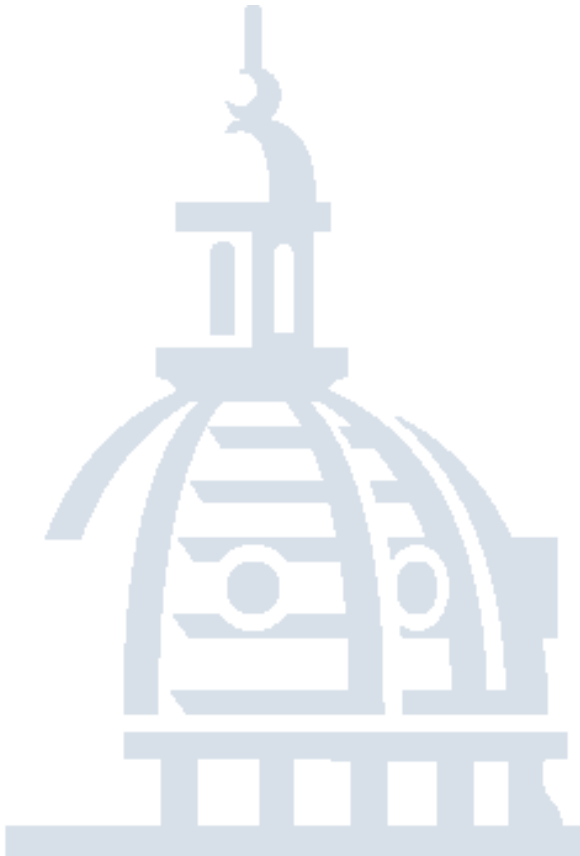


**STATE BUDGET PREVIEW
FY 2025**



DECEMBER 21, 2023





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State Budget Preview

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Introduction

State Budget Preview

The purpose of this document is to provide the General Assembly with a preview of estimated revenues and expenditures for FY 2024 and FY 2025. The information includes the Legislative Services Agency's (LSA) General Fund budget projection for FY 2025 based on the most recent Revenue Estimating Conference (REC) revenue estimates. The projection also estimates appropriations for FY 2025 based on current law.

The document also includes updates on the economic outlook for Iowa, Medicaid, State School Aid, the Iowa Public Employees' Retirement System (IPERS), and salaries and collective bargaining. In addition, the document provides an update on federal stimulus dollars related to COVID-19.

The Fiscal Services Division of the LSA will be preparing a document in January 2024 to review the Governor's FY 2025 budget recommendations.

For additional information regarding a specific department, please refer to the Fiscal Services staff listing. The staff listing will indicate the appropriate analyst to contact for additional information by subject area.

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2024 Session Timetable

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State Budget Preview

NOTE: This Session timetable is subject to change.

*See [SCR 4](#) and [HR 3](#) (2023), [SR 3](#) (2019), and [SR 113](#) (2020).

Available online at: www.legis.iowa.gov/docs/publications/SESTT/1294700.pdf

JANUARY 8	First day of Session. (Iowa Code sec. 2.1)
JANUARY 19 (Friday of 2nd week)	Final date for individual Senator and Representative requests for bill drafts to the Legislative Services Agency. (Senate Rule 27 and House Rule 29)
FEBRUARY 16 (Friday of 6th week)**	Final date for Senate bills to be reported out of Senate committees and House bills out of House committees. (Joint Rule 20)
FEBRUARY 19 – 23 (7th week)	Senate considers only Senate bills and unfinished business. House considers only House bills and unfinished business. (Joint Rule 20)
FEBRUARY 26 – MARCH 8 (8th and 9th weeks)	Debate not limited by rule.
MARCH 15 (Friday of 10th week)**	Final date for Senate bills to be reported out of House committees and House bills out of Senate committees. (Joint Rule 20)
MARCH 18 – 22 (11th week)	Senate considers only House bills and unfinished business. House considers only Senate bills and unfinished business. (Joint Rule 20)
MARCH 25 (Beginning of 12th week)	Only the following bills are eligible for consideration: (Joint Rule 20) <ul style="list-style-type: none"> • Bills passed by both chambers • Appropriations bills • Ways and Means bills • Government Oversight bills • Legalizing Acts • Administrative Rules Review Committee bills • Committee bills related to delayed or suspended Administrative Rules [Iowa Code sec. 17A.8(9)] • Bills co-sponsored by Majority and Minority Leaders of one chamber • Conference Committee reports • Companion bills sponsored by Senate and House Majority Leaders • Concurrent or simple resolutions • Joint resolutions nullifying Administrative Rules • Bills on the Veto Calendar (Joint Rule 23) • Unfinished business
APRIL 1 (Beginning of 13th week)	House amendments need not be filed on the day preceding floor debate. (House Rule 31.8)
APRIL 16	100th calendar day of Session. (Per diem expenses end – Iowa Code sec. 2.10(1))
<p>**The February 16 and March 15 committee deadlines do not apply to Appropriations bills, Ways and Means bills, Government Oversight bills, Legalizing Acts, Administrative Rules Review Committee bills, Committee bills related to delayed or suspended Administrative Rules (Iowa Code sec. 17A.8(9)), bills co-sponsored by Majority and Minority Leaders of one chamber, Conference Committee reports, companion bills sponsored by the Majority Leaders of both chambers after consultation with the respective Minority Leaders, concurrent or simple resolutions, and joint resolutions nullifying Administrative Rules.</p> <p>Updated by the Legislative Information Office: 08/09/2023</p>	

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State Budget Preview

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BUDGET OVERVIEW

The following information is an overall summary of Iowa’s General Fund budget for FY 2023 and FY 2024 designed to assist the General Assembly with the decision-making process for the next fiscal year. The overview provides various tables showing financial information on the State’s General Fund budget, as well as a preliminary FY 2025 budget projection developed by the Legislative Services Agency (LSA). A summary of department budget requests for FY 2025 is also provided at the end of this overview.

FY 2023 and FY 2024 General Fund Budget Update. Figure 1 compares the General Fund budget estimates for FY 2023 and FY 2024 at the close of the 2023 Legislative Session to the actual FY 2023 amounts and the FY 2024 budget, which includes the revised Revenue Estimating Conference (REC) estimate.

Figure 1

General Fund Budget						
FY 2023 and FY 2024 Point-in-Time Comparisons						
In Millions						
	FY 2023			FY 2024		
	End of Session	Actual	Change	End of Session	Dec. 2023 Estimate	Change
Resources						
Net Receipts	\$ 9,757.4	\$ 9,845.3	\$ 87.9	\$ 9,643.0	\$ 9,746.5	\$ 103.5
Surplus Carryforward	197.3	197.3	0.0	875.2	882.1	6.9
Total Available Resources	\$ 9,954.7	\$ 10,042.6	\$ 87.9	\$ 10,518.2	\$ 10,628.6	\$ 110.4
Appropriations and Expenditures						
Enacted Appropriations	\$ 8,214.8	\$ 8,209.0	\$ - 5.8	\$ 8,517.3	\$ 8,517.3	\$ 0.0
Adjustments to Standing Appropriations	0.0	12.3	12.3	0.0	14.2	14.2
Net Supplemental/Deappropriations	0.0	0.0	0.0	0.0	0.0	0.0
Total Appropriations	\$ 8,214.8	\$ 8,221.3	\$ 6.5	\$ 8,517.3	\$ 8,531.5	\$ 14.2
Reversions	- 5.0	- 9.9	- 4.9	- 5.0	- 5.0	0.0
Net Appropriations	\$ 8,209.8	\$ 8,211.4	\$ 1.6	\$ 8,512.3	\$ 8,526.5	\$ 14.2
Ending Balance – Surplus	\$ 1,744.9	\$ 1,831.2	\$ 86.3	\$ 2,005.9	\$ 2,102.1	\$ 96.2

The FY 2023 General Fund budget ended the fiscal year with a \$1.831 billion balance, which was \$86.3 million more than the previous estimate of \$1.745 billion. Net receipts ended the fiscal year at \$9.845 billion, which was \$87.9 million (0.9%) more than the estimate used at the close of the 2023 Legislative Session. Net appropriations ended the fiscal year \$1.6 million higher than estimated due to increases in standing appropriations that were partially offset by higher appropriation reversions.

The FY 2023 General Fund surplus resulted in \$882.1 million¹ being carried forward into FY 2024, increasing the total estimated funds available to \$10.629 billion. This is an increase of \$110.4 million (1.0%) compared to the FY 2024 total available resources as estimated at the close of the 2023 Legislative Session.

¹ The surplus carryforward of \$882.1 million for FY 2024 represents the excess funds from the FY 2023 General Fund surplus of \$1.831 billion after the Cash Reserve Fund, Economic Emergency Fund, and Taxpayer Relief Fund requirements were met.

Significant General Fund Appropriations in FY 2024. The General Assembly appropriated a total of \$8.517 billion from the General Fund for FY 2024. This represents an increase of \$302.5 million (3.7%) compared to FY 2023 appropriations. Two of the larger increases during the 2023 Legislative Session were [HF 68](#) (Education Savings Accounts Act) and [SF 192](#) (Supplemental State Aid Act). House File 68 was signed into law on January 24, 2023. The Act created a new standing unlimited General Fund appropriation for Education Savings Accounts beginning in FY 2024. Eligibility for the new appropriation will be phased in over three years. The FY 2024 appropriation is an estimated \$107.4 million. Senate File 192 was signed into law on February 7, 2023, and increased the State cost per pupil (SCPP) by 3.00%. 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 \$85.8 million (2.4%) compared to the funding for FY 2023.

Other significant increases include \$33.5 million to Medicaid; \$15.7 million to the Iowa State Patrol, which funded moving the Motor Vehicle Enforcement Division from the Department of Transportation (DOT) to the Department of Public Safety (DPS); \$12.7 million to the Department of Corrections (DOC) for Department-wide duties; and \$12.3 million to the Judicial Branch for graduated sanctions.

Figure 2

Significant Changes to General Fund Appropriations				
In Millions				
Appropriations	Actual FY 2023	Estimated FY 2024	Change	Percent Change
Education Savings Accounts - Standing	\$ 0.0	\$ 107.4	\$ 107.4	NA
State Foundation School Aid	3,568.0	3,667.4	99.5	2.8%
Medical Assistance	1,510.1	1,543.6	33.5	2.2%
Iowa State Patrol	71.4	87.1	15.7	21.9%
DOC - Department-Wide Duties	0.2	13.0	12.7	5221.7%
Graduated Sanctions	0.0	12.3	12.3	NA
Community Colleges General Aid	221.7	228.9	7.2	3.2%
Iowa Workforce Grant and Incentive Program	0.0	6.5	6.5	NA
MHDS Regional Services Fund	121.2	127.7	6.5	5.4%
DPS - Department-Wide Duties	0.0	6.5	6.5	NA
Field Operations	65.9	72.1	6.2	9.4%
Subtotal	<u>\$ 5,558.5</u>	<u>\$ 5,872.4</u>	<u>\$ 313.9</u>	<u>5.6%</u>
All Other Appropriations	<u>2,662.8</u>	<u>2,659.1</u>	<u>-3.7</u>	<u>-0.1%</u>
Total	<u><u>\$ 8,221.3</u></u>	<u><u>\$ 8,531.5</u></u>	<u><u>\$ 310.2</u></u>	<u><u>3.8%</u></u>

*Numbers may not equal totals due to rounding.
Note: Mental Health and Disability Services (MHDS)

FY 2025 Budget Projection. The LSA budget projection for FY 2025, shown in **Figure 3**, provides a preliminary analysis of the condition of the General Fund budget for the next fiscal year. The estimates that comprise the FY 2025 projection are based on the following factors and assumptions:

- The FY 2025 REC revenue estimate of \$9.637 billion was set on December 13, 2023. The REC estimate is based on tax laws and other revenue policies in place at the time the estimate is adopted. This estimate is included in the calculation of the FY 2025 expenditure limitation.
- A carryforward balance of \$1.958 billion from the revised FY 2024 General Fund surplus after the estimated reserve fund and Taxpayer Relief Fund requirements are met. The carryforward balance is also included in the calculation of the FY 2025 expenditure limitation.
- The expenditure limitation for FY 2025 is estimated to be \$11.499 billion.

- The enacted appropriations from FY 2024 (\$8.517 billion plus the \$14.2 million for FY 2024 standing adjustments) are used as the baseline for FY 2025 appropriations, which total \$8.532 billion.
- The LSA's estimated net built-in and anticipated expenditure changes for FY 2025 total \$27.8 million. **Figures 4 and 5** summarize the FY 2025 built-in and anticipated expenditures. The estimate reflects the incremental increases above the FY 2024 baseline appropriation level.
- Reversions are estimated to total \$5.0 million. Reversions are appropriated funds that remain unexpended at the close of the fiscal year.

Figure 3 shows the projected General Fund budget for FY 2025 based on the above assumptions. The projected appropriations, which total \$8.559 billion, are \$2.940 billion below the estimated expenditure limitation. The FY 2025 General Fund surplus is projected to total \$3.041 billion.

Figure 3

State of Iowa			
Projected Condition of the General Fund			
In Millions			
	<u>Actual FY 2023</u>	<u>Estimated FY 2024</u>	<u>LSA Projection FY 2025</u>
Resources			
Net Receipts (Dec. 13, 2023, REC Est.)	\$ 9,845.3	\$ 9,746.5	\$ 9,637.1
Revenue Adjustments	0.0	0.0	0.0
Subtotal	<u>\$ 9,845.3</u>	<u>\$ 9,746.5</u>	<u>\$ 9,637.1</u>
Surplus Carryforward	197.3	882.1	1,958.4
Total Available Resources	<u>\$ 10,042.6</u>	<u>\$ 10,628.6</u>	<u>\$ 11,595.5</u>
Expenditure Limitation			\$ 11,499.1
Appropriations and Expenditures			
Appropriations*	\$ 8,209.0	\$ 8,517.3	\$ 8,531.5
Adjustments to Standing Appropriations	12.3	14.2	0.0
Built-In and Anticipated Increases	0.0	0.0	27.8
Net Supplemental/Deappropriations	0.0	0.0	0.0
Total Appropriations	<u>\$ 8,221.3</u>	<u>\$ 8,531.5</u>	<u>\$ 8,559.3</u>
Reversions	- 9.9	- 5.0	- 5.0
Net Appropriations	<u>\$ 8,211.4</u>	<u>\$ 8,526.5</u>	<u>\$ 8,554.3</u>
Ending Balance – Surplus	<u>\$ 1,831.2</u>	<u>\$ 2,102.1</u>	<u>\$ 3,041.2</u>
* The FY 2025 LSA projected appropriations level is the FY 2024 enacted appropriations level plus the FY 2024 adjustments to standing appropriations.			

Figures 4 and 5 show the estimated built-in and anticipated expenditures for FY 2025. The FY 2025 built-in and anticipated expenditures total \$27.8 million. The built-in estimate totals for FY 2025 are lower than the estimates for FY 2024 (\$36.9 million).

For the FY 2025 built-in estimate, the Education Savings Account, Technology Reinvestment Fund, and Department of Education Instructional Support are the three largest increases, totaling \$57.2 million. Projected increases are partially offset by a projected \$48.1 million decrease in the appropriation for K-12 School Foundation Aid.

School Foundation Aid: The School Aid estimate for FY 2025 is projected to decrease by \$48.1 million compared to the FY 2024 appropriation. The FY 2025 estimate reflects the following assumptions:

- A per pupil percent of growth of 0.0%.
- An increase in statewide taxable valuations of 4.7%. This leads to an increase in the Uniform Levy and a decrease in the State Foundation Aid. The Uniform Levy and State Foundation Aid are 88.4% of the district cost per pupil.
- Maintaining the reduction for the Area Education Agencies (AEAs) at the statutory amount of \$7.5 million, resulting in an increase of \$22.1 million to restore the additional FY 2024 AEAs reduction.

Estimated changes in State aid at 0.00% are due primarily to the estimated increase in statewide taxable valuations. Additional variables impacting State aid for school districts include the following:

- An estimated 1.9% decrease in budget enrollments.
- An estimated 2.0% increase in the Special Education weightings.
- An estimated 2.0% increase in total sharing supplementary weightings (according to data available as of October 2023).
- An estimated 4.0% increase in Limited English Proficient (LEP) supplementary weightings.
- An estimated 1.0% increase in the Statewide Voluntary Preschool Program (SWVPP) weightings.

Technology Reinvestment Fund: The Technology Reinvestment Fund receives a standing appropriation of \$17.5 million from the General Fund. For FY 2024, the General Assembly suspended the \$17.5 million appropriation from the General Fund and appropriated \$18.4 million from the Rebuild Iowa Infrastructure Fund. Estimated expenditures assume that the current law standing appropriation will remain.

Commercial and Industrial Property Tax Replacement: [Senate File 619](#) (Taxation and Other Provisions Act), enacted during the 2021 Legislative Session, included a provision that beginning with the FY 2023 payment, the General Fund standing appropriation for commercial and industrial property tax replacement for cities and counties will be phased out in four or seven years, depending on how the tax base grew relative to the rest of the State since FY 2014. Cities and counties where the tax base grew at a faster rate than the statewide average from FY 2014 through FY 2021 will have the backfill phased out over a four-year period from FY 2023 to FY 2026, while those that grew at a rate less than the statewide average will have the backfill phased out over a seven-year period from FY 2023 to FY 2029. School district backfill payments were eliminated after FY 2022. Taxing authorities that are not schools, cities, or counties will have their backfill payment phased out over seven years. The property tax replacement standing appropriation for FY 2025 is estimated to decrease by \$14.1 million.

Figure 4

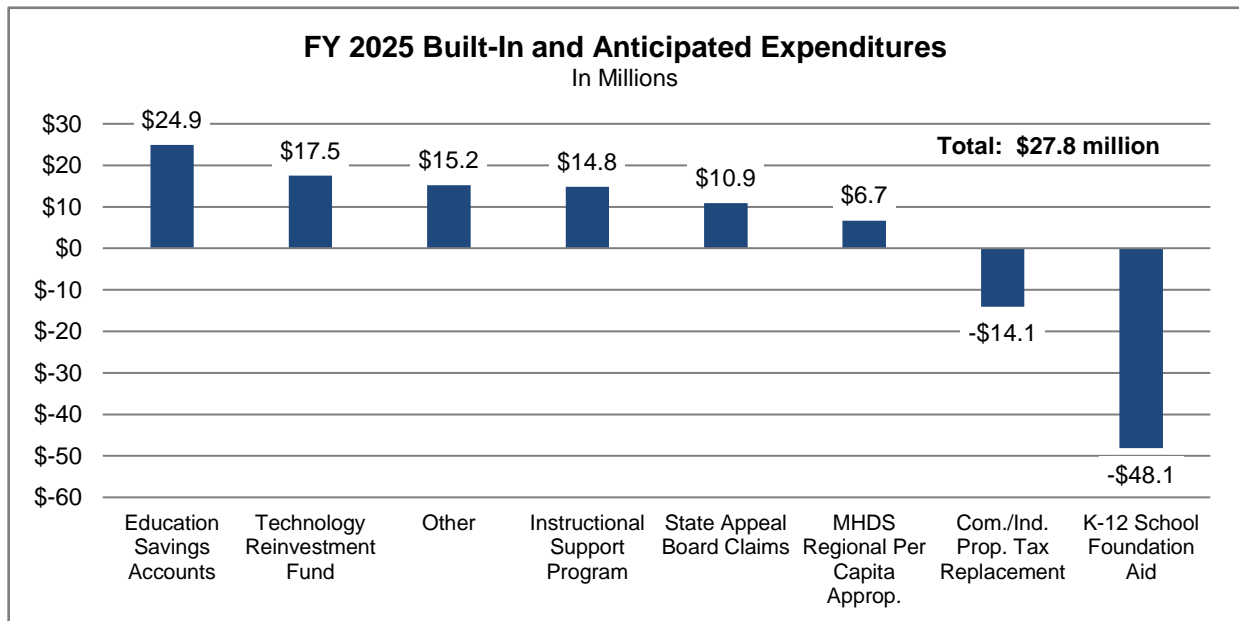


Figure 5

FY 2025 General Fund Built-In and Anticipated Expenditures
In Millions

	LSA Estimates
<u>Built-In Changes</u>	
1. College Aid – College Work Study	\$ 2.1
2. Economic Development Authority – Operational Support Grants	0.1
3. Economic Development Authority – World Food Prize	0.5
4. Education – Child Development (At-Risk Program)	2.8
5. Education – Instructional Support Program	14.8
6. Education – K-12 School Foundation Aid	-48.1
7. Education – Education Savings Accounts	24.9
8. Education – Nonpublic School Transportation	4.3
9. Human Services – MHDS Regional Per Capita Appropriation	6.7
10. Management – State Appeal Board Claims	10.9
11. Management – Technology Reinvestment Fund	17.5
12. Agriculture – Renewable Fuels Infrastructure Fund	5.0
13. Revenue – Com./Ind. Prop. Tax Replacement	-14.1
14. Human Services – Residency and Fellowship Program	0.4
Total	\$ 27.8

Figure 6 shows the revenue estimates for FY 2024 and FY 2025 that were agreed to by the REC at the December 13, 2023, meeting. The FY 2024 estimate represents a decrease of 1.0% (\$-98.8 million) compared to actual FY 2023. The FY 2025 REC estimate is 1.1% (\$-109.4 million) below the estimate for FY 2024.

Figure 6
Revenue Estimating Conference General Fund Estimates
 In Millions

	FY 22 Actual	FY 23 Actual	% Change FY 23 vs. FY 22 Actual	REC	% Change	REC	% Change
				FY 24 Estimate 13-Dec-23	vs. FY 23 Actual	FY 25 Estimate 13-Dec-23	vs. FY 24 Estimate
Tax Receipts							
Personal Income Tax	\$5,780.1	\$5,599.3	-3.1%	\$5,226.7	-6.7%	\$4,960.2	-5.1%
Sales/Use Tax	3,853.7	3,937.1	2.2%	4,138.1	5.1%	4,325.4	4.5%
Corporate Income Tax	919.0	984.1	7.1%	998.9	1.5%	854.0	-14.5%
Inheritance Tax	97.7	93.6	-4.2%	70.3	-24.9%	48.7	-30.7%
Insurance Premium Tax	151.0	174.4	15.5%	175.5	0.6%	183.0	4.3%
Beer Tax	13.6	13.3	-2.2%	12.8	-3.8%	12.6	-1.6%
Franchise Tax	72.4	92.5	27.8%	87.0	-5.9%	90.2	3.7%
Miscellaneous Tax	68.7	190.0	176.6%	326.2	71.7%	566.9	73.8%
Total Tax Receipts	\$10,956.2	\$11,084.3	1.2%	\$11,035.5	-0.4%	\$11,041.0	0.0%
Other Receipts							
Institutional Payments	\$11.6	\$13.3	14.7%	\$11.6	-12.8%	\$11.6	0.0%
Liquor Profits	152.9	150.5	-1.6%	151.5	0.7%	152.5	0.7%
Interest	3.6	70.3	1852.8%	85.0	20.9%	78.0	-8.2%
Fees	30.7	29.7	-3.3%	27.2	-8.4%	26.7	-1.8%
Judicial Revenue	88.2	89.1	1.0%	95.0	6.6%	95.0	0.0%
Miscellaneous Receipts	77.5	75.9	-2.1%	61.5	-19.0%	59.8	-2.8%
Total Other Receipts	\$364.5	\$428.8	17.6%	\$431.8	0.7%	\$423.6	-1.9%
Gross Tax & Other Receipts	\$11,320.7	\$11,513.1	1.7%	\$11,467.3	-0.4%	\$11,464.6	0.0%
Accruals (Net)	\$-47.2	\$146.6		\$129.2		\$-168.1	
Refund (Accrual Basis)	\$-1,028.8	\$-1,230.3	19.6%	\$-1,304.4	6.0%	\$-1,075.1	-17.6%
School Infras. Refunds (Accrual)	-\$571.3	-\$708.1	23.9%	\$-693.1	-2.1%	\$-716.7	3.4%
Total Net Receipts	\$9,673.4	\$9,721.3	11.5%	\$9,599.0	-1.3%	\$9,504.7	-1.0%
Transfers (Accrual Basis)							
Lottery	\$95.2	\$105.7	11.0%	\$108.8	2.9%	\$107.7	-1.0%
Other Transfers	34.8	18.3	-47.4%	38.7	111.5%	24.7	-36.2%
Net Receipts Plus Transfers	\$9,803.4	\$9,845.3	0.4%	\$9,746.5	-1.0%	\$9,637.1	-1.1%

Reserve Funds. The balances in the State’s two reserve funds (**Figure 7**) are projected to be at the statutory maximum for both FY 2024 and FY 2025. For FY 2024, the combined balances are estimated at \$961.9 million and are projected to increase to \$963.7 million in FY 2025.

Figure 7

State of Iowa Reserve Funds			
In Millions			
	Actual FY 2023	Estimated FY 2024	Estimated FY 2025
Cash Reserve Fund			
Funds Available			
Balance Brought Forward	\$ 612.6	\$ 671.4	\$ 721.4
General Fund Transfer from Surplus	1,914.2	1,831.2	2,102.1
Total Funds Available	\$ 2,526.8	\$ 2,502.6	\$ 2,823.5
Transfer to Economic Emergency Fund	- 1,855.4	- 1,781.2	- 2,100.7
Balance	\$ 671.4	\$ 721.4	\$ 722.8
<i>Maximum 7.5%</i>	\$ 671.4	\$ 721.4	\$ 722.8
Economic Emergency Fund			
Funds Available			
Balance Brought Forward	\$ 218.0	\$ 230.6	\$ 240.5
Excess from Cash Reserve Fund	1,855.4	1,781.2	2,100.7
Executive Council – Performance of Duty	- 17.5	- 18.4	- 13.6
Total Funds Available	\$ 2,055.9	\$ 1,993.4	\$ 2,327.6
Excess Surplus	- 1,832.1	- 1,752.9	- 2,086.7
Performance of Duty Adjustment *	6.8	0.0	0.0
Balance	\$ 230.6	\$ 240.5	\$ 240.9
<i>Maximum 2.5%</i>	\$ 223.8	\$ 240.5	\$ 240.9
Distribution of Excess Surplus			
Transfer to General Fund	\$ 197.3	\$ 882.1	\$ 1,958.4
Transfer to Taxpayer Relief Fund	1,634.8	870.8	128.3
Total	\$ 1,832.1	\$ 1,752.9	\$ 2,086.7
Combined Reserve Fund Balances			
Cash Reserve Fund	\$ 671.4	\$ 721.4	\$ 722.8
Economic Emergency Fund	230.6	240.5	240.9
Total	\$ 902.0	\$ 961.9	\$ 963.7
Statutory Maximum			
Cash Reserve Fund	\$ 671.4	\$ 721.4	\$ 722.8
Economic Emergency Fund	223.8	240.5	240.9
Total	\$ 895.2	\$ 961.9	\$ 963.7
* An adjustment of \$6.8 million was made to the FY 2023 Performance of Duty item to account for expenditures during FY 2023 being lower than originally projected.			

Taxpayer Relief Fund. Based on the current REC estimates and budget assumptions for FY 2024, it is estimated that the Taxpayer Relief Fund will have a balance of \$3.663 billion for FY 2024 and \$3.847 billion for FY 2025 (**Figure 8**). This includes a General Fund surplus transfer of \$870.8 million during FY 2024 and an estimated transfer of \$128.3 million for FY 2025. The following factors determine how much of the General Fund surplus is transferred to the Taxpayer Relief Fund:

- The General Fund surplus amount for the previous fiscal year.
- Whether the balances in the Cash Reserve Fund and the Economic Emergency Fund are at the statutory maximum, which is a combined 10.0% of the adjusted revenue estimate. After both reserve funds are at the statutory maximum, a portion of the remaining surplus dollars is available for deposit in the Taxpayer Relief Fund, but the amount is limited as follows: Beginning in FY 2021, if the actual net General Fund revenues for the previous fiscal year are greater than the adjusted revenue estimate established for the previous fiscal year, the amount of the difference is transferred to the Taxpayer Relief Fund.

Figure 8

Taxpayer Relief Fund			
In Millions			
	<u>Actual FY 2023</u>	<u>Estimated FY 2024</u>	<u>Projected FY 2025</u>
Funds Available			
Balance Brought Forward	\$ 1,055.4	\$ 2,738.0	\$ 3,662.9
General Fund Surplus Transfer	1,634.8	870.8	128.3
Interest	47.8	54.1	56.0
Total Funds Available	<u>\$ 2,738.0</u>	<u>\$ 3,662.9</u>	<u>\$ 3,847.2</u>

State Tax Credits. Another factor influencing General Fund revenues is tax credits claimed against personal income, corporate income, and other taxes. The Department of Revenue updates the tax claim estimates three times each year to correspond with the REC meetings. The Department publishes information on State tax credits in the [Tax Credits Contingent Liabilities Report](#). **Figure 9** summarizes the tax credit claims against State taxes affecting FY 2021, FY 2022, and FY 2023.

