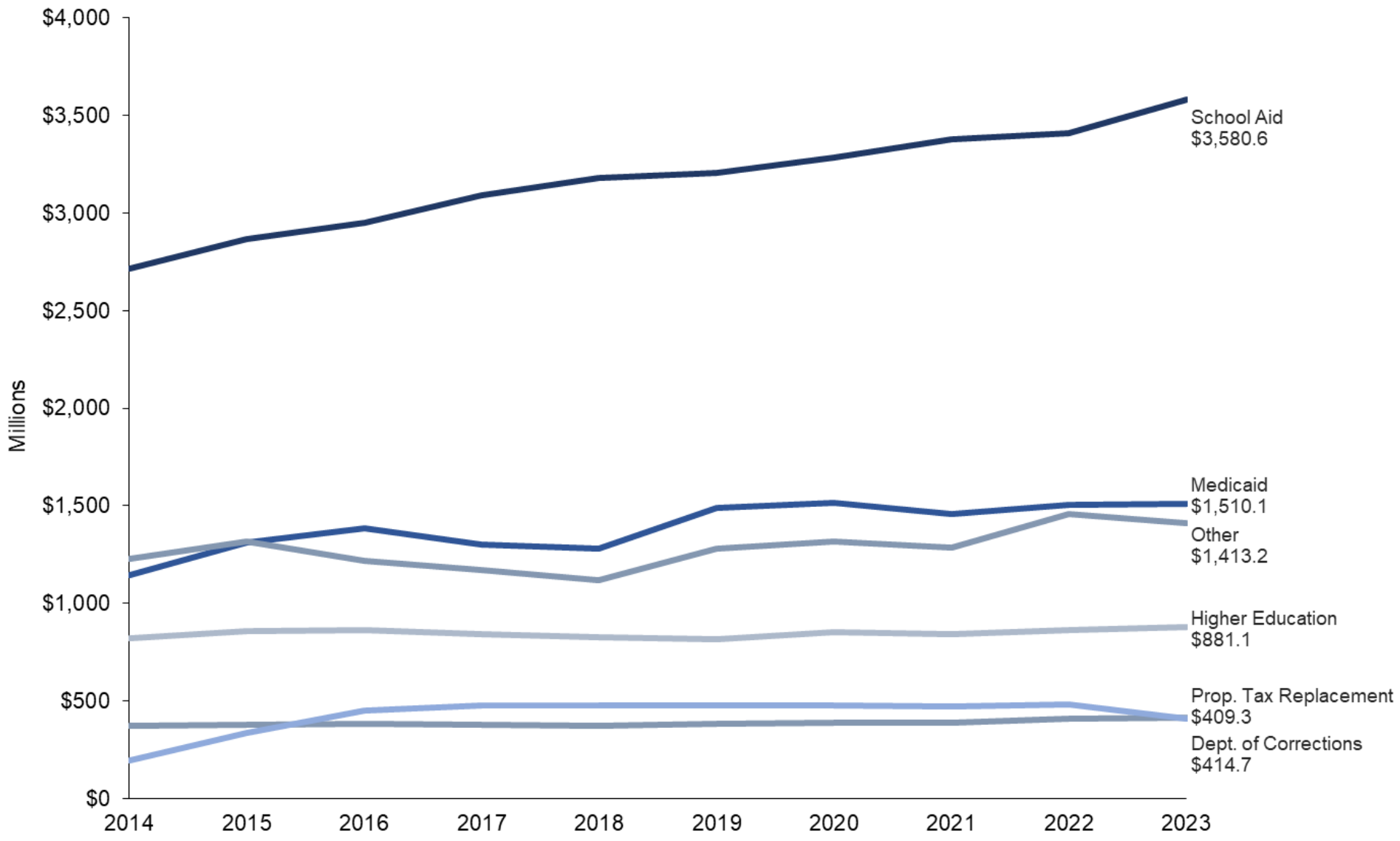
* Includes gross tax and other receipts, transfers, accruals, and enacted revenue adjustments.

Fiscal Year Appropriations by Subcommittee — FY 2014 - FY 2023



* Other includes: Administration and Regulation ($50.1), Agriculture and Natural Resources ($41.9), and Economic Development ($45.3).

