

# State of Iowa

# Financial Update

Revenue Update and  
Federal Assistance Related to COVID-19

August 17, 2022



# Introduction

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This report is intended to update the General Assembly on the fiscal and economic situation of the State and to provide information related to the expenditure of federal stimulus moneys provided in response to the COVID-19 pandemic.

LSA staff contact information for the sections on federal legislation, State revenues, and State budget is listed at the end of each section. This document provides the following updated information:

- General Fund Revenues
- Economic Indicators
- Federal COVID-19 Stimulus
  - All Funds Awarded
  - Federal Funds Received Directly by State Agencies
  - Iowa Coronavirus Relief Fund
  - Iowa Coronavirus Fiscal Recovery Fund

Questions concerning this document should be directed to:

- Holly M. Lyons, Fiscal Services Division Director [holly.lyons@legis.iowa.gov](mailto:holly.lyons@legis.iowa.gov)  
Phone: 515.281.5279
- Jennifer Acton, Division Administrator [jennifer.acton@legis.iowa.gov](mailto:jennifer.acton@legis.iowa.gov)  
Phone: 515.281.7846
- Adam Broich, Division Editor/Supervisor [adam.broich@legis.iowa.gov](mailto:adam.broich@legis.iowa.gov)  
Phone: 515.281.8223

# State Revenue Update

## General Fund Revenues

This section provides an update of General Fund receipts through June 30, 2022. **Figure 1** provides a breakdown of cash FY 2021 and FY 2022 General Fund receipts by major gross revenue source. The data used to develop **Figure 1** include State deposits made from July 1, 2021, through June 30, 2022. Over that time frame, FY 2022 State General Fund gross revenue increased \$695.7 million (6.5%) compared to the same period for FY 2021.

**Figure 1**

<b>FY 2022 Gross Cash Receipts, July 1 Through June 30</b>			
Dollars in Millions			
Item	FY 2021	FY 2022	Difference
	Actual	Actual	
Income Tax	\$ 5,434.5	\$ 5,780.1	\$ 345.6
Sales/Use Tax	3,512.3	3,853.7	341.4
Corporate Income Tax	983.8	918.9	-64.9
Suspense Account	0.0	50.0	50.0
Other Taxes	349.0	353.4	4.4
Other Receipts	345.4	364.6	19.2
<b>Gross Receipts</b>	<b>\$ 10,625.0</b>	<b>\$ 11,320.7</b>	<b>\$ 695.7</b>
		Percent Change:	6.5%

**Figure 2** compares FY 2022 actual gross cash receipts to the estimates for each line item as provided by the Revenue Estimating Conference (REC) at its March 2022 meeting. The cash year portion of FY 2022 ended \$435.1 million above the projected level.

**Figure 2**

<b>FY 2022 Gross Cash Receipts Compared to Estimate</b>			
Dollars in Millions			
Item	FY 2022 REC	FY 2022	Difference
	Estimate *	Actual	
Income Tax	\$ 5,481.9	\$ 5,780.1	\$ 298.2
Sales/Use Tax	3,841.8	3,853.7	11.9
Corporate Income Tax	884.5	918.9	34.4
Suspense Account	0.0	50.0	50.0
Other Taxes	336.6	353.4	16.8
Other Receipts	340.8	364.6	23.8
<b>Gross Revenue – Cash Basis</b>	<b>\$ 10,885.6</b>	<b>\$ 11,320.7</b>	<b>\$ 435.1</b>

\*Adjusted for any legislative changes made after the March 2022 REC meeting.

# State Revenue Update

While gross revenue on a cash basis represents the largest component of the net General Fund revenue calculation for a fiscal year, the accounting books remain open for four additional portions of the calculation. Of those four, final tax refunds for the fiscal year will be known after the end of August, while transfers from other State funds, transfers to school infrastructure, and the adjustment amount that converts cash gross receipts to fiscal year receipts will be final in the second half of September. **Figure 3** displays the currently known and unknown components of the net revenue calculation.

**Figure 3**

<b>FY 2022 Net General Fund Revenue</b>			
Dollars in Millions			
Item	FY 2022 REC Estimate *	FY 2022 Actual	Difference
Gross Revenue – Cash Basis	\$ 10,885.6	\$ 11,320.7	\$ 435.1
Tax Refunds, Fiscal Year (FY) Basis	-1,254.2	**	-
School Infrastructure – FY Basis	-605.0	***	-
Accrued Revenue	19.7	***	-
<b>Net Revenue, Total</b>	<b>\$ 9,046.1</b>		
Transfers – FY Basis	125.0	***	-
<b>Net Revenue Plus Transfers</b>	<b>\$ 9,171.1</b>	<b>\$ 0.0</b>	<b>\$ 0.0</b>

\*Adjusted for any Legislative changes made after the March 2022 REC meeting.  
 \*\*Available after August.  
 \*\*\*Available when FY 2022 accounting is complete.

July 1, 2022, marks the beginning of cash FY 2023. From that date through August 9, 2022 (see **Figure 4**), gross cash receipts decreased \$92.6 million (-8.5%). Gross deposits for cash FY 2023 are negative largely due to two accounting transactions that occurred in early July 2022. First, a transaction occurred on July 1 that transferred \$43.7 million in motor fuel tax from the General Fund to the Road Use Tax Fund. The motor fuel tax was originally deposited to the State General Fund on June 30. Second, a transaction occurred on July 5 that reversed two inaccurate individual income tax withholding deposits that occurred in late June. The reversal transaction subtracted \$31.9 million from General Fund revenue. Combined, the two transactions have artificially reduced cash receipts since the start of the new cash fiscal year by \$75.6 million.

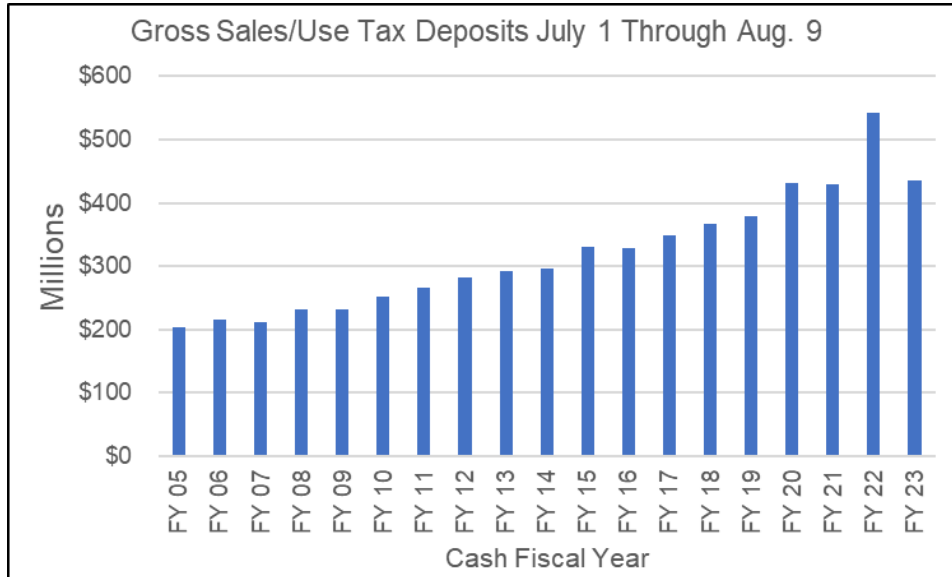
**Figure 4**

<b>FY 2023 Gross Cash Receipts, July 1 Through August 9</b>			
Dollars in Millions			
Item	FY 2022 Actual	FY 2023 Actual	\$ Difference
Income Tax	\$ 445.9	\$ 483.9	\$ 38.0
Sales/Use Tax	542.9	435.0	-107.9
Corporate Income Tax	13.8	45.9	32.1
Suspense Account	0.0	-28.3	-28.3
Other Taxes	33.6	15.5	-18.1
Other Receipts	48.5	40.1	-8.4
<b>Net Revenue, Cash Basis</b>	<b>\$ 1,084.7</b>	<b>\$ 992.1</b>	<b>\$ -92.6</b>
		Percent Change:	-8.5%

# State Revenue Update

An additional reason that the \$92.6 million decrease in gross receipts since July 1 is not particularly concerning is that the \$107.9 million reduction in sales/use tax shown in **Figure 4** really reflects the unusually high level of receipts received from those taxes during the early part of FY 2022. The decrease from last year's high amounts is more of a return to a normal level of retail sales than it is a sign that retail sales are significantly slowing. **Figure 5** depicts gross sales/use tax deposits from July 1 through August 9 for each of the past 19 cash fiscal years, and the graph highlights the exceptional level of deposits during FY 2022.

