

# **UNASSIGNED STANDINGS**

**JANUARY 2024**





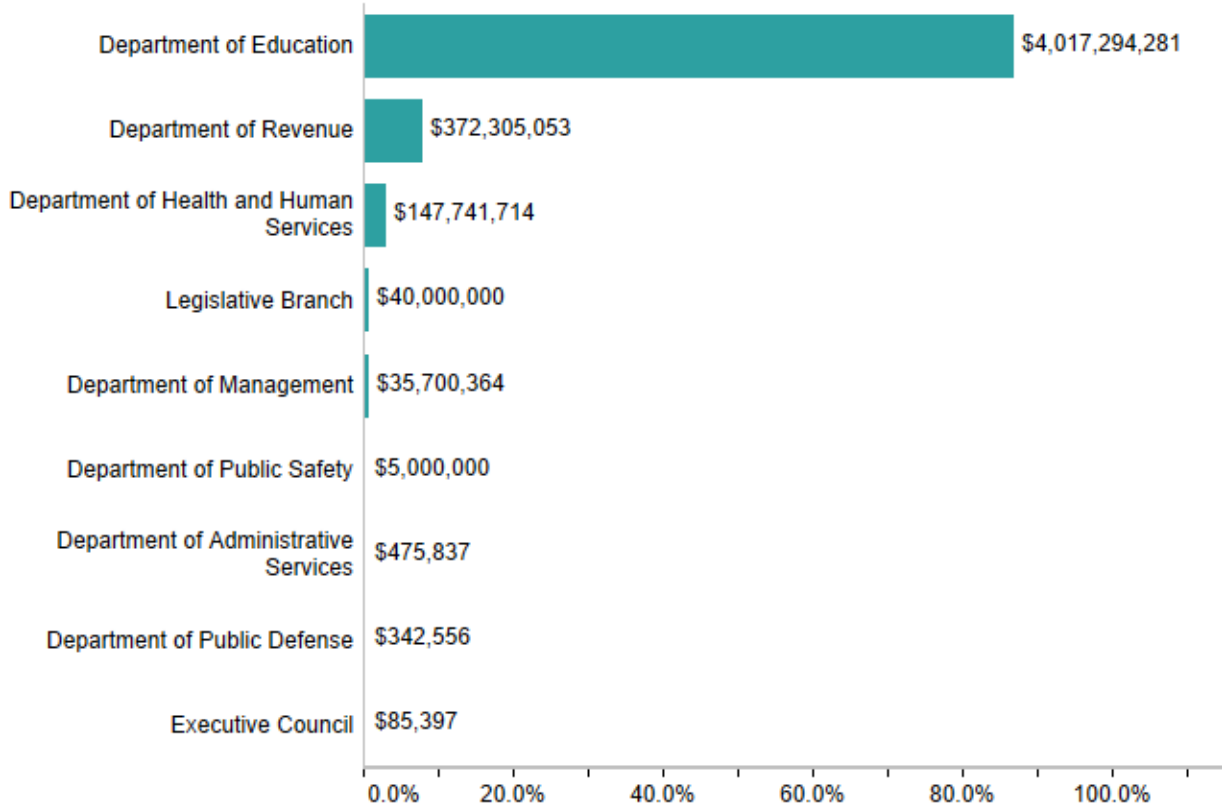
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## Analysis of the Governor's Budget Recommendations

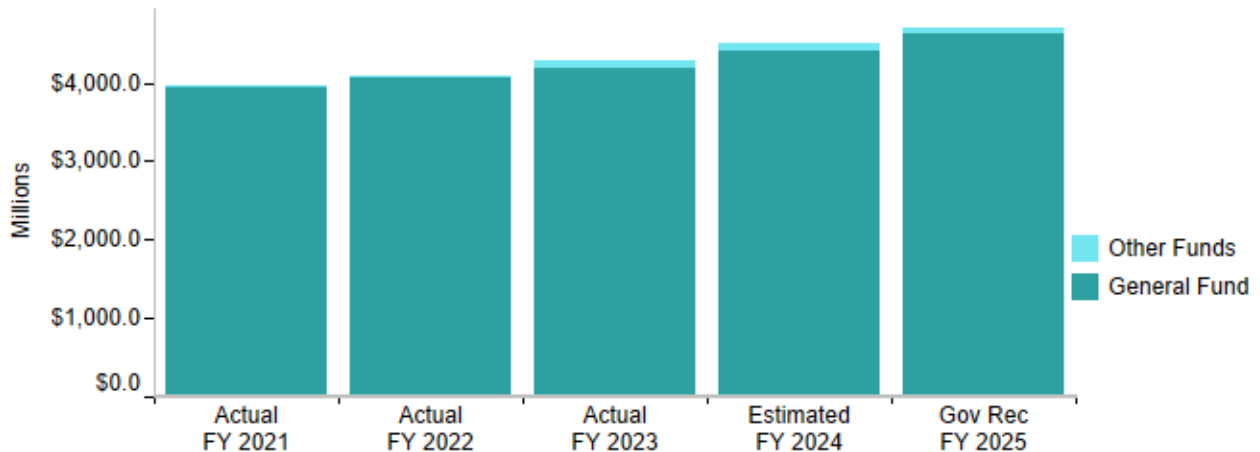
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## FY 2025 General Fund Governor's Recommendations Total: \$4,618,945,202



## Funding History by Appropriations Subcommittee — Unassigned Standings

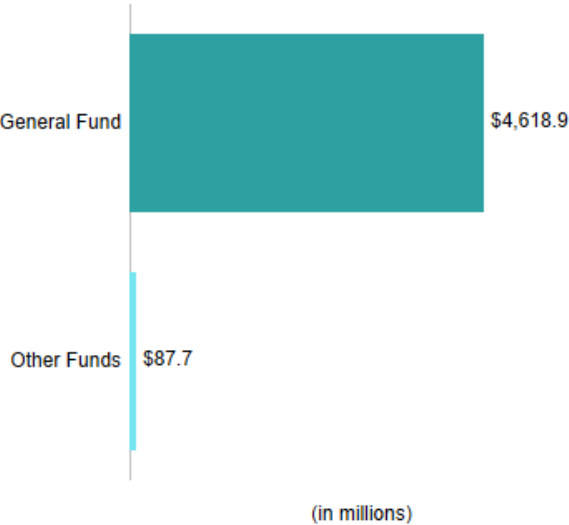


**Overview and Funding History**

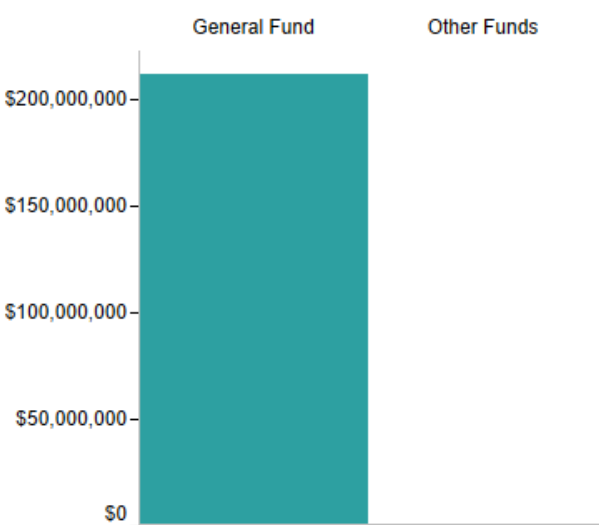
Approximately 50.00% of the FY 2024 State General Fund budget is appropriated automatically by statute. These standing appropriations do not fall under the purview of a specific appropriations subcommittee. There are two types of standing appropriations:

- **Standing Limited Appropriations** — These are appropriations for a specific dollar amount. An example is the appropriation to the Special Olympics Fund in Iowa Code section [8.8](#), which states, “There is appropriated annually from the general fund of the state to the special olympics fund one hundred thousand dollars for distribution to one or more organizations which administer special olympics programs benefiting the citizens of Iowa with disabilities.”
- **Standing Unlimited Appropriations** — These are appropriations of an unspecified dollar amount. An example is State Foundation School Aid for public schools pursuant to Iowa Code section [257.16](#), which states, “There is appropriated each year from the general fund of the state an amount necessary to pay the foundation aid under [this chapter](#), the preschool foundation aid under chapter [256C](#), supplementary aid under section [257.4](#), subsection 2, and adjusted additional property tax levy aid under section [257.15](#), subsection 4.” The General Assembly may choose to place a dollar limit on a standing unlimited appropriation in a particular year to cap expenditures for that year.

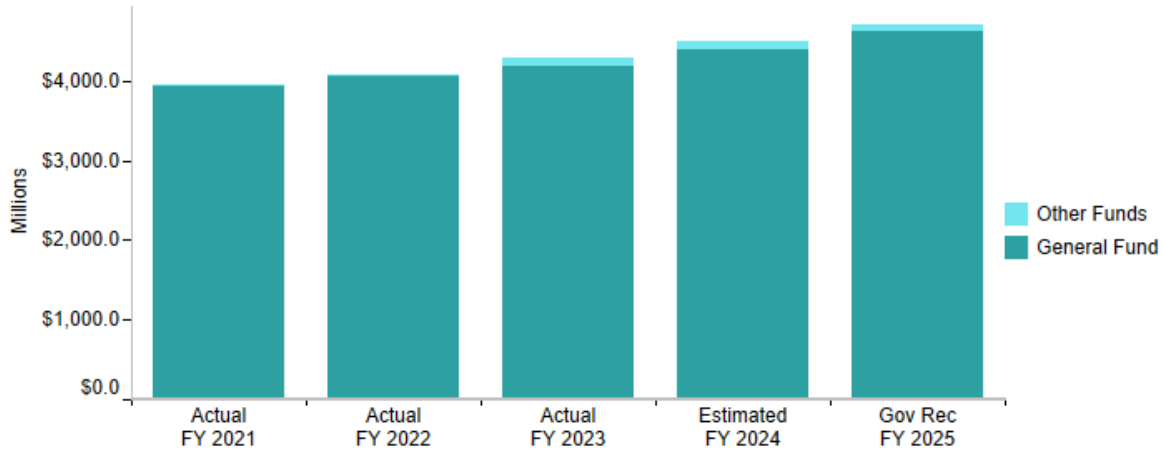
**FY 2025 Governor's Recommendations**  
Total: 4,706,624,712



**Governor's Recommendations Compared to FY 2024**



**Funding History**



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## Unassigned Standing Appropriations

### General Fund Recommendations

	Actual FY 2023 (1)	Estimated FY 2024 (2)	Gov Rec FY 2025 (3)	Gov Rec vs Est FY 2024 (4)
<b><u>Administrative Services, Department of</u></b>				
<b>Administrative Services</b>				
Volunteer EMS Provider Death Benefit	\$ 100,000	\$ 0	\$ 0	\$ 0
<b>State Accounting Trust Accounts</b>				
Federal Cash Management - Standing	\$ 193,026	\$ 54,182	\$ 54,182	\$ 0
Unemployment Compensation - Standing	125,481	421,655	421,655	0
<b>State Accounting Trust Accounts</b>	<u>\$ 318,507</u>	<u>\$ 475,837</u>	<u>\$ 475,837</u>	<u>\$ 0</u>
<b>Total Administrative Services, Department of</b>	<u>\$ 418,507</u>	<u>\$ 475,837</u>	<u>\$ 475,837</u>	<u>\$ 0</u>
<b><u>Education, Department of</u></b>				
<b>Education, Dept. of</b>				
State Foundation School Aid	\$ 3,567,952,982	\$ 3,667,447,054	\$ 3,729,755,057	\$ 62,308,003
Nonpublic School Transportation	8,975,691	8,997,091	8,997,091	0
Sac and Fox Settlement Education	100,000	100,000	100,000	0
Education Savings Accounts - Standing	0	127,939,695	179,190,414	51,250,719
Charter Schools - Standing	1,077,401	3,200,000	3,200,000	0
Teacher Salaries - Standing	0	0	96,051,719	96,051,719
<b>Total Education, Department of</b>	<u>\$ 3,578,106,075</u>	<u>\$ 3,807,683,840</u>	<u>\$ 4,017,294,281</u>	<u>\$ 209,610,441</u>
<b><u>Executive Council</u></b>				
<b>Executive Council</b>				
Court Costs	\$ 344,609	\$ 56,455	\$ 56,455	\$ 0
Public Improvements	0	9,575	9,575	0
Drainage Assessment	106,471	19,367	19,367	0
<b>Total Executive Council</b>	<u>\$ 451,080</u>	<u>\$ 85,397</u>	<u>\$ 85,397</u>	<u>\$ 0</u>
<b><u>Legislative Branch</u></b>				
<b>Legislative Branch</b>				
Legislative Branch	\$ 36,164,430	\$ 38,500,000	\$ 40,000,000	\$ 1,500,000
<b>Total Legislative Branch</b>	<u>\$ 36,164,430</u>	<u>\$ 38,500,000</u>	<u>\$ 40,000,000</u>	<u>\$ 1,500,000</u>
<b><u>Health and Human Services, Department of</u></b>				
<b>HHS - Assistance Payment</b>				
Rent Reimbursement	\$ 10,739,452	\$ 13,320,000	\$ 13,320,000	\$ 0
MHDS Regional Services Fund	121,234,022	127,723,160	134,421,714	6,698,554
<b>Total Health and Human Services, Department of</b>	<u>\$ 131,973,474</u>	<u>\$ 141,043,160</u>	<u>\$ 147,741,714</u>	<u>\$ 6,698,554</u>
<b><u>Management, Department of</u></b>				
<b>Management, Dept. of</b>				
State Appeal Board Claims	\$ 17,879,193	\$ 4,501,794	\$ 4,501,794	\$ 0
Special Olympics Fund	100,000	100,000	100,000	0
Transportation Equity Fund	29,456,377	30,340,068	31,098,570	758,502
<b>Total Management, Department of</b>	<u>\$ 47,435,570</u>	<u>\$ 34,941,862</u>	<u>\$ 35,700,364</u>	<u>\$ 758,502</u>
<b><u>Public Defense, Department of</u></b>				
<b>Public Defense, Dept. of</b>				
Compensation and Expense	\$ 89,143	\$ 342,556	\$ 342,556	\$ 0
<b>Total Public Defense, Department of</b>	<u>\$ 89,143</u>	<u>\$ 342,556</u>	<u>\$ 342,556</u>	<u>\$ 0</u>