General Fund Appropriations — FY 2014 - FY 2023



State of Iowa
Projected Condition of the General Fund
(In Millions)

	Actual FY 2021	Revised FY 2022	Legislative Action FY 2023
Resources			
Receipts (Dec 2021 Est)	$ 8,800.6	$ 9,060.6	$ 9,210.6
Enacted Adjustments (Pre-March REC)	0.0	0.0	- 236.3
March REC Adjustment	0.0	110.5	182.0
Net Receipts	8,800.6	9,171.1	9,156.3
Revenue Adjustments (Post-March REC)	0.0	0.0	- 21.7
Subtotal Receipts	8,800.6	9,171.1	9,134.6
Surplus Carryforward	246.9	233.3	177.0
Total Available Resources	$ 9,047.5	$ 9,404.4	$ 9,311.6
Expenditure Limitation			***$ 9,037.5***
Estimated Appropriations			
Appropriations	$ 7,778.5	$ 8,118.5	$ 8,209.0
Adjustment to Standing Appropriations	4.1	6.4	0.0
Supplemental/Deappropriations	44.2	0.1	0.0
Total Appropriations	$ 7,826.8	$ 8,125.0	$ 8,209.0
Reversions	- 17.9	- 5.0	- 5.0
Net Appropriations	$ 7,808.9	$ 8,120.0	$ 8,204.0
Ending Balance - Surplus	$ 1,238.6	$ 1,284.4	$ 1,107.6

NOTE: The Governor did not item veto any appropriations or revenue adjustments from legislation passed by the General Assembly during the 2022 Legislative Session.

Numbers may not equal totals due to rounding.

State of Iowa

General Fund Appropriations Acts

(In Millions)

Act No.	Act Name	Legislative Action FY 2022 Adj.	Legislative Action FY 2023
SF 2385	Administration and Regulation	$ 0.0	$ 50.1
HF 2560	Agriculture and Natural Resources	0.0	41.9
HF 2564	Economic Development	0.0	45.3
HF 2575	Education	0.0	992.9
HF 2578	Health and Human Services	0.0	2,068.5
HF 2559	Justice System	0.0	632.3
HF 2558	Judicial Branch	0.0	193.7
HF 2579	Infrastructure	0.0	- 17.5
HF 2316	School Supplemental State Aid	0.0	3,610.0
HF 2147	USS Iowa Supplemental	0.1	0.0
HF 2589	Standing Appropriations	0.0	- 33.2
Current Law	Standing Appropriations (Current Law)	0.0	624.9
	Total	$ 0.1	$ 8,209.0

Numbers may not equal totals due to rounding.

State of Iowa
General Fund Revenue Adjustments by Act
(In Millions)

Bill No.	Act/Revenue Description	Legislative Action FY 2022	Legislative Action FY 2023
HF 2317	Income Tax Rate Reduction and Exemptions	0.0	- 236.3
SF 2367	Sales Tax Exemptions	0.0	- 9.0
SF 2367	Bank Franchise Tax Rate and Credit	0.0	- 1.9
SF 2367	Solar Tax Credit Extension	0.0	- 2.5
SF 2367	Premium and Bonus Pay Income Tax Exemption	0.0	- 2.8
HF 2497	Gambling Fee Reduction	0.0	- 0.1
HF 2564	Liquor Control Transfer to Econ. Dev. Tourism	0.0	- 1.0
SF 2385	Liquor Control Transfer to Dep. Public Health	0.0	- 1.0
SF 2370	Aircraft Sales Tax Exemption	0.0	- 0.5
SF 2374	Alcoholic Beverage Licensing	0.0	- 2.9
Total Revenue Adjustments		$ 0.0	$ - 258.0

State of Iowa
Expenditure Limitation Calculation
(In Millions)

