PRELIMINARY ANALYSIS OF THE GOVERNOR'S BUDGET RECOMMENDATIONS

FY 2022 and FY 2023

FISCAL SERVICES DIVISION
JANUARY 12, 2021

Document Notes

Preliminary Analysis of Governor's Budget

The Fiscal Services Division of the Legislative Services Agency (LSA) obtained information from the Integrated Information for Iowa (I/3) Budget System and from the Department of Management (DOM) to compile this document. This document reflects information received on January 10, 2020.

This preliminary document is intended to be a brief summary of the Governor's budget recommendations for FY 2022 and FY 2023. The document also includes information on the Governor's recommended supplemental appropriations for FY 2021. A more detailed summary document analyzing the Governor's recommendations will be available from the Fiscal Services Division of the LSA on Thursday, January 14, 2020.

This document includes the following:

- Budget Overview
- **Appendix A** — Acronyms
- **Appendix B** — Appropriations Tracking
- General Fund Tracking
- Other Funds Tracking
- **Appendix C** — Other Funds Balance Sheets
  - Environment First Fund (EFF)
  - Rebuild Iowa Infrastructure Fund (RIIF)
  - Technology Reinvestment Fund (TRF)
  - Skilled Worker and Job Creation Fund (SWJCF)

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Summary of the Governor's General Fund Budget Recommendations

The Governor's budget is based on the December 11, 2020, 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 2021 and established the official estimate for FY 2022. The Governor is also recommending revisions to the FY 2021 budget currently in progress. The Governor's budget also includes recommendations for FY 2023. The Governor's FY 2021, FY 2022, and FY 2023 budget recommendations are summarized below.

FY 2021 Budget Recommendations

The Governor's revised FY 2021 General Fund budget includes total resources of $8.216 billion (**Table 1**). This includes the December REC estimate of $7.969 billion (estimated growth rate of 0.5%) and a carryforward balance from FY 2020 of $246.9 million. The Governor is also recommending supplemental appropriations for FY 2021 totaling $41.0 million for two State programs (**Table 3**). The Governor's revised FY 2021 budget leaves an estimated surplus of $396.6 million.

Table 1

Projected Condition of the General Fund Budget
(In Millions)

	Actual FY 2020	Estimated FY 2021	Gov Rec FY 2022	Gov Rec FY 2023
Funds Available				
Net Receipts	$ 7,930.6	$ 7,969.3	$ 8,265.7	$ 8,596.3
Revenue Adjustments	0.0	0.0	- 12.4	- 183.7
Surplus Carryforward	195.6	246.9	196.7	303.2
Total Funds Available	$ 8,126.2	$ 8,216.2	$ 8,450.0	$ 8,715.8
Expenditure Limitation			**$ 8,367.3**	**$ 8,629.9**
Estimated Appropriations and Expenditures				
Appropriations	$ 7,642.6	$ 7,778.5	$ 8,114.1	$ 8,299.8
Adjustments to Standings	4.7	5.1	0.0	0.0
Supplemental/Deappropriations	185.6	41.0	0.0	0.0
Total Appropriations	$ 7,832.9	$ 7,824.6	$ 8,114.1	$ 8,299.8
Reversions	- 12.2	- 5.0	- 5.0	- 5.0
Net Appropriations	$ 7,820.7	$ 7,819.6	$ 8,109.1	$ 8,294.8
Ending Balance – Surplus	$ 305.5	$ 396.6	$ 340.9	$ 421.0

Note: Numbers may not equal totals due to rounding.

FY 2022 Budget Recommendations

The Governor's FY 2022 budget includes total General Fund resources of $8.450 billion (**Table 1**). This includes the December REC estimate of $8.266 billion (estimated growth rate of 3.7%), a net revenue adjustment of negative $12.4 million, and $196.7 million in surplus carryforward dollars.

The Expenditure Limitation under the Governor's proposed budget totals $8.367 billion. The Governor is recommending General Fund appropriations totaling $8.114 billion, which is $253.2 million below the Expenditure Limitation. The Governor's FY 2022 General Fund appropriations budget represents an increase of $289.5 million (3.7%) compared to the Governor's revised FY 2021 appropriations recommendations. The Governor's FY 2022 budget results in an estimated surplus of $340.9 million.

FY 2023 Budget Recommendations

While the REC has not yet acted on a General Fund estimate for FY 2023, the Governor's recommendation assumes a base revenue estimate of $8.596 billion, an increase of $330.6 million (4.0%) compared to the FY 2022 REC estimate. The Governor is also recommending net revenue adjustments totaling negative $183.7 million for FY 2023. The Governor's FY 2023 budget includes $303.2 million in surplus carryforward dollars.

The Expenditure Limitation under the Governor's FY 2023 budget totals $8.630 billion. The Governor is recommending General Fund appropriations totaling $8.300 billion, which represents an increase of $185.7 million (2.3%) compared to the Governor's FY 2022 appropriations recommendations. The Governor's FY 2023 budget results in an estimated surplus of $421.0 million.

Governor's Revenue Adjustments

The Governor's budget includes General Fund revenue adjustments of negative $12.4 million for FY 2022 and negative $183.7 million for FY 2023 (**Table 2**).

Remove SF 2417 Revenue Triggers: The Governor is recommending elimination of the two revenue triggers that need to be met in order for the contingent individual income tax system to become effective. As a component of significant tax change legislation enacted in 2018 (SF 2417, Tax Modifications Act), a revised system of taxing individual income was established in the Iowa Code, and that new system was made contingent on State General Fund revenue achieving two revenue thresholds (triggers) before the system would become effective. The Governor's recommendation is to remove the trigger requirements and activate the new system beginning with tax year 2023. This change is estimated to reduce General Fund revenue by $157.2 million in FY 2023.

Increase Workforce Housing Tax Incentive Program: The Governor is recommending an increase in the annual amount available under the Workforce Housing Tax Incentive Program. The annual amount would be raised from the current level of $25.0 million to $50.0 million. In addition, the Governor is recommending that the allocation within the Program to small cities be increased from $10.0 million per year to $20.0 million per year. This change is estimated to have a $7.7 million negative impact on revenues in FY 2022.

Increase the Redevelopment Tax Credit Cap: The Governor is recommending an increase in the annual amount available for the Redevelopment Tax Credit from the current level of $10.0 million to $20.0 million. The Governor is also recommending extending the sunset date for the credit by 10 years.

Create an Affordable Housing Tax Credit: The Governor is recommending the creation of a new tax credit for developers of low-income rental housing. The new credit would receive an annual allocation of $15.0 million. The change is not expected to reduce General Fund revenue until after FY 2023.

Increase Funding to the Housing Trust Fund: The Governor is recommending allocating additional revenue to the Housing Trust Fund. The funding change would be accomplished by redirecting Real Estate Transfer Tax revenue from the State General Fund to the Housing Trust Fund. This change is estimated to have a $4.4 million negative impact on revenues in FY 2022.

Expand Eligibility for Child Tax Credits: The Governor is recommending an increase in the maximum income limits applicable to the Early Childhood Development (ECD) and the Child and Dependent Care (CDC) Tax Credits. The current maximum income limit for each tax credit is $45,000. The Governor is recommending a maximum income limit of $90,000 effective beginning tax year 2021.

Table 2

General Fund Revenue Adjustments

(In Millions)

	Gov Rec FY 2021	Gov Rec FY 2022	Gov Rec FY 2023
Remove SF 2417 Triggers	$ 0.0	$ 0.0	$ - 157.2
Increase Workforce Housing Tax Incentive Program	0.0	-7.7	-16.1
Increase Redevelopment Tax Credit Cap	0.0	0.0	-0.4
Create Affordable Housing Tax Credit	0.0	0.0	0.0
Increase Housing Trust Fund Allocation	0.0	-4.4	-4.7
Expand Child Tax Credits	0.0	-0.3	-5.3
Total Revenue Adjustments	$ 0.0	$ -12.4	$ -183.7

Governor's FY 2021 Supplemental Appropriations

The Governor is recommending supplemental appropriations totaling $41.0 million for two State programs for FY 2021 (**Table 3**).

Office of Chief Information Officer (OCIO) — Workday: The Governor is recommending an FY 2021 General Fund supplemental appropriation of $21.0 million to partially fund a contract with Workday, Inc. for the replacement of the State's budget, accounting, and human resources systems by July 2022. In July 2020, $21.0 million was transferred from the Iowa Coronavirus Relief Fund (ICRF) for the Workday contract. In December 2020, the Governor directed the Department of Management (DOM) to return $21.0 million to the ICRF. The U.S. Treasury Department's Office of Inspector General (OIG) concurred with an October 2020 audit noting that the replacement is not a qualifying expense for ICRF funds.

Education — Additional School Financing: The Governor is recommending an FY 2021 General Fund supplemental appropriation to State school aid of $20.0 million for in-person learning to fund a grant program facilitated by the Department of Education for school districts that have provided the option of 100.0% in-person learning for the 2020-2021 school year.

Table 3

Governor's Recommendations
Supplemental Appropriations
(In Millions)

	FY 2021
OCIO - Workday	$ 21.0
Education - Additional School Financing	20.0
Total Increase	$ 41.0

Governor's Significant General Fund Appropriations Changes

Table 4 shows the major changes included in the Governor's FY 2022 appropriations recommendations. The changes are summarized below.

Three-Year Broadband Grants: The Governor is recommending an annual appropriation of $150.0 million beginning in FY 2022 through FY 2024 as part of the Empowering Rural Iowa program initiative for broadband grants and expanding broadband access.

Department of Management — Technology Reinvestment Fund (TRF): The Governor is recommending an appropriation of $35.0 million from the General Fund to the TRF in lieu of a General Fund standing appropriation of $17.5 million. Over the past several years, the TRF has received funding from the Rebuild Iowa Infrastructure Fund (RIIF) rather than the General Fund. Appropriations from the TRF are made in the annual Infrastructure Appropriations Bill.

Medicaid: The Governor is recommending an increase of $21.9 million for FY 2022 and an additional $10.0 million for FY 2023 for the Medicaid program. The recommendation includes a number of provider rate and program increases, including: $10.0 million for nursing facility rebasing, $8.0 million for Home and Community-Based Services (HCBS) provider rate increases, and $3.9 million for Psychiatric Medical Institutions for Children (PMIC). The FY 2023 increase provides an additional $10.0 million for nursing facility rebasing.

State Foundation School Aid: The Governor is recommending an estimated General Fund appropriation of $3.401 billion for State aid to schools in FY 2022, an increase of $20.1 million compared to FY 2021. 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 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 $131 to $153.

Regents Institutions: The Governor is recommending an increase of $15.0 million for FY 2022 and an additional $15.0 million for FY 2023 for the Board of Regents. The increase restores the FY 2021 General Fund reduction of $8.0 million and provides a general increase of $7.0 million.

Mental Health and Disability Services (MHDS) Regional Services: The Governor is recommending a new appropriation of $15.0 million in FY 2022 and an additional $15.0 million in FY 2023 for the MHDS regions to sustain mental health services.

Future Ready Iowa Last-Dollar Scholarships: The Governor is recommending an increase of $10.0 million for FY 2022 the Future Ready Iowa Last-Dollar Scholarship Program to fund additional scholarships.

Judicial Branch: The Governor is recommending an increase of $9.1 million for FY 2022 for the Judicial Branch. The increase includes funding for 17.0 full-time equivalent (FTE) positions in clerk of court offices, salary increases, and four additional District Associate Judges.

Community Colleges General Aid: The Governor is recommending an increase of $5.2 million for FY 2022 for Community Colleges General Aid to provide a general increase in State funding of community colleges. The Governor is also recommending an additional $5.3 million for FY 2023 for the same purpose.

Department of Corrections — Department-Wide Duties: The Governor is recommending a $5.0 million increase for the purpose of funding Department-wide salary adjustments and other related duties. The Department of Corrections would have the authority to allocate the funding as necessary.

Department of Public Safety — Department-Wide Duties: The Governor is recommending a $5.0 million increase for the purpose of funding Department-wide salary adjustments and other related costs. The Department of Public Safety would have the authority to allocate the funding as necessary.

Department of Human Services — Field Operations: The Governor is recommending an increase of $5.0 million for FY 2022 for the Department of Human Services Field Operations. The increase is to replace funds carried forward from FY 2021 to FY 2022 and other one-time revenue, annualize staff and salary

benefits for FY 2021 increases, hire additional FTE positions to relieve caseloads, and provide additional funds for administrative costs.

Table 4

Governor's Recommendations
Significant General Fund Changes
(In Millions)

	FY 2022 vs FY 2021
Three-Year Broadband Grants	$ 150.0
Department of Management - TRF	35.0
Medicaid	21.9
State Foundation School Aid (2.50% growth)	20.1
Regents Institutions	15.0
MHDS Regional Services	15.0
Future Ready Iowa Last-Dollar Scholarships	10.0
Judicial Branch	9.1
Community Colleges General Aid	5.2
DOC - Department-Wide Duties	5.0
DPS - Department-Wide Duties	5.0
DHS - Field Operations	5.0
Other (multiple appropriations)	34.3
Total Increase	$ 330.6

Governor's Significant Non-General Fund Appropriations Changes

The Governor's recommendation includes a net increase from other funding sources for FY 2022 totaling $16.2 million. A summary of the significant changes is provided below.

OCIO Workday System — TRF: The Governor is recommending appropriations from the TRF of $17.0 million in FY 2022 and $6.2 million in FY 2023 for continued funding of the Workday contract. The Workday contract is intended to replace the State's existing Iowa accounting, budget, and human resources systems by July 2022.

Medicaid — Health Care Trust Fund: The Governor is recommending a decrease of $7.9 million due to fewer receipts in the Fund. The Fund receives all revenues from taxes on the sale of tobacco. The Governor's is recommending an increase of $5.9 million for FY 2023 due to additional projected revenue in the Fund.

Medicaid — Quality Assurance Trust Fund: The Governor is recommending a decrease of $2.3 million due to fewer receipts in the Fund. The Fund collects a quality assurance assessment (tax) on nursing facilities for each patient day.

Polk County Mental Health and Disability Services Grant — GIVF: The Governor's recommendation includes a reduction of $5.0 million associated with a one-time appropriation to Polk County Health Services which supplemented the MHDS funding in FY 2021.

Major Maintenance — RIIF: The Governor's recommendation includes a $20.0 million appropriation from the Rebuild Iowa Infrastructure Fund (RIIF) for FY 2022, which was previously enacted. This appropriation is $8.0 million more than was appropriated in FY 2021.

DOC Capitals Request — RIIF: The Governor is recommending $5.2 million for FY 2022 and $4.0 million for FY 2023 from the RIIF for the Department of Corrections. These appropriations are for a one-time capital project to remodel the kitchen at Clarinda Correctional Facility.

Major Projects — RIIF: The Governor is recommending $6.5 million from the RIIF for FY 2022. This is a one-time capital project that will convert open dorms to individual rooms at the State Training School in Eldora.

ISU — Student Innovation Center — RIIF: The Governor's recommendation includes a $13.4 million appropriation from the RIIF for FY 2022, which was previously enacted. This appropriation is the final appropriation for the construction of the Student Innovation Center.

ISU — College of Veterinary Medicine — RIIF: The Governor's recommendation includes a $12.5 million appropriation from the RIIF for FY 2022, which was previously enacted. This appropriation is part of a six-year, $63.5 million project.

UNI — Industrial Technology Center — RIIF: The Governor's recommendation includes a $13.0 million appropriation for FY 2022, which was previously enacted. This appropriation is part of a four-year $40.5 million project.

Department of Transportation (DOT) Capital Projects: The Governor is recommending two new appropriations from the Primary Road Fund totaling $10.0 million to the DOT for FY 2022. These appropriations include $5.3 million for major maintenance and $4.7 million for routine maintenance and preservation at DOT facilities. These recommended appropriations will combine $3.5 million for annual maintenance-related appropriations typically funded as separate line-items.

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 2022 and FY 2023 budget recommendations include combined reserve fund balances of $825.3 million and $841.2 million. The combined balance for each fiscal year equals the 10.0% statutory maximum requirements (**Chart 1** and **Table 5**).

Chart 1

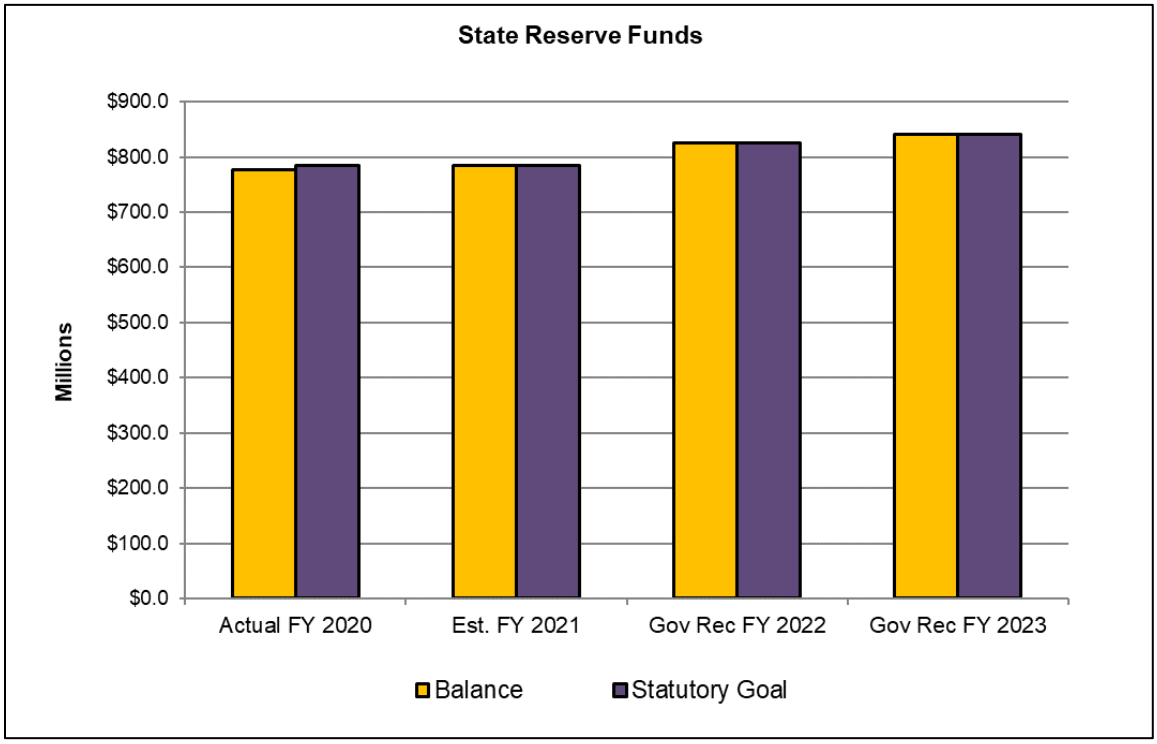


Table 5

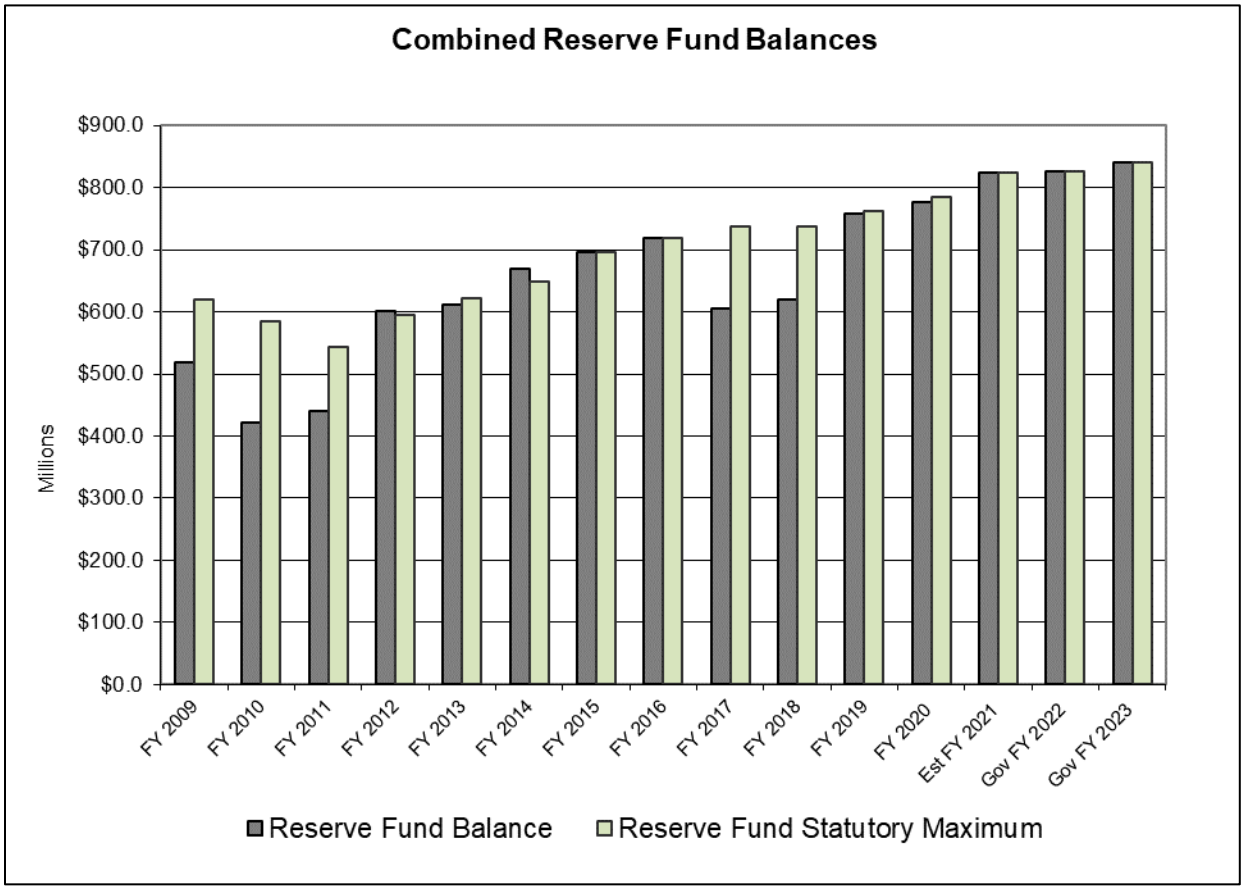
State of Iowa Reserve Funds

(In Millions)