**Figure 5**



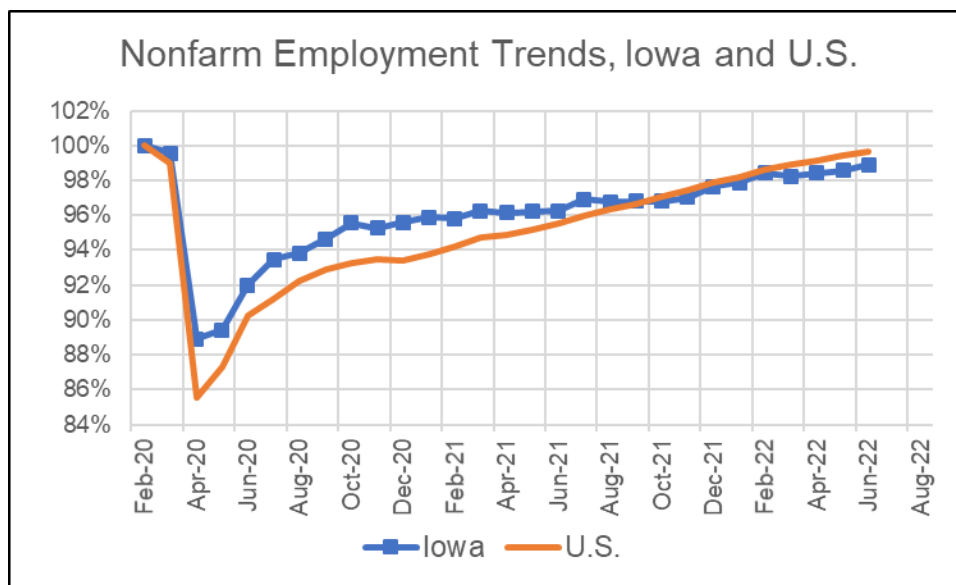
# Iowa Economic Indicators

## Iowa Economic Indicator Data

### Iowa and U.S. Nonfarm Employment Growth Comparison — Iowa Job Growth Is Lagging

[Nonfarm employment](#) in the U.S. peaked in February 2020, just prior to the COVID-19 pandemic and resulting recession. By the April 2020 reading, U.S. employment fell to a level that was 85.6% of the February peak. Employment in the U.S. has steadily increased since that time, with the June 2022 reading at 99.7% of the pre-pandemic U.S. peak. Iowa nonfarm employment has followed a similar pattern, but with a smaller initial decline and a generally slower rate of return to the previous employment peak. Iowa's June 2022 reading is 98.9% of the February 2020 level. **Figure 6** depicts the nonfarm employment change percentage for Iowa and the U.S., indexed to the February 2020 U.S. employment peak. Had Iowa employment increased at the U.S. pace of 99.7%, Iowa employment would have been 12,500 higher in June 2022.

Figure 6

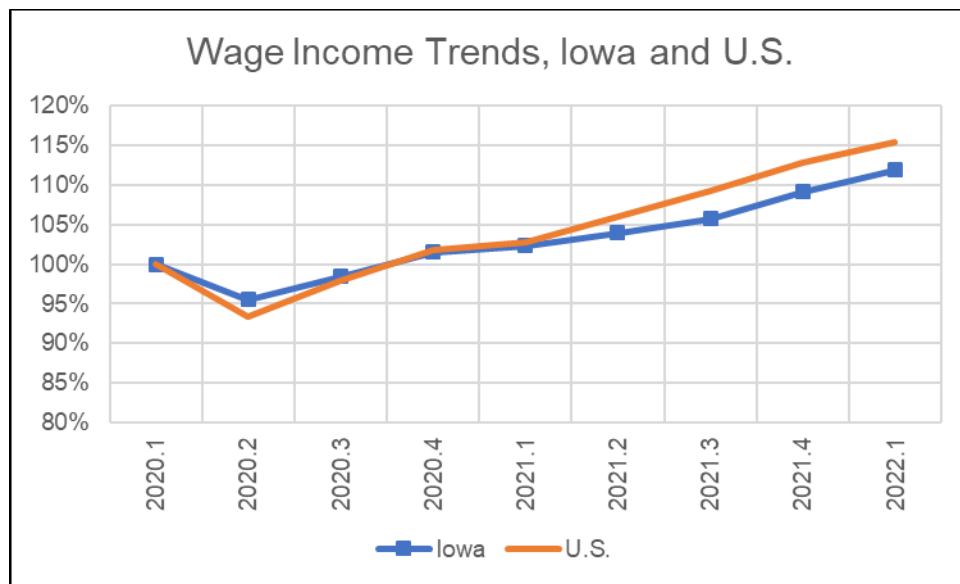


# Iowa Economic Indicators

## Iowa and U.S. Wage Income Growth Comparison — Iowa Wage Income Growth Is Lagging

Similar to employment, U.S. and Iowa wage income (a component of personal income), as reported quarterly by the federal [Bureau of Economic Analysis](#), decreased as the COVID-19 pandemic took hold; both have steadily expanded since reaching a low point in the second quarter of calendar year (CY) 2020. Also similar to employment, Iowa salary income growth has not kept pace with the rate of growth for the whole of the country. For the first quarter of CY 2022, U.S. salary income equaled 115.4% of the prepandemic peak, while Iowa wage income equaled 111.9%. **Figure 7** depicts the wage income change percentage for Iowa and the U.S., indexed to the 2020 first quarter U.S. wage income peak. Had Iowa wage income increased at the U.S. pace of 115.4%, Iowa annual wage income would have been \$2.868 billion higher for the first quarter of CY 2022.

Figure 7



### Additional Iowa-Related Information

Revenue Estimate website: [www.legis.iowa.gov/publications/fiscal/quarterlyRevenueEstimate](http://www.legis.iowa.gov/publications/fiscal/quarterlyRevenueEstimate)

Iowa Economic Trends website: [www.legis.iowa.gov/publications/fiscal/economicTrends](http://www.legis.iowa.gov/publications/fiscal/economicTrends)

Total Tax Memo website: [www.legis.iowa.gov/publications/fiscal/monthlyTotalTaxMemo](http://www.legis.iowa.gov/publications/fiscal/monthlyTotalTaxMemo)

LSA Staff Contact: Jeff Robinson (515.281.4614) [jeff.robinson@legis.iowa.gov](mailto:jeff.robinson@legis.iowa.gov)

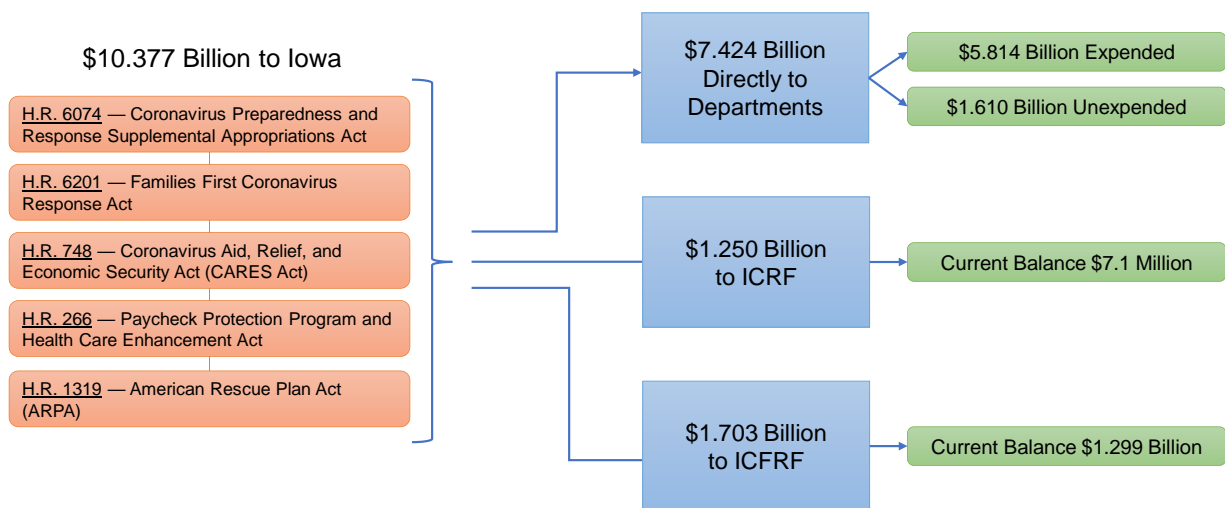
# Federal Stimulus Funding Update

**CARES Act, ARPA, and Other Federal Stimulus.** In response to the COVID-19 emergency, the federal government enacted five Acts in 2020 and 2021. 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.
- [H.R. 1319](#) — American Rescue Plan Act of 2021 (ARPA), enacted March 11, 2021.