General Fund Recommendations, Continued

	Actual FY 2023 (1)	Estimated FY 2024 (2)	Gov Rec FY 2025 (3)	Gov Rec vs Est FY 2024 (4)
<b>Public Safety, Department of</b>				
Public Safety, Dept. of DPS - POR Unfunded Liabilities	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 0
<b>Total Public Safety, Department of</b>	<b>\$ 5,000,000</b>	<b>\$ 5,000,000</b>	<b>\$ 5,000,000</b>	<b>\$ 0</b>
<b>Revenue, Department of</b>				
Revenue, Dept. of				
Homeslead Tax Credit Aid - GF	\$ 144,776,913	\$ 146,226,904	\$ 154,176,435	\$ 7,949,531
Elderly & Disabled Tax Credit	5,118,607	4,327,772	4,327,772	0
Ag Land Tax Credit - GF	39,099,732	39,100,000	39,100,000	0
Military Service Tax Exemption	1,553,051	1,580,000	1,580,000	0
Comm & Industrial Prop Tax Replacement	78,974,299	64,873,759	50,770,846	-14,102,913
Business Property Tax Credit	125,000,000	122,350,000	122,350,000	0
Barrel Tax Refunds	1,534,511	0	0	0
<b>Total Revenue, Department of</b>	<b>\$ 396,057,113</b>	<b>\$ 378,458,435</b>	<b>\$ 372,305,053</b>	<b>\$ -6,153,382</b>

Governor’s Recommendations FY 2025

**Department of Education — State Foundation School Aid \$62,308,003**

The Governor is recommending an estimated General Fund appropriation of \$3,729,755,057 for State aid to schools in FY 2025, an increase of \$62,308,003 compared to estimated FY 2024. This amount is intended to reflect a supplemental State aid percent of growth rate of 2.50% and includes a \$35,134,573 general reduction to the Area Education Agencies (AEAs), which is in addition to the statutory reduction of \$7,500,000 currently specified in the Iowa Code. Of this amount, the Governor is recommending \$20,134,573 be used for a Special Education Division at the Department of Education. The amount also reflects an adjustment to the Property Tax Replacement Payment (PTRP) funding, which is estimated to increase from \$201 to \$223 per pupil for FY 2025.

**Department of Education — Educational Savings Accounts \$51,250,719**

The Governor is recommending an estimated General Fund appropriation of \$179,190,414 for educational savings accounts (ESAs). This is an increase of \$51,250,719 (40.06%) compared to estimated FY 2024 and is intended to reflect a categorical State aid percent of growth rate of 2.50% and an increase in the number of ESAs from 17,000 in FY 2024 to 23,000 in FY 2025.

**Department of Education — Teacher Salaries \$96,051,719**

The Governor is recommending a new General Fund appropriation of \$96,051,719 to the DE for Teacher Salaries in FY 2025. This is an increase of \$96,051,719 compared to estimated FY 2024. The new appropriation is intended to provide additional funding to increase teacher salaries. The recommendation includes the following:

- An increase of \$47,118,995 to increase the statutory minimum teacher salary from \$33,500 to \$50,000.
- An increase of \$25,802,178 to create a statutory minimum teacher salary of \$62,000 for teachers with 12 years of experience.
- An increase of \$23,130,546 to establish a Teacher Salary Supplement (TSS) to equalize funding between school districts of similar size. There would be up to 10 tiers according to each school district’s actual enrollment.



**Legislative Branch** **\$1,500,000**

Iowa Code section [2.12](#) authorizes a standing unlimited appropriation from the General Fund for the operation of the Legislative Branch of government. The Legislative Branch appropriation is used to fund the expenses of the Iowa Senate, the Iowa House of Representatives, joint expenses of the General Assembly, the Legislative Services Agency, and the State Ombudsman. Historically, the Governor does not make a recommendation concerning the Legislative Branch budget.

**Mental Health and Disability Services (MHDS) Regional Services Fund** **\$6,698,554**

The Governor is recommending a General Fund appropriation of \$134,421,714. This is an increase of \$6,698,554 compared to estimated FY 2024. The increase is for the Mental Health and Disability Services (MHDS) Regional Service Fund to provide locally delivered mental health services that are regionally managed within statewide standards. A per capita increase from \$30 in FY 2024 to \$42 in FY 2025 was enacted as part of 2021 Iowa Acts, chapter [177](#) (FY 2022 Taxation and Other Provisions Act), which accounts for the funding increase.

**Department of Management — Transportation Equity Fund** **\$758,502**

The Governor is recommending a General Fund appropriation of \$31,098,570 to the Transportation Equity Fund in FY 2025. This is an increase of \$758,502 (2.50%) compared to estimated FY 2024 and is intended to reflect a categorical State aid percent of growth rate of 2.50%. 2020 Iowa Acts, chapter [1002](#) (School Transportation Equity Act), established a standing appropriation to the Transportation Equity Fund. The Act specifies that the standing appropriation may grow at the same rate as a categorical under the categorical State percent of growth.

**Department of Revenue — Homestead Property Tax Credit** **\$7,949,531**

The Governor is recommending a General Fund appropriation of \$154,176,435. This is an increase of \$7,949,531 compared to the estimated FY 2024 due to changes in projected claims. Iowa Code section [425.1](#) provides a standing unlimited appropriation from the General Fund for the Homestead Property Tax Credit. The tax credit provides a property tax reduction to encourage home ownership. The current credit is equal to the levy on the first \$4,850 of the taxed value of each homestead, with a minimum annual tax credit of \$62.50. To be eligible for the annual credit, the taxpayer must own and occupy the property as a homestead on July 1 of each year, declare residency in Iowa for income tax purposes, and occupy the property for at least six months each calendar year.

**Department of Revenue — Commercial and Industrial Property Tax Replacement** **\$-14,102,913**

The Governor is recommending a General Fund appropriation of \$50,770,846. This is a decrease of \$14,102,913 compared to estimated FY 2024 due to a reduction in the backfill payments. Iowa Code section [441.21A](#) provides a standing appropriation from the General Fund for Commercial and Industrial Property Tax Replacement. The appropriation provides for payment of a portion of local government commercial and industrial property tax replacement claims in a fiscal year. 2021 Iowa Acts, chapter [177](#) (Taxation and Other Provisions Act), included a provision that beginning with the FY 2023 payment, the General Fund standing appropriation for commercial and industrial property tax replacement for cities and counties will be phased out in four or seven years, depending on how each city or county tax base grew relative to the rest of the State since FY 2014.

**Other Fund Recommendations**

	Actual FY 2023 <u>(1)</u>	Estimated FY 2024 <u>(2)</u>	Gov Rec FY 2025 <u>(3)</u>	Gov Rec vs Est FY 2024 <u>(4)</u>
<b><u>Economic Development Authority</u></b>				
<b>Economic Development Authority</b>				
Endow Iowa Admin - County Endw Fund	\$ 68,716	\$ 70,000	\$ 70,000	\$ 0
Apprenticeship Training Program - WDF	3,000,000	0	0	0
Job Training - WDF	4,750,000	0	0	0
<b>Total Economic Development Authority</b>	<b>\$ 7,818,716</b>	<b>\$ 70,000</b>	<b>\$ 70,000</b>	<b>\$ 0</b>
<b><u>Executive Council</u></b>				
<b>Executive Council</b>				
Performance of Duty - EEF	\$ 10,699,565	\$ 18,417,131	\$ 20,374,295	\$ 1,957,164
<b>Total Executive Council</b>	<b>\$ 10,699,565</b>	<b>\$ 18,417,131</b>	<b>\$ 20,374,295</b>	<b>\$ 1,957,164</b>
<b><u>Management, Department of</u></b>				
<b>Management, Dept. of</b>				
Environment First Fund - RIIF	\$ 42,000,000	\$ 42,000,000	\$ 42,000,000	\$ 0
Technology Reinvestment Fund - RIIF	20,500,000	18,390,290	16,585,215	-1,805,075
Sports Wagering Receipts - Endow Iowa Tax Credit	7,000,000	0	0	0
<b>Total Management, Department of</b>	<b>\$ 69,500,000</b>	<b>\$ 60,390,290</b>	<b>\$ 58,585,215</b>	<b>\$ -1,805,075</b>
<b><u>Regents, Board of</u></b>				
<b>Regents, Board of</b>				
ISU - Midwest Grape & Wine Industry - WGTf	\$ 250,000	\$ 250,000	\$ 250,000	\$ 0
<b>Total Regents, Board of</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 0</b>
<b><u>Transportation, Department of</u></b>				
<b>Transportation, Dept. of</b>				
RUTF - County Treasurer Equipment	\$ 650,000	\$ 650,000	\$ 650,000	\$ 0
<b>Total Transportation, Department of</b>	<b>\$ 650,000</b>	<b>\$ 650,000</b>	<b>\$ 650,000</b>	<b>\$ 0</b>
<b><u>Workforce Development, Department of</u></b>				
<b>Iowa Workforce Development</b>				
Apprenticeship Training Program - WDF	\$ 0	\$ 3,000,000	\$ 3,000,000	\$ 0
Job Training - WDF	0	4,750,000	4,750,000	0
<b>Total Workforce Development, Department of</b>	<b>\$ 0</b>	<b>\$ 7,750,000</b>	<b>\$ 7,750,000</b>	<b>\$ 0</b>

**Governor’s Recommendations FY 2025**

**Executive Council — Performance of Duty \$1,957,164**

*The Governor is recommending a General Fund appropriation of \$20,374,295 for Performance of Duty. This is an increase of \$1,957,164 compared to estimated FY 2024. Iowa Code section [7D.29](#) provides a standing unlimited appropriation from the Economic Emergency Fund to the Executive Council for Performance of Duty. The purpose of the appropriation is to provide funding for emergency repairs to State property; repairing, rebuilding, or restoring State property damaged, destroyed, or lost by fire, storm, theft, or unavoidable cause; any governmental subdivision needing an interest-free loan in an area declared to be a disaster area due to natural causes; and financial grants to meet disaster-related necessary expenses of individuals or families adversely affected by a major disaster when the President and Governor have declared a disaster if sufficient funds are not available in a State agency budget. All expenditures from the Performance of Duty appropriation must be approved by the Executive Council. The Executive Council is comprised of the Governor, the Secretary of State, the Auditor of State, and the Secretary of Agriculture.*

**Department of Management — Technology Reinvestment Fund** **\$-1,805,075**

*The Governor is recommending the suspension of the General Fund standing appropriation and the appropriation of \$16,585,215 from the RIIF for FY 2025. This is a decrease of \$1,805,705 compared to estimated FY 2024. The FY 2024 Infrastructure Appropriations Act ([SF 577](#)) suspended the General Fund standing appropriation and appropriated \$18,390,290 from the Rebuild Iowa Infrastructure Fund (RIIF) to the Technology Reinvestment Fund.*

**Reports Required to Be Filed with the General Assembly**

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

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## Appendix A – Tracking

### Analysis of the Governor’s Budget Recommendations

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.