Cash Reserve Fund	Actual FY 2020	Estimated FY 2021	Gov Rec FY 2022	Gov Rec FY 2023
Funds Available				
Balance Brought Forward	$ 571.6	$ 587.9	$ 587.8	$ 619.0
General Fund Transfer from Surplus	289.3	305.5	396.6	340.9
Total Funds Available	$ 860.9	$ 893.4	$ 984.4	$ 959.9
Transfer to Economic Emergency Fund	-273.0	-305.6	-365.4	-329.0
Balance	$ 587.9	$ 587.8	$ 619.0	$ 630.9
Maximum 7.5%	*$ 587.9*	*$ 587.8*	*$ 619.0*	*$ 630.9*
Economic Emergency Fund				
Funds Available				
Balance Brought Forward	$ 185.6	$ 189.5	$ 195.9	$ 206.3
Excess from Cash Reserve	273.0	305.6	365.4	329.0
Executive Council − Performance of Duty	-7.0	-30.8	-26.5	-21.8
Transfers to and from the General Fund	0.0	0.0	0.0	0.0
Total Funds Available	$ 451.6	$ 464.3	$ 534.8	$ 513.5
FY 2020 Perf. of Duty Expense	-6.5	0.0	0.0	0.0
Excess Surplus	-255.6	-268.4	-328.5	-303.2
Balance	$ 189.5	$ 195.9	$ 206.3	$ 210.3
Maximum 2.5%	*$ 196.0*	*$ 195.9*	*$ 206.3*	*$ 210.3*
Distribution of Excess Surplus				
Transfer to General Fund	$ 195.6	$ 246.9	$ 196.7	$ 303.2
Transfer to Taxpayer Relief Fund	60.0	21.5	131.8	0.0
Total	$ 255.6	$ 268.4	$ 328.5	$ 303.2
Combined Reserve Fund Balances				
Cash Reserve Fund	$ 587.9	$ 587.8	$ 619.0	$ 630.9
Economic Emergency Fund	189.5	195.9	206.3	210.3
Total	$ 777.4	$ 783.7	$ 825.3	$ 841.2

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 in FY 2021, if the actual net General Fund revenues for the previous fiscal year are greater than the adjusted revenue estimate established for the previous fiscal year, the amount of the difference is transferred to the Taxpayer Relief Fund. 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 2022 is $222.0 million (**Table 7**). 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 6

Taxpayer Relief Fund
(In Millions)

	Actual FY 2020	Estimated FY 2021	Gov Rec FY 2022	Gov Rec FY 2023
Funds Available				
Balance Brought Forward	$ 13.5	$ 74.0	$ 90.2	$ 222.0
General Fund Surplus Transfer	60.0	21.5	131.8	0.0
Interest	0.5	0.0	0.0	0.0
Total Funds Available	$ 74.0	$ 95.5	$ 222.0	$ 222.0
Expenditures				
Transfer to the General Fund	$ 0.0	$ 0.0	$ 0.0	$ 0.0
Homestead Tax Credit	0.0	-2.8	0.0	0.0
Elderly & Disabled Tax Credit	0.0	-2.5	0.0	0.0
Balance	$ 74.0	$ 90.2	$ 222.0	$ 222.0

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 7 summarizes the actual tax credits that were claimed against State taxes from FY 2018 through FY 2020.

Table 7

State Tax Credit Claims
(In Millions)

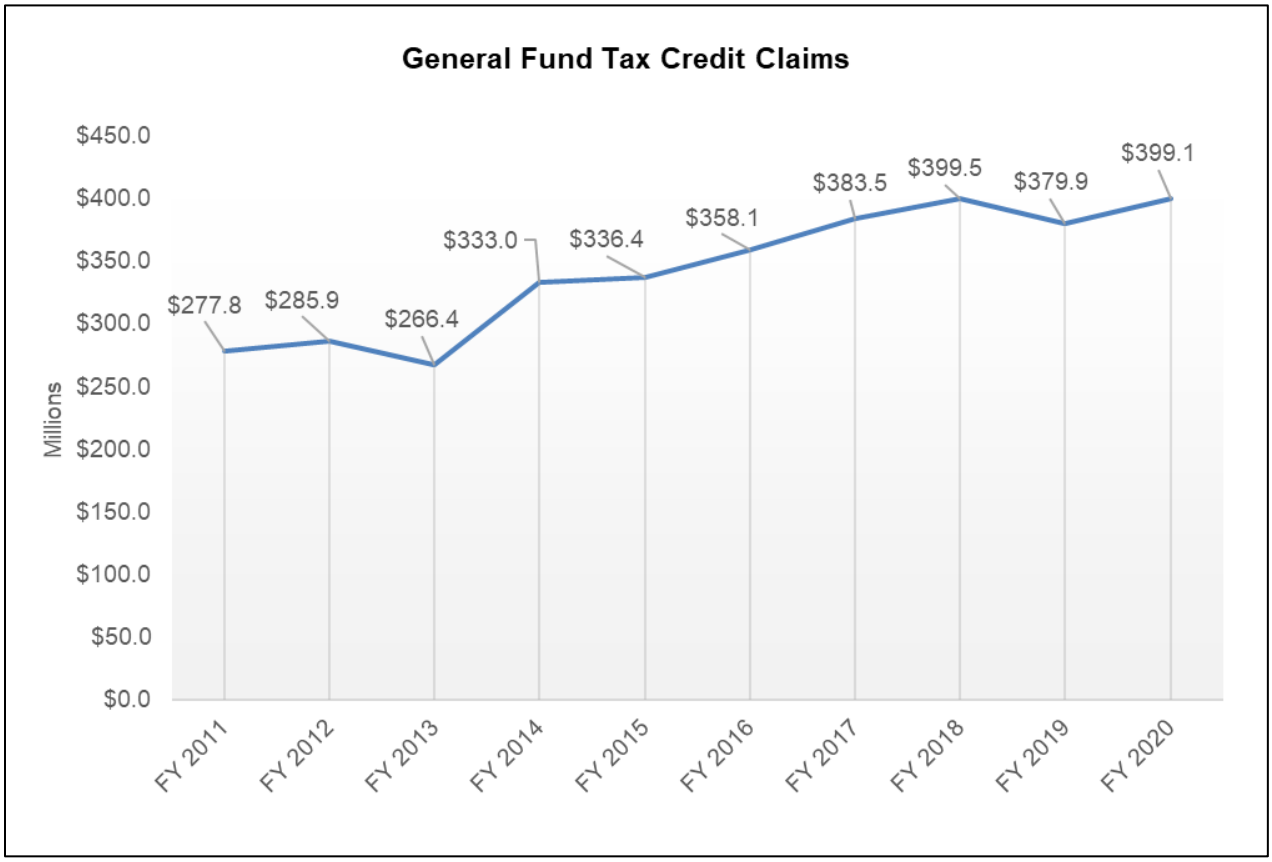
Tax Credit Programs	Actual FY 2018	Actual FY 2019	Actual FY 2020
Capped Programs			
High Quality Jobs Program	$ 36.9	$ 35.2	$ 29.2
Historic Preservation Tax Credit	60.2	36.7	55.3
Redevelopment Tax Credit	5.1	9.0	4.6
School Tuition Organization Tax Credit	11.8	10.9	9.5
Workforce Housing Tax Incentive Program	9.4	16.0	21.3
All Other Programs	43.7	42.3	36.2
Total Capped Programs	$ 167.2	$ 150.2	$ 156.1
Uncapped Programs			
Biodiesel Blended Fuel Tax Credit	$ 18.3	$ 17.3	$ 14.7
Earned Income Tax Credit	68.7	66.9	71.8
Iowa Industrial New Jobs Training Program (260E)	39.4	37.9	39.2
Research Activities Tax Credit	72.4	84.2	81.4
Tuition and Textbook Tax Credit	15.3	14.5	14.8
All Other Programs	20.2	20.1	21.1
Total Uncapped Programs	$ 234.3	$ 240.9	$ 243.0
Tax Credit Program Total	**$ 401.5**	**$ 391.1**	**$ 399.1**

Source: Department of Revenue, Tax Credits Contingent Liabilities Report, December 2020.

The numbers may not equal totals due to rounding.

From FY 2011 to FY 2020, claimed tax credits increased from $277.8 million to $399.1 million. This represents an increase of $121.3 million and equates to an average annual increase of 4.1% (**Chart 3**).

Chart 3



Summary of the Governor's Appropriations Recommendations by Subcommittee

The Governor is recommending General Fund appropriations totaling $8.114 billion for FY 2022 (**Table 8**). This is an increase of $330.6 million (4.2%) compared to the FY 2021 estimated appropriations that were enacted during the 2020 Legislative Session. For FY 2021, the Governor is recommending $41.0 million in supplemental appropriations. The Governor's FY 2022 recommendation represents an increase of $289.6 million (3.7%) when compared to the Governor's adjusted FY 2021 budget.

Table 8

General Fund Recommendations

(In Millions)

	Actual FY 2020	Estimated FY 2021	Gov Rec FY 2022	Gov FY 22 vs Est FY 21	Gov Rec FY 2023	Gov FY 23 vs Gov FY 22
Administration and Regulation	$ 55.1	$ 54.1	$ 204.4	$ 150.4	$ 204.4	$ 0.0
Agriculture and Natural Resources	42.9	43.2	42.3	-0.9	42.3	0.0
Economic Development	41.8	41.6	47.7	6.2	47.7	0.0
Education	951.5	945.9	984.9	38.9	1,003.4	18.6
Health and Human Services	2,028.6	1,988.4	2,043.5	55.1	2,077.1	33.6
Justice System	793.0	769.2	791.2	22.0	792.6	1.3
Unassigned Standings	3,920.0	3,941.2	4,000.1	58.9	4,132.3	132.2
Subtotal	7,832.9	$ 7,783.6	$ 8,114.1	$ 330.6	$ 8,299.8	$ 185.7
Governor's FY 2021 Net Adjustment	$ 0.0	$ 41.0	$ 0.0	$ -41.0	$ 0.0	$ 0.0
Grand Total	$ 7,832.9	$ 7,824.6	$ 8,114.1	$ 289.6	$ 8,299.8	$ 185.7

Note: Numbers may not equal totals due to rounding.

The Governor is recommending appropriations from other funding sources totaling $1.196 billion for FY 2022, an increase of $16.2 million (1.3%) compared to estimated FY 2021 (**Table 9**). For FY 2023, the Governor is recommending appropriations from other funding sources totaling $1.164 billion, a decrease of $31.3 million (2.6%) compared to estimated FY 2022.

Table 9

Other Funds Recommendations

(In Millions)

	Actual FY 2020	Estimated FY 2021	Gov Rec FY 2022	Gov FY 22 vs Est FY 21	Gov Rec FY 2023	Gov FY 23 vs Gov FY 22
Administration and Regulation	$ 57.3	$ 58.3	$ 58.4	$ 0.1	$ 58.4	$ 0.0
Agriculture and Natural Resources	92.1	93.3	93.3	0.0	93.3	0.0
Economic Development	28.1	28.1	28.1	0.0	28.1	0.0
Education	40.3	40.3	40.3	0.0	40.3	0.0
Health and Human Services	305.0	308.0	292.9	-15.1	298.8	5.9
Justice System	18.0	18.5	19.1	0.6	22.1	3.0
Transportation, Infrastructure, and Capitals	565.1	529.2	588.0	58.8	552.5	-35.6
Unassigned Standings	100.1	103.6	75.5	-28.2	70.8	-4.7
Grand Total	$ 1,205.9	$ 1,179.3	$ 1,195.5	$ 16.2	$ 1,164.2	$ -31.3

Note: Numbers may not equal totals due to rounding.

Trends — General Fund Resources

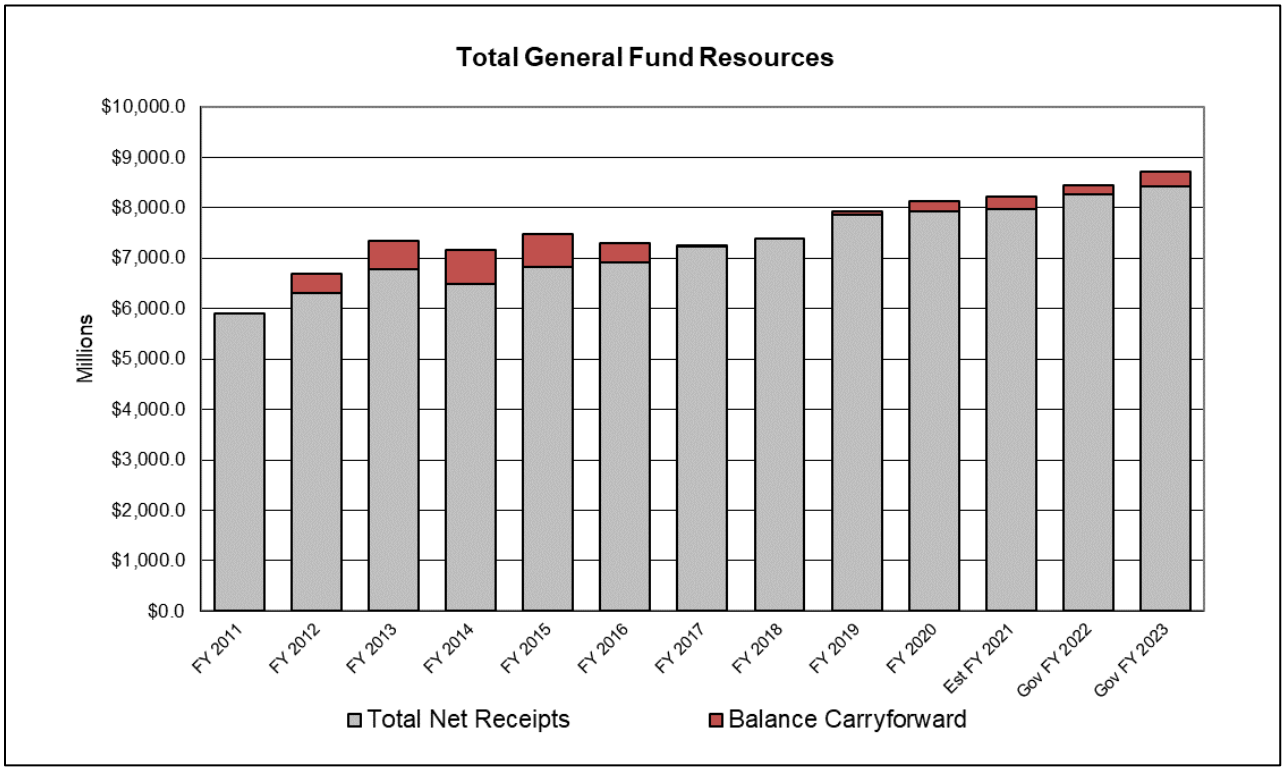
Total General Fund resources include net General Fund receipts and the revenues carried forward from the previous year's surplus. The net receipts are comprised of annual tax revenue (net of refunds) as well as other revenues credited and transferred to the General Fund by law. The surplus carryforward 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.

From FY 2011 to FY 2020, net General Fund receipts increased by $2.032 billion, equating to an average annual increase of 3.3%.

The REC is projecting net General Fund receipts to increase by $38.7 million (0.5%) in FY 2021 and $296.4 million (3.7%) in FY 2022. For FY 2021, the total available General Fund resources in the Governor's budget equals $8.216 billion. This represents an increase of $90.0 million (1.1%) compared to FY 2020. For FY 2022, the Governor's budget includes total resources of $8.450 billion, an increase of $284.0 million (3.6%) compared to the Governor's revised FY 2020 budget.

The Governor's budget also includes a recommendation for FY 2023. While the REC has not yet provided an estimate for FY 2023, the Governor's recommendation assumes an increase in net revenues of $159.3 million (1.9%) compared to the FY 2022 REC estimate (**Chart 4**).

Chart 4



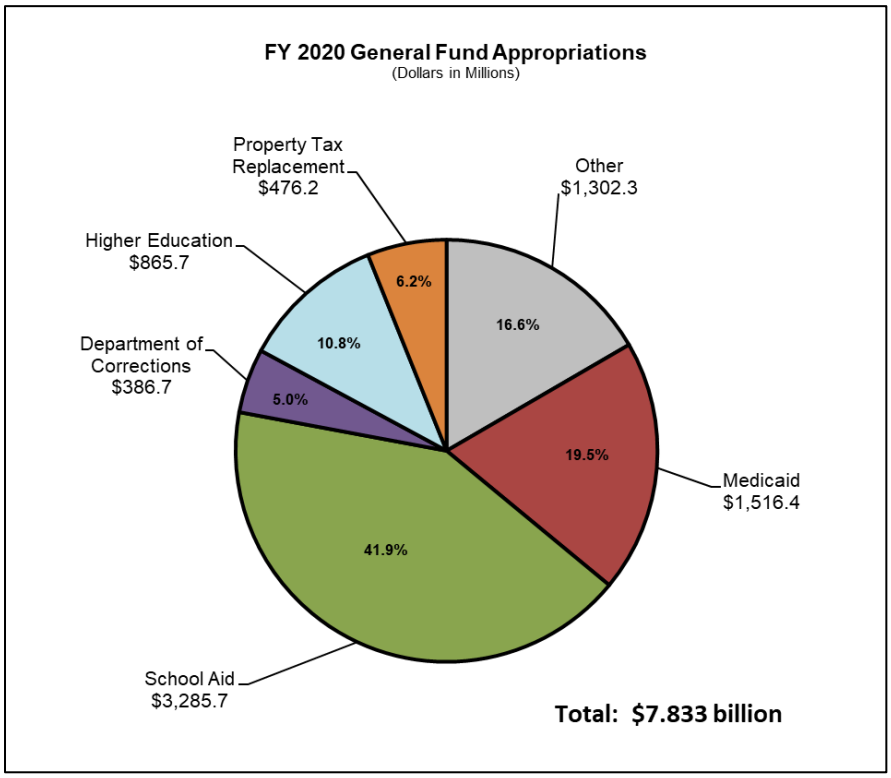
Trends — General Fund Appropriations

Chart 5 shows FY 2020 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 2011 is provided below. In FY 2020, State School Aid and Medicaid comprised 61.4% 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 2011, appropriations for State School Aid and Medicaid comprised 55.7% of all General Fund appropriations.