Figure 9

State Tax Credit Claims			
In Millions			
<u>Tax Credit Programs</u>	<u>Actual FY 2021</u>	<u>Actual FY 2022</u>	<u>Actual FY 2023</u>
Biodiesel Blended Fuel Tax Credit	\$ 21.7	\$ 23.3	\$ 24.0
Earned Income Tax Credit	62.6	74.6	71.1
High Quality Jobs Program	26.2	22.8	15.2
Historic Preservation Tax Credit	30.7	35.5	25.1
Iowa Industrial New Jobs Training Program (260E)	40.7	38.3	36.1
Redevelopment Tax Credit	5.7	3.1	3.8
Research Activities Tax Credit	48.9	43.0	66.7
School Tuition Organization Tax Credit	11.9	13.3	13.8
Tuition and Textbook Tax Credit	14.0	23.3	26.2
Workforce Housing Tax Incentive Program	17.3	11.1	7.4
All Other Programs	52.2	74.2	61.6
Total Tax Credits	<u>\$ 331.9</u>	<u>\$ 362.5</u>	<u>\$ 351.0</u>

Source: Department of Revenue, Tax Credits Contingent Liabilities — Table 9, December 2023

Summary of FY 2025 General Fund Department Requests. Departments are requesting a total of \$8.556 billion from the General Fund for FY 2025, an increase of \$24.2 million (0.3%) compared to estimated FY 2024. Additional details are available for individual departments in **Appendix A** (General Fund Tracking).

Figure 10

General Fund Department Requests					
(In Millions)					
	Actual FY 2023	Estimated FY 2024	Dept. Req. FY 2025	Dept. Req. vs FY 2024	Percent Change
Administration and Regulation	\$ 50.3	\$ 70.5	\$ 72.1	\$ 1.5	2.1%
Agriculture and Natural Resources	41.9	43.5	45.0	1.5	3.4%
Economic Development	45.3	41.8	41.3	-0.5	-1.2%
Education	992.8	982.9	1,022.4	39.5	4.0%
Health and Human Services	2,068.3	2,125.0	2,125.0	0.0	0.0%
Justice System	827.0	881.7	900.4	18.7	2.1%
Unassigned Standings	4,195.7	4,386.0	4,349.5	-36.5	-0.8%
Grand Total	\$ 8,221.3	\$ 8,531.5	\$ 8,555.7	\$ 24.2	0.3%

Summary of FY 2025 Other Funds Department Requests. Departments are requesting a total of \$1.324 billion for FY 2025 from non-General Fund sources, a decrease of \$43.6 million (-3.2%) compared to estimated FY 2024. Additional details are available for individual departments in **Appendix B** (Other Funds Tracking).

Figure 11

Other Funds Department Requests					
(In Millions)					
	Actual FY 2023	Estimated FY 2024	Dept. Req. FY 2025	Dept. Req. vs FY 2024	Percent Change
Administration and Regulation	\$ 61.7	\$ 66.9	\$ 66.4	\$ -0.5	-0.7%
Agriculture and Natural Resources	95.4	96.9	96.9	0.0	0.0%
Economic Development	28.1	34.4	34.4	0.0	0.0%
Education	40.3	34.0	34.0	0.0	0.0%
Health and Human Services	303.0	337.1	337.1	0.0	0.0%
Justice System	22.5	19.5	19.5	0.0	0.0%
Transportation, Infra., and Cap.	670.6	669.2	674.1	4.9	0.7%
Unassigned Standings	88.9	109.4	61.4	-48.0	-43.9%
Grand Total	\$ 1,310.4	\$ 1,367.4	\$ 1,323.8	\$ -43.6	-3.2%

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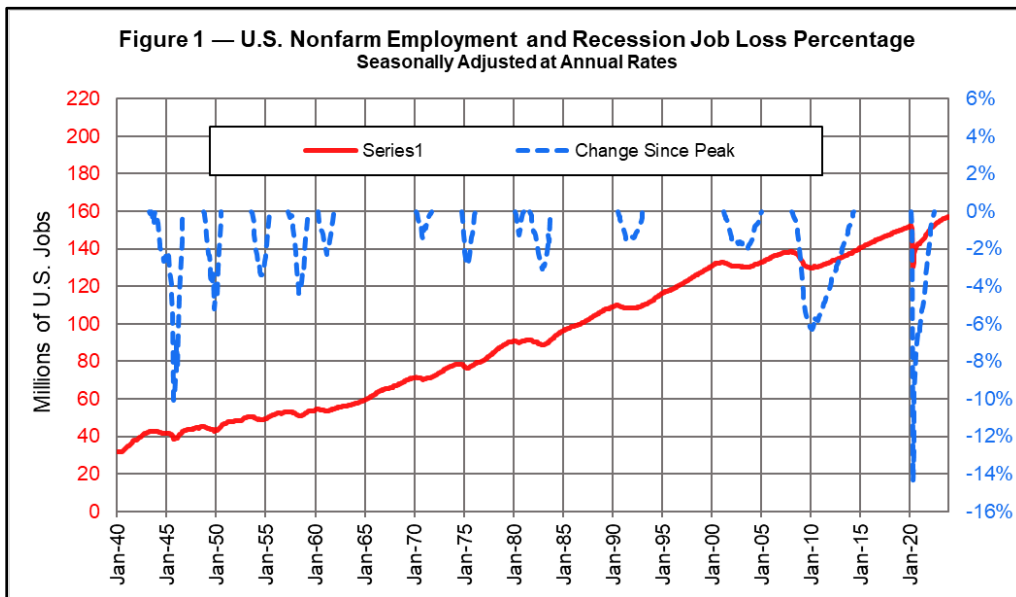
National Economy

U.S. Recession — According to the [Business Cycle Dating Committee](#) of the National Bureau of Economic Research, the U.S. economy entered an economic recession in February 2020 and exited the recession in April 2020. The Committee dates the start of a recession from the peak of economic activity and dates the end of a recession (and the start of an economic expansion) from the trough in economic activity. With a duration of two months, this recession was the shortest on record. The Committee lists the following dates as U.S. recessions:

- January 1980 to July 1980 (6 months)
- July 1981 to November 1982 (16 months)
- July 1990 to March 1991 (8 months)
- March 2001 to November 2001 (8 months)
- December 2007 to June 2009 (18 months)
- February 2020 to April 2020 (2 months)

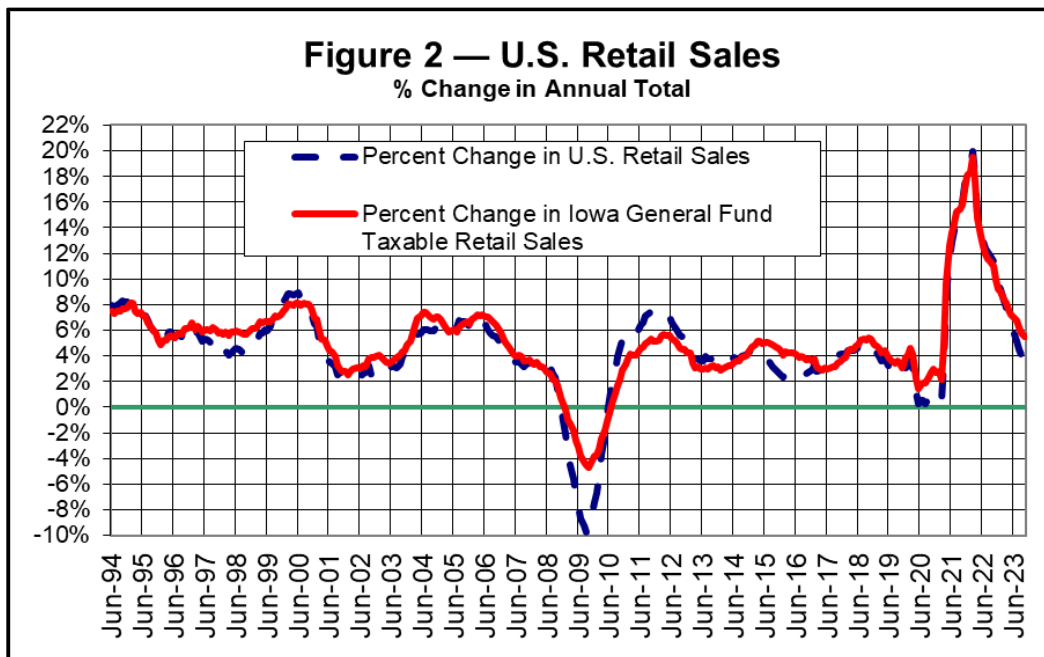
U.S. Employment — Using seasonally adjusted numbers, U.S. employment peaked in February 2020 at 152.4 million jobs. With the social and economic reaction to the COVID-19 pandemic, employment numbers plummeted by more than 20.0 million jobs before rebounding and leveling out to a year-over-year reduction of about 10.0 million jobs by August 2020. Jobs first exceeded the prepandemic peak in June 2022 and currently total 157.1 million in November 2023. **Figure 1** depicts total U.S. nonfarm employment since 1940, while the blue line indicates the job loss percentage, from the peak, around each recession.

The most recent recession produced the largest initial drop in U.S. employment of any recession, but at 28 months, the amount of time between employment peaks was relatively brief. Currently, U.S. employment is 4.7 million jobs ahead of the total from the prepandemic peak in February 2020.

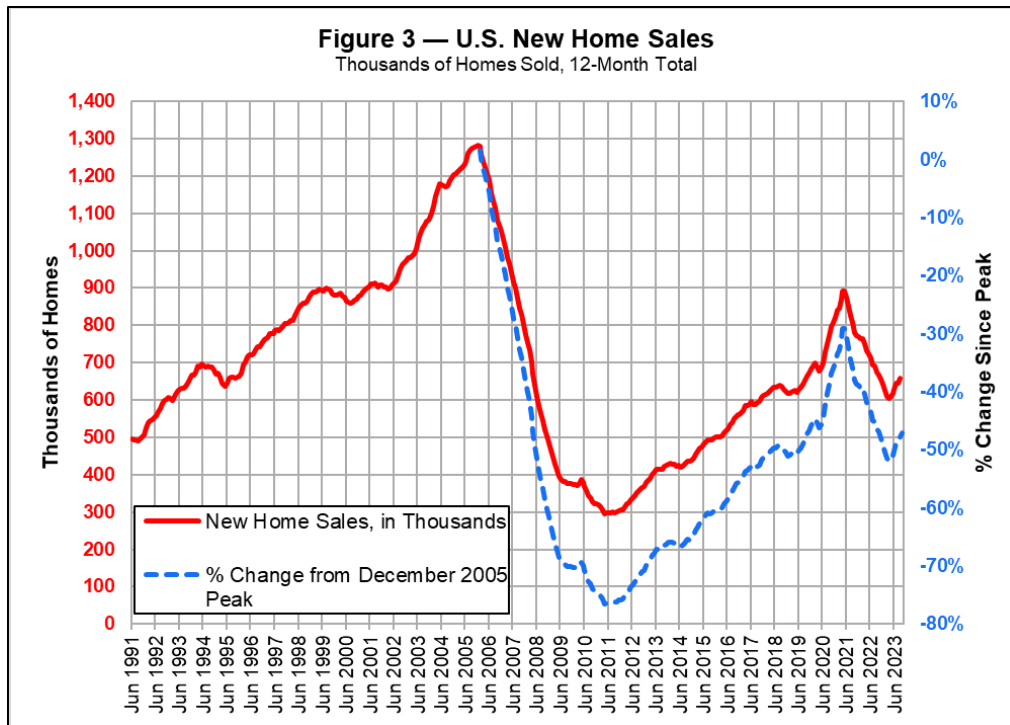


U.S. Retail Sales — The U.S. Census Bureau produces monthly estimates of total national retail sales, with subcategory detail showing a breakdown by type of retail establishment. Around the December 2007 U.S. recession, the 12-month moving retail sales total peaked in July 2008 at \$4.503 trillion. Following that peak, the 12-month total of retail sales fell 10.2%, reaching the low point in October 2009. Retail sales exceeded the previous peak (in nominal terms, not adjusted for inflation) in September 2011. The impact of the COVID-19 recession decreased the growth rate in annual retail sales starting with April 2020, but year-over-year growth in the 12-month sales total remained positive throughout the pandemic. An unprecedented increase in consumer spending resulted in peak annual retail sales growth of 20.0% in early 2022. Year-over-year annual growth currently stands at 3.5%.

Figure 2 contains two trend lines. The dashed blue line depicts the growth in total U.S. retail sales (12-month total), while the red line excludes retail sales locations that are not generally subject to the sales tax that is deposited to the State General Fund (i.e., food stores, gas stations, and automobile dealers). The red line shows that the record growth in retail sales during the pandemic was also found in retail sales locations that are subject to the general sales tax.



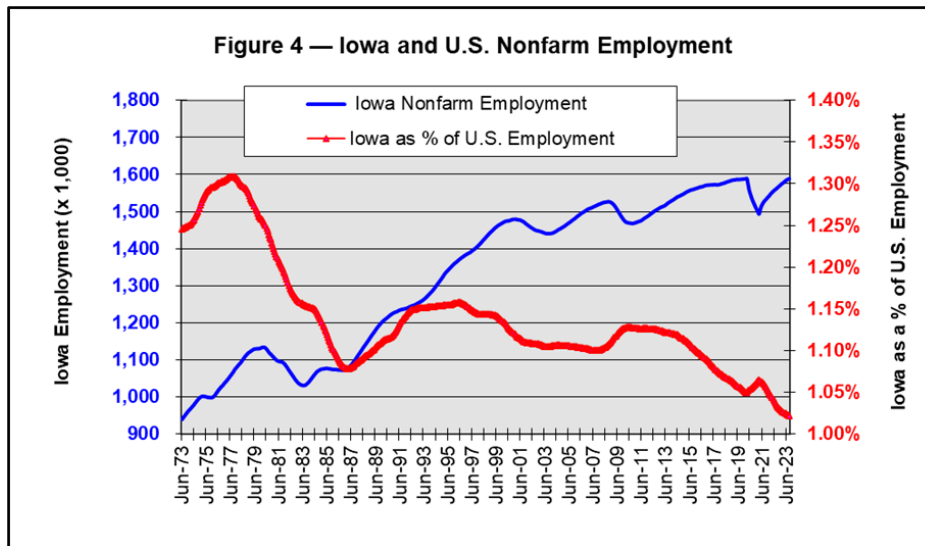
U.S. New Single-Family Home Sales — The U.S. Census Bureau produces monthly estimates of U.S. new single-family home sales. Prior to the previous recession, the 12-month moving average peaked in December 2005 at 1,283,000 annual units (**Figure 3**). From that peak through the low point of April 2011, annual new home sales decreased 76.6%. The red line in **Figure 3** is read on the left axis and provides the annual total of new home sales. The dashed blue line, read on the right axis, provides the percentage change in the number of annual new home sales compared to the 2005 peak. New home sales began to improve beginning in May 2011 and showed steady progress until the start of the pandemic, when new home sales accelerated. Annual sales are currently 25.4% below the most recent peak of 893,000 homes (May 2021) and 47.1% below the 2005 highpoint.



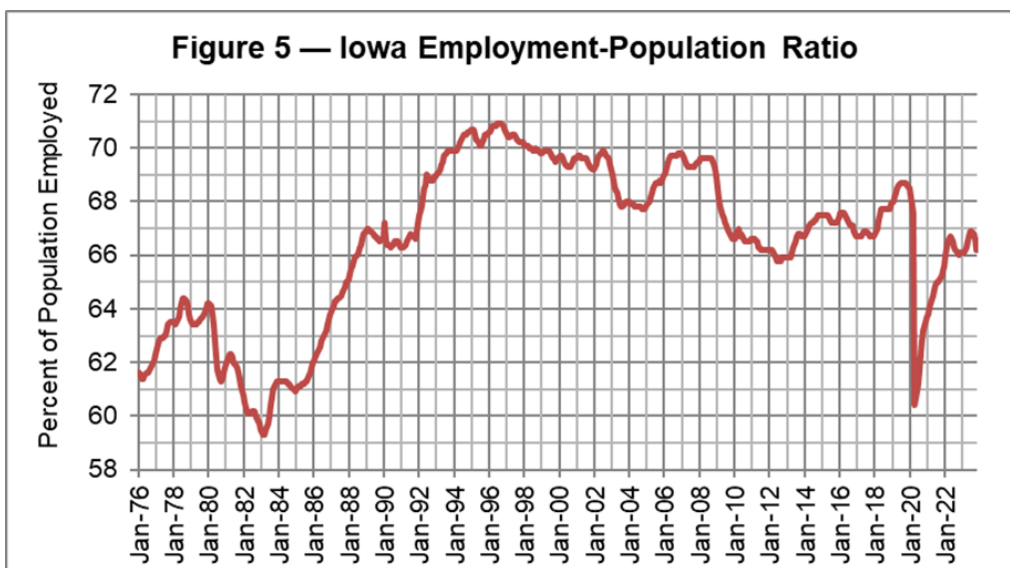
Iowa Economy

Iowa Employment — After recovering in the mid-1980s from the lingering effects of the farm crisis, Iowa’s percent of total U.S. employment increased each year for 10 years (1987 through 1996). Iowa nonfarm employment continued to grow through 2000, although Iowa’s percent of total U.S. employment began to decline in the mid-1990s. After an Iowa employment peak in 2000, the Iowa economy lost 38,800 nonfarm jobs (2.6%) before rebounding in late 2003. Iowa nonfarm employment peaked again in October 2008, when the annual average reached 1,526,300 jobs. From that peak, Iowa average annual employment declined 58,800 (-3.9%) jobs and reached a low point in September 2010. Nonfarm employment in Iowa expanded steadily until early 2020, when it reached a peak of 1,588,000, and average annual job growth from the 2008 peak to the 2020 peak calculates to 6,500 (0.4%) per year. The current Iowa employment total has once again reached the prepandemic peak of 1,588,000.

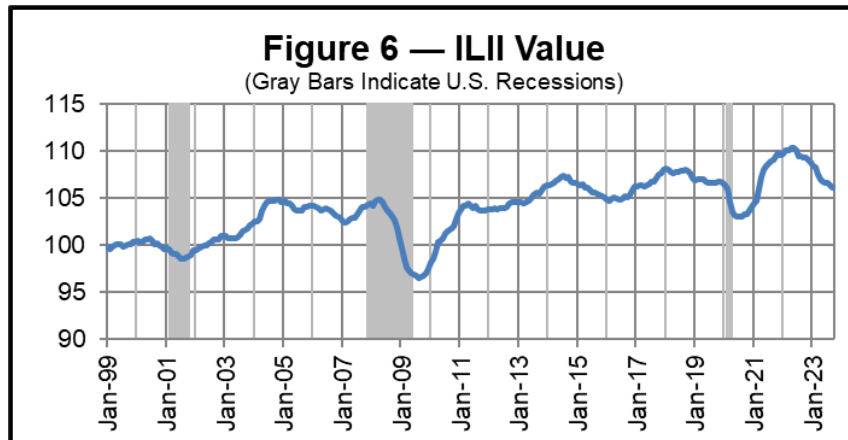
Iowa's share of total U.S. nonfarm employment declined throughout the economic downturn of the early 2000s, as well as the economic recovery that followed, indicating that employment gains in Iowa were not as strong as those of the entire nation. From May 1996 through February 2007, the Iowa/U.S. employment ratio fell from 1.16% of all U.S. nonfarm jobs to 1.09%. Essentially, this ratio shows that in February 2007, 109 of every 10,000 nonfarm jobs in the U.S. were Iowa jobs, down from 116 in 1996. The December 2007 recession was much more severe for the country as a whole, and the Iowa employment ratio rose to 113 by May 2010. As the U.S. economy recovered from the December 2007 recession, the Iowa ratio declined steadily to 105. With the start of the February 2020 recession, the Iowa ratio increased slightly to 107, before returning to its downward trend. The current 12-month average is 102. **Figure 4** shows the 12-month average of Iowa nonfarm employment, as well as the ratio of Iowa employment to U.S. employment, since 1973.



Employment-Population Ratio — The Employment-Population Ratio for a state is equal to the number of people reporting that they are employed divided by the state’s estimated noninstitutionalized civilian population age 16 and older. At the start of the December 2007 U.S. recession, Iowa’s Employment-Population Ratio was 69.6%, meaning that 69.6% of Iowa’s civilian, noninstitutionalized population age 16 and over reported having a job. That ranked Iowa seventh highest in the country, with a rate 6.7 percentage points higher than the national average of 62.9%. Employment-Population Ratios declined during and after that recession, both in Iowa and nationally, with the Iowa ratio bottoming at 65.8% during the summer of 2012. Prior to the start of the February 2020 U.S. recession, the Iowa ratio (**Figure 5**) reached 68.7%. Iowa and national ratios fell significantly from February through June 2020, before recovering a significant portion of the employment reduction. Iowa’s current 66.2% ratio ranks seventh nationally (tied with Colorado), 5.9 percentage points above the current national average of 60.3%. The lowering of Iowa and U.S. ratios since the start of the pandemic indicates that the employment reductions caused by the February 2020 recession remain significant, and it also means that the employment situation is worse than what is indicated by conventional unemployment rates.



Iowa Leading Indicators Index (ILII) — The Iowa Department of Revenue produces a monthly index based on economic indicators. The ILII is derived from seven Iowa-specific economic indicators and one national indicator. The Department designed the ILII to forecast the most likely future direction of economic activity in the State of Iowa. The techniques used to build the ILII follow those used by The Conference Board¹ to construct the national leading indicators index. A movement in the ILII for only one month does not produce a clear signal; rather, it is necessary to consider the direction of the index over several consecutive months. Over the past 18 months, the ILII has provided a negative indicator of Iowa economic momentum. After reaching a peak in May 2022, the ILII has declined (see **Figure 6**).



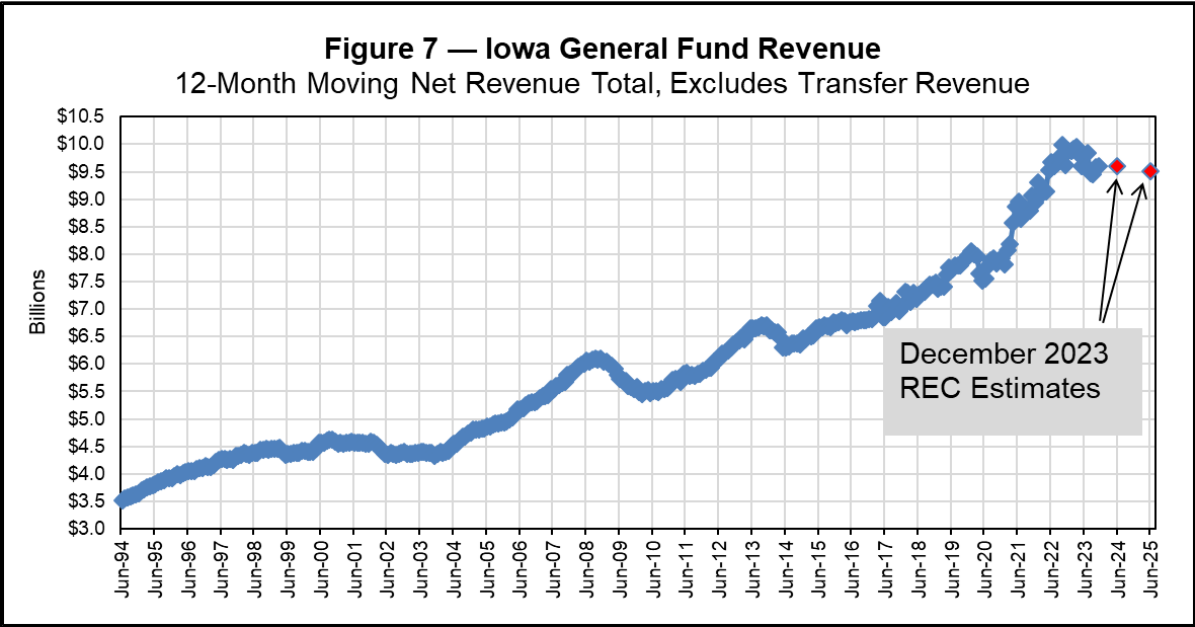
Iowa General Fund Revenue

Iowa’s income, sales/use, and corporate taxes account for 91.0% of the revenue deposited in the State General Fund (FY 2023 data — net fiscal year basis, excluding transfer revenue). The revenue generated by each of these funding sources depends on the level of economic activity in the State during a fiscal year (employment, consumer expenditures, business and government expenditures, etc.). Assuming other tax factors are equal (tax base and tax rates), a growing economy will produce more tax revenues than a static or declining economy.

The previous paragraphs on the recent condition of the national and Iowa economy show that Iowa nonfarm employment peaked in early 2020, and the U.S. economy entered a significant recession in February 2020. According to current nonfarm employment data, Iowa employment has reached the prerecession peak, while the Iowa employment-population ratio has decreased 2.5 percentage points, from 68.7% to 66.2%.

¹ The Conference Board, Inc., is a nonprofit global business organization supported by business executives that holds conferences, convenes executives, and conducts business management research. For more information, see the website: www.conference-board.org/data/bcicountry.cfm?cid=1.

The December 2007 recession produced a significant drop in Iowa General Fund revenue, and the decline reversed around March 2009. The February 2020 recession started with a large revenue decrease that was the result of delayed individual and corporate income tax due dates. Once the delayed due date arrived, revenue totals recovered and continue to expand, driven in large part by increases in sales/use tax and corporate income tax receipts. However, a reduction in personal and corporate income tax rates beginning on January 1, 2023, has started to place a ceiling on General Fund revenue, which increased by 0.5% in FY 2023. **Figure 7** provides the 12-month moving total of net General Fund revenue, excluding transfers.



In December 2023, the Revenue Estimating Conference (REC) established an FY 2024 net General Fund revenue growth rate of negative 1.3%, excluding transfer revenue. For FY 2025, the REC estimates growth will be negative 1.0%. In dollar terms, net revenue is projected to decrease \$122.3 million for FY 2024 and decrease \$9.3 million for FY 2025. The negative projected revenue growth over the two years reflects the estimated impact of state tax reduction legislation enacted in recent years. **Figure 7** includes the REC estimates for net General Fund revenue, with the FY 2024 and FY 2025 estimates marking the path revenue must travel over the next 19 months to achieve the estimates.

With transfer revenue included, FY 2024 net revenue is projected to decrease \$98.8 million (-1.0%), while FY 2025 net revenue growth is projected to decrease \$109.4 million (-1.1%).

Revenue estimates website: www.legis.iowa.gov/publications/fiscal/quarterlyRevenueEstimate

Iowa Economic Trends website: www.legis.iowa.gov/publications/fiscal/economicTrends

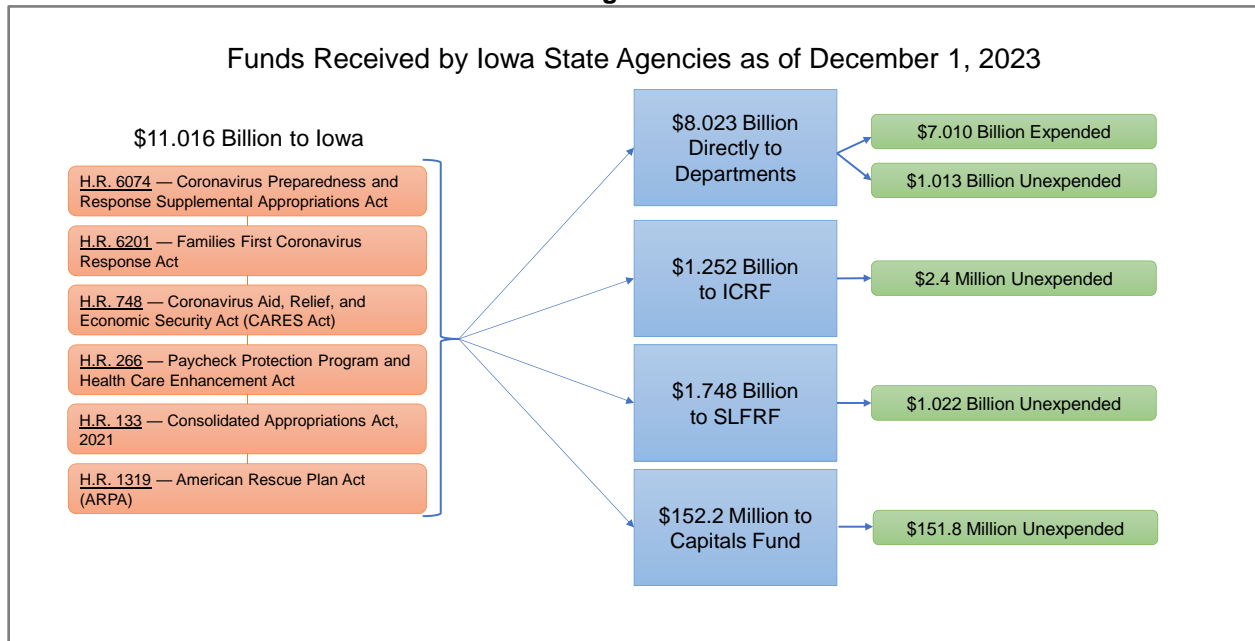
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CARES Act, ARPA, and Other Federal Stimulus Acts. In response to the COVID-19 pandemic, the federal government enacted six Acts in 2020 and 2021. Those Acts are:

- [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. 133](#) — Consolidated Appropriations Act, 2021, enacted December 27, 2020.
- [H.R. 1319](#) — American Rescue Plan Act of 2021 (ARPA), enacted March 11, 2021.