Through August 12, 2022, State agencies in Iowa have reported federal awards totaling \$10.377 billion related to the five Acts to address a wide variety of expenses related to the COVID-19 pandemic. Of this total, \$7.424 billion has been awarded directly to agencies, \$1.250 billion was awarded to the Iowa Coronavirus Relief Fund (ICRF), and \$1.703 billion was awarded to the Iowa Coronavirus Fiscal Recovery Fund (ICFRF) for the State and nonentitlement units of government. The spreadsheet at the end of this report (**Appendix A**) details the \$7.424 billion awarded directly to State agencies.

## Funds Received By Iowa State Agencies as of August 12, 2022





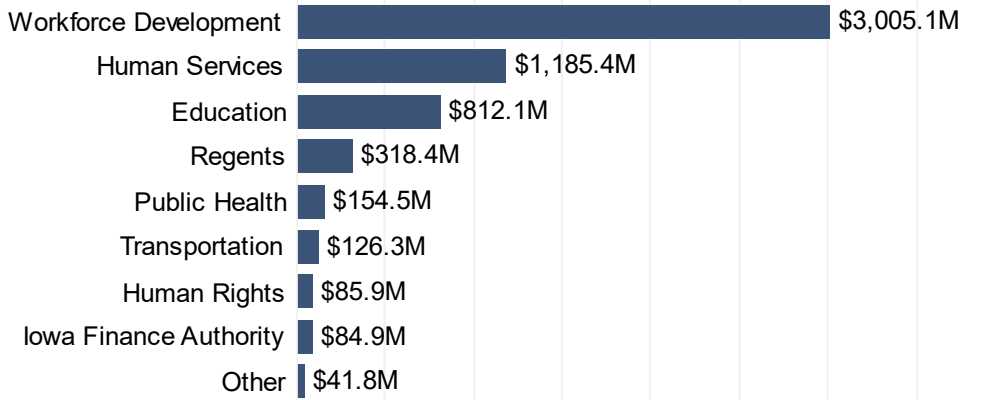
# Federal Funds Received Directly by State Agencies

Of the \$7.424 billion in federal funds awarded directly to State agencies, \$5.814 billion (78.3%) has been expended as of August 12, 2022. Of the total year-to-date expenses, \$2.988 billion (51.4%) 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 8** displays the eight agencies that received the most funding and combines all other agencies. **Figure 9** displays the share of awarded funds that have been unexpended versus expended by State agencies.

**Figure 8**

## Iowa COVID-19 Expenditures

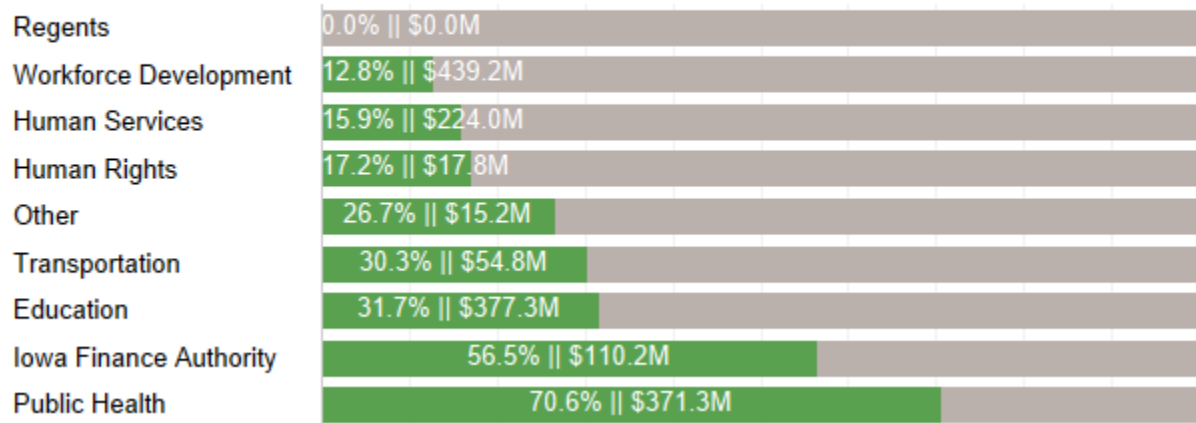
Note: Total of \$5.814B. Excludes Coronavirus Relief Fund and Coronavirus Fiscal Recovery Fund.



**Figure 9**

## Share Unexpended vs. Expended

Note: Total unexpended \$1.610B. Excludes Coronavirus Relief Fund and Coronavirus Fiscal Recovery Fund.



# Iowa Coronavirus Relief Fund

## **Iowa Coronavirus Relief Fund**

Iowa received \$1.250 billion in federal funds through the CARES Act on April 20, 2020, illustrated in **Figure 10**. To date, \$2.3 million in interest earnings has been credited to the Fund. As of August 12, 2022, net transfers to agencies total \$1.251 billion, with some moneys having been returned to the Fund. The current balance in the Fund is \$1.2 million. Of the \$1.251 billion transferred to the agencies, a total of \$1.245 billion has been expended for various programs. The Treasury has revised the guidance to provide that a cost associated with a necessary expenditure incurred due to the public health emergency shall be considered to have been incurred by December 31, 2021, if the recipient has incurred an obligation with respect to such cost by December 31, 2021. Recipients may record their expenditures through September 30, 2022. Following **Figure 11** is a summarized explanation of the programs funded through the ICRF. **Note that some programs may show expenses that exceed transfers that have been made to the department. The discrepancy is primarily due to ongoing transaction reporting, and are likely to be changed through future adjustments. The LSA will continue to monitor these transactions. Discrepancies that exceed \$50,000 have been noted and the LSA will continue to monitor these programs.**

**Figure 10**  
**Coronavirus Relief Fund (April 2020 CARES Act)**

Coronavirus Relief Fund		
Federal Support	\$	1,250,000,000
Interest		2,307,071
Net Transfers to Agencies		-1,251,069,352
Fund Balance	\$	1,237,719
Department Activities		
Transfers Received		1,251,069,352
Reported Expenses		-1,245,181,088
Unexpended Transfers	\$	5,888,265
<b>Total Unexpended</b>	<b>\$</b>	<b>7,125,984</b>

# Iowa Coronavirus Relief Fund

Figure 11

## Iowa Coronavirus Relief Fund Total Transfers and Expenses

Federal Support: \$1,250,000,000

	Net Transfers	Expenses
<b>Administrative Services</b>	<b>\$ 5,482,367</b>	<b>\$ 4,596,620</b>
COVID-19 Technology Support	885,747	0
Support for Local Government Relief Payments	4,596,620	4,596,620
<b>Aging</b>	<b>\$ 469,449</b>	<b>\$ 469,449</b>
Area Agencies on Aging Nutrition Programs	264,449	264,449
COVID-19 Technology Support	205,000	205,000
<b>Attorney General</b>	<b>\$ 128,694</b>	<b>\$ 128,694</b>
COVID-19 Technology Support	128,694	128,694
<b>Agriculture &amp; Land Stewardship</b>	<b>\$ 17,644,162</b>	<b>\$ 17,644,161</b>
Feeding Iowans Initiative	1,401,972	1,449,209
Iowa Disposal Assistance Program	4,811,500	4,811,500
Renewable Fuels Retail Recovery Program	6,829,883	6,782,647
Meat Processing Expansion & Local Produce Programs	4,600,806	4,600,806
<b>College Student Aid Commission</b>	<b>\$ 5,173,119</b>	<b>\$ 5,173,119</b>
COVID-19 Technology Support	73,119	73,119
Last-Dollar Scholarship Program Fund	5,100,000	5,100,000
<b>Corrections</b>	<b>\$ 18,381,648</b>	<b>\$ 18,381,648</b>
COVID-19 Staffing Expenses	18,381,648	18,381,648
<b>Cultural Affairs</b>	<b>\$ 8,498,461</b>	<b>\$ 7,998,461</b>
Iowa Arts and Culture Recovery Program	7,000,000	7,000,000
Cultural Marketing Grants	998,461	998,461
World Food Prize Foundation	500,000	0
<b>Economic Development Authority</b>	<b>\$ 236,006,088</b>	<b>\$ 236,010,009</b>
Small Business Disaster Assistance Fund	128,838,433	128,892,373
AmeriCorps	60,000	60,000
Biofuels Relief Fund	12,122,348	12,122,348
Small Business Utility Assistance Program	5,391,500	5,391,481
Iowa Hospital COVID-19 Relief Program	42,416,203	42,416,203
Nonprofit Recovery Program	9,771,001	9,771,001
Movie Theater Relief Fund	5,285,080	5,285,080
County Fair Relief	6,975,000	6,925,000
ISU Nanovaccine Institute	2,150,000	2,150,000
Bowling Center Relief Program	1,986,027	1,986,027
Charter Tourism Relief	850,234	850,234
Sports Entertainment Relief Program	6,511,653	6,511,653
Iowa Fitness Centers	13,497,899	13,497,899
Volunteer Assistance Recovery Program	150,711	150,711
<b>Homeland Security and Emergency Management</b>	<b>\$ 11,963,333</b>	<b>\$ 11,963,987</b>
Feeding Iowans Initiative — Food Banks	998,531	998,531
Emergency Medical Services	7,078,904	7,078,904
COVID-19 Staffing Expenses	448,449	448,449
Coronavirus Relief Fund Audit Expenses	5,815	6,469
Des Moines and West Des Moines Water Works	3,431,634	3,431,634