Another area of the budget that has grown considerably is the appropriation 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.

The remaining areas that comprise 32.4% of the General Fund appropriation budget (Higher Education, Department of Corrections, and Other) experienced a combined appropriation increase of $185.0 million (7.8%) from FY 2011 to FY 2020. This represents an average annual increase of 0.8%.

Chart 5



FY 2011 to FY 2020. From FY 2011 to FY 2020, General Fund appropriations increased by $2.481 billion, representing an average annual increase of 4.3% (**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 2011 to FY 2020, the General Fund appropriation for Medicaid increased by $1.017 billion, representing an average annual increase of 13.1% over the 10-year period.

State School Aid comprises the largest portion of the General Fund budget at 41.9%, and therefore it accounted for the largest dollar increase from FY 2011 to FY 2020. State School Aid increased by a total

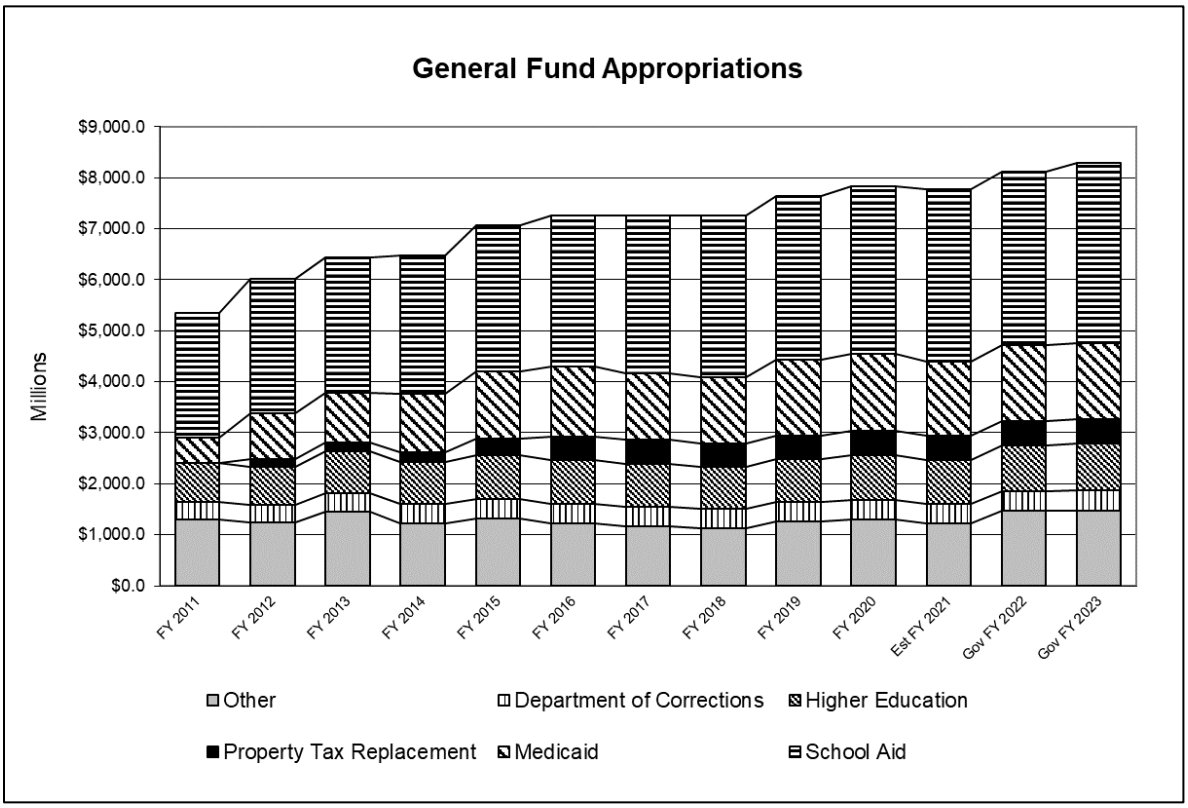
of $841.5 million from FY 2011 to FY 2020, representing an average annual increase of 3.3%. The supplemental State aid growth rate for FY 2020 was set at 2.06%, resulting in an estimated appropriation increase of $78.7 million (2.5%) compared to FY 2019.

Governor Recommendations. The Governor is recommending an estimated General Fund appropriation of $3.401 billion for State School Aid in FY 2022, an increase of $20.1 million compared to FY 2021. 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 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 $131 to $153. The Governor is also recommending a supplemental appropriation of $20.0 million for State School Aid for FY 2021.

For FY 2023, the Governor is recommending an estimated General Fund appropriation of $3.541 billion for State aid to schools, an increase of $139.6 million compared to FY 2022. This amount is intended to reflect a supplemental State aid percent of growth rate of 2.50%, with a continued additional $15.0 million reduction to the AEAs beyond the statutory reduction, and the extension of the PTRP.

Under the Governor's FY 2022 and FY 2023 budget recommendations, the appropriations for State School Aid and Medicaid make up a combined 60.2% and 62.0% of the total recommended appropriations, respectively. For FY 2022, the Governor is recommending a Medicaid appropriation of $1.482 billion, which is an increase of $21.9 million compared to the Governor's FY 2021 funding level and $1,491 billion for FY 2023 which is an increase of $10.0 million compared to the Governor's FY 2022 funding level.

Chart 6



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COMMON ACRONYMS
USED IN THE APPROPRIATIONS TABLES (TRACKING)

ABLE	Achieving a Better Life Experience
ACE	Accelerated Career Education
ACRF	Address Confidentiality Revolving Fund
ADA	Americans with Disabilities Act
AEA	Area Education Agency
AG	Office of the Attorney General
AMOS	A Mid-Iowa Organizing Strategy
BOR	Board of Regents
CBC	Community-Based Corrections
CCUSO	Civil Commitment Unit for Sexual Offenders
CEF	County Endowment Fund
CHIP	Childrens Health Insurance Program
CJIS	Criminal Justice Information System
CMRF	Commerce Revolving Fund
COG	Council of Governments
CRF	Cash Reserve Fund
DAS	Department of Administrative Services
DCA	Department of Cultural Affairs
DCI	Division of Criminal Investigation
DHS	Department of Human Services
DIA	Department of Inspections and Appeals
DMU	Des Moines University
DNR	Department of Natural Resources
DOC	Department of Corrections
DOM	Department of Management
DOT	Department of Transportation
DPS	Department of Public Safety
ECI	Early Childhood Iowa
EEF	Economic Emergency Fund
EFF	Environment First Fund
EMS	Emergency Management Services
ESEA	Elementary and Secondary Education Act
FaDSS	Family Development & Self-Sufficiency Program
GEF	Gaming Enforcement Revolving Fund
GF	General Fund
GIVF	Grow Iowa Values Fund
GRF	Gaming Regulatory Revolving Fund
GWF	Groundwater Protection Fund
HCTA	Health Care Transformation Account
HCTF	Health Care Trust Fund
HHCAT	Hospital Health Care Access Trust Fund
HVAC	Heating, Ventilation and Air Conditioning
I/3	Integrated Information for Iowa System
ICN	Iowa Communications Network
ILEA	Iowa Law Enforcement Academy
IPERS	Iowa Public Employees' Retirement System
IPR	Iowa Public Radio
ISD	Iowa School for the Deaf

ISP	Iowa State Patrol
ISU	Iowa State University
IT	Information Technology
LTC	Long-Term Care
MFF	Medicaid Fraud Fund
MH	Mental Health
MHI	Mental Health Institute
MVD	Motor Vehicle Division
MVFT	Motor Vehicle Fuel Tax
NAEP	National Assessment of Educational Progress
NCES	National Center for Education Statistics
OCIO	Office of the Chief Information Officer
PACE	Pathways for Academic Career and Employment
PBS	Public Broadcasting Service
PORS	Peace Officers' Retirement System
PRF	Primary Road Fund
PSA	Pharmaceutical Settlement Account
QATF	Quality Assurance Trust Fund
REAP	Resource Enhancement and Protection
RFIF	Renewable Fuel Infrastructure Fund
RIIF	Rebuild Iowa Infrastructure Fund
RUTF	Road Use Tax Fund
SBRF	State Bond Repayment Fund
SPOC	State Police Officers Council
SRG	School Ready Grants
STEM	Science, Technology, Engineering, and Mathematics
SWJCF	Skilled Worker and Job Creation Fund
SWRF	Sports Wagering Receipts Fund
TANF	Temporary Assistance for Needy Families
TPRF	Taxpayer Relief Fund
TraCS/MACH	Traffic and Criminal Software/Mobile Architecture for Communications Handling
TRF	Technology Reinvestment Fund
UI	University of Iowa
UIHC	University of Iowa Hospitals and Clinics
UNI	University of Northern Iowa
UST	Underground Storage Tank Fund
WDF	Workforce Development Fund
WGTF	Wine Gallonage Tax Fund
YMCA	Young Men's Christian Association

Appendix B – Tracking

Fiscal Staff: Dave Reynolds
Jess Benson

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 2020 (1)	Estimated FY 2021 (2)	Gov Rec FY 2022 (3)	Gov Rec FY 22 vs Est FY 21 (4)	Gov Rec Yr2 FY 2023 (5)	Gov Rec FY 23 vs Gov Rec FY 22 (6)
Administration and Regulation	$ 55,124,494	$ 54,057,536	$ 204,411,963	$ 150,354,427	$ 204,411,963	$ 0
Agriculture and Natural Resources	42,900,777	43,184,005	42,309,005	-875,000	42,309,005	0
Economic Development	41,813,833	41,574,532	47,724,532	6,150,000	47,724,532	0
Education	951,493,183	945,925,700	984,857,588	38,931,888	1,003,438,615	18,581,027
Health and Human Services	2,028,625,393	1,988,442,827	2,043,504,651	55,061,824	2,077,136,643	33,631,992
Justice System	793,027,846	769,199,920	791,219,932	22,020,012	792,553,162	1,333,230
Unassigned Standings	3,919,964,075	3,941,165,774	4,000,079,876	58,914,102	4,132,252,084	132,172,208
Grand Total	$ 7,832,949,601	$ 7,783,550,294	$ 8,114,107,547	$ 330,557,253	$ 8,299,826,004	$ 185,718,457

Administration and Regulation

General Fund

	Actual FY 2020 (1)	Estimated FY 2021 (2)	Gov Rec FY 2022 (3)	Gov Rec FY 22 vs Est FY 21 (4)	Gov Rec Yr2 FY 2023 (5)	Gov Rec FY 23 vs Gov Rec FY 22 (6)
Administrative Services, Department of						
Administrative Services						
Operations	$ 3,603,404	$ 3,603,404	$ 3,603,404	$ 0	$ 3,603,404	$ 0
Utilities	3,524,611	3,882,948	4,104,239	221,291	4,104,239	0
Terrace Hill Operations	418,200	418,200	461,674	43,474	461,674	0
Real Property Listing	50,000	0	0	0	0	0
Total Administrative Services, Department of	$ 7,596,215	$ 7,904,552	$ 8,169,317	$ 264,765	$ 8,169,317	$ 0
Auditor of State						
Auditor of State						
Auditor of State - General Office	$ 986,193	$ 986,193	$ 986,193	$ 0	$ 986,193	$ 0
Total Auditor of State	$ 986,193	$ 986,193	$ 986,193	$ 0	$ 986,193	$ 0
Ethics and Campaign Disclosure Board, Iowa						
Campaign Finance Disclosure						
Ethics & Campaign Disclosure Board	$ 668,863	$ 668,863	$ 743,505	$ 74,642	$ 743,505	$ 0
Total Ethics and Campaign Disclosure Board, Iowa	$ 668,863	$ 668,863	$ 743,505	$ 74,642	$ 743,505	$ 0
Chief Information Officer, Office of the						
Chief Information Officer, Office of the						
Three-Year Broadband Grants	$ 0	$ 0	$ 150,000,000	$ 150,000,000	$ 150,000,000	$ 0
Broadband Grants	5,000,000	5,000,000	5,000,000	0	5,000,000	0
Total Chief Information Officer, Office of the	$ 5,000,000	$ 5,000,000	$ 155,000,000	$ 150,000,000	$ 155,000,000	$ 0
Commerce, Department of						
Alcoholic Beverages Division						
Alcoholic Beverages Operations	$ 1,075,454	$ 1,075,454	$ 1,075,454	$ 0	$ 1,075,454	$ 0
Professional Licensing and Reg.						
Professional Licensing Bureau	$ 360,856	$ 360,856	$ 360,856	$ 0	$ 360,856	$ 0
Total Commerce, Department of	$ 1,436,310	$ 1,436,310	$ 1,436,310	$ 0	$ 1,436,310	$ 0

Administration and Regulation

General Fund

	Actual FY 2020 (1)	Estimated FY 2021 (2)	Gov Rec FY 2022 (3)	Gov Rec FY 22 vs Est FY 21 (4)	Gov Rec Yr2 FY 2023 (5)	Gov Rec FY 23 vs Gov Rec FY 22 (6)
Governor/Lt. Governor's Office						
Governor's Office						
Governor's/Lt. Governor's Office	$ 2,315,344	$ 2,315,344	$ 2,315,344	$ 0	$ 2,315,344	$ 0
Terrace Hill Quarters	142,702	142,702	142,702	0	142,702	0
Total Governor/Lt. Governor's Office	$ 2,458,046	$ 2,458,046	$ 2,458,046	$ 0	$ 2,458,046	$ 0
Drug Control Policy, Governor's Office of						
Office of Drug Control Policy						
Operations	$ 239,271	$ 239,271	$ 239,271	$ 0	$ 239,271	$ 0
Total Drug Control Policy, Governor's Office of	$ 239,271	$ 239,271	$ 239,271	$ 0	$ 239,271	$ 0
Human Rights, Department of						
Human Rights, Dept. of						
Central Administration	$ 189,071	$ 189,071	$ 189,071	$ 0	$ 189,071	$ 0
Community Advocacy and Services	956,894	956,894	956,894	0	956,894	0
Total Human Rights, Department of	$ 1,145,965	$ 1,145,965	$ 1,145,965	$ 0	$ 1,145,965	$ 0
Inspections and Appeals, Department of						
Inspections and Appeals, Dept. of						
Administration Division	$ 546,312	$ 546,312	$ 546,312	$ 0	$ 546,312	$ 0
Administrative Hearings Division	625,827	625,827	625,827	0	625,827	0
Investigations Division	2,471,791	2,471,791	2,339,591	-132,200	2,339,591	0
Health Facilities Division	4,734,682	4,734,682	4,866,882	132,200	4,866,882	0
Employment Appeal Board	38,912	38,912	38,912	0	38,912	0
Child Advocacy Board	2,582,454	2,582,454	2,582,454	0	2,582,454	0
Food and Consumer Safety	574,819	574,819	574,819	0	574,819	0
Total Inspections and Appeals, Department of	$ 11,574,797	$ 11,574,797	$ 11,574,797	$ 0	$ 11,574,797	$ 0
Management, Department of						
Management, Dept. of						
Department Operations	$ 2,695,693	$ 2,695,693	$ 2,695,693	$ 0	$ 2,695,693	$ 0
OCIO Rate Adjustment	99,381	0	0	0	0	0
Total Management, Department of	$ 2,795,074	$ 2,695,693	$ 2,695,693	$ 0	$ 2,695,693	$ 0

Administration and Regulation

General Fund

	Actual FY 2020 (1)	Estimated FY 2021 (2)	Gov Rec FY 2022 (3)	Gov Rec FY 22 vs Est FY 21 (4)	Gov Rec Yr2 FY 2023 (5)	Gov Rec FY 23 vs Gov Rec FY 22 (6)
Public Information Board						
Public Information Board						
Iowa Public Information Board	$ 343,019	$ 343,019	$ 358,039	$ 15,020	$ 358,039	$ 0
Total Public Information Board	$ 343,019	$ 343,019	$ 358,039	$ 15,020	$ 358,039	$ 0
Revenue, Department of						
Revenue, Dept. of						
Operations	$ 15,149,692	$ 15,149,692	$ 15,149,692	$ 0	$ 15,149,692	$ 0
Technology Upgrades	1,070,460	0	0	0	0	0
Tobacco Reporting Requirements	17,525	17,525	17,525	0	17,525	0
Printing Cigarette Stamps	80,106	124,652	124,652	0	124,652	0
Total Revenue, Department of	$ 16,317,783	$ 15,291,869	$ 15,291,869	$ 0	$ 15,291,869	$ 0
Secretary of State, Office of the						
Secretary of State						
Administration and Elections	$ 2,124,870	$ 1,874,870	$ 1,874,870	$ 0	$ 1,874,870	$ 0
Business Services	1,420,646	1,420,646	1,420,646	0	1,420,646	0
Total Secretary of State, Office of the	$ 3,545,516	$ 3,295,516	$ 3,295,516	$ 0	$ 3,295,516	$ 0
Treasurer of State, Office of						
Treasurer of State						
Treasurer - General Office	$ 1,017,442	$ 1,017,442	$ 1,017,442	$ 0	$ 1,017,442	$ 0
Total Treasurer of State, Office of	$ 1,017,442	$ 1,017,442	$ 1,017,442	$ 0	$ 1,017,442	$ 0
Total Administration and Regulation	$ 55,124,494	$ 54,057,536	$ 204,411,963	$ 150,354,427	$ 204,411,963	$ 0

Agriculture and Natural Resources

General Fund

	Actual FY 2020 (1)	Estimated FY 2021 (2)	Gov Rec FY 2022 (3)	Gov Rec FY 22 vs Est FY 21 (4)	Gov Rec Yr2 FY 2023 (5)	Gov Rec FY 23 vs Gov Rec FY 22 (6)
Agriculture and Land Stewardship, Dept of						
Agriculture and Land Stewardship						
Administrative Division	$ 18,335,679	$ 18,335,679	$ 18,335,679	$ 0	$ 18,335,679	$ 0
Milk Inspections	189,196	189,196	189,196	0	189,196	0
Local Food and Farm	75,000	75,000	75,000	0	75,000	0
Agricultural Education	25,000	25,000	25,000	0	25,000	0
Farmers with Disabilities	180,000	180,000	180,000	0	180,000	0
Foreign Animal Disease	500,000	500,000	1,000,000	500,000	1,000,000	0
Water Quality Initiative	3,000,000	3,000,000	3,000,000	0	3,000,000	0
Hungry Canyons Acct of Loess Hills Fund	50,000	50,000	50,000	0	50,000	0
Value Added Agriculture Grant Program	0	0	500,000	500,000	500,000	0
GF - Ag Drainage Wells	1,875,000	1,875,000	0	-1,875,000	0	0
Grain Regulation	0	350,000	350,000	0	350,000	0
Total Agriculture and Land Stewardship, Dept of	$ 24,229,875	$ 24,579,875	$ 23,704,875	$ -875,000	$ 23,704,875	$ 0
Natural Resources, Department of						
Natural Resources						
Natural Resources Operations	$ 11,958,058	$ 11,958,058	$ 11,958,058	$ 0	$ 11,958,058	$ 0
Floodplain Management Program	1,510,000	1,510,000	1,510,000	0	1,510,000	0
Forestry Health Management	500,000	500,000	500,000	0	500,000	0
Total Natural Resources, Department of	$ 13,968,058	$ 13,968,058	$ 13,968,058	$ 0	$ 13,968,058	$ 0
Regents, Board of						
Regents, Board of						
ISU - Veterinary Diagnostic Laboratory	$ 4,400,000	$ 4,337,528	$ 4,337,528	$ 0	$ 4,337,528	$ 0
UI - Iowa Center for Ag Safety & Health	130,000	128,154	128,154	0	128,154	0
ISU - Livestock Disease Research	172,844	170,390	170,390	0	170,390	0
Total Regents, Board of	$ 4,702,844	$ 4,636,072	$ 4,636,072	$ 0	$ 4,636,072	$ 0
Total Agriculture and Natural Resources	$ 42,900,777	$ 43,184,005	$ 42,309,005	$ -875,000	$ 42,309,005	$ 0