Through December 1, 2023, State agencies in Iowa have reported federal awards totaling \$11.016 billion related to the six Acts to address a wide variety of expenses related to the COVID-19 pandemic. Of this total, \$8.023 billion has been awarded directly to agencies, \$1.252 billion was awarded to the Iowa Coronavirus Relief Fund (ICRF), \$1.748 billion was awarded to the Iowa Coronavirus State and Local Fiscal Recovery Fund (SLFRF) for the State and nonentitlement units of government, and \$152.2 million was awarded to the Coronavirus Capitals Fund. The **Appendix** at the end of the Federal Funds section details the \$8.023 billion awarded directly to State agencies.

Figure 1



Of the \$8.023 billion in federal funds awarded directly to State agencies, \$7.010 billion (87.4%) has been expended as of December 1, 2023. Of the total year-to-date expenses, \$2.993 billion (42.7%) has been expended for worker unemployment benefits. This figure does not include the funds from the ICRF and SLFRF allocated for this same purpose.

Total expenses from the programs that have expended the most funding are outlined in **Figure 2**. The majority of expenditures (78.8%) occurred from FY 2020 to FY 2022. Federal payments for unemployment insurance, which are separate from any payments made to unemployment insurance from the ICRF and SLFRF, were more than half of all expenses in FY 2020 (58.1%) and FY 2021 (55.8%). The Coronavirus Relief Fund was the second major program from which expenses were made and comprised 26.2% of expenditures in FY 2020 and 18.9% in FY 2021. Funding for the Medical Assistance Program was a key piece of expenditures from federal funding. Expenditures made monthly are expected to continue until the end of calendar year 2023. Although Medicaid was the top program in expenses in FY 2023, consistent awards mean that expenses total \$1.125 billion and comprised 13.6% of expenditures. Beginning in FY 2022, two new programs established under ARPA began to contribute to total spending. The Coronavirus State and Local Fiscal Recovery Fund has totaled \$729.3 million in expenses and will be one of the major programs in the future. The American Rescue Plan Elementary and Secondary School Emergency Relief Program also comprised a major source of expenses with a total of \$564.1 million.

Figure 2

COVID-19 Aid Expenses by Top Eight Programs						
(in millions)						
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total
American Rescue Plan Elementary and Secondary School Emerg. Relief	\$0.0	\$0.0	\$176.0	\$294.3	\$93.7	\$564.1
Child Care and Development Block Grant	\$6.2	\$62.6	\$205.0	\$137.9	\$5.8	\$417.5
Coronavirus Relief Fund	\$553.3	\$574.3	\$104.5	\$14.7	\$0.0	\$1,246.8
Coronavirus State and Local Fiscal Recovery Fund	\$0.0	\$0.0	\$386.8	\$253.0	\$89.4	\$729.3
Elementary and Secondary School Emergency Relief Fund	\$64.4	\$75.3	\$221.5	\$48.9	\$5.9	\$415.9
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	\$0.0	\$38.9	\$53.7	\$21.6	\$28.6	\$142.9
Medical Assistance Program	(\$1.0)	\$2.3	\$317.3	\$340.9	\$124.7	\$784.3
Other	\$118.9	\$272.7	\$496.3	\$273.8	\$70.1	\$1,231.8
Unemployment Insurance	\$1,228.0	\$1,692.8	\$64.6	\$7.0	\$0.3	\$2,992.7
Grand Total	\$1,969.9	\$2,718.9	\$2,025.8	\$1,392.2	\$418.5	\$8,525.3

Note: This figure reflects expenses that occurred between July 1 and June 30 without regard to accrual adjustments.

Figure 3

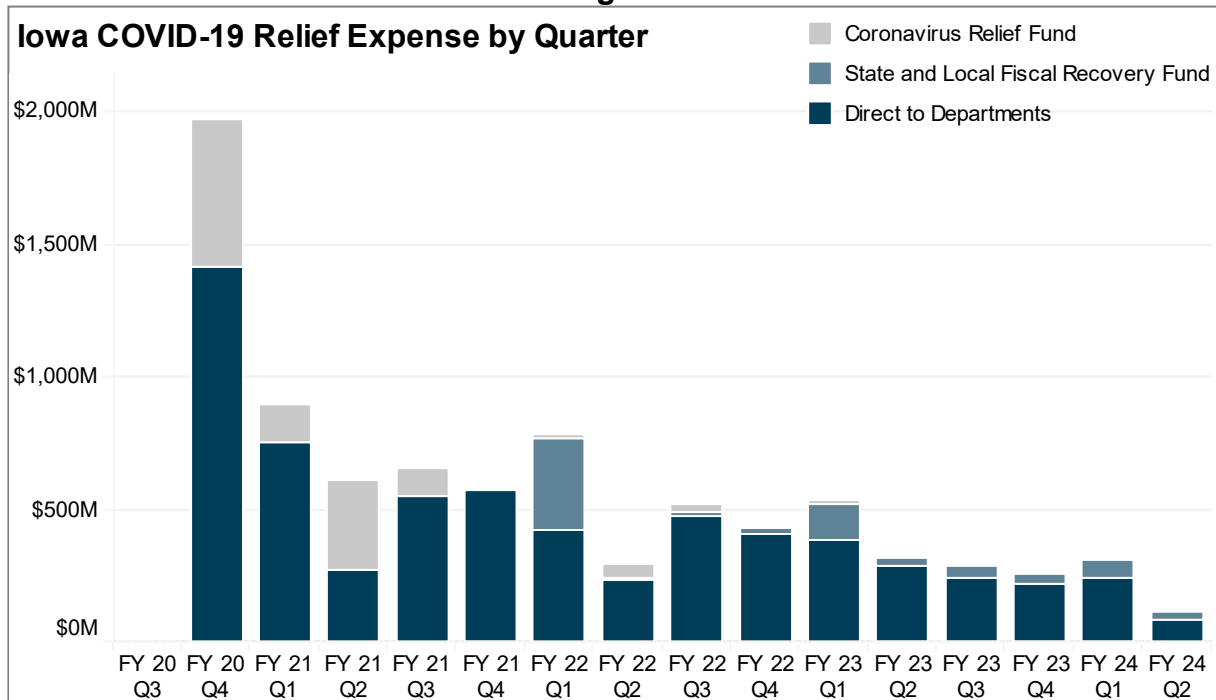


Figure 3 shows a more granular illustration of how federal relief funding has been spent, and how expenses have slowed when reviewed by quarter. Notably, the figure displays larger expenses at the start of the COVID-19 pandemic (FY 2020 Q4). The ICRF was a major part of spending through FY 2021 Q3, but expense since then have decreased. Funding provided directly to departments has provided the largest share of expenditure in each quarter. Expenditure from the SLFRF began in earnest in FY 2022 Q1, but this expense was driven by the two largest payments. One was a transfer to the Unemployment Insurance Fund, and the second was a transfer to nonentitlement units of government in Iowa.

To summarize, the ICRF is nearing the point of final closeout. Programs allocated directly to departments have remained the majority of expenses, but these funding streams will begin sunseting. The majority of the expenditures from the SLFRF remain to be made.

Figure 4 focuses more closely on the top 10 programs for the current quarter and the three most recent quarters. The Medical Assistance Program comprises 31.0% of all expenses, and American Rescue Plan Elementary and Secondary Emergency Relief comprises 23.0% of all expenses. Spending authorization for both of these programs is due to expire in calendar year 2023, but additional expense reporting by State agencies may continue. Lastly, the SLFRF will remain a major portion of State expenditures for the next few years, with \$1.022 billion in funds remaining.

Figure 4

Federal COVID-19 Aid Expenses by Four Most Recent Quarters					
Top 10 Programs (in millions)					
	FY 23 Q3	FY 23 Q4	FY 24 Q1	FY 24 Q2	Total
Activities to Support State, Tribal, Local, and Territorial Health Department Response to Public Health or Health Care Crises	\$1.9	\$4.9	\$3.1	\$1.1	\$11.1
American Rescue Plan Elementary and Secondary School Emerg. Relief	\$71.0	\$56.9	\$91.6	\$2.1	\$221.6
Child Care and Development Block Grant	\$10.2	\$15.4	\$6.7	(\$0.9)	\$31.5
Coronavirus State and Local Fiscal Recovery Fund	\$46.9	\$37.6	\$63.2	\$26.2	\$173.9
Elementary and Secondary School Emergency Relief Fund	\$6.4	\$5.5	\$5.9	\$0.0	\$17.9
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	\$6.3	\$4.2	\$6.2	\$22.4	\$39.0
Highway Planning and Construction	\$5.6	\$10.1	\$7.5	\$1.0	\$24.1
Homeowner Assistance Fund	\$3.7	\$4.5	\$3.2	\$1.0	\$12.5
Medical Assistance Program	\$86.2	\$87.8	\$85.4	\$39.3	\$298.7
Money Follows the Person Rebalancing Demonstration	\$4.4	\$4.7	\$3.9	\$2.2	\$15.3
Other	\$43.3	\$27.0	\$29.0	\$18.3	\$117.5
Total	\$285.9	\$258.6	\$305.8	\$112.6	\$963.0

Note: This figure reflects expenses that occurred between July 1 and June 30 without regard to accrual adjustments.

Awards Directly to Departments

Figure 5 displays the eight agencies that received the most funding and combines all other agencies. Of the \$8.023 billion in federal funds awarded directly to State agencies, \$7.010 billion (87.4%) has been expended as of December 1, 2023. Of the total year-to-date expenses, \$2.993 billion (42.7%) has been expended for worker unemployment benefits. This figure does not include the funds from the ICRF and SLFRF allocated for this same purpose.

Figure 5

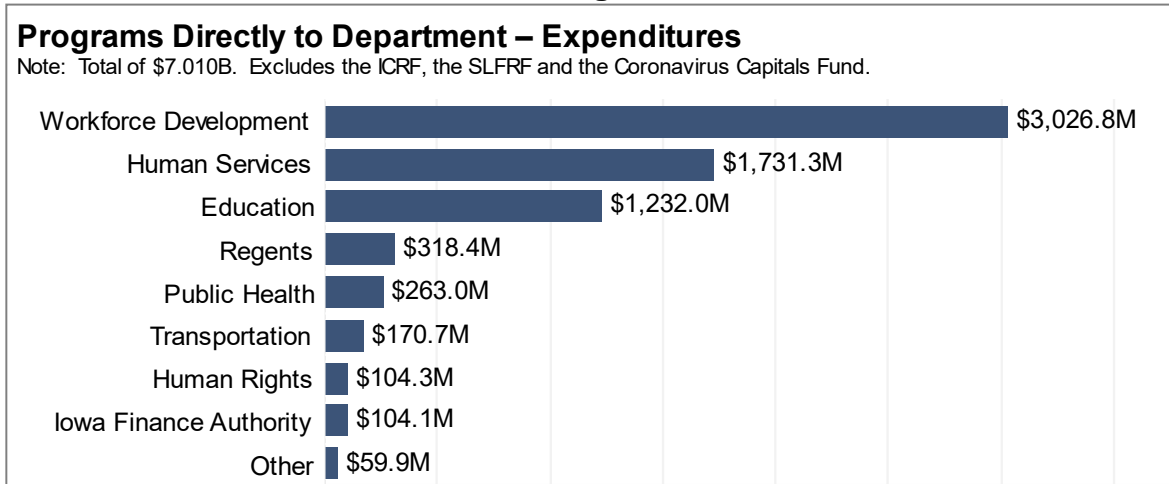
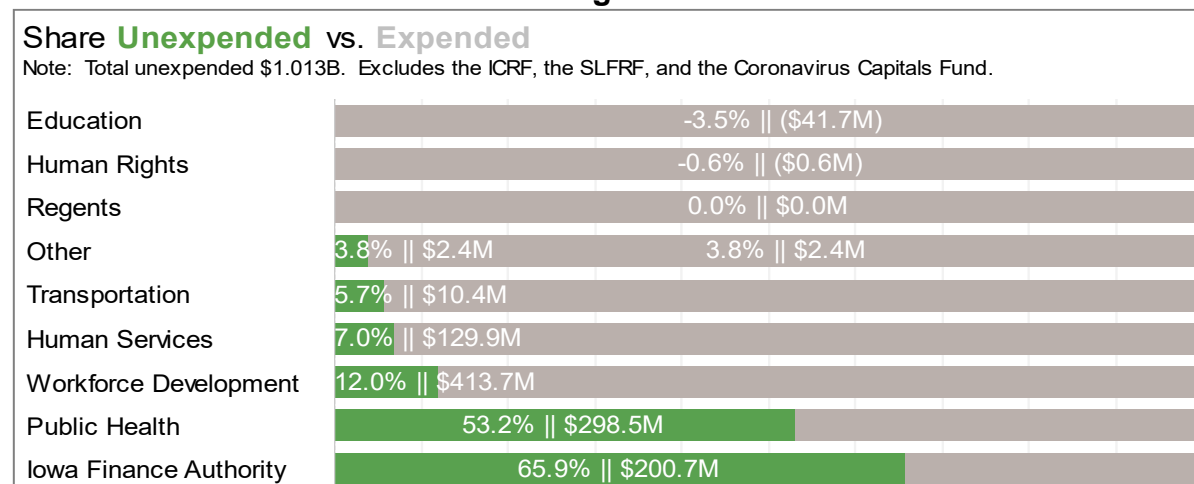


Figure 6 displays the share of awarded funds that have been unexpended versus expended by State agencies. The Department of Public Health (DPH), initially a standalone department, now within the Iowa Department of Health and Human Services (HHS), and Iowa Finance Authority (IFA) currently have the largest percentage of dollars awarded to them that are unexpended. Some of these awarded dollars may no longer be available for expenditure. However, the DPH and IFA have reported expenditures as late as November 2023. For the DPH, the majority of unexpended funds are for the Epidemiology and Laboratory Capacity for Infectious Diseases Program. Expense reporting for this program is ongoing, and funding will remain available in future years. For the IFA, the majority of the unexpended funds are for Emergency Rental Assistance. Similar to the DPH, expense reporting for Emergency Rental Assistance is ongoing, and funding will remain available in future years.

Figure 6



Note: Expenses for the Departments of Education and Human Rights exceed the awarded amount because receipts exceeded estimated awards.

Iowa Coronavirus Relief Fund

Iowa received \$1.250 billion in federal funds through the CARES Act on April 20, 2020, illustrated in **Figure 7**. To date, \$2.4 million in interest earnings has been credited to the Fund. As of December 5, 2023, net transfers to agencies total \$1.247 billion, with some moneys having been returned to the Fund. The current balance in the Fund is \$2.4 million. Of the \$1.247 billion transferred to the agencies, a total of \$1.247 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 concerning such cost by December 31, 2021. Recipients were allowed to record their expenditures through September 30, 2022. As of this date, \$3.1 million has been returned to the federal government. A final report has not been issued on all ICRF expenditures, but the State is allowed to retain interest earnings for administrative expenses.

Figure 7

Coronavirus Relief Fund (April 2020 CARES Act)		
Coronavirus Relief Fund		
Federal Support	\$	1,250,000,000
Interest		2,403,652
Federal Support Returned		-3,125,641
Net Transfers to Agencies		-1,247,199,802
Fund Balance	\$	2,078,209
Department Activities		
Transfers Received		1,247,199,802
Reported Expenses		-1,246,832,986
Unexpended Transfers	\$	366,817
Total Unexpended	\$	2,445,025

The LSA published an update on [Federal Assistance Related to COVID-19](#) in August. Adjustments were made to Coronavirus Relief Administration and Oversight under the Department of Management. For this Program, the Governor has transferred \$477,000 to the DOM to administer the Coronavirus Relief Fund. A balance of \$344,000 remains unspent. The LSA will continue to monitor the Fund for future transactions.

Iowa State and Local Coronavirus Fiscal Recovery Fund

The State of Iowa has received \$1.703 billion in federal funds and \$45.0 million in interest, that have been deposited into the SLFRF. As of December 5, 2023, \$755.6 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 \$221.2 million was transferred to the Iowa Department of Revenue for payments to nonentitlement units of government, which are cities with a population of less than 50,000. Funds provided to State and local governments have broad spending flexibility, including addressing emergency and economic effects of the pandemic; replenishing revenue losses due to the shutdown of the economy; investments in water, sewer, and broadband infrastructure; and premium pay to essential workers.

Funds in the SLFRF 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 to the federal government.

Figure 8 reflects SLFRF activity across the State. This includes moneys that remain in the Fund and moneys that have been transferred to departments and are no longer in the SLFRF but have not been expended by the State.

Figure 8

Coronavirus State and Local Fiscal Recovery Fund Revenue, Transfers, and Department Activities		
Coronavirus Fiscal Recovery Fund		
Federal Support	\$	1,702,586,735
Interest		44,989,004
Net Transfers to Agencies		-755,580,713
Fund Balance	\$	991,995,027
Department Activities		
Transfers Received		755,580,713
Reported Expenses		-725,246,798
Unexpended Transfers	\$	30,333,915
Total Unexpended	\$	1,022,328,942

Figure 9 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. The LSA will continue to monitor these programs.

In addition, several of these Departments were moved to new agencies by 2023 Iowa Acts, [Senate File 514](#) (State Government Alignment Act). However, these departments received transfers and made expenditures that occurred before the passage of SF 514. These instances will show the initial Department that received the funding, and the agency that currently administers the program will be displayed in parentheses.

Figure 9

Iowa Coronavirus State and Local Fiscal Recovery Fund		
Total Transfers and Expenses		
	Net Transfers	Expenses
Administrative Services	\$ 27,661,436	\$ 27,351,644
Local Government Relief Payments Support	386,225	386,225
Public Sector Premium Pay - Corrections	1,524,000	1,524,000
Public Sector Premium Pay - Teachers	95,000	95,000
Public Sector Premium Pay - Peace Officer	5,988,000	5,988,000
Premium Pay Administration	6,000	6,000
PPE and DME Storage and Distribution - DAS	1,003,933	856,150
Iowa Juvenile Home - Demolition and Asbestos Remediation	353,278	353,278
Park Avenue Project	18,305,000	18,142,991
Aging (HHS)	\$ 435,000	\$ 234,100
Office of Public Guardian	435,000	234,100
Agriculture and Land Stewardship	\$ 3,500,000	\$ 2,718,099
Iowa Conservation Infrastructure	3,500,000	2,718,099
Office of the Chief Information Officer (DOM)	\$ 96,204,983	\$ 96,406,272
OCIO Broadband Community Engagement	1,320,000	1,320,000
Broadband Infrastructure Support Grants	57,530,354	60,855,365
Broadband Expansion Grant Administration	2,855,320	2,892,072
Security Operations Center	2,487,567	2,488,469
Data Center Migration	11,720,439	9,569,085
Operations System Replacement	760,000	144,498
Endpoint Detection and Response Platform	3,922,972	3,362,004
Cap. Complex Network Upgrade	1,163,179	1,163,179
Inventory and Asset Management	420,000	360,000
Digital Transformation Project	3,394,441	3,619,601
Identity and Access Management	3,490,375	3,490,375
Identity and Access Management Fall 2023	3,595,086	3,595,086
State Financial System	3,416,257	3,417,546
Joint Forces HQ HVAC Replacement	128,993	128,993
College Student Aid Commission (Department of Education)	\$ 7,710,211	\$ 7,541,969
GEAR UP Iowa Future Ready	1,834,657	1,663,280
National Guard Benefits Program	600,000	600,000
National Guard Service Scholarship Supp. Spring 2023	1,600,000	1,600,000
National Guard Service Scholarship Supp. Spring 2023 - Additional	175,554	175,554
Last Dollar Scholarship Program	3,500,000	3,500,000
ICAPS Security	0	3,135
Corrections	\$ 8,264,040	\$ 8,688,810
Homes for Iowa	8,150,497	8,575,268
Iowa Correctional Offender Network	113,542	113,542
Education	\$ 766,950	\$ 1,177,544
Iowa Private Sector Premium Pay	732,020	732,020
Critical Incident Mapping	34,930	34,930
GEAR UP Iowa Future Ready	0	410,594

Figure 9 (cont.)

Iowa Coronavirus State and Local Fiscal Recovery Fund		
Total Transfers and Expenses		
	Net Transfers	Expenses
Economic Development Authority	\$ 42,774,736	\$ 38,480,243
Tourism Marketing Projects	1,241,754	1,241,754
Iowa Promotional Campaign Fall 2021	3,899,982	3,899,982
Iowa Promotional Campaign Spring 2022	4,700,000	4,700,000
Iowa Promotional Campaign Spring 2023	3,750,000	3,750,000
Manufacturing 4.0 Small Manufacturers	4,200,000	4,027,857
Manufacturing 4.0 Mid-Size Manufacturers	16,700,000	15,862,211
Downtown Housing Grant Program	1,091,000	802,744
Nonprofit Initiative	5,474,000	3,056,018
Destination Iowa - Outdoor Recreation	478,000	39,877
Iowa Brand Development	240,000	305,000
Manufacturing 4.0 - Tech. Investment Small Manufacturers	1,000,000	767,529
Talent Attraction	0	27,272
Health and Human Services	\$ 1,750,000	\$ 0
Lucas Building Renovation Planning	1,750,000	0
Homeland Security	\$ 12,388,167	\$ 7,170,581
PPE Storage	213,304	213,304
School Safety Improv. Fund and Vulnerability Assessments	10,151,778	5,458,750
Hazardous Condition Remediation Plan	448,085	189,412
School Safety Administration	1,575,000	1,309,115
Iowa Finance Authority	\$ 37,618,229	\$ 21,688,826
Wastewater Infrastructure for Unsewered Communities	8,144,279	7,433,724
Economically Significant Projects	22,000,000	10,749,711
Minority Down Payment Assistance Pilot Program	965,000	965,000
Watershed Protection Projects	6,451,138	2,482,579
Industrial Water Reuse Projects	57,813	57,813
Management	\$ 6,017,784	\$ 6,017,784
Fund Administration	3,165,633	3,165,633
Workforce Realignment Consultant	42,500	42,500
Guidehouse - Alignment Consultant	1,035,514	1,035,514
Rule Management Program	362,546	362,546
Organizational Change Management Support	449,125	449,125
Alignment Employee Engagement	837,465	837,465
Area Education Agency Benchmarking	125,000	125,000
Natural Resources	\$ 892,479	\$ 892,479
Hazardous Condition Remediation Plan	892,479	892,479
Public Defense	\$ 0	\$ 1,402,913
DPS and DPD Deployment	0	1,402,913

Figure 9 (cont.)

Iowa Coronavirus State and Local Fiscal Recovery Fund		
Total Transfers and Expenses		
	Net Transfers	Expenses
Public Safety	\$ 11,712,305	\$ 11,111,403
DPS Recruitment Initiative	367,132	368,485
School Safety Hardware and Software	6,154,615	6,154,574
School Safety Bureau	1,325,000	998,357
Motor Vehicle Enforcement	3,297,226	3,021,654
DPS and DPD Deployment	568,332	568,332
State Fair	\$ 0	\$ 1,324,057
Iowa State Fair Security Improvements	0	1,324,057
Regents	\$ 2,989,596	\$ 2,947,505
UNI Future Ready Iowa Scholarship Program	1,444,493	1,317,199
Veterinary Diagnostic Lab Phase II	1,442,136	1,527,338
Biosciences Infrastructure	102,967	102,967
Revenue	\$ 221,185,312	\$ 221,185,312
Local Government Relief	221,185,312	221,185,312
Transportation	\$ 18,000,000	\$ 13,524,514
Commercial Aviation Airports	18,000,000	13,524,514
Veterans Affairs	\$ 248,411	\$ 254,054
Veterans Trust Fund Supplemental Grant	248,411	254,054
Workforce Development	\$ 255,461,075	\$ 255,128,690
Unemployment Insurance Trust Fund	237,470,586	237,470,586
IowaWORKS Program Promotion	601,023	601,023
Reemployment Case Management System	4,123,955	3,662,695
Child Care Challenge	6,695,744	6,695,744
Summer Youth Internship Projects	1,440,478	1,311,395
Labor Market Information	233,227	150,284
Child Care Challenge Bus. Incentive	164,631	164,631
Health Careers Registered Apprenticeship	643,513	643,513
Work-Based Learning Professional Profiling System	853,750	767,292
Teacher and Paraeducator Registered Apprenticeship	2,896,515	3,323,875
Iowa Language Learners Job Training Program	72,386	72,386
Entry-Level Driver Training Program	110,537	110,537
Home Base Iowa Portal	154,729	154,729
	\$ 755,580,713	\$ 725,246,798

Department of Administrative Services (DAS)

- **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 \$7.6 million to the program. This program provides a premium pay lump-sum payment to teachers (\$95,000) employed by the State, law enforcement (\$6.0 million) and corrections officers (\$1.5 million), and medical professionals working in corrections. The DAS has expended the balance of the funds. This includes \$6,000 expended for administration.
- **PPE and DME Storage and Distribution:** The Governor has transferred \$1.0 million to pay for centralized storage of personal protective equipment (PPE) and durable medical equipment (DME). The DAS has expended \$856,000, and there is a balance of \$148,000 remaining.
- **Iowa Juvenile Home:** The Governor has transferred \$353,000 to the DAS for the demolition and asbestos remediation at the Iowa Juvenile Home to prepare the site for community redevelopment. The DAS has expended the balance of the funds.
- **Park Avenue Project:** The Governor has transferred \$18.3 million for the purchase of a building, completion of short-term improvements and relocation of staff, and long-term improvements. The DAS has expended \$18.1 million, and there is a balance of \$162,000 remaining.

Department on Aging

- **Office of the Public Guardian:** The Governor has transferred \$435,000 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 Department has expended \$234,000, and there is a balance of \$201,000 remaining.

Department of Agriculture and Land Stewardship (DALs)

- **Iowa Conservation Infrastructure:** The Governor has transferred \$3.5 million 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 priority watersheds with layered benefits including improved water quality, habitat, recreation, and carbon sequestration. The DALs has expended \$2.7 million, and there is a balance of \$782,000 remaining.

Office of the Chief Information Officer (OCIO)

- **OCIO Broadband Community Engagement:** The Governor has transferred \$1.3 million 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 the balance of the funds.
- **Broadband Infrastructure Support Grants:** The Governor has transferred \$57.5 million to Broadband Infrastructure Grants. These grants are intended to support broadband expansion across the State. The OCIO has expended \$60.9 million. This expense exceeds the amount transferred to date by \$3.3 million, but additional funds are expected to be transferred in the future.
- **Broadband Expansion Grant Administration:** The Governor has transferred \$2.9 million to administer broadband grants. The OCIO has expended \$2.9 million. This expense exceeds the amount transferred to date by \$37,000, but additional funds are expected to be transferred in the future.
- **Security Operations Center:** The Governor has transferred \$2.5 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 \$2.5 million. This expense exceeds the amount transferred to date by \$902, but additional funds are expected to be transferred in the future.

- **Data Center Migration:** The Governor has transferred \$11.7 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 \$9.6 million, and there is a balance of \$2.2 million remaining.
- **Operations System Replacement:** The Governor has transferred \$760,000 to replace unsupported endpoints and software across the State network. The OCIO has expended \$144,000, and there is a balance of \$616,000 remaining.
- **Endpoint Detection and Response Platform:** The Governor has transferred \$3.9 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 \$3.4 million, and there is a balance of \$561,000 remaining.
- **Capitol Complex Network Upgrade:** The Governor has transferred \$1.2 million to replace network and wireless infrastructure across the Capitol complex. The OCIO has expended the balance of the funds.
- **Inventory and Asset Management:** The Governor has transferred \$420,000 to acquire or build systems intended to track information technology (IT) assets. The OCIO has expended \$360,000, and there is a balance of \$60,000 remaining.
- **Digital Transformation Project:** The Governor has transferred \$3.4 million to update State websites to improve user experience. The OCIO has expended \$3.6 million. This expense exceeds the amount transferred to date by \$225,000, but additional funds are expected to be transferred in the future.
- **Identity and Access Management:** The Governor has transferred \$3.5 million to renew the Okta platform, which provides a single identity access point to employees and citizens to interact with systems operated by the State. The OCIO has expended the balance of the funds.
- **Identity and Access Management Fall 2023:** The Governor has transferred \$3.6 million to support the fall 2023 one-year renewal of the OCIO's Okta platform, which provides a single identity for employees and citizens interacting with State government systems. The OCIO has expended the balance of the funds.
- **State Financial System:** The Governor has transferred \$3.4 million to upgrade the current State finance and accounting system to the latest cloud-based version to ensure greater security of the State's financial infrastructure and to provide greater transparency and accountability through the improved system functionality. The OCIO has expended \$3.4 million. This expense exceeds the amount transferred to date by \$1,300, but additional funds are expected to be transferred in the future.
- **Heating, Ventilation and Air Conditioning (HVAC) Replacement:** The Governor has transferred \$129,000 to replace HVAC equipment in the data center at the Joint Forces Headquarters. This equipment serves the Iowa Air National Guard, the Iowa Communications Network, and the OCIO. The OCIO has expended the balance of the funds.