# Iowa Coronavirus Relief Fund

## Iowa Coronavirus Relief Fund

### Total Transfers and Expenses (continued)

Federal Support: \$1,250,000,000

	Net Transfers	Expenses
<b>Human Services</b>	<b>\$ 115,942,051</b>	<b>\$ 115,383,860</b>
Double Up Food Bucks Program	3,394,000	3,394,000
Long-Term Care Services	35,453,852	35,453,852
Mental Health Services – Medicaid Mental Health Providers	9,625,430	9,625,430
Mental Health Services – Medicaid Substance Use Disorder Providers	9,851,934	9,851,934
Mental Health Services – Mental Health Disability Service Regions	28,906,950	28,911,987
Agency COVID-19 Mitigation	11,359,029	10,795,801
Feeding Iowans – Food Bank Grant Administration	5,500,000	5,500,000
Feeding Iowans – Commodity Supplemental Foods Prog.	4,000,000	4,000,000
NGO Child Care Payments	7,850,857	7,850,857
<b>Inspections and Appeals</b>	<b>\$ 875,233</b>	<b>\$ 875,233</b>
Health Facilities — Database and Telework Upgrades	875,233	875,233
<b>Iowa Finance Authority</b>	<b>\$ 114,155,487</b>	<b>\$ 114,323,136</b>
Iowa Eviction and Foreclosure Prevention Program	37,400,000	37,570,826
Iowa Beginning Farmer Debt Relief Fund	14,228,853	14,228,853
Iowa Livestock Producer Relief Fund	62,526,634	62,523,457
<b>Judicial Branch</b>	<b>\$ 6,345,910</b>	<b>\$ 6,345,910</b>
Court Tech and Modernization	6,345,910	6,345,910
<b>Legislative Branch</b>	<b>\$ 1,014,566</b>	<b>\$ 1,014,567</b>
General Assembly Expenses	1,014,566	1,014,567
<b>Management</b>	<b>\$ 269,126</b>	<b>\$ 269,126</b>
COVID Administration & Oversight	178,684	178,684
COVID-19 Technology Support	90,442	90,442
<b>Natural Resources</b>	<b>\$ 29,517</b>	<b>\$ 29,517</b>
Wallace Building Access Upgrades	29,517	29,517
<b>Office of the Chief Information Officer</b>	<b>\$ 75,961,898</b>	<b>\$ 71,835,760</b>
Broadband Grants	49,644,440	46,320,007
COVID-19 Technology Support	19,409,508	18,821,088
Improving Enterprise Applications	6,907,950	6,694,665
<b>Public Defense</b>	<b>\$ 14,726</b>	<b>\$ 14,726</b>
Emergency Paid Sick Leave	14,726	14,726
<b>Public Health</b>	<b>\$ 615,154</b>	<b>\$ 615,154</b>
COVID Communications Campaign	615,154	615,154
<b>Public Safety</b>	<b>\$ 10,000,000</b>	<b>\$ 10,000,000</b>
COVID-19 Staffing Expenses	10,000,000	10,000,000
<b>Revenue</b>	<b>\$ 115,000,000</b>	<b>\$ 115,000,000</b>
Local Government Relief Payments	115,000,000	115,000,000
<b>Workforce Development</b>	<b>\$ 507,098,364</b>	<b>\$ 507,107,951</b>
Unemployment Insurance Trust Fund	491,040,595	491,040,595
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	4,196,683	4,183,826
<b>Total Transfers and Expenditures</b>	<b>\$ 1,251,069,352</b>	<b>\$ 1,245,181,088</b>

# Iowa Coronavirus Relief Fund

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## Programs Funded Through the Iowa Coronavirus Relief Fund

### Department of Administrative Services (DAS)

- **COVID-19 Technology Support:** The Governor transferred \$886,000 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 to make technology purchases that allow for working remotely and conducting virtual meetings. The IDA has expended the balance of the funds.

### 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 expended the balance of the funds.

### Department of Agriculture and Land Stewardship (DALS)

- **Feeding Iowans Initiative:** The Governor transferred \$6.0 million to the DALS 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 DALS has spent \$1.4 million.
  - \$4.6 million for the Meat Processing Expansion and Development Program and the Local Produce and Protein Program. The DALS has spent the balance of the funds.
  - Additional information on these programs can be found at the [DALS](#) 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 were unable to harvest pigs because of COVID-19 supply chain disruptions. In the event pork producers were forced to euthanize animals, the producers could 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 DALS 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 E-15 or higher or biodiesel blends of B-11 or higher, and biodiesel terminal facilities are eligible to apply for the relief funds. The DALS has spent \$6.8 million, and there is a balance of \$47,000 remaining.

### College Student Aid Commission (CSAC)

- **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

# Iowa Coronavirus Relief Fund

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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 CSAC has spent the balance of the funds.

- **COVID-19 Technology Support:** The Governor transferred \$73,000 to the CSAC to support its ongoing technology needs in response to the pandemic. The CSAC has spent the balance of the funds.

## Department of Corrections

- **COVID-19 Staffing and Overtime:** The Governor transferred \$18.4 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 due to COVID-19 and assists employees who used emergency paid sick leave due to the COVID-19 pandemic. The Department 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 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 spent the balance of 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 (IEDA)

- **Small Business Disaster Assistance Fund:** The Governor transferred \$128.8 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 IEDA has spent \$128.9 million which exceeds transfers by \$53,900.
- **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 the balance of the funds.
- **Iowa Hospital COVID-19 Relief Program:** The Governor transferred \$42.4 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 the balance of the funds.
- **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.

# Iowa Coronavirus Relief Fund

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- **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 ISU 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 the balance of the funds.
- **Charter Tourism Relief:** The Governor transferred \$850,000 for Charter Tourism Relief. The Program assists eligible Iowa charter bus and motor coach 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 the balance of the funds.
- **Sports Entertainment Relief Program:** The Governor transferred \$6.5 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 the balance of the funds.
- **Iowa Fitness Centers:** The Governor transferred \$13.5 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 CrossFit facilities, but not classes given at a leased or borrowed space within a fitness center. The IEDA has spent the balance of the funds.
- **Volunteer Assistance Recovery Program:** The Governor transferred \$151,000 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 the balance of the funds.

## 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.
- **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 the balance of the funds.
- **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 \$3.4 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 the balance of the funds.

# Iowa Coronavirus Relief Fund

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## Department of Human Services (DHS)

- **Double Up Food Bucks:** The Governor transferred \$3.4 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 expended the balance of this funding.
- **Feeding Iowans — Commodity Supplemental Foods Program (CSFP):** The Governor transferred \$4.0 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. The DHS has distributed the balance of the funds.
  - \$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 \$10.8 million, and there is a balance of \$563,000 available.
- **Long-Term Care Services:** The Governor transferred \$35.5 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 — Food Bank Grant Administration:** 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 fund bulk purchase or repackaging of food products and supplies. The DHS has distributed the balance of the funds.
- **Child Care Assistance:** The Governor transferred \$7.9 million for child care assistance to provide space and supervision for children so parents could go to work. The DHS has expended the balance of this funding.

## 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 (IFA)

- **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 IFA currently reports spending \$130,000 more than has been transferred.
- **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 IFA has expended the majority of the funds.
- **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 expended the balance of the funds.



# Iowa Coronavirus Relief Fund

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## 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 expended the balance of the funds.

