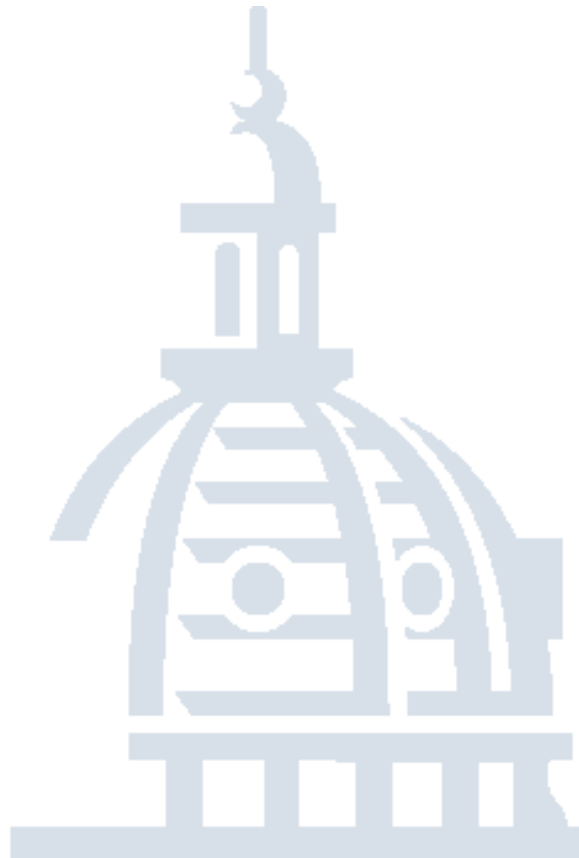


ANALYSIS OF THE GOVERNOR'S BUDGET RECOMMENDATIONS

FY 2023



**FISCAL SERVICES DIVISION
JANUARY 13, 2022**

The purpose of this document is to provide the General Assembly with an overview of the Governor's FY 2023 budget recommendations. The report provides an analysis of the Governor's recommendations for each of the appropriations subcommittees. The report also includes information on the economic outlook of the State, the Medical Assistance Program, federal funds, State School Aid, the Iowa Public Employees' Retirement System (IPERS), and collective bargaining.

If you need additional information regarding a department request or the Governor's recommendations, or have any other requests, refer to the Fiscal Services Division staff listing. The staff listing will indicate the appropriate analyst to contact.

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When reviewing this document, please note the following:

The Fiscal Services Division accessed information from the Integrated Information for Iowa Budget System (I/3) and from the Department of Management (DOM) to compile this document. The document reflects information received January 9 and 10, 2022.

Other items worth noting include:

- Revenues and expenditures are estimated for FY 2022 and FY 2023. The General Fund revenue estimate, determined by the Revenue Estimating Conference on December 13, 2021, is used as the basis for determining the statutory expenditure limitation for FY 2023, along with any proposed legislative revenue changes.
- The Governor's FY 2023 recommendations are compared to the estimated FY 2022 appropriations.
- **Appendix A** provides common acronyms used in the appropriations tables.
- **Appendix B** is an appropriations tracking document showing General Fund and Other Funds appropriations and the Governor's recommendations by appropriations subcommittee.
- **Appendix C** provides a listing of publications by the Fiscal Services Division during the 2021 Interim.
- **Appendix D** provides Other Funds balance sheets for the following:
 - Environment First Fund (EFF)
 - Rebuild Iowa Infrastructure Fund (RIIF)
 - Technology Reinvestment Fund (TRF)
 - Skilled Worker and Job Creation Fund (SWJCF)

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2022 Session Timetable

Fiscal Staff: Jess Benson

Analysis of Governor's Budget

NOTE: This Session timetable is subject to change.

*See [HCR 10](#) and [HR 3](#) (2021), and [SR 3](#) (2019).

Available online at: www.legis.iowa.gov/docs/publications/SESTT/1230368.pdf

JANUARY 10	First day of Session. (Iowa Code sec. 2.1)
JANUARY 21 (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 18 (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 21 – 25 (7th week)	Senate considers only Senate bills and unfinished business. House considers only House bills and unfinished business. (Joint Rule 20)
FEBRUARY 28 – MARCH 11 (8th and 9th weeks)	Debate not limited by rule.
MARCH 18 (Friday of the 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 21 – 25 (11th week)	Senate considers only House bills and unfinished business. House considers only Senate bills and unfinished business. (Joint Rule 20)
MARCH 28 (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 4 (Beginning of 13th week)	Amendments need not be filed on the day preceding floor debate. (House Rule 31.8)
APRIL 19	100th calendar day of Session. (Per diem expenses end – Iowa Code sec. 2.10(1))
<p>**The February 18 and March 18 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: 08/10/2021</p>	

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Mental Health/County-Based Services			
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Budget Overview

Analysis of Governor's Budget

Summary of the Governor's General Fund Budget Recommendations

The Governor's budget is based on the December 13, 2021, Revenue Estimating Conference (REC) estimates. The REC establishes estimates for net General Fund receipts, including transfers, for the fiscal year currently in progress and for the fiscal year that begins the following July 1. At the December meeting, the REC revised the estimate for FY 2022 and established the official estimate for FY 2023. The Governor's FY 2023 budget recommendations are summarized below.

FY 2022 Budget Recommendations

The Governor's FY 2022 General Fund budget includes total resources of \$9.294 billion (**Table 1**). This includes the December REC estimate of \$9.061 billion (estimated growth rate of 3.0%) and a carryforward balance from FY 2021 of \$233.8 million. The Governor's FY 2022 budget leaves an estimated surplus of \$1.175 billion.

Table 1

Projected Condition of the General Fund Budget			
(In Millions)			
	Actual FY 2021	Estimated FY 2022	Gov Rec FY 2023
Funds Available			
Net Receipts	\$ 8,800.6	\$ 9,060.6	\$ 9,210.6
Revenue Adjustments	0.0	0.0	- 232.4
Surplus Carryforward	246.9	233.8	178.7
Total Funds Available	\$ 9,047.5	\$ 9,294.4	\$ 9,156.9
Expenditure Limitation			\$ 9,064.7
Estimated Appropriations and Expenditures			
Appropriations	\$ 7,778.5	\$ 8,118.5	\$ 8,201.7
Adjustments to Standings	4.1	6.4	0.0
Supplemental/Deappropriations	44.2	0.0	0.0
Total Appropriations	\$ 7,826.8	\$ 8,124.9	\$ 8,201.7
Reversions	- 17.9	- 5.0	- 5.0
Net Appropriations	\$ 7,808.9	\$ 8,119.9	\$ 8,196.7
Ending Balance – Surplus	\$ 1,238.6	\$ 1,174.5	\$ 960.2

FY 2023 Budget Recommendations

The Governor's FY 2023 budget includes total General Fund resources of \$9.157 billion (**Table 1**). This includes the December REC estimate of \$9.211 billion (estimated growth rate of 1.7%), net revenue adjustment of negative \$232.4 million, and \$178.7 million in surplus carryforward dollars.

The Expenditure Limitation under the Governor's proposed budget totals \$9.065 billion. The Governor is recommending General Fund appropriations totaling \$8.202 billion, which is \$863.0 million below the Expenditure Limitation. The Governor's FY 2023 General Fund appropriations budget represents an increase of \$76.8 million (1.0%) compared to estimated FY 2022. The Governor's FY 2023 budget results in an estimated surplus of \$960.2 million.

Governor's Revenue Adjustments

The Governor's budget includes General Fund revenue adjustments of negative \$232.4 million for FY 2023 (**Table 2**).

Governor's Proposed Tax Plan: The Governor is recommending five changes to the individual income tax system that combined are projected by the Governor to reduce General Fund revenue by \$225.9 million for FY 2023, \$544.0 million for FY 2024, and ultimately increasing the reduction to \$1,638.4 million for FY 2027.

The five components of the Governor's proposal include:

- Exempting all retirement income from the individual income tax for taxpayers 55 years of age or older. The full exemption begins with tax year (TY) 2023.
- Exempting certain forms of farm income from the individual income tax for qualified retired farmers.
- Exempting an employee's capital gains income earned through the sale of appreciated capital stock of the employee's employer. The exemption is phased in over three tax years.
- Reducing Iowa's top individual income tax rate over four years, resulting in a single 4.0% individual income tax rate beginning with TY 2026.
- Increasing the personal exemption if necessary to ensure that taxpayers do not experience a tax increase as a result of the other four components of the full proposal.

Governor's Proposed Corporate Tax Plan: The Governor is recommending decreases to the top corporate income tax rate. Potential rate decreases are contingent upon Iowa net corporate income tax revenue exceeding \$700.0 million for the fiscal year prior to the start of a tax year. If the \$700.0 million threshold is exceeded, the top rate for the next tax year is to be reduced. The proposal is projected by the Governor to reduce General Fund revenue by \$6.5 million for FY 2023, \$38.2 million for FY 2024, and ultimately increasing the reduction to \$89.4 million for FY 2027.

Table 2

General Fund Revenue Adjustments		
(In Millions)		
	Gov Rec FY 2022	Gov Rec FY 2023
Governor's Proposed Income Tax Plan	\$ 0.0	\$ - 225.9
Governor's Proposed Corporate Tax Plan	0.0	-6.5
Total Revenue Adjustments	<u>\$ 0.0</u>	<u>\$ -232.4</u>

Governor's Significant General Fund Appropriations Changes

Table 3 shows the major changes included in the Governor's FY 2023 appropriations recommendations. Changes greater than \$5.0 million are summarized below.

State Foundation School Aid: The Governor is recommending an estimated General Fund appropriation of \$3.563 billion for State aid to schools in FY 2023, an increase of \$154.1 million compared to estimated FY 2022. This amount is intended to reflect a supplemental State aid percent of growth rate of 2.50% and includes a \$15.0 million reduction to the Area Education Agencies (AEAs), which is in addition to the statutory reduction of \$7.5 million currently specified in the Iowa Code. The amount also reflects an adjustment to the Property Tax Replacement Payment (PTRP) funding which is estimated to increase from \$153 to \$174 per pupil.

Mental Health and Disability Services (MHDS) Regions: The Governor is recommending an increase of \$71.2 million for total funding of \$121.2 million. This will allow \$38 per capita to be distributed to the MHDS Regions. With the \$71.2 million increase in funding, the county MHDS property tax levy will be eliminated in FY 2023.

Judicial Branch: The Governor is recommending an increase of \$8.5 million (4.5%) for the Judicial Branch. This increase is for general operations within the Judicial Branch.

Department of Corrections — Oakdale Institutional Pharmaceuticals: The Governor is recommending an increase of \$8.6 million to create a new appropriation for the pharmacy at Oakdale so that funding for the pharmacy is separated from the funding for the Iowa Medical Classification Center.

Community Colleges General Aid: The Governor is recommending an increase of \$5.4 million (2.5%) for Community Colleges General Aid to provide a general increase in State funding of community colleges.

University of Iowa: The Governor is recommending an increase of \$5.4 million (2.5%) for a general increase in State funding to the University of Iowa.

Department of Human Services — Field Operations: The Governor is recommending an increase of \$5.3 million (6.9%) for the Department of Human Services Field Operations. The recommendation includes \$3.9 million to sustain current operations and an additional \$1.4 million for approximately 50.0 additional full-time equivalent (FTE) positions.

Renewable Fuel Infrastructure Fund Program: The Governor is recommending a decrease of \$5.0 million for the Renewable Fuel Infrastructure Fund Program compared to estimated FY 2022. As a replacement, the Governor is recommending funding the Program with \$10.0 million from the Rebuild Iowa Infrastructure Fund (RIIF). The Program provides financial assistance to owners or operators of a retail motor fuel site or a biodiesel terminal who wish to convert their equipment to dispense or store renewable fuels.

Department of Corrections — Oakdale Institution (Iowa Medical and Classification Center): The Governor is recommending a decrease of \$8.3 million. The decrease separates the pharmacy budget from the operating budget for the Institution. The Governor is also recommending an increase of \$136,000 to move a director position from the Anamosa State Penitentiary to Oakdale, and a \$150,000 increase from the distribution of Department-wide duties funds from FY 2022.

Department of Corrections — Department-Wide Duties: The Governor is recommending a decrease of \$9.8 million to this line item due to the distribution of statewide funds to other appropriations, including prisons, judicial districts, and the Central Office to fund existing positions and additional positions that have been added.

Commercial and Property Tax Replacement: The Governor is recommending a decrease of \$73.1 million for 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 would 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.

Office of the Chief Information Officer (OCIO) Broadband Grants: The Governor is recommending a decrease of \$100.0 million for broadband grants. The Broadband Grants Program received \$1,300,000 in appropriations in FY 2019 from the Rebuild Iowa Infrastructure Fund (RIIF), \$5,000,000 in FY 2020 and FY 2021 from the General Fund, and \$100,000,000 in FY 2022 from the General Fund. In 2020, the Broadband Grant Program also received \$50,000,000 in federal Coronavirus Aid, Relief, and Economic Security (CARES) Act funds from the Coronavirus Relief Fund to expand broadband services in Iowa. These funds were awarded to broadband providers in the OCIO's Notice of Funding Availability #003 and #005. On January 4, 2022, the OCIO announced the intent to award of approximately \$210.0 million in American Rescue Plan Act (ARPA) Coronavirus State and Local Fiscal Recovery Funds to applicants under NOFA #007.

Table 3

Governor's Recommendations Significant General Fund Changes Changes of \$5.0 million or greater (In Millions)	
	FY 2023 vs FY 2022
State Foundation School Aid (2.5% growth)	\$ 154.1
MHDS Regional Services	71.2
Judicial Branch	8.5
Corrections - Oakdale Institutional Pharmaceuticals	8.6
Community Colleges General Aid	5.4
Regents - University of Iowa	5.4
Human Services - Field Operations	5.3
Other (multiple appropriations)	14.5
Agriculture - Renewable Fuel Infrastructure Fund	-5.0
Corrections - Oakdale Institution	-8.3
Corrections - Department-Wide Duties	-9.8
Commercial & Industrial Property Tax Replacement	-73.1
Office of the Chief Information Officer (OCIO) - Broadband Grants	-100.0
Total Increase	\$ 76.8

Governor's Significant Non-General Fund Appropriations Changes

The Governor's recommendation includes a net increase from other funding sources for FY 2023 totaling \$82.0 million. A summary of the significant changes greater than \$5.0 million is provided below.

Iowa State University (ISU) Veterinary Diagnostic Lab Addition — RIIF: The Governor is recommending an increase of \$15.7 million in FY 2023 from the RIIF for an addition to the ISU Veterinary Diagnostic Lab. The Governor is also recommending an increase of \$17.6 million in FY 2024, \$16.5 million in FY 2025, and \$11.0 million in FY 2026 for the ISU Veterinary Diagnostic Lab. Recommended appropriations for the project total \$60.8 million.

Renewable Fuel Infrastructure Fund Program — RIIF: The Governor is recommending an increase of \$10.0 million from RIIF for the Renewable Fuel Infrastructure Fund Program. The Program provides financial assistance to owners or operators of a retail motor fuel site or a biodiesel terminal who wish to convert their equipment to dispense or store renewable fuels.

Barn Restoration — RIIF: The Governor is recommending an increase of \$6.0 million from the RIIF to renovate the State Fair Barn. This is a new recommendation.

Iowa School for the Deaf Girls' Dormitory HVAC — RIIF: The Governor is recommending an increase of \$5.2 million from the RIIF to repair the heating, ventilating, and cooling (HVAC) system for the girls' dorm at the Iowa School for the Deaf.

University of Northern Iowa (UNI) Industrial Technology Center — RIIF: The Governor's recommendation includes a \$18.0 million appropriation, which was previously enacted. This appropriation is part of a four-year, \$40.5 million project.

Carbon Ignition Fund — RIIF: The Governor is recommending an increase of \$5.0 million from the RIIF in FY 2023 for the creation of carbon value, including its economic value and agronomic impact on row crop production in Iowa. This recommendation was part of recommendations from the Iowa Carbon Sequestration Task Force established through [Executive Order 9](#). A summary of the Task Force meeting can be found [here](#).

Department of Transportation (DOT): The Governor is recommending a net increase of \$4.4 million from the consolidation of eight appropriations related to DOT administration and operations into two appropriations for the Highway Division. The Divisions being consolidated include: Administrative Services, Planning and Programming, and Strategic Performance in both the Primary Road Fund (PRF) and the Road Use Tax Fund (RUTF). The resulting change is \$8.4 million for the Highway Division from the RUTF and \$59.9 million for the Highway Division from the PRF.

Iowa State University (ISU) Student Innovation Center — RIIF: The Governor's recommendation includes a \$2.0 million appropriation from the RIIF for the Student Innovation Center at ISU, which was previously enacted. This appropriation is the final appropriation for the construction of the Center.

Governor's Recommendations: Cash Reserve Fund and Economic Emergency Fund

The State reserve funds are comprised of the Cash Reserve Fund and the Economic Emergency Fund. The two funds receive moneys from the General Fund surplus. The reserve funds are available to the State to be used for emergency purposes. The reserve funds may also be used for cash flow purposes for State expenditures, enabling the General Fund to maintain a positive cash balance throughout the fiscal year. This reduces the need for the State to borrow funds on a short-term basis for cash flow purposes.

The reserve funds are established in Iowa Code sections [8.55](#) and [8.56](#). These Iowa Code sections set maximum limits on the total amount that can accumulate in each of the funds. Together, the combined balances cannot exceed 10.0% of the State's adjusted revenue estimate in a given fiscal year.

The Governor's FY 2023 budget recommendations include combined reserve fund balances of \$897.9 million. The combined balance equals the 10.0% statutory maximum requirements (**Chart 1** and **Table 4**).

Chart 1

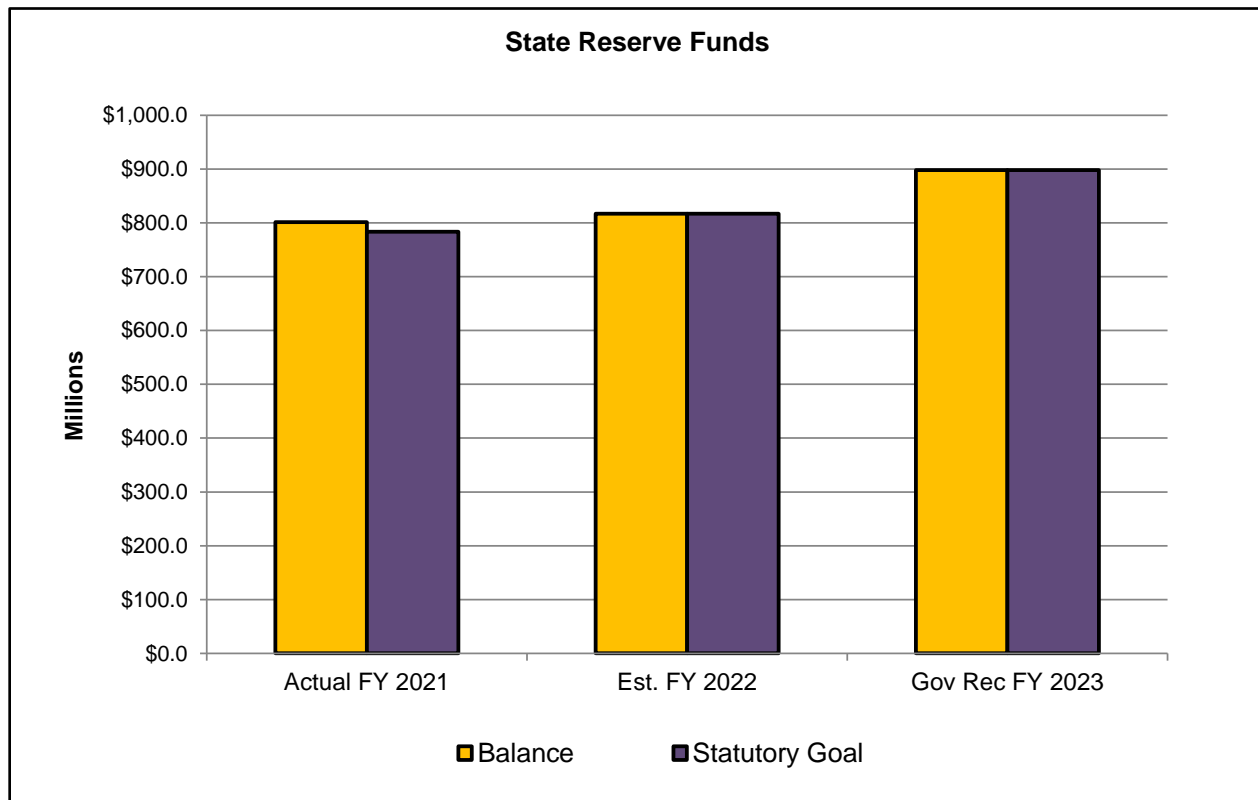
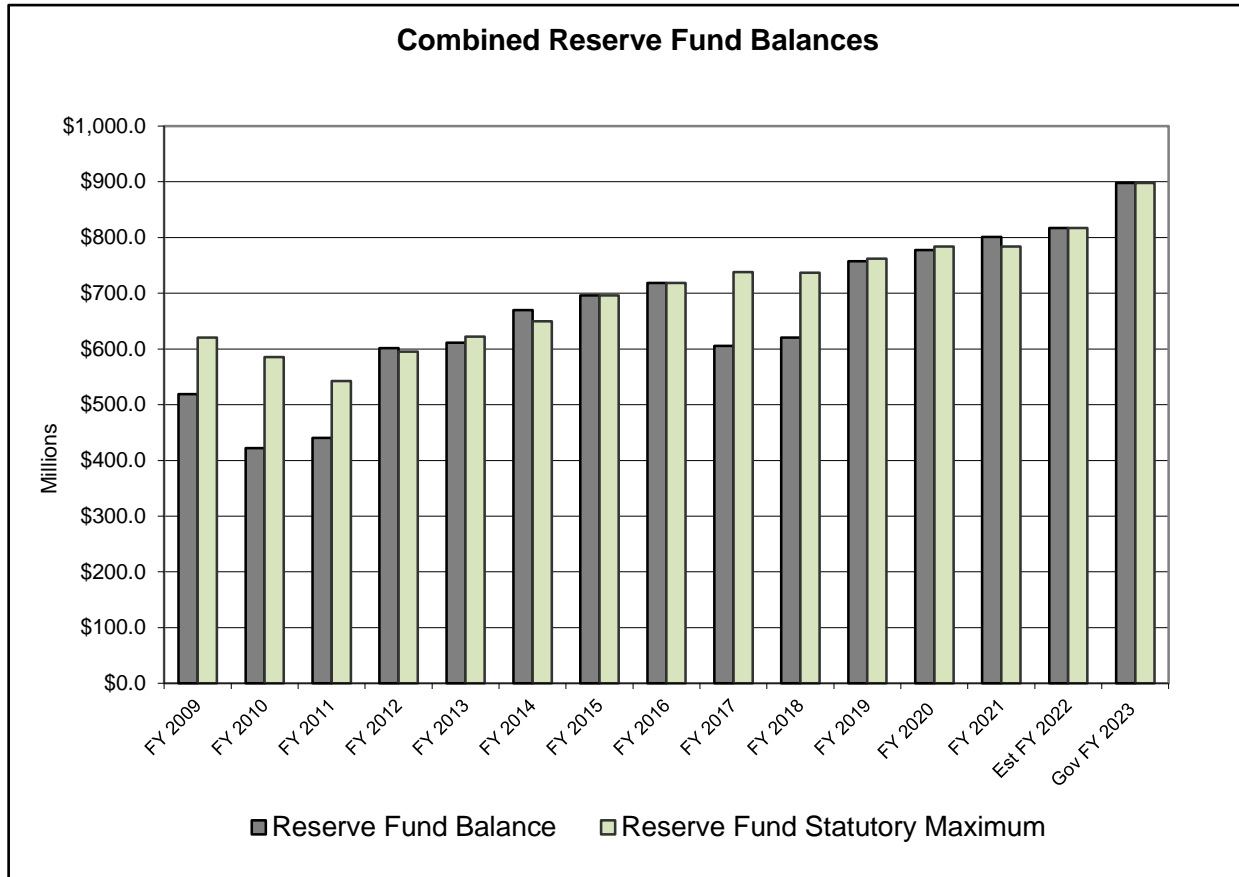


Table 4

State of Iowa Reserve Funds			
(In Millions)			
	Actual	Estimated	Gov Rec
	FY 2021	FY 2022	FY 2023
<u>Cash Reserve Fund</u>			
Funds Available			
Balance Brought Forward	\$ 587.9	\$ 587.9	\$ 612.6
General Fund Transfer from Surplus	305.5	1,238.6	1,174.5
Total Funds Available	<u>\$ 893.4</u>	<u>\$ 1,826.5</u>	<u>\$ 1,787.1</u>
Transfer to Economic Emergency Fund	-305.6	- 1,213.8	- 1,113.7
Balance	<u>\$ 587.8</u>	<u>\$ 612.7</u>	<u>\$ 673.4</u>
<i>Maximum 7.5%</i>	\$ 587.8	\$ 612.6	\$ 673.4
<u>Economic Emergency Fund</u>			
Funds Available			
Balance Brought Forward	\$ 189.5	\$ 213.3	\$ 204.2
Excess from Cash Reserve	305.6	1,213.8	1,113.7
Executive Council – Performance of Duty	-13.4	-26.0	-22.7
Total Funds Available	<u>\$ 481.7</u>	<u>\$ 1,401.1</u>	<u>\$ 1,295.2</u>
Excess Surplus	-268.4	- 1,196.9	- 1,070.7
Balance	<u>\$ 213.3</u>	<u>\$ 204.2</u>	<u>\$ 224.5</u>
<i>Maximum 2.5%</i>	\$ 195.9	\$ 204.2	\$ 224.5
<u>Distribution of Excess Surplus</u>			
Transfer to General Fund	\$ 246.9	\$ 233.8	\$ 178.7
Transfer to Taxpayer Relief Fund	21.5	963.1	892.0
Total	<u>\$ 268.4</u>	<u>\$ 1,196.9</u>	<u>\$ 1,070.7</u>
<u>Combined Reserve Fund Balances</u>			
Cash Reserve Fund	\$ 587.8	\$ 612.7	\$ 673.4
Economic Emergency Fund	213.3	204.2	224.5
Total	<u>\$ 801.1</u>	<u>\$ 816.9</u>	<u>\$ 897.9</u>

The maximum balance for each fund is recalculated annually and therefore will change from year to year. The balances in the reserve funds have fluctuated over the last 10 years. During the budget years that were negatively affected by economic recessions, the reserve funds have been used to offset General Fund appropriation reductions. This is illustrated in **Chart 2**, which compares the combined reserve fund balances to the statutory maximums since FY 2009.

Chart 2



Taxpayer Relief Fund

Beginning with 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. Prior to FY 2021, the amount that the Taxpayer Relief Fund could receive in a given fiscal year was limited to \$60.0 million, or the difference between the actual net General Fund revenue for the preceding fiscal year and the adjusted revenue estimate used in establishing the budget for that fiscal year, whichever was less.

The estimated balance in the Taxpayer Relief Fund for FY 2023 is \$1.946 billion (**Table 5**). Iowa Code section [8.57E](#), as amended by 2018 Iowa Acts, [SF 2417](#), requires the moneys in the Taxpayer Relief Fund to only be used for tax relief pursuant to an appropriation by the General Assembly.

Table 5

Taxpayer Relief Fund			
(In Millions)			
	Actual FY 2021	Estimated FY 2022	Gov Rec FY 2023
Funds Available			
Balance Brought Forward	\$ 74.1	\$ 90.4	\$ 1,053.7
General Fund Surplus Transfer	21.5	963.1	892.0
Interest	0.1	0.2	0.2
Total Funds Available	<u>\$ 95.7</u>	<u>\$ 1,053.7</u>	<u>\$ 1,945.9</u>
Expenditures			
Transfer to the General Fund	\$ 0.0	\$ 0.0	\$ 0.0
Homestead Tax Credit	-2.8	0.0	0.0
Elderly & Disabled Tax Credit	-2.5	0.0	0.0
Balance	<u>\$ 90.4</u>	<u>\$ 1,053.7</u>	<u>\$ 1,945.9</u>

State Tax Credit Claims

Another factor influencing General Fund revenues is tax credits claimed against personal income and corporate income. The Department of Revenue updates the estimated claims data three times per year to correspond with the REC meetings. The Department publishes information on State tax credits in the [Tax Credits Contingent Liabilities Report](#). The tax credits are available to tax filers. In some cases, any person or business meeting the eligibility criteria can claim a credit. When there is a “cap” on the credit, there is a maximum amount that may be claimed either in one year or over a period of years.

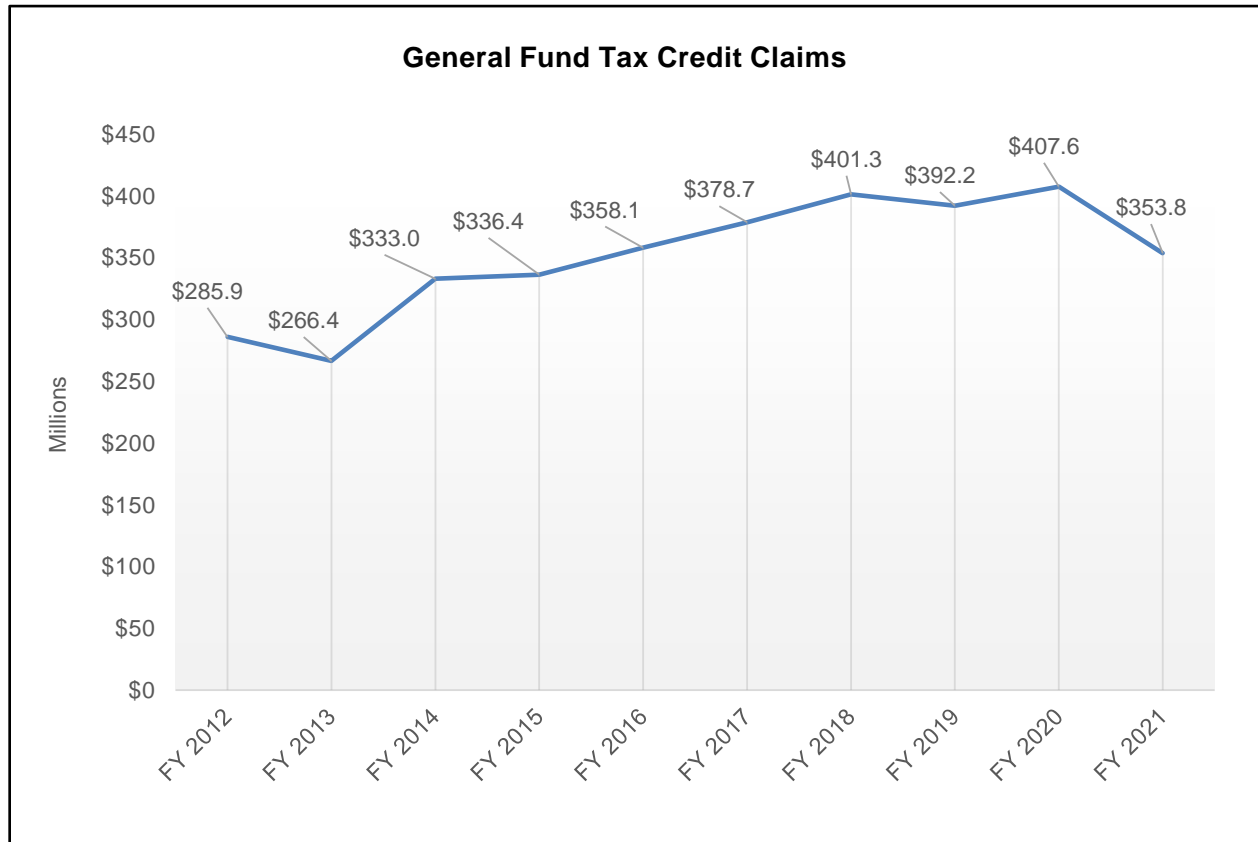
Table 6 summarizes the actual tax credits that were claimed against State taxes from FY 2019 through FY 2021.

Table 6

State Tax Credit Expected Claims Projection (In Millions)			
Tax Credit Programs	Actual FY 2019	Actual FY 2020	Actual FY 2021
<u>Capped Programs</u>			
High Quality Jobs Program	\$ 34.9	\$ 33.3	\$ 25.7
Historic Preservation Tax Credit	36.7	55.4	28.5
Redevelopment Tax Credit	9.0	4.6	7.1
School Tuition Organization Tax Credit	10.9	9.9	11.8
Research Activities Credit (Supplemental)	2.6	2.3	2.9
Workforce Housing Tax Incentive Program	15.8	22.0	18.4
All Other Programs	39.0	34.9	33.1
Total Capped Programs	\$ 149.0	\$ 162.4	\$ 127.6
<u>Uncapped Programs</u>			
Biodiesel Blended Fuel Tax Credit	\$ 17.3	\$ 18.2	\$ 21.8
Earned Income Tax Credit	67.6	68.6	62.5
Iowa Industrial New Jobs Training Program (260E)	38.1	41.4	38.0
Research Activities Tax Credit	84.7	81.7	71.0
Tuition and Textbook Tax Credit	15.1	14.9	13.9
All Other Programs	20.3	20.3	18.8
Total Uncapped Programs	\$ 243.2	\$ 245.2	\$ 226.2
Tax Credit Program Total	\$ 392.2	\$ 407.6	\$ 353.8
Source: Department of Revenue, Tax Credits Contingent Liabilities Report, December 2021.			

From FY 2012 to FY 2021, claimed tax credits increased from \$285.9 million to \$353.8 million. This represents an increase of \$67.9 million and equates to an average annual increase of 2.4% (**Chart 3**).

Chart 3



Summary of the Governor's Appropriations Recommendations by Subcommittee

The Governor is recommending General Fund appropriations totaling \$8.202 billion for FY 2023 (**Table 7**). This is an increase of \$76.8 million (1.0%) compared to estimated FY 2022.

Table 7

General Fund Recommendations				
(In Millions)				
	Actual FY 2021	Estimated FY 2022	Gov Rec FY 2023	Gov FY 23 vs Est FY 22
Administration and Regulation	\$ 98.3	\$ 149.6	\$ 50.1	\$ -99.5
Agriculture and Natural Resources	43.2	48.8	44.1	-4.8
Economic Development	41.5	48.0	44.8	-3.2
Education	945.9	972.4	997.4	25.1
Health and Human Services	1,988.0	2,047.8	2,061.9	14.1
Justice System	768.6	814.4	824.5	10.2
Unassigned Standings	3,941.3	4,043.9	4,178.9	135.0
Total	7,826.8	\$ 8,124.9	\$ 8,201.7	\$ 76.8

Note: Numbers may not equal totals due to rounding.

The Governor is recommending appropriations from other funding sources totaling \$1.276 billion for FY 2023, an increase of \$82.0 million (6.9%) compared to estimated FY 2022 (**Table 8**).

Table 8

Other Funds Recommendations				
(In Millions)				
	Actual FY 2021	Estimated FY 2022	Gov Rec FY 2023	Gov FY 23 vs Est FY 22
Administration and Regulation	\$ 58.3	\$ 59.7	\$ 60.4	\$ 0.7
Agriculture and Natural Resources	93.3	94.6	94.6	0.0
Economic Development	28.1	28.1	28.1	0.0
Education	40.3	40.3	40.3	0.0
Health and Human Services	308.1	293.6	293.0	-0.5
Justice System	18.5	18.3	18.4	0.1
Transportation, Infrastructure, and Capitals	529.1	582.7	644.0	61.4
Unassigned Standings	86.2	77.2	97.7	20.5
Grand Total	\$ 1,161.9	\$ 1,194.4	\$ 1,276.4	\$ 82.0

Note: Numbers may not equal totals due to rounding.

Trends — General Fund Resources

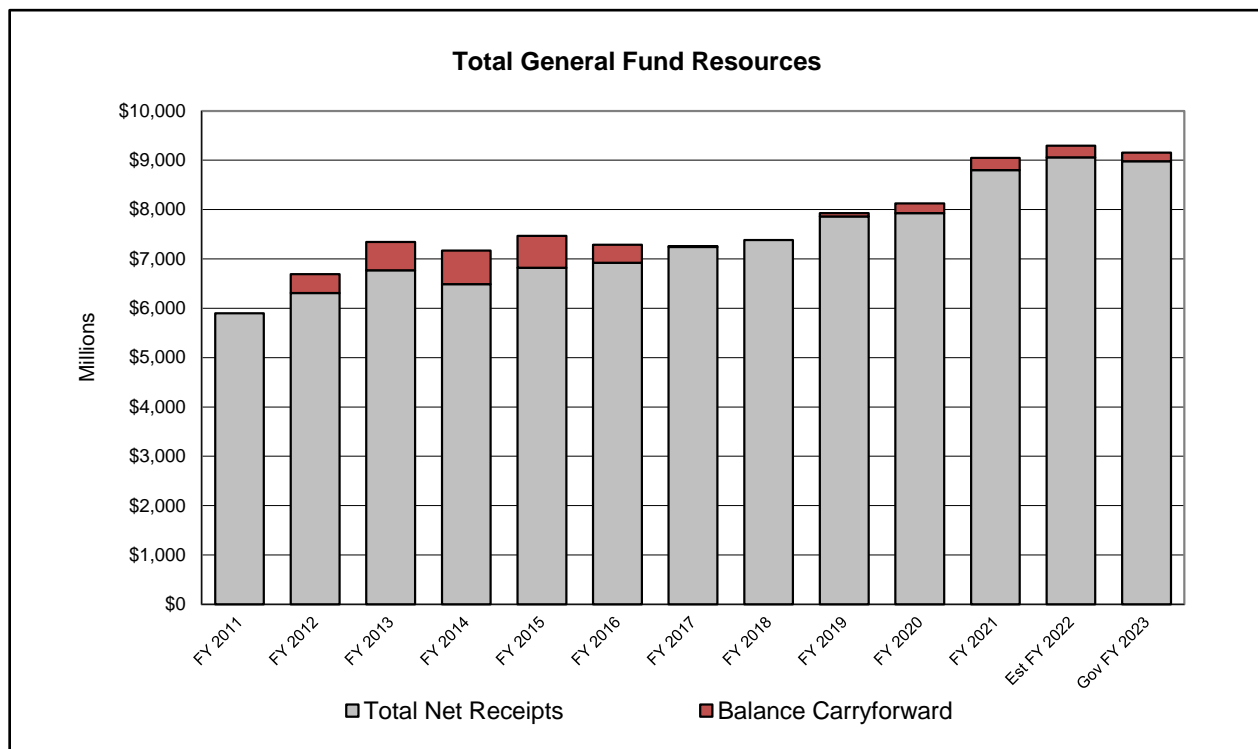
Total General Fund resources include net General Fund receipts and the revenues carried forward from the previous year's surplus. The net receipts are comprised of annual tax revenue (net of refunds) as well as other revenues credited and transferred to the General Fund by law. The surplus carryforward occurs if there is sufficient revenue from the previous year's surplus to fill up the State's reserve funds to the statutory level and to meet other reserve fund obligations, with the excess surplus revenue being transferred to the Taxpayer Relief Fund and/or the General Fund.

Chart 4 shows that from FY 2011 to FY 2023, net General Fund receipts increased by \$3.079 billion, equating to an average annual increase of 3.6%.

The REC is projecting net General Fund receipts to increase by \$260.0 million (3.0%) in FY 2022 and \$150.0 million (1.7%) in FY 2023. The estimated change includes a decrease of 0.8% in gross personal income tax, an increase of 5.2% in gross sales/use tax, and a decrease of 5.7% in gross corporate income tax receipts.

For FY 2022, the total available General Fund resources in the Governor's budget equals \$9.294 billion. This represents an increase of \$246.9 million (2.7%) compared to FY 2021. For FY 2023, the Governor's budget includes total resources of \$9.157 billion, an increase of \$137.5 million (1.5%) compared to estimated FY 2022.

Chart 4



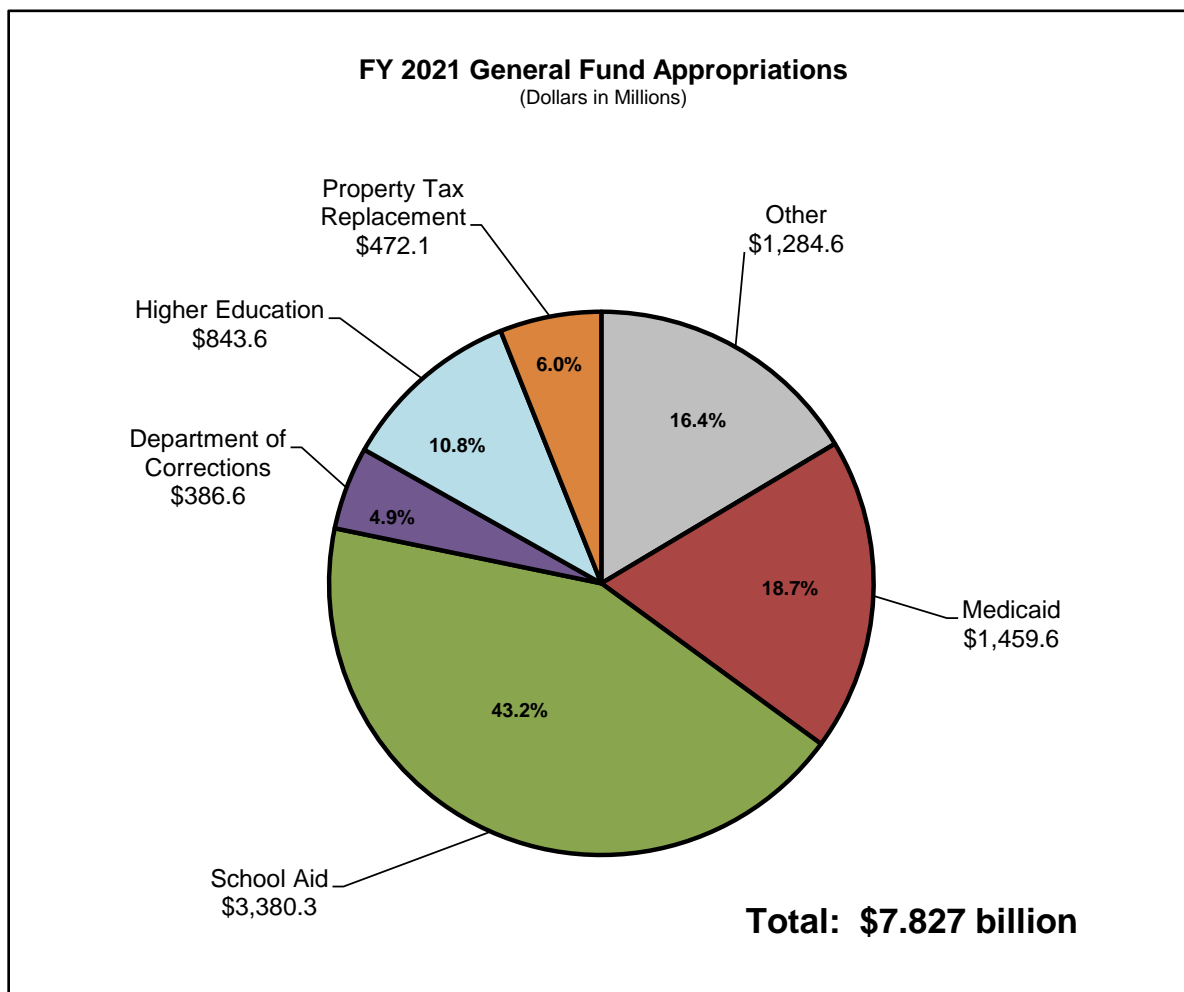
Trends — General Fund Appropriations

Chart 5 shows FY 2021 General Fund appropriations divided into six budget categories in order to provide an overall understanding of General Fund expenditures. Historical information showing the appropriations back to FY 2012 is provided in **Chart 6**. In FY 2021, State School Aid and Medicaid comprised 61.8% of all General Fund appropriations. These two appropriations have made up a steadily increasing proportion of total General Fund spending over the past 10 years. In FY 2012, appropriations for State School Aid and Medicaid comprised 58.7% of all General Fund appropriations.

Another area of the budget that has grown considerably are the appropriations for Property Tax Replacement. From FY 2005 to FY 2011, appropriations for Property Tax Replacement were funded from non-General Fund sources. The funding for these programs was moved back to the General Fund in FY 2012 and totaled \$145.5 million. In FY 2020, these appropriations had increased to \$476.2 million (6.2% of total appropriations), largely due to the enactment of [SF 295](#) (Commercial Property Tax Act) in 2013. The legislation phased in reductions to Iowa's commercial and industrial property taxes over a four-year period (FY 2015 to FY 2018) and created two standing General Fund appropriations designed to reimburse local governments for the reduced property tax revenue.

Areas that comprise 32.1% of the General Fund appropriation budget (Higher Education, Department of Corrections, and Other) experienced a combined appropriation increase of \$175.1 million (7.5%) from FY 2012 to FY 2021. This represents an average annual increase of 0.8%.

Chart 5

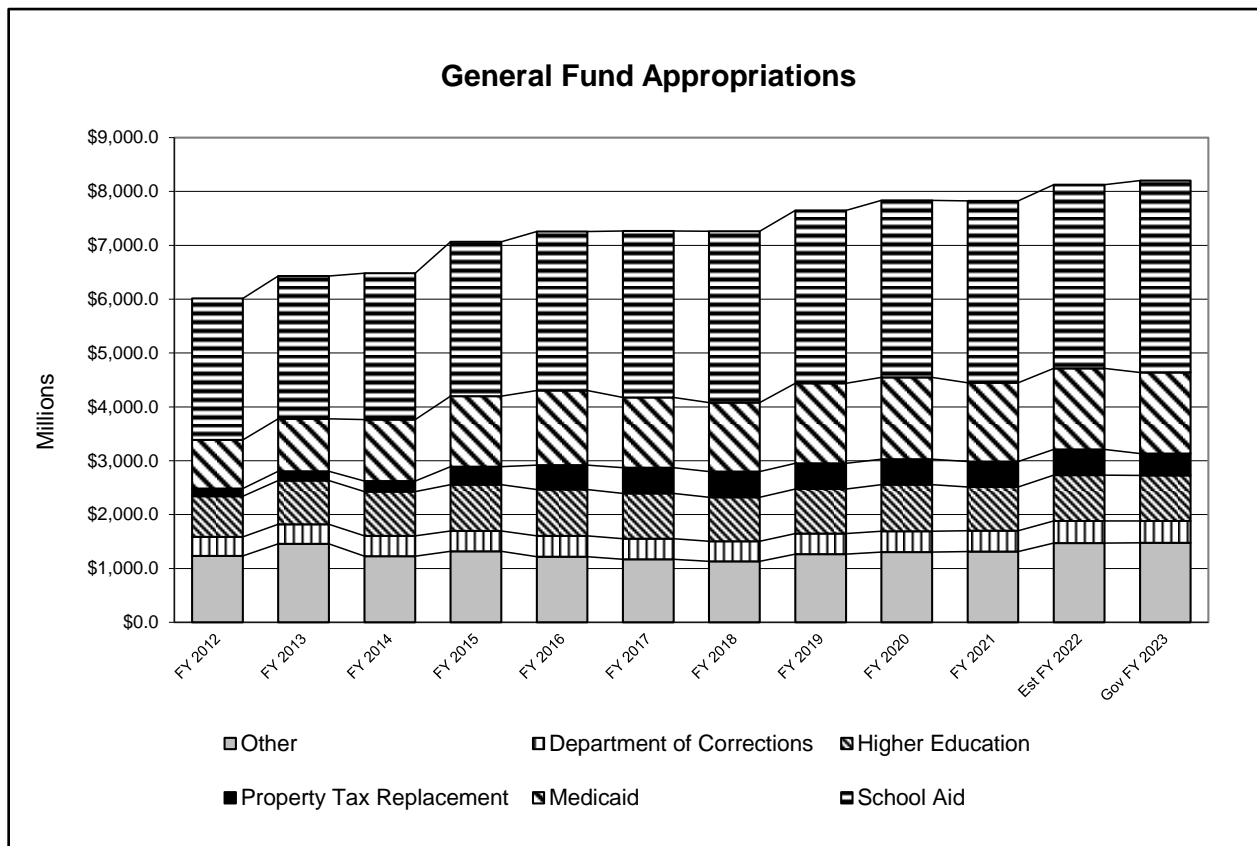


FY 2012 to FY 2021. From FY 2012 to FY 2021, General Fund appropriations increased by \$1.814 billion, representing an average annual increase of 3.0% (**Chart 6**). The area of the General Fund budget experiencing the fastest rate of growth is Medicaid, which annually comprises between 18.0% and 19.5% of the total General Fund budget. From FY 2012 to FY 2021, the General Fund appropriation for Medicaid increased by \$556.1 million, representing an average annual increase of 5.5% over the 10-year period.

State School Aid comprises the largest portion of the General Fund budget at 43.2%, and therefore it accounted for the largest dollar increase from FY 2012 to FY 2021. State School Aid increased by a total of \$756.5 million, representing an average annual increase of 2.9%. The supplemental State aid growth rate for FY 2022 was set at 2.40%, resulting in an estimated General Fund appropriation increase of \$27.3 million (0.81%) compared to FY 2021.

Governor Recommendations. The Governor is recommending an estimated General Fund appropriation of \$3.563 billion for State School Aid in FY 2023, an increase of \$154.1 million compared to FY 2022. This amount is intended to reflect a supplemental State aid percent of growth rate of 2.50% and includes a \$15.0 million reduction to the Area Education Agencies (AEAs), which is in addition to the statutory reduction of \$7.5 million currently specified in the Iowa Code. The amount also reflects an adjustment to the Property Tax Replacement Payment (PTRP) funding per pupil, which is estimated to increase from \$153 to \$174 per pupil.

Chart 6



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Comparison of All Appropriated Funds

Fiscal Staff: Adam Broich
Jennifer Acton

Analysis of Governor's Budget

The Governor is recommending a total of \$9.478 billion in appropriations from all State funding sources for FY 2023, which represents an increase of \$158.9 million (1.7%) compared to estimated FY 2022. The table below summarizes the appropriations by funding source. Because there are appropriations and transfers between funds, adjustments were made to the Rebuild Iowa Infrastructure Fund (RIIF) to eliminate double counting.

Comparison of All State Appropriated Funds			
(In Millions)			
Funding Sources	Actual FY 2021	Est FY 2022	Gov Rec FY 2023
General Fund			
Total General Fund Appropriations	\$ 7,826.8	\$ 8,124.9	\$ 8,201.7
Net General Fund Appropriations	\$ 7,826.8	\$ 8,124.9	\$ 8,201.7
Appropriations from Non-General Fund State Sources			
Rebuild Iowa Infrastructure Fund	170.3	202.6	268.6
<i>RIIF Appropriations to Other Funds¹</i>			
Net RIIF Appropriations	\$ 170.3	\$ 202.6	\$ 268.6
Primary Road Fund	\$ 347.6	\$ 348.3	\$ 357.9
Health Care Trust	208.5	201.2	200.7
Iowa Skilled Worker and Job Creation Fund	63.8	63.8	63.8
Road Use Tax Fund	55.6	57.0	60.8
Quality Assurance Trust Fund	58.6	56.3	56.3
Fish and Wildlife Trust Fund	46.3	47.5	47.5
Environment First Fund	42.0	42.0	42.0
Other	40.9	34.4	34.4
Commerce Revolving Fund	33.1	34.2	34.7
Hospital Health Care Access Trust	33.9	33.9	33.9
Iowa Economic Emergency Fund	13.4	26.5	26.5
Technology Reinvestment Fund	18.6	17.7	20.4
IPERS Fund	18.1	18.4	18.4
Gaming Enforcement Revolving Fund	11.3	10.6	10.6
Total Non-General Fund	1,161.9	1,194.4	1,276.4
SUBTOTAL OF ALL STATE FUNDS	\$ 8,988.7	\$ 9,319.3	\$ 9,478.1

¹ Appropriations between funding sources are adjusted to avoid double counting.
Note: Numbers may not equal totals due to rounding.

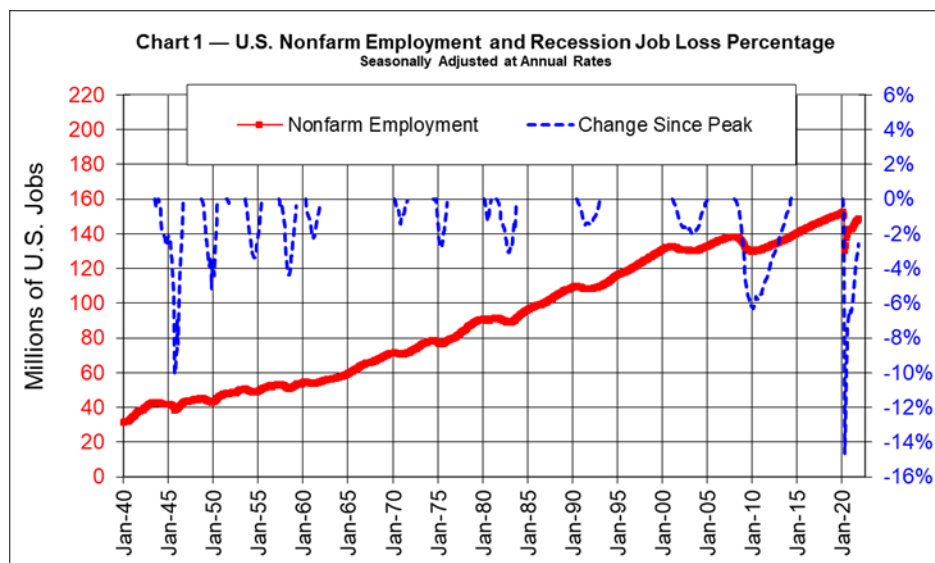
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National Economy

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 following is a list of dates and durations of the last six 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)

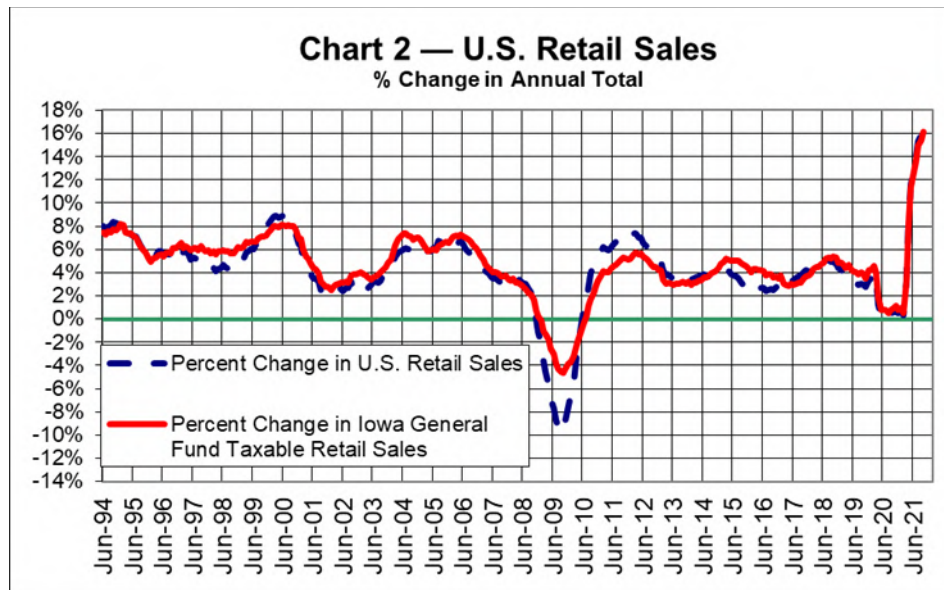
U.S. Employment — With the social and economic reaction to the COVID-19 pandemic, employment numbers briefly plummeted by more than 20.0 million jobs before leveling out to a year-over-year reduction of about 10.0 million jobs by August 2020. Jobs totaled 148.6 million in November 2021, and over the past six months job growth averaged 612,000 per month. If this growth pace continues, the U.S. economy will exceed the prerecession jobs peak in approximately June 2022. **Chart 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. The amount of time it takes for the U.S. economy to exceed the prerecession peak remains to be seen.*



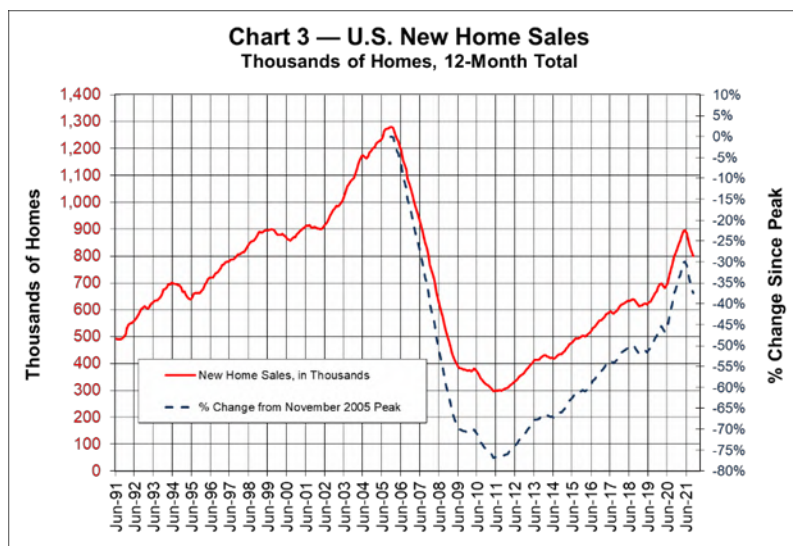
U.S. Retail Sales — The U.S. Census Bureau produces monthly estimates of total national retail sales, with subcategory detail showing a breakdown by type of retail establishment. Around the December 2007 U.S. recession, the 12-month moving retail sales total peaked in July 2008 at \$4.503 trillion. Following 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 COVID-19 decreased the growth rate in annual retail sales starting with April 2020, but year-over-year growth in the 12-month sales total has remained positive since the start of the pandemic.*

Starting with March 2021, the growth in the 12-month moving sales average improved significantly and was up a record 16.1% for the 12 months ending October 2021.

Chart 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 is also found in retail sales locations that are subject to the general sales tax.



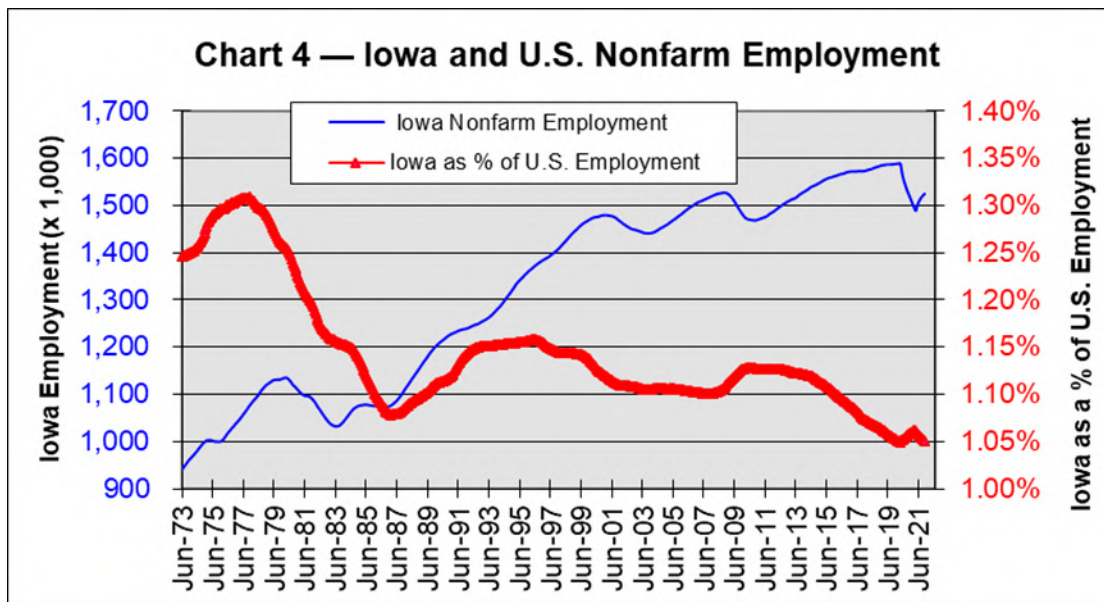
U.S. New Single-Family Home Sales — The U.S. Census Bureau produces monthly estimates of U.S. new single-family home sales. Prior to the previous recession, the 12-month moving average peaked in November 2005 at 1,279,200 annual units (**Chart 3**). From that peak through the low point of April 2011, annual new home sales decreased 76.8%. The red line in **Chart 3** is read on the left axis and provides the annual total of new home sales. The 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. While annual sales are 10.8% below the most recent peak of 896,000 homes (May 2021), annual sales are now in line with the upward trend that began in 2011.



Iowa Economy

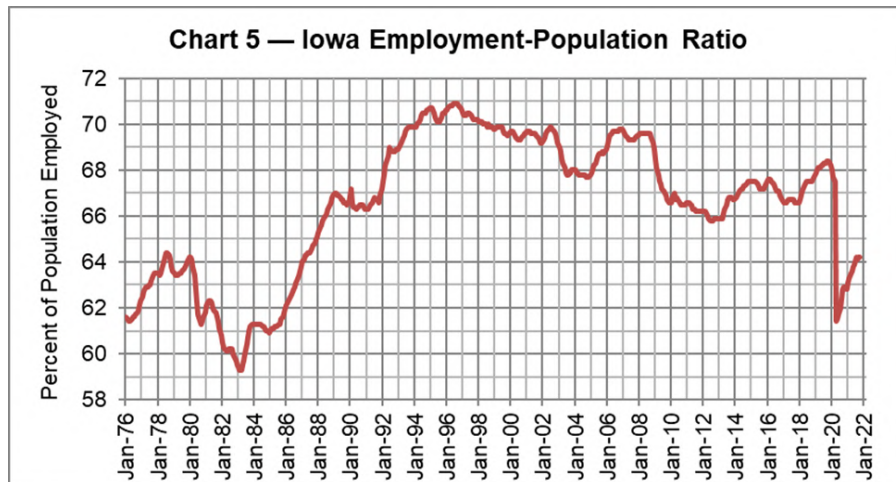
Iowa Employment — After recovering in the mid-1980s from the lingering effects of the farm crisis, Iowa's percent of total U.S. employment increased each year for 10 years (1987 through 1996). Iowa nonfarm employment continued to grow through 2000, although Iowa's percent of total U.S. employment began to decline in the mid-1990s. After the 2000 Iowa employment peak, 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.*

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 103. *Since the start of the February 2020 recession, the Iowa ratio increased slightly to 106, before returning to a level that is near its all-time low.* **Chart 4** shows the 12-month average of Iowa nonfarm employment, as well as the ratio of Iowa employment to U.S. employment since 1973.



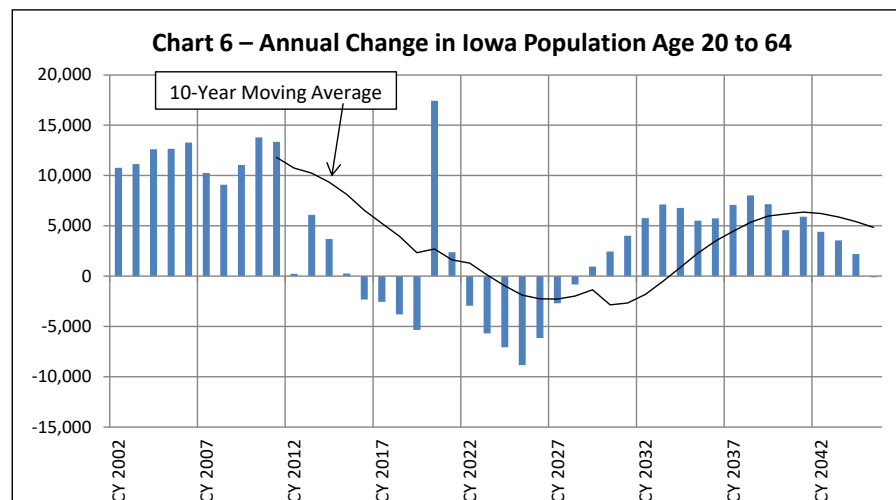
Employment-Population Ratio — The Employment-Population Ratio for a state is equal to the number of people reporting that they are employed divided by the state's estimated noninstitutionalized civilian population age 16 and older. At the start of the December 2007 U.S. recession, Iowa's Employment-Population 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 65.6% during the summer of 2012. Prior to the start of the February 2020 U.S. recession, the Iowa ratio (**Chart 5**) reached 69.0%. *Iowa and national ratios fell significantly from February 2020 through June 2020, before staging a modest recovery. Iowa's current 64.2% ratio ranks 10th nationally, 5.7 percentage points higher than the national average. The unprecedented ratio drop indicates that the employment damage*

caused by the February 2020 recession is significant, and it also means that the employment situation is worse than what is indicated by unemployment rates.



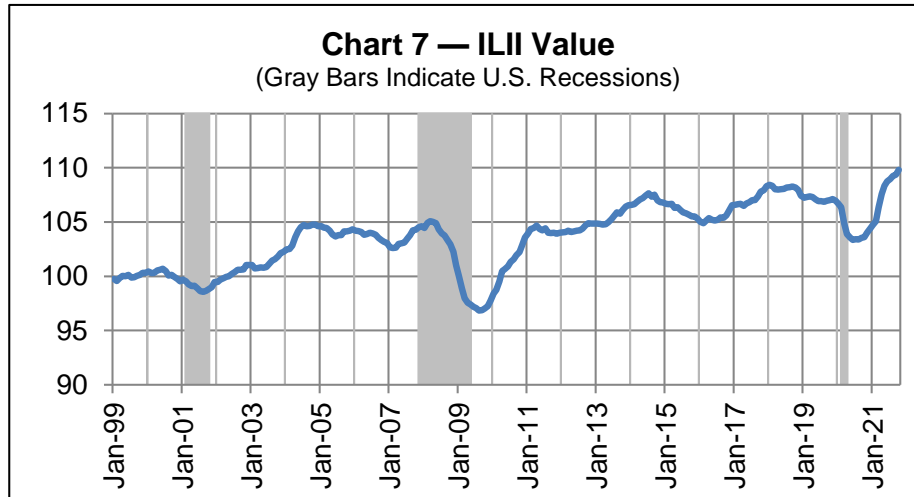
Iowa Working-Age Population Growth — Iowa's population continues to age. Due to the demographic consequences resulting from the "baby boom" in the years following World War II, the number of Iowans near or past the age of 65 is increasing faster than the number of Iowans just entering their working years. While the change in working-age population from year to year is not significant, the change over a number of years is. **Chart 6** depicts the annual change in the number of Iowans age 20 through 64. The population numbers are based on U.S. Census Bureau estimates and future-year projections provided by Regional Economic Models, Inc. (REMI). Note that the black line represents the 10-year moving average for Iowa working age population growth and the large increase shown for CY 2020 is the result of the U.S. Census. This large one-year increase probably means that estimates for the previous 10 years reflect slightly lower workforce growth than was actually the case over those years.

Extrapolating from **Chart 6**, Iowa's working-age population increased by 118,000 from 2001 through 2011 and by 14,000 for the seven-year period of 2012 through 2020. This decline from a growth rate of 11,800 per year to less than 2,000 per year likely presented a significant impediment to the growth in Iowa's workforce and employment in recent years. The REMI projection for the next several years calls for negative Iowa working-age population growth before rebounding to positive growth in the late 2020s.



Iowa Leading Indicators Index (ILII) — The Iowa Department of Revenue produces a monthly index based on economic indicators (**Chart 7**). The ILII is derived from seven Iowa-specific economic indicators and one national indicator. The Department designed the ILII to forecast the 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. *The ILII reached a peak during 2018, declined during 2019, and fell significantly during the initial months of the pandemic. Over the past year, the ILII has provided a positive indicator of Iowa economic momentum.*



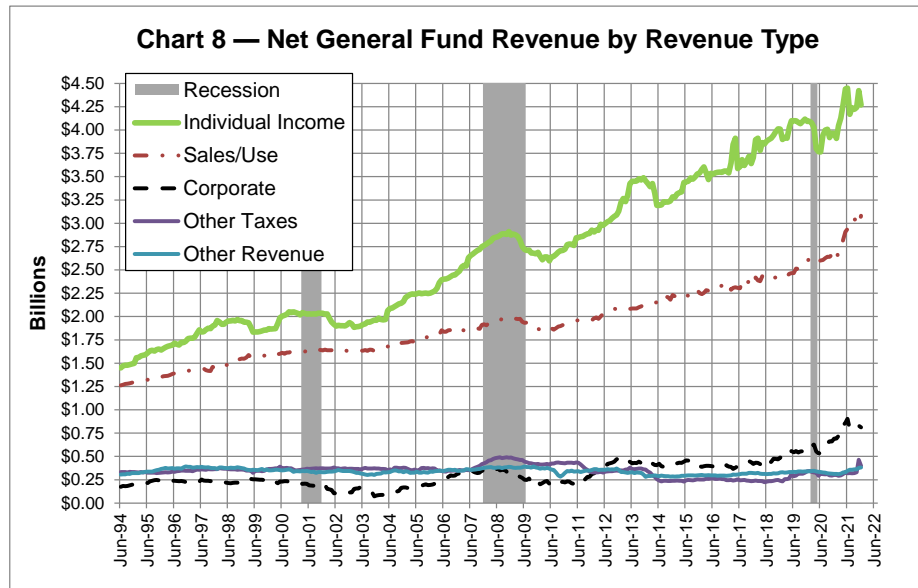
Iowa General Fund Revenue

Iowa's income, sales/use, and corporate taxes account for 92.2% of the revenue deposited in the State General Fund (FY 2021 data — net fiscal year basis, excluding transfers). The amount of 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 is down 53,900 jobs from the prerecession peak, and the Iowa employment-population ratio has fallen 4.2 percentage points, from 68.4% to 64.2%.

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 somewhat.* **Chart 8** provides a historical breakdown of Iowa net General Fund revenue by revenue source. Roughly one-half of Iowa net General Fund revenue comes from the individual income tax, and one-third from sales/use tax.

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.

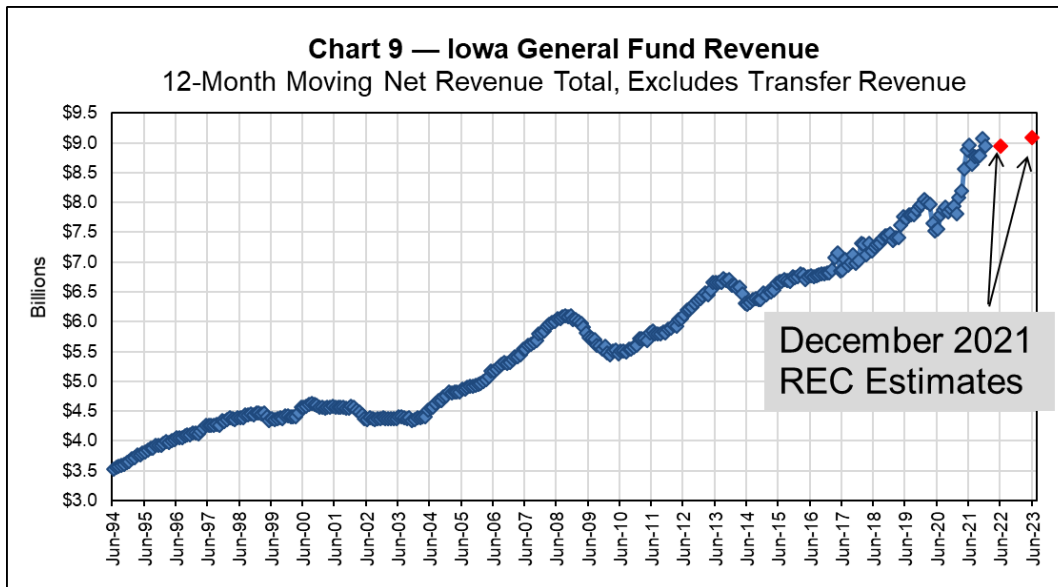


In December 2021, the Revenue Estimating Conference (REC) established an FY 2022 net General Fund revenue growth rate of positive 3.0%, excluding transfer revenue. For FY 2023, the REC estimates growth will be positive 1.6%. In dollar terms, net revenue is projected to increase \$260.4 million for FY 2022 and increase \$147.0 million for FY 2023.

With transfer revenue included, FY 2022 net revenue is projected to increase \$260.0 million (3.0%), while FY 2023 net revenue growth is projected to be \$150.0 million (1.7%).

Revenue Estimating Conference Projection					
December 2021 — Dollars in Millions					
	Actual FY 2019	Actual FY 2020	Actual FY 2021	Estimated FY 2022	Estimated FY 2023
Income Tax	\$4,944.0	\$4,652.0	\$5,434.5	\$5,391.5	\$5,484.5
Sales/Use Tax	3,045.5	3,176.1	3,512.3	3,695.6	3,816.2
Corporate Tax	706.3	648.7	983.8	928.2	922.1
Insurance Tax	153.4	143.5	144.0	147.7	154.5
Other Taxes	167.9	184.1	205.0	190.3	179.8
Total Taxes	\$9,017.1	\$8,804.4	\$10,279.6	\$10,353.3	\$10,557.1
Other Receipts	334.5	331.7	345.4	339.8	340.7
Gross Tax & Other Receipts	\$9,351.6	\$9,136.1	\$10,625.0	\$10,693.1	\$10,897.8
Accruals (Net)	19.2	307.7	-274.9	18.0	16.3
Refund (Accrual Basis)	-1,131.9	-1,120.3	-1,114.5	-1,178.7	-1,207.9
Schl. Infr. Refunds (Accrual)	-503.1	-507.6	-560.4	-596.8	-623.6
Total Net Receipts	\$7,735.8	\$7,815.9	\$8,675.2	\$8,935.6	\$9,082.6
Transfers (Accrual Basis)	\$123.0	\$114.7	\$125.4	\$125.0	\$128.0
Net Receipts Plus Transfers	\$7,858.8	\$7,930.6	\$8,800.6	\$9,060.6	\$9,210.6
Year-Over-Year Incr./Decr.	\$474.9	\$71.8	\$870.0	\$260.0	\$150.0
% Growth	6.4%	0.9%	11.0%	3.0%	1.7%

Chart 9 provides the 12-month moving total of net General Fund revenue, excluding transfers. **Chart 9** includes the REC estimates for net General Fund revenue, with the FY 2022 and FY 2023 estimates marking the path revenue must travel over the next 18 months to achieve the estimates.



The REC's quarterly revenue estimates can be found at this website:

www.legis.iowa.gov/publications/fiscal/quarterlyRevenueEstimate

The Iowa Economic Trends website can be found here:

www.legis.iowa.gov/publications/fiscal/economicTrends

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Federal Funds

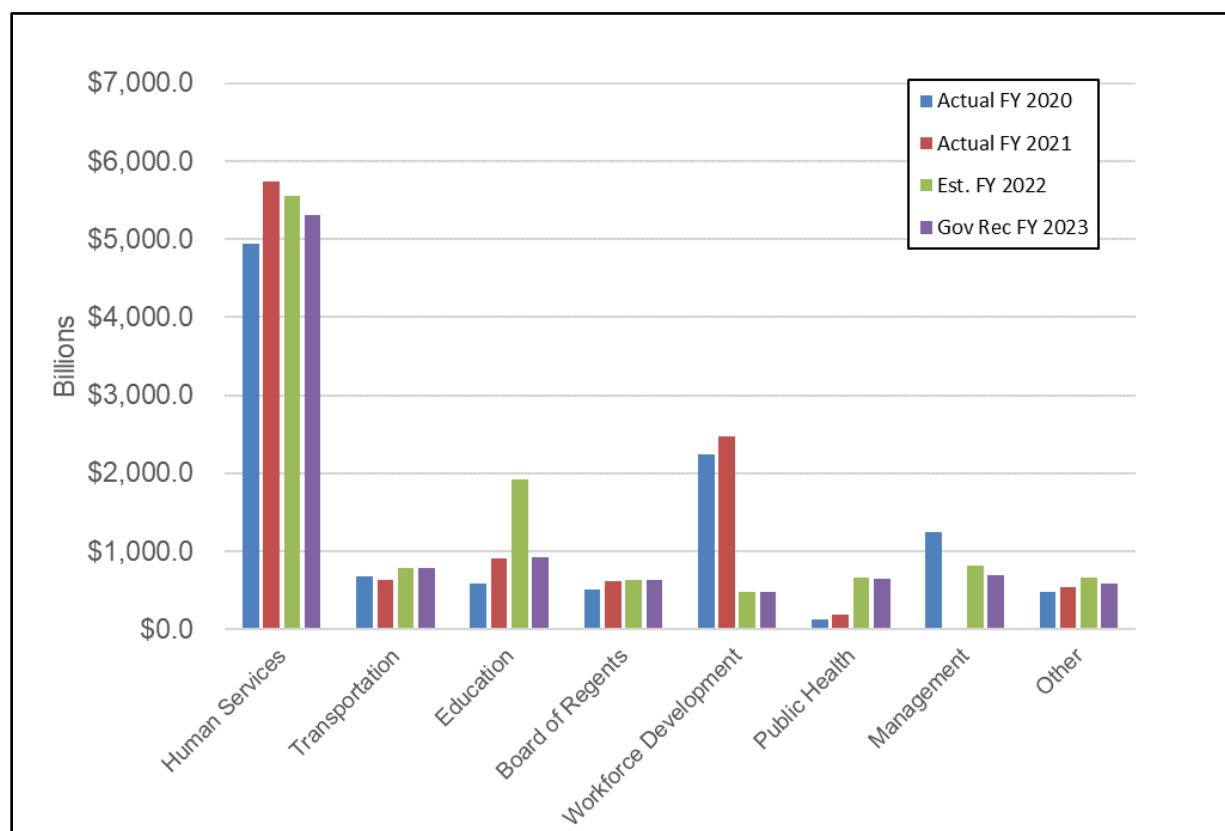
Analysis of Governor's Budget

FY 2022 Federal Funds

It is estimated that Iowa will receive a total of \$10.066 billion in federal funds in FY 2023, which represents a decrease of \$1.438 billion (12.5%) compared to estimated FY 2022. This is due to the phasedown of the federal stimulus related to COVID-19. The Department of Human Services (DHS) will receive an estimated 52.8% of the federal funds allocated to Iowa in FY 2023. The majority of the federal funds received by the DHS are distributed to the Medicaid Program. **Figure 1** shows the major recipients of the estimated FY 2023 federal funds compared to FY 2020, FY 2021, and estimated FY 2022.

Figure 1

Estimated Federal Funds Received by Departments



Federal Funds Received

Figure 2 provides the history of federal funds received by Iowa departments for FY 2020, FY 2021, and estimated FY 2022, and includes the federal funds budgeted under the Governor's Recommendations for FY 2023.

Figure 2

FY 2020 – FY 2022 Estimated Federal Funds Received by Departments and Governor's Recommendations for FY 2023

(In Millions)

Department	Actual FY 2020	Actual FY 2021	Estimated FY 2022	Gov Rec FY 2023	Gov Rec FY 2023 vs. Estimated FY 2022
Human Services	\$4,936.0	\$5,739.5	\$5,556.4	\$5,313.0	-\$243.4
Transportation	671.7	633.1	788.5	\$788.5	0.0
Education	591.2	911.3	1,921.8	\$923.9	-997.8
Board of Regents	503.8	610.2	636.6	\$636.6	0.0
Workforce Development	2,235.0	2,473.4	473.2	\$474.0	0.9
Public Health	133.0	180.8	657.9	\$642.4	-15.4
Management	1,251.9	0.0	811.9	\$701.0	-110.9
Other	475.3	540.9	658.6	\$587.0	-71.6
Department Total	<u>\$10,798.0</u>	<u>\$11,089.4</u>	<u>\$11,504.7</u>	<u>\$10,066.5</u>	<u>-\$1,438.2</u>

Note: Totals may not add due to rounding.

Federal Funds Tracking: Grants Enterprise Management System

The Iowa [Grants Enterprise Management System](#) (GEM\$) is operated by the Department of Management (DOM) and is designed as a resource for State agencies and local governments for researching and applying for federal grant opportunities and tracking the award of funding if granted. The System:

- Manages the reporting of grants applied for and received by State agencies.
- Posts State grants available for application.
- Manages State agency awards to government entities, nonprofit organizations, private businesses, and individuals. This includes the grant application, selection, award/contracting, monitoring, communications, modification, reporting, closeout, and financial management processes.

GEM\$ also enables State departments to collaborate on grants when possible. Agencies currently using GEM\$ to report their awards include the following:

- Department of Administrative Services
- Economic Development Authority
- Department of Education
- Department of Management
- Department of Homeland Security and Emergency Management
- Iowa Commission on Volunteer Service
- Governor's Office of Drug Control Policy
- Department of Public Health
- Department of Cultural Affairs
- Department of Public Defense
- Department of Public Safety
- Department of Justice
- Department of Corrections
- Iowa College Student Aid Commission
- Department of Agriculture and Land Stewardship
- Department of Natural Resources
- Attorney General
- Iowa Vocational Rehabilitation Services
- Civil Rights Commission
- Department for the Blind
- Department on Aging
- Department of Transportation
- Iowa Public Television
- Judicial Branch

Related Websites

Federal Funds Information for States: www.ffis.org

Government Accountability Office: www.gao.gov

GEM\$: www.iowagrants.gov

Federal COVID-19 Legislation

CARES Act, ARPA, and Other Federal Stimulus. In response to the COVID-19 emergency, the federal government enacted four Acts in March and April 2020. Those Acts are:

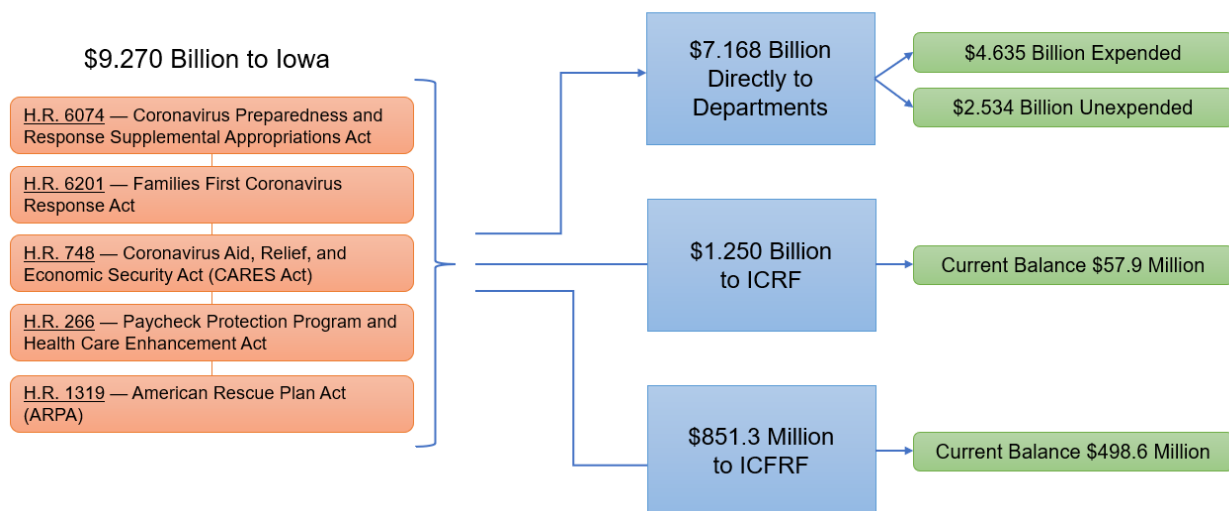
- [H.R. 6074](#) — Coronavirus Preparedness and Response Supplemental Appropriations Act, enacted March 6, 2020.
- [H.R. 6201](#) — Families First Coronavirus Response Act, enacted March 18, 2020.
- [H.R. 748](#) — Coronavirus Aid, Relief, and Economic Security (CARES) Act, enacted March 27, 2020.
- [H.R. 266](#) — Paycheck Protection Program and Health Care Enhancement Act, enacted April 24, 2020.

On March 11, 2021, the federal [American Rescue Plan Act \(ARPA\) of 2021](#) was signed into law. The Act provides \$1.900 trillion for COVID-19 relief funding to individuals, businesses, states, and local governments. Federal Funds Information for States (FFIS) estimates that the State of Iowa will receive approximately \$5.003 billion from ARPA. Direct payments to individuals and families, totaling \$3.776 billion, are not included in this total. The State of Iowa will receive an estimated \$1.379 billion from the federal State Fiscal Recovery Fund. Local governments are estimated to receive approximately \$1.162 billion from the Local Fiscal Relief Fund. The State began receiving funds for the State Recovery Fund and for the Local Fiscal Relief Fund in late July 2021.

Funds Received by State Agencies. Through January 1, 2022, State agencies in Iowa have reported federal awards totaling \$9.270 billion related to the five Acts to address a wide variety of expenses related to the COVID-19 pandemic. Of this total, \$7.168 billion has been awarded directly to agencies, \$1.250 billion was awarded to the Iowa Coronavirus Relief Fund (ICRF), and \$851.3 million was awarded to the Iowa Coronavirus Fiscal Recovery Fund (ICFRF) (**Figure3**). The spreadsheet (**Table 1**) at the end of this section details the \$7.168 billion awarded directly to State agencies.

Figure 3

Funds Received By Iowa State Agencies as of January 1, 2022



Of the \$7.168 billion in funds awarded directly to State agencies, \$4.635 billion (64.7%) has been expended as of January 1, 2022. Of the total year-to-date expenses, \$2.995 billion (64.6%) has been expended for worker unemployment benefits. This figure does not include the funds from the ICRF and ICFRF allocated for this same purpose. **Figure 4** displays reported expenditures by State agency. **Figure 4** displays the nine agencies that received the most funding and combines all other agencies.

Figure 4

Iowa COVID-19 Expenditures

Note: Total of \$4.635B. Excludes Coronavirus Relief Fund and Coronavirus Fiscal Recovery Fund.

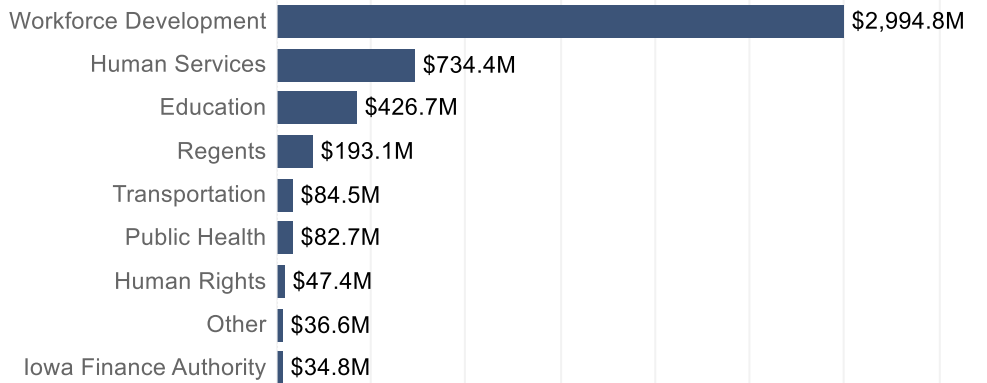
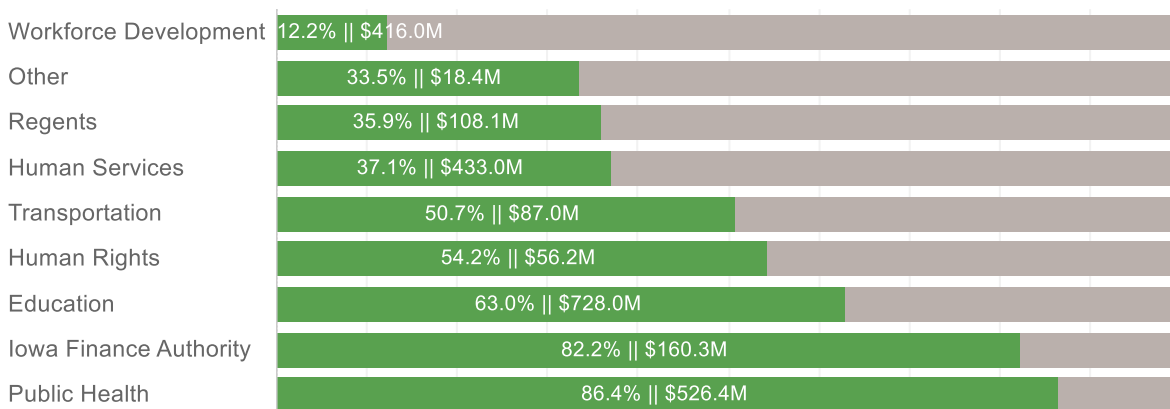


Figure 5 displays the share of awarded funds that have been unexpended versus expended by State agencies.

Figure 5

Share Unexpended vs. Expended

Note: Total unexpended \$2.534B. Excludes Coronavirus Relief Fund and Coronavirus Fiscal Recovery Fund.



Iowa Coronavirus Relief Fund. Iowa received \$1.250 billion in federal funds through the CARES Act on April 20, 2020. To date, \$2.3 million in interest earnings has been credited to the Fund. As of January 1, 2022, net transfers to agencies total \$1.251 billion with some moneys having been returned to the Fund. The current balance in the Fund is \$57.9 million. Of the \$1.251 billion transferred to the agencies, a total of \$1.171 billion has been expended for various programs. The U.S. Department of Treasury released updated guidance on December 14, 2021, regarding expenditures incurred from the CRF. The Treasury has revised the guidance to provide that a cost associated with a necessary expenditure incurred due to the public health emergency shall be considered to have been incurred by December 31, 2021, if the recipient has incurred an obligation with respect to such cost by December 31, 2021. Recipients may record their expenditures through September 30, 2022. **Figures 6 and 7** show transfers and expenditures by program as of January 1, 2022. Following **Figure 7** is a summarized explanation of the programs funded through the ICRF. There are several instances in **Figure 7** where expenditures are higher than the amount transferred. This is because reporting is ongoing and final reconciliation has yet to be completed.

Figure 6

Coronavirus Relief Fund (April 2020 CARES Act)
Revenue, Transfers, and Department Activities

Coronavirus Relief Fund		
Federal Support	\$	1,250,000,000
Interest		2,292,185
Net Transfers to Agencies		-1,251,240,227
Fund Balance	\$	1,051,958
Department Activities		
Transfers Received		1,251,240,227
Reported Expenses		-1,194,387,775
Unexpended Transfers	\$	56,852,452
Total Unexpended	\$	57,904,410

Figure 7

Iowa Coronavirus Relief Fund Total Transfers and Expenses

	Net Transfers	Expenses
Department of Administrative Services	\$ 5,482,664	\$ 4,596,620
COVID-19 Technology Support	886,044	0
Support for Local Government Relief Payments	4,596,620	4,596,620
Department on Aging	\$ 469,449	\$ 469,449
AAA Nutrition Programs	264,449	264,449
COVID-19 Technology Support	205,000	205,000
Attorney General	\$ 128,694	\$ 125,349
COVID-19 Technology Support	128,694	125,349
Agriculture & Land Stewardship	\$ 17,644,162	\$ 17,649,985
Feeding Iowans Initiative	1,401,972	1,449,209
Iowa Disposal Assistance Program	4,811,500	4,811,500
Renewable Fuels Retail Recovery Program	6,829,883	6,788,471
Meat Processing Expansion & Local Produce Programs	4,600,806	4,600,806
College Student Aid Commission	\$ 5,173,119	\$ 5,100,000
COVID-19 Technology Support	73,119	0
Last-Dollar Scholarship Program Fund	5,100,000	5,100,000
Corrections	\$ 18,381,648	\$ 18,381,648
COVID-19 Staffing Expenses	18,381,648	18,381,648
Cultural Affairs	\$ 8,500,000	\$ 7,000,000
Iowa Arts and Culture Recovery Program	7,000,000	7,000,000
Cultural Marketing Grants	1,000,000	0
World Food Prize Foundation	500,000	0
Economic Development Authority	\$ 236,006,229	\$ 235,909,749
Small Business Disaster Assistance Fund	128,838,433	128,892,373
AmeriCorps	60,000	60,000
Biofuels Relief Fund	12,122,348	12,122,348
Small Business Utility Assistance Program	5,391,641	5,284,327
Iowa Hospital COVID-19 Relief Program	42,416,203	42,416,203
Nonprofit Recovery Program	9,771,001	9,771,001
Movie Theater Relief Fund	5,285,080	5,295,080
County Fair Relief	6,975,000	6,925,000
ISU Nanovaccine Institute	2,150,000	2,150,000
Bowling Center Relief Program	1,986,027	1,985,398
Charter Tourism Relief	850,234	850,000
Sports Entertainment Relief Program	6,570,277	6,511,239
Iowa Fitness Centers	13,439,275	13,496,069
Volunteer Assistance Recovery Programs	150,711	150,711
Homeland Security and Emergency Management	\$ 12,170,078	\$ 3,367,055
Feeding Iowans Initiative — Food Banks	998,531	998,531
FEMA Public Assistance Program — State Match	-	3,750
Emergency Medical Services	7,285,649	365,678
COVID-19 Staffing Expenses	448,449	448,449
Coronavirus Relief Fund Audit Expenses	5,815	5,815
Des Moines and West Des Moines Water Works	3,431,634	1,544,832

Federal Funds

	Net Transfers	Expenses
Human Services	\$ 116,027,017	\$ 115,403,925
Double Up Food Bucks Program	3,394,000	4,390,074
Commodity Supplemental Foods Program	4,000,000	4,000,000
Mental Health Programs & Habilitation Services	35,536,426	35,536,426
Medicaid Mental Health Providers	9,625,430	9,625,430
Medicaid Substance Use Disorder Providers	9,851,934	9,851,934
MHDS Regions	28,909,342	28,913,709
Agency COVID-19 Mitigation	11,359,029	9,735,496
Iowa Food Bank Grant Administration	5,500,000	5,500,000
NGO Child Care Payments	7,850,857	7,850,857
Inspections and Appeals	\$ 875,233	\$ 875,233
Health Facilities — Database and Telework Upgrades	875,233	875,233
Iowa Finance Authority	\$ 114,155,487	\$ 114,327,197
Iowa Eviction and Foreclosure Prevention Program	37,400,000	37,574,887
Iowa Beginning Farmer Debt Relief Fund	14,228,853	14,228,853
Iowa Livestock Producer Relief Fund	62,526,634	62,523,457
Judicial Branch	\$ 6,345,910	\$ 6,345,910
Court Tech and Modernization	6,345,910	6,345,910
Legislative Branch	\$ 1,014,566	\$ 1,014,567
General Assembly Expenses	1,014,566	1,014,567
Management	\$ 146,312	\$ 0
COVID Administration & Oversight	50,394	0
COVID-19 Technology Support	95,919	0
Natural Resources	\$ 29,517	\$ 29,517
Wallace Building Access Upgrades	29,517	29,517
Office of the Chief Information Officer	\$ 75,961,898	\$ 32,074,329
Broadband Grants	49,644,440	20,081,985
COVID-19 Technology Support	19,409,508	5,727,680
Improving Enterprise Applications	6,907,950	6,264,665
Public Defense	\$ 14,726	\$ 14,726
Emergency Paid Sick Leave	14,726	14,726
Public Health	\$ 615,154	\$ 615,154
COVID Communications Campaign	615,154	615,154
Public Safety	\$ 10,000,000	\$ 10,000,000
COVID-19 Staffing Expenses	10,000,000	10,000,000
Revenue	\$ 115,000,000	\$ 115,000,000
Local Government Relief Payments	115,000,000	115,000,000
Workforce Development	\$ 507,098,364	\$ 506,087,361
Unemployment Insurance Trust Fund	491,040,595	490,000,000
Apprenticeship Incentive Grant Program	6,062,699	6,088,766
Earn and Learn Grant Program	5,798,386	5,794,764
Future Ready Iowa — Employer Innovation Fund	4,196,683	4,203,831
Total Transfers and Expenditures	<u>\$ 1,251,240,226</u>	<u>\$ 1,194,387,775</u>

Programs Funded Through the Iowa Coronavirus Relief Fund

Department of Administrative Services (DAS)

COVID-19 Technology Support: The Governor transferred \$886,000 to the DAS to support ongoing technology needs for the Iowa response to the pandemic and economic recovery and to make technology purchases that allow for working remotely and conducting virtual meetings. The DAS has not yet spent the funds.

Support for Local Government Relief Payments: The Governor transferred \$4.6 million to the DAS to cover costs associated with work in support of the Local Government Relief Payments program. The DAS has distributed the balance of the funds.

Department on Aging (IDA)

Meals for Vulnerable Older Adults/AAA Nutrition Programs: The Governor transferred \$264,000 for senior nutrition programs. The IDA administers the Older Americans Act nutrition programs and services in accordance with the [Older Americans Act](#). The objectives of the programs are to reduce hunger and food insecurity among older individuals, promote socialization of older individuals, promote the health and well-being of older individuals, and delay adverse health conditions for older individuals. The IDA has spent the balance of the funds.

COVID-19 Technology Support: The Governor transferred \$205,000 to support ongoing technology needs for the Iowa response to the pandemic and economic recovery, and make technology purchases that allow for working remotely and conducting virtual meetings. The IDA has spent the balance of the funds.

Office of the Attorney General

COVID-19 Technology Support: The Governor transferred \$129,000 to the Office of the Attorney General to support its ongoing technology needs in response to the pandemic. The Office of the Attorney General has spent \$125,000, and there is a balance of \$3,000 available.

Department of Agriculture and Land Stewardship (DALS)

Feeding Iowans Initiative: The Governor transferred \$6.0 million to the DALS for the following programs to assist Iowans impacted by food insecurity during the COVID-19 pandemic:

- \$1.4 million for the Pass the Pork Program, the Beef Up Iowa Program, and the Pack the Pantry Program. The DALS has spent \$1.4 million, and there is a balance of \$47,000 remaining.
- \$4.6 million for the Meat Processing Expansion and Development Program and the Local Produce and Protein Program. The DALS has spent the balance of the funds.

Additional information on these programs can be found at the [DALS](#) website.

Livestock Disposal Assistance Program: The Governor transferred \$4.8 million to the [Iowa Disposal Assistance Program](#). The Program was created to assist Iowa pork producers who are unable to harvest pigs because of COVID-19 supply chain disruptions. In the event pork producers are forced to euthanize animals, the producers can apply for State funding to properly dispose of carcasses in an environmentally sound manner. The Program provided producers \$40 per animal to help cover a portion of the disposal costs for qualifying hogs. The DALS has spent the balance of the funds.

Renewable Fuels Retail Recovery Program: The Governor transferred \$6.8 million to the Renewable Fuels Retail Recovery Program. This Program provides financial assistance to filling stations, truck stops, and other fuel retailers to help them recover from lost demand caused by the COVID-19 pandemic. Iowa fuel retailers that dispense, or have plans to dispense, ethanol blends of E-15 or higher or biodiesel blends of B-11 or higher, and biodiesel terminal facilities are eligible to apply for the relief funds. The DALS has spent \$6.8 million, and there is a balance of \$41,000 remaining.

College Student Aid Commission

Last-Dollar Scholarship Program Fund: The Governor transferred \$5.1 million to the Last-Dollar Scholarship Program. The Last-Dollar Scholarship Program was created in 2018 in [HF 2458](#) (Future Ready Iowa Act). The Program provides financial aid to students attending community colleges or accredited private nonprofit institutions and enrolled in programs of study that lead to a postsecondary credential, up to and including an associate degree, aligned with a high-demand job as designated by Iowa Workforce Development or a community college. The College Student Aid Commission has spent the balance of the funds.