		FY 2023 Legislative Action		
		Amount	%	Expend. Limit
Revenue Estimating Conference				
Total (Dec 2021 Estimate)		$ 9,210.6	99%	$ 9,118.5
Revenue Adjustments:				
HF 2317	Income Tax Rate Reduction and Exemptions	- 236.3	100%	- 236.3
SF 2367	Sales Tax Exemptions	- 9.0	100%	- 9.0
SF 2367	Bank Franchise Tax Rate and Credit	- 1.9	100%	- 1.9
SF 2367	Solar Tax Credit Extension	- 2.5	100%	- 2.5
SF 2367	Premium and Bonus Pay Income Tax Exemption	- 2.8	100%	- 2.8
HF 2497	Gambling Fee Reduction	- 0.1	100%	- 0.1
HF 2564	Liquor Control Transfer to Econ. Dev. Tourism	- 1.0	100%	- 1.0
SF 2385	Liquor Control Transfer to Dep. Public Health	- 1.0	100%	- 1.0
SF 2370	Aircraft Sales Tax Exemption	- 0.5	100%	- 0.5
SF 2374	Alcoholic Beverage Licensing	- 2.9	100%	- 2.9
Subtotal Revenue Adjustment		$ - 258.0		$ - 258.0
Transfer from Surplus		$ 177.0	100%	$ 177.0
Total Adjustments		$ - 81.0		$ - 81.0
Expenditure Limitation				$ 9,037.5

State of Iowa Reserve Funds

(In Millions)

Cash Reserve Fund	Actual FY 2021	Revised FY 2022	Legislative Action FY 2023
Funds Available			
Balance Brought Forward	$ 587.9	$ 587.8	$ 612.6
General Fund Transfer from Surplus	305.5	1,238.6	1,284.4
Total Funds Available	$ 893.4	$ 1,826.4	$ 1,897.0
Transfer to Economic Emergency Fund	- 305.6	- 1,213.8	- 1,225.6
Balance	$ 587.8	$ 612.6	$ 671.4
Maximum 7.5%	*$ 587.8*	*$ 612.6*	*$ 671.4*

Economic Emergency Fund			
Funds Available			
Balance Brought Forward	$ 189.5	$ 213.3	$ 204.2
Excess from Cash Reserve	305.6	1,213.8	1,225.6
Executive Council − Performance of Duty	- 30.8	- 26.5	- 26.5
Total Funds Available	$ 464.3	$ 1,400.6	$ 1,403.3
FY 2021 Perf. of Duty Expense	$ 17.4	$ 0.0	$ 0.0
Excess Surplus	- 268.4	- 1,196.4	- 1,179.5
Emergency Appropriation - SF 2408	0.0	0.0	0.0
Iowa Coronavirus Relief Fund Transfer	0.0	0.0	0.0
Balance	$ 213.3	$ 204.2	$ 223.8
Maximum 2.5%	*$ 195.9*	*$ 204.2*	*$ 223.8*

Distribution of Excess Surplus			
Transfer to General Fund	$ 246.9	$ 233.3	$ 177.0
Transfer to Taxpayer Relief Fund	21.5	963.1	1,002.5
Total	$ 268.4	$ 1,196.4	$ 1,179.5

Combined Reserve Fund Balances			
Cash Reserve Fund	$ 587.8	$ 612.6	$ 671.4
Economic Emergency Fund	213.3	204.2	223.8
Total	$ 801.1	$ 816.8	$ 895.2
Statutory Maximum			
Cash Reserve Fund	$ 587.8	$ 612.6	$ 671.4
Economic Emergency Fund	195.9	204.2	223.8
Total	$ 783.7	$ 816.8	$ 895.2

Adjusted Revenue Estimate
and Reserve Fund Goal Calculations

(In Millions)

	FY 2020	FY 2021	FY 2022	FY 2023
REC Estimates	$ 7,848.4	$ 7,876.6	$ 8,265.7	$ 9,210.6
Revenue Adjustments	-9.3	-39.1	-97.1	-258.0
Adjusted Revenue Estimate	$ 7,839.1	$ 7,837.5	$ 8,168.6	$ 8,952.6
Reserve Fund Goals				
Cash Reserve Fund	$ 587.9	$ 587.8	$ 612.6	$ 671.4
Economic Emergency Fund	196.0	195.9	204.2	223.8
Total	$ 783.9	$ 783.7	$ 816.8	$ 895.2

NOTE: The FY 2022 Adjusted Revenue Estimate was established at the close of the 2021 Legislative Session and after any Governor's item vetoes were factored in.