## 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 Administration and Oversight:** The Governor has transferred \$179,000 to the DOM to administer the Coronavirus Relief Fund. The DOM has expended the balance of the funds.
- **COVID-19 Technology Support:** The Governor has transferred \$90,000 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 expended the balance of the funds.

## Department of Natural Resources (DNR)

- **Henry A. Wallace Building Access Upgrades:** The Governor transferred \$29,500 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 Act (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 \$49.6 million to the OCIO for funding of grants to expand broadband services in Iowa. The OCIO has distributed \$46.3 million of the funds, and there is a balance of \$3.3 million available. These funds were awarded to broadband providers in the OCIO's Notices of Funding Availability (NOFAs [003](#) and [005](#)).
- **COVID-19 Technology Support:** The Governor transferred \$19.4 million to the OCIO 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 \$18.8 million, and there is a balance of \$588,000 remaining.
- **Improving Enterprise Applications:** The Governor transferred \$6.9 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 \$6.7 million, and there is a balance of \$213,000 available.

## Department of Public Defense

- **COVID-19 Staffing:** The Governor transferred \$14,700 to support payroll expenses for employees whose services were diverted to a substantially different use as a result of COVID-19 and to assist employees who used emergency paid sick leave due to the COVID-19 pandemic. The Department has spent the balance of the funds.

# Iowa Coronavirus Relief Fund

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## 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 that the nearest hospital admit each patient based on bed availability, the patient's level of care needs, and the patient's current location; and to help ensure hospitals do not become overloaded with COVID-19 transfers. The Department has expended the balance of the funds.

## Department of Public Safety (DPS)

- **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 DPS has spent the balance of the funds.

## Department of Revenue (DOR)

- **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 to 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 DOR has distributed the balance of the funds.

## Department of Workforce Development (IWD)

- **Unemployment Insurance Trust Fund:** The Governor transferred \$491.0 million to provide the Unemployment Insurance Trust Fund with the costs of the Unemployment Insurance Program, which pays benefits to covered workers who become involuntarily unemployed and meet specified eligibility requirements. The IWD 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. The 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. The IWD has distributed all but \$4,000 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. The IWD has expended all but \$12,800 of the funds.
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# Iowa Coronavirus Fiscal Recovery Fund

## **Iowa Coronavirus Fiscal Recovery Fund**

The State of Iowa has received \$1.703 billion in funds as of August 12, 2022, and has deposited them in the ICFRF. As of August 12, 2022, \$416.9 million has been transferred to various agencies. The first \$237.5 million was transferred to the IWD'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. The State received an additional \$110.9 million in early August 2022, but these funds have not been transferred to the Department of Revenue. 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.

Funds in the ICFRF 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.

The DOM has published [The State of Iowa Recovery Plan](#), which provides detailed information on plans for the ICFRF. The Plan includes information on the intent of each program, some award recipients, and details regarding application criteria for various programs.

**Figure 12** reflects ICFRF activity across the State. This includes moneys that remain in the Fund and moneys that have been transferred to departments and that are no longer in the ICFRF but have not been expended by the State. **Figure 13** shows expenses at a program level. **Note that some programs may show expenses that exceed transfers that have been made to the department. The discrepancy is primarily due to the ongoing nature of transaction reporting. Discrepancies that exceed \$50,000 have been noted and the LSA will monitor these programs.**

Figure 12

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

Coronavirus Fiscal Recovery Fund	
Federal Support	\$ 1,702,593,558
Interest	831,984
Net Transfers to Agencies	-416,915,651
Fund Balance	\$ 1,286,509,891
Department Activities	
Transfers Received	416,915,651
Reported Expenses	-403,632,825
Unexpended Transfers	\$ 13,282,826
<b>Total Unexpended</b>	<b>\$ 1,299,792,717</b>

# Iowa Coronavirus Fiscal Recovery Fund

Figure 13

## Iowa Coronavirus Fiscal Recovery Fund

### Total Transfers and Expenses

Federal Support: \$1,702,593,558

	Net Transfers	Expenses
<b>Administrative Services</b>	<b>\$ 8,185,178</b>	<b>\$ 8,000,225</b>
Local Government Relief Payments Support	386,225	386,225
Corrections Premium Pay	1,524,000	1,524,000
Teachers Premium Pay	95,000	95,000
Peace Officer Premium Pay	6,064,000	5,989,000
Premium Pay Administration	6,000	6,000
Central PPE Warehouse and Storage	109,953	0
<b>Aging</b>	<b>\$ 225,000</b>	<b>\$ 104,600</b>
Office of Public Guardian	225,000	104,600
<b>Agriculture and Land Stewardship</b>	<b>\$ 500,000</b>	<b>\$ 128,702</b>
Iowa Conservation Infrastructure	500,000	128,702
<b>Office of the Chief Information Officer</b>	<b>\$ 16,805,515</b>	<b>\$ 17,084,680</b>
OCIO Broadband Community Engagement	770,000	550,000
Broadband Infrastructure Support Grants	0	8,055,422
Broadband Expansion Grant Administration	977,985	511,758
Security Operations Center	1,237,008	913,640
Data Center Migration	10,120,017	4,706,764
Operations System Replacement	570,000	0
Endpoint Detection and Response Platform	2,322,972	2,343,900
Cap. Complex Network Upgrade	682,533	3,197
Inventory and Asset Management	125,000	0
<b>College Student Aid Commission</b>	<b>\$ 1,267,148</b>	<b>\$ 868,271</b>
GEAR UP Iowa Future Ready	667,148	268,271
National Guard Benefits Program	600,000	600,000
<b>Corrections</b>	<b>\$ 1,409,590</b>	<b>\$ 1,466,872</b>
Homes for Iowa	1,409,590	1,466,872
<b>Education</b>	<b>\$ 732,020</b>	<b>\$ 732,020</b>
Iowa Private Sector Premium Pay	732,020	732,020
<b>Economic Development Authority</b>	<b>\$ 14,438,000</b>	<b>\$ 13,853,957</b>
Tourism Marketing Projects	1,188,000	1,212,426
Iowa Promotional Campaign Spring 2022	4,700,000	4,700,000
Iowa Promotional Campaign	3,900,000	3,899,982
Manufacturing 4.0 Small Manufacturers	1,150,000	1,050,596
Manufacturing 4.0 Mid-Size Manufacturers	3,500,000	2,971,684
Downtown Housing Grant Program	0	15,543
Non Profit Initiative	0	3,727

# Iowa Coronavirus Fiscal Recovery Fund

## Iowa Coronavirus Fiscal Recovery Fund

### Total Transfers and Expenses (continued)

Federal Support: \$1,702,593,558

	Net Transfers	Expenses
<b>Homeland Security</b>	<b>\$ 213,304</b>	<b>\$ 170,000</b>
PPE Storage	213,304	170,000
<b>Iowa Finance Authority</b>	<b>\$ 18,287,000</b>	<b>\$ 6,013,751</b>
Wastewater Infrastructure for Unsewered Communities	6,000,000	1,622,696
Economically Significant Projects	11,000,000	4,391,055
Minority Down Payment Assistance Pilot Program	550,000	0
Watershed Protection Projects	737,000	0
<b>Management</b>	<b>\$ 1,384,895</b>	<b>\$ 1,384,895</b>
Fund Administration	1,342,395	1,342,395
Workforce Realignment Consultant	42,500	42,500
<b>Public Safety</b>	<b>\$ 150,000</b>	<b>\$ 1,515</b>
DPS Recruitment Program	150,000	1,041
School Safety	0	473
<b>Revenue</b>	<b>\$ 110,603,872</b>	<b>\$ 110,603,872</b>
Nonentitlement Local Government Support	110,603,872	110,603,872
<b>Workforce Development</b>	<b>\$ 242,714,128</b>	<b>\$ 243,219,464</b>
Unemployment Insurance Trust Fund	237,470,586	237,470,586
IowaWORKS Program Promotion	601,023	601,023
Reemployment Services and Eligibility Assessment	978,658	437,500
Case Management and Labor Exchange System	638,000	1,019,613
Child Care Challenge	2,479,823	3,274,224
Summer Youth Internship Projects	546,038	416,518
	<b>\$ 416,915,651</b>	<b>\$ 403,632,825</b>

### Department of Administrative Services

- **Local Government Relief Payments Support:** The Governor has transferred \$386,000 to administer local government relief for nonentitlement units in cities with a population less than 50,000. The DAS has expended the balance of the funds.
- **Iowa Public Sector Premium Pay:** The Governor has transferred \$7.7 million to the Program. This Program provides a premium pay lump-sum payment to teachers employed by the State, law enforcement and corrections officers, and medical professionals working in corrections. The DAS has expended \$7.6 million, and there is a balance of \$75,000 remaining.
- **Central PPE:** The Governor has transferred \$110,000 to pay for centralized storage of personal protective equipment (PPE). The DAS has not expended any of the funds.