# Unassigned Standings

## General Fund

	Actual FY 2023 <u>(1)</u>	Estimated FY 2024 <u>(2)</u>	Gov Rec FY 2025 <u>(3)</u>	Gov Rec vs Est FY 2024 <u>(4)</u>
<b><u>Administrative Services, Department of</u></b>				
<b>Administrative Services</b>				
Volunteer EMS Provider Death Benefit	\$ 100,000	\$ 0	\$ 0	\$ 0
<b>State Accounting Trust Accounts</b>				
Federal Cash Management - Standing	\$ 193,026	\$ 54,182	\$ 54,182	\$ 0
Unemployment Compensation - Standing	125,481	421,655	421,655	0
<b>State Accounting Trust Accounts</b>	<u>\$ 318,507</u>	<u>\$ 475,837</u>	<u>\$ 475,837</u>	<u>\$ 0</u>
<b>Total Administrative Services, Department of</b>	<u>\$ 418,507</u>	<u>\$ 475,837</u>	<u>\$ 475,837</u>	<u>\$ 0</u>
<b><u>Education, Department of</u></b>				
<b>Education, Dept. of</b>				
State Foundation School Aid	\$ 3,567,952,982	\$ 3,667,447,054	\$ 3,729,755,057	\$ 62,308,003
Nonpublic School Transportation	8,975,691	8,997,091	8,997,091	0
Sac and Fox Settlement Education	100,000	100,000	100,000	0
Education Savings Accounts - Standing	0	127,939,695	179,190,414	51,250,719
Charter Schools - Standing	1,077,401	3,200,000	3,200,000	0
Teacher Salaries - Standing	0	0	96,051,719	96,051,719
<b>Total Education, Department of</b>	<u>\$ 3,578,106,075</u>	<u>\$ 3,807,683,840</u>	<u>\$ 4,017,294,281</u>	<u>\$ 209,610,441</u>
<b><u>Executive Council</u></b>				
<b>Executive Council</b>				
Court Costs	\$ 344,609	\$ 56,455	\$ 56,455	\$ 0
Public Improvements	0	9,575	9,575	0
Drainage Assessment	106,471	19,367	19,367	0
<b>Total Executive Council</b>	<u>\$ 451,080</u>	<u>\$ 85,397</u>	<u>\$ 85,397</u>	<u>\$ 0</u>
<b><u>Legislative Branch</u></b>				
<b>Legislative Branch</b>				
Legislative Branch	\$ 36,164,430	\$ 38,500,000	\$ 40,000,000	\$ 1,500,000
<b>Total Legislative Branch</b>	<u>\$ 36,164,430</u>	<u>\$ 38,500,000</u>	<u>\$ 40,000,000</u>	<u>\$ 1,500,000</u>
<b><u>Health and Human Services, Department of</u></b>				
<b>HHS - Assistance Payment</b>				
Rent Reimbursement	\$ 10,739,452	\$ 13,320,000	\$ 13,320,000	\$ 0
MHDS Regional Services Fund	121,234,022	127,723,160	134,421,714	6,698,554
<b>Total Health and Human Services, Department of</b>	<u>\$ 131,973,474</u>	<u>\$ 141,043,160</u>	<u>\$ 147,741,714</u>	<u>\$ 6,698,554</u>

# Unassigned Standings

## General Fund

	Actual FY 2023 <u>(1)</u>	Estimated FY 2024 <u>(2)</u>	Gov Rec FY 2025 <u>(3)</u>	Gov Rec vs Est FY 2024 <u>(4)</u>
<b><u>Management, Department of</u></b>				
Management, Dept. of				
State Appeal Board Claims	\$ 17,879,193	\$ 4,501,794	\$ 4,501,794	\$ 0
Special Olympics Fund	100,000	100,000	100,000	0
Transportation Equity Fund	29,456,377	30,340,068	31,098,570	758,502
<b>Total Management, Department of</b>	<b>\$ 47,435,570</b>	<b>\$ 34,941,862</b>	<b>\$ 35,700,364</b>	<b>\$ 758,502</b>
<b><u>Public Defense, Department of</u></b>				
Public Defense, Dept. of				
Compensation and Expense	\$ 89,143	\$ 342,556	\$ 342,556	\$ 0
<b>Total Public Defense, Department of</b>	<b>\$ 89,143</b>	<b>\$ 342,556</b>	<b>\$ 342,556</b>	<b>\$ 0</b>
<b><u>Public Safety, Department of</u></b>				
Public Safety, Dept. of				
DPS - POR Unfunded Liabilities	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 0
<b>Total Public Safety, Department of</b>	<b>\$ 5,000,000</b>	<b>\$ 5,000,000</b>	<b>\$ 5,000,000</b>	<b>\$ 0</b>
<b><u>Revenue, Department of</u></b>				
Revenue, Dept. of				
Homestead Tax Credit Aid - GF	\$ 144,776,913	\$ 146,226,904	\$ 154,176,435	\$ 7,949,531
Elderly & Disabled Tax Credit	5,118,607	4,327,772	4,327,772	0
Ag Land Tax Credit - GF	39,099,732	39,100,000	39,100,000	0
Military Service Tax Exemption	1,553,051	1,580,000	1,580,000	0
Comm & Industrial Prop Tax Replacement	78,974,299	64,873,759	50,770,846	-14,102,913
Business Property Tax Credit	125,000,000	122,350,000	122,350,000	0
Barrel Tax Refunds	1,534,511	0	0	0
<b>Total Revenue, Department of</b>	<b>\$ 396,057,113</b>	<b>\$ 378,458,435</b>	<b>\$ 372,305,053</b>	<b>\$ -6,153,382</b>
<b>Total Unassigned Standings</b>	<b>\$ 4,195,695,392</b>	<b>\$ 4,406,531,087</b>	<b>\$ 4,618,945,202</b>	<b>\$ 212,414,115</b>

# Unassigned Standings

## Other Funds

	Actual FY 2023 <u>(1)</u>	Estimated FY 2024 <u>(2)</u>	Gov Rec FY 2025 <u>(3)</u>	Gov Rec vs Est FY 2024 <u>(4)</u>
<b><u>Economic Development Authority</u></b>				
Economic Development Authority				
Endow Iowa Admin - County Endw Fund	\$ 68,716	\$ 70,000	\$ 70,000	\$ 0
Apprenticeship Training Program - WDF	3,000,000	0	0	0
Job Training - WDF	4,750,000	0	0	0
<b>Total Economic Development Authority</b>	<b>\$ 7,818,716</b>	<b>\$ 70,000</b>	<b>\$ 70,000</b>	<b>\$ 0</b>
<b><u>Executive Council</u></b>				
Executive Council				
Performance of Duty - EEF	\$ 10,699,565	\$ 18,417,131	\$ 20,374,295	\$ 1,957,164
<b>Total Executive Council</b>	<b>\$ 10,699,565</b>	<b>\$ 18,417,131</b>	<b>\$ 20,374,295</b>	<b>\$ 1,957,164</b>
<b><u>Management, Department of</u></b>				
Management, Dept. of				
Environment First Fund - RIF	\$ 42,000,000	\$ 42,000,000	\$ 42,000,000	\$ 0
Technology Reinvestment Fund - RIF	20,500,000	18,390,290	16,585,215	-1,805,075
Sports Wagering Receipts - Endow Iowa Tax Credit	7,000,000	0	0	0
<b>Total Management, Department of</b>	<b>\$ 69,500,000</b>	<b>\$ 60,390,290</b>	<b>\$ 58,585,215</b>	<b>\$ -1,805,075</b>
<b><u>Regents, Board of</u></b>				
Regents, Board of				
ISU - Midwest Grape & Wine Industry - WGTF	\$ 250,000	\$ 250,000	\$ 250,000	\$ 0
<b>Total Regents, Board of</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 0</b>
<b><u>Transportation, Department of</u></b>				
Transportation, Dept. of				
RUTF - County Treasurer Equipment	\$ 650,000	\$ 650,000	\$ 650,000	\$ 0
<b>Total Transportation, Department of</b>	<b>\$ 650,000</b>	<b>\$ 650,000</b>	<b>\$ 650,000</b>	<b>\$ 0</b>
<b><u>Workforce Development, Department of</u></b>				
Iowa Workforce Development				
Apprenticeship Training Program - WDF	\$ 0	\$ 3,000,000	\$ 3,000,000	\$ 0
Job Training - WDF	0	4,750,000	4,750,000	0
<b>Total Workforce Development, Department of</b>	<b>\$ 0</b>	<b>\$ 7,750,000</b>	<b>\$ 7,750,000</b>	<b>\$ 0</b>
<b>Total Unassigned Standings</b>	<b>\$ 88,918,281</b>	<b>\$ 87,527,421</b>	<b>\$ 87,679,510</b>	<b>\$ 152,089</b>

The following information summarizes FY 2023 General Fund and non-General Fund appropriations for departments under the purview of the Health and Human Services Appropriations Subcommittee. Appropriations are adjusted for several factors throughout the fiscal year, including supplemental appropriations, deappropriations, and adjustments to standing appropriations to account for actual expenditures. Other activity associated with appropriated funds includes balances brought forward, transfers, and reversions. The tables show each of the departments’ appropriations and the changes that occurred throughout the fiscal year. The following information describes each column. Columns described below that are not displayed in the tables did not have any activity

- **Original Appropriation:** This is the amount appropriated in enacted appropriations bills during the 2022 Legislative Session.
- **Adjustment to Standings:** These adjustments represent changes that are made to budgeted standing unlimited appropriations for the purpose of balancing the year-end amount. There are numerous standing unlimited appropriations established in the Iowa Code. The exact amount for each of these appropriations is not known until the close of the fiscal year. As the General Assembly develops the annual budget, an estimated amount is included for budgeting purposes. This estimated appropriation is then adjusted to reflect actual expenditures.
- **Supplemental Appropriations/Deappropriations:** These changes represent the supplemental appropriations and deappropriations enacted during the 2023 Legislative Session.
- **Session Law Adjustment:** During the 2022 Legislative Session [House File 2559](#) (FY 2023 Justice System Appropriations Act) appropriated \$243,797 for allocation across Department of Corrections (DOC) institutions. The Department allocated the funding to the appropriation for DOC Institutional Pharmaceuticals.
- **Salary Adjustment (Other Funds Only):** Several non-General Fund appropriations were authorized to receive appropriation adjustments to fund salary increases for FY 2023.
- **Total Appropriation:** This is the sum of all of appropriations and adjustments listed above. It represents the final appropriation amount after changes were applied.
- **Balance Brought Forward:** These are the appropriated funds allowed to carry forward from FY 2022 to FY 2023. These funds provided additional spendable dollars for FY 2023.
- **Transfers In and Out (General Fund Only):** These adjustments represent transferred appropriation spending authority between enacted appropriations. These transfers are usually implemented by the Governor through the authority provided in Iowa Code section [8.39](#).
- **Balance Carryforward:** These are appropriated funds that are allowed to carry forward from FY 2023 to FY 2024. These funds provide additional spendable dollars for FY 2024.
- **Reversions:** These are the unspent appropriated funds that revert back to the fund from which they were appropriated.
- **Total Adjustments:** This is the sum of the Balance Brought Forward, Transfers, Balance Carryforward, and Reversions.
- **Total Expended:** This number represents the appropriation after all of the above adjustments have been made. The result is the total appropriated funds that were expended in FY 2023.