COVID-19 Technology Support: The Governor transferred \$73,000 to the College Student Aid Commission to support ongoing technology needs for the Iowa response to the pandemic and economic recovery and to make technology purchases that allow for working remotely and conducting virtual meetings. The College Student Aid Commission has not yet spent the funds.

Department of Corrections

COVID-19 Staffing and Overtime: The Governor transferred \$18.4 million to the Department of Corrections for COVID-19-related staffing and overtime expenses. This funding supports payroll expenses for employees whose services were diverted to a substantially different use as a result of COVID-19 and assists employees who used emergency paid sick leave due to the COVID-19 pandemic. The Department of Corrections has spent the balance of the funds.

Department of Cultural Affairs

Iowa Arts and Cultural Recovery Program: The Governor transferred \$7.0 million to the Iowa Arts and Cultural Recovery Program. This Program provides short-term relief to arts venues, cultural organizations, and creative workers who have lost significant business or income due to the pandemic. The Department of Cultural Affairs has spent the balance of the funds.

Cultural Marketing Grants: The Governor transferred \$1.0 million to support arts and cultural organizations in their efforts to remarket their reopening or to publicize the resumption of activities and steps taken to ensure a safe experience. The Department has not yet spent the funds.

World Food Prize Foundation: The Governor transferred \$500,000 to provide economic relief to the World Food Prize Foundation, whose normal operations have been interrupted due to the pandemic and ongoing public health emergency. The Department has not yet distributed the funds.

Economic Development Authority

Small Business Disaster Assistance Fund: The Governor transferred \$128.9 million to the Small Business Disaster Assistance Fund. This Program provides financial assistance to small businesses that have been impacted by the COVID-19 pandemic. The Program offers eligible small businesses grants ranging from \$5,000 to \$25,000 and permits deferral of sales and use taxes or withholding taxes and a waiver of penalty and interest. For additional information, see the ***Fiscal Update Article*** [COVID-19 — Iowa Small Business Relief Program Update — May 12, 2020](#). The Iowa Economic Development Authority (IEDA) has spent the balance of the funds.

AmeriCorps: The Governor transferred \$60,000 to the AmeriCorps Program. AmeriCorps is a Program of the federal [Corporation for National and Community Service](#), which is an independent federal agency designed to improve lives, strengthen communities, and foster civic engagement through service and volunteering. The AmeriCorps Program in Iowa is coordinated through [Volunteer Iowa](#). The IEDA has spent the balance of the funds.

Biofuels Relief Fund: The Governor transferred \$12.1 million to the Biofuels Relief Fund. The Program provides short-term cash flow assistance to Iowa-based biodiesel and ethanol companies impacted by the COVID-19 pandemic. The maximum award per company cannot exceed \$750,000. The IEDA has spent the balance of the funds.

Small Business Utility Assistance Program: The Governor transferred \$5.4 million to the Small Business Utility Assistance Program. This Program provides short-term relief of up to \$7,500 to eligible small businesses and nonprofits that face significant hardship in the payment of utility bills for service provided during the months of disruption to their business. The IEDA has spent \$5.3 million, and there is a balance of \$107,000 available.

Iowa Hospital COVID-19 Relief Program: The Governor transferred \$42.4 million to the Iowa Hospital COVID-19 Relief Program. This Program provides financial relief to Iowa's hospitals impacted by the COVID-19 pandemic. The IEDA has spent the balance of the funds.

Nonprofit Recovery Program: The Governor transferred \$9.8 million to the Nonprofit Recovery Program. This Program will provide short-term relief to nonprofit organizations that have experienced a net loss in revenue as a result of the COVID-19 pandemic. The grant funds are to be used for short-term cash flow assistance to continue operations, provide increased services and supports, or to reopen the nonprofit following the COVID-19 pandemic. The IEDA has spent the balance of the funds.

Movie Theater Relief Fund: The Governor transferred \$5.3 million to the Movie Theater Relief Fund. The Program will provide short-term relief to eligible movie theaters impacted by the COVID-19 pandemic for the purpose of continuing or resuming business operations. Theaters in Iowa showing films open to all ages are eligible for \$10,000 per movie screen. The IEDA has spent the balance of the funds.

County Fair Relief Program: The Governor transferred \$7.0 million to the County Fair Relief Program. This Program provides short-term relief to eligible county and district fairs for the purpose of continuing or resuming operations in the context of the public health emergency. The IEDA has spent \$6.9 million, and there is a balance of \$50,000 available.

Nanovaccine Development: The Governor transferred \$2.2 million to Iowa State University (ISU) for nanovaccine development. This Program supports the development of a next-generation COVID-19 vaccine through a partnership between Iowa State University and the University of Iowa. The universities have spent the balance of the funds.

Bowling Center Relief Program: The Governor transferred \$2.0 million to the Bowling Center Relief Program. The Program assists eligible Iowa bowling centers with economic relief due to the COVID-19 pandemic. For the purposes of the Program, a "bowling center" is a building or enclosed area containing lanes for the game of bowling. The IEDA has spent \$2.0 million, and there is a balance of \$600 available.

Charter Tourism Relief: The Governor transferred \$850,000 for Charter Tourism Relief. The Program assists eligible Iowa charter bus and motorcoach travel companies with economic relief during the COVID-19 pandemic. For the purposes of the Program, a "charter bus company" is a company primarily engaged (51.0% of revenue) in providing charter bus services. The IEDA has spent \$850,000, and there is a balance of \$200 available.

Sports Entertainment Relief Program: The Governor transferred \$6.6 million to the Sports Entertainment Relief Program. The Program assists eligible sports operations with a one-time grant to assist with short-term cash flow. Eligible businesses are Iowa-based sports teams whose primary revenue sources include ticket sales, box sales, season ticket sales, concessions, and team merchandising. The IEDA has spent \$6.5 million, and there is a balance of \$59,000 available.

Iowa Fitness Centers: The Governor transferred \$13.4 million for Iowa fitness centers. The Program assists fitness centers, which are defined as brick-and-mortar facilities geared toward primarily providing patrons with physical exercise for health and wellness purposes, with economic relief due to losses incurred in 2020 due to the COVID-19 pandemic. Eligibility includes practice facilities, including but not limited to yoga studios, cycling centers, and cross-fit facilities, but not classes given at a leased or borrowed space within a fitness center. The IEDA has spent the balance of the funds.

Volunteer Assistance Recovery Program: The Governor transferred \$151,000 to the Volunteer Assistance Recovery Program. The Program supports the ramp-up of volunteer efforts in response to the COVID-19 pandemic. The IEDA has spent the balance of the funds.

Department of Homeland Security and Emergency Management (HSEMD)

Feeding Iowans Initiative — Food Banks: The Governor transferred \$999,000 to the Feeding Iowans Initiative. Funds for the Initiative will be used for the purchase and repackaging of bulk food products for food banks across Iowa. The HSEMD has spent the balance of the funds.

Federal Emergency Management Agency (FEMA) Public Assistance Program — State Match: These funds provide the State match of federal funds received through the FEMA Public Assistance Program. The HSEMD has spent \$4,000.

Emergency Medical Services: The Governor transferred \$7.3 million to upgrade 911 call-taking equipment across various public safety answering points. This includes funds to assist the Polk County area in better coordination and collaboration for response to and disposition of 911 calls. The HSEMD has spent \$366,000, and there is a balance of \$6.9 million available.

COVID-19 Staffing: The Governor transferred \$448,000 to cover salary costs associated with responding to COVID-19 relief efforts. The funds were transferred to the Governor's Office for salary costs. The HSEMD has spent the balance of the funds.

Coronavirus Relief Fund Audit: The Governor transferred \$5,800 to support audits of the Coronavirus Relief Fund. The HSEMD has spent the balance of the funds.

Des Moines Water Works and West Des Moines Water Works: The Governor transferred \$3.4 million to Des Moines Water Works and West Des Moines Water Works for support of the cities' public utility services response efforts to COVID-19. The HSEMD has spent \$1.5 million, and there is a balance of \$1.9 million available.

Department of Human Services (DHS)

Double Up Food Bucks: The Governor transferred \$3.4 million to the [Double Up Food Bucks](#) Program. The Program connects low-income families with healthy food grown by Iowa farmers and increases those families' access to fresh fruits and vegetables. The DHS has spent the balance of the funds.

Commodity Supplemental Foods Program (CSFP): The Governor transferred \$4.0 million for the [CSFP](#). The Program provides supplemental food and nutrition education for persons ages 60 and over. Available foods include canned fruits and vegetables, hot and cold cereals, cheese, peanut butter, beans, pastas, and canned and powdered milk. The DHS has spent the balance of the funds.

Medicaid Mental Health and Substance Abuse Services: The Governor transferred \$48.4 million from the ICRF to the DHS for the following:

- \$28.9 million for the Mental Health and Disability Services Regions to supplement current funding for adult and children's mental health services and to meet increased needs.
- \$19.5 million for Medicaid mental health and substance abuse provider services due to increased costs related to the COVID-19 pandemic. The DHS has distributed the balance of the funds.

COVID-19 Mitigation: The Governor transferred \$11.4 million for staff and equipment costs incurred by the DHS in responding to the COVID-19 pandemic. The DHS has spent \$9.7 million, and there is a balance of \$1.6 million available.

Long-Term Care Services: The Governor transferred \$35.5 million for Medicaid providers of home and community-based services (HCBS) and habilitation services under the HCBS waiver programs to cover increased costs associated with the pandemic for providing long-term care services and supports to people in their home or community rather than an institutional setting. The DHS has distributed the balance of the funds.

Feeding Iowans Initiative: The Governor transferred \$5.5 million to help Iowa food pantries and food banks meet increasing demands due to the COVID-19 pandemic by increasing refrigeration capacity to offer more perishable, locally grown foods, increase the supply of meat available, and funding bulk purchase or repacking of food products and supplies. The DHS has distributed the balance of the funds.

Child Care Assistance: The Governor transferred \$7.9 million for Child Care Assistance to provide space and supervision for children so parents could go to work. The DHS has distributed the balance of the funds.

Department of Inspections and Appeals (DIA)

Health Facilities Division Database: The Governor transferred \$875,000 to the Health Facilities Division for the development of a new database to incorporate long-term nursing facilities infection control surveys and make them available for citizen and facility access. The Centers for Medicare and Medicaid Services (CMS) implemented a new Infection Control Survey due to COVID-19. The DIA has spent the balance of the funds.

Iowa Finance Authority

Iowa Eviction and Foreclosure Prevention Program: The Governor transferred \$37.4 million to the Iowa Eviction and Foreclosure Prevention Program for rent and mortgage relief. The funds for this Program will be used to assist Iowans who have been economically impacted by COVID-19 and may be facing housing cost hardships. The Iowa Finance Authority (IFA) has distributed the balance of the funds.

Livestock Producer Relief Fund: The Governor transferred \$62.5 million to the Livestock Producer Relief Fund. This [Program](#) provides eligible livestock producers with grants up to \$10,000 that may be used as working capital to continue operations during the COVID-19 pandemic. The IFA has distributed \$62.5 million, and there is a balance of \$3,000 available.

Beginning Farmer Debt Relief Fund: The Governor transferred \$14.2 million to the Iowa Beginning Farmer Debt Relief Fund. This [Program](#) provides eligible beginning farmers with a debt service payment up to \$10,000. The IFA has distributed the balance of the funds.

Judicial Branch

Court Technology and Modernization: The Governor transferred \$6.3 million for Court Technology and Modernization. These funds assist the Judicial Branch with costs associated with the COVID-19 pandemic, including audio/video equipment for virtual hearings and public viewing of proceedings; technology for evidence presentation, plexiglass, and additional furniture to allow for social distancing; and equipment to support employees working remotely. The Judicial Branch has spent the balance of the funds.

Legislative Branch

Legislative Technology Upgrades: The Governor transferred \$1.0 million to facilitate telework and provide ease of access to the Iowa Legislature while following recommended health protocols. The Legislative Branch has spent the balance of the funds.

Department of Management (DOM)

Coronavirus Relief Fund Audit: The Governor transferred \$50,000 to the DOM to support audits of the Coronavirus Relief Fund. The DOM has not yet spent the funds.

COVID-19 Technology Support: The Governor transferred \$96,000 to support ongoing technology needs for the Iowa response to the pandemic and economic recovery, and technology purchases that allow for working remotely and conducting virtual meetings. The DOM has not yet spent the funds.

Department of Natural Resources (DNR)

Henry A. Wallace Building Access Upgrades: The Governor transferred \$30,000 to secure access to employee workspace areas on each floor of the building through the installation of badge card readers for several access points and a new badged Americans with Disabilities Act (ADA)-compliant accessible doorway. The DNR has spent the balance of the funds.

Office of the Chief Information Officer (OCIO)

Broadband Grants: The Governor has transferred \$49.6 million to the OCIO for funding of grants to expand broadband services in Iowa. The OCIO has distributed \$20.1 million of the funds, and there is a balance of \$29.6 million available. These funds were awarded to broadband providers in the OCIO's Notice of Funding Availability (NOFAs [#003](#) and [#005](#)).

COVID-19 Technology Support: The Governor transferred \$19.4 million to the OCIO to support ongoing technology needs for the Iowa response to the pandemic and economic recovery, and make technology purchases that allow for working remotely and conducting virtual meetings. The OCIO has spent \$5.7 million, and there is a balance of \$13.7 million remaining.

Improving Enterprise Applications: The Governor transferred \$6.9 million to create a single, centralized login and citizen identity for State government services available online to improve responsiveness during public health emergencies. The OCIO has spent \$6.3 million, and there is a balance of \$643,000 available.

Department of Public Defense

COVID-19 Staffing: The Governor transferred \$15,000 to support payroll expenses for employees whose services were diverted to a substantially different use as a result of COVID-19, and assist employees who used emergency paid sick leave due to the COVID-19 pandemic. The Department of Public Defense has spent the balance of the funds.

Department of Public Health

Iowa COVID-19 Hospital Transfer Line: The Governor transferred \$615,000 to support a platform designed to coordinate care of patients by recommending the nearest hospital admit each patient based on bed availability, the patient's level of care needs, and current location; and to help ensure hospitals do not become overloaded with COVID-19 transfers. The Department has distributed the balance of the funds.

Department of Public Safety

State Government COVID-19 Staffing/Emergency Response Costs: The Governor transferred \$10.0 million to cover expenses associated with responding to public health emergencies, including salaries and overtime. The Department of Public Safety has spent the balance of the funds.

Department of Revenue

Local Government Relief Payments: The Governor transferred \$115.0 million to provide reimbursements to cities and counties for costs associated with the COVID-19 pandemic, or provide the required match for local governments seeking reimbursement for expenses through the U.S. Department of Homeland Security Federal Emergency Management Agency's public assistance program. Additional information is available [here](#). The Department of Revenue has distributed the balance of the funds.

Department of Workforce Development

Unemployment Insurance Trust Fund: The Governor transferred \$491.0 million to the Unemployment Insurance Trust Fund for the costs of the Unemployment Insurance Program, which pays benefits to covered workers who become involuntarily unemployed and meet specified eligibility requirements. The Governor transferred \$490.0 million from the ICRF to the Unemployment Insurance Trust Fund on June 29, 2020. Iowa Workforce Development (IWD) has spent the \$490.0 million and there is a balance of \$1.0 million available.

Registered Apprenticeship Incentive Grant Program: The Governor transferred \$6.1 million to the Registered Apprenticeship Incentive Grant Program. This Program is an employer-driven model, combining on-the-job learning with related classroom instruction, providing the apprentice with a nationally recognized credential and employers with a skilled workforce. The projects must serve Iowans whose jobs have been affected by the pandemic. Iowa Workforce Development (IWD) has distributed the balance of the funds.

Earn and Learn Grants Program: The Governor transferred \$5.8 million for Earn and Learn Grants. This funding is for programs that support the creation and expansion of short-term training and support services resulting in industry-recognized credentials connected to high-demand jobs in Iowa. IWD has spent the \$5.8 million and there is a balance of \$4,000 available.

Future Ready Iowa — Employer Innovation Fund: The Governor transferred \$4.2 million to the Employer Innovation Fund. The Program matches eligible employer moneys to expand opportunities for education and training leading to high-demand jobs, to encourage Iowa employers to provide leadership and support for regional workforce talent pools throughout the State, and to fund Future Ready Iowa education and outreach. IWD has distributed the balance of the funds.

Iowa Coronavirus Fiscal Recovery Fund. The State of Iowa received \$851.3 million in funds on July 23, 2021, and deposited them in the ICFRF. As of January 1, 2022, \$354.0 million has been transferred to various agencies (**Figures 8 and 9**). The Governor transferred \$238.6 million to IWD's Unemployment Insurance Trust Fund. These funds are used to support ongoing unemployment benefits for Iowans. An additional \$110.9 million was transferred to the Iowa Department of Revenue for payments to nonentitlement units of government, which are cities with a population of fewer than 50,000. Funds provided to State and local governments have broad spending flexibility, including addressing emergency and economic effects of the pandemic; replenishing revenue losses due to the shutdown of the economy; investments in water, sewer, and broadband infrastructure; and premium pay to essential workers.

Iowa Coronavirus Fiscal Recovery Fund funds must be used to cover costs incurred by recipients between March 3, 2021, and December 31, 2024, and funds must be expended by December 31, 2026, or they will revert back to the federal government.

Figure 8

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

Coronavirus Relief Fund		
Federal Support	\$	851,300,190
Interest		42,601
Net Transfers to Agencies		-354,029,276
Fund Balance	\$	497,313,514
Department Activities		
Transfers Received		354,029,276
Reported Expenses		-352,725,255
Unexpended Transfers	\$	1,304,021
Total Unexpended	\$	498,617,535

Figure 9
Coronavirus Fiscal Recovery Fund Expenses by Department
Transfers Received and Expenses

	Net		Remaining
	Transfers	Expenditures	Funds
Administrative Services	\$ 386,255	\$ -	\$ 386,255
Chief Information Officer	275,000	170,664	104,336
Management	218,247	-	218,247
Economic Development	3,900,000	3,899,982	18
Revenue	110,610,691	110,603,872	6,818
Workforce Development	238,639,083	238,050,736	588,347
	<u>\$ 354,029,276</u>	<u>\$ 352,725,255</u>	<u>\$ 1,304,021</u>

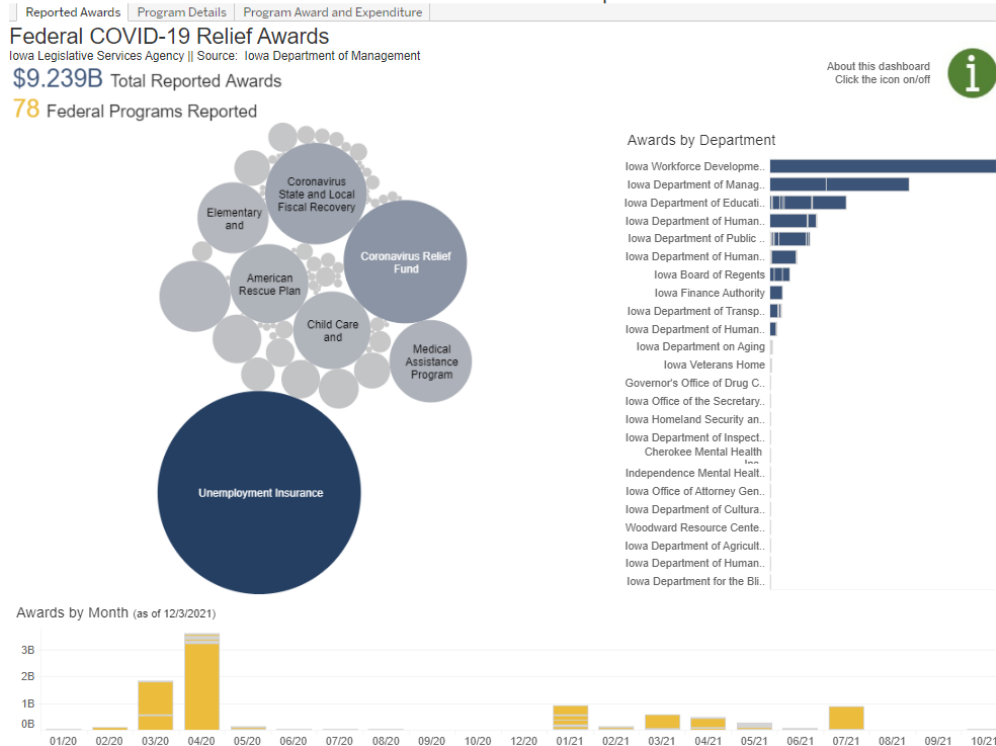
Reporting Requirements. On June 17, 2021, the U.S. Department of the Treasury released [Compliance and Reporting Guidance](#) for the State and Local Federal Recovery Funds, which requires the State to submit an Interim Report and a Recovery Plan Performance Report to the federal government by August 31, 2021. A project and expenditure report is due by January 31, 2022, and then 30 days after the end of each quarter thereafter.

In addition to the requirement to submit the reports to the federal government, [HF 895](#) (FY 2022 and FY 2023 Federal Block Grant Appropriations Act) requires that whenever the DOM is required to report to the U.S. Department of the Treasury on the State and Local Federal Recovery Funds, the DOM is also required to submit the same information to the Legislative Services Agency (LSA). The DOM [filed](#) the information with the LSA on October 21, 2021, and December 14, 2021. The LSA will continue to analyze information as it is received and provide updates in future ***Fiscal Update Articles***.

Dashboard: Federal COVID-19 Relief — Awards and Expenditures. The Fiscal Services Division of the LSA has recently published an interactive Tableau dashboard that displays details regarding federally provided COVID-19 relief. The dashboard as illustrated in **Figure 10** details statewide awards and expenses at the program level. The dashboard is available at: www.legis.iowa.gov/publications/covid19Relief.

Figure 10

Interactive — Federal COVID-19 Relief – Awards and Expenses



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. If you have questions about awards, allocations, or expenditures, please contact the LSA.

Infrastructure Investment and Jobs Act. On November 15, 2021, the federal [Infrastructure Investment and Jobs Act](#) was signed into law. The Act will provide funding to all states for infrastructure projects through a mix of new and established programs. Currently, reported grant amounts for the State of Iowa are still being determined, but some details are known. **Figure 11** displays distributions from the Infrastructure Investment and Jobs Act by each department for FY 2022 through FY 2026. More information will be included as it becomes available.

Figure 11**Infrastructure Investment and Jobs Act — Iowa Allocations**

(dollars in thousands)

	FFY 2022	FFY 2023	FFY 2024	FFY 2025	FFY 2026	Total
DHS						
State and Local Cybersecurity Grant Program	\$ 3,095	\$ 6,190	\$ 4,643	\$ 1,548	\$ 0	\$ 15,476
DOE						
Energy Efficiency Revolving Loan Program	1,456	0	0	0	0	1,456
State Energy Program	7,281	0	0	0	0	7,281
Weatherization Assistance Program	72,793	0	0	0	0	72,793
US DOT – Federal Highway Administration						
Bridge Investment Program	0	0	0	0	0	431,647
Carbon Reduction Program	15,867	16,184	16,508	16,838	17,175	82,573
Highway Safety Improvement Program	35,780	36,611	37,458	38,322	39,203	187,374
Metropolitan Transportation Planning	2,617	2,669	2,722	2,777	2,832	13,617
National Electric Vehicle Formula Program	0	0	0	0	0	51,374
National Highway Freight Program	17,044	17,385	17,733	18,087	18,449	88,698
National Highway Performance Program	365,313	372,629	380,091	387,702	395,466	1,901,202
PROTECT	18,042	18,403	18,771	19,146	19,529	93,891
Railway – Highway Crossings (HSIP set-aside)	5,696	5,696	5,696	5,696	5,696	28,479
Surface Transportation Block Grant	177,948	181,507	185,137	188,840	192,617	926,048
Congestion Mitigation and Air Quality	12,307	12,553	12,804	13,060	13,322	64,047
DOT – Federal Transit Administration						
Transit Formula Grants	59,283	60,452	62,034	63,319	64,932	310,021
DOT – Federal Aviation Administration						
Airport Infrastructure Grants	24,548	24,548	24,548	24,548	24,548	122,740
EPA						
CWSRF – Existing Program	24,301	28,432	31,027	33,609	33,609	150,979
CWSRF – Addressing Emerging Contaminants	1,276	2,901	2,901	2,901	2,901	12,878
DWSRF – Existing Program	28,444	33,279	36,317	39,339	39,339	176,718
DWSRF – Lead Service Line Replacement	44,793	45,268	45,268	45,268	45,268	225,864
DWSRF – Addressing Emerging Contaminants	11,945	12,071	12,071	12,071	12,071	60,230
Assist. for Small and Disadvantaged Comm.	12,283	12,283	12,283	12,283	12,283	61,416
Grand Total	\$ 942,111	\$ 889,061	\$ 908,012	\$ 925,355	\$ 939,241	\$ 4,603,780

Acronyms

CWSRF – Clean Water State Revolving Funds

DWSRF – Drinking Water State Revolving Funds

PROTECT – Promoting Resilient Operations for Transformative, Efficient, and Cost-saving Transportation Program

Source: Federal Funds Information for States

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Table 1 — Federal Awards by Department and Program

Source: data.iowa.gov || Updated Through December 31, 2021

Department	Federal Program	Award	Expenses	Available Funds
Aging	Elder Abuse Prevention Interventions Program	\$38,952	\$0	\$38,952
	National Family Caregiver Support, Title III, Part E	\$2,412,567	(\$1,396,643)	\$1,015,924
	Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	\$6,903,516	(\$3,299,002)	\$3,604,514
	Special Programs for the Aging, Title III, Part C, Nutrition Services	\$15,957,362	(\$9,336,667)	\$6,620,695
	Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	\$426,326	(\$121,010)	\$305,316
	Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	\$692,290	(\$293,019)	\$399,271
	Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	\$292,850	(\$207,914)	\$84,936
	Total	\$26,723,863	(\$14,654,255)	\$12,069,608
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	(\$3,955,556)	\$1,798,765
	Total	\$5,754,321	(\$3,955,556)	\$1,798,765
Education	American Rescue Plan Elementary and Secondary School Emergency Relief	\$516,344,144	(\$33,753,297)	\$482,590,847
	American Rescue Plan Elementary and Secondary School Emergency Relief – Homeless Children and Youth (ARP-HCY)	\$1,268,374	(\$43,006)	\$1,225,368
	Child and Adult Care Food Program	\$1,862,614	(\$1,687,174)	\$175,440
	Elementary and Secondary School Emergency Relief Fund	\$416,489,855	(\$253,057,187)	\$163,432,668

Federal Awards by Department and Program

Source: data.iowa.gov || Updated Through December 31, 2021

Department	Federal Program	Award	Expenses	Available Funds
Education	Emergency Assistance for Non-Public Schools	\$26,271,345	(\$6,106,891)	\$20,164,454
	Governor's Emergency Relief Fund	\$37,783,389	(\$22,564,965)	\$15,218,424
	Grants to States	\$2,974,383	(\$1,030,269)	\$1,944,114
	National School Lunch Program	\$104,805,198	(\$104,691,816)	\$113,382
	Pandemic EBT Administrative Costs	\$204,482	(\$203,868)	\$614
	Rethink K12 Education Models Grants	\$17,681,016	(\$669,590)	\$17,011,426
	Special Education Grants to States	\$25,016,861	(\$2,720,140)	\$22,296,721
	Special Education Preschool Grants	\$2,032,917	(\$168,878)	\$1,864,039
	Special Education-Grants for Infants and Families	\$1,962,406	(\$29,068)	\$1,933,338
	Total	\$1,154,696,984	(\$426,726,150)	\$727,970,834
Homeland Security and Emergency M.	Emergency Performance Management Grant	\$2,640,448	(\$1,328,990)	\$1,311,458
	Total	\$2,640,448	(\$1,328,990)	\$1,311,458
Human Rights	Community Services Block Grant	\$10,821,398	(\$7,639,738)	\$3,181,660
	Low-Income Home Energy Assistance	\$92,842,993	(\$39,790,104)	\$53,052,889
	Total	\$103,664,391	(\$47,429,842)	\$56,234,549
Human Services	Adoption Assistance	\$8,219,715	(\$8,219,715)	\$0
	Block Grants for Community Mental Health Services	\$18,067,154	\$0	\$18,067,154
	Chafee Education and Training Vouchers Program (ETV)	\$697,415	(\$490,000)	\$207,415
	Child Abuse and Neglect State Grants	\$985,790	(\$52,767)	\$933,023
	Child Care and Development Block Grant	\$496,585,094	(\$100,681,920)	\$395,903,174
	Children's Health Insurance Program	\$17,451,468	(\$17,451,468)	\$0

Federal Awards by Department and Program

Source: data.iowa.gov || Updated Through December 31, 2021

Department	Federal Program	Award	Expenses	Available Funds
Human Services	Community-Based Child Abuse Prevention Grants	\$2,424,305	\$0	\$2,424,305
	Developmental Disabilities Basic Support and Advocacy Grants	\$36,536	(\$25,990)	\$10,546
	Elder Abuse Prevention Interventions Program	\$1,696,036	(\$206,814)	\$1,489,222
	Emergency Food Assistance Program (Administrative Costs)	\$2,492,473	(\$2,492,473)	\$0
	Foster Care Title IV-E	\$1,083,751	(\$1,083,751)	\$0
	Guardianship Assistance	\$11,951	(\$11,951)	\$0
	John H. Chafee Foster Care Program for Successful Transition to Adulthood	\$4,798,212	(\$1,901,248)	\$2,896,964
	MaryLee Allen Promoting Safe and Stable Families Program	\$610,050	(\$4,723)	\$605,327
	Medical Assistance Program	\$593,804,359	(\$593,804,356)	\$2
	Money Follows the Person Rebalancing Demonstration	\$365,269	(\$364,121)	\$1,147
	Pandemic EBT Administrative Costs	\$5,888,500	(\$1,924,799)	\$3,963,701
	Provider Relief Fund	\$4,525,988	(\$4,449,578)	\$76,410
	Refugee and Entrant Assistance State/Replacement Designee Administered Programs	\$264,134	(\$226,254)	\$37,880
	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	\$594,192	\$0	\$594,192
	Stephanie Tubbs Jones Child Welfare Services Program	\$476,722	(\$476,722)	\$0
	Temporary Assistance for Needy Families	\$6,333,899	(\$499,926)	\$5,833,972
	Total	\$1,167,413,013	(\$734,368,578)	\$433,044,434
Inspections and Appeals	State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	\$2,277,832	\$0	\$2,277,832
	Total	\$2,277,832	\$0	\$2,277,832
Iowa Finance Authority	Emergency Rental Assistance Program	\$195,110,510	(\$34,769,298)	\$160,341,212
	Total	\$195,110,510	(\$34,769,298)	\$160,341,212

Federal Awards by Department and Program

Source: data.iowa.gov || Updated Through December 31, 2021

Department	Federal Program	Award	Expenses	Available Funds
Justice	Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	\$1,442,093	(\$503,754)	\$938,339
	Total	\$1,442,093	(\$503,754)	\$938,339
Public Health	Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	\$31,646,110	(\$58,108)	\$31,588,002
	Behavioral Risk Factor Surveillance System	\$8,000	\$0	\$8,000
	Block Grants for Prevention and Treatment of Substance Abuse	\$22,871,479	(\$43,740)	\$22,827,739
	Coronavirus Emergency Supplemental Funding Program	\$0	(\$119,101)	(\$119,101)
	Emergency Grants to Address Mental and Substance Use Disorders During COVID-19	\$4,859,647	(\$980,994)	\$3,878,653
	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	\$416,437,907	(\$49,103,682)	\$367,334,225
	HIV Care Formula Grants	\$173,737	(\$173,500)	\$237
	Immunization Cooperative Agreements	\$67,970,489	(\$12,419,787)	\$55,550,702
	Maternal, Infant, and Early Childhood Home Visiting Program	\$1,846,611	(\$38,280)	\$1,808,331
	National Bioterrorism Hospital Preparedness Program	\$2,464,248	(\$1,691,951)	\$772,297
	National Center for Injury Prevention and Control	\$33,588	(\$33,588)	\$0
	Preventive Health Services: Sexually Transmitted Diseases Control Grants	\$1,557,589	(\$44,522)	\$1,513,067
	Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	\$25,800,617	(\$4,533,350)	\$21,267,267
	Rural Health Research Centers	\$17,569,568	(\$205,225)	\$17,364,343
	Small Rural Hospital Improvement Grant Program	\$7,588,530	(\$7,277,182)	\$311,348
	WIC Special Supplemental Nutrition Program for Women, Infants, and Children	\$8,291,586	(\$5,958,192)	\$2,333,394
	Total	\$609,119,706	(\$82,681,203)	\$526,438,503
Regents	Higher Education Emergency Relief Fund	\$107,569,348	(\$71,132,200)	\$36,437,148
	Higher Education Emergency Relief Fund II	\$131,249,902	(\$59,623,618)	\$71,626,284

Federal Awards by Department and Program

Source: data.iowa.gov || Updated Through December 31, 2021

Department	Federal Program	Award	Expenses	Available Funds
Regents	Provider Relief Fund	\$62,336,541	(\$62,336,541)	\$0
	Total	\$301,155,791	(\$193,092,359)	\$108,063,432
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	(\$253,049)	\$96,762
	Federal Transit Formula Grants	\$33,288,313	(\$27,096,868)	\$6,191,445
	Formula Grants for Rural Areas and Tribal Transit Program	\$16,000,554	(\$7,753,343)	\$8,247,211
	Highway Planning and Construction	\$121,866,016	(\$49,386,088)	\$72,479,928
	Total	\$171,504,694	(\$84,489,348)	\$87,015,346
Veterans Affairs	Provider Relief Fund	\$2,832,900	(\$2,832,900)	\$0
	Veterans State Nursing Home Care	\$7,092,601	(\$7,092,601)	\$0
	Total	\$9,925,501	(\$9,925,501)	\$0
Workforce Development	Child Care and Development Block Grant	\$0	(\$11,207,388)	(\$11,207,388)
	Unemployment Insurance	\$3,409,085,135	(\$2,983,451,954)	\$425,633,181
	WIOA National Dislocated Worker Grants / WIA National Emergency Grants	\$1,665,000	(\$112,575)	\$1,552,425
	Total	\$3,410,750,135	(\$2,994,771,917)	\$415,978,218
Total		\$7,168,428,517	(\$4,634,917,803)	\$2,533,510,714

Medical Assistance Program (Medicaid)

Fiscal Staff: Jess Benson

Analysis of Governor's Budget

Fiscal Year 2023 Governor's Recommendations

The Governor is not recommending any changes for Medicaid in FY 2023, and the Medicaid Forecasting Group is projecting a surplus carryforward of \$160.8 million at the end of the fiscal year before including any capitation rate increases for the managed care organizations (MCOs).

Medicaid Forecast FY 2022 and FY 2023

Figure 1 below shows actual and estimated revenues and expenditures for Actual FY 2021 through Estimated FY 2023. The Medicaid Forecasting Group, consisting of staff members from the Department of Human Services (DHS), the Department of Management (DOM), and the Fiscal Services Division of the Legislative Services Agency (LSA), met on December 22, 2021, to discuss estimated Medical Assistance (Medicaid) expenditures for FY 2022 and FY 2023. The Forecasting Group meets periodically to discuss revenues and expenditures and agree on estimates for the current and upcoming fiscal years.

Figure 1
Medicaid Forecast Balance Sheet

	Actual FY 2021	Estimated FY 2022	Estimated FY 2023
Medicaid Funding			
Carryforward from Previous Year	\$ 185,769,260	\$ 230,391,877	\$ 257,865,127
Palo Replacement Generation Tax	1,397,043	689,567	0
Health Care Trust Fund	204,900,416	200,583,893	201,260,000
Nursing Facility Quality Assurance Fund	46,615,311	56,305,139	56,305,139
Hospital Trust Fund	33,920,554	33,920,554	33,920,554
Medicaid Fraud Fund	188,872	150,000	150,000
Transfer Decategorization Reversion	1,014,945	0	0
Total Non-General Fund Sources	\$ 473,806,401	\$ 522,041,030	\$ 549,500,820
General Fund Appropriation	1,459,599,409	1,503,848,253	1,503,848,253
General Fund Supplemental	0	0	0
Total General Fund Sources	\$ 1,459,599,409	\$ 1,503,848,253	\$ 1,503,848,253
Total Medicaid Funding	\$ 1,933,405,810	\$ 2,025,889,283	\$ 2,053,349,073
Estimated State Medicaid Need	\$ 1,979,000,272	\$ 1,945,552,343	\$ 1,933,484,408
FMAP Changes	-32,412,311	-19,455,091	-40,981,094
6.2% FMAP Adjustment — COVID-19	-275,415,639	-217,392,395	0
MCO Capitation Increase	6,228,317	14,503,010	0
Health Insurer Fee Payment	25,613,294	0	0
HCBS Program Increase	0	11,002,240	0
PMIC Provider Rate Increase	0	3,900,000	0
Nursing Facility Rebase	0	19,080,860	0
Air Ambulance Provider Rate Increase	0	100,000	0
Home Health Rate Increase	0	2,000,000	0
Home-Based Habilitation Rate Increase	0	7,134,214	0
Reduce Children's Mental Health Waiver Waitlist	0	1,031,530	0
Pharmacy Fee Increase	0	567,445	0
Total Estimated Medicaid Need	\$ 1,703,013,933	\$ 1,768,024,156	\$ 1,892,503,314
Balance (Underfunded If Negative)	\$ 230,391,877	\$ 257,865,127	\$ 160,845,759
MCO – Managed Care Organization	PMIC – Psychiatric Medical Institution for Children		
FMAP – Federal Medical Assistance Percentage	MH – Mental Health		

Final Fiscal Year 2021. Fiscal Year 2021 ended with a \$230.4 million surplus above what was appropriated in [HF 2643](#) (FY 2021 Omnibus 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. The FMAP increase provided approximately \$72.0 million per quarter beginning January 1, 2020. As a condition of receiving the enhanced FMAP, the State is not allowed to disenroll anyone from Medicaid during the national emergency caused by COVID-19.

Fiscal Year 2022 Estimate. For FY 2022, the Forecasting Group estimates that Medicaid will have a surplus of \$257.9 million. The estimate includes the legislative changes approved in [HF 891](#) (FY 2022 Health and Human Services Appropriations Act), including \$44.8 million in provider rate increases. The estimate also includes an increase in the capitation payments for the two MCOs for FY 2022. The estimate assumes that the COVID-19 enhanced FMAP will expire at the end of March 2022, but it may be extended into the second quarter of calendar year (CY) 2022.

Fiscal Year 2023 Estimate. For FY 2023, the Forecasting Group estimates that Medicaid will have a surplus of \$160.8 million. The estimated surplus is due to the projected carryforward from FY 2022. The FY 2023 estimate does not include any capitation rate increases.

Medicaid Income and Eligibility

Medicaid is funded jointly by State and federal funds to provide health care services to low-income persons who are elderly, blind, disabled, pregnant, under age 21, or members of families with dependent children.

The Iowa Medicaid Program covers individuals at various levels of income as allowed under federal law. To be eligible for Medicaid, an individual must meet income requirements and qualify as a member of an eligible category.

Figure 2
Medicaid Eligibility Income Level by Category

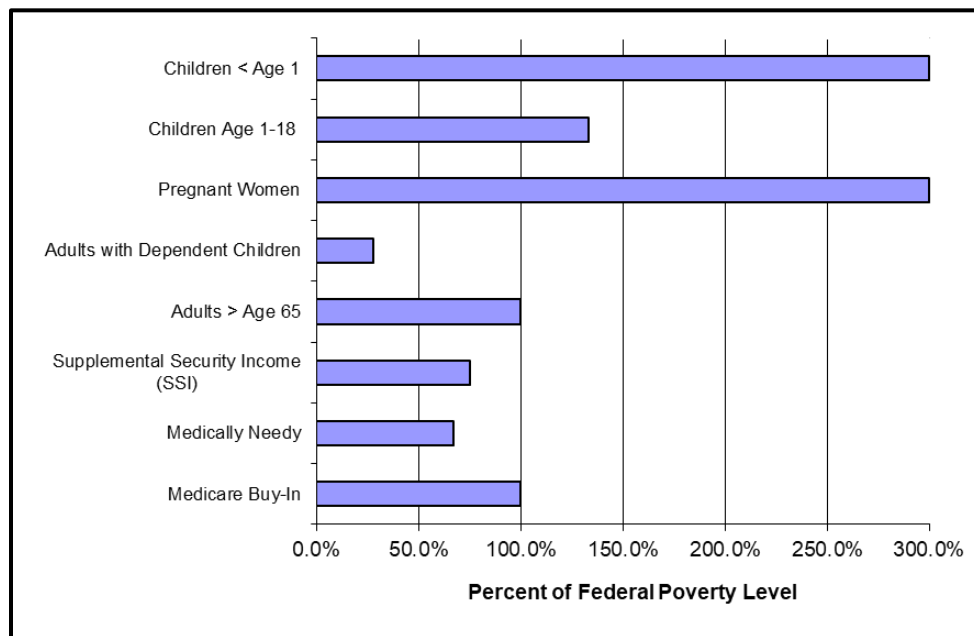
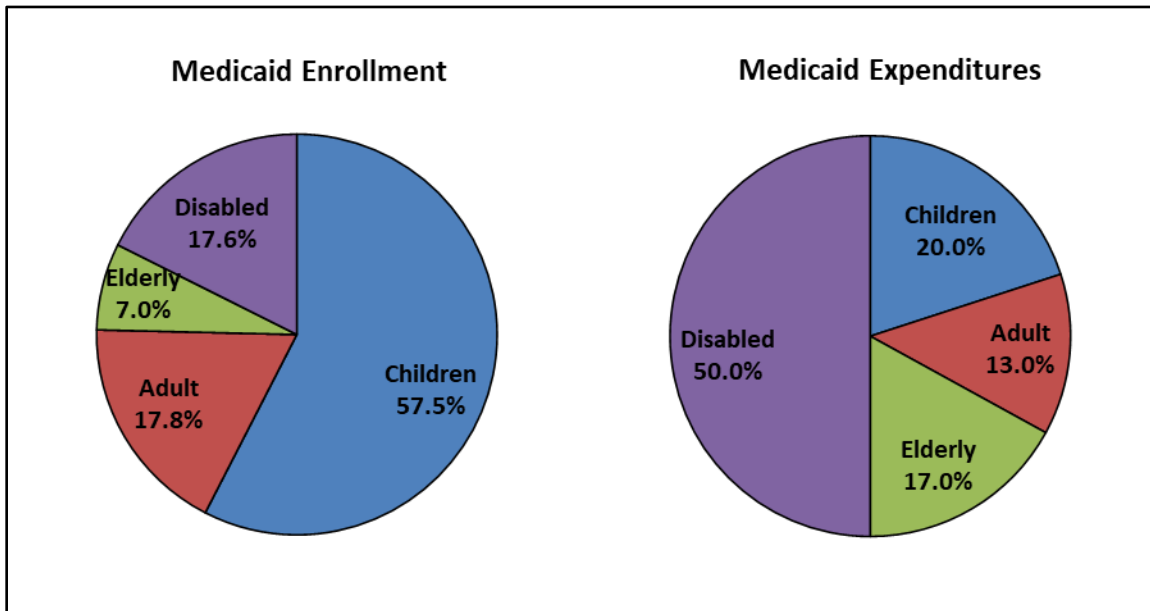


Figure 2 shows the maximum income level for children, pregnant women, adults with dependent children, adults over age 65, recipients of Supplemental Security Income (SSI), the Medically Needy Program, and the Medicare Buy-In Program. The income levels are based on the percentage of the federal poverty level (FPL) calculated annually by the federal government and vary by the size of the household. The FPL for a family of four was \$26,500 for 2021. The 2022 amount will be released at the end of January 2021.

Figure 3 shows a comparison of enrollment and expenditures by eligibility category. In FY 2021, an average of 468,144 lowans were enrolled in Medicaid. Of the total, 57.5% were children, 17.8% were adults with dependent children, 17.6% were disabled, and 7.0% were elderly. Medicaid expenditures for FY 2020 totaled \$6.125 billion. Of the total expenditures, 20.0% was for children; 13.0% was for adults with dependent children, including pregnant women; 50.0% was for the disabled; and 17.0% was for the elderly. While children account for 57.5% of the enrollment, they consume only 20.0% of Medicaid expenditures. Elderly and disabled individuals account for 24.6% of enrollment and utilize 67.0% of expenditures.

Figure 3
FY 2020 Medicaid Enrollment vs. Expenditures



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 2021, Medicaid and IHAWP grew by an average by 6,793 individuals per month, with total growth of 81,520 individuals for the fiscal year. The overwhelming majority of the monthly increases are associated with the maintenance-of-effort requirement for receiving the 6.2% enhanced FMAP rate related to COVID-19.

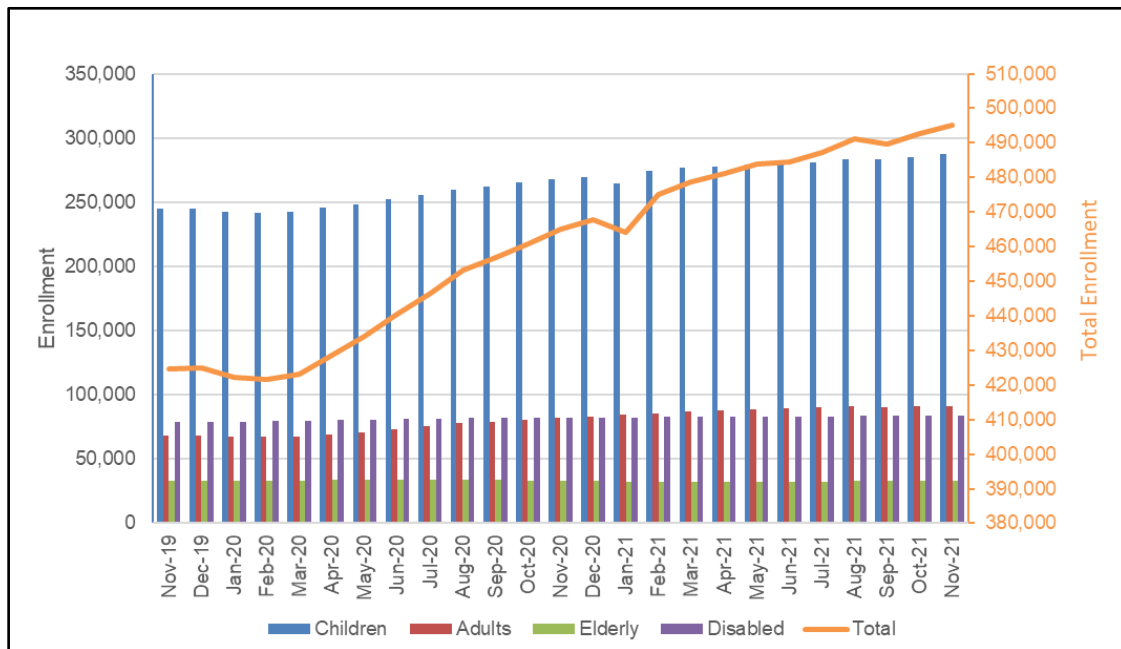
Figure 4 shows Medicaid and IHAWP enrollment changes by month. Through the first five months of FY 2022, enrollment slowed from the FY 2021 pace, but still grew by an average of 4,595 per month for the two programs, with total enrollment growth of 22,975 for both Medicaid and IHAWP through November.

Figure 4
Changes in Medicaid and IHAWP Enrollment — FY 2022

	Regular Medicaid					IHAWP
	Children	Adults	Aged	Disabled	Total	Total
FY 2021 Total	279,452	89,526	32,474	83,181	484,633	226,464
FY 2022 Monthly Changes						
July	1,453	910	147	50	2,560	2,108
August	2497	1121	80	260	3,958	2,687
September	-142	-1288	100	-57	-1,387	3,407
October	2093	693	10	56	2,852	1,873
November	2001	501	-39	88	2,551	2,365
Total FY 2022	7,902	1,937	298	397	10,534	12,440
Grand Total FY 2022	287,354	91,463	32,772	83,578	495,167	238,904

Figure 5 shows monthly Medicaid enrollment over the past two years. The Medicaid Program has seen a large increase in enrollment since March 2020 as a result of suspending disenrollment. It is estimated that enrollment growth of 4,000 to 6,000 per month will continue through the end of the public health emergency.

Figure 5
Medicaid Enrollment Two-Year Actual



Revenues and Expenditures

Figure 6 shows actual Medicaid expenditures for FY 2019 through FY 2021 and projected expenditures for FY 2022 and FY 2023. The four largest categories that drive Medicaid costs are hospitals (inpatient and outpatient treatment), nursing homes, pharmaceuticals, and physician costs.

Figure 6
State Medicaid Expenditures — All State Funds
(Dollars in Millions)

	State Expenditures	FMAP Cost	Adjusted State Total
FY 2019 Actual	\$ 1,775.9	\$ -58.9	\$ 1,716.9
FY 2020 Actual	1,907.6	-187.8	1,719.8
FY 2021 Actual	2,010.8	-307.8	1,703.0
FY 2022 Estimated	1,932.9	-164.8	1,768.0
FY 2023 Estimated	1,933.5	-41.0	1,892.5

Note: Estimated expenditures reflect the estimate of the Medicaid forecasting group for FY 2022 and FY 2023. The FY 2020 through FY 2022 FMAP includes the 6.2% enhanced FMAP rate due to COVID-19.

As **Figure 6** illustrates, Medicaid expenditures fluctuate significantly between FY 2019 and estimated FY 2023. One of the driving factors of this fluctuation was the change in the regular FMAP rate, which is the federal and State funding formula for Medicaid and is based on a rolling three-year average of per capita income. Over the five-year time period shown, the FMAP rate has shifted back in the State's favor by 4.83%, saving the State an estimated \$204.9 million. In addition to the FMAP change, a number of other factors have contributed to significant changes in Medicaid expenditures, including:

- From FY 2019 through FY 2022, there has been \$198.4 million in capitation rate increases for the MCOs. Capitation rate increases include changes enacted by the Governor and General Assembly such as provider rate increases. The MCO capitation rates have not yet been negotiated for FY 2023.
- Over the past five years, the General Assembly has enacted a number of rate increases for providers, including increases for nursing facilities, home health care providers, and Home- and Community-Based Services (HCBS) waiver providers. The General Assembly has also provided funds to reduce the waiting lists for HCBS and for children's and adult mental health services.
- Due to the maintenance-of-effort requirement that does not allow the State to disenroll anyone while the federal public health emergency is in effect, approximately 147,000 individuals will be enrolled in the Program between March 2020 and March 2022 who would normally have been disenrolled from the Program. This is driving significant increases in expenditures, but those expenditures are being offset by \$627.5 million in revenues the State will receive as part of the 6.2% enhanced FMAP rate.

FY 2023 FMAP Rate

The Bureau of Economic Analysis released final State personal per capita income data for 2020 on September 23, 2021. This allows states to calculate the final Federal Fiscal Year (FFY) 2023 FMAP rates. The FFY 2023 FMAP rates are based on per capita personal incomes for CYs 2018 through 2020. 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) 2023. Iowa's SFY 2023 FMAP rate increased by 0.84% to 62.88%. This means for every dollar spent on the Medicaid Program, the federal government will pay \$0.6288 and Iowa pays \$0.3712. The FMAP change is 1.27% greater than the preliminary estimate that was released in March 2021.

The FMAP increase indicates that Iowa's economy is not doing as well compared to other states, resulting in a larger share of the total FMAP pie for Iowa. This is the seventh year in a row that the FMAP rate has moved back in the State's favor, meaning Iowa pays less. Prior to that, the rate declined 8.2% from FY 2010 to FY 2016.

The 0.84% change in the FMAP rate means that the State will be responsible for approximately \$41.0 million less in Medicaid expenditures in SFY 2023. **Figure 7** shows the five-year change in the FMAP rate.

Figure 7
Five-Year State Regular Medicaid FMAP Rate

State Fiscal Year	Federal Share	State Share	Federal % Change
FY 2019	59.57%	40.43%	1.52%
FY 2020	60.88%	39.12%	1.31%
FY 2021	61.61%	38.39%	0.73%
FY 2022	62.04%	37.96%	0.43%
FY 2023	62.88%	37.12%	0.84%

HCBS 10.0% FMAP Increase

The American Rescue Plan Act of 2021 provides qualifying states with a temporary 10.0% FMAP rate increase for certain Medicaid expenditures for HCBS programs from April 1, 2021, through March 31, 2022. States must use the federal funds attributable to the increased FMAP to supplement, not supplant, existing state funds expended for Medicaid HCBS in effect as of April 1, 2021. In addition, states must use state funds equivalent to the amount of federal funds attributable to the increased FMAP to implement or supplement the implementation of one or more activities to enhance, expand, or strengthen HCBS under the Medicaid Program.

It is estimated that the 10.0% FMAP will free up \$124.4 million in State revenue that can be reinvested in HCBS. When matched with federal dollars, the total estimated HCBS spending increase will be \$287.0 million between FY 2022 and FY 2024. The DHS has a reinvestment plan proposal on how the dollars will be spent [here](#).

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FY 2022 State School Aid

During the 2021 Legislative Session, the General Assembly established the State percent of growth rate for FY 2022 at 2.40%. Fiscal year 2022 school aid amounts can be found [here](#). The total amount generated for school districts in FY 2022 includes:

- \$5.041 billion for the total combined district cost, an increase of \$84.9 million (1.71%) compared to FY 2021. The amount, in general, 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 preschool formula funding.

Program funding changes in the combined district cost include:

- An increase of \$43.3 million (1.25%) for the regular program amount. The regular program funding level accounts for approximately 69.5% of the combined district cost.
- An increase of \$3.4 million (1.46%) in funding for AEA programs. This includes special education support services, media services, and educational services, and includes the AEA statewide State aid reduction.
- An increase of \$7.7 million (1.39%) in total State categorical supplements (teacher salary, professional development, early intervention, and teacher leadership).
- \$3.425 billion for total State aid, an increase of \$33.1 million (0.98%) compared to FY 2021. The State General Fund portion of school aid totals \$3.409 billion, an increase of \$27.3 million (0.81%) compared to FY 2021. The State aid amounts include:
 - \$16.2 million 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.
 - A \$15.0 million reduction in State aid to the AEAs as required in [SF 615](#) (FY 2022 Standing Appropriations Act), in addition to the statutory reduction of \$7.5 million found in Iowa Code section [257.35\(2\)](#).
 - \$86.6 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 2021 as specified in Iowa Code section [257.16B](#), which fixes the State obligation at \$153 per student for the year.
 - \$560.5 million for the State categorical supplements, an increase of \$7.7 million compared to FY 2021. This includes \$317.8 million for the teacher salary supplement for districts and AEAs, \$36.1 million for the professional development supplement for districts and AEAs, \$37.1 million for the district early intervention supplement, and \$169.6 million for the district teacher leadership supplement.
 - \$81.2 million for preschool formula funding, a decrease of \$7.2 million (8.11%) compared to FY 2021. The preschool formula funding is included in the State aid amount; however, it is not included in the combined district cost total.
- \$1.659 billion in school aid property taxes (including adjustments for the commercial and industrial valuations), an increase of \$45.9 million (2.85%) compared to FY 2021. This includes:
 - \$1.025 billion for the uniform levy (unadjusted for the commercial and industrial rollback), an increase of \$34.2 million (3.45%) compared to FY 2021. This increase is a direct result of increased assessed valuations.

- \$633.6 million for the additional levy amount, an increase of \$11.7 million (1.88%) compared to FY 2021 (adjusted for the commercial and industrial rollback).

Estimated FY 2023 State School Aid

If no rate is established during the 2022 Legislative Session, the State percent of growth rates will default to 0.00% for FY 2023. *The Governor is recommending an estimated General Fund appropriation of \$3.563 billion for State aid to schools in FY 2023. This amount is intended to reflect a supplemental State aid percent of growth rate of 2.50% and a \$15.0 million reduction to AEAs in addition to the statutory reduction of \$7.5 million specified in the Iowa Code. It also reflects an adjustment to the PTRP funding from \$153 to \$174 per student.*

Estimates for FY 2023 are preliminary (based on available data and assumptions as of January 2022) and are subject to change. Variables that are currently estimated include:

- Taxable valuations — A statewide growth projection of 4.82% was agreed upon by the Department of Management (DOM) and the Legislative Services Agency (LSA) for FY 2023. The growth projection was additionally applied to commercial and industrial valuations on a statewide basis.
- Budget enrollments — Enrollment projections are provided by the Department of Education. The estimated increase for FY 2023 is 0.30% and is intended to reflect the 2021-2022 certified enrollment figures, which will serve as the FY 2023 budget enrollment.
- Pupil weighting — This includes statewide growth assumptions and a 1.02% increase in special education weightings, a 2.00% increase in sharing supplementary weighting, a 2.69% increase in at-risk formula supplementary weighting, and an 8.21% increase in Limited English Proficient (LEP) supplementary weighting.

Any variations in assumptions used to calculate these variables will impact the information provided for FY 2023.

The following analysis is based on the Governor's recommendation of a 2.50% State percent of growth rate for FY 2023. At 2.50% growth, estimated funding amounts include:

- \$5.158 billion for the total combined district cost, an increase of \$117.7 million (2.34%) compared to FY 2022. The amount, in general, represents the total funding of State aid and school property taxes for school districts and AEAs generated through the school aid formula (the combined district cost does not include preschool formula funding). Program funding changes in the combined district cost include:
 - An increase of \$98.5 million (2.81%) for the regular program district cost. Additionally, the regular program budget guarantee provision is estimated to total \$9.1 million, with an estimated 82 districts eligible. The budget guarantee is funded by additional levy property taxes.
 - An increase of \$6.6 million (2.81%) in funding for AEA programs. *The Governor is recommending an additional reduction of \$15.0 million in State aid to AEAs.* The recommended AEA reduction total of \$22.5 million (\$7.5 million of which is statutory) maintains an additional State aid reduction as applied in FY 2022 and previous years.
 - An increase of \$14.2 million (2.53%) in total State categorical supplements. The increase includes AEA and district categorical funds.
- \$3.586 billion for total State aid, an increase of \$161.3 million (4.71%) compared to FY 2022. The State General Fund portion of school aid total is \$3.563 billion, an increase of \$154.1 million (4.52%) compared to FY 2022. Included in the State aid amounts are:
 - An estimated \$20.6 million transferred from the SAVE Fund to the PTER Fund for targeted property tax relief through the school aid formula. This is an increase of \$4.4 million (27.00%) from FY 2022 due to the provisions of 2019 Iowa Acts, chapter [166](#) (Secure an Advanced Vision for Education, Extension Act), which increased the percentage transferred from SAVE from 3.10% to 4.10%.

- An estimated \$2.8 million related to the new Foundation Base Supplement Fund (FBSF). 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 local property taxes. 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 2023. The FY 2021 allocation to the FBSF first impacts State school aid in FY 2023.
- An estimated \$98.8 million in PTRP funding. This is an increase of \$12.2 million (14.07%). *The Governor is recommending an increase in the PTRP State cost per pupil to reflect the property tax portion of the increase in the State cost per pupil (SCPP).* This provision requires State aid to account for the entire increase in the cost per pupil amount due to the State percent of growth. If the provision is not amended, the impact of this provision will continue in future years. Under current law, the amount totals \$153 per pupil. *The Governor is recommending the PTRP payment per student be increased to \$174 per pupil.*
- An estimated \$574.7 million for the State categorical supplements, an increase of \$14.2 million (2.53%). This includes \$325.9 million for the AEAs and school district teacher salary supplement, \$37.0 million for the AEAs and school district professional development supplement, \$37.9 million for the school district early intervention supplement, and \$174.0 million for the school district teacher leadership supplement.
- An estimated \$88.2 million for preschool formula funding, an increase of \$7.0 million (8.64%) compared to FY 2022. The preschool formula funding is included in the State aid amount but is not included in the combined district cost total.
- \$1.671 billion in school aid property taxes, an increase of \$12.1 million (0.73%) compared to FY 2022. This includes:
 - \$1.075 billion for the uniform levy (unadjusted for the commercial and industrial rollback), an increase of \$49.7 million (4.85%) compared to FY 2022. This increase is a direct result of an estimated increase in assessed valuations.
 - \$596.0 million in the additional levy amount, a decrease of \$37.6 million (-5.93%) compared to FY 2022 (adjusted for the commercial and industrial rollback). Generally, this decrease can be attributed to the budget guarantee amount, the 2.50% State percent of growth rate used for this analysis, and the adjustment to the PTRP per student payment.

Transportation Equity Fund

During the 2020 Legislative Session, the General Assembly enacted [SF 2164](#) (School Transportation Equity Act), which established a standing appropriation to the Transportation Equity Fund. The Act specifies that the standing appropriation may grow at the same rate as a categorical under the categorical State percent of growth.

The Governor is recommending an appropriation of \$28.1 million to the Transportation Equity Fund in FY 2023. This is an increase of \$686,000 (2.50%) and is intended to reflect a categorical State aid percent of growth rate of 2.50%.

The following table includes additional information on program funding sources and other miscellaneous information.

Legislative Services Agency: FY 2023 School Aid Estimates (Statewide Dollars in Millions)					
State Percent of Growth	2.50%	Statutory AEA Reduction	\$	7,500,000	
State Supplemental Aid	\$ 181	Additional AEA Reduction		15,000,000	
State Cost Per Pupil	\$ 7,408	Total AEA Reduction	\$	22,500,000	
Program Funding:	FY 2022	Est. FY 2023	Est. Change	% Change	
Regular Program District Cost	\$ 3,504.8	\$ 3,603.3	\$ 98.5	2.81%	
Regular Program Budget Adjustment	26.0	9.1	-16.9	-64.91%	
Supplementary Weighting (District)	111.1	110.4	-0.7	-0.60%	
Special Education Instruction (District)	483.6	500.7	17.2	3.55%	
Teacher Salary Supplement (District)	300.7	308.3	7.6	2.53%	
Professional Development Supplement (District)	34.1	34.9	0.8	2.48%	
Early Intervention Supplement (District)	37.1	37.9	0.9	2.39%	
Teacher Leadership Supplement (District)	169.6	174.0	4.3	2.56%	
AEA Special Ed Support District Cost	174.2	179.2	5.0	2.89%	
AEA Special Ed Support Adjustment	1.6	1.0	-0.6	-39.60%	
AEA Media Services	30.4	31.4	0.9	2.96%	
AEA Ed Services	33.6	34.6	1.0	2.97%	
AEA Sharing	0.2	0.0	-0.2	-100.00%	
AEA Teacher Salary Supplement	17.1	17.6	0.5	2.70%	
AEA Professional Development Supplement	2.0	2.1	0.1	2.60%	
AEA Statewide State Aid Reduction	-22.5	-22.5	0.0	0.00%	
Dropout and Dropout Prevention	136.2	136.2	0.0	0.00%	
Combined District Cost	\$ 5,040.5	\$ 5,158.3	\$ 117.7	2.34%	
Statewide Voluntary Preschool Program	\$ 81.2	\$ 88.2	\$ 7.0	8.64%	
State Aid:	FY 2022	Est. FY 2023	Est. Change	% Change	
Regular Program	\$ 2,013.4	\$ 2,111.6	\$ 98.3	4.88%	
Supplementary Weighting	97.0	97.4	0.4	0.43%	
Special Education Weighting	422.4	441.9	19.5	4.62%	
Property Tax Adjustment Aid (1992)	7.2	6.8	-0.3	-4.82%	
Property Tax Replacement Payment (PTRP)	86.6	98.8	12.2	14.07%	
Adjusted Additional Property Tax - General Fund	24.0	24.0	0.0	0.00%	
Statewide Voluntary Preschool Program	81.2	88.2	7.0	8.64%	
Minimum State Aid	0.0	0.0	0.0		
State Aid from General Fund	\$ 3,408.6	\$ 3,562.7	\$ 154.1	4.52%	
*Excess from SAVE Fund	16.2	20.6	4.4	27.00%	
Foundation Base Supplement (FBS) FY 2023	0.0	2.8	2.8	-	
Total State Aid (Includes Non-General Fund)	\$ 3,424.8	\$ 3,586.1	\$ 161.3	4.71%	
Local Property Tax:	FY 2022	Est. FY 2023	Est. Change	% Change	
Uniform Levy Amount	\$ 1,025.1	\$ 1,074.8	\$ 49.7	4.85%	
Additional Levy	633.6	596.0	-37.6	-5.93%	
Total Levy to Fund Combined District Cost	\$ 1,658.7	\$ 1,670.8	\$ 12.1	0.73%	
Comm/Ind - Uniform Levy Replacement	23.1	-6.1	-29.2	-126.27%	
Comm/Ind - Additional Levy Replacement	14.8	-4.4	-19.2	-129.84%	
Miscellaneous Information:	FY 2022	Est. FY 2023	Est. Change	% Change	
Budget Enrollment	484,159	485,630	1,472	0.30%	
State Cost Per Pupil	\$ 7,227	\$ 7,408	\$ 181	2.50%	
Number of Districts with Budget Adjustment	137	82	-55	-40.15%	
Percent of Districts with Budget Adjustment	41.90%	25.08%			
Statewide Categoricals Total	\$ 560.5	\$ 574.7	\$ 14.2	2.53%	
Property Tax Relief Payment Per Pupil	153	174	21	13.73%	
Foundation Base Supplement Per Pupil	0	5			
Statewide AEA Funding	236.7	243.3	6.6	2.81%	
Transportation Equity Fund	27.5	28.1	0.7	2.50%	
Notes:					
Totals may not sum due to data duplication and exclusion. For example, other funds are provided by State Aid, but not included in the State Aid section because they are represented in the Program Funding section listed above. The Transportation Equity Program is not included in State aid totals.					
The provision for minimum State aid requires that the State provide at least \$300 per student.					
*Secure an Advanced Vision for Education (SAVE) Fund.					
Sources: Department of Management (School Aid File), LSA analysis and calculations					

Additional Information on School Aid Funding

- **Interactive Dashboard** — [School Aid by Legislative District](#)
- **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 Aid — School District Reorganization Incentives](#)
- **Fiscal Topic** — [Instructional Support Program](#)
- **Fiscal Topic** — [Secure an Advanced Vision for Education \(SAVE\)](#)
- [School aid estimates for future fiscal years](#) and [other background information on the school aid formula](#)
- **Presentation** — [Dollars and Doughnuts — School Aid](#)

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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 Occupations:** 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; Department of Transportation (DOT) peace officers; 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, and fire prevention inspectors.
- **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

The IPERS, 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 Occupations, 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 \$142,800 for Calendar Year (CY) 2021 and \$147,000 for CY 2022. 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 8, 2021, 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](#). The following table shows FY 2022 and FY 2023 contribution rates for the four pension systems.

Public Retirement Systems Summary Chart						
				IPERS		
	Judicial	PORS	411 System	Regular Membership	Sheriffs and Deputies	Protection Occupation
FY 2022 Total Contribution Rate	39.95%	48.40%	35.58%	15.73%	18.02%	15.52%
Employer	30.60%	37.00%	26.18%	9.44%	9.01%	9.31%
Employee	9.35%	11.40%	9.40%	6.29%	9.01%	6.21%
FY 2023 Total Contribution Rate	24.95%	48.40%	33.30%	15.73%	17.52%	15.52%
Employer	14.97%	37.00%	23.90%	9.44%	8.76%	9.31%
Employee	9.98%	11.40%	9.40%	6.29%	8.76%	6.21%
July 1, 2021 Valuation Factors						
Actuarial Accrued Liability	\$251.2 million	\$780.2 million	\$3.518 billion	\$39.778 billion	\$816.7 million	\$1.950 billion
Actuarial Value of Assets	\$254.2 million	\$658.1 million	\$2.918 billion	\$34.735 billion	\$839.0 million	\$2.011 billion
Unfunded Actuarial Liability	\$(3.0) million	\$122.1 million	\$600.0 million	\$5.043 billion	\$(22.3) million	\$(61.1) million
2020 Funded Ratio	91.28%	76.39%	79.93%	82.92%	99.06%	99.44%
2021 Funded Ratio	101.19%	84.35%	82.95%	87.32%	102.73%	103.13%
2020 Investment Market Rate of Return	8.33%	13.21%	2.34%	3.39%**		
2021 Investment Market Rate of Return	35.65%	34.81%	30.78%	29.63%**		
Social Security Coverage	Yes	No	No*	Yes	Yes	Yes
Coverage						
Total Members	438	1,248	8,807	365,564	3,043	13,315
Active Members	205	547	4,107	164,267	1,675	7,362
Active Member Average Age	55.3	42.1	40.4	45.0	40.1	40.7
Active Member Average Years of Service	9.6	16.8	13.2	11.1**		
Active Member Average Annual Wage	\$ 150,604	\$ 89,779	\$ 82,041	\$ 51,014	\$ 76,990	\$ 56,454
Retired Member Average Annual Benefit	\$ 66,127	\$ 55,847	\$ 44,987	\$ 17,835	\$ 34,012	\$ 26,772
Notes: Totals may not add due to rounding.						
The aggregate funded ratio for the Iowa Public Employees' Retirement System (IPERS) is 88.34% for 2021 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 2021, the State reached bargaining agreements for fiscal year (FY) 2022 and FY 2023 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 has been 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 party's award if required.

The General Assembly did not appropriate specific General Fund dollars for salary expenditures for FY 2022 beyond existing operating appropriations for agencies to use at their 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 Departments' requests for FY 2023 do not include an overall appropriation request to fund salary adjustment in FY 2023. 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 2022 and FY 2023 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 2022 Legislative Session.

FY 2022 AND FY 2023 COLLECTIVE BARGAINING UNITS

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

Final Collective Bargaining Agreements

Wages:

- 1.10% across-the-board pay increase effective the first pay period of July 1, 2021 (FY 2022).
- 1.10% across-the-board pay increase effective the first pay period of July 1, 2022 (FY 2023).
- For specified Board of Regents classifications, starting pay will be 4.50% above the minimum pay.
- Step increases that average 4.50% for eligible public safety employees in both years (FY 2022 and FY 2023).

Iowa United Professionals (IUP) and United Electrical Workers (UE), Science Unit, and Professional Social Services Unit**Final Collective Bargaining Agreements****Wages:**

- 1.10% across-the-board pay increase effective the first pay period of July 1, 2021 (FY 2022).
- 1.10% across-the-board pay increase effective the first pay period of July 1, 2022 (FY 2023).

State Police Officers Council (SPOC)**Final Collective Bargaining Agreements****Wages:**

- 2.50% across-the-board pay increase effective the first pay period of July 1, 2021 (FY 2022).
- 3.00% across-the-board pay increase effective the first pay period of July 1, 2022 (FY 2023).

Benefits:

- Includes promotion by management as a reason for employees to be eligible for moving expenses when transferring to other districts.
- Employees shall be allowed to bank up to 100 hours of compensatory time, increased from 80 hours.
- Compensatory time shall be calculated based on a 14-day work period instead of a 28-day work period.
- At the end of each quarter, compensatory time can be converted at the current hourly rate of pay and paid for in cash at the employee's discretion.
- The maximum supplemental life insurance coverage for employees under 65 is increased from \$250,000 to \$1,000,000.
- Per diems are increased from \$9 daily to \$10 daily.

Other:

- During the contract, the parties agree to create a pilot study group to review the process of filling vacancies.

Judicial AFSCME**Final Collective Bargaining Agreements****Wages:**

- 1.10% across-the-board pay increase effective the first pay period of July 1, 2021 (FY 2022).
- 1.10% across-the-board pay increase effective the first pay period of July 1, 2022 (FY 2023).
- No automatic step increases between July 1, 2021, and June 30, 2023, though the State Court Administrator has discretion to implement step increases at or lower than 4.50%.

Judicial Public Professional and Maintenance Employees (PPME)**Final Collective Bargaining Agreements****Wages:**

- 1.10% across-the-board pay increase effective the first pay period of July 1, 2021 (FY 2022).
- 1.10% across-the-board pay increase effective the first pay period of July 1, 2022 (FY 2023).
- No automatic step increases between July 1, 2021, and June 30, 2023, though the State Court Administrator has discretion to implement step increases at or lower than 4.50%.

University of Northern Iowa (UNI) — United Faculty**Final Collective Bargaining Agreements****Wages:**

- 1.30% across-the-board pay increase effective the first pay period of July 1, 2021 (FY 2022).
- 1.30% across-the-board pay increase effective the first pay period of July 1, 2022 (FY 2023).
- Temporary faculty will be paid a minimum of \$1,720 per credit hour in FY 2022 and \$1,742 per credit hour in FY 2023.
- A salary increase fund will be created with 1.30% of the total amount of salaries of nontemporary faculty to use for across-the-board pay increases (40.00%), incremental increases (20.00%) and individual adjustment increases for merit and promotions (40.00%).

Committee to Organize Graduate Students — University of Iowa (COGS — State University of Iowa SUI)**Final Collective Bargaining Agreements****Wages:**

- 1.30% across-the-board pay increase effective the first pay period of July 1, 2021 (FY 2022).
- 1.30% across-the-board pay increase effective the first pay period of July 1, 2022 (FY 2023).
- The minimum salary rate for employees in FY 2022 will be \$20,302 for a 50.00% academic year appointment and \$24,804 for a 50.00% fiscal year appointment.
- The minimum salary rate for employees in FY 2023 will be \$20,566 for a 50.00% academic year appointment and \$25,126 for a 50.00% fiscal year appointment.
- Summer session teaching assistant appointees will be paid 2/9 of academic year appointment dependent on length and number of courses.

Service Employees International Union (SEIU) — University of Iowa and University of Iowa Hospitals and Clinics (SUI/UIHC)**Final Collective Bargaining Agreements****Wages:**

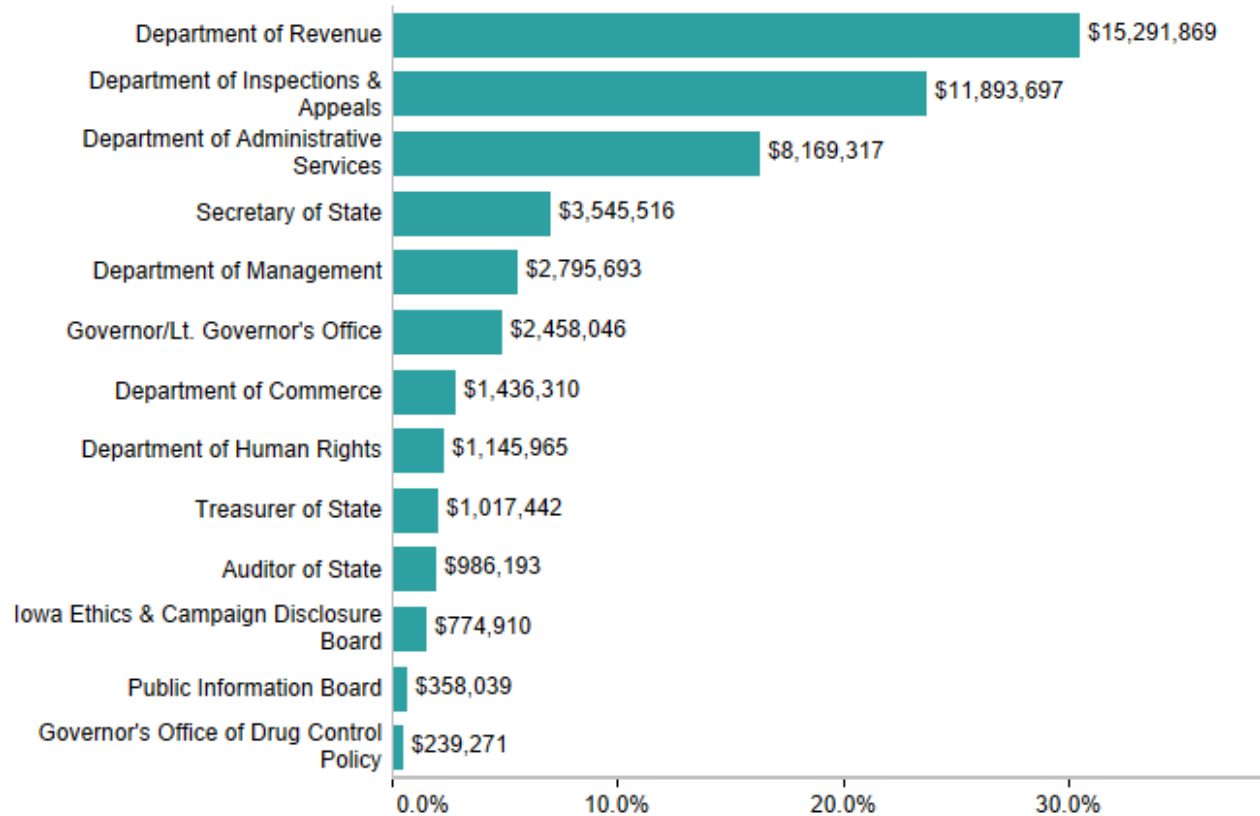
- 1.30% across-the-board pay increase effective the first pay period of July 1, 2021 (FY 2022).
- 1.30% across-the-board pay increase effective the first pay period of July 1, 2022 (FY 2023).
- Proportionate increases for part-time employees of the bargaining unit.

Other:

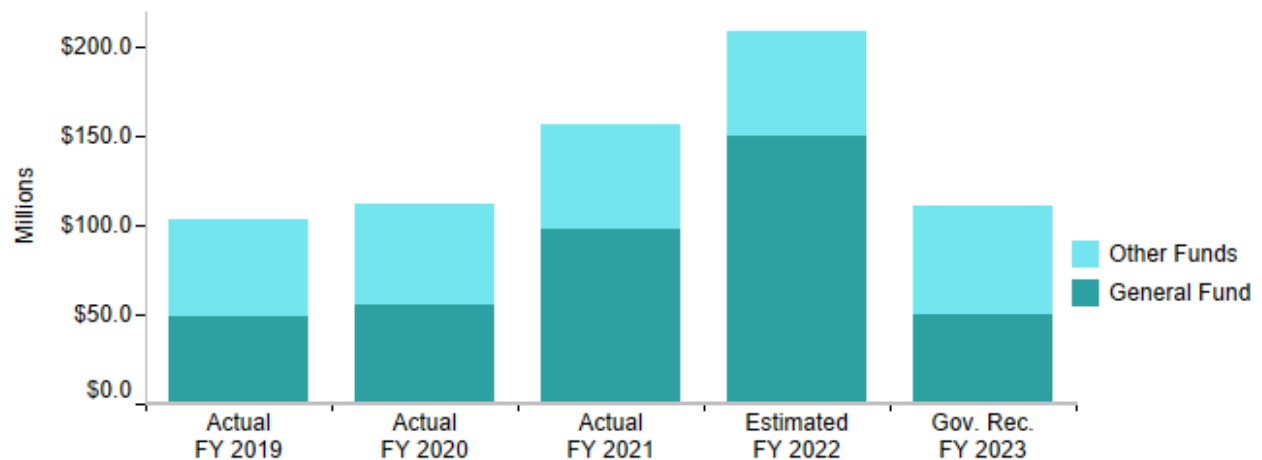
- Includes a provision that creates meetings between parties facilitated by the Board of Regents.

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FY 2023 General Fund Governor's Recommendations Total: \$50,112,268

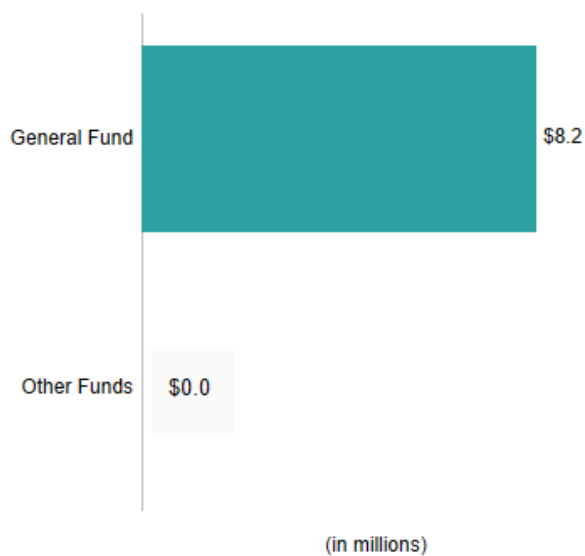
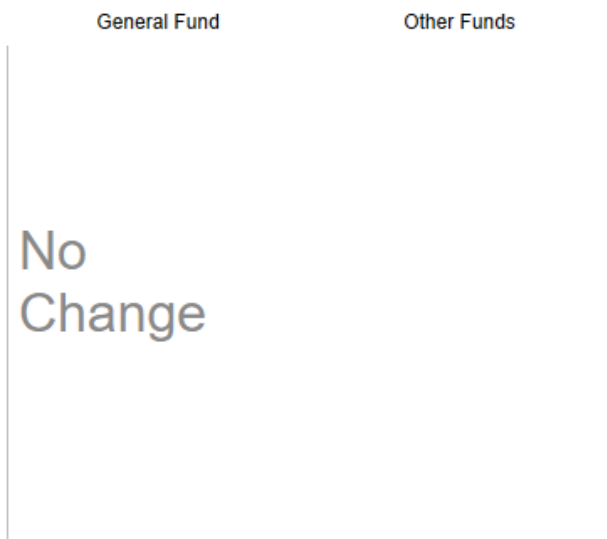
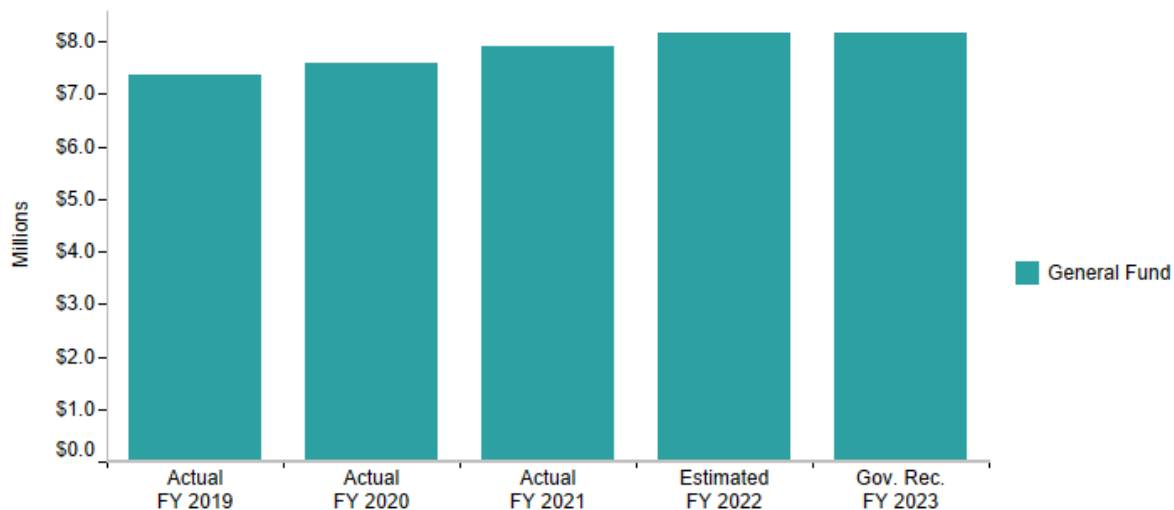


Funding History by Appropriations Subcommittee — Administration and Regulation



DEPARTMENT OF ADMINISTRATIVE SERVICES**Overview and Funding History**

Agency Overview: The [Department of Administrative Services](#) (DAS) was established on July 1, 2003, by combining all or a portion of four existing State agencies (General Services, Revenue and Finance, Personnel, and Information Technology). Currently, the DAS consists of four enterprises providing corporate-level facility and business services to other agencies of State government, and a Core/Finance Operations Division responsible for the internal administration of the Department. The four enterprises are the General Services Enterprise (GSE), Human Resources Enterprise (HRE), Central Procurement and Fleet Services Enterprise (CPFSE), and State Accounting Enterprise (SAE). The Information Technology Enterprise (ITE) was moved out of the DAS to create the independent Office of the Chief Information Officer (OCIO) in FY 2015.

FY 2023 Governor's Recommendations
Total: \$8,169,317

Governor's Recommendations
Compared to FY 2022
**Funding History**

General Fund Recommendations

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)
<u>Administrative Services, Department of</u>				
Administrative Services				
Operations	\$ 3,603,404	\$ 3,603,404	\$ 3,603,404	\$ 0
Utilities	3,882,948	4,104,239	4,104,239	0
Terrace Hill Operations	418,200	461,674	461,674	0
Total Administrative Services, Department of	\$ 7,904,552	\$ 8,169,317	\$ 8,169,317	\$ 0

Discussion Items

FY 2021 and FY 2022 DAS Service Rates — The Customer Council met on July 27, 2021, and adopted the following rate changes for FY 2022 and FY 2023.

Action taken on the previously approved FY 2022 rates:

- Increase the Family and Medical Leave Act (FMLA) rate for FY 2022 from \$24.84 per filled position to \$33.96 per filled position. This service is being centralized in-house within the HRE, and the rate increase is to cover the three-month transition period when the third party and DAS are both performing duties to ensure continuance of service.

Action taken on proposed rate changes for FY 2022 rates:

- Increase the Access Badging rate under the HRE from \$11.14 per complex position in FY 2021 to \$33.50 per complex position in FY 2022. The FY 2021 rate was not assessed to agencies that year, and the FY 2022 rate increase is to recoup those costs. The rate is decreasing to \$20.00 in FY 2023. This service was first established in FY 2021 when the DAS assumed responsibilities for access badging from the Legislative Branch.

Action taken on proposed rate changes for FY 2023 rates:

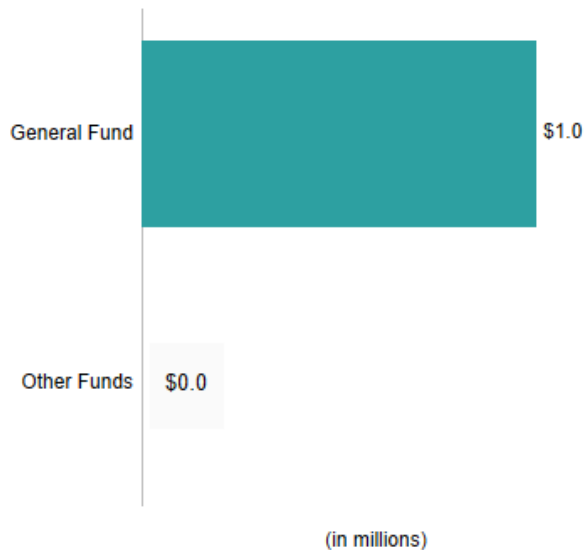
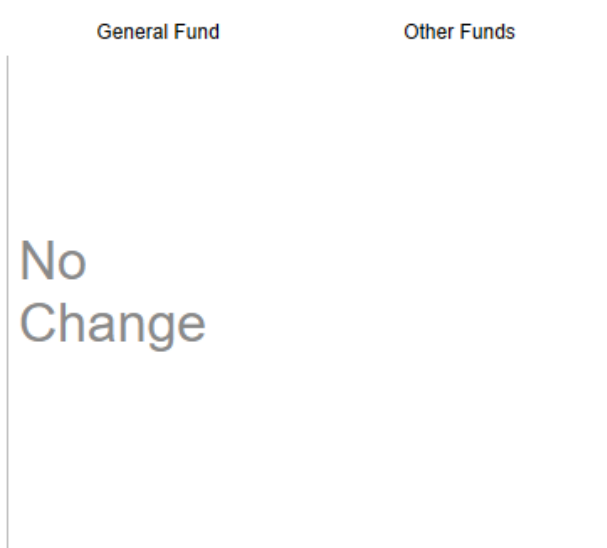
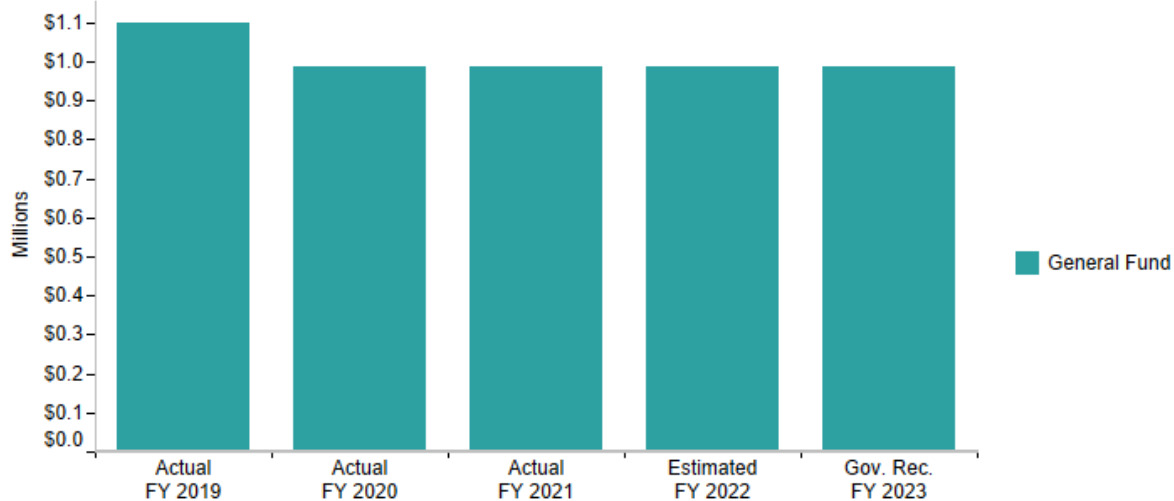
- Increase the Association Rate for the Capitol Complex and Ankeny Labs under the GSE from \$6.50 per square foot to \$7.00 per square foot. This increase is to continue progress made on Capitol Complex maintenance, including elevator upgrades, parking lot repairs, and window replacements.
- Increase the Design and Construction Services hourly rate under the GSE from \$100 per hour to \$110 per hour. These rates are compared to current market rates in the private sector and billed directly against the associated project.
- Increase the Leasing Management rate from \$0.05 per square foot to \$0.07 per square foot. This is an allocation based upon total current leased square footage.
- Increase the Merit and Non-Merit Employment Services rate under the HRE from \$65.41 per filled position to \$73.44 per filled position. The rate covers the entire budget for the services, which previously included full-time equivalent (FTE) vacancies.
- Increase the Training rate under the HRE from \$19.57 per filled position to \$27.60 per filled position. This increase is due to the implementation of a new Learning Management System (LMS).
- Decrease the Access Badging rate under the HRE from \$33.50 in FY 2022 to \$20.00 in FY 2023.
- Increase the Employee Relations rate under the HRE from \$28.20 per filled position to \$36.00 per filled position. This is a result of adding two additional FTE positions to address an increase in complaints.
- Increase the allocation for Integrated Information for Iowa (I/3) by \$500,000 to cover Organization Change Management and help desk functions related to Workday.

Additional Information: More information is available through the 2023 Iowa DAS Utility Services Business Plan and Report to the Customer Council. The Business Plan provides brief descriptions of all DAS utility services and methodologies that were reviewed and approved by the Customer Council. Additional information is available on the website: das.iowa.gov/das-core/das-customer-council.

Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the Federal Funds Section of this document.

AUDITOR OF STATE**Overview and Funding History**

Agency Overview: The position of [Auditor of State](#) was created in 1857 by [Article IV, Section 22](#) of the Iowa Constitution. The Auditor is elected by popular vote and serves a four-year term. The duties of the Auditor's Office are spelled out in Iowa Code chapter [11](#). The mission of the Office of the Auditor of State is to serve as the taxpayers' watchdog to help ensure government officials use taxpayer dollars for the intended purposes to benefit the public. The Auditor's Office provides independent audits of the financial operations of State and local governments. The Office also reviews government activities to ensure they are conducted in an effective, efficient, and legal manner.

FY 2023 Governor's Recommendations
Total: \$986,193

Governor's Recommendations
Compared to FY 2022
**Funding History**

General Fund Recommendations

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)
Auditor of State				
Auditor of State				
Auditor of State - General Office	\$ 986,193	\$ 986,193	\$ 986,193	\$ 0
Total Auditor of State	\$ 986,193	\$ 986,193	\$ 986,193	\$ 0

Discussion Items

Fee Revenue — The Office's primary source of funding comes from billing State agencies, local governments, and other entities pursuant to Iowa Code sections [11.5B](#), [11.6](#), and [11.24](#). The Office of the Auditor of State's annual General Fund appropriation from the funds the cost of conducting audits of State departments that are not statutorily required to reimburse the Office for annual audit costs. The Subcommittee may be interested in how the Office addresses the challenges of increased audit requests and statutory requirements, as well as time and budgetary constraints.

Billing Proposal — Under Iowa Code section [11.5B](#), the Auditor of State only bills for certain State agencies' audits. The Office has proposed billing all State agencies equally for audit work, which the Office estimates would reduce the hourly billing rate by 15.00% for State agencies that are currently being billed. The Subcommittee may wish to explore how each agency currently being billed charges its audit cost as well as the hypothetical billing amounts for agencies that are currently unbilled, as the agencies will fund these billings from their General Fund appropriation or Other Fund appropriations if the General Fund is not the primary source for appropriations.

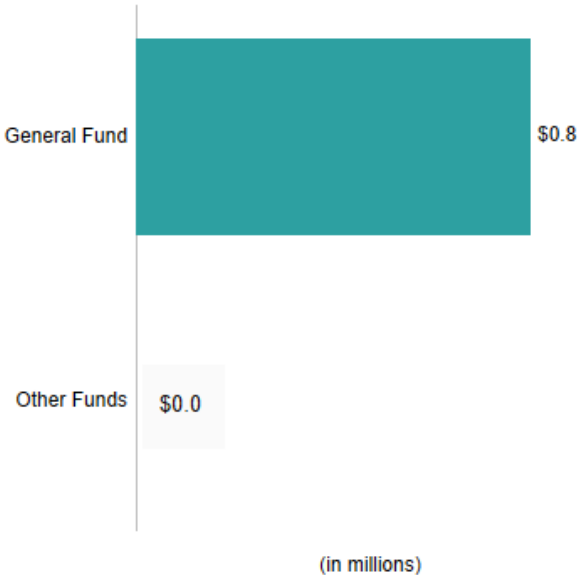
Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the Federal Funds Section of this document.

ETHICS AND CAMPAIGN DISCLOSURE BOARD

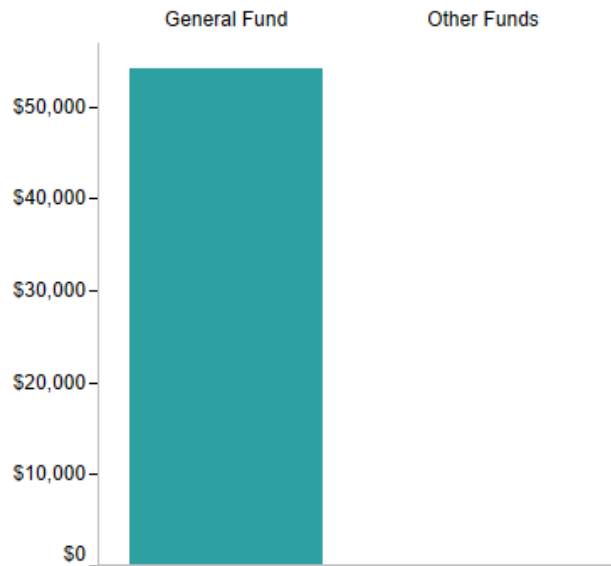
Overview and Funding History

Agency Overview: The [Iowa Ethics and Campaign Disclosure Board](#) administers and enforces the State campaign, lobbying, and ethics laws. The Board also reports on all gifts and bequests received by an Executive Branch agency other than a Regents university, as specified in Iowa Code section [8.7](#).

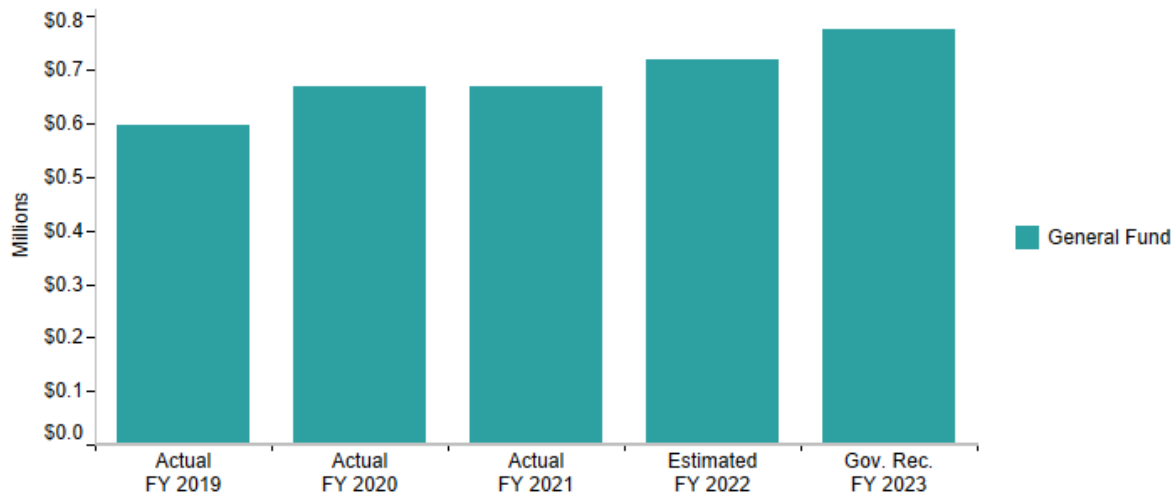
FY 2023 Governor's Recommendations Total: \$774,910



Governor's Recommendations Compared to FY 2022



Funding History



General Fund Recommendations

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)
<u>Ethics and Campaign Disclosure Board, Iowa</u>				
Campaign Finance Disclosure				
Ethics & Campaign Disclosure Board	\$ 668,863	\$ 720,710	\$ 774,910	\$ 54,200
Total Ethics and Campaign Disclosure Board, Iowa	\$ 668,863	\$ 720,710	\$ 774,910	\$ 54,200

Governor's Recommendations FY 2023

General Office **\$54,200**

An increase for general office operating expenses and ongoing support of the Web reporting system.

Discussion Items

Funding Increase — The Governor is recommending an increase of \$54,200 for the Ethics and Campaign Disclosure Board for operating expenses and ongoing support of the Web reporting system. Of the increase, \$41,650 is for ongoing maintenance and hosting of the Board's upgraded electronic filing system. The Ethics and Campaign Disclosure Board received \$500,000 from the Technology Reinvestment Fund in FY 2021 and FY 2022 to improve the Board's Web-based electronic filing system. The remaining increase is for operational expenses.

Funds Transfer — The Ethics and Campaign Disclosure Board received a funds transfer in FY 2021 for an amount up to but not to exceed \$29,986. The transfer request was attributable to a shortfall for general operating expenses in FY 2021.

New Executive Director — The Ethics and Campaign Disclosure Board has selected Attorney Zach Goodrich to serve as the Board's next Executive Director and Legal Counsel. Mr. Goodrich succeeded Mike Marshall upon Mr. Marshall's retirement.

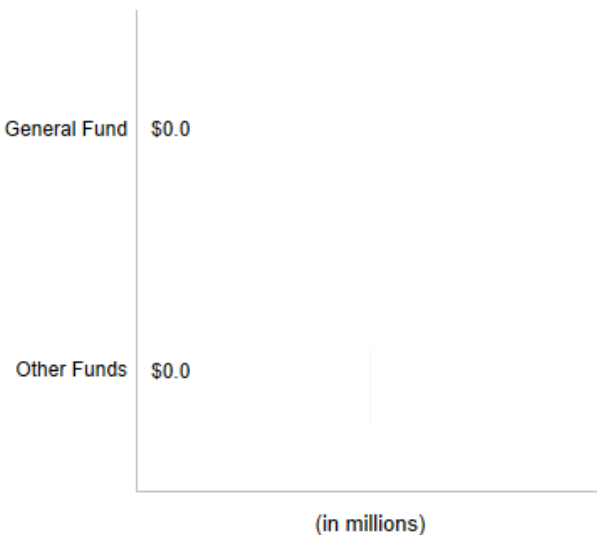
Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the Federal Funds Section of this document.