### Department on Aging

- **Office of the Public Guardian:** The Governor has transferred \$225,000 to reduce the current waiting list of Iowans in need of guardianship-conservatorship via contracted services. This will pay for one calendar year of public guardianship services for 81 people. The IDA has expended \$105,000, and there is a balance of \$120,000 remaining.

### Department of Agriculture and Land Stewardship

- **Iowa Conservation Infrastructure:** The Governor has transferred \$500,000 to improve water quality by harnessing the collective ability of both private and public resources, organizations, and contractors to rally around the Nutrient Reduction Strategy and implement proven conservation practices to reduce nutrients. This Program will invest in nonpoint source conservation projects in

# Iowa Coronavirus Fiscal Recovery Fund

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priority watersheds with layered benefits including improved water quality, habitat, recreation, and carbon sequestration. The DALs has expended \$129,000, and there is a balance of \$371,000 remaining.

## Office of the Chief Information Officer

- **OCIO Broadband Community Engagement:** The Governor has transferred \$770,000 to provide Iowa cities and counties with education, research, consulting, and related support in connection with the development of broadband plans. Such plans will identify stakeholders, partners, funding sources, and supporting data that can be used to support broadband development at the local government level. The OCIO has expended \$550,000, and there is a balance of \$220,000 remaining.
- **Broadband Expansion Grant Administration:** The Governor has transferred \$978,000 to administer broadband grants. The OCIO has expended \$512,000, and there is a balance of \$466,000 remaining.
- **Broadband Infrastructure Support Grants:** A transfer to fund Broadband Infrastructure Grants has not been recorded yet. These grants are intended to support broadband expansion across the State. The OCIO has expended \$8.1 million.
- **Security Operations Center:** The Governor has transferred \$1.2 million to expand the Security Operations Center to provide continuous security monitoring services, provide security of network systems, and improve the State's ability to respond to cyberattacks. The OCIO has expended \$914,000, and there is a balance of \$323,000 remaining.
- **Data Center Migration:** The Governor has transferred \$10.1 million to support the State's Data Center Migration and Resiliency Project to include migration of data to a new data center and to update or replace aged infrastructure. The OCIO has expended \$4.7 million, and there is a balance of \$5.4 million remaining.
- **Operations System Replacement:** The Governor has transferred \$570,000 to replace unsupported endpoints and software across the State network. The OCIO has not expended any of the funds.
- **Endpoint Detection and Response Platform:** The Governor has transferred \$2.3 million to acquire software licenses for a new Endpoint Detection and Response (EDR) platform capable of serving State agencies and local governments. The EDR platform will provide additional security protections for managed endpoints including personal computers, servers, and other devices. The OCIO has expended \$2.3 million.
- **Capitol Complex Network Upgrade:** The Governor has transferred \$683,000 to replace network and wireless infrastructure across the Capitol Complex. The OCIO has expended \$3,000, and there is a balance of \$679,000 remaining.
- **Inventory and Asset Management:** The Governor has transferred \$125,000 to acquire or build systems intended to tracking information technology (IT) assets. The OCIO has not expended any of the funds.

## College Student Aid Commission

- **GEAR UP:** The Governor has transferred \$667,000 to GEAR UP. These funds will be used to launch the GEAR UP Iowa Future Ready project. This four-year project will support a cohort of students beginning in the ninth grade and will follow them as they progress through school, while also supporting the graduating class at partner schools each year. The program is a partnership between Iowa College Aid, partner school districts, certain higher education institutions, and community-based organizations. The CSAC has expended \$268,000, and there is a balance of \$399,000 remaining.
- **National Guard Benefits Program:** The Governor has transferred \$600,000 to the National Guard Benefits Program. These funds will be used to cover a 20.0% increase in applicants to the scholarship program. The Program provides scholarship awards to Iowa National Guard members who attend eligible Iowa colleges and universities. The CSAC has expended the balance of the funds.

# Iowa Coronavirus Fiscal Recovery Fund

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## Department of Corrections

- **Homes for Iowa:** The Governor has transferred \$1.4 million to support a building trades jobs training program for Iowa inmates. This program will construct modular homes for income-qualified Iowa residents. At this time, expenditures exceed the initial transfer by \$57,000, but additional funds may be moved in the future.

## Department of Education

- **Iowa Private Sector Premium Pay:** The Governor has transferred \$732,000 to provide a premium pay lump-sum payment to teachers at independent schools. The Department has expended the balance of the funds.

## Economic Development Authority

- **Tourism Marketing Projects:** The Governor has transferred \$1.2 million to promote tourism through investment in an image inventory for tourism marketing campaigns and redesign of the [Travellowa.com](http://Travellowa.com) tourism website. The IEDA has expended the balance of the funds.
- **Iowa Promotional Campaign Spring 2022:** The Governor has transferred \$4.7 million to invest in a comprehensive multimedia advertising campaign around a 30-second video that introduces Iowa to the nation and encourages travelers to explore the State. The IEDA has expended the balance of the funds.
- **Iowa Promotional Campaign:** The Governor has transferred \$3.9 million to invest in a comprehensive multimedia advertising campaign around a 30-second video that introduces Iowa to the nation and encourages travelers to explore the State. The IEDA has expended all but \$18 of the funds.
- **Manufacturing 4.0 “Small”:** The Governor has transferred \$1.2 million to help Iowa’s small manufacturers continue to advance their processes; automate decision-making; and optimize their current human capital from manual, labor-intensive positions into highly skilled, value-added occupations, thus allowing manufacturing to continue to be the largest contributor to the State’s gross domestic product (GDP) and competitive on the worldwide manufacturing scale. The IEDA has expended \$1.1 million, and there is a balance of \$99,000 remaining.
- **Manufacturing 4.0 “Mid-Size”:** The Governor has transferred \$3.5 million to help Iowa’s mid-size manufacturers continue to advance their processes; automate decision-making; and optimize their current human capital from manual, labor-intensive positions into highly skilled, value-added occupations, thus allowing manufacturing to continue to be the largest contributor to the State’s GDP and competitive on the worldwide manufacturing scale. The IEDA has expended \$3.0 million, and there is a balance of \$528,000 remaining.
- **Downtown Housing Grant Program:** A transfer to the Downtown Housing Grant Program has not been recorded yet. The Program is intended to develop upper-story spaces in downtown properties into residential units to create new housing units in rural Iowa communities. The IEDA has expended \$15,500.
- **Nonprofit Initiative:** A transfer to the Nonprofit Initiative has not been recorded yet. The program will provide grants for Iowa nonprofits to invest in infrastructure. The IEDA has expended \$3,700.

## Department of Homeland Security and Emergency Management

- **Personal Protective Equipment (PPE) Storage:** The Governor has transferred \$213,000 to pay for a warehouse lease for the storage of PPE. The HSEMD has expended \$170,000, and there is a balance of \$43,000 remaining.

## Iowa Finance Authority

- **Wastewater Infrastructure for Unsewered Communities:** The Governor has transferred \$6.0 million to the Water Infrastructure Fund to provide grants for property owners residing in an unsewered community to repair or upgrade their septic system. A portion of funding will also be reserved to provide financial assistance to unsewered communities to implement an existing plan for constructing a centralized wastewater system. The IFA has expended \$1.6 million, and there is a balance of \$4.4 million remaining.

# Iowa Coronavirus Fiscal Recovery Fund

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- **Economically Significant Projects:** The Governor has transferred \$11.0 million to provide funding to support the Clean and/or Drinking Water State Revolving Fund-eligible water infrastructure components of projects in Iowa that serve a large population or geographical area, with the added benefit of promoting tourism and supporting economic growth by creating jobs and/or increasing local revenue. The IFA has expended \$4.4 million, and there is a balance of \$6.6 million remaining.
- **Minority Down Payment Assistance (DPA) Pilot Program:** The Governor has transferred \$550,000 to provide 200 eligible Iowa minority households with assistance purchasing a home. The Program provides a \$5,000 down payment and a closing costs assistance grant when used with the IFA's FirstHome mortgage program. The IFA has not expended any of the funds.
- **Watershed Protection Projects:** The Governor has transferred \$737,000 for projects that will invest in nonpoint source watershed projects. The IFA has not expended any of the funds.