Taxpayer Relief Fund

(In Millions)

	FY 2021	FY 2022	Legislative Action FY 2023
Funds Available			
Balance Brought Forward	$ 74.1	$ 90.4	$ 1,053.7
General Fund Surplus Transfer	21.5	963.1	1,002.5
Interest	0.1	0.2	7.8
Total Funds Available	$ 95.7	$ 1,053.7	$ 2,064.0
Expenditures			
Homestead Tax Credit	$ - 2.8	$ 0.0	$ 0.0
Elderly & Disabled Tax Credit	-2.5	0.0	0.0
Ending Balance	$ 90.4	$ 1,053.7	$ 2,064.0

State Tax Credit Claims

(In Millions)

Tax Credit Programs	Actual FY 2019	Actual FY 2020	Actual FY 2021
Biodiesel Blended Fuel Tax Credit	$ 17.3	$ 18.3	$ 22.0
Earned Income Tax Credit	67.6	68.6	62.6
High Quality Jobs Program	34.6	33.5	26.2
Historic Preservation Tax Credit	38.1	56.1	32.0
Iowa Industrial New Jobs Training Program (260E)	38.1	41.4	38.5
Redevelopment Tax Credit	9.0	4.6	7.2
Research Activities Tax Credit	79.5	79.6	67.6
School Tuition Organization Tax Credit	10.5	9.9	11.8
Tuition and Textbook Tax Credit	15.1	14.9	14.0
Workforce Housing Tax Incentive Program	15.8	22.0	18.4
All Other Programs	59.0	55.5	52.8
Tax Credit Program Total	$ 384.8	$ 404.3	$ 353.1

Source: Department of Revenue, Tax Credits Contingent Liabilities Report, March 2022

Rebuild Iowa Infrastructure Fund

	Actual FY 2021	Estimated FY 2022	Leg. Action FY 2023
Revenues and Resources			
Balance Forward	$ 19,778,209	$ 60,620,760	$ 89,096,501
State Wagering Taxes and Fees	190,855,528	215,294,932	192,423,181
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
Autism Support Fund Transfer	-	750,000	-
Returned ACE Appropriation	2,749,253	-	-
Total Resources	$ 229,254,053	$ 291,665,692	$ 296,519,682
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	1,000,000
Capitol Planning Commission Monuments Fund	0	0	500,000
Agriculture & Land Stewardship			
Water Quality Initiative	5,200,000	5,200,000	8,200,000
Renewable Fuels	3,000,000	0	10,000,000
Fertilizer Management	0	0	1,000,000
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	10,000,000
Regional Sports Authorities	500,000	0	500,000
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
Sports Tourism Program	0	0	12,000,000
Junior Olympics	0	0	150,000

Previously enacted appropriations are in bold. Standing appropriation titles are italicized.

Rebuild Iowa Infrastructure Fund

	Actual FY 2021	Estimated FY 2022	Leg. Action FY 2023
Homeland Security and Emergency Mgmt.			
School Safety, Flood Mitigation, Other Emerg.	0	2,500,000	**2,000,000**
Adjustment - School Safety, Flood Mitigation, Other Emerg.	0	0	-2,000,000
Flood Study			650,000
Human Services			
DHS Facility Renovation and Remodeling	0	0	3,161,000
ChildServe Building Expansion	0	500,000	0
ChildServe Project	0	750,000	750,000
On With Life	0	0	1,000,000
ADA Capitals	596,500	0	0
Nursing Home Facility Improvements	500,000	0	0
Eldora Dorm Renovation	0	6,500,000	0
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 LES Project	0	0	165,000
Legislative Branch			
Capitol Building Maintenance (standing appropriation)	500,000	500,000	**500,000**
Gutter Replacement	1,250,000	1,250,000	0
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	5,000,000
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	1,500,000
On-Stream Impoundment Fund	0	500,000	500,000
Fort Atkinson	0	100,000	350,000
Buchanan County Park	0	150,000	0
DNR Tree Replanting	0	250,000	250,000

Previously enacted appropriations are in bold. Standing appropriation titles are italicized.

Rebuild Iowa Infrastructure Fund

	Actual FY 2021	Estimated FY 2022	Leg. Action FY 2023
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**
Adjustment - WDM Armory	0	0	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
Fire Training Center	0	0	2,100,000
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**
ISU - Vet Lab	8,900,000	12,500,000	**12,500,000**
Adjustment - ISU Vet Lab	0	0	16,100,000
UNI - Industrial Technology Center	1,000,000	13,000,000	**18,000,000**
Adjustment - UNI Technology Center	0	0	8,500,000
ISD - Long Hall Renovation	1,325,000	0	0
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
Veterans Affairs			
Resurfacing Road at Veterans Cemetery	50,000	0	0
Net Appropriations	$ 170,292,036	$ 202,569,191	$ 291,587,568
Reversions	(1,658,743)	-	-
Ending Balance	**$ 60,620,760**	**$ 89,096,501**	**$ 4,932,114**

Note: Currently enacted appropriations totaling $26.5 million for FY 2024 are eliminated in this Act. The General Assembly also appropriated $6.0 million to the State Fair for Barn Restoration in FY 2024.