Economic Development

General Fund

	Actual FY 2020 (1)	Estimated FY 2021 (2)	Gov Rec FY 2022 (3)	Gov Rec FY 22 vs Est FY 21 (4)	Gov Rec Yr2 FY 2023 (5)	Gov Rec FY 23 vs Gov Rec FY 22 (6)
Cultural Affairs, Department of						
Cultural Affairs, Dept. of						
Administration Division	$ 168,637	$ 168,637	$ 168,637	$ 0	$ 168,637	$ 0
Community Cultural Grants	172,090	172,090	172,090	0	172,090	0
Historical Division	3,142,351	3,142,351	3,142,351	0	3,142,351	0
Historic Sites	426,398	426,398	426,398	0	426,398	0
Arts Division	1,317,188	1,317,188	1,317,188	0	1,317,188	0
Great Places	150,000	150,000	150,000	0	150,000	0
Records Center Rent	227,243	0	0	0	0	0
Cultural Trust Grants	150,000	150,000	150,000	0	150,000	0
County Endowment Funding - DCA Grants	448,403	448,403	448,403	0	448,403	0
Total Cultural Affairs, Department of	$ 6,202,310	$ 5,975,067	$ 5,975,067	$ 0	$ 5,975,067	$ 0
Economic Development Authority						
Economic Development Authority						
Economic Development Appropriation	$ 13,318,553	$ 13,318,553	$ 13,318,553	$ 0	$ 13,318,553	$ 0
World Food Prize	375,000	375,000	375,000	0	375,000	0
Iowa Comm. Volunteer Ser. - Promise	168,201	168,201	168,201	0	168,201	0
Councils of Governments (COGs) Assistance	275,000	275,000	275,000	0	275,000	0
Future Ready Reg. Apprenticeship Prog.	1,000,000	1,000,000	1,000,000	0	1,000,000	0
Tourism Marketing - Adjusted Gross Receipts	890,760	900,000	900,000	0	900,000	0
Total Economic Development Authority	$ 16,027,514	$ 16,036,754	$ 16,036,754	$ 0	$ 16,036,754	$ 0
Iowa Finance Authority						
Iowa Finance Authority						
Rent Subsidy Program	$ 658,000	$ 658,000	$ 658,000	$ 0	$ 658,000	$ 0
Total Iowa Finance Authority	$ 658,000	$ 658,000	$ 658,000	$ 0	$ 658,000	$ 0
Public Employment Relations Board						
Public Employment Relations						
General Office	$ 1,492,452	$ 1,492,452	$ 1,492,452	$ 0	$ 1,492,452	$ 0
Total Public Employment Relations Board	$ 1,492,452	$ 1,492,452	$ 1,492,452	$ 0	$ 1,492,452	$ 0

Economic Development

General Fund

	Actual FY 2020 (1)	Estimated FY 2021 (2)	Gov Rec FY 2022 (3)	Gov Rec FY 22 vs Est FY 21 (4)	Gov Rec Yr2 FY 2023 (5)	Gov Rec FY 23 vs Gov Rec FY 22 (6)
Workforce Development, Department of						
Iowa Workforce Development						
Labor Services Division	$ 3,491,252	$ 3,491,252	$ 3,491,252	$ 0	$ 3,491,252	$ 0
Workers' Compensation Division	3,321,044	3,321,044	3,321,044	0	3,321,044	0
Operations - Field Offices	6,675,650	6,675,650	6,675,650	0	6,675,650	0
Offender Reentry Program	387,158	387,158	387,158	0	387,158	0
I/3 State Accounting System	228,822	228,822	228,822	0	228,822	0
Future Ready Summer Youth Intern Pilot	250,000	250,000	250,000	0	250,000	0
Employee Misclassification Program	379,631	379,631	379,631	0	379,631	0
Future Ready Iowa Employer Innovation Fund	1,200,000	1,200,000	4,200,000	3,000,000	4,200,000	0
Home Base Iowa	0	0	250,000	250,000	250,000	0
Total Workforce Development, Department of	$ 15,933,557	$ 15,933,557	$ 19,183,557	$ 3,250,000	$ 19,183,557	$ 0
Regents, Board of						
Regents, Board of						
ISU - Biosciences Innovation Ecosystem - GF	$ 825,000	$ 813,286	$ 2,988,286	$ 2,175,000	$ 2,988,286	$ 0
UI - Biosciences Innovation Ecosystem - GF	275,000	271,095	996,095	725,000	996,095	0
UNI - Additive Manufacturing - GF	400,000	394,321	394,321	0	394,321	0
Total Regents, Board of	$ 1,500,000	$ 1,478,702	$ 4,378,702	$ 2,900,000	$ 4,378,702	$ 0
Total Economic Development	$ 41,813,833	$ 41,574,532	$ 47,724,532	$ 6,150,000	$ 47,724,532	$ 0

Education

General Fund

	Actual FY 2020 (1)	Estimated FY 2021 (2)	Gov Rec FY 2022 (3)	Gov Rec FY 22 vs Est FY 21 (4)	Gov Rec Yr2 FY 2023 (5)	Gov Rec FY 23 vs Gov Rec FY 22 (6)
Blind, Department for the						
Department for the Blind						
Department for the Blind	$ 2,252,001	$ 2,252,001	$ 2,780,724	$ 528,723	$ 2,780,724	$ 0
Total Blind, Department for the	$ 2,252,001	$ 2,252,001	$ 2,780,724	$ 528,723	$ 2,780,724	$ 0
College Student Aid Commission						
College Student Aid Comm.						
College Student Aid Commission	$ 429,279	$ 429,279	$ 429,279	$ 0	$ 429,279	$ 0
Future Ready Iowa Administration	130,254	162,254	162,254	0	162,254	0
DMU Health Care Prof Recruitment	400,973	400,973	400,973	0	400,973	0
National Guard Service Scholarship	4,700,000	4,700,000	4,700,000	0	4,700,000	0
All Iowa Opportunity Scholarship	3,000,000	3,000,000	3,000,000	0	3,000,000	0
Teach Iowa Scholars	400,000	400,000	400,000	0	400,000	0
Rural Primary Care Loan Repayment	1,424,502	1,424,502	1,424,502	0	1,424,502	0
Health Care Loan Repayment Program	250,000	250,000	250,000	0	250,000	0
Future Ready Iowa Last-Dollar Scholarship Program	13,004,744	13,004,744	23,004,744	10,000,000	23,004,744	0
Tuition Grant Program - Standing	47,703,463	47,703,463	48,896,050	1,192,587	50,118,451	1,222,401
Tuition Grant - For-Profit	426,220	426,220	436,876	10,656	447,798	10,922
Vocational-Technical Tuition Grant	1,750,185	1,750,185	1,750,185	0	1,750,185	0
Rural Veterinarian Loan Repayment Program	0	300,000	300,000	0	300,000	0
Total College Student Aid Commission	$ 73,619,620	$ 73,951,620	$ 85,154,863	$ 11,203,243	$ 86,388,186	$ 1,233,323
Education, Department of						
Education, Dept. of						
Administration	$ 5,975,526	$ 5,975,526	$ 5,975,526	$ 0	$ 5,975,526	$ 0
State Library	2,532,594	2,532,594	2,532,594	0	2,532,594	0
State Library - Enrich Iowa	2,464,823	2,464,823	2,464,823	0	2,464,823	0
Child Development	8,848,526	10,524,389	10,524,389	0	10,524,389	0
ECI General Aid (SRG)	22,662,799	22,662,799	22,662,799	0	22,662,799	0
Special Ed. Services Birth to 3	1,721,400	1,721,400	1,721,400	0	1,721,400	0
Early Head Start Projects	574,500	574,500	574,500	0	574,500	0
Early Lit - Early Warning System	1,915,000	1,915,000	1,915,000	0	1,915,000	0
Early Lit - Iowa Reading Research Center	1,300,176	1,300,176	1,300,176	0	1,300,176	0
Early Lit - Successful Progression	7,824,782	7,824,782	7,824,782	0	7,824,782	0
Attendance Center/Website & Data System	250,000	250,000	250,000	0	250,000	0
Best Buddies Iowa	25,000	25,000	25,000	0	25,000	0
Career Technical Education Administration	598,197	598,197	598,197	0	598,197	0
Career Technical Education Secondary	2,952,459	2,952,459	2,952,459	0	2,952,459	0
Children's Mental Health Training	2,100,000	2,100,000	2,100,000	0	2,100,000	0
Computer Science PD Incentive Fund	500,000	500,000	500,000	0	500,000	0
School Food Service	2,176,797	2,176,797	2,176,797	0	2,176,797	0
Jobs for America's Grads	2,666,188	2,666,188	3,666,188	1,000,000	3,666,188	0

Education

General Fund

	Actual FY 2020 (1)	Estimated FY 2021 (2)	Gov Rec FY 2022 (3)	Gov Rec FY 22 vs Est FY 21 (4)	Gov Rec Yr2 FY 2023 (5)	Gov Rec FY 23 vs Gov Rec FY 22 (6)
Nonpublic Textbook Services	652,000	652,000	652,000	0	652,000	0
Online State Job Posting System	230,000	230,000	230,000	0	230,000	0
Statewide Student Assessment	3,000,000	3,000,000	3,000,000	0	3,000,000	0
Student Achievement/Teacher Quality	2,965,467	2,965,467	2,965,467	0	2,965,467	0
Work-Based Learning Clearinghouse	300,000	300,000	300,000	0	300,000	0
Midwestern Higher Education Compact	115,000	115,000	115,000	0	115,000	0
Adult Education and Literacy Programs	500,000	500,000	500,000	0	500,000	0
Community Colleges General Aid	208,690,889	208,690,889	213,908,161	5,217,272	219,255,865	5,347,704
Nonpublic Concurrent Enrollment	1,000,000	1,000,000	1,000,000	0	1,000,000	0
Summer Joint Enrollment Program	600,000	600,000	600,000	0	600,000	0
Education Savings Account and School Choice	0	0	3,000,000	3,000,000	0	-3,000,000
Classroom Environment Professional Dev.	0	0	500,000	500,000	500,000	0
Therapeutic Classroom Incentive Fund	0	0	1,582,650	1,582,650	1,582,650	0
Therapeutic Classroom Transportation	0	0	500,000	500,000	500,000	0
Education, Dept. of	$ 285,142,123	$ 286,817,986	$ 298,617,908	$ 11,799,922	$ 300,965,612	$ 2,347,704
Vocational Rehabilitation						
Vocational Rehabilitation	$ 5,696,328	$ 5,696,328	$ 5,996,328	$ 300,000	$ 5,996,328	$ 0
Independent Living	84,823	84,823	84,823	0	84,823	0
Entrepreneurs with Disabilities Program	138,506	138,506	138,506	0	138,506	0
Independent Living Center Grant	86,457	86,457	86,457	0	86,457	0
Vocational Rehabilitation	$ 6,006,114	$ 6,006,114	$ 6,306,114	$ 300,000	$ 6,306,114	$ 0
Iowa PBS						
Iowa PBS Operations	$ 7,770,316	$ 7,770,316	$ 7,870,316	$ 100,000	$ 7,870,316	$ 0
Total Education, Department of	$ 298,918,553	$ 300,594,416	$ 312,794,338	$ 12,199,922	$ 315,142,042	$ 2,347,704

Education

General Fund

	Actual FY 2020 (1)	Estimated FY 2021 (2)	Gov Rec FY 2022 (3)	Gov Rec FY 22 vs Est FY 21 (4)	Gov Rec Yr2 FY 2023 (5)	Gov Rec FY 23 vs Gov Rec FY 22 (6)
Regents, Board of						
Regents, Board of						
Regents Board Office	$ 775,655	$ 764,642	$ 764,642	$ 0	$ 764,642	$ 0
BOR - Regents Resource Centers	272,161	268,297	268,297	0	268,297	0
IPR - Iowa Public Radio	350,648	345,669	345,669	0	345,669	0
University of Iowa - General	218,710,793	215,605,480	215,605,480	0	215,605,480	0
UI - Oakdale Campus	2,134,120	2,103,819	2,103,819	0	2,103,819	0
UI - Hygienic Laboratory	4,822,610	4,822,610	4,822,610	0	4,822,610	0
UI - Family Practice Program	1,745,379	1,720,598	1,720,598	0	1,720,598	0
UI - Specialized Children Health Services	643,641	634,502	634,502	0	634,502	0
UI - Iowa Cancer Registry	145,476	143,410	143,410	0	143,410	0
UI - Substance Abuse Consortium	54,197	53,427	53,427	0	53,427	0
UI - Biocatalysis	706,371	696,342	696,342	0	696,342	0
UI - Primary Health Care	633,367	624,374	624,374	0	624,374	0
UI - Iowa Birth Defects Registry	37,370	36,839	36,839	0	36,839	0
UI - Iowa Nonprofit Resource Center	158,641	156,389	156,389	0	156,389	0
UI - IA Online Advanced Placement Acad.	470,293	463,616	463,616	0	463,616	0
UI - Iowa Flood Center	1,171,222	1,154,593	1,154,593	0	1,154,593	0
Iowa State University - General	174,624,125	172,144,766	172,144,766	0	172,144,766	0
ISU - Agricultural Experiment Station	29,886,877	29,462,535	29,462,535	0	29,462,535	0
ISU - Cooperative Extension	18,266,722	18,007,366	18,007,366	0	18,007,366	0
University of Northern Iowa - General	99,712,362	98,296,620	98,296,620	0	98,296,620	0
UNI - Recycling and Reuse Center	175,256	172,768	172,768	0	172,768	0
UNI - Math & Science Collaborative	6,446,375	6,354,848	6,354,848	0	6,354,848	0
UNI - Real Estate Education Program	125,302	123,523	123,523	0	123,523	0
Iowa School for the Deaf	10,299,287	10,536,171	10,536,171	0	10,536,171	0
Ed Services for Blind & Visually Impaired	4,334,759	4,434,459	4,434,459	0	4,434,459	0
BOR - Restoration and Increase	0	0	15,000,000	15,000,000	30,000,000	15,000,000
Total Regents, Board of	$ 576,703,009	$ 569,127,663	$ 584,127,663	$ 15,000,000	$ 599,127,663	$ 15,000,000
Total Education	$ 951,493,183	$ 945,925,700	$ 984,857,588	$ 38,931,888	$ 1,003,438,615	$ 18,581,027

Health and Human Services

General Fund

	Actual FY 2020 (1)	Estimated FY 2021 (2)	Gov Rec FY 2022 (3)	Gov Rec FY 22 vs Est FY 21 (4)	Gov Rec Yr2 FY 2023 (5)	Gov Rec FY 23 vs Gov Rec FY 22 (6)
Aging, Iowa Department on						
Aging, Dept. on						
Aging Programs	$ 11,164,382	$ 11,164,382	$ 11,164,382	$ 0	$ 11,164,382	$ 0
Office of LTC Ombudsman	1,149,821	1,149,821	1,149,821	0	1,149,821	0
Total Aging, Iowa Department on	$ 12,314,203	$ 12,314,203	$ 12,314,203	$ 0	$ 12,314,203	$ 0
Public Health, Department of						
Public Health, Dept. of						
Addictive Disorders	$ 25,109,379	$ 23,659,379	$ 23,659,379	$ 0	$ 23,659,379	$ 0
Healthy Children and Families	5,816,681	5,816,681	5,816,681	0	5,816,681	0
Chronic Conditions	4,223,373	4,223,373	4,223,373	0	4,223,373	0
Community Capacity	5,594,306	5,594,306	6,794,306	1,200,000	6,794,306	0
Essential Public Health Services	7,662,464	7,662,464	7,662,464	0	7,662,464	0
Infectious Diseases	1,796,206	1,796,206	1,796,206	0	1,796,206	0
Public Protection	4,085,220	4,085,220	4,466,601	381,381	4,466,601	0
Resource Management	933,871	933,871	933,871	0	933,871	0
Congenital & Inherited Disorders Registry	188,428	223,521	223,521	0	223,521	0
Total Public Health, Department of	$ 55,409,928	$ 53,995,021	$ 55,576,402	$ 1,581,381	$ 55,576,402	$ 0
Veterans Affairs, Department of						
Veterans Affairs, Dept. of						
General Administration	$ 1,229,763	$ 1,229,763	$ 1,229,763	$ 0	$ 1,229,763	$ 0
Home Ownership Assistance Program	2,000,000	2,000,000	2,000,000	0	2,000,000	0
Veterans County Grants	990,000	990,000	990,000	0	990,000	0
Veterans Affairs, Dept. of	$ 4,219,763	$ 4,219,763	$ 4,219,763	$ 0	$ 4,219,763	$ 0
Veterans Affairs, Dept. of						
Iowa Veterans Home	$ 7,131,552	$ 7,131,552	$ 7,131,552	$ 0	$ 7,131,552	$ 0
Total Veterans Affairs, Department of	$ 11,351,315	$ 11,351,315	$ 11,351,315	$ 0	$ 11,351,315	$ 0
Human Services, Department of						
Assistance						
Family Investment Program/PROMISE JOBS	$ 40,003,978	$ 40,003,978	$ 40,003,978	$ 0	$ 40,003,978	$ 0
Medical Assistance	1,516,364,409	1,459,599,409	1,481,499,409	21,900,000	1,491,499,409	10,000,000
Health Program Operations	17,831,343	17,831,343	17,831,343	0	17,831,343	0
State Supplementary Assistance	7,812,909	7,349,002	7,349,002	0	7,349,002	0
State Children's Health Insurance	21,098,426	37,598,984	40,460,555	2,861,571	48,326,863	7,866,308
Child Care Assistance	40,816,931	40,816,931	40,816,931	0	40,816,931	0
Child and Family Services	89,071,930	89,071,930	89,071,930	0	89,071,930	0
Adoption Subsidy	40,596,007	40,596,007	40,596,007	0	40,596,007	0
Family Support Subsidy	949,282	949,282	949,282	0	949,282	0
Conner Training	33,632	33,632	33,632	0	33,632	0

Health and Human Services

General Fund

	Actual FY 2020 (1)	Estimated FY 2021 (2)	Gov Rec FY 2022 (3)	Gov Rec FY 22 vs Est FY 21 (4)	Gov Rec Yr2 FY 2023 (5)	Gov Rec FY 23 vs Gov Rec FY 22 (6)
Volunteers	84,686	84,686	84,686	0	84,686	0
Child Abuse Prevention	205,835	420,998	232,570	-188,428	232,570	0
MHDS Regional Services	0	0	15,000,000	15,000,000	30,000,000	15,000,000
Assistance	$ 1,774,869,368	$ 1,734,356,182	$ 1,773,929,325	$ 39,573,143	$ 1,806,795,633	$ 32,866,308
Eldora Training School						
Eldora Training School	$ 13,950,961	$ 16,029,488	$ 17,397,068	$ 1,367,580	$ 17,397,068	$ 0
Cherokee						
Cherokee MHI	$ 14,245,968	$ 14,245,968	$ 16,058,356	$ 1,812,388	$ 16,058,356	$ 0
Independence						
Independence MHI	$ 19,201,644	$ 19,201,644	$ 20,628,077	$ 1,426,433	$ 20,628,077	$ 0
Glenwood						
Glenwood Resource Center	$ 17,033,867	$ 16,700,867	$ 14,802,873	$ -1,897,994	$ 14,802,873	$ 0
Woodward						
Woodward Resource Center	$ 10,913,360	$ 10,913,360	$ 13,698,094	$ 2,784,734	$ 13,698,094	$ 0
Cherokee CCUSO						
Civil Commitment Unit for Sexual Offenders	$ 12,070,565	$ 12,070,565	$ 13,643,727	$ 1,573,162	$ 13,643,727	$ 0
Field Operations						
Child Support Recovery	$ 14,867,813	$ 14,867,813	$ 15,942,885	$ 1,075,072	$ 15,942,885	$ 0
Field Operations	55,600,398	55,600,398	60,596,667	4,996,269	61,362,351	765,684
Field Operations	$ 70,468,211	$ 70,468,211	$ 76,539,552	$ 6,071,341	$ 77,305,236	$ 765,684
General Administration						
General Administration	$ 13,772,533	$ 13,772,533	$ 14,542,189	$ 769,656	$ 14,542,189	$ 0
DHS Facilities	2,879,274	2,879,274	2,879,274	0	2,879,274	0
Commission of Inquiry	1,394	1,394	1,394	0	1,394	0
Nonresident Mental Illness Commitment	142,802	142,802	142,802	0	142,802	0
General Administration	$ 16,796,003	$ 16,796,003	$ 17,565,659	$ 769,656	$ 17,565,659	$ 0
Total Human Services, Department of	$ 1,949,549,947	$ 1,910,782,288	$ 1,964,262,731	$ 53,480,443	$ 1,997,894,723	$ 33,631,992
Total Health and Human Services	$ 2,028,625,393	$ 1,988,442,827	$ 2,043,504,651	$ 55,061,824	$ 2,077,136,643	$ 33,631,992