Unassigned Standings – FY 2023  
General Fund

		Total Appropriation				Adjustments					Total Expended
		Original Approp	Adj to Standings	Session Law Adj	Supp & Deapprop	Total	Balance Brought Forward	Balance Carry Forward	Reversion	Total	
Administrative Services, Department of	Federal Cash Management - Standing	\$54,182	\$138,844	\$0	\$0	\$193,026	\$0	\$0	\$0	\$0	\$193,026
	Unemployment Compensation - Standing	\$421,655	\$-296,174	\$0	\$0	\$125,481	\$0	\$0	\$0	\$0	\$125,481
	Volunteer EMS Provider Death Benefit	\$1	\$99,999	\$0	\$0	\$100,000	\$0	\$0	\$0	\$0	\$100,000
Education, Department of	Charter Schools - Standing	\$3,200,000	\$-2,122,599	\$0	\$0	\$1,077,401	\$0	\$0	\$0	\$0	\$1,077,401
	Nonpublic School Transportation	\$8,997,091	\$-21,400	\$0	\$0	\$8,975,691	\$0	\$0	\$0	\$0	\$8,975,691
	Sac and Fox Settlement Education	\$100,000	\$0	\$0	\$0	\$100,000	\$0	\$0	\$0	\$0	\$100,000
	State Foundation School Aid	\$3,563,510,246	\$4,442,736	\$0	\$0	\$3,567,952,982	\$0	\$0	\$0	\$0	\$3,567,952,982
Executive Council	Court Costs	\$56,455	\$288,154	\$0	\$0	\$344,609	\$0	\$0	\$0	\$0	\$344,609
	Drainage Assessment	\$19,367	\$87,104	\$0	\$0	\$106,471	\$0	\$0	\$0	\$0	\$106,471
	Public Improvements	\$9,575	\$-9,575	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Human Services, Department of	MHDS Regional Services Fund	\$121,234,022	\$0	\$0	\$0	\$121,234,022	\$0	\$0	\$0	\$0	\$121,234,022
	Rent Reimbursement	\$13,320,000	\$-2,580,548	\$0	\$0	\$10,739,452	\$0	\$0	\$0	\$0	\$10,739,452
Legislative Branch	Legislature	\$38,000,000	\$-1,835,570	\$0	\$0	\$36,164,430	\$0	\$0	\$0	\$0	\$36,164,430
Management, Department of	Special Olympics Fund	\$100,000	\$0	\$0	\$0	\$100,000	\$0	\$0	\$0	\$0	\$100,000
	State Appeal Board Claims	\$4,501,794	\$13,377,399	\$0	\$0	\$17,879,193	\$0	\$0	\$0	\$0	\$17,879,193
	Transportation Equity Fund	\$29,456,377	\$0	\$0	\$0	\$29,456,377	\$0	\$0	\$0	\$0	\$29,456,377
Public Defense, Department of	Compensation and Expense	\$342,556	\$-253,413	\$0	\$0	\$89,143	\$0	\$0	\$0	\$0	\$89,143
Public Safety, Department of	DPS - POR Unfunded Liabilities	\$5,000,000	\$0	\$0	\$0	\$5,000,000	\$0	\$0	\$0	\$0	\$5,000,000
Revenue, Department of	Ag Land Tax Credit - GF	\$39,100,000	\$-268	\$0	\$0	\$39,099,732	\$0	\$0	\$0	\$0	\$39,099,732
	Barrel Tax Refunds	\$0	\$1,534,511	\$0	\$0	\$1,534,511	\$0	\$0	\$0	\$0	\$1,534,511
	Business Property Tax Credit	\$125,000,000	\$0	\$0	\$0	\$125,000,000	\$0	\$0	\$0	\$0	\$125,000,000
	Comm & Industrial Prop Tax Replacement	\$79,019,211	\$-44,912	\$0	\$0	\$78,974,299	\$0	\$0	\$0	\$0	\$78,974,299
	Elderly & Disabled Tax Credit	\$4,500,000	\$618,607	\$0	\$0	\$5,118,607	\$0	\$0	\$0	\$0	\$5,118,607

Unassigned Standings – FY 2023  
General Fund

		Total Appropriation					Adjustments				Total Expended
		Original Approp	Adj to Standings	Session Law Adj	Supp & Deapprop	Total	Balance Brought Forward	Balance Carry Forward	Reversion	Total	
Revenue, Department of	Homestead Tax Credit Aid - GF	\$146,740,000	\$-1,963,087	\$0	\$0	\$144,776,913	\$0	\$0	\$0	\$0	\$144,776,913
	Military Service Tax Exemption	\$1,580,000	\$-26,949	\$0	\$0	\$1,553,051	\$0	\$0	\$0	\$0	\$1,553,051
	Refund Cigarette Stamps	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Refund Income Corp & Franchise Sale	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	School Infrastructure Transfer	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Tobacco Products Tax Refund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Grand Total</b>	<b>\$4,184,262,532</b>	<b>\$11,432,860</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,195,695,392</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,195,695,392</b>

Unassigned Standings – FY 2023  
Other Funds

		Total Appropriation				Adjustments				Total Expended
		Original Approp	Adj to Standings	Supp & Deapprop	Total	Balance Brought Forward	Balance Carry Forward	Reversion	Total	
Economic Development Authority	Apprenticeship Training Program - WDF	\$3,000,000	\$0	\$0	\$3,000,000	\$0	\$0	\$0	\$0	\$3,000,000
	Endow Iowa Admin - County Endw Fund	\$70,000	\$-1,284	\$0	\$68,716	\$0	\$0	\$0	\$0	\$68,716
	Job Training - WDF	\$4,750,000	\$0	\$0	\$4,750,000	\$0	\$0	\$0	\$0	\$4,750,000
Executive Council	Performance of Duty - EEF	\$26,492,416	\$-15,792,851	\$0	\$10,699,565	\$0	\$0	\$0	\$0	\$10,699,565
Management, Department of	Endow Iowa Tax Credit - SWRF	\$0	\$0	\$7,000,000	\$7,000,000	\$0	\$0	\$0	\$0	\$7,000,000
	Environment First Fund - RIIIF	\$42,000,000	\$0	\$0	\$42,000,000	\$0	\$0	\$0	\$0	\$42,000,000
	Technology Reinvestment Fund - RIIIF	\$20,500,000	\$0	\$0	\$20,500,000	\$0	\$0	\$0	\$0	\$20,500,000
Public Health, Department of	State Medical Examiner Office	\$0	\$0	\$0	\$0	\$218,351	\$0	\$0	\$218,351	\$218,351
Regents, Board of	ISU - Midwest Grape & Wine Industry - WGTF	\$250,000	\$0	\$0	\$250,000	\$0	\$0	\$0	\$0	\$250,000
Transportation, Department of	RUTF - County Treasurer Equipment	\$650,000	\$0	\$0	\$650,000	\$2,160,740	\$-2,169,641	\$0	\$-8,901	\$641,099
Grand Total		\$97,712,416	\$-15,794,135	\$7,000,000	\$88,918,281	\$2,379,091	\$-2,169,641	\$0	\$209,450	\$89,127,732



## Appendix C – Fee Project

### Analysis of the Governor’s Budget Recommendations

The Fee Project acts as reference guide to fees charged by departments and agencies. The information reflects FY 2021 and FY 2022 and, when possible, includes the number of persons who paid each fee and the amount of revenue generated by each fee. The information is reported by State agencies as of December 2022. The Fee Project workbooks for each subcommittee are available on each respective subcommittee webpage at the links listed below. Hard copies of these reports are available from the Fiscal Services Division upon request.

Administration and Regulation — [www.legis.iowa.gov/docs/publications/FEES/1313507.xlsx](http://www.legis.iowa.gov/docs/publications/FEES/1313507.xlsx)

Agriculture and Natural Resources — [www.legis.iowa.gov/docs/publications/FEES/1313425.xlsx](http://www.legis.iowa.gov/docs/publications/FEES/1313425.xlsx)

Economic Development — [www.legis.iowa.gov/docs/publications/FEES/1313432.xlsx](http://www.legis.iowa.gov/docs/publications/FEES/1313432.xlsx)

Education — [www.legis.iowa.gov/docs/publications/FEES/1313434.xlsx](http://www.legis.iowa.gov/docs/publications/FEES/1313434.xlsx)

Human Services — [www.legis.iowa.gov/docs/publications/FEES/1313436.xlsx](http://www.legis.iowa.gov/docs/publications/FEES/1313436.xlsx)

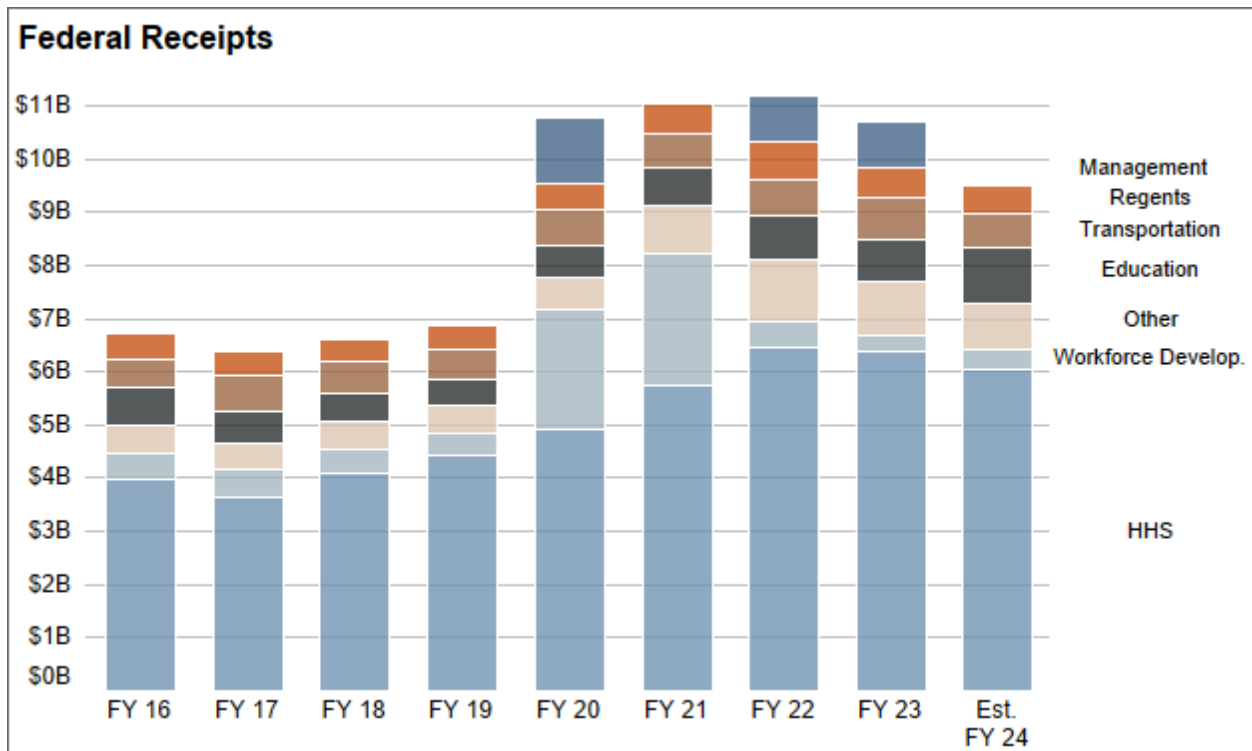
Justice System — [www.legis.iowa.gov/docs/publications/FEES/1313438.xlsx](http://www.legis.iowa.gov/docs/publications/FEES/1313438.xlsx)

Transportation — [www.legis.iowa.gov/docs/publications/FEES/1313287.xlsx](http://www.legis.iowa.gov/docs/publications/FEES/1313287.xlsx)

### FY 2024 Federal Funds

Beginning in FY 2020, federal receipts received by the State of Iowa increased by \$3.895 billion compared to FY 2019 due to the COVID-19 pandemic. Prior to the pandemic, year-over-year increases ranged from \$100.0 million (FY 2017) to \$606.1 million (FY 2019). Federal receipts have remained elevated since FY 2020, though a decrease for estimated FY 2024 and FY 2025 is expected. For FY 2024, it is estimated that Iowa will receive a total of \$9.526 billion in federal funds. The majority of the federal funds received by the Department of Health and Human Services (HHS) are distributed to the Medicaid Program. **Figure 1** shows the major recipients of federal funds from FY 2016 to estimated FY 2024.

Figure 1



Note: Fiscal Years in **Figure 1** are on a state fiscal year.

**Figure 2** provides a history of federal funds received by Iowa departments for FY 2021, FY 2022, and FY 2023 and includes estimated federal funds for FY 2024.

**Figure 2**

<b>Federal Receipts</b>				
(in millions)				
	<b>Actual FY 2021</b>	<b>Actual FY 2022</b>	<b>Actual FY 2023</b>	<b>Estimated FY 2024</b>
Health and Human Services	5,739.5	6,455.6	6,371.0	6,055.7
Workforce Development	2,473.4	475.8	321.8	367.2
Education	911.3	1,183.6	1,004.2	853.7
Other	721.2	815.6	805.9	1,050.5
Transportation	633.1	697.2	787.6	652.3
Regents	610.2	715.6	548.5	545.8
Management	0.5	852.2	851.6	1.0
<b>Total</b>	<b>11,089.4</b>	<b>11,195.5</b>	<b>10,690.6</b>	<b>9,526.2</b>

### Federal Funds Tracking: Grants Enterprise Management System

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

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

GEM\$ also enables State departments to collaborate on grants when possible. Agencies that used GEM\$ to report their awards in FY 2023 included:

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

### Related Websites

Federal Funds Information for States: [www.ffis.org](http://www.ffis.org)