OFFICE OF THE CHIEF INFORMATION OFFICER

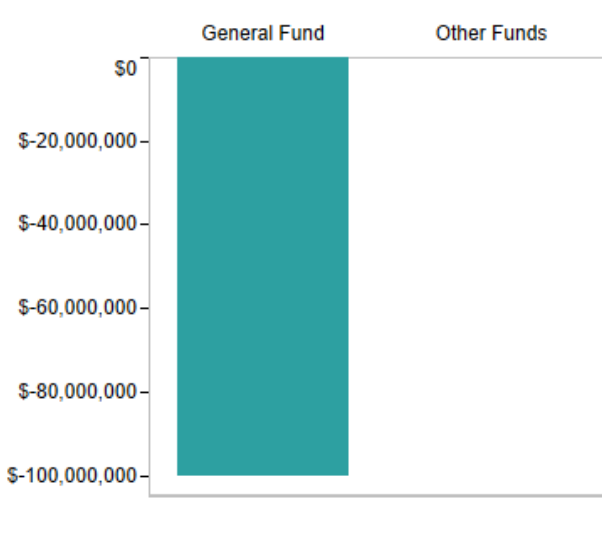
Overview and Funding History

Agency Overview: The [Office of the Chief Information Officer](#) (OCIO) was transferred from the DAS to become a separate department by [SF 396](#) (Government Efficiency Act), enacted during the 2013 Legislative Session. The Chief Information Officer is appointed by and serves at the pleasure of the Governor and is subject to confirmation by the Senate. The OCIO was created for the purpose of leading, directing, managing, coordinating, and providing accountability for the information technology resources of State government and to provide objective, customer-focused information technology services and business solutions. Some of the Chief Information Officer's responsibilities are to prescribe and adopt information technology standards and rules, advise the Governor on issues related to information technology, consult and work with all governmental entities to achieve the information technology goals established by the OCIO, and develop systems and methodologies to review, evaluate, and prioritize information technology projects. The Office is primarily funded through fees collected from State agencies.

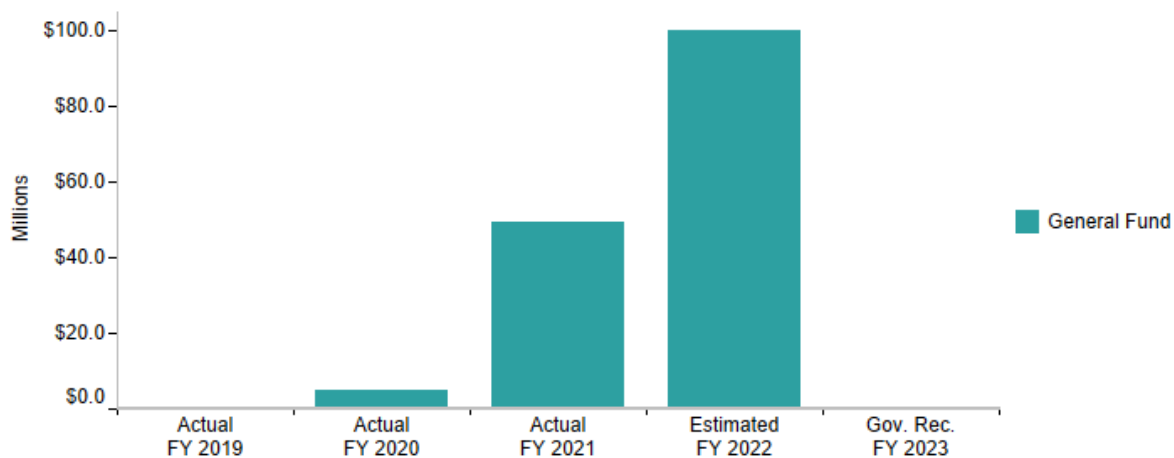
FY 2023 Governor's Recommendations Total: \$0



Governor's Recommendations Compared to FY 2022



Funding History



General Fund Recommendations

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)
Chief Information Officer, Office of the				
Chief Information Officer, Office of the				
Broadband Grants	\$ 5,000,000	\$ 100,000,000	\$ 0	\$ -100,000,000
Enterprise Personnel, Accounting and Budget System	21,000,000	0	0	0
Enterprise Personnel, Accounting and Budget System II	23,230,000	0	0	0
Total Chief Information Officer, Office of the	\$ 49,230,000	\$ 100,000,000	\$ 0	\$ -100,000,000

Governor's Recommendation FY 2023

Broadband Grants **\$-100,000,000**

A decrease of \$100,000,000 and no General Fund appropriation for broadband grants in FY 2023.

Discussion Items

Agency Update — Dr. Matt Behrens is currently serving as Interim Chief Information Officer (CIO) for the OCIO following Annette Dunn's departure as CIO in October 2021.

Empower Rural Iowa Broadband Grants Program — The OCIO administers the Empower Rural Iowa Broadband Grants Program, a program designed to increase access to high-speed Internet services in underserved and unserved areas across the State of Iowa. The Broadband Grants Program received \$1,300,000 in appropriations in FY 2019 from the Rebuild Iowa Infrastructure Fund (RIIF), \$5,000,000 in FY 2020 and FY 2021 from the General Fund, and \$100,000,000 in FY 2022 from the General Fund. In 2020, the Broadband Grant Program also received \$50,000,000 in federal [Coronavirus Aid, Relief, and Economic Security \(CARES\) Act](#) funds from the Coronavirus Relief Fund to expand broadband services in Iowa. These funds were awarded to broadband providers in the OCIO's Notice of Funding Availability (NOFA) [#003](#) and [#005](#). On January 4, 2022, the OCIO announced the intent to award approximately \$210,454,219 in [American Rescue Plan Act \(ARPA\)](#) Coronavirus State and Local Fiscal Recovery Funds to applicants under NOFA [#007](#).

Under the Empower Rural Iowa Broadband Grant Program, the OCIO awards grants to service providers based on factors related to the area in which the broadband infrastructure will be installed and the finances of the project. These criteria were most recently amended under [HF 848](#) (Broadband Policy Act), enacted in 2021. Additionally, HF 848 permits up to 2.50% of the moneys in the Empower Rural Iowa Broadband Grant Program to be used for administration and operation of the Grant Program and for the Fiberoptic Network Conduit Installation Program.

"Dig Once" Program — On December 30, 2021, the OCIO released the first version of the Fiberoptic Network Conduit Installation program. The [website](#) identifies opportunities that may exist to lay or install fiberoptic network conduit alongside State-funded construction projects, including information and a statewide map on the Iowa Department of Transportation's five-year infrastructure projects. Iowa Code section [8B.25](#) requires the OCIO to lead and coordinate a program to provide for the installation of fiberoptic network conduit where such conduit does not exist and consult with other agencies to ensure that the opportunity is provided to lay or install fiberoptic network conduit.

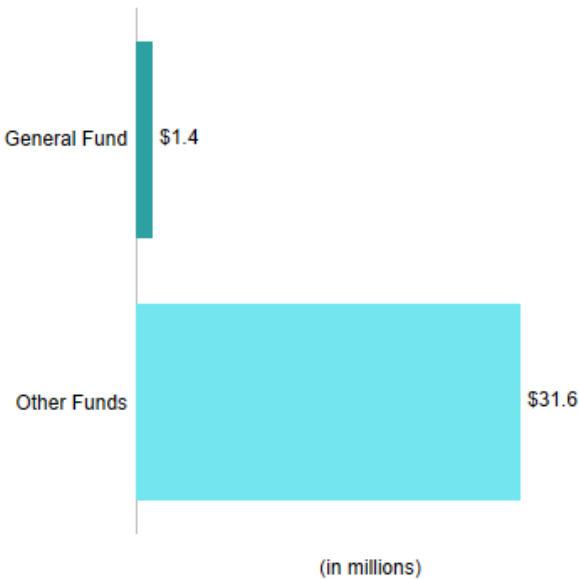
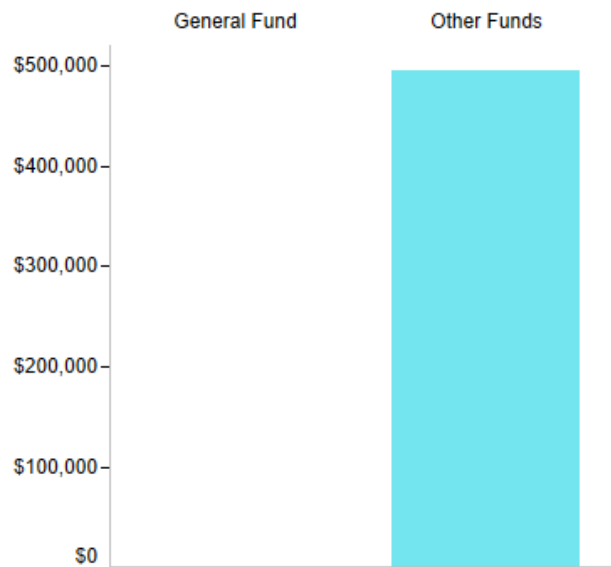
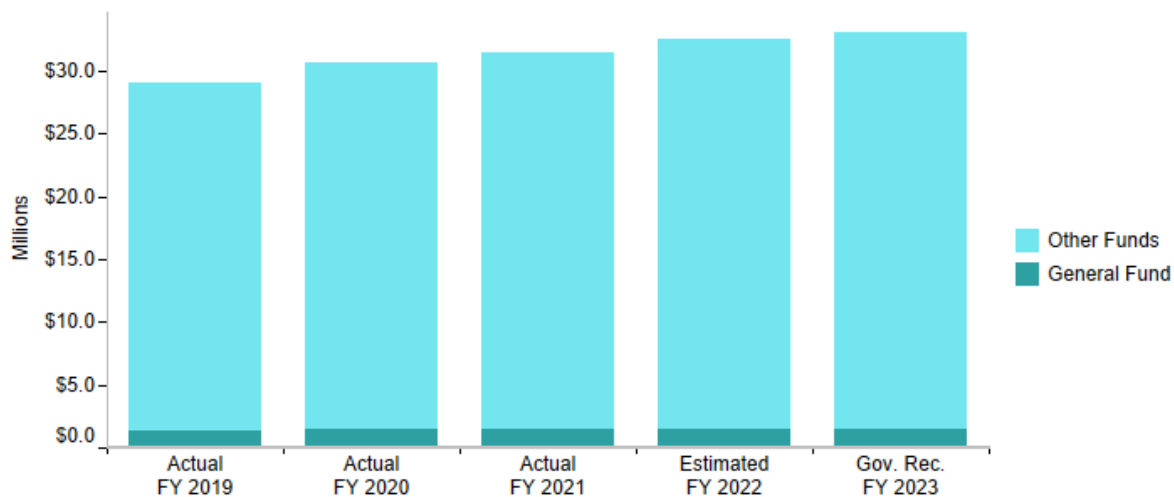
Broadband Community Development — The OCIO received \$275,000 in ARPA Coronavirus State and Local Fiscal Recovery Funds to support broadband pre-project development activities for cities and counties that are contemplating the use of ARPA funding on broadband expansion.

Workday Funding — The OCIO received \$44,230,000 in FY 2021 supplemental appropriations for the implementation of the Workday, Inc. contract. The Subcommittee may be interested in receiving an update on the transition from the Integrated Information for Iowa (I/3) system to Workday.

Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the Federal Funds Section of this document.

DEPARTMENT OF COMMERCE**Overview and Funding History**

Agency Overview: The [Department of Commerce](#) is comprised of five divisions: the Alcoholic Beverages Division (IABD), the Division of Banking (DOB), the Credit Union Division (CUD), the Insurance Division (IID), and the Utilities Board (IUB). The Professional Licensing and Regulation Bureau is attached to the Banking Division. Each division is responsible for regulation of an industry or a group of industries. Each division's budget is prepared independently and then combined with the other divisions' budgets for submission to the Governor and General Assembly for consideration.

FY 2023 Governor's Recommendations
Total: \$33,022,393

Governor's Recommendations
Compared to FY 2022
**Funding History**

General Fund Recommendations

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)
Commerce, Department of				
Alcoholic Beverages Division				
Alcoholic Beverages Operations	\$ 1,075,454	\$ 1,075,454	\$ 1,075,454	\$ 0
Professional Licensing and Reg.				
Professional Licensing Bureau	\$ 360,856	\$ 360,856	\$ 360,856	\$ 0
Total Commerce, Department of	\$ 1,436,310	\$ 1,436,310	\$ 1,436,310	\$ 0

Other Fund Recommendations

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)
Commerce, Department of				
Administration				
Commerce Office of Financial Literacy - CMRF	\$ 0	\$ 0	\$ 350,000	\$ 350,000
Banking Division				
Banking Division - CMRF	\$ 12,468,015	\$ 12,990,766	\$ 12,990,766	\$ 0
Credit Union Division				
Credit Union Division - CMRF	\$ 2,460,005	\$ 2,333,413	\$ 2,433,413	\$ 100,000
Insurance Division				
Insurance Division - CMRF	\$ 6,097,094	\$ 6,403,101	\$ 6,523,101	\$ 120,000
Financial Exploitation - CMRF	0	75,000	0	-75,000
Insurance Division	\$ 6,097,094	\$ 6,478,101	\$ 6,523,101	\$ 45,000
Utilities Division				
Utilities Division - CMRF	\$ 8,945,728	\$ 9,226,486	\$ 9,226,486	\$ 0
Professional Licensing and Reg.				
Field Auditor - Housing Trust Fund	\$ 62,317	\$ 62,317	\$ 62,317	\$ 0
Total Commerce, Department of	\$ 30,033,159	\$ 31,091,083	\$ 31,586,083	\$ 495,000

Governor's Recommendations FY 2023

Commerce Office of Financial Literacy **\$350,000**

An increase of \$350,000 and 2.00 FTE positions from the Commerce Revolving Fund for the establishment of the Office of Financial Literacy/Wellness in the Department of Commerce.

Credit Union Division **\$100,000**

An increase of \$100,000 and 1.00 FTE examiner position from the Commerce Revolving Fund for cybersecurity regulatory concerns in credit unions.

Insurance Division **\$120,000**

An increase of \$45,000 and 0.50 FTE position from the Commerce Revolving Fund (CMRF) to evaluate complaints from senior citizens and a transfer of \$75,000 and 1.00 FTE position to merge the two line items from the CMRF under the Insurance Division.

Financial Exploitation**\$-75,000**

A transfer of \$75,000 and 1.00 FTE position to merge the two line items from the CMRF under the Insurance Division. The duties and allocations for the FTE position remain the same.

Discussion Items

Commerce Office of Financial Literacy — *The Governor is recommending \$350,000 and 2.00 FTE positions from the CMRF for the establishment of the Office of Financial Literacy/Wellness within the Department of Commerce. The recommendation includes initial set up expenses and the salaries of the 2.00 FTE positions.*

Insurance Division — Financial Exploitation of Eligible Adults — [House File 867](#) (FY 2022 Administration and Regulation Appropriations Act) appropriated \$75,000 from the Commerce Revolving Fund to fund 1.00 FTE position for an Insurance Compliance Analyst to investigate complaints and notifications related to financial exploitation of eligible adults. [House File 839](#) (Financial Exploitation of Eligible Adults Act), enacted during the 2021 Legislative Session, created new sections under Iowa Code chapter [502](#) regarding the financial exploitation of eligible adults.

Alcoholic Beverages Division Update — The Alcoholic Beverages Division reported a record high amount of \$415,835,178 in liquor sales in FY 2021, a 13.22% increase compared to FY 2020. Total revenue earned of approximately \$452,010,794 was reported for FY 2021, which includes split case fees, bottle deposits, wine tax, and license fees. Due to the COVID-19 pandemic, reporting and remittance of beer barrel tax and wine gallonage tax was deferred for the months of February to December 2020, and license and permit fees were deferred until May 30, 2021. Due to the deference, license fees and taxes were collected in FY 2021, resulting in higher beer and wine taxes and license fee revenue in FY 2021. The Division reported that a total of approximately \$149,825,511 in FY 2021 has been reverted to the State General Fund and to the Iowa Department of Public Health.

Funding Sunset — Iowa Code section [476.10A](#) requires the Utilities Board to direct all gas and electric utilities to remit one-tenth of one percent of the total gross operating revenues during the last calendar year derived from the Board's intrastate public utility operations. Of the remittances, 85.00% is appropriated to the Iowa Energy Center, with a portion of that transferred to the General Fund, and 15.00% is appropriated to the Center for Global and Regional Environmental Research. This remittance collection is due to sunset at the end of FY 2022.

Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the Federal Funds Section of this document.

OFFICE OF GOVERNOR AND LIEUTENANT GOVERNOR

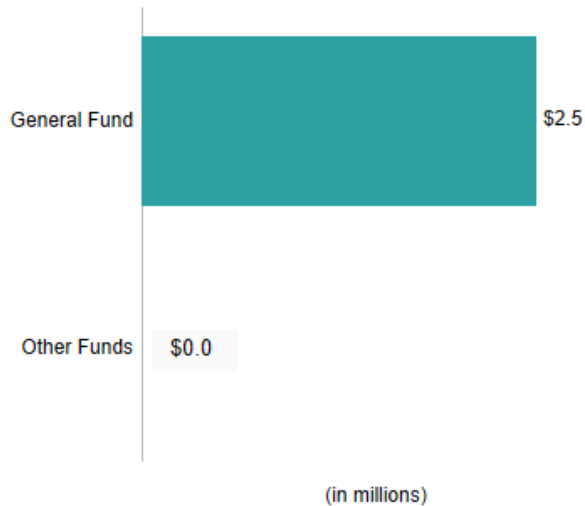
Overview and Funding History

Agency Overview: The position of [State Governor](#) was created in 1857 by [Article IV, Section 1](#) of the Iowa Constitution. The Governor is elected by a statewide popular vote and serves a four-year term. The duties and responsibilities of the Office are specified in Iowa Code chapter [7](#). The Governor's Office is responsible for managing the Executive Branch and implementing policies and programs in accordance with State law.

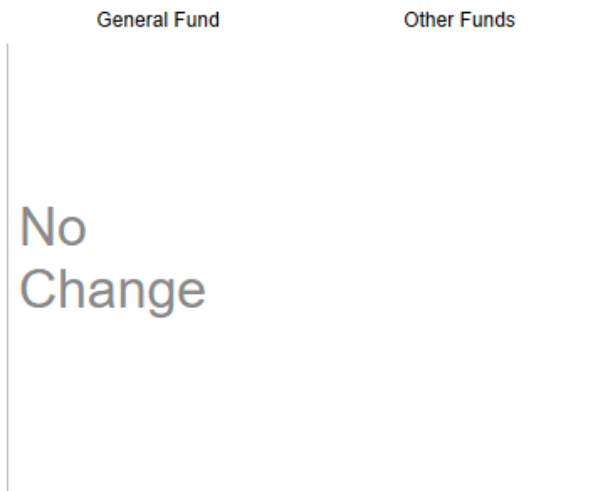
The functions funded by the Terrace Hill Quarters appropriation consist of the following:

- Staffing and expenses of the overall operation of Terrace Hill National Historic Landmark and the Iowa Governor's Residence.
- Daily food preparation and housekeeping services for the Governor and the Governor's family.
- Maintenance of the grounds by the DAS.

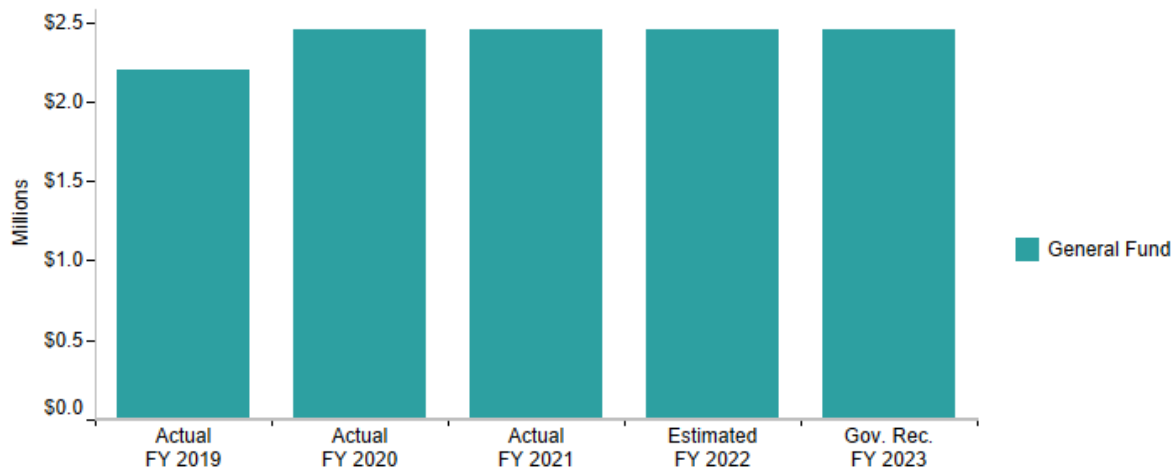
FY 2023 Governor's Recommendations Total: \$2,458,046



Governor's Recommendations Compared to FY 2022



Funding History

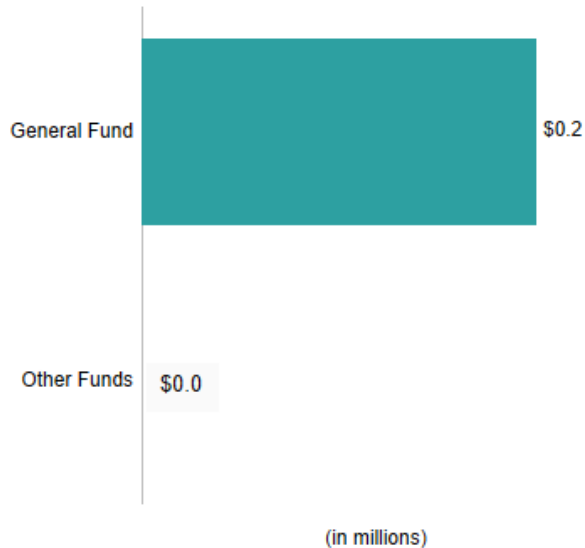
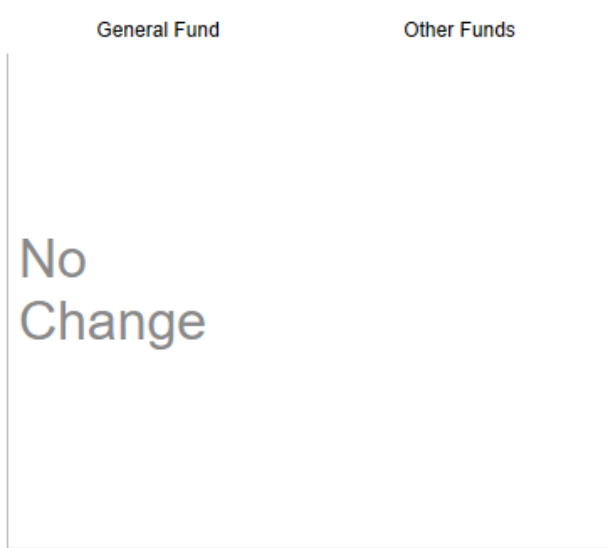
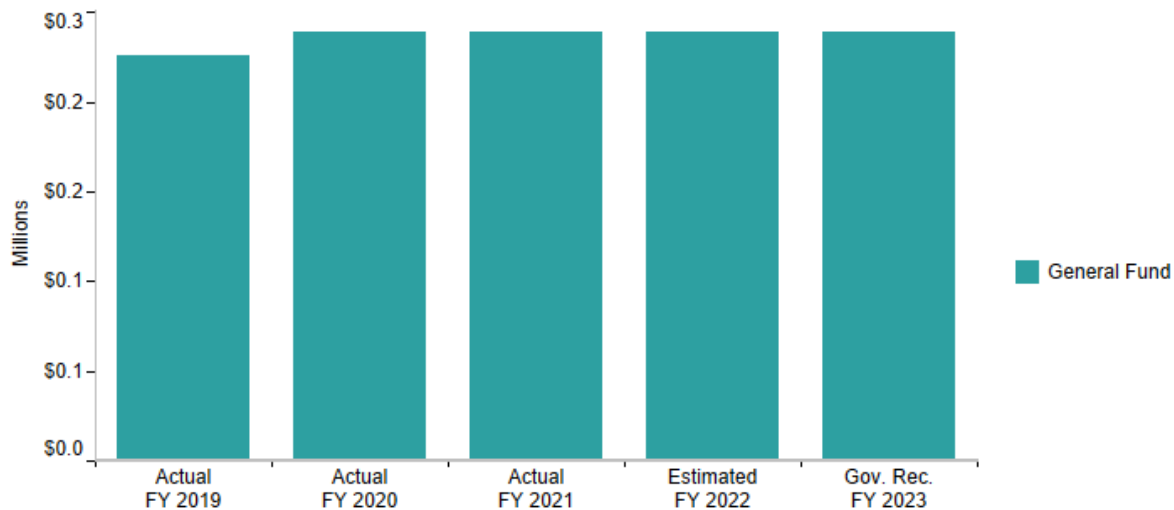


General Fund Recommendations

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)
<u>Governor/Lt. Governor's Office</u>				
Governor's Office				
Presidential Electors	\$ 465	\$ 0	\$ 0	\$ 0
Governor's/Lt. Governor's Office	2,315,344	2,315,344	2,315,344	0
Terrace Hill Quarters	142,702	142,702	142,702	0
Total Governor/Lt. Governor's Office	\$ 2,458,511	\$ 2,458,046	\$ 2,458,046	\$ 0

GOVERNOR'S OFFICE OF DRUG CONTROL POLICY**Overview and Funding History**

Agency Overview: The [Governor's Office of Drug Control Policy](#) (ODCP) coordinates agencies and stakeholders involved with drug enforcement and substance abuse treatment and prevention. The ODCP creates the drug control policy and strategy for the State and identifies, pursues, and administers federal and other grants.

FY 2023 Governor's Recommendations
Total: \$239,271

Governor's Recommendations
Compared to FY 2022
**Funding History**

General Fund Recommendations

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)
<u>Drug Control Policy, Governor's Office of</u>				
Office of Drug Control Policy				
Operations	\$ 239,271	\$ 239,271	\$ 239,271	\$ 0
Total Drug Control Policy, Governor's Office of	\$ 239,271	\$ 239,271	\$ 239,271	\$ 0

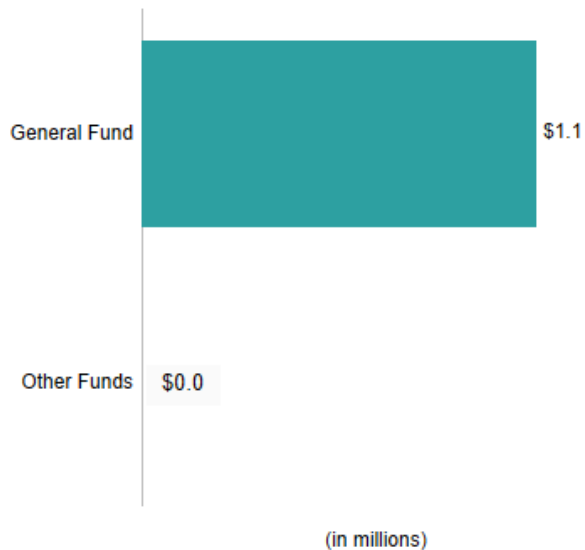
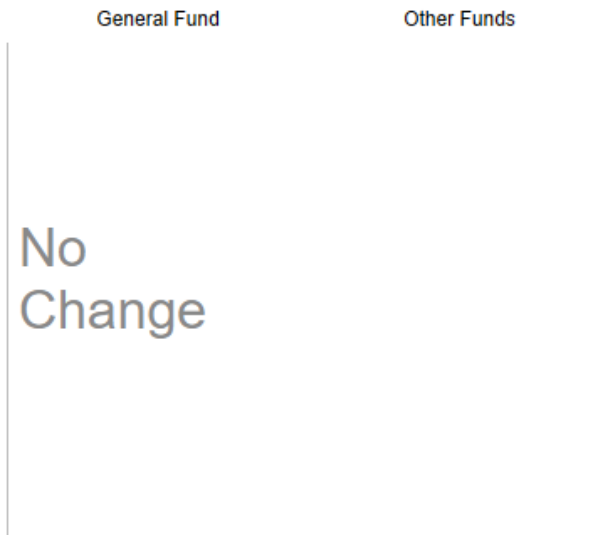
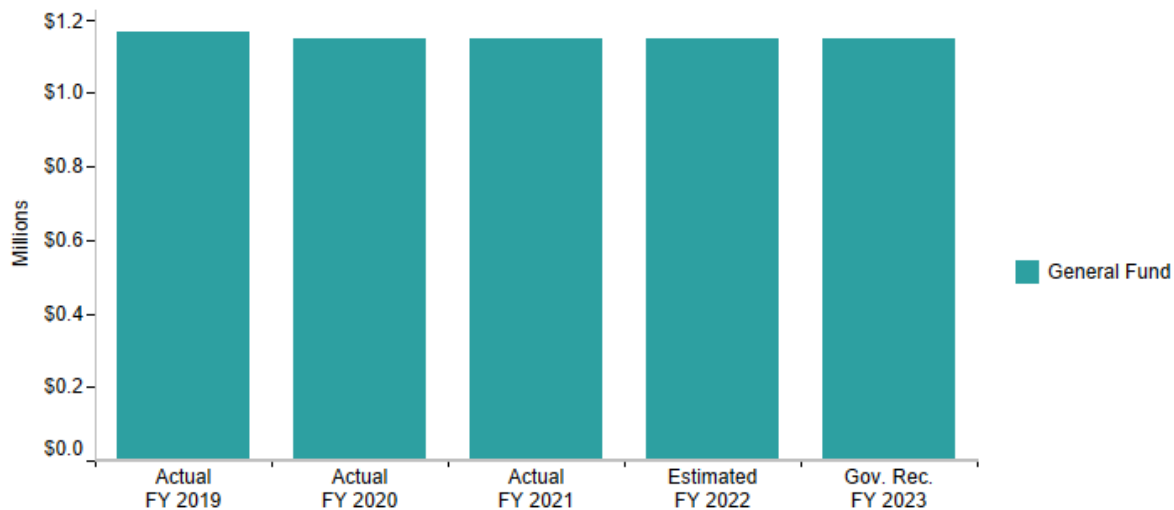
Discussion Items

CARES Act Funding — The Governor's Office of Drug Control Policy received funding under the federal State and Local Edward Byrne Memorial Justice Assistance Grant Program during federal FY 2019, which allowed the Office to be eligible for emergency funding from the Department of Justice. The ODCP's application was accepted and the Office received \$5,754,321 in federal funds to address COVID-19. These funds were made available to state and local entities (including judicial districts and Native American tribes) in their efforts to respond to COVID-19. Faith-based and nonprofit organizations, in collaboration with government agencies, were also eligible to apply. To date, \$3,955,556 of this amount has been expended.

Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the Federal Funds Section of this document.

DEPARTMENT OF HUMAN RIGHTS**Overview and Funding History**

Agency Overview: The [Iowa Department of Human Rights](#) (DHR) is comprised of the Central Administration and three major divisions: Community Advocacy and Services, Community Action Agencies, and Criminal and Juvenile Justice Planning. The Community Advocacy and Services Division is comprised of seven offices that promote self-sufficiency for individuals by providing training and educating the public, developing public and private partnerships, and advocating and advancing the interest of the constituencies the offices serve. The seven offices are the Office of Asian and Pacific Islander Affairs, the Office of Deaf Services, the Office of Latino Affairs, the Office of Native American Affairs, the Office of Persons with Disabilities, the Office on the Status of African Americans, and the Office on the Status of Women.

FY 2023 Governor's Recommendations
Total: \$1,145,965

Governor's Recommendations
Compared to FY 2022
**Funding History**

General Fund Recommendations

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)
Human Rights, Department of				
Human Rights, Dept. of				
Central Administration	\$ 189,071	\$ 189,071	\$ 189,071	\$ 0
Community Advocacy and Services	956,894	956,894	956,894	0
Total Human Rights, Department of	\$ 1,145,965	\$ 1,145,965	\$ 1,145,965	\$ 0

Discussion Items

Community Services Block Grant — The DHR received \$10,821,398 in Community Services Block Grant (CSBG) funds on May 8, 2020. Under the [CARES Act](#), these funds were intended to supplement the annual CSBG funding. Funds are contracted to local community action agencies to be used according to local community plans to serve households with incomes below 200.00% of the federal poverty level. Local agencies must use CSBG CARES Act funds to help prevent, prepare for, or respond to COVID-19. Contracts were issued to local agencies on May 14, 2020, and spending could begin immediately. Agency activities have included providing or assisting food banks, food delivery initiatives, clothing, diapers, rent, and utility assistance, and addressing other emergency needs for households with limited income. This funding is in addition to the federal CSBG funding the DHR receives annually in the Federal Block Grant Appropriations bill.

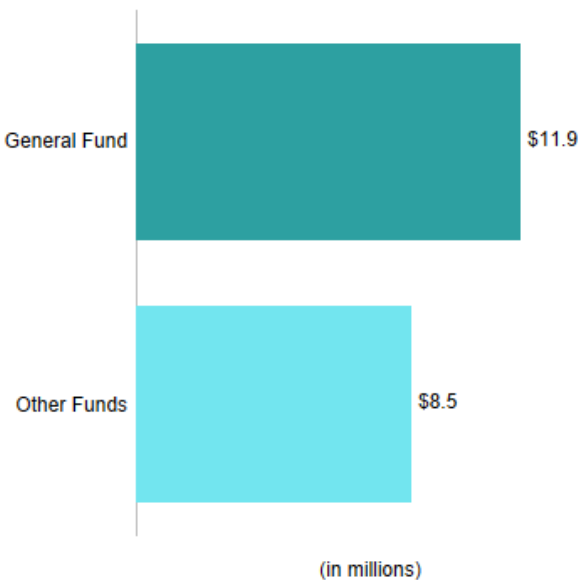
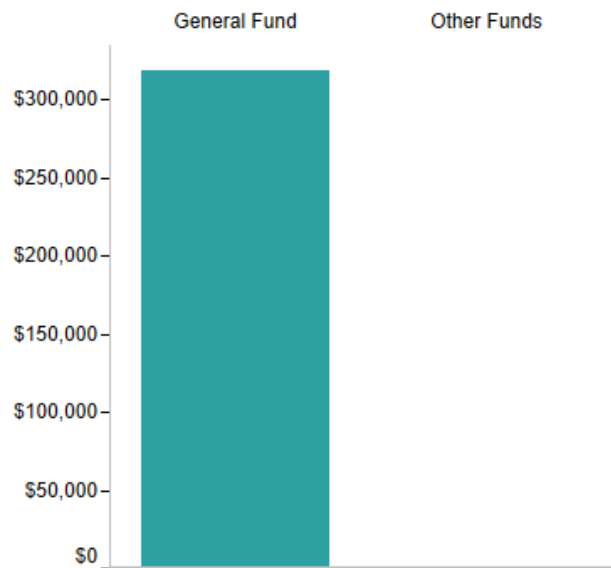
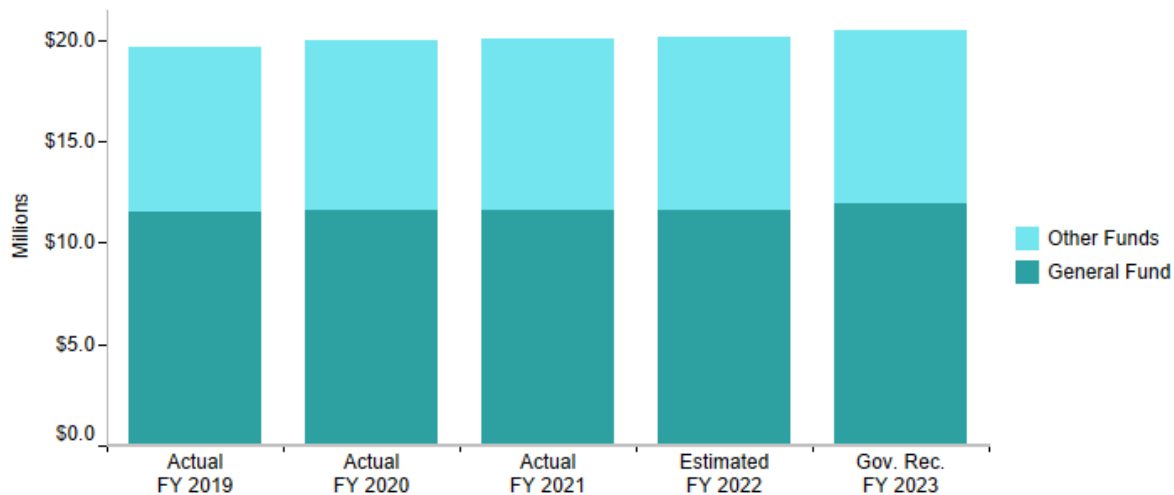
Low-Income Household Energy Assistance Program (LIHEAP) — The DHR received \$4,221,430 in LIHEAP funds under the CARES Act. These funds are utilized for crisis assistance for families facing utility disconnection. The DHR also received \$78,507,818 in LIHEAP funds under the [American Rescue Plan Act \(ARPA\)](#). LIHEAP helps provide a portion of primary heating costs for qualifying homeowners and renters. The funds are being utilized to aid households facing disconnection and to increase the program year 2021-22 regular LIHEAP benefit. This funding is in addition to the federal LIHEAP funds the DHR receives annually in the Federal Block Grant Appropriations bill.

Low-Income Household Water Assistance Program (LIHWAP) — The DHR received \$5,670,096 in funds under the 2021 [Consolidated Appropriations Act](#) and \$4,443,649 in funds under the ARPA for LIHWAP. LIHWAP is a new program to provide water bill assistance to low-income households with benefit payments made directly to water vendors for past-due charges, fees, and taxes. The eligibility for LIHWAP mirrors that of LIHEAP, and the program is also administered through local community action agencies.

Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the Federal Funds Section of this document.

DEPARTMENT OF INSPECTIONS AND APPEALS**Overview and Funding History**

Agency Overview: The [Department of Inspections and Appeals](#) (DIA) is a regulatory agency charged with protecting the health, safety, and well-being of Iowans. The DIA consists of four major divisions: the Administration Division, the Administrative Hearings Division, the Health Facilities Division, and the Investigations Division. The Food and Consumer Safety Bureau and Social and Charitable Gambling Unit are located in the Administration Division. The DIA also includes four administrative units: the Child Advocacy Board, the Employment Appeal Board, the Iowa Racing and Gaming Commission, and the State Public Defender. The State Public Defender is funded through the Justice System Appropriations Subcommittee and is not discussed in this section.

**FY 2023 Governor's Recommendations
Total: \$20,430,568****Governor's Recommendations
Compared to FY 2022****Funding History**

General Fund Recommendations

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)
<u>Inspections and Appeals, Department of</u>				
Inspections and Appeals, Dept. of				
Administration Division	\$ 546,312	\$ 546,312	\$ 546,312	\$ 0
Administrative Hearings Division	625,827	625,827	625,827	0
Investigations Division	2,471,791	2,339,591	2,339,591	0
Health Facilities Division	4,734,682	4,866,882	5,185,782	318,900
Employment Appeal Board	38,912	38,912	38,912	0
Child Advocacy Board	2,582,454	2,582,454	2,582,454	0
Food and Consumer Safety	574,819	574,819	574,819	0
Total Inspections and Appeals, Department of	\$ 11,574,797	\$ 11,574,797	\$ 11,893,697	\$ 318,900

Governor's Recommendations FY 2023

Health Facilities Division **\$318,900**

An increase of \$318,900 to the Health Facilities Division for a required State match to access the Centers for Medicare and Medicaid Services (CMS) CARES Act funding for the backlog of surveys for long-term care facilities.

Other Fund Recommendations

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)
<u>Inspections and Appeals, Department of</u>				
Racing Commission				
Gaming Regulation - GRF	\$ 6,869,938	\$ 6,912,974	\$ 6,912,974	\$ 0
Inspections and Appeals, Dept. of				
DIA - RUTF	\$ 1,623,897	\$ 1,623,897	\$ 1,623,897	\$ 0
Total Inspections and Appeals, Department of	\$ 8,493,835	\$ 8,536,871	\$ 8,536,871	\$ 0

Discussion Items

Health Facilities Division Increase — The Governor is recommending an increase of \$318,900 for the Department of Inspections and Appeals Health Facilities Division for a required State match to access CMS CARES Act funding in FY 2023. The CMS awarded \$2,277,833 to the DIA in CARES Act funding to address the backlog of long-term care facility State surveys as a result of the pandemic. The DIA was previously directed by CMS to modify all State survey priorities to conduct Focused Infection Control surveys rather than routine survey work. The DIA reported that the CARES Act funding will allow the Department to contract for additional surveys of long-term care facilities.

Additional Funding Recommendations — The Governor is recommending the following amounts to DIA from the Technology Reinvestment Fund:

- \$250,000 to create self-service reporting capabilities within the Health Facilities Division database.
- \$410,000 to replace the existing food and lodging licensing and inspection system with a new system and to integrate the new system with GovConnectIowa.
- \$100,000 for an Administrative Hearing e-filing system upgrade to create electronic forms.

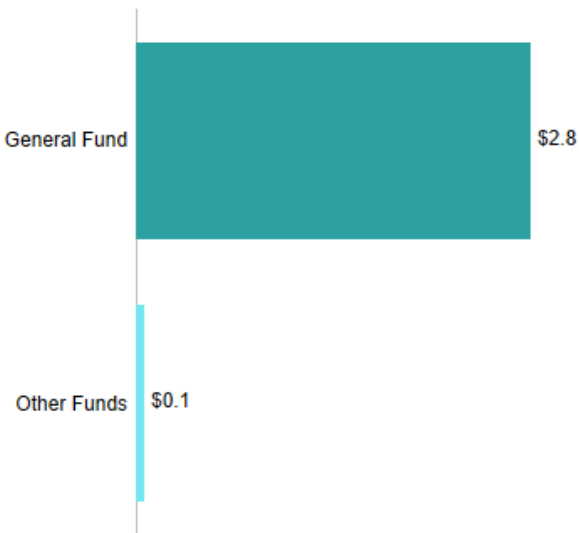
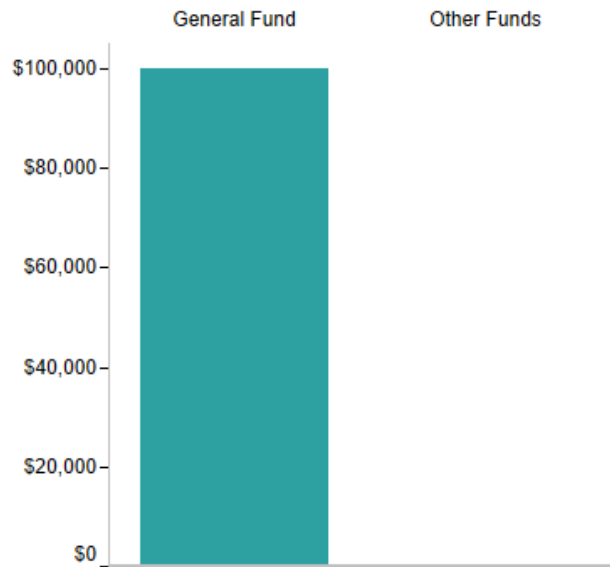
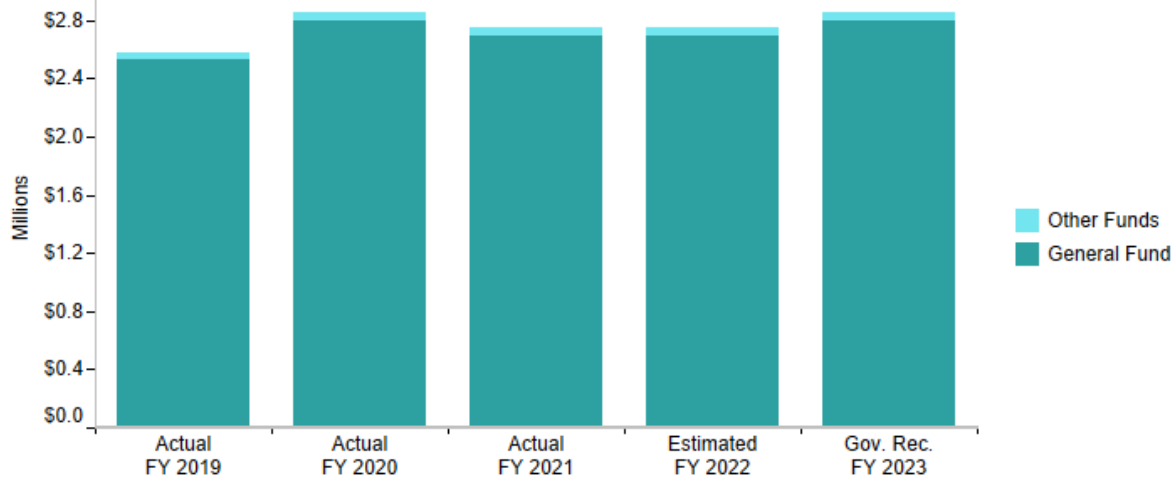
Health Facilities Web Application — In July 2021, the DIA launched its new [health facilities Web application](#) that now includes its Direct Care Worker Registry in addition to records for nursing homes, hospitals, and assisted living facilities. The Direct Care Worker Registry tracks the credentials of certified nursing assistants (CNAs) throughout the State.

Socioeconomic Impact Study — Iowa Code section [99F.4](#) requires the Iowa Racing and Gaming Commission (IRGC) to conduct a socioeconomic study every eight years on the impact of gambling on Iowans. [House File 867](#) (FY 2022 Administration and Regulation Appropriations Act) specified that no more than \$200,000 of the FY 2022 Gaming Regulatory Revolving Fund appropriation to the IRGC is to be made available for the purpose of completing a socioeconomic study on the impact of gambling on Iowans. This amount will not revert to the Gaming Regulatory Revolving Fund at the end of FY 2022. The IRGC selected two vendors, Innovation Group and Spectrum Gaming Group, to perform the 2021 socioeconomic impact study. These studies are published on the IRGC [website](#).

Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the Federal Funds Section of this document.

DEPARTMENT OF MANAGEMENT**Overview and Funding History**

Agency Overview: The [Department of Management](#) (DOM) is the planning and budgeting agency within the Executive Branch. The Director of the DOM serves as the Governor's chief financial advisor.

FY 2023 Governor's Recommendations
Total: \$2,851,693

Governor's Recommendations
Compared to FY 2022
**Funding History**

General Fund Recommendations

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)
<u>Management, Department of</u>				
Management, Dept. of Department Operations	\$ 2,695,693	\$ 2,695,693	\$ 2,795,693	\$ 100,000
Total Management, Department of	\$ 2,695,693	\$ 2,695,693	\$ 2,795,693	\$ 100,000

Governor's Recommendation FY 2023

Department Operations **\$100,000**

An increase of \$100,000 from the General Fund for increased operating expenses.

Other Fund Recommendations

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)
<u>Management, Department of</u>				
Management, Dept. of DOM Operations - RUTF	\$ 56,000	\$ 56,000	\$ 56,000	\$ 0
Total Management, Department of	\$ 56,000	\$ 56,000	\$ 56,000	\$ 0

Discussion Items

New Director — The Governor appointed Kraig Paulsen to serve as interim director of the DOM. Mr. Paulsen's appointment was effective October 1, 2021.

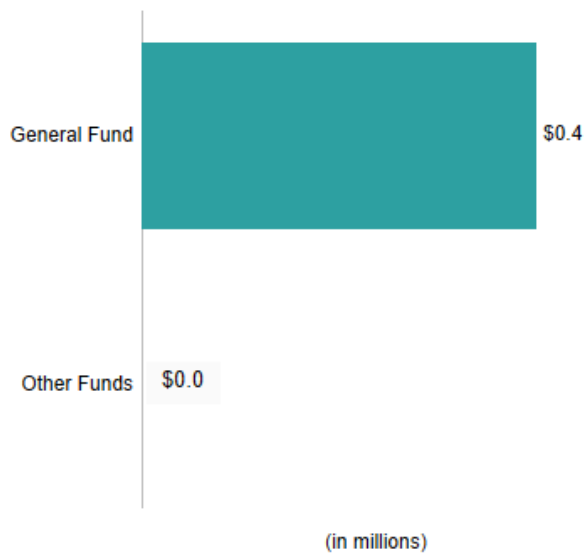
Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the Federal Funds Section of this document.

IOWA PUBLIC INFORMATION BOARD

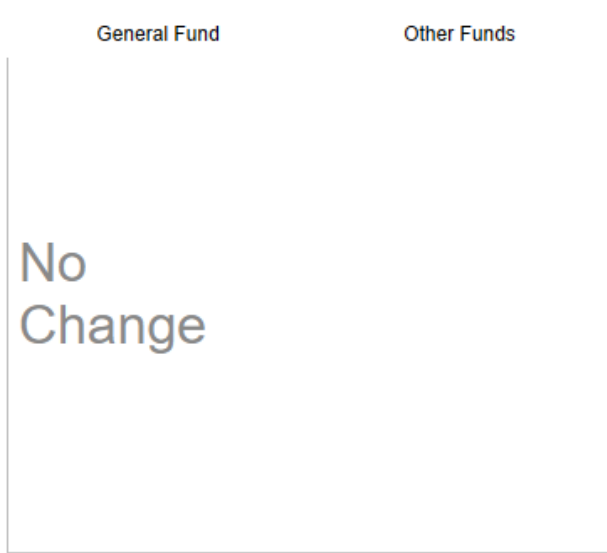
Overview and Funding History

Agency Overview: The [Iowa Public Information Board](#) was created by [SF 430](#) (Public Information Board Act) during the 2012 Legislative Session to provide an alternative for complaint proceedings regarding open meetings and public records laws. The Board consists of nine members appointed by the Governor and confirmed by the Senate. Prior to establishment of the Board, complaints relating to the open meetings and public records laws were handled by different agencies in the State. The Office of Ombudsman handled many of these cases. In addition, some cases were handled by the Attorney General's Office, as well as internally by local entities. The Board began meeting in July 2012 to organize, develop administrative rules, and identify staffing needs and budget requirements. The Board received a General Fund appropriation and became operational in July 2013.

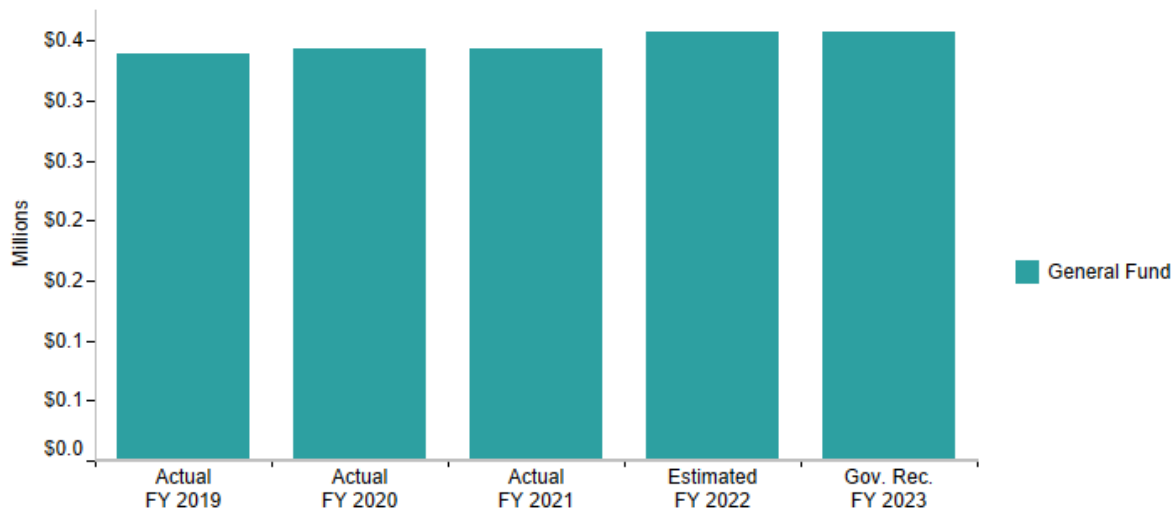
FY 2023 Governor's Recommendations Total: \$358,039



Governor's Recommendations Compared to FY 2022



Funding History

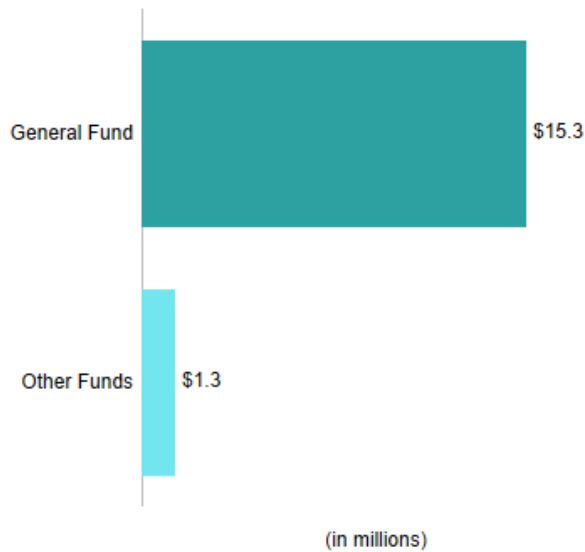
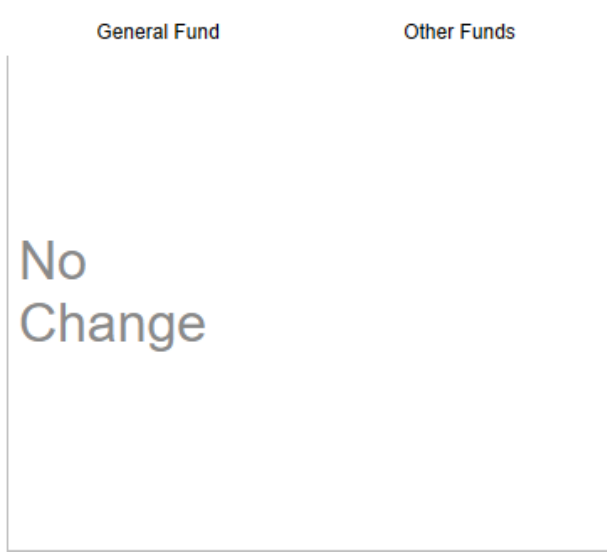
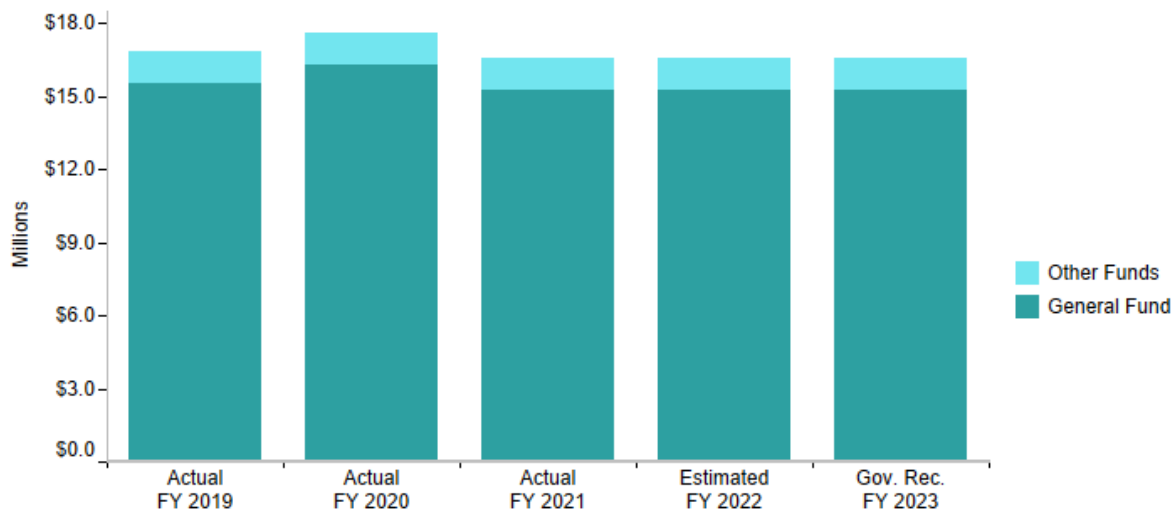


General Fund Recommendations

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)
<u>Public Information Board</u>				
Public Information Board				
Iowa Public Information Board	\$ 343,019	\$ 358,039	\$ 358,039	\$ 0
Total Public Information Board	\$ 343,019	\$ 358,039	\$ 358,039	\$ 0

DEPARTMENT OF REVENUE**Overview and Funding History**

Agency Overview: The [Department of Revenue](#) (IDR) is comprised of four divisions, including: Tax Management, Property Tax, Business Services, and Research and Analysis. The Department also houses the Property Assessment Appeal Board. The Department of Revenue collects all taxes in Iowa that are required by law. The Department also provides taxpayers with information that supports tax filing and payments.

**FY 2023 Governor's Recommendations
Total: \$16,597,644**

**Governor's Recommendations
Compared to FY 2022**
**Funding History**

General Fund Recommendations

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)
Revenue, Department of				
Revenue, Dept. of				
Operations	\$ 15,149,692	\$ 15,149,692	\$ 15,149,692	\$ 0
Tobacco Reporting Requirements	17,525	17,525	17,525	0
Printing Cigarette Stamps	111,804	124,652	124,652	0
Total Revenue, Department of	\$ 15,279,021	\$ 15,291,869	\$ 15,291,869	\$ 0

Other Fund Recommendations

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)
Revenue, Department of				
Revenue, Dept. of				
Motor Fuel Tax Admin - MVFT	\$ 1,305,775	\$ 1,305,775	\$ 1,305,775	\$ 0
Total Revenue, Department of	\$ 1,305,775	\$ 1,305,775	\$ 1,305,775	\$ 0

Discussion Items

Additional Funding Recommendations — The Governor is recommending a \$4,070,460 appropriation in FY 2023 from the Technology Reinvestment Fund for the Department of Revenue's Tax System Modernization project. During the 2019 Legislative Session, \$1,070,460 was appropriated in [HF 759](#) (FY 2020 Administration and Regulation Appropriations Act) to the Department for the project. The Subcommittee may wish to receive information on the project's timeline and how the project may impact future tax filing seasons.

GovConnectIowa — The initial rollout of the system went live on November 16, 2021. It allows Iowa business tax filers to register, renew, and pay fees for select licenses and permits. Iowa business tax filers may also use the system to file tax returns and reports, submit deposits or payments for select taxes, and communicate with State agencies. In this initial rollout, the Department of Revenue partnered with the Iowa Lottery Authority, the Department of Inspections and Appeals, and the Alcoholic Beverages Division.

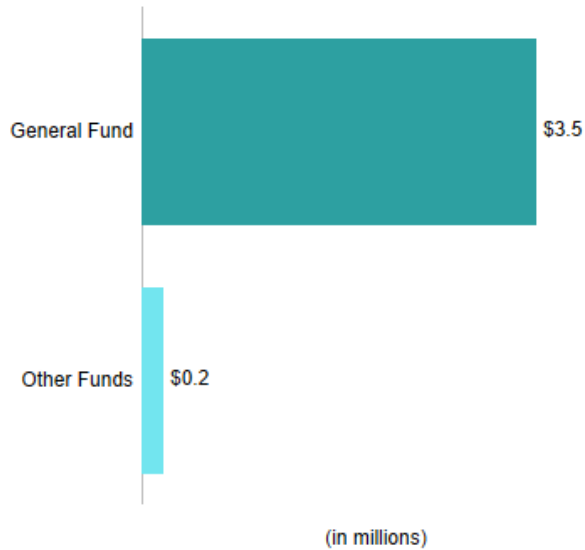
Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the Federal Funds Section of this document.

SECRETARY OF STATE

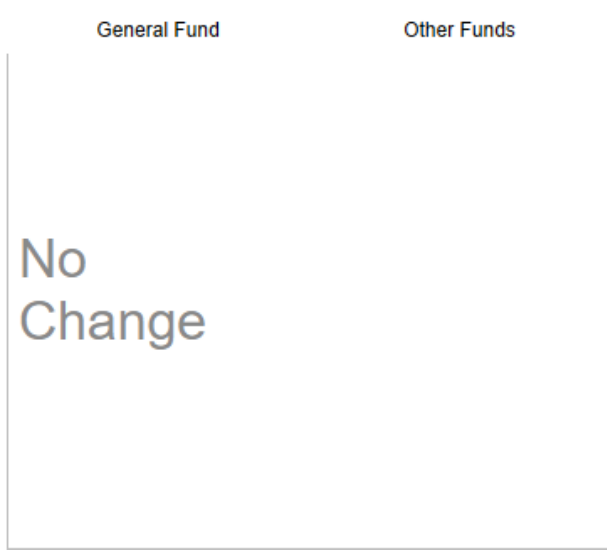
Overview and Funding History

Agency Overview: The Office of the [Secretary of State](#) was created in 1857 in [Article IV, Section 22](#) of the Iowa Constitution. The duties of the Office are spelled out in Iowa Code chapter [9](#). The Office also coordinates and supervises elections and maintains and operates the Voter Registration Program.

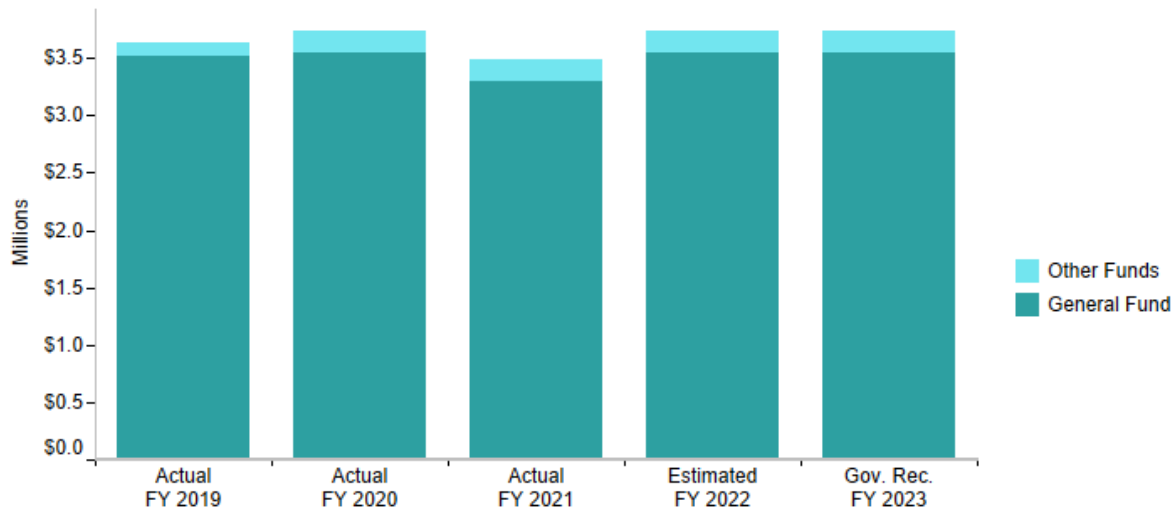
FY 2023 Governor's Recommendations Total: \$3,740,916



Governor's Recommendations Compared to FY 2022



Funding History



General Fund Recommendations

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)
Secretary of State, Office of the				
Secretary of State				
Administration and Elections	\$ 1,874,870	\$ 2,124,870	\$ 2,124,870	\$ 0
Business Services	1,420,646	1,420,646	1,420,646	0
Total Secretary of State, Office of the	\$ 3,295,516	\$ 3,545,516	\$ 3,545,516	\$ 0

Other Fund Recommendations

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)
Secretary of State, Office of the				
Secretary of State				
Address Confidentiality Program - ACRF	\$ 195,400	\$ 195,400	\$ 195,400	\$ 0
Total Secretary of State, Office of the	\$ 195,400	\$ 195,400	\$ 195,400	\$ 0

Discussion Items

Additional Funding Recommendations — The Governor is recommending \$1,400,000 from the Technology Reinvestment Fund in FY 2023 to the Secretary of State for the purpose of updating the Office's voter registration system. The total cost of the project is \$7,350,000. This funding was enacted in the 2018 [Infrastructure Appropriations Act](#) and will require no legislative action.

COVID-19 Federal Funding — In 2020, the Secretary of State received approximately \$4,870,694 in 2018 federal [Help America Vote Act](#) Election Security Grants to improve the administration of elections and to enhance technology and make certain election security improvements in response to the COVID-19 pandemic and its impact on primaries and the general election.

Technology Modernization Fund Update — The 2017 Iowa Acts, chapter [170](#), created a Technology Modernization Fund under the control of the Secretary of State. From each fee collected by the Secretary of State, the amount credited to the Fund equals the difference between the fee amount collected and the amount assessed for the same fee on June 30, 2017. No more than \$2,000,000 can be credited to the Fund in a fiscal year, and moneys in the Fund are appropriated to the Secretary of State for purposes of modernizing technology used by the Office to fulfill its duties. The Fund will be repealed on July 1, 2022 (FY 2023). The Fund is codified in Iowa Code section [9.4A](#). The year-to-date actual amount in the Fund as of January 10, 2022, is \$4,164,645. The Subcommittee may be interested in an update on the Fund and technology modernization projects.

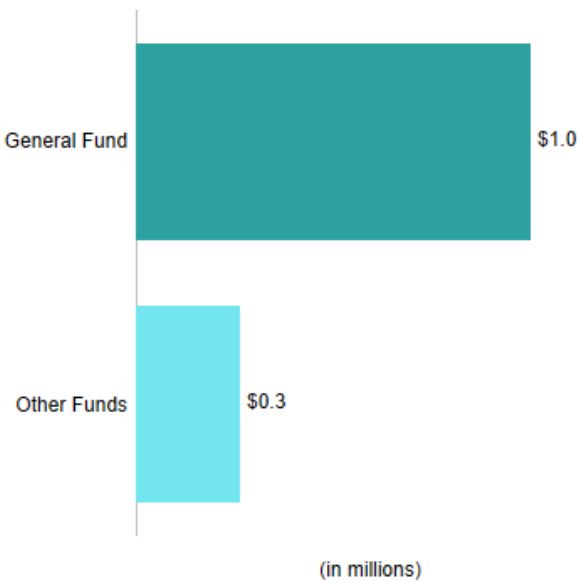
Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the Federal Funds Section of this document.

TREASURER OF STATE

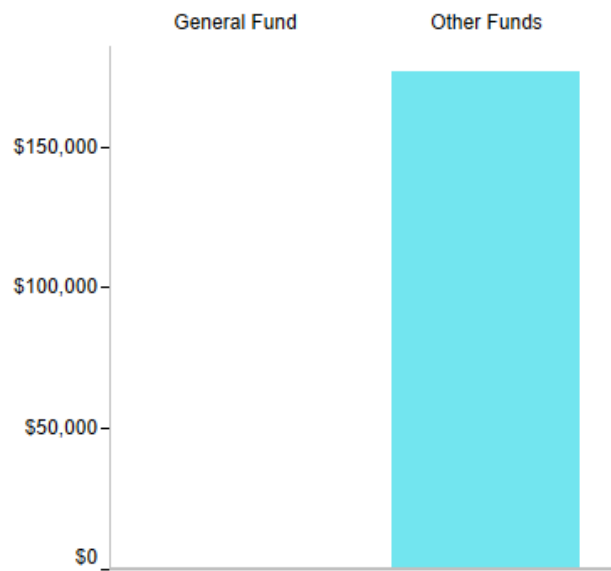
Overview and Funding History

Agency Overview: The position of [Treasurer of State](#) was created in 1857 by [Article IV, Section 22](#) of the Iowa Constitution. The Treasurer is elected by a statewide popular vote and serves a four-year term. The duties and responsibilities of the Office are specified in Iowa Code chapter [12](#). The Treasurer of State provides financial services to the State of Iowa by maintaining records of the receipts and disbursements in the State treasury. The Treasurer is responsible for reporting the bonding activities of all political subdivisions and agencies and makes recommendations to the General Assembly and the Governor on modifications to the bonding authority.

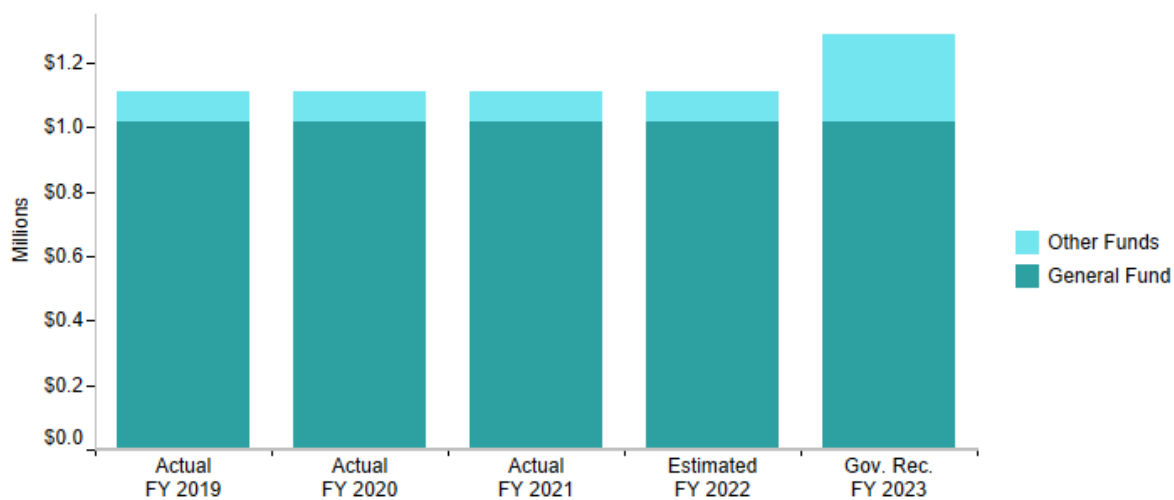
FY 2023 Governor's Recommendations Total: \$1,287,395



Governor's Recommendations Compared to FY 2022



Funding History



General Fund Recommendations

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)
<u>Treasurer of State, Office of</u>				
Treasurer of State				
Treasurer - General Office	\$ 1,017,442	\$ 1,017,442	\$ 1,017,442	\$ 0
Total Treasurer of State, Office of	\$ 1,017,442	\$ 1,017,442	\$ 1,017,442	\$ 0

Other Fund Recommendations

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)
<u>Treasurer of State, Office of</u>				
Treasurer of State				
I/3 Expenses - RUTF	\$ 93,148	\$ 93,148	\$ 269,953	\$ 176,805
Total Treasurer of State, Office of	\$ 93,148	\$ 93,148	\$ 269,953	\$ 176,805

Governor's Recommendations FY 2023

I/3 Expenses — RUTF \$176,805

An increase of \$176,805 from the Road Use Tax Fund (RUTF) for increased I/3 costs.

Discussion Items

Agency Update — The [Great Iowa Treasure Hunt](#) Program returned \$18,500,000 in FY 2021. The Program allows lowans to claim lost or abandoned financial assets such as checking and saving accounts, securities, life insurance payouts, and safe deposit boxes. When such property is in the custody of the State, an individual can contact the Treasurer's Office to establish ownership.

I/3 Expenses — The Department reported costs for I/3 have increased over the years, while the appropriation from the RUTF has remained the same. The portion of the total I/3 allocation that is attributed to the RUTF was determined and is reflected in the increase.

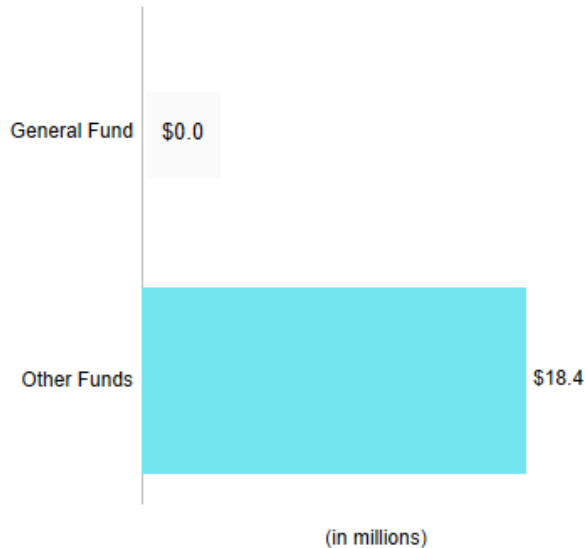
Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the Federal Funds Section of this document.

IOWA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

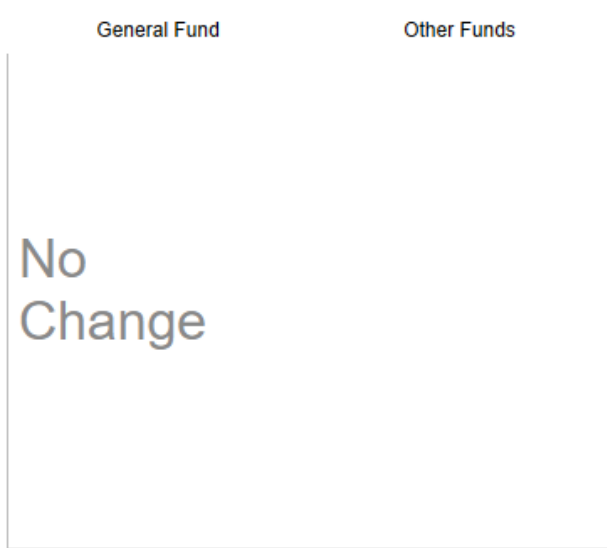
Overview and Funding History

Agency Overview: The [Iowa Public Employees' Retirement System](#) (IPERS) administers the retirement benefits for many of Iowa's public employees. Iowa's public employers use IPERS benefits to attract and retain qualified public personnel in public service. The benefits help public employees care for themselves during retirement.

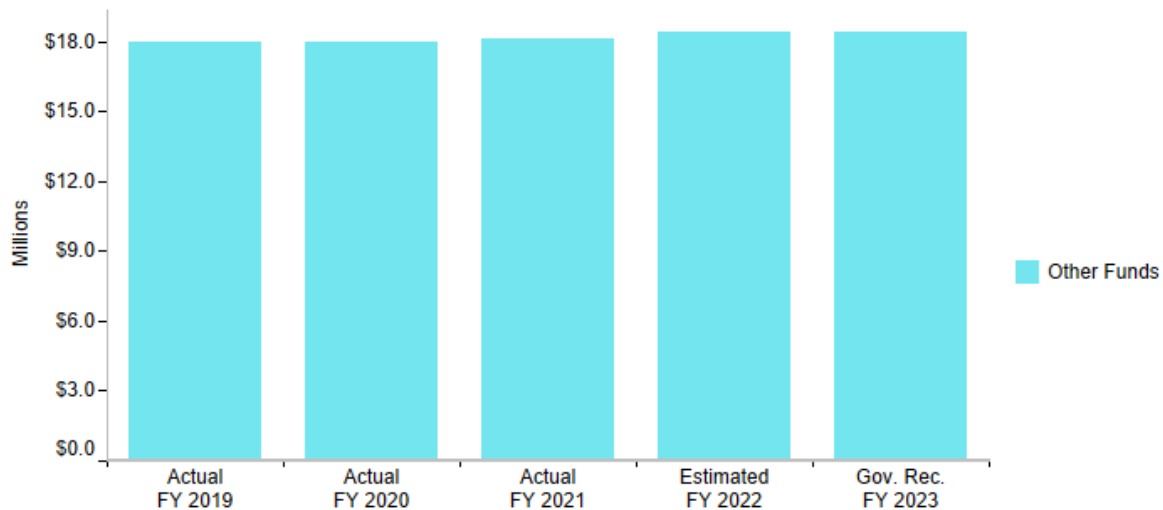
FY 2023 Governor's Recommendations Total: \$18,432,885



Governor's Recommendations Compared to FY 2022



Funding History

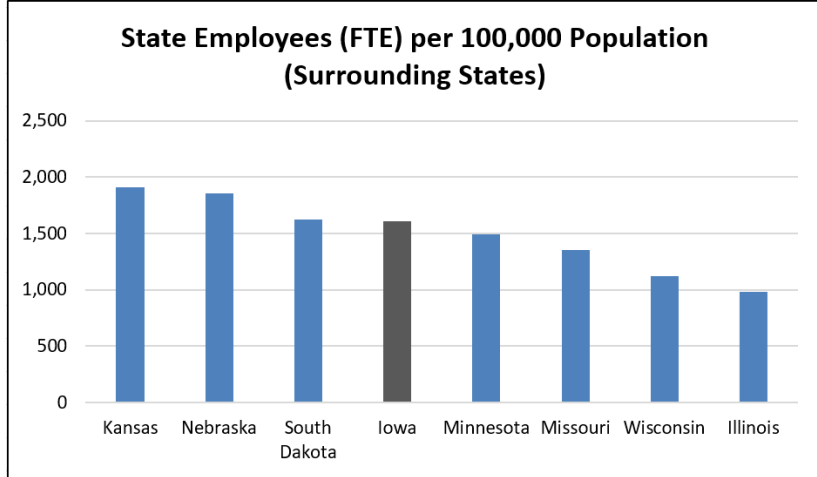


Other Fund Recommendations

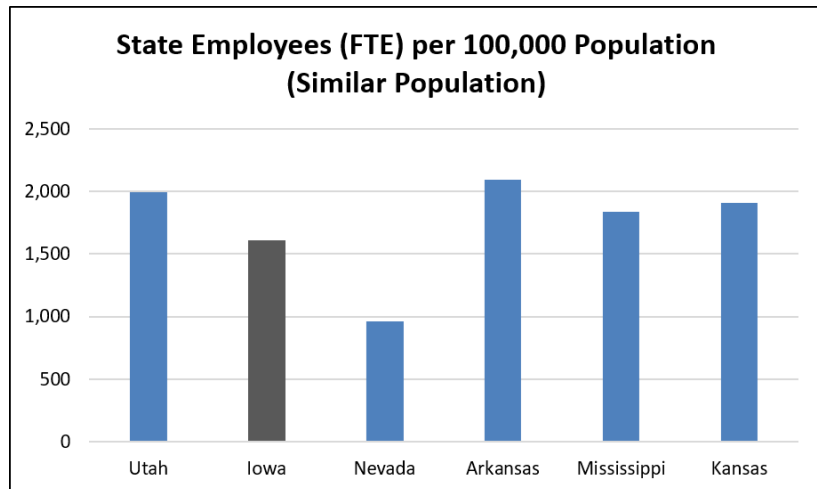
	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)
<u>Iowa Public Employees' Retirement System</u>				
IPERS Administration				
Administration - IPERS	\$ 18,113,022	\$ 18,432,885	\$ 18,432,885	\$ 0
Total Iowa Public Employees' Retirement System	\$ 18,113,022	\$ 18,432,885	\$ 18,432,885	\$ 0

Comparison to Other States — Full-Time Equivalent (FTE) State Government Employees

The Book of the States reports the number of FTE state government employees for all states. These charts show the number of FTE state employees per 100,000 state residents based on the U.S. Census Bureau's 2020 [Annual Survey of Public Employment & Payroll](#) (ASPEP) and the [U.S. Census Bureau, Population Division](#). Compared to Iowa and its surrounding states, Kansas has the most state employees relative to the population served, and Illinois has the fewest. Iowa ranks third.



The second chart compares Iowa to states of similar populations. In this chart, the states are ordered by population from left to right, with Utah being the most populous and Kansas being the least. While Iowa ranks second on the chart when ordered by population, it ranks fifth in state employees per 100,000 residents. Arkansas, fourth most populous on the chart, has the most state employees per 100,000 residents, and Nevada, the third most populous state on the chart, has the fewest state employees per 100,000 residents.



LSA Publications

The Legislative Services Agency (LSA) has published the following **Fiscal Topics** that relate to the Administration and Regulation Appropriations Subcommittee:

[IOWAccess Revolving Fund](#)
[OCIO Internal Service Fund](#)
[Community Action Agencies](#)
[Sports Wagering Receipts Fund](#)
[FY 2021 State Gaming Revenues](#)
[Iowa's Open Records Law](#)
[Human Resources Enterprise \(DAS\)](#)
[General Services Enterprise \(DAS\)](#)
[Central Procurement and Fleet Services Enterprise \(DAS\)](#)
[State Accounting Enterprise \(DAS\)](#)
[Customer Council – Department of Administrative Services](#)

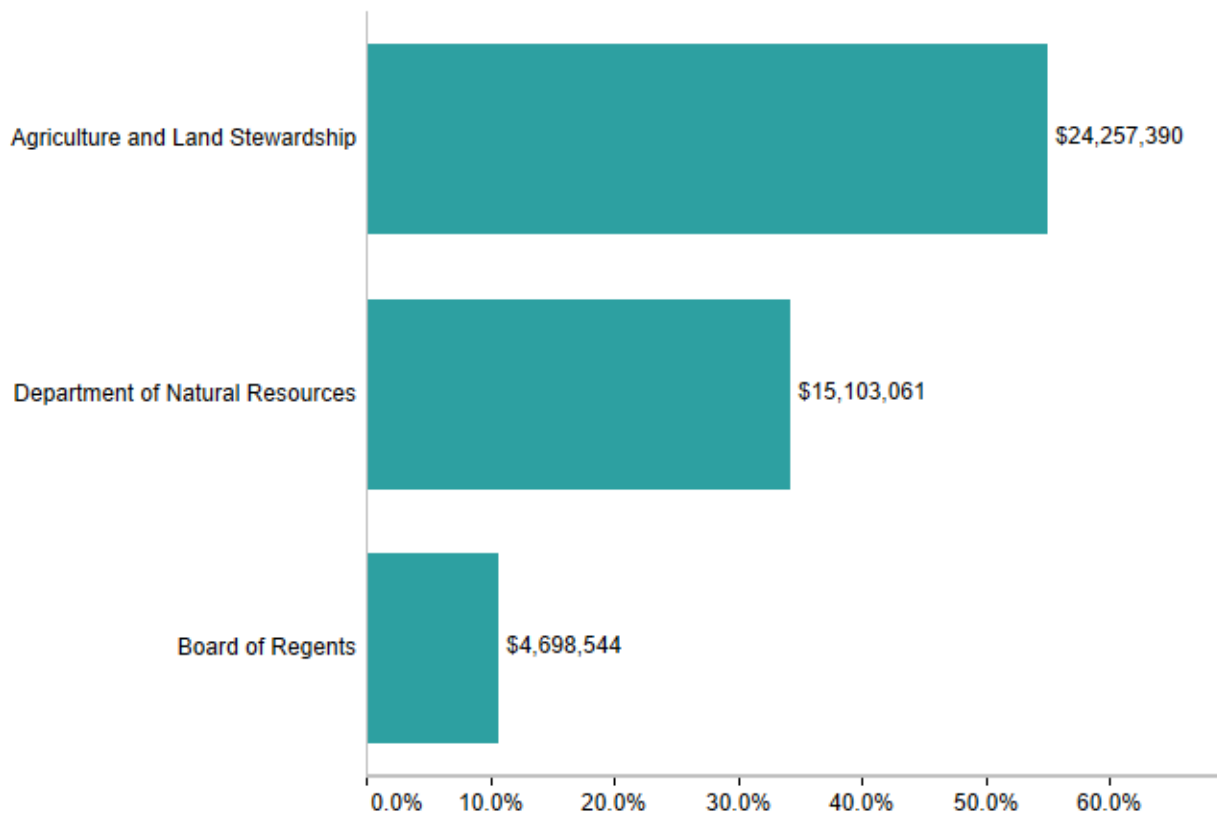
Reports Required to Be Filed with General Assembly

Reports and other documents required to be filed with the General Assembly are organized by submitting department and by date and are published on this [webpage](#).

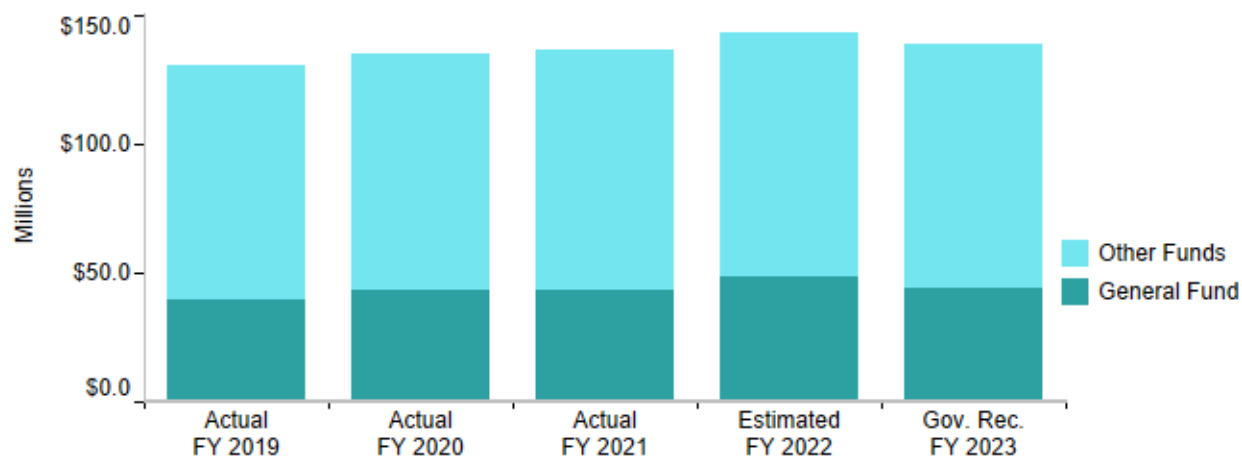
LSA Staff Contacts: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov
Xavier Leonard (515.725.0509) xavier.leonard@legis.iowa.gov

FY 2023 General Fund Governor's Recommendations

Total: \$44,058,995



Funding History by Appropriations Subcommittee — Agriculture and Natural Resources

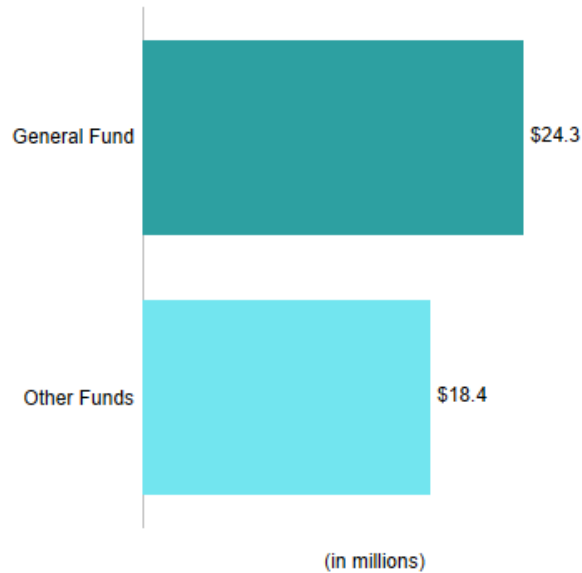


DEPARTMENT OF AGRICULTURE AND LAND STEWARDSHIP

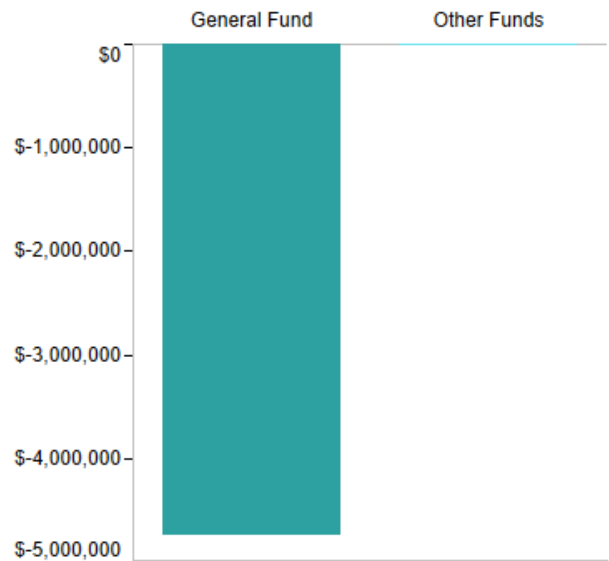
Overview and Funding History

Agency Overview: The [Department of Agriculture and Land Stewardship](#) (DALs) was created in 1923 to oversee agriculture in Iowa. Land stewardship functions were added in 1986. The Department has three operating divisions: the Consumer Protection and Industry Services Division, the Food Safety and Animal Health Division, and the Division of Soil Conservation and Water Quality.

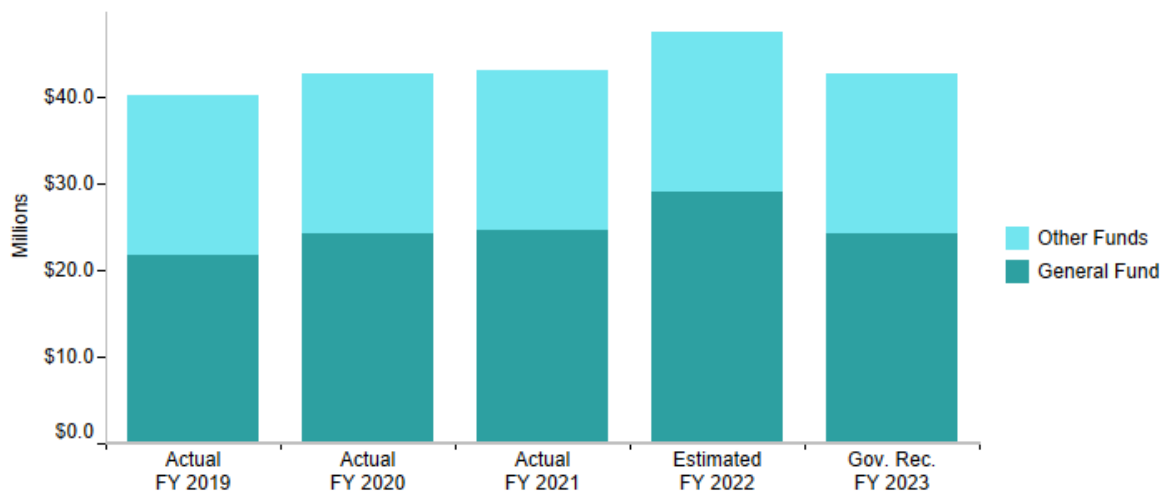
FY 2023 Governor's Recommendations Total: \$42,612,906



Governor's Recommendations Compared to FY 2022



Funding History



General Fund Recommendations

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)
<u>Agriculture and Land Stewardship, Dept of</u>				
Agriculture and Land Stewardship				
Administrative Division	\$ 18,335,679	\$ 18,538,194	\$ 18,538,194	\$ 0
Milk Inspections	189,196	189,196	189,196	0
Local Food and Farm	75,000	75,000	75,000	0
Agricultural Education	25,000	25,000	25,000	0
Foreign Animal Disease	500,000	750,000	750,000	0
Farmers with Disabilities	180,000	180,000	180,000	0
Hungry Canyons Act of Loess Hills Fund	50,000	0	0	0
Grain Regulation	350,000	350,000	350,000	0
Value Added Agriculture Grant Program	0	250,000	500,000	250,000
Water Quality Initiative	3,000,000	3,000,000	3,000,000	0
GF - Ag Drainage Wells	1,875,000	0	0	0
Renewable Fuel Infrastructure Fund	0	5,000,000	0	-5,000,000
Loess Hills Development and Conservation Fund	0	400,000	400,000	0
Southern Iowa Development and Conservation Fund	0	250,000	250,000	0
Total Agriculture and Land Stewardship, Dept of	\$ 24,579,875	\$ 29,007,390	\$ 24,257,390	\$ -4,750,000

Governor's Recommendations FY 2023

Value-Added Agriculture Grant Program **\$250,000**

An increase of \$250,000 for a DALS-administered grant program to identify, evaluate, and support programs and services that add value to agricultural products, enable new technology, and support marketing strategies.

Renewable Fuel Infrastructure Fund **\$-5,000,000**

A decrease of \$5,000,000 for a DALS program that provides financial assistance to owners or operators of a retail motor fuel site or a biodiesel terminal who wish to convert their equipment to dispense or store renewable fuels. The Governor is recommending the program be funded from the Rebuild Iowa Infrastructure Fund at a level of \$10,000,000.

Other Fund Recommendations

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)
<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

Discussion Items

Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the Federal Funds Section of this document.

Farm to Table Task Force Report — The Farm to Table Task Force began meeting in September 2021 based on the legislative charge to recommend how institutional purchasers, including schools, may be provided with long-term practical options to routinely acquire locally or regionally produced and processed farm commodities. Recommendations from the Task Force include:

- Improve sales of local foods to institutions, including farm to school and early care efforts, by increasing the efficiency of local food distribution and awareness of local options for institutional buyers.
- Develop and support expanded processing opportunities for local foods.
- Research and increase support for local food farming and scaling up local food agriculture.
- Revitalize and expand the Local Food and Farm Advisory Council.
- Increase usage of the Farm to Food Donation Tax Credit.

More details on each of the above recommendations are described in the [Farm to Table Task Force Report](#) which was submitted to the Legislature in a [Report Required to be Filed with the General Assembly](#) in December 2021 in compliance with [SF 578](#) (FY 2022 Department of Agriculture, Omnibus).

Water Quality Funding — Funding resulting from the passage of [SF 512](#) (FY 2019 Water Quality Act) is summarized in the table below:

Department/Program	Description	FY 2019	FY 2020	FY 2021	Est. FY 2022
DALS					
Water Quality Infrastructure Fund & Urban Infrastructure Fund	Balance Brought Forward	\$ 0	\$ 2,072,013	\$ 7,098,317	\$ 20,947,987
	Receipts*				
	Administration Fund	88,989	275,880	721,705	675,625
	WQ Infrastructure Fund	1,766,051	4,892,723	14,439,265	14,400,000
	Urban Infrastructure Fund	264,908	733,908	2,306,709	1,814,400
	Total Receipts	2,119,948	5,902,511	17,467,679	16,890,025
	Total Resources	2,119,948	13,877,035	42,033,675	54,728,037
	Expenditures*				
	Administration Fund	0	0	360,312	651,551
	WQ Infrastructure Fund	47,915	876,207	3,092,178	14,400,000
	Urban Infrastructure Fund	0	0	165,519	1,814,400
	Total Expenditures	47,915	876,207	3,618,009	16,865,951
	Balance Carried Forward	\$ 2,072,033	\$ 13,000,828	\$ 38,415,666	\$ 37,862,086
Iowa Finance Authority					
Water Quality Financing Program	Balance Brought Forward	\$ 0	\$ 564,663	\$ 3,140,645	\$ 10,356,863
	Total Receipts	564,663	2,575,983	7,216,218	7,800,000
	Total Resources	564,663	3,140,646	10,356,863	18,156,863
	Total Expenditure	0	0	0	9,016,218
	Balance Carried Forward	\$ 564,663	\$ 3,140,646	\$ 10,356,863	\$ 9,140,645
Wastewater and Drinking Water Financial Assistance Program	Balance Brought Forward		\$ 501,923	\$ 2,014,699	\$ 7,762,500
	Total Receipts	501,923	2,289,044	6,412,594	7,347,801
	Total Resources	501,923	2,790,967	8,427,293	15,110,301
	Total Expenditure	0	776,268	664,793	7,347,801
	Balance Carried Forward	\$ 501,923	\$ 2,014,699	\$ 7,762,500	\$ 7,762,500

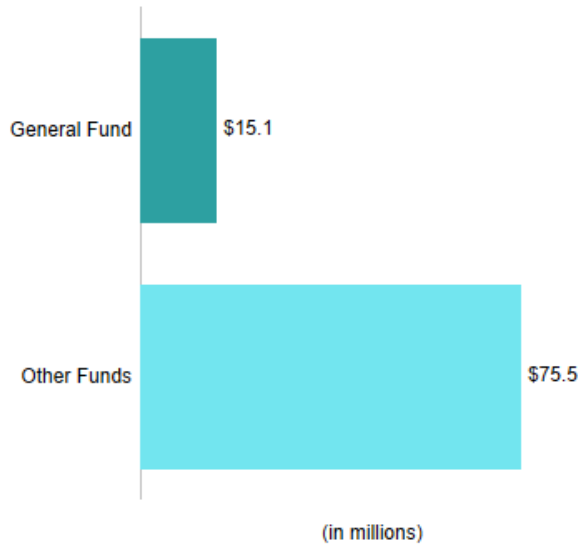
*The DALS has one Administration Fund associated with both the Water Quality Infrastructure Fund and Urban Infrastructure Fund. Fund Receipts and Expenditures are broken out.

DEPARTMENT OF NATURAL RESOURCES

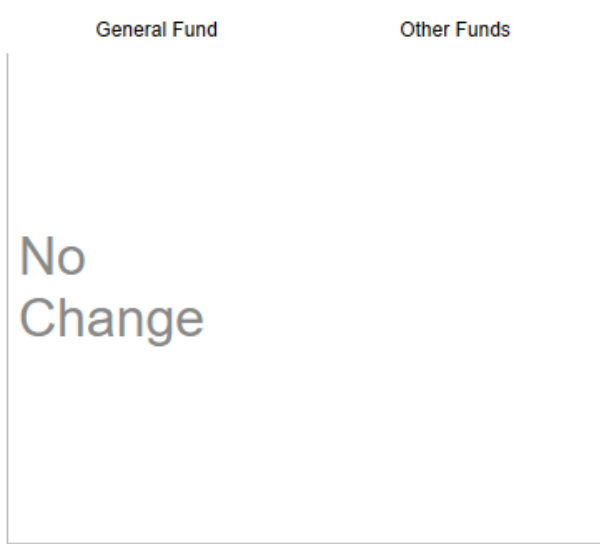
Overview and Funding History

Agency Overview: The [Department of Natural Resources](#) (DNR) is responsible for maintaining State parks and forests, protecting the environment, and managing fish, wildlife, and land and water resources in Iowa. The Department has two operating divisions: the Environmental Services Division and the Conservation and Recreation Division.