Justice System

General Fund

	Actual FY 2020 (1)	Estimated FY 2021 (2)	Gov Rec FY 2022 (3)	Gov Rec FY 22 vs Est FY 21 (4)	Gov Rec Yr2 FY 2023 (5)	Gov Rec FY 23 vs Gov Rec FY 22 (6)
Attorney General						
Justice, Dept. of						
General Office AG	$ 6,006,268	$ 6,006,268	$ 6,006,268	$ 0	$ 6,006,268	$ 0
Victim Assistance Grants	5,016,708	5,016,708	5,016,708	0	5,016,708	0
Legal Services Poverty Grants	2,634,601	2,634,601	2,634,601	0	2,634,601	0
Total Attorney General	$ 13,657,577	$ 13,657,577	$ 13,657,577	$ 0	$ 13,657,577	$ 0
Civil Rights Commission, Iowa						
Civil Rights Commission						
Civil Rights Commission	$ 1,252,899	$ 1,252,899	$ 1,252,899	$ 0	$ 1,252,899	$ 0
Total Civil Rights Commission, Iowa	$ 1,252,899	$ 1,252,899	$ 1,252,899	$ 0	$ 1,252,899	$ 0
Corrections, Department of						
Central Office						
Corrections Administration	$ 5,473,325	$ 5,473,325	$ 5,473,325	$ 0	$ 5,473,325	$ 0
County Confinement	1,082,635	1,082,635	1,082,635	0	1,082,635	0
Federal Prisoners/Contractual	234,411	234,411	234,411	0	234,411	0
Corrections Education	2,608,109	2,608,109	2,608,109	0	2,608,109	0
Iowa Corrections Offender Network	2,000,000	2,000,000	2,000,000	0	2,000,000	0
Mental Health/Substance Abuse	28,065	28,065	28,065	0	28,065	0
DOC - Department-Wide Duties	0	0	5,000,000	5,000,000	5,000,000	0
Corrections Real Estate - Capitals	94,068	623,770	0	-623,770	0	0
State Cases Court Costs	0	10,000	10,000	0	10,000	0
Central Office	$ 11,520,613	$ 12,060,315	$ 16,436,545	$ 4,376,230	$ 16,436,545	$ 0
Fort Madison						
Ft. Madison Institution	$ 41,647,701	$ 41,647,701	$ 41,647,701	$ 0	$ 41,647,701	$ 0
Anamosa						
Anamosa Institution	$ 32,868,225	$ 32,868,225	$ 32,868,225	$ 0	$ 32,868,225	$ 0
Oakdale						
Oakdale Institution	$ 62,610,335	$ 62,610,335	$ 62,610,335	$ 0	$ 62,610,335	$ 0
Newton						
Newton Institution	$ 28,818,686	$ 28,818,686	$ 28,818,686	$ 0	$ 28,818,686	$ 0
Mount Pleasant						
Mount Pleasant Institution	$ 25,902,776	$ 25,902,776	$ 26,177,884	$ 275,108	$ 26,177,884	$ 0
Rockwell City						
Rockwell City Institution	$ 10,623,767	$ 10,623,767	$ 10,623,767	$ 0	$ 10,623,767	$ 0
Clarinda						
Clarinda Institution	$ 25,132,431	$ 25,132,431	$ 25,132,431	$ 0	$ 25,132,431	$ 0
Mitchellville						

Justice System

General Fund

	Actual FY 2020 (1)	Estimated FY 2021 (2)	Gov Rec FY 2022 (3)	Gov Rec FY 22 vs Est FY 21 (4)	Gov Rec Yr2 FY 2023 (5)	Gov Rec FY 23 vs Gov Rec FY 22 (6)
Mitchellville Institution	$ 23,483,038	$ 23,483,038	$ 23,483,038	$ 0	$ 23,483,038	$ 0
Fort Dodge						
Fort Dodge Institution	$ 30,324,956	$ 30,324,956	$ 30,324,956	$ 0	$ 30,324,956	$ 0
CBC District 1						
CBC District I	$ 15,219,261	$ 15,219,261	$ 15,219,261	$ 0	$ 15,219,261	$ 0
CBC District 2						
CBC District II	$ 11,758,160	$ 11,758,160	$ 11,758,160	$ 0	$ 11,758,160	$ 0
CBC District 3						
CBC District III	$ 7,324,425	$ 7,324,425	$ 7,324,425	$ 0	$ 7,324,425	$ 0
CBC District 4						
CBC District IV	$ 5,815,391	$ 5,815,391	$ 5,815,391	$ 0	$ 5,815,391	$ 0
CBC District 5						
CBC District V	$ 22,008,023	$ 22,008,023	$ 22,008,023	$ 0	$ 22,008,023	$ 0
CBC District 6						
CBC District VI	$ 15,069,674	$ 15,069,674	$ 15,069,674	$ 0	$ 15,069,674	$ 0
CBC District 7						
CBC District VII	$ 8,013,609	$ 8,013,609	$ 8,013,609	$ 0	$ 8,013,609	$ 0
CBC District 8						
CBC District VIII	$ 8,547,829	$ 8,547,829	$ 8,547,829	$ 0	$ 8,547,829	$ 0
CBC Statewide						
CBC Statewide	$ 0	$ 0	$ 663,219	$ 663,219	$ 663,219	$ 0
Total Corrections, Department of	$ 386,688,900	$ 387,228,602	$ 392,543,159	$ 5,314,557	$ 392,543,159	$ 0

Justice System

General Fund

	Actual FY 2020 (1)	Estimated FY 2021 (2)	Gov Rec FY 2022 (3)	Gov Rec FY 22 vs Est FY 21 (4)	Gov Rec Yr2 FY 2023 (5)	Gov Rec FY 23 vs Gov Rec FY 22 (6)
Human Rights, Department of						
Human Rights, Dept. of						
Criminal & Juvenile Justice	$ 1,226,399	$ 1,226,399	$ 1,226,399	$ 0	$ 1,226,399	$ 0
Single Grant Program	140,000	140,000	140,000	0	140,000	0
Total Human Rights, Department of	$ 1,366,399	$ 1,366,399	$ 1,366,399	$ 0	$ 1,366,399	$ 0
Inspections and Appeals, Department of						
Public Defender						
Public Defender	$ 27,144,382	$ 27,144,382	$ 27,144,382	$ 0	$ 27,144,382	$ 0
Indigent Defense	40,760,448	40,760,448	40,760,448	0	40,760,448	0
Total Inspections and Appeals, Department of	$ 67,904,830	$ 67,904,830	$ 67,904,830	$ 0	$ 67,904,830	$ 0
Judicial Branch						
Judicial Branch						
Judicial Branch	$ 181,523,737	$ 181,023,737	$ 190,112,527	$ 9,088,790	$ 191,591,757	$ 1,479,230
Jury & Witness Fee Revolving Fund	3,100,000	3,100,000	3,100,000	0	3,100,000	0
Total Judicial Branch	$ 184,623,737	$ 184,123,737	$ 193,212,527	$ 9,088,790	$ 194,691,757	$ 1,479,230
Law Enforcement Academy						
Iowa Law Enforcement Academy						
ILEA Officer Certification & Training	$ 0	$ 140,000	$ 0	$ -140,000	$ 0	$ 0
Law Enforcement Academy	978,914	978,914	1,193,868	214,954	1,193,868	0
Iowa Law Enforcement Academy Relocation Exp.	1,015,442	0	0	0	0	0
Total Law Enforcement Academy	$ 1,994,356	$ 1,118,914	$ 1,193,868	$ 74,954	$ 1,193,868	$ 0
Parole, Board of						
Parole Board						
Parole Board	$ 1,240,265	$ 1,240,265	$ 1,240,265	$ 0	$ 1,240,265	$ 0
Total Parole, Board of	$ 1,240,265	$ 1,240,265	$ 1,240,265	$ 0	$ 1,240,265	$ 0

Justice System

General Fund

	Actual FY 2020 (1)	Estimated FY 2021 (2)	Gov Rec FY 2022 (3)	Gov Rec FY 22 vs Est FY 21 (4)	Gov Rec Yr2 FY 2023 (5)	Gov Rec FY 23 vs Gov Rec FY 22 (6)
Public Defense, Department of						
Public Defense, Dept. of						
Public Defense, Department of	$ 6,428,140	$ 6,428,140	$ 6,678,140	$ 250,000	$ 6,928,140	$ 250,000
Total Public Defense, Department of	$ 6,428,140	$ 6,428,140	$ 6,678,140	$ 250,000	$ 6,928,140	$ 250,000
Public Safety, Department of						
Public Safety, Dept. of						
Public Safety Administration	$ 4,860,294	$ 4,860,294	$ 5,591,361	$ 731,067	$ 5,591,361	$ 0
Public Safety DCI	15,263,580	15,263,580	17,576,601	2,313,021	17,180,601	-396,000
DCI - Crime Lab Equipment/Training	650,000	650,000	650,000	0	650,000	0
Narcotics Enforcement	8,139,785	8,139,785	8,124,117	-15,668	8,124,117	0
Public Safety Undercover Funds	209,042	209,042	209,042	0	209,042	0
Fire Marshal	5,242,651	5,242,651	5,231,360	-11,291	5,231,360	0
Iowa State Patrol	66,542,117	66,542,117	66,037,699	-504,418	66,037,699	0
DPS/SPOC Sick Leave Payout	279,517	279,517	279,517	0	279,517	0
Fire Fighter Training	825,520	825,520	825,520	0	825,520	0
Department-wide Duties	0	0	5,000,000	5,000,000	5,000,000	0
Human Trafficking Office	150,000	150,000	340,000	190,000	340,000	0
Volunteer Fire Training & Equipment	50,000	50,000	50,000	0	50,000	0
DPS Overtime Salaries & Support-GF	2,400,000	0	0	0	0	0
DPS Implementation of HF2581 Hemp-GF	0	411,000	0	-411,000	0	0
Interoperable Communications Sys Board	115,661	115,661	115,661	0	115,661	0
Total Public Safety, Department of	$ 104,728,167	$ 102,739,167	$ 110,030,878	$ 7,291,711	$ 109,634,878	$ -396,000
Homeland Security and Emergency Mgmt						
Homeland Security & Emergency Mgmt						
Flood Recovery	$ 21,003,186	$ 0	$ 0	$ 0	$ 0	$ 0
Homeland Security & Emer. Mgmt.	2,139,390	2,139,390	2,139,390	0	2,139,390	0
Total Homeland Security and Emergency Mgmt	$ 23,142,576	$ 2,139,390	$ 2,139,390	$ 0	$ 2,139,390	$ 0
Total Justice System	$ 793,027,846	$ 769,199,920	$ 791,219,932	$ 22,020,012	$ 792,553,162	$ 1,333,230

Unassigned Standings

General Fund

	Actual FY 2020 (1)	Estimated FY 2021 (2)	Gov Rec FY 2022 (3)	Gov Rec FY 22 vs Est FY 21 (4)	Gov Rec Yr2 FY 2023 (5)	Gov Rec FY 23 vs Gov Rec FY 22 (6)
Administrative Services, Department of						
State Accounting Trust Accounts						
Federal Cash Management - Standing	$ 177,198	$ 54,182	$ 54,182	$ 0	$ 54,182	$ 0
Unemployment Compensation - Standing	212,340	421,655	421,655	0	421,655	0
Total Administrative Services, Department of	$ 389,538	$ 475,837	$ 475,837	$ 0	$ 475,837	$ 0
Education, Department of						
Education, Dept. of						
State Foundation School Aid	$ 3,285,676,012	$ 3,381,273,449	$ 3,401,415,317	$ 20,141,868	$ 3,541,053,591	$ 139,638,274
Nonpublic School Transportation	8,197,091	8,197,091	8,197,091	0	8,197,091	0
Sac and Fox Settlement Education	100,000	100,000	100,000	0	100,000	0
Total Education, Department of	$ 3,293,973,103	$ 3,389,570,540	$ 3,409,712,408	$ 20,141,868	$ 3,549,350,682	$ 139,638,274
Executive Council						
Executive Council						
Court Costs	$ 1,196,557	$ 56,455	$ 56,455	$ 0	$ 56,455	$ 0
Public Improvements	0	9,575	9,575	0	9,575	0
Drainage Assessment	168,008	19,367	19,367	0	19,367	0
Total Executive Council	$ 1,364,565	$ 85,397	$ 85,397	$ 0	$ 85,397	$ 0
Legislative Branch						
Legislative Branch						
Legislative Branch	$ 35,664,450	$ 36,000,000	$ 37,000,000	$ 1,000,000	$ 37,000,000	$ 0
Total Legislative Branch	$ 35,664,450	$ 36,000,000	$ 37,000,000	$ 1,000,000	$ 37,000,000	$ 0
Management, Department of						
Management, Dept. of						
Technology Reinvestment Fund	$ 0	$ 0	$ 35,000,000	$ 35,000,000	$ 25,000,000	$ -10,000,000
State Appeal Board Claims	16,737,674	4,501,794	4,501,794	0	4,501,794	0
Special Olympics Fund	100,000	100,000	100,000	0	100,000	0
Transportation Equity Fund	19,000,000	26,690,088	27,357,340	667,252	28,041,274	683,934
Rebuild Iowa Infrastructure Fund	70,000,000	0	0	0	0	0
Total Management, Department of	$ 105,837,674	$ 31,291,882	$ 66,959,134	$ 35,667,252	$ 57,643,068	$ -9,316,066

Unassigned Standings

General Fund

	Actual FY 2020 (1)	Estimated FY 2021 (2)	Gov Rec FY 2022 (3)	Gov Rec FY 22 vs Est FY 21 (4)	Gov Rec Yr2 FY 2023 (5)	Gov Rec FY 23 vs Gov Rec FY 22 (6)
Public Defense, Department of						
Public Defense, Dept. of						
Compensation and Expense	$ 1,557,043	$ 342,556	$ 342,556	$ 0	$ 342,556	$ 0
Total Public Defense, Department of	$ 1,557,043	$ 342,556	$ 342,556	$ 0	$ 342,556	$ 0
Public Safety, Department of						
Public Safety, Dept. of						
DPS - POR Unfunded Liabilities	$ 5,000,000	$ 5,000,000	$ 5,000,000	$ 0	$ 5,000,000	$ 0
Total Public Safety, Department of	$ 5,000,000	$ 5,000,000	$ 5,000,000	$ 0	$ 5,000,000	$ 0
Revenue, Department of						
Revenue, Dept. of						
Homestead Tax Credit Aid - GF	$ 140,024,888	$ 139,984,518	$ 144,740,000	$ 4,755,482	$ 146,740,000	$ 2,000,000
Elderly & Disabled Tax Credit	18,312,025	20,500,000	17,910,000	-2,590,000	17,820,000	-90,000
Ag Land Tax Credit - GF	39,076,603	39,100,000	39,100,000	0	39,100,000	0
Military Service Tax Exemption	1,760,081	1,700,500	1,640,000	-60,500	1,580,000	-60,000
Comm & Industrial Prop Tax Replacement	152,004,107	152,114,544	152,114,544	0	152,114,544	0
Business Property Tax Credit	125,000,000	125,000,000	125,000,000	0	125,000,000	0
Total Revenue, Department of	$ 476,177,703	$ 478,399,562	$ 480,504,544	$ 2,104,982	$ 482,354,544	$ 1,850,000
Total Unassigned Standings	$ 3,919,964,075	$ 3,941,165,774	$ 4,000,079,876	$ 58,914,102	$ 4,132,252,084	$ 132,172,208

Summary Data

Other Funds

	Actual FY 2020 (1)	Estimated FY 2021 (2)	Gov Rec FY 2022 (3)	Gov Rec FY 22 vs Est FY 21 (4)	Gov Rec Yr2 FY 2023 (5)	Gov Rec FY 23 vs Gov Rec FY 22 (6)
Administration and Regulation	$ 57,271,788	$ 58,290,339	$ 58,360,338	$ 69,999	$ 58,360,338	$ 0
Agriculture and Natural Resources	92,102,943	93,284,849	93,284,849	0	93,284,849	0
Economic Development	28,066,084	28,066,084	28,066,084	0	28,066,084	0
Education	40,300,000	40,300,000	40,300,000	0	40,300,000	0
Health and Human Services	304,997,889	308,010,144	292,929,886	-15,080,258	298,829,886	5,900,000
Justice System	17,985,523	18,499,319	18,999,319	500,000	18,999,319	0
Transportation, Infrastructure, and Capitals	565,078,385	529,231,544	588,099,613	58,868,069	555,555,516	-32,544,097
Unassigned Standings	100,143,070	103,622,159	75,462,416	-28,159,743	70,773,838	-4,688,578
Grand Total	$ 1,205,945,682	$ 1,179,304,438	$ 1,195,502,505	$ 16,198,067	$ 1,164,169,830	$ -31,332,675

Administration and Regulation

Other Funds

	Actual FY 2020 (1)	Estimated FY 2021 (2)	Gov Rec FY 2022 (3)	Gov Rec FY 22 vs Est FY 21 (4)	Gov Rec Yr2 FY 2023 (5)	Gov Rec FY 23 vs Gov Rec FY 22 (6)
Commerce, Department of						
Banking Division						
Banking Division - CMRF	$ 11,978,695	$ 12,468,015	$ 12,468,015	$ 0	$ 12,468,015	$ 0
Credit Union Division						
Credit Union Division - CMRF	$ 2,407,929	$ 2,460,005	$ 2,260,005	$ -200,000	$ 2,260,005	$ 0
Insurance Division						
Insurance Division - CMRF	$ 5,817,851	$ 6,097,094	$ 6,367,094	$ 270,000	$ 6,367,094	$ 0
Utilities Division						
Utilities Division - CMRF	$ 8,945,728	$ 8,945,728	$ 8,945,727	$ -1	$ 8,945,727	$ 0
Professional Licensing and Reg.						
Field Auditor - Housing Trust Fund	$ 62,317	$ 62,317	$ 62,317	$ 0	$ 62,317	$ 0
Total Commerce, Department of	$ 29,212,520	$ 30,033,159	$ 30,103,158	$ 69,999	$ 30,103,158	$ 0
Inspections and Appeals, Department of						
Inspections and Appeals, Dept. of						
DIA - RUTF	$ 1,623,897	$ 1,623,897	$ 1,623,897	$ 0	$ 1,623,897	$ 0
Racing Commission						
Gaming Regulation - GRF	$ 6,796,481	$ 6,869,938	$ 6,869,938	$ 0	$ 6,869,938	$ 0
Total Inspections and Appeals, Department of	$ 8,420,378	$ 8,493,835	$ 8,493,835	$ 0	$ 8,493,835	$ 0
Management, Department of						
Management, Dept. of						
DOM Operations - RUTF	$ 56,000	$ 56,000	$ 56,000	$ 0	$ 56,000	$ 0
Total Management, Department of	$ 56,000	$ 56,000	$ 56,000	$ 0	$ 56,000	$ 0
Revenue, Department of						
Revenue, Dept. of						
Motor Fuel Tax Admin - MVFT	$ 1,305,775	$ 1,305,775	$ 1,305,775	$ 0	$ 1,305,775	$ 0
Total Revenue, Department of	$ 1,305,775	$ 1,305,775	$ 1,305,775	$ 0	$ 1,305,775	$ 0
Secretary of State, Office of the						
Secretary of State						
Address Confidentiality Program - ACRF	$ 195,400	$ 195,400	$ 195,400	$ 0	$ 195,400	$ 0
Total Secretary of State, Office of the	$ 195,400	$ 195,400	$ 195,400	$ 0	$ 195,400	$ 0