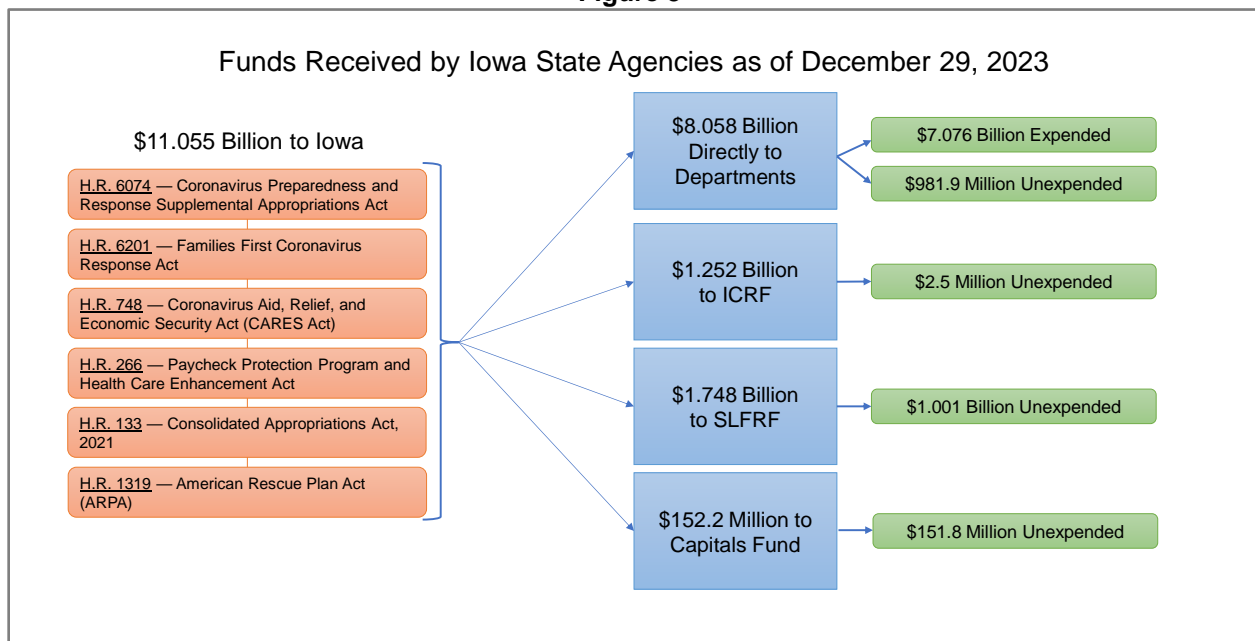
Government Accountability Office: [www.gao.gov](http://www.gao.gov)

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

- [H.R. 6074](#) — Coronavirus Preparedness and Response Supplemental Appropriations Act, enacted March 6, 2020.
- [H.R. 6201](#) — Families First Coronavirus Response Act, enacted March 18, 2020.
- [H.R. 748](#) — Coronavirus Aid, Relief, and Economic Security (CARES) Act, enacted March 27, 2020.
- [H.R. 266](#) — Paycheck Protection Program and Health Care Enhancement Act, enacted April 24, 2020.
- [H.R. 133](#) — Consolidated Appropriations Act, 2021, enacted December 27, 2020.
- [H.R. 1319](#) — American Rescue Plan Act of 2021 (ARPA), enacted March 11, 2021.

Through December 29, 2023, State agencies in Iowa have reported federal awards totaling \$11.055 billion related to the six Acts to address a wide variety of expenses related to the COVID-19 pandemic. Of this total, \$8.058 billion has been awarded directly to departments, \$1.252 billion was awarded to the Iowa Coronavirus Relief Fund (ICRF), \$1.748 billion was awarded to the Iowa Coronavirus State and Local Fiscal Recovery Fund (SLFRF) for the State and nonentitlement units of government, and \$152.2 million was awarded to the Coronavirus Capitals Fund. The **Appendix** at the end of the Federal Funds section details the \$8.058 billion awarded directly to State departments.

**Figure 3**



Of the \$8.058 billion in federal funds awarded directly to State departments, \$7.076 billion (87.8%) has been expended as of December 29, 2023. Of the total year-to-date expenses, \$2.993 billion (42.3%) has been expended for worker unemployment benefits. This figure does not include the funds from the ICRF and SLFRF allocated for this same purpose.

Total expenses from the programs that have expended the most funding are outlined in **Figure 4**. The majority of expenditures (78.8%) occurred from FY 2020 to FY 2022. Federal payments for unemployment insurance, which are separate from any payments made to unemployment insurance from the ICRF and SLFRF, were more than half of all expenses in FY 2020 (58.1%) and FY 2021 (55.8%). The Coronavirus Relief Fund was the second major program from which expenses were made and comprised 26.2% of expenditures in FY 2020 and 18.9% in FY 2021. Funding for the Medical Assistance Program (Medicaid) was a key piece of expenditures from federal funding. Expenditures made monthly are continued until the end of calendar year 2023. Although the Medical Assistance Program was the top program in expenses in FY 2023, consistent awards mean that expenses total \$1.257 billion and comprised 13.9% of expenditures. Beginning in FY 2022, two new programs established under ARPA began to contribute to total spending. The SLFRF has totaled \$750.2 million in expenses and will be one of the major programs in the future. The American Rescue Plan Elementary and Secondary School Emergency Relief Program also comprised a major source of expenses with a total of \$564.2 million.

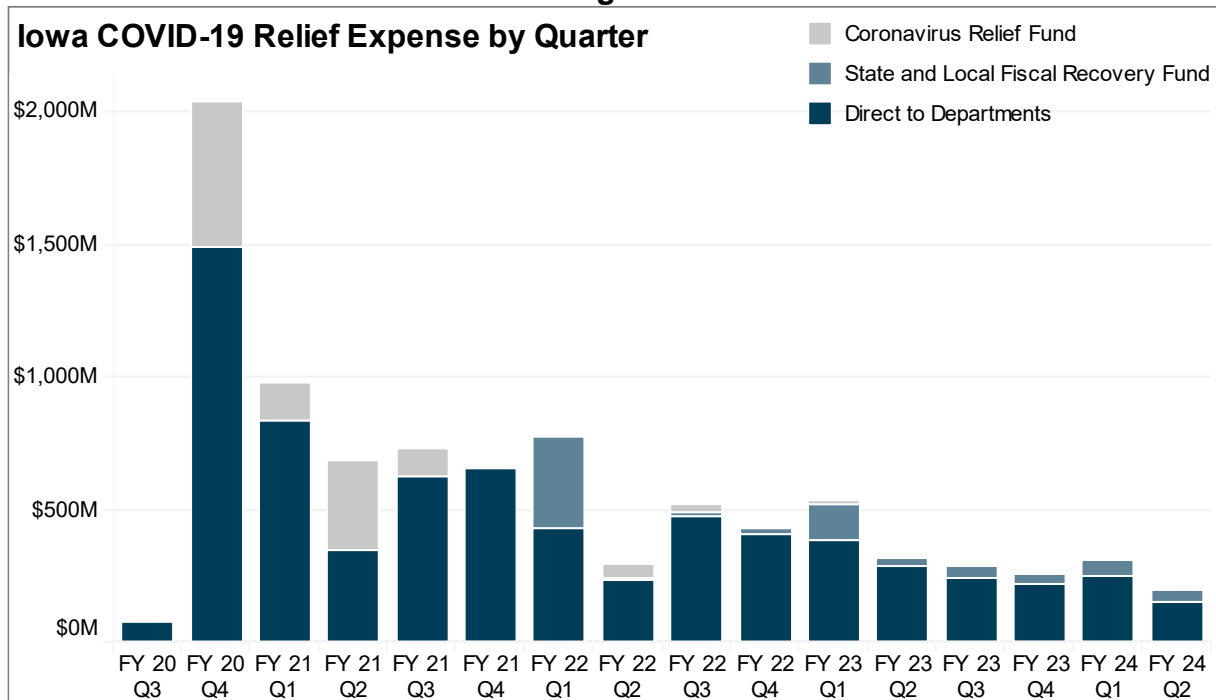
**Figure 4**

<b>COVID-19 Aid    Expenses by Top Eight Programs</b>						
(in millions)						
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total
American Rescue Plan Elementary and Secondary School Emerg. Relief	\$0.0	\$0.0	\$176.0	\$294.3	\$93.8	\$564.2
Child Care and Development Block Grant	\$6.2	\$62.6	\$205.0	\$137.9	\$7.6	\$419.3
Coronavirus Relief Fund	\$553.3	\$574.3	\$104.5	\$14.7	\$0.0	\$1,246.8
Coronavirus State and Local Fiscal Recovery Fund	\$0.0	\$0.0	\$386.8	\$253.3	\$110.0	\$750.2
Elementary and Secondary School Emergency Relief Fund	\$64.4	\$75.3	\$221.5	\$48.9	\$5.9	\$415.9
Medical Assistance Program	\$136.6	\$301.1	\$322.0	\$340.9	\$156.9	\$1,257.5
National School Lunch Program	\$38.8	\$59.2	\$6.6	\$27.3	\$13.1	\$145.1
Other	\$86.4	\$266.1	\$543.6	\$268.2	\$117.0	\$1,281.3
Unemployment Insurance	\$1,228.0	\$1,692.8	\$64.6	\$7.0	\$0.3	\$2,992.6
<b>Grand Total</b>	<b>\$2,113.8</b>	<b>\$3,031.4</b>	<b>\$2,030.7</b>	<b>\$1,392.5</b>	<b>\$504.6</b>	<b>\$9,073.0</b>

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



Figure 5



**Figure 5** shows how federal relief funding has been spent, and how expenses have slowed when reviewed by quarter. The figure displays larger expenses at the start of the COVID-19 pandemic (FY 2020 Q4). The ICRF was a major part of spending through FY 2021 Q3, but expenses since then have decreased. Funding provided directly to departments has provided the largest share of expenditure in each quarter. Expenditure from the SLFRF began in earnest in FY 2022 Q1, but this expense was driven by the two largest payments. The first was a transfer to the Unemployment Insurance Fund, and the second was a transfer to nonentitlement units of government in Iowa.

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

**Figure 6** focuses on the top eight programs for the four most recent quarters. The Medical Assistance Program comprises 31.5% of all expenses, and American Rescue Plan Elementary and Secondary School Emergency Relief comprises 21.1% of all expenses. Lastly, the SLFRF will remain a major portion of State expenditures into FY 2027, with \$1.001 billion in funds remaining.

**Figure 6**

<b>Federal COVID-19 Aid Expenses by Four Most Recent Quarters</b>					
Top 8 Programs (in millions)					
	FY 23 Q3	FY 23 Q4	FY 24 Q1	FY 24 Q2	Total
American Rescue Plan Elementary and Secondary School Emerg. Relief	\$71.0	\$56.9	\$91.6	\$2.2	\$221.7
Child Care and Development Block Grant	\$10.2	\$15.4	\$6.7	\$0.9	\$33.2
Coronavirus State and Local Fiscal Recovery Fund	\$46.9	\$37.9	\$63.6	\$46.4	\$194.7
Elementary and Secondary School Emergency Relief Fund	\$6.4	\$5.5	\$5.9	\$0.0	\$17.9
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	\$6.3	\$4.2	\$6.2	\$23.6	\$40.2
Highway Planning and Construction	\$5.6	\$10.1	\$12.6	\$3.0	\$31.2
Medical Assistance Program	\$86.2	\$87.8	\$85.4	\$71.5	\$330.9
National School Lunch Program	\$5.9	\$0.0	\$0.0	\$13.1	\$19.0
Other	\$47.4	\$41.2	\$39.3	\$32.6	\$160.5
<b>Total</b>	<b>\$285.9</b>	<b>\$258.9</b>	<b>\$311.3</b>	<b>\$193.4</b>	<b>\$1,049.5</b>

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

### Awards Directly to Departments

Figure 7 displays the eight agencies that received the most funding and combines all other agencies. Of the \$8.058 billion in federal funds awarded directly to State agencies, \$7.076 billion (87.8%) has been expended as of December 29, 2023. Of the total year-to-date expenses, \$2.993 billion (42.3%) has been expended for worker unemployment benefits. This figure does not include the funds from the ICRF and SLFRF allocated for this same purpose.