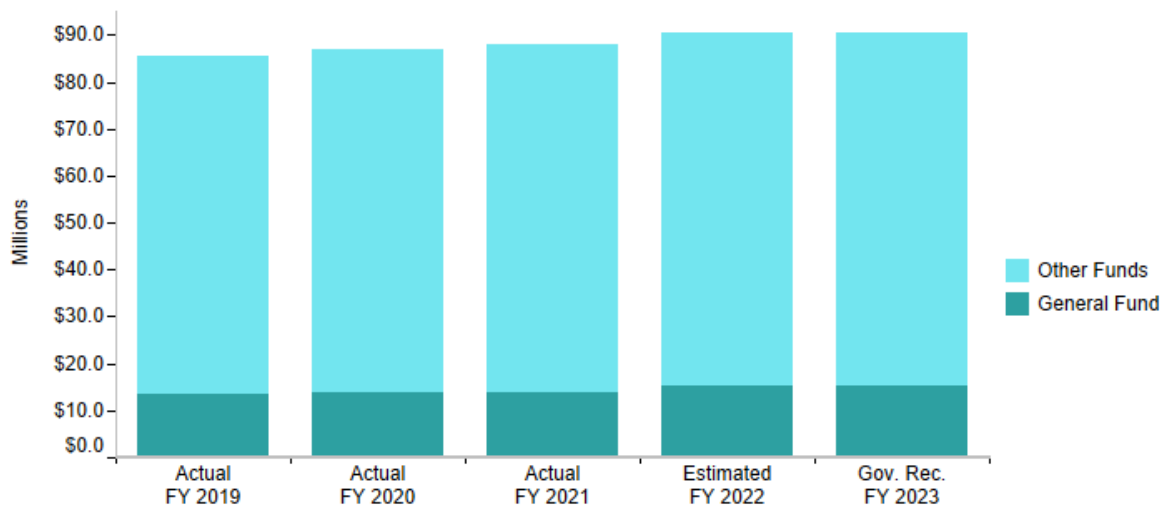
FY 2023 Governor's Recommendations Total: \$90,605,898



Governor's Recommendations Compared to FY 2022



Funding History



General Fund Recommendations

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)
<u>Natural Resources, Department of</u>				
Natural Resources				
Natural Resources Operations	\$ 11,958,058	\$ 12,093,061	\$ 12,093,061	\$ 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	0	1,000,000	1,000,000	0
Total Natural Resources, Department of	\$ 13,968,058	\$ 15,103,061	\$ 15,103,061	\$ 0

Other Fund Recommendations

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)
<u>Natural Resources, Department of</u>				
Natural Resources				
Fish & Game - DNR Admin Expenses	\$ 46,273,501	\$ 47,541,987	\$ 47,541,987	\$ 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	297,500	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
Ambient Air Quality Monitoring - EFF	425,000	425,000	425,000	0
Floodplain Mgmt and Dam Safety - EFF	375,000	375,000	375,000	0
REAP - EFF	12,000,000	12,000,000	12,000,000	0
Total Natural Resources, Department of	\$ 74,234,333	\$ 75,502,837	\$ 75,502,837	\$ 0

Discussion Items

Derecho Community Forestry Grant Program — The Iowa Legislature appropriated State infrastructure funds to the DNR to be used for a community-based tree planting program for derecho recovery tree planting. A total of \$250,000 in matching funds were made available to State and local government entities, schools, and volunteer organizations and service organizations involved with local urban and community forest services, for planting trees on publicly owned lands owned by State, county, or local governments and located within the State of Iowa. The entire amount of matching funds was awarded to various organizations for this purpose, which resulted in over 2,500 trees being planted in 19 counties.

Infrastructure Investment and Jobs Act, Water Quality — This [federal legislation](#) reauthorizes existing water quality programs as well as creating new ones. Iowa will receive funding for the existing [Clean Water State Revolving Fund](#) and [Drinking Water State Revolving Fund](#). New programs will be funded through these revolving funds as well. Funding to address lead in school drinking water systems, as well as to address emerging contaminants in water systems, is included. The following table shows expected allocations for five fiscal years:

Infrastructure Investment and Jobs Act

Iowa Allocations (in thousands)

Environmental Protection Agency (EPA)

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Clean Water State Revolving Funds: Existing Program	\$24,286	\$28,414	\$31,008	\$33,589	\$33,589
Clean Water State Revolving Funds: Addressing Emerging Contaminants	1,275	2,899	2,899	2,899	2,899
Drinking Water State Revolving Funds: Existing Program	28,445	33,280	36,318	39,341	39,341
Drinking Water State Revolving Funds: Lead Service Line Replacement	44,794	45,269	45,269	45,269	45,269
Drinking Water State Revolving Funds: Addressing Emerging Contaminants	11,945	12,072	12,072	12,072	12,072
Assistance for Small and Disadvantaged Communities	12,283	12,283	12,283	12,283	12,283
Totals	\$123,028	\$134,218	\$139,850	\$145,453	\$145,453

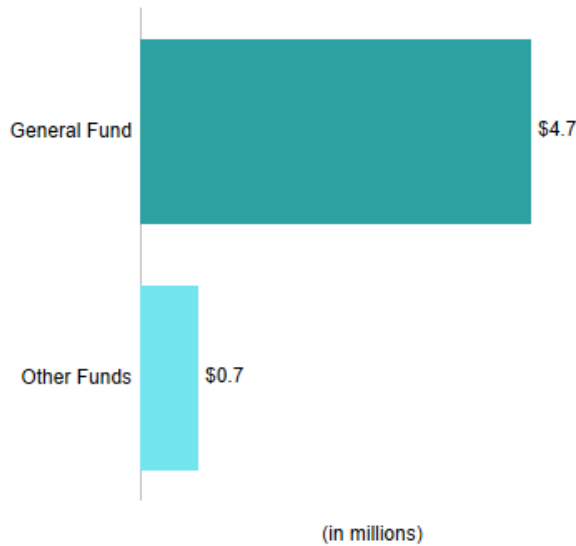
Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the Federal Funds Section of this document.

BOARD OF REGENTS

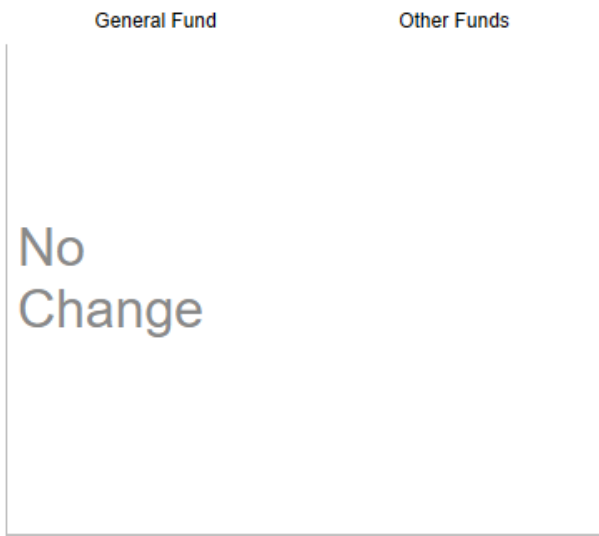
Overview and Funding History

Agency Overview: The Board of Regents oversees the three State universities, including Iowa State University (ISU). The ISU [Veterinary Diagnostic Laboratory](#) in Ames has historically received funding through the Agriculture and Natural Resources Appropriations Subcommittee. Beginning in FY 2014, ISU received \$1,500,000 for the creation of the [Iowa Nutrient Research Center](#), which has provided research grants related to the [Iowa Nutrient Reduction Strategy](#). The funding source for the Iowa Nutrient Research Center was changed from the General Fund to the Groundwater Protection Fund beginning in FY 2018.

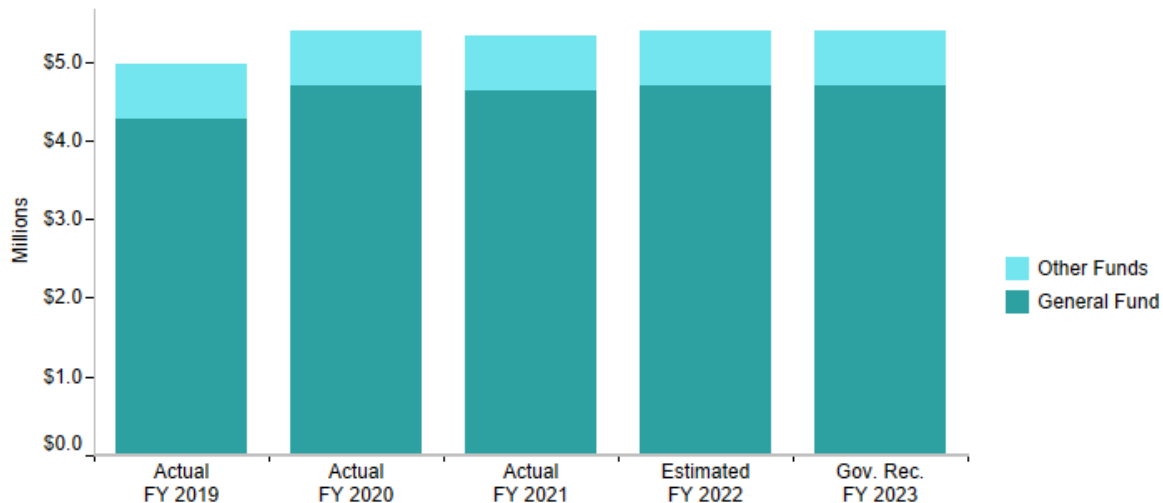
FY 2023 Governor's Recommendations Total: \$5,393,544



Governor's Recommendations Compared to FY 2022



Funding History



General Fund Recommendations

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)
Regents, Board of				
Regents, Board of				
ISU - Veterinary Diagnostic Laboratory	\$ 4,337,528	\$ 4,400,000	\$ 4,400,000	\$ 0
UI - Iowa Center for Ag Safety & Health (I-CASH)	128,154	128,154	128,154	0
ISU - Livestock Disease Research	170,390	170,390	170,390	0
Total Regents, Board of	\$ 4,636,072	\$ 4,698,544	\$ 4,698,544	\$ 0

Other Fund Recommendations

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)
Regents, Board of				
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
Total Regents, Board of	\$ 695,000	\$ 695,000	\$ 695,000	\$ 0

Discussion Items

ISU Veterinary Diagnostic Laboratory — The ISU Veterinary Diagnostic Laboratory Board selected the Weitz Company of Des Moines as the design builder with a groundbreaking ceremony on October 30, 2020. The new building is scheduled to be completed in spring 2024.

Iowa Nutrient Research Center — The Iowa Nutrient Research Center was created to pursue science-based approaches to evaluating the performance of current and emerging nutrient management practices, to provide recommendations on implementing the practices, and to develop new practices. Projects were approved beginning in FY 2014, and there have been more than 100 [water quality projects](#) approved.

Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the Federal Funds Section of this document.

ENVIRONMENT FIRST FUND

Overview and Funding History

The Environment First Fund (EFF) was created during the 2000 Legislative Session to provide funding for environmental programs. The Fund received a standing appropriation of \$35,000,000 in FY 2001 from the Rebuild Iowa Infrastructure Fund; however, funding has varied over the years. The current standing appropriation is \$42,000,000.

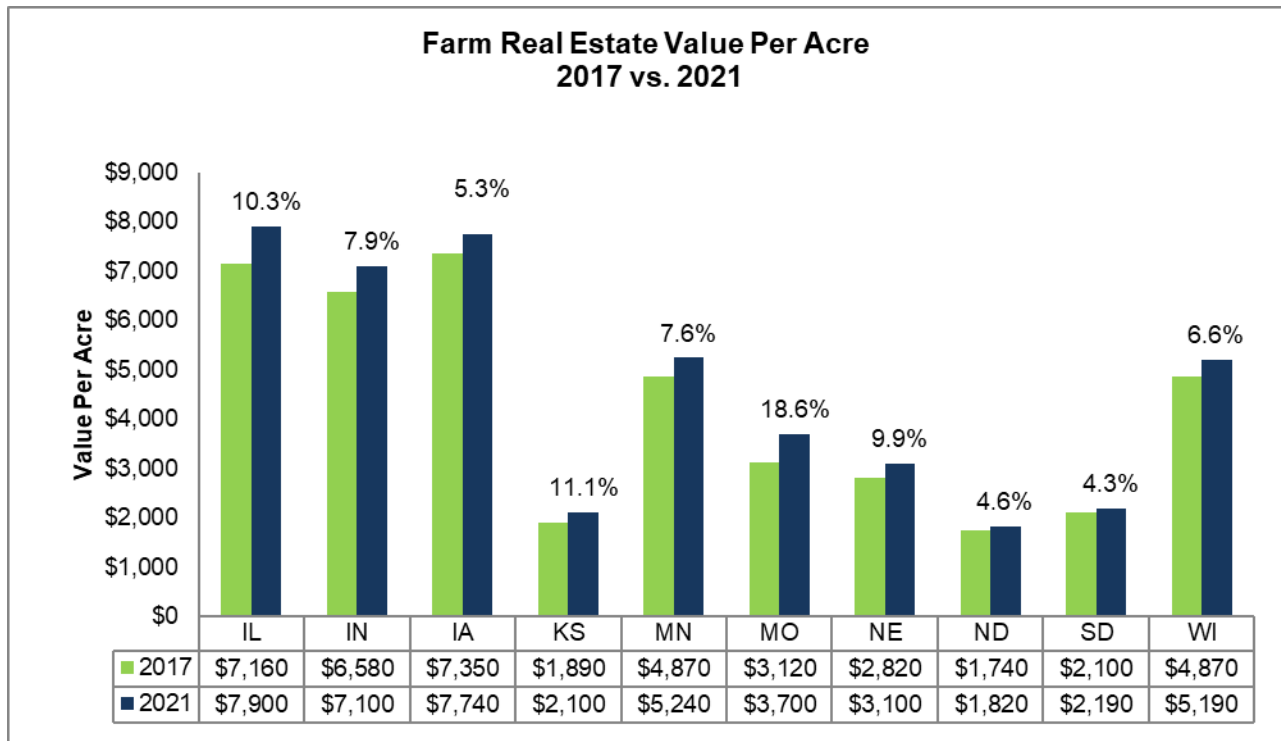
The Governor is recommending appropriations totaling \$42,000,000 from the EFF for FY 2023. This is no change in funding compared to estimated FY 2022.

Environment First Fund Recommendations

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)
<u>Agriculture and Land Stewardship, Dept of</u>				
Agriculture and Land Stewardship				
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
Water Quality Initiative EFF	2,375,000	2,375,000	2,375,000	0
Total Agriculture and Land Stewardship, Dept of	\$ 17,300,000	\$ 17,300,000	\$ 17,300,000	\$ 0
<u>Natural Resources, Department of</u>				
Natural Resources				
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
Ambient Air Quality Monitoring - EFF	425,000	425,000	425,000	0
Floodplain Mgmt and Dam Safety - EFF	375,000	375,000	375,000	0
REAP - EFF	12,000,000	12,000,000	12,000,000	0
Total Natural Resources, Department of	\$ 24,005,000	\$ 24,005,000	\$ 24,005,000	\$ 0
<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
Total Regents, Board of	\$ 695,000	\$ 695,000	\$ 695,000	\$ 0
Total Agriculture and Natural Resources	\$ 42,000,000	\$ 42,000,000	\$ 42,000,000	\$ 0

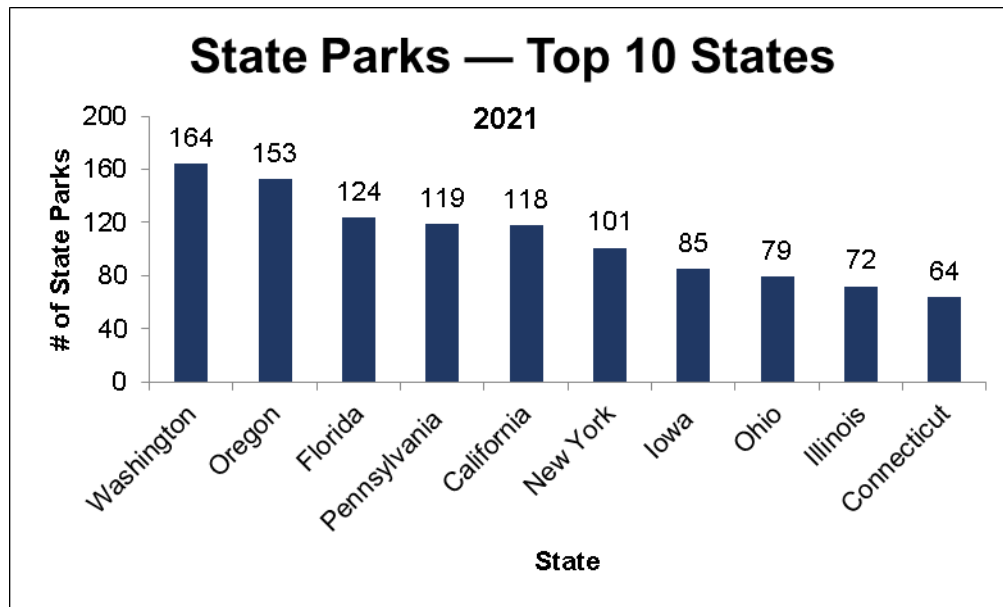
Comparison to Other States — Farm Land Values

Data gathered from the [Land Values 2021 Summary Report](#) published by the U.S. Department of Agriculture compared the average value per acre of farm real estate from 2017 to 2021. Over the five-year period, the average value per acre of farm real estate in the U.S. increased from \$3,030 to \$3,380 per acre (11.55%). In Iowa, the average value per acre of farm real estate increased from \$7,350 to \$7,740 per acre (5.31%). The following graph provides the average value per acre and the percentage change from 2017 to 2021 for states in the Midwest.



Comparison to Other States — State Parks

According to www.stateparks.com, Iowa ranked seventh in the United States for the number of state parks in 2021. The following graph shows the top 10 states with the most state parks and the number of state parks in each.



Legislative Services Agency (LSA) Publications

The following publications by the LSA are related to the Agriculture and Natural Resources Appropriations Subcommittee:

- **Issue Review:**

[*Livestock Inventory Historical Trends*](#)

- **Maps of the Week:**

[*Farmers' Markets and Farm Stands — 2019*](#)

[*Average Farmland Value Per Acre — 2020*](#)

[*Average Cash Rent Per Acre of Cropland — 2020 Iowa Cash Rent Survey*](#)

[*Licensed Grain Warehouses and the Grain Indemnity Fund — FY 2018*](#)

[*State Park, Forest, and Recreation Area Visits — CY 2019*](#)

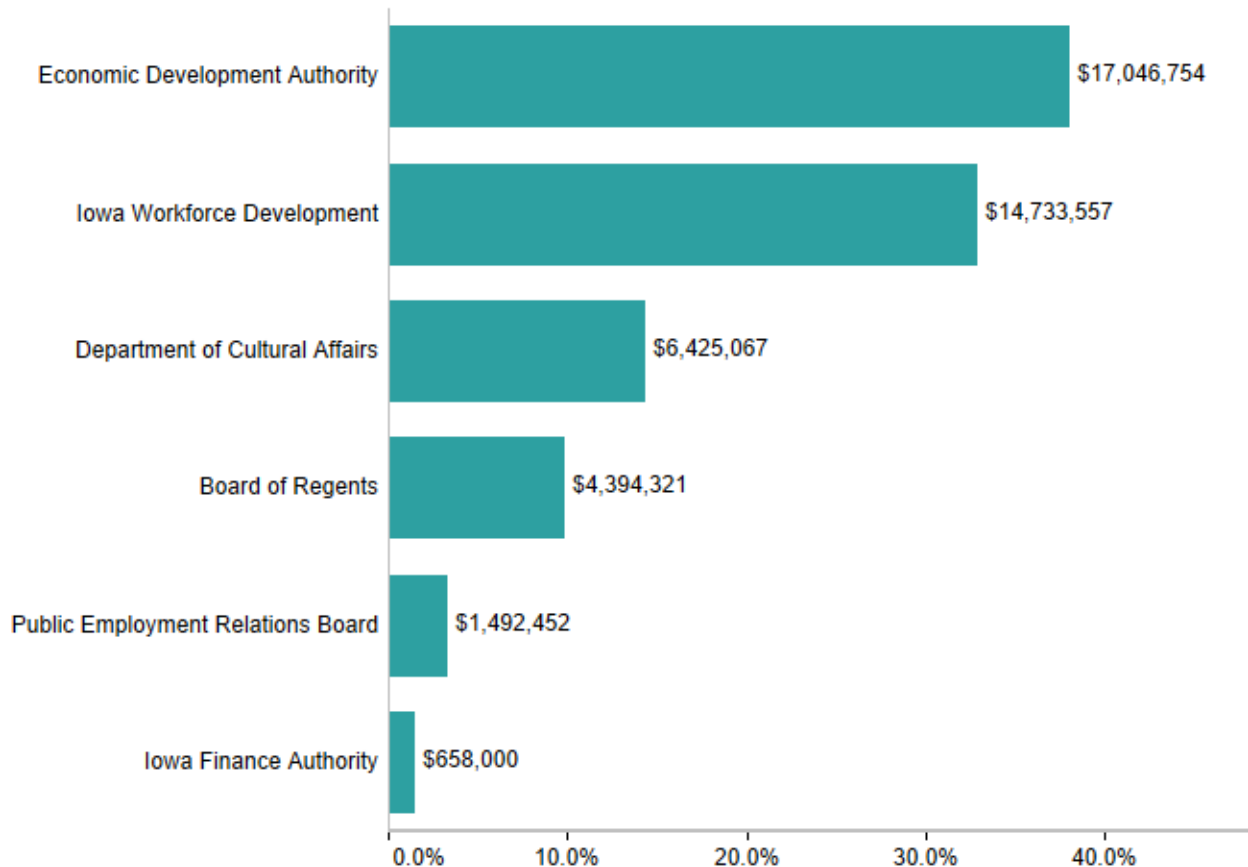
[*Land Owned or Managed by the Iowa Department of Natural Resources \(DNR\) — FY 2020*](#)

Reports Required to Be Filed with General Assembly

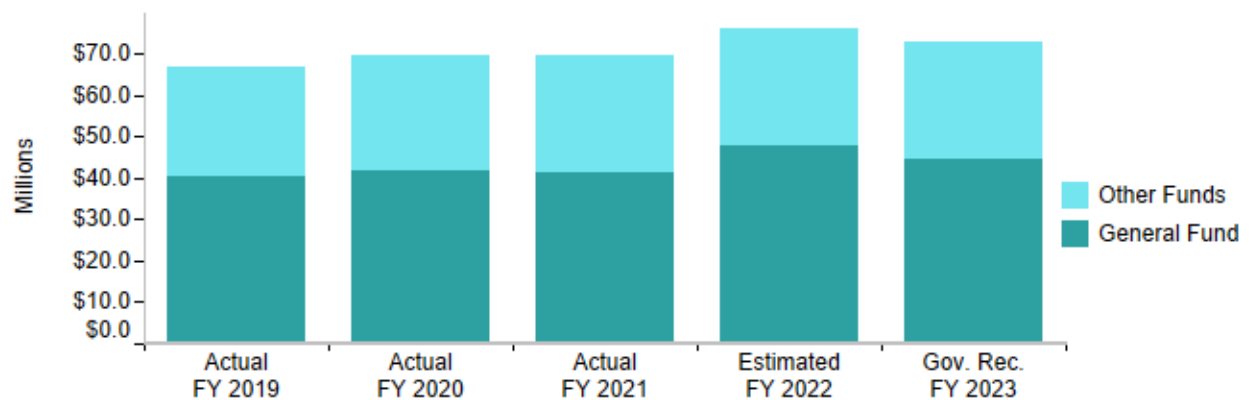
Reports and other documents required to be filed with the General Assembly are organized by submitting department and by date and are published on this [webpage](#).

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 Aaron Gerds (515.281.6764) aaron.gerds@legis.iowa.gov

**FY 2023 General Fund Governor's Recommendations
Total: \$44,750,151**

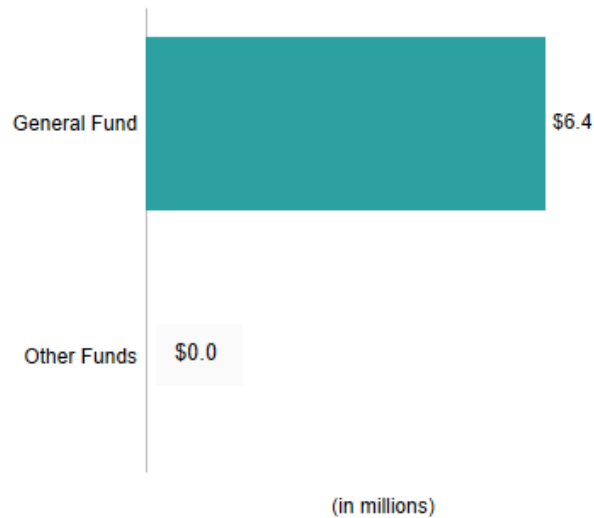
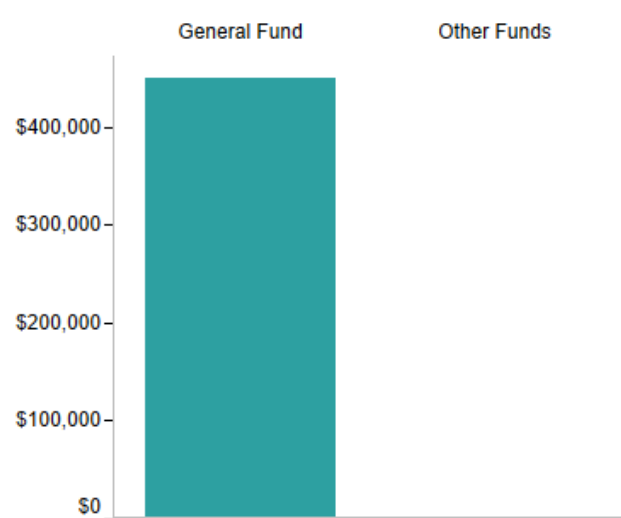
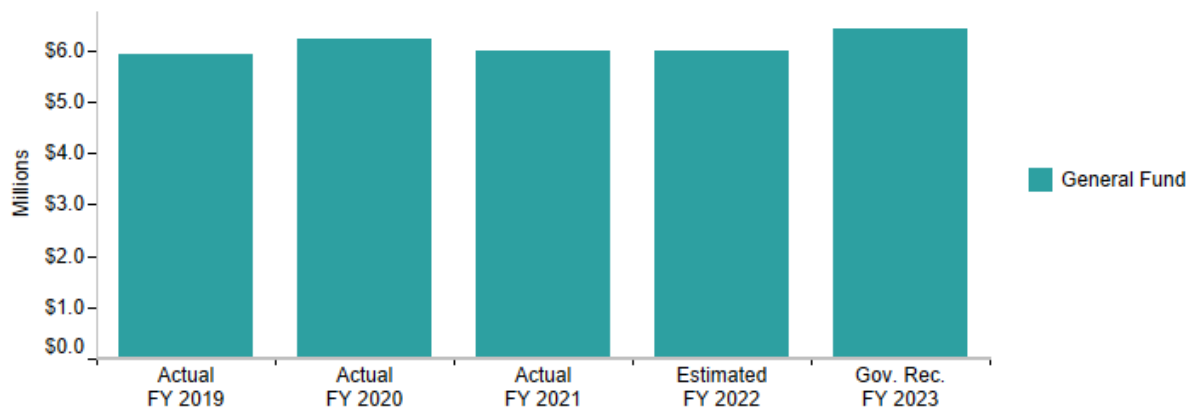


**Funding History by Appropriations Subcommittee —
Economic Development**



DEPARTMENT OF CULTURAL AFFAIRS**Overview and Funding History**

Agency Overview: The [Iowa Department of Cultural Affairs](#) (DCA) has primary responsibility for the development of the State's interest in the areas of the arts, history, and other cultural matters. In fulfilling this responsibility, the DCA is advised and assisted by the State Historical Board of Trustees and the Iowa Arts Council.

FY 2023 Governor's Recommendations
Total: \$6,425,067

Governor's Recommendations
Compared to FY 2022
**Funding History**

General Fund Recommendations

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)
Cultural Affairs, Department of				
Cultural Affairs, Dept. of				
Administration Division	\$ 168,637	\$ 168,637	\$ 168,637	\$ 0
Community Cultural Grants	172,090	172,090	172,090	0
Historical Division	3,142,351	3,142,351	3,142,351	0
Historic Sites	426,398	426,398	426,398	0
Arts Division	1,317,188	1,317,188	1,317,188	0
Great Places	150,000	150,000	150,000	0
Cultural Trust Grants	150,000	150,000	150,000	0
County Endowment Funding - DCA Grants	448,403	448,403	448,403	0
Greenlight Grants	0	0	450,000	450,000
Total Cultural Affairs, Department of	\$ 5,975,067	\$ 5,975,067	\$ 6,425,067	\$ 450,000

Governor's Recommendations FY 2023

Greenlight Grants **\$450,000**

An increase to provide a new appropriation to help filmmakers create movies and support media production.

Discussion Items

Greenlight Grants — The Governor is recommending a new \$450,000 appropriation to the Greenlight Grants program, which helps filmmakers create movies and supports media production. Greenlight Grants support the filmmaking process in taking a script from its initial stages to the completion of a finished movie. The grants help support local jobs that grow the film and television industry in Iowa, build collaboration with other filmmakers and artists, and benefit small businesses that service the industry. The program is administered by the Iowa Arts Council on behalf of Produce Iowa. Eligible applicants include Iowa residents who are filmmakers, and awards range from \$10,000 to \$50,000 with a required 50.00% match. The Iowa Arts Council is codified in Iowa Code chapter [303](#) and is 67.00% funded through the General Fund, with the remainder coming from the federal National Endowment for the Arts Partnership Agreements Grant Program.

Department General Fund Appropriations — General Fund appropriations, expenditures, and full-time equivalent (FTE) employees for existing programs at the DCA have remained stable for three straight fiscal years beginning in FY 2020. The Subcommittee may want to hear from the DCA regarding the Department's ability to carry out its current missions with available resources.

Historical Building — The Subcommittee may want to hear from the DCA about the status of the Historical Building project. This long-term project will replace pipes; replace skylights and the roof; renovate collection and storage areas; replace the heating, ventilation, and air conditioning (HVAC); create a vapor barrier; and repair other museum components. The current phase of construction on the roof is scheduled to last until fall 2022.

Emergency Resources — The Subcommittee may want to hear from the DCA about the programs offered in response to COVID-19, including the Iowa Arts & Culture Marketing Grant program, Iowa Arts & Culture Resilience Grants, American Rescue Plan Arts Grants, and the American Rescue Plan Humanities Grant program.

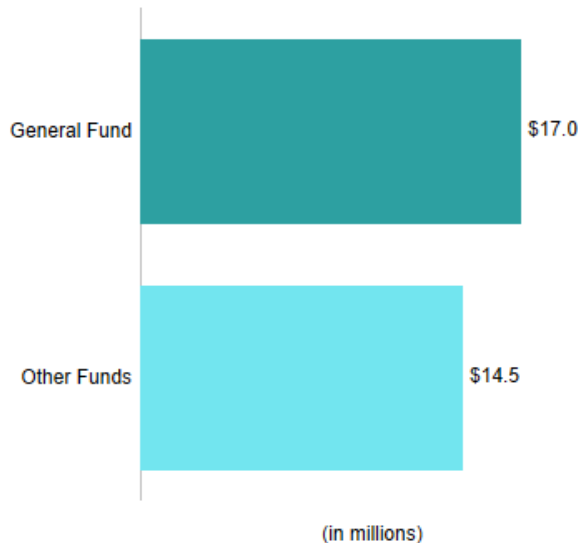
Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the Federal Funds Section of this document.

IOWA ECONOMIC DEVELOPMENT AUTHORITY

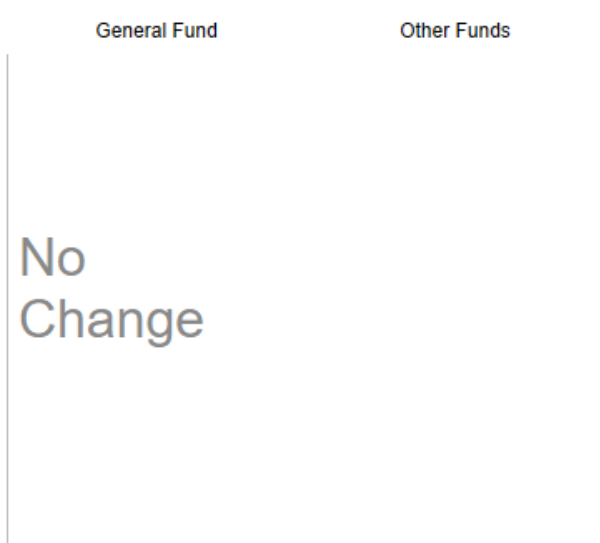
Overview and Funding History

Agency Overview: The [Iowa Economic Development Authority](#) (IEDA) is responsible for fostering the economic vitality of the State by working in focused partnerships with businesses, entrepreneurs, communities, and educational entities. The IEDA's primary responsibilities are in the areas of finance, marketing, local government and service coordination, exporting, tourism, job training and entrepreneurial assistance, and small business.

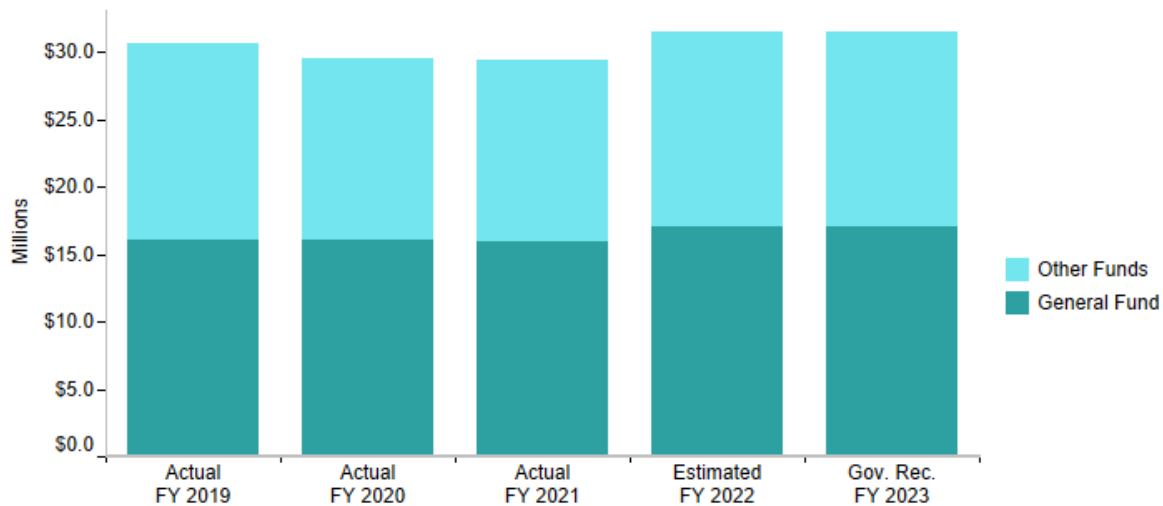
FY 2023 Governor's Recommendations Total: \$31,546,754



Governor's Recommendations Compared to FY 2022



Funding History



General Fund Recommendations

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)
<u>Economic Development Authority</u>				
Economic Development Authority				
Economic Development Appropriation	\$ 13,318,553	\$ 13,318,553	\$ 13,318,553	\$ 0
World Food Prize	375,000	375,000	375,000	0
Iowa Comm. Volunteer Ser. - Promise	168,201	168,201	168,201	0
Councils of Governments (COGs) Assistance	275,000	275,000	275,000	0
Future Ready Reg. Apprenticeship Prog.	1,000,000	760,000	760,000	0
Tourism Marketing - Adjusted Gross Receipts	831,473	900,000	900,000	0
Regional Sports Authorities	0	500,000	500,000	0
Butchery Innovation & Revitalization	0	750,000	750,000	0
Total Economic Development Authority	\$ 15,968,227	\$ 17,046,754	\$ 17,046,754	\$ 0

Other Fund Recommendations

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)
<u>Economic Development Authority</u>				
Economic Development Authority				
STEM Internships - SWJCF	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 0
Future Ready Iowa Mentor Prog - SWJCF	400,000	400,000	400,000	0
STEM Best - SWJCF	0	700,000	700,000	0
Empower Rural Iowa Program - SWJCF	0	700,000	700,000	0
High Quality Jobs Program - SWJCF	11,700,000	11,700,000	11,700,000	0
Empower Rural Iowa Rural Innovation Grants - SWJCF	300,000	0	0	0
Empower Rural Iowa Housing Needs Assess - SWJCF	100,000	0	0	0
Total Economic Development Authority	\$ 13,500,000	\$ 14,500,000	\$ 14,500,000	\$ 0

Discussion Items

Butchery Innovation and Revitalization Program — The 2021 Iowa Acts, chapter [175](#), created the Butchery Innovation and Revitalization Program within the IEDA, which was funded through a \$750,000 General Fund appropriation in FY 2022. The Program was created to strengthen Iowa's food supply chain and rural development, and grants of up to \$50,000 are available. *The Governor is recommending \$750,000 for the Program in FY 2023, no change compared to estimated FY 2022.* The Subcommittee may want to hear from the IEDA about demand for the Program.

STEM BEST Program — The Science, Technology, Engineering and Mathematics (STEM) Businesses Engaging Students and Teachers (BEST) Program provides grants to school districts to prepare students for the workforce in high-demand fields. In 2021 Iowa Acts, chapter [171](#), \$750,000 was appropriated from the Skilled Worker and Job Creation Fund (SWJCF) to the STEM BEST Program to be used by the Iowa Governor's STEM Advisory Council. *The Governor is recommending \$750,000 for the Program in FY 2023, no change compared to estimated FY 2022.* The Subcommittee may want to hear from the IEDA on the usage of this new funding.

Empower Rural Iowa FY 2022 Appropriation — For FY 2022, a total of \$700,000 was appropriated from the SWJCF to the IEDA for Empower Rural Iowa programs, an increase of \$300,000 from FY 2021. The IEDA announced grant opportunities in numerous programs, including the Rural Innovation Grant Program and Rural Housing Assessment Grant Program, which both received prior appropriations from the Legislature; the existing Rural Leadership Grant Program; and new programs including the Rural

Child Care Market Study Program and the Rural Return Grant Program. *The Governor is recommending \$700,000 for Empower Rural Iowa in FY 2023, no change compared to estimated FY 2022.* The Subcommittee may want to hear about these initiatives and their objectives.

Iowa Jobs Training Program (260F) — The Iowa Jobs Training Program is codified in Iowa Code chapter [260F](#). The Program provides job training services to current employees of eligible businesses through partnerships with local community colleges. The 2021 Iowa Acts, chapter [171](#), appropriated \$4,750,000 of income tax withholdings to the Workforce Development Fund (WDF) for the Program in FY 2022, an increase of \$1,750,000 from FY 2021. *The Governor is recommending \$4,750,000 for the Program in FY 2023, no change compared to estimated FY 2022.* The Subcommittee may want to hear from the IEDA on how community colleges are utilizing the increase in funding for the Program.

Grow Iowa Values Fund — At the end of FY 2021, \$9,059,815 in cash remained in the Grow Iowa Values Fund (GIVF) administered by the IEDA, with funding repealed by the 2011 Iowa Acts, chapter [133](#). In FY 2022, approximately \$2,000,000 from the GIVF was made available to the Manufacturing 4.0 initiative created in the 2021 Iowa Acts, chapter [177](#), while approximately \$4,000,000 may be made available to the Downtown Loan Guarantee Program created by the 2021 Iowa Acts, [SF 619](#) (Taxation and Other Provisions Act), and administered by the IEDA. The Subcommittee may want to hear about any planned initiatives funded through the GIVF and receive a financial update on the GIVF.

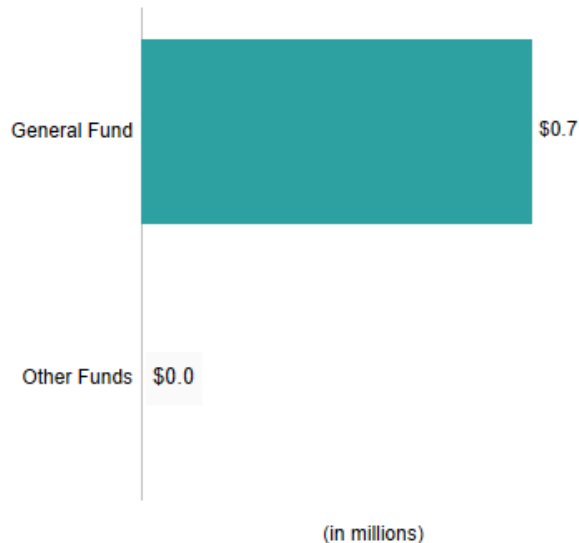
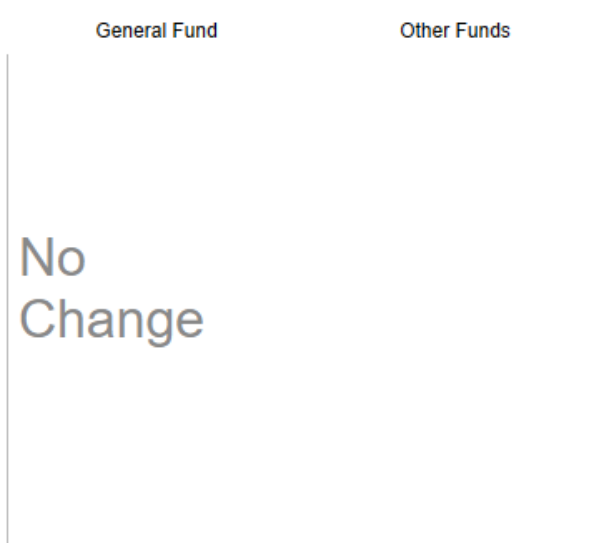
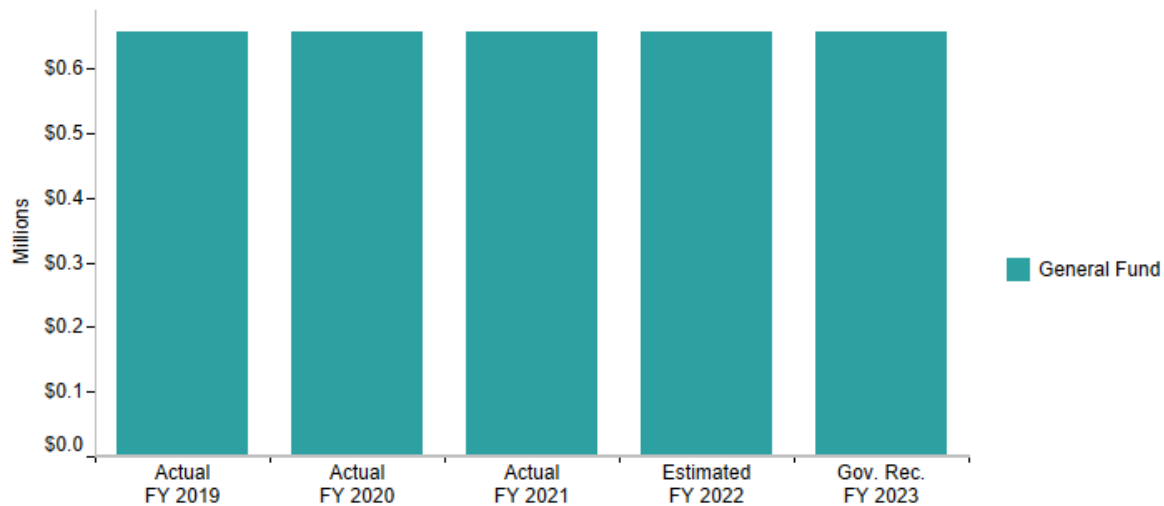
Manufacturing 4.0 Technology Investment Program — The Manufacturing 4.0 Technology Investment Program was created in the 2021 Iowa Acts, chapter [177](#), under the auspices of the IEDA, for manufacturing innovation equipment and manufacturing Industrial Internet of Things (IIoT) infrastructure. Two grant opportunities totaling \$30,000,000 from the [American Rescue Plan Act of 2021 \(ARPA\)](#) were available for the Program. The first grant opportunity for \$5,000,000 is focused on small manufacturers and is in addition to \$2,000,000 allocated from the GIVF for the same Program, while a second opportunity for \$25,000,000 is focused on mid-sized manufacturers with 76 to 250 employees and is geared toward companies that experienced negative economic impacts during the COVID-19 pandemic. The Subcommittee may want to hear from the IEDA regarding its goals for the programs and funding opportunities for Manufacturing 4.0.

Energy Infrastructure Revolving Loan Program — The 2021 Iowa Acts, chapter [177](#) created the Energy Infrastructure Revolving Loan Program (EIRLP) to be administered by the IEDA and the Iowa Energy Center (IEC) Board, which is due to sunset at the end of FY 2022. The \$14,404,121 balance at the end of FY 2021 from the Alternative Energy Revolving Loan Program, which ceased issuance of new loans, was transferred to the Energy Infrastructure Revolving Loan to allow for administering of new EIRLP grants in FY 2022. The Subcommittee may want to hear from the IEDA regarding the EIRLP, which provides low-interest loans for energy infrastructure projects that facilitate electricity or gas generation, transmission, storage, or distribution; and regarding how the EIRLP may be administered if the IEC Board is allowed to sunset at the end of FY 2022.

Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the Federal Funds Section of this document.

IOWA FINANCE AUTHORITY**Overview and Funding History**

Agency Overview: The [Iowa Finance Authority](#)'s (IFA) mission is to finance, administer, advance, and preserve affordable housing, and to promote community and economic development for Iowans. The Authority receives no General Fund appropriation for operating expenses and does not have the ability to tax. The major funding sources for the Authority are bond proceeds, title guaranty fees, application fees, and interest earnings.

FY 2023 Governor's Recommendations
Total: \$658,000

Governor's Recommendations
Compared to FY 2022
**Funding History**

General Fund Recommendations

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)
Iowa Finance Authority				
Iowa Finance Authority Rent Subsidy Program	\$ 658,000	\$ 658,000	\$ 658,000	\$ 0
Total Iowa Finance Authority	\$ 658,000	\$ 658,000	\$ 658,000	\$ 0

Discussion Items

Demand for the Rent Subsidy Program — The Subcommittee may want to hear from the IFA about the demand for the Home and Community-Based Services (HCBS) Rent Subsidy Program, which has seen expenditures of \$652,000 in FY 2019, \$647,000 in FY 2020, and \$643,000 in FY 2021.

Iowa Rent and Utility Assistance Program — The IFA received \$195,100,000 in Emergency Rental Assistance (ERA) from the federal [Consolidated Appropriations Act of 2021](#) for the Iowa Rent and Utility Assistance Program. As of December 1, 2021, \$53,700,000 of this funding has been utilized to serve Iowans with rent and utility assistance, while \$30,000,000 has been approved to be transferred to Polk County for local rental assistance programs. Part of this funding may also be used for a refugee resettlement initiative. As of November 30, 2021, 9,586 households have been helped through the Program. A second tranche of funding totaling \$149,000,000 was allocated to Iowa from the federal [American Rescue Plan Act of 2021 \(ARPA\)](#) for the Iowa Rent and Utility Assistance Program. This funding may be used to fund a homeless initiative and a housing initiative for parolees. The Subcommittee may want to hear from the IFA regarding its plans with these federal resources.

State and Federal Housing Programs — The Consolidated Appropriations Act of 2021, the ARPA, and State legislation such as the 2021 Iowa Acts, [SF 619](#) (Taxation and Other Provisions Act), funded new housing assistance programs and expanded existing programs while allocating hundreds of millions of dollars in new funding to be administered by the IFA. At the same time, the IFA projects that at least 61,000 new housing units will be needed by 2030 in order to keep up with housing demand. The Subcommittee may want to hear from the IFA on how the Authority is strategizing to administer these programs and funding opportunities and how the IFA can help increase housing supply in the State.

Disaster Recovery Housing Assistance Program — Senate File 619 created the Disaster Recovery Housing Assistance Program within the IFA as a forgivable loan and grant program to use during disaster declarations by the Governor to prevent evictions and to repair and rebuild homes occupied by homeowners and renters during disasters. The Subcommittee may want to hear from the IFA on how it intends to administer the Program if and when it is needed.

American Rescue Plan Housing Investments — In September 2021, the Governor announced a \$100,000,000 housing initiative comprised of six programs: Federal Housing Tax Credit Program (\$45,000,000); Workforce Housing Tax Credit Program (\$20,000,000); Downtown Housing Grant Program (\$20,000,000); Homes for Iowa (\$10,000,000); Home Rehabilitation Block Grant Pilot Program (\$4,000,000); and Minority Homebuyer Down Payment Assistance Pilot Program (\$1,000,000). The Subcommittee may want to hear from the IFA regarding administration of these housing opportunities.

Water Infrastructure Fund — On December 8, 2021, the Governor allocated \$75,000,000 from the ARPA to the Water Infrastructure Fund (WIF) to support innovative projects across the State with the goal of protecting, preserving, and restoring Iowa's water resources. The four main project categories for funding include economically significant projects, watershed protection projects, industrial water reuse projects (pilot), and wastewater infrastructure for unsewered communities. The Subcommittee may want to hear from the IFA about its priorities for this funding.

Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the Federal Funds Section of this document.

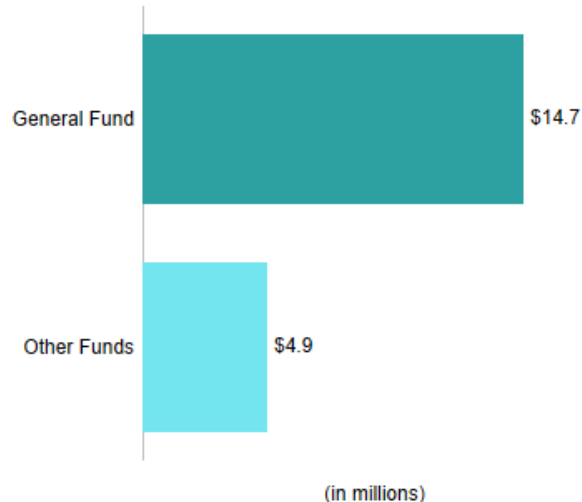
IOWA WORKFORCE DEVELOPMENT

Overview and Funding History

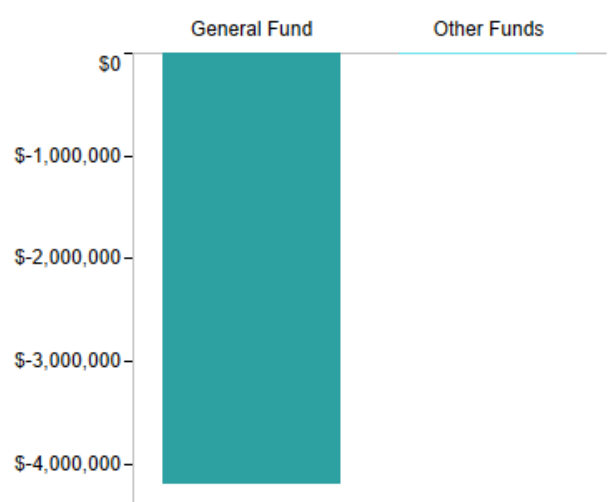
Agency Overview: The [Iowa Department of Workforce Development](#) (IWD) strives to improve the income, productivity, and safety of all Iowans. In conjunction with State and local economic development efforts, the IWD also assists businesses in fulfilling workforce needs. The IWD's major services, products, and activities include:

- Workforce center services
- Compliance assistance and enforcement
- Unemployment insurance
- Workforce information and analysis
- Adjudication, compliance, and education
- Resource management

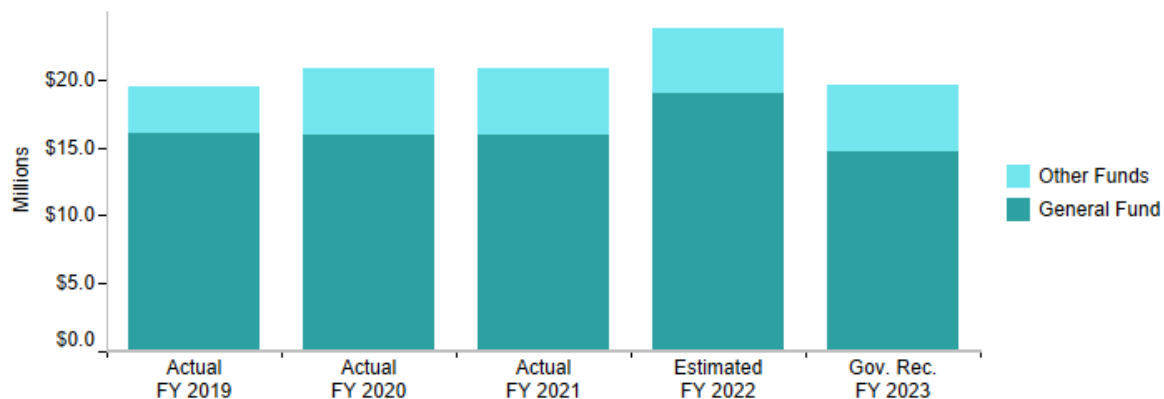
FY 2023 Governor's Recommendations Total: \$19,599,641



Governor's Recommendations Compared to FY 2022



Funding History



General Fund Recommendations

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)
Workforce Development, Department of				
Iowa Workforce Development				
Labor Services Division	\$ 3,491,252	\$ 3,491,252	\$ 3,491,252	\$ 0
Workers' Compensation Division	3,321,044	3,321,044	3,321,044	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
Future Ready Iowa Employer Innovation Fund	1,200,000	4,200,000	0	-4,200,000
Total Workforce Development, Department of	\$ 15,933,557	\$ 18,933,557	\$ 14,733,557	\$ -4,200,000

Governor's Recommendation FY 2023

Future Ready Iowa Employer Innovation Fund \$-4,200,000

A decrease of \$4,200,000 eliminating the appropriation for the Program.

Discussion Item

Future Ready Iowa Employer Innovation Fund — The Governor is recommending eliminating the \$4,200,000 appropriation to the Future Ready Iowa [Employer Innovation Fund](#) that provides grants to employers for credit and noncredit education and training opportunities in high-demand jobs. The Fund was established with the [Future Ready Iowa Act](#) and also funds the Iowa Child Care Challenge Fund within IWD, created in the 2020 Iowa Acts, chapter [1117](#). The purpose of the Child Care Challenge Program is to encourage and enable businesses, nonprofit organizations, and consortiums to establish local child care facilities and increase the availability of quality, affordable child care for working Iowans. IWD carried over \$587,858 from FY 2021 to use in FY 2022 for the Employer Innovation Fund, and there was a \$3,000,000 General Fund appropriation increase in FY 2022 to the Fund. A maximum of \$3,000,000 was made available at IWD's discretion in FY 2022 for the Child Care Challenge. The Subcommittee may want to hear from IWD regarding demand for these programs.

Other Fund Recommendations

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)
Workforce Development, Department of				
Iowa Workforce Development				
Field Offices - Spec Cont Fund	\$ 1,766,084	\$ 2,416,084	\$ 2,416,084	\$ 0
Field Offices - UI Reserve Interest	2,850,000	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
Total Workforce Development, Department of	\$ 4,866,084	\$ 4,866,084	\$ 4,866,084	\$ 0

Discussion Items

Opening of Field Offices — *The Governor is recommending \$6,675,650 from the General Fund for field offices in FY 2023, no change compared to estimated FY 2022.* The Subcommittee may want to ask IWD about the Department's expected demand of field offices in FY 2023 as every IowaWORKS Center and IowaWORKS Satellite Office has restarted full-time, in-person services after the COVID-19 pandemic. The IWD carried forward \$4,359,545 of the \$6,675,650 General Fund appropriation from FY 2021 into FY 2022.

Available Special Employment Security Contingency Fund Moneys — The Subcommittee may want to hear from IWD about the funds available from the Special Employment Security Contingency Fund. There remains an estimated \$5,200,000 in unencumbered funds for FY 2022 (this does not include \$2,200,000 for cashflow purposes). Revenues have decreased from \$4,100,000 in FY 2015 to an estimated \$1,500,000 in FY 2022, with a higher estimate of \$2,300,000 in FY 2023. The appropriation for field offices in FY 2022 is \$2,400,000. Agency expenditures have been as high as \$3,400,000 in FY 2017 and are estimated to be \$2,700,000 for FY 2022. The balance in the Fund was \$11,400,000 in FY 2016 and is estimated to be \$3,800,000 at the end of FY 2022 (including the cashflow moneys).

Available Unemployment Compensation Reserve Fund Interest Moneys — The Subcommittee may want to hear from IWD about the funds available from the Unemployment Compensation Reserve Fund interest. The FY 2022 appropriation is \$2,200,000. IWD estimates interest from the Unemployment Compensation Reserve Fund will be \$500,000 in FY 2022 and \$900,000 in FY 2023. Interest rates dropped from 1.70% annualized for January 2020 to 0.07% annualized for September 2021. The interest rate reached an annualized high of 2.52% for January 2019. The estimated Reserve Fund interest balance at the end of FY 2022 is zero.

Unemployment Insurance Systems Modernization and Reed Act Funding — IWD has been authorized to use up to \$44,000,000 from the federal [Assistance for Unemployed Workers and Struggling Families Act](#) funds for one-time funding for the modernization of unemployment insurance systems and for the acquisition of programming, software, and equipment required to provide an administrative system for the Iowa Unemployment Insurance Program. This is a one-time authorization that replaces a prior authorization for the use of up to \$9,600,000 from the same source for the same purpose. The General Assembly may want to hear from IWD about the status of this project. IWD signed a contract with a developer in April 2021 to begin work with the \$26,600,000 remaining from prior appropriations, with implementation by late 2023. The appropriations include \$4,800,000 in FY 2017 and \$39,200,000 in FY 2018. IWD expended \$1,600,000 in FY 2017, \$6,400,000 in FY 2018 (not including \$597,000 appropriated separately for field offices), \$1,300,000 in FY 2019, \$2,400,000 in FY 2020, and \$900,000 in FY 2021.

Iowa's Unemployment Compensation Trust Fund — *The Governor is recommending modifying the benefit structure paid from the Unemployment Compensation Trust Fund to lowans during periods of unemployment.* The Governor recommended reducing the term of regular unemployment benefits from 26 weeks to 16 weeks, reducing the extension of benefits for plant closing from the current 39-week maximum to 26 weeks, eliminating the first week of benefits after an unemployment insurance (UI) claim, decreasing on a more rapid timeline the percentage of prior wages an employee must accept, further defining "misconduct" for unemployment benefit determinations, and allowing unemployment decisions to be directly appealed to district court. The Unemployment Compensation Trust Fund, or UI Trust Fund, is administered by the U.S. Department of Labor in cooperation with IWD to help lowans deal with periods of economic insecurity. State UI laws are codified in Iowa Code chapter [96](#). The Fund is replenished through insurance taxes paid by Iowa employers based on a formula that includes an employer's five-year average annual benefit payment and the employer's five-year average annual taxable payroll. Due to COVID-19, high unemployment in 2020 created large benefit payouts from the Fund. The Governor's Office transferred \$237,500,000 from the Iowa State and Local Fiscal Recovery Fund to the UI Trust Fund in July 2021. According to federal Department of Labor data, \$775,000,000 was provided in regular UI benefits in FY 2021, with a high of \$159,900,000 in benefits payable in July 2020 and steadily dropping through FY 2021 to \$30,700,000 in benefits payable in June 2021. As of December 30, 2021, the balance in the UI Trust Fund was \$1,390,917,122. The Subcommittee may want to ask IWD about the Department's efforts to provide UI services to lowans during the pandemic and about the modifications

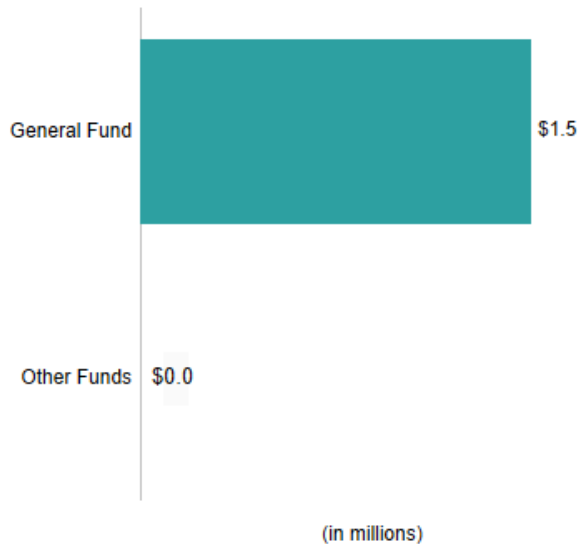
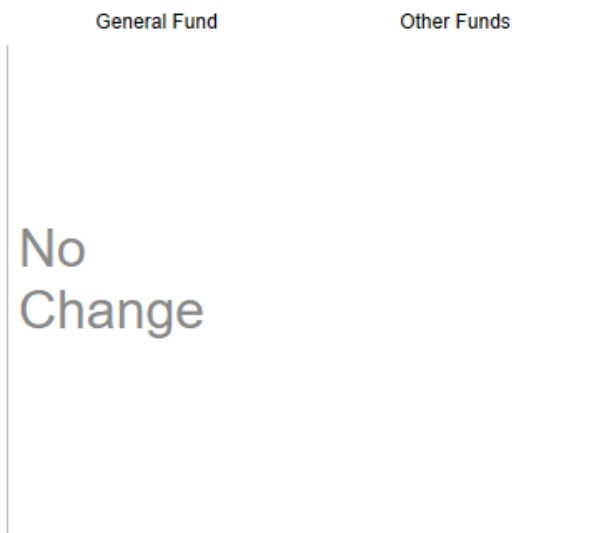
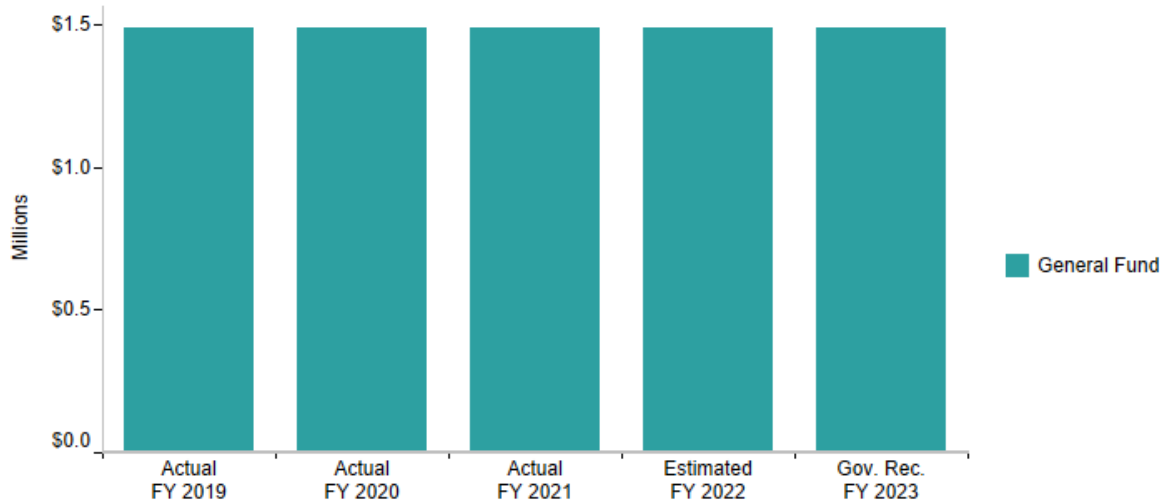
recommended moving forward.

Iowa Health Careers Registered Apprenticeship Grant Program — *The Governor is recommending creating the Iowa Health Careers Registered Apprenticeship Grant Program to help health care providers recruit local talent.* Grants from the Program will be awarded to a minimum of five applicant communities to start a new or expand an existing program at a high school. The Subcommittee may want to ask IWD about this program and how this can help Iowa's health care systems.

Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the Federal Funds Section of this document.

PUBLIC EMPLOYMENT RELATIONS BOARD**Overview and Funding History**

Agency Overview: The Iowa [Public Employment Relations Board](#) (PERB) is responsible for implementing the provisions of the [Public Employment Relations Act](#), and for adjudicating and conciliating labor and management disputes involving public employers and employee organizations throughout the State.

**FY 2023 Governor's Recommendations
Total: \$1,492,452**

**Governor's Recommendations
Compared to FY 2022**
**Funding History**

General Fund Recommendations

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)
Public Employment Relations Board				
Public Employment Relations General Office	\$ 1,492,452	\$ 1,492,452	\$ 1,492,452	\$ 0
Total Public Employment Relations Board	\$ 1,492,452	\$ 1,492,452	\$ 1,492,452	\$ 0

Discussion Items

General Office Budget — The Subcommittee may want to hear from PERB regarding its General Office appropriation, which has remained stable at \$1,492,452 since FY 2019, to determine how the Board is able to carry out its missions with available resources. The Board reverted \$111,529 in FY 2021 funding to the General Fund.

Public Employment Reform Act — The Subcommittee may want to hear from PERB about the impact of [HF 291](#) (2017 Public Employment Reform Act), including the required elections and other bargaining reforms that have been implemented.

Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the Federal Funds Section of this document.

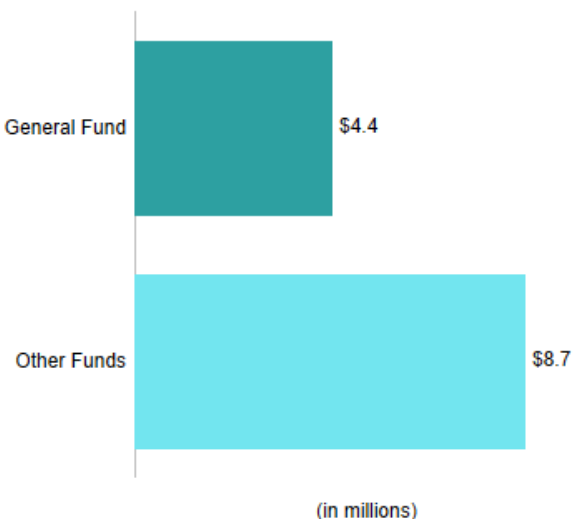
BOARD OF REGENTS

Overview and Funding History

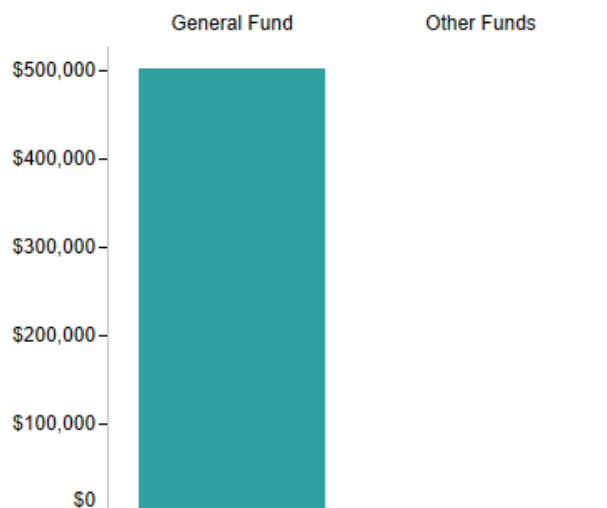
Agency Overview: The Economic Development Appropriations Subcommittee appropriates funds to the [Board of Regents](#) universities for the following purposes:

- The Regents Innovation Fund appropriation is allocated to the three Regents institutions for capacity-building infrastructure in areas related to technology commercialization; marketing and business development efforts related to technology commercialization, entrepreneurship, and business growth; and infrastructure projects and programs needed to assist in implementation of activities under Iowa Code chapter [262B](#) (Commercialization of Research). Refer to the **Budget Unit Brief** [Regents Innovation Fund](#) for more information.
- The University of Iowa (UI) Economic Development appropriation includes the UI Pharmaceuticals Program, Research Park, and Technology Innovation Center. Refer to the **Budget Unit Brief** [University of Iowa — Economic Development](#) for more information.
- The UI Entrepreneur and Economic Growth appropriation is to be used to expand public/private partnerships and programming through the Pappajohn Entrepreneurial Center. Refer to the **Budget Unit Brief** [University of Iowa — Entrepreneur and Economic Growth](#) for more information.
- The Iowa State University (ISU) Economic Development appropriation includes the Institute for Physical Research and Technology, Small Business Development Centers, and Research Park. Refer to the **Budget Unit Brief** [Iowa State University — Economic Development](#) for more information.
- The University of Northern Iowa (UNI) Economic Development appropriation includes the Institute for Decision Making, Metal Casting Center, and MyEntre.Net Program. Refer to the **Budget Unit Brief** [University of Northern Iowa — Economic Development](#) for more information.

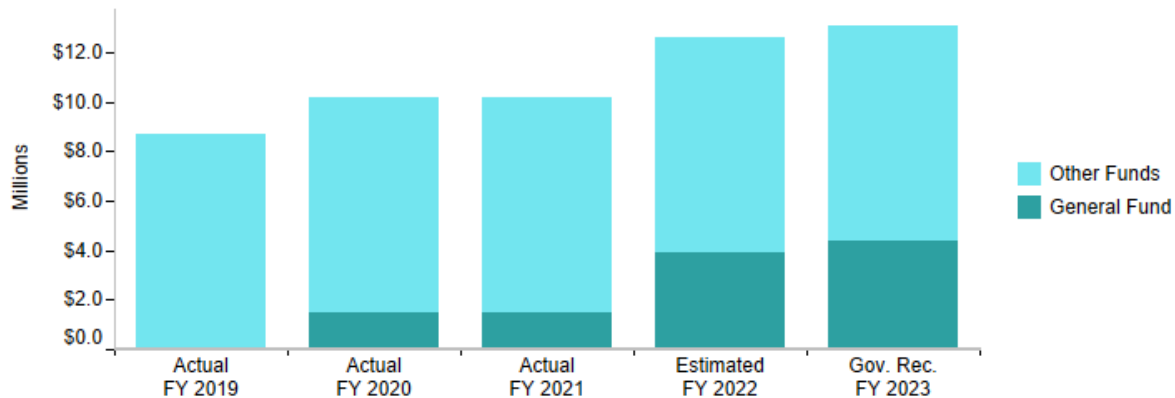
FY 2023 Governor's Recommendations
Total: \$13,094,321



Governor's Recommendations Compared to FY 2022



Funding History



The five-year funding history graph above does not reflect any funding the Board of Regents received through allocations or appropriations from the Rebuild Iowa Infrastructure Fund (RIIF). Information on these appropriations can be found in the Transportation, Infrastructure, and Capitals Appropriations Subcommittee information.

General Fund Recommendations

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)
Regents, Board of				
Regents, Board of				
ISU - Biosciences Innovation Ecosystem - GF	\$ 813,286	\$ 2,623,481	\$ 3,000,000	\$ 376,519
UI - Biosciences Innovation Ecosystem - GF	271,095	874,494	1,000,000	125,506
UNI - Additive Manufacturing - GF	394,321	394,321	394,321	0
Total Regents, Board of	\$ 1,478,702	\$ 3,892,296	\$ 4,394,321	\$ 502,025

Governor's Recommendations FY 2023

ISU Biosciences Innovation Ecosystem **\$376,519**

An increase to expand on the Ecosystem. The Ecosystem is explained in the [TEconomy — 2017 Biosciences Report](#). The funding is used to accelerate the pace at which discoveries are translated into commercial opportunities in the following four bioscience platforms:

- Biobased Chemicals
- Precision and Digital Agriculture
- Vaccines and Immunotherapy
- Medical Devices

The funding will be used to attract young innovators to Iowa and start a training program for technology commercialization.

UI Biosciences Innovation Ecosystem **\$125,506**

An increase to expand on the Ecosystem. The Ecosystem is explained in the [TEconomy — 2017 Biosciences Report](#). The funding will be used to create more commercial medical technologies and also help expand and deepen the connections between faculty entrepreneurs, industry executives, and technical experts around the world that will lead to more commercial medical technologies. The funding

will also help explore a new initiative to attract postdoctoral researchers and graduate students to nonacademic career paths such as bioscience startups and established companies working in the State.

Other Fund Recommendations

	Actual FY 2021	Estimated FY 2022	Gov Rec FY 2023	Gov Rec vs Est FY 2022
	(1)	(2)	(3)	(4)
Regents, Board of				
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	1,066,419	1,066,419	0
Total Regents, Board of	\$ 8,700,000	\$ 8,700,000	\$ 8,700,000	\$ 0

Discussion Items

Biosciences Innovation Ecosystem Appropriation — For FY 2022, the General Fund appropriation to the Biosciences was \$3,497,975, an increase of \$2,413,594 from FY 2021. ISU received a \$1,810,195 increase in FY 2022 to support a new Chief Technology Officer (CTO), attract private investment, and support technology startup companies, while the UI received a \$603,399 increase to fund partnerships in the medical device industry. The Subcommittee may want to ask these universities about their progress using the increased appropriations.

Economic Development, Commercialization of Research, and Technology Transfer — The Subcommittee may want to ask the Board of Regents about collaboration between the universities and businesses and how these efforts bring private and federal resources into Iowa. Licensed technology has increased revenue to Iowa by \$86,000,000 from FY 2017 to FY 2021, while the three universities provided \$790,300,000 to Iowa from competitive federal grants in FY 2020.

University of Northern Iowa (UNI) Manufacturing 4.0 — UNI's Institute for Decision Making (IDM) and Additive Manufacturing Center (AMC) are in partnership with the Iowa Economic Development Authority (IEDA) to advance Manufacturing 4.0 initiatives and economic development training across Iowa. The Subcommittee may want to ask UNI about the partnership and its goals.

Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the Federal Funds Section of this document.

COLLEGE STUDENT AID COMMISSION

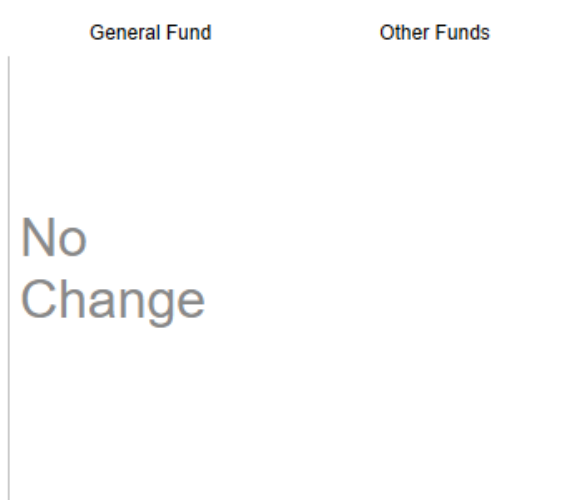
Overview and Funding History

The Economic Development Appropriations Subcommittee appropriates funds to the College Student Aid Commission for the Future Ready Iowa Skilled Workforce Grant Fund. The Fund was established during the 2018 Legislative Session by [HF 2458](#) (Future Ready Iowa Act). The Fund was established to provide [grants](#) that would allow Iowans who left college with at least half the required credits for a bachelor's degree in a [high-demand](#) field of study to enroll in a public or private four-year institution in Iowa to complete the degree.

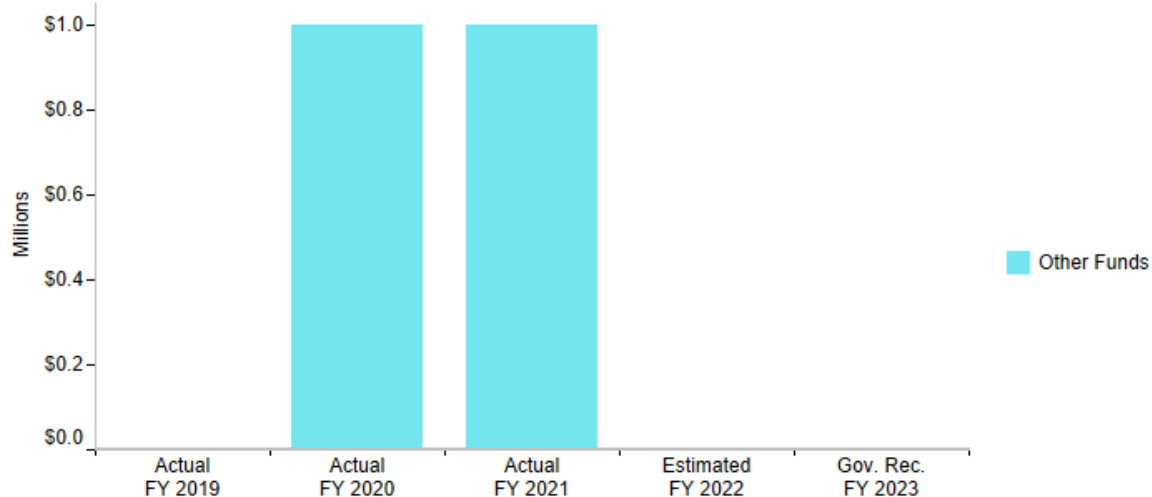
FY 2023 Governor's Recommendations Total: \$0



Governor's Recommendations Compared to FY 2022



Funding History



Other Fund Recommendations

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)
<u>College Student Aid Commission</u>				
College Student Aid Comm.				
Future Ready Iowa Grant Program - SWJCF	\$ 1,000,000	\$ 0	\$ 0	\$ 0
Total College Student Aid Commission	\$ 1,000,000	\$ 0	\$ 0	\$ 0

Comparisons to Other States — Gross Domestic Product

Data gathered by the [Bureau of Economic Analysis](#) (BEA) and available from the [Council of State Governments' \(CSG\) States Perform](#) website represents the Gross Domestic Product (GDP) by state. The GDP is the value added to goods and services by economic activity. It is equivalent to a state's gross output (sales or receipts and other operating income, commodity taxes, and inventory change) minus input (consumption of goods and services purchased from other U.S. industries or imported).

When evaluated on a per capita basis, Iowa ranked 21st in the nation, with a per capita GDP of \$55,614, in calendar year 2020. The state with the highest per capita GDP was North Dakota (\$81,151), followed by Washington (\$79,241) and Massachusetts (\$76,146). The three lowest states were Mississippi (\$33,589), West Virginia (\$37,621), and Arkansas (\$39,419).

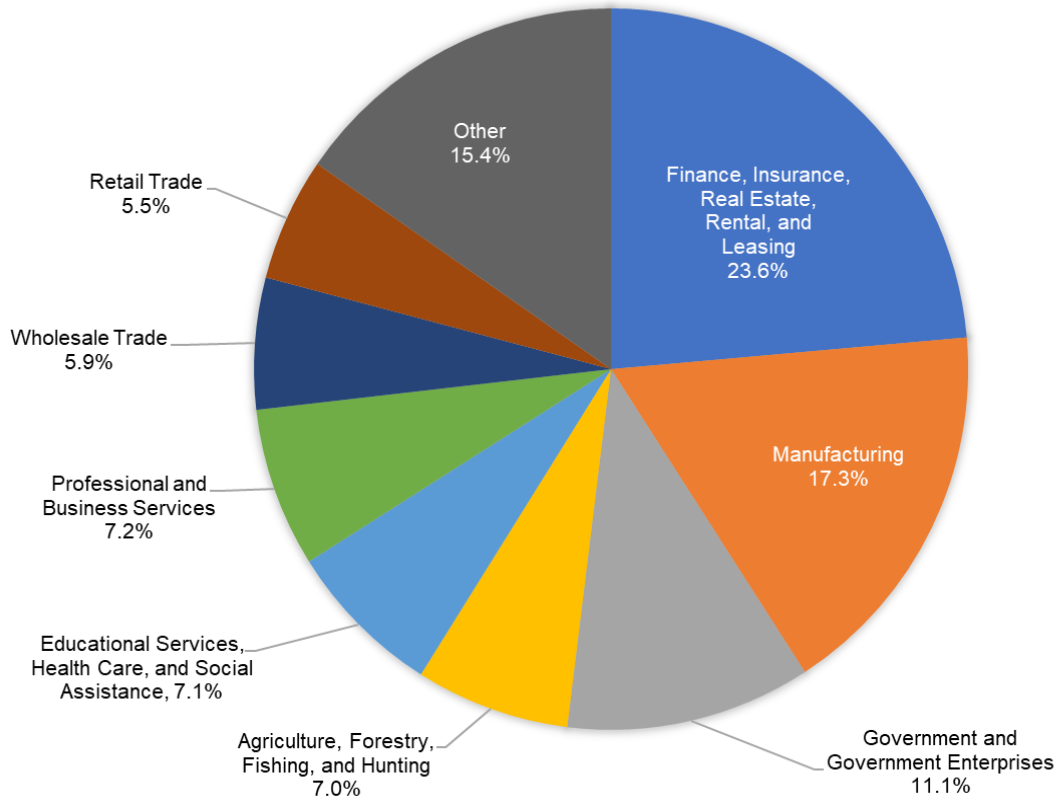
Since 1997, Iowa's GDP has grown by 49.50%, the 27th largest increase among all states. The state with the largest increase was North Dakota with 143.50%, followed by Utah (112.50%) and Texas (99.20%). The states that had the slowest growth were Louisiana (10.70%), Michigan (12.30%), and West Virginia (18.30%).

Chart 1 displays Iowa's GDP by North American Industry Classification System (NAICS) sector. The largest two sectors of Iowa's GDP are Finance, Insurance, Real Estate, Rental, and Leasing (23.60%) and Manufacturing (17.30%).

The fastest-growing sectors in Iowa since 1997 are Finance, Insurance, Real Estate, Rental, and Leasing (131.50%) and Professional and Business Services (99.60%). The sectors with the slowest growth since 1997 are Government (17.60%) and Other (17.80%).

For additional comparisons, refer to [States Perform](#) or the [Bureau of Economic Analysis](#).

**Chart 1 — Iowa's GDP by Industry CY 2020
(\$169.420 Billion Chained 2012 Dollars)**



*Other includes:

- Mining
- Utilities
- Construction
- Transportation and Warehousing
- Information
- Arts, Entertainment, Recreation, Accommodation, and Food Services
- Any other industry not otherwise categorized

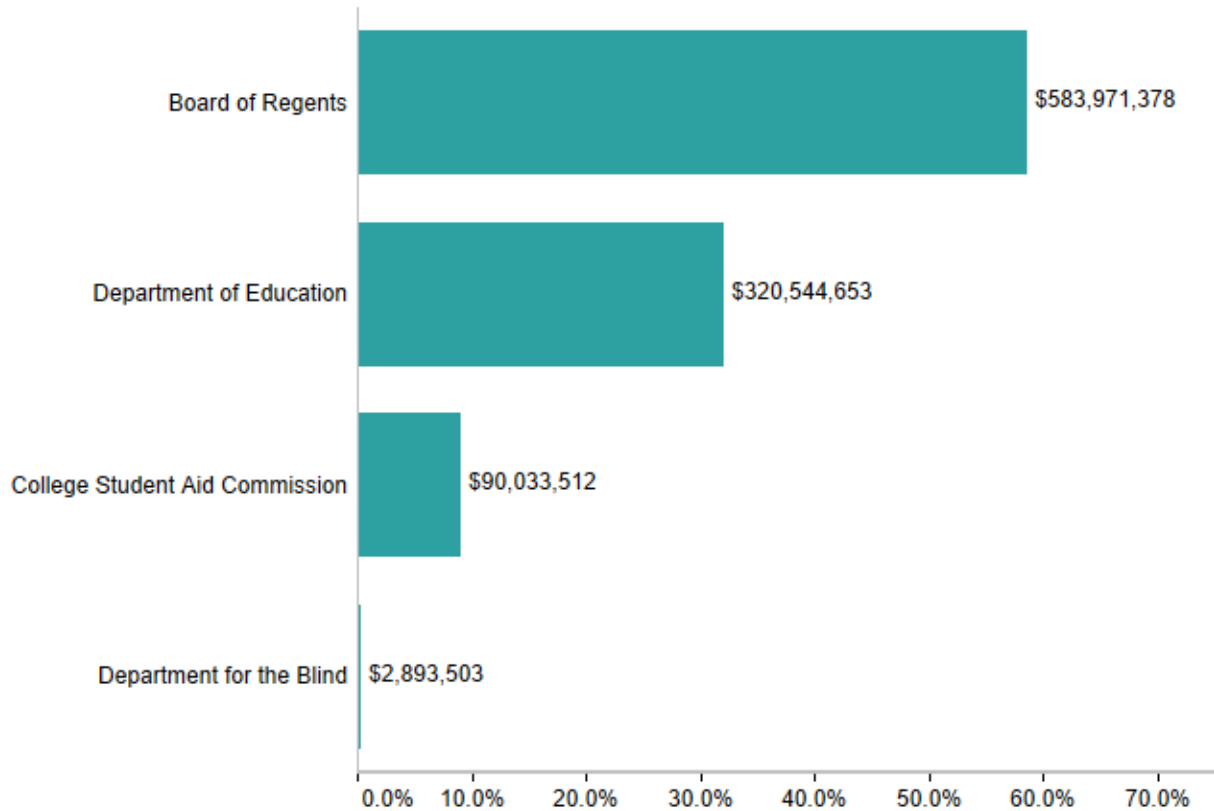
Reports Required to Be Filed with General Assembly

Reports and other documents required to be filed with the General Assembly are organized by submitting department and by date and are published on this [webpage](#).

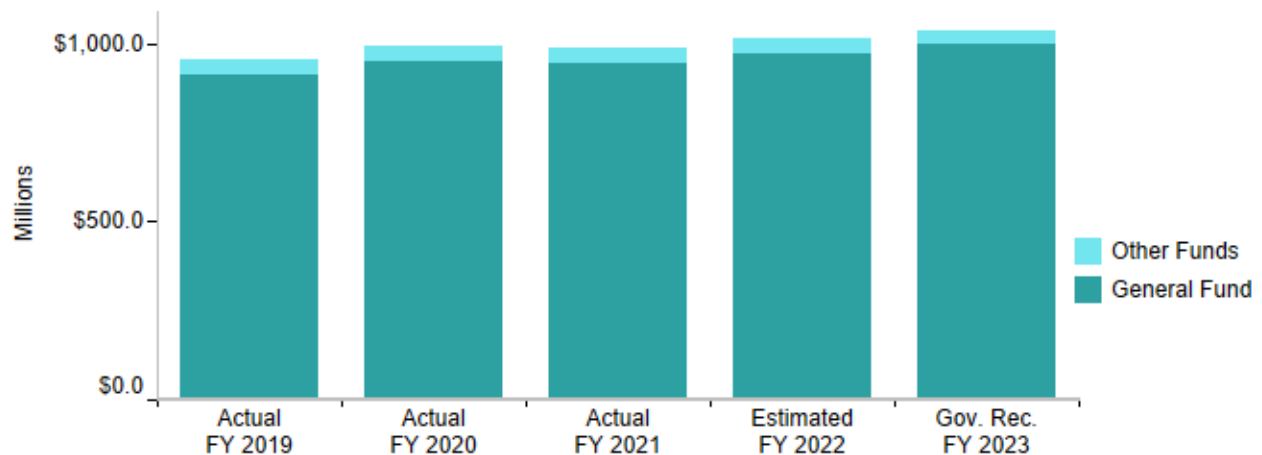
LSA Staff Contact: Eric Richardson (515.281.6767) eric.richardson@legis.iowa.gov

FY 2023 General Fund Governor's Recommendations

Total: \$997,443,046



Funding History by Appropriations Subcommittee — Education

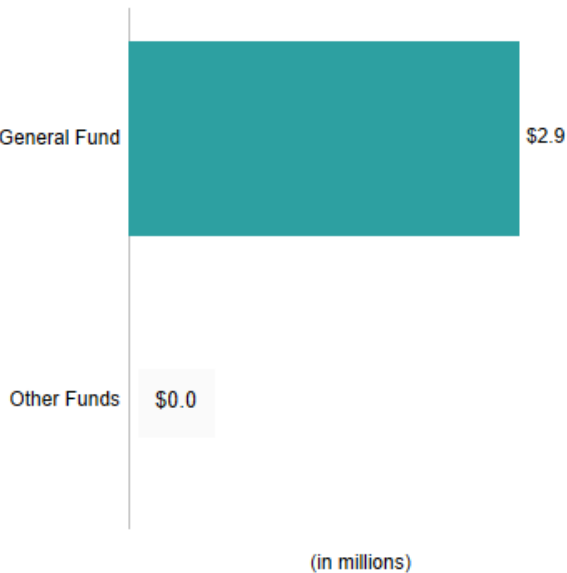


DEPARTMENT FOR THE BLIND

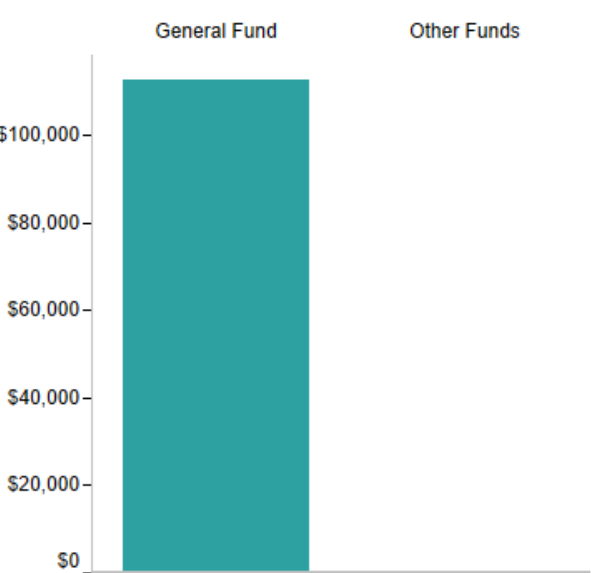
Overview and Funding History

Agency Overview: The [Department for the Blind](#) provides vocational rehabilitation, independent living skills, library services, and other essential services to visually impaired Iowans. The Department's three major service areas are Vocational Rehabilitation (VR), Independent Living (IL), and the Library for the Blind and Physically Handicapped.

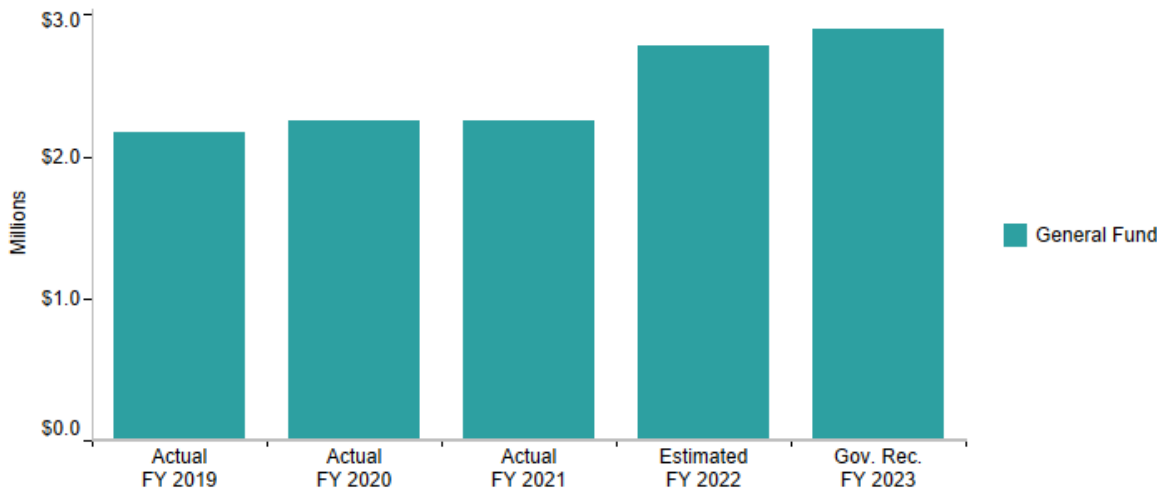
**FY 2023 Governor's Recommendations
Total: \$2,893,503**



**Governor's Recommendations
Compared to FY 2022**



Funding History



General Fund Recommendations

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)
<u>Blind, Department for the</u>				
Department for the Blind				
Department for the Blind	\$ 2,252,001	\$ 2,780,724	\$ 2,893,503	\$ 112,779
Total Blind, Department for the	\$ 2,252,001	\$ 2,780,724	\$ 2,893,503	\$ 112,779

Governor's Recommendation FY 2023

Department for the Blind **\$112,779**

An increase of \$112,779 for increases in salaries and costs of goods and services. The funding will be used as State match to draw down additional federal funds.

Discussion Items

State Match Requirements for Federal Funds — The majority of the General Fund appropriation to the Department for the Blind serves as a nonfederal match to draw down federal Vocational Rehabilitation (VR) funds at a ratio of 21.3/78.7 and federal Independent Living (IL) funds at a ratio of 10/90. Both sources of federal funding are also subject to a maintenance of effort (MOE) requirement. A reduction in State funding for the Department can lead to a penalty and the loss of federal funds.

For FFY 2022, the Department is receiving \$371,000 in IL funding, which requires a State match of \$41,000. This amount is estimated as the final grant award has not been received. The Department consistently spends more than required (\$769,000 in FY 2021) in order to meet demand for IL services. The Department is receiving \$6,700,000 in VR funding for FFY 2021, requiring a State match of \$1,800,000. The Department has not received the final FFY 2022 VR grant award notice. *The Governor is recommending FY 2023 funding of \$2,893,503 from the General Fund, an increase of \$112,779 compared to estimated FY 2022.*

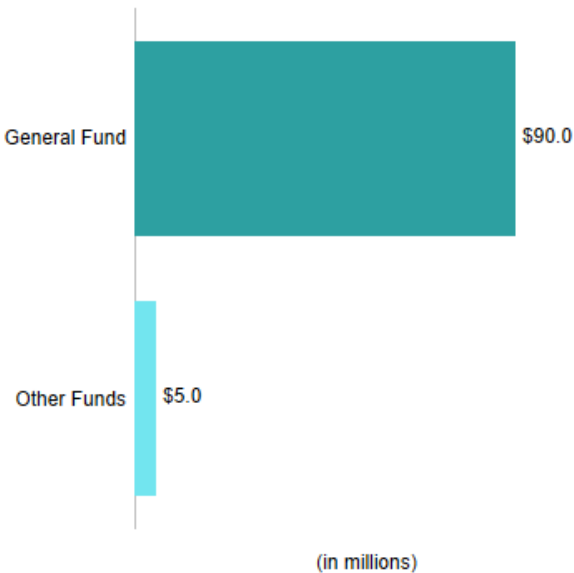
Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the Federal Funds Section of this document.

COLLEGE STUDENT AID COMMISSION

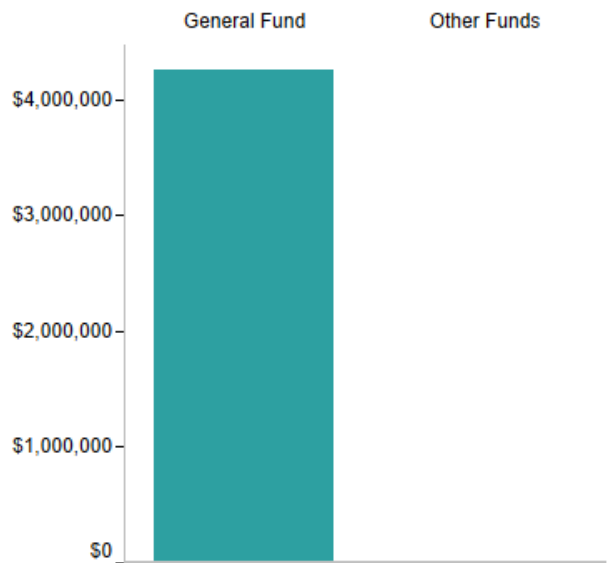
Overview and Funding History

Agency Overview: The [College Student Aid Commission](#), under the direction of a 15-member board, administers a variety of State and federal programs to connect students with resources and services to finance a college education. The Commission offers need-based scholarships, grants, work study, and loans. The Commission provides school and lender services, borrower and collections services, communications services to assist students and families in planning and paying for college, and data collection and management.

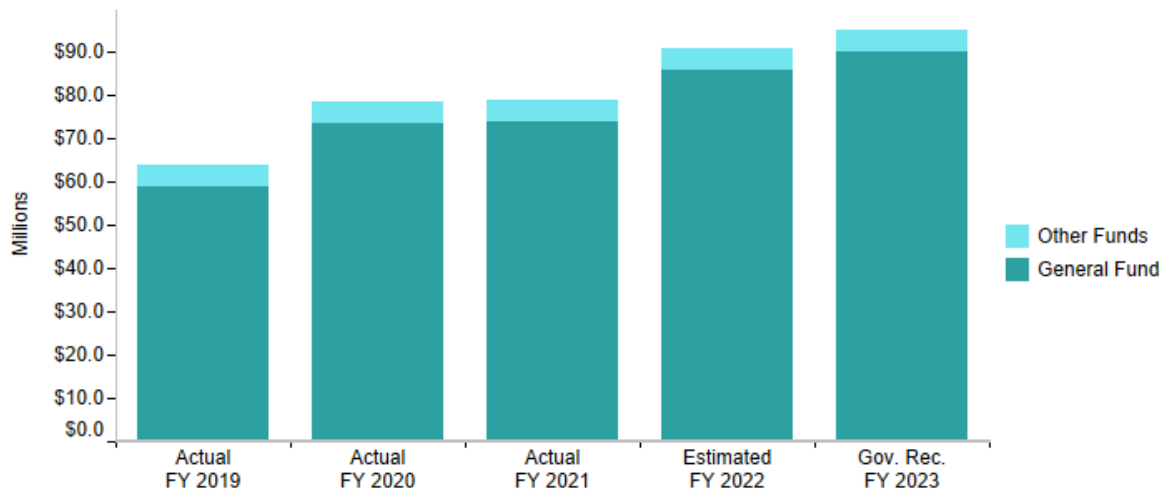
FY 2023 Governor's Recommendations Total: \$95,033,512



Governor's Recommendations Compared to FY 2022



Funding History



General Fund Recommendations

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)
College Student Aid Commission				
College Student Aid Comm.				
College Student Aid Commission	\$ 429,279	\$ 429,279	\$ 429,279	\$ 0
Future Ready Iowa Administration	162,254	162,254	162,254	0
DMU Health Care Prof Recruitment	400,973	500,973	500,973	0
National Guard Service Scholarship	4,700,000	4,700,000	4,700,000	0
All Iowa Opportunity Scholarship	3,000,000	3,100,000	3,100,000	0
Teach Iowa Scholars	400,000	400,000	400,000	0
Rural Primary Care Loan Repayment	1,424,502	1,724,502	4,000,000	2,275,498
Health Care Loan Repayment Program	250,000	250,000	1,000,000	750,000
Rural Veterinarian Loan Repayment Program	300,000	400,000	400,000	0
Future Ready Iowa Last-Dollar Scholarship Program	13,004,744	23,004,744	23,004,744	0
Tuition Grant Program - Standing	47,703,463	48,896,050	50,118,451	1,222,401
Tuition Grant - For-Profit - Standing	426,220	456,220	467,626	11,406
Vocational-Technical Tuition Grant - Standing	1,750,185	1,750,185	1,750,185	0
Total College Student Aid Commission	\$ 73,951,620	\$ 85,774,207	\$ 90,033,512	\$ 4,259,305

Governor's Recommendations FY 2023

Rural Primary Care Loan Repayment **\$2,275,498**

An increase to fund larger awards for applicants.

Health Care Loan Repayment Program **\$750,000**

An increase to fund larger awards for applicants.

Tuition Grant Program — Standing (Nonprofit) **\$1,222,401**

An increase to fund larger awards for applicants.

Tuition Grant — For-Profit **\$11,406**

An increase to fund larger awards for applicants.

Other Fund Recommendations

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)
College Student Aid Commission				
College Student Aid Comm.				
Skilled Workforce Shortage Grant - SWJCF	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 0
Total College Student Aid Commission	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 0

Discussion Items

Commission Administrative Costs — The Commission estimates that the General Fund appropriation for administration covers approximately 35.62% of the cost to administer the State-funded student aid programs. The remaining cost is funded from the Commission's [Strategic Reserve Fund](#), also referred to as the Operating Fund, which includes revenue from federal grants, earned interest, and income from fees.

The Strategic Reserve Fund also includes revenue from Great Lakes Higher Education Corporation (now Ascendium Education Group), which services the Commission's remaining federal loan portfolio from the discontinued [Federal Family Education Loan Program](#) (FFELP). Any income related to the Commission's role as Iowa's guaranty agency for the FFELP must be used for activities related to student loans and other student financial aid. The Commission currently projects revenue from Ascendium as follows, with no further revenue after FY 2023:

- FY 2021 — \$1,775,270
- FY 2022 — \$1,000,000
- FY 2023 — \$350,000

The Commission served as the designated guarantor for the FFELP for over 40 years. As the guarantor, the Commission maintained a Strategic Reserve Fund. The deposits into and uses of the Fund were regulated under the [Higher Education Act of 1965](#), as amended. In 2010, Congress eliminated the FFELP, and all federal loans going forward were made through the Federal Direct Student Loan Program and administered by the United States Department of Education (USDE). State guarantors were required to continue to service their FFELP portfolios.

In 2012, the Commission solicited the USDE for permission to transfer its federal loan portfolio to Great Lakes Higher Education Corporation. The USDE allowed the transfer, and as the State-designated guarantor, the Commission was able to maintain the Strategic Revenue Fund, subject to restrictions.