Administration and Regulation

Other Funds

	Actual FY 2020 (1)	Estimated FY 2021 (2)	Gov Rec FY 2022 (3)	Gov Rec FY 22 vs Est FY 21 (4)	Gov Rec Yr2 FY 2023 (5)	Gov Rec FY 23 vs Gov Rec FY 22 (6)
Treasurer of State, Office of						
Treasurer of State						
I/3 Expenses - RUTF	$ 93,148	$ 93,148	$ 93,148	$ 0	$ 93,148	$ 0
Total Treasurer of State, Office of	$ 93,148	$ 93,148	$ 93,148	$ 0	$ 93,148	$ 0
Iowa Public Employees' Retirement System						
IPERS Administration						
Administration - IPERS	$ 17,988,567	$ 18,113,022	$ 18,113,022	$ 0	$ 18,113,022	$ 0
Total Iowa Public Employees' Retirement System	$ 17,988,567	$ 18,113,022	$ 18,113,022	$ 0	$ 18,113,022	$ 0
Total Administration and Regulation	$ 57,271,788	$ 58,290,339	$ 58,360,338	$ 69,999	$ 58,360,338	$ 0

Agriculture and Natural Resources

Other Funds

	Actual FY 2020 (1)	Estimated FY 2021 (2)	Gov Rec FY 2022 (3)	Gov Rec FY 22 vs Est FY 21 (4)	Gov Rec Yr2 FY 2023 (5)	Gov Rec FY 23 vs Gov Rec FY 22 (6)
Agriculture and Land Stewardship, Dept of						
Agriculture and Land Stewardship						
Native Horse & Dog Prog - Unclaimed Winnings	$ 305,516	$ 305,516	$ 305,516	$ 0	$ 305,516	$ 0
Motor Fuel Inspection - RFIF	500,000	500,000	500,000	0	500,000	0
Conservation Reserve Enhancement - EFF	1,000,000	1,000,000	1,000,000	0	1,000,000	0
Watershed Protection Fund - EFF	900,000	900,000	900,000	0	900,000	0
Soil & Water Conservation - EFF	3,800,000	3,800,000	3,800,000	0	3,800,000	0
Conservation Reserve Prog - EFF	900,000	900,000	900,000	0	900,000	0
Cost Share - EFF	8,325,000	8,325,000	8,325,000	0	8,325,000	0
Fuel Inspection - UST	250,000	250,000	250,000	0	250,000	0
Water Quality Initiative EFF	2,375,000	2,375,000	2,375,000	0	2,375,000	0
Total Agriculture and Land Stewardship, Dept of	$ 18,355,516	$ 18,355,516	$ 18,355,516	$ 0	$ 18,355,516	$ 0
Natural Resources, Department of						
Natural Resources						
Fish & Game - DNR Admin Expenses	$ 45,091,595	$ 46,273,501	$ 46,273,501	$ 0	$ 46,273,501	$ 0
GWF - Storage Tanks Study	100,303	100,303	100,303	0	100,303	0
GWF - Household Hazardous Waste	447,324	447,324	447,324	0	447,324	0
GWF - Well Testing Admin 2%	62,461	62,461	62,461	0	62,461	0
GWF - Groundwater Monitoring	1,686,751	1,686,751	1,686,751	0	1,686,751	0
GWF - Landfill Alternatives	618,993	618,993	618,993	0	618,993	0
GWF - Waste Reduction and Assistance	192,500	192,500	192,500	0	192,500	0
GWF - Solid Waste Alternatives	50,000	50,000	50,000	0	50,000	0
GWF - Geographic Information System	297,500	297,500	297,500	0	297,500	0
Snowmobile Registration Fees	100,000	100,000	100,000	0	100,000	0
Administration Match - UST	200,000	200,000	200,000	0	200,000	0
Technical Tank Review - UST	200,000	200,000	200,000	0	200,000	0
Park Operations & Maintenance - EFF	6,235,000	6,235,000	6,235,000	0	6,235,000	0
GIS Information for Watershed - EFF	195,000	195,000	195,000	0	195,000	0
Water Quality Monitoring - EFF	2,955,000	2,955,000	2,955,000	0	2,955,000	0
Water Quality Protection - EFF	500,000	500,000	500,000	0	500,000	0
Animal Feeding Operations - EFF	1,320,000	1,320,000	1,320,000	0	1,320,000	0
Ambient Air Quality Monitoring - EFF	425,000	425,000	425,000	0	425,000	0
Floodplain Mgmt and Dam Safety - EFF	375,000	375,000	375,000	0	375,000	0
REAP - EFF	12,000,000	12,000,000	12,000,000	0	12,000,000	0
Total Natural Resources, Department of	$ 73,052,427	$ 74,234,333	$ 74,234,333	$ 0	$ 74,234,333	$ 0

Agriculture and Natural Resources

Other Funds

	Actual FY 2020 (1)	Estimated FY 2021 (2)	Gov Rec FY 2022 (3)	Gov Rec FY 22 vs Est FY 21 (4)	Gov Rec Yr2 FY 2023 (5)	Gov Rec FY 23 vs Gov Rec FY 22 (6)
Regents, Board of						
Regents, Board of						
UI - Geological and Water Survey Oper. - EFF	$ 200,000	$ 200,000	$ 200,000	$ 0	$ 200,000	$ 0
UI - Water Resource Management - EFF	495,000	495,000	495,000	0	495,000	0
Total Regents, Board of	$ 695,000	$ 695,000	$ 695,000	$ 0	$ 695,000	$ 0
Total Agriculture and Natural Resources	$ 92,102,943	$ 93,284,849	$ 93,284,849	$ 0	$ 93,284,849	$ 0

Economic Development

Other Funds

	Actual FY 2020 (1)	Estimated FY 2021 (2)	Gov Rec FY 2022 (3)	Gov Rec FY 22 vs Est FY 21 (4)	Gov Rec Yr2 FY 2023 (5)	Gov Rec FY 23 vs Gov Rec FY 22 (6)
Economic Development Authority						
Economic Development Authority						
STEM Internships - SWJCF	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 0	$ 1,000,000	$ 0
Future Ready Iowa Mentor Prog - SWJCF	400,000	400,000	400,000	0	400,000	0
Empower Rural Iowa Rural Innovation Grants - SWJCF	300,000	300,000	0	-300,000	0	0
High Quality Jobs Program - SWJCF	11,700,000	11,700,000	11,700,000	0	11,700,000	0
Empower Rural Iowa Housing Needs Assess - SWJCF	100,000	100,000	0	-100,000	0	0
STEM Best - SWJCF	0	0	700,000	700,000	700,000	0
Empower Rural Iowa Program - SWJCF	0	0	700,000	700,000	700,000	0
Total Economic Development Authority	$ 13,500,000	$ 13,500,000	$ 14,500,000	$ 1,000,000	$ 14,500,000	$ 0
College Student Aid Commission						
College Student Aid Comm.						
Future Ready Iowa Grant Program - SWJCF	$ 1,000,000	$ 1,000,000	$ 0	$ -1,000,000	$ 0	$ 0
Total College Student Aid Commission	$ 1,000,000	$ 1,000,000	$ 0	$ -1,000,000	$ 0	$ 0
Workforce Development, Department of						
Iowa Workforce Development						
Field Offices - Spec Cont Fund	$ 1,766,084	$ 1,766,084	$ 1,766,084	$ 0	$ 1,766,084	$ 0
Field Offices - UI Reserve Interest	2,850,000	2,850,000	2,850,000	0	2,850,000	0
AMOS Mid-Iowa Organizing Strategy - SWJCF	100,000	100,000	100,000	0	100,000	0
Future Ready Iowa Coordinator - SWJCF	150,000	150,000	150,000	0	150,000	0
Total Workforce Development, Department of	$ 4,866,084	$ 4,866,084	$ 4,866,084	$ 0	$ 4,866,084	$ 0
Regents, Board of						
Regents, Board of						
Regents Innovation Fund - SWJCF	$ 3,000,000	$ 3,000,000	$ 3,000,000	$ 0	$ 3,000,000	$ 0
ISU - Economic Development - SWJCF	2,424,302	2,424,302	2,424,302	0	2,424,302	0
UI - Economic Development - SWJCF	209,279	209,279	209,279	0	209,279	0
UI - Entrepreneur and Econ Growth - SWJCF	2,000,000	2,000,000	2,000,000	0	2,000,000	0
UNI - Economic Development - SWJCF	1,066,419	1,066,419	1,066,419	0	1,066,419	0
Total Regents, Board of	$ 8,700,000	$ 8,700,000	$ 8,700,000	$ 0	$ 8,700,000	$ 0
Total Economic Development	$ 28,066,084	$ 28,066,084	$ 28,066,084	$ 0	$ 28,066,084	$ 0

Education

Other Funds

	Actual FY 2020 (1)	Estimated FY 2021 (2)	Gov Rec FY 2022 (3)	Gov Rec FY 22 vs Est FY 21 (4)	Gov Rec Yr2 FY 2023 (5)	Gov Rec FY 23 vs Gov Rec FY 22 (6)
College Student Aid Commission						
College Student Aid Comm.						
Skilled Workforce Shortage Grant - SWJCF	$ 5,000,000	$ 5,000,000	$ 5,000,000	$ 0	$ 5,000,000	$ 0
Total College Student Aid Commission	$ 5,000,000	$ 5,000,000	$ 5,000,000	$ 0	$ 5,000,000	$ 0
Education, Department of						
Education, Dept. of						
Workforce Training & Econ Dev Funds - SWJCF	$ 15,100,000	$ 15,100,000	$ 15,100,000	$ 0	$ 15,100,000	$ 0
Adult Literacy for the Workforce - SWJCF	5,500,000	5,500,000	5,500,000	0	5,500,000	0
ACE Infrastructure - SWJCF	6,000,000	6,000,000	6,000,000	0	6,000,000	0
PACE and Regional Sectors - SWJCF	5,000,000	5,000,000	5,000,000	0	5,000,000	0
Gap Tuition Assistance Fund - SWJCF	2,000,000	2,000,000	2,000,000	0	2,000,000	0
Work-Based Intermed Network - SWJCF	1,500,000	1,500,000	1,500,000	0	1,500,000	0
Workforce Prep. Outcome Reporting - SWJCF	200,000	200,000	200,000	0	200,000	0
Total Education, Department of	$ 35,300,000	$ 35,300,000	$ 35,300,000	$ 0	$ 35,300,000	$ 0
Total Education	$ 40,300,000	$ 40,300,000	$ 40,300,000	$ 0	$ 40,300,000	$ 0

Health and Human Services

Other Funds

	Actual FY 2020 (1)	Estimated FY 2021 (2)	Gov Rec FY 2022 (3)	Gov Rec FY 22 vs Est FY 21 (4)	Gov Rec Yr2 FY 2023 (5)	Gov Rec FY 23 vs Gov Rec FY 22 (6)
Public Health, Department of						
Public Health, Dept. of						
Gambling Treatment Program - SWRF	$ 300,000	$ 1,750,000	$ 1,750,000	$ 0	$ 1,750,000	$ 0
Total Public Health, Department of	$ 300,000	$ 1,750,000	$ 1,750,000	$ 0	$ 1,750,000	$ 0
Human Services, Department of						
Assistance						
Medical Assistance - HCTF	$ 211,757,745	$ 208,460,000	$ 200,570,000	$ -7,890,000	$ 206,470,000	$ 5,900,000
Medical Contracts - PSA	234,193	234,193	234,193	0	234,193	0
Medical Assistance - QATF	58,570,397	58,570,397	56,305,139	-2,265,258	56,305,139	0
Medical Assistance - HHCAT	33,920,554	33,920,554	33,920,554	0	33,920,554	0
Medicaid Supplemental - MFF	215,000	75,000	150,000	75,000	150,000	0
Polk County MHDS Grant - GIVF	0	5,000,000	0	-5,000,000	0	0
Total Human Services, Department of	$ 304,697,889	$ 306,260,144	$ 291,179,886	$ -15,080,258	$ 297,079,886	$ 5,900,000
Total Health and Human Services	$ 304,997,889	$ 308,010,144	$ 292,929,886	$ -15,080,258	$ 298,829,886	$ 5,900,000

Justice System

Other Funds

	Actual FY 2020 (1)	Estimated FY 2021 (2)	Gov Rec FY 2022 (3)	Gov Rec FY 22 vs Est FY 21 (4)	Gov Rec Yr2 FY 2023 (5)	Gov Rec FY 23 vs Gov Rec FY 22 (6)
Attorney General						
Justice, Dept. of						
AG Prosecutions and Appeals - CEF	$ 1,500,000	$ 1,500,000	$ 2,000,000	$ 500,000	$ 2,000,000	$ 0
Consumer Fraud - Public Ed & Enforce - CEF	1,875,000	1,875,000	1,875,000	0	1,875,000	0
Older Iowans Consumer Fraud - CEF	125,000	125,000	125,000	0	125,000	0
Farm Mediation Services - CEF	300,000	300,000	300,000	0	300,000	0
Justice, Dept. of	$ 3,800,000	$ 3,800,000	$ 4,300,000	$ 500,000	$ 4,300,000	$ 0
Consumer Advocate						
Consumer Advocate - CMRF	$ 3,137,588	$ 3,137,588	$ 3,137,588	$ 0	$ 3,137,588	$ 0
Total Attorney General	$ 6,937,588	$ 6,937,588	$ 7,437,588	$ 500,000	$ 7,437,588	$ 0
Public Safety, Department of						
Public Safety, Dept. of						
DPS Gaming Enforcement - GEF	$ 10,797,935	$ 11,311,731	$ 11,311,731	$ 0	$ 11,311,731	$ 0
Total Public Safety, Department of	$ 10,797,935	$ 11,311,731	$ 11,311,731	$ 0	$ 11,311,731	$ 0
Homeland Security and Emergency Mgmt						
Homeland Security & Emergency Mgmt						
911 Emerg Comm Admin - 911 Surcharge	$ 250,000	$ 250,000	$ 250,000	$ 0	$ 250,000	$ 0
Total Homeland Security and Emergency Mgmt	$ 250,000	$ 250,000	$ 250,000	$ 0	$ 250,000	$ 0
Total Justice System	$ 17,985,523	$ 18,499,319	$ 18,999,319	$ 500,000	$ 18,999,319	$ 0

Transportation, Infrastructure, and Capitals

Other Funds

	Actual FY 2020 (1)	Estimated FY 2021 (2)	Gov Rec FY 2022 (3)	Gov Rec FY 22 vs Est FY 21 (4)	Gov Rec Yr2 FY 2023 (5)	Gov Rec FY 23 vs Gov Rec FY 22 (6)
Administrative Services Capitals						
Administrative Services - Capitals						
Major Maintenance - RIIF	$ 20,000,000	$ 12,000,000	$ 20,000,000	$ 8,000,000	$ 20,000,000	$ 0
Routine Maintenance (Standing) - RIIF	2,000,000	1,000,000	2,000,000	1,000,000	2,000,000	0
DGS Capitol Complex Security - RIIF	0	250,000	0	-250,000	0	0
Total Administrative Services Capitals	$ 22,000,000	$ 13,250,000	$ 22,000,000	$ 8,750,000	$ 22,000,000	$ 0
Agriculture and Land Stewardship, Dept of						
Agriculture and Land Stewardship						
Water Quality Initiative - RIIF	$ 5,200,000	$ 5,200,000	$ 5,200,000	$ 0	$ 5,200,000	$ 0
Renewable Fuels Infra Fund - RIIF	3,000,000	3,000,000	5,000,000	2,000,000	5,000,000	0
Total Agriculture and Land Stewardship, Dept of	$ 8,200,000	$ 8,200,000	$ 10,200,000	$ 2,000,000	$ 10,200,000	$ 0
Blind Capitals, Department for the						
Dept. for the Blind Capitals						
Building Repairs - RIIF	$ 0	$ 0	$ 139,100	$ 139,100	$ 0	$ -139,100
Total Blind Capitals, Department for the	$ 0	$ 0	$ 139,100	$ 139,100	$ 0	$ -139,100
Chief Information Officer, Office of the						
Chief Information Officer, Office of the						
IT Consolidation - TRF	$ 1,000,000	$ 0	$ 0	$ 0	$ 0	$ 0
Workday System - TRF	0	0	17,000,000	17,000,000	6,230,000	-10,770,000
Total Chief Information Officer, Office of the	$ 1,000,000	$ 0	$ 17,000,000	$ 17,000,000	$ 6,230,000	$ -10,770,000
Corrections Capitals						
Corrections Capitals						
DOC Capitals Request - RIIF	$ 150,000	$ 0	$ 5,242,619	$ 5,242,619	$ 4,000,000	$ -1,242,619
DOC Technology - TRF	629,000	500,000	210,000	-290,000	0	-210,000
Total Corrections Capitals	$ 779,000	$ 500,000	$ 5,452,619	$ 4,952,619	$ 4,000,000	$ -1,452,619
Cultural Affairs, Department of						
Cultural Affairs, Dept. of						
Great Places Infrastructure Grants - RIIF	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 0	$ 1,000,000	$ 0
YMCA Strengthen Community Grants - RIIF	250,000	250,000	250,000	0	250,000	0
Total Cultural Affairs, Department of	$ 1,250,000	$ 1,250,000	$ 1,250,000	$ 0	$ 1,250,000	$ 0

Transportation, Infrastructure, and Capitals

Other Funds

	Actual FY 2020 (1)	Estimated FY 2021 (2)	Gov Rec FY 2022 (3)	Gov Rec FY 22 vs Est FY 21 (4)	Gov Rec Yr2 FY 2023 (5)	Gov Rec FY 23 vs Gov Rec FY 22 (6)
Economic Development Authority						
Economic Development Authority						
Community Attraction & Tourism Grants - RIIF	$ 5,000,000	$ 5,000,000	$ 5,000,000	$ 0	$ 5,000,000	$ 0
Regional Sports Authorities - RIIF	500,000	500,000	500,000	0	500,000	0
World Food Prize Borlaug/Ruan Scholar - RIIF	300,000	0	0	0	0	0
Vacant State Bldgs Rehab Fund - RIIF	1,000,000	0	1,000,000	1,000,000	0	-1,000,000
Vacant State Bldg Demolition Fund - RIIF	1,000,000	0	1,000,000	1,000,000	0	-1,000,000
Iowa Independence Innovation Center- RIIF	200,000	800,000	0	-800,000	0	0
Total Economic Development Authority	$ 8,000,000	$ 6,300,000	$ 7,500,000	$ 1,200,000	$ 5,500,000	$ -2,000,000
Education, Department of						
Education, Dept. of						
Statewide Ed Data Warehouse - TRF	$ 600,000	$ 600,000	$ 600,000	$ 0	$ 600,000	$ 0
ICN Part III Leases & Maintenance - TRF	2,727,000	2,727,000	2,727,000	0	2,727,000	0
Education, Dept. of	$ 3,327,000	$ 3,327,000	$ 3,327,000	$ 0	$ 3,327,000	$ 0
Iowa PBS						
Iowa PBS Equipment Replacement - TRF	$ 500,000	$ 1,000,000	$ 1,998,600	$ 998,600	$ 1,797,400	$ -201,200
Total Education, Department of	$ 3,827,000	$ 4,327,000	$ 5,325,600	$ 998,600	$ 5,124,400	$ -201,200
Ethics and Campaign Disclosure Board, Iowa						
Campaign Finance Disclosure						
Electronic Filing - TRF	$ 0	$ 500,000	$ 500,000	$ 0	$ 500,000	$ 0
Total Ethics and Campaign Disclosure Board, Iowa	$ 0	$ 500,000	$ 500,000	$ 0	$ 500,000	$ 0
General Assembly Capitals						
Legislature-Capitals						
Capitol Bldg Gutter Replacement - RIIF	$ 0	$ 1,250,000	$ 1,250,000	$ 0	$ 0	$ -1,250,000
State Capitol Maintenance Fund - RIIF	500,000	500,000	500,000	0	500,000	0
Total General Assembly Capitals	$ 500,000	$ 1,750,000	$ 1,750,000	$ 0	$ 500,000	$ -1,250,000