Figure 7

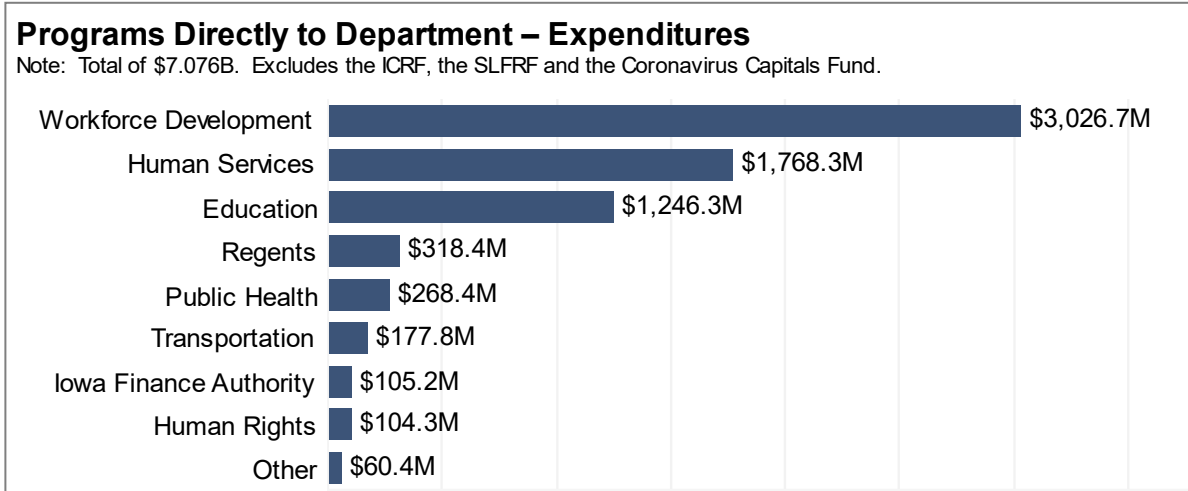
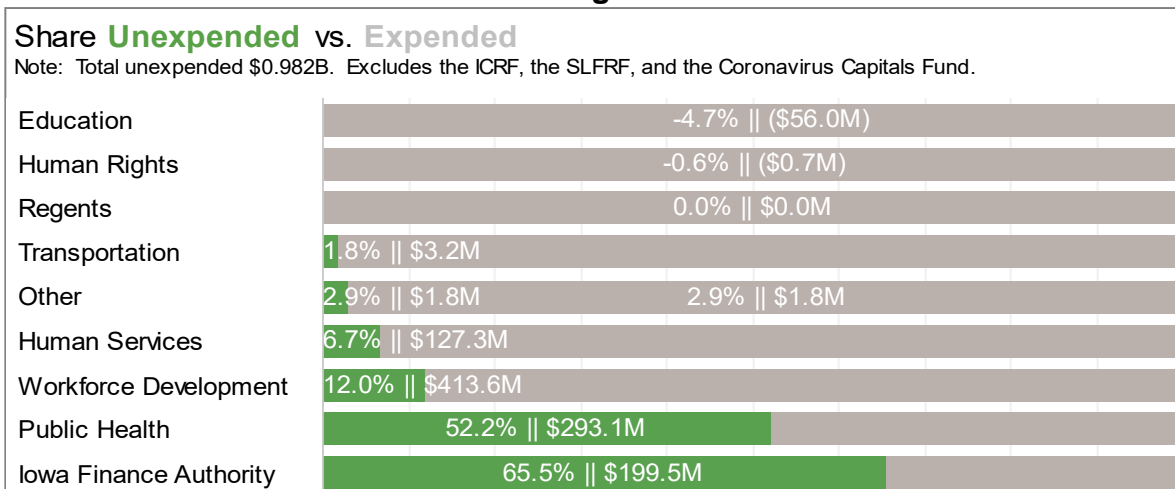


Figure 8 displays the share of awarded funds that have been unexpended versus expended by State agencies. The Department of Public Health (DPH), initially a standalone department but now within the HHS, and the Iowa Finance Authority (IFA) currently have the largest percentage of dollars awarded to them that are unexpended. Some of these awarded dollars may no longer be available for expenditure. However, the DPH and IFA have reported expenditures as late as December 2023. For the DPH, the majority of unexpended funds are for the Epidemiology and Laboratory Capacity for Infectious Diseases Program. Expense reporting for this program is ongoing, and funding will remain available in future years. For the IFA, the majority of the unexpended funds are for Emergency Rental Assistance. Similar to the DPH, expense reporting for Emergency Rental Assistance is ongoing and funding will remain available in future years.

Figure 8



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

## Iowa Coronavirus Relief Fund

Iowa received \$1.250 billion in federal funds through the CARES Act on April 20, 2020, illustrated in **Figure 9**. To date, \$2.4 million in interest earnings has been credited to the Fund. As of December 29, 2023, net transfers to agencies total \$1.247 billion, with some moneys having been returned to the Fund. The current balance in the Fund is \$2.5 million. Of the \$1.247 billion transferred to the agencies, a total of \$1.247 billion has been expended for various programs. The Treasury has revised the guidance to provide that a cost associated with a necessary expenditure incurred due to the public health emergency shall be considered to have been incurred by December 31, 2021, if the recipient has incurred an obligation concerning such cost by December 31, 2021. Recipients were allowed to record their expenditures through September 30, 2022. As of this date, \$3.1 million has been returned to the federal government. A final report has not been issued on all ICRF expenditures, but the State is allowed to retain interest earnings for administrative expenses.

**Figure 9**

<b>Coronavirus Relief Fund (April 2020 CARES Act)</b>		
Coronavirus Relief Fund		
Federal Support	\$	1,250,000,000
Interest		2,411,565
Federal Support Returned		-3,125,641
Net Transfers to Agencies		-1,247,199,802
Fund Balance	\$	2,086,121
Department Activities		
Transfers Received		1,247,199,802
Reported Expenses		-1,246,832,986
Unexpended Transfers	\$	366,817
<b>Total Unexpended</b>	<b>\$</b>	<b>2,452,938</b>

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

## Iowa State and Local Coronavirus Fiscal Recovery Fund

The State of Iowa has received \$1.703 billion in federal funds and \$48.9 million in interest, which has been deposited into the SLFRF. As of December 29, 2023, \$771.1 million has been transferred to various departments. The first \$237.5 million was transferred to the Department of Workforce Development's (IWD's) Unemployment Insurance Trust Fund. These funds are used to support ongoing unemployment benefits for Iowans. An additional \$221.2 million was transferred to the Iowa Department of Revenue for payments to nonentitlement units of government, which are cities with a population of less than 50,000. Funds provided to State and local governments have broad spending flexibility, including addressing emergency and economic effects of the pandemic; replenishing revenue losses due to the shutdown of the economy; investments in water, sewer, and broadband infrastructure; and premium pay to essential workers.

Funds in the SLFRF must be used to cover costs incurred by recipients between March 3, 2021, and December 31, 2024, and funds must be expended by December 31, 2026, or they will revert to the federal government.

**Figure 10** reflects SLFRF activity across the State. This includes moneys that remain in the Fund and moneys that have been transferred to departments and are no longer in the SLFRF but have not been expended by the State.

**Figure 10**

<b>Coronavirus State and Local Fiscal Recovery Fund Revenue, Transfers, and Department Activities</b>		
Coronavirus Fiscal Recovery Fund		
Federal Support	\$	1,702,586,735
Interest		48,857,072
Net Transfers to Agencies		-771,136,399
Fund Balance	\$	980,307,408
Department Activities		
Transfers Received		771,136,399
Reported Expenses		-750,149,387
Unexpended Transfers	\$	20,987,012
<b>Total Unexpended</b>	<b>\$</b>	<b>1,001,294,421</b>

**Figure 11** shows expenses at a program level. Note that some programs may show expenses that exceed transfers that have been made to a department. The discrepancy is primarily due to the ongoing nature of transaction reporting. The LSA will continue to monitor these programs.

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

Figure 11

**Iowa Coronavirus State and Local Fiscal Recovery Fund  
Total Transfers and Expenses**

	Net Transfers	Expenses
<b>Administrative Services</b>	<b>\$ 27,661,436</b>	<b>\$ 28,826,974</b>
Local Government Relief Payments Support	386,225	386,225
Public Sector Premium Pay - Corrections	1,524,000	1,524,000
Public Sector Premium Pay - Teachers	95,000	95,000
Public Sector Premium Pay - Peace Officer	5,988,000	5,988,000
Premium Pay Administration	6,000	6,000
PPE and DME Storage and Distribution - DAS	1,003,933	903,189
Iowa Juvenile Home - Demolition and Asbestos Remediation	353,278	353,278
Park Avenue Project	18,305,000	18,183,483
HHS Strategic Space Planning	0	1,387,798
<b>Aging (HHS)</b>	<b>\$ 435,000</b>	<b>\$ 230,800</b>
Office of Public Guardian	435,000	230,800
<b>Agriculture and Land Stewardship</b>	<b>\$ 3,500,000</b>	<b>\$ 2,950,681</b>
Iowa Conservation Infrastructure	3,500,000	2,950,681
<b>Office of the Chief Information Officer (DOM)</b>	<b>\$ 96,204,983</b>	<b>\$ 108,301,505</b>
OCIO Broadband Community Engagement	1,320,000	1,320,000
Broadband Infrastructure Support Grants	57,530,354	69,591,483
Broadband Expansion Grant Administration	2,855,320	2,953,274
Security Operations Center	2,487,567	2,681,336
Data Center Migration	11,720,439	9,761,583
Operations System Replacement	760,000	144,498
Endpoint Detection and Response Platform	3,922,972	3,408,364
Cap. Complex Network Upgrade	1,163,179	1,163,179
Inventory and Asset Management	420,000	389,681
Digital Transformation Project	3,394,441	4,156,647
Identity and Access Management	3,490,375	3,490,375
Identity and Access Management Fall 2023	3,595,086	3,595,086
State Financial System	3,416,257	5,452,006
Joint Forces HQ HVAC Replacement	128,993	128,993
Statewide IT Organization	0	65,000
<b>College Student Aid Commission (Department of Education)</b>	<b>\$ 7,710,211</b>	<b>\$ 7,541,969</b>
GEAR UP Iowa Future Ready	1,834,657	1,663,280
National Guard Benefits Program	600,000	600,000
National Guard Service Scholarship Supp. Spring 2023	1,600,000	1,600,000
National Guard Service Scholarship Supp. Spring 2023 - Additional	175,554	175,554
Last Dollar Scholarship Program	3,500,000	3,500,000
ICAPS Security	0	3,135
<b>Corrections</b>	<b>\$ 8,264,040</b>	<b>\$ 9,543,983</b>
Homes for Iowa	8,150,497	9,430,440
Iowa Correctional Offender Network	113,542	113,542
<b>Education</b>	<b>\$ 766,950</b>	<b>\$ 1,227,097</b>
Iowa Private Sector Premium Pay	732,020	732,020
Critical Incident Mapping	34,930	34,930
GEAR UP Iowa Future Ready	0	460,148

Figure 11 (cont.)

<b>Iowa Coronavirus State and Local Fiscal Recovery Fund</b>		
<b>Total Transfers and Expenses</b>		
	Net Transfers	Expenses
<b>Economic Development Authority</b>	<b>\$ 46,274,736</b>	<b>\$ 45,891,208</b>
Tourism Marketing Projects	1,241,754	1,241,754
Iowa Promotional Campaign Fall 2021	3,899,982	3,899,982
Iowa Promotional Campaign Spring 2022	4,700,000	4,700,000
Iowa Promotional Campaign Spring 2023	3,750,000	3,750,000
Manufacturing 4.0 Small Manufacturers	4,200,000	4,128,201
Manufacturing 4.0 Mid-Size Manufacturers	17,200,000	16,751,476
Downtown Housing Grant Program	1,591,000	1,589,543
Nonprofit Initiative	7,974,000	7,979,505
Destination Iowa - Outdoor Recreation	478,000	558,674
Iowa Brand Development	240,000	305,000
Manufacturing 4.0 - Tech. Investment Small Manufacturers	1,000,000	932,529
Talent Attraction	0	54,544
<b>Health and Human Services</b>	<b>\$ 2,650,000</b>	<b>\$ 0</b>
Lucas Building Renovation Planning	2,650,000	0
<b>Homeland Security</b>	<b>\$ 12,388,167</b>	<b>\$ 7,807,834</b>
PPE Storage	213,304	213,304
School Safety Improv. Fund and Vulnerability Assessments	10,151,778	6,006,950
Hazardous Condition Remediation Plan	448,085	0
School Safety Administration	1,575,000	1,587,580
<b>Iowa Finance Authority</b>	<b>\$ 37,618,229</b>	<b>\$ 22,079,751</b>
Wastewater Infrastructure for Unsewered Communities	8,144,279	7,631,245
Economically Significant Projects	22,000,000	10,881,511
Minority Down Payment Assistance Pilot Program	965,000	965,000
Watershed Protection Projects	6,451,138	2,544,182
Industrial Water Reuse Projects	57,813	57,813
<b>Management</b>	<b>\$ 6,043,784</b>	<b>\$ 6,043,784</b>
Fund Administration	3,165,633	3,165,633
Workforce Realignment Consultant	42,500	42,500
Guidehouse - Alignment Consultant	1,035,514	1,035,514
Rule Management Program	362,546	362,546
Organizational Change Management Support	475,125	475,125
Alignment Employee Engagement	837,465	837,465
Area Education Agency Benchmarking	125,000	125,000
<b>Natural Resources</b>	<b>\$ 892,479</b>	<b>\$ 892,479</b>
Hazardous Condition Remediation Plan	892,479	892,479
<b>Public Defense</b>	<b>\$ 0</b>	<b>\$ 1,405,734</b>
DPS and DPD Deployment	0	1,405,734

Figure 11 (cont.)