Revenue from the Commission's federal loan portfolio is deposited into the agency's Strategic Reserve Fund, which is used to cover operating costs not funded by other sources. Revenue from the portfolio will decrease as outstanding loans decrease.

The Commission has made the following projections for the status of the Strategic Reserve Fund.

Iowa College Student Aid Commission Strategic Reserve Fund Projections						
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Balance on July 1	\$27,421,228	\$25,727,762	\$21,935,055	\$16,414,666	\$10,355,369	\$4,040,039
Federal Grants, Interest Received, State-Appropriated Admin, Fees, Etc.	\$8,299,075	\$8,106,805	\$6,052,373	\$5,601,411	\$2,054,066	\$2,021,610
Ascendium Income	\$1,775,270	\$1,000,000	\$350,000	0	0	0
Total Revenue	\$10,074,345	\$9,106,805	\$6,402,373	\$5,601,411	\$2,054,066	\$2,021,610
Pass-Through Grant Expense	\$6,100,755	\$5,528,787	\$4,386,853	\$3,964,742	\$508,752	\$508,752
<u>Other Operating Expense</u>	<u>\$5,667,056</u>	<u>\$7,370,725</u>	<u>\$7,535,909</u>	<u>\$7,695,966</u>	<u>\$7,860,644</u>	<u>\$8,030,079</u>
Total Expenditures	\$11,767,811	\$12,899,512	\$11,922,762	\$11,660,708	\$8,369,396	\$8,538,831
Projected Operating Fund Balance on June 30	\$25,727,762	\$21,935,055	\$16,414,666	\$10,355,369	\$4,040,039	(\$2,477,182)

*All numbers reported represent projections as of November 30, 2021.

The Governor is recommending FY 2023 funding of \$429,279 from the General Fund for Commission administration. This is no change compared to estimated FY 2022. The Governor is also recommending FY 2023 funding of \$162,254 from the General Fund for administration of the Future Ready Iowa Last-Dollar Scholarship Program, which is no change compared to estimated FY 2022.

FY 2021 Appropriations with Ending Balances — Of the 12 program appropriations the Commission received in FY 2021, two finished the year with ending balances as follows:

- National Guard Educational Assistance Program — From the \$4,700,000 appropriation, \$669,881 remains available for expenditure in FY 2022, per Iowa Code section [261.86\(6\)](#).
- Skilled Workforce Shortage Grant — From the \$5,000,000 Skilled Worker and Job Creation Fund appropriation, \$682,582 remains available for expenditure in FY 2022, per the appropriation language.

The Governor is recommending no change in funding for FY 2023 for the National Guard Educational Assistance Program and the Skilled Workforce Shortage Grant.

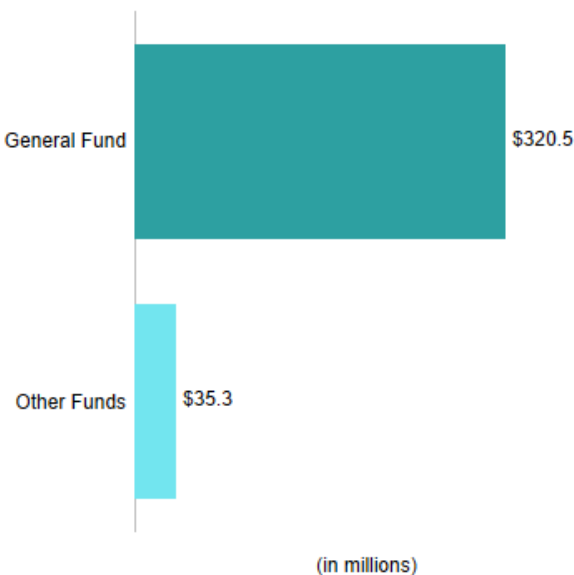
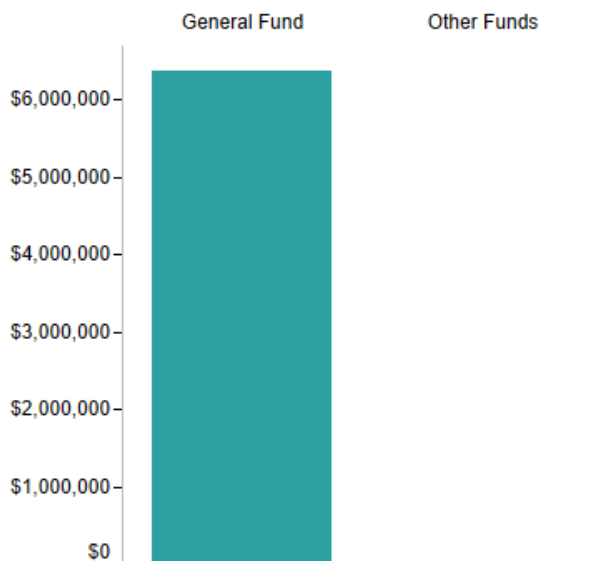
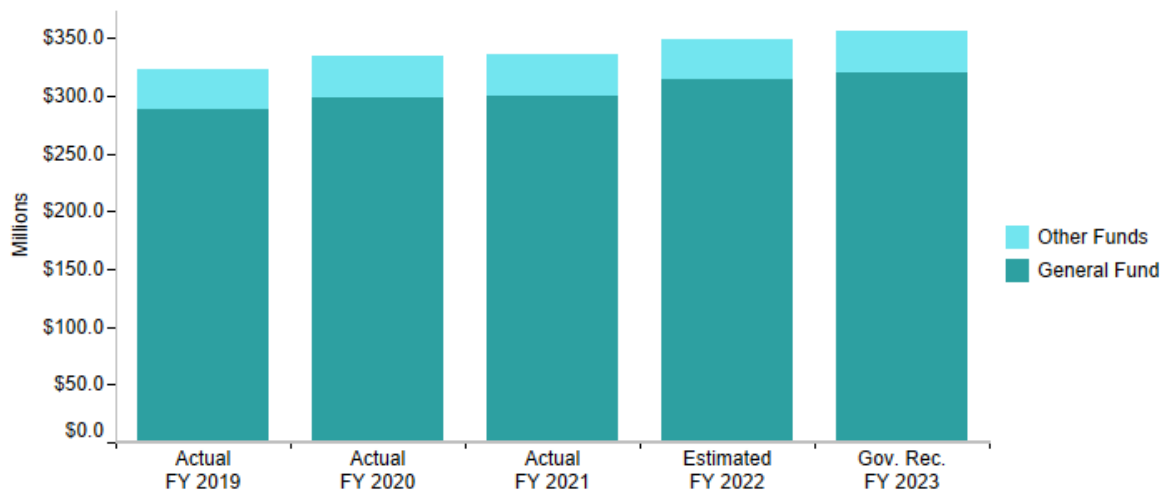
FY 2021 Awards by Program — The following table provides statistics on FY 2021 awards for State-funded student aid programs:

College Student Aid Commission FY 2021 Awards by Program				
State Appropriated Programs	Appropriation	Number of Awards	Average Award	Applications Not Funded
All Iowa Opportunity Scholarship	\$ 3,000,000	798	\$ 3,978	5,721
Health Care Professional Recruitment	400,973	13	40,615	0
National Guard Educational Assistance	4,700,000	843	5,316	415
Tuition Grant (Nonprofit)	47,703,463	9,291	5,050	13,649
Tuition Grant (For-Profit)	426,220	363	1,218	874
Vocational-Technical Tuition Grant	1,750,185	2,548	637	17,243
Health Care Loan Repayment	250,000	51	4,589	69
Rural Iowa Primary Care Loan Repayment	1,424,502	13	193,061	0
Teach Iowa Scholars (Income Bonus or Loan Repayment)	400,000	64	4,000	85
Future Ready Iowa Last-Dollar Scholarship	13,004,744	7,864	2,501	14,711
Skilled Workforce Shortage Grant	5,000,000	4,325	1,068	15,466
Future Ready Iowa Skilled Workforce Grant	1,000,000	49	3,603	1,221
Rural Iowa Veterinary Loan Repayment	300,000	5	60,000	36

Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the Federal Funds Section of this document.

DEPARTMENT OF EDUCATION**Overview and Funding History**

Agency Overview: The [Department of Education](#) oversees pre-K through grade 12 education in Iowa as well as the community college system. In addition, the Department's budget includes early childhood programming, the State Library and local library support, Iowa PBS, and Iowa Vocational Rehabilitation Services (IVRS). Direct aid to local schools is not part of the Education Appropriations Subcommittee's budget. For more information on school aid, see the State School Aid and the Unassigned Standing Appropriations sections of this document.

FY 2023 Governor's Recommendations
Total: \$355,844,653

Governor's Recommendations
Compared to FY 2022
**Funding History**

General Fund Recommendations

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)
Education, Department of				
Education, Dept. of				
Administration	\$ 5,975,526	\$ 5,975,526	\$ 5,975,526	\$ 0
Career Technical Education Administration	598,197	598,197	598,197	0
State Library	2,532,594	2,532,594	2,532,594	0
State Library - Enrich Iowa	2,464,823	2,464,823	2,464,823	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
ECI General Aid (SRG)	22,662,799	23,206,799	23,206,799	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
Nonpublic Textbook Services	652,000	852,000	852,000	0
Student Achievement/Teacher Quality	2,965,467	2,965,467	2,965,467	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	2,666,188	4,666,188	5,666,188	1,000,000
Attendance Center/Website & Data System	250,000	250,000	250,000	0
Online State Job Posting System	230,000	230,000	230,000	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	1,300,176	1,550,176	1,550,176	0
Computer Science PD Incentive Fund	500,000	500,000	500,000	0
Children's Mental Health Training	2,100,000	3,183,936	3,183,936	0
Best Buddies Iowa	25,000	25,000	25,000	0
Adult Education and Literacy Programs	500,000	500,000	500,000	0
Midwestern Higher Education Compact	115,000	115,000	115,000	0
Nonpublic Concurrent Enrollment	1,000,000	1,000,000	1,000,000	0
Community Colleges General Aid	208,690,889	215,158,161	220,537,115	5,378,954
Child Development	10,524,389	10,524,389	10,524,389	0
Classroom Behavior Guidelines	0	500,000	500,000	0
Therapeutic Classroom Incentive Fund Appropriation	0	1,626,075	1,626,075	0
Therapeutic Classroom Transportation Claims Reimbursement	0	500,000	500,000	0
Education, Dept. of	\$ 286,817,986	\$ 299,989,269	\$ 306,368,223	\$ 6,378,954
Vocational Rehabilitation				
Vocational Rehabilitation	\$ 5,696,328	\$ 5,996,328	\$ 5,996,328	\$ 0
Independent Living	84,823	84,823	84,823	0
Entrepreneurs with Disabilities Program	138,506	138,506	138,506	0
Independent Living Center Grant	86,457	86,457	86,457	0
Vocational Rehabilitation	\$ 6,006,114	\$ 6,306,114	\$ 6,306,114	\$ 0
Iowa PBS				
Iowa PBS Operations	\$ 7,770,316	\$ 7,870,316	\$ 7,870,316	\$ 0
Total Education, Department of	\$ 300,594,416	\$ 314,165,699	\$ 320,544,653	\$ 6,378,954

Governor's Recommendations FY 2023

Jobs for America's Grads **\$1,000,000**

A general increase in State funding for the Iowa Jobs for America's Graduates (iJAG) Program.

Community Colleges General Aid **\$5,378,954**

A general increase in State funding of community colleges.

Other Fund Recommendations

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)
Education, Department of				
Education, Dept. of				
Workforce Training & Econ Dev Funds - SWJCF	\$ 15,100,000	\$ 15,100,000	\$ 15,100,000	\$ 0
Adult Literacy for the Workforce - SWJCF	5,500,000	5,500,000	5,500,000	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
Work-Based Intermed Network - SWJCF	1,500,000	1,500,000	1,500,000	0
Workforce Prep. Outcome Reporting - SWJCF	200,000	200,000	200,000	0
Total Education, Department of	\$ 35,300,000	\$ 35,300,000	\$ 35,300,000	\$ 0

Discussion Items

Federal Funds in the Department of Education — There are three appropriations under the Department of Education that fulfill maintenance-of-effort (MOE) requirements for federal funds. There are four appropriations under the Department of Education that are supported with federal funds.

- **Career Technical Education Secondary.** These funds are part of the State's receipt of federal Perkins funding. To fulfill MOE requirements, the State must spend an amount equal to or greater than the amount spent the previous year, per student or in the aggregate (\$2,952,459), unless the federal award is decreased. Failure to meet MOE requirements for this appropriation may jeopardize all federal Perkins funding.
- **School Food Service.** School food service programs in Iowa are primarily funded under the federal National School Lunch Program (NSLP). The State appropriation provides approximately two-thirds of the federal MOE requirement. The remainder of the MOE requirement is provided by public and nonprofit private residential child care institutions that participate in the NSLP. The total State MOE requirement for 2021 was \$3,200,000, and the requirement for 2022 is expected to be similar.
- **State Library.** Federal funding is subject to an MOE requirement based on a three-year rolling average of State funding. Federal funding from federal fiscal years 2018 to 2020 averaged \$1,900,000 annually.
- **Career Technical Education Administration.** These funds are part of the State's receipt of federal Perkins funding. The State must expend as much from nonfederal sources for State administration as it did during the preceding year (\$598,197).
- **Special Education Services Birth to Three.** This appropriation funds the State's early childhood special education services under the federal [Individuals with Disabilities Education Act \(IDEA\)](#). Any reduction in State funding may result in the loss of IDEA funding for early childhood special education.
- **Early Head Start Projects.** The State must match 25.00% of the funds received. The match may consist of both local and State sources.
- **Iowa PBS.** Federal funding is received through the Corporation for Public Broadcasting (CPB) as well as through other federal grants.

Federal Funds — IVRS — For FFY 2021, Iowa Vocational Rehabilitation Services (IVRS) was short approximately \$230,000, an amount which would have drawn down an additional \$900,000 in available federal funds. For FFY 2022, it is estimated IVRS will be short \$120,000, which would draw down an additional \$500,000 in available federal funds. *The Governor is recommending FY 2023 funding of \$6,306,114, which is no change compared to estimated FY 2022.*

IVRS Waiting List — When IVRS lacks the financial or staff capacity to serve all individuals with disabilities, individuals awaiting services are added to a waiting list. As of December 14, 2021, there is no waiting list.

High-Need Schools — During the 2013 Legislative Session, [HF 215](#) (Education Reform Act) created the High-Need Schools Supplemental Assistance Program as part of the Student Achievement/Teacher Quality (SA/TQ) Program. This Program created a standing allocation of \$10,000,000 for the High-Need Schools Supplemental Assistance Program from the annual appropriation for the SA/TQ Program. The allocation was originally authorized to begin in FY 2015, but the General Assembly has delayed funding until FY 2023. Without further action by the General Assembly, the standing appropriation of \$10,000,000 will occur in FY 2023. *The Governor is not recommending funding for FY 2023.*

Computer Science Initiatives — During the 2020 Legislative Session, the General Assembly passed [HF 2629](#) (Future Ready Iowa Act), which established a Computer Science Work Group. The Work Group's recommendations were included in a July 1, 2021, [report](#) to the General Assembly. The top three recommendations from the report are as follows:

- Create an ongoing Computer Science Work Group with representatives from the nine Area Education Agencies (AEAs) and other members to support cohesive, high-quality computer science professional development for all teachers.
- Bridge any computer science gaps in schools and communities by providing more computer science education for students lacking a strong minimum level and a focus on providing in-person instruction whenever possible. Partnerships with higher education and school districts should assist when access or resources are limited.
- Each school district should have access to a work-based learning coordinator to ensure students have opportunities to engage in authentic and professional experiences that will integrate the benefits of knowledge of computer science.

Therapeutic Classroom Incentive Fund — During the 2020 Legislative Session, the General Assembly passed [SF 2360](#) (Classroom Environment and Therapeutic Classrooms Act), which directed the Department of Education to establish a [Therapeutic Classroom](#) Incentive Fund. The Department of Education awarded approximately \$1,600,000 in competitive grants to the following six school districts to establish therapeutic classrooms during the 2021-2022 school year:

- Ames Community School District
- Clinton Community School District
- Eastern Allamakee Community School District
- Hinton Community School District
- Mount Pleasant Community School District
- Washington Community School District

Additional Governor Recommendations — The Governor is also recommending the following:

- Teacher retention bonuses providing a one-time \$1,000 award to teachers at public and accredited nonpublic schools who worked through the pandemic and will continue teaching for the 2022-2023 school year.
- Creating a Teacher Registered Apprenticeship Pilot Program to address the teacher workforce shortage. The Program would include separate pathways for high school students and currently employed certified paraeducators. The Program would provide tuition-free degree attainment and opportunities for compensation for program participants.
- Students First Scholarships allowing funding for eligible students currently attending public school to be used to pay for qualified educational expenses at a private school or other educational program.

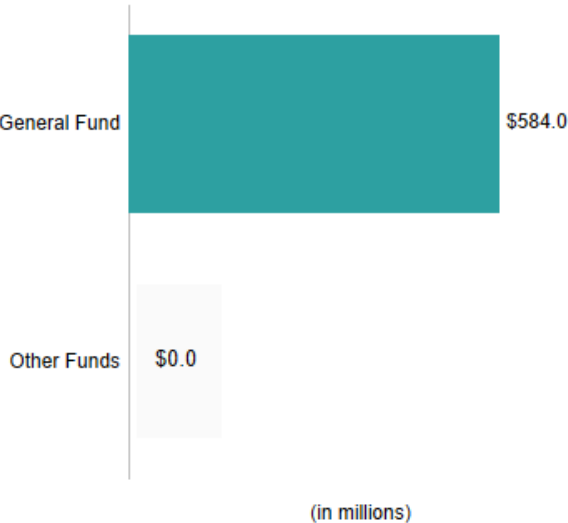
Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the Federal Funds Section of this document.

BOARD OF REGENTS

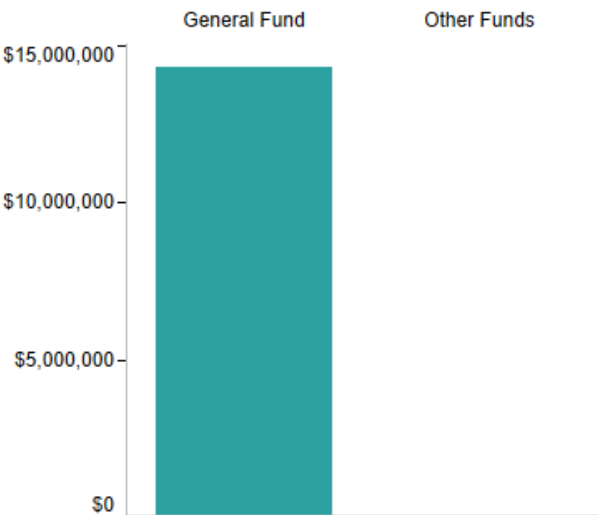
Overview and Funding History

Agency Overview: The [Board of Regents](#) (BOR) is a nine-member board that oversees the University of Iowa, Iowa State University, the University of Northern Iowa, the Iowa School for the Deaf, and the Iowa Educational Services for the Blind and Visually Impaired. The Board establishes policy for the institutions; hires the university presidents and special schools superintendent; approves budgets, tuition and fees, bonding, investment policies, and other business and finance matters; reviews and approves academic programs; and serves as the trustees for the University of Iowa Hospitals and Clinics (UIHC).

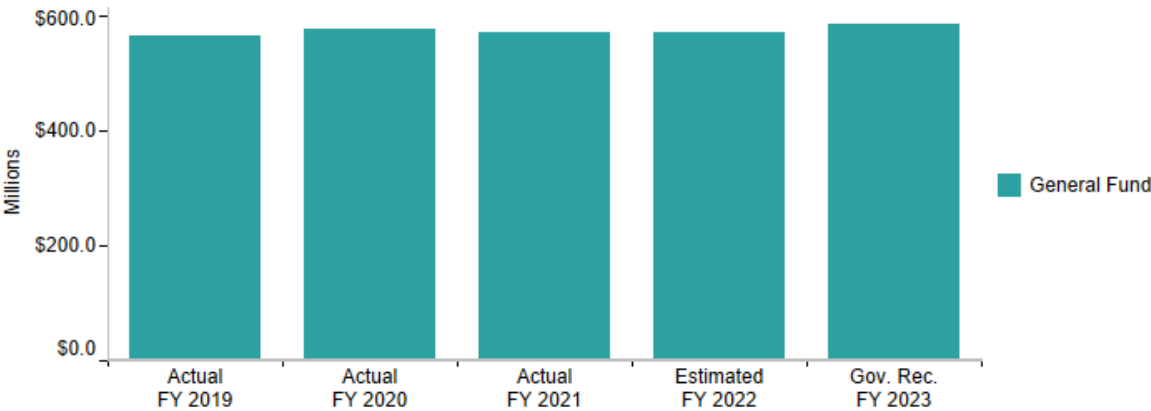
**FY 2023 Governor's Recommendations
Total: \$583,971,378**



**Governor's Recommendations
Compared to FY 2022**



Funding History



General Fund Recommendations

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)
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
IPR - Iowa Public Radio	345,669	345,669	345,669	0
University of Iowa - General	215,605,480	215,605,480	220,995,617	5,390,137
UI - Oakdale Campus	2,103,819	2,103,819	2,103,819	0
UI - Hygienic Laboratory	4,822,610	4,822,610	4,822,610	0
UI - Family Practice Program	1,720,598	1,720,598	2,220,598	500,000
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
Iowa State University - General	172,144,766	172,144,766	176,448,385	4,303,619
ISU - Agricultural Experiment Station	29,462,535	29,462,535	29,462,535	0
ISU - Cooperative Extension	18,007,366	18,157,366	18,157,366	0
University of Northern Iowa - General	98,296,620	98,296,620	100,754,036	2,457,416
UNI - Recycling and Reuse Center	172,768	172,768	172,768	0
UNI - Math & Science Collaborative	6,354,848	6,354,848	6,354,848	0
UNI - Real Estate Education Program	123,523	123,523	123,523	0
Iowa School for the Deaf	10,536,171	10,789,039	11,058,765	269,726
Ed Services for Blind & Visually Impaired	4,434,459	4,540,886	4,654,408	113,522
UNI - Community College Degree Attainment Program	0	0	1,300,000	1,300,000
Total Regents, Board of	\$ 569,127,663	\$ 569,636,958	\$ 583,971,378	\$ 14,334,420

Governor's Recommendations FY 2023

University of Iowa — General **\$5,390,137**

A general increase of 2.50% from FY 2022 funding levels.

University of Iowa Family Practice Program **\$500,000**

An increase for staff salaries and professional and scientific supplies.

Iowa State University — General **\$4,303,619**

A general increase of 2.50% from FY 2022 funding levels.

University of Northern Iowa — General **\$2,457,416**

A general increase of 2.50% from FY 2022 funding levels.

Iowa School for the Deaf **\$269,726**

A general increase of 2.50% from FY 2022 funding levels.

Iowa Educational Services for the Blind & Visually Impaired **\$113,522**

A general increase of 2.50% from FY 2022 funding levels.

University of Northern Iowa — Community College Degree Attainment Program **\$1,300,000**

A new appropriation for a University of Northern Iowa (UNI) Community College Degree Attainment Program in cooperation with Des Moines Area Community College (DMACC) to assist students to move from an associate degree to a bachelor's degree within their community at the same tuition rate as their associate degree. UNI would have a presence at DMACC to assist students in achieving their bachelor's degree.

Discussion Items

Enrollment at Regent Universities — Iowa's Regent universities have been experiencing a steady decline in enrollment since fall 2016. Enrollment has trended downward across almost every subcategory measured in the Board of Regents Enrollment Report (found [here](#)). Significant areas of decline include:

- 2.50% decline in overall enrollment from fall 2020 to fall 2021.
- 2.80% average decline in Iowa resident enrollment from fall 2020 to fall 2021.
- 49.00% decline in international student enrollment from fall 2015 to fall 2021.

While enrollment has been trending downwards, there are a number of areas where there has been an increase in enrollment numbers. Significant areas of increase include:

- 1.40% average increase in graduate and professional enrollment from fall 2020 to fall 2021.
- 3.80% average increase in new first-year enrollment from fall 2020 to fall 2021.

Federal Relief for COVID-19 — Iowa's institutions of higher education have access to the Higher Education Emergency Relief Fund (HEERF) funding allocated to them in the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act. Information on HEERF funding for all higher education institutions in Iowa, including private nonprofit and private for-profit institutions, can be found in a [Fiscal Update Article](#) published April 20, 2020.

On December 27, 2020, the federal Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA) became [law](#). The Act allocated approximately \$22.7 billion to the Higher Education Emergency Relief Fund (HEERF II). Public and private universities in Iowa received an [estimated](#) total of \$202,879,000. Based on the requirements of the law, universities were required to distribute a certain portion of the moneys directly to students. An estimated \$61.6 million was distributed directly to Iowa students. Below are amounts allocated from the \$202,879,000 total for Regent institutions and community colleges in Iowa:

U.S. Department of Education Allocations of CRRSAA Funding for Institutions of Higher Education in Iowa (in thousands)		
	Total Allocation	Minimum Allocation for Emergency Aid Grants to Students
University of Iowa	\$ 24,985,012	\$ 8,085,677
Iowa State University	34,442,265	10,849,429
University of Northern Iowa	12,078,044	3,809,369
	<u>\$ 71,505,321</u>	<u>\$ 22,744,475</u>
Northeast Iowa Community College	\$ 4,009,002	\$ 917,790
North Iowa Area Community College	2,656,684	646,656
Iowa Lakes Community College	1,921,737	483,444
Northwest Iowa Community College	996,810	211,268
Iowa Central Community College	6,460,442	152,599
Iowa Valley Community College	2,638,072	676,286
Hawkeye Community College	4,673,024	884,524
Eastern Iowa Community College	6,681,568	1,354,856
Kirkwood Community College	13,718,324	3,168,305
Des Moines Area Community College	16,915,417	3,673,000
Western Iowa Tech Community College	4,573,145	1,011,809
Iowa Western Community College	6,848,417	1,587,692
Southwestern Community College	1,264,937	293,694
Indian Hills Community College	4,137,403	1,099,829
Southeastern Community College	2,539,510	577,529
	<u>\$ 80,034,492</u>	<u>\$ 16,739,281</u>

On March 11, 2021, the American Rescue Plan Act (ARPA) became [law](#). The Act allocated approximately \$39.6 billion to the Higher Education Emergency Relief Fund (HEERF III). Public and private universities in Iowa received an [estimated](#) total of \$363.2 million. Based on the requirements of the law, universities were required to distribute a certain portion of the moneys directly to students. An estimated \$181.6 million was distributed directly to Iowa students. Below are amounts allocated for Regent institutions and community colleges in Iowa:

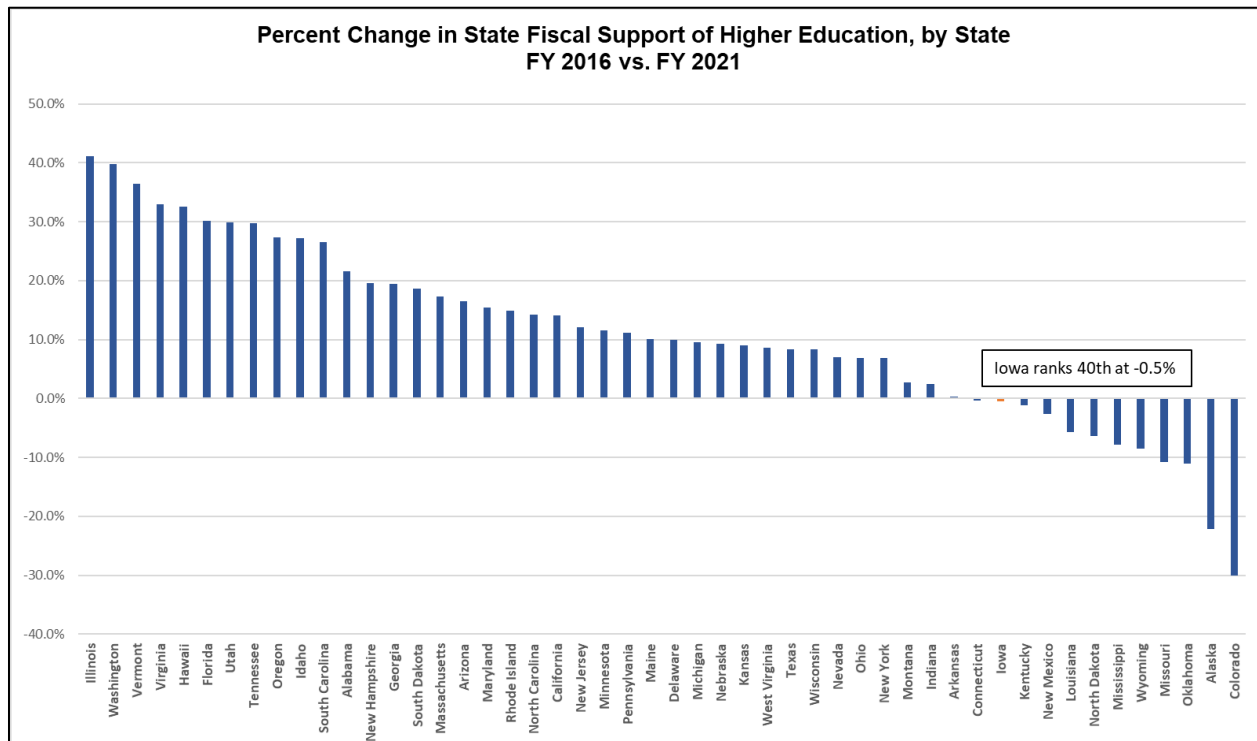
U.S. Department of Education Allocations of American Rescue Plan Act Funding for Institutions of Higher Education in Iowa (in thousands)		
	Total Allocation	Minimum Allocation for Emergency Aid Grants to Students
University of Iowa	\$ 44,620,439	\$ 22,421,229
Iowa State University	57,735,048	28,899,339
University of Northern Iowa	21,469,949	10,759,830
	<u>\$ 123,825,436</u>	<u>\$ 62,080,398</u>
Northeast Iowa Community College	\$ 7,361,298	\$ 3,717,010
North Iowa Area Community College	4,592,721	2,344,604
Iowa Lakes Community College	3,362,767	1,712,312
Northwest Iowa Community College	1,508,249	814,168
Iowa Central Community College	11,615,478	5,929,345
Iowa Valley Community College	4,578,356	2,341,884
Hawkeye Community College	8,145,312	4,148,936
Eastern Iowa Community College	11,742,554	6,039,987
Kirkwood Community College	24,100,335	1,293,405
Des Moines Area Community College	29,569,176	15,100,885
Western Iowa Tech Community College	9,407,113	4,785,242
Iowa Western Community College	12,090,473	6,214,467
Southwestern Community College	2,243,858	1,187,005
Indian Hills Community College	7,251,630	3,693,247
Southeastern Community College	4,531,148	2,354,421
	<u>\$ 142,100,468</u>	<u>\$ 61,676,918</u>

Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the Federal Funds Section of this document.

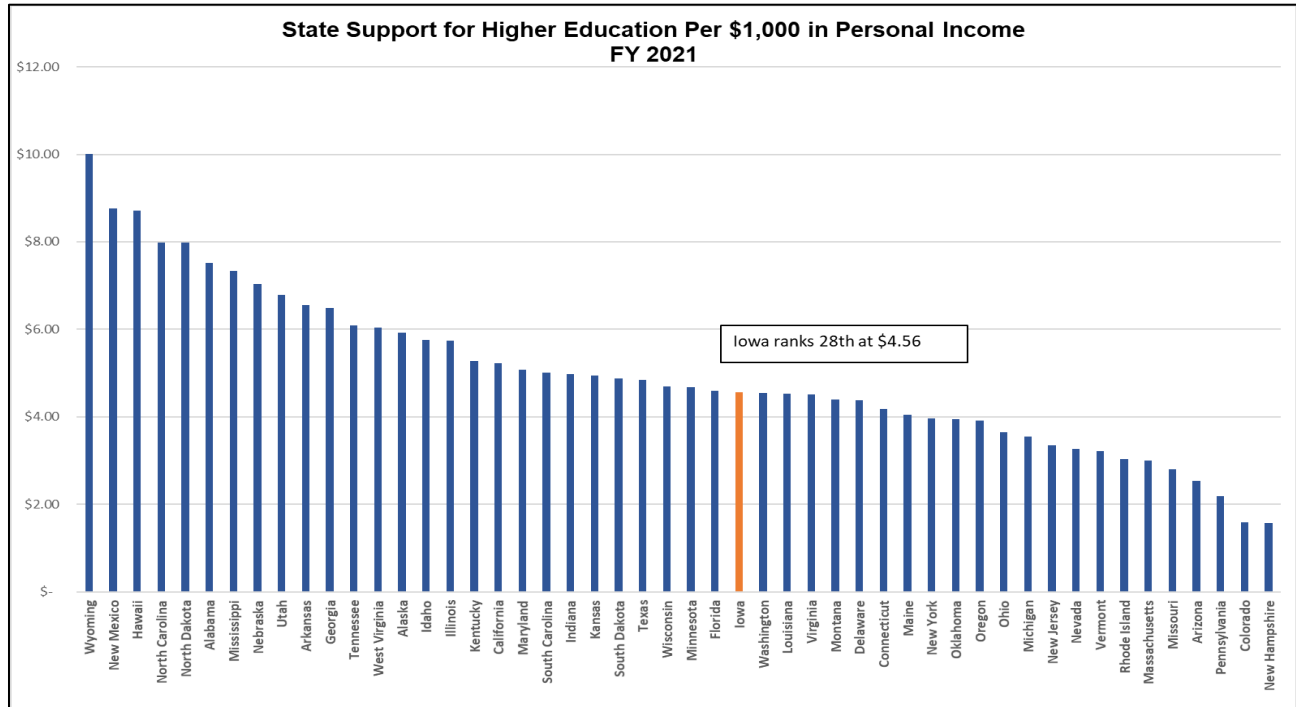
Comparison to Other States — State Fiscal Support for Higher Education

State Funding of Higher Education. The following tables use data from [Grapevine](#), an annual compilation of data on state support of higher education published annually by Illinois State University and the State Higher Education Executive Officers Association (SHEEO). The database defines support for higher education as funding for public four-year and two-year institutions.

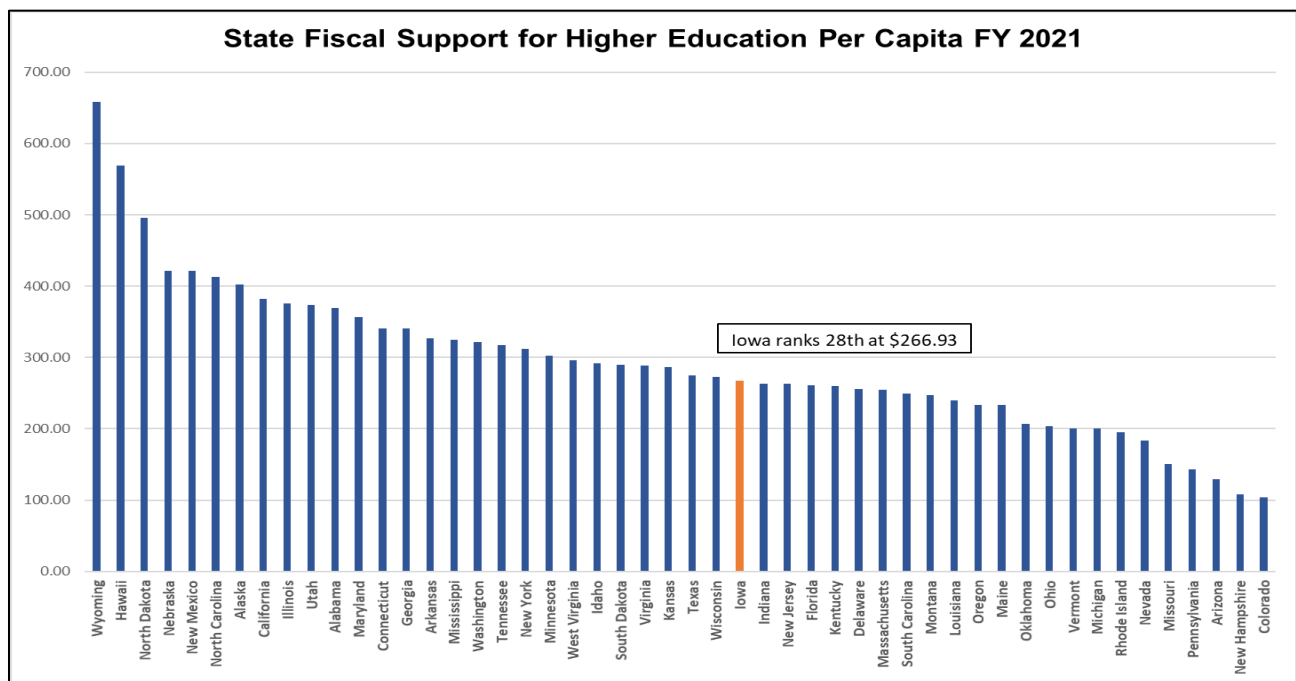
The chart below shows the percentage change in the amount of state support for higher education between FY 2016 and FY 2021. Twelve states provided less support in FY 2021 than in FY 2016. Iowa ranks 40th with a decrease in state support of 0.50%.



Funding Per \$1,000 of Personal Income and Per Capita. The chart below shows that Iowa ranks 28th among the 50 states in FY 2021 in higher education funding per \$1,000 of personal income, as reported by the U.S. Department of Commerce, with funding of \$4.56 per \$1,000. The state with the highest level of funding is Wyoming, with funding of \$10.01 per \$1,000, and the state with the lowest level is New Hampshire, with funding of \$1.57 per \$1,000.

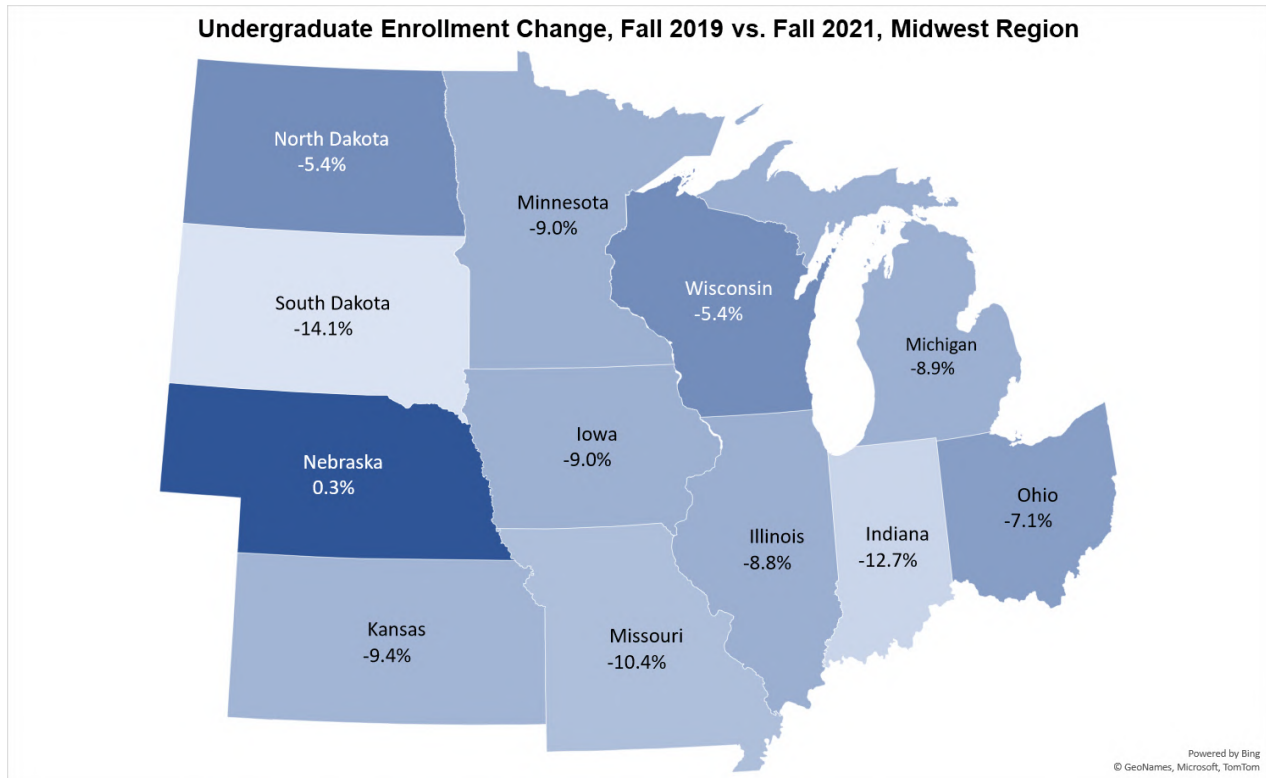


The chart below shows that Iowa ranks 28th in higher education funding per capita in FY 2021, based on U.S. Census population statistics, with a rate of \$266.93 per capita. The state with the highest level of per capita funding is Wyoming at \$658.50, and the state with the lowest is Colorado at \$104.22.



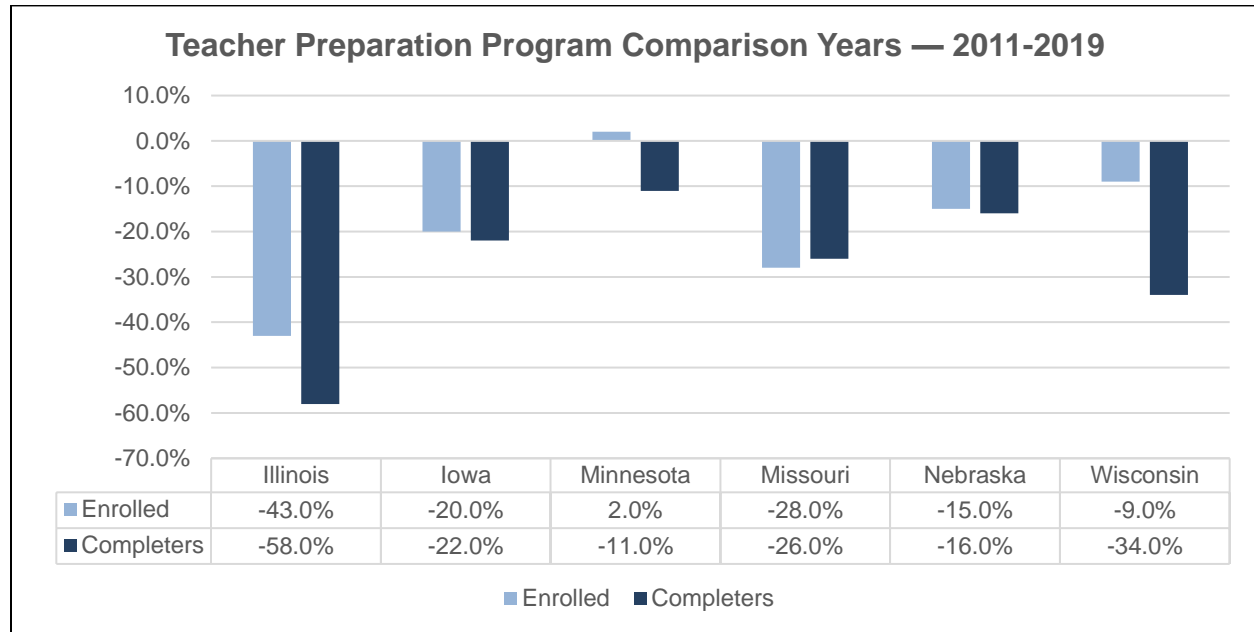
Comparison to Other States — Undergraduate Enrollment

In recent years, there has been a nationwide decrease in enrollment of new undergraduate students in both public and private institutions. The decrease has been occurring at both two-year and four-year institutions. The following map reflects [data](#) from the National Student Clearinghouse Research Center on undergraduate enrollment in the Midwest region for fall 2021 compared to fall 2019. The only increase in enrollment was in Nebraska at 0.30%. The greatest decrease occurred in South Dakota at -14.10%.

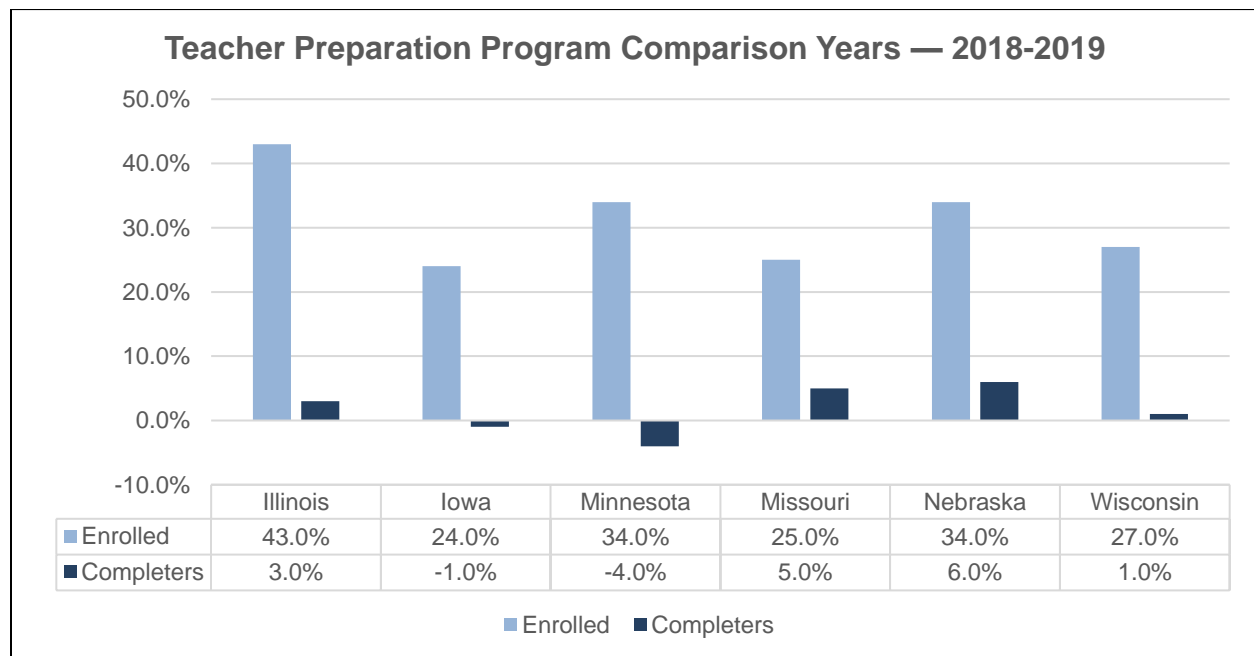


Comparison to Other States — Teacher Preparation Programs

The U.S. Department of Education [Title II report](#) includes information on teacher preparation programs by state. The 2018-19 academic year is the most recent data currently available. The table and graph below show the percentage change in enrolled teacher candidates and teacher program completers from the 2010-11 academic year to the 2018-19 academic year in Iowa and contiguous states.



The table and graph below show the percentage change in enrolled teacher candidates and teacher program completers from the 2017-18 academic year to the 2018-19 academic year in Iowa and contiguous states.



LSA Publications — Education

The following documents related to the Education Appropriations Subcommittee have been published by the LSA:

- ***Fiscal Topics:***

- [*Board of Regents — State Funding*](#)
- [*Career and Technical Education*](#)
- [*Community College Property Tax Revenue*](#)
- [*Community College Revenue by Source*](#)
- [*Community Colleges — State Funding*](#)
- [*Iowa Board of Educational Examiners*](#)
- [*Iowa Skilled Worker and Job Creation Fund*](#)
- [*Secure an Advanced Vision for Education \(SAVE\)*](#)
- [*School Aid — Additional Levy Components*](#)
- [*School Aid — District Cost Per Pupil Differences Between School Districts*](#)
- [*School Aid — Income Surtaxes*](#)
- [*Instructional Support Program*](#)
- [*School Aid — School District Reorganization Incentives*](#)
- [*Teacher Licensure and Alternative Pathways*](#)
- [*Transportation Equity Program*](#)

- ***Maps of the Week:***

- [*COVID-19 Impact to Schools*](#)
- [*Continuous Learning Plans for Iowa School Districts and Nonpublic Schools*](#)
- [*Elementary and Secondary School Emergency Relief Funds — COVID-19*](#)
- [*Certified Enrollment by School District and Percent Change in Enrollment — Fall 2019*](#)
- [*Enrollment Served by Area Education Agencies \(AEAs\) — Fall 2019*](#)
- [*Statewide Voluntary Preschool Enrollment — 2019-2020 School Year with Average Weekly Hours of Instruction — 2018-2019 School Year*](#)
- [*Additional Levy Amounts Per Pupil by School District — FY 2021*](#)
- [*School Aid — Instructional Support Program*](#)
- [*Independent Nonprofit Colleges and Universities Enrollment — Fall 2019*](#)
- [*Community College Enrollment — Fall 2019*](#)
- [*Average Debt at Graduation and Yearly Expenses by Community College District*](#)
- [*Community College Enrollment*](#)
- [*Enrollment at Regent Institutions by County — Fall 2020*](#)
- [*Computer Science Professional Development Incentive Fund*](#)
- [*Change in Certified Enrollment and Statewide Voluntary Preschool Program Weightings — Oct. 2019-Oct. 2020*](#)
- [*Governor's Emergency Education Relief \(GEER\) Funds*](#)
- [*Transportation Equity Fund — FY 2022*](#)
- [*Additional Levy Amounts Per Pupil by School District — FY 2022*](#)
- [*School District Cash Reserve Levies — FY 2022*](#)
- [*School District Management Levy — FY 2022*](#)
- [*Iowa School Performance Profiles — 2020*](#)
- [*Iowa Regents Enrollment by Decade — 1870-2020*](#)

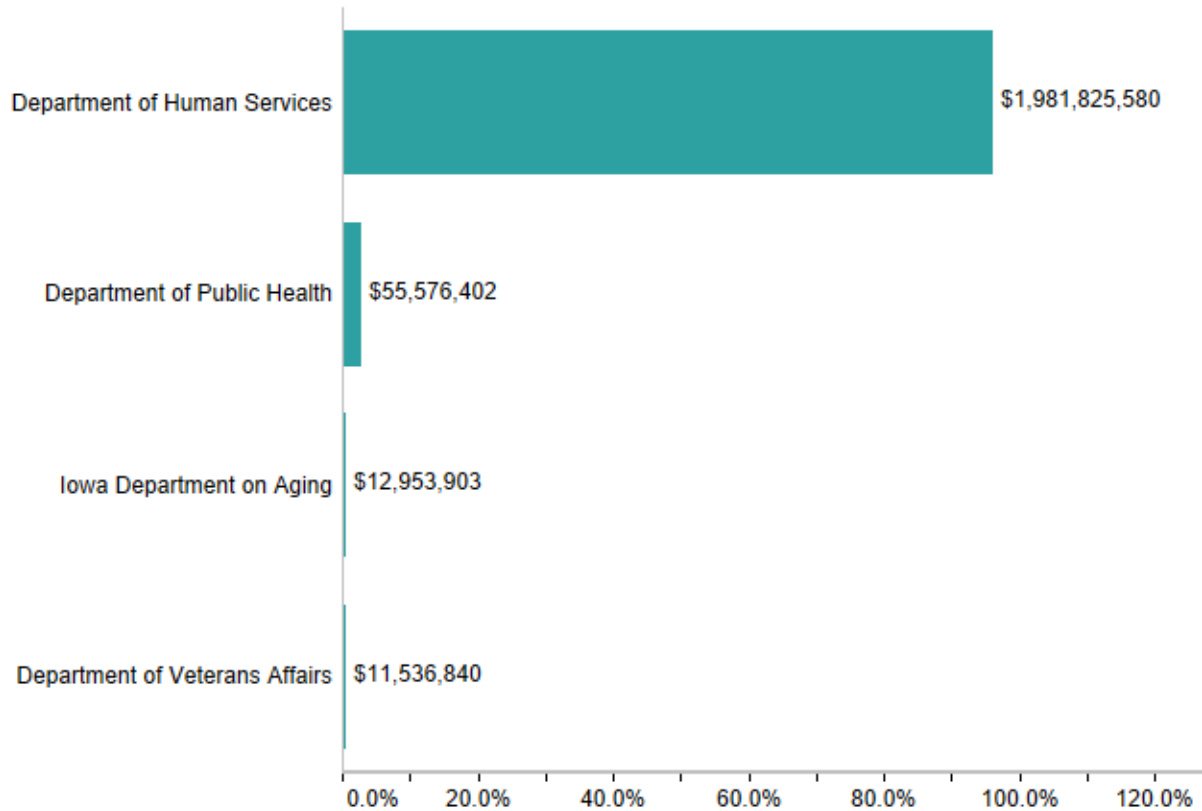
Reports Required to be Filed with General Assembly

Reports and other documents required to be filed with the General Assembly are organized by submitting department and by date and are published on this [webpage](#).

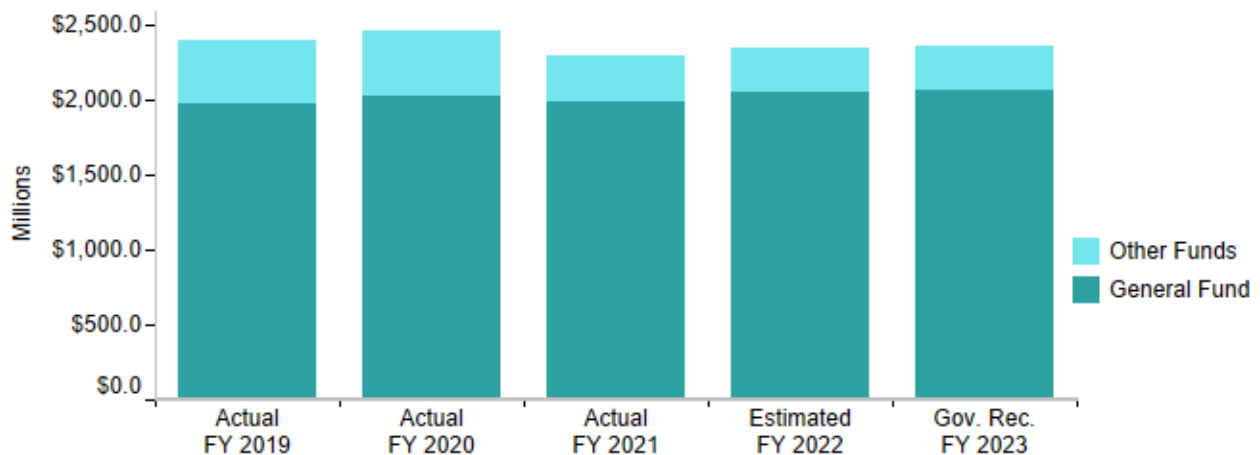
LSA Staff Contacts: Brendan Beeter (515.281.6934) brendan.beeter@legis.iowa.gov
Lora Vargason (515.725.2249) lora.vargason@legis.iowa.gov

FY 2023 General Fund Governor's Recommendations

Total: \$2,061,892,725



Funding History by Appropriations Subcommittee — Health and Human Services



DEPARTMENT ON AGING

Overview and Funding History

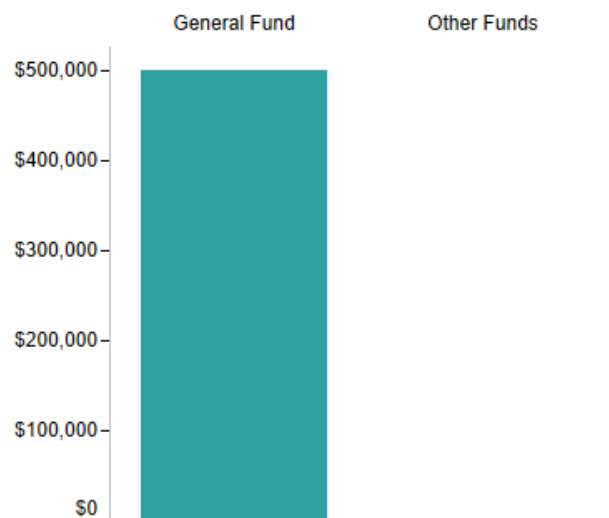
Agency Overview: The [Department on Aging](#) is designated as the State Unit on Aging. The Department advocates for Iowans age 60 and older and is responsible for developing a comprehensive and coordinated system of services and activities for older Iowans through the 13 local Area Agencies on Aging across the State.

The [Office of the State Long-Term Care Ombudsman](#) is authorized by the federal [Older Americans Act](#) and the State [Older Iowans Act](#). The Office operates as an independent entity within the Department on Aging and advocates for residents of nursing facilities and residential care facilities, as well as for tenants of assisted living programs and elder group homes.

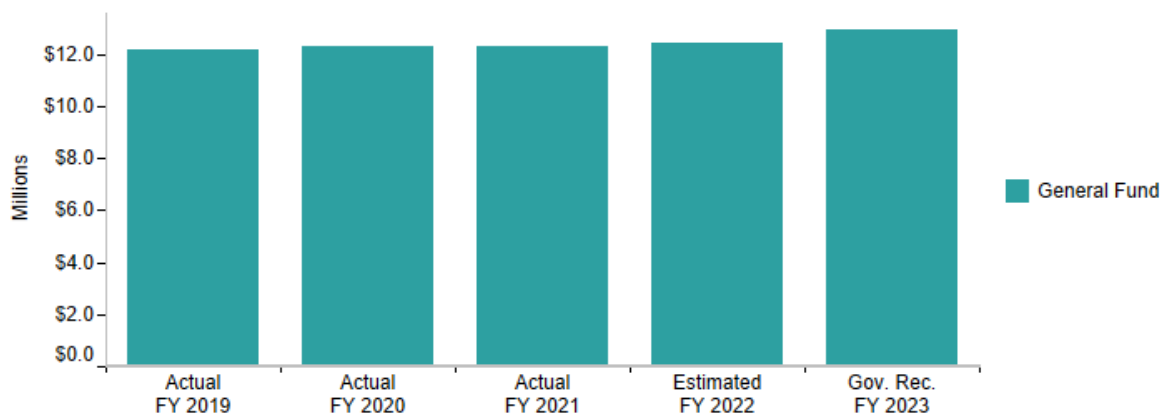
FY 2023 Governor's Recommendations Total: \$12,953,903



Governor's Recommendations Compared to FY 2022



Funding History



General Fund Recommendations

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)
<u>Aging, Iowa Department on</u>				
Aging, Dept. on				
Aging Programs	\$ 11,164,382	\$ 11,304,082	\$ 11,804,082	\$ 500,000
Office of LTC Ombudsman	1,149,821	1,149,821	1,149,821	0
Total Aging, Iowa Department on	\$ 12,314,203	\$ 12,453,903	\$ 12,953,903	\$ 500,000

Governor's Recommendations FY 2023

Aging Programs **\$500,000**

An increase of \$500,000 and 1.00 full time equivalent (FTE) position for the Office of Public Guardian to clear and maintain the backlog of cases.

Discussion Items

Iowa Return to Community (IRTC) Pilot Project — The Department on Aging received \$250,000 from the General Fund in FY 2022 to continue its IRTC pilot project, which provides long-term care support planning to assist non-Medicaid-eligible seniors who want to return to their homes or communities following a nursing facility or hospital stay. The goal of the pilot project is to gather data on potential savings to Medicaid due to the avoidance of long-term care and apply for a Section 1115 Medicaid waiver to draw down federal matching funds for a statewide program. The pilot project served 222 individuals in FY 2021. The Department filed its annual [report](#) with the General Assembly on December 15, 2021. The Subcommittee may wish to review the report and receive an update on the pilot project from the Department.

Office of Public Guardian — The Office of Public Guardian may act as an individual's guardian; conservator; attorney-in-fact under a health care power of attorney document; agent under a financial power of attorney document; personal representative; or representative payee when there is no appropriate or responsible person to serve as an individual's substitute decision maker. In FY 2021, the Local Office of Public Guardian served a total of 80 consumers. As of November 1, 2021, there were 82 individuals on the waiting list for a guardian and five additional applicants pending review. The oldest application on the waiting list was received in September 2019. The Subcommittee may wish to receive an update and review funding levels for the Office. The annual report from the Office is available [here](#). *The Governor is recommending \$500,000 for FY 2023 to clear the backlog of cases.*

Nutrition and Aging Resource Center — The IDA received an award of \$4,900,000 to be used over five years from the federal Administration for Community Living. The award is to operate a Nutrition and Aging Resource Center. The Nutrition and Aging Resource Center will leverage and strengthen senior nutrition programs by:

- Promoting the development of impactful, cost-effective, and person-centered services.
- Offering enhanced resources and technical assistance.
- Providing new education and collaboration opportunities.
- Serving as an advocate for the senior nutrition program network to ensure its continued strength.
- Preparing communities to make nutrition services networks ready, relevant, and sustainable during both normal operations and times of emergency.

The Subcommittee may wish to receive an update on the Center and the Department's plans over the course of the grant.

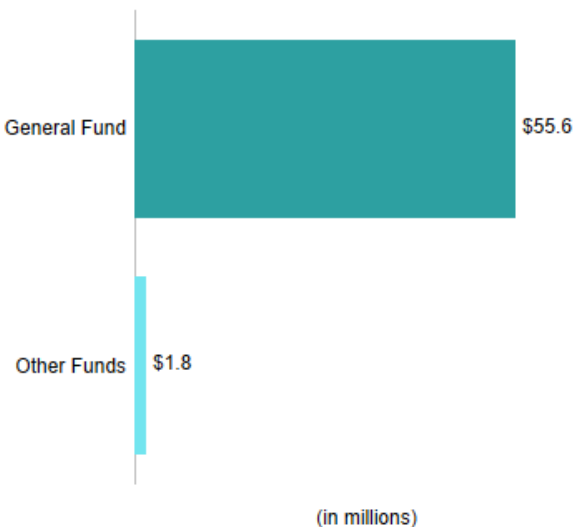
Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the Federal Funds Section of this document.

DEPARTMENT OF PUBLIC HEALTH

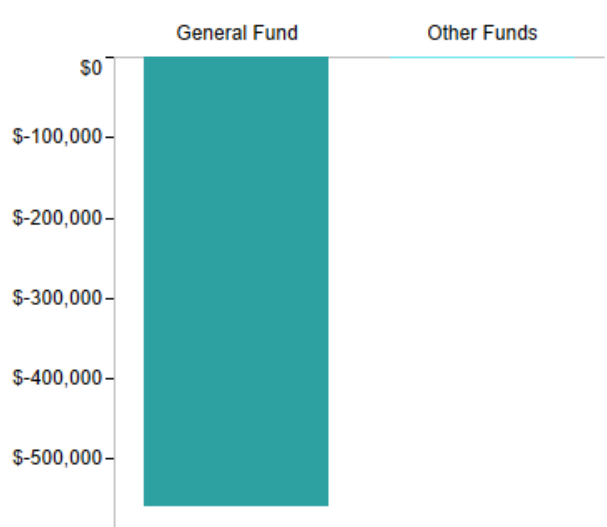
Overview and Funding History

Agency Overview: The [Department of Public Health](#) (DPH) works with local public health agencies to ensure quality health services in Iowa communities through contracts with more than 550 entities, in all 99 counties, to provide population-based health services and a limited number of personal health services. The Department provides administrative support to 24 licensure boards, preventing epidemics and the spread of disease, protecting against environmental hazards, preventing injuries and violence, promoting and encouraging healthy behaviors and mental health, preparing for and responding to public health emergencies and assisting communities in recovery, and ensuring the quality and accessibility of health services.

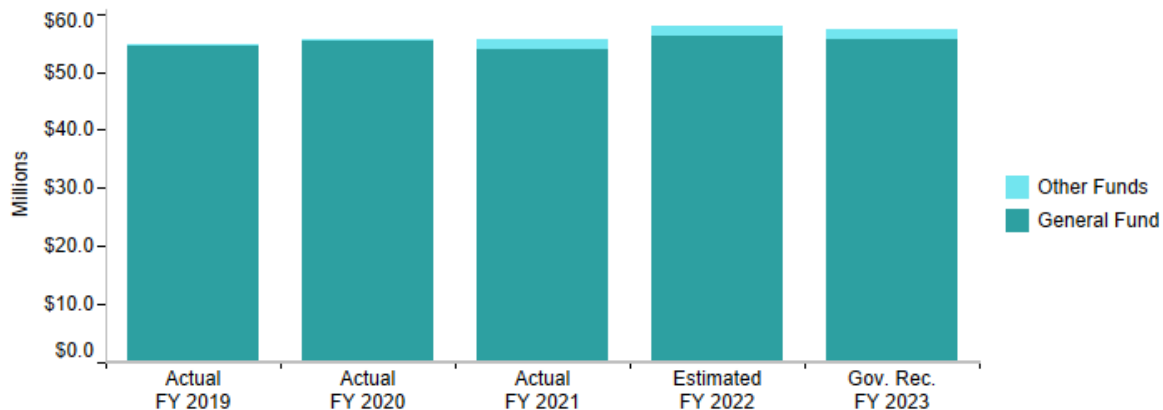
FY 2023 Governor's Recommendations Total: \$57,326,402



Governor's Recommendations Compared to FY 2022



Funding History



General Fund Recommendations

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)
Public Health, Department of				
Public Health, Dept. of				
Addictive Disorders	\$ 23,659,379	\$ 23,659,379	\$ 23,659,379	\$ 0
Healthy Children and Families	5,816,681	5,816,681	5,816,681	0
Chronic Conditions	4,223,373	4,258,373	4,258,373	0
Community Capacity	5,594,306	7,319,306	6,519,306	-800,000
Essential Public Health Services	7,662,464	7,662,464	7,662,464	0
Infectious Diseases	1,796,206	1,796,206	1,796,206	0
Public Protection	4,085,220	4,466,601	4,706,601	240,000
Resource Management	933,871	933,871	933,871	0
Congenital & Inherited Disorders Registry	188,528	223,521	223,521	0
Total Public Health, Department of	\$ 53,960,028	\$ 56,136,402	\$ 55,576,402	\$ -560,000

Governor's Recommendations FY 2023

Community Capacity **\$-800,000**

- An increase of \$200,000 for the Psychiatric Residency Training Program.
- A decrease of \$1,000,000 for the Iowa Prescription Drug Corporation to eliminate a one-time FY 2022 allocation.

Public Protection **\$240,000**

An increase of \$240,000 for the Poison Control Center to draw down additional federal match.

Other Fund Recommendations

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)
Public Health, Department of				
Public Health, Dept. of				
Gambling Treatment Program - SWRF	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000	\$ 0
Total Public Health, Department of	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000	\$ 0

Discussion Items

Mental Health Residency — The Governor is recommending a \$200,000 expansion for the Psychiatric Residency Program. This would increase the Program's funding to \$800,000 and allow for additional residency opportunities in mental health.

Iowa Prescription Drug Corporation — In FY 2022, the Iowa Prescription Drug Corporation received a one-time appropriation of \$1,000,000 for infrastructure upgrades in order to automate their operations. The decrease shown here is due to that \$1,000,000 appropriation not being repeated.

Department of Public Health (DPH) and Department of Human Services (DHS) Merger — The DPH and the DHS are in the process of going through an alignment project to become a single agency. The alignment project is aimed at:

- Aligning and integrating programs, practices, and policies to improve delivery of services and most effectively leverage funding.

- Identifying community-based stakeholders (organizations and community members) and other stakeholders to provide input and guidance to the departments' programmatic and policy efforts.
- Engaging all levels of staff to inform the departments' established goals and project plans.
- Creating an organizational structure that optimizes delivery of services, supports efficiency for staff, and integrates the departments' programs and services with community and other available resources.

A preliminary report on realignment is available [here](#) and there is a website that provides regular updates [here](#). The Subcommittee may wish to review the two departments' plans for realignment and receive an update on any legislative or funding changes necessary to implement their plans.

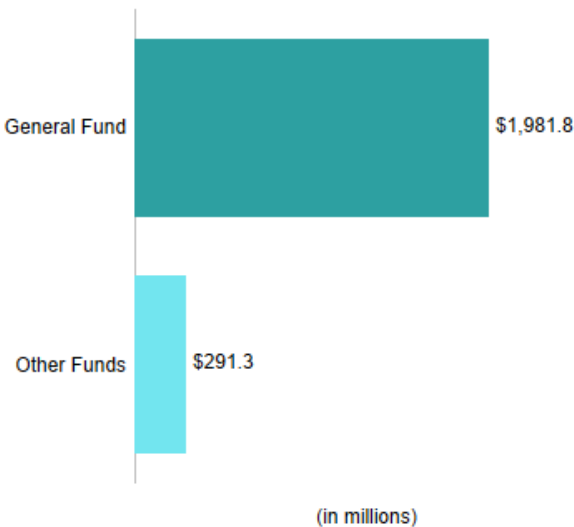
Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the Federal Funds Section of this document.

DEPARTMENT OF HUMAN SERVICES

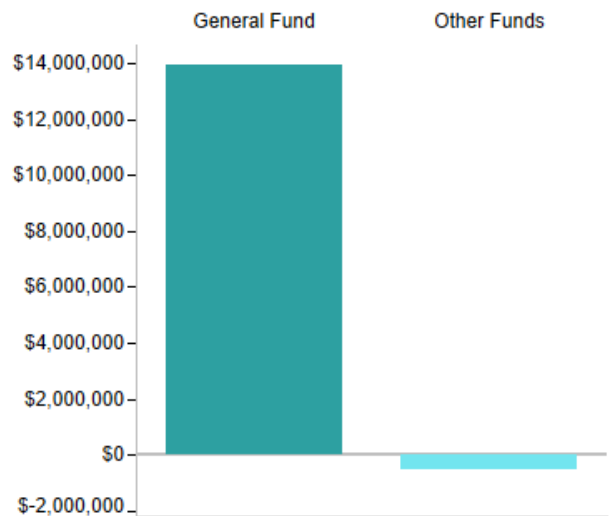
Overview and Funding History

Agency Overview: The [Department of Human Services](#) (DHS) is responsible for administering cash assistance for needy families (Family Investment Program), food assistance, Medicaid, child support enforcement, adoption subsidies, child abuse assessments, dependent adult abuse assessments, foster care, various family preservation and strengthening programs, child care registration and subsidy, one institution for juveniles, refugee services, and mental health and disability services, including the operation of four mental health institutes and two resource centers for individuals with intellectual disabilities.

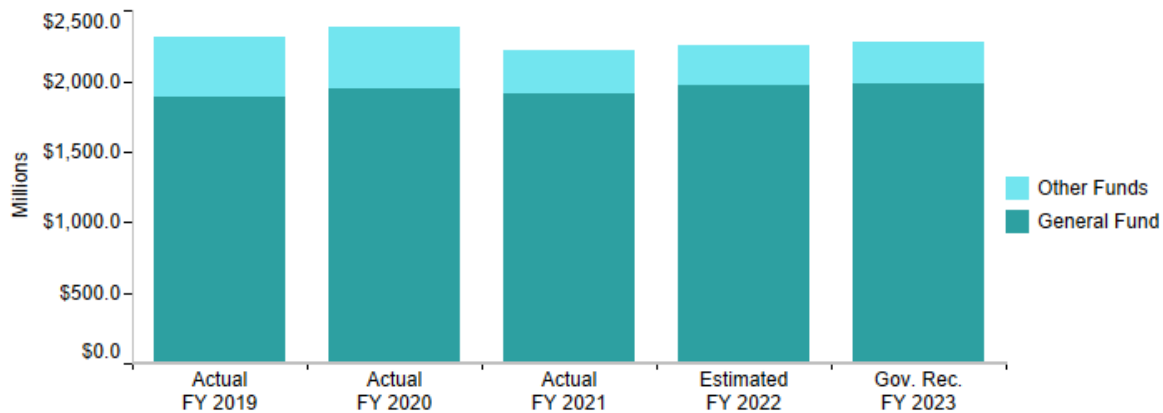
FY 2023 Governor's Recommendations Total: \$2,273,095,466



Governor's Recommendations Compared to FY 2022



Funding History



Governor's General Fund Recommendations — Department of Human Services

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)
Human Services, Department of				
Assistance				
Family Investment Program/PROMISE JOBS	\$ 40,003,978	\$ 41,003,978	\$ 41,003,978	\$ 0
Medical Assistance	1,459,599,409	1,503,848,253	1,503,848,253	0
Health Program Operations	17,831,343	17,831,343	17,831,343	0
State Supplementary Assistance	7,349,002	7,349,002	7,349,002	0
State Children's Health Insurance	37,598,984	37,957,643	41,713,403	3,755,760
Child Care Assistance	40,816,931	40,816,931	40,816,931	0
Child and Family Services	89,071,930	89,071,930	89,371,930	300,000
Adoption Subsidy	40,596,007	40,596,007	40,596,007	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	188,428	232,570	232,570	0
Assistance	\$ 1,734,123,612	\$ 1,779,775,257	\$ 1,783,831,017	\$ 4,055,760
Eldora Training School				
Eldora Training School	\$ 16,029,488	\$ 17,397,068	\$ 17,606,871	\$ 209,803
Cherokee				
Cherokee MHI	\$ 14,245,968	\$ 15,457,597	\$ 15,613,624	\$ 156,027
Independence				
Independence MHI	\$ 19,201,644	\$ 19,652,379	\$ 19,688,928	\$ 36,549
Glenwood				
Glenwood Resource Center	\$ 16,700,867	\$ 14,802,873	\$ 16,288,739	\$ 1,485,866
Woodward				
Woodward Resource Center	\$ 10,913,360	\$ 12,237,937	\$ 13,409,294	\$ 1,171,357
Cherokee CCUSO				
Civil Commitment Unit for Sexual Offenders	\$ 12,070,565	\$ 13,643,727	\$ 13,891,276	\$ 247,549
Field Operations				
Child Support Recovery	\$ 14,867,813	\$ 15,942,885	\$ 15,942,885	\$ 0
Field Operations	55,600,398	60,596,667	65,894,438	5,297,771
Field Operations	\$ 70,468,211	\$ 76,539,552	\$ 81,837,323	\$ 5,297,771
General Administration				
General Administration	\$ 13,772,533	\$ 15,342,189	\$ 15,342,189	\$ 0
DHS Facilities	2,879,274	2,879,274	4,172,123	1,292,849
Commission of Inquiry	0	1,394	1,394	0
Nonresident Mental Illness Commitment	15,487	142,802	142,802	0
General Administration	\$ 16,667,294	\$ 18,365,659	\$ 19,658,508	\$ 1,292,849
Total Human Services, Department of	\$ 1,910,421,009	\$ 1,967,872,049	\$ 1,981,825,580	\$ 13,953,531

Governor's Recommendations FY 2023

State Children's Health Insurance **\$3,755,760**

An increase of \$3,755,760 to fund the Program at the Forecasting Group's projected need amount for FY 2023.

Child and Family Services **\$300,000**

An increase of \$300,000 to increase the grants for the child protection centers.

Eldora Training School **\$209,803**

An increase of \$209,803 for support cost increases.

Cherokee Mental Health Institute **\$156,027**

An increase of \$156,027 for support cost increases.

Independence Mental Health Institute **\$36,549**

An increase of \$36,549 for support cost increases.

Glenwood Resource Center **\$1,485,866**

- An increase of \$147,367 for support cost increases.
- An increase of \$1,338,499 due to phaseout of the COVID-19 Enhanced Federal Medical Assistance Percentage (FMAP) rate.

Woodward Resource Center **\$1,171,357**

- An increase of \$84,138 for support cost increases.
- An increase of \$1,087,219 due to phaseout of the COVID-19 Enhanced FMAP rate.

Civil Commitment Unit for Sexual Offenders **\$247,549**

- An increase of \$86,821 for support cost increases.
- An increase of \$100,000 for 1.00 additional FTE position to open a new transitional ward.
- An increase of \$60,728 for a per diem increase.

Field Operations **\$5,297,771**

- An increase of \$1,365,653 for 50.00 FTE positions added over the course of the year to relieve caseloads.
- An increase of \$3,932,118 to sustain current operations.

General Administration **\$1,292,849**

An increase of \$1,292,849 for the DHS facilities for increased operational needs.

Other Fund Recommendations

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)
Human Services, Department of				
Assistance				
Medical Assistance - HCTF	\$ 208,460,000	\$ 201,200,000	\$ 200,660,000	\$ -540,000
Medicaid Supplemental - MFF	190,000	150,000	150,000	0
Health Program Operations - PSA	234,193	234,193	234,193	0
Medical Assistance - QATF	58,570,397	56,305,139	56,305,139	0
Medical Assistance - HHCAT	33,920,554	33,920,554	33,920,554	0
Polk County MHDS Grant - GIVF	5,000,000	0	0	0
Total Human Services, Department of	\$ 306,375,144	\$ 291,809,886	\$ 291,269,886	\$ -540,000

Governor's Recommendations FY 2023

Medical Assistance — Health Care Trust Fund

\$-540,000

A decrease due to fewer receipts in the Fund. The Fund receives all revenues from taxes on the sale of tobacco.

Discussion Items

Medicaid — For information and discussion items for Medicaid, see the **Medicaid** section of this document.

Department of Human Services and Department of Public Health Merger — The DHS and the DPH are in the process of going through an alignment project to become a single agency. The alignment project is aimed at:

- Aligning and integrating programs, practices, and policies to improve delivery of services and most effectively leverage funding.
- Identifying community-based stakeholders (organizations and community members) and other stakeholders to provide input and guidance to the departments' programmatic and policy efforts.
- Engaging all levels of staff to inform the departments' established goals and project plans.
- Creating an organizational structure that optimizes delivery of services, supports efficiency for staff, and integrates the departments' programs and services with community and other available resources.

A preliminary report on realignment is available [here](#) and there is a website that provides regular updates [here](#). The Subcommittee may wish to review the two departments' plans for realignment and receive an update on any legislative or funding changes necessary to implement their plans.

Glenwood and Woodward Resource Centers — On December 8, 2021, the U.S. Department of Justice notified the State that it had completed its investigation into whether the State violates the rights of people with intellectual and developmental disabilities and concluded there is reasonable cause to believe that the State violates Title II of the Americans with Disabilities Act by failing to provide services to qualified individuals in the most integrated setting appropriate to their needs. The report with the findings is available [here](#). The Subcommittee may wish to review the report and the status of negotiations with the Department of Justice on a consent decree. In addition, the Subcommittee may wish to receive an update on any additional resources or legislative changes necessary to come into compliance with federal law.

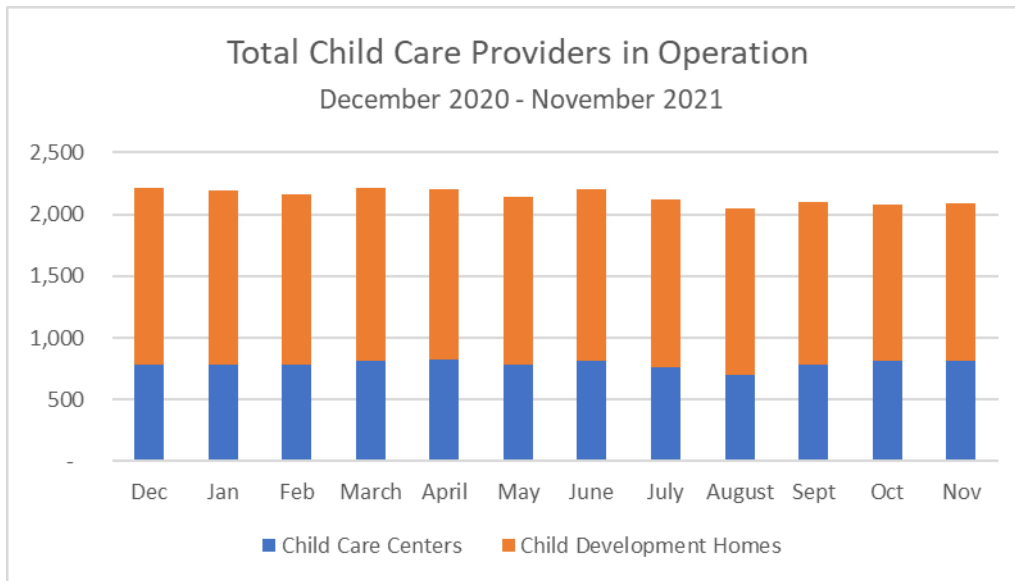
Children's Behavioral Health System State Board — The Children's Behavioral Health System State Board (Children's Board) is the single point of responsibility in the implementation and management of a Children's Mental Health System (Children's System) that is committed to improving children's well-being, building healthy and resilient children, providing for educational growth, and coordinating medical and mental health care for those in need. The Board was approved during the 2019 Legislative Session by [HF 690](#) (FY 2020 Children's Behavioral Health System Act).

The Children's Board continues to meet bimonthly and filed an annual report available [here](#). The Subcommittee may wish to review the report and the activities of the Board.

Title IV-E Adoption Subsidy Savings — An enhanced federal eligibility match for Title IV-E funding requires that states reinvest savings into other child welfare services. The current projected total of unfunded Title IV-E Adoption Subsidy Reinvestment Savings is estimated at \$9,500,000. Most of the expenditures to date have been for the Treatment Outcome Package (TOP) Tool. The DHS anticipates further spend-down opportunities in the Subsidized Guardianship Program, Family-Centered Services, and the Parent Partner initiative expansion.

Child Care Provider Availability — In December 2019, the DHS reported that there were 2,342 total child care providers in the State, with 886 child care centers and 1,456 child development homes. Once the COVID-19 pandemic reached community spread in Iowa, the number of child care providers in Iowa decreased to a low of 1,906 in May 2020. In the past 12 months, the number of child care providers has

continued to fluctuate month to month, and while numbers have not returned to the pre-COVID-19 amounts, they have increased from a low of 2,042 in August 2021 to a recent 12-month high of 2,211 in December 2021.



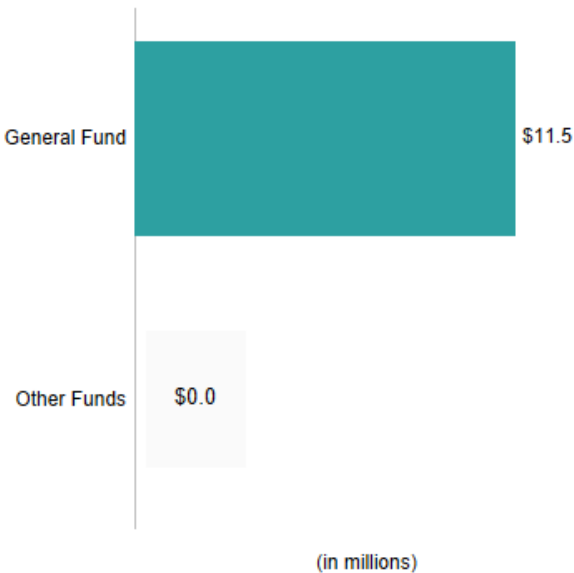
Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the Federal Funds Section of this document.

DEPARTMENT OF VETERANS AFFAIRS

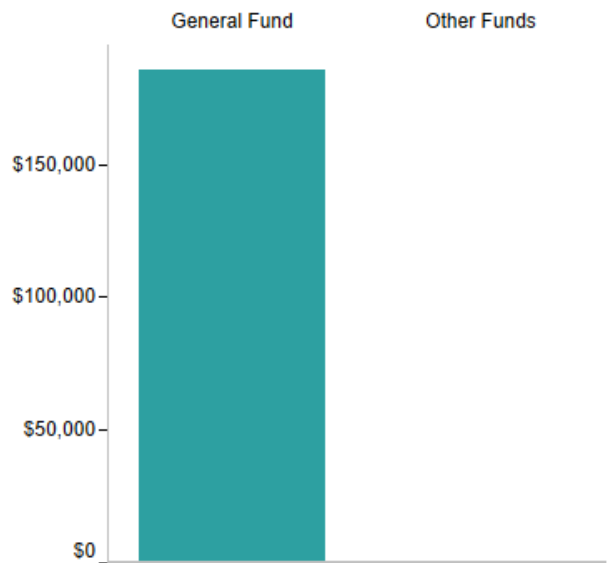
Overview and Funding History

Agency Overview: The [Department of Veterans Affairs](#) includes the Department and the [Iowa Veterans Home](#). The Department provides services to veterans regarding federal pension applications and identifies services to reimburse from the Veterans Trust Fund. The Department also established and operates the Veterans Cemetery and provides assistance for the County Veterans Grant Program and the Injured Veterans Grant Program. The Iowa Veterans Home, located in Marshalltown, provides services to veterans, including domiciliary, residential, and pharmaceutical services.

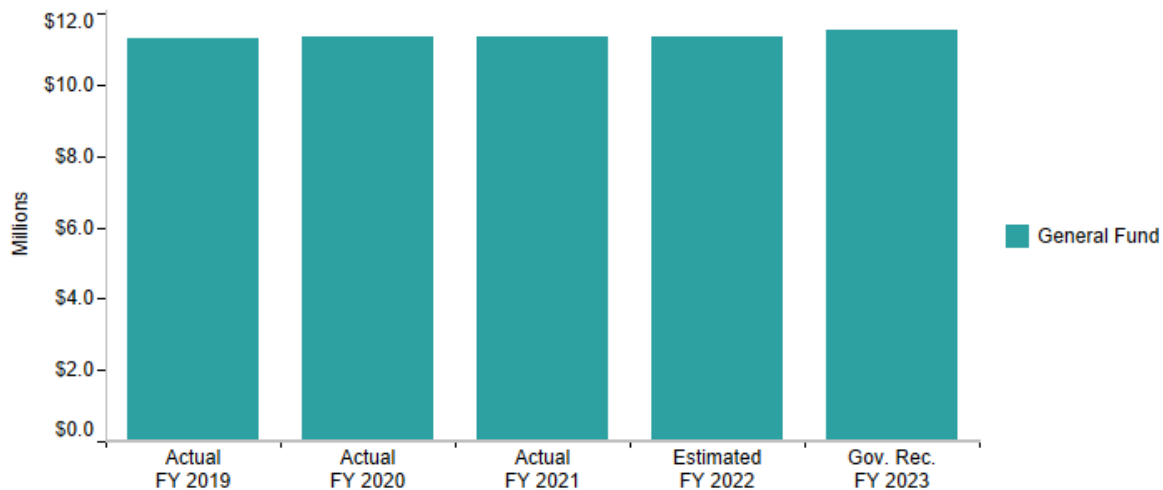
FY 2023 Governor's Recommendations Total: \$11,536,840



Governor's Recommendations Compared to FY 2022



Funding History



General Fund Recommendations

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)
Veterans Affairs, Department of				
Veterans Affairs, Dept. of				
General Administration	\$ 1,229,763	\$ 1,229,763	\$ 1,415,288	\$ 185,525
Home Ownership Assistance Program	2,000,000	2,000,000	2,000,000	0
Veterans County Grants	990,000	990,000	990,000	0
Veterans Affairs, Dept. of	\$ 4,219,763	\$ 4,219,763	\$ 4,405,288	\$ 185,525
Veterans Affairs, Dept. of				
Iowa Veterans Home	\$ 7,131,552	\$ 7,131,552	\$ 7,131,552	\$ 0
Total Veterans Affairs, Department of	\$ 11,351,315	\$ 11,351,315	\$ 11,536,840	\$ 185,525

Governor's Recommendations FY 2023

General Administration \$185,525

An increase to General Administration for operational cost increases.

Discussion Items

Iowa Veterans Trust Fund — The Iowa Veterans Trust Fund (IVTF) provides assistance to veterans and their families who have less than \$15,000 in liquid assets and have a household income below 200.00% of the federal poverty guidelines. The Iowa General Assembly has enumerated 12 areas of eligible expenditures for Iowa veterans, and eligibility is judged on a program-by-program basis.

Since 2008, a portion of the Iowa Lottery proceeds has been dedicated to the IVTF, and under current law, the amount of that transfer has been set at \$2,500,000 annually. As of December 31, 2020, the Trust Fund had a spendable balance of approximately \$1,522,125 and a total balance of \$35,706,855. Total expenditures from the fund in CY 2019 totaled approximately \$632,000 through 523 approved areas of assistance, and in CY 2020 that amount decreased to approximately \$573,000 through 432 approved areas of assistance. Data for CY 2021 will be available when the Veterans Trust Fund Report is submitted by the Department on January 15, 2022.

Injured Veterans Grant Program Report — The General Assembly requested a report in 2019 Iowa Acts, chapter 9 (Injured Veterans Grant Program Act), on the sustainability of future funding for the Injured Veterans Grant Program. Injured veterans or their family members can receive grants of up to \$10,000. The funds provide financial assistance that allows family members to be with the veteran during the veteran's recovery. The Program has been funded with periodic General Fund appropriations totaling \$4,000,000 since FY 2006. The most recent appropriation occurred in FY 2011. The appropriations do not revert to the General Fund and are permitted to carry forward. As of December 2020, there is \$184,000 available for payments. At the time of the report, the Department reported that no appropriation was needed in FY 2020, and no grants were awarded during FY 2021. A more thorough review of the funding history and expenditures can be found in this [Issue Review](#).

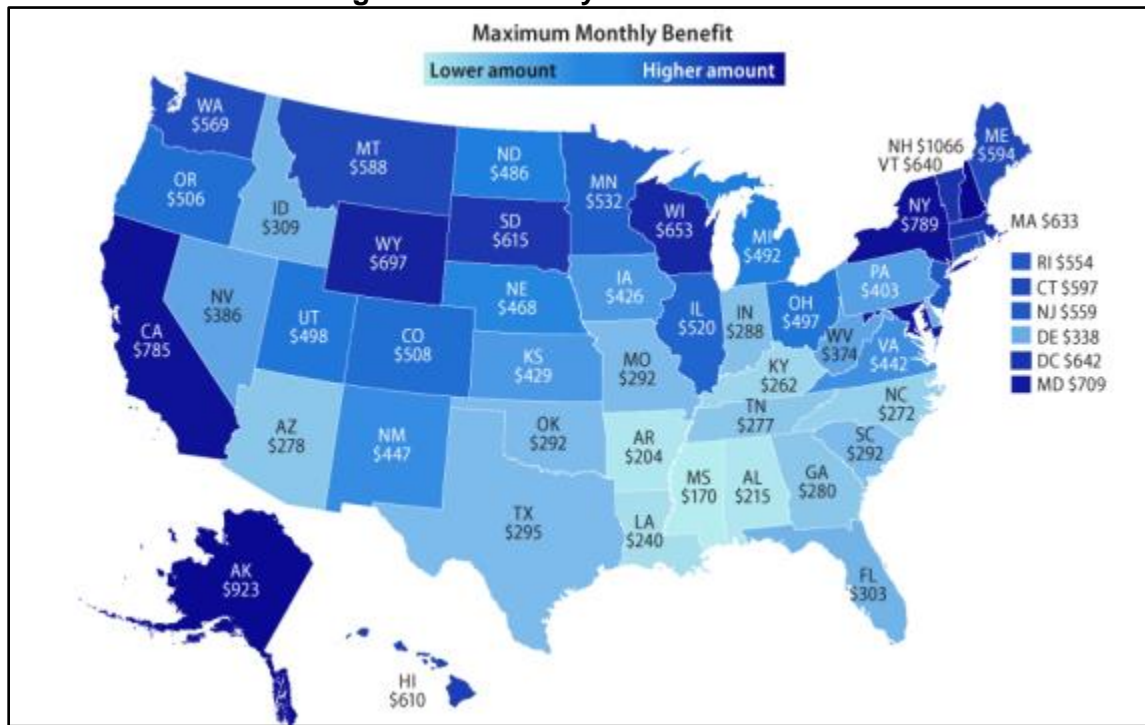
Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the Federal Funds Section of this document.

Comparisons to Other States — Monthly Maximum TANF Benefit

The map below represents the monthly maximum federal Temporary Assistance for Needy Families (TANF) benefit for a single parent with two children. Benefits are set by the states, and in Iowa, the maximum benefit is set at \$426 per month. In FY 2021, there were an average of 6,771 families per month on the Family Investment Program (FIP), which is the program that provides the cash benefit.

Compared to surrounding states, Iowa has the second lowest maximum benefit, with only Missouri providing a lower benefit at \$292 per month. Iowa has a comparable benefit level to Kansas, Illinois, and Nebraska. South Dakota, Minnesota, and Wisconsin have a significantly larger maximum benefit compared to Iowa. Wisconsin has the highest benefit in the Midwest at \$653 per month.

TANF Cash Assistance Maximum Monthly Benefit Amounts — Single-Parent Family with Two Children



Source: Congressional Research Service, [The Temporary Assistance for Needy Families \(TANF\) Block Grant: Responses to Frequently Asked Questions](#), December 22, 2021.

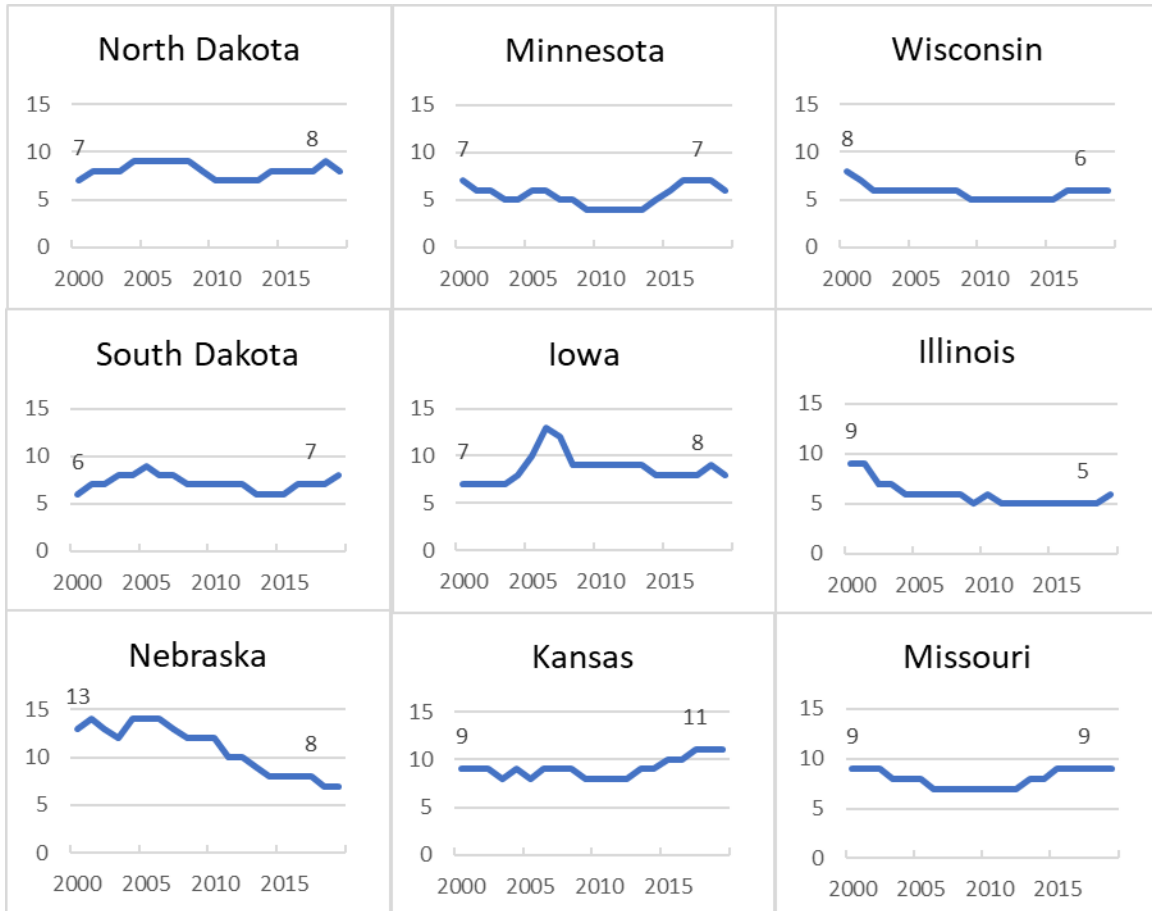
Comparison to Other States — Children in Foster Care

The [Kids Count Data Center](#) uses data from the Adoption and Foster Care Analysis and Reporting System to track the rate of children in foster care per 1,000 children age 17 and under. Children are categorized as being in foster care if they entered foster care prior to the end of the current fiscal year and have not been discharged from their latest period of time in foster care by the end of the current fiscal year. Census numbers indicate population estimates of children age 17 and under in each state as of July 1 of the respective year.

The rate of children in foster care in Iowa and contiguous states for 2018 was 7.7 per 1,000. Iowa was higher than the regional average rate at 8.0 per 1,000, while the highest reporting state in the region was Kansas at 11.0 per 1,000. Illinois, Minnesota, and Wisconsin all shared the lowest rate in the region of 6.0 children per 1,000 in foster care.

The national rate for 2019 was 6.0 per 1,000. The highest rate in the nation was West Virginia at 20.0 per 1,000, and New Jersey was the lowest rate at 2.0 per 1,000.

Children in Foster Care Per 1,000 2000 to 2019



LSA Publications

Publications that have been published by the LSA Fiscal Services Division that relate to the Health and Human Services Appropriations Subcommittee can be found on the [Fiscal Analysis webpage](#).

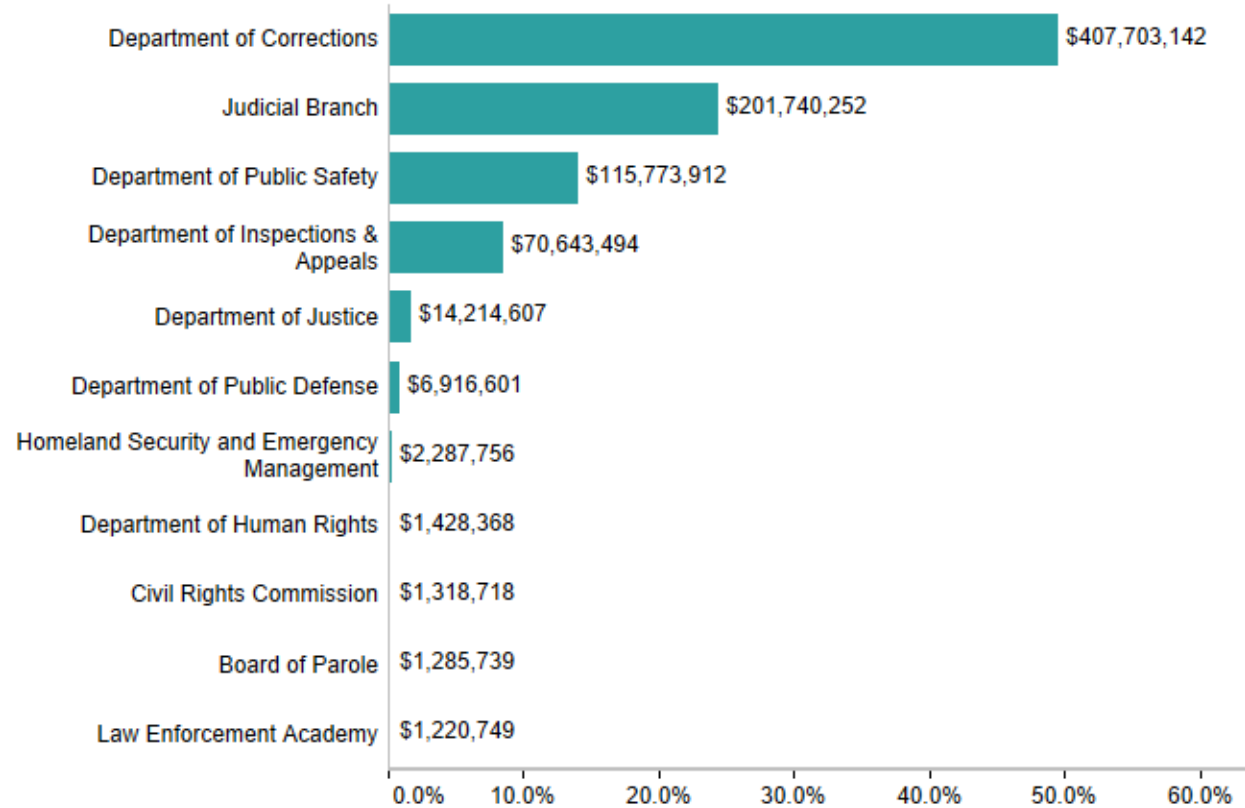
Reports Required to be Filed with General Assembly

Reports and other documents required to be filed with the General Assembly are organized by submitting department and by date and are published on this [webpage](#).