Transportation, Infrastructure, and Capitals

Other Funds

	Actual FY 2020 (1)	Estimated FY 2021 (2)	Gov Rec FY 2022 (3)	Gov Rec FY 22 vs Est FY 21 (4)	Gov Rec Yr2 FY 2023 (5)	Gov Rec FY 23 vs Gov Rec FY 22 (6)
Homeland Security and Emergency Mgmt						
Homeland Security & Emergency Mgmt						
Mass Notification & Emer Messaging - TRF	$ 400,000	$ 400,000	$ 400,000	$ 0	$ 400,000	$ 0
Total Homeland Security and Emergency Mgmt	$ 400,000	$ 400,000	$ 400,000	$ 0	$ 400,000	$ 0
Human Rights, Department of						
Human Rights, Dept. of						
Criminal Justice Info System (CJIS) - TRF	$ 1,200,000	$ 1,400,000	$ 1,400,000	$ 0	$ 1,400,000	$ 0
Justice Data Warehouse - TRF	157,980	157,980	187,980	30,000	187,980	0
Total Human Rights, Department of	$ 1,357,980	$ 1,557,980	$ 1,587,980	$ 30,000	$ 1,587,980	$ 0
Human Services, Department of						
Assistance						
Nursing Facility Construction/Impr - RIIF	$ 500,000	$ 500,000	$ 0	$ -500,000	$ 0	$ 0
ChildServe - RIIF	0	0	500,000	500,000	0	-500,000
Total Human Services, Department of	$ 500,000	$ 500,000	$ 500,000	$ 0	$ 0	$ -500,000
Human Services Capitals						
Human Services - Capitals						
ADA Capitals - RIIF	$ 0	$ 596,500	$ 0	$ -596,500	$ 0	$ 0
Major Projects - RIIF	0	0	6,500,000	6,500,000	0	-6,500,000
Medicaid Technology - TRF	1,228,535	1,979,319	1,625,363	-353,956	1,416,680	-208,683
FACS System Replacement - TRF	5,525,660	0	0	0	0	0
State Poison Control Center - TRF	0	34,000	34,000	0	34,000	0
Total Human Services Capitals	$ 6,754,195	$ 2,609,819	$ 8,159,363	$ 5,549,544	$ 1,450,680	$ -6,708,683
Inspections and Appeals, Department of						
Inspections and Appeals, Dept. of						
CAB Foster Care Registry - TRF	$ 0	$ 0	$ 350,000	$ 350,000	$ 0	$ -350,000
Public Defender						
Online Claims Development - TRF	$ 50,000	$ 0	$ 0	$ 0	$ 0	$ 0
Total Inspections and Appeals, Department of	$ 50,000	$ 0	$ 350,000	$ 350,000	$ 0	$ -350,000

Transportation, Infrastructure, and Capitals

Other Funds

	Actual FY 2020 (1)	Estimated FY 2021 (2)	Gov Rec FY 2022 (3)	Gov Rec FY 22 vs Est FY 21 (4)	Gov Rec Yr2 FY 2023 (5)	Gov Rec FY 23 vs Gov Rec FY 22 (6)
Iowa Finance Authority						
Iowa Finance Authority						
State Housing Trust Fund (STND) - RIIF	$ 3,000,000	$ 3,000,000	$ 3,000,000	$ 0	$ 3,000,000	$ 0
State Housing Trust Fund - RIIF	50,000	0	0	0	0	0
Total Iowa Finance Authority	$ 3,050,000	$ 3,000,000	$ 3,000,000	$ 0	$ 3,000,000	$ 0
Judicial Branch						
Judicial Branch						
County Courthouse Technology - TRF	$ 0	$ 163,000	$ 433,100	$ 270,100	$ 0	$ -433,100
Total Judicial Branch	$ 0	$ 163,000	$ 433,100	$ 270,100	$ 0	$ -433,100
Judicial Branch Capitals						
Judicial Branch Capitals						
Judicial Building Improvements -RIIF	$ 0	$ 400,000	$ 0	$ -400,000	$ 0	$ 0
Justice Center Furniture & Equip - RIIF	193,620	211,455	2,522,990	2,311,535	0	-2,522,990
Total Judicial Branch Capitals	$ 193,620	$ 611,455	$ 2,522,990	$ 1,911,535	$ 0	$ -2,522,990
Law Enforcement Academy						
Iowa Law Enforcement Academy						
ILEA Facility Remodel - RIIF	$ 10,826,911	$ 280,000	$ 0	$ -280,000	$ 0	$ 0
ILEA Technology Projects - TRF	15,000	400,000	0	-400,000	0	0
Total Law Enforcement Academy	$ 10,841,911	$ 680,000	$ 0	$ -680,000	$ 0	$ 0
Management, Department of						
Management, Dept. of						
Searchable Online Databases - TRF	$ 45,000	$ 45,000	$ 45,000	$ 0	$ 45,000	$ 0
Iowa Grants Mgmt Implementation - TRF	50,000	70,000	70,000	0	70,000	0
Local Gov't Budget & Property Tax System - TRF	120,000	624,000	120,000	-504,000	120,000	0
Socrata License - TRF	0	0	371,292	371,292	382,131	10,839
Total Management, Department of	$ 215,000	$ 739,000	$ 606,292	$ -132,708	$ 617,131	$ 10,839

Transportation, Infrastructure, and Capitals

Other Funds

	Actual FY 2020 (1)	Estimated FY 2021 (2)	Gov Rec FY 2022 (3)	Gov Rec FY 22 vs Est FY 21 (4)	Gov Rec Yr2 FY 2023 (5)	Gov Rec FY 23 vs Gov Rec FY 22 (6)
Natural Resources, Department of						
Natural Resources						
Water Trails Low Head Dam Prog. - RIIF	$ 500,000	$ 250,000	$ 500,000	$ 250,000	$ 500,000	$ 0
Total Natural Resources, Department of	$ 500,000	$ 250,000	$ 500,000	$ 250,000	$ 500,000	$ 0
Natural Resources Capitals						
Natural Resources Capitals						
Lake Restoration & Water Quality - RIIF	$ 9,600,000	$ 8,600,000	$ 9,600,000	$ 1,000,000	$ 9,600,000	$ 0
State Park Infrastructure - RIIF	2,000,000	1,000,000	2,000,000	1,000,000	2,000,000	0
Total Natural Resources Capitals	$ 11,600,000	$ 9,600,000	$ 11,600,000	$ 2,000,000	$ 11,600,000	$ 0
Public Defense, Department of						
Public Defense, Dept. of						
Technology Projects - TRF	$ 0	$ 0	$ 100,000	$ 100,000	$ 0	$ -100,000
Total Public Defense, Department of	$ 0	$ 0	$ 100,000	$ 100,000	$ 0	$ -100,000
Public Defense Capitals						
Public Defense Capitals						
Facility/Armory Maintenance - RIIF	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 0	$ 1,000,000	$ 0
Modernization of Readiness Ctrs - RIIF	1,000,000	1,000,000	1,800,000	800,000	1,850,000	50,000
Camp Dodge Infrastructure Upgrades - RIIF	250,000	250,000	250,000	0	250,000	0
Total Public Defense Capitals	$ 2,250,000	$ 2,250,000	$ 3,050,000	$ 800,000	$ 3,100,000	$ 50,000
Public Health, Department of						
Public Health, Dept. of						
State Medical Examiner Office - TRF	$ 0	$ 395,000	$ 0	$ -395,000	$ 0	$ 0
Consolidate AMANDA Instances - TRF	796,800	0	0	0	0	0
Total Public Health, Department of	$ 796,800	$ 395,000	$ 0	$ -395,000	$ 0	$ 0

Transportation, Infrastructure, and Capitals

Other Funds

	Actual FY 2020 (1)	Estimated FY 2021 (2)	Gov Rec FY 2022 (3)	Gov Rec FY 22 vs Est FY 21 (4)	Gov Rec Yr2 FY 2023 (5)	Gov Rec FY 23 vs Gov Rec FY 22 (6)
Public Safety, Department of						
Public Safety, Dept. of						
State Interop. Comm. System - RIIF	$ 3,719,355	$ 3,960,945	$ 4,114,482	$ 153,537	$ 4,118,754	$ 4,272
FSTB Tablets for Cert. Testing - TRF	0	0	0	0	55,000	55,000
Ballistic Vests - RIIF	0	467,500	0	-467,500	0	0
Bomb Suits - RIIF	0	384,000	0	-384,000	0	0
Portable Bomb Tech Kits - RIIF	0	0	565,000	565,000	0	-565,000
Criminal History Record System - TRF	0	0	600,000	600,000	0	-600,000
Oracle Database Appliance - TRF	0	0	280,000	280,000	0	-280,000
Computer Room HVAC - TRF	0	0	0	0	400,000	400,000
Total Public Safety, Department of	$ 3,719,355	$ 4,812,445	$ 5,559,482	$ 747,037	$ 4,573,754	$ -985,728
Public Safety Capitals						
Public Safety Capitals						
Lab Information Mgmt System - TRF	$ 300,000	$ 0	$ 0	$ 0	$ 0	$ 0
Virtual Storage Archival System - TRF	290,000	0	0	0	0	0
DCI Lab Evidence Mgmt System - TRF	80,000	0	0	0	0	0
ISP Aircraft - RIIF	0	1,713,170	0	-1,713,170	0	0
Investigation Tools - RIIF	0	0	212,000	212,000	0	-212,000
ISP Emergency Rescue Vehicles - RIIF	0	0	232,500	232,500	232,500	0
DCI Lab Spectrometer - RIIF	325,000	0	0	0	0	0
Explosives Trace Detectors - RIIF	29,000	0	0	0	0	0
Post 16 Technology Upgrade - TRF	250,000	0	0	0	0	0
Human Trafficking Hotel/Motel Training Sys - TRF	0	0	98,000	98,000	0	-98,000
Total Public Safety Capitals	$ 1,274,000	$ 1,713,170	$ 542,500	$ -1,170,670	$ 232,500	$ -310,000
Regents, Board of						
Regents, Board of						
Regents Tuition Replacement - RIIF	$ 28,098,870	$ 28,268,466	$ 28,100,000	$ -168,466	$ 28,100,000	$ 0
Total Regents, Board of	$ 28,098,870	$ 28,268,466	$ 28,100,000	$ -168,466	$ 28,100,000	$ 0

Transportation, Infrastructure, and Capitals

Other Funds

	Actual FY 2020 (1)	Estimated FY 2021 (2)	Gov Rec FY 2022 (3)	Gov Rec FY 22 vs Est FY 21 (4)	Gov Rec Yr2 FY 2023 (5)	Gov Rec FY 23 vs Gov Rec FY 22 (6)
Regents Capitals						
Regents Capitals						
ISU - Student Innovation Center - RIIF	$ 7,000,000	$ 6,625,000	$ 13,375,000	$ 6,750,000	$ 0	$ -13,375,000
ISU - College of Veterinary Medicine - RIIF	12,500,000	8,900,000	12,500,000	3,600,000	12,500,000	0
ISD - Long Hall Renovation - RIIF	3,000,000	1,325,000	0	-1,325,000	0	0
UNI - Industrial Tech Center - RIIF	0	1,000,000	13,000,000	12,000,000	18,000,000	5,000,000
Total Regents Capitals	$ 22,500,000	$ 17,850,000	$ 38,875,000	$ 21,025,000	$ 30,500,000	$ -8,375,000
Revenue, Department of						
Revenue, Dept. of						
Tax System Modernization - TRF	$ 0	$ 4,070,460	$ 4,070,460	$ 0	$ 4,070,460	$ 0
Total Revenue, Department of	$ 0	$ 4,070,460	$ 4,070,460	$ 0	$ 4,070,460	$ 0
Secretary of State, Office of the						
Secretary of State						
Voter Registration System Update - TRF	$ 2,100,000	$ 1,400,000	$ 1,400,000	$ 0	$ 1,400,000	$ 0
Total Secretary of State, Office of the	$ 2,100,000	$ 1,400,000	$ 1,400,000	$ 0	$ 1,400,000	$ 0
State Fair Authority Capitals						
State Fair Authority Capitals						
Renovation of 4-H Building - RIIF	$ 500,000	$ 4,500,000	$ 0	$ -4,500,000	$ 0	$ 0
Historical Building Task Force - RIIF	500,000	0	0	0	0	0
Total State Fair Authority Capitals	$ 1,000,000	$ 4,500,000	$ 0	$ -4,500,000	$ 0	$ 0
Telecommunications and Tech Commission						
Iowa Communications Network						
Firewall/Ddos Protection - TRF	$ 0	$ 2,071,794	$ 0	$ -2,071,794	$ 0	$ 0
Total Telecommunications and Tech Commission	$ 0	$ 2,071,794	$ 0	$ -2,071,794	$ 0	$ 0

Transportation, Infrastructure, and Capitals

Other Funds

	Actual FY 2020 (1)	Estimated FY 2021 (2)	Gov Rec FY 2022 (3)	Gov Rec FY 22 vs Est FY 21 (4)	Gov Rec Yr2 FY 2023 (5)	Gov Rec FY 23 vs Gov Rec FY 22 (6)
Transportation, Department of						
Transportation, Dept. of						
RUTF - Driver's Licenses	$ 3,876,000	$ 3,876,000	$ 3,876,000	$ 0	$ 3,876,000	$ 0
RUTF - Administrative Services	6,792,594	6,887,155	6,887,155	0	6,887,155	0
RUTF - Planning & Programming	450,327	458,035	458,035	0	458,035	0
RUTF - Motor Vehicle	26,552,992	27,503,569	27,700,519	196,950	27,700,519	0
RUTF - Strategic Performance	675,955	699,756	699,756	0	699,756	0
RUTF - Highway Division	10,319,346	10,858,490	10,866,516	8,026	10,946,116	79,600
RUTF - DAS Personnel & Utility Services	337,404	337,404	388,096	50,692	388,096	0
RUTF - Unemployment Compensation	7,000	7,000	7,000	0	7,000	0
RUTF - Workers' Compensation	158,809	170,209	139,722	-30,487	139,722	0
RUTF - Indirect Cost Recoveries	90,000	90,000	90,000	0	90,000	0
RUTF - Auditor Reimbursement	89,740	92,120	94,920	2,800	97,790	2,870
RUTF - County Treasurers Support	1,406,000	1,406,000	1,406,000	0	1,406,000	0
RUTF - Mississippi River Park. Comm.	40,000	40,000	40,000	0	40,000	0
RUTF - TraCS/MACH	300,000	300,000	300,000	0	300,000	0
RUTF - Statewide Communications System	114,302	72,889	56,802	-16,087	56,891	89
RUTF - Personal Delivery of Services	225,000	225,000	225,000	0	225,000	0
PRF - Administrative Services	41,725,936	42,306,807	42,306,807	0	42,306,807	0
PRF - Planning & Programming	8,556,215	8,702,673	8,702,673	0	8,702,673	0
PRF - Highway	250,577,127	256,690,271	260,796,386	4,106,115	262,706,786	1,910,400
PRF - Motor Vehicle	1,272,705	1,351,138	1,154,188	-196,950	1,154,188	0
PRF - Strategic Performance	4,152,292	4,298,498	4,298,498	0	4,298,498	0
PRF - DAS Personnel & Utility Services	2,007,247	2,007,247	2,384,018	376,771	2,384,018	0
PRF - DOT Unemployment Comp.	138,000	138,000	138,000	0	138,000	0
PRF - DOT Workers' Compensation	3,811,421	4,085,021	3,353,322	-731,699	3,353,322	0
PRF - Garage Fuel & Waste Mgmt.	1,000,000	1,000,000	1,000,000	0	1,000,000	0
PRF - Indirect Cost Recoveries	660,000	660,000	660,000	0	660,000	0
PRF - Auditor Reimbursement	551,260	565,880	583,080	17,200	600,710	17,630
PRF - Transportation Maps	0	242,000	0	-242,000	242,000	242,000
PRF - Inventory & Equip.	10,330,000	10,085,000	7,796,000	-2,289,000	6,515,000	-1,281,000
PRF - Statewide Communications System	702,142	487,793	380,134	-107,659	380,529	395
PRF - Field Facility Deferred Maint.	1,700,000	1,700,000	0	-1,700,000	0	0
PRF - Rest Area Facility Maintenance	250,000	250,000	400,000	150,000	400,000	0
Recreational Trails Grants - RIIF	1,500,000	1,000,000	1,500,000	500,000	1,500,000	0
Public Transit Infra Grants - RIIF	1,500,000	500,000	1,500,000	1,000,000	1,500,000	0
Railroad Revolving Loan & Grant - RIIF	1,000,000	500,000	1,000,000	500,000	1,000,000	0
Commercial Aviation Infra Grants - RIIF	1,900,000	1,000,000	1,500,000	500,000	1,000,000	-500,000
General Aviation Infra Grants - RIIF	1,000,000	650,000	1,000,000	350,000	1,000,000	0
Total Transportation, Department of	$ 385,769,814	$ 391,243,955	$ 393,688,627	$ 2,444,672	$ 394,160,611	$ 471,984

Transportation, Infrastructure, and Capitals

Other Funds

	Actual FY 2020 (1)	Estimated FY 2021 (2)	Gov Rec FY 2022 (3)	Gov Rec FY 22 vs Est FY 21 (4)	Gov Rec Yr2 FY 2023 (5)	Gov Rec FY 23 vs Gov Rec FY 22 (6)
Transportation Capitals						
Transportation Capital						
RUTF - Dallas County Driver's License	$ 350,000	$ 0	$ 0	$ 0	$ 0	$ 0
RUTF - Scale/MVD Facilities Maint.	300,000	300,000	400,000	100,000	400,000	0
PRF - Utility Improvements	400,000	400,000	0	-400,000	0	0
PRF - Garage Roofing Projects	500,000	500,000	0	-500,000	0	0
PRF - HVAC Improvements	700,000	700,000	0	-700,000	0	0
PRF - ADA Improvements	150,000	150,000	0	-150,000	0	0
PRF - Ames Administration Building	0	11,287,000	0	-11,287,000	0	0
PRF - Sioux City Combined Facility	26,951,000	0	0	0	0	0
RUTF - MVE Field Faclitities Maintenance	0	0	400,000	400,000	400,000	0
PRF - Facility Major Maintenance & Enhancements	0	0	5,300,000	5,300,000	5,300,000	0
PRF - Facility Routine Maintenance & Preservation	0	0	4,700,000	4,700,000	4,700,000	0
Total Transportation Capitals	$ 29,351,000	$ 13,337,000	$ 10,800,000	$ -2,537,000	$ 10,800,000	$ 0
Treasurer of State, Office of						
Treasurer of State						
County Fair Improvements - RIIF	$ 1,060,000	$ 1,060,000	$ 1,060,000	$ 0	$ 1,060,000	$ 0
Total Treasurer of State, Office of	$ 1,060,000	$ 1,060,000	$ 1,060,000	$ 0	$ 1,060,000	$ 0
Veterans Affairs, Department of						
Veterans Affairs, Dept. of						
DVA Fire/Energy/ADA Improvements - RIIF	$ 0	$ 50,000	$ 0	$ -50,000	$ 0	$ 0
Technology Equipment - TRF	5,000	21,000	2,500	-18,500	0	-2,500
Total Veterans Affairs, Department of	$ 5,000	$ 71,000	$ 2,500	$ -68,500	$ 0	$ -2,500
Veterans Affairs Capitals						
Veterans Affairs Capitals						
Mech & Electrical Dist Systems - RIIF	$ 6,134,840	$ 0	$ 0	$ 0	$ 0	$ 0
Total Veterans Affairs Capitals	$ 6,134,840	$ 0	$ 0	$ 0	$ 0	$ 0