College Student Aid Commission (CSAC)

- **GEAR UP Iowa Future Ready:** The Governor has transferred \$1.8 million 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 \$1.7 million, and there is a balance of \$171,000 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.

- **National Guard Service Scholarship:** The Governor has transferred \$1.6 million to provide tuition reimbursement for Iowa National Guard soldiers and airmen for spring 2023. The CSAC has expended the balance of the funds.
- **National Guard Service Scholarship — Additional:** The Governor has transferred \$176,000 to provide additional funding for tuition reimbursement for Iowa National Guard soldiers and airmen for spring 2023. The CSAC has expended the balance of the funds.
- **Last Dollar Scholarship Program:** The Governor has transferred \$3.5 million to the Last Dollar Scholarship. The program will cover any remaining tuition and qualified fees for students who meet the Federal Pell Grant qualifications. The program provides funding to lowans for short-term programs of study aligned with high-demand jobs at Iowa colleges. The CSAC has expended the balance of the funds.
- **Iowa College Aid Processing System (ICAPS) Security:** A transfer has not been recorded, but funds are expected to be transferred in the future. The project will protect ICAPS data by adding multi-factor authentication, enhancing record audit history, using the State's web application firewall, and adding CAPTCHA technology. The CSAC has expended \$3,000.

Department of Corrections (DOC)

- **Homes for Iowa:** The Governor has transferred \$8.2 million to support a building trades jobs training program for Iowa inmates. This program will construct modular homes for income-qualified Iowa residents. The DOC has expended \$8.6 million. This expense exceeds transfers by \$425,000, but additional funds are expected to be transferred in the future.
- **Iowa Corrections Offender Network (ICON):** The Governor transferred \$114,000 to support essential data programming for the ICON system which will increase operational efficiency within the system and reporting capabilities. The DOC has expended the balance of the funds.

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.
- **Critical Incident Mapping:** The Governor has transferred \$35,000 for a critical incident mapping system. Critical incident mapping will be made available to independently accredited nonpublic K-12 school locations to include a detailed floor plan of the school building and surrounding school grounds that incorporates key information needed by emergency first responders to plan for and respond to an emergency. The Department has expended the balance of the funds.
- **GEAR UP Iowa Future Ready:** A transfer has not been recorded, but funds are expected to be transferred in the future. 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 Department has expended \$411,000.

Economic Development Authority (IEDA)

- **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 tourism website. The IEDA has expended the balance of the funds.
- **Iowa Promotional Campaign Fall 2021:** 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 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 Spring 2023:** The Governor has transferred \$3.8 million to a multimedia advertising campaign intended to encourage people to visit, live, and work in Iowa. The IEDA has expended the balance of the funds.
- **Manufacturing 4.0 “Small”:** The Governor has transferred \$4.2 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). The IEDA has expended \$4.0 million, and there is a balance of \$172,000 remaining.
- **Manufacturing 4.0 “Mid-Size”:** The Governor has transferred \$16.7 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 \$15.9 million, and there is a balance of \$838,000 remaining.
- **Downtown Housing Grant Program:** The Governor has transferred \$1.1 million to the Downtown Housing Grant Program. 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 \$803,000, and there is a balance of \$288,000 remaining.
- **Nonprofit Initiative:** The Governor has transferred \$5.5 million to the Nonprofit Initiative. The program will provide grants for Iowa nonprofits to invest in infrastructure. The IEDA has expended \$3.1 million, and there is a balance of \$2.4 million remaining.
- **Destination Iowa — Outdoor Recreation:** The Governor has transferred \$478,000 to support projects that support outdoor recreation. The IEDA has expended \$40,000, and there is a balance of \$438,000 remaining.
- **Iowa Brand Development:** The Governor has transferred \$240,000 for brand development. The IEDA has expended \$305,000, which exceeds transfers, but additional funds are expected to be transferred in the future.
- **Manufacturing 4.0 — Tech Investment Small Manufacturers:** The Governor transferred \$1.0 million to assist firms that have between 3 and 150 employees acquire specialized hardware or software in the industry 4.0 technology groups. The IEDA has expended \$768,000, and there is a balance of \$232,000 remaining.
- **Talent Attraction:** A transfer has not been recorded, but funds are expected to be transferred in the future. This program will build a talent attraction system that is trackable, personal, leverages partnerships statewide and strengthens them, and gives communities a meaningful role in the This Is Iowa campaign. The IEDA has expended \$27,000.

Department of Health and Human Services (HHS)

- **Lucas Building Renovation:** The Governor has transferred \$1.8 million to the HHS to begin renovation planning. No funds have been expended.

Department of Homeland Security and Emergency Management (HSEMD)

- **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 the balance of the funds.
- **School Safety Vulnerability Assessments and School Safety Improvement Fund:** The Governor has transferred \$10.2 million to perform vulnerability assessments and minor capital improvements for school safety enhancements. The HSEMD has expended \$5.5 million, and there is a balance of \$4.7 million remaining.
- **Hazardous Condition Remediation Plan:** The Governor has transferred \$448,000 to the HSEMD. The Project will support the replacement of damaged equipment and supplies for first responders and hazardous condition remediation associated with an explosion and subsequent fire at a factory in the city of Marengo. The HSEMD has expended \$189,000, and there is a balance of \$259,000 remaining.

- **School Safety Administration:** The Governor has transferred \$1.6 million to pay for costs associated with the administration of the School Safety Program. The HSEMD has expended \$1.3 million, and there is a balance of \$266,000 remaining.

Iowa Finance Authority (IFA)

- **Wastewater Infrastructure for Unsewered Communities:** The Governor has transferred \$8.1 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 \$7.4 million, and there is a balance of \$711,000 remaining.
- **Economically Significant Projects:** The Governor has transferred \$22.0 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 \$10.7 million, and there is a balance of \$11.3 million remaining.
- **Minority Down Payment Assistance (DPA) Pilot Program:** The Governor has transferred \$965,000 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 expended the balance of the funds.
- **Watershed Protection Projects:** The Governor has transferred \$6.5 million for projects that will invest in nonpoint source watershed projects. The IFA has expended \$2.5 million, and there is a balance of \$4.0 million remaining.
- **Industrial Water Reuse Projects:** The Governor has transferred \$58,000 to provide matching grants for manufacturers to install onsite water reuse systems at industrial and/or manufacturing facilities. The IFA has expended the balance of the funds.

Department of Management

- **Fund Administration:** The Governor has transferred \$3.2 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 Consultant:** The Governor has transferred \$43,000 to the DOM 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.
- **Guidehouse Alignment Consultant:** The Governor has transferred \$1.0 million to pay for a contract with Guidehouse Consulting. The DOM has expended the balance of the funds.
- **Rule Management Program:** The Governor has transferred \$363,000 to the DOM. This application is intended to be used by the Governor and State agencies to review and rewrite administrative code rules. The DOM has expended the balance of the funds.
- **Organizational Change Management Support:** The Governor has transferred \$449,000 to the DOM for outside services. The DOM has expended the balance of the funds.
- **Alignment Employee Engagement:** The Governor has transferred \$837,000 to the DOM to use employee survey results to improve employee retention through the alignment transition. The DOM has expended the balance of the funds.
- **Area Education Agency Benchmarking:** The Governor has transferred \$125,000 to the DOM. This project will identify leading approaches for administering special education services and will provide an in-depth analysis of peer state performance, structure, and approach for providing special education services. The DOM has expended the balance of the funds.

Department of Natural Resources (DNR)

- **Hazardous Condition Remediation Plan:** The Governor has transferred \$893,000 to the DNR. The project will support the replacement of damaged equipment and supplies for first responders and hazardous condition remediation associated with an explosion and subsequent fire at a factory in the city of Marengo. The DNR has expended the balance of the funds.

Department of Public Defense (DPD)

- **DPD and DPS Deployment:** A transfer has not been recorded, but funds are expected to be transferred in the future. The Program will deploy Iowa National Guard troops and Department of Public Safety (DPS) employees to the southern border in response to the State of Texas Emergency Management Assistance Compact (EMAC) request. The DPD has expended \$1.4 million.

Department of Public Safety

- **DPS Recruitment Initiative:** The Governor has transferred \$367,000 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 \$368,000. This expense exceeds transfers by \$1,400, but additional funds are expected to be transferred in the future.
- **School Safety Hardware and Software:** The Governor has transferred \$6.2 million for threat monitoring software, the creation of an anonymous reporting tool, and safety radios that allow schools to communicate with law enforcement during emergencies. The DPS has expended \$6.2 million, and there is a balance of \$40 remaining.
- **School Safety Bureau:** The Governor has transferred \$1.3 million to the School Safety Program. Funds will be made available to schools to assess school safety, coordinate and facilitate training requests, and provide continuous monitoring for an anonymous reporting tool. The DPS has expended \$998,000, and there is a balance of \$327,000 remaining.
- **Motor Vehicle Enforcement:** The Governor has transferred \$3.3 million to the DPS to move motor vehicle enforcement (MVE) from the Department of Transportation (DOT) to the DPS. The project will support costs to align commercial vehicle enforcement under one department. The DPS will utilize funds to support MVE transition costs, purchase a fleet and supply building, and support DPS general operation costs. The DPS has expended \$3.0 million, and there is a balance of \$276,000 remaining.
- **DPS and DPD Deployment:** The Governor has transferred \$568,000. The Program will deploy Iowa National Guard troops and DPS employees to the southern border in response to the State of Texas EMAC request. The DPS has expended the balance of the funds.

Iowa State Fair

- **Security Improvements:** A transfer has not been recorded, but funds are expected to be transferred in the future. This funding will be used for construction and renovation of an Iowa State Fair Patrol and Security Office. The State Fair has expended \$1.3 million.

Board of Regents

- **UNI Future Ready Scholarship Program:** The Governor has transferred \$1.4 million to the University of Northern Iowa (UNI) for scholarships. These scholarships are intended to cover the difference between the tuition rates of UNI and community colleges. This Program is for students pursuing one of the qualifying UNI online degree completion programs. The Board of Regents has expended \$1.3 million, and there is a balance of \$127,000 remaining.
- **Veterinary Diagnostic Laboratory Phase II:** The Governor has transferred \$1.4 million to Iowa State University to support phase two of the construction of the Veterinary Diagnostic Laboratory. The Board of Regents has expended \$1.5 million. This exceeds transfers, but additional funds are expected to be transferred in the future.
- **Biosciences Infrastructure:** The Governor has transferred \$103,000 for biosciences infrastructure. The Board of Regents has expended the balance of the funds.

Department of Revenue (IDR)

- **Local Government Relief:** The Governor has transferred \$221.2 million to distribute the Local Fiscal Recovery Fund payment to nonentitlement units within Iowa. Nonentitlement units are cities with less than 50,000 in population. The IDR has expended the balance of the funds.

Department of Transportation

- **Commercial Aviation Airports:** The Governor has transferred \$18.0 million to the DOT for projects on commercial aviation airports. The total cost of the program was announced at \$100.0 million. There are currently eight commercial aviation airports, which are located in Burlington, Cedar Rapids, Des Moines, Dubuque, Fort Dodge, Mason City, Sioux City and Waterloo. Commercial airports may apply for funding based on a formula, with 10.0% split evenly between the eight commercial service airports in Iowa, and the additional amount allocated based on 2019 passenger enplanements. The DOT has expended \$13.5 million, and there is a balance of \$4.5 million remaining.

Department of Veterans Affairs

- **Veterans Trust Fund Supplemental Grant:** The Governor has transferred \$248,000. The program was intended to clear the backlog of Veterans Trust Fund applications approved by the State Commission on Veterans Affairs or received by the Department of Veterans Affairs from counties as of November 3, 2022. Applications submitted by veterans prior to March 3, 2021, are not eligible for this program. The Department of Veterans Affairs has expended \$254,000. This exceeds transfers by \$5,600, but additional funds are expected to be transferred in the future.

Department of Workforce Development (IWD)

- **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 across the State of Iowa. The IWD has expended the balance of the funds.
- **Reemployment Case Management System:** The Governor has transferred \$4.1 million to support expanded Reemployment Services and Eligibility Assessment (RESEA) interviews and work search audits, reducing unemployment time for those on unemployment benefits through individualized reemployment plans. The IWD has expended \$3.7 million, and there is a balance of \$461,000 remaining.
- **Child Care Challenge:** The Governor has transferred \$6.7 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 expended the balance of the funds.
- **Summer Youth Internship Projects:** The Governor has transferred \$1.4 million to provide internship opportunities in high-demand fields to youth with barriers to employment and/or who are at risk of not graduating. The IWD has expended \$1.3 million, and there is a balance of \$129,000 remaining.
- **Labor Market Information:** The Governor transferred \$233,000 for projects to enhance the State's ability to provide detailed labor market data to stakeholders to build a stronger, more skilled workforce. The IWD has expended \$150,000, and there is a balance of \$83,000 remaining.
- **Workforce Program — Child Care Challenge Business Incentive:** The Governor has transferred \$165,000. This Program is intended to help employers offer or expand child care options as a benefit to their employees. Funds awarded will support local infrastructure investments to build or expand child care capacity or to support arrangements between employers and child care facilities to expand and reserve child care slots. The IWD has expended the balance of the funds.
- **Health Careers Registered Apprenticeship:** The Governor has transferred \$644,000. The Program will support community efforts to establish new or expand on existing registered apprenticeship programs for health care careers for high school students. The program will be an alternative pathway to health education with an added opportunity to earn and learn, including one-to-one mentoring during on-the-job training. Supplemental assistance will be provided to acquire simulation software and hardware to further enhance apprentices' educational and practical experience and readiness for the field. The IWD has expended the balance of the funds.

- **Work-Based Learning Professional Profiling System:** The Governor has transferred \$854,000. The Project will provide an application and platform for tracking apprenticeship credentials and sharing them with employers. This will create a more efficient way for prospective employers to assess the qualifications of candidates, and a simple method for prospective employees to make their qualifications and background known to employers who are looking for workers. The IWD has expended \$767,000, and there is a balance of \$86,000 remaining.
- **Teacher and Paraeducator Registered Apprenticeship:** The Governor has transferred \$2.9 million. The Program is intended to provide opportunities for current high school students and adults to earn a paraeducator certificate and associate degree and for paraeducators to earn their bachelor's degree while learning and working in the classroom. The IWD has expended \$3.3 million, which exceeds transfers, but additional funds are expected to be transferred in the future.
- **Iowa Language Learners Job Training Program:** The Governor has transferred \$72,000. The Program will make funds available to encourage and enable businesses and employer consortiums to provide onsite language learning opportunities to reduce language barriers within the workplace. The IWD has expended the balance of the funds.
- **Entry-Level Driver Training Program:** The Governor has transferred \$111,000. This funding is intended to reimburse employers and nonprofits that provide Entry-Level Driver Training (ELDT). The IWD has expended the balance of the funds.
- **Home Base Iowa Portal:** The Governor has transferred \$155,000 to improve job resources and data collection through the IowaWORKS platform related to veterans employed through Home Base Iowa. The IWD has expended the balance of the funds.

Coronavirus Capitals Fund. The Coronavirus Capitals Fund is another source of federal funding under the discretion of the Governor. The funding for this Program will total \$152.2 million. These funds will be allocated for broadband expansion in Iowa. As of December 5, 2023, \$233,000 has been transferred to the Broadband Fund and the OCIO is reporting \$233,000 in expenses. Additional transfers to the Broadband Fund are expected.

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.

In addition to the requirement to submit the reports to the federal government, 2021 Iowa Acts, [House File 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 most recent [report](#) issued by the DOM is available online.

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: legis.iowa.gov/publications/covid19Relief.

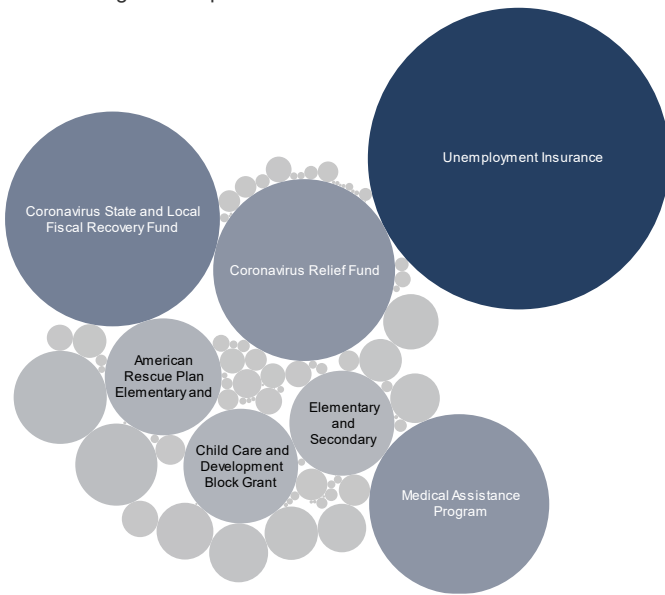
Federal COVID-19 Relief Awards

Iowa Legislative Services Agency || Source: Iowa Department of Management

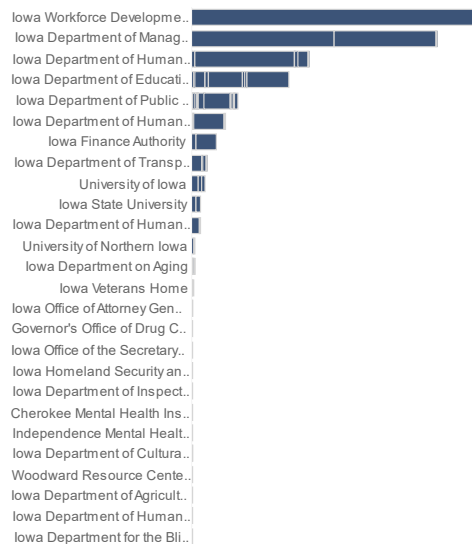
\$11.016B Total Reported Awards

87 Federal Programs Reported

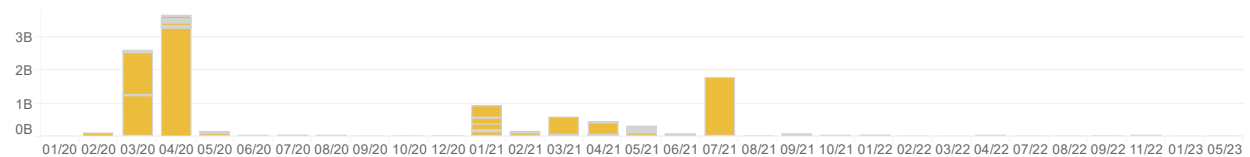
About this dashboard
Click the icon on/off



Awards by Department



Awards by Month (as of 12/1/2023)



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.

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

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Appendix – Federal Awards by Department and Program

Source: data.iowa.gov || Updated Through December 1, 2023

Department	Federal Program	Awards	Expenses	Available Funds
Aging	Elder Abuse Prevention Interventions Program	\$38,952	(\$38,250)	\$702
	National Family Caregiver Support, Title III, Part E	\$2,412,567	(\$2,065,380)	\$347,187
	Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	\$6,903,516	(\$5,859,114)	\$1,044,402
	Special Programs for the Aging, Title III, Part C, Nutrition Services	\$15,957,362	(\$14,527,078)	\$1,430,284
	Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	\$426,326	(\$323,402)	\$102,924
	Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	\$692,290	(\$677,983)	\$14,307
	Special Programs for the Aging, Title VII, Chapter 2, Long-Term Care Ombudsman Services for Older Individuals	\$292,850	(\$224,387)	\$68,463
	Total	\$26,723,863	(\$23,715,594)	\$3,008,269
Agriculture and Land Stewardship	Plant and Animal Disease, Pest Control, and Animal Care	\$266,176	(\$237,992)	\$28,184
	Total	\$266,176	(\$237,992)	\$28,184
Blind	Randolph-Sheppard – Financial Relief and Restoration Payments	\$203,966	(\$203,966)	\$0
	Total	\$203,966	(\$203,966)	\$0
Cultural Affairs	Promotion of the Humanities Division of Preservation and Access	\$465,700	(\$465,700)	\$0
	Promotion of the Humanities Federal/State Partnership	\$442,700	(\$442,700)	\$0
	Total	\$908,400	(\$908,400)	\$0
Drug Control Policy	Coronavirus Emergency Supplemental Funding Program	\$5,754,321	(\$5,781,132)	(\$26,811)
	Total	\$5,754,321	(\$5,781,132)	(\$26,811)
Education	American Rescue Plan Elementary and Secondary School Emergency Relief	\$516,344,144	(\$564,066,980)	(\$47,722,836)
	American Rescue Plan Elementary and Secondary School Emergency Relief – Homeless Children and Youth (ARP-HCY)	\$1,268,374	(\$2,108,971)	(\$840,597)
	American Rescue Plan Emergency Assistance to Non-Public Schools	\$23,744,042	(\$13,358,144)	\$10,385,898
	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	(\$26,271,345)	\$0

Appendix – Federal Awards by Department and Program

Source: data.iowa.gov || Updated Through December 1, 2023

Department	Federal Program	Awards	Expenses	Available Funds
Education	Elementary and Secondary School Emergency Relief Fund	\$416,489,855	(\$415,930,352)	\$559,503
	Governor's Emergency Relief Fund	\$37,783,389	(\$35,807,023)	\$1,976,366
	Grants to States	\$2,974,383	(\$2,581,572)	\$392,811
	National School Lunch Program	\$115,772,703	(\$131,953,738)	(\$16,181,035)
	Pandemic EBT Administrative Costs	\$204,482	(\$203,868)	\$614
	Rethink K12 Education Models Grants	\$17,681,016	(\$9,722,884)	\$7,958,132
	Special Education - Grants for Infants and Families	\$1,962,406	(\$1,219,796)	\$742,610
	Special Education Grants to States	\$25,016,861	(\$25,016,861)	\$0
	Special Education Preschool Grants	\$2,032,917	(\$2,032,917)	\$0
	Supply Chain Resiliency: Farm to School State Agency Formula Grant	\$892,116	(\$69,321)	\$822,795
Total	\$1,190,300,647	(\$1,232,027,677)	(\$41,727,030)	
Homeland Security and Emer. Mgmt.	Emergency Performance Management Grant	\$2,640,448	(\$2,487,008)	\$153,440
	Total	\$2,640,448	(\$2,487,008)	\$153,440
Human Rights	Community Services Block Grant	\$10,821,398	(\$10,813,390)	\$8,008
	Low-Income Home Energy Assistance	\$92,842,993	(\$93,480,393)	(\$637,400)
	Total	\$103,664,391	(\$104,293,784)	(\$629,392)
Human Services	Adoption Assistance	\$16,196,935	(\$16,196,935)	\$0
	Block Grants for Community Mental Health Services	\$18,067,154	(\$9,176,664)	\$8,890,490
	Chafee Education and Training Vouchers Program (ETV)	\$697,415	(\$697,415)	\$0
	Child Abuse and Neglect State Grants	\$985,790	(\$702,775)	\$283,015
	Child Care and Development Block Grant	\$496,585,094	(\$378,549,696)	\$118,035,398
	Children's Health Insurance Program	\$33,655,276	(\$33,655,276)	\$0

Appendix – Federal Awards by Department and Program

Source: data.iowa.gov || Updated Through December 1, 2023

Department	Federal Program	Awards	Expenses	Available Funds
Human Services	Community-Based Child Abuse Prevention Grants	\$2,424,305	(\$55,000)	\$2,369,305
	Developmental Disabilities Basic Support and Advocacy Grants	\$36,536	(\$25,990)	\$10,546
	Elder Abuse Prevention Interventions Program	\$1,696,036	(\$1,625,647)	\$70,389
	Emergency Food Assistance Program (Administrative Costs)	\$2,492,473	(\$2,492,473)	\$0
	Foster Care Title IV-E	\$1,929,175	(\$1,929,174)	\$1
	Guardianship Assistance	\$713,558	(\$713,558)	\$0
	John H. Chafee Foster Care Program for Successful Transition to Adulthood	\$4,798,212	(\$3,615,176)	\$1,183,036
	MaryLee Allen Promoting Safe and Stable Families Program	\$610,050	(\$161,403)	\$448,647
	Medical Assistance Program	\$1,225,251,656	(\$1,225,251,656)	\$0
	Money Follows the Person Rebalancing Demonstration	\$36,942,873	(\$36,942,873)	\$0
	Pandemic EBT Administrative Costs	\$5,888,500	(\$7,434,655)	(\$1,546,155)
	Provider Relief Fund	\$4,525,988	(\$4,379,825)	\$146,163
	Refugee and Entrant Assistance State/Replacement Designee Administered Programs	\$264,134	(\$264,134)	\$1
	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	\$594,192	(\$594,192)	\$0
	Stephanie Tubbs Jones Child Welfare Services Program	\$476,722	(\$476,722)	\$0
Temporary Assistance for Needy Families	\$6,333,899	(\$6,352,888)	(\$18,989)	
Total	\$1,861,165,973	(\$1,731,294,127)	\$129,871,846	
Inspections and Appeals	State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	\$2,277,832	(\$706,820)	\$1,571,012
	Total	\$2,277,832	(\$706,820)	\$1,571,012
Iowa Finance Authority	Emergency Rental Assistance Program	\$254,716,328	(\$83,503,606)	\$171,212,723
	Homeowner Assistance Fund	\$50,000,000	(\$20,556,570)	\$29,443,430
	Total	\$304,716,328	(\$104,060,176)	\$200,656,152

Appendix – Federal Awards by Department and Program

Source: data.iowa.gov || Updated Through December 1, 2023

Department	Federal Program	Awards	Expenses	Available Funds
Justice	Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	\$4,894,484	(\$2,261,664)	\$2,632,820
	Family Violence Prevention and Services/Sexual Assault/Rape Crisis Services and Supports	\$1,803,338	(\$895,235)	\$908,103
	Total	\$6,697,822	(\$3,156,899)	\$3,540,923
Management	Child Care and Development Block Grant	\$0	(\$5,881,444)	(\$5,881,444)
	Total	\$0	(\$5,881,444)	(\$5,881,444)
Public Health	Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	\$31,646,110	(\$22,077,240)	\$9,568,870
	Behavioral Risk Factor Surveillance System	\$19,479	(\$19,479)	\$0
	Block Grants for Prevention and Treatment of Substance Abuse	\$23,239,115	(\$13,193,126)	\$10,045,989
	CDC's Collaboration with Academia to Strengthen Public Health	\$26,958,149	(\$353,889)	\$26,604,260
	Emergency Grants to Address Mental and Substance Use Disorders During COVID-19	\$4,859,647	(\$3,186,880)	\$1,672,767
	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	\$327,570,183	(\$142,857,414)	\$184,712,769
	Grants to States for Loan Repayment	\$1,425,169	(\$678,452)	\$746,717
	HIV Care Formula Grants	\$173,500	(\$173,500)	\$0
	Immunization Cooperative Agreements	\$68,753,135	(\$29,614,987)	\$39,138,148
	Maternal, Infant, and Early Childhood Home Visiting Program	\$5,862,138	(\$2,876,936)	\$2,985,202
	National Bioterrorism Hospital Preparedness Program	\$2,464,248	(\$2,158,263)	\$305,985
	National Center for Injury Prevention and Control	\$33,588	(\$33,588)	\$0
	Preventive Health Services: Sexually Transmitted Diseases Control Grants	\$4,672,767	(\$3,509,725)	\$1,163,042
	Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	\$25,800,617	(\$13,570,538)	\$12,230,079
	Public Health Training Centers Program	\$3,000,000	(\$558,728)	\$2,441,272
	Rural Health Research Centers	\$17,569,568	(\$14,791,624)	\$2,777,944
Small Rural Hospital Improvement Grant Program	\$7,588,530	(\$7,277,182)	\$311,348	

Appendix – Federal Awards by Department and Program

Source: data.iowa.gov || Updated Through December 1, 2023

Department	Federal Program	Awards	Expenses	Available Funds
Public Health	Traumatic Brain Injury State Demonstration Grant Program	\$86,400	(\$14,611)	\$71,789
	WIC Special Supplemental Nutrition Program for Women, Infants, and Children	\$9,778,952	(\$6,028,063)	\$3,750,889
	Total	\$561,501,295	(\$262,974,225)	\$298,527,070
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
	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	(\$313,888)	\$35,923
	Federal Transit Formula Grants	\$42,820,959	(\$39,957,656)	\$2,863,303
	Formula Grants for Rural Areas and Tribal Transit Program	\$16,000,554	(\$14,317,878)	\$1,682,676
	Highway Planning and Construction	\$121,866,016	(\$116,093,508)	\$5,772,508
	Total	\$181,037,340	(\$170,682,930)	\$10,354,410
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	(\$33,109,243)	(\$33,109,243)
	Unemployment Insurance	\$3,438,788,139	(\$2,992,678,649)	\$446,109,489
	WIOA National Dislocated Worker Grants / WIA National Emergency Grants	\$1,665,000	(\$977,610)	\$687,390
	Total	\$3,440,453,139	(\$3,026,765,502)	\$413,687,637
Total	\$8,023,473,056	(\$7,010,338,791)	\$1,013,134,265	

MEDICAL ASSISTANCE PROGRAM (MEDICAID)

State Medicaid Projections. Staff members from the Department of Health and Human Services (HHS), the Department of Management (DOM), and the Fiscal Services Division of the Legislative Services Agency (LSA) meet periodically to discuss revenues and expenditures and agree on estimates for the current and upcoming fiscal years. The Group has made initial consensus projections for fiscal year (FY) 2024 and FY 2025 (see **Figure 1**).