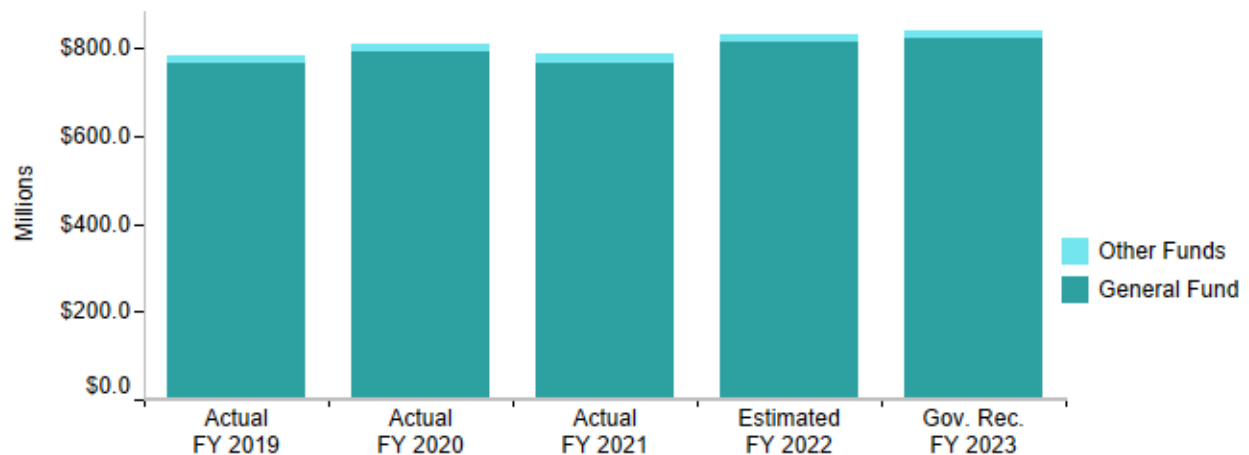
LSA Staff Contacts: Jess Benson (515.281.4611) jess.benson@legis.iowa.gov
Chris Ubben (515.725.0134) chris.ubben@legis.iowa.gov

FY 2023 General Fund Governor's Recommendations

Total: \$824,533,338



Funding History by Appropriations Subcommittee — Justice System

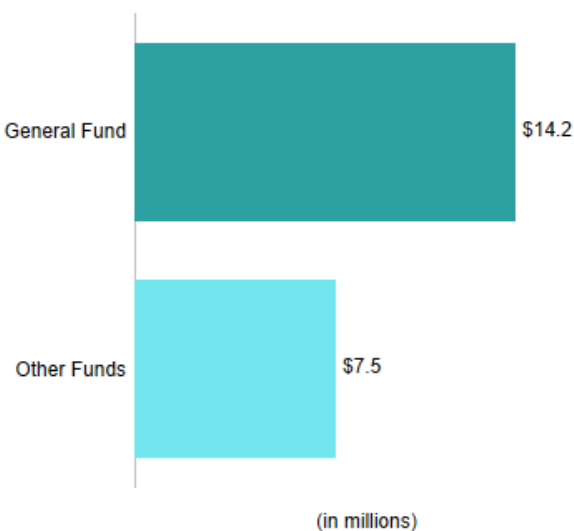


DEPARTMENT OF JUSTICE

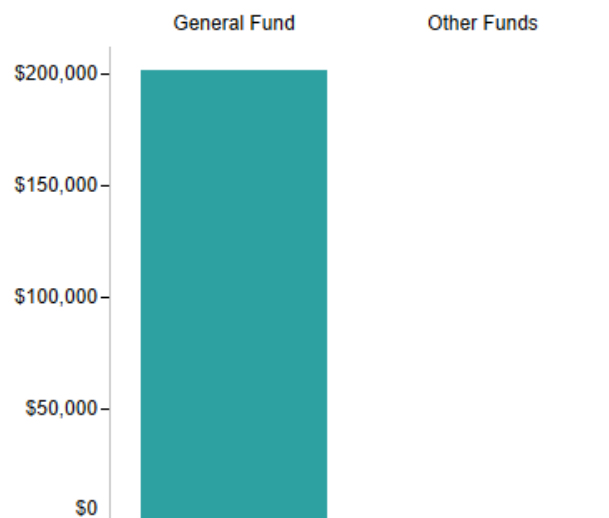
Overview and Funding History

Agency Overview: The Attorney General (AG) is the head of the Department of Justice and is elected by popular vote every four years. The Department is composed of the [Office of the Attorney General](#), the [Office of the Prosecuting Attorneys Training Coordinator](#), the [Office of the Consumer Advocate](#), and the [Crime Victim Assistance Division](#). The Department represents the State in all litigation, issues formal and informal opinions and advice to State agencies, prosecutes criminal offenders at the request of county attorneys and handles all criminal appeals, and administers Farm Mediation Services, Victim Assistance Grants, and Legal Services Poverty Grants.

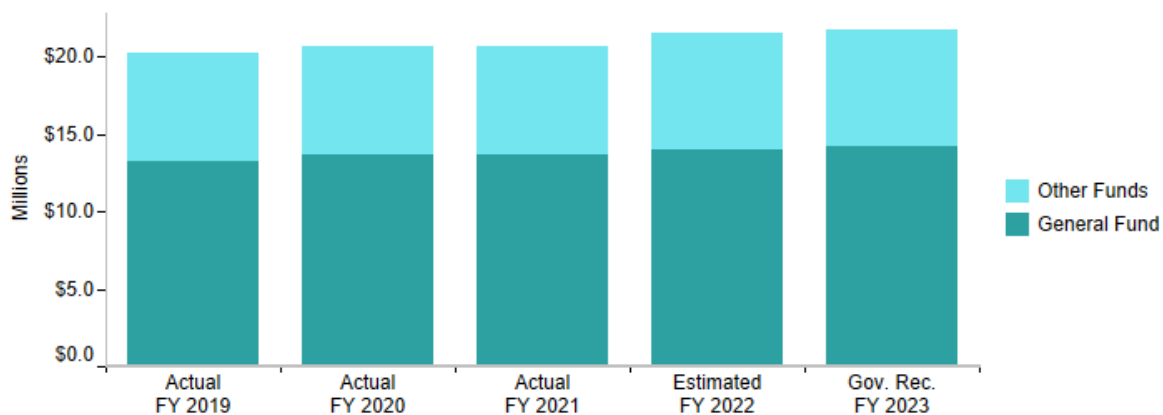
FY 2023 Governor's Recommendations Total: \$21,713,611



Governor's Recommendations Compared to FY 2022



Funding History



General Fund Recommendations

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)
Attorney General				
Justice, Dept. of				
General Office AG	\$ 6,006,268	\$ 6,361,238	\$ 6,563,298	\$ 202,060
Victim Assistance Grants	5,016,708	5,016,708	5,016,708	0
Legal Services Poverty Grants	2,634,601	2,634,601	2,634,601	0
Total Attorney General	\$ 13,657,577	\$ 14,012,547	\$ 14,214,607	\$ 202,060

Governor's Recommendation FY 2023

General Office AG **\$202,060**

An increase to improve the Department's cybersecurity and information technology infrastructure.

Other Fund Recommendations

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)
Attorney General				
Consumer Advocate				
Consumer Advocate - CMRF	\$ 3,137,588	\$ 3,199,004	\$ 3,199,004	\$ 0
Justice, Dept. of				
Farm Mediation Services - CEF	\$ 300,000	\$ 300,000	\$ 300,000	\$ 0
AG Prosecutions and Appeals - CEF	1,500,000	2,000,000	2,000,000	0
Consumer Fraud - Public Ed & Enforce - CEF	1,875,000	1,875,000	1,875,000	0
Older Iowans Consumer Fraud - CEF	125,000	125,000	125,000	0
Justice, Dept. of	\$ 3,800,000	\$ 4,300,000	\$ 4,300,000	\$ 0
Total Attorney General	\$ 6,937,588	\$ 7,499,004	\$ 7,499,004	\$ 0

Discussion Items

Cybersecurity and Information Technology Infrastructure

The Office of the Chief Information Officer (OCIO) recently performed an evaluation of the Department of Justice's cybersecurity. The OCIO report found vulnerabilities in the Department's cybersecurity that would be improved by updating Department technology. *The Governor is recommending an increase of \$202,060 for cybersecurity and information technology infrastructure.*

Crime Victim Assistance Grants — The Department administers a grant program that funds local domestic abuse, sexual abuse, and shelter-based programs. Victim Services receives grants from four federal funding sources, including the federal Victims of Crime Act. The total grant award from the four federal funding sources for FY 2022 was \$18,841,667.

Farm Mediation Services — Since the 1980s, the Department has contracted with the Iowa Mediation Service (IMS) to provide mandatory farm mediation services. Farmers and lenders have used IMS mediators to resolve disputes, allowing farmers to remain on their farms and lenders to retain their customers. Agricultural economists project that the need for such mediation is set to increase due to lower commodity prices and decreasing profit margins, resulting in the inability to meet debt repayment. Since FY 2017, the General Assembly has appropriated \$300,000 from the Consumer Education and

Litigation Fund annually to the Department for these services. *The Governor is recommending \$300,000 from the Consumer Education and Litigation Fund for FY 2023, which is no change compared to estimated FY 2022.*

Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the Federal Funds Section of this document.

CIVIL RIGHTS COMMISSION

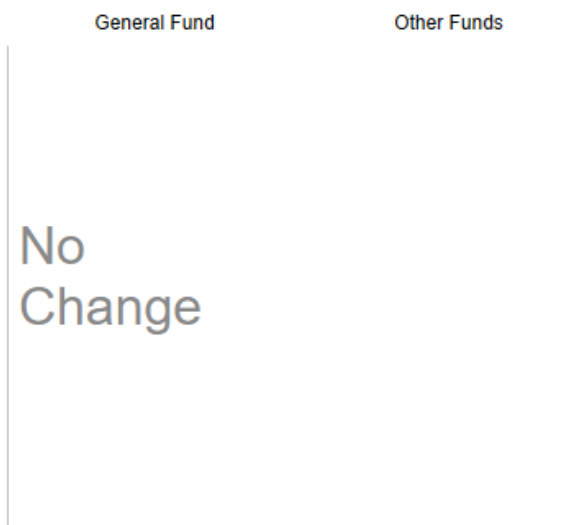
Overview and Funding History

Agency Overview: The [Iowa Civil Rights Commission](#) (ICRC) is a neutral, fact-finding agency whose mission is to end discrimination through effective enforcement of the [Iowa Civil Rights Act of 1965](#). The goal of the Commission is to ensure that people involved in civil rights complaints receive timely, quality resolutions. The Iowa Civil Rights Act prohibits discrimination in employment, housing, credit, public accommodations, and education. Discrimination is illegal if based on race, color, creed, national origin, religion, sex, sexual orientation, gender identity, pregnancy, physical disability, mental disability, retaliation, age, familial status, or marital status. Primary functions of the Commission are to enforce the Iowa Civil Rights Act, investigate and resolve discrimination complaints as a neutral fact finder, advocate for compliance with civil rights laws, and educate and train Iowans about the Commission and how to recognize and prevent discrimination. Refer to the **Budget Unit Brief** [Iowa Civil Rights Commission](#) for additional information.

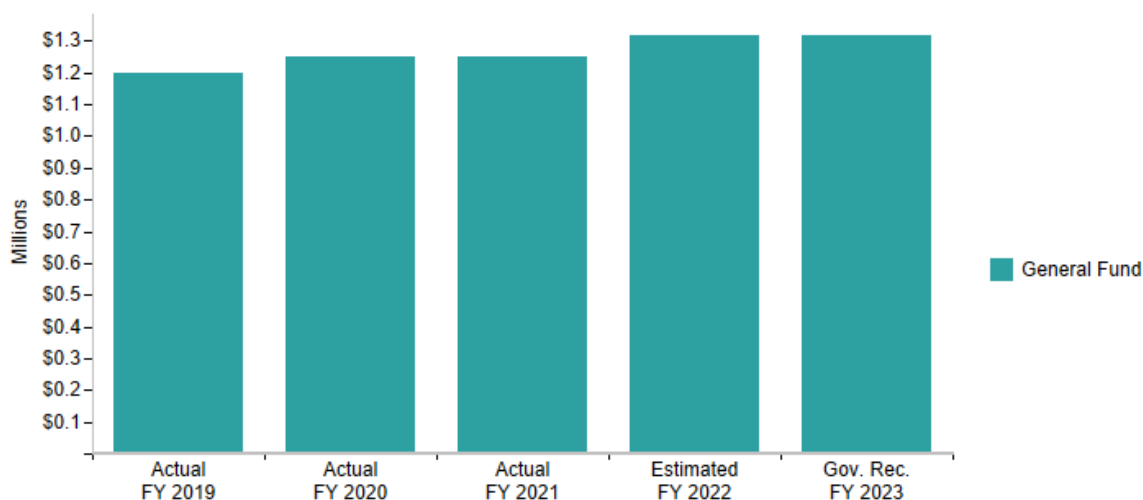
FY 2023 Governor's Recommendations Total: \$1,318,718



Governor's Recommendations Compared to FY 2022



Funding History



General Fund Recommendations

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)
Civil Rights Commission, Iowa				
Civil Rights Commission	\$ 1,252,899	\$ 1,318,718	\$ 1,318,718	\$ 0
Total Civil Rights Commission, Iowa	\$ 1,252,899	\$ 1,318,718	\$ 1,318,718	\$ 0

Discussion Items

Federal Funds — The Commission receives federal funds from the [Equal Employment Opportunity Commission](#) (EEOC) and the [U.S. Department of Housing and Urban Development](#) (HUD) contracts. The ICRC closed 860 EEOC and 125 HUD cases in FY 2021, resulting in a credit of \$1,194,226. Federal funding is received one year in arrears (i.e., cases closed during FY 2021 resulted in federal funding for FY 2022). The Commission also received \$48,683 in federal [Coronavirus Aid, Relief, and Economic Security \(CARES\) Act](#) funds from HUD that was used for equipment, and specific outreach and education in FY 2021.

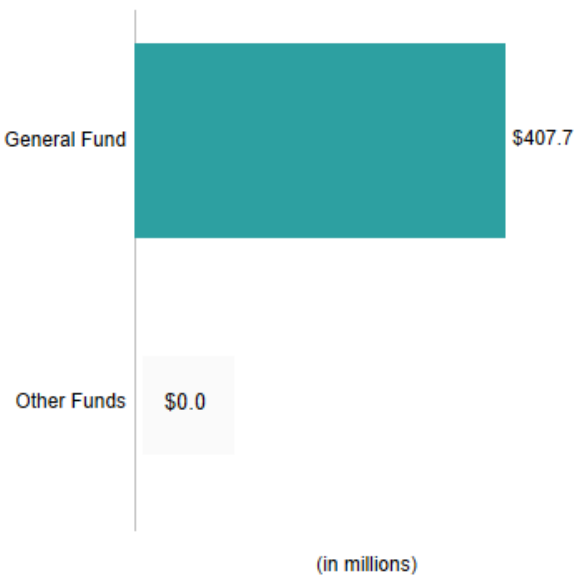
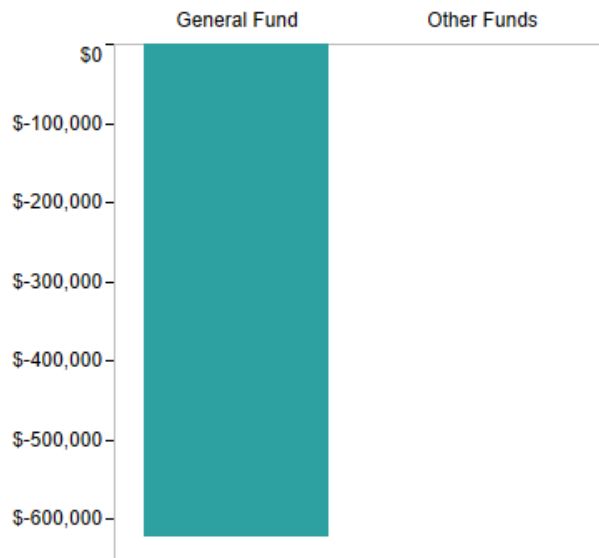
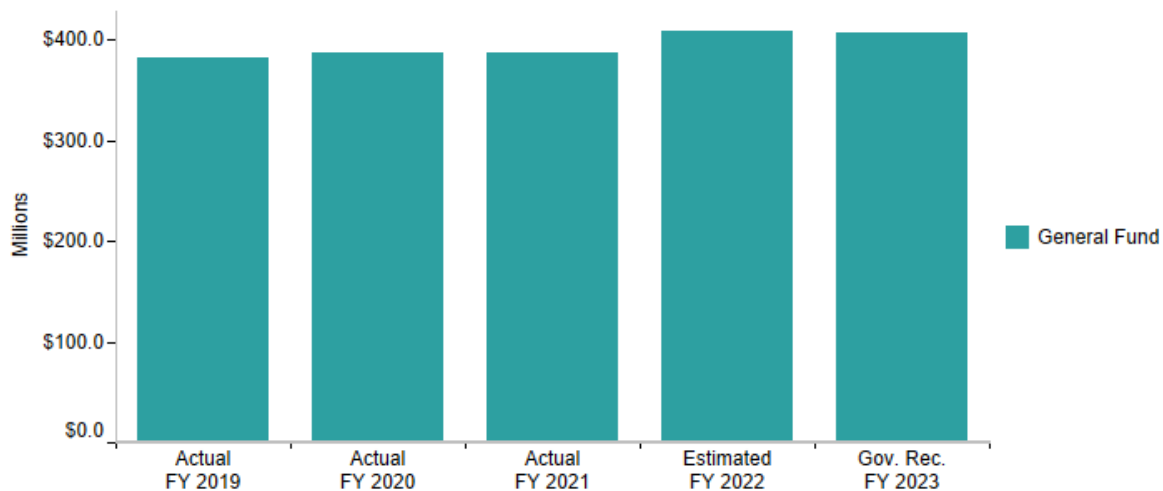
Statistics — The ICRC received 1,640 discrimination cases during FY 2021. Of these, 190 either did not meet the jurisdictional requirement or exceeded the 300-day time limit since the last alleged incident took place. The Commission then processed 1,450 cases, of which 1,280 were closed. During FY 2020, 1,307 cases were closed by the Commission. The average number of days to process a complaint during FY 2021 was 191, an increase compared to the 178 days needed to process a complaint during FY 2020.

The Commission conducted 214 mediations in FY 2021, 72 of which were successful. The percentage of successfully mediated cases rose from 26.00% in FY 2020 to 34.00% in FY 2021. Also during FY 2021, there were 13 cases assigned to conciliation with three successful conciliations. A finding of probable cause may be settled through conciliation, settled through a public hearing, or closed with a right-to-sue letter available for two years.

Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the Federal Funds Section of this document.

DEPARTMENT OF CORRECTIONS**Overview and Funding History**

Agency Overview: The mission of the [Department of Corrections](#) (DOC) is to create opportunities for safer communities by managing a coordinated system of evidence-based, research-informed services and interventions within a continuum of custody and community supervision levels. The DOC operates nine prisons to incarcerate legally committed adult offenders; partners with eight Community-Based Corrections (CBC) District Departments to provide supervision for offenders on parole, probation, and work release, as well as Operating While Intoxicated (OWI) offenses; provides opportunities for offenders to make improvements through various educational, skill development, and counseling programs; trains professional staff; operates Iowa Prison Industries; and provides oversight of local jails.

**FY 2023 Governor's Recommendations
Total: \$407,703,142****Governor's Recommendations
Compared to FY 2022****Funding History**

General Fund Recommendations

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)
<u>Corrections, Department of</u>				
Central Office				
County Confinement	\$ 1,082,635	\$ 1,082,635	\$ 1,082,635	\$ 0
Federal Prisoners/Contractual	234,411	234,411	234,411	0
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	0	10,079,991	243,797	-9,836,194
Corrections Real Estate - Capitals	779	622,991	0	-622,991
State Cases Court Costs	0	10,000	10,000	0
Corrections Administration	5,473,325	5,558,227	6,238,128	679,901
Central Office	\$ 11,427,324	\$ 22,224,429	\$ 12,445,145	\$ -9,779,284
Fort Madison				
Ft. Madison Institution	\$ 41,647,701	\$ 42,488,273	\$ 43,200,288	\$ 712,015
Anamosa				
Anamosa Institution	\$ 32,868,225	\$ 35,868,225	\$ 36,087,370	\$ 219,145
Oakdale				
Oakdale Institution	\$ 62,610,335	\$ 63,688,978	\$ 55,418,190	\$ -8,270,788
DOC Institutional Pharmaceuticals	0	0	8,556,620	8,556,620
Oakdale	\$ 62,610,335	\$ 63,688,978	\$ 63,974,810	\$ 285,832
Newton				
Newton Institution	\$ 28,818,686	\$ 29,390,947	\$ 29,823,196	\$ 432,249
Mount Pleasant				
Mount Pleasant Institution	\$ 25,902,776	\$ 26,680,161	\$ 28,033,084	\$ 1,352,923
Rockwell City				
Rockwell City Institution	\$ 10,623,767	\$ 10,841,112	\$ 10,841,112	\$ 0
Clarinda				
Clarinda Institution	\$ 25,132,431	\$ 25,647,227	\$ 26,802,003	\$ 1,154,776
Mitchellville				
Mitchellville Institution	\$ 23,483,038	\$ 23,979,152	\$ 24,362,498	\$ 383,346
Fort Dodge				
Fort Dodge Institution	\$ 30,324,956	\$ 30,903,150	\$ 32,123,199	\$ 1,220,049
CBC District 1				
CBC District I	\$ 15,219,261	\$ 15,553,865	\$ 15,915,362	\$ 361,497
CBC District 2				
CBC District II	\$ 11,758,160	\$ 12,015,201	\$ 12,536,466	\$ 521,265
CBC District 3				
CBC District III	\$ 7,324,425	\$ 7,519,274	\$ 7,519,274	\$ 0
CBC District 4				
CBC District IV	\$ 5,815,391	\$ 5,941,717	\$ 6,095,454	\$ 153,737
CBC District 5				
CBC District V	\$ 22,008,023	\$ 22,514,230	\$ 23,014,230	\$ 500,000
CBC District 6				
CBC District VI	\$ 15,069,674	\$ 15,431,664	\$ 16,430,310	\$ 998,646
CBC District 7				
CBC District VII	\$ 8,013,609	\$ 8,213,355	\$ 9,463,844	\$ 1,250,489
CBC District 8				
CBC District VIII	\$ 8,547,829	\$ 8,761,954	\$ 9,035,497	\$ 273,543
CBC Statewide				
CBC Statewide	\$ 0	\$ 663,219	\$ 0	\$ -663,219
Total Corrections, Department of	\$ 386,595,611	\$ 408,326,133	\$ 407,703,142	\$ -622,991

Governor's Recommendations FY 2023**Corrections Real Estate — Capitals **\$-622,991****

The DOC has statutory authority to sell its real estate, and the proceeds from the sale are reappropriated to the DOC for capital improvements. The decrease of \$622,991 reflects the one-time appropriation from the real estate proceeds for FY 2022.

DOC — Department-Wide Duties **\$-9,836,194**

A decrease to reallocate Department-wide duties funding authorized in [HF 861](#) (FY 2022 Justice System Appropriations Act) to the Central Office, seven CBC district departments, and eight institutions.

CBC Statewide **\$-663,219**

A decrease to reallocate all statewide CBC treatment pilot project funding authorized in [HF 861](#) (FY 2022 Justice System Appropriations Act) to the Second and Seventh Judicial Districts.

CBC District 1 **\$361,497**

An increase to distribute Department-wide duties funding to fund new and existing positions and to replace treatment grant funding.

CBC District 2 **\$521,265**

- An increase of \$300,192 to distribute Department-wide duties funding to fund new and existing positions and to replace grant treatment funding.
- An increase of \$221,073 to reallocate statewide CBC funding to the Second Judicial District as a recipient of the pilot project for a rural district.

CBC District 4 **\$153,737**

An increase to distribute Department-wide duties funding to fund new and existing positions.

CBC District 5 **\$500,000**

An increase to distribute Department-wide duties funding to fund new and existing positions.

CBC District 6 **\$998,646**

An increase to distribute Department-wide duties funding to fund new and existing positions and to replace grant treatment funding.

CBC District 7 **\$1,250,489**

- An increase of \$808,343 to distribute Department-wide duties funding to fund new and existing positions and to replace grant treatment funding.
- An increase of \$442,146 to reallocate statewide CBC funding to the Seventh Judicial District as a recipient of the pilot project for an urban district.

CBC District 8 **\$273,543**

An increase to distribute Department-wide duties funding to fund new and existing positions.

Fort Madison Institution **\$712,015**

An increase to distribute Department-wide duties funding to fund new and existing positions.

Anamosa Institution **\$219,145**

- An increase of \$355,006 to distribute Department-wide duties funding to fund new and existing positions.
- A decrease of \$135,861 to move a Correctional Security Director position from the Anamosa State Penitentiary (ASP) to the Iowa Medical and Classification Center (IMCC).

Oakdale Institution **\$-8,270,788**

- An increase of \$149,971 to distribute Department-wide duties funding to fund new and existing positions.
- An increase of \$135,861 to move a Correctional Security Director position from the ASP to the IMCC.
- A decrease of \$8,556,620 to separate funding for the DOC pharmacy located at the IMCC from the IMCC budget.

DOC Institutional Pharmaceuticals **\$8,556,620**

A new appropriation to separate funding for the DOC pharmacy located at the IMCC from the IMCC budget.

Newton Institution **\$432,249**

An increase to distribute Department-wide duties funding to fund new and existing positions.

Mount Pleasant Institution **\$1,352,923**

An increase to distribute Department-wide duties funding to fund new and existing positions. This includes adding new positions to bolster security.

Clarinda Institution **\$1,154,776**

An increase to distribute Department-wide duties funding to fund new and existing positions.

Mitchellville Institution **\$383,346**

An increase to distribute Department-wide duties funding to fund new and existing positions.

Fort Dodge Institution **\$1,220,049**

An increase to distribute Department-wide duties funding to fund new and existing positions. This increase includes adding new positions to bolster security.

Corrections Administration **\$679,901**

An increase to distribute Department-wide duties funding to fund new and existing positions. This includes adding positions to ensure compliance with security protocols including tool control and treatment compliance in prisons.

Discussion Items

COVID-19 Status and Mitigation — As of January 10, 2022, the institutions are approximately 17.04% over capacity, which is up from 8.30% in January 2021. The current prison population is about 8,181. Visitation resumed in July 2021 after having been suspended since March 14, 2020. The DOC continues to work to mitigate the impact of COVID-19 within the institutions. As of January 10, 2022, there were 201 inmates positive for COVID-19 across all of the institutions. The IMCC has the most cases, with 165 inmates currently positive for COVID-19. Approximately 105 staff members are currently positive across all of the institutions. Twenty-two inmates have died due to COVID-19 related causes. Five thousand fifty-four inmates and 994 staff have recovered from COVID-19.

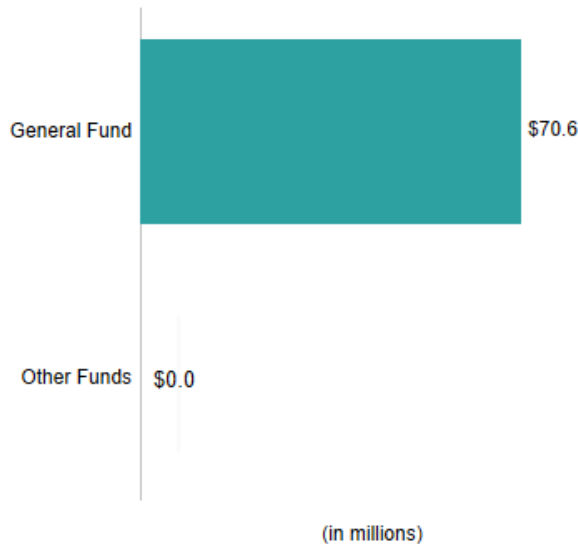
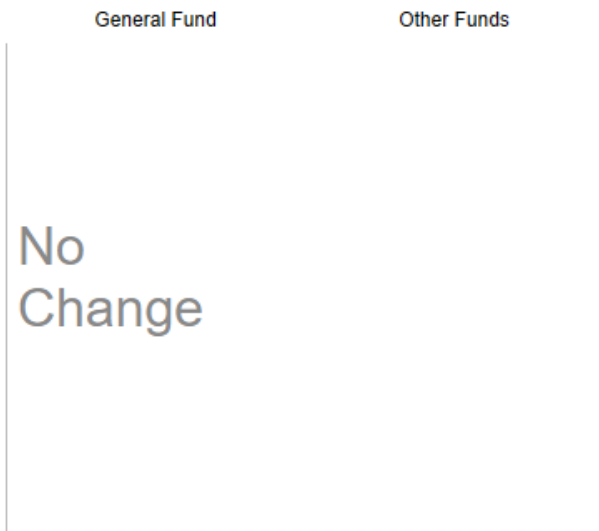
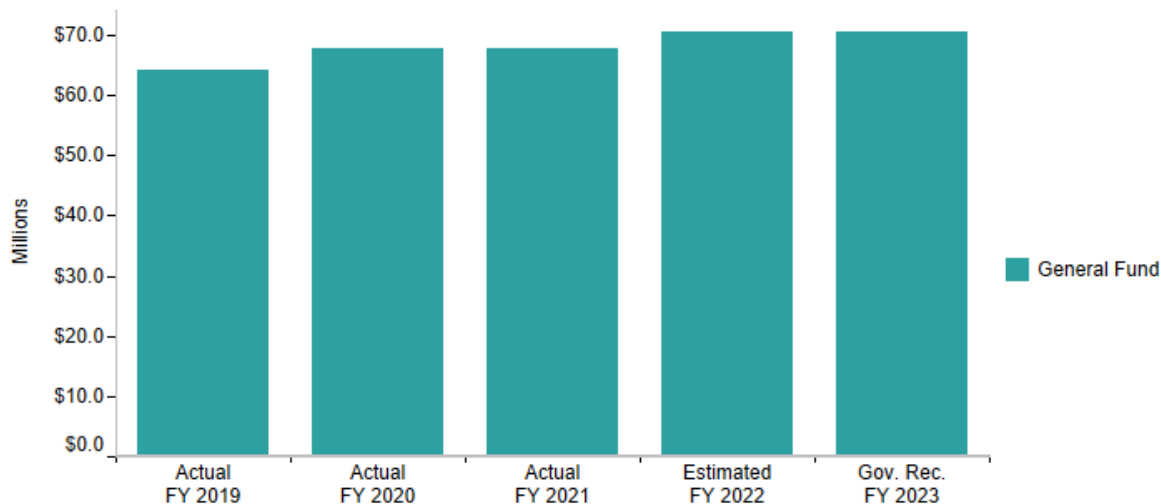
Statewide Independent Review — A statewide independent review of Iowa's prison system was completed in 2021, and the report was received on December 15, 2021. The review was initiated as a result of the staff deaths at the ASP on March 23, 2021. An updated timeline of safety and security measures implemented at the ASP since the incident is found [here](#). Upon completion of the review, the DOC released a summary of the findings and recommendations found [here](#). Key findings include system overcrowding, staffing gaps, nurse shortages, lack of ability to effectively recruit and retain staff, and a need for a Central Office policy and compliance unit.

Additional Governor's Recommendations — The Governor is recommending the use of [American Rescue Plan Act](#) (ARPA) for awarding \$1,000 one-time retention bonuses to correctional officers as part of an effort to attract and retain law enforcement.

Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the Federal Funds Section of this document.

DEPARTMENT OF INSPECTIONS AND APPEALS — STATE PUBLIC DEFENDER**Overview and Funding History**

Agency Overview: General Fund appropriations for the [Department of Inspections and Appeals](#) are the responsibility of the [Administration and Regulation Appropriations Subcommittee](#), except for appropriations to the [Office of the State Public Defender](#) and the Indigent Defense Fund. The Office of the State Public Defender administers local public defender offices, provides legal counsel to indigent convicted criminals on appeals and for postconviction relief proceedings, is responsible for indigent juvenile cases, and reviews all expense claim reimbursements from private attorneys for indigent defense cases. In FY 1988, the costs of providing legal counsel to indigent criminal defendants and juveniles (indigent defense) were transferred to the State as part of court reorganization. Before FY 1988, these costs were paid by the counties.

FY 2023 Governor's Recommendations
Total: \$70,643,494

Governor's Recommendations
Compared to FY 2022
**Funding History**

General Fund Recommendations

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)
Inspections and Appeals, Department of				
Public Defender				
Public Defender	\$ 27,144,382	\$ 29,483,120	\$ 29,483,120	\$ 0
Indigent Defense	40,760,448	41,160,374	41,160,374	0
Total Inspections and Appeals, Department of	\$ 67,904,830	\$ 70,643,494	\$ 70,643,494	\$ 0

Discussion Items

Indigent Defense Fund — The Indigent Defense Fund pays private attorneys for representing indigent defendants or indigent parties. The Fund also pays for expert witnesses, court reporters of depositions, private investigators, and other service providers for the benefit of indigent defendants or indigent parties. Claims submitted to the Fund are paid by a State General Fund appropriation to the Indigent Defense Fund.

FY 2021 Indigent Defense — In FY 2021, there were 233 employees within the Office of the State Public Defender. The field offices closed cases involving more than 88,878 counts and 791 contract attorneys paid from the Indigent Defense Fund. There were 62,501 claims submitted to the Indigent Defense Fund.

Increase in Contract Attorney Compensation — The following table shows the compensation levels for contract attorneys since FY 2000 and the current hourly rate set for FY 2022.

Historical Hourly Rate for Contract Attorneys

Fiscal Year ¹	Felony Type				Misdemeanors	All Other Cases ²
	Class A	Class B	Class C	Class D		
2000	\$60	\$55	\$50	\$50	\$50	\$50
2007	\$65	\$60	\$60	\$60	\$60	\$55
2008	\$70	\$65	\$60	\$60	\$60	\$60
2020	\$73	\$68	\$63	\$63	\$63	\$63
2022	\$76	\$71	\$66	\$66	\$66	\$66

State Employees and Contract Attorneys — The Office of the State Public Defender has a hybrid system by which it utilizes contract attorneys in addition to State employees to provide legal counsel to indigent defendants. In recent years, fewer contract attorneys are accepting appointments, especially in rural areas, which has created problems in providing legal counsel to indigent defendants. During the 2021 Session, the Office was authorized to hire an additional 10.00 full-time equivalent (FTE) positions to place in areas of need. Approximately half of these new positions have been placed so far.

Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the Federal Funds Section of this document.

¹ Applies to assignments made on or after July 1 of the fiscal year.

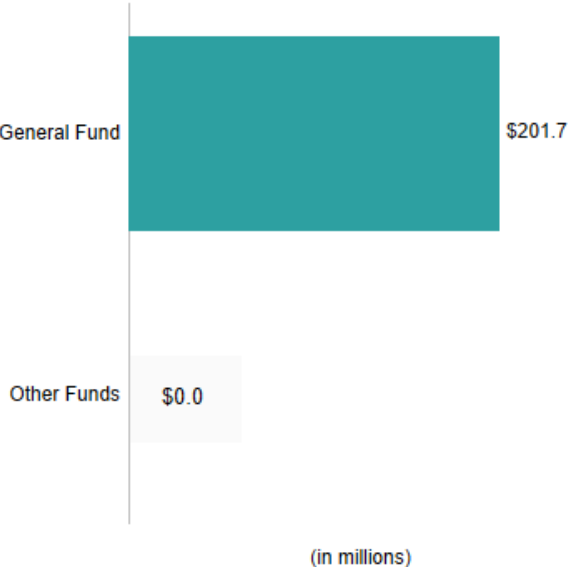
² Appeals, juvenile cases, contempt actions, representation of material witnesses, probation/parole violation cases, postconviction relief cases, restitution, extradition, and sentence reconsideration proceedings.

JUDICIAL BRANCH

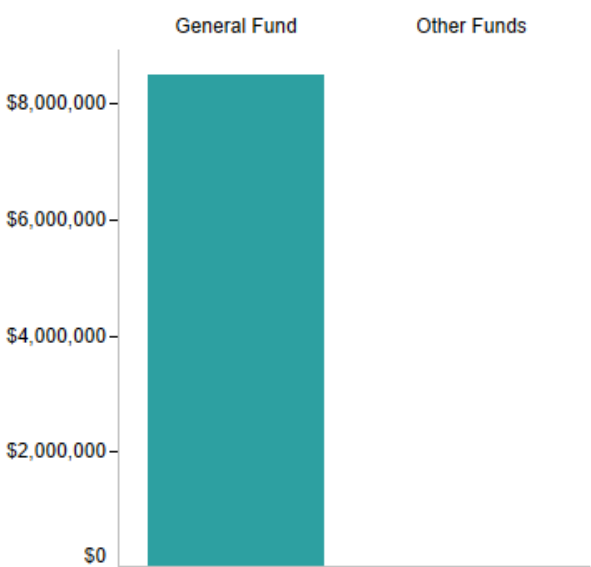
Overview and Funding History

Agency Overview: Iowa's court system consists of a [Supreme Court](#), a [Court of Appeals](#), and the [district courts](#). The Supreme Court consists of one chief justice and six associate justices. The Court of Appeals consists of one chief judge and eight associate judges. Iowa has a unified trial court system at the district court level, with jurisdiction over all types of civil, criminal, juvenile, and probate cases. There are six types of judgeships within a district court: District Judges, District Associate Judges, Associate Juvenile Judges, Associate Probate Judges, Magistrates, and Senior Judges.

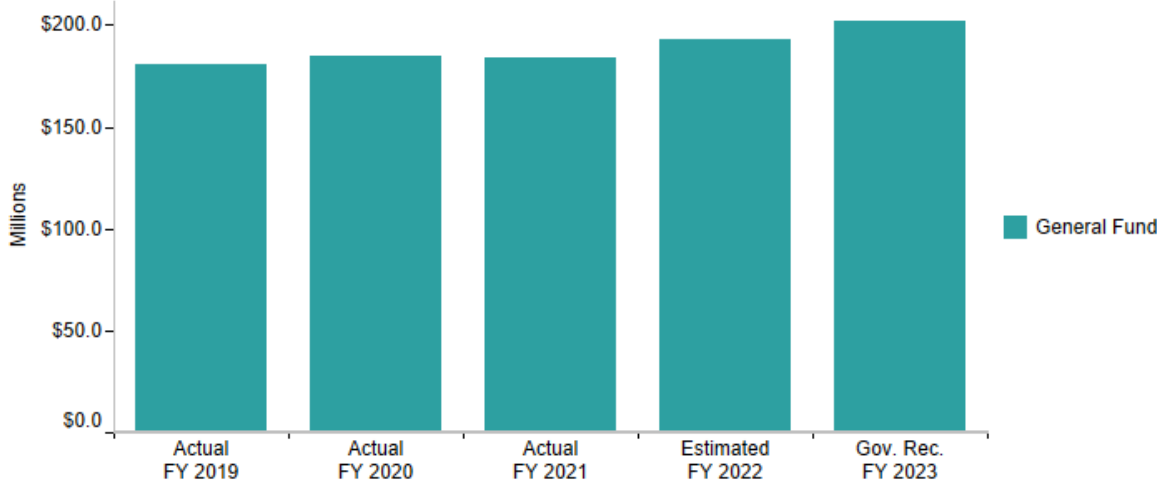
FY 2023 Governor's Recommendations
Total: \$201,740,252



Governor's Recommendations
Compared to FY 2022



Funding History



General Fund Recommendations

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)
Judicial Branch				
Judicial Branch				
Judicial Branch	\$ 181,023,737	\$ 189,640,252	\$ 198,140,252	\$ 8,500,000
Jury & Witness Fee Revolving Fund	3,100,000	3,600,000	3,600,000	0
Total Judicial Branch	\$ 184,123,737	\$ 193,240,252	\$ 201,740,252	\$ 8,500,000

Governor's Recommendation FY 2023

Judicial Branch**\$8,500,000**

An increase for general operations within the Judicial Branch.

Note: According to Iowa Code section [602.1301](#), the Department of Management is required to submit the Judicial Branch budget request to the General Assembly without change. *The Governor is recommending the elimination of this language.*

Discussion Items

Judicial Branch Budget Request — Per Iowa Code section [602.1301](#) the Judicial Branch submitted its budget request on December 1, 2021. The Judicial Branch requested an increase of \$12,828,643. This increase includes:

- \$4,775,295 to maintain current service levels. This includes funding vacant positions frozen in FY 2022, funding negotiated contract increases and extending these salary increases to noncontract employees, and a 5.00% increase in health insurance costs.
- \$2,969,362 for a 5.90% salary increase for all judges and magistrates.
- \$1,371,720 to increase capacity in judicial districts to meet workload demands.
- \$2,782,549 to attract and maintain quality personnel. This includes maintaining competitive salaries for nonjudicial officers and funding a 3.00% salary increase for noncontract employees to match increases granted by the Executive Branch in FY 2022.
- \$106,348 for 2.00 judicial specialist FTE positions in the Seventh Judicial District.
- \$354,592 for 5.00 FTE positions to support State Court Administration, Family Treatment Court, and Judicial Branch Information Technology.
- \$468,777 for 5.00 staff attorney FTE positions in the Supreme Court and Court of Appeals.

COVID-19 Impact on Court Services — On February 1, 2021, jury trials resumed after being postponed by the Iowa Supreme Court on November 10, 2020. The Supreme Court's most recent COVID-19 related order was issued on December 6, 2021. The [order](#) presumes that all trials are to be held in person, though in civil cases there is discretion to conduct trials or testimony with remote technology with the parties' consent. The order also presumes that all other civil court proceedings are to be held in person, though they are allowed to be held with remote technology by the court's direction and the parties' request. The order also requires face masks for all people entering court-controlled spaces, regardless of vaccination status. Face mask requirements were temporarily suspended for fully vaccinated people on May 14, 2021, and were reinstated for all people regardless of vaccination status on August 27, 2021. The Supreme Court COVID-19 orders are available on the Judicial Branch [website](#).

Court Debt Update — The total outstanding court debt at the end of FY 2021 was \$869,694,427. Debt that is up to one year old accounts for \$128,252,871 (14.75%) of the total, and debt 10 years or older accounts for \$354,645,989 (40.78%). As of January 1, 2021, Linebarger (the previous designated private court debt collector for the State) was no longer collecting court debt, and the delinquent debt previously assigned to the private collector is now assigned to the Department of Revenue for collection. The ***Issue Review*** [Court Debt Collection](#) outlines the historical systems for collecting court debt.

Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the Federal Funds Section of this document.

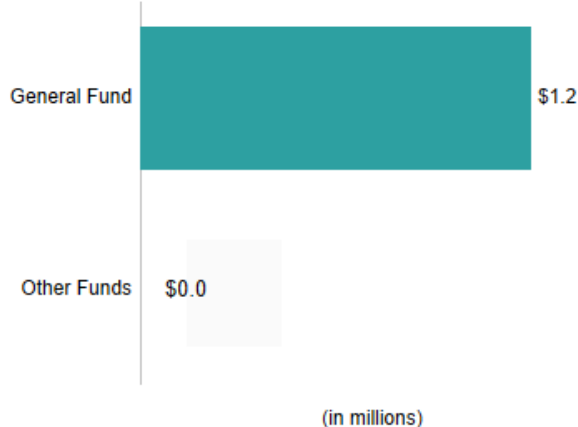
LAW ENFORCEMENT ACADEMY

Overview and Funding History

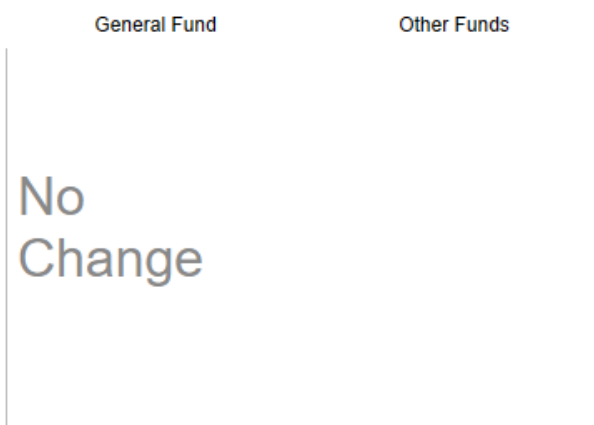
Agency Overview: The mission of the [Iowa Law Enforcement Academy](#) (ILEA) is to provide basic and specialty training to law enforcement personnel serving Iowa communities in an effort to create a level of excellence. The ILEA provides training for city and county law enforcement officers, tribal government officers, conservation officers for the Department of Natural Resources, jailers, and telecommunicators. The ILEA also administers a program of psychological testing for applicants, approves regional training programs, establishes minimum hiring standards, and provides audiovisual resources for law enforcement training and educational institutions. The Academy is also responsible for removing or suspending an Iowa officer's certification.

ILEA Basic Training is a 16-week course offered up to 6 times per year. The ILEA also offers specialty schools and in-service seminars. The ILEA is located at Camp Dodge, including dormitory rooms with a capacity for 112 people, classrooms, a cafeteria, a physical fitness center, photography and video production studios, and administrative offices. The ILEA shares firing ranges and tactical facilities with the Iowa National Guard. The Department of Public Safety, the Cedar Rapids Police Department, and the Des Moines Police Department offer training courses certified by the ILEA. Training is also offered at Hawkeye Community College and Western Iowa Tech Community College.

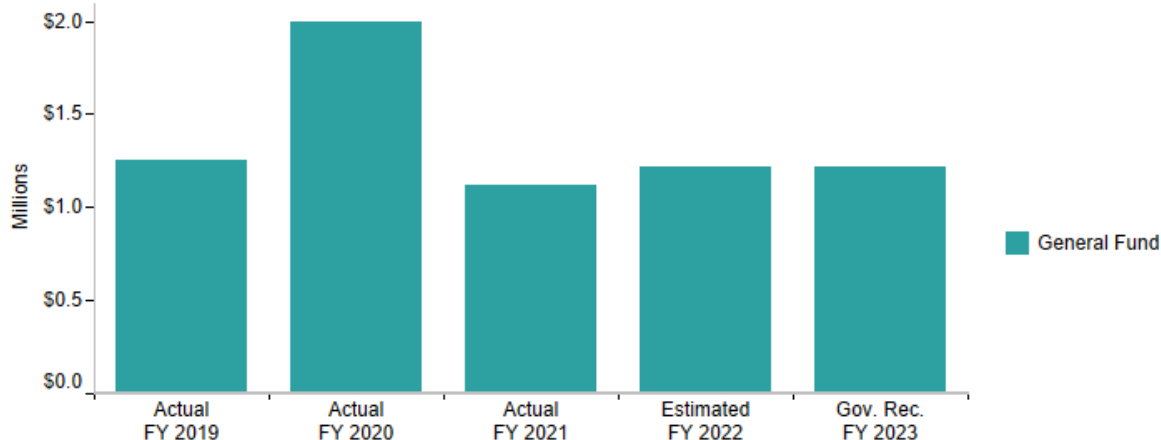
FY 2023 Governor's Recommendations Total: \$1,220,749



Governor's Recommendations Compared to FY 2022



Funding History



General Fund Recommendations

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)
Law Enforcement Academy				
Iowa Law Enforcement Academy				
ILEA Officer Certification & Training	\$ 140,000	\$ 0	\$ 0	\$ 0
Law Enforcement Academy	978,914	1,220,749	1,220,749	0
Total Law Enforcement Academy	\$ 1,118,914	\$ 1,220,749	\$ 1,220,749	\$ 0

Discussion Items

Certifications — In FY 2021, the ILEA certified 367 new peace officers, of whom 241 were certified through an ILEA basic academy, 108 through regional basic academies, and 18 through examination. In total, there were 6,511 certified peace officers in the State at the end of FY 2021. The ILEA also certified 74 reserve peace officers, 140 jailers, and 124 telecommunicators in FY 2021. In total, there were 959 reserve peace officers, 1,574 jailers, and 1,565 telecommunicators in the State at the end of FY 2021.

eLearning — In FY 2021, the ILEA provided training to a total of 2,039 individuals through the online learning management system. Of that total, 241 personnel received Basic Academy training, 783 received Jail School training, 73 received Telecommunicator School training, 940 received Implicit Bias Specialty School training, and two were certified through examination.

Federal and State Funded Training — The Iowa Law Enforcement Academy has three State and federally funded areas of specialized training: STOP Violence Against Women, Governor's Traffic Safety Bureau, and Human Trafficking. These funded programs allow instructors to travel statewide to provide training on topics of domestic violence, sexual assault, human trafficking, OWI, and traffic-related topics to departments for no cost. In FY 2021, the Iowa Law Enforcement Academy provided 224 trainings for 9,489 personnel.

Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the Federal Funds Section of this document.

BOARD OF PAROLE

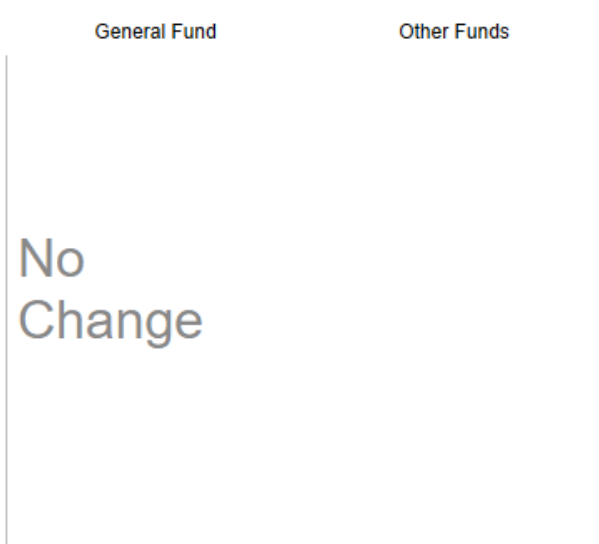
Overview and Funding History

Agency Overview: The mission of the [Board of Parole](#) (BOP) is to enhance overall public safety by making evidence-based and informed parole decisions for the successful reentry of offenders back into the community to become productive and responsible citizens. The Board releases, on parole or work release, any offender that it has the power to so release when, in its opinion, there is reasonable probability that the person can be released without detriment to the community or to the offender. The Board performs risk evaluations for inmates, reviews eligible parole cases, holds parole hearings for eligible inmates, and selects inmates for conditional release on parole and work release. The Board revokes conditional releases and returns those offenders to prison. The Board also notifies victims of scheduled interviews with offenders and decisions made at those interviews, and advises the Governor on matters of executive clemency and commutations.

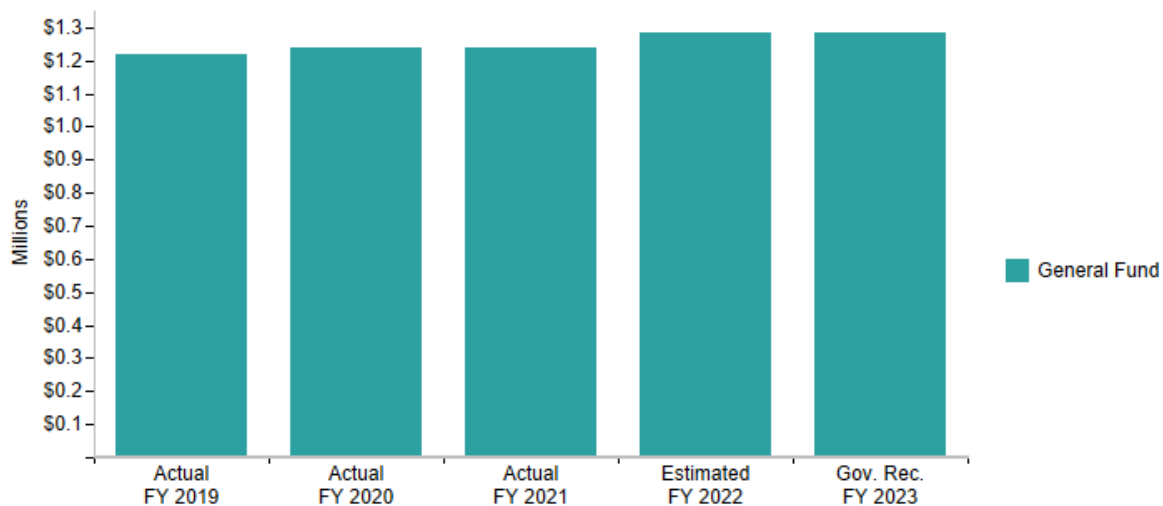
FY 2023 Governor's Recommendations Total: \$1,285,739



Governor's Recommendations Compared to FY 2022



Funding History



General Fund Recommendations

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)
Parole, Board of				
Parole Board				
Parole Board	\$ 1,240,265	\$ 1,285,739	\$ 1,285,739	\$ 0
Total Parole, Board of	\$ 1,240,265	\$ 1,285,739	\$ 1,285,739	\$ 0

Discussion Items

BOP Reviews — The BOP completed 10,726 case reviews and 525 interviews in FY 2021. This is a decrease of 3,266 case reviews compared to FY 2020. In addition, the 11,251 deliberations resulted in 2,645 paroles, 820 work releases, and the imposition of 511 special sentences pursuant to Iowa Code chapter [903B](#).

Recidivism — The recidivism rate is the percent of offenders released from prison or work release who return to prison within three years. The recidivism reporting year is the conclusion of the three-year tracking period for a release group. The reporting year FY 2021 describes recidivism for offenders who left prison in FY 2018. The recidivism rate for FY 2021 was 38.70%. This is a decrease of 0.90% compared to FY 2020.

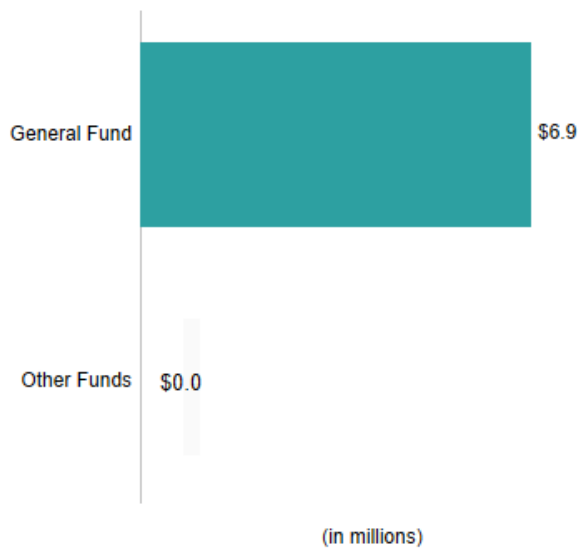
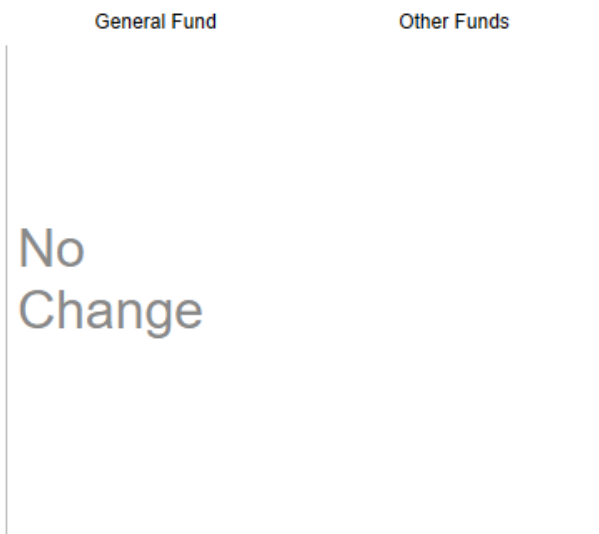
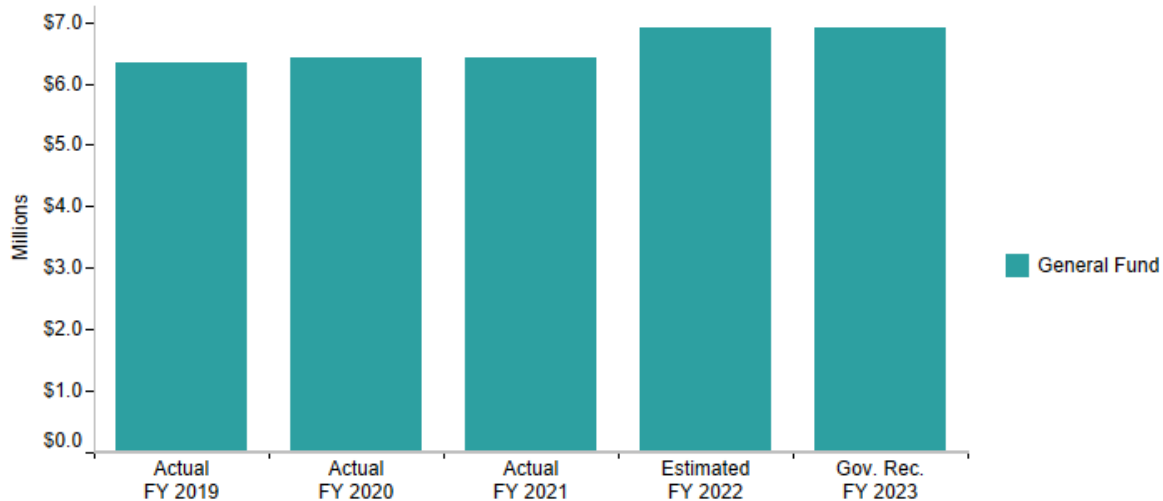
Virtual Reviews and Interviews — In FY 2021, the Board conducted all reviews and interviews virtually. This allowed for members to participate remotely and provided opportunity for victims to participate in parole hearings without travelling to Des Moines, while maintaining the Board's statutory mandate regarding public hearings. Utilization of virtual reviews and interviews resulted in increased efficiency and the redirection of limited resources.

New Risk Assessment Tool — The DOC has developed a new dynamic risk assessment tool for use in case planning. The tool is called Dynamic Risk Assessment for Offender Reentry – Institution. Early data suggests this tool may also be utilized by the Board in release decision-making, but the Board plans to confirm use of the tool by a validation process before adopting its use. Risk assessment tools already utilized by the BOP include the Iowa Violence and Victimization Instrument and the Iowa Sex Offender Risk Assessment.

Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the Federal Funds Section of this document.

DEPARTMENT OF PUBLIC DEFENSE**Overview and Funding History**

Agency Overview: The [Department of Public Defense](#) (DPD), or Iowa National Guard, consists of the Army and Air National Guard. The State mission of the Iowa National Guard is to provide trained and equipped forces ready to function efficiently in the protection of life and property and the preservation of peace, order, and public safety under competent orders of the State authorities in order to support emergency management and domestic security. Its federal mission is to provide organized, trained, and equipped units ready for mobilization in the event of national emergency or war.

FY 2023 Governor's Recommendations
Total: \$6,916,601

Governor's Recommendations
Compared to FY 2022
**Funding History**

General Fund Recommendations

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)
Public Defense, Department of				
Public Defense, Dept. of				
Public Defense, Department of	\$ 6,428,140	\$ 6,916,601	\$ 6,916,601	\$ 0
Total Public Defense, Department of	\$ 6,428,140	\$ 6,916,601	\$ 6,916,601	\$ 0

Discussion Items

Home Base Iowa — Efforts continue to attract military veterans to Iowa by placing them in quality jobs through the Home Base Iowa Initiative, established in May 2014. Additionally, veterans in the program may have the option to continue their service through the Iowa National Guard. Education initiatives for current and former members of the Guard are a part of this effort and the Camp Dodge Service Support Center synchronizes these services. The Home Base Iowa [website](#) contains more information. The program has assisted more than 6,100 veterans to find employment in Iowa.

Federal Budget Situation — The Iowa National Guard received a total of \$371,911,763 in federal funding in FY 2021. For FFY 2022, the authorized strength of the Iowa Air National Guard increased from 1,946 to 1,960 personnel and the authorized strength of the Iowa Army National Guard decreased from 6,820 to 6,815 personnel.

Iowa Counterdrug Task Force — The Iowa National Guard is actively engaged in supporting the domestic counter drug mission by providing aviation, analytic, training, and demand reduction support to those engaged in the fight against drug use. In FY 2021, the Iowa National Guard Counterdrug Task Force supported the seizure of 1,633 pounds of illegal drugs, 124 firearms, and more than \$2,000,000 in cash and assets. The Task Force trained 12,003 students through the Midwest Counterdrug Training Center. Additionally, the Task Force utilizes an RC-26 aircraft for surveillance purposes and to assist in counter-drug-trafficking and counterterrorism efforts. In FY 2021, the RC-26 detachment supported 68 missions and flew a total of 300 mission hours.

COVID-19 Response — The Iowa National Guard conducted several missions to combat COVID-19 during CY 2021. Service members conducted call center support at Mercy One Hospital through March 2021. Approximately 75 service members facilitated test site support through July 16, 2021. Six service members supported the distribution of personal protective equipment (PPE) to regional hubs through July 30, 2021.

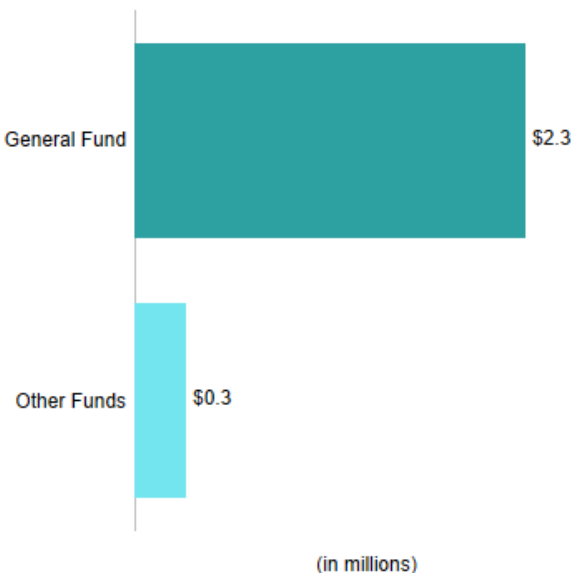
Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the Federal Funds Section of this document.

HOMELAND SECURITY AND EMERGENCY MANAGEMENT DEPARTMENT

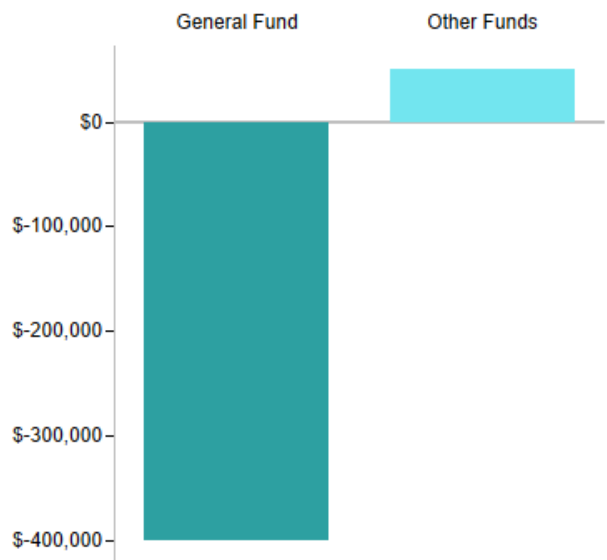
Overview and Funding History

Agency Overview: The [Homeland Security and Emergency Management Department](#) (HSEMD) manages risks and hazards with local and federal entities through mitigation, preparedness, response, and recovery initiatives. In FY 2014, [HF 307](#) (Department of Homeland Security and Emergency Management Act) established the HSEMD in lieu of a division under the Department of Public Defense. The Department's mission is to lead, coordinate, and support homeland security and emergency management functions in order to establish sustainable communities and ensure economic opportunity for Iowa and its citizens.

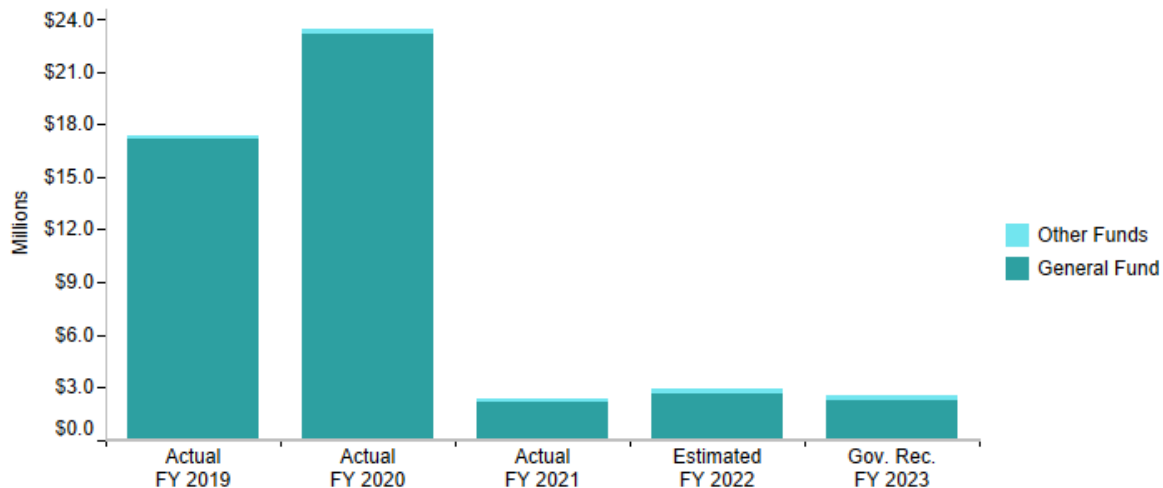
FY 2023 Governor's Recommendations Total: \$2,587,756



Governor's Recommendations Compared to FY 2022



Funding History



General Fund Recommendations

	Actual FY 2021	Estimated FY 2022	Gov Rec FY 2023	Gov Rec vs Est FY 2022
	(1)	(2)	(3)	(4)
Homeland Security and Emergency Mgmt				
Homeland Security & Emergency Mgmt				
Homeland Security & Emer. Mgmt	\$ 2,139,390	\$ 2,287,756	\$ 2,287,756	\$ 0
Levee District Study	0	400,000	0	-400,000
Total Homeland Security and Emergency Mgmt	\$ 2,139,390	\$ 2,687,756	\$ 2,287,756	\$ -400,000

Governor's Recommendation FY 2023

Levee District Study **\$-400,000**

A decrease resulting from the conclusion of a levee district study.

Other Fund Recommendations

	Actual FY 2021	Estimated FY 2022	Gov Rec FY 2023	Gov Rec vs Est FY 2022
	(1)	(2)	(3)	(4)
Homeland Security and Emergency Mgmt				
Homeland Security & Emergency Mgmt				
911 Emerg Comm Admin - 911 Surcharge	\$ 250,000	\$ 250,000	\$ 300,000	\$ 50,000
Total Homeland Security and Emergency Mgmt	\$ 250,000	\$ 250,000	\$ 300,000	\$ 50,000

Governor's Recommendation FY 2023

911 Administration **\$50,000**

An increase for costs associated with the administration of the 911 Communications Council.

Discussion Items

Alert Iowa — There are 87 counties currently utilizing the Emergency Medical Services Data and Mass Messaging System, [Alert Iowa](#), which enables local authorities to use the reverse 911 system to disseminate statewide alerts such as Amber Alerts and other imminent threat notifications during emergency situations and disaster recovery. *For FY 2023, the Governor is recommending total funding of \$400,000 from the Technology Reinvestment Fund (TRF) for the Alert Iowa System.*

Enhanced Mitigation and Loss Avoidance — Iowa is one of only 15 states and territories that has established and utilizes an Enhanced Mitigation Plan as approved by the Federal Emergency Management Agency (FEMA), allowing State and local governments to receive an additional 25.00% of hazard mitigation disaster funding above the funding provided to a state or territory without such a plan. Over calendar years 2014 to 2020, the Department was able to avoid financial losses totaling \$437,000,000.

911 Program Update — [House File 2254](#) (911 Emergency Telephone Systems Act), enacted during the 2018 Legislative Session, directed the HSEMD to implement a virtual consolidation plan of the existing wireline and wireless 911 networks to create a shared service environment operated and maintained by the Department. As of December 2021, 108 Iowa Public Safety Answering Points (PSAPs) have successfully completed the wireline migration process, while the remaining four PSAPs are partially connected. In FY 2021, 1,029,196 wireless calls, 2,639 texts, and 69,808 wireline calls were delivered

through the Next Generation 911 network. The Department collected \$29,752,214 in surcharge revenue, with \$19,278,158 in revenue being passed to local 911 service boards.

Funding Sources — The HSEMD receives funding from State appropriations, the Executive Council, federal disaster and nondisaster grants, and other sources. In FY 2021, the HSEMD had revenues totaling \$232,338,269. Of this total, \$2,139,390 (0.92%) was from State General Fund appropriations, \$181,434,587 (78.09%) was from federal grants, \$14,853,703 (6.39%) was from the Executive Council, and \$33,910,589 (14.60%) was from other sources including the 911 surcharge, the Flood Recovery Fund, and the TRF.

3G Phase Out — Beginning in January 2022, mobile phone providers are planning to phase out the use of 3G and certain 4G networks that do not support Voice over Long-Term Evolution (VoLTE). Plans and timing to phase out 3G services will vary by company. The phaseout of 3G will result in many older cell phones being unable to make or receive calls and texts, including calls to 911. The Federal Communications Commission (FCC) is working to inform consumers that purchasing a new cell phone may be required to avoid losing services before 3G networks are shut down. Additional information is available from the [FCC](#).

COVID-19 Response — The HSEMD coordinated with the Governor's Office, the Department of Public Health, and other State and private agencies to identify emergency needs, provide resources to impacted communities, and project and anticipate future needs. In FY 2021, the HSEMD completed 2,266 pandemic-related missions and coordinated 1,667 deliveries of personal protective equipment (PPE), totaling approximately 16,000,000 individual items. Since the beginning of the pandemic in March 2020, the HSEMD has completed 5,300 missions and made nearly 3,300 deliveries of approximately 31,500,000 items of PPE.

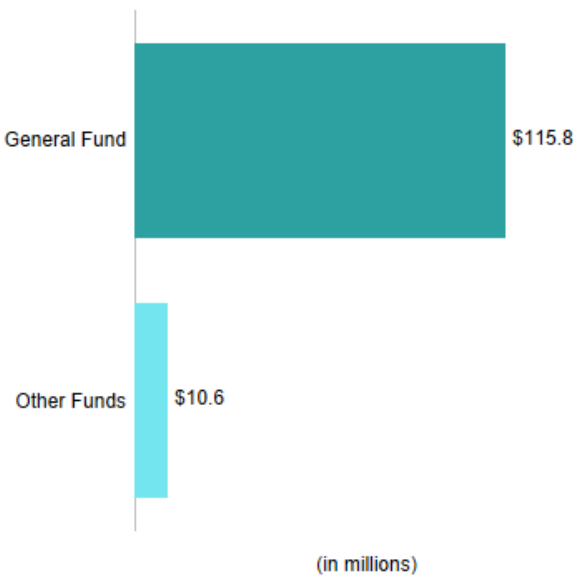
Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the Federal Funds Section of this document.

DEPARTMENT OF PUBLIC SAFETY

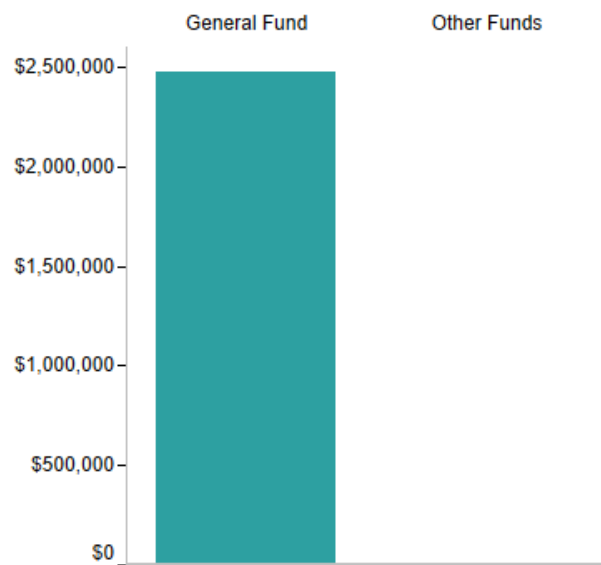
Overview and Funding History

Agency Overview: The [Department of Public Safety](#) (DPS) is the State law enforcement agency. The mission of the DPS is to serve the people of Iowa by providing public safety services with leadership, integrity, and professionalism. Its guiding principles and core values are courtesy, service, and protection. Its goals are to reduce preventable injuries and deaths, suppress criminal activity, reduce or minimize the costs of compliance with government requirements, and promote integrity and excellence in the workforce. The Department divisions include the Commissioner's Office, Administrative Services, the Division of Criminal Investigation (DCI), the Division of Intelligence and Fusion Center, the Division of Narcotics Enforcement, the State Fire Marshal, and the Iowa State Patrol (ISP).

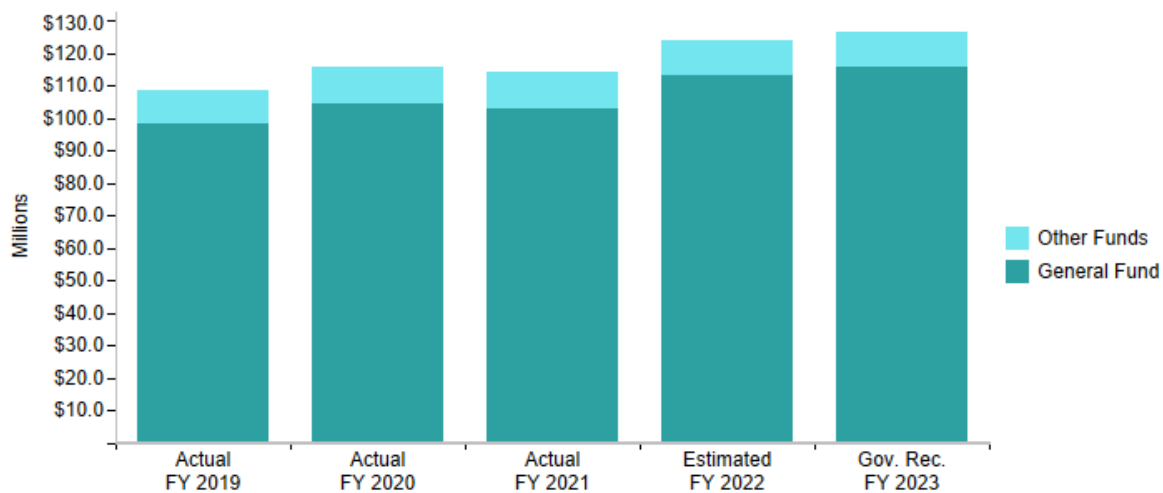
FY 2023 Governor's Recommendations Total: \$126,330,180



Governor's Recommendations Compared to FY 2022



Funding History



General Fund Recommendations

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)
Public Safety, Department of				
Public Safety, Dept. of				
Public Safety Administration	\$ 4,860,294	\$ 5,833,065	\$ 6,302,854	\$ 469,789
Public Safety DCI	15,263,580	19,316,868	19,311,592	-5,276
DCI - Crime Lab Equipment/Training	650,000	650,000	650,000	0
Narcotics Enforcement	8,139,785	8,428,156	8,479,256	51,100
Public Safety Undercover Funds	209,042	209,042	209,042	0
Fire Marshal	5,242,651	5,460,291	5,420,082	-40,209
Iowa State Patrol	66,542,117	69,432,433	69,033,063	-399,370
DPS/SPOC Sick Leave Payout	279,517	279,517	279,517	0
Fire Fighter Training	825,520	825,520	825,520	0
Interoperable Communications Sys Board	115,661	115,661	115,661	0
Public Safety Equipment Fund	0	2,500,000	2,500,000	0
Human Trafficking Office	150,000	197,325	197,325	0
Volunteer Fire Training & Equipment	50,000	50,000	50,000	0
Department-wide Duties	0	0	2,400,000	2,400,000
DPS Implementation of HF2581 Hemp-GF	411,000	0	0	0
Total Public Safety, Department of	\$ 102,739,167	\$ 113,297,878	\$ 115,773,912	\$ 2,476,034

Governor's Recommendations FY 2023

Public Safety Administration **\$469,789**

- An increase of \$212,755 for a one-time redistribution of salary funding.
- An increase of \$191,000 and 1.00 FTE position for a wellness coordinator.
- An increase of \$66,034 and 1.00 FTE position for the DPS Finance Bureau.

Division of Criminal Investigation (DCI) **\$-5,276**

- An increase of \$215,000 to the DCI Cyber Bureau for property rentals.
- An increase of \$175,724 for a one-time redistribution of salary funding.
- A decrease of \$396,000 for one-time equipment costs to establish the DCI Cyber Bureau.

Division of Narcotics Enforcement **\$51,100**

An increase for a one-time redistribution of salary funding.

State Fire Marshal **\$-40,209**

A decrease for a one-time redistribution of salary funding.

Iowa State Patrol **\$-399,370**

A decrease for a one-time redistribution of salary funding.

Department-Wide Duties **\$2,400,000**

An increase to provide funding for Department-wide salary adjustments and other related duties. The DPS has the authority to allocate the funding as necessary.

Other Fund Recommendations

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)
Public Safety, Department of				
Public Safety, Dept. of DPS Gaming Enforcement - GEF	\$ 11,311,731	\$ 10,556,268	\$ 10,556,268	\$ 0
Total Public Safety, Department of	\$ 11,311,731	\$ 10,556,268	\$ 10,556,268	\$ 0

Discussion Items

Public Safety Equipment Fund — The Public Safety Equipment Fund was created in [HF 708](#) (Public Safety Equipment Fund Act) during the 2021 Legislative Session. The Fund is used for the purchase, maintenance, and replacement of equipment used by the DPS. Moneys left in the Fund, including any interest or earnings accrued, remain in the Fund and do not revert to the General Fund. The Fund received a total of \$5,000,000 during the 2021 Legislative Session. [House File 861](#) (FY 2022 Justice System Appropriations Act) appropriated \$2,500,000 from the General Fund, and [HF 862](#) (FY 2022 Infrastructure Appropriations Act) appropriated \$2,500,000 from the Rebuild Iowa Infrastructure Fund (RIIF). As of January 7, 2022, \$4,063 has been expended from the Fund. Refer to the [Public Safety Equipment Fund Annual Report](#) for estimated FY 2022 expenditures and additional information.

For FY 2023, the Governor is recommending a total of \$5,000,000 for the Public Safety Equipment Fund. Of this total, \$2,500,000 would be appropriated from the General Fund and \$2,500,000 would be appropriated from the RIIF. Additionally, the Governor is recommending \$385,000 from the TRF for DPS body-worn cameras licensing.

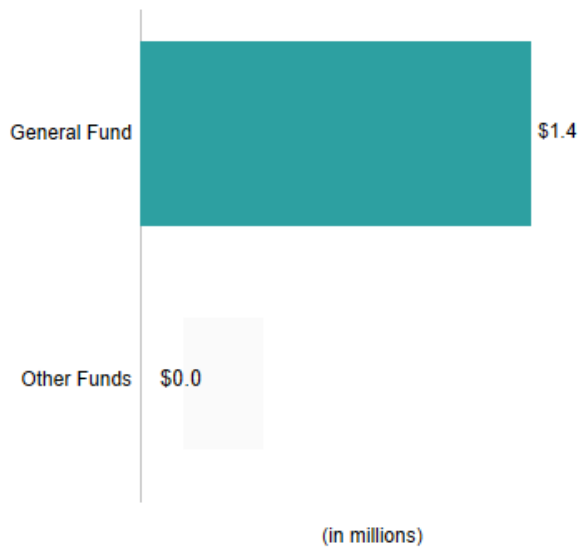
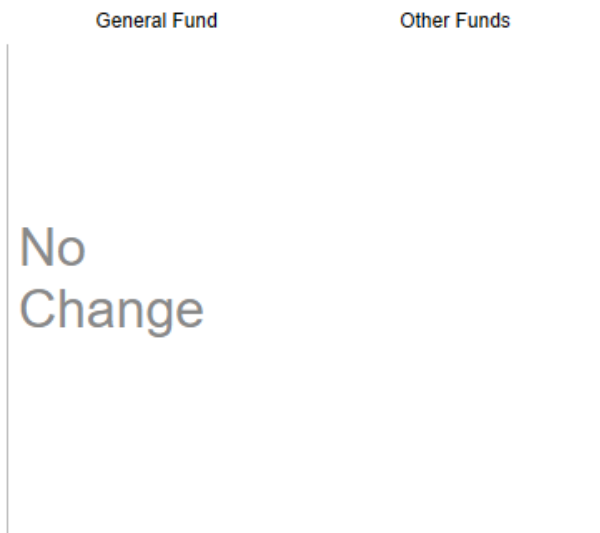
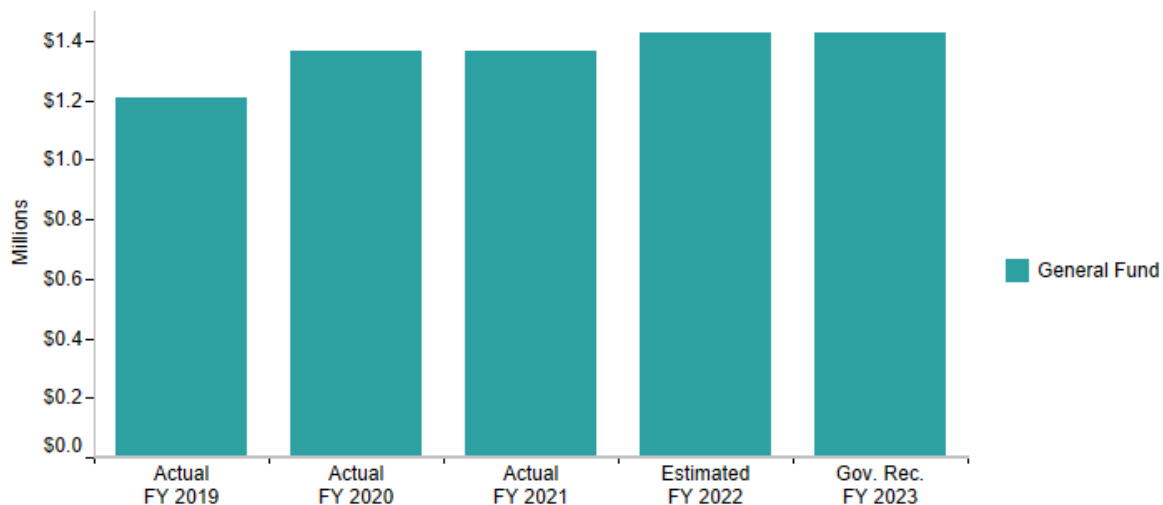
Iowa Statewide Interoperable Communications System (ISICS) — ISICS is Iowa's statewide digital communications network that provides public safety agencies, first responders, and school and utility workers with connectivity to a safe and reliable communications interoperability network in day-to-day and emergency situations. In FY 2016, the DPS entered a 10-year radio communications platform lease with Motorola at an estimated total cost of \$39,500,000 over 10 years (\$36,400,000 in principal and \$3,100,000 in interest payments). *The Governor is recommending \$4,330,150 from the RIIF for FY 2023 to cover the costs associated with the eighth lease-purchase payment.*

Additional Governor's Recommendations — The Governor is recommending the use of [American Rescue Plan Act](#) (ARPA) funds for one-time \$1,000 retention bonuses to certified peace officers and corrections officers.

Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the Federal Funds Section of this document.

CRIMINAL AND JUVENILE JUSTICE PLANNING DIVISION, DEPARTMENT OF HUMAN RIGHTS**Overview and Funding History**

Agency Overview: The [Division of Criminal and Juvenile Justice Planning](#) (CJJP) is within the Department of Human Rights. The Division carries out research, policy analysis, program development, and data analysis activities to assist policymakers, justice system agencies, and others to identify issues of concern and to improve the operation and effectiveness of the Iowa justice system. The CJJP staff provides a justice system information clearinghouse service to system officials and the general public. Councils staffed by the CJJP are the Juvenile Justice Advisory Council, the Justice Advisory Board, the Iowa Collaboration for Youth Development, and the State of Iowa Youth Advisory Council.

**FY 2023 Governor's Recommendations
Total: \$1,428,368**

**Governor's Recommendations
Compared to FY 2022**
**Funding History**

General Fund Recommendations

	Actual FY 2021	Estimated FY 2022	Gov Rec FY 2023	Gov Rec vs Est FY 2022
	(1)	(2)	(3)	(4)
Human Rights, Department of				
Human Rights, Dept. of				
Criminal & Juvenile Justice	\$ 1,226,399	\$ 1,288,368	\$ 1,288,368	\$ 0
Single Grant Program	140,000	140,000	140,000	0
Total Human Rights, Department of	\$ 1,366,399	\$ 1,428,368	\$ 1,428,368	\$ 0

Discussion Items

Single Grant Program — In 2019, [SF 615](#) (FY 2020 Justice System Appropriations Act) established a Single Grant Program under the purview of the CJJP. The Program is tasked with deterring juvenile delinquency through early intervention in the criminal justice system by providing comprehensive, multifaceted delivery of social services to a city with a higher than average juvenile crime rate as determined by the CJJP and a population of greater than 80,000 as determined by the 2010 federal decennial census. Under these specifications, the cities of Des Moines, Sioux City, Cedar Rapids, and Davenport are eligible to apply for grant funding from the Program. Funding allocated to the Program is intended to be used for studying, planning, programming, and capital purchases related to a program that is committed to deterring juvenile delinquency through early intervention in the criminal justice system. Senate File 615 appropriated \$140,000 from the General Fund to the Program for FY 2020. For FY 2022, [HF 861](#) (FY 2022 Justice System Appropriations Act) continued the funding at a status quo level of \$140,000.

The CJJP coordinated with the Department of Administrative Services (DAS) to establish a request for proposals (RFP) for the Program. Family Resources, a nonprofit organization dedicated to supporting successful lives to build strong communities, placed the winning bid and was granted the contract and \$140,000 in funding associated with the Program for FY 2022. Family Resources offers survivor services, foster group care, family restoration, child welfare emergency services, and mental health care services, as well as advocacy and education.

Criminal Justice Information System (CJIS) — The purpose of the CJIS is to integrate the criminal justice system information from courts, law enforcement, corrections, and other governmental entities. The CJIS provides paperless, real-time exchanges of information between criminal and juvenile justice systems with the goal to enhance the efficiency, effectiveness, and accuracy of criminal justice information. Real-time exchanges include data on protective orders, presentence investigation reports, and sex offender address updates, among others. *For FY 2023, the Governor is recommending \$1,400,000 from the TRF for the CJIS.*

Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the Federal Funds Section of this document.

Comparison to Other States — Outcomes

Public Safety

The [Federal Bureau of Investigation](#) (FBI) publishes crime data through the [Uniform Crime Reporting Program](#). According to the FBI, **Iowa's violent crime rate in 2020 was 303.5 per 100,000 adult residents**. Contiguous states show the following violent crime rates per 100,000 adult residents: Illinois 425.9, Minnesota 277.5, Missouri 542.7, Nebraska 334.1, South Dakota 501.4, and Wisconsin 323.4.

Iowa's property crime rate is 1,733.7 per 100,000 adult residents. Surrounding states show the following property crime rates per 100,000 adult residents: Illinois 1,559.4, Minnesota 2,124.9, Missouri 2,531.0, Nebraska 1,909.2, South Dakota 1,956.7, and Wisconsin 1,485.7.

Corrections

According to the [U.S. Department of Justice, Bureau of Justice Statistics](#), in 2019 (most recent data available), **Iowa ranked 35th nationally in terms of the highest incarceration rate of sentenced prisoners, with 590 inmates per 100,000 adult residents**. Other Midwest states ranked as follows:

- Illinois was ranked 37th (560 inmates per 100,000 adult residents).
- Minnesota was ranked 45th (370 inmates per 100,000 adult residents).
- Missouri was ranked 22nd (790 inmates per 100,000 adult residents).
- Nebraska was ranked 31st (670 inmates per 100,000 adult residents).
- South Dakota was ranked 15th (860 inmates per 100,000 adult residents).
- Wisconsin was ranked 22nd (790 inmates per 100,000 adult residents).

Iowa ranked 35th nationally in terms of the highest rate of offenders under community supervision, with 1,110 offenders per 100,000 adult residents. Other Midwest states ranked as follows:

- Illinois was ranked 32nd (1,220 offenders per 100,000 adult residents).
- Minnesota was ranked 6th (2,430 offenders per 100,000 adult residents).
- Missouri was ranked 28th (1,360 offenders per 100,000 adult residents).
- Nebraska was ranked 41st (960 offenders per 100,000 adult residents).
- South Dakota was ranked 29th (1,320 offenders per 100,000 adult residents).
- Wisconsin was ranked 24th (1,420 offenders per 100,000 adult residents).

Judicial Branch

The [National Center for State Courts](#) (NCSC) has published the [Survey of Judicial Salaries](#) for 30 years. The most recent national data available was published in [July 2021](#). The Iowa salary data is current as of July 1, 2021. Specific judicial positions do not exist in all U.S. states and territories.

- In Iowa, the salary for a justice on the Iowa Supreme Court is \$183,653, which ranks 28th highest nationally out of 55. The national salary range for a justice is \$120,000 to \$261,949, with an average salary of \$183,939.
- In Iowa, the salary for a judge on the Court of Appeals is \$166,436, which ranks 27th highest nationally out of 42. The national salary range for a Court of Appeals Judge is \$105,000 to \$245,578, with an average salary of \$177,633.
- In Iowa, the salary for a District Court Judge is \$154,957, which ranks 34th nationally out of 56. The national salary range for a District Court Judge is \$64,365 to \$218,600, with an average salary of \$163,110.

Criminal and Juvenile Justice Planning Division

The CJJP of the Department of Human Rights staffs several committees and issues research reports on topics of interest to the justice system. Reports issued by the CJJP include research on both the adult and juvenile justice systems. Reports can be accessed on the CJJP [website](#). The CJJP provides [prison population forecasts](#), [juvenile justice reports](#), [reports on sex offenders](#), and other documents.

LSA Publications — Justice

The following documents have been published by the LSA that relate to the Justice System Appropriations Subcommittee:

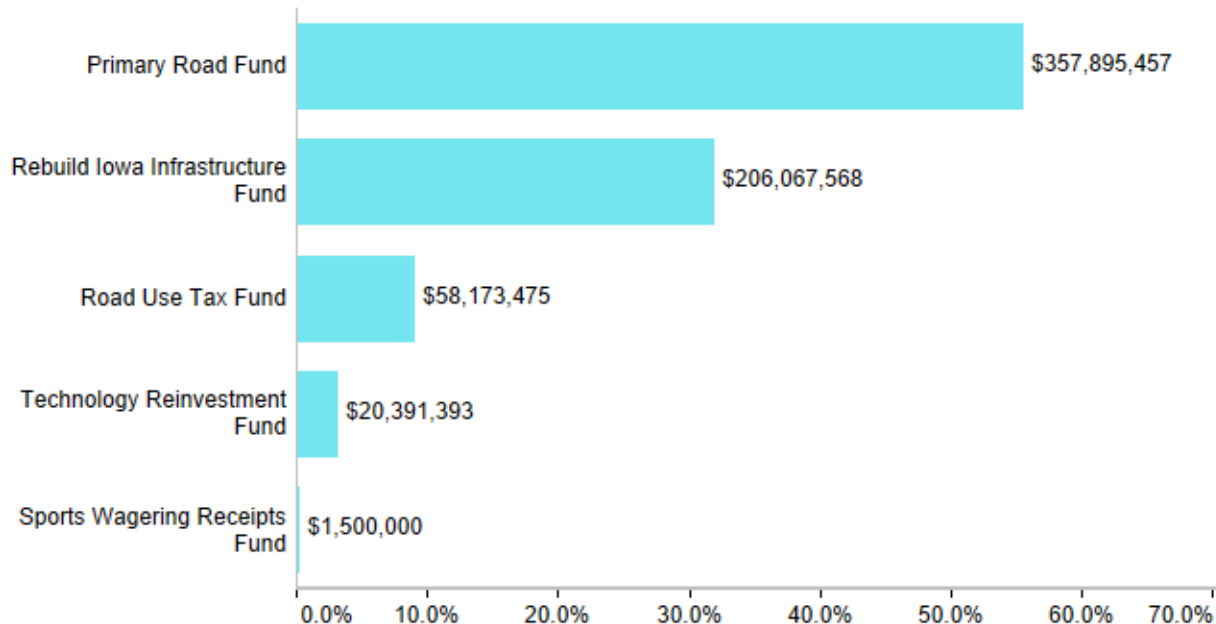
- **Issue Reviews:**
 - [*Indigent Defense — Overview and Funding History*](#)
 - [*An Update on the Iowa Sex Offender Registry*](#)
 - [*Court Debt Collection*](#)
 - [*Human Trafficking*](#)
- **Fiscal Topics:**
 - [*Public Safety Equipment Fund*](#)
 - [*Department of Corrections Survivor Benefits Fund*](#)
 - [*Criminal and Juvenile Justice Planning Division — Single Grant Program*](#)
 - [*Public Safety Survivor Benefits Fund*](#)
 - [*Sex Offender Registry*](#)
 - [*Criminal Fine Revenue and Surcharge Distribution*](#)

Reports Required to Be Filed with General Assembly

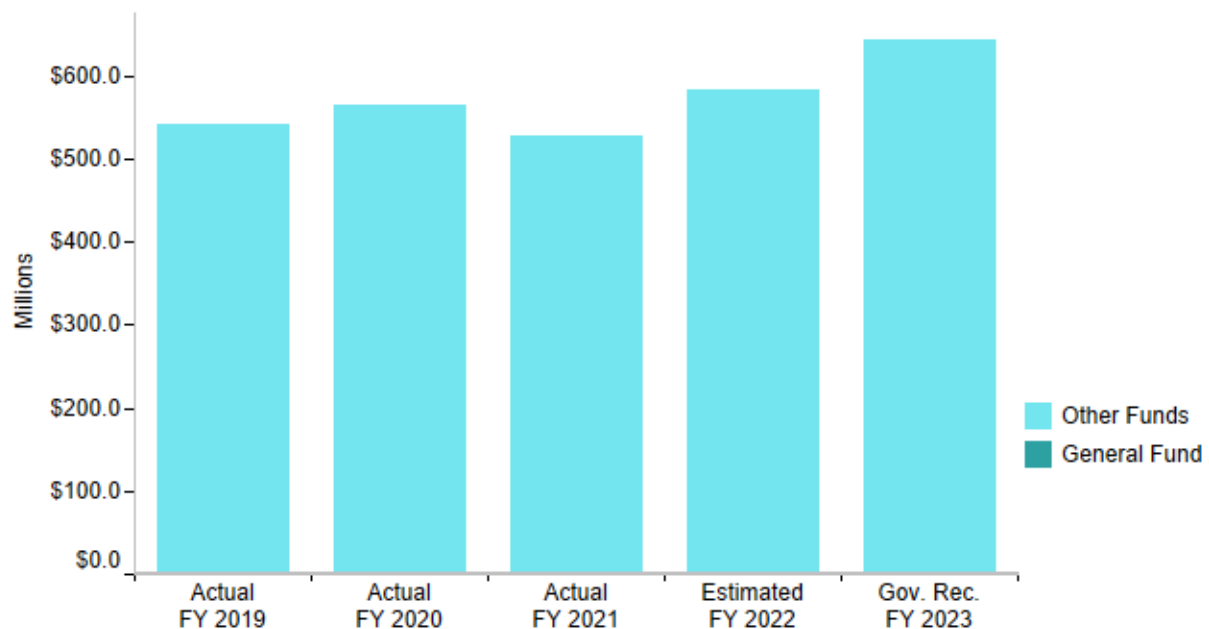
Reports and other documents required to be filed with the General Assembly are organized by submitting department and by date and are published on this [webpage](#).

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 Evan Johnson (515.281.6301) evan.johnson@legis.iowa.gov

FY 2023 Governor's Recommendations Total: \$644,027,893



Funding History by Appropriations Subcommittee — Transportation, Infrastructure, and Capitals

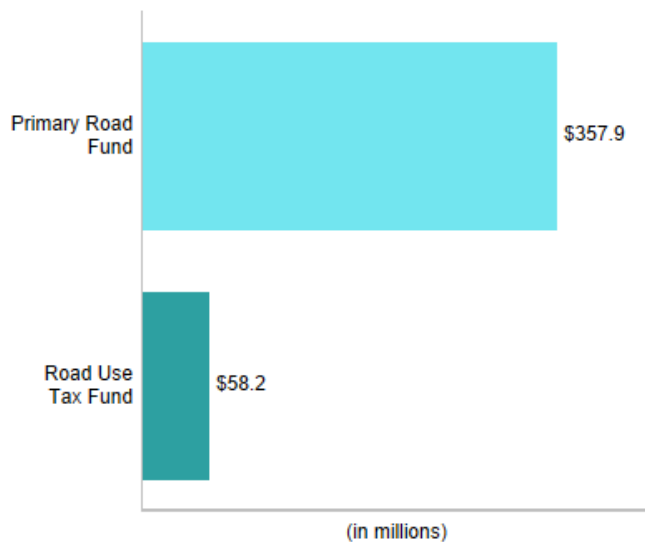


DEPARTMENT OF TRANSPORTATION

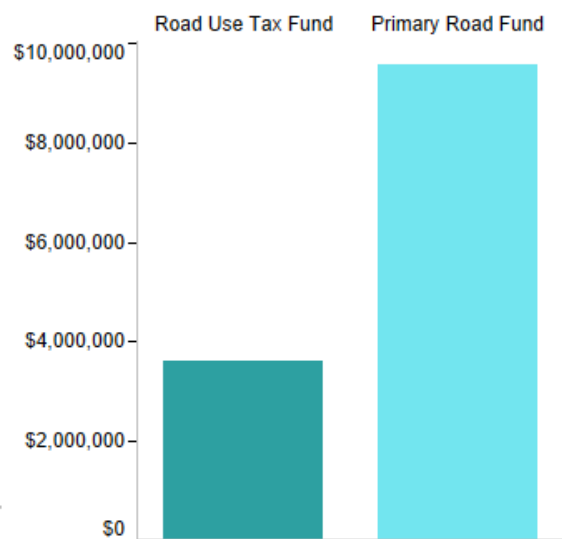
Overview and Funding History

Agency Overview: The mission of the [Department of Transportation](#) (DOT) is to serve the public by delivering a modern transportation system that supports the economic and social vitality of Iowa, increases safety, and maximizes customer satisfaction. The DOT consists of six operating divisions: Administrative Services; Planning, Programming, and Modal; Motor Vehicle; Information Technology; Strategic Performance; and Highway. Funding for the DOT comes from the State road funds, the Road Use Tax Fund (RUTF), and the Primary Road Fund (PRF). In addition to two operations appropriations, the DOT receives special purpose and capitals appropriations that are separate from the operating division budget units but essential for the operation of the Department.