Previously enacted appropriations are in bold. Standing appropriation titles are italicized.

Technology Reinvestment Fund

	Actual FY 2021	Estimated FY 2022	Leg. Action FY 2023
Resources			
Beginning Balance	$ 5,855	$ -2,698	$ 7
RIIF Appropriation	18,550,000	0	20,500,000
General Fund Appropriation	0	17,700,000	0
Total Resources	$ 18,555,855	$ 17,697,302	$ 20,500,007
Department of Corrections			
Building Automation	$ 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
IPBS Equipment Replacement	1,000,000	1,998,600	1,000,000
Department of Homeland Security			
Mass Notification and Emer. Messaging System	400,000	400,000	400,000
Department of Human Rights			
Criminal Justice Info System (CJIS) Integration	1,400,000	1,400,000	1,400,000
Justice Data Warehouse	157,980	187,980	187,980
Department of Human Services			
Medicaid Technology	1,979,319	1,625,363	1,416,680
State Poison Control Center	34,000	34,000	34,000
Iowa Law Enforcement Academy			
Classroom Technology and IT	400,000	0	0
Iowa Communications Network			
Firewall	2,071,794	0	1,510,724
Iowa Ethics and Campaign Disclosure Board			
Candidate Reporting System	500,000	500,000	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			
Courthouse Phone Upgrades	163,000	433,100	0
Connect District Phones to JB Building	0	0	40,464
Install/Repurpose Sound Systems	0	0	610,000

Technology Reinvestment Fund

	Actual FY 2021	Estimated FY 2022	Leg. Action FY 2023
Department of Management			
Searchable Online Database	45,000	45,000	45,000
Local Government Budget & Property Tax Sys.	624,000	120,000	120,000
Electronic Grant Management System	70,000	70,000	70,000
Socrata Software License	0	371,292	382,131
Department of Public Defense			
Technology Projects	0	100,000	500,000
Department of Public Health			
Technology Projects	395,000	0	0
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 Power Supply	0	74,000	0
Body Worn Cameras Licensing	0	0	385,000
Department of Revenue			
Tax System Upgrade	4,070,460	4,070,460	4,070,460
Secretary of State			
Voter Registration System	1,400,000	1,400,000	1,400,000
Veterans Affairs			
Computer Equipment	21,000	2,500	0
Net Appropriations	18,558,553	17,697,295	20,425,393
Reversions	-	-	0
Ending Balance	$ -2,698	$ 7	$ 74,614

Environment First Fund

	Actual FY 2021	Estimated FY 2022	Leg. Action FY 2023
Resources			
Balance Forward	$ 85,850	$ 85,850	$ 85,850
RIIF Appropriation	42,000,000	42,000,000	42,000,000
Total Resources	$ 42,085,850	$ 42,085,850	$ 42,085,850
Appropriations			
Department of Agriculture			
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
Conservation Reserve Enhancement (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 Department of Agriculture	$ 17,300,000	$ 17,300,000	$ 17,300,000
Department of 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
Floodplain Management	375,000	375,000	375,000
GIS Information for Watersheds	195,000	195,000	195,000
Total Department of Natural Resources	$ 24,005,000	$ 24,005,000	$ 24,005,000
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	$ 695,000	$ 695,000	$ 695,000
Total Appropriations	$ 42,000,000	$ 42,000,000	$ 42,000,000
Reversions	0	0	0
Ending Balance	$ 85,850	$ 85,850	$ 85,850