Final Fiscal Year 2023. Fiscal year 2023 ended with a \$421.4 million surplus above what was appropriated in 2022 Iowa Acts, [House File 2578](#) (FY 2023 Health and Human Services Appropriations Act). The surplus was a result of the enhanced 6.2% Federal Medical Assistance Percentage (FMAP) increase, which was part of the federal COVID-19 relief to states and included \$53.4 million in unspent [American Rescue Plan Act \(ARPA\) of 2021](#) State funds. The FMAP increase provided approximately \$72.0 million per quarter beginning January 1, 2020. The estimate also included an increase in the capitation payments for the two managed care organizations (MCOs) for FY 2023. The surplus included the end of the federal public health emergency (PHE) in April 2023, and individuals who were no longer eligible for Medicaid were disenrolled beginning May 2023. Eligibility redeterminations and the disenrollment process will likely take 9 to 12 months in accordance with federal guidelines.

Fiscal Year 2024 Estimate. For FY 2024, the Forecasting Group estimates Medicaid will have a surplus of \$201.4 million above what was appropriated in 2023 Iowa Acts, [Senate File 561](#) (FY 2024 Health and Human Services Appropriations Act). The estimated surplus is due to the projected carryforward from FY 2023 and an enhanced FMAP of 2.5% in the first quarter and 1.5% in the second quarter of FY 2024 due to the end of the PHE, as provided in the federal [Consolidated Appropriations Act of 2023](#). The FY 2024 estimate also includes capitation rate increases.

Fiscal Year 2025 Estimate. For FY 2025, the Forecasting Group estimates Medicaid will have a deficit of \$30.2 million. The estimated deficit is due to the end of the PHE, along with a preliminary -0.41% decrease in Iowa's FMAP. The FY 2025 estimate does not include any capitation rate increases. Revenue from the MCO premium tax enacted in 2023 Iowa Acts, [House File 685](#) (Medicaid, Liens, and Third-Party Recovery Act), has not been federally approved as of the forecast date and is not included in this forecast estimate. The tax is scheduled to be collected beginning January 1, 2024, and submitted by the MCOs beginning in FY 2025.

Figure 1 — Medicaid Balance Sheet

	Actual FY 2023	Estimated FY 2024	Estimated FY 2025
Medicaid Funding			
Carryforward from Previous Year	\$ 273,039,251	\$ 367,990,615	\$ 201,370,902
Palo Replacement Generation Tax	0	0	0
Health Care Trust Fund	183,706,173	179,826,476	177,760,000
Nursing Facility Quality Assurance Fund	57,161,022	111,216,205	111,216,205
Hospital Trust Fund	33,920,554	33,920,554	33,920,554
MCO Premium Tax	0	0	0
Medicaid Fraud Fund	58,806	150,000	150,000
Transfer Decategorization Reversion	880,576	0	0
Total Non-General Fund Sources	\$ 548,766,382	\$ 693,103,850	\$ 524,417,661
General Fund Appropriation	1,510,127,388	1,543,626,779	1,543,626,779
General Fund Supplemental	0	0	0
Total General Fund Sources	\$ 1,510,127,388	\$ 1,543,626,779	\$ 1,543,626,779
Total Medicaid Funding	\$ 2,058,893,770	\$ 2,236,730,629	\$ 2,068,044,440
Estimated State Medicaid Need	\$ 1,911,664,412	\$ 2,041,249,815	\$ 2,071,630,153
FMAP Changes	-40,981,094	-47,280,411	26,600,000
FMAP Adjustment — COVID-19	-263,787,097	-44,709,677	0
MCO Capitation Increase	76,700,000	65,600,000	0
HCBS Program Increase	0	5,500,000	0
Nursing Facility Rebase	0	15,000,000	0
Home Health Rural Incentives	1,777,082	0	0
ICF/ID Rate Increase	1,339,971	0	0
Behavioral Health Intervention Services Rate Increase	1,277,082	0	0
Psychiatric Tiered Rates	1,500,000	0	0
Functional Family and Multisystemic Therapy	118,799	0	0
Medicaid Refunds and Offsets	909,000	0	0
Applied Behavioral Analysis Rate Increase	385,000	0	0
Office of Chief Information Officer Adjustment	0	-609	0
Mental Health Service Rate Increase (85.0%)	0	3,000,000	0
Mental Health Therapy	0	7,000,000	0
Substance Abuse Provider Rates	0	3,000,000	0
Total Estimated Medicaid Need	\$ 1,690,903,155	\$ 2,035,359,727	\$ 2,098,230,153
Balance (Underfunded If Negative)	\$ 367,990,615	\$ 201,370,902	\$ -30,185,713
Unspent ARPA State Funds	\$ 53,388,793	\$ 0	\$ 0
Ending State Balance	\$ 421,379,408	\$ 201,370,902	\$ -30,185,713
MCO – Managed Care Organization			
FMAP – Federal Medical Assistance Percentage			
ARPA – American Rescue Plan Act of 2021			
HCBS – Home- and Community-Based Services			
		ICF/ID – Intermediate Care Facilities for Persons with an Intellectual Disability	

Medicaid Enrollment. Before COVID-19, enrollment tended to fluctuate on a monthly basis by as many as 3,000 individuals in Medicaid and 1,500 in the Iowa Health and Wellness Plan (IHAWP) in a normal month. In FY 2023, Medicaid and IHAWP grew by an average of 477 individuals per month, with total growth of 5,725 individuals for the fiscal year. The majority of the monthly increases were associated with the maintenance of effort requirement for receiving the 6.2% enhanced FMAP rate related to COVID-19. However, due to the end of the PHE in April 2023, disenrollment reduced overall Medicaid totals beginning in May 2023, and disenrollment has continued into FY 2024.

Figure 2 shows Medicaid and IHAWP enrollment changes by month. Through the first four months of FY 2024, enrollment has decreased from FY 2023 and is averaging a 23,455 decrease per month for the two programs, with total enrollment shrinkage of 93,818 for both Medicaid and IHAWP through October 2023.

Figure 2 — Changes in Medicaid and IHAWP Enrollment — FY 2024

	Regular Medicaid					Total	IHAWP Total
	Children	Adults	Aged	Disabled	Total		
FY 2023 Total	305,184	98,543	33,971	80,859	518,557	249,804	
FY 2024 Monthly Changes							
July	-10,885	-4,761	-154	91	-15,709	-15,066	
August	-11,659	-5,139	-272	-70	-17,140	-15,198	
September	-11,557	-4,681	-289	-372	-16,899	-10,450	
October	-1,323	-608	-104	3	-2,032	-1,324	
Total FY 2024	-35,424	-15,189	-819	-348	-51,780	-42,038	
Grand Total FY 2024	269,760	83,354	33,152	80,511	466,777	207,766	

FY 2025 FMAP Rates. The Bureau of Economic Analysis [released](#) final state personal per capita income data for 2022 on September 29, 2023. This allows states to calculate the final federal fiscal year (FFY) 2025 FMAP rates. The FFY 2025 FMAP rates are based on per capita personal incomes for calendar years 2020 through 2022. These rates are calculated on a federal fiscal year basis, but the numbers in this article have been blended to reflect State fiscal year (SFY) 2025. Iowa’s SFY 2025 FMAP rate decreased by -0.41% to 63.47%. This means for every dollar spent on the Medicaid program, the federal government will pay \$0.6347 and Iowa pays \$0.3653. The FMAP change is 0.58% less on a State fiscal year basis than the preliminary estimate that was released in March.

The FMAP decrease indicates that Iowa’s economy is doing better compared to other states, resulting in a smaller share of the total FMAP portion for Iowa. This is the first time since FY 2016 that the FMAP rate has moved against the State’s favor, meaning Iowa pays more. Prior to the 9.22% increase from FY 2017 to FY 2024, the rate declined 8.2% from FY 2010 to FY 2016.

Fiscal Impact. Although the final fiscal impact is still being calculated, the -0.41% change in the FMAP rate means that the State will be responsible for approximately \$26.6 million more in Medicaid expenditures in SFY 2025. **Figure 3** shows the five-year change in the FMAP rate.

Figure 3 — Five-Year State Regular Medicaid FMAP

State Fiscal Year	Federal Share	State Share	Federal % Change
FY 2021	61.61%	38.39%	0.73%
FY 2022	62.04%	37.96%	0.43%
FY 2023	62.88%	37.12%	0.84%
FY 2024	63.88%	36.12%	1.00%
FY 2025	63.47%	36.53%	-0.41%

Additional Information. For additional information, including current enrollment figures and the FMAP rate, please see the latest [Medicaid Forecast](#).

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STATE SCHOOL AID

During the 2023 Legislative Session, the General Assembly established the State percent of growth rate for FY 2024 at 3.00%. The FY 2024 school aid amounts can be found [here](#). If no rates are established during the 2024 Legislative Session, the State percent of growth rate will default to 0.00% for FY 2025. The following shows the FY 2025 estimates of the various components of school aid and differences as compared to FY 2024.

Assumptions for FY 2025 School Aid

Estimates for FY 2025 are preliminary (based on available data and assumptions as of September 2023) and are subject to change. Variables that are currently estimated include the following:

		<u>FY 2025 vs. FY 2024</u>
Taxable Valuations	\$211.959 billion	\$9.573 billion (4.73%)

A statewide growth projection was agreed upon by the Department of Management (DOM) and the Legislative Services Agency (LSA) for FY 2025.

Budget Enrollments	477,483	-8,993 (-1.85%)
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This estimate reflects the fall 2023 certified enrollment figures, which will serve as the FY 2025 budget enrollment. The final certified enrollment will be available after January 1, 2024.

Pupil Weightings	83,771	1,749 (2.13%)
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- 2.00% increase in special education weightings.
- 2.00% increase in total sharing supplementary weightings (available data as of October 2023).
- 4.00% increase in Limited English Proficient (LEP) supplementary weightings.
- 1.00% increase in Statewide Voluntary Preschool (SEVPP) weightings.

FY 2025 School Aid

The following analysis is based on current law, a 0.00% State percent of growth for FY 2025. At 0.00% growth, estimated funding amounts include:

Combined District Cost	\$5.419 billion	\$87.2 million (1.64%)
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In general, the combined district cost amount represents the total funding of State aid and school property taxes for school districts and Area Education Agencies (AEAs) generated through the school aid formula. The combined district cost does not include the preschool formula funding, which is funded solely from State aid.

State Aid	\$3.658 billion	\$-61.7 million (-1.66%)
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Of the total amount of State aid in FY 2025:

- \$3.619 billion is appropriated from the General Fund. This is a decrease of \$48.1 million (-1.31%) from FY 2024.
- \$28.8 million is transferred from the Secure an Advanced Vision for Education (SAVE) Fund to the Property Tax Equity and Relief (PTER) Fund for targeted property tax relief through the school aid formula. This is an increase of \$3.8 million (15.25%) from FY 2024.
- \$10.1 million relates to the Foundation Base Supplement Fund (FBSF). This is an increase of \$4.4 million (77.72%) from FY 2024. Beginning in FY 2021, a portion of the sales and use tax revenue is designated for deposit in the FBSF to be distributed on a per pupil basis calculated using each school district's weighted enrollment. Similar to the school district property tax replacement payments under Iowa Code section [257.16B](#), revenues distributed from the FBSF replace amounts that would otherwise be funded through a different funding source. This lowers additional levy property taxes for all districts. The current foundation level is set in Iowa Code section [257.1\(2\)\(b\)](#) as 88.4% of the State cost per pupil for FY 2025. The FY 2021 allocation to the FBSF first impacted State school aid in FY 2023. Due to timing issues, the funding is provided in the fiscal year after the amount is determined. For example, the sales and use tax revenues from FY 2023 are determined in November following the fiscal year, and the calculated amount is distributed in FY 2025.

The following changes to the FY 2025 State aid portion of the combined district cost include:

- \$585.5 million for the State categorical supplements, an increase of \$13.1 million (2.29%). This includes:
 - \$325.2 million for the teacher salary supplement.
 - \$36.8 million for the professional development supplement.
 - \$40.0 million for the early intervention supplement.
 - \$183.5 million for the teacher leadership supplement.
- \$22.1 million restoration in State aid to the AEAs. Under current law, there is still a statutory reduction of \$7.5 million.
- \$113.3 million in Property Tax Replacement Payment (PTRP) funding. This provision requires State aid to account for the entire increase in the cost per pupil amount due to the State percent of growth in FY 2024 as specified in 2023 Iowa Acts, [SF 192](#) (FY 2024 Supplemental State Aid Act). The impact of this provision will continue in future years and, under current law, totals \$201 per pupil.

Preschool	\$91.1 million	\$0.9 million (1.00%)
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The Statewide Voluntary Preschool Program formula funding is included in the State aid amount and not included in the combined district cost total above.

School Property Taxes	\$1.830 billion	\$146.6 million (8.71%)
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- \$1.145 billion for the uniform levy, an increase of \$53.1 million (4.86%) compared to FY 2024. This increase is a direct result of an estimated increase in assessed valuations.
- \$685.9 million in the additional levy amount, an increase of \$93.5 million (15.79%) compared to FY 2024. Generally, this change can be attributed to the budget guarantee amount (\$113.0 million) and the 0.00% State percent of growth rate used for this analysis.

Any variations in assumptions used to calculate these variables will impact the information provided (including the FY 2025 school aid estimates). The LSA anticipates that data and estimates for FY 2025 will be updated in early January 2024 and finalized by July 2024.

The figure below provides State General Fund School Aid estimates for FY 2025 at various State percent of growth rates, based on the above taxable valuation, enrollments, supplementary weighting assumptions, and current law provisions. Additional estimates are available from the LSA upon request.

Legislative Services Agency: Estimated FY 2025 State General Fund School Aid Estimates

(Dollars in Millions)

Fiscal Year	Percent of Growth	Estimated State General Fund	Change vs. FY 2024
FY 2024	3.00%	\$ 3,689.3	
FY 2025	0.00%	\$ 3,619.3	\$ -70.0
FY 2025	1.00%	\$ 3,664.8	\$ -24.5
FY 2025	2.00%	\$ 3,711.1	\$ 21.8
FY 2025	3.00%	\$ 3,756.6	\$ 67.3
FY 2025	4.00%	\$ 3,802.7	\$ 113.4
FY 2025	5.00%	\$ 3,849.6	\$ 160.3
FY 2025	6.00%	\$ 3,895.3	\$ 206.0

Notes: The analysis above is based on information from the Department of Education, the Department of Management, and LSA calculations as of December 4, 2023. The FY 2025 estimate may not tie to the LSA’s appropriations tracking report due to rounding and differences in formula factors.

Additional Information on School Aid Funding

- **Budget Unit Brief** — [State Foundation School Aid](#)
- **Fiscal Topic** — [School Aid — Additional Levy Components](#)
- **Fiscal Topic** — [School Aid — District Cost Per Pupil Differences Between School Districts](#)
- **Fiscal Topic** — [School District Cash Reserve Levy](#)
- **Fiscal Topic** — [School District Reorganization Incentives](#)
- **Fiscal Topic** — [Instructional Support Program](#)
- [School aid estimates for fiscal years](#) and [other background information on the school aid formula](#)

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The public retirement systems in Iowa include:

- **Iowa Public Employees' Retirement System — IPERS:** Membership includes employees and retirees of State, county, and city governments; other political subdivisions or agencies; and school districts and Area Education Agencies (AEAs). There are two Special Service groups within IPERS:
 - **Sheriffs and Deputy Sheriffs:** Membership includes sheriffs and deputy sheriffs employed by counties.
 - **Protection Occupation:** Membership includes airport safety officers; conservation peace officers; city marshals, fire fighters, police officers, and fire prevention inspectors not under the Municipal Fire and Police Retirement System of Iowa (MFPRSI); correctional officers; former Department of Transportation (DOT) peace officers with 10 or more years of membership service as of June 30, 2023, pursuant to 2023 Iowa Acts, [Senate File 513](#) (Motor Vehicle Enforcement Bureau, Department of Public Safety Act); county jailers; military installation officers; emergency medical care providers; county attorney special investigators; High Risk Unit officers; and insurance fraud investigators.
- **Judicial Retirement System:** Membership includes active Judges, retired Judges, Senior Judges, retired Senior Judges, beneficiaries of deceased Judges, and inactive Judges with contributions remaining in the System.
- **Peace Officers' Retirement, Accident, and Disability System — PORS:** Membership includes uniformed, sworn officers of the Department of Public Safety, including State Patrol troopers, Division of Criminal Investigation (DCI) officers, drug enforcement officers, arson investigators, fire prevention inspectors, and former DOT Peace Officers with fewer than 10 years of membership as of June 30, 2023 (SF 513).
- **Municipal Fire and Police Retirement System of Iowa — MFPRSI or 411:** Membership includes active and retired police officers and fire fighters in cities with a population of 8,000 or more in 1980, and other cities that voluntarily established a civil service commission.

Types of Plans

IPERS, the Judicial Retirement System, PORS, and MFPRSI are “defined benefit plans,” meaning the member’s retirement benefit is based on a benefit formula prescribed by contract or statute. The contribution rates for the Judicial Retirement System are set by Iowa Code section [602.9104](#), and the contribution rates for PORS are stated in Iowa Code section [97A.8](#). The required contribution rates for IPERS Regular Membership, Protection Occupation, and Sheriffs and Deputy Sheriffs are calculated pursuant to Iowa Code section [97B.11](#) and are based on the most recent actuarial valuation of the System. However, the contribution rates for IPERS Regular Membership cannot vary by more than one percentage point from the previous year. The MFPRSI contribution rates are calculated pursuant to Iowa Code section [411.8](#) based on the most recent actuarial valuation of the System.

Wages covered by IPERS and the Judicial Retirement System, as defined by the Internal Revenue Code, are subject to Social Security taxation up to the maximum established annually by the Social Security Administration. Earnings covered by PORS and MFPRSI are not subject to taxation. Old-Age, Survivors, and Disability Insurance (OASDI), commonly referred to as Social Security, is funded through dedicated payroll taxes pursuant to the Federal Insurance Contributions Act (FICA).

The OASDI tax rate for wages paid is set by federal statute at 6.20% of covered wages to be paid by both the employees and employers, up to a limit of approximately \$160,000 for calendar year (CY) 2023 and approximately \$169,000 for CY 2024. The Medicare tax is an additional 1.45% of covered wages for both employees and employers with no limit on income. Effective for tax years beginning after 2013, an additional 0.90% Medicare (hospital insurance, or HI) tax applies to individuals receiving wages in excess of \$200,000 (\$250,000 for married couples filing jointly). The tax is in addition to the regular Medicare rate of 1.45% on wages for employees and only applies to the employee portion of the Medicare tax.

Other Retirement Plan Options

- **Teachers Insurance and Annuity Association — TIAA:** Membership includes approximately 25,000 active members, who include university, Board of Regents, and some community college employees. TIAA is a “defined contribution plan,” meaning moneys are contributed to an individual account for each participant; the moneys contributed, plus any investment earnings, determine the retirement benefit made available to the participant upon retirement. Retirees of TIAA receive Social Security benefits. The contribution rates used by the universities for TIAA are 5.0% for employees and 10.0% for employers.
- **Deferred Compensation Program (457/401(a)):** This is a voluntary defined contribution retirement savings program for employees of the State of Iowa and other participating government employers. The Program is designed to supplement pension and Social Security benefits at retirement. State of Iowa employees receive a dollar-for-dollar match on the first \$75 of monthly contributions. State Peace Officers Council (SPOC) Collective Bargaining Agreement employees receive \$1 for each \$2 contribution, to a maximum employer contribution of \$75 per month. Contributions are made pretax through payroll deductions, and investment earnings are tax-deferred.
- **Tax-Sheltered Annuity (403b):** This is a voluntary retirement savings program for employees of educational and education-related institutions. This savings program is designed to supplement pension and Social Security benefits at retirement. Contributions are made pretax through payroll deductions, and investment earnings are tax-deferred.

Public Retirement Systems Committee

The Public Retirement Systems Committee is a 10-member statutory legislative committee that is required to examine and make recommendations to the General Assembly concerning public retirement systems in Iowa. Iowa Code section [97D.4\(3\)](#) establishes the duties of the Committee. The General Assembly addresses retirement system issues during the second year of each biennium and as needed.

The Committee met on December 6, 2023, and received presentations from the Department of Administrative Services, IPERS, the Judicial Retirement System, MFPRSI, and PORS. Additional information from the meeting can be found [here](#).

Public Retirement Systems Summary Chart						
	Judicial	PORS	411 System	IPERS		
				Regular Membership	Sheriffs and Deputies	Protection Occupation
FY 2024 Total Contribution Rate	25.89%	48.40%	32.38%	15.73%	17.02%	15.52%
Employer	15.53%	37.00%	22.98%	9.44%	8.51%	9.31%
Employee	10.36%	11.40%	9.40%	6.29%	8.51%	6.21%
FY 2025 Total Contribution Rate	25.32%	48.40%	32.06%	15.73%	17.02%	15.52%
Employer	15.19%	37.00%	22.66%	9.44%	8.51%	9.31%
Employee	10.13%	11.40%	9.40%	6.29%	8.51%	6.21%
June 30, 2023, Valuation Factors						
Actuarial Accrued Liability	\$265.8 million	\$935.2 million	\$3.802 billion	\$42.651 billion	\$910.2 million	\$2.159 billion
Actuarial Value of Assets	\$265.4 million	\$728.7 million	\$3.215 billion	\$37.856 billion	\$933.8 million	\$2.223 billion
Unfunded Actuarial Liability	\$ 427,967	\$206.5 million	\$586.8 million	\$4.795 billion	\$(23.6) million	\$(63.8) million
2022 Funded Ratio	99.59%	79.23%	84.43%	88.45%	104.70%	104.41%
2023 Funded Ratio	99.84%	77.92%	84.57%	88.76%	102.60%	102.96%
2022 Investment Market Rate of Return	-23.13%	-21.74%	-3.51%	-3.90%**		
2023 Investment Market Rate of Return	12.32%	9.87%	6.03%	5.41%**		
Social Security Coverage	Yes	No	No*	Yes	Yes	Yes
Coverage						
Total Members	467	1,321	9,066	375,644	3,147	13,934
Active Members	216	588	4,168	170,475	1,732	7,668
Active Member Average Age	54.3	41.1	40.1	44.5**		
Active Member Average Years of Service	9.1	15.7	12.8	10.6**		
Active Member Average Annual Wage	\$ 152,866	\$ 95,390	\$ 89,916	\$ 54,313	\$ 87,261	\$ 62,667
Retired Member Average Annual Benefit	\$ 66,667	\$ 59,472	\$ 47,269	\$ 18,674	\$ 36,783	\$ 27,887

Notes: Totals may not add due to rounding.
The aggregate funded ratio for the Iowa Public Employees' Retirement System (IPERS) is 89.70% for 2023 and includes Regular Membership, Sheriffs and Deputies, and Protection Occupation.
In addition to the employer contribution for the Peace Officers' Retirement System (PORS), there is also an annual \$5.0 million standing limited appropriation from the General Fund.
*Ankeny, Camanche, Fairfield, Clive, and Evansdale contribute to Social Security and 411.
** Aggregate figure includes all three groups.
LSA: Public Pension Retirement Summary Chart

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In 2023, the State reached bargaining agreements for fiscal year (FY) 2024 and FY 2025 with unions representing State employees for salaries and benefits.

Iowa Code chapter [20](#) establishes the framework and timeline for the biennial bargaining process. The basic process is as follows and takes place the year before the contract start date:

- August through September — Unions request bargaining.
- November through December — Unions and the State present initial proposals.
- January through March — Negotiation sessions occur. This may result in a voluntary agreement, the appointment of a mediator, or binding arbitration.
- March 15 — Deadline for impasse procedure and filing of neutral's award if required.

The General Assembly did not appropriate specific General Fund dollars for salary expenditures for FY 2024 other than existing appropriations for operations that are expended at the agencies' discretion. State agencies must use existing funds to pay the cost of salaries, including the cost to fund negotiated contracts with various bargaining units, and increases for noncontract employees. Some agencies were authorized to use non-General Fund dollars for limited salary increases. The [historical salary adjustment identified need](#) is displayed in the Legislative Services Agency (LSA) **Factbook**. Historical [contract information](#) for the American Federation of State, County and Municipal Employees (AFSCME) and noncontract employees is also available in the **Factbook**.

The following is a summary of the FY 2024 and FY 2025 final contractual agreements between bargaining units (unions) and the State. The information contains only a summary of the major points. Copies of the agreements are available from the Fiscal Services Division (FSD) of the LSA upon request or on the [Department of Administrative Services \(DAS\) website](#). Since collective bargaining agreements cover two years, there will be no collective bargaining negotiations during the 2024 Legislative Session.

FY 2024 AND FY 2025 COLLECTIVE BARGAINING UNITS

American Federation of State, County and Municipal Employees (AFSCME) — General Government, Board of Regents, and Community-Based Corrections (CBC)

Final Collective Bargaining Agreements

Wages:

- 3.0% across-the-board pay increase effective the first pay period of July 1, 2023 (FY 2024).
- 3.0% across-the-board pay increase effective the first pay period of July 1, 2024 (FY 2025).
- For specified Board of Regents classifications, starting pay will be 4.5% above the minimum pay.
- For Board of Regents employees paid in equal monthly paychecks, the monthly paycheck structure will be calculated by multiplying the number of regular work hours in the calendar year by the hourly rate divided by 12.

Iowa United Professionals (IUP) and United Electrical Workers (UE) — Science Unit and Professional Social Services Unit

Final Collective Bargaining Agreements

Wages:

- 3.0% across-the-board pay increase effective the first pay period of July 1, 2023 (FY 2024).
- 3.0% across-the-board pay increase effective the first pay period of July 1, 2024 (FY 2025).

State Police Officers Council (SPOC)

Final Collective Bargaining Agreements

Wages:

- 6.5% across-the-board pay increase effective the first pay period of July 1, 2023 (FY 2024).
- 6.5% across-the-board pay increase effective the first pay period of July 1, 2024 (FY 2025).

AFSCME Public Safety — Department of Transportation and Board of Regents

Final Collective Bargaining Agreements

Wages:

- 5.0% across-the-board pay increase effective the first pay period of July 1, 2023 (FY 2024).
- 5.0% across-the-board pay increase effective the first pay period of July 1, 2024 (FY 2025) for Department of Transportation public safety employees.
- 6.0% across-the-board pay increase effective the first pay period of July 1, 2024 (FY 2025) for Board of Regents public safety employees.

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Appendix A – General Fund Tracking

Fiscal Staff: Adam Broich

State Budget Preview

Appendix A includes the departments' line-item appropriation requests from the General Fund. The department requests are organized by the appropriations subcommittee to which they are assigned.

The Legislative Services Agency publishes Budget Unit Briefs that provide additional information about individual appropriations and programs. If a publication is available, it has been hyperlinked in the title of the appropriation.