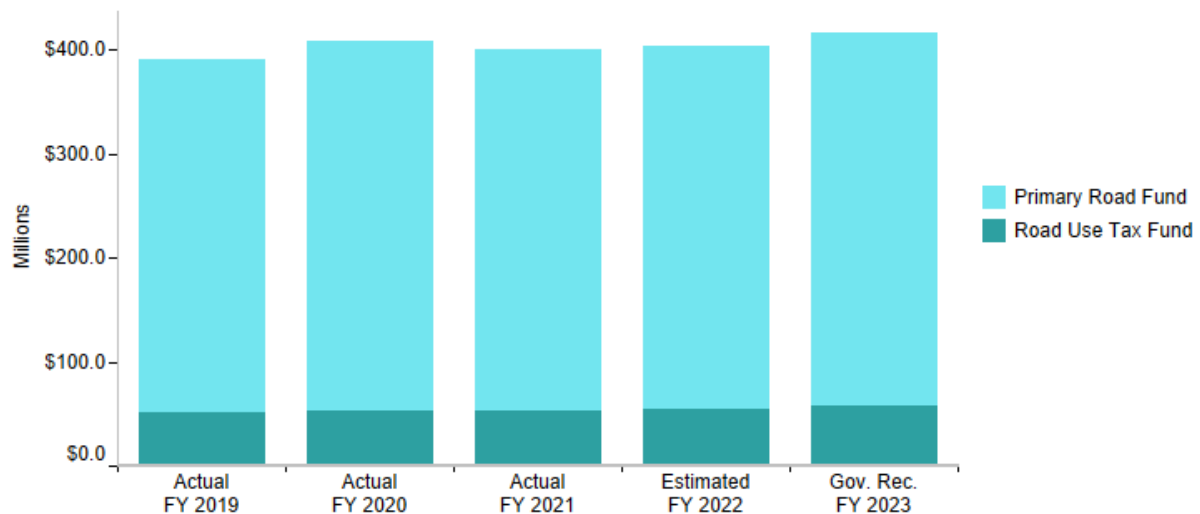
FY 2023 Governor's Recommendations Total: \$416,068,932



Governor's Recommendations Compared to FY 2022



Funding History



Other Fund Recommendations

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)
Transportation, Department of				
Transportation, Dept. of				
RUTF - Driver's Licenses	\$ 3,876,000	\$ 3,876,000	\$ 3,876,000	\$ 0
RUTF - Administrative Services	6,887,155	6,933,116	0	-6,933,116
RUTF - Planning & Programming	458,035	467,986	0	-467,986
RUTF - Motor Vehicle	27,503,569	27,760,997	27,760,997	0
RUTF - Strategic Performance	699,756	709,981	0	-709,981
RUTF - Highway Division	10,858,490	11,271,725	19,687,808	8,416,083
RUTF - DAS Personnel & Utility Services	337,404	388,096	405,748	17,652
RUTF - Unemployment Compensation	7,000	7,000	7,000	0
RUTF - Workers' Compensation	170,209	139,722	145,673	5,951
RUTF - Indirect Cost Recoveries	90,000	90,000	90,000	0
RUTF - Auditor Reimbursement	92,120	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	72,889	56,802	44,329	-12,473
RUTF - Personal Delivery of Services	114,909	225,000	225,000	0
PRF - Administrative Services	42,306,807	42,589,140	0	-42,589,140
PRF - Planning & Programming	8,702,673	8,891,739	0	-8,891,739
PRF - Highway	256,690,271	264,645,745	324,562,935	59,917,190
PRF - Motor Vehicle	1,351,138	1,161,169	1,161,169	0
PRF - Strategic Performance	4,298,498	4,361,311	0	-4,361,311
PRF - DAS Personnel & Utility Services	2,007,247	2,384,018	2,492,449	108,431
PRF - DOT Unemployment Comp.	138,000	138,000	138,000	0
PRF - DOT Workers' Compensation	4,085,021	3,353,322	3,496,159	142,837
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	565,880	583,080	583,080	0
PRF - Transportation Maps	242,000	0	195,000	195,000
PRF - Inventory & Equip.	10,085,000	7,796,000	12,700,000	4,904,000
PRF - Statewide Communications System	487,793	380,134	296,665	-83,469
PRF - Field Facility Deferred Maint.	1,700,000	0	0	0
PRF - Rest Area Facility Maintenance	250,000	400,000	400,000	0
Recreational Trails Grants - RIIF	1,000,000	1,500,000	2,500,000	1,000,000
Public Transit Infra Grants - RIIF	500,000	1,500,000	1,500,000	0
Railroad Revolving Loan & Grant - RIIF	500,000	1,000,000	2,000,000	1,000,000
Commercial Aviation Infra Grants - RIIF	1,000,000	1,900,000	1,900,000	0
General Aviation Infra Grants - RIIF	650,000	1,000,000	1,000,000	0
Total Transportation, Department of	\$ 391,133,864	\$ 399,011,003	\$ 410,668,932	\$ 11,657,929
Transportation Capitals				
Transportation Capital				
RUTF - Scale/MVD Facilities Maint.	\$ 300,000	\$ 400,000	\$ 400,000	\$ 0
PRF - Utility Improvements	400,000	0	0	0
PRF - Garage Roofing Projects	500,000	0	0	0
PRF - HVAC Improvements	700,000	0	0	0
PRF - ADA Improvements	150,000	0	0	0
PRF - Ames Administration Building	11,287,000	0	0	0
RUTF - MVE Field Facilities Maintenance	0	400,000	400,000	0
PRF - Facility Major Maintenance & Enhancements	0	5,300,000	5,300,000	0
PRF - Facility Routine Maintenance & Preservation	0	4,700,000	4,700,000	0
RUTF - Electronic Records Management System	0	0	3,290,000	3,290,000
PRF - Electronic Records Management System	0	0	210,000	210,000
Total Transportation Capitals	\$ 13,337,000	\$ 10,800,000	\$ 14,300,000	\$ 3,500,000

Governor's Recommendations FY 2023

Several appropriations receive two separate line item appropriations: one from the Road Use Tax Fund (RUTF) and one from the Primary Road Fund (PRF). These line items are detailed in the table on the prior page. The Governor's recommended changes for FY 2023 are below.

Transportation Operations **\$4,380,000**

This appropriation is a new consolidation of eight appropriations related to DOT administration and operations. The line items consolidated are Administrative Services, Highway, Planning & Programming, and Strategic Performance, from both the RUTF and the PRF. The current total of the consolidated appropriation among the eight divisions is \$344,250,743. *The Governor is recommending an increase to the consolidated appropriation of \$4,380,000.* The increase is to fund additional full-time equivalent (FTE) positions, replace bridge infrastructure, increase the Information Technology Support budget, and to invest in work zone safety equipment.

DOT Workers' Compensation **\$148,788**

An increase for workers' compensation payments to the Department of Administrative Services (DAS). Workers' compensation covers all approved medical expenses for the treatment of employee injuries and lost wages if the employee is incapacitated for more than three days. Premiums are based on a five-year rolling average of claims experience for the DOT. This appropriation is comprised of two line items, one from the RUTF and one from the PRF.

Department of Administrative Services Personnel and Utility Services **\$126,083**

An increase to pay the Office of the Chief Information Officer (OCIO) related to information security for the DOT. This appropriation is comprised of two line items, one from the RUTF and one from the PRF.

Inventory and Equipment **\$4,904,000**

An increase from the PRF to fund the purchase of additional equipment in order to reduce the replacement life of snow plows to 12 years, and to establish a shorter replacement life of heavy-duty equipment.

Transportation Maps **\$195,000**

Funding for transportation maps from the PRF is appropriated every other year. Funding was last appropriated in FY 2021. Approximately 600,000 maps are expected to be printed this year.

Statewide Communication System **\$-95,942**

A decrease due to shifting use of the system. Funding for the lease payment is shifting from the RUTF and PRF to the Rebuild Iowa Infrastructure Fund (RIIF) as other public safety organizations use the system.

Electronic Records Management **\$3,500,000**

This is a new appropriation to fund updates and improvements to the Electronic Records Management System, which is used extensively across the DOT for data such as record storage, driver's license information, and vehicle registration.

Discussion Items

RUTF Distributions

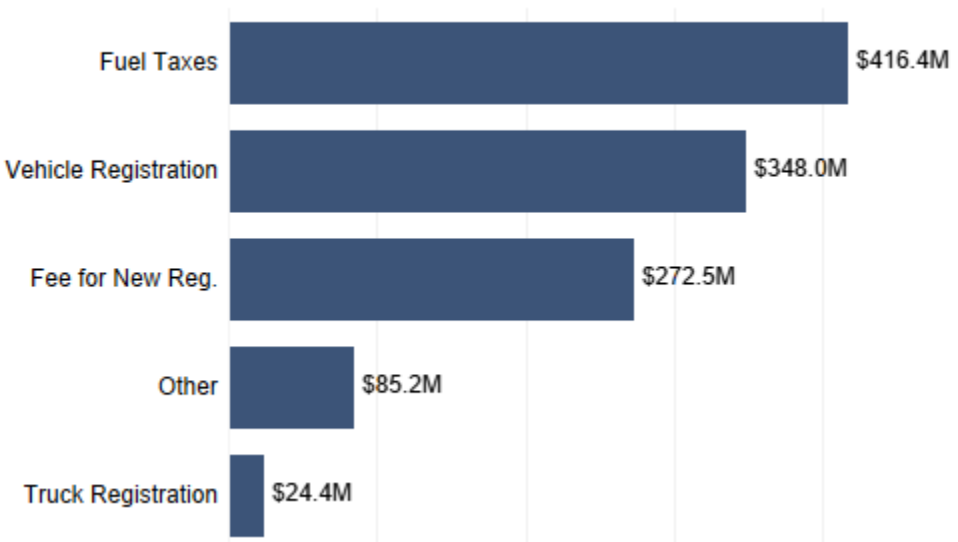
As of January 2022, total FY 2022 distributions from the RUTF have increased by \$49,529,432 compared to FY 2021 for the same period. Distributions from the RUTF are made to the PRF, Secondary Road Fund, Farm-to-Market Road Fund, and Street Construction Fund after certain off-the-top distributions are made. The PRF receives 47.50% of RUTF distributions and provides a majority of the DOT's funding for State roadways. The Secondary Road Fund receives 24.50% of RUTF distributions and funds county roads. The Farm-to-Market Fund receives 8.00% of RUTF distributions and is used to maintain secondary roads. The Street Construction Fund receives 20.00% of RUTF distributions and is used for city road maintenance and projects.

RUTF Distributions Year-to-Date Comparison

Off-the-Top Distributions		
	FY 2021	FY 2022
TIME-21	\$1,811,206	\$1,932,979
Statutory Distribution	\$8,368,358	\$11,535,586
Appropriation	\$4,073,591	\$4,122,809
Other Adjustment	\$0	\$0
Final RUTF Distributions		
Primary Road Fund	\$71,548,308	\$51,456,443
Secondary Road Fund - Counties	\$36,903,864	\$26,540,692
Farm-to-Market Road Fund	\$12,050,241	\$8,666,348
Street Construction Fund - Cities	\$30,125,603	\$21,665,871
Grand Total	\$164,881,172	\$125,920,728

The majority of funding allocated to the RUTF is provided through fuel taxes, annual registration fees, and new registration fees. These three revenue sources have provided 90.4% of all revenue distributed in the RUTF through December 31, 2021. Fuel taxes are the largest source of revenue to the RUTF, providing 36.6% of total revenue for FY 2022. Fiscal year 2022 revenues by type are displayed below.

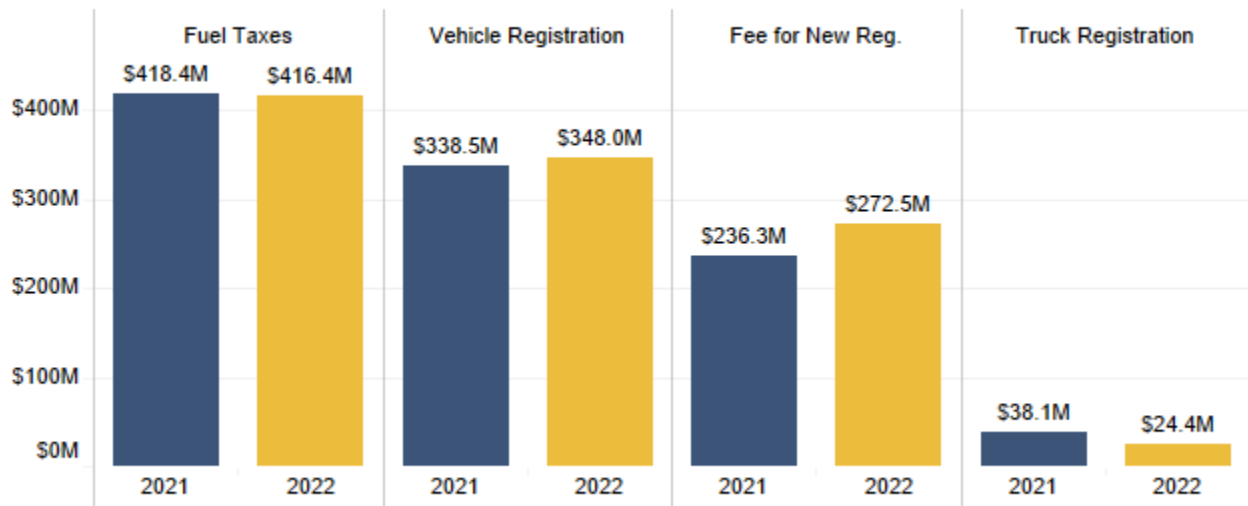
Road Use Tax Fund Distributions by Revenue Source — FY 2022



Year-to-Date Fuel Taxes

Fuel taxes make up the largest source of revenue to the RUTF. As of January 2022, total FY 2022 fuel tax revenue is \$416,400,000. Fuel taxes have decreased \$2,055,617 compared to FY 2021 for the same period. Fuel taxes are expected to be a continually decreasing revenue source, due to several factors including increased fuel efficiency and an increase in registered electric vehicles, leading to a lower level of total consumer fuel dependency in Iowa. Fiscal year 2022 distributions by revenue source are displayed below.

Distributions by Revenue Source
FY 2021 vs FY 2022



Note: Year-over-year difference may not match the narrative description due to rounding.

Infrastructure Investment and Jobs Act

The Infrastructure Investment and Jobs Act was signed by President Biden on November 15, 2021. This federal bill will provide funding to several programs, including the reauthorization of federal surface transportation programs for FY 2022 to FY 2026. The bill is operating under a continuing resolution through February 18, 2022 for FY 2022. The table below displays the allocations that Iowa will receive for

Transportation Programs Funded by the Infrastructure Investment and Jobs Act

(dollars in thousands)

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
DOT — FHWA					
Carbon Reduction Program	\$ 15,867	\$ 16,184	\$ 16,508	\$ 16,838	\$ 17,175
Highway Safety Improvement Program	35,764	36,539	37,329	38,135	38,958
Metropolitan Transportation Planning	2,617	2,669	2,722	2,777	2,832
National Highway Freight Program	17,044	17,385	17,733	18,087	18,449
National Highway Performance Program	365,313	372,629	380,091	387,702	395,466
PROTECT	18,042	18,403	18,771	19,146	19,529
Railway-Highway Crossings (HSIP set-aside)	5,712	5,712	5,712	5,712	5,712
Surface Transportation Block Grant	177,948	181,507	185,137	188,840	192,617
Congestion Mitigation and Air Quality	12,307	12,553	12,804	13,060	13,322
Bridge Investment Program	0	0	0	0	0
National Electric Vehicle Formula Program	0	0	0	0	0
DOT — FTA					
Transit Formula Grants	59,283	60,452	62,034	63,319	64,932
Grand Total	\$ 709,897	\$ 724,033	\$ 738,842	\$ 753,618	\$ 768,992

Acronyms

FHWA — Federal Highway Administration

FTA — Federal Transit Administration

HSIP — Highway Safety Improvement Program

PROTECT — Promoting Resilient Operations for Transformative, Efficient, and Cost-saving Transportation

Program Summaries

A description of each program funded by the Infrastructure Investment and Jobs Act from the previous table is provided below. A note on whether each program is an existing program or a new program created in the federal bill is also included for each program.

Carbon Reduction Program

This program is intended to reduce carbon and transportation emissions, and provides funding to eligible projects within states, including projects that establish or operate a traffic monitoring, management, and control facility or program. This is a new program.

Highway Safety Improvement Program

Intended to reduce the number of fatalities and serious injuries on all public roads. This is an existing program.

Metropolitan Transportation Planning

Improving transportation in metropolitan areas through established framework for investment decisions. This is an existing program.

National Highway Freight Program

Intended to improve the National Highway Freight Network through increased efficiency in the movement of goods. This is an existing program.

National Highway Performance Program

A program established to improve the condition and function of the National Highway System (NHS). Improvement examples include the construction of new facilities on the NHS and directing investments of federal aid funds in highway construction toward the achievement of performance targets in the State's asset management plan. This is an existing program.

Promoting Resilient Operations for Transformative, Efficient, and Cost-saving Transportation Prog.

Improves the resiliency of transportation infrastructure through the allocation of funds to states from a competitive grant program and formula. This is a new program.

Railway — Highway Crossings (HSIP set-aside)

Funds improvements at railway-highway grade crossings to decrease the number of crashes, fatalities, and injuries that occur at crossings and improve safety. This is an existing program.

Surface Transportation Block Grant

Flexible funding intended for State and local transportation needs based on local transportation decisions. This is an existing program.

Congestion Mitigation and Air Quality Program

Intended to help State and local governments meet the requirements of the federal Clean Air Act through flexible funding for transportation projects and programs. This is an existing program.

Bridge Investment Program

Promotes investment for bridge renewal and improvement projects for bridges in fair or poor condition. This is a new program.

National Electric Vehicle Formula Program

Provides formula funding to states to create charging and fueling infrastructure for electric vehicles along highway corridors. This is a new program.

Transit Formula Grants

Funding to support operational expenses and vehicle purchases at public transit agencies. In Iowa, this funding supports the State's 35 public transit agencies.

INFRASTRUCTURE

Overview and Funding History

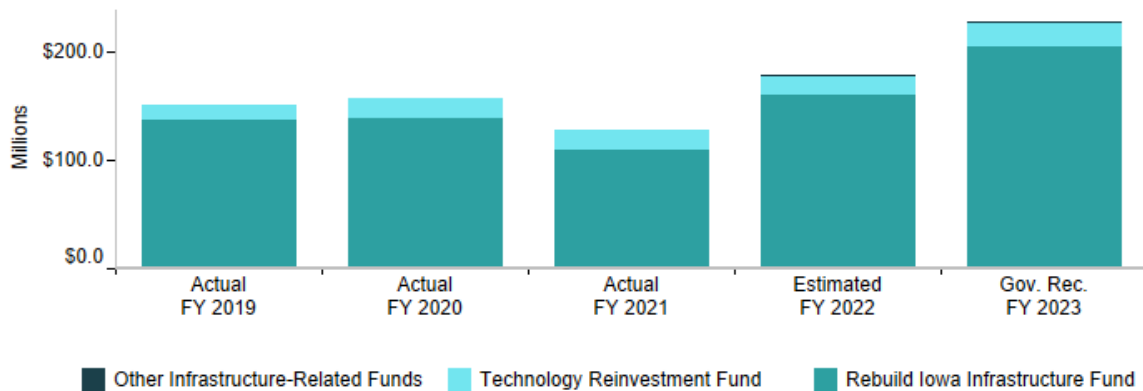
Infrastructure Overview: Primary infrastructure funding sources for FY 2023 include the Rebuild Iowa Infrastructure Fund (RIIF) and the Technology Reinvestment Fund (TRF). The RIIF is principally funded from wagering taxes paid to the State by Iowa casinos after specific allocations in accordance with Iowa Code section [8.57](#). Generally, wagering tax revenue comprises 75.00% to 85.00% of the revenue deposited in the RIIF. By statute, the TRF receives a standing appropriation of \$17,500,000 from the General Fund. *However, the Governor is recommending the TRF receive \$20,500,000 from the RIIF for FY 2023.*

FY 2023 Governor's Recommendations

Total: \$227,958,961



Funding History



Other Fund Recommendations

The table on the following pages shows total recommended appropriations of \$226,708,961, which includes \$206,317,568 from the RIIF and \$20,391,393 from the TRF. The total for the RIIF does not reflect an appropriation from the RIIF for the Environment First Fund (EFF) or from RIIF to the TRF. The RIIF balance sheet will reflect the \$42,000,000 to the EFF and \$20,500,000 to the TRF, which results in total recommended appropriations of \$268,567,568. The table includes all infrastructure appropriations from the RIIF and TRF. See **Appendix D** for the balance sheets for each of the funds, which list the Governor's recommendations for projects from those funds. Funding sources are denoted by an acronym at the end of the appropriation name. See **Appendix A** for acronym definitions.

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)
<u>Agriculture and Land Stewardship, Dept of</u>				
Agriculture and Land Stewardship				
Fertilizer Management - RIIF	\$ 0	\$ 0	\$ 1,000,000	\$ 1,000,000
Carbon Initiative at the Bioeconomy Inst - RIIF	0	0	2,000,000	2,000,000
Total Agriculture and Land Stewardship, Dept of	\$ 0	\$ 0	\$ 3,000,000	\$ 3,000,000
<u>Economic Development Authority</u>				
Economic Development Authority				
Carbon Ignition Fund - RIIF	\$ 0	\$ 0	\$ 5,000,000	\$ 5,000,000
Total Economic Development Authority	\$ 0	\$ 0	\$ 5,000,000	\$ 5,000,000
<u>Inspections and Appeals, Department of</u>				
Inspections and Appeals, Dept. of				
Health Facilities Database Enhancement - TRF	\$ 0	\$ 0	\$ 250,000	\$ 250,000
Food Safety Sys. Enhanc. & GovConnect - TRF	0	0	410,000	410,000
Administrative Hearings E-Filing Upgrade - TRF	0	0	100,000	100,000
Total Inspections and Appeals, Department of	\$ 0	\$ 0	\$ 760,000	\$ 760,000
<u>Public Safety, Department of</u>				
Public Safety, Dept. of				
DPS Body Worn Cameras Licensing - TRF	\$ 0	\$ 0	\$ 385,000	\$ 385,000
Total Public Safety, Department of	\$ 0	\$ 0	\$ 385,000	\$ 385,000
<u>Natural Resources, Department of</u>				
Natural Resources				
Water Trails Low Head Dam Prog. - RIIF	\$ 250,000	\$ 1,000,000	\$ 1,000,000	\$ 0
Community Forestry Grant Program - RIIF	0	250,000	0	-250,000
On-Stream Impoundment Restoration - RIIF	0	500,000	0	-500,000
Buchanan County Park Improvements - RIIF	0	150,000	0	-150,000
Total Natural Resources, Department of	\$ 250,000	\$ 1,900,000	\$ 1,000,000	\$ -900,000
<u>Administrative Services Capitals</u>				
Administrative Services - Capitals				
Major Maintenance - RIIF	\$ 12,000,000	\$ 20,000,000	\$ 20,000,000	\$ 0
Routine Maintenance (Standing) - RIIF	1,000,000	2,000,000	2,000,000	0
DGS Capitol Complex Security - RIIF	250,000	250,000	0	-250,000
Total Administrative Services Capitals	\$ 13,250,000	\$ 22,250,000	\$ 22,000,000	\$ -250,000

Other Fund Recommendations, Continued

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)
<u>Agriculture and Land Stewardship, Dept of</u>				
Agriculture and Land Stewardship				
Water Quality Initiative - RIIF	\$ 5,200,000	\$ 5,200,000	\$ 5,200,000	\$ 0
Renewable Fuels Infra Fund - RIIF	3,000,000	0	10,000,000	10,000,000
Total Agriculture and Land Stewardship, Dept of	\$ 8,200,000	\$ 5,200,000	\$ 15,200,000	\$ 10,000,000
<u>Homeland Security and Emergency Mgmt</u>				
Homeland Security & Emergency Mgmt				
School Safety, Flood Mitigation, Other Emerg - RIIF	\$ 0	\$ 2,500,000	\$ 2,000,000	\$ -500,000
Mass Notification & Emer Messaging - TRF	400,000	400,000	400,000	0
Total Homeland Security and Emergency Mgmt	\$ 400,000	\$ 2,900,000	\$ 2,400,000	\$ -500,000
<u>Blind Capitals, Department for the</u>				
Dept. for the Blind Capitals				
Building Repairs - RIIF	\$ 0	\$ 139,100	\$ 196,900	\$ 57,800
Total Blind Capitals, Department for the	\$ 0	\$ 139,100	\$ 196,900	\$ 57,800
<u>Corrections Capitals</u>				
Corrections Capitals				
DOC Capitals Request - RIIF	\$ 0	\$ 0	\$ 4,900,000	\$ 4,900,000
DOC Radio Software Upgrade-Technology Reinvestment	0	0	350,000	350,000
DOC Technology - TRF	500,000	210,000	2,415,954	2,205,954
Clarinda Correctional Facility Kitchen FF&E - RIIF	0	0	750,000	750,000
Clarinda Correctional Facility Kitchen Expansion - RIIF	0	5,242,619	4,000,000	-1,242,619
Total Corrections Capitals	\$ 500,000	\$ 5,452,619	\$ 12,415,954	\$ 6,963,335
<u>Cultural Affairs, Department of</u>				
Cultural Affairs, Dept. of				
Harold Keller Memorial Statue - RIIF	\$ 0	\$ 15,000	\$ 0	\$ -15,000
Great Places Infrastructure Grants - RIIF	1,000,000	1,000,000	1,000,000	0
YMCA Strengthen Community Grants - RIIF	250,000	250,000	250,000	0
Total Cultural Affairs, Department of	\$ 1,250,000	\$ 1,265,000	\$ 1,250,000	\$ -15,000
<u>Economic Development Authority</u>				
Economic Development Authority				
Community Attraction & Tourism Grants - RIIF	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 0
Regional Sports Authorities - RIIF	500,000	0	0	0
Vacant State Bldgs Rehab Fund - RIIF	0	750,000	1,000,000	250,000
Vacant State Bldgs Demolition Fund - RIIF	0	750,000	1,000,000	250,000
Sports Tourism Program - SWRF	0	1,500,000	1,500,000	0
Iowa Independence Innovation Center- RIIF	800,000	0	0	0
Total Economic Development Authority	\$ 6,300,000	\$ 8,000,000	\$ 8,500,000	\$ 500,000
<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
Education, Dept. of	\$ 3,327,000	\$ 3,327,000	\$ 3,327,000	\$ 0
Iowa PBS				
Iowa PBS Equipment Replacement - TRF	\$ 1,000,000	\$ 1,998,600	\$ 1,000,000	\$ -998,600
Total Education, Department of	\$ 4,327,000	\$ 5,325,600	\$ 4,327,000	\$ -998,600

Other Fund Recommendations, Continued

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)
Ethics and Campaign Disclosure Board, Iowa				
Campaign Finance Disclosure				
Electronic Filing - TRF	\$ 500,000	\$ 500,000	\$ 0	\$ -500,000
Total Ethics and Campaign Disclosure Board, Iowa	\$ 500,000	\$ 500,000	\$ 0	\$ -500,000
General Assembly Capitals				
Legislature-Capitals				
Repair and Renovate State Capitol Domes - RIIF	\$ 0	\$ 5,250,000	\$ 5,250,000	\$ 0
Capitol Bldg Gutter Replacement - RIIF	1,250,000	1,250,000	0	-1,250,000
State Capitol Maintenance Fund - RIIF	500,000	500,000	500,000	0
Total General Assembly Capitals	\$ 1,750,000	\$ 7,000,000	\$ 5,750,000	\$ -1,250,000
Human Rights, Department of				
Human Rights, Dept. of				
Criminal Justice Info System (CJIS) - TRF	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000	\$ 0
Justice Data Warehouse - TRF	157,980	187,980	187,980	0
Total Human Rights, Department of	\$ 1,557,980	\$ 1,587,980	\$ 1,587,980	\$ 0
Human Services, Department of				
Assistance				
Nursing Facility Construction/Impr - RIIF	\$ 500,000	\$ 0	\$ 0	\$ 0
ChildServe - RIIF	0	500,000	0	-500,000
ChildServe Project - RIIF	0	750,000	0	-750,000
Total Human Services, Department of	\$ 500,000	\$ 1,250,000	\$ 0	\$ -1,250,000
Human Services Capitals				
Human Services - Capitals				
ADA Capitals - RIIF	\$ 596,500	\$ 0	\$ 0	\$ 0
Major Projects - RIIF	0	6,500,000	3,161,000	-3,339,000
Medicaid Technology - TRF	1,979,319	1,625,363	1,416,680	-208,683
State Poison Control Center - TRF	34,000	34,000	0	-34,000
Total Human Services Capitals	\$ 2,609,819	\$ 8,159,363	\$ 4,577,680	\$ -3,581,683
Inspections and Appeals, Department of				
Inspections and Appeals, Dept. of				
CAB Foster Care Registry - TRF	\$ 0	\$ 350,000	\$ 0	\$ -350,000
Total Inspections and Appeals, Department of	\$ 0	\$ 350,000	\$ 0	\$ -350,000
Iowa Finance Authority				
Iowa Finance Authority				
State Housing Trust Fund (STND) - RIIF	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 0
Total Iowa Finance Authority	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 0
Judicial Branch				
Judicial Branch				
Connect District Phones to JB Bldg System -TRF	\$ 0	\$ 0	\$ 40,464	\$ 40,464
Repurpose/Install CTI Sound Systems - D2,D3,D5 - TRF	0	0	610,000	610,000
County Courthouse Technology - TRF	163,000	433,100	0	-433,100
Total Judicial Branch	\$ 163,000	\$ 433,100	\$ 650,464	\$ 217,364

Other Fund Recommendations, Continued

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)
Judicial Branch Capitals				
Judicial Branch Capitals				
Judicial Building Improvements - RIIF	\$ 400,000	\$ 0	\$ 0	\$ 0
Justice Center Furniture & Equip - RIIF	211,455	2,522,990	0	-2,522,990
Woodbury Co LEC New Construction Project - RIIF	0	0	165,000	165,000
Remodel Projects/Furniture Requests All 8 Districts - RIIF	0	0	624,518	624,518
Total Judicial Branch Capitals	\$ 611,455	\$ 2,522,990	\$ 789,518	\$ -1,733,472
Law Enforcement Academy				
Iowa Law Enforcement Academy				
ILEA Facility Remodel - RIIF	\$ 280,000	\$ 0	\$ 0	\$ 0
ILEA Technology Projects - TRF	400,000	0	0	0
Total Law Enforcement Academy	\$ 680,000	\$ 0	\$ 0	\$ 0
Management, Department of				
Management, Dept. of				
Searchable Online Databases - TRF	\$ 45,000	\$ 45,000	\$ 45,000	\$ 0
Iowa Grants Mgmt Implementation - TRF	70,000	70,000	70,000	0
Local Gov't Budget & Property Tax System - TRF	624,000	120,000	120,000	0
Socrata License - TRF	0	371,292	382,131	10,839
Total Management, Department of	\$ 739,000	\$ 606,292	\$ 617,131	\$ 10,839
Natural Resources Capitals				
Natural Resources Capitals				
Lake Restoration & Water Quality - RIIF	\$ 8,600,000	\$ 9,600,000	\$ 9,600,000	\$ 0
State Park Infrastructure - RIIF	1,000,000	2,000,000	4,000,000	2,000,000
Fort Atkinson State Park Preserve Renovations - RIIF	0	100,000	0	-100,000
Total Natural Resources Capitals	\$ 9,600,000	\$ 11,700,000	\$ 13,600,000	\$ 1,900,000
Public Defense, Department of				
Public Defense, Dept. of				
Technology Projects - TRF	\$ 0	\$ 100,000	\$ 500,000	\$ 400,000
Total Public Defense, Department of	\$ 0	\$ 100,000	\$ 500,000	\$ 400,000
Public Defense Capitals				
Public Defense Capitals				
Facility/Armory Maintenance - RIIF	\$ 1,000,000	\$ 1,000,000	\$ 2,100,000	\$ 1,100,000
Modernization of Readiness Ctrs - RIIF	1,000,000	1,000,000	2,100,000	1,100,000
Camp Dodge Infrastructure Upgrades - RIIF	250,000	250,000	550,000	300,000
West Des Moines Armory - RIIF	0	1,800,000	1,850,000	50,000
Total Public Defense Capitals	\$ 2,250,000	\$ 4,050,000	\$ 6,600,000	\$ 2,550,000
Public Health, Department of				
Public Health, Dept. of				
State Medical Examiner Office - TRF	\$ 395,000	\$ 0	\$ 0	\$ 0
Total Public Health, Department of	\$ 395,000	\$ 0	\$ 0	\$ 0

Other Fund Recommendations, Continued

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)
Public Safety, Department of				
Public Safety, Dept. of				
State Interop. Comm. System - RIIF	\$ 3,960,945	\$ 4,114,482	\$ 4,330,150	\$ 215,668
Ballistic Vests - RIIF	467,500	0	0	0
Bomb Suits - RIIF	384,000	0	0	0
Criminal History Record System - TRF	0	600,000	0	-600,000
Oracle Database Appliance - TRF	0	280,000	0	-280,000
DPS HQ Data Center UPS Replacement - TRF	0	74,000	0	-74,000
Public Safety Equipment Fund - RIIF	0	2,500,000	2,500,000	0
Total Public Safety, Department of	\$ 4,812,445	\$ 7,568,482	\$ 6,830,150	\$ -738,332
Public Safety Capitals				
Public Safety Capitals				
ISP Aircraft - RIIF	\$ 1,713,170	\$ 0	\$ 0	\$ 0
Human Trafficking Hotel/Motel Training Sys - TRF	0	98,000	0	-98,000
Total Public Safety Capitals	\$ 1,713,170	\$ 98,000	\$ 0	\$ -98,000
Regents, Board of				
Regents, Board of				
Regents Tuition Replacement - RIIF	\$ 28,268,466	\$ 28,100,000	\$ 27,900,000	\$ -200,000
Total Regents, Board of	\$ 28,268,466	\$ 28,100,000	\$ 27,900,000	\$ -200,000
Regents Capitals				
Regents Capitals				
UI Pentacrest and HVAC Impr.-RIIF	\$ 0	\$ 0	\$ 2,800,000	\$ 2,800,000
ISU - Student Innovation Center - RIIF	6,625,000	11,375,000	2,000,000	-9,375,000
ISU - College of Veterinary Medicine - RIIF	8,900,000	12,500,000	12,500,000	0
ISD - Long Hall Renovation - RIIF	1,325,000	0	0	0
ISD - Girls Dormitory Renovation - RIIF	0	0	5,180,000	5,180,000
ISU - Vet Diagnostic Lab Addition - RIIF	0	0	15,700,000	15,700,000
UNI - Industrial Tech Center - RIIF	1,000,000	13,000,000	18,000,000	5,000,000
Total Regents Capitals	\$ 17,850,000	\$ 36,875,000	\$ 56,180,000	\$ 19,305,000
Revenue, Department of				
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
Secretary of State, Office of the				
Secretary of State				
Voter Registration System Update - TRF	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000	\$ 0
Total Secretary of State, Office of the	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000	\$ 0
State Fair Authority Capitals				
State Fair Authority Capitals				
Renovation of 4-H Building - RIIF	\$ 4,500,000	\$ 0	\$ 0	\$ 0
Barn Restoration - RIIF	0	0	6,000,000	6,000,000
Total State Fair Authority Capitals	\$ 4,500,000	\$ 0	\$ 6,000,000	\$ 6,000,000

Other Fund Recommendations, Continued

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)
<u>Telecommunications and Tech Commission</u>				
Iowa Communications Network				
Firewall/DSoS Protection - TRF	\$ 2,071,794	\$ 0	\$ 1,510,724	\$ 1,510,724
Total Telecommunications and Tech Commission	\$ 2,071,794	\$ 0	\$ 1,510,724	\$ 1,510,724
<u>Treasurer of State, Office of</u>				
Treasurer of State				
County Fair Improvements - RIIF	\$ 1,060,000	\$ 1,060,000	\$ 1,060,000	\$ 0
Total Treasurer of State, Office of	\$ 1,060,000	\$ 1,060,000	\$ 1,060,000	\$ 0
<u>Veterans Affairs, Department of</u>				
Veterans Affairs, Dept. of				
DVA Fire/Energy/ADA Improvements - RIIF	\$ 50,000	\$ 0	\$ 0	\$ 0
Technology Equipment - TRF	21,000	2,500	0	-2,500
Total Veterans Affairs, Department of	\$ 71,000	\$ 2,500	\$ 0	\$ -2,500

Rebuild Iowa Infrastructure Fund

Current Law RIIF Appropriations

The Governor has recommended a total of \$268,567,568 in appropriations from the RIIF for FY 2023. Of the total, \$47,500,000 are standing appropriations, \$67,600,000 were enacted in prior legislative sessions, and \$153,467,568 are new recommendations. Standing appropriations are established in the Iowa Code and are funded each year unless the General Assembly decides to amend the appropriation for that year. The standing appropriations are listed below.

FY 2023 Standing Appropriations

Environment First Fund — This standing appropriation provides funding to the Agriculture and Natural Resources Subcommittee, which appropriates funding for the Department of Agriculture and Land Stewardship and the Department of Natural Resources.	\$42,000,000
Iowa Finance Authority State Housing Trust Fund — This appropriation funds low-income housing through two programs: the Local Housing Trust Fund Program and the Project-Based Housing Program.	\$3,000,000
Department of Administrative Services Routine Maintenance — This appropriation funds routine maintenance expenditures for buildings on the Capitol Complex occupied by the Department of Corrections (DOC), the Department of Human Services (DHS), and other State agencies.	\$2,000,000
Legislative Branch State Capitol Maintenance Fund — This funding is intended to maintain the Iowa State Capitol Building and the Ola Babcock Miller Building. The funding is under the authority of the Legislative Council.	\$500,000

Appropriations Previously Enacted FY 2017 – FY 2024

In addition to the standing appropriations listed above, the General Assembly has enacted the following appropriations. Bolded years will be funded in FY 2023 and beyond.

Department of Administrative Services		
Major Maintenance — The General Assembly has appropriated a total of \$116,500,000 for major maintenance over six years beginning in FY 2019. The Department has developed a plan to allocate this funding as it becomes available. Additional explanation is under Discussion Items.	FY 2019	\$24,500,000
	FY 2020	\$20,000,000
	FY 2021	\$12,000,000
	FY 2022	\$20,000,000
	FY 2023	\$20,000,000
	FY 2024	\$20,000,000
Department of Corrections		
Clarinda Kitchen Renovation — These appropriations will fund the expansion of the kitchen for the Clarinda Correctional Facility. The existing kitchen is outside the perimeter of the prison and is in need of updates.	FY 2022	\$5,242,619
	FY 2023	\$4,000,000
Economic Development Authority		
Vacant State Buildings Rehabilitation — The Vacant State Buildings Rehabilitation Fund was established in the 2019 Legislative Session to provide loans to rehabilitate or redevelop vacant buildings owned by the State that are no longer used for a State purpose.	FY 2020	\$1,000,000
	FY 2021	\$0
	FY 2022	\$750,000
	FY 2023	\$1,000,000
Vacant State Buildings Demolition — The Vacant State Buildings Demolition Fund was established in the 2019 Legislative Session to provide grants to demolish vacant buildings owned by the State that are no longer used for a State purpose.	FY 2020	\$1,000,000
	FY 2021	\$0
	FY 2022	\$750,000
	FY 2023	\$1,000,000

Department of Homeland Security and Emergency Management		
School Safety, Flood Mitigation, Other Emergency Management — This appropriation is for school safety, flood mitigation, and other emergency assistance programs.	FY 2022	\$2,500,000
	FY 2023	\$2,000,000
General Assembly		
State Capitol Corner Domes — These appropriations will fund renovations to the four corner domes of the Iowa State Capitol.	FY 2022	\$5,250,000
	FY 2023	\$5,250,000
Department of Public Defense		
West Des Moines Readiness Center — These appropriations will fund the construction of a new readiness center in West Des Moines. The readiness center is expected to support an infantry company and a transportation company, which includes more than 250 soldiers and five full-time staff.	FY 2022	\$1,800,000
	FY 2023	\$1,850,000
	FY 2024	\$1,850,000
Board of Regents		
ISU Veterinary Diagnostic Laboratory (VDL) — This appropriation will support the construction of a new VDL. The Iowa State University (ISU) VDL is the State of Iowa's official veterinary diagnostic laboratory and is the only fully accredited and full-service veterinary diagnostic laboratory in Iowa. This facility houses the Department of Veterinary Diagnostic and Production Animal Medicine at the College of Veterinary Medicine at ISU.	FY 2019	\$1,000,000
	FY 2020	\$12,500,000
	FY 2021	\$8,900,000
	FY 2022	\$12,500,000
	FY 2023	\$12,500,000
	FY 2024	\$16,100,000
ISU Student Innovation Center — These appropriations fund construction of a new facility that is intended to support student innovation. The building will house specialized equipment, materials, and tools. Classrooms will accommodate computer-aided design and virtual reality facilities.	FY 2017	\$1,000,000
	FY 2018	\$6,000,000
	FY 2019	\$6,000,000
	FY 2020	\$7,000,000
	FY 2021	\$6,625,000
	FY 2022	\$11,375,000
UNI Industrial Technology Center — This appropriation is intended to be used to begin planning the renovation of the Industrial Technology Center at the University of Northern Iowa (UNI).	FY 2023	\$2,000,000
	FY 2021	\$1,000,000
	FY 2022	\$13,000,000
	FY 2023	\$18,000,000
	FY 2024	\$8,500,000

Governor's Recommendations from the RIIF

Department of Agriculture and Land Stewardship (DALIS) Projects

- **Water Quality Initiative:** *The Governor is recommending funding of \$5,200,000 for FY 2023. The Governor is also recommending funding for the Water Quality Initiative from the General Fund, EFF, and Natural Resources and Outdoor Recreation Trust Fund. The Governor is recommending total appropriations to the Water Quality Initiative from all funds of \$10,575,000.*
- **Renewable Fuel Infrastructure:** *The Governor is recommending funding of \$10,000,000 for FY 2023. The Renewable Fuel Infrastructure Program provides financial assistance to owners or operators of a retail motor fuel site or a biodiesel terminal who wish to convert their equipment to dispense and/or store renewable fuels.*
- **Fertilizer Management:** *The Governor is recommending funding of \$1,000,000 for FY 2023. This appropriation would fund research to update static maximum return to nitrogen (MRTN) recommendations to a new dynamic modeling system that considers variability in the environment, management, and weather. The research would consider carbon dioxide equivalent (CO₂e) of nitrogen oxides (NO_x) with potential for carbon improvements to corn and soybean rotation systems. The goal would be more accurate nitrogen recommendations that support higher crop yields and reduce greenhouse gas (GHG) emissions.*
- **Carbon Initiative:** *The Governor is recommending funding of \$2,000,000 for FY 2023. This appropriation is intended to create the Carbon Initiative at the Bioeconomy Institute, led by ISU. The Carbon Initiative would report to the Governor, the General Assembly, and related State agencies, who will provide input to guide current and future research. The Institute is intended to provide research to advance understanding and technology to guide programs and inform policy without advocating for or proposing legislative changes. It also may disseminate research-based information to farmers, landowners, and the public.*

Department for the Blind

Building Repairs: *The Governor is recommending \$196,900 in FY 2023 to repair portions of the roof and make repairs to retaining walls.*

Department of Corrections

- **Correction Institutions Capitals:** *The Governor is recommending funding of \$4,900,000 for FY 2023. This appropriation is intended to fund a bathroom remodel at the Fort Des Moines Residential Complex, the construction of a new apprenticeship training building at Mount Pleasant, and upgrades to the electrical system at the Iowa Medical Classification Center Correctional Facility.*
- **Clarinda Kitchen Furniture, Fixtures, and Equipment:** *The Governor is recommending \$750,000 in FY 2023. This funding is intended to equip and furnish the new Clarinda kitchen.*

Department of Cultural Affairs (DCA) Projects

- **Great Places Infrastructure Grants:** *The Governor is recommending \$1,000,000 for FY 2023 for the Iowa Great Places Initiative. The Program provides grants for infrastructure projects that are intended to support cultural developments within Iowa communities. The Iowa Great Places Program Fund was created during the 2006 Legislative Session and was first funded in FY 2007.*
- **Strengthening Communities Grants:** *The Governor is recommending \$250,000 for FY 2023. These grants fund building improvements in YMCAs located within communities with a population of less than 28,000.*

Economic Development Authority (IEDA)

- **Community Attraction and Tourism (CAT) Grants:** *The Governor is recommending \$5,000,000 for FY 2023. The CAT Grants assist communities in the development and creation of multipurpose attraction and tourism facilities. Eligible CAT projects must be permanent recreational, cultural, educational, or entertainment attractions, be available to the general public, and promote tourism in local communities. Eligible applicants include cities, counties, public organizations, or school districts in cooperation with the city or county.*

- **Carbon Ignition Fund:** *The Governor is recommending \$5,000,000 for FY 2023 for the Carbon Ignition Fund. The Carbon Ignition Fund is intended to initiate funding and incentive strategies administered through State agencies to provide for the creation of carbon value. The Fund would also enable and encourage carbon markets and programs to expand their work in Iowa and lower barriers to participation for Iowa farmers, including expansion of eligible practices for farmers.*

Department of Human Services (DHS)

DHS Facility Renovation and Remodeling: *The Governor is recommending \$3,161,000 for facility renovation and remodeling.*

Judicial Branch

- **Courthouse Furniture and Equipment:** *The Governor is recommending \$624,518 for FY 2023 to purchase furniture and equipment for various courts throughout the State.*
- **Woodbury County Project:** *The Governor is recommending \$165,000 for FY 2023 to install new storage for court files that are currently stored in a building that is being torn down.*

Department of Natural Resources (DNR)

- **Lake Restoration:** *The Governor is recommending \$9,600,000 for FY 2023 for lake restoration, dredging, and water quality projects. The funds are used for projects identified in the Lake Restoration Annual Report and Plan, focusing on the first 35 projects that make up the priority list of 127 lake candidates. The DNR is required to implement the projects in accordance with the Lake Restoration Annual Report and Plan and Iowa Code section [456A.33B](#). The Report and Plan is submitted annually by January 1 to the Transportation, Infrastructure, and Capitals Appropriations Subcommittee.*
- **State Park Infrastructure:** *The Governor is recommending \$4,000,000 for FY 2023. State park infrastructure improvements include replacing sewer lines, upgrading public drinking water systems, replacing shower buildings, constructing restrooms, replacing trail bridges, extending trail areas, and providing open-air interpretive shelters and exhibits.*
- **Water Trails and Low Head Dams:** *The Governor is recommending \$1,000,000 for FY 2023. The funds are used to support grant awards to local entities for water trail enhancements and dam mitigation grants to dam owners, including State and local government entities and private owners, to improve low head dam safety.*

Department of Public Defense

- **Facility/Armory Maintenance:** *The Governor is recommending \$2,100,000 for FY 2023 for major maintenance projects at National Guard facilities throughout the State. The funds support major maintenance to the National Guard readiness centers. Projects include roof repairs; upgrades to HVAC, electrical, and plumbing systems; additional classroom and office space; and other major maintenance and improvement projects at all 41 armories and other buildings maintained by the Iowa National Guard.*
- **Statewide Readiness Centers:** *The Governor is recommending \$2,100,000 for FY 2023 for modernization and improvement projects at National Guard readiness centers around the State. State funds will be matched one-to-one with federal funds.*
- **Camp Dodge Infrastructure Upgrades:** *The Governor is recommending \$550,000 for FY 2023 for construction upgrades at the Camp Dodge military installation. Camp Dodge includes 4,500 acres, 325 buildings, and 1,200 full-time employees. The post is home to the Joint Headquarters, the State Emergency Operations Center, National Maintenance and Battle Command Training Centers, the Iowa Gold Star Museum, the Iowa Law Enforcement Academy, and other entities.*

Department of Public Safety (DPS)

- **Statewide Interoperability Network:** *The Governor is recommending \$4,330,150 for FY 2023 to fund the maintenance and lease costs associated with the Statewide Land Mobile Radio Communications System. The Governor is also recommending additional funding of \$340,994 from the RUTF and PRF. Total requested funding for the lease payment and maintenance in FY 2023 is*

\$4,671,144. This communications system supports first responders during daily duties, during planned events, and when responding to emergencies.

- **Public Safety Equipment Fund:** *The Governor is recommending \$2,500,000 for FY 2023 to provide for the purchase, maintenance, and replacement of equipment used by the Department. The Governor is also recommending \$2,500,000 from the General Fund for the Public Safety Equipment Fund.*

Board of Regents

- **Tuition Replacement:** *The Governor is recommending \$27,900,000 for FY 2023. The funding is used to pay debt service on academic revenue bonds. The appropriation replaces student tuition and fees required to pay the debt service on academic revenue bonds authorized by the General Assembly in prior fiscal years. The academic revenue bonds issued by the Board of Regents are secured by student tuition and fees and are considered independent and not part of State obligations.*
- **Iowa Pentacrest Modernization:** *The Governor is recommending \$2,800,000 for FY 2023, \$12,400,000 for FY 2024, and \$12,775,000 for FY 2025 to remodel MacLean Hall at the University of Iowa. This is Phase I of a project to remodel the Pentacrest. Phase II is Jessup Hall and Phase III is Macbride Hall.*
- **ISU Veterinary Diagnostic Laboratory:** *The Governor is recommending \$15,700,000 for FY 2023, \$17,600,000 for FY 2024, \$16,500,000 for FY 2025, and \$11,000,000 for FY 2026 for an addition to the Iowa State Veterinary Diagnostic Laboratory.*
- **Iowa School for the Deaf Girls Dorm HVAC:** *The Governor is recommending \$5,180,000 for FY 2023 to repair the heating, ventilating, and cooling (HVAC) system for the girls dorm at the Iowa School for the Deaf.*

State Fair Board

Barn Restoration: *The Governor is recommending \$6,000,000 for FY 2023 to renovate the State Fair Barn.*

Department of Transportation (DOT) Projects

- **Public Transit Infrastructure Grants:** *The Governor is recommending \$1,500,000 for FY 2023 for public transit infrastructure grants through the Public Transit Infrastructure Grant Fund. Grants are provided for infrastructure-related projects at the 35 public transit agencies throughout the State.*
- **Recreational Trails:** *The Governor is recommending \$2,500,000 for FY 2023 for the State Recreational Trails Program. Funds for the Program are used for grants for statewide recreational trails. The Iowa trail system consists of approximately 1,800 miles, including multiuse trails and off-road paths.*
- **Commercial Service Airports:** *The Governor is recommending \$1,900,000 for FY 2023 for vertical infrastructure improvements at commercial service airports. There are eight commercial service airports in the State. They are located in Burlington, Cedar Rapids, Des Moines, Dubuque, Fort Dodge, Mason City, Sioux City, and Waterloo.*
- **General Aviation Airports:** *The Governor is recommending \$1,000,000 for FY 2023 for vertical infrastructure improvements at general aviation airports. General aviation vertical infrastructure projects receive State matching grants of up to 85.00% of the total project costs and require a minimum level of \$5,000 in local match to be considered. Eligible airports apply to the DOT Office of Aviation, and projects are considered for funding by the Transportation Commission. These grants are available only to general aviation airports.*
- **Railroad Revolving Loan and Grant:** *The Governor is recommending \$2,000,000 for FY 2023 for the Railroad Revolving Loan and Grant Program. The funds are used to provide grants and loans for construction and improvements to railroad facilities, such as railroad main lines, branch lines, switching yards, sidings, rail connections, intermodal yards, and highway grade separations.*

Treasurer of State

County Fairs Infrastructure: *The Governor is recommending \$1,060,000 for FY 2023 for distribution to county fair societies that belong to the Association of Iowa Fairs. Funds are used for vertical*

infrastructure improvements at the 105 county fairs in the Association. Each county fair will receive approximately \$10,100.

Governor's Recommendation from the Sports Wagering Receipts Fund (SWRF)

The Governor is recommending a single appropriation of \$1,500,000 from the SWRF to the Sports Tourism Program in FY 2023. This Program was established in the 2016 Legislative Session to fund projects that promote sporting events. Eligible costs include marketing, promotions, and infrastructure.

Governor's Recommendation from the Technology Reinvestment Fund (TRF)

By statute, \$17,500,000 is appropriated from the General Fund to the TRF (Iowa Code section [8.57\(3\)](#)). *In lieu of the General Fund appropriation, the Governor is recommending \$20,500,000 be appropriated from the RIIF to the TRF for FY 2023. Total recommended appropriations from the TRF are \$20,391,393 in FY 2023.*

Department of Corrections

- **Radio Software Upgrade:** *The Governor is recommending \$350,000 in FY 2023 to upgrade radio software.*
- **Technology Projects:** *The Governor is recommending \$2,415,954 for FY 2023 for various technology projects. Projects that have been identified include security cameras, phone systems, fire alarms and controls, and building automation systems.*

Department of Education

- **Iowa Communications Network (ICN) Part III Maintenance and Leases:** *The Governor is recommending \$2,727,000 for FY 2023. This funding is to pay the costs of maintenance and leases associated with Part III fiber connections for the ICN. The fiberoptic cables for Part III sites are leased from the private sector vendors that installed the cable. The ICN administers leased digital data circuits to over 400 K-12 facilities and districts, libraries, and Area Education Agencies (AEAs).*
- **Statewide Education Data Warehouse:** *The Governor is recommending \$600,000 for FY 2023 for continued development and implementation of a statewide education data warehouse. The funds will support the statewide education data warehouse that is used in conjunction with systemwide improvements for education resources and accessibility of the resources.*
- **Iowa Public Broadcasting System (PBS) Equipment Replacement:** *The Governor is recommending \$1,000,000 for FY 2023 for Iowa PBS for equipment replacement.*

Department of Homeland Security and Emergency Management

Emergency Medical Services Mass Messaging System: *The Governor is recommending \$400,000 for FY 2023. The funds will be used to operate the System, which is available free of charge to all counties. The System can be used by State and local authorities to quickly disseminate emergency information to residents in counties.*

Department of Human Rights

- **Criminal Justice Information System (CJIS):** *The Governor is recommending \$1,400,000 for FY 2023. The CJIS allows the automated exchange of criminal justice information among local, State, and federal criminal justice agencies.*
- **Justice Data Warehouse:** *The Governor is recommending \$187,980 for FY 2023 for continued maintenance and hosting costs of the Justice Data Warehouse Teradata platform shared by the Criminal and Juvenile Justice Planning Division and the Department of Revenue.*

Department of Human Services

- **Medicaid Technology:** *The Governor is recommending \$1,416,680 for FY 2023 for the Medicaid Management Information System. This appropriation was enacted in a prior Legislative session. The Governor is recommending the enacted appropriation remain unchanged.*

Iowa Communications Network (ICN)

Firewall and DDoS Protection: *The Governor is recommending \$1,510,724 for FY 2023 for firewall improvements and direct denial of service (DDoS) protection. This system will provide cyber protection for the ICN, which provides Internet services for most of State government, educational institutions, and many health care facilities.*

Department of Inspections and Appeals

- **Health Facilities Database Enhancement:** *The Governor is recommending \$250,000 for FY 2023 to create a self-service reporting capability with the updated Health Facilities Division database. These enhancements are expected to allow more customizable reporting.*
- **Food Safety Data System Enhancement:** *The Governor is recommending \$410,000 for FY 2023 to replace the current system that tracks food and lodging licensing and inspection.*
- **Administrative Hearings E-Filing:** *The Governor is recommending \$100,000 for FY 2023 to create electronic forms to reduce errors and improve efficiency related to document submittals.*

Judicial Branch

- **Connect District Phones to Judicial Building:** *The Governor is recommending \$40,464 for FY 2023 to connect district phones to the Iowa Judicial Building.*
- **Sound System Installation and Repurposing:** *The Governor is recommending \$610,000 for FY 2023 to repurpose and update existing sound systems in county courthouses.*

Department of Management

- **Local Government Budget and Property Tax Upgrade:** *The Governor is recommending \$120,000 for FY 2023 to upgrade and redesign the budget and property tax system. The System is used annually by local governments to submit information to the Department of Management.*
- **Searchable Online Database (Transparency Project):** *The Governor is recommending \$45,000 for FY 2023 for continued funding of the development of the searchable online database.*
- **Electronic Grants Management System:** *The Governor is recommending \$70,000 for FY 2023 for continued funding of the Electronic Grants Management System. [iowaGrants.gov](https://www.iowagrants.gov) provides a single portal for potential applicants to search for open solicitations for ongoing grant programs offered by State agencies.*
- **Socrata Licensing:** *The Governor is recommending \$382,131 for FY 2023 for Socrata software licensing. This is a subscription to a platform that provides the public access to online data sets published by the Executive Branch. Information is available at www.data.iowa.gov.*

Department of Public Defense

Technology Projects: *The Governor is recommending \$500,000 for FY 2023 to upgrade technology systems.*

Department of Public Safety

Body Worn Camera Licensing: *The Governor is recommending \$385,000 for FY 2023 for body cameras worn by DPS officers.*

Department of Revenue

Tax System Modernization: *The Governor is recommending \$4,070,460 for FY 2023 to upgrade public-facing systems used for tax collection. The Department received \$1,070,460 in FY 2020 from the General Fund and \$4,070,460 in FY 2021 and FY 2022 from the TRF for this project for a total of \$5,140,920 in funding to date.*

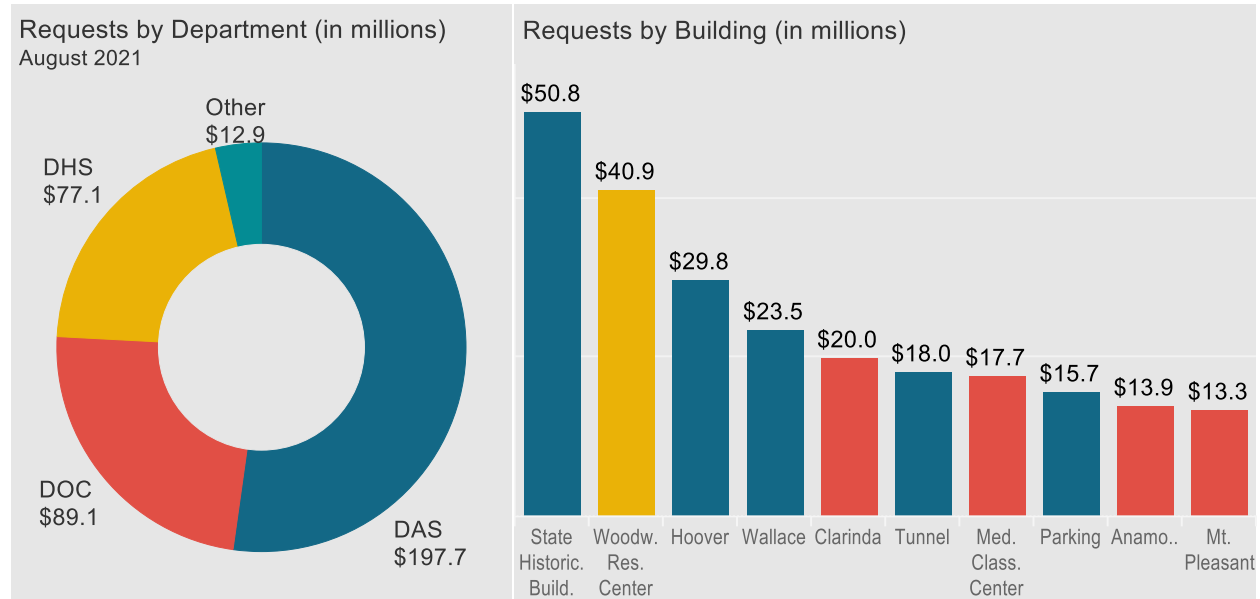
Secretary of State

Technology Projects: *The Governor is recommending \$1,400,000 for FY 2023 to upgrade voter registration systems. These appropriations were enacted in a prior legislative session. The Governor is recommending the enacted appropriation remain unchanged.*

Discussion Items

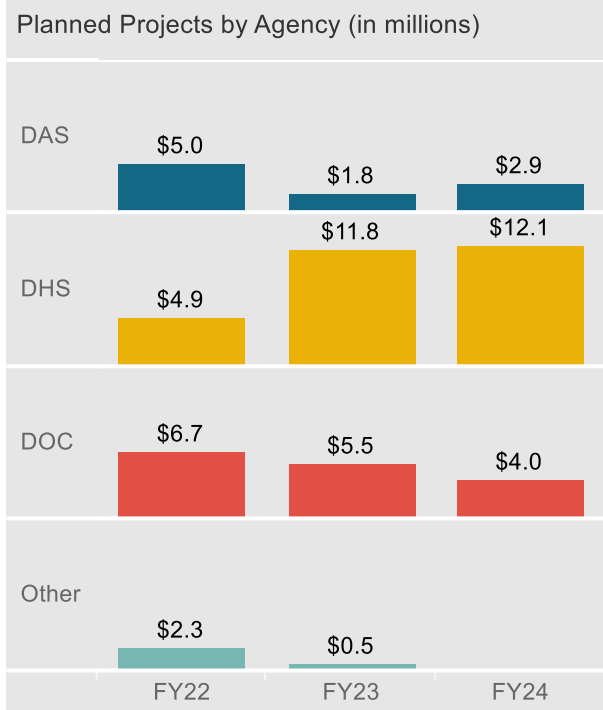
Summer 2021 Major Maintenance List

The Department of Administrative Services (DAS) defines major maintenance as “expenditures made beyond the regular, normal upkeep of physical properties for the repair or replacement of failed or failing building components.” Between FY 2017 and FY 2022, the Department received appropriations exceeding \$97,499,237 to fund major maintenance activities. Major maintenance requests totaled \$376,848,482 in the summer of 2021. The charts below display major maintenance requests by the departments and the Capitol Complex, which is managed by the DAS.



Several agencies request major maintenance funding from the DAS. However, most requests are for buildings on the Capitol Complex, for DOC facilities, and for DHS facilities. The chart on the top right displays total requests for the top 10 facilities by dollar amount. The chart also includes requests for parking lot repairs and service and pedestrian tunnel repairs on the Capitol Complex. These 10 buildings (or categories) account for \$243,493,485 of the total requests. Another important note is that a single project can considerably change the total need of a single facility. For instance, in the case of the Wallace and Hoover buildings, repairs to the HVAC system are estimated at \$21,500,000 and \$23,348,876, respectively. Similarly, a utility project at the Woodward Resource Center (WRC) has an estimated cost of \$32,750,000 over five phases. Requests for the State Historical Building (SHB) consist of a number of projects. The largest of these requests include replacing the building envelope (\$20,000,000) and replacing the HVAC (\$18,311,630).

Currently, appropriations for major maintenance are enacted through FY 2024. Based on these appropriations, the DAS has identified a list of projects that are currently planned to be funded in the next



four years. These plans and estimated project costs could change as projects are reassessed. Planned project totals by department are presented on the previous page. The DHS is expected to receive \$28,910,000 over this time. Of that total, \$19,250,000 is for a utility decentralization project at the WRC that will extend past FY 2024. The DOC is expected to receive \$16,174,625, and the Capitol Complex is expected to receive \$9,660,000.

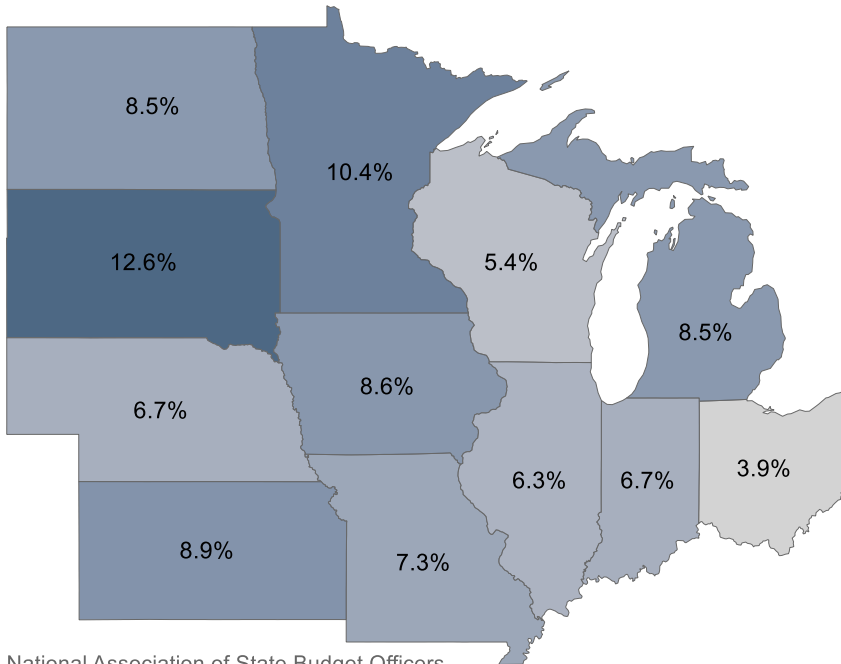
Rebuild Iowa Infrastructure Fund

The RIIF ended FY 2021 with a balance of \$60,620,760. Revenues from State Wagering Taxes ended FY 2021 stronger than forecast, and estimates for FY 2022 have been revised upward at recent meetings of the Revenue Estimating Conference. These revenue increases are due to increased gambling taxes paid by Iowa casinos since March 2021. After these changes, the estimated ending balance for FY 2022 is \$65,908,570. The outlook for FY 2023 has improved with these updates and changes. After currently enacted appropriations are considered, it is estimated that \$157,915,570 will be available for appropriation in FY 2023. The table below does not incorporate the Governor's recommendations.

Rebuild Iowa Infrastructure Fund (RIIF)			
(in millions)			
	Actual FY 2021	Estimated FY 2022	Estimated FY 2023
Funds Available			
Balance Forward	\$ 19,778,209	\$ 60,620,760	\$ 65,908,570
Total Casino Wagering Taxes	190,855,528	192,107,001	192,107,000
Interest	2,016,973	2,000,000	2,000,000
MSA Tobacco Payments	11,644,497	10,790,405	10,790,405
MSA Tobacco Litigation Settlement	2,209,593	2,209,595	2,209,595
Autism Support Fund Transfer	0	750,000	0
Returned ACE Appropriation	2,749,253	0	0
Total Funds Available	229,254,053	268,477,761	273,015,570
Appropriations	170,292,036	202,569,191	115,100,000
Reversions	-1,658,743	0	0
Ending Balance	\$ 60,620,760	\$ 65,908,570	\$ 157,915,570
FY 2023 Estimated Available Funding			\$ 157,915,570

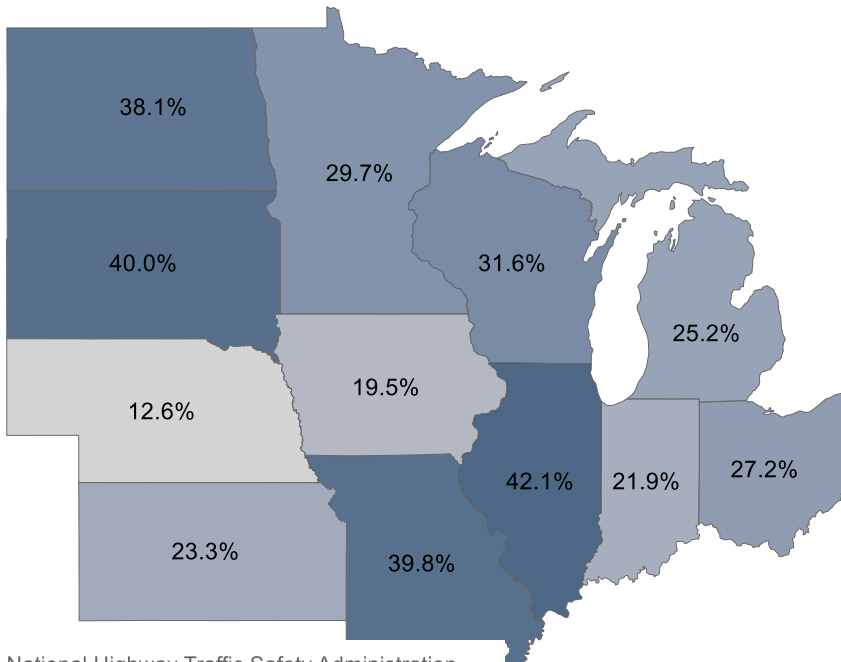
Comparison to Other States — Transportation Outcomes

Percent of Transportation Expenditure Compared to Total Expenditure — FY 2021



Source: National Association of State Budget Officers, State Expenditure Report

Percent of Traffic Fatalities That Are Speeding Related — 2019



Source: National Highway Traffic Safety Administration, Traffic Safety Facts 2021

LSA Publications

The following publications by the LSA are related to the Transportation, Infrastructure, and Capitals Appropriations Subcommittee:

- **Issue Reviews:**

- [*Iowa Transportation Commission*](#)

- [*Projected Major Maintenance Costs for Certain State Facilities*](#)

- [*Building Maintenance on State Facilities*](#)

- [*Board of Regents Facilities*](#)

- **Fiscal Topics:**

- [*Transportation Investment Moves the Economy in the Twenty-First Century \(TIME-21\) Fund*](#)

- [*Revitalize Iowa's Sound Economy Program*](#)

- [*Technology Reinvestment Fund*](#)

- [*Vertical Infrastructure Requirement Exemptions*](#)

Reports Required to Be Filed with General Assembly

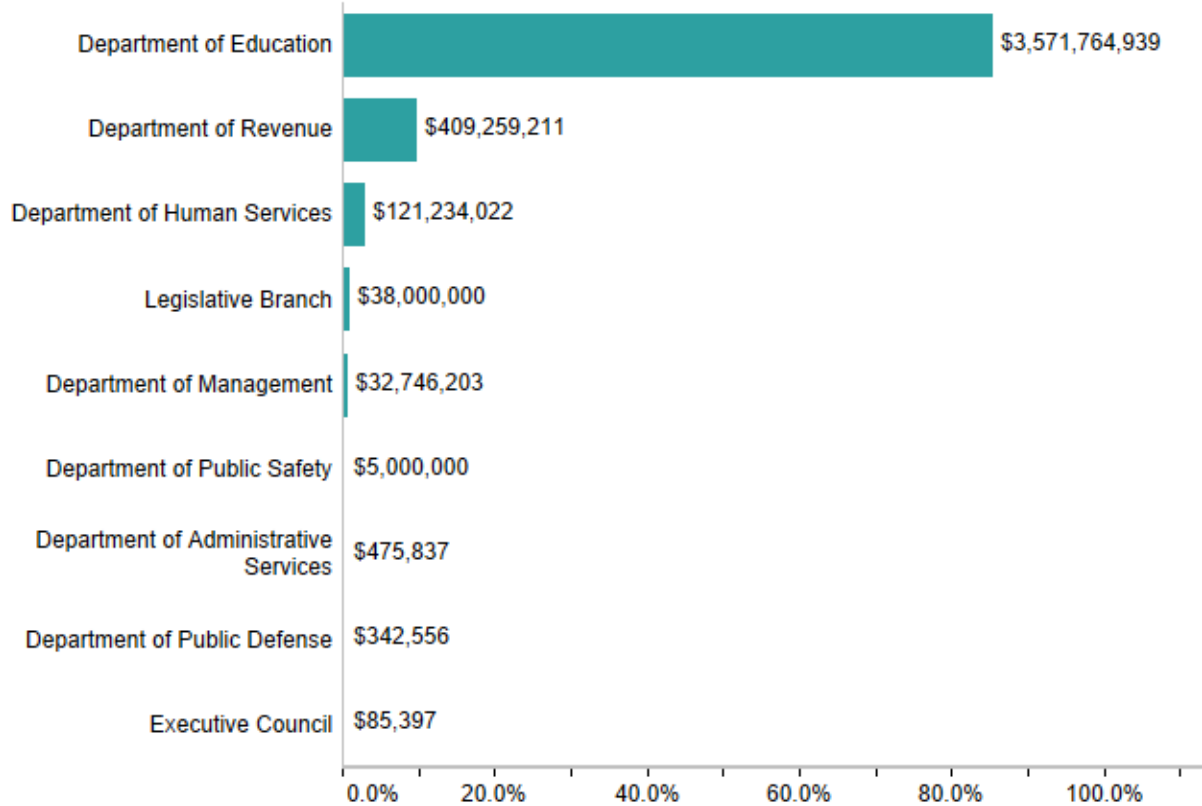
Reports and other documents required to be filed with the General Assembly are organized by submitting department and by date and are published on this [webpage](#).

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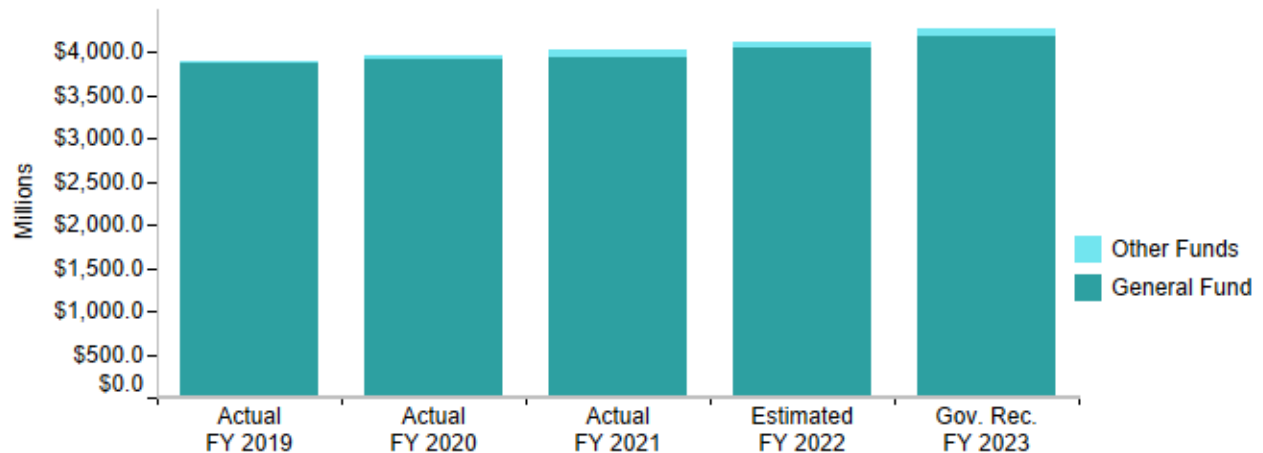
Danielle Beavers (515.725.1286) danielle.beavers@legis.iowa.gov

FY 2023 General Fund Governor's Recommendations

Total: \$4,178,908,165



Funding History by Appropriations Subcommittee — Unassigned Standings

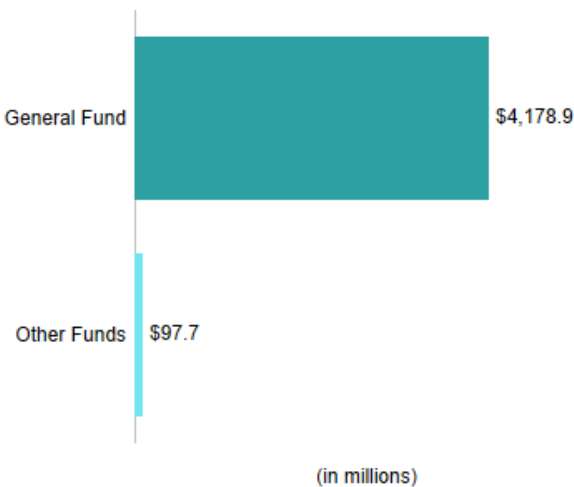


Overview and Funding History

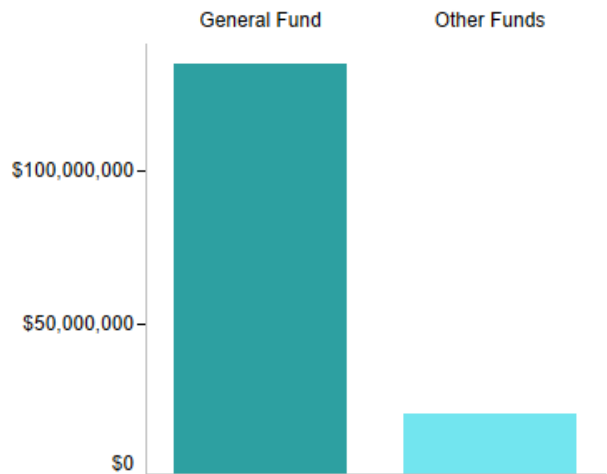
Approximately 50.00% of the FY 2021 State General Fund budget is appropriated automatically by statute. These standing appropriations do not fall under the purview of a specific appropriations subcommittee. There are two types of standing appropriations:

- **Standing Limited Appropriations** — These are appropriations for a specific dollar amount. An example is the appropriation to the Special Olympics Fund in Iowa Code section [8.8](#), which states, “There is appropriated annually from the general fund of the state to the special olympics fund one hundred thousand dollars for distribution to one or more organizations which administer special olympics programs benefiting the citizens of Iowa with disabilities.”
- **Standing Unlimited Appropriations** — These are appropriations of an unspecified dollar amount. An example is State Foundation School Aid for public schools pursuant to Iowa Code section [257.16](#), which states, “There is appropriated each year from the general fund of the state an amount necessary to pay the foundation aid under [this chapter](#), the preschool foundation aid under chapter [256C](#), supplementary aid under section [257.4](#), subsection 2, and adjusted additional property tax levy aid under section [257.15](#), subsection 4.” The General Assembly may choose to place a dollar limit on a standing unlimited appropriation in a particular year to cap expenditures.

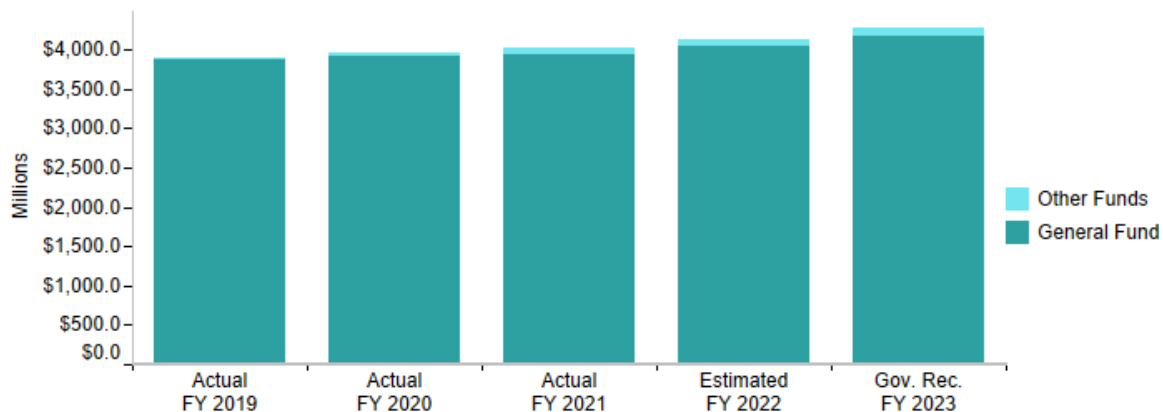
FY 2023 Governor's Recommendations Total: \$4,276,620,581



Governor's Recommendations Compared to FY 2022



Funding History



General Fund Recommendations

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)
<u>Administrative Services, Department of</u>				
State Accounting Trust Accounts				
Federal Cash Management - Standing	\$ 215,335	\$ 54,182	\$ 54,182	\$ 0
Unemployment Compensation - Standing	226,479	421,655	421,655	0
Total Administrative Services, Department of	\$ 441,814	\$ 475,837	\$ 475,837	\$ 0
<u>Education, Department of</u>				
Education, Dept. of				
State Foundation School Aid	\$ 3,380,338,562	\$ 3,408,570,509	\$ 3,562,667,848	\$ 154,097,339
Nonpublic School Transportation	8,197,091	8,997,091	8,997,091	0
Sac and Fox Settlement Education	100,000	100,000	100,000	0
Total Education, Department of	\$ 3,388,635,653	\$ 3,417,667,600	\$ 3,571,764,939	\$ 154,097,339
<u>Executive Council</u>				
Executive Council				
Court Costs	\$ 311,869	\$ 56,455	\$ 56,455	\$ 0
Public Improvements	11,129	9,575	9,575	0
Drainage Assessment	135,009	19,367	19,367	0
Total Executive Council	\$ 458,007	\$ 85,397	\$ 85,397	\$ 0
<u>Legislative Branch</u>				
Legislative Branch				
Legislative Branch	\$ 35,265,221	\$ 37,010,000	\$ 38,000,000	\$ 990,000
Total Legislative Branch	\$ 35,265,221	\$ 37,010,000	\$ 38,000,000	\$ 990,000
<u>Human Services, Department of</u>				
Assistance				
MHDS Regional Services Fund	\$ 0	\$ 50,039,410	\$ 121,234,022	\$ 71,194,612
MHDS Regions Incentive Fund	0	3,000,000	0	-3,000,000
Total Human Services, Department of	\$ 0	\$ 53,039,410	\$ 121,234,022	\$ 68,194,612
<u>Management, Department of</u>				
Management, Dept. of				
Technology Reinvestment Fund	\$ 0	\$ 17,700,000	\$ 0	\$ -17,700,000
State Appeal Board Claims	12,168,278	4,501,794	4,501,794	0
Special Olympics Fund	100,000	100,000	100,000	0
Transportation Equity Fund	26,690,088	27,457,960	28,144,409	686,449
Total Management, Department of	\$ 38,958,366	\$ 49,759,754	\$ 32,746,203	\$ -17,013,551
<u>Public Defense, Department of</u>				
Public Defense, Dept. of				
Compensation and Expense	\$ 473,780	\$ 342,556	\$ 342,556	\$ 0
Total Public Defense, Department of	\$ 473,780	\$ 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

Unassigned Standing Appropriations

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)
Revenue, Department of				
Revenue, Dept. of				
Homestead Tax Credit Aid - GF	\$ 139,836,557	\$ 144,740,000	\$ 146,740,000	\$ 2,000,000
Elderly & Disabled Tax Credit	14,360,986	17,910,000	17,820,000	-90,000
Ag Land Tax Credit - GF	39,098,532	39,100,000	39,100,000	0
Military Service Tax Exemption	1,696,053	1,640,000	1,580,000	-60,000
Comm & Industrial Prop Tax Replacement	152,106,228	152,114,544	79,019,211	-73,095,333
Business Property Tax Credit	125,000,000	125,000,000	125,000,000	0
Total Revenue, Department of	\$ 472,098,356	\$ 480,504,544	\$ 409,259,211	\$ -71,245,333

Governor's Recommendations FY 2023

Department of Education — State Foundation School Aid **\$154,097,339**

The Governor is recommending a General Fund appropriation of \$3,562,667,848 for State Foundation School Aid in FY 2023. This amount reflects a Supplemental State Aid growth rate of 2.50%. The recommendation represents an increase of \$154,097,339 (2.50%) compared to the FY 2022 funding level. The recommendation includes a reduction of \$15,000,000 in State Aid to Area Education Agencies (AEAs). This reduction is in addition to the annual statutory reduction to the AEAs of \$7,500,000 specified in the Iowa Code. The amount also reflects an adjustment to the Property Tax Replacement Payment (PTRP) funding, which is estimated to increase from \$153 to \$174 per pupil.

Legislative Branch **\$990,000**

Iowa Code section [2.12](#) authorizes a standing unlimited appropriation from the General Fund for the operation of the Legislative Branch of government. The Legislative Branch appropriation is used to fund the expenses of the Iowa Senate, the Iowa House of Representatives, joint expenses of the General Assembly, the Legislative Services Agency, and the State Ombudsman. Historically, the Governor does not make a recommendation concerning the Legislative Branch budget.

Mental Health and Disability Services (MHDS) Regional Services Fund **\$71,194,612**

[Senate File 619](#) (Taxation and Other Provisions Act) appropriated \$50,039,410 in FY 2022 for the new Mental Health and Disability Services (MHDS) Regional Services Fund for a \$15.68 per capita distribution to the MHDS Regions. The Governor is recommending an increase of \$71,194,612 for total funding of \$121,234,022. This will allow \$38.00 per capita to be distributed to the MHDS Regions. With the \$71,194,612 increase in funding, the county MHDS property tax levy will be eliminated in FY 2023.

Mental Health and Disability Services (MHDS) Regions Incentive Fund **\$-3,000,000**

[Senate File 619](#) (Taxation and Other Provisions Act) appropriated \$3,000,000 in FY 2022 for the new Mental Health and Disability Services (MHDS) Regions Incentive Fund to supplement the MHDS Regions. This was a one-time appropriation in FY 2022, and the Governor is not recommending funding for FY 2023.

Department of Management — Technology Reinvestment Fund **\$-17,700,000**

Iowa Code section [8.57C](#)(3) provides a standing limited appropriation of \$17,500,000 from the General Fund to the Technology Reinvestment Fund (TRF). The TRF is used for the acquisition of computer hardware and software, software development, telecommunications equipment, and maintenance and lease agreements associated with technology components, and for the purchase of equipment intended to provide an uninterruptible power supply. The Governor is not recommending a General Fund appropriation of \$17,700,000 to the TRF for FY 2023 but instead is recommending a \$20,500,000 appropriation to the TRF from the Rebuild Iowa Infrastructure Fund (RIIF).

Department of Management — Transportation Equity Fund **\$686,449**

The Governor is recommending a General Fund appropriation of \$28,144,409 to the Transportation Equity Fund, an increase of \$686,449 compared to estimated FY 2022. The Transportation Equity Fund was created to provide additional funding to school districts for public school transportation costs that

exceed the statewide adjusted average cost per student. The Department of Management is mandated in Iowa Code section [257.16C](#) to determine an adjusted statewide average cost per student for providing transportation to public schools after deducting the costs for nonpublic school transportation.

Department of Revenue — Homestead Property Tax Credit **\$2,000,000**

Iowa Code section [425.1](#) provides a standing unlimited appropriation from the General Fund for the Homestead Property Tax Credit. The tax credit provides a property tax reduction to encourage home ownership. The current credit is equal to the levy on the first \$4,850 of taxed value of each homestead, with a minimum annual tax credit of \$62.50. To be eligible for the annual credit, the taxpayer must own and occupy the property as a homestead on July 1 of each year, declare residency in Iowa for income tax purposes, and occupy the property for at least six months each calendar year. *The Governor's budget recommendation includes an increase of \$2,000,000 compared to the estimated FY 2022 funding level due to changes in projected claims.*

Department of Revenue — Elderly and Disabled Property Tax Credit **\$-90,000**

Iowa Code section [425.39](#) provides a standing unlimited appropriation from the General Fund for the Elderly and Disabled Property Tax Credit and Reimbursement Fund. The tax credit was established to provide a property tax reduction or rent reimbursement to low-income elderly and low-income persons with disabilities. *The Governor's budget recommendation reflects a decrease of \$90,000 for FY 2023 due to changes in projected claims compared to estimated FY 2022.*

Department of Revenue — Military Service Tax Exemption **\$-60,000**

Iowa Code section [426A.1A](#) provides a standing unlimited appropriation from the General Fund to reimburse local governments for a portion of the Military Service Tax Credit available to military veterans. *The Governor's budget recommendation reflects a decrease of \$60,000 for FY 2023 due to changes in projected claims compared to estimated FY 2022.*

Department of Revenue — Commercial and Industrial Property Tax Replacement **\$-73,095,333**

Iowa Code section [441.21A](#) provides a standing appropriation from the General Fund for the Commercial and Industrial Property Tax Replacement. The appropriation provides for payment of a portion of local government commercial and industrial property tax replacement claims in a fiscal year. [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. *The Governor's budget recommendation includes a decrease of \$73,095,333 compared to the estimated FY 2022 funding level due to changes in the backfill payments.*

Other Fund Recommendations

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)
<u>Economic Development Authority</u>				
Economic Development Authority				
Endow Iowa Admin - County Endw Fund	\$ 65,487	\$ 70,000	\$ 70,000	\$ 0
Apprenticeship Training Program - WDF	3,000,000	3,000,000	3,000,000	0
Job Training - WDF	3,000,000	4,750,000	4,750,000	0
Total Economic Development Authority	\$ 6,065,487	\$ 7,820,000	\$ 7,820,000	\$ 0
<u>Executive Council</u>				
Executive Council				
Performance of Duty - EEF	\$ 13,403,068	\$ 26,492,416	\$ 26,492,416	\$ 0
Total Executive Council	\$ 13,403,068	\$ 26,492,416	\$ 26,492,416	\$ 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	18,550,000	0	20,500,000	20,500,000
Total Management, Department of	\$ 60,550,000	\$ 42,000,000	\$ 62,500,000	\$ 20,500,000
<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>Revenue, Department of</u>				
Revenue, Dept. of				
Homestead Tax Credit Aid - TPRF	\$ 2,799,690	\$ 0	\$ 0	\$ 0
Elderly & Disabled Property Tax Credit - TPRF	2,460,000	0	0	0
Total Revenue, Department of	\$ 5,259,690	\$ 0	\$ 0	\$ 0

Governor's Recommendations FY 2023**Department of Management — Technology Reinvestment Fund** **\$20,500,000**

For FY 2022, the TRF received a General Fund appropriation of \$17,700,000. *For FY 2023, the Governor is recommending a TRF appropriation from the RIIF totaling \$20,500,000.* This is in lieu of the \$17,500,000 General Fund standing appropriation.

Reports Required to Be Filed with General Assembly

Reports and other documents required to be filed with the General Assembly are organized by submitting department and by date and are published on this [webpage](#).

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Appendix A – Acronyms

Fiscal Staff: Jess Benson

Analysis of Governor's Budget

Common Acronyms Used in the Appropriations Tables

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

HVAC	Heating, Ventilation and Air Conditioning	PD	Professional Development
I/3	Integrated Information for Iowa System	POR	Peace Officers' Retirement
IBSSS	Iowa Braille and Sight Saving School	PRF	Primary Road Fund
ICAB	Iowa Child Advocacy Board	PSA	Pharmaceutical Settlement Account
I-CASH	Iowa's Center for Agricultural Safety & Health	QATF	Quality Assurance Trust Fund
ICN	Iowa Communications Network	REAP	Resource Enhancement and Protection
ILEA	Iowa Law Enforcement Academy	RFIF	Renewable Fuel Infrastructure Fund
IMCC	Iowa Medical and Classification Center	RIIF	Rebuild Iowa Infrastructure Fund
IPERS	Iowa Public Employees' Retirement System	RUTF	Road Use Tax Fund
IPR	Iowa Public Radio	SBRF	State Bond Repayment Fund
ISD	Iowa School for the Deaf	SNAP	Supplemental Nutrition Assistance Program
ISP	Iowa State Patrol	SOS	Secretary of State
ISU	Iowa State University	SPOC	State Police Officers Council
IT	Information Technology	SRG	School Ready Grants
JB	Judicial Branch	STEM	Science, Technology, Engineering, and Mathematics
IWD	Iowa Department of Workforce Development	STND	Standing Appropriation
LSTA	Library Services and Technology Act	SWJCF	Skilled Worker and Job Creation Fund
LEC	Law Enforcement Center	SWRF	Sports Wagering Receipts Fund
LTC	Long-Term Care	TANF	Temporary Assistance for Needy Families
MFF	Medicaid Fraud Fund	TPRF	Taxpayer Relief Fund
MH	Mental Health	TraCS/MACH	Traffic and Criminal Software/Mobile Architecture for Communications Handling
MHDS	Mental Health Disability Services	TRF	Technology Reinvestment Fund
MHI	Mental Health Institute	UI	University of Iowa
MVD	Motor Vehicle Division	UIHC	University of Iowa Hospitals and Clinics
MVE	Motor Vehicle Enforcement	UNI	University of Northern Iowa
MVFT	Motor Vehicle Fuel Tax	UPS	Uninterrupted Power Supply
NAEP	National Assessment of Educational Progress	UST	Underground Storage Tank Fund
NCES	National Center for Education Statistics	WDF	Workforce Development Fund
NTIA	National Telecommunications and Information Administration	WGTF	Wine Gallonage Tax Fund
OCIO	Office of the Chief Information Officer	YMCA	Young Men's Christian Association
PACE	Pathways for Academic Career and Employment		
PBS	Public Broadcasting Service		

Appendix B – Tracking

Fiscal Staff: Jess Benson

Analysis of Governor's Budget

This Appendix contains tracking for the following:

- General Fund
- Other Funds

The Legislative Services Agency publishes Budget Unit Briefs that discuss the purpose of particular appropriations and programs. If a publication is available, it has been hyperlinked in the title of the appropriation.