Temporary Assistance for Needy Families Fund

	Actual FY 2021	Estimated FY 2022	Leg. Action FY 2023
Revenues			
Beginning Balance	$ 4,532,693	$ 21,471,297	$ 21,048,982
TANF Surplus from CFS	0	0	0
TANF Payment	130,558,068	130,558,068	130,558,068
Total Revenues	$ 135,090,761	$ 152,029,365	$ 151,607,050
Appropriations			
Family Investment Program			
Family Investment Program	$ 5,002,006	$ 5,002,006	$ 5,002,006
FaDSS	2,888,980	2,888,980	2,888,980
JOBS Program	5,412,060	5,412,060	5,412,060
Training and Technology	1,037,186	1,037,186	1,037,186
Child Abuse Prevention	125,000	125,000	125,000
Pregnancy Prevention	1,913,203	1,913,203	1,913,203
Child Care Assistance	47,166,826	47,166,826	47,166,826
Child and Family Services	32,380,654	32,380,654	32,380,654
General Administration	3,744,000	3,744,000	3,744,000
Field Operations	31,296,232	31,296,232	31,296,232
Expanded Categorical Eligibility for SNAP	14,236	14,236	14,236
Total Appropriations	$ 130,980,383	$ 130,980,383	$ 130,980,383
Reversions	-17,360,919	0	0
Ending Balance	$ 21,471,297	$ 21,048,982	$ 20,626,667

Notes:

TANF - Temporary Assistance for Needy Families
FaDSS - Family Development and Self-Sufficiency Program
MH/DD - Mental Health and Developmental Disabilities
FIP - Family Investment Program
SNAP - Supplemental Nutrition Assistance Program

Medicaid Balance Sheet

	Actual FY 2021	Estimated FY 2022	Leg. Action FY 2023
Medicaid Funding			
Carryforward from Previous Year	$ 185,769,260	$ 230,391,877	$ 315,983,713
Palo Replacement Generation Tax	1,397,043	689,567	0
Health Care Trust Fund	204,900,416	201,023,893	199,630,000
Nursing Facility Quality Assurance Fund	46,615,311	45,954,255	51,305,139
Hospital Trust Fund	33,920,554	33,920,554	33,920,554
Medicaid Fraud Fund	188,872	200,000	150,000
Transfer Decategorization Reversion	1,014,945	0	0
Total Non-General Fund Sources	$ 473,806,401	$ 512,180,146	$ 600,989,406
General Fund Appropriation	1,459,599,409	1,503,848,253	1,510,127,388
General Fund Supplemental	0	0	0
Total General Fund Sources	$ 1,459,599,409	$ 1,503,848,253	$ 1,510,127,388
Total Medicaid Funding	**$ 1,933,405,810**	**$ 2,016,028,399**	**$ 2,111,116,794**
Estimated State Medicaid Need	$ 1,979,000,272	$ 1,949,572,873	$ 1,975,340,021
FMAP Changes	-32,412,311	-19,455,091	-40,981,094
6.2% FMAP Adjustment — COVID-19	-275,415,639	-289,392,395	0
MCO Capitation Increase	6,228,317	14,503,010	0
Health Insurer Fee Payment	25,613,294	0	0
HCBS Program Increase	0	11,002,240	0
PMIC Provider Rate Increase	0	3,900,000	0
Nursing Facility Rebase	0	19,080,860	0
Air Ambulance Provider Rate Increase	0	100,000	0
Home Health Rate Increase	0	2,000,000	0
Home-Based Habilitation Rate Increase	0	7,134,214	0
Reduce Children's Mental Health Waiver Waitlist	0	1,031,530	0
Pharmacy Fee Increase	0	567,445	0
Home Health Rural Incentives	0	0	1,777,082
ICF/ID Rate Increases	0	0	1,339,971
Behavioral Health Intervention Services (35.0%) Increase	0	0	1,277,082
Psychiatric Tiered Rates (HF 2125)	0	0	1,500,000
Applied Behavioral Analysis Services Rates Increase	0	0	385,000
Functional Family and Multisystemic Therapy	0	0	118,799
Medicaid Refunds and Offsets (HF 736)	0	0	909,000
Total Estimated Medicaid Need	$ 1,703,013,933	$ 1,700,044,686	$ 1,941,665,861
Balance (Underfunded If Negative)	**$ 230,391,877**	**$ 315,983,713**	**$ 169,450,933**

Notes:

FMAP – Federal Medical Assistance Percentage
MH – Mental Health
HCBS – Home and Community-Based Services
MCO – Managed Care Organization
ICF/ID – Intermediate Care Facilities for Individuals with Intellectual Disability
PMIC – Psychiatric Medical Institution for Children