Summary Data

General Fund

	Actual FY 2023 <u>(1)</u>	Estimated FY 2024 <u>(2)</u>	Dept Request FY 2025 <u>(3)</u>	Dept Request vs Est FY 2024 <u>(4)</u>
Administration and Regulation	\$ 50,255,564	\$ 70,538,208	\$ 72,052,270	\$ 1,514,062
Agriculture and Natural Resources	41,943,995	43,544,227	45,044,227	1,500,000
Economic Development	45,300,151	41,799,538	41,299,538	-500,000
Education	992,821,391	982,906,607	1,022,427,607	39,521,000
Health and Human Services	2,068,325,771	2,124,973,594	2,124,973,594	0
Justice System	826,950,476	881,712,725	900,447,617	18,734,892
Unassigned Standings	<u>4,195,695,392</u>	<u>4,386,000,572</u>	<u>4,349,479,332</u>	<u>-36,521,240</u>
Grand Total	<u><u>\$ 8,221,292,740</u></u>	<u><u>\$ 8,531,475,471</u></u>	<u><u>\$ 8,555,724,185</u></u>	<u><u>\$ 24,248,714</u></u>

Administration and Regulation General Fund

	Actual FY 2023 <u>(1)</u>	Estimated FY 2024 <u>(2)</u>	Dept Request FY 2025 <u>(3)</u>	Dept Request vs Est FY 2024 <u>(4)</u>
<u>Administrative Services, Department of</u>				
Administrative Services				
Operations	\$ 3,603,404	\$ 3,597,181	\$ 3,597,181	\$ 0
Utilities	4,104,239	4,487,598	4,487,598	0
Terrace Hill Operations	461,674	460,884	460,884	0
Enrich Iowa Libraries	0	0	2,464,823	2,464,823
State Library	0	0	2,532,594	2,532,594
Cultural Activities	0	168,403	168,403	0
Historical Resources	0	3,136,371	3,136,371	0
Historical Sites	0	425,751	425,751	0
Administrative Services	\$ 8,169,317	\$ 12,276,188	\$ 17,273,605	\$ 4,997,417
DAS - State Library of Iowa				
State Library	\$ 0	\$ 2,557,594	\$ 0	\$ -2,557,594
Enrich Iowa Libraries	0	2,464,823	0	-2,464,823
DAS - State Library of Iowa	\$ 0	\$ 5,022,417	\$ 0	\$ -5,022,417
Total Administrative Services, Department of	\$ 8,169,317	\$ 17,298,605	\$ 17,273,605	\$ -25,000
<u>Auditor of State</u>				
Auditor of State				
Auditor of State - General Office	\$ 986,193	\$ 983,971	\$ 1,646,771	\$ 662,800
Auditor of State - Transition costs of State Entities	0	65,400	0	-65,400
Total Auditor of State	\$ 986,193	\$ 1,049,371	\$ 1,646,771	\$ 597,400
<u>Ethics and Campaign Disclosure Board, Iowa</u>				
Campaign Finance Disclosure				
Ethics & Campaign Disclosure Board	\$ 774,910	\$ 773,554	\$ 773,554	\$ 0
Total Ethics and Campaign Disclosure Board, Iowa	\$ 774,910	\$ 773,554	\$ 773,554	\$ 0
<u>Commerce, Department of</u>				
Alcoholic Beverages				
Alcoholic Beverages Operations	\$ 1,075,454	\$ 0	\$ 0	\$ 0
Professional Licensing and Reg.				
Professional Licensing Bureau	\$ 360,856	\$ 0	\$ 0	\$ 0
Total Commerce, Department of	\$ 1,436,310	\$ 0	\$ 0	\$ 0

Administration and Regulation

General Fund

	Actual FY 2023 <u>(1)</u>	Estimated FY 2024 <u>(2)</u>	Dept Request FY 2025 <u>(3)</u>	Dept Request vs Est FY 2024 <u>(4)</u>
<u>Insurance & Financial Services, Department of</u>				
IDR - Alcoholic Beverages				
Alcoholic Beverages Operations	\$ 0	\$ 1,010,054	\$ 0	\$ -1,010,054
DIFS - Insurance				
IID Captive Insurance	\$ 0	\$ 450,000	\$ 450,000	\$ 0
Total Insurance & Financial Services, Department of	\$ 0	\$ 1,460,054	\$ 450,000	\$ -1,010,054
<u>Governor/Lt. Governor's Office</u>				
Governor's Office				
Governor's/Lt. Governor's Office	\$ 2,315,344	\$ 2,810,502	\$ 2,810,502	\$ 0
Terrace Hill Quarters	142,702	142,281	142,281	0
Total Governor/Lt. Governor's Office	\$ 2,458,046	\$ 2,952,783	\$ 2,952,783	\$ 0
<u>Drug Control Policy, Governor's Office of</u>				
Office of Drug Control Policy				
Operations	\$ 239,271	\$ 0	\$ 0	\$ 0
Total Drug Control Policy, Governor's Office of	\$ 239,271	\$ 0	\$ 0	\$ 0
<u>Human Rights, Department of</u>				
Human Rights				
Central Administration	\$ 189,071	\$ 0	\$ 0	\$ 0
Community Advocacy and Services	956,894	0	0	0
LiHEAP Weatherization Assistance Program – Standing	211,224	0	0	0
Total Human Rights, Department of	\$ 1,357,189	\$ 0	\$ 0	\$ 0

Administration and Regulation

General Fund

	Actual FY 2023 <u>(1)</u>	Estimated FY 2024 <u>(2)</u>	Dept Request FY 2025 <u>(3)</u>	Dept Request vs Est FY 2024 <u>(4)</u>
<u>Department of Inspections, Appeals and Licensing</u>				
Inspections, Appeals, & Licensing, Department of				
Administration Division	\$ 546,312	\$ 545,733	\$ 545,733	\$ 0
Administrative Hearings Division	625,827	624,374	624,374	0
Investigations Division	2,339,591	2,235,992	2,235,992	0
Health Facilities Division	5,185,782	4,862,971	4,862,971	0
Employment Appeal Board	38,912	38,865	38,865	0
Food and Consumer Safety	574,819	509,565	509,565	0
Child Advocacy Board	2,607,454	0	0	0
Iowa State Civil Rights Commission	0	1,337,999	1,337,999	0
Professional Licensing Division	0	2,862,660	2,862,660	0
Labor Services Division	0	3,365,697	3,365,697	0
Workers' Compensation Division	0	3,321,044	3,321,044	0
Total Department of Inspections, Appeals and Licensing	\$ 11,918,697	\$ 19,704,900	\$ 19,704,900	\$ 0
<u>Management, Department of</u>				
DOM - Office of the Chief Information Officer				
OCIO Cybersecurity Office	\$ 0	\$ 4,421,887	\$ 4,421,887	\$ 0
Management, Dept. of				
Department Operations	\$ 2,770,693	\$ 2,766,693	\$ 2,766,693	\$ 0
Total Management, Department of	\$ 2,770,693	\$ 7,188,580	\$ 7,188,580	\$ 0
<u>Public Information Board</u>				
Public Information Board				
Iowa Public Information Board	\$ 358,039	\$ 357,407	\$ 357,407	\$ 0
Total Public Information Board	\$ 358,039	\$ 357,407	\$ 357,407	\$ 0

Administration and Regulation

General Fund

	Actual FY 2023 <u>(1)</u>	Estimated FY 2024 <u>(2)</u>	Dept Request FY 2025 <u>(3)</u>	Dept Request vs Est FY 2024 <u>(4)</u>
<u>Revenue, Department of</u>				
Revenue, Dept. of				
Operations	\$ 15,149,692	\$ 15,056,183	\$ 15,056,183	\$ 0
Alcoholic Beverages Operations	0	0	1,010,054	1,010,054
Tobacco Reporting Requirements	17,525	17,525	17,525	0
Printing Cigarette Stamps - Standing	56,724	124,652	124,652	0
Total Revenue, Department of	\$ 15,223,941	\$ 15,198,360	\$ 16,208,414	\$ 1,010,054
<u>Secretary of State, Office of the</u>				
Secretary of State				
Administration and Elections	\$ 2,124,870	\$ 2,121,759	\$ 2,561,631	\$ 439,872
Business Services	1,420,646	1,417,535	1,919,325	501,790
Total Secretary of State, Office of the	\$ 3,545,516	\$ 3,539,294	\$ 4,480,956	\$ 941,662
<u>Treasurer of State, Office of</u>				
Treasurer of State				
Treasurer - General Office	\$ 1,017,442	\$ 1,015,300	\$ 1,015,300	\$ 0
Total Treasurer of State, Office of	\$ 1,017,442	\$ 1,015,300	\$ 1,015,300	\$ 0
Total Administration and Regulation	\$ 50,255,564	\$ 70,538,208	\$ 72,052,270	\$ 1,514,062

Agriculture and Natural Resources

General Fund

	Actual FY 2023 (1)	Estimated FY 2024 (2)	Dept Request FY 2025 (3)	Dept Request vs Est FY 2024 (4)
<u>Agriculture and Land Stewardship, Dept of</u>				
Agriculture and Land Stewardship				
Administrative Division	\$ 18,960,194	\$ 19,210,194	\$ 20,610,194	\$ 1,400,000
Milk Inspections	189,196	189,196	189,196	0
Local Food and Farm	75,000	75,000	75,000	0
Agricultural Education	25,000	75,000	75,000	0
Foreign Animal Disease	750,000	1,000,000	1,000,000	0
Farmers with Disabilities	180,000	230,000	230,000	0
Loess Hills Development and Conservation Fund	400,000	400,000	400,000	0
Southern Iowa Development and Conservation Fund	250,000	150,000	150,000	0
Grain Regulation	350,000	350,000	350,000	0
Value Added Agriculture Grant Program	463,000	463,000	463,000	0
Choose Iowa Promotion Program	500,000	500,000	600,000	100,000
Foreign Animal Disease Capitals	0	250,000	250,000	0
Foreign Animal Disease Vaccine Development	0	250,000	250,000	0
Dairy Innovation Program	0	750,000	750,000	0
Total Agriculture and Land Stewardship, Dept of	\$ 22,142,390	\$ 23,892,390	\$ 25,392,390	\$ 1,500,000
<u>Natural Resources, Department of</u>				
Natural Resources				
Natural Resources Operations	\$ 12,093,061	\$ 11,922,293	\$ 11,922,293	\$ 0
Floodplain Management Program	1,510,000	1,510,000	1,510,000	0
Forestry Health Management	500,000	500,000	500,000	0
State Park Operations	1,000,000	1,000,000	1,000,000	0
Total Natural Resources, Department of	\$ 15,103,061	\$ 14,932,293	\$ 14,932,293	\$ 0
<u>Regents, Board of</u>				
Regents, Board of				
ISU - Veterinary Diagnostic Laboratory	\$ 4,400,000	\$ 4,400,000	\$ 4,400,000	\$ 0
ISU - Livestock Disease Research	170,390	191,390	191,390	0
UI - Iowa Center for Ag Safety & Health (I-CASH)	128,154	128,154	128,154	0
Total Regents, Board of	\$ 4,698,544	\$ 4,719,544	\$ 4,719,544	\$ 0
Total Agriculture and Natural Resources	\$ 41,943,995	\$ 43,544,227	\$ 45,044,227	\$ 1,500,000

Economic Development General Fund

	Actual FY 2023 <u>(1)</u>	Estimated FY 2024 <u>(2)</u>	Dept Request FY 2025 <u>(3)</u>	Dept Request vs Est FY 2024 <u>(4)</u>
<u>Cultural Affairs, Department of</u>				
Cultural Affairs, Dept. of				
Administration Division	\$ 168,637	\$ 0	\$ 0	\$ 0
Community Cultural Grants	172,090	0	0	0
Historical Division	3,142,351	0	0	0
Historic Sites	426,398	0	0	0
Arts Division	1,317,188	0	0	0
Great Places	150,000	0	0	0
Cultural Trust Grants	150,000	0	0	0
County Endowment Funding - DCA Grants	448,403	0	0	0
Total Cultural Affairs, Department of	\$ 5,975,067	\$ 0	\$ 0	\$ 0
<u>Economic Development Authority</u>				
Economic Development Authority				
Economic Development Appropriation	\$ 13,318,553	\$ 12,807,359	\$ 12,807,359	\$ 0
World Food Prize	375,000	500,000	500,000	0
Iowa Comm. Volunteer Ser.	168,201	0	0	0
Councils of Governments (COGs) Assistance	250,000	250,000	250,000	0
Future Ready Reg. Apprenticeship Prog.	760,000	0	0	0
Butchery Innovation & Revitalization	633,325	633,325	633,325	0
Community Advertising and Strategic Plan	1,100,000	1,100,000	1,100,000	0
Tourism Marketing - Adjusted Gross Receipts	1,443,700	1,443,700	1,443,700	0
Operational Support Grants	0	448,403	448,403	0
Cultural Trust Grants	0	150,000	150,000	0
Iowa Arts Council	0	1,400,000	1,400,000	0
Community Cultural Grants	0	172,090	172,090	0
Great Places	0	149,710	149,710	0
Total Economic Development Authority	\$ 18,048,779	\$ 19,054,587	\$ 19,054,587	\$ 0
<u>Iowa Finance Authority</u>				
Iowa Finance Authority				
Rent Subsidy Program	\$ 658,000	\$ 873,000	\$ 873,000	\$ 0
Housing Renewal Pilot Program	500,000	500,000	0	-500,000
Total Iowa Finance Authority	\$ 1,158,000	\$ 1,373,000	\$ 873,000	\$ -500,000

Economic Development General Fund

	Actual FY 2023 <u>(1)</u>	Estimated FY 2024 <u>(2)</u>	Dept Request FY 2025 <u>(3)</u>	Dept Request vs Est FY 2024 <u>(4)</u>
<u>Public Employment Relations Board</u>				
Public Employment Relations				
General Office	\$ 1,492,452	\$ 1,290,230	\$ 1,290,230	\$ 0
Total Public Employment Relations Board	\$ 1,492,452	\$ 1,290,230	\$ 1,290,230	\$ 0
<u>Workforce Development, Department of</u>				
IWD - Vocational Rehabilitation Services				
Vocational Rehabilitation	\$ 0	\$ 6,106,732	\$ 6,106,732	\$ 0
Independent Living	0	84,804	84,804	0
Entrepreneurs with Disabilities Program	0	138,506	138,506	0
Independent Living Center Grant	0	86,547	86,547	0
IWD - Vocational Rehabilitation Services	\$ 0	\$ 6,416,589	\$ 6,416,589	\$ 0
Iowa Workforce Development				
Labor Services Division	\$ 3,491,252	\$ 0	\$ 0	\$ 0
Workers' Compensation Division	3,321,044	0	0	0
Operations - Field Offices	6,675,650	6,675,650	6,675,650	0
Offender Reentry Program	387,158	387,158	387,158	0
I/3 State Accounting System	228,822	228,822	228,822	0
Future Ready Summer Youth Intern Program	250,000	250,000	250,000	0
Employee Misclassification Program	379,631	379,631	379,631	0
Adult Education and Literacy Programs	0	500,000	500,000	0
Workplace Injury and Safety Surveys	0	125,555	125,555	0
Future Ready Reg. Apprenticeship Prog.	0	760,000	760,000	0
Iowa Workforce Development	\$ 14,733,557	\$ 9,306,816	\$ 9,306,816	\$ 0
Total Workforce Development, Department of	\$ 14,733,557	\$ 15,723,405	\$ 15,723,405	\$ 0
<u>Regents, Board of</u>				
Regents, Board of				
ISU - Biosciences Innovation Ecosystem - GF	\$ 2,623,481	\$ 2,963,995	\$ 2,963,995	\$ 0
UI - Biosciences Innovation Ecosystem - GF	874,494	1,000,000	1,000,000	0
UNI - Additive Manufacturing - GF	394,321	394,321	394,321	0
Total Regents, Board of	\$ 3,892,296	\$ 4,358,316	\$ 4,358,316	\$ 0
Total Economic Development	\$ 45,300,151	\$ 41,799,538	\$ 41,299,538	\$ -500,000

Education General Fund

	Actual FY 2023 <u>(1)</u>	Estimated FY 2024 <u>(2)</u>	Dept Request FY 2025 <u>(3)</u>	Dept Request vs Est FY 2024 <u>(4)</u>
<u>Blind, Department for the</u>				
Department for the Blind				
Department for the Blind	\$ 2,893,503	\$ 3,043,503	\$ 3,043,503	\$ 0
Total Blind, Department for the	\$ 2,893,503	\$ 3,043,503	\$ 3,043,503	\$ 0
<u>College Student Aid Commission</u>				
College Student Aid Comm.				
College Student Aid Commission	\$ 591,533	\$ 0	\$ 0	\$ 0
DMU Health Care Prof Recruitment	500,973	0	0	0
National Guard Service Scholarship	4,700,000	0	0	0
All Iowa Opportunity Scholarship	3,229,468	0	0	0
Teach Iowa Scholars	650,000	0	0	0
Rural Primary Care Loan Repayment	2,504,933	0	0	0
Health Care Loan Repayment Program	500,000	0	0	0
Rural Veterinarian Loan Repayment Program	700,000	0	0	0
Future Ready Iowa Last-Dollar Scholarship Program	23,927,005	0	0	0
Tuition Grant Program - Standing	50,118,451	0	0	0
Tuition Grant - For-Profit - Standing	499,431	0	0	0
Vocational-Technical Tuition Grant - Standing	1,750,185	0	0	0
Mental Health Practitioner Loan Repayment Program	520,000	0	0	0
Total College Student Aid Commission	\$ 90,191,979	\$ 0	\$ 0	\$ 0
<u>Education, Department of</u>				
Education, Dept. of				
Dept. of Education Administration	\$ 5,975,526	\$ 5,893,672	\$ 5,893,672	\$ 0
Career Technical Education Administration	598,197	598,197	598,197	0
Career Technical Education Secondary	2,952,459	2,952,459	2,952,459	0
School Food Service	2,176,797	2,176,797	2,176,797	0
Special Ed. Services Birth to 3	1,721,400	1,721,400	1,721,400	0
Early Head Start Projects	574,500	574,500	574,500	0
Student Achievement/Teacher Quality	2,965,467	2,990,467	2,990,467	0
Statewide Student Assessment	3,000,000	3,000,000	3,000,000	0
Work-Based Learning Clearinghouse	300,000	300,000	300,000	0
Summer Joint Enrollment Program	600,000	600,000	600,000	0
Jobs for America's Grads	8,146,450	9,146,450	9,146,450	0
Attendance Center/Website & Data System	250,000	250,000	250,000	0
Early Lit - Successful Progression	7,824,782	7,824,782	7,824,782	0
Early Lit - Early Warning System	1,915,000	1,915,000	1,915,000	0
Early Lit - Iowa Reading Research Center	600,000	1,500,000	1,500,000	0
Computer Science Prof. Devel. Incentive Fund	500,000	500,000	500,000	0
Children's Mental Health Training	3,383,936	3,383,936	3,383,936	0
Best Buddies Iowa	35,000	35,000	35,000	0

Education General Fund

	Actual FY 2023 <u>(1)</u>	Estimated FY 2024 <u>(2)</u>	Dept Request FY 2025 <u>(3)</u>	Dept Request vs Est FY 2024 <u>(4)</u>
Midwestern Higher Education Compact	115,000	115,000	115,000	0
Nonpublic School Concurrent Enrollment	1,000,000	1,000,000	1,000,000	0
Community Colleges General Aid	221,658,161	228,858,161	228,858,161	0
Therapeutic Classroom Incentive Fund	2,351,382	2,351,382	2,351,382	0
Therapeutic Classroom Trans. Claims Reimb.	500,000	500,000	500,000	0
Child Development - Standing	10,524,389	10,524,389	10,524,389	0
ECI General Aid (SRG)	23,406,799	0	0	0
Nonpublic Textbook Services	852,000	0	0	0
Online State Job Posting System	230,000	0	0	0
Adult Education and Literacy Programs	500,000	0	0	0
Vocational Technical Tuition Grant	0	1,750,185	1,750,185	0
Tuition Grant Program-Standing	0	51,421,531	51,421,531	0
Tuition Grant - For-Profit	0	108,000	108,000	0
Future Ready Iowa Skilled Workforce Grant Program	0	275,000	275,000	0
Iowa Workforce Grant and Incentive Program	0	6,500,000	6,500,000	0
LEAD-K Program	0	200,000	200,000	0
College Aid Commission	0	591,533	591,533	0
National Guard Benefits Program	0	6,600,000	6,600,000	0
All Iowa Opportunity Scholarships	0	3,229,468	3,229,468	0
Health Care Professional Recruitment	0	500,973	500,973	0
Future Ready Iowa Last-Dollar Scholarship Program	0	23,927,005	23,927,005	0
Mental Health Practitioner Loan Repayment Program	0	520,000	520,000	0
Rural Iowa Primary Care Loan Repayment Program	0	2,504,933	2,504,933	0
Teach Iowa Scholars	0	650,000	650,000	0
Health Care-Related Loan Program	0	500,000	500,000	0
Rural Veterinarian Loan Repayment Program	0	700,000	700,000	0
STEM Collaborative Initiative	0	6,354,848	6,354,848	0
ISD - Iowa School for the Deaf	0	11,421,710	11,421,710	0
Ed. Services for the Blind & Visually Impaired	0	4,794,040	4,794,040	0
Education, Dept. of	\$ 304,657,245	\$ 411,260,818	\$ 411,260,818	\$ 0
Vocational Rehabilitation Services				
Vocational Rehabilitation	\$ 6,116,328	\$ 0	\$ 0	\$ 0
Independent Living	84,823	0	0	0
Entrepreneurs with Disabilities Program	138,506	0	0	0
Independent Living Center Grant	86,457	0	0	0
Vocational Rehabilitation Services	\$ 6,426,114	\$ 0	\$ 0	\$ 0
Iowa PBS				
Iowa PBS Operations	\$ 7,870,316	\$ 7,943,538	\$ 8,164,538	\$ 221,000
State Library of Iowa				
State Library	\$ 2,532,594	\$ 0	\$ 0	\$ 0
Enrich Iowa Libraries	2,464,823	0	0	0
State Library of Iowa	\$ 4,997,417	\$ 0	\$ 0	\$ 0
Total Education, Department of	\$ 323,951,092	\$ 419,204,356	\$ 419,425,356	\$ 221,000

Education General Fund

	Actual FY 2023 <u>(1)</u>	Estimated FY 2024 <u>(2)</u>	Dept Request FY 2025 <u>(3)</u>	Dept Request vs Est FY 2024 <u>(4)</u>
Regents, Board of				
Regents, Board of				
Regents Board Office	\$ 764,642	\$ 764,642	\$ 764,642	\$ 0
BOR - Regents Resource Centers	268,297	268,297	268,297	0
University of Iowa - General	218,045,224	218,045,224	222,545,224	4,500,000
UI - Oakdale Campus	2,103,819	2,103,819	2,103,819	0
UI - Hygienic Laboratory	4,822,610	4,822,610	5,322,610	500,000
UI - Family Practice Program	2,220,598	2,220,598	2,220,598	0
UI - Specialized Children Health Services	634,502	634,502	634,502	0
UI - Iowa Cancer Registry	143,410	143,410	143,410	0
UI - Substance Abuse Consortium	53,427	53,427	53,427	0
UI - Biocatalysis	696,342	696,342	696,342	0
UI - Primary Health Care	624,374	624,374	624,374	0
UI - Iowa Birth Defects Registry	36,839	36,839	36,839	0
UI - Iowa Nonprofit Resource Center	156,389	156,389	156,389	0
UI - IA Online Advanced Placement Acad.	463,616	463,616	463,616	0
UI - Iowa Flood Center	1,154,593	1,154,593	1,154,593	0
UI - College of Nursing	0	2,800,000	2,800,000	0
UI - Rural Iowa Health Care	0	0	10,000,000	10,000,000
Iowa State University - General	174,092,719	174,092,719	178,592,719	4,500,000
ISU - Agricultural Experiment Station	29,462,535	29,462,535	29,462,535	0
ISU - Cooperative Extension	18,307,366	18,157,366	18,157,366	0
ISU - Future Ready Workforce	0	2,800,000	12,800,000	10,000,000
University of Northern Iowa - General	99,408,923	99,408,923	105,208,923	5,800,000
UNI - Real Estate Education Program	123,523	123,523	123,523	0
UNI - Community College Degree Attainment Program	0	0	500,000	500,000
UNI - Recycling and Reuse Center	172,768	0	0	0
UNI - Math & Science Collaborative	6,354,848	0	0	0
UNI - Educators for Iowa	0	1,500,000	4,000,000	2,500,000
BOR - John Pappajohn Centers	0	125,000	125,000	0
BOR - Expanded Student Mental Health Services	0	0	1,000,000	1,000,000
Iowa School for the Deaf	11,089,039	0	0	0
Ed. Services for Blind & Visually Impaired	4,584,414	0	0	0
Total Regents, Board of	<u>\$ 575,784,817</u>	<u>\$ 560,658,748</u>	<u>\$ 599,958,748</u>	<u>\$ 39,300,000</u>
Total Education	<u>\$ 992,821,391</u>	<u>\$ 982,906,607</u>	<u>\$ 1,022,427,607</u>	<u>\$ 39,521,000</u>

Health and Human Services General Fund

	Actual FY 2023 <u>(1)</u>	Estimated FY 2024 <u>(2)</u>	Dept Request FY 2025 <u>(3)</u>	Dept Request vs Est FY 2024 <u>(4)</u>
<u>Aging, Iowa Department on</u>				
Aging				
Aging Programs	\$ 11,304,082	\$ 0	\$ 0	\$ 0
Office of LTC Ombudsman	1,149,821	0	0	0
Total Aging, Iowa Department on	\$ 12,453,903	\$ 0	\$ 0	\$ 0
<u>Public Health, Department of</u>				
Public Health				
Addictive Disorders	\$ 23,659,379	\$ 0	\$ 0	\$ 0
Healthy Children and Families	5,816,681	0	0	0
Chronic Conditions	4,258,373	0	0	0
Community Capacity	6,519,306	0	0	0
Essential Public Health Services	7,662,464	0	0	0
Infectious Diseases	1,796,206	0	0	0
Public Protection	4,466,601	0	0	0
Resource Management	933,871	0	0	0
Congenital & Inherited Disorders Registry	202,081	0	0	0
Total Public Health, Department of	\$ 55,314,962	\$ 0	\$ 0	\$ 0
<u>Veterans Affairs, Department of</u>				
Veterans Affairs, Dept. of				
General Administration	\$ 1,229,763	\$ 1,033,289	\$ 1,033,289	\$ 0
Home Ownership Assistance Program	2,000,000	2,200,000	2,200,000	0
Veterans County Grants	990,000	990,000	990,000	0
Veterans Affairs, Dept. of	\$ 4,219,763	\$ 4,223,289	\$ 4,223,289	\$ 0
Veterans Affairs, Dept. of				
Iowa Veterans Home	\$ 7,131,552	\$ 7,115,335	\$ 7,115,335	\$ 0
Total Veterans Affairs, Department of	\$ 11,351,315	\$ 11,338,624	\$ 11,338,624	\$ 0
<u>Health and Human Services, Department of</u>				
HHS - Aging				
Aging Programs	\$ 0	\$ 11,799,361	\$ 11,799,361	\$ 0
Office of LTC Ombudsman	0	1,148,959	1,148,959	0
HHS - Aging	\$ 0	\$ 12,948,320	\$ 12,948,320	\$ 0
HHS - Assistance Payment				
Family Investment Program/PROMISE JOBS	\$ 41,003,978	\$ 41,003,575	\$ 41,003,575	\$ 0
Medical Assistance	1,510,127,388	1,543,626,779	1,543,626,779	0
Health Program Operations	17,446,343	17,446,067	17,446,067	0
State Supplementary Assistance	7,349,002	7,349,002	7,349,002	0
State Children's Health Insurance	38,661,688	38,661,688	38,661,688	0

Health and Human Services General Fund

	Actual FY 2023 (1)	Estimated FY 2024 (2)	Dept Request FY 2025 (3)	Dept Request vs Est FY 2024 (4)
Child Care Assistance	40,816,931	64,223,730	64,223,730	0
Child and Family Services	93,571,677	79,027,794	79,027,794	0
Adoption Subsidy	40,596,007	40,883,507	40,883,507	0
Family Support Subsidy	949,282	949,282	949,282	0
Conner Training	33,632	33,632	33,632	0
Volunteers	84,686	84,686	84,686	0
Child Abuse Prevention	202,081	232,570	232,570	0
HHS - Assistance Payment	\$ 1,790,842,695	\$ 1,833,522,312	\$ 1,833,522,312	\$ 0
HHS - Eldora State Training School				
Eldora Training School	\$ 17,606,871	\$ 17,568,511	\$ 17,568,511	\$ 0
HHS - Cherokee Mental Health Institution				
Cherokee MHI	\$ 15,613,624	\$ 15,923,252	\$ 15,923,252	\$ 0
HHS - Independence Mental Health Institution				
Independence MHI	\$ 19,688,928	\$ 19,811,470	\$ 19,811,470	\$ 0
HHS - Glenwood Resource Center				
Glenwood Resource Center	\$ 16,288,739	\$ 16,255,132	\$ 16,255,132	\$ 0
HHS - Woodward Resource Center				
Woodward Resource Center	\$ 13,409,294	\$ 13,389,577	\$ 13,389,577	\$ 0
HHS - Civil Commitment Unit / Sexual Offenders				
Civil Commitment Unit for Sexual Offenders	\$ 13,891,276	\$ 14,865,337	\$ 14,865,337	\$ 0
HHS - Community Services				
Child Support Services	\$ 15,942,885	\$ 15,914,329	\$ 15,914,329	\$ 0
Field Operations	65,894,438	72,056,945	72,056,945	0
HHS - Community Services	\$ 81,837,323	\$ 87,971,274	\$ 87,971,274	\$ 0
HHS - Human Services				
General Administration	\$ 15,842,189	\$ 18,913,662	\$ 18,913,662	\$ 0
HHS Facilities	4,172,123	2,157,590	2,157,590	0
Commission of Inquiry	0	1,394	1,394	0
Nonresident Mental Illness Commitment	12,530	142,802	142,802	0
HHS - Human Services	\$ 20,026,842	\$ 21,215,448	\$ 21,215,448	\$ 0
HHS - Human Rights				
LIHEAP Weatherization Assistance Program – Standing	\$ 0	\$ 1	\$ 1	\$ 0
Central Administration	0	186,913	186,913	0
Community Advocacy and Services	0	956,894	956,894	0
Criminal & Juvenile Justice	0	1,318,547	1,318,547	0
Single Grant Program	0	140,000	140,000	0
HHS - Human Rights	\$ 0	\$ 2,602,355	\$ 2,602,355	\$ 0
HHS - Public Health				
Congenital & Inherited Disorders Registry	\$ 0	\$ 223,521	\$ 223,521	\$ 0
Psychiatry Residency & Fellowship Program	0	1,200,000	1,200,000	0