Summary Data

General Fund

	Actual FY 2021	Estimated FY 2022	Gov Rec FY 2023	Gov Rec vs Est FY 2022	Percent Change
	(1)	(2)	(3)	(4)	(5)
Administration and Regulation	\$ 98,275,153	\$ 149,639,168	\$ 50,112,268	\$ -99,526,900	-66.51%
Agriculture and Natural Resources	43,184,005	48,808,995	44,058,995	-4,750,000	-9.73%
Economic Development	41,506,005	47,998,126	44,750,151	-3,247,975	-6.77%
Education	945,925,700	972,357,588	997,443,046	25,085,458	2.58%
Health and Human Services	1,988,046,554	2,047,813,669	2,061,892,725	14,079,056	0.69%
Justice System	768,566,929	814,378,235	824,533,338	10,155,103	1.25%
Unassigned Standings	3,941,331,198	4,043,885,098	4,178,908,165	135,023,067	3.34%
Grand Total	\$ 7,826,835,544	\$ 8,124,880,879	\$ 8,201,698,688	\$ 76,817,809	0.95%

Administration and Regulation

General Fund

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)	Percent Change (5)
<u>Administrative Services, Department of</u>					
Administrative Services					
Operations	\$ 3,603,404	\$ 3,603,404	\$ 3,603,404	\$ 0	0.00%
Utilities	3,882,948	4,104,239	4,104,239	0	0.00%
Terrace Hill Operations	418,200	461,674	461,674	0	0.00%
Total Administrative Services, Department of	\$ 7,904,552	\$ 8,169,317	\$ 8,169,317	\$ 0	0.00%
<u>Auditor of State</u>					
Auditor of State					
Auditor of State - General Office	\$ 986,193	\$ 986,193	\$ 986,193	\$ 0	0.00%
Total Auditor of State	\$ 986,193	\$ 986,193	\$ 986,193	\$ 0	0.00%
<u>Ethics and Campaign Disclosure Board, Iowa</u>					
Campaign Finance Disclosure					
Ethics & Campaign Disclosure Board	\$ 668,863	\$ 720,710	\$ 774,910	\$ 54,200	7.52%
Total Ethics and Campaign Disclosure Board, Iowa	\$ 668,863	\$ 720,710	\$ 774,910	\$ 54,200	7.52%
<u>Chief Information Officer, Office of the</u>					
Chief Information Officer, Office of the					
Broadband Grants	\$ 5,000,000	\$ 100,000,000	\$ 0	\$ -100,000,000	-100.00%
Enterprise Personnel, Accounting and Budget System	21,000,000	0	0	0	0.00%
Enterprise Personnel, Accounting and Budget System II	23,230,000	0	0	0	0.00%
Total Chief Information Officer, Office of the	\$ 49,230,000	\$ 100,000,000	\$ 0	\$ -100,000,000	-100.00%
<u>Commerce, Department of</u>					
Alcoholic Beverages Division					
Alcoholic Beverages Operations	\$ 1,075,454	\$ 1,075,454	\$ 1,075,454	\$ 0	0.00%
Professional Licensing and Reg.					
Professional Licensing Bureau	\$ 360,856	\$ 360,856	\$ 360,856	\$ 0	0.00%
Total Commerce, Department of	\$ 1,436,310	\$ 1,436,310	\$ 1,436,310	\$ 0	0.00%

Administration and Regulation

General Fund

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)	Percent Change (5)
<u>Governor/Lt. Governor's Office</u>					
Governor's Office					
Presidential Electors	\$ 465	\$ 0	\$ 0	\$ 0	0.00%
Governor's/Lt. Governor's Office	2,315,344	2,315,344	2,315,344	0	0.00%
Terrace Hill Quarters	142,702	142,702	142,702	0	0.00%
Total Governor/Lt. Governor's Office	\$ 2,458,511	\$ 2,458,046	\$ 2,458,046	\$ 0	0.00%
<u>Drug Control Policy, Governor's Office of</u>					
Office of Drug Control Policy					
Operations	\$ 239,271	\$ 239,271	\$ 239,271	\$ 0	0.00%
Total Drug Control Policy, Governor's Office of	\$ 239,271	\$ 239,271	\$ 239,271	\$ 0	0.00%
<u>Human Rights, Department of</u>					
Human Rights, Dept. of					
Central Administration	\$ 189,071	\$ 189,071	\$ 189,071	\$ 0	0.00%
Community Advocacy and Services	956,894	956,894	956,894	0	0.00%
Total Human Rights, Department of	\$ 1,145,965	\$ 1,145,965	\$ 1,145,965	\$ 0	0.00%
<u>Inspections and Appeals, Department of</u>					
Inspections and Appeals, Dept. of					
Administration Division	\$ 546,312	\$ 546,312	\$ 546,312	\$ 0	0.00%
Administrative Hearings Division	625,827	625,827	625,827	0	0.00%
Investigations Division	2,471,791	2,339,591	2,339,591	0	0.00%
Health Facilities Division	4,734,682	4,866,882	5,185,782	318,900	6.55%
Employment Appeal Board	38,912	38,912	38,912	0	0.00%
Child Advocacy Board	2,582,454	2,582,454	2,582,454	0	0.00%
Food and Consumer Safety	574,819	574,819	574,819	0	0.00%
Total Inspections and Appeals, Department of	\$ 11,574,797	\$ 11,574,797	\$ 11,893,697	\$ 318,900	2.76%
<u>Management, Department of</u>					
Management, Dept. of					
Department Operations	\$ 2,695,693	\$ 2,695,693	\$ 2,795,693	\$ 100,000	3.71%
Total Management, Department of	\$ 2,695,693	\$ 2,695,693	\$ 2,795,693	\$ 100,000	3.71%

Administration and Regulation

General Fund

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)	Percent Change (5)
<u>Public Information Board</u>					
Public Information Board					
Iowa Public Information Board	\$ 343,019	\$ 358,039	\$ 358,039	\$ 0	0.00%
Total Public Information Board	\$ 343,019	\$ 358,039	\$ 358,039	\$ 0	0.00%
<u>Revenue, Department of</u>					
Revenue, Dept. of					
Operations	\$ 15,149,692	\$ 15,149,692	\$ 15,149,692	\$ 0	0.00%
Tobacco Reporting Requirements	17,525	17,525	17,525	0	0.00%
Printing Cigarette Stamps	111,804	124,652	124,652	0	0.00%
Total Revenue, Department of	\$ 15,279,021	\$ 15,291,869	\$ 15,291,869	\$ 0	0.00%
<u>Secretary of State, Office of the</u>					
Secretary of State					
Administration and Elections	\$ 1,874,870	\$ 2,124,870	\$ 2,124,870	\$ 0	0.00%
Business Services	1,420,646	1,420,646	1,420,646	0	0.00%
Total Secretary of State, Office of the	\$ 3,295,516	\$ 3,545,516	\$ 3,545,516	\$ 0	0.00%
<u>Treasurer of State, Office of</u>					
Treasurer of State					
Treasurer - General Office	\$ 1,017,442	\$ 1,017,442	\$ 1,017,442	\$ 0	0.00%
Total Treasurer of State, Office of	\$ 1,017,442	\$ 1,017,442	\$ 1,017,442	\$ 0	0.00%
Total Administration and Regulation	\$ 98,275,153	\$ 149,639,168	\$ 50,112,268	\$ -99,526,900	-66.51%

Agriculture and Natural Resources

General Fund

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)	Percent Change (5)
<u>Agriculture and Land Stewardship, Dept of</u>					
Agriculture and Land Stewardship					
Administrative Division	\$ 18,335,679	\$ 18,538,194	\$ 18,538,194	\$ 0	0.00%
Milk Inspections	189,196	189,196	189,196	0	0.00%
Local Food and Farm	75,000	75,000	75,000	0	0.00%
Agricultural Education	25,000	25,000	25,000	0	0.00%
Foreign Animal Disease	500,000	750,000	750,000	0	0.00%
Farmers with Disabilities	180,000	180,000	180,000	0	0.00%
Hungry Canyons Acct of Loess Hills Fund	50,000	0	0	0	0.00%
Grain Regulation	350,000	350,000	350,000	0	0.00%
Value Added Agriculture Grant Program	0	250,000	500,000	250,000	100.00%
Water Quality Initiative	3,000,000	3,000,000	3,000,000	0	0.00%
GF - Ag Drainage Wells	1,875,000	0	0	0	0.00%
Renewable Fuel Infrastructure Fund	0	5,000,000	0	-5,000,000	-100.00%
Loess Hills Development and Conservation Fund	0	400,000	400,000	0	0.00%
Southern Iowa Development and Conservation Fund	0	250,000	250,000	0	0.00%
Total Agriculture and Land Stewardship, Dept of	\$ 24,579,875	\$ 29,007,390	\$ 24,257,390	\$ -4,750,000	-16.38%
<u>Natural Resources, Department of</u>					
Natural Resources					
Natural Resources Operations	\$ 11,958,058	\$ 12,093,061	\$ 12,093,061	\$ 0	0.00%
Floodplain Management Program	1,510,000	1,510,000	1,510,000	0	0.00%
Forestry Health Management	500,000	500,000	500,000	0	0.00%
State Park Operations	0	1,000,000	1,000,000	0	0.00%
Total Natural Resources, Department of	\$ 13,968,058	\$ 15,103,061	\$ 15,103,061	\$ 0	0.00%
<u>Regents, Board of</u>					
Regents, Board of					
ISU - Veterinary Diagnostic Laboratory	\$ 4,337,528	\$ 4,400,000	\$ 4,400,000	\$ 0	0.00%
UI - Iowa Center for Ag Safety & Health (I-CASH)	128,154	128,154	128,154	0	0.00%
ISU - Livestock Disease Research	170,390	170,390	170,390	0	0.00%
Total Regents, Board of	\$ 4,636,072	\$ 4,698,544	\$ 4,698,544	\$ 0	0.00%
Total Agriculture and Natural Resources	\$ 43,184,005	\$ 48,808,995	\$ 44,058,995	\$ -4,750,000	-9.73%

Economic Development

General Fund

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)	Percent Change (5)
<u>Cultural Affairs, Department of</u>					
Cultural Affairs, Dept. of					
Administration Division	\$ 168,637	\$ 168,637	\$ 168,637	\$ 0	0.00%
Community Cultural Grants	172,090	172,090	172,090	0	0.00%
Historical Division	3,142,351	3,142,351	3,142,351	0	0.00%
Historic Sites	426,398	426,398	426,398	0	0.00%
Arts Division	1,317,188	1,317,188	1,317,188	0	0.00%
Great Places	150,000	150,000	150,000	0	0.00%
Cultural Trust Grants	150,000	150,000	150,000	0	0.00%
County Endowment Funding - DCA Grants	448,403	448,403	448,403	0	0.00%
Greenlight Grants	0	0	450,000	450,000	0.00%
Total Cultural Affairs, Department of	\$ 5,975,067	\$ 5,975,067	\$ 6,425,067	\$ 450,000	7.53%
<u>Economic Development Authority</u>					
Economic Development Authority					
Economic Development Appropriation	\$ 13,318,553	\$ 13,318,553	\$ 13,318,553	\$ 0	0.00%
World Food Prize	375,000	375,000	375,000	0	0.00%
Iowa Comm. Volunteer Ser. - Promise	168,201	168,201	168,201	0	0.00%
Councils of Governments (COGs) Assistance	275,000	275,000	275,000	0	0.00%
Future Ready Reg. Apprenticeship Prog.	1,000,000	760,000	760,000	0	0.00%
Tourism Marketing - Adjusted Gross Receipts	831,473	900,000	900,000	0	0.00%
Regional Sports Authorities	0	500,000	500,000	0	0.00%
Butchery Innovation & Revitalization	0	750,000	750,000	0	0.00%
Total Economic Development Authority	\$ 15,968,227	\$ 17,046,754	\$ 17,046,754	\$ 0	0.00%
<u>Iowa Finance Authority</u>					
Iowa Finance Authority					
Rent Subsidy Program	\$ 658,000	\$ 658,000	\$ 658,000	\$ 0	0.00%
Total Iowa Finance Authority	\$ 658,000	\$ 658,000	\$ 658,000	\$ 0	0.00%
<u>Public Employment Relations Board</u>					
Public Employment Relations					
General Office	\$ 1,492,452	\$ 1,492,452	\$ 1,492,452	\$ 0	0.00%
Total Public Employment Relations Board	\$ 1,492,452	\$ 1,492,452	\$ 1,492,452	\$ 0	0.00%

Economic Development

General Fund

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)	Percent Change (5)
<u>Workforce Development, Department of</u>					
Iowa Workforce Development					
Labor Services Division	\$ 3,491,252	\$ 3,491,252	\$ 3,491,252	\$ 0	0.00%
Workers' Compensation Division	3,321,044	3,321,044	3,321,044	0	0.00%
Operations - Field Offices	6,675,650	6,675,650	6,675,650	0	0.00%
Offender Reentry Program	387,158	387,158	387,158	0	0.00%
I/3 State Accounting System	228,822	228,822	228,822	0	0.00%
Future Ready Summer Youth Intern Program	250,000	250,000	250,000	0	0.00%
Employee Misclassification Program	379,631	379,631	379,631	0	0.00%
Future Ready Iowa Employer Innovation Fund	1,200,000	4,200,000	0	-4,200,000	-100.00%
Total Workforce Development, Department of	\$ 15,933,557	\$ 18,933,557	\$ 14,733,557	\$ -4,200,000	-22.18%
<u>Regents, Board of</u>					
Regents, Board of					
ISU - Biosciences Innovation Ecosystem - GF	\$ 813,286	\$ 2,623,481	\$ 3,000,000	\$ 376,519	14.35%
UI - Biosciences Innovation Ecosystem - GF	271,095	874,494	1,000,000	125,506	14.35%
UNI - Additive Manufacturing - GF	394,321	394,321	394,321	0	0.00%
Total Regents, Board of	\$ 1,478,702	\$ 3,892,296	\$ 4,394,321	\$ 502,025	12.90%
Total Economic Development	\$ 41,506,005	\$ 47,998,126	\$ 44,750,151	\$ -3,247,975	-6.77%

Education

General Fund

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)	Percent Change (5)
<u>Blind, Department for the</u>					
Department for the Blind					
Department for the Blind	\$ 2,252,001	\$ 2,780,724	\$ 2,893,503	\$ 112,779	4.06%
Total Blind, Department for the	\$ 2,252,001	\$ 2,780,724	\$ 2,893,503	\$ 112,779	4.06%
<u>College Student Aid Commission</u>					
College Student Aid Comm.					
College Student Aid Commission	\$ 429,279	\$ 429,279	\$ 429,279	\$ 0	0.00%
Future Ready Iowa Administration	162,254	162,254	162,254	0	0.00%
DMU Health Care Prof Recruitment	400,973	500,973	500,973	0	0.00%
National Guard Service Scholarship	4,700,000	4,700,000	4,700,000	0	0.00%
All Iowa Opportunity Scholarship	3,000,000	3,100,000	3,100,000	0	0.00%
Teach Iowa Scholars	400,000	400,000	400,000	0	0.00%
Rural Primary Care Loan Repayment	1,424,502	1,724,502	4,000,000	2,275,498	131.95%
Health Care Loan Repayment Program	250,000	250,000	1,000,000	750,000	300.00%
Rural Veterinarian Loan Repayment Program	300,000	400,000	400,000	0	0.00%
Future Ready Iowa Last-Dollar Scholarship Program	13,004,744	23,004,744	23,004,744	0	0.00%
Tuition Grant Program - Standing	47,703,463	48,896,050	50,118,451	1,222,401	2.50%
Tuition Grant - For-Profit - Standing	426,220	456,220	467,626	11,406	2.50%
Vocational-Technical Tuition Grant - Standing	1,750,185	1,750,185	1,750,185	0	0.00%
Total College Student Aid Commission	\$ 73,951,620	\$ 85,774,207	\$ 90,033,512	\$ 4,259,305	4.97%
<u>Education, Department of</u>					
Education, Dept. of					
Administration	\$ 5,975,526	\$ 5,975,526	\$ 5,975,526	\$ 0	0.00%
Career Technical Education Administration	598,197	598,197	598,197	0	0.00%
State Library	2,532,594	2,532,594	2,532,594	0	0.00%
State Library - Enrich Iowa	2,464,823	2,464,823	2,464,823	0	0.00%
Career Technical Education Secondary	2,952,459	2,952,459	2,952,459	0	0.00%
School Food Service	2,176,797	2,176,797	2,176,797	0	0.00%
ECI General Aid (SRG)	22,662,799	23,206,799	23,206,799	0	0.00%
Special Ed. Services Birth to 3	1,721,400	1,721,400	1,721,400	0	0.00%
Early Head Start Projects	574,500	574,500	574,500	0	0.00%
Nonpublic Textbook Services	652,000	852,000	852,000	0	0.00%
Student Achievement/Teacher Quality	2,965,467	2,965,467	2,965,467	0	0.00%
Statewide Student Assessment	3,000,000	3,000,000	3,000,000	0	0.00%
Work-Based Learning Clearinghouse	300,000	300,000	300,000	0	0.00%
Summer Joint Enrollment Program	600,000	600,000	600,000	0	0.00%
Jobs for America's Grads	2,666,188	4,666,188	5,666,188	1,000,000	21.43%
Attendance Center/Website & Data System	250,000	250,000	250,000	0	0.00%
Online State Job Posting System	230,000	230,000	230,000	0	0.00%
Early Lit - Successful Progression	7,824,782	7,824,782	7,824,782	0	0.00%

Education

General Fund

	Actual FY 2021	Estimated FY 2022	Gov Rec FY 2023	Gov Rec vs Est FY 2022	Percent Change
	(1)	(2)	(3)	(4)	(5)
Early Lit - Early Warning System	1,915,000	1,915,000	1,915,000	0	0.00%
Early Lit - Iowa Reading Research Center	1,300,176	1,550,176	1,550,176	0	0.00%
Computer Science PD Incentive Fund	500,000	500,000	500,000	0	0.00%
Children's Mental Health Training	2,100,000	3,183,936	3,183,936	0	0.00%
Best Buddies Iowa	25,000	25,000	25,000	0	0.00%
Adult Education and Literacy Programs	500,000	500,000	500,000	0	0.00%
Midwestern Higher Education Compact	115,000	115,000	115,000	0	0.00%
Nonpublic Concurrent Enrollment	1,000,000	1,000,000	1,000,000	0	0.00%
Community Colleges General Aid	208,690,889	215,158,161	220,537,115	5,378,954	2.50%
Child Development	10,524,389	10,524,389	10,524,389	0	0.00%
Classroom Behavior Guidelines	0	500,000	500,000	0	0.00%
Therapeutic Classroom Incentive Fund Appropriation	0	1,626,075	1,626,075	0	0.00%
Therapeutic Classroom Transportation Claims Reimbursement	0	500,000	500,000	0	0.00%
Education, Dept. of	\$ 286,817,986	\$ 299,989,269	\$ 306,368,223	\$ 6,378,954	2.13%
Vocational Rehabilitation					
Vocational Rehabilitation	\$ 5,696,328	\$ 5,996,328	\$ 5,996,328	\$ 0	0.00%
Independent Living	84,823	84,823	84,823	0	0.00%
Entrepreneurs with Disabilities Program	138,506	138,506	138,506	0	0.00%
Independent Living Center Grant	86,457	86,457	86,457	0	0.00%
Vocational Rehabilitation	\$ 6,006,114	\$ 6,306,114	\$ 6,306,114	\$ 0	0.00%
Iowa PBS					
Iowa PBS Operations	\$ 7,770,316	\$ 7,870,316	\$ 7,870,316	\$ 0	0.00%
Total Education, Department of	\$ 300,594,416	\$ 314,165,699	\$ 320,544,653	\$ 6,378,954	2.03%

Education

General Fund

	Actual FY 2021	Estimated FY 2022	Gov Rec FY 2023	Gov Rec vs Est FY 2022	Percent Change
	(1)	(2)	(3)	(4)	(5)
Regents, Board of					
Regents, Board of					
Regents Board Office	\$ 764,642	\$ 764,642	\$ 764,642	\$ 0	0.00%
BOR - Regents Resource Centers	268,297	268,297	268,297	0	0.00%
IPR - Iowa Public Radio	345,669	345,669	345,669	0	0.00%
University of Iowa - General	215,605,480	215,605,480	220,995,617	5,390,137	2.50%
UI - Oakdale Campus	2,103,819	2,103,819	2,103,819	0	0.00%
UI - Hygienic Laboratory	4,822,610	4,822,610	4,822,610	0	0.00%
UI - Family Practice Program	1,720,598	1,720,598	2,220,598	500,000	29.06%
UI - Specialized Children Health Services	634,502	634,502	634,502	0	0.00%
UI - Iowa Cancer Registry	143,410	143,410	143,410	0	0.00%
UI - Substance Abuse Consortium	53,427	53,427	53,427	0	0.00%
UI - Biocatalysis	696,342	696,342	696,342	0	0.00%
UI - Primary Health Care	624,374	624,374	624,374	0	0.00%
UI - Iowa Birth Defects Registry	36,839	36,839	36,839	0	0.00%
UI - Iowa Nonprofit Resource Center	156,389	156,389	156,389	0	0.00%
UI - IA Online Advanced Placement Acad.	463,616	463,616	463,616	0	0.00%
UI - Iowa Flood Center	1,154,593	1,154,593	1,154,593	0	0.00%
Iowa State University - General	172,144,766	172,144,766	176,448,385	4,303,619	2.50%
ISU - Agricultural Experiment Station	29,462,535	29,462,535	29,462,535	0	0.00%
ISU - Cooperative Extension	18,007,366	18,157,366	18,157,366	0	0.00%
University of Northern Iowa - General	98,296,620	98,296,620	100,754,036	2,457,416	2.50%
UNI - Recycling and Reuse Center	172,768	172,768	172,768	0	0.00%
UNI - Math & Science Collaborative	6,354,848	6,354,848	6,354,848	0	0.00%
UNI - Real Estate Education Program	123,523	123,523	123,523	0	0.00%
Iowa School for the Deaf	10,536,171	10,789,039	11,058,765	269,726	2.50%
Ed Services for Blind & Visually Impaired	4,434,459	4,540,886	4,654,408	113,522	2.50%
UNI - Community College Degree Attainment Program	0	0	1,300,000	1,300,000	0.00%
Total Regents, Board of	\$ 569,127,663	\$ 569,636,958	\$ 583,971,378	\$ 14,334,420	2.52%
Total Education	\$ 945,925,700	\$ 972,357,588	\$ 997,443,046	\$ 25,085,458	2.58%

Health and Human Services

General Fund

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)	Percent Change (5)
<u>Aging, Iowa Department on</u>					
Aging, Dept. on					
Aging Programs	\$ 11,164,382	\$ 11,304,082	\$ 11,804,082	\$ 500,000	4.42%
Office of LTC Ombudsman	1,149,821	1,149,821	1,149,821	0	0.00%
Total Aging, Iowa Department on	\$ 12,314,203	\$ 12,453,903	\$ 12,953,903	\$ 500,000	4.01%
<u>Public Health, Department of</u>					
Public Health, Dept. of					
Addictive Disorders	\$ 23,659,379	\$ 23,659,379	\$ 23,659,379	\$ 0	0.00%
Healthy Children and Families	5,816,681	5,816,681	5,816,681	0	0.00%
Chronic Conditions	4,223,373	4,258,373	4,258,373	0	0.00%
Community Capacity	5,594,306	7,319,306	6,519,306	-800,000	-10.93%
Essential Public Health Services	7,662,464	7,662,464	7,662,464	0	0.00%
Infectious Diseases	1,796,206	1,796,206	1,796,206	0	0.00%
Public Protection	4,085,220	4,466,601	4,706,601	240,000	5.37%
Resource Management	933,871	933,871	933,871	0	0.00%
Congenital & Inherited Disorders Registry	188,528	223,521	223,521	0	0.00%
Total Public Health, Department of	\$ 53,960,028	\$ 56,136,402	\$ 55,576,402	\$ -560,000	-1.00%
<u>Veterans Affairs, Department of</u>					
Veterans Affairs, Dept. of					
General Administration	\$ 1,229,763	\$ 1,229,763	\$ 1,415,288	\$ 185,525	15.09%
Home Ownership Assistance Program	2,000,000	2,000,000	2,000,000	0	0.00%
Veterans County Grants	990,000	990,000	990,000	0	0.00%
Veterans Affairs, Dept. of	\$ 4,219,763	\$ 4,219,763	\$ 4,405,288	\$ 185,525	4.40%
Veterans Affairs, Dept. of					
Iowa Veterans Home	\$ 7,131,552	\$ 7,131,552	\$ 7,131,552	\$ 0	0.00%
Total Veterans Affairs, Department of	\$ 11,351,315	\$ 11,351,315	\$ 11,536,840	\$ 185,525	1.63%
<u>Human Services, Department of</u>					
Assistance					
Family Investment Program/PROMISE JOBS	\$ 40,003,978	\$ 41,003,978	\$ 41,003,978	\$ 0	0.00%
Medical Assistance	1,459,599,409	1,503,848,253	1,503,848,253	0	0.00%
Health Program Operations	17,831,343	17,831,343	17,831,343	0	0.00%
State Supplementary Assistance	7,349,002	7,349,002	7,349,002	0	0.00%
State Children's Health Insurance	37,598,984	37,957,643	41,713,403	3,755,760	9.89%
Child Care Assistance	40,816,931	40,816,931	40,816,931	0	0.00%
Child and Family Services	89,071,930	89,071,930	89,371,930	300,000	0.34%
Adoption Subsidy	40,596,007	40,596,007	40,596,007	0	0.00%
Family Support Subsidy	949,282	949,282	949,282	0	0.00%
Conner Training	33,632	33,632	33,632	0	0.00%

Health and Human Services

General Fund

	Actual FY 2021	Estimated FY 2022	Gov Rec FY 2023	Gov Rec vs Est FY 2022	Percent Change
	(1)	(2)	(3)	(4)	(5)
Volunteers	84,686	84,686	84,686	0	0.00%
Child Abuse Prevention	188,428	232,570	232,570	0	0.00%
Assistance	\$ 1,734,123,612	\$ 1,779,775,257	\$ 1,783,831,017	\$ 4,055,760	0.23%
Eldora Training School					
Eldora Training School	\$ 16,029,488	\$ 17,397,068	\$ 17,606,871	\$ 209,803	1.21%
Cherokee					
Cherokee MHI	\$ 14,245,968	\$ 15,457,597	\$ 15,613,624	\$ 156,027	1.01%
Independence					
Independence MHI	\$ 19,201,644	\$ 19,652,379	\$ 19,688,928	\$ 36,549	0.19%
Glenwood					
Glenwood Resource Center	\$ 16,700,867	\$ 14,802,873	\$ 16,288,739	\$ 1,485,866	10.04%
Woodward					
Woodward Resource Center	\$ 10,913,360	\$ 12,237,937	\$ 13,409,294	\$ 1,171,357	9.57%
Cherokee CCUSO					
Civil Commitment Unit for Sexual Offenders	\$ 12,070,565	\$ 13,643,727	\$ 13,891,276	\$ 247,549	1.81%
Field Operations					
Child Support Recovery	\$ 14,867,813	\$ 15,942,885	\$ 15,942,885	\$ 0	0.00%
Field Operations	55,600,398	60,596,667	65,894,438	5,297,771	8.74%
Field Operations	\$ 70,468,211	\$ 76,539,552	\$ 81,837,323	\$ 5,297,771	6.92%
General Administration					
General Administration	\$ 13,772,533	\$ 15,342,189	\$ 15,342,189	\$ 0	0.00%
DHS Facilities	2,879,274	2,879,274	4,172,123	1,292,849	44.90%
Commission of Inquiry	0	1,394	1,394	0	0.00%
Nonresident Mental Illness Commitment	15,487	142,802	142,802	0	0.00%
General Administration	\$ 16,667,294	\$ 18,365,659	\$ 19,658,508	\$ 1,292,849	7.04%
Total Human Services, Department of	\$ 1,910,421,009	\$ 1,967,872,049	\$ 1,981,825,580	\$ 13,953,531	0.71%
Total Health and Human Services	\$ 1,988,046,554	\$ 2,047,813,669	\$ 2,061,892,725	\$ 14,079,056	0.69%

Justice System

General Fund

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)	Percent Change (5)
<u>Attorney General</u>					
Justice, Dept. of					
General Office AG	\$ 6,006,268	\$ 6,361,238	\$ 6,563,298	\$ 202,060	3.18%
Victim Assistance Grants	5,016,708	5,016,708	5,016,708	0	0.00%
Legal Services Poverty Grants	2,634,601	2,634,601	2,634,601	0	0.00%
Total Attorney General	\$ 13,657,577	\$ 14,012,547	\$ 14,214,607	\$ 202,060	1.44%
<u>Civil Rights Commission, Iowa</u>					
Civil Rights Commission					
Civil Rights Commission	\$ 1,252,899	\$ 1,318,718	\$ 1,318,718	\$ 0	0.00%
Total Civil Rights Commission, Iowa	\$ 1,252,899	\$ 1,318,718	\$ 1,318,718	\$ 0	0.00%
<u>Corrections, Department of</u>					
Central Office					
County Confinement	\$ 1,082,635	\$ 1,082,635	\$ 1,082,635	\$ 0	0.00%
Federal Prisoners/Contractual	234,411	234,411	234,411	0	0.00%
Corrections Education	2,608,109	2,608,109	2,608,109	0	0.00%
Iowa Corrections Offender Network	2,000,000	2,000,000	2,000,000	0	0.00%
Mental Health/Substance Abuse	28,065	28,065	28,065	0	0.00%
DOC - Department-Wide Duties	0	10,079,991	243,797	-9,836,194	-97.58%
Corrections Real Estate - Capitals	779	622,991	0	-622,991	-100.00%
State Cases Court Costs	0	10,000	10,000	0	0.00%
Corrections Administration	5,473,325	5,558,227	6,238,128	679,901	12.23%
Central Office	\$ 11,427,324	\$ 22,224,429	\$ 12,445,145	\$ -9,779,284	-44.00%
Fort Madison					
Ft. Madison Institution	\$ 41,647,701	\$ 42,488,273	\$ 43,200,288	\$ 712,015	1.68%
Anamosa					
Anamosa Institution	\$ 32,868,225	\$ 35,868,225	\$ 36,087,370	\$ 219,145	0.61%
Oakdale					
Oakdale Institution	\$ 62,610,335	\$ 63,688,978	\$ 55,418,190	\$ -8,270,788	-12.99%
DOC Institutional Pharmaceuticals	0	0	8,556,620	8,556,620	0.00%
Oakdale	\$ 62,610,335	\$ 63,688,978	\$ 63,974,810	\$ 285,832	0.45%
Newton					
Newton Institution	\$ 28,818,686	\$ 29,390,947	\$ 29,823,196	\$ 432,249	1.47%
Mount Pleasant					
Mount Pleasant Institution	\$ 25,902,776	\$ 26,680,161	\$ 28,033,084	\$ 1,352,923	5.07%
Rockwell City					
Rockwell City Institution	\$ 10,623,767	\$ 10,841,112	\$ 10,841,112	\$ 0	0.00%
Clarinda					

Justice System

General Fund

	Actual FY 2021	Estimated FY 2022	Gov Rec FY 2023	Gov Rec vs Est FY 2022	Percent Change
	(1)	(2)	(3)	(4)	(5)
Clarinda Institution	\$ 25,132,431	\$ 25,647,227	\$ 26,802,003	\$ 1,154,776	4.50%
Mitchellville					
Mitchellville Institution	\$ 23,483,038	\$ 23,979,152	\$ 24,362,498	\$ 383,346	1.60%
Fort Dodge					
Fort Dodge Institution	\$ 30,324,956	\$ 30,903,150	\$ 32,123,199	\$ 1,220,049	3.95%
CBC District 1					
CBC District I	\$ 15,219,261	\$ 15,553,865	\$ 15,915,362	\$ 361,497	2.32%
CBC District 2					
CBC District II	\$ 11,758,160	\$ 12,015,201	\$ 12,536,466	\$ 521,265	4.34%
CBC District 3					
CBC District III	\$ 7,324,425	\$ 7,519,274	\$ 7,519,274	\$ 0	0.00%
CBC District 4					
CBC District IV	\$ 5,815,391	\$ 5,941,717	\$ 6,095,454	\$ 153,737	2.59%
CBC District 5					
CBC District V	\$ 22,008,023	\$ 22,514,230	\$ 23,014,230	\$ 500,000	2.22%
CBC District 6					
CBC District VI	\$ 15,069,674	\$ 15,431,664	\$ 16,430,310	\$ 998,646	6.47%
CBC District 7					
CBC District VII	\$ 8,013,609	\$ 8,213,355	\$ 9,463,844	\$ 1,250,489	15.23%
CBC District 8					
CBC District VIII	\$ 8,547,829	\$ 8,761,954	\$ 9,035,497	\$ 273,543	3.12%
CBC Statewide					
CBC Statewide	\$ 0	\$ 663,219	\$ 0	\$ -663,219	-100.00%
Total Corrections, Department of	\$ 386,595,611	\$ 408,326,133	\$ 407,703,142	\$ -622,991	-0.15%

Justice System

General Fund

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)	Percent Change (5)
<u>Human Rights, Department of</u>					
Human Rights, Dept. of					
Criminal & Juvenile Justice	\$ 1,226,399	\$ 1,288,368	\$ 1,288,368	\$ 0	0.00%
Single Grant Program	140,000	140,000	140,000	0	0.00%
Total Human Rights, Department of	\$ 1,366,399	\$ 1,428,368	\$ 1,428,368	\$ 0	0.00%
<u>Inspections and Appeals, Department of</u>					
Public Defender					
Public Defender	\$ 27,144,382	\$ 29,483,120	\$ 29,483,120	\$ 0	0.00%
Indigent Defense	40,760,448	41,160,374	41,160,374	0	0.00%
Total Inspections and Appeals, Department of	\$ 67,904,830	\$ 70,643,494	\$ 70,643,494	\$ 0	0.00%
<u>Judicial Branch</u>					
Judicial Branch					
Judicial Branch	\$ 181,023,737	\$ 189,640,252	\$ 198,140,252	\$ 8,500,000	4.48%
Jury & Witness Fee Revolving Fund	3,100,000	3,600,000	3,600,000	0	0.00%
Total Judicial Branch	\$ 184,123,737	\$ 193,240,252	\$ 201,740,252	\$ 8,500,000	4.40%
<u>Law Enforcement Academy</u>					
Iowa Law Enforcement Academy					
ILEA Officer Certification & Training	\$ 140,000	\$ 0	\$ 0	\$ 0	0.00%
Law Enforcement Academy	978,914	1,220,749	1,220,749	0	0.00%
Total Law Enforcement Academy	\$ 1,118,914	\$ 1,220,749	\$ 1,220,749	\$ 0	0.00%
<u>Parole, Board of</u>					
Parole Board					
Parole Board	\$ 1,240,265	\$ 1,285,739	\$ 1,285,739	\$ 0	0.00%
Total Parole, Board of	\$ 1,240,265	\$ 1,285,739	\$ 1,285,739	\$ 0	0.00%

Justice System

General Fund

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)	Percent Change (5)
<u>Public Defense, Department of</u>					
Public Defense, Dept. of					
Public Defense, Department of	\$ 6,428,140	\$ 6,916,601	\$ 6,916,601	\$ 0	0.00%
Total Public Defense, Department of	\$ 6,428,140	\$ 6,916,601	\$ 6,916,601	\$ 0	0.00%
<u>Public Safety, Department of</u>					
Public Safety, Dept. of					
Public Safety Administration	\$ 4,860,294	\$ 5,833,065	\$ 6,302,854	\$ 469,789	8.05%
Public Safety DCI	15,263,580	19,316,868	19,311,592	-5,276	-0.03%
DCI - Crime Lab Equipment/Training	650,000	650,000	650,000	0	0.00%
Narcotics Enforcement	8,139,785	8,428,156	8,479,256	51,100	0.61%
Public Safety Undercover Funds	209,042	209,042	209,042	0	0.00%
Fire Marshal	5,242,651	5,460,291	5,420,082	-40,209	-0.74%
Iowa State Patrol	66,542,117	69,432,433	69,033,063	-399,370	-0.58%
DPS/SPOC Sick Leave Payout	279,517	279,517	279,517	0	0.00%
Fire Fighter Training	825,520	825,520	825,520	0	0.00%
Interoperable Communications Sys Board	115,661	115,661	115,661	0	0.00%
Public Safety Equipment Fund	0	2,500,000	2,500,000	0	0.00%
Human Trafficking Office	150,000	197,325	197,325	0	0.00%
Volunteer Fire Training & Equipment	50,000	50,000	50,000	0	0.00%
Department-wide Duties	0	0	2,400,000	2,400,000	0.00%
DPS Implementation of HF2581 Hemp-GF	411,000	0	0	0	0.00%
Total Public Safety, Department of	\$ 102,739,167	\$ 113,297,878	\$ 115,773,912	\$ 2,476,034	2.19%
<u>Homeland Security and Emergency Mgmt</u>					
Homeland Security & Emergency Mgmt					
Levee District Study	\$ 0	\$ 400,000	\$ 0	\$ -400,000	-100.00%
Homeland Security & Emer. Mgmt.	2,139,390	2,287,756	2,287,756	0	0.00%
Total Homeland Security and Emergency Mgmt	\$ 2,139,390	\$ 2,687,756	\$ 2,287,756	\$ -400,000	-14.88%
Total Justice System	\$ 768,566,929	\$ 814,378,235	\$ 824,533,338	\$ 10,155,103	1.25%

Unassigned Standings

General Fund

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)	Percent Change (5)
<u>Administrative Services, Department of</u>					
State Accounting Trust Accounts					
Federal Cash Management - Standing	\$ 215,335	\$ 54,182	\$ 54,182	\$ 0	0.00%
Unemployment Compensation - Standing	226,479	421,655	421,655	0	0.00%
Total Administrative Services, Department of	\$ 441,814	\$ 475,837	\$ 475,837	\$ 0	0.00%
<u>Education, Department of</u>					
Education, Dept. of					
State Foundation School Aid	\$ 3,380,338,562	\$ 3,408,570,509	\$ 3,562,667,848	\$ 154,097,339	4.52%
Nonpublic School Transportation	8,197,091	8,997,091	8,997,091	0	0.00%
Sac and Fox Settlement Education	100,000	100,000	100,000	0	0.00%
Total Education, Department of	\$ 3,388,635,653	\$ 3,417,667,600	\$ 3,571,764,939	\$ 154,097,339	4.51%
<u>Executive Council</u>					
Executive Council					
Court Costs	\$ 311,869	\$ 56,455	\$ 56,455	\$ 0	0.00%
Public Improvements	11,129	9,575	9,575	0	0.00%
Drainage Assessment	135,009	19,367	19,367	0	0.00%
Total Executive Council	\$ 458,007	\$ 85,397	\$ 85,397	\$ 0	0.00%
<u>Legislative Branch</u>					
Legislative Branch					
Legislative Branch	\$ 35,265,221	\$ 37,010,000	\$ 38,000,000	\$ 990,000	2.67%
Total Legislative Branch	\$ 35,265,221	\$ 37,010,000	\$ 38,000,000	\$ 990,000	2.67%
<u>Human Services, Department of</u>					
Assistance					
MHDS Regional Services Fund	\$ 0	\$ 50,039,410	\$ 121,234,022	\$ 71,194,612	142.28%
MHDS Regions Incentive Fund	0	3,000,000	0	-3,000,000	-100.00%
Total Human Services, Department of	\$ 0	\$ 53,039,410	\$ 121,234,022	\$ 68,194,612	128.57%

Unassigned Standings

General Fund

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)	Percent Change (5)
<u>Management, Department of</u>					
Management, Dept. of					
Technology Reinvestment Fund	\$ 0	\$ 17,700,000	\$ 0	\$ -17,700,000	-100.00%
State Appeal Board Claims	12,168,278	4,501,794	4,501,794	0	0.00%
Special Olympics Fund	100,000	100,000	100,000	0	0.00%
Transportation Equity Fund	26,690,088	27,457,960	28,144,409	686,449	2.50%
Total Management, Department of	\$ 38,958,366	\$ 49,759,754	\$ 32,746,203	\$ -17,013,551	-34.19%
<u>Public Defense, Department of</u>					
Public Defense, Dept. of					
Compensation and Expense	\$ 473,780	\$ 342,556	\$ 342,556	\$ 0	0.00%
Total Public Defense, Department of	\$ 473,780	\$ 342,556	\$ 342,556	\$ 0	0.00%
<u>Public Safety, Department of</u>					
Public Safety, Dept. of					
DPS - POR Unfunded Liabilities	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 0	0.00%
Total Public Safety, Department of	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 0	0.00%
<u>Revenue, Department of</u>					
Revenue, Dept. of					
Homestead Tax Credit Aid - GF	\$ 139,836,557	\$ 144,740,000	\$ 146,740,000	\$ 2,000,000	1.38%
Elderly & Disabled Tax Credit	14,360,986	17,910,000	17,820,000	-90,000	-0.50%
Ag Land Tax Credit - GF	39,098,532	39,100,000	39,100,000	0	0.00%
Military Service Tax Exemption	1,696,053	1,640,000	1,580,000	-60,000	-3.66%
Comm & Industrial Prop Tax Replacement	152,106,228	152,114,544	79,019,211	-73,095,333	-48.05%
Business Property Tax Credit	125,000,000	125,000,000	125,000,000	0	0.00%
Total Revenue, Department of	\$ 472,098,356	\$ 480,504,544	\$ 409,259,211	\$ -71,245,333	-14.83%
Total Unassigned Standings	\$ 3,941,331,198	\$ 4,043,885,098	\$ 4,178,908,165	\$ 135,023,067	3.34%

Summary Data

Other Funds

	Actual FY 2021	Estimated FY 2022	Gov Rec FY 2023	Gov Rec vs Est FY 2022	Percent Change
	(1)	(2)	(3)	(4)	(5)
Administration and Regulation	\$ 58,290,339	\$ 59,711,162	\$ 60,382,967	\$ 671,805	1.13%
Agriculture and Natural Resources	93,284,849	94,553,353	94,553,353	0	0.00%
Economic Development	28,066,084	28,066,084	28,066,084	0	0.00%
Education	40,300,000	40,300,000	40,300,000	0	0.00%
Health and Human Services	308,125,144	293,559,886	293,019,886	-540,000	-0.18%
Justice System	18,499,319	18,305,272	18,355,272	50,000	0.27%
Transportation, Infrastructure, and Capitals	529,121,453	582,677,489	644,027,893	61,350,404	10.53%
Unassigned Standings	86,178,246	77,212,416	97,712,416	20,500,000	26.55%
Grand Total	\$ 1,161,865,434	\$ 1,194,385,662	\$ 1,276,417,871	\$ 82,032,209	6.87%

Administration and Regulation

Other Funds

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)	Percent Change (5)
<u>Commerce, Department of</u>					
Administration					
Commerce Office of Financial Literacy - CMRF	\$ 0	\$ 0	\$ 350,000	\$ 350,000	0.00%
Banking Division					
Banking Division - CMRF	\$ 12,468,015	\$ 12,990,766	\$ 12,990,766	\$ 0	0.00%
Credit Union Division					
Credit Union Division - CMRF	\$ 2,460,005	\$ 2,333,413	\$ 2,433,413	\$ 100,000	4.29%
Insurance Division					
Insurance Division - CMRF	\$ 6,097,094	\$ 6,403,101	\$ 6,523,101	\$ 120,000	1.87%
Financial Exploitation - CMRF	0	75,000	0	-75,000	-100.00%
Insurance Division	<u>\$ 6,097,094</u>	<u>\$ 6,478,101</u>	<u>\$ 6,523,101</u>	<u>\$ 45,000</u>	<u>0.69%</u>
Utilities Division					
Utilities Division - CMRF	\$ 8,945,728	\$ 9,226,486	\$ 9,226,486	\$ 0	0.00%
Professional Licensing and Reg.					
Field Auditor - Housing Trust Fund	<u>\$ 62,317</u>	<u>\$ 62,317</u>	<u>\$ 62,317</u>	<u>\$ 0</u>	<u>0.00%</u>
Total Commerce, Department of	<u>\$ 30,033,159</u>	<u>\$ 31,091,083</u>	<u>\$ 31,586,083</u>	<u>\$ 495,000</u>	<u>1.59%</u>
<u>Inspections and Appeals, Department of</u>					
Racing Commission					
Gaming Regulation - GRF	\$ 6,869,938	\$ 6,912,974	\$ 6,912,974	\$ 0	0.00%
Inspections and Appeals, Dept. of					
DIA - RUTF	<u>\$ 1,623,897</u>	<u>\$ 1,623,897</u>	<u>\$ 1,623,897</u>	<u>\$ 0</u>	<u>0.00%</u>
Total Inspections and Appeals, Department of	<u>\$ 8,493,835</u>	<u>\$ 8,536,871</u>	<u>\$ 8,536,871</u>	<u>\$ 0</u>	<u>0.00%</u>
<u>Management, Department of</u>					
Management, Dept. of					
DOM Operations - RUTF	\$ 56,000	\$ 56,000	\$ 56,000	\$ 0	0.00%
Total Management, Department of	<u>\$ 56,000</u>	<u>\$ 56,000</u>	<u>\$ 56,000</u>	<u>\$ 0</u>	<u>0.00%</u>
<u>Revenue, Department of</u>					
Revenue, Dept. of					
Motor Fuel Tax Admin - MVFT	\$ 1,305,775	\$ 1,305,775	\$ 1,305,775	\$ 0	0.00%
Total Revenue, Department of	<u>\$ 1,305,775</u>	<u>\$ 1,305,775</u>	<u>\$ 1,305,775</u>	<u>\$ 0</u>	<u>0.00%</u>

Administration and Regulation

Other Funds

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)	Percent Change (5)
<u>Secretary of State, Office of the</u>					
Secretary of State					
Address Confidentiality Program - ACRF	\$ 195,400	\$ 195,400	\$ 195,400	\$ 0	0.00%
Total Secretary of State, Office of the	\$ 195,400	\$ 195,400	\$ 195,400	\$ 0	0.00%
<u>Treasurer of State, Office of</u>					
Treasurer of State					
I/3 Expenses - RUTF	\$ 93,148	\$ 93,148	\$ 269,953	\$ 176,805	189.81%
Total Treasurer of State, Office of	\$ 93,148	\$ 93,148	\$ 269,953	\$ 176,805	189.81%
<u>Iowa Public Employees' Retirement System</u>					
IPERS Administration					
Administration - IPERS	\$ 18,113,022	\$ 18,432,885	\$ 18,432,885	\$ 0	0.00%
Total Iowa Public Employees' Retirement System	\$ 18,113,022	\$ 18,432,885	\$ 18,432,885	\$ 0	0.00%
Total Administration and Regulation	\$ 58,290,339	\$ 59,711,162	\$ 60,382,967	\$ 671,805	1.13%

Agriculture and Natural Resources

Other Funds

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)	Percent Change (5)
<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	0.00%
Motor Fuel Inspection - RFIF	500,000	500,000	500,000	0	0.00%
Conservation Reserve Enhancement - EFF	1,000,000	1,000,000	1,000,000	0	0.00%
Watershed Protection Fund - EFF	900,000	900,000	900,000	0	0.00%
Conservation Reserve Prog - EFF	900,000	900,000	900,000	0	0.00%
Cost Share - EFF	8,325,000	8,325,000	8,325,000	0	0.00%
Soil & Water Conservation - EFF	3,800,000	3,800,000	3,800,000	0	0.00%
Fuel Inspection - UST	250,000	250,000	250,000	0	0.00%
Water Quality Initiative EFF	2,375,000	2,375,000	2,375,000	0	0.00%
Total Agriculture and Land Stewardship, Dept of	\$ 18,355,516	\$ 18,355,516	\$ 18,355,516	\$ 0	0.00%
<u>Natural Resources, Department of</u>					
Natural Resources					
Fish & Game - DNR Admin Expenses	\$ 46,273,501	\$ 47,541,987	\$ 47,541,987	\$ 0	0.00%
GWF - Storage Tanks Study	100,303	100,303	100,303	0	0.00%
GWF - Household Hazardous Waste	447,324	447,324	447,324	0	0.00%
GWF - Well Testing Admin 2%	62,461	62,461	62,461	0	0.00%
GWF - Groundwater Monitoring	1,686,751	1,686,751	1,686,751	0	0.00%
GWF - Landfill Alternatives	618,993	618,993	618,993	0	0.00%
GWF - Waste Reduction and Assistance	192,500	192,500	192,500	0	0.00%
GWF - Solid Waste Alternatives	50,000	50,000	50,000	0	0.00%
GWF - Geographic Information System	297,500	297,518	297,518	0	0.00%
Snowmobile Registration Fees	100,000	100,000	100,000	0	0.00%
Administration Match - UST	200,000	200,000	200,000	0	0.00%
Technical Tank Review - UST	200,000	200,000	200,000	0	0.00%
Park Operations & Maintenance - EFF	6,235,000	6,235,000	6,235,000	0	0.00%
GIS Information for Watershed - EFF	195,000	195,000	195,000	0	0.00%
Water Quality Monitoring - EFF	2,955,000	2,955,000	2,955,000	0	0.00%
Water Quality Protection - EFF	500,000	500,000	500,000	0	0.00%
Animal Feeding Operations - EFF	1,320,000	1,320,000	1,320,000	0	0.00%
Ambient Air Quality Monitoring - EFF	425,000	425,000	425,000	0	0.00%
Floodplain Mgmt and Dam Safety - EFF	375,000	375,000	375,000	0	0.00%
REAP - EFF	12,000,000	12,000,000	12,000,000	0	0.00%
Total Natural Resources, Department of	\$ 74,234,333	\$ 75,502,837	\$ 75,502,837	\$ 0	0.00%

Agriculture and Natural Resources

Other Funds

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)	Percent Change (5)
<u>Regents, Board of</u>					
Regents, Board of					
UI - Geological and Water Survey Oper. - EFF	\$ 200,000	\$ 200,000	\$ 200,000	\$ 0	0.00%
UI - Water Resource Management - EFF	495,000	495,000	495,000	0	0.00%
Total Regents, Board of	\$ 695,000	\$ 695,000	\$ 695,000	\$ 0	0.00%
Total Agriculture and Natural Resources	\$ 93,284,849	\$ 94,553,353	\$ 94,553,353	\$ 0	0.00%

Economic Development

Other Funds

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)	Percent Change (5)
<u>Economic Development Authority</u>					
Economic Development Authority					
STEM Internships - SWJCF	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 0	0.00%
Future Ready Iowa Mentor Prog - SWJCF	400,000	400,000	400,000	0	0.00%
STEM Best - SWJCF	0	700,000	700,000	0	0.00%
Empower Rural Iowa Program - SWJCF	0	700,000	700,000	0	0.00%
High Quality Jobs Program - SWJCF	11,700,000	11,700,000	11,700,000	0	0.00%
Empower Rural Iowa Rural Innovation Grants - SWJCF	300,000	0	0	0	0.00%
Empower Rural Iowa Housing Needs Assess - SWJCF	100,000	0	0	0	0.00%
Total Economic Development Authority	\$ 13,500,000	\$ 14,500,000	\$ 14,500,000	\$ 0	0.00%
<u>College Student Aid Commission</u>					
College Student Aid Comm.					
Future Ready Iowa Grant Program - SWJCF	\$ 1,000,000	\$ 0	\$ 0	\$ 0	0.00%
Total College Student Aid Commission	\$ 1,000,000	\$ 0	\$ 0	\$ 0	0.00%
<u>Workforce Development, Department of</u>					
Iowa Workforce Development					
Field Offices - Spec Cont Fund	\$ 1,766,084	\$ 2,416,084	\$ 2,416,084	\$ 0	0.00%
Field Offices - UI Reserve Interest	2,850,000	2,200,000	2,200,000	0	0.00%
AMOS Mid-Iowa Organizing Strategy - SWJCF	100,000	100,000	100,000	0	0.00%
Future Ready Iowa Coordinator - SWJCF	150,000	150,000	150,000	0	0.00%
Total Workforce Development, Department of	\$ 4,866,084	\$ 4,866,084	\$ 4,866,084	\$ 0	0.00%
<u>Regents, Board of</u>					
Regents, Board of					
Regents Innovation Fund - SWJCF	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 0	0.00%
ISU - Economic Development - SWJCF	2,424,302	2,424,302	2,424,302	0	0.00%
UI - Economic Development - SWJCF	209,279	209,279	209,279	0	0.00%
UI - Entrepreneur and Econ Growth - SWJCF	2,000,000	2,000,000	2,000,000	0	0.00%
UNI - Economic Development - SWJCF	1,066,419	1,066,419	1,066,419	0	0.00%
Total Regents, Board of	\$ 8,700,000	\$ 8,700,000	\$ 8,700,000	\$ 0	0.00%
Total Economic Development	\$ 28,066,084	\$ 28,066,084	\$ 28,066,084	\$ 0	0.00%

Education Other Funds

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)	Percent Change (5)
<u>College Student Aid Commission</u>					
College Student Aid Comm.					
Skilled Workforce Shortage Grant - SWJCF	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 0	0.00%
Total College Student Aid Commission	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 0	0.00%
<u>Education, Department of</u>					
Education, Dept. of					
Workforce Training & Econ Dev Funds - SWJCF	\$ 15,100,000	\$ 15,100,000	\$ 15,100,000	\$ 0	0.00%
Adult Literacy for the Workforce - SWJCF	5,500,000	5,500,000	5,500,000	0	0.00%
ACE Infrastructure - SWJCF	6,000,000	6,000,000	6,000,000	0	0.00%
PACE and Regional Sectors - SWJCF	5,000,000	5,000,000	5,000,000	0	0.00%
Gap Tuition Assistance Fund - SWJCF	2,000,000	2,000,000	2,000,000	0	0.00%
Work-Based Intermed Network - SWJCF	1,500,000	1,500,000	1,500,000	0	0.00%
Workforce Prep. Outcome Reporting - SWJCF	200,000	200,000	200,000	0	0.00%
Total Education, Department of	\$ 35,300,000	\$ 35,300,000	\$ 35,300,000	\$ 0	0.00%
Total Education	\$ 40,300,000	\$ 40,300,000	\$ 40,300,000	\$ 0	0.00%

Health and Human Services

Other Funds

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)	Percent Change (5)
<u>Public Health, Department of</u>					
Public Health, Dept. of					
Gambling Treatment Program - SWRF	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000	\$ 0	0.00%
Total Public Health, Department of	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000	\$ 0	0.00%
<u>Human Services, Department of</u>					
Assistance					
Medical Assistance - HCTF	\$ 208,460,000	\$ 201,200,000	\$ 200,660,000	\$ -540,000	-0.27%
Medicaid Supplemental - MFF	190,000	150,000	150,000	0	0.00%
Health Program Operations - PSA	234,193	234,193	234,193	0	0.00%
Medical Assistance - QATF	58,570,397	56,305,139	56,305,139	0	0.00%
Medical Assistance - HHCAT	33,920,554	33,920,554	33,920,554	0	0.00%
Polk County MHDS Grant - GIVF	5,000,000	0	0	0	0.00%
Total Human Services, Department of	\$ 306,375,144	\$ 291,809,886	\$ 291,269,886	\$ -540,000	-0.19%
Total Health and Human Services	\$ 308,125,144	\$ 293,559,886	\$ 293,019,886	\$ -540,000	-0.18%

Justice System

Other Funds

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)	Percent Change (5)
<u>Attorney General</u>					
Consumer Advocate					
Consumer Advocate - CMRF	\$ 3,137,588	\$ 3,199,004	\$ 3,199,004	\$ 0	0.00%
Justice, Dept. of					
Farm Mediation Services - CEF	\$ 300,000	\$ 300,000	\$ 300,000	\$ 0	0.00%
AG Prosecutions and Appeals - CEF	1,500,000	2,000,000	2,000,000	0	0.00%
Consumer Fraud - Public Ed & Enforce - CEF	1,875,000	1,875,000	1,875,000	0	0.00%
Older Iowans Consumer Fraud - CEF	125,000	125,000	125,000	0	0.00%
Justice, Dept. of	<u>\$ 3,800,000</u>	<u>\$ 4,300,000</u>	<u>\$ 4,300,000</u>	<u>\$ 0</u>	<u>0.00%</u>
Total Attorney General	<u>\$ 6,937,588</u>	<u>\$ 7,499,004</u>	<u>\$ 7,499,004</u>	<u>\$ 0</u>	<u>0.00%</u>
<u>Public Safety, Department of</u>					
Public Safety, Dept. of					
DPS Gaming Enforcement - GEF	\$ 11,311,731	\$ 10,556,268	\$ 10,556,268	\$ 0	0.00%
Total Public Safety, Department of	<u>\$ 11,311,731</u>	<u>\$ 10,556,268</u>	<u>\$ 10,556,268</u>	<u>\$ 0</u>	<u>0.00%</u>
<u>Homeland Security and Emergency Mgmt</u>					
Homeland Security & Emergency Mgmt					
911 Emerg Comm Admin - 911 Surcharge	\$ 250,000	\$ 250,000	\$ 300,000	\$ 50,000	20.00%
Total Homeland Security and Emergency Mgmt	<u>\$ 250,000</u>	<u>\$ 250,000</u>	<u>\$ 300,000</u>	<u>\$ 50,000</u>	<u>20.00%</u>
Total Justice System	<u>\$ 18,499,319</u>	<u>\$ 18,305,272</u>	<u>\$ 18,355,272</u>	<u>\$ 50,000</u>	<u>0.27%</u>

Transportation, Infrastructure, and Capitals

Other Funds

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)	Percent Change (5)
<u>Agriculture and Land Stewardship, Dept of</u>					
Agriculture and Land Stewardship					
Fertilizer Management - RIIF	\$ 0	\$ 0	\$ 1,000,000	\$ 1,000,000	0.00%
Carbon Initiative at the Bioeconomy Inst. - RIIF	0	0	2,000,000	2,000,000	0.00%
Total Agriculture and Land Stewardship, Dept of	\$ 0	\$ 0	\$ 3,000,000	\$ 3,000,000	0.00%
<u>Economic Development Authority</u>					
Economic Development Authority					
Carbon Ignition Fund - RIIF	\$ 0	\$ 0	\$ 5,000,000	\$ 5,000,000	0.00%
Total Economic Development Authority	\$ 0	\$ 0	\$ 5,000,000	\$ 5,000,000	0.00%
<u>Inspections and Appeals, Department of</u>					
Inspections and Appeals, Dept. of					
Health Facilities Database Enhancement - TRF	\$ 0	\$ 0	\$ 250,000	\$ 250,000	0.00%
Food Safety Sys. Enhanc. & GovConnect - TRF	0	0	410,000	410,000	0.00%
Administrative Hearings E-Filing Upgrade - TRF	0	0	100,000	100,000	0.00%
Total Inspections and Appeals, Department of	\$ 0	\$ 0	\$ 760,000	\$ 760,000	0.00%
<u>Public Safety, Department of</u>					
Public Safety, Dept. of					
DPS Body Worn Cameras Licensing - TRF	\$ 0	\$ 0	\$ 385,000	\$ 385,000	0.00%
Total Public Safety, Department of	\$ 0	\$ 0	\$ 385,000	\$ 385,000	0.00%
<u>Natural Resources, Department of</u>					
Natural Resources					
Water Trails Low Head Dam Prog. - RIIF	\$ 250,000	\$ 1,000,000	\$ 1,000,000	\$ 0	0.00%
Community Forestry Grant Program - RIIF	0	250,000	0	-250,000	-100.00%
On-Stream Impoundment Restoration - RIIF	0	500,000	0	-500,000	-100.00%
Buchanan County Park Improvements - RIIF	0	150,000	0	-150,000	-100.00%
Total Natural Resources, Department of	\$ 250,000	\$ 1,900,000	\$ 1,000,000	\$ -900,000	-47.37%

Transportation, Infrastructure, and Capitals

Other Funds

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)	Percent Change (5)
<u>Administrative Services Capitals</u>					
Administrative Services - Capitals					
Major Maintenance - RIIF	\$ 12,000,000	\$ 20,000,000	\$ 20,000,000	\$ 0	0.00%
Routine Maintenance (Standing) - RIIF	1,000,000	2,000,000	2,000,000	0	0.00%
DGS Capitol Complex Security - RIIF	250,000	250,000	0	-250,000	-100.00%
Total Administrative Services Capitals	\$ 13,250,000	\$ 22,250,000	\$ 22,000,000	\$ -250,000	-1.12%
<u>Agriculture and Land Stewardship, Dept of</u>					
Agriculture and Land Stewardship					
Water Quality Initiative - RIIF	\$ 5,200,000	\$ 5,200,000	\$ 5,200,000	\$ 0	0.00%
Renewable Fuels Infra Fund - RIIF	3,000,000	0	10,000,000	10,000,000	0.00%
Total Agriculture and Land Stewardship, Dept of	\$ 8,200,000	\$ 5,200,000	\$ 15,200,000	\$ 10,000,000	192.31%
<u>Homeland Security and Emergency Mgmt</u>					
Homeland Security & Emergency Mgmt					
School Safety, Flood Mitigation, Other Emerg - RIIF	\$ 0	\$ 2,500,000	\$ 2,000,000	\$ -500,000	-20.00%
Mass Notification & Emer Messaging - TRF	400,000	400,000	400,000	0	0.00%
Total Homeland Security and Emergency Mgmt	\$ 400,000	\$ 2,900,000	\$ 2,400,000	\$ -500,000	-17.24%
<u>Blind Capitals, Department for the</u>					
Dept. for the Blind Capitals					
Building Repairs - RIIF	\$ 0	\$ 139,100	\$ 196,900	\$ 57,800	41.55%
Total Blind Capitals, Department for the	\$ 0	\$ 139,100	\$ 196,900	\$ 57,800	41.55%
<u>Corrections Capitals</u>					
Corrections Capitals					
DOC Capitals Request - RIIF	\$ 0	\$ 0	\$ 4,900,000	\$ 4,900,000	0.00%
DOC Radio Software Upgrade-TRF	0	0	350,000	350,000	0.00%
DOC Technology - TRF	500,000	210,000	2,415,954	2,205,954	1050.45%
Clarinda Correctional Facility Kitchen FF&E - RIIF	0	0	750,000	750,000	0.00%
Clarinda Correctional Facility Kitchen Expansion - RIIF	0	5,242,619	4,000,000	-1,242,619	-23.70%
Total Corrections Capitals	\$ 500,000	\$ 5,452,619	\$ 12,415,954	\$ 6,963,335	127.71%

Transportation, Infrastructure, and Capitals

Other Funds

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)	Percent Change (5)
<u>Cultural Affairs, Department of</u>					
Cultural Affairs, Dept. of					
Harold Keller Memorial Statue - RIIF	\$ 0	\$ 15,000	\$ 0	\$ -15,000	-100.00%
Great Places Infrastructure Grants - RIIF	1,000,000	1,000,000	1,000,000	0	0.00%
YMCA Strengthen Community Grants - RIIF	250,000	250,000	250,000	0	0.00%
Total Cultural Affairs, Department of	\$ 1,250,000	\$ 1,265,000	\$ 1,250,000	\$ -15,000	-1.19%
<u>Economic Development Authority</u>					
Economic Development Authority					
Community Attraction & Tourism Grants - RIIF	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 0	0.00%
Regional Sports Authorities - RIIF	500,000	0	0	0	0.00%
Vacant State Bldgs Rehab Fund - RIIF	0	750,000	1,000,000	250,000	33.33%
Vacant State Bldgs Demolition Fund - RIIF	0	750,000	1,000,000	250,000	33.33%
Sports Tourism Program - SWRF	0	1,500,000	1,500,000	0	0.00%
Iowa Independence Innovation Center- RIIF	800,000	0	0	0	0.00%
Total Economic Development Authority	\$ 6,300,000	\$ 8,000,000	\$ 8,500,000	\$ 500,000	6.25%
<u>Education, Department of</u>					
Education, Dept. of					
Statewide Ed Data Warehouse - TRF	\$ 600,000	\$ 600,000	\$ 600,000	\$ 0	0.00%
ICN Part III Leases & Maintenance - TRF	2,727,000	2,727,000	2,727,000	0	0.00%
Education, Dept. of	\$ 3,327,000	\$ 3,327,000	\$ 3,327,000	\$ 0	0.00%
Iowa PBS					
Iowa PBS Equipment Replacement - TRF	\$ 1,000,000	\$ 1,998,600	\$ 1,000,000	\$ -998,600	-49.96%
Total Education, Department of	\$ 4,327,000	\$ 5,325,600	\$ 4,327,000	\$ -998,600	-18.75%
<u>Ethics and Campaign Disclosure Board, Iowa</u>					
Campaign Finance Disclosure					
Electronic Filing - TRF	\$ 500,000	\$ 500,000	\$ 0	\$ -500,000	-100.00%
Total Ethics and Campaign Disclosure Board, Iowa	\$ 500,000	\$ 500,000	\$ 0	\$ -500,000	-100.00%

Transportation, Infrastructure, and Capitals

Other Funds

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)	Percent Change (5)
<u>General Assembly Capitals</u>					
Legislature-Capitals					
Repair and Renovate State Capitol Domes - RIIF	\$ 0	\$ 5,250,000	\$ 5,250,000	\$ 0	0.00%
Capitol Bldg Gutter Replacement - RIIF	1,250,000	1,250,000	0	-1,250,000	-100.00%
State Capitol Maintenance Fund - RIIF	500,000	500,000	500,000	0	0.00%
Total General Assembly Capitals	\$ 1,750,000	\$ 7,000,000	\$ 5,750,000	\$ -1,250,000	-17.86%
<u>Human Rights, Department of</u>					
Human Rights, Dept. of					
Criminal Justice Info System (CJIS) - TRF	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000	\$ 0	0.00%
Justice Data Warehouse - TRF	157,980	187,980	187,980	0	0.00%
Total Human Rights, Department of	\$ 1,557,980	\$ 1,587,980	\$ 1,587,980	\$ 0	0.00%
<u>Human Services, Department of</u>					
Assistance					
Nursing Facility Construction/Impr - RIIF	\$ 500,000	\$ 0	\$ 0	\$ 0	0.00%
ChildServe - RIIF	0	500,000	0	-500,000	-100.00%
ChildServe Project - RIIF	0	750,000	0	-750,000	-100.00%
Total Human Services, Department of	\$ 500,000	\$ 1,250,000	\$ 0	\$ -1,250,000	-100.00%
<u>Human Services Capitals</u>					
Human Services - Capitals					
ADA Capitals - RIIF	\$ 596,500	\$ 0	\$ 0	\$ 0	0.00%
Major Projects - RIIF	0	6,500,000	3,161,000	-3,339,000	-51.37%
Medicaid Technology - TRF	1,979,319	1,625,363	1,416,680	-208,683	-12.84%
State Poison Control Center - TRF	34,000	34,000	0	-34,000	-100.00%
Total Human Services Capitals	\$ 2,609,819	\$ 8,159,363	\$ 4,577,680	\$ -3,581,683	-43.90%
<u>Inspections and Appeals, Department of</u>					
Inspections and Appeals, Dept. of					
CAB Foster Care Registry - TRF	\$ 0	\$ 350,000	\$ 0	\$ -350,000	-100.00%
Total Inspections and Appeals, Department of	\$ 0	\$ 350,000	\$ 0	\$ -350,000	-100.00%

Transportation, Infrastructure, and Capitals

Other Funds

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)	Percent Change (5)
<u>Iowa Finance Authority</u>					
<u>Iowa Finance Authority</u>					
State Housing Trust Fund (STND) - RIF	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 0	0.00%
Total Iowa Finance Authority	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 0	0.00%
<u>Judicial Branch</u>					
<u>Judicial Branch</u>					
Connect District Phones to JB Bldg System -TRF	\$ 0	\$ 0	\$ 40,464	\$ 40,464	0.00%
Repurpose/Install CTI Sound Systems - D2,D3,D5 - TRF	0	0	610,000	610,000	0.00%
County Courthouse Technology - TRF	163,000	433,100	0	-433,100	-100.00%
Total Judicial Branch	\$ 163,000	\$ 433,100	\$ 650,464	\$ 217,364	50.19%
<u>Judicial Branch Capitals</u>					
<u>Judicial Branch Capitals</u>					
Judicial Building Improvements - RIF	\$ 400,000	\$ 0	\$ 0	\$ 0	0.00%
Justice Center Furniture & Equip - RIF	211,455	2,522,990	0	-2,522,990	-100.00%
Woodbury Co LEC New Construction Project - RIF	0	0	165,000	165,000	0.00%
Remodel Projects/Furniture Requests All 8 Districts - RIF	0	0	624,518	624,518	0.00%
Total Judicial Branch Capitals	\$ 611,455	\$ 2,522,990	\$ 789,518	\$ -1,733,472	-68.71%
<u>Law Enforcement Academy</u>					
<u>Iowa Law Enforcement Academy</u>					
ILEA Facility Remodel - RIF	\$ 280,000	\$ 0	\$ 0	\$ 0	0.00%
ILEA Technology Projects - TRF	400,000	0	0	0	0.00%
Total Law Enforcement Academy	\$ 680,000	\$ 0	\$ 0	\$ 0	0.00%
<u>Management, Department of</u>					
<u>Management, Dept. of</u>					
Searchable Online Databases - TRF	\$ 45,000	\$ 45,000	\$ 45,000	\$ 0	0.00%
Iowa Grants Mgmt Implementation - TRF	70,000	70,000	70,000	0	0.00%
Local Gov't Budget & Property Tax System - TRF	624,000	120,000	120,000	0	0.00%
Socrata License - TRF	0	371,292	382,131	10,839	2.92%
Total Management, Department of	\$ 739,000	\$ 606,292	\$ 617,131	\$ 10,839	1.79%

Transportation, Infrastructure, and Capitals

Other Funds

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)	Percent Change (5)
<u>Natural Resources Capitals</u>					
Natural Resources Capitals					
Lake Restoration & Water Quality - RIIF	\$ 8,600,000	\$ 9,600,000	\$ 9,600,000	\$ 0	0.00%
State Park Infrastructure - RIIF	1,000,000	2,000,000	4,000,000	2,000,000	100.00%
Fort Atkinson State Park Preserve Renovations - RIIF	0	100,000	0	-100,000	-100.00%
Total Natural Resources Capitals	\$ 9,600,000	\$ 11,700,000	\$ 13,600,000	\$ 1,900,000	16.24%
<u>Public Defense, Department of</u>					
Public Defense, Dept. of					
Technology Projects - TRF	\$ 0	\$ 100,000	\$ 500,000	\$ 400,000	400.00%
Total Public Defense, Department of	\$ 0	\$ 100,000	\$ 500,000	\$ 400,000	400.00%
<u>Public Defense Capitals</u>					
Public Defense Capitals					
Facility/Armory Maintenance - RIIF	\$ 1,000,000	\$ 1,000,000	\$ 2,100,000	\$ 1,100,000	110.00%
Modernization of Readiness Ctrs - RIIF	1,000,000	1,000,000	2,100,000	1,100,000	110.00%
Camp Dodge Infrastructure Upgrades - RIIF	250,000	250,000	550,000	300,000	120.00%
West Des Moines Armory - RIIF	0	1,800,000	1,850,000	50,000	2.78%
Total Public Defense Capitals	\$ 2,250,000	\$ 4,050,000	\$ 6,600,000	\$ 2,550,000	62.96%
<u>Public Health, Department of</u>					
Public Health, Dept. of					
State Medical Examiner Office - TRF	\$ 395,000	\$ 0	\$ 0	\$ 0	0.00%
Total Public Health, Department of	\$ 395,000	\$ 0	\$ 0	\$ 0	0.00%

Transportation, Infrastructure, and Capitals

Other Funds

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)	Percent Change (5)
<u>Public Safety, Department of</u>					
Public Safety, Dept. of					
State Interop. Comm. System - RIIF	\$ 3,960,945	\$ 4,114,482	\$ 4,330,150	\$ 215,668	5.24%
Ballistic Vests - RIIF	467,500	0	0	0	0.00%
Bomb Suits - RIIF	384,000	0	0	0	0.00%
Criminal History Record System - TRF	0	600,000	0	-600,000	-100.00%
Oracle Database Appliance - TRF	0	280,000	0	-280,000	-100.00%
DPS HQ Data Center UPS Replacement - TRF	0	74,000	0	-74,000	-100.00%
Public Safety Equipment Fund - RIIF	0	2,500,000	2,500,000	0	0.00%
Total Public Safety, Department of	\$ 4,812,445	\$ 7,568,482	\$ 6,830,150	\$ -738,332	-9.76%
<u>Public Safety Capitals</u>					
Public Safety Capitals					
ISP Aircraft - RIIF	\$ 1,713,170	\$ 0	\$ 0	\$ 0	0.00%
Human Trafficking Hotel/Motel Training Sys - TRF	0	98,000	0	-98,000	-100.00%
Total Public Safety Capitals	\$ 1,713,170	\$ 98,000	\$ 0	\$ -98,000	-100.00%
<u>Regents, Board of</u>					
Regents, Board of					
Regents Tuition Replacement - RIIF	\$ 28,268,466	\$ 28,100,000	\$ 27,900,000	\$ -200,000	-0.71%
Total Regents, Board of	\$ 28,268,466	\$ 28,100,000	\$ 27,900,000	\$ -200,000	-0.71%
<u>Regents Capitals</u>					
Regents Capitals					
UI Pentacrest and HVAC Impr.-RIIF	\$ 0	\$ 0	\$ 2,800,000	\$ 2,800,000	0.00%
ISU - Student Innovation Center - RIIF	6,625,000	11,375,000	2,000,000	-9,375,000	-82.42%
ISU - College of Veterinary Medicine - RIIF	8,900,000	12,500,000	12,500,000	0	0.00%
ISD - Long Hall Renovation - RIIF	1,325,000	0	0	0	0.00%
ISD - Girls Dormitory Renovation - RIIF	0	0	5,180,000	5,180,000	0.00%
ISU - Vet Diagnostic Lab Addition - RIIF	0	0	15,700,000	15,700,000	0.00%
UNI - Industrial Tech Center - RIIF	1,000,000	13,000,000	18,000,000	5,000,000	38.46%
Total Regents Capitals	\$ 17,850,000	\$ 36,875,000	\$ 56,180,000	\$ 19,305,000	52.35%

Transportation, Infrastructure, and Capitals

Other Funds

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)	Percent Change (5)
<u>Revenue, Department of</u>					
Revenue, Dept. of					
Tax System Modernization - TRF	\$ 4,070,460	\$ 4,070,460	\$ 4,070,460	\$ 0	0.00%
Total Revenue, Department of	\$ 4,070,460	\$ 4,070,460	\$ 4,070,460	\$ 0	0.00%
<u>Secretary of State, Office of the</u>					
Secretary of State					
Voter Registration System Update - TRF	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000	\$ 0	0.00%
Total Secretary of State, Office of the	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000	\$ 0	0.00%
<u>State Fair Authority Capitals</u>					
State Fair Authority Capitals					
Renovation of 4-H Building - RIIF	\$ 4,500,000	\$ 0	\$ 0	\$ 0	0.00%
Barn Restoration - RIIF	0	0	6,000,000	6,000,000	0.00%
Total State Fair Authority Capitals	\$ 4,500,000	\$ 0	\$ 6,000,000	\$ 6,000,000	0.00%
<u>Telecommunications and Tech Commission</u>					
Iowa Communications Network					
Firewall/DDoS Protection - TRF	\$ 2,071,794	\$ 0	\$ 1,510,724	\$ 1,510,724	0.00%
Total Telecommunications and Tech Commission	\$ 2,071,794	\$ 0	\$ 1,510,724	\$ 1,510,724	0.00%

Transportation, Infrastructure, and Capitals

Other Funds

	Actual FY 2021	Estimated FY 2022	Gov Rec FY 2022	Gov Rec vs Est FY 2022	Percent Change
	(1)	(2)	(3)	(4)	(5)
Transportation, Department of					
Transportation, Dept. of					
RUTF - Driver's Licenses	\$ 3,876,000	\$ 3,876,000	\$ 3,876,000	\$ 0	0.00%
RUTF - Administrative Services	6,887,155	6,933,116	0	-6,933,116	-100.00%
RUTF - Planning & Programming	458,035	467,986	0	-467,986	-100.00%
RUTF - Motor Vehicle	27,503,569	27,760,997	27,760,997	0	0.00%
RUTF - Strategic Performance	699,756	709,981	0	-709,981	-100.00%
RUTF - Highway Division	10,858,490	11,271,725	19,687,808	8,416,083	74.67%
RUTF - DAS Personnel & Utility Services	337,404	388,096	405,748	17,652	4.55%
RUTF - Unemployment Compensation	7,000	7,000	7,000	0	0.00%
RUTF - Workers' Compensation	170,209	139,722	145,673	5,951	4.26%
RUTF - Indirect Cost Recoveries	90,000	90,000	90,000	0	0.00%
RUTF - Auditor Reimbursement	92,120	94,920	94,920	0	0.00%
RUTF - County Treasurers Support	1,406,000	1,406,000	1,406,000	0	0.00%
RUTF - Mississippi River Park. Comm.	40,000	40,000	40,000	0	0.00%
RUTF - TraCS/MACH	300,000	300,000	300,000	0	0.00%
RUTF - Statewide Communications System	72,889	56,802	44,329	-12,473	-21.96%
RUTF - Personal Delivery of Services	114,909	225,000	225,000	0	0.00%
PRF - Administrative Services	42,306,807	42,589,140	0	-42,589,140	-100.00%
PRF - Planning & Programming	8,702,673	8,891,739	0	-8,891,739	-100.00%
PRF - Highway	256,690,271	264,645,745	324,562,935	59,917,190	22.64%
PRF - Motor Vehicle	1,351,138	1,161,169	1,161,169	0	0.00%
PRF - Strategic Performance	4,298,498	4,361,311	0	-4,361,311	-100.00%
PRF - DAS Personnel & Utility Services	2,007,247	2,384,018	2,492,449	108,431	4.55%
PRF - DOT Unemployment Comp.	138,000	138,000	138,000	0	0.00%
PRF - DOT Workers' Compensation	4,085,021	3,353,322	3,496,159	142,837	4.26%
PRF - Garage Fuel & Waste Mgmt.	1,000,000	1,000,000	1,000,000	0	0.00%
PRF - Indirect Cost Recoveries	660,000	660,000	660,000	0	0.00%
PRF - Auditor Reimbursement	565,880	583,080	583,080	0	0.00%
PRF - Transportation Maps	242,000	0	195,000	195,000	0.00%
PRF - Inventory & Equip.	10,085,000	7,796,000	12,700,000	4,904,000	62.90%
PRF - Statewide Communications System	487,793	380,134	296,665	-83,469	-21.96%
PRF - Field Facility Deferred Maint.	1,700,000	0	0	0	0.00%
PRF - Rest Area Facility Maintenance	250,000	400,000	400,000	0	0.00%
Recreational Trails Grants - RIIF	1,000,000	1,500,000	2,500,000	1,000,000	66.67%
Public Transit Infra Grants - RIIF	500,000	1,500,000	1,500,000	0	0.00%
Railroad Revolving Loan & Grant - RIIF	500,000	1,000,000	2,000,000	1,000,000	100.00%
Commercial Aviation Infra Grants - RIIF	1,000,000	1,900,000	1,900,000	0	0.00%
General Aviation Infra Grants - RIIF	650,000	1,000,000	1,000,000	0	0.00%
Total Transportation, Department of	\$ 391,133,864	\$ 399,011,003	\$ 410,668,932	\$ 11,657,929	2.92%

Transportation, Infrastructure, and Capitals

Other Funds

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)	Percent Change (5)
<u>Transportation Capitals</u>					
Transportation Capital					
RUTF - Scale/MVD Facilities Maint.	\$ 300,000	\$ 400,000	\$ 400,000	\$ 0	0.00%
PRF - Utility Improvements	400,000	0	0	0	0.00%
PRF - Garage Roofing Projects	500,000	0	0	0	0.00%
PRF - HVAC Improvements	700,000	0	0	0	0.00%
PRF - ADA Improvements	150,000	0	0	0	0.00%
PRF - Ames Administration Building	11,287,000	0	0	0	0.00%
RUTF - MVE Field Facilities Maintenance	0	400,000	400,000	0	0.00%
PRF - Facility Major Maintenance & Enhancements	0	5,300,000	5,300,000	0	0.00%
PRF - Facility Routine Maintenance & Preservation	0	4,700,000	4,700,000	0	0.00%
RUTF - Electronic Records Management System	0	0	3,290,000	3,290,000	0.00%
PRF - Electronic Records Management System	0	0	210,000	210,000	0.00%
Total Transportation Capitals	\$ 13,337,000	\$ 10,800,000	\$ 14,300,000	\$ 3,500,000	32.41%
<u>Treasurer of State, Office of</u>					
Treasurer of State					
County Fair Improvements - RIIF	\$ 1,060,000	\$ 1,060,000	\$ 1,060,000	\$ 0	0.00%
Total Treasurer of State, Office of	\$ 1,060,000	\$ 1,060,000	\$ 1,060,000	\$ 0	0.00%
<u>Veterans Affairs, Department of</u>					
Veterans Affairs, Dept. of					
DVA Fire/Energy/ADA Improvements - RIIF	\$ 50,000	\$ 0	\$ 0	\$ 0	0.00%
Technology Equipment - TRF	21,000	2,500	0	-2,500	-100.00%
Total Veterans Affairs, Department of	\$ 71,000	\$ 2,500	\$ 0	\$ -2,500	-100.00%
Total Transportation, Infrastructure, and Capitals	\$ 529,121,453	\$ 582,677,489	\$ 644,027,893	\$ 61,350,404	10.53%

Unassigned Standings

Other Funds

	Actual FY 2021 (1)	Estimated FY 2022 (2)	Gov Rec FY 2023 (3)	Gov Rec vs Est FY 2022 (4)	Percent Change (5)
<u>Economic Development Authority</u>					
<u>Economic Development Authority</u>					
Endow Iowa Admin - County Endw Fund	\$ 65,487	\$ 70,000	\$ 70,000	\$ 0	0.00%
Apprenticeship Training Program - WDF	3,000,000	3,000,000	3,000,000	0	0.00%
Job Training - WDF	3,000,000	4,750,000	4,750,000	0	0.00%
Total Economic Development Authority	\$ 6,065,487	\$ 7,820,000	\$ 7,820,000	\$ 0	0.00%
<u>Executive Council</u>					
<u>Executive Council</u>					
Performance of Duty - EEF	\$ 13,403,068	\$ 26,492,416	\$ 26,492,416	\$ 0	0.00%
Total Executive Council	\$ 13,403,068	\$ 26,492,416	\$ 26,492,416	\$ 0	0.00%
<u>Management, Department of</u>					
<u>Management, Dept. of</u>					
Environment First Fund - RIIF	\$ 42,000,000	\$ 42,000,000	\$ 42,000,000	\$ 0	0.00%
Technology Reinvestment Fund - RIIF	18,550,000	0	20,500,000	20,500,000	0.00%
Total Management, Department of	\$ 60,550,000	\$ 42,000,000	\$ 62,500,000	\$ 20,500,000	48.81%
<u>Regents, Board of</u>					
<u>Regents, Board of</u>					
ISU - Midwest Grape & Wine Industry - WGTF	\$ 250,000	\$ 250,000	\$ 250,000	\$ 0	0.00%
Total Regents, Board of	\$ 250,000	\$ 250,000	\$ 250,000	\$ 0	0.00%
<u>Transportation, Department of</u>					
<u>Transportation, Dept. of</u>					
RUTF - County Treasurer Equipment	\$ 650,000	\$ 650,000	\$ 650,000	\$ 0	0.00%
Total Transportation, Department of	\$ 650,000	\$ 650,000	\$ 650,000	\$ 0	0.00%
<u>Revenue, Department of</u>					
<u>Revenue, Dept. of</u>					
Homestead Tax Credit Aid - TPRF	\$ 2,799,690	\$ 0	\$ 0	\$ 0	0.00%
Elderly & Disabled Property Tax Credit - TPRF	2,460,000	0	0	0	0.00%
Total Revenue, Department of	\$ 5,259,690	\$ 0	\$ 0	\$ 0	0.00%
Total Unassigned Standings	\$ 86,178,246	\$ 77,212,416	\$ 97,712,416	\$ 20,500,000	26.55%

Budget Unit Briefs. Information related to State appropriations and special purpose funds, including a write-up on each budget schedule and charts that provide financial information for all agencies of State government, is available at: www.legis.iowa.gov/publications/fiscal/budgetUnitInfo.

Fiscal Updates. The Legislative Services Agency publishes news articles on meetings attended by analysts, summaries of audit reports issued by the State Auditor's Office, and other items of interest, including COVID-19-related topics. The documents are located on the Legislative Services Agency publications page at: www.legis.iowa.gov/publications/fiscal/fiscalUpdate.

Issue Reviews. The Legislative Services Agency publishes in-depth reviews of selected issues concerning State government. Issue Reviews are available at: www.legis.iowa.gov/publications/fiscal/issueReviews.

Conversations About Iowa Government. The Legislative Services Agency produces short, conversational interviews conducted by staff regarding State and local government. The podcasts are available at: www.legis.iowa.gov/publications/fiscal/conversations.

Fiscal Topics. The Legislative Services Agency publishes one- to two-page summaries reviewing a selected State government issue or topic. Fiscal Topics are available at: www.legis.iowa.gov/publications/fiscal/fiscalTopics.

Fiscal Topics	Date Published
Reinvestment Districts and Sales Tax Funding	11/30/2021
Tax Credit: Biodiesel Production Credit	11/30/2021
Tax Credit: E-85 Gasoline Promotion Tax Credit	11/30/2021
Resource Enhancement and Protection Fund	11/19/2021
Road Use Tax Fund and TIME-21 Fund	11/16/2021
Flood Mitigation Program and Sales Tax Funding	11/15/2021
State Accounting Enterprise (DAS)	11/15/2021
Tax Credit: Biodiesel Blended Fuel Tax Credit	11/15/2021
Tax Credit: E-15 Plus Gasoline Promotion Tax Credit	11/15/2021
Tax Credit: Ethanol Promotion Tax Credit	11/15/2021
Tax Credit: Geothermal Heat Pump Tax Credit	11/09/2021
Tax Credit: Geothermal Tax Credit	11/09/2021
Tax Credit: Renewable Chemical Production Tax Credit	11/09/2021
Tax Credit: Renewable Energy Tax Credit	11/09/2021

Tax Credit: Wind Energy Production Tax Credit	11/09/2021
Tax Credit: Solar Energy System Tax Credit	11/08/2021
Customer Council — Department of Administrative Services	11/02/2021
Central Procurement and Fleet Services Enterprise (DAS)	10/29/2021
General Services Enterprise (DAS)	10/29/2021
Human Resources Enterprise (DAS)	10/29/2021
FY 2021 State Gaming Revenues	10/27/2021
Career and Technical Education	10/25/2021
Tax Credit: Accelerated Career Education Program	10/25/2021
Tax Credit: Earned Income Tax Credit	10/25/2021
Tax Credit: Endow Iowa Tax Credit	10/25/2021
State Appeal Board	10/22/2021
Tax Credit: Adoption Tax Credit	10/22/2021
Tax Credit: Angel Investor Tax Credit	10/22/2021
Tax Credit: Assistive Device Tax Credit	10/22/2021
Tax Credit: Child and Dependent Care Tax Credit	10/22/2021
Tax Credit: Early Childhood Development Tax Credit	10/22/2021
Tax Credit: Farm to Food Donation Tax Credit	10/22/2021
Tax Credit: High Quality Jobs Program	10/22/2021
Tax Credit: Historic Preservation Tax Credit	10/22/2021
Tax Credit: Innovation Fund Tax Credit	10/22/2021
Tax Credit: Iowa New Jobs Training Program	10/22/2021
Tax Credit: Redevelopment Tax Credit	10/22/2021
Tax Credit: Research Activities Tax Credit	10/22/2021
Tax Credit: School Tuition Organization	10/22/2021
Tax Credit: Volunteer Fire Fighter and Emergency Medical Services Personnel and Reserve Peace Officer Tax Credit	10/22/2021
Tax Credit: Workforce Housing Tax Incentive Program	10/22/2021
Tax Credit: Targeted Jobs Tax Credit from Withholding	10/21/2021
Tax Credit: Tuition and Textbook	10/21/2021

Environment First Fund	10/19/2021
Groundwater Protection Fund	10/15/2021
Brucellosis and Tuberculosis Eradication Fund	10/14/2021
Marine Fuel Tax Fund	10/14/2021
Soil Conservation Revolving Loan Fund	10/14/2021
Blufflands Protection Fund	10/13/2021
Sports Wagering Receipts Fund	10/11/2021
Grain Indemnity Fund	10/06/2021
Renewable Fuel Infrastructure Fund	10/04/2021
Livestock Remediation Fund	10/01/2021
Special Employment Security Contingency Fund	10/01/2021
Iowa Board of Educational Examiners	09/30/2021
Forestry Management and Enhancement Fund	09/23/2021
Iowa's Labor Force Participation Rate	09/23/2021
National Pollutant Discharge Elimination System Permit Program	09/23/2021
Boiler Safety Fund	09/16/2021
Community Action Agencies	09/16/2021
OCIO Internal Service Fund	09/16/2021
Disaster Recovery Housing Assistance Program	09/15/2021
Innovation and Commercialization Development Fund	09/15/2021
Iowa Juvenile Home at Toledo	09/15/2021
Public Safety Equipment Fund	09/15/2021
Demonstration Fund	09/10/2021
Emergency Solutions Grant Program	09/03/2021
County Endowment Fund	09/01/2021
Shelter Assistance Fund	09/01/2021
Federal Pandemic Unemployment Assistance Programs	08/31/2021
Housing Trust Fund Real Estate Trust Accounts Interest	08/31/2021
IOWAccess Revolving Fund	08/31/2021
State Procurement Policy Overview	08/30/2021

Iowa Rental and Mortgage Emergency Assistance Programs	08/23/2021
Medicaid HCBS Waivers	08/23/2021
Department of Corrections Survivor Benefits Fund	08/10/2021
Home and Community-Based Services (HCBS) — Rent Subsidy Program	08/10/2021
Housing Trust Fund Real Estate Transfer Tax	08/10/2021
Technology Reinvestment Fund	08/10/2021
School Aid — Area Education Agency Funding	08/05/2021
Federal Medical Assistance Percentage (FMAP) Rates	08/03/2021
School Aid — Income Surtaxes	07/27/2021
School Aid — District Cost Per Pupil Differences Between School Districts	07/21/2021
School Aid — School District Reorganization Incentives	07/21/2021
Transportation Equity Program	07/21/2021
Iowa's Open Records Law	07/15/2021
School Aid — Additional Levy Components	07/15/2021
School Aid — Instructional Support Program	07/15/2021
Elevator Safety Fund	07/12/2021
Vertical Infrastructure Requirement Exemptions	07/08/2021
Iowa's Gross State Product	07/06/2021
Senior Living Trust Fund	07/06/2021
Flood Mitigation Program and Sales Tax Funding	06/24/2021
Iowa's Unemployment Compensation Trust Fund	06/24/2021
Statutory Off-the-Top Allocations from the Road Use Tax Fund — FY 2020	03/24/2021
January 2021 Major Maintenance List	02/22/2021
Liquor Control Trust Fund	01/25/2021
Contingent Individual Income Tax System	01/19/2021
FY 2020 Performance of Duty Expenditures	01/13/2021

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Appendix D – Other Fund Balance Sheets

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Analysis of Governor's Budget

This Appendix contains balance sheets for the following funds:

- Environment First Fund (EFF)
- Rebuild Iowa Infrastructure Fund (RIIF)
- Technology Reinvestment Fund (TRF)
- Skilled Worker and Job Creation Fund (SWJCF)

Environment First Fund

	Actual FY 2021	Estimated FY 2022	Gov Rec FY 2023
Resources			
Balance Forward	\$ 90,250	\$ 90,250	\$ 90,250
RIIF Appropriation	42,000,000	42,000,000	42,000,000
Total Resources	<u>\$ 42,090,250</u>	<u>\$ 42,090,250</u>	<u>\$ 42,090,250</u>
Appropriations			
Agriculture and Land Stewardship			
Soil Conservation Cost Share	\$ 8,325,000	\$ 8,325,000	\$ 8,325,000
Soil & Water Conservation Fund	3,800,000	3,800,000	3,800,000
Water Quality Initiative	2,375,000	2,375,000	2,375,000
Wetlands Incentive Program (CREP)	1,000,000	1,000,000	1,000,000
Conservation Reserve Program (CRP)	900,000	900,000	900,000
Watershed Protection Program	900,000	900,000	900,000
Total Agriculture and Land Stewardship	<u>\$ 17,300,000</u>	<u>\$ 17,300,000</u>	<u>\$ 17,300,000</u>
Natural Resources			
REAP Program	\$ 12,000,000	\$ 12,000,000	\$ 12,000,000
Park Operations and Maintenance	6,235,000	6,235,000	6,235,000
Water Quality Monitoring Stations	2,955,000	2,955,000	2,955,000
Animal Feeding Operations	1,320,000	1,320,000	1,320,000
Water Quality Protection	500,000	500,000	500,000
Air Quality Monitoring Program	425,000	425,000	425,000
Flood Plain Management	375,000	375,000	375,000
Geographic Information System	195,000	195,000	195,000
Total Natural Resources	<u>\$ 24,005,000</u>	<u>\$ 24,005,000</u>	<u>\$ 24,005,000</u>
Board of Regents			
Water Quantity Program	\$ 495,000	\$ 495,000	\$ 495,000
Geological and Water Survey	200,000	200,000	200,000
Total Board of Regents	<u>\$ 695,000</u>	<u>\$ 695,000</u>	<u>\$ 695,000</u>
Total Appropriations	<u>\$ 42,000,000</u>	<u>\$ 42,000,000</u>	<u>\$ 42,000,000</u>
Reversions	<u>0</u>	<u>0</u>	<u>0</u>
Ending Balance	<u><u>\$ 90,250</u></u>	<u><u>\$ 90,250</u></u>	<u><u>\$ 90,250</u></u>

Rebuild Iowa Infrastructure Fund

	Actual FY 2021	Estimated FY 2022	Gov Rec FY 2023
Resources			
Balance Forward	\$ 19,778,209	\$ 60,620,760	\$ 65,908,570
State Wagering Tax and Fee Revenues			
Wagering Tax and Fees	176,417,299	177,857,000	177,857,000
Revenue Bond Debt Service Fund Transfer	10,678,378	10,500,000	10,500,000
Federal Subsidy Holdback Fund Transfer	3,759,851	3,750,000	3,750,000
Total Wagering Tax Revenues	190,855,528	192,107,001	192,107,000
Interest	\$ 2,016,973	\$ 2,000,000	\$ 2,000,000
MSA Tobacco Payments	11,644,497	10,790,405	10,790,405
MSA Tobacco Litigation Settlements	2,209,593	2,209,595	2,209,595
Returned ACE Appropriation	2,749,253	0	0
Austism Support Fund Transfer	0	750,000	0
Total Resources	\$ 229,254,053	\$ 268,477,761	\$ 273,015,570
Appropriations			
Administrative Services			
Major Maintenance	\$ 12,000,000	\$ 20,000,000	\$ 20,000,000
Routine Maintenance (standing appropriation)	1,000,000	2,000,000	2,000,000
Capitol Complex Security Cameras	250,000	250,000	0
Agriculture & Land Stewardship			
Water Quality Initiative	5,200,000	5,200,000	5,200,000
Renewable Fuels	3,000,000	0	10,000,000
Fertilizer Management	0	0	1,000,000
Carbon Initiative	0	0	2,000,000
Department for the Blind			
Building Repairs	0	139,100	196,900
Department of Corrections			
Clarinda Kitchen Renovation	0	5,242,619	4,000,000
Clarinda Kitchen FF&E	0	0	750,000
DOC Capitals Request	0	0	4,900,000
Cultural Affairs			
Great Places Infrastructure Grants	1,000,000	1,000,000	1,000,000
Strengthening Communities Grants - Rural YMCAs	250,000	250,000	250,000
Harold "Pie" Keller Monument	0	15,000	0
Economic Development			
Community Attraction & Tourism Grants	5,000,000	5,000,000	5,000,000
Regional Sports Authorities	500,000	0	0
Carbon Ignition Fund	0	0	5,000,000
Vacant Buildings Demolition Fund	0	750,000	1,000,000
Vacant Buildings Rehabilitation Fund	0	750,000	1,000,000
Independence Innovation Center	800,000	0	0
Homeland Security and Emergency Management			
School Safety, Flood Mitigation, Other Emerg.	0	2,500,000	2,000,000
Human Services			
DHS Facility Renovation and Remodeling	0	0	3,161,000
ChildServe Building Expansion	0	500,000	0
ChildServe Project	0	750,000	0
ADA Capitals	596,500	0	0
Nursing Home Facility Improvements	500,000	0	0
Eldora Dorm Renovation	0	6,500,000	0

Rebuild Iowa Infrastructure Fund

	Actual FY 2021	Estimated FY 2022	Gov Rec FY 2023
Iowa Finance Authority			
State Housing Trust Fund (standing appropriation)	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000
Iowa Law Enforcement Academy			
ILEA Furnishings	280,000	0	0
Judicial Branch			
Judicial Branch Building	400,000	0	0
County Courthouse Equipment and Furniture	211,455	2,522,990	624,518
Woodbury County Project	0	0	165,000
Legislative Branch			
Gutter Replacement	1,250,000	1,250,000	0
Capitol Building Maintenance (standing appropriation)	500,000	500,000	500,000
State Capitol Corner Domes	0	5,250,000	5,250,000
Management			
Environment First Fund (standing appropriation)	42,000,000	42,000,000	42,000,000
Technology Reinvestment Fund	18,550,000	0	20,500,000
Department of Natural Resources			
State Park Infrastructure	1,000,000	2,000,000	4,000,000
Lake Restoration & Water Quality	8,600,000	9,600,000	9,600,000
Water Trails and Low Head Dam Grants	250,000	1,000,000	1,000,000
On-Stream Impoundment Fund	0	500,000	0
Fort Atkinson	0	100,000	0
Buchanan County Park	0	150,000	0
DNR Tree Replanting	0	250,000	0
Public Defense			
Facility/Armory Maintenance	1,000,000	1,000,000	2,100,000
Statewide Modernization - Readiness Centers	1,000,000	1,000,000	2,100,000
Camp Dodge Infrastructure Upgrades	250,000	250,000	550,000
WDM Armory	0	1,800,000	1,850,000
Public Safety			
Statewide Communications System	3,960,945	4,114,482	4,330,150
Iowa State Patrol Aircraft	1,713,170	0	0
Ballistic Vests	467,500	0	0
Bomb Suits	384,000	0	0
DPS Equipment Fund	0	2,500,000	2,500,000
Regents			
Tuition Replacement	28,268,466	28,100,000	27,900,000
ISU - Student Innovation Center	6,625,000	11,375,000	2,000,000
UI Pentacrest Modernization	0	0	2,800,000
ISU - Vet Lab	8,900,000	12,500,000	12,500,000
ISU Veterinary Diagnostic Lab Phase 2	0	0	15,700,000
UNI - Industrial Technology Center	1,000,000	13,000,000	18,000,000
ISD - Long Hall Renovation	1,325,000	0	0
ISD - Girls Dorm HVAC	0	0	5,180,000
State Fair			
4-H Building Renovation	4,500,000	0	0
Barn Restoration	0	0	6,000,000
Transportation			
Railroad Revolving Loan and Grant	500,000	1,000,000	2,000,000
Recreational Trails	1,000,000	1,500,000	2,500,000
Public Transit Vertical Infrastructure Grants	500,000	1,500,000	1,500,000
Comm. Air Service Vertical Infrastructure Grants	1,000,000	1,900,000	1,900,000
General Aviation Vertical Infrastructure Grants	650,000	1,000,000	1,000,000
Treasurer			
County Fair Infrastructure	1,060,000	1,060,000	1,060,000

Rebuild Iowa Infrastructure Fund

	Actual FY 2021	Estimated FY 2022	Gov Rec FY 2023
Veterans Affairs			
Resurfacing Road at Veterans Cemetery	\$ 50,000	\$ 0	\$ 0
Net Appropriations	<u>\$ 170,292,036</u>	<u>\$ 202,569,191</u>	<u>\$ 268,567,568</u>
Reversions	<u>-1,658,743</u>	<u>0</u>	<u>0</u>
Ending Balance	<u><u>\$ 60,620,760</u></u>	<u><u>\$ 65,908,570</u></u>	<u><u>\$ 4,448,002</u></u>

Technology Reinvestment Fund

	Actual FY 2021	Estimated FY 2022	Gov Rec FY 2023
Resources			
Beginning Balance	\$ 5,855	\$ -2,698	\$ 7
RIIF Appropriation	18,550,000	0	20,500,000
General Fund Appropriation	0	17,700,000	0
Total Available Resources	\$ 18,555,855	\$ 17,697,302	\$ 20,500,007
Appropriations			
Ethics			
Update to the Candidate Reporting System	\$ 500,000	\$ 500,000	\$ 0
Department of Corrections			
Institution Building Automation Systems	500,000	0	0
State Storage Area Network Replacement	0	210,000	0
DOC Radio Software Upgrade	0	0	350,000
Technology Projects	0	0	2,415,954
Department of Education			
ICN Part III & Maintenance & Leases	2,727,000	2,727,000	2,727,000
Statewide Education Data Warehouse	600,000	600,000	600,000
IPTV Equipment Replacement	1,000,000	1,998,600	1,000,000
Homeland Security and Emergency Management			
EMS Mass Messaging System	400,000	400,000	400,000
Human Rights			
Integrating Justice Data Systems	1,400,000	1,400,000	1,400,000
Justice DataWarehouse	157,980	187,980	187,980
Iowa Communications Network			
Firewall DDoS Protection	2,071,794	0	1,510,724
Iowa Law Enforcement Academy			
Technology Projects	400,000	0	0
Department of Human Services			
Medicaid Management Information System	1,979,319	1,625,363	1,416,680
State Poison Center	34,000	34,000	0
Department of Inspections and Appeals			
Child Advocacy Bd-Foster Care Registry	0	350,000	0
Health Facilities Database Enhancement	0	0	250,000
Food Safety Data System Enhancement & Interface	0	0	410,000
Admin Hearings E-Filing	0	0	100,000
Judicial Branch			
Phased VOIP Phone Upgrade	163,000	433,100	0
Connect District Phones to JB Building			40,464
Install/Repurpose Sound Systems	0	0	610,000
Department of Management			
Transparency Project	45,000	45,000	45,000
Grants Management System	70,000	70,000	70,000
Local Government Budget & Property Tax Upgrade	624,000	120,000	120,000
Socrata Software License	0	371,292	382,131
Department of Public Defense			
Technology Projects	0	100,000	500,000
Department of Public Health			
Equipment-State Medical Examiner	395,000	0	0

Technology Reinvestment Fund

	Actual FY 2021	Estimated FY 2022	Gov Rec FY 2023
Department of Public Safety			
Criminal History Record System	\$ 0	\$ 600,000	\$ 0
Human Trafficking Training	0	98,000	0
Oracle Database Replacement	0	280,000	0
HQ Data Center Replacement	0	74,000	0
Body Worn Cameras Licensing	0	0	385,000
Department of Revenue			
Tax System Modernization	4,070,460	4,070,460	4,070,460
Secretary of State			
Technology Projects	1,400,000	1,400,000	1,400,000
Department of Veterans Affairs			
Technology Equipment	21,000	2,500	0
Total Appropriations	<u>\$ 18,558,553</u>	<u>\$ 17,697,295</u>	<u>\$ 20,391,393</u>
Reversions	<u>0</u>	<u>0</u>	<u>0</u>
Ending Balance	<u><u>\$ -2,698</u></u>	<u><u>\$ 7</u></u>	<u><u>\$ 108,614</u></u>

Iowa Skilled Worker and Job Creation Fund

	Actual FY 2021	Estimated FY 2022	Gov Rec FY 2023
Revenue			
Beginning Account Balance	\$ 0	\$ 0	\$ 0
Wagering Tax Receipts	63,750,000	63,750,000	63,750,000
Total Revenue	<u>\$ 63,750,000</u>	<u>\$ 63,750,000</u>	<u>\$ 63,750,000</u>
Appropriations			
College Student Aid Commission			
Skilled Workforce Shortage Tuition Grant	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000
Future Ready Iowa Grant Program	1,000,000	0	0
Total College Student Aid Commission	<u>\$ 6,000,000</u>	<u>\$ 5,000,000</u>	<u>\$ 5,000,000</u>
Economic Development Authority			
High Quality Jobs Program	\$ 11,700,000	\$ 11,700,000	\$ 11,700,000
STEM Internships	1,000,000	1,000,000	1,000,000
STEM Best	0	700,000	700,000
Future Ready Iowa Mentor Program	400,000	400,000	400,000
Empower Rural Iowa Program	0	700,000	700,000
Empower Rural Iowa Housing Needs Assessment	100,000	0	0
Empower Rural Iowa Rural Innovation Grants	300,000	0	0
Total Economic Development Authority	<u>\$ 13,500,000</u>	<u>\$ 14,500,000</u>	<u>\$ 14,500,000</u>
Department of Education			
Workforce Training and Econ Dev Funds	\$ 15,100,000	\$ 15,100,000	\$ 15,100,000
Adult Literacy for the Workforce	5,500,000	5,500,000	5,500,000
ACE Infrastructure	6,000,000	6,000,000	6,000,000
PACE and Regional Sectors	5,000,000	5,000,000	5,000,000
Gap Tuition Assistance Fund	2,000,000	2,000,000	2,000,000
Work-Based Learning Intermediary Network	1,500,000	1,500,000	1,500,000
Workforce Prep Outcome Reporting System	200,000	200,000	200,000
Total Department of Education	<u>\$ 35,300,000</u>	<u>\$ 35,300,000</u>	<u>\$ 35,300,000</u>
Iowa Workforce Development			
AMOS - Mid-Iowa Organizing Strategy	\$ 100,000	\$ 100,000	\$ 100,000
Future Ready Iowa Coordinator	150,000	150,000	150,000
Total Iowa Workforce Development	<u>\$ 250,000</u>	<u>\$ 250,000</u>	<u>\$ 250,000</u>
Board of Regents			
Regents Innovation Fund	3,000,000	3,000,000	3,000,000
ISU - Economic Development	2,424,302	2,424,302	2,424,302
UI - Economic Development	209,279	209,279	209,279
UI - Entrepreneurship and Econ Growth	2,000,000	2,000,000	2,000,000
UNI - Economic Development	1,066,419	1,066,419	1,066,419
Total Board of Regents	<u>\$ 8,700,000</u>	<u>\$ 8,700,000</u>	<u>\$ 8,700,000</u>
Total Appropriations	<u>\$ 63,750,000</u>	<u>\$ 63,750,000</u>	<u>\$ 63,750,000</u>
Reversions	\$ 0	\$ 0	\$ 0
Ending Balance	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>