Transportation, Infrastructure, and Capitals

Other Funds

	Actual FY 2020 (1)	Estimated FY 2021 (2)	Gov Rec FY 2022 (3)	Gov Rec FY 22 vs Est FY 21 (4)	Gov Rec Yr2 FY 2023 (5)	Gov Rec FY 23 vs Gov Rec FY 22 (6)
Public Safety, Department of						
Public Safety, Dept. of						
DPS HQ Data Center UPS Replacement - TRF	$ 0	$ 0	$ 74,000	$ 74,000	$ 0	$ -74,000
ISP Body Camera Program - TRF	0	0	0	0	3,098,000	3,098,000
Total Public Safety, Department of	$ 0	$ 0	$ 74,000	$ 74,000	$ 3,098,000	$ 3,024,000
Total Transportation, Infrastructure, and Capitals	$ 565,078,385	$ 529,231,544	$ 588,099,613	$ 58,868,069	$ 555,555,516	$ -32,544,097

Unassigned Standings

Other Funds

	Actual FY 2020 (1)	Estimated FY 2021 (2)	Gov Rec FY 2022 (3)	Gov Rec FY 22 vs Est FY 21 (4)	Gov Rec Yr2 FY 2023 (5)	Gov Rec FY 23 vs Gov Rec FY 22 (6)
Economic Development Authority						
Economic Development Authority						
Endow Iowa Admin - County Endw Fund	$ 56,805	$ 70,000	$ 70,000	$ 0	$ 70,000	$ 0
Apprenticeship Training Program - WDF	3,000,000	3,000,000	3,000,000	0	3,000,000	0
Job Training - WDF	3,000,000	3,000,000	3,000,000	0	3,000,000	0
Total Economic Development Authority	$ 6,056,805	$ 6,070,000	$ 6,070,000	$ 0	$ 6,070,000	$ 0
Executive Council						
Executive Council						
Performance of Duty - EEF	$ 13,516,290	$ 30,842,469	$ 26,492,416	$ -4,350,053	$ 21,803,838	$ -4,688,578
Total Executive Council	$ 13,516,290	$ 30,842,469	$ 26,492,416	$ -4,350,053	$ 21,803,838	$ -4,688,578
Management, Department of						
Management, Dept. of						
Environment First Fund - RIIF	$ 42,000,000	$ 42,000,000	$ 42,000,000	$ 0	$ 42,000,000	$ 0
Technology Reinvestment Fund - RIIF	18,069,975	18,550,000	0	-18,550,000	0	0
Total Management, Department of	$ 60,069,975	$ 60,550,000	$ 42,000,000	$ -18,550,000	$ 42,000,000	$ 0
Regents, Board of						
Regents, Board of						
ISU - Midwest Grape & Wine Industry - WGTF	$ 250,000	$ 250,000	$ 250,000	$ 0	$ 250,000	$ 0
Total Regents, Board of	$ 250,000	$ 250,000	$ 250,000	$ 0	$ 250,000	$ 0
Transportation, Department of						
Transportation, Dept. of						
RUTF - County Treasurer Equipment	$ 650,000	$ 650,000	$ 650,000	$ 0	$ 650,000	$ 0
Total Transportation, Department of	$ 650,000	$ 650,000	$ 650,000	$ 0	$ 650,000	$ 0
Management, Department of						
Management, Dept. of						
FY 2020 Emergency Appropriation	$ 19,600,000	$ 0	$ 0	$ 0	$ 0	$ 0
Total Management, Department of	$ 19,600,000	$ 0	$ 0	$ 0	$ 0	$ 0

Unassigned Standings

Other Funds

	Actual FY 2020 (1)	Estimated FY 2021 (2)	Gov Rec FY 2022 (3)	Gov Rec FY 22 vs Est FY 21 (4)	Gov Rec Yr2 FY 2023 (5)	Gov Rec FY 23 vs Gov Rec FY 22 (6)
Revenue, Department of						
Revenue, Dept. of						
Homestead Tax Credit Aid - TPRF	$ 0	$ 2,799,690	$ 0	$ -2,799,690	$ 0	$ 0
Elderly & Disabled Property Tax Credit - TPRF	0	2,460,000	0	-2,460,000	0	0
Total Revenue, Department of	$ 0	$ 5,259,690	$ 0	$ -5,259,690	$ 0	$ 0
Total Unassigned Standings	$ 100,143,070	$ 103,622,159	$ 75,462,416	$ -28,159,743	$ 70,773,838	$ -4,688,578

Appendix C – Other Funds Balance Sheets

Fiscal Staff: Dave Reynolds
Adam Broich

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 2020	Estimated FY 2021	Gov Rec FY 2022	Gov Rec FY 2023
Resources				
Balance Forward	$ 85,849	$ 90,250	$ 90,250	$ 90,250
RIIF Appropriation	42,000,000	42,000,000	42,000,000	42,000,000
Total Resources	$ 42,085,849	$ 42,090,250	$ 42,090,250	$ 42,090,250
Appropriations				
Agriculture and Land Stewardship				
Soil Conservation Cost Share	$ 8,325,000	$ 8,325,000	$ 8,325,000	$ 8,325,000
Soil & Water Conservation Fund	3,800,000	3,800,000	3,800,000	3,800,000
Water Quality Initiative	2,375,000	2,375,000	2,375,000	2,375,000
Wetlands Incentive Program (CREP)	1,000,000	1,000,000	1,000,000	1,000,000
Conservation Reserve Program (CRP)	900,000	900,000	900,000	900,000
Watershed Protection Program	900,000	900,000	900,000	900,000
Total Agriculture and Land Stewardship	$ 17,300,000	$ 17,300,000	$ 17,300,000	$ 17,300,000
Natural Resources				
REAP Program	$ 12,000,000	$ 12,000,000	$ 12,000,000	$ 12,000,000
Park Operations and Maintenance	6,235,000	6,235,000	6,235,000	6,235,000
Water Quality Monitoring Stations	2,955,000	2,955,000	2,955,000	2,955,000
Animal Feeding Operations	1,320,000	1,320,000	1,320,000	1,320,000
Water Quality Protection	500,000	500,000	500,000	500,000
Air Quality Monitoring Program	425,000	425,000	425,000	425,000
Flood Plain Management	375,000	375,000	375,000	375,000
Geographic Information System	195,000	195,000	195,000	195,000
Total Natural Resources	$ 24,005,000	$ 24,005,000	$ 24,005,000	$ 24,005,000
Board of Regents				
Water Quantity Program	$ 495,000	$ 495,000	$ 495,000	$ 495,000
Geological and Water Survey	200,000	200,000	200,000	200,000
Total Board of Regents	$ 695,000	$ 695,000	$ 695,000	$ 695,000
Total Appropriations	$ 42,000,000	$ 42,000,000	$ 42,000,000	$ 42,000,000
Reversions	4,401	0	0	0
Ending Balance	$ 90,250	$ 90,250	$ 90,250	$ 90,250

Rebuild Iowa Infrastructure Fund

	Actual FY 2020	Estimated FY 2021	Gov Rec FY 2022	Gov Rec FY 2023
Resources				
Balance Forward	$ 10,921,715	$ 19,778,211	$ 24,367,363	$ 1,834,860
State Wagering Tax and Fee Revenues				
Wagering Tax and Fees	92,197,748	144,856,188	144,856,188	144,856,188
Revenue Bond Debt Service Fund Transfer	9,275,247	9,275,000	9,275,000	9,275,000
Federal Subsidy Holdback Fund Transfer	3,804,100	3,750,000	3,750,000	3,750,000
Total Wagering Tax Revenues	105,277,095	157,881,188	157,881,188	157,881,188
Interest	14,416,615	4,000,000	4,000,000	4,000,000
MSA Tobacco Payments	10,862,749	10,790,405	10,790,405	10,790,405
MSA Tobacco Litigation Settlements	2,209,593	2,209,595	2,209,595	2,209,595
General Fund Appropriation	70,000,000	0	0	0
Total Resources	$ 213,687,767	$ 194,659,399	$ 199,248,551	$ 176,716,048
Appropriations				
Administrative Services				
Major Maintenance	$ 20,000,000	$ 12,000,000	$ 20,000,000	$ 20,000,000
Routine Maintenance	2,000,000	1,000,000	2,000,000	2,000,000
Security Cameras on Capitol Complex	0	250,000	0	0
Agriculture and Land Stewardship				
Water Quality Initiative	5,200,000	5,200,000	5,200,000	5,200,000
Renewable Fuels	3,000,000	3,000,000	5,000,000	5,000,000
Department for the Blind				
Building Repairs	0	0	139,100	0
Corrections				
Capitals Request	150,000	0	5,242,619	4,000,000
Cultural Affairs				
Great Places Infrastructure Grants	1,000,000	1,000,000	1,000,000	1,000,000
Strengthening Communities Grants - Rural YMCAs	250,000	250,000	250,000	250,000
Economic Development				
Community Attraction and Tourism Grants	5,000,000	5,000,000	5,000,000	5,000,000
Regional Sports Authorities	500,000	500,000	500,000	500,000
World Food Prize Borlaug/Ruan Scholar Program	300,000	0	0	0
Vacant State Buildings Demolition Fund	1,000,000	0	1,000,000	0
Vacant State Buildings Rehabilitation Fund	1,000,000	0	1,000,000	0
Iowa Independence Innovation Center	200,000	800,000	0	0
Human Services				
ADA Capitals	0	596,500	0	0
ChildServe Project	0	0	500,000	0
Major Projects	0	0	6,500,000	0
Nursing Home Facility Improvements	500,000	500,000	0	0
Iowa Finance Authority				
State Housing Trust Fund	3,050,000	3,000,000	3,000,000	3,000,000
Iowa Law Enforcement Academy				
New Facility Planning	10,826,911	0	0	0
ILEA Furnishings and Parking Lot	0	280,000	0	0
Judicial Branch				
County Justice Center Furniture and Equip.	193,620	211,455	2,522,990	0
Judicial Building Improvements	0	400,000	0	0
Legislative Branch				
Capitol Building Maintenance	500,000	500,000	500,000	500,000
Capitol Building Gutters	0	1,250,000	1,250,000	0

Rebuild Iowa Infrastructure Fund

	Actual FY 2020	Estimated FY 2021	Gov Rec FY 2022	Gov Rec FY 2023
Management				
Environment First Fund	42,000,000	42,000,000	42,000,000	42,000,000
Technology Reinvestment Fund	18,069,975	18,550,000	0	0
Natural Resources				
State Park Infrastructure	2,000,000	1,000,000	2,000,000	2,000,000
Lake Restoration and Water Quality	9,600,000	8,600,000	9,600,000	9,600,000
Water Trails and Low Head Dam Grants	500,000	250,000	500,000	500,000
Public Defense				
Facility/Armory Maintenance	1,000,000	1,000,000	1,000,000	1,000,000
Statewide Modernization - Readiness Centers	1,000,000	1,000,000	1,800,000	1,850,000
Camp Dodge Infrastructure Upgrades	250,000	250,000	250,000	250,000
Public Safety				
Statewide Interoperability Network Contract	3,719,355	3,960,945	4,114,482	4,118,754
Iowa State Patrol Aircrafts	0	1,713,170	0	0
Ballistic Vests	0	467,500	0	0
Bomb Suits	0	384,000	0	0
Lab Liquid Chromatograph	325,000	0	0	0
Explosive Trace Detectors	29,000	0	0	0
Portable Bomb Tech Kits	0	0	565,000	0
Investigation Response, Analysis, Collection Tools	0	0	212,000	0
Emergency Rescue Vehicles	0	0	232,500	232,500
Regents				
Tuition Replacement	28,098,870	28,268,466	28,100,000	28,100,000
ISU Student Innovation Center	7,000,000	6,625,000	13,375,000	0
ISU Veterinary Lab	12,500,000	8,900,000	12,500,000	12,500,000
ISD Long Hall Renovation	3,000,000	1,325,000	0	0
UNI Industrial Technology Center Renovation	0	1,000,000	13,000,000	18,000,000
State Fair				
State Fair Historical Building Task Force	500,000	0	0	0
Renovation of the 4-H Building	500,000	4,500,000	0	0
Transportation				
Railroad Revolving Loan and Grant	1,000,000	500,000	1,000,000	1,000,000
Recreational Trails	1,500,000	1,000,000	1,500,000	1,500,000
Public Transit Vertical Infrastructure Grants	1,500,000	500,000	1,500,000	1,500,000
Commercial Air Service Vertical Infra. Grants	1,900,000	1,000,000	1,500,000	1,000,000
General Aviation Vertical Infrastructure Grants	1,000,000	650,000	1,000,000	1,000,000
Treasurer				
County Fair Infrastructure	1,060,000	1,060,000	1,060,000	1,060,000
Veterans Affairs				
Resurfacing Road at Vet Cemetery	0	50,000	0	0
Veterans Home				
Mechanical and Electrical Distribution	6,134,840	0	0	0
Net Appropriations	$ 198,857,571	$ 170,292,036	$ 197,413,691	$ 173,661,254
Reversions	-4,948,015	0		
Ending Balance	$ 19,778,211	$ 24,367,363	$ 1,834,860	$ 3,054,794

Technology Reinvestment Fund

	Actual FY 2020	Estimated FY 2021	Gov Rec FY 2022	Gov Rec FY 2023
Resources				
Beginning Balance	$ 5,855	$ 5,855	$ -2,698	$ 300,007
RIIF Appropriation	18,069,975	18,550,000	0	0
General Fund Appropriation	0	0	35,000,000	25,000,000
Total Available Resources	$ 18,075,830	$ 18,555,855	$ 34,997,302	$ 25,300,007
Appropriations				
Office of the Chief Information Officer				
Information Technology Consolidation Projects	$ 1,000,000	$ 0	$ 0	$ 0
Workday	0	0	17,000,000	6,230,000
Corrections				
Technology Projects	629,000	0	0	0
Building Automation Systems	0	500,000	0	0
State Storage Area Network Replacement	0	0	210,000	0
Education				
ICN Part III Maintenance and Leases	2,727,000	2,727,000	2,727,000	2,727,000
Statewide Education Data Warehouse	600,000	600,000	600,000	600,000
IPBS Equipment Replacement	500,000	1,000,000	1,998,600	1,797,400
Homeland Security and Emergency Mgmt				
Mass Notification and Emer. Messaging System	400,000	400,000	400,000	400,000
Human Rights				
Criminal Justice Info System (CJIS) Integration	1,200,000	1,400,000	1,400,000	1,400,000
Justice Data Warehouse	157,980	157,980	187,980	187,980
Iowa Ethics and Campaign Disclosure Board				
Candidate Reporting System	0	500,000	500,000	500,000
Iowa Law Enforcement Academy				
Technology Projects	15,000	400,000	0	0
Human Services				
Medicaid Technology	1,228,535	1,979,319	1,625,363	1,416,680
Family and Children Services System Replacement	5,525,660	0	0	0
Iowa Poison Control Center	0	34,000	34,000	34,000
Iowa Communications Network				
Firewall Protection	0	2,071,794	0	0
Inspections and Appeals				
Child Advocacy Board - Foster Care Registry	0	0	350,000	0
Electronic Storage Space	50,000	0	0	0
Judicial Branch				
Phased VOIP Phone Upgrade	0	163,000	433,100	0
Management				
Transparency Project	45,000	45,000	45,000	45,000
Local Government Budget and Property Tax Upgrade	120,000	624,000	120,000	120,000
Electronic Grant Management System	50,000	70,000	70,000	70,000
Socrata Software License	0	0	371,292	382,131
Public Defense				
Technology Projects	0	0	100,000	0
Public Health				
Medical Examiner Equipment	0	395,000	0	0
Consolidate AMANDA Instances	796,800	0	0	0

Technology Reinvestment Fund

	Actual FY 2020	Estimated FY 2021	Gov Rec FY 2022	Gov Rec FY 2023
Public Safety				
Lab Management System	300,000	0	0	0
Virtual Storage Archival System	290,000	0	0	0
Lab Digital Evidence Management System	80,000	0	0	0
Post 16 Upgrades	250,000	0	0	0
Criminal History Record System	0	0	600,000	0
Human Trafficking Training	0	0	98,000	0
Oracle Database Replacement	0	0	280,000	0
HQ Data Center Replacement	0	0	74,000	0
Server Room HVAC	0	0	0	400,000
ISP Body Cameras & Storage	0	0	0	3,098,000
Fire Service Training Tablets	0	0	0	55,000
Revenue				
Tax System Modernization	0	4,070,460	4,070,460	4,070,460
Secretary of State				
Technology Projects (GOV)	2,100,000	1,400,000	1,400,000	1,400,000
Veterans Affairs				
Technology Equipment	5,000	21,000	2,500	0
Total Appropriations	$ 18,069,975	$ 18,558,553	$ 34,697,295	$ 24,933,651
Reversions	0	0	0	0
Ending Balance	$ 5,855	$ -2,698	$ 300,007	$ 366,356

Iowa Skilled Worker and Job Creation Fund

	Actual FY 2020	Estimated FY 2021	Gov Rec FY 2022	Gov Rec FY 2023
Revenue				
Beginning Account Balance	$ 0	$ 0	$ 0	$ 0
Wagering Tax Receipts	63,750,000	63,750,000	63,750,000	63,750,000
Total Revenues	$ 63,750,000	$ 63,750,000	$ 63,750,000	$ 63,750,000
Appropriations				
College Student Aid Commission				
Skilled Workforce Shortage Tuition Grant	$ 5,000,000	$ 5,000,000	$ 5,000,000	$ 5,000,000
Future Ready Iowa Grant Program	1,000,000	1,000,000	0	0
Total College Student Aid Commission	$ 6,000,000	$ 6,000,000	$ 5,000,000	$ 5,000,000
Economic Development Authority				
High Quality Jobs Program	$ 11,700,000	$ 11,700,000	$ 11,700,000	$ 11,700,000
STEM Internships	1,000,000	1,000,000	1,000,000	1,000,000
STEM Best	0	0	700,000	700,000
Future Ready Iowa Mentor Program	400,000	400,000	400,000	400,000
Empower Rural Iowa Program	0	0	700,000	700,000
Empower Rural Iowa Housing Needs Assessment	100,000	100,000	0	0
Empower Rural Iowa Rural Innovation Grants	300,000	300,000	0	0
Total Economic Development Authority	$ 13,500,000	$ 13,500,000	$ 14,500,000	$ 14,500,000
Department of Education				
Workforce Training and Econ Dev Funds	$ 15,100,000	$ 15,100,000	$ 15,100,000	$ 15,100,000
Adult Literacy for the Workforce	5,500,000	5,500,000	5,500,000	5,500,000
ACE Infrastructure	6,000,000	6,000,000	6,000,000	6,000,000
PACE and Regional Sectors	5,000,000	5,000,000	5,000,000	5,000,000
Gap Tuition Assistance Fund	2,000,000	2,000,000	2,000,000	2,000,000
Work-Based Learning Intermediary Network	1,500,000	1,500,000	1,500,000	1,500,000
Workforce Prep Outcome Reporting System	200,000	200,000	200,000	200,000
Total Department of Education	$ 35,300,000	$ 35,300,000	$ 35,300,000	$ 35,300,000
Iowa Workforce Development				
AMOS - Mid-Iowa Organizing Strategy	$ 100,000	$ 100,000	$ 100,000	$ 100,000
Future Ready Iowa Coordinator	150,000	150,000	150,000	150,000
Total Iowa Workforce Development	$ 250,000	$ 250,000	$ 250,000	$ 250,000
Board of Regents				
Regents Innovation Fund	3,000,000	3,000,000	3,000,000	3,000,000
ISU - Economic Development	2,424,302	2,424,302	2,424,302	2,424,302
UI - Economic Development	209,279	209,279	209,279	209,279
UI - Entrepreneurship and Econ Growth	2,000,000	2,000,000	2,000,000	2,000,000
UNI - Economic Development	1,066,419	1,066,419	1,066,419	1,066,419
Total Board of Regents	$ 8,700,000	$ 8,700,000	$ 8,700,000	$ 8,700,000
Total Appropriations	$ 63,750,000	$ 63,750,000	$ 63,750,000	$ 63,750,000
Reversions	$ 0	$ 0	$ 0	$ 0
Ending Balance	$ 0	$ 0	$ 0	$ 0