Health and Human Services

General Fund

	Actual FY 2023 <u>(1)</u>	Estimated FY 2024 <u>(2)</u>	Dept Request FY 2025 <u>(3)</u>	Dept Request vs Est FY 2024 <u>(4)</u>
Addictive Disorders	0	23,656,992	23,656,992	0
Healthy Children and Families	0	5,815,491	5,815,491	0
Chronic Conditions	0	4,256,595	4,256,595	0
Community Capacity	0	7,435,682	7,435,682	0
Essential Public Health Services	0	7,662,464	7,662,464	0
Infectious Diseases	0	1,795,902	1,795,902	0
Public Protection	0	4,581,792	4,581,792	0
Resource Management	0	933,543	933,543	0
HHS - Public Health	<u>\$ 0</u>	<u>\$ 57,561,982</u>	<u>\$ 57,561,982</u>	<u>\$ 0</u>
Total Health and Human Services, Department of	<u>\$ 1,989,205,591</u>	<u>\$ 2,113,634,970</u>	<u>\$ 2,113,634,970</u>	<u>\$ 0</u>
Total Health and Human Services	<u><u>\$ 2,068,325,771</u></u>	<u><u>\$ 2,124,973,594</u></u>	<u><u>\$ 2,124,973,594</u></u>	<u><u>\$ 0</u></u>

Justice System General Fund

	Actual FY 2023 (1)	Estimated FY 2024 (2)	Dept Request FY 2025 (3)	Dept Request vs Est FY 2024 (4)
<u>Attorney General</u>				
Justice, Dept. of				
General Office AG	\$ 6,530,099	\$ 7,749,860	\$ 11,153,853	\$ 3,403,993
Victim Assistance Grants	5,016,708	5,016,708	9,606,129	4,589,421
Legal Services Poverty Grants	2,634,601	2,634,601	2,634,601	0
AG Cybersecurity and Technology	202,060	202,060	202,060	0
Total Attorney General	\$ 14,383,468	\$ 15,603,229	\$ 23,596,643	\$ 7,993,414
<u>Civil Rights Commission, Iowa</u>				
Civil Rights Commission				
Civil Rights Commission	\$ 1,343,051	\$ 0	\$ 0	\$ 0
Total Civil Rights Commission, Iowa	\$ 1,343,051	\$ 0	\$ 0	\$ 0
<u>Corrections, Department of</u>				
Central Office				
County Confinement	\$ 1,195,319	\$ 1,195,319	\$ 1,345,319	\$ 150,000
Federal Prisoners/Contractual	234,411	234,411	234,411	0
Corrections Administration	6,321,190	6,313,331	7,075,331	762,000
Corrections Education	2,608,109	2,608,109	2,608,109	0
Iowa Corrections Offender Network	2,000,000	2,000,000	2,000,000	0
Mental Health/Substance Abuse	28,065	28,065	28,065	0
DOC - Department-Wide Duties	243,797	12,974,108	0	-12,974,108
Corrections Real Estate - Capitals	927,688	0	0	0
State Cases Court Costs	0	10,000	10,000	0
Central Office	\$ 13,558,579	\$ 25,363,343	\$ 13,301,235	\$ -12,062,108
Fort Madison				
Ft. Madison Institution	\$ 43,937,403	\$ 44,192,771	\$ 45,192,771	\$ 1,000,000
Anamosa				
Anamosa Institution	\$ 36,849,581	\$ 37,022,808	\$ 38,012,808	\$ 990,000
Oakdale				
Oakdale Institution	\$ 56,250,842	\$ 56,368,832	\$ 57,393,832	\$ 1,025,000
DOC Institutional Pharmaceuticals	8,556,620	9,550,417	9,925,417	375,000
Oakdale	\$ 64,807,462	\$ 65,919,249	\$ 67,319,249	\$ 1,400,000
Newton				
Newton Institution	\$ 30,318,214	\$ 30,437,665	\$ 31,262,665	\$ 825,000
Mount Pleasant				
Mount Pleasant Institution	\$ 28,464,947	\$ 28,642,429	\$ 29,592,429	\$ 950,000
Rockwell City				
Rockwell City Institution	\$ 11,043,114	\$ 11,090,142	\$ 11,256,100	\$ 165,958

Justice System General Fund

	Actual FY 2023 <u>(1)</u>	Estimated FY 2024 <u>(2)</u>	Dept Request FY 2025 <u>(3)</u>	Dept Request vs Est FY 2024 <u>(4)</u>
Clarinda				
Clarinda Institution	\$ 27,175,874	\$ 27,355,684	\$ 28,400,684	\$ 1,045,000
Mitchellville				
Mitchellville Institution	\$ 24,823,392	\$ 24,946,721	\$ 25,306,721	\$ 360,000
Fort Dodge				
Fort Dodge Institution	\$ 32,636,226	\$ 32,742,479	\$ 33,172,479	\$ 430,000
CBC District 1				
CBC District I	\$ 16,207,339	\$ 16,207,339	\$ 16,823,058	\$ 615,719
CBC District 2				
CBC District II	\$ 12,789,649	\$ 12,789,649	\$ 13,625,453	\$ 835,804
CBC District 3				
CBC District III	\$ 7,710,790	\$ 7,710,790	\$ 8,610,790	\$ 900,000
CBC District 4				
CBC District IV	\$ 6,193,805	\$ 6,193,805	\$ 6,457,807	\$ 264,002
CBC District 5				
CBC District V	\$ 23,440,024	\$ 23,440,024	\$ 24,315,024	\$ 875,000
CBC District 6				
CBC District VI	\$ 16,755,370	\$ 16,755,370	\$ 17,113,637	\$ 358,267
CBC District 7				
CBC District VII	\$ 9,672,851	\$ 10,362,851	\$ 10,655,349	\$ 292,498
CBC District 8				
CBC District VIII	\$ 9,238,778	\$ 9,238,778	\$ 9,993,638	\$ 754,860
Total Corrections, Department of	<u>\$ 415,623,398</u>	<u>\$ 430,411,897</u>	<u>\$ 430,411,897</u>	<u>\$ 0</u>

Justice System General Fund

	Actual FY 2023 <u>(1)</u>	Estimated FY 2024 <u>(2)</u>	Dept Request FY 2025 <u>(3)</u>	Dept Request vs Est FY 2024 <u>(4)</u>
<u>Human Rights, Department of</u>				
Human Rights				
Criminal & Juvenile Justice	\$ 1,318,547	\$ 0	\$ 0	\$ 0
Single Grant Program	140,000	0	0	0
Total Human Rights, Department of	\$ 1,458,547	\$ 0	\$ 0	\$ 0
<u>Department of Inspections, Appeals and Licensing</u>				
DIAL - State Public Defender				
Public Defender	\$ 30,112,503	\$ 30,718,203	\$ 30,718,203	\$ 0
Indigent Defense	42,160,374	44,046,374	44,046,374	0
Total Department of Inspections, Appeals and Licensing	\$ 72,272,877	\$ 74,764,577	\$ 74,764,577	\$ 0
<u>Judicial Branch</u>				
Judicial Branch				
Judicial Branch	\$ 190,100,550	\$ 193,350,550	\$ 204,092,028	\$ 10,741,478
Jury & Witness Fee Revolving Fund	3,600,000	3,600,000	3,600,000	0
Court Ordered Services	0	3,290,000	3,290,000	0
Graduated Sanctions	0	12,253,000	12,253,000	0
Total Judicial Branch	\$ 193,700,550	\$ 212,493,550	\$ 223,235,028	\$ 10,741,478
<u>Law Enforcement Academy</u>				
Iowa Law Enforcement Academy				
Law Enforcement Academy	\$ 1,239,824	\$ 1,238,504	\$ 1,238,504	\$ 0
Total Law Enforcement Academy	\$ 1,239,824	\$ 1,238,504	\$ 1,238,504	\$ 0
<u>Parole, Board of</u>				
Parole Board				
Parole Board	\$ 1,308,724	\$ 1,517,894	\$ 1,517,894	\$ 0
Total Parole, Board of	\$ 1,308,724	\$ 1,517,894	\$ 1,517,894	\$ 0

Justice System General Fund

	Actual FY 2023 <u>(1)</u>	Estimated FY 2024 <u>(2)</u>	Dept Request FY 2025 <u>(3)</u>	Dept Request vs Est FY 2024 <u>(4)</u>
<u>Public Defense, Department of</u>				
Public Defense, Dept. of				
Public Defense, Department of	\$ 7,014,705	\$ 6,963,037	\$ 6,963,037	\$ 0
Total Public Defense, Department of	\$ 7,014,705	\$ 6,963,037	\$ 6,963,037	\$ 0
<u>Public Safety, Department of</u>				
Public Safety, Dept. of				
Public Safety Administration	\$ 5,946,368	\$ 5,920,476	\$ 7,092,910	\$ 1,172,434
Public Safety DCI	19,712,633	19,712,633	21,189,769	1,477,136
Criminalistics Laboratory Fund	650,000	650,000	650,000	0
Narcotics Enforcement	8,613,894	8,613,894	9,243,545	629,651
Public Safety Undercover Funds	209,042	209,042	209,042	0
Fire Marshal	5,602,778	3,230,743	3,418,466	187,723
Iowa State Patrol	71,409,788	87,066,931	90,056,257	2,989,326
DPS/SPOC Sick Leave Payout	279,517	279,517	279,517	0
Fire Fighter Training	1,025,520	1,075,520	1,075,520	0
Interoperable Communications Sys Board	115,661	115,661	115,661	0
Human Trafficking Office	200,742	200,742	200,742	0
Volunteer Fire Fighter Training & Equipment	50,000	0	0	0
Department-Wide Duties	0	6,456,270	0	-6,456,270
Public Safety Equipment Fund	2,500,000	2,500,000	2,500,000	0
Office of Drug Control Policy-DPS	0	249,219	249,219	0
Total Public Safety, Department of	\$ 116,315,943	\$ 136,280,648	\$ 136,280,648	\$ 0
<u>Homeland Security and Emergency Mgmt</u>				
Homeland Security & Emergency Mgmt				
Homeland Security & Emer. Mgmt.	\$ 2,289,389	\$ 2,439,389	\$ 2,439,389	\$ 0
Total Homeland Security and Emergency Mgmt	\$ 2,289,389	\$ 2,439,389	\$ 2,439,389	\$ 0
Total Justice System	\$ 826,950,476	\$ 881,712,725	\$ 900,447,617	\$ 18,734,892

Unassigned Standings

General Fund

	Actual FY 2023 <u>(1)</u>	Estimated FY 2024 <u>(2)</u>	Dept Request FY 2025 <u>(3)</u>	Dept Request vs Est FY 2024 <u>(4)</u>
<u>Administrative Services, Department of</u>				
Administrative Services				
Volunteer EMS Provider Death Benefit	\$ 100,000	\$ 0	\$ 0	\$ 0
State Accounting Trust Accounts				
Federal Cash Management - Standing	\$ 193,026	\$ 54,182	\$ 54,182	\$ 0
Unemployment Compensation - Standing	125,481	421,655	421,655	0
State Accounting Trust Accounts	<u>\$ 318,507</u>	<u>\$ 475,837</u>	<u>\$ 475,837</u>	<u>\$ 0</u>
Total Administrative Services, Department of	<u>\$ 418,507</u>	<u>\$ 475,837</u>	<u>\$ 475,837</u>	<u>\$ 0</u>
<u>Education, Department of</u>				
Education, Dept. of				
State Foundation School Aid	\$ 3,567,952,982	\$ 3,667,447,054	\$ 3,619,330,173	\$ -48,116,881
Nonpublic School Transportation	8,975,691	8,997,091	8,997,091	0
Sac and Fox Settlement Education	100,000	100,000	100,000	0
Education Savings Accounts - Standing	0	107,409,180	107,409,180	0
Charter Schools - Standing	1,077,401	3,200,000	3,200,000	0
Total Education, Department of	<u>\$ 3,578,106,075</u>	<u>\$ 3,787,153,325</u>	<u>\$ 3,739,036,444</u>	<u>\$ -48,116,881</u>
<u>Executive Council</u>				
Executive Council				
Court Costs	\$ 344,609	\$ 56,455	\$ 56,455	\$ 0
Public Improvements	0	9,575	9,575	0
Drainage Assessment	106,471	19,367	19,367	0
Total Executive Council	<u>\$ 451,080</u>	<u>\$ 85,397</u>	<u>\$ 85,397</u>	<u>\$ 0</u>
<u>Legislative Branch</u>				
Legislative Branch				
Legislative Branch	\$ 36,164,430	\$ 38,500,000	\$ 40,000,000	\$ 1,500,000
Total Legislative Branch	<u>\$ 36,164,430</u>	<u>\$ 38,500,000</u>	<u>\$ 40,000,000</u>	<u>\$ 1,500,000</u>
<u>Health and Human Services, Department of</u>				
HHS - Assistance Payment				
Rent Reimbursement	\$ 10,739,452	\$ 13,320,000	\$ 13,320,000	\$ 0
MHDS Regional Services Fund	121,234,022	127,723,160	134,421,714	6,698,554
Total Health and Human Services, Department of	<u>\$ 131,973,474</u>	<u>\$ 141,043,160</u>	<u>\$ 147,741,714</u>	<u>\$ 6,698,554</u>

Unassigned Standings

General Fund

	Actual FY 2023 <u>(1)</u>	Estimated FY 2024 <u>(2)</u>	Dept Request FY 2025 <u>(3)</u>	Dept Request vs Est FY 2024 <u>(4)</u>
<u>Management, Department of</u>				
Management, Dept. of				
Technology Reinvestment Fund	\$ 0	\$ 0	\$ 17,500,000	\$ 17,500,000
State Appeal Board Claims	17,879,193	4,501,794	4,501,794	0
Special Olympics Fund	100,000	100,000	100,000	0
Transportation Equity Fund	29,456,377	30,340,068	30,340,068	0
Total Management, Department of	\$ 47,435,570	\$ 34,941,862	\$ 52,441,862	\$ 17,500,000
<u>Public Defense, Department of</u>				
Public Defense, Dept. of				
Compensation and Expense	\$ 89,143	\$ 342,556	\$ 342,556	\$ 0
Total Public Defense, Department of	\$ 89,143	\$ 342,556	\$ 342,556	\$ 0
<u>Public Safety, Department of</u>				
Public Safety, Dept. of				
DPS - POR Unfunded Liabilities	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 0
Total Public Safety, Department of	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 0
<u>Revenue, Department of</u>				
Revenue, Dept. of				
Homestead Tax Credit Aid - GF	\$ 144,776,913	\$ 146,226,904	\$ 146,226,904	\$ 0
Elderly & Disabled Tax Credit	5,118,607	4,327,772	4,327,772	0
Ag Land Tax Credit - GF	39,099,732	39,100,000	39,100,000	0
Military Service Tax Exemption	1,553,051	1,580,000	1,580,000	0
Comm & Industrial Prop Tax Replacement	78,974,299	64,873,759	50,770,846	-14,102,913
Business Property Tax Credit	125,000,000	122,350,000	122,350,000	0
Barrel Tax Refunds	1,534,511	0	0	0
Total Revenue, Department of	\$ 396,057,113	\$ 378,458,435	\$ 364,355,522	\$ -14,102,913
Total Unassigned Standings	\$ 4,195,695,392	\$ 4,386,000,572	\$ 4,349,479,332	\$ -36,521,240



Appendix B – Other Funds Tracking

Fiscal Staff: Adam Broich

State Budget Preview

Appendix B includes the departments' line-item appropriation requests from non-General Fund sources. The department requests are organized by the appropriations subcommittee to which they are assigned.

The Legislative Services Agency publishes Budget Unit Briefs that provide additional information about individual appropriations and programs. If a publication is available, it has been hyperlinked in the title of the appropriation.

Summary Data

Other Funds

	Actual FY 2023 <u>(1)</u>	Estimated FY 2024 <u>(2)</u>	Dept Request FY 2025 <u>(3)</u>	Dept Request vs Est FY 2024 <u>(4)</u>
Administration and Regulation	\$ 61,676,276	\$ 66,885,576	\$ 66,385,576	\$ -500,000
Agriculture and Natural Resources	95,408,703	96,883,459	96,883,459	0
Economic Development	28,066,084	34,366,084	34,366,084	0
Education	40,300,000	34,000,000	34,000,000	0
Health and Human Services	302,997,653	337,130,952	337,130,952	0
Justice System	22,462,662	19,493,200	19,493,200	0
Transportation, Infrastructure, and Capitals	670,589,324	669,194,373	674,134,968	4,940,595
Unassigned Standings	<u>88,918,281</u>	<u>109,408,724</u>	<u>61,387,131</u>	<u>-48,021,593</u>
Grand Total	<u>\$ 1,310,418,983</u>	<u>\$ 1,367,362,368</u>	<u>\$ 1,323,781,370</u>	<u>\$ -43,580,998</u>

Administration and Regulation

Other Funds

	Actual FY 2023 <u>(1)</u>	Estimated FY 2024 <u>(2)</u>	Dept Request FY 2025 <u>(3)</u>	Dept Request vs Est FY 2024 <u>(4)</u>
<u>Commerce, Department of</u>				
Banking Division				
Banking Division - CMRF	\$ 13,025,180	\$ 0	\$ 0	\$ 0
Credit Union				
Credit Union Division - CMRF	\$ 2,553,593	\$ 0	\$ 0	\$ 0
DIFS - Insurance				
Insurance Division - CMRF	\$ 6,676,987	\$ 0	\$ 0	\$ 0
Pharmacy Benefit Managers Program - CMRF	200,000	0	0	0
DIFS - Insurance	<u>\$ 6,876,987</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Utilities Board				
Utilities Division - CMRF	\$ 10,260,840	\$ 0	\$ 0	\$ 0
Professional Licensing and Reg.				
Field Auditor - Housing Trust Fund	\$ 62,317	\$ 0	\$ 0	\$ 0
Total Commerce, Department of	<u>\$ 32,778,917</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<u>Management, Department of</u>				
Management, Dept. of				
DOM Operations - RUTF	\$ 56,000	\$ 56,000	\$ 56,000	\$ 0
Total Management, Department of	<u>\$ 56,000</u>	<u>\$ 56,000</u>	<u>\$ 56,000</u>	<u>\$ 0</u>
<u>Iowa Public Employees' Retirement System</u>				
IPERS Administration				
Administration - IPERS	\$ 18,432,885	\$ 21,129,084	\$ 20,629,084	\$ -500,000
Total Iowa Public Employees' Retirement System	<u>\$ 18,432,885</u>	<u>\$ 21,129,084</u>	<u>\$ 20,629,084</u>	<u>\$ -500,000</u>
<u>Revenue, Department of</u>				
Revenue, Dept. of				
Motor Fuel Tax Admin - MVFT	\$ 1,305,775	\$ 1,305,775	\$ 1,305,775	\$ 0
Total Revenue, Department of	<u>\$ 1,305,775</u>	<u>\$ 1,305,775</u>	<u>\$ 1,305,775</u>	<u>\$ 0</u>
<u>Secretary of State, Office of the</u>				
Secretary of State				
Address Confidentiality Program - ACRF	\$ 195,400	\$ 195,400	\$ 195,400	\$ 0
Total Secretary of State, Office of the	<u>\$ 195,400</u>	<u>\$ 195,400</u>	<u>\$ 195,400</u>	<u>\$ 0</u>

Administration and Regulation

Other Funds

	Actual FY 2023 (1)	Estimated FY 2024 (2)	Dept Request FY 2025 (3)	Dept Request vs Est FY 2024 (4)
<u>Treasurer of State, Office of</u>				
Treasurer of State				
1/3 Expenses - RUTF	\$ 269,953	\$ 316,788	\$ 316,788	\$ 0
Total Treasurer of State, Office of	\$ 269,953	\$ 316,788	\$ 316,788	\$ 0
<u>Department of Inspections, Appeals and Licensing</u>				
Inspections, Appeals, & Licensing, Department of				
DIAL Administrative Hearings - RUTF	\$ 1,623,897	\$ 1,623,897	\$ 1,623,897	\$ 0
DIAL Professional Licensing – SHTF	0	62,317	62,317	0
Inspections, Appeals, & Licensing, Department of	\$ 1,623,897	\$ 1,686,214	\$ 1,686,214	\$ 0
DIAL - Racing and Gaming Commission				
Gaming Regulation - GRF	\$ 7,013,449	\$ 7,166,071	\$ 7,166,071	\$ 0
Total Department of Inspections, Appeals and Licensing	\$ 8,637,346	\$ 8,852,285	\$ 8,852,285	\$ 0
<u>Insurance & Financial Services, Department of</u>				
DIFS - Banking Division				
Banking Division - CMRF	\$ 0	\$ 14,004,469	\$ 14,004,469	\$ 0
DIFS - Credit Union				
Credit Union Division - CMRF	\$ 0	\$ 2,624,690	\$ 2,624,690	\$ 0
DIFS - Insurance				
Insurance Division - CMRF	\$ 0	\$ 7,398,148	\$ 7,398,148	\$ 0
Total Insurance & Financial Services, Department of	\$ 0	\$ 24,027,307	\$ 24,027,307	\$ 0
<u>Utilities Board</u>				
Utilities Board				
Utilities Division - CMRF	\$ 0	\$ 11,002,937	\$ 11,002,937	\$ 0
Total Utilities Board	\$ 0	\$ 11,002,937	\$ 11,002,937	\$ 0
Total Administration and Regulation	\$ 61,676,276	\$ 66,885,576	\$ 66,385,576	\$ -500,000

Agriculture and Natural Resources

Other Funds

	Actual FY 2023 <u>(1)</u>	Estimated FY 2024 <u>(2)</u>	Dept Request FY 2025 <u>(3)</u>	Dept Request vs Est FY 2024 <u>(4)</u>
<u>Agriculture and Land Stewardship, Dept of</u>				
Agriculture and Land Stewardship				
Native Horse & Dog Prog - Unclaimed Winnings	\$ 305,516	\$ 305,516	\$ 305,516	\$ 0
Motor Fuel Inspection - RFIF	500,000	500,000	500,000	0
Conservation Reserve Enhancement - EFF	1,000,000	1,000,000	1,000,000	0
Watershed Protection Fund - EFF	900,000	900,000	900,000	0
Conservation Reserve Prog - EFF	900,000	900,000	900,000	0
Cost Share - EFF	8,325,000	8,325,000	8,325,000	0
Soil & Water Conservation - EFF	3,800,000	3,800,000	3,800,000	0
Fuel Inspection - UST	250,000	250,000	250,000	0
Water Quality Initiative - EFF	2,375,000	2,375,000	2,375,000	0
Total Agriculture and Land Stewardship, Dept of	\$ 18,355,516	\$ 18,355,516	\$ 18,355,516	\$ 0
<u>Natural Resources, Department of</u>				
Natural Resources				
Fish & Game - DNR Admin Expenses	\$ 48,397,337	\$ 49,752,093	\$ 49,752,093	\$ 0
GWF - Storage Tanks Study	100,303	100,303	100,303	0
GWF - Household Hazardous Waste	447,324	447,324	447,324	0
GWF - Well Testing Admin 2%	62,461	62,461	62,461	0
GWF - Groundwater Monitoring	1,686,751	1,686,751	1,686,751	0
GWF - Landfill Alternatives	618,993	618,993	618,993	0
GWF - Waste Reduction and Assistance	192,500	192,500	192,500	0
GWF - Solid Waste Alternatives	50,000	50,000	50,000	0
GWF - Geographic Information System	297,518	297,518	297,518	0
Snowmobile Registration Fees	100,000	100,000	100,000	0
Administration Match - UST	200,000	200,000	200,000	0
Technical Tank Review - UST	200,000	200,000	200,000	0
Park Operations & Maintenance - EFF	6,235,000	6,235,000	6,235,000	0
GIS Information for Watershed - EFF	195,000	195,000	195,000	0
Water Quality Monitoring - EFF	2,955,000	2,955,000	2,955,000	0
Water Quality Protection - EFF	500,000	500,000	500,000	0
Animal Feeding Operations - EFF	1,320,000	1,320,000	1,320,000	0
Floodplain Mgmt and Dam Safety - EFF	375,000	375,000	375,000	0
Ambient Air Quality Monitoring - EFF	425,000	425,000	425,000	0
REAP - EFF	12,000,000	12,000,000	12,000,000	0
Total Natural Resources, Department of	\$ 76,358,187	\$ 77,712,943	\$ 77,712,943	\$ 0

Agriculture and Natural Resources

Other Funds

	Actual FY 2023 (1)	Estimated FY 2024 (2)	Dept Request FY 2025 (3)	Dept Request vs Est FY 2024 (4)
<u>Regents, Board of</u>				
Regents, Board of				
UI - Geological and Water Survey Oper. - EFF	\$ 200,000	\$ 200,000	\$ 200,000	\$ 0
UI - Water Resource Management - EFF	495,000	495,000	495,000	0
ISU - Vet Diagnostic Lab - Iowa Nutrient Research Fund	0	120,000	120,000	0
Total Regents, Board of	\$ 695,000	\$ 815,000	\$ 815,000	\$ 0
Total Agriculture and Natural Resources	\$ 95,408,703	\$ 96,883,459	\$ 96,883,459	\$ 0

Economic Development Other Funds

	Actual FY 2023 <u>(1)</u>	Estimated FY 2024 <u>(2)</u>	Dept Request FY 2025 <u>(3)</u>	Dept Request vs Est FY 2024 <u>(4)</u>
<u>Economic Development Authority</u>				
Economic Development Authority				
STEM Internships - SWJCF	\$ 633,325	\$ 0	\$ 0	\$ 0
STEM Best - SWJCF	700,000	0	0	0
Butchery Innovation and Revitalization - SWJCF	366,675	366,675	366,675	0
Empower Rural Iowa Program - SWJCF	700,000	700,000	700,000	0
High Quality Jobs Program - SWJCF	11,700,000	11,700,000	11,700,000	0
Future Ready Iowa Mentor Prog - SWJCF	400,000	0	0	0
Total Economic Development Authority	\$ 14,500,000	\$ 12,766,675	\$ 12,766,675	\$ 0
<u>Workforce Development, Department of</u>				
Iowa Workforce Development				
Field Offices - Spec Cont Fund	\$ 2,416,084	\$ 2,416,084	\$ 2,416,084	\$ 0
Field Offices - UI Reserve Interest	2,200,000	2,200,000	2,200,000	0
AMOS Mid-Iowa Organizing Strategy - SWJCF	100,000	100,000	100,000	0
Future Ready Iowa Coordinator - SWJCF	150,000	150,000	150,000	0
Work-Based Learning Intermed Net - SWJCF	0	1,500,000	1,500,000	0
Adult Ed and Literacy for the Workforce – SWJCF	0	5,500,000	5,500,000	0
STEM Internships - SWJCF	0	633,325	633,325	0
Total Workforce Development, Department of	\$ 4,866,084	\$ 12,499,409	\$ 12,499,409	\$ 0
<u>Regents, Board of</u>				
Regents, Board of				
Regents Innovation Fund - SWJCF	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 0
ISU - Economic Development - SWJCF	2,424,302	2,424,302	2,424,302	0
UI - Economic Development - SWJCF	209,279	209,279	209,279	0
UI - Entrepreneur and Econ Growth - SWJCF	2,000,000	2,000,000	2,000,000	0
UNI - Economic Development - SWJCF	1,066,419	1,466,419	1,466,419	0
Total Regents, Board of	\$ 8,700,000	\$ 9,100,000	\$ 9,100,000	\$ 0
Total Economic Development	\$ 28,066,084	\$ 34,366,084	\$ 34,366,084	\$ 0

Education Other Funds

	Actual FY 2023 <u>(1)</u>	Estimated FY 2024 <u>(2)</u>	Dept Request FY 2025 <u>(3)</u>	Dept Request vs Est FY 2024 <u>(4)</u>
<u>College Student Aid Commission</u>				
College Student Aid Comm.				
Skilled Workforce Tuition Grant - SWJCF	\$ 5,000,000	\$ 0	\$ 0	\$ 0
Total College Student Aid Commission	\$ 5,000,000	\$ 0	\$ 0	\$ 0
<u>Education, Department of</u>				
Education, Dept. of				
Workforce Training & Econ Dev Funds - SWJCF	\$ 15,100,000	\$ 15,100,000	\$ 15,100,000	\$ 0
ACE Infrastructure - SWJCF	6,000,000	6,000,000	6,000,000	0
PACE and Regional Sectors - SWJCF	5,000,000	5,000,000	5,000,000	0
Gap Tuition Assistance Fund - SWJCF	2,000,000	2,000,000	2,000,000	0
Workforce Prep. Outcome Reporting - SWJCF	200,000	200,000	200,000	0
Adult Literacy for the Workforce - SWJCF	5,500,000	0	0	0
Work-Based Intermed Network - SWJCF	1,500,000	0	0	0
Skilled Workforce Shortage Tuition Grant - SWJCF	0	5,000,000	5,000,000	0
STEM Best - SWJCF	0	700,000	700,000	0
Total Education, Department of	\$ 35,300,000	\$ 34,000,000	\$ 34,000,000	\$ 0
Total Education	\$ 40,300,000	\$ 34,000,000	\$ 34,000,000	\$ 0