<b>Iowa Coronavirus State and Local Fiscal Recovery Fund</b>		
<b>Total Transfers and Expenses</b>		
	Net Transfers	Expenses
<b>Public Safety</b>	<b>\$ 11,713,658</b>	<b>\$ 11,349,296</b>
Computer Aided Dispatch	0	24,975
DPS Recruitment Initiative	368,485	368,485
School Safety Hardware and Software	6,154,615	6,154,574
School Safety Bureau	1,325,000	1,207,347
Motor Vehicle Enforcement	3,297,226	3,025,583
DPS and DPD Deployment	568,332	568,332
<b>State Fair</b>	<b>\$ 0</b>	<b>\$ 1,324,057</b>
Iowa State Fair Security Improvements	0	1,324,057
<b>Regents</b>	<b>\$ 3,407,576</b>	<b>\$ 3,365,485</b>
UNI Future Ready Iowa Scholarship Program	1,444,493	1,317,199
Veterinary Diagnostic Lab Phase II	1,813,208	1,898,411
Biosciences Infrastructure	149,875	149,875
<b>Revenue</b>	<b>\$ 221,185,312</b>	<b>\$ 221,185,312</b>
Local Government Relief	221,185,312	221,185,312
<b>Transportation</b>	<b>\$ 28,000,000</b>	<b>\$ 13,934,548</b>
Commercial Aviation Airports	28,000,000	13,934,548
<b>Veterans Affairs</b>	<b>\$ 248,411</b>	<b>\$ 265,232</b>
Veterans Trust Fund Supplemental Grant	248,411	265,232
<b>Workforce Development</b>	<b>\$ 256,171,428</b>	<b>\$ 255,981,659</b>
Unemployment Insurance Trust Fund	237,470,586	237,470,586
IowaWORKS Program Promotion	601,023	601,023
Reemployment Case Management System	4,123,955	3,751,694
Child Care Challenge	6,728,485	6,728,485
Summer Youth Internship Projects	1,441,975	1,312,892
Labor Market Information	235,071	279,900
Child Care Challenge Bus. Incentive	244,253	244,253
Health Careers Registered Apprenticeship	687,390	687,390
Work-Based Learning Professional Profiling System	853,750	863,720
Teacher and Paraeducator Registered Apprenticeship	3,447,288	3,680,023
Iowa Language Learners Job Training Program	72,386	79,302
Entry-Level Driver Training Program	110,537	127,662
Home Base Iowa Portal	154,729	154,729
	<b>\$ 771,136,399</b>	<b>\$ 750,149,387</b>



**Department of Administrative Services (DAS)**

- **Local Government Relief Payments Support:** The Governor has transferred \$386,000 to administer local government relief for nonentitlement units in cities with a population less than 50,000. The DAS has expended the balance of the funds.
- **Iowa Public Sector Premium Pay:** The Governor has transferred \$7.6 million to the program. This program provides a premium pay lump-sum payment to teachers (\$95,000) employed by the State, law enforcement (\$6.0 million) and corrections officers (\$1.5 million), and medical professionals working in corrections. The DAS has expended the balance of the funds. This includes \$6,000 expended for administration.
- **PPE and DME Storage and Distribution:** The Governor has transferred \$1.0 million to pay for centralized storage of personal protective equipment (PPE) and durable medical equipment (DME). The DAS has expended \$903,000, and there is a balance of \$101,000 remaining.
- **Iowa Juvenile Home:** The Governor has transferred \$353,000 to the DAS for the demolition and asbestos remediation at the Iowa Juvenile Home to prepare the site for community redevelopment. The DAS has expended the balance of the funds.
- **Park Avenue Project:** The Governor has transferred \$18.3 million for the purchase of a building, completion of short-term improvements and relocation of staff, and long-term improvements. The DAS has expended \$18.2 million, and there is a balance of \$122,000 remaining.
- **HHS Strategic Space Planning:** A transfer has not been recorded, but funds are expected to be transferred in the future. This project is a renovation of the Hoover State Office Building and the Lucas State Office Building related to the relocation of HHS staff. The DAS has expended \$1.4 million.

**Department on Aging**

- **Office of the Public Guardian:** The Governor has transferred \$435,000 to reduce the current waiting list of lowans in need of guardianship-conservatorship via contracted services. This will pay for one calendar year of public guardianship services for 81 people. The Department has expended \$231,000, and there is a balance of \$204,000 remaining.

**Department of Agriculture and Land Stewardship (DALs)**

- **Iowa Conservation Infrastructure:** The Governor has transferred \$3.5 million to improve water quality by harnessing the collective ability of both private and public resources, organizations, and contractors to rally around the Nutrient Reduction Strategy and implement proven conservation practices to reduce nutrients. This program will invest in nonpoint source conservation projects in priority watersheds with layered benefits including improved water quality, habitat, recreation, and carbon sequestration. The DALs has expended \$3.0 million, and there is a balance of \$549,000 remaining.

**Office of the Chief Information Officer (OCIO)**

- **OCIO Broadband Community Engagement:** The Governor has transferred \$1.3 million to provide Iowa cities and counties with education, research, consulting, and related support in connection with the development of broadband plans. Such plans will identify stakeholders, partners, funding sources, and supporting data that can be used to support broadband development at the local government level. The OCIO has expended the balance of the funds.
- **Broadband Infrastructure Support Grants:** The Governor has transferred \$57.5 million to Broadband Infrastructure Grants. These grants are intended to support broadband expansion across the State. The OCIO has expended \$69.6 million. This expense exceeds the amount transferred to date by \$12.1 million, but additional funds are expected to be transferred in the future.
- **Broadband Expansion Grant Administration:** The Governor has transferred \$2.9 million to administer broadband grants. The OCIO has expended \$3.0 million. This expense exceeds the amount transferred to date by \$98,000, but additional funds are expected to be transferred in the future.
- **Security Operations Center:** The Governor has transferred \$2.5 million to expand the Security Operations Center to provide continuous security monitoring services, provide security of network systems, and improve the State's ability to respond to cyberattacks. The OCIO has expended

\$2.7 million. This expense exceeds the amount transferred to date by \$194,000, but additional funds are expected to be transferred in the future.

- **Data Center Migration:** The Governor has transferred \$11.7 million to support the State's Data Center Migration and Resiliency Project to include migration of data to a new data center and to update or replace aged infrastructure. The OCIO has expended \$9.8 million, and there is a balance of \$2.0 million remaining.
- **Operations System Replacement:** The Governor has transferred \$760,000 to replace unsupported endpoints and software across the State network. The OCIO has expended \$144,000, and there is a balance of \$616,000 remaining.
- **Endpoint Detection and Response Platform:** The Governor has transferred \$3.9 million to acquire software licenses for a new Endpoint Detection and Response (EDR) platform capable of serving State agencies and local governments. The EDR platform will provide additional security protections for managed endpoints including personal computers, servers, and other devices. The OCIO has expended \$3.4 million, and there is a balance of \$515,000 remaining.
- **Capitol Complex Network Upgrade:** The Governor has transferred \$1.2 million to replace network and wireless infrastructure across the Capitol complex. The OCIO has expended the balance of the funds.
- **Inventory and Asset Management:** The Governor has transferred \$420,000 to acquire or build systems intended to track information technology (IT) assets. The OCIO has expended \$390,000, and there is a balance of \$30,000 remaining.
- **Digital Transformation Project:** The Governor has transferred \$3.4 million to update State websites to improve user experience. The OCIO has expended \$4.2 million. This expense exceeds the amount transferred to date by \$762,000, but additional funds are expected to be transferred in the future.
- **Identity and Access Management:** The Governor has transferred \$3.5 million to renew the Okta platform, which provides a single identity access point to employees and citizens to interact with systems operated by the State. The OCIO has expended the balance of the funds.
- **Identity and Access Management Fall 2023:** The Governor has transferred \$3.6 million to support the fall 2023 one-year renewal of the OCIO's Okta platform, which provides a single identity for employees and citizens interacting with State government systems. The OCIO has expended the balance of the funds.
- **State Financial System:** The Governor has transferred \$3.4 million to upgrade the current State finance and accounting system to the latest cloud-based version to ensure greater security of the State's financial infrastructure and to provide greater transparency and accountability through the improved system functionality. The OCIO has expended \$5.5 million. This expense exceeds the amount transferred to date by \$2.0 million, but additional funds are expected to be transferred in the future.
- **Heating, Ventilation, and Air Conditioning (HVAC) Replacement:** The Governor has transferred \$129,000 to replace HVAC equipment in the data center at the Joint Forces Headquarters. This equipment serves the Iowa Air National Guard, the Iowa Communications Network, and the OCIO. The OCIO has expended the balance of the funds.
- **Statewide IT Organization:** A transfer has not been recorded, but funds are expected to be transferred in the future. This project will support costs to engage a third party for consulting and development of various implementation plans for statewide IT reorganization. The OCIO has expended \$65,000.

#### College Student Aid Commission (CSAC)

- **GEAR UP Iowa Future Ready:** The Governor has transferred \$1.8 million to GEAR UP. These funds will be used to launch the GEAR UP Iowa Future Ready Project. This four-year project will support a cohort of students beginning in the ninth grade and will follow them as they progress through school, while also supporting the graduating class at partner schools each year. The program is a partnership between Iowa College Aid, partner school districts, certain higher education institutions, and community-based organizations. The CSAC has expended \$1.7 million, and there is a balance of \$171,000 remaining.

- **National Guard Benefits Program:** The Governor has transferred \$600,000 to the National Guard Benefits Program. These funds will be used to cover a 20.0% increase in applicants to the scholarship program. The Program provides scholarship awards to Iowa National Guard members who attend eligible Iowa colleges and universities. The CSAC has expended the balance of the funds.
- **National Guard Service Scholarship:** The Governor has transferred \$1.6 million to provide tuition reimbursement for Iowa National Guard soldiers and airmen for spring 2023. The CSAC has expended the balance of the funds.
- **National Guard Service Scholarship — Additional:** The Governor has transferred \$176,000 to provide additional funding for tuition reimbursement for Iowa National Guard soldiers and airmen for spring 2023. The CSAC has expended the balance of the funds.
- **Last Dollar Scholarship Program:** The Governor has transferred \$3.5 million to the Last Dollar Scholarship Program. The Program will cover any remaining tuition and qualified fees for students who meet the Federal Pell Grant qualifications. The Program provides funding to Iowans for short-term programs of study aligned with high-demand jobs at Iowa colleges. The CSAC has expended the balance of the funds.
- **Iowa College Aid Processing System (ICAPS) Security:** A transfer has not been recorded, but funds are expected to be transferred in the future. The project will protect ICAPS data by adding multi-factor authentication, enhancing record audit history, using the State's web application firewall, and adding CAPTCHA technology. The CSAC has expended \$3,000.

#### Department of Corrections (DOC)

- **Homes for Iowa:** The Governor has transferred \$8.2 million to support a building trades jobs training program for Iowa inmates. This program will construct modular homes for income-qualified Iowa residents. The DOC has expended \$9.4 million. This expense exceeds transfers by \$1.3 million, but additional funds are expected to be transferred in the future.
- **Iowa Corrections Offender Network (ICON):** The Governor transferred \$114,000 to support essential data programming for the ICON system, which will increase operational efficiency within the system and reporting capabilities. The DOC has expended the balance of the funds.

#### Department of Education

- **Iowa Private Sector Premium Pay:** The Governor has transferred \$732,000 to provide a premium pay lump-sum payment to teachers at independent schools. The Department has expended the balance of the funds.
- **Critical Incident Mapping:** The Governor has transferred \$35,000 for a critical incident mapping system. Critical incident mapping will be made available to independently accredited nonpublic K-12 school locations to include a detailed floor plan of the school building and surrounding school grounds that incorporates key information needed by emergency first responders to plan for and respond to an emergency. The Department has expended the balance of the funds.
- **GEAR UP Iowa Future Ready:** A transfer has not been recorded, but funds are expected to be transferred in the future. These funds will be used to launch the GEAR UP Iowa Future Ready Project. This four-year project will support a cohort of students beginning in the ninth grade and will follow them as they progress through school, while also supporting the graduating class at partner schools each year. The program is a partnership between Iowa College Aid, partner school districts, certain higher education institutions, and community-based organizations. The Department has expended \$460,000.

#### Economic Development Authority (IEDA)

- **Tourism Marketing Projects:** The Governor has transferred \$1.2 million to promote tourism through investment in an image inventory for tourism marketing campaigns and redesign of the [Travellowa.com](http://Travellowa.com) tourism website. The IEDA has expended the balance of the funds.
- **Iowa Promotional Campaign Fall 2021:** The Governor has transferred \$3.9 million to invest in a comprehensive multimedia advertising campaign around a 30-second video that introduces Iowa to the nation and encourages travelers to explore the State. The IEDA has expended the balance of the funds.