## Department of Management

- **Fund Administration:** The Governor has transferred \$1.3 million to pay for administrative costs associated with the State and Local Fiscal Recovery Fund. The DOM has expended the balance of the funds.
- **Workforce Realignment:** The Governor has transferred \$43,000 to review workforce service delivery and to align State programs with the goal of returning to prepandemic rates of unemployment and labor participation. The DOM has expended the balance of the funds.

## Department of Public Safety

- **School Safety:** A transfer to the School Safety Program has not been recorded yet. Funds will be made available to schools to assess school building vulnerabilities and make investments in minor capital improvements for security enhancements, as well as emergency radios. The DPS has made minimal expenses related to the School Safety Program.
- **DPS Recruitment Program:** The Governor has transferred \$150,000 to the DPS for a recruitment program. This funding will be used to enhance the ability of the DPS to recruit public sector employees. The Department is planning to develop outreach materials, conduct digital marketing, and create a careers website for sworn officers. The DPS has expended \$1,000, and there is a balance of \$149,000 remaining.

## Department of Revenue

- **Local Government Relief:** The Governor has transferred \$110.6 million to distribute the Local Fiscal Recovery Fund payment to nonentitlement units within Iowa. Nonentitlement units are cities less than 50,000 in population. The DOR has expended the balance of the funds.

## Department of Workforce Development

- **Unemployment Insurance Trust Fund:** The Governor has transferred \$237.5 million to support the Unemployment Insurance Trust Fund and reduce the pandemic's impact on employers. The IWD has expended the balance of the funds.
- **IowaWORKS Program Promotion:** The Governor has transferred \$601,000 to promote the IowaWorks.gov website, which is the central location for Iowans looking for employment. With job vacancies at an all-time high, this marketing campaign has helped promote opportunities that are being offered by employers all over the State of Iowa. The IWD has expended the balance of the funds.
- **Reemployment Services (RESEA) and Eligibility Assessment:** The Governor has transferred \$979,000 to support expanded RESEA interviews and work search audits, while promoting faster reemployment for those on unemployment benefits through individualized reemployment plans. The IWD has expended \$438,000, and there is a balance of \$541,000 remaining.
- **Case Management and Labor Exchange System:** The Governor has transferred \$638,000 to create new child care slots across the State to help communities improve their child care options and bolster opportunities for Iowans to reenter the workforce. The IWD has exceeded the balance of the funds by \$382,000.



# Iowa Coronavirus Fiscal Recovery Fund

- **Child Care Challenge:** The Governor has transferred \$2.5 million to create new child care slots across the State to help communities improve their child care options and bolster opportunities for Iowans to reenter the workforce. The IWD has exceeded the balance of the funds.
- **Summer Youth Internship Projects:** The Governor has transferred \$546,000 to provide internship opportunities in high-demand fields to youth with barriers and/or who are at risk of not graduating. The IWD has expended \$417,000, and there is a balance of \$130,000 remaining.

**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 required the State to submit an Interim Report and a Recovery Plan Performance Report to the federal government by August 31, 2021. The most recent [report](#) issued by the DOM is available online.

In addition to the requirement to submit the reports to the federal government, [HF 895](#) (FY 2022 and FY 2023 Federal Block Grant Appropriations Act) requires that whenever the 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.

**Dashboard: Federal COVID-19 Relief — Awards and Expenditures.** The Fiscal Services Division of the LSA has 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](http://www.legis.iowa.gov/publications/covid19Relief).

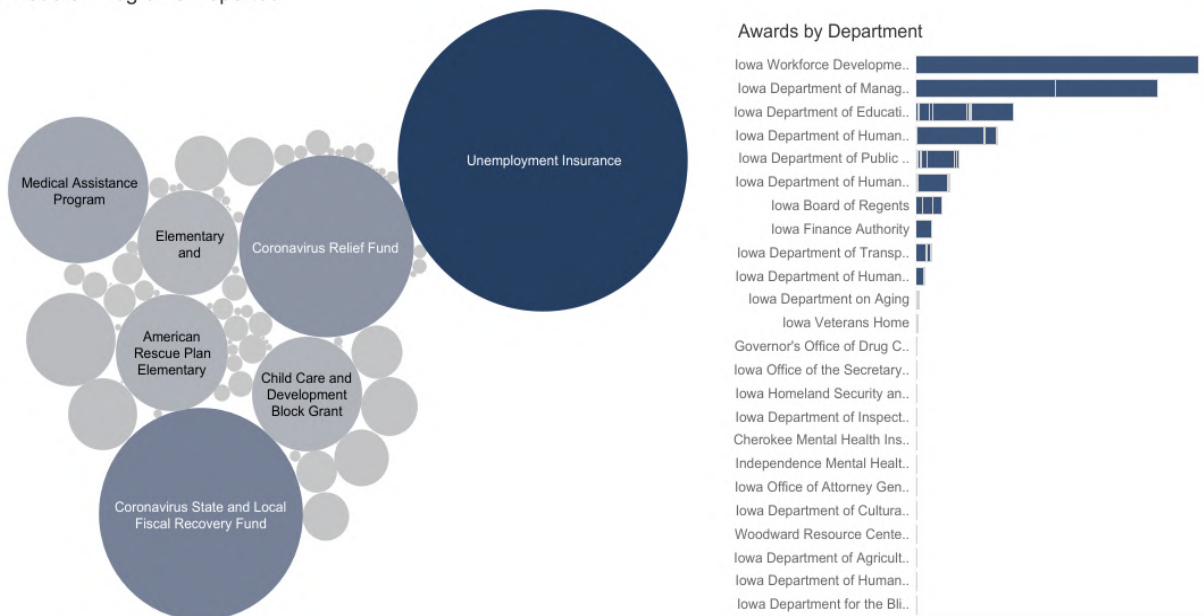
## Federal COVID-19 Relief Awards

Iowa Legislative Services Agency | Source: Iowa Department of Management

**\$10.377B** Total Reported Awards

**80** Federal Programs Reported

About this dashboard  
Click the icon on/off



Awards by Month (as of 8/19/2022)



# Iowa Coronavirus Fiscal Recovery Fund

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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 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](https://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.

LSA Staff Contacts: Maria Wagenhofer (515.281.5270) [maria.wagenhofer@legis.iowa.gov](mailto:maria.wagenhofer@legis.iowa.gov)  
Adam Broich (515.281.8223) [adam.broich@legis.iowa.gov](mailto:adam.broich@legis.iowa.gov)

## Appendix A – Federal Awards by Department and Program

Source: data.iowa.gov || Updated Through August 12, 2022

Department	Federal Program	Awards	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	(\$3,476,815)	\$3,426,701
	Special Programs for the Aging, Title III, Part C, Nutrition Services	\$15,957,362	(\$10,191,744)	\$5,765,618
	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	(\$635,525)	\$56,765
	Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	\$292,850	(\$224,387)	\$68,463
	<b>Total</b>	<b>\$26,723,863</b>	<b>(\$16,046,124)</b>	<b>\$10,677,739</b>
Agriculture and Land Stewardship	Plant and Animal Disease, Pest Control, and Animal Care	\$266,176	(\$237,992)	\$28,184
	<b>Total</b>	<b>\$266,176</b>	<b>(\$237,992)</b>	<b>\$28,184</b>
Blind	Randolph-Sheppard – Financial Relief and Restoration Payments	\$203,966	(\$203,966)	\$0
	<b>Total</b>	<b>\$203,966</b>	<b>(\$203,966)</b>	<b>\$0</b>
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
	<b>Total</b>	<b>\$908,400</b>	<b>(\$908,400)</b>	<b>\$0</b>
Drug Control Policy	Coronavirus Emergency Supplemental Funding Program	\$5,754,321	(\$4,600,670)	\$1,153,651
	<b>Total</b>	<b>\$5,754,321</b>	<b>(\$4,600,670)</b>	<b>\$1,153,651</b>
Education	American Rescue Plan Elementary and Secondary School Emergency Relief	\$516,344,144	(\$269,004,116)	\$247,340,028
	American Rescue Plan Elementary and Secondary School Emergency Relief – Homeless Children and Youth (ARP-HCY)	\$1,268,374	(\$781,359)	\$487,015
	American Rescue Plan Emergency Assistance to Non-Public Schools	\$23,744,042	(\$2,554,400)	\$21,189,642
	Child and Adult Care Food Program	\$1,862,614	(\$1,683,903)	\$178,711
	Coronavirus Response and Relief Supplemental Appropriations Emergency Assistance for Non-Public Schools	\$26,271,345	(\$13,686,354)	\$12,584,991