Health and Human Services

Other Funds

	Actual FY 2023 (1)	Estimated FY 2024 (2)	Dept Request FY 2025 (3)	Dept Request vs Est FY 2024 (4)
<u>Public Health, Department of</u>				
Public Health				
Gambling Treatment Program - SWRF	\$ 1,750,000	\$ 0	\$ 0	\$ 0
Total Public Health, Department of	\$ 1,750,000	\$ 0	\$ 0	\$ 0
<u>Health and Human Services, Department of</u>				
HHS - Assistance Payment				
Medical Assistance - HCTF	\$ 200,660,000	\$ 189,860,000	\$ 189,860,000	\$ 0
Medicaid Supplemental - MFF	150,000	150,000	150,000	0
Health Program Operations - PSA	234,193	234,193	234,193	0
Medical Assistance - QATF	66,282,906	111,216,205	111,216,205	0
Medical Assistance - HHCAT	33,920,554	33,920,554	33,920,554	0
HHS - Assistance Payment	\$ 301,247,653	\$ 335,380,952	\$ 335,380,952	\$ 0
HHS - Public Health				
Gambling Treatment Program - SWRF	\$ 0	\$ 1,750,000	\$ 1,750,000	\$ 0
Total Health and Human Services, Department of	\$ 301,247,653	\$ 337,130,952	\$ 337,130,952	\$ 0
Total Health and Human Services	\$ 302,997,653	\$ 337,130,952	\$ 337,130,952	\$ 0

Justice System

Other Funds

	Actual FY 2023 (1)	Estimated FY 2024 (2)	Dept Request FY 2025 (3)	Dept Request vs Est FY 2024 (4)
<u>Attorney General</u>				
Consumer Advocate				
Consumer Advocate - CMRF	\$ 3,378,093	\$ 3,450,713	\$ 3,450,713	\$ 0
Justice, Dept. of				
Farm Mediation Services - CEF	\$ 300,000	\$ 300,000	\$ 300,000	\$ 0
AG Prosecutions and Appeals - CEF	2,000,000	2,000,000	2,000,000	0
Consumer Fraud - Public Ed & Enforce - CEF	1,786,437	1,875,000	1,875,000	0
Older Iowans Consumer Fraud - CEF	119,649	125,000	125,000	0
AG - Medication Addiction Treatment Program - OSF	3,800,000	0	0	0
Justice, Dept. of	\$ 8,006,086	\$ 4,300,000	\$ 4,300,000	\$ 0
Total Attorney General	\$ 11,384,179	\$ 7,750,713	\$ 7,750,713	\$ 0
<u>Public Safety, Department of</u>				
Public Safety, Dept. of				
DPS Gaming Enforcement - GEF	\$ 10,778,483	\$ 11,442,487	\$ 11,442,487	\$ 0
Total Public Safety, Department of	\$ 10,778,483	\$ 11,442,487	\$ 11,442,487	\$ 0
<u>Homeland Security and Emergency Mgmt</u>				
Homeland Security & Emergency Mgmt				
911 Emerg Comm Admin - 911 Surcharge	\$ 300,000	\$ 300,000	\$ 300,000	\$ 0
Total Homeland Security and Emergency Mgmt	\$ 300,000	\$ 300,000	\$ 300,000	\$ 0
Total Justice System	\$ 22,462,662	\$ 19,493,200	\$ 19,493,200	\$ 0

Transportation, Infrastructure, and Capitals

Other Funds

	Actual FY 2023 <u>(1)</u>	Estimated FY 2024 <u>(2)</u>	Dept Request FY 2025 <u>(3)</u>	Dept Request vs Est FY 2024 <u>(4)</u>
<u>Administrative Services Capitals</u>				
Administrative Services - Capitals				
Major Maintenance - RIIF	\$ 20,000,000	\$ 20,000,000	\$ 26,862,000	\$ 6,862,000
Monument/Artwork Repair Restoration - RIIF	500,000	0	0	0
Routine Maintenance (Standing) - RIIF	2,000,000	2,000,000	2,000,000	0
Capitol Complex Security - RIIF	1,000,000	200,000	0	-200,000
Total Administrative Services Capitals	\$ 23,500,000	\$ 22,200,000	\$ 28,862,000	\$ 6,662,000
<u>Agriculture and Land Stewardship, Dept of</u>				
Agriculture and Land Stewardship				
Water Quality Initiative - RIIF	\$ 8,200,000	\$ 8,200,000	\$ 8,200,000	\$ 0
Renewable Fuels Infra Fund - RIIF	10,000,000	10,000,000	10,000,000	0
Fertilizer Management - RIIF	1,000,000	1,000,000	1,000,000	0
Renewable Fuels Infra. Fund Supplement - RIIF	0	5,000,000	0	-5,000,000
Total Agriculture and Land Stewardship, Dept of	\$ 19,200,000	\$ 24,200,000	\$ 19,200,000	\$ -5,000,000
<u>Attorney General</u>				
Justice, Dept. of				
AG Cybersecurity and Technology - TRF	\$ 0	\$ 278,503	\$ 278,503	\$ 0
Total Attorney General	\$ 0	\$ 278,503	\$ 278,503	\$ 0
<u>Auditor of State</u>				
Auditor of State				
Technology Projects - TRF	\$ 0	\$ 292,500	\$ 215,000	\$ -77,500
Total Auditor of State	\$ 0	\$ 292,500	\$ 215,000	\$ -77,500
<u>Blind Capitals, Department for the</u>				
Dept. for the Blind Capitals				
Building Repairs - RIIF	\$ 196,900	\$ 232,000	\$ 390,794	\$ 158,794
Total Blind Capitals, Department for the	\$ 196,900	\$ 232,000	\$ 390,794	\$ 158,794

Transportation, Infrastructure, and Capitals

Other Funds

	Actual FY 2023 <u>(1)</u>	Estimated FY 2024 <u>(2)</u>	Dept Request FY 2025 <u>(3)</u>	Dept Request vs Est FY 2024 <u>(4)</u>
<u>Corrections Capitals</u>				
Corrections Capitals				
MPCF Apprenticeship Bldg. - RIF	\$ 0	\$ 1,200,000	\$ 0	\$ -1,200,000
DOC Capitals Request - RIF	0	0	14,822,521	14,822,521
DOC Capital Projects - RIF	4,900,000	0	0	0
DOC Radio Software Upgrade - TRF	350,000	0	0	0
DOC Technology - TRF	0	0	5,022,267	5,022,267
Prison Body Scanners - RIF	0	865,000	0	-865,000
IMCC Electrical Service Upgrades - RIF	0	2,800,000	0	-2,800,000
Camera System Upgrades at DOC Inst. - TRF	0	1,879,936	0	-1,879,936
DOC Body Cameras - TRF	0	325,000	0	-325,000
Clarinda Correctional Facility Kitchen FF&E - RIF	750,000	0	0	0
Clarinda Correctional Facility Kitchen Expansion - RIF	4,000,000	0	0	0
DOC Tech. Reinvestment Projects - TRF	2,415,954	0	0	0
Total Corrections Capitals	\$ 12,415,954	\$ 7,069,936	\$ 19,844,788	\$ 12,774,852
<u>Cultural Affairs, Department of</u>				
Cultural Affairs, Dept. of				
Great Places Infrastructure Grants - RIF	\$ 1,000,000	\$ 0	\$ 0	\$ 0
YMCA Strengthen Community Grants - RIF	250,000	0	0	0
Total Cultural Affairs, Department of	\$ 1,250,000	\$ 0	\$ 0	\$ 0
<u>Economic Development Authority</u>				
Economic Development Authority				
Community Attraction & Tourism Grants - RIF	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000	\$ 0
Regional Sports Authorities - RIF	500,000	700,000	700,000	0
Vacant State Bldgs Rehab Fund - RIF	1,000,000	0	0	0
Vacant State Bldgs Demolition Fund - RIF	1,000,000	0	0	0
National Junior Olympics - RIF	150,000	0	0	0
Sports Tourism Marketing Program Fund - SWRF	1,500,000	0	0	0
Sports Tourism Infrastructure Program Fund - RIF	12,000,000	0	0	0
Destination Iowa - RIF	0	6,500,000	6,500,000	0
Rural YMCA Grant Program - RIF	0	250,000	250,000	0
Total Economic Development Authority	\$ 26,150,000	\$ 17,450,000	\$ 17,450,000	\$ 0

Transportation, Infrastructure, and Capitals

Other Funds

	Actual FY 2023 <u>(1)</u>	Estimated FY 2024 <u>(2)</u>	Dept Request FY 2025 <u>(3)</u>	Dept Request vs Est FY 2024 <u>(4)</u>
<u>Education, Department of</u>				
Education, Dept. of				
Statewide Ed Data Warehouse - TRF	\$ 600,000	\$ 600,000	\$ 600,000	\$ 0
ICN Part III Leases & Maintenance - TRF	2,727,000	2,727,000	2,727,000	0
ISD - Girls Dormitory Renovation - RIIF	0	5,700,000	0	-5,700,000
Education, Dept. of	\$ 3,327,000	\$ 9,027,000	\$ 3,327,000	\$ -5,700,000
Iowa PBS				
Digital Asset Management System - TRF	\$ 0	\$ 343,808	\$ 0	\$ -343,808
Iowa PBS Equipment Replacement - TRF	1,000,000	0	11,825,800	11,825,800
Iowa PBS	\$ 1,000,000	\$ 343,808	\$ 11,825,800	\$ 11,481,992
Total Education, Department of	\$ 4,327,000	\$ 9,370,808	\$ 15,152,800	\$ 5,781,992
<u>Ethics and Campaign Disclosure Board, Iowa</u>				
Campaign Finance Disclosure				
Office Space Improvements - RIIF	\$ 0	\$ 66,000	\$ 0	\$ -66,000
Total Ethics and Campaign Disclosure Board, Iowa	\$ 0	\$ 66,000	\$ 0	\$ -66,000
<u>General Assembly Capitals</u>				
Legislature-Capitals				
Repair and Renovate State Capitol Domes - RIIF	\$ 5,250,000	\$ 0	\$ 0	\$ 0
State Capitol Maintenance Fund - RIIF	500,000	500,000	500,000	0
Total General Assembly Capitals	\$ 5,750,000	\$ 500,000	\$ 500,000	\$ 0
<u>Human Rights, Department of</u>				
Human Rights				
Criminal Justice Info System (CJIS) - TRF	\$ 1,400,000	\$ 0	\$ 0	\$ 0
Justice Data Warehouse - TRF	187,980	0	0	0
Total Human Rights, Department of	\$ 1,587,980	\$ 0	\$ 0	\$ 0

Transportation, Infrastructure, and Capitals

Other Funds

	Actual FY 2023 (1)	Estimated FY 2024 (2)	Dept Request FY 2025 (3)	Dept Request vs Est FY 2024 (4)
<u>Health and Human Services, Department of</u>				
HHS - Human Rights				
Criminal Justice Info System (CJIS) - TRF	\$ 0	\$ 1,400,000	\$ 1,400,000	\$ 0
Justice Data Warehouse - TRF	0	282,664	282,664	0
HHS - Human Rights	\$ 0	\$ 1,682,664	\$ 1,682,664	\$ 0
HHS - Assistance Payment				
Brain Injury Rehabilitation Facility — RIF	\$ 1,000,000	\$ 750,000	\$ 0	\$ -750,000
Newborn Safety Box-RIF	0	15,000	0	-15,000
ChildServe Project - RIF	750,000	0	0	0
HHS - Assistance Payment	\$ 1,750,000	\$ 765,000	\$ 0	\$ -765,000
Total Health and Human Services, Department of	\$ 1,750,000	\$ 2,447,664	\$ 1,682,664	\$ -765,000
<u>Human Services Capitals</u>				
HHS - Capitals				
Maintenance Health Safety Loss - RIF	\$ 0	\$ 0	\$ 1,900,000	\$ 1,900,000
Maintenance - RIF	0	0	656,376	656,376
Major Projects - RIF	3,161,000	5,572,736	21,748,400	16,175,664
Medicaid Technology - TRF	1,416,680	1,578,280	1,335,178	-243,102
State Poison Control Center - TRF	34,000	34,000	0	-34,000
Total Human Services Capitals	\$ 4,611,680	\$ 7,185,016	\$ 25,639,954	\$ 18,454,938
<u>Department of Inspections, Appeals and Licensing</u>				
Inspections, Appeals, & Licensing, Department of				
Health Facilities Database Enhancement - TRF	\$ 250,000	\$ 0	\$ 0	\$ 0
Food Safety Sys. Enhanc. & GovConnect - TRF	410,000	0	0	0
Administrative Hearings E-Filing Upgrade - TRF	100,000	0	0	0
Total Department of Inspections, Appeals and Licensing	\$ 760,000	\$ 0	\$ 0	\$ 0
<u>Iowa Finance Authority</u>				
Iowa Finance Authority				
State Housing Trust Fund (STND) - RIF	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 0
Total Iowa Finance Authority	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 0

Transportation, Infrastructure, and Capitals

Other Funds

	Actual FY 2023 (1)	Estimated FY 2024 (2)	Dept Request FY 2025 (3)	Dept Request vs Est FY 2024 (4)
<u>Judicial Branch</u>				
Judicial Branch				
Connect District Phones to JB Bldg System - TRF	\$ 40,464	\$ 0	\$ 0	\$ 0
Repurpose/Install CTI Sound Systems - TRF	610,000	565,000	0	-565,000
County Courthouse Technology - TRF	0	125,290	0	-125,290
Total Judicial Branch	\$ 650,464	\$ 690,290	\$ 0	\$ -690,290
<u>Judicial Branch Capitals</u>				
Judicial Branch Capitals				
Judicial Building Improvements - RIIF	\$ 0	\$ 0	\$ 475,000	\$ 475,000
Woodbury Co LEC New Construction Project - RIIF	165,000	100,000	0	-100,000
Remodel Projects/Furniture Requests - RIIF	624,518	0	0	0
Dallas Cty Courthouse Renovation & Furniture - RIIF	0	0	481,200	481,200
Johnson Cty Courthouse Renovation & Furniture - RIIF	0	0	111,000	111,000
Total Judicial Branch Capitals	\$ 789,518	\$ 100,000	\$ 1,067,200	\$ 967,200
<u>Law Enforcement Academy</u>				
Iowa Law Enforcement Academy				
ILEA Technology Projects - TRF	\$ 0	\$ 100,000	\$ 0	\$ -100,000
Total Law Enforcement Academy	\$ 0	\$ 100,000	\$ 0	\$ -100,000
<u>Management, Department of</u>				
DOM - Office of the Chief Information Officer				
OCIO Phone Management Software - TRF	\$ 0	\$ 3,180,000	\$ 0	\$ -3,180,000
Management, Dept. of				
Searchable Online Databases - TRF	\$ 45,000	\$ 45,000	\$ 45,000	\$ 0
Iowa Grants Mgmt Implementation - TRF	70,000	50,000	70,000	20,000
Local Gov't Budget & Property Tax System - TRF	120,000	120,000	120,000	0
Socrata License - TRF	382,131	382,131	382,131	0
Local Gov. Property Tax Tech. Update - TRF	0	100,000	0	-100,000
Management, Dept. of	\$ 617,131	\$ 697,131	\$ 617,131	\$ -80,000
Total Management, Department of	\$ 617,131	\$ 3,877,131	\$ 617,131	\$ -3,260,000

Transportation, Infrastructure, and Capitals

Other Funds

	Actual FY 2023 <u>(1)</u>	Estimated FY 2024 <u>(2)</u>	Dept Request FY 2025 <u>(3)</u>	Dept Request vs Est FY 2024 <u>(4)</u>
<u>Natural Resources, Department of</u>				
Natural Resources				
Water Trails Low Head Dam Prog. - RIF	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 0
Community Forestry Grant Program - RIF	250,000	250,000	250,000	0
On-Stream Impoundment Restoration - RIF	500,000	0	0	0
Iowa State Fair Building Improvements - RIF	0	500,000	0	-500,000
Total Natural Resources, Department of	\$ 2,250,000	\$ 2,250,000	\$ 1,750,000	\$ -500,000
<u>Natural Resources Capitals</u>				
Natural Resources Capitals				
Lake Restoration & Water Quality - RIF	\$ 9,600,000	\$ 9,600,000	\$ 9,600,000	\$ 0
State Park Infrastructure - RIF	5,000,000	5,000,000	5,000,000	0
Honey Creek - RIF	0	6,000,000	0	-6,000,000
Fort Atkinson State Park Preserve Renovations - RIF	350,000	0	0	0
Total Natural Resources Capitals	\$ 14,950,000	\$ 20,600,000	\$ 14,600,000	\$ -6,000,000
<u>Parole, Board of</u>				
Parole Board				
Technology Projects - TRF	\$ 0	\$ 20,000	\$ 0	\$ -20,000
Total Parole, Board of	\$ 0	\$ 20,000	\$ 0	\$ -20,000
<u>Public Defense, Department of</u>				
Public Defense, Dept. of				
Technology Projects - TRF	\$ 500,000	\$ 0	\$ 0	\$ 0
Total Public Defense, Department of	\$ 500,000	\$ 0	\$ 0	\$ 0

Transportation, Infrastructure, and Capitals

Other Funds

	Actual FY 2023 <u>(1)</u>	Estimated FY 2024 <u>(2)</u>	Dept Request FY 2025 <u>(3)</u>	Dept Request vs Est FY 2024 <u>(4)</u>
<u>Public Defense Capitals</u>				
Public Defense Capitals				
Facility/Armory Maintenance - RIIF	\$ 2,100,000	\$ 2,100,000	\$ 2,100,000	\$ 0
Modernization of Readiness Ctrs - RIIF	2,100,000	2,100,000	2,100,000	0
Camp Dodge Infrastructure Upgrades - RIIF	550,000	550,000	550,000	0
JFHQ Chiller Replacement - RIIF	0	2,442,000	0	-2,442,000
West Des Moines Armory - RIIF	3,700,000	1,000,000	0	-1,000,000
Total Public Defense Capitals	\$ 8,450,000	\$ 8,192,000	\$ 4,750,000	\$ -3,442,000
<u>Homeland Security and Emergency Mgmt</u>				
Homeland Security & Emergency Mgmt				
Flood Prevention Study - RIIF	\$ 650,000	\$ 0	\$ 0	\$ 0
Mass Notification & Emer Messaging - TRF	400,000	400,000	400,000	0
Total Homeland Security and Emergency Mgmt	\$ 1,050,000	\$ 400,000	\$ 400,000	\$ 0
<u>Public Safety, Department of</u>				
Public Safety, Dept. of				
State Interop. Comm. System - RIIF	\$ 4,330,150	\$ 6,754,358	\$ 6,424,379	\$ -329,979
DPS Body-Worn Cameras Licensing - TRF	385,000	0	0	0
Public Safety Equipment Fund - RIIF	2,500,000	2,500,000	2,500,000	0
Total Public Safety, Department of	\$ 7,215,150	\$ 9,254,358	\$ 8,924,379	\$ -329,979
<u>Public Safety Capitals</u>				
Public Safety Capitals				
Fire Fighter Training Facility - RIIF	\$ 2,100,000	\$ 0	\$ 0	\$ 0
Total Public Safety Capitals	\$ 2,100,000	\$ 0	\$ 0	\$ 0
<u>Regents, Board of</u>				
Regents, Board of				
Regents Tuition Replacement - RIIF	\$ 27,900,000	\$ 27,900,000	\$ 30,000,000	\$ 2,100,000
Total Regents, Board of	\$ 27,900,000	\$ 27,900,000	\$ 30,000,000	\$ 2,100,000

Transportation, Infrastructure, and Capitals

Other Funds

	Actual FY 2023 <u>(1)</u>	Estimated FY 2024 <u>(2)</u>	Dept Request FY 2025 <u>(3)</u>	Dept Request vs Est FY 2024 <u>(4)</u>
<u>Regents Capitals</u>				
Regents Capitals				
Fire Safety and Deferred Maint All Institut - RIIF	\$ 0	\$ 0	\$ 30,000,000	\$ 30,000,000
ISU - Student Innovation Center - RIIF	2,000,000	0	0	0
ISU - College of Veterinary Medicine - RIIF	28,600,000	0	0	0
ISU - Vet Diagnostic Lab Addition - RIIF	0	18,000,000	0	-18,000,000
UNI - Industrial Tech Center - RIIF	26,500,000	0	3,850,000	3,850,000
Iowa Lakeside Lab Infrastructure - RIIF	0	0	1,500,000	1,500,000
Total Regents Capitals	\$ 57,100,000	\$ 18,000,000	\$ 35,350,000	\$ 17,350,000
<u>Revenue, Department of</u>				
Revenue, Dept. of				
Tax System Modernization - TRF	\$ 4,070,460	\$ 4,070,460	\$ 4,070,460	\$ 0
Total Revenue, Department of	\$ 4,070,460	\$ 4,070,460	\$ 4,070,460	\$ 0
<u>Secretary of State, Office of the</u>				
Secretary of State				
Voter Registration System Update - TRF	\$ 1,400,000	\$ 0	\$ 0	\$ 0
Total Secretary of State, Office of the	\$ 1,400,000	\$ 0	\$ 0	\$ 0
<u>State Fair Authority Capitals</u>				
State Fair Authority Capitals				
Barn Restoration - RIIF	\$ 6,000,000	\$ 6,000,000	\$ 0	\$ -6,000,000
Total State Fair Authority Capitals	\$ 6,000,000	\$ 6,000,000	\$ 0	\$ -6,000,000
<u>Telecommunications and Tech Commission</u>				
Iowa Communications Network				
Lucas Building Switch Room HVAC - RIIF	\$ 0	\$ 578,412	\$ 0	\$ -578,412
Firewall/DDoS Protection - TRF	1,510,724	0	0	0
Total Telecommunications and Tech Commission	\$ 1,510,724	\$ 578,412	\$ 0	\$ -578,412

Transportation, Infrastructure, and Capitals

Other Funds

	Actual FY 2023 <u>(1)</u>	Estimated FY 2024 <u>(2)</u>	Dept Request FY 2025 <u>(3)</u>	Dept Request vs Est FY 2024 <u>(4)</u>
<u>Transportation, Department of</u>				
Transportation, Dept. of				
RUTF - Driver's Licenses	\$ 3,876,000	\$ 3,876,000	\$ 3,876,000	\$ 0
RUTF - Motor Vehicle	27,804,332	29,299,760	29,299,760	0
RUTF - Highway Division/Transportation Operations	19,899,600	19,922,944	19,922,944	0
RUTF - DAS Personnel & Utility Services	405,748	465,668	465,668	0
RUTF - Unemployment Compensation	7,000	7,000	7,000	0
RUTF - Workers' Compensation	145,673	137,707	137,707	0
RUTF - Indirect Cost Recoveries	90,000	90,000	90,000	0
RUTF - Auditor Reimbursement	94,920	94,920	94,920	0
RUTF - County Treasurers Support	1,406,000	1,406,000	1,406,000	0
RUTF - Mississippi River Park. Comm.	40,000	40,000	40,000	0
RUTF - TraCS/MACH	300,000	300,000	300,000	0
RUTF - Statewide Communications System	44,329	63,355	63,355	0
RUTF - Personal Delivery of Services	126,141	225,000	225,000	0
PRF - Highway/Transportation Operations	327,881,007	328,229,713	328,229,713	0
PRF - Motor Vehicle	1,194,260	1,242,505	1,242,505	0
PRF - DAS Personnel & Utility Services	2,492,449	2,860,529	2,860,529	0
PRF - DOT Unemployment Comp.	138,000	138,000	138,000	0
PRF - DOT Workers' Compensation	3,496,159	3,339,125	3,339,125	0
PRF - Garage Fuel & Waste Mgmt.	1,000,000	1,000,000	1,000,000	0
PRF - Indirect Cost Recoveries	660,000	660,000	660,000	0
PRF - Auditor Reimbursement	583,080	583,080	583,080	0
PRF - Transportation Maps	195,000	0	0	0
PRF - Inventory & Equip.	12,700,000	23,784,000	23,784,000	0
PRF - Statewide Communications System	296,665	423,989	423,989	0
PRF - Rest Area Facility Maintenance	400,000	400,000	0	-400,000
Recreational Trails Grants - RIIF	2,500,000	2,500,000	2,500,000	0
Public Transit Infra Grants - RIIF	1,500,000	1,000,000	1,500,000	500,000
Railroad Revolving Loan & Grant - RIIF	2,000,000	500,000	2,000,000	1,500,000
Commercial Aviation Infra Grants - RIIF	1,900,000	1,900,000	1,900,000	0
General Aviation Infra Grants - RIIF	1,000,000	1,000,000	1,000,000	0
Commercial Air Service Terminals - RIIF	0	10,000,000	0	-10,000,000
Total Transportation, Department of	\$ 414,176,363	\$ 435,489,295	\$ 427,089,295	\$ -8,400,000

Transportation, Infrastructure, and Capitals

Other Funds

	Actual FY 2023 <u>(1)</u>	Estimated FY 2024 <u>(2)</u>	Dept Request FY 2025 <u>(3)</u>	Dept Request vs Est FY 2024 <u>(4)</u>
<u>Transportation Capitals</u>				
Transportation Capital				
RUTF - Scale/MVD Facilities Maint.	\$ 400,000	\$ 400,000	\$ 400,000	\$ 0
PRF - Rest Area Facility Maintenance	0	0	400,000	400,000
RUTF - MVE Field Facilities Maintenance	400,000	400,000	400,000	0
PRF - Facility Major Maintenance & Enhancements	5,300,000	5,300,000	5,300,000	0
PRF - Facility Routine Maintenance & Preservation	4,700,000	4,700,000	4,700,000	0
RUTF - Electronic Records Management System	3,290,000	3,402,800	1,974,000	-1,428,800
PRF - Electronic Records Management System	210,000	217,200	126,000	-91,200
PRF - Davenport Facility	0	21,900,000	0	-21,900,000
Total Transportation Capitals	\$ 14,300,000	\$ 36,320,000	\$ 13,300,000	\$ -23,020,000
<u>Treasurer of State, Office of</u>				
Treasurer of State				
County Fair Improvements - RIIF	\$ 1,060,000	\$ 1,060,000	\$ 0	\$ -1,060,000
Total Treasurer of State, Office of	\$ 1,060,000	\$ 1,060,000	\$ 0	\$ -1,060,000
Total Transportation, Infrastructure, and Capitals	\$ 670,589,324	\$ 669,194,373	\$ 674,134,968	\$ 4,940,595

Unassigned Standings

Other Funds

	Actual FY 2023 <u>(1)</u>	Estimated FY 2024 <u>(2)</u>	Dept Request FY 2025 <u>(3)</u>	Dept Request vs Est FY 2024 <u>(4)</u>
<u>Economic Development Authority</u>				
Economic Development Authority				
Endow Iowa Admin - County Endw Fund	\$ 68,716	\$ 70,000	\$ 70,000	\$ 0
Apprenticeship Training Program - WDF	3,000,000	0	0	0
Job Training - WDF	4,750,000	0	0	0
Total Economic Development Authority	\$ 7,818,716	\$ 70,000	\$ 70,000	\$ 0
<u>Executive Council</u>				
Executive Council				
Performance of Duty - EEF	\$ 10,699,565	\$ 18,417,131	\$ 18,417,131	\$ 0
Total Executive Council	\$ 10,699,565	\$ 18,417,131	\$ 18,417,131	\$ 0
<u>Management, Department of</u>				
Management, Dept. of				
Environment First Fund - RIIF	\$ 42,000,000	\$ 42,000,000	\$ 42,000,000	\$ 0
Technology Reinvestment Fund - RIIF	20,500,000	18,390,290	0	-18,390,290
State Foundation School Aid GF Replace - EEF	0	21,881,303	0	-21,881,303
Endow Iowa Tax Credit - SWRF	7,000,000	0	0	0
Total Management, Department of	\$ 69,500,000	\$ 82,271,593	\$ 42,000,000	\$ -40,271,593
<u>Regents, Board of</u>				
Regents, Board of				
ISU - Midwest Grape & Wine Industry - WGTF	\$ 250,000	\$ 250,000	\$ 250,000	\$ 0
Total Regents, Board of	\$ 250,000	\$ 250,000	\$ 250,000	\$ 0
<u>Transportation, Department of</u>				
Transportation, Dept. of				
RUTF - County Treasurer Equipment	\$ 650,000	\$ 650,000	\$ 650,000	\$ 0
Total Transportation, Department of	\$ 650,000	\$ 650,000	\$ 650,000	\$ 0
<u>Workforce Development, Department of</u>				
Iowa Workforce Development				
Apprenticeship Training Program - WDF	\$ 0	\$ 3,000,000	\$ 0	\$ -3,000,000
Job Training - WDF	0	4,750,000	0	-4,750,000
Total Workforce Development, Department of	\$ 0	\$ 7,750,000	\$ 0	\$ -7,750,000
Total Unassigned Standings	\$ 88,918,281	\$ 109,408,724	\$ 61,387,131	\$ -48,021,593