- **Iowa Promotional Campaign Spring 2022:** The Governor has transferred \$4.7 million to invest in a comprehensive multimedia advertising campaign around a 30-second video that introduces Iowa to the nation and encourages travelers to explore the State. The IEDA has expended the balance of the funds.
- **Iowa Promotional Campaign Spring 2023:** The Governor has transferred \$3.8 million to a multimedia advertising campaign intended to encourage people to visit, live in, and work in Iowa. The IEDA has expended the balance of the funds.
- **Manufacturing 4.0 “Small”:** The Governor has transferred \$4.2 million to help Iowa’s small manufacturers continue to advance their processes; automate decision making; and optimize their current human capital from manual, labor-intensive positions into highly skilled, value-added occupations, thus allowing manufacturing to continue to be the largest contributor to the State’s gross domestic product (GDP). The IEDA has expended \$4.1 million, and there is a balance of \$72,000 remaining.
- **Manufacturing 4.0 “Mid-Size”:** The Governor has transferred \$17.2 million to help Iowa’s mid-size manufacturers continue to advance their processes; automate decision making; and optimize their current human capital from manual, labor-intensive positions into highly skilled, value-added occupations, thus allowing manufacturing to continue to be the largest contributor to the State’s GDP and competitive on the worldwide manufacturing scale. The IEDA has expended \$16.8 million, and there is a balance of \$449,000 remaining.
- **Downtown Housing Grant Program:** The Governor has transferred \$1.6 million to the Downtown Housing Grant Program. The Program is intended to develop upper-story spaces in downtown properties into residential units to create new housing units in rural Iowa communities. The IEDA has expended \$1.6 million, and there is a balance of \$1,500 remaining.
- **Nonprofit Initiative:** The Governor has transferred \$8.0 million to the Nonprofit Initiative. The Program will provide grants for Iowa nonprofits to invest in infrastructure. The IEDA has expended \$8.0 million. This expense exceeds transfers by \$5,500, but additional funds are expected to be transferred in the future.
- **Destination Iowa — Outdoor Recreation:** The Governor has transferred \$478,000 to support projects that support outdoor recreation. The IEDA has expended \$559,000. This expense exceeds transfers by \$81,000, but additional funds are expected to be transferred in the future.
- **Iowa Brand Development:** The Governor has transferred \$240,000 for brand development. The IEDA has expended \$305,000. This expense exceeds transfers by \$65,000, but additional funds are expected to be transferred in the future.
- **Manufacturing 4.0 — Tech Investment Small Manufacturers:** The Governor transferred \$1.0 million to assist firms that have between 3 and 150 employees acquire specialized hardware or software in the industry 4.0 technology groups. The IEDA has expended \$933,000, and there is a balance of \$67,000 remaining.
- **Talent Attraction:** A transfer has not been recorded, but funds are expected to be transferred in the future. This program will build a talent attraction system that is trackable, personal, leverages partnerships statewide and strengthens them, and gives communities a meaningful role in the This Is Iowa campaign. The IEDA has expended \$55,000.

#### Department of Health and Human Services (HHS)

- **Lucas Building Renovation:** The Governor has transferred \$2.7 million to the HHS to begin renovation planning. No funds have been expended.

#### Department of Homeland Security and Emergency Management (HSEMD)

- **Personal Protective Equipment (PPE) Storage:** The Governor has transferred \$213,000 to pay for a warehouse lease for the storage of PPE. The HSEMD has expended the balance of the funds.
- **School Safety Improvement Fund and School Safety Vulnerability Assessments:** The Governor has transferred \$10.2 million to perform vulnerability assessments and minor capital improvements for school safety enhancements. The HSEMD has expended \$6.0 million, and there is a balance of \$4.1 million remaining.
- **Hazardous Condition Remediation Plan:** The Governor has transferred \$448,000 to the HSEMD. The Project will support the replacement of damaged equipment and supplies for first responders and

hazardous condition remediation associated with an explosion and subsequent fire at a factory in the city of Marengo. No funds have been expended.

- **School Safety Administration:** The Governor has transferred \$1.6 million to pay for costs associated with the administration of the School Safety Program. The HSEMD has expended \$1.6 million. This expense exceeds transfers by \$13,000, but additional funds are expected to be transferred in the future.

#### Iowa Finance Authority (IFA)

- **Wastewater Infrastructure for Unsewered Communities:** The Governor has transferred \$8.1 million to the Water Infrastructure Fund to provide grants for property owners residing in an unsewered community to repair or upgrade their septic system. A portion of funding will also be reserved to provide financial assistance to unsewered communities to implement an existing plan for constructing a centralized wastewater system. The IFA has expended \$7.6 million, and there is a balance of \$513,000 remaining.
- **Economically Significant Projects:** The Governor has transferred \$22.0 million to provide funding to support the Clean and/or Drinking Water State Revolving Fund-eligible water infrastructure components of projects in Iowa that serve a large population or geographical area, with the added benefit of promoting tourism and supporting economic growth by creating jobs and/or increasing local revenue. The IFA has expended \$10.9 million, and there is a balance of \$11.1 million remaining.
- **Minority Down Payment Assistance (DPA) Pilot Program:** The Governor has transferred \$965,000 to provide 200 eligible Iowa minority households with assistance purchasing a home. The Program provides a \$5,000 down payment and a closing costs assistance grant when used with the IFA's FirstHome mortgage program. The IFA has expended the balance of the funds.
- **Watershed Protection Projects:** The Governor has transferred \$6.5 million for projects that will invest in nonpoint source watershed projects. The IFA has expended \$2.5 million, and there is a balance of \$3.9 million remaining.
- **Industrial Water Reuse Projects:** The Governor has transferred \$58,000 to provide matching grants for manufacturers to install onsite water reuse systems at industrial and/or manufacturing facilities. The IFA has expended the balance of the funds.

#### Department of Management

- **Fund Administration:** The Governor has transferred \$3.2 million to pay for administrative costs associated with the State and Local Fiscal Recovery Fund. The DOM has expended the balance of the funds.
- **Workforce Realignment Consultant:** The Governor has transferred \$43,000 to the DOM to review workforce service delivery and to align State programs with the goal of returning to prepandemic rates of unemployment and labor participation. The DOM has expended the balance of the funds.
- **Guidehouse Alignment Consultant:** The Governor has transferred \$1.0 million to pay for a contract with Guidehouse Consulting. The DOM has expended the balance of the funds.
- **Rule Management Program:** The Governor has transferred \$363,000 to the DOM. This application is intended to be used by the Governor and State agencies to review and rewrite administrative code rules. The DOM has expended the balance of the funds.
- **Organizational Change Management Support:** The Governor has transferred \$475,000 to the DOM for outside services. The DOM has expended the balance of the funds.
- **Alignment Employee Engagement:** The Governor has transferred \$837,000 to the DOM to use employee survey results to improve employee retention through the alignment transition. The DOM has expended the balance of the funds.
- **Area Education Agency Benchmarking:** The Governor has transferred \$125,000 to the DOM. This project will identify leading approaches for administering special education services and will provide an in-depth analysis of peer state performance, structure, and approach for providing special education services. The DOM has expended the balance of the funds.

#### Department of Natural Resources (DNR)

- **Hazardous Condition Remediation Plan:** The Governor has transferred \$893,000 to the DNR. The project will support the replacement of damaged equipment and supplies for first responders and

hazardous condition remediation associated with an explosion and subsequent fire at a factory in the city of Marengo. The DNR has expended the balance of the funds.

#### Department of Public Defense (DPD)

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

#### Department of Public Safety

- **Computer Aided Dispatch:** A transfer has not been recorded, but funds are expected to be transferred in the future. The project will provide funds to purchase a new computer aided dispatch system and record management system which will facilitate the sharing and searching of joint law enforcement data. The DPS has expended \$25,000.
- **DPS Recruitment Initiative:** The Governor has transferred \$368,000 to the DPS for a recruitment program. This funding will be used to enhance the ability of the DPS to recruit public sector employees. The Department is planning to develop outreach materials, conduct digital marketing, and create a careers website for sworn officers. The DPS has expended the balance of the funds.
- **School Safety Hardware and Software:** The Governor has transferred \$6.2 million for threat monitoring software, the creation of an anonymous reporting tool, and safety radios that allow schools to communicate with law enforcement during emergencies. The DPS has expended \$6.2 million, and there is a balance of \$40 remaining.
- **School Safety Bureau:** The Governor has transferred \$1.3 million to the School Safety Program. Funds will be made available to schools to assess school safety, coordinate and facilitate training requests, and provide continuous monitoring for an anonymous reporting tool. The DPS has expended \$1.2 million, and there is a balance of \$118,000 remaining.
- **Motor Vehicle Enforcement:** The Governor has transferred \$3.3 million to the DPS to move motor vehicle enforcement (MVE) from the Department of Transportation (DOT) to the DPS. The project will support costs to align commercial vehicle enforcement under one department. The DPS will utilize funds to support MVE transition costs, purchase a fleet and supply building, and support DPS general operation costs. The DPS has expended \$3.0 million, and there is a balance of \$272,000 remaining.
- **DPS and DPD Deployment:** The Governor has transferred \$568,000. The Program will deploy Iowa National Guard troops and DPS employees to the southern border in response to the State of Texas EMAC request. The DPS has expended the balance of the funds.

#### Iowa State Fair

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

#### Board of Regents

- **UNI Future Ready Scholarship Program:** The Governor has transferred \$1.4 million to the University of Northern Iowa (UNI) for scholarships. These scholarships are intended to cover the difference between the tuition rates of UNI and community colleges. This Program is for students pursuing one of the qualifying UNI online degree completion programs. The Board of Regents has expended \$1.3 million, and there is a balance of \$127,000 remaining.
- **Veterinary Diagnostic Laboratory Phase II:** The Governor has transferred \$1.8 million to Iowa State University to support phase two of the construction of the Veterinary Diagnostic Laboratory. The Board of Regents has expended \$1.9 million. This expense exceeds transfers by \$85,000, but additional funds are expected to be transferred in the future.
- **Biosciences Infrastructure:** The Governor has transferred \$150,000 for biosciences infrastructure. The Board of Regents has expended the balance of the funds.

**Department of Revenue (IDR)**

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

**Department of Transportation**

- **Commercial Aviation Airports:** The Governor has transferred \$28.0 million to the DOT for projects on commercial aviation airports. The total cost of the program was announced at \$100.0 million. There are currently eight commercial aviation airports, which are located in Burlington, Cedar Rapids, Des Moines, Dubuque, Fort Dodge, Mason City, Sioux City, and Waterloo. Commercial airports may apply for funding based on a formula, with 10.0% split evenly between the eight commercial service airports in Iowa, and the additional amount allocated based on 2019 passenger enplanements. The DOT has expended \$13.9 million, and there is a balance of \$14.1 million remaining.

**Department of Veterans Affairs**

- **Veterans Trust Fund Supplemental Grant:** The Governor has transferred \$248,000. The program was intended to clear the backlog of Veterans Trust Fund applications approved by the State Commission on Veterans Affairs or received by the Department of Veterans Affairs from counties as of November 3, 2022. Applications submitted by veterans prior to March 3, 2021, are not eligible for this program. The Department of Veterans Affairs has expended \$265,000. This expense exceeds transfers by \$17,000, but additional funds are expected to be transferred in the future.

**Department of Workforce Development (IWD)**

- **Unemployment Insurance Trust Fund:** The Governor has transferred \$237.5 million to support the Unemployment Insurance Trust Fund and reduce the pandemic's impact on employers. The IWD has expended the balance of the funds.
- **IowaWORKS Program Promotion:** The Governor has transferred \$601,000 to promote the [IowaWorks.gov](http://IowaWorks.gov) website, which is the central location for Iowans looking for employment. With job vacancies at an all-time high, this marketing campaign has helped promote opportunities that are being offered by employers across the State of Iowa. The IWD has expended the balance of the funds.
- **Reemployment Case Management System:** The Governor has transferred \$4.1 million to support expanded Reemployment Services and Eligibility Assessment (RESEA) interviews and work search audits, reducing unemployment time for those on unemployment benefits through individualized reemployment plans. The IWD has expended \$3.8 million, and there is a balance of \$372,000 remaining.
- **Child Care Challenge:** The Governor has transferred \$6.7 million to create new child care slots across the State to help communities improve their child care options and bolster opportunities for Iowans to reenter the workforce. The IWD has expended the balance of the funds.
- **Summer Youth Internship Projects:** The Governor has transferred \$1.4 million to provide internship opportunities in high-demand fields to youth with barriers to employment and/or who are at risk of not graduating. The IWD has expended \$1.3 million, and there is a balance of \$129,000 remaining.
- **Labor Market Information:** The Governor has transferred \$235,000 for projects to enhance the State's ability to provide detailed labor market data to stakeholders to build a stronger, more skilled workforce. The IWD has expended \$280,000. This expense exceeds transfers by \$45,000, but additional funds are expected to be transferred in the future.
- **Child Care Challenge Business Incentive:** The Governor has transferred \$244,000. This Program is intended to help employers offer or expand child care options as a benefit to their employees. Funds awarded will support local infrastructure investments to build or expand child care capacity or to support arrangements between employers and child care facilities to expand and reserve child care slots. The IWD has expended the balance of the funds.
- **Health Careers Registered Apprenticeship:** The Governor has transferred \$687,000. The Program will support community efforts to establish new or expand on existing registered apprenticeship programs for health care careers for high school students. The program will be an

alternative pathway to health education with an added opportunity to earn and learn, including one-to-one mentoring during on-the-job training. Supplemental assistance will be provided to acquire simulation software and hardware to further enhance apprentices' educational and practical