## Appendix A – Federal Awards by Department and Program

Source: data.iowa.gov || Updated Through August 12, 2022

Department	Federal Program	Awards	Expenses	Available Funds
Education	Elementary and Secondary School Emergency Relief Fund	\$416,489,855	(\$361,398,165)	\$55,091,690
	Governor's Emergency Relief Fund	\$37,783,389	(\$29,002,712)	\$8,780,677
	Grants to States	\$2,974,383	(\$2,494,537)	\$479,846
	National School Lunch Program	\$115,772,703	(\$115,214,712)	\$557,991
	Pandemic EBT Administrative Costs	\$204,482	(\$203,868)	\$614
	Rethink K12 Education Models Grants	\$17,681,016	(\$2,745,718)	\$14,935,298
	Special Education Grants to States	\$25,016,861	(\$12,457,863)	\$12,558,998
	Special Education Preschool Grants	\$2,032,917	(\$640,390)	\$1,392,527
	Special Education-Grants for Infants and Families	\$1,962,406	(\$229,096)	\$1,733,310
	<b>Total</b>	<b>\$1,189,408,531</b>	<b>(\$812,097,194)</b>	<b>\$377,311,337</b>
Homeland Security and Emergency M.	Emergency Performance Management Grant	\$2,640,448	(\$1,740,118)	\$900,330
	<b>Total</b>	<b>\$2,640,448</b>	<b>(\$1,740,118)</b>	<b>\$900,330</b>
Human Rights	Community Services Block Grant	\$10,821,398	(\$9,672,247)	\$1,149,151
	Low-Income Home Energy Assistance	\$92,842,993	(\$76,207,069)	\$16,635,924
	<b>Total</b>	<b>\$103,664,391</b>	<b>(\$85,879,316)</b>	<b>\$17,785,075</b>
Human Services	Adoption Assistance	\$10,986,310	(\$10,986,310)	\$0
	Block Grants for Community Mental Health Services	\$18,067,154	(\$978,289)	\$17,088,865
	Chafee Education and Training Vouchers Program (ETV)	\$697,415	(\$697,415)	\$0
	Child Abuse and Neglect State Grants	\$985,790	(\$298,540)	\$687,250
	Child Care and Development Block Grant	\$496,585,094	(\$303,353,465)	\$193,231,629
	Children's Health Insurance Program	\$23,412,885	(\$23,412,885)	\$0
	Community-Based Child Abuse Prevention Grants	\$2,424,305	\$0	\$2,424,305

## Appendix A – Federal Awards by Department and Program

Source: data.iowa.gov || Updated Through August 12, 2022

Department	Federal Program	Awards	Expenses	Available Funds
Human Services	Developmental Disabilities Basic Support and Advocacy Grants	\$36,536	(\$25,990)	\$10,546
	Elder Abuse Prevention Interventions Program	\$1,696,036	(\$609,297)	\$1,086,739
	Emergency Food Assistance Program (Administrative Costs)	\$2,492,473	(\$2,492,473)	\$0
	Foster Care Title IV-E	\$1,490,258	(\$1,490,258)	\$0
	Guardianship Assistance	\$334,069	(\$334,069)	\$0
	John H. Chafee Foster Care Program for Successful Transition to Adulthood	\$4,798,212	(\$2,605,966)	\$2,192,246
	MaryLee Allen Promoting Safe and Stable Families Program	\$610,050	(\$7,055)	\$602,995
	Medical Assistance Program	\$809,982,600	(\$809,982,600)	\$0
	Money Follows the Person Rebalancing Demonstration	\$16,737,675	(\$16,737,675)	\$0
	Pandemic EBT Administrative Costs	\$5,888,500	(\$1,942,344)	\$3,946,156
	Provider Relief Fund	\$4,525,988	(\$4,900,557)	(\$374,569)
	Refugee and Entrant Assistance State/Replacement Designee Administered Programs	\$264,134	(\$262,415)	\$1,719
	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	(\$3,855,311)	\$2,478,588	
<b>Total</b>		<b>\$1,409,420,296</b>	<b>(\$1,185,449,634)</b>	<b>\$223,970,662</b>
Inspections and Appeals	State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	\$2,277,832	\$0	\$2,277,832
	<b>Total</b>	<b>\$2,277,832</b>	<b>\$0</b>	<b>\$2,277,832</b>
Iowa Finance Authority	Emergency Rental Assistance Program	\$195,110,510	(\$84,867,351)	\$110,243,159
	<b>Total</b>	<b>\$195,110,510</b>	<b>(\$84,867,351)</b>	<b>\$110,243,159</b>
Justice	Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	\$1,442,093	(\$1,084,816)	\$357,277
	<b>Total</b>	<b>\$1,442,093</b>	<b>(\$1,084,816)</b>	<b>\$357,277</b>

## Appendix A – Federal Awards by Department and Program

Source: data.iowa.gov || Updated Through August 12, 2022

Department	Federal Program	Awards	Expenses	Available Funds
Management	Child Care and Development Block Grant	\$0	(\$194,068)	(\$194,068)
	Total	\$0	(\$194,068)	(\$194,068)
Public Health	Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	\$31,646,110	(\$6,230,158)	\$25,415,952
	Behavioral Risk Factor Surveillance System	\$19,479	(\$8,000)	\$11,479
	Block Grants for Prevention and Treatment of Substance Abuse	\$23,239,115	(\$3,867,675)	\$19,371,440
	Emergency Grants to Address Mental and Substance Use Disorders During COVID-19	\$4,859,647	(\$1,869,996)	\$2,989,651
	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	\$327,021,353	(\$95,132,329)	\$231,889,024
	HIV Care Formula Grants	\$173,500	(\$173,500)	\$0
	Immunization Cooperative Agreements	\$67,970,489	(\$19,060,292)	\$48,910,197
	Maternal, Infant, and Early Childhood Home Visiting Program	\$5,846,611	(\$289,203)	\$5,557,408
	National Bioterrorism Hospital Preparedness Program	\$2,464,248	(\$2,008,003)	\$456,245
	National Center for Injury Prevention and Control	\$33,588	(\$33,588)	\$0
	Preventive Health Services: Sexually Transmitted Diseases Control Grants	\$3,115,178	(\$935,232)	\$2,179,946
	Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	\$25,800,617	(\$6,505,626)	\$19,294,991
	Rural Health Research Centers	\$17,569,568	(\$5,122,237)	\$12,447,331
	Small Rural Hospital Improvement Grant Program	\$7,588,530	(\$7,277,182)	\$311,348
	Traumatic Brain Injury State Demonstration Grant Program	\$86,400	\$0	\$86,400
	WIC Special Supplemental Nutrition Program for Women, Infants, and Children	\$8,291,586	(\$5,958,192)	\$2,333,394
	Total	\$525,726,019	(\$154,471,214)	\$371,254,805
Regents	Higher Education Emergency Relief Fund	\$107,569,348	(\$107,569,348)	\$0
	Higher Education Emergency Relief Fund II	\$131,249,902	(\$131,249,902)	\$0
	Provider Relief Fund	\$79,531,217	(\$79,531,217)	\$0

## Appendix A – Federal Awards by Department and Program

Source: data.iowa.gov || Updated Through August 12, 2022

Department	Federal Program	Awards	Expenses	Available Funds
Regents	Total	\$318,350,467	(\$318,350,467)	\$0
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	(\$266,323)	\$83,488
	Federal Transit Formula Grants	\$42,820,959	(\$36,001,721)	\$6,819,238
	Formula Grants for Rural Areas and Tribal Transit Program	\$16,000,554	(\$10,027,953)	\$5,972,601
	Highway Planning and Construction	\$121,866,016	(\$79,975,301)	\$41,890,715
	Total	\$181,037,340	(\$126,271,298)	\$54,766,042
Veterans Affairs	Provider Relief Fund	\$4,847,353	(\$4,847,353)	\$0
	Veterans State Nursing Home Care	\$7,092,601	(\$7,092,601)	\$0
	Total	\$11,939,954	(\$11,939,955)	\$0
Workforce Development	Child Care and Development Block Grant	\$0	(\$16,922,544)	(\$16,922,544)
	Unemployment Insurance	\$3,442,639,073	(\$2,987,720,943)	\$454,918,130
	WIOA National Dislocated Worker Grants / WIA National Emergency Grants	\$1,665,000	(\$468,335)	\$1,196,665
	Total	\$3,444,304,073	(\$3,005,111,822)	\$439,192,251
<b>Total</b>		<b>\$7,424,049,374</b>	<b>(\$5,814,325,098)</b>	<b>\$1,609,724,275</b>