Iowa Skilled Worker and Job Creation Fund

	Actual FY 2021	Estimated FY 2022	Leg. Action FY 2023
Revenue			
Beginning Account Balance	$ 0	$ 0	$ 0
Wagering Tax Receipts	63,750,000	63,750,000	63,750,000
Total Revenues	$ 63,750,000	$ 63,750,000	$ 63,750,000
Appropriations & Expenses			
College Student Aid Commission			
Skilled Workforce Shortage Tuition Grant	$ 5,000,000	$ 5,000,000	$ 5,000,000
Future Ready Grant Program	1,000,000	0	0
Economic Development Authority			
High Quality Jobs	11,700,000	11,700,000	11,700,000
STEM Internships	1,000,000	1,000,000	633,325
Future Ready Iowa Mentor Program	400,000	400,000	400,000
Housing Needs Assess. Grant Program	100,000	0	0
Rural Innovation Grants	300,000	0	0
STEM Best	0	700,000	700,000
Empower Rural Iowa Program	0	700,000	700,000
Butchery Innovation and Revitalization	0	0	366,675
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	200,000	200,000	200,000
Iowa Workforce Development			
AMOS Training Program	100,000	100,000	100,000
Future Ready Iowa Coordinator	150,000	150,000	150,000
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 Appropriations & Expenses	$ 63,750,000	$ 63,750,000	$ 63,750,000
Reversions	0	0	0
Ending Balance	$ 0	$ 0	$ 0

Comparison of All State Appropriated Funds

(In Millions)

Funding Sources	Actual FY 2021	Est Net FY 2022	Leg. Action FY 2023
General Fund			
Total General Fund Appropriations	$ 7,826.6	$ 8,125.0	$ 8,209.0
Technology Reinvestment Fund [1]	*0.0*	*-17.7*	*0.0*
Net General Fund Appropriations	**$ 7,826.6**	**$ 8,107.3**	**$ 8,209.0**
Appropriations from Non-General Fund State Sources			
Rebuild Iowa Infrastructure Fund	$ 170.3	$ 202.6	$ 291.6
RIIF Appropriations to Other Funds [1]	*-60.6*	*-42.0*	*-62.5*
Net RIIF Appropriations	$ 109.7	$ 160.6	$ 229.1
Primary Road Fund	$ 347.6	$ 348.3	$ 357.9
Health Care Trust	208.5	201.2	200.7
Temporary Assistance for Needy Families	128.0	128.0	128.0
Iowa Skilled Worker and Job Creation Fund	63.8	63.8	63.8
Road Use Tax Fund	55.7	57.0	60.8
Quality Assurance Trust Fund	58.6	56.3	56.3
Fish And Wildlife Trust Fund	46.3	47.5	47.5
Environment First Fund	42.0	42.0	42.0
Hospital Health Care Access Trust	33.9	33.9	33.9
Commerce Revolving Fund	33.1	34.2	34.6
Iowa Economic Emergency Fund	13.4	26.5	26.5
IPERS Fund	18.1	18.4	18.4
Technology Reinvestment Fund	18.6	17.7	20.4
Other	55.2	47.9	51.8
Total Non-General Fund	**$ 1,232.4**	**$ 1,283.3**	**$ 1,371.7**
Total All State Funds	**$ 9,059.0**	**$ 9,390.6**	**$ 9,580.7**

[1] Appropriations between funding sources are adjusted to avoid double counting.

Note: Numbers may not equal totals due to rounding.

Common Acronyms
Used in the Appropriations Tables

ABLE	Achieving a Better Life Experience
ACE	Accelerated Career Education
ACRF	Address Confidentiality Revolving Fund
ADA	Americans with Disabilities Act
AEA	Area Education Agency
AG	Office of the Attorney General
AMOS	A Mid-Iowa Organizing Strategy
BOEE	Board of Educational Examiners
BOR	Board of Regents
CAB	Child Advocacy Board
CBC	Community-Based Corrections
CCUSO	Civil Commitment Unit for Sexual Offenders
CEF	County Endowment Fund
CHIP	Children's Health Insurance Program
CJIS	Criminal Justice Information System
CMRF	Commerce Revolving Fund
COG	Council of Governments
CPB	Corporation for Public Broadcasting
CRF	Cash Reserve Fund
CSG	Radio Community Service Grant
CSGB	Community Services Block Grant
CTI	Conference Technologies Incorporated
DAS	Department of Administrative Services
DCA	Department of Cultural Affairs
DCI	Division of Criminal Investigation
DDoS	Distributed Denial-of-Service
DDS	Iowa Disability Determination Services
DE	Department of Education
DGS	Department of General Services
DHS	Department of Human Services
DIA	Department of Inspections and Appeals
DMU	Des Moines University
DNR	Department of Natural Resources
DOC	Department of Corrections
POR	Peace Officers' Retirement
PRF	Primary Road Fund
DOE	Department of Energy
DOM	Department of Management
DOT	Department of Transportation
DPS	Department of Public Safety
DVA	Department of Veterans Affairs
ECI	Early Childhood Iowa
EEF	Economic Emergency Fund
EFF	Environment First Fund
EMD	Emergency Management Division
EMS	Emergency Management Services
EPA	Environmental Protection Agency
ESEA	Elementary and Secondary Education Act
FACS	Families and Children's System
FaDSS	Family Development & Self-Sufficiency Program
FEMA	Federal Emergency Management Agency
FF&E	Furniture, Fixtures, and Equipment
GEF	Gaming Enforcement Revolving Fund
GF	General Fund
GIS	Geographic Information System
GIVF	Grow Iowa Values Fund
GRF	Gaming Regulatory Revolving Fund
GSL	Guaranteed Student Loan
GW	Groundwater
GWF	Groundwater Protection Fund
HCTF	Health Care Trust Fund
HHCAT	Hospital Health Care Access Trust Fund
HRDP	Historical Resource Development Program
HVAC	Heating, Ventilation, and Air Conditioning
I/3	Integrated Information for Iowa System
IBSSS	Iowa Braille and Sight Saving School
ICAB	Iowa Child Advocacy Board
PSA	Pharmaceutical Settlement Account

Common Acronyms
Used in the Appropriations Tables

I-CASH	Iowa's Center for Agricultural Safety and Health
ICN	Iowa Communications Network
ILEA	Iowa Law Enforcement Academy
IMCC	Iowa Medical and Classification Center
IPERS	Iowa Public Employees' Retirement System
IPR	Iowa Public Radio
ISD	Iowa School for the Deaf
ISP	Iowa State Patrol
ISU	Iowa State University
IT	Information Technology
IWD	Iowa Department of Workforce Development
JB	Judicial Branch
LEC	Law Enforcement Center
LSTA	Library Services and Technology Act
LTC	Long-Term Care
MFF	Medicaid Fraud Fund
MH	Mental Health
MHDS	Mental Health and Disability Services
MHI	Mental Health Institute
MVD	Motor Vehicle Division
MVE	Motor Vehicle Enforcement
MVFT	Motor Vehicle Fuel Tax
NAEP	National Assessment of Educational Progress
NCES	National Center for Education Statistics
NTIA	National Telecommunications and Information Administration
OCIO	Office of the Chief Information Officer
PACE	Pathways for Academic Career and Employment
PBS	Public Broadcasting Service
PD	Professional Development
QATF	Quality Assurance Trust Fund
REAP	Resource Enhancement and Protection
RFIF	Renewable Fuel Infrastructure Fund
RIIF	Rebuild Iowa Infrastructure Fund
RUTF	Road Use Tax Fund
SBRF	State Bond Repayment Fund
SNAP	Supplemental Nutrition Assistance Program
SOS	Secretary of State
SPOC	State Police Officers Council
SRG	School Ready Grants
STEM	Science, Technology, Engineering, and Mathematics
STND	Standing Appropriation
SWJCF	Skilled Worker and Job Creation Fund
SWRF	Sports Wagering Receipts Fund
TANF	Temporary Assistance for Needy Families
TPRF	Taxpayer Relief Fund
TraCS/MACH	Traffic and Criminal Software/Mobile Architecture for Communications Handling
TRF	Technology Reinvestment Fund
UI	University of Iowa
UIHC	University of Iowa Hospitals and Clinics
UNI	University of Northern Iowa
UPS	Uninterrupted Power Supply
UST	Underground Storage Tank Fund
WDF	Workforce Development Fund
WDM	West Des Moines
WGTF	Wine Gallonage Tax Fund
YMCA	Young Men's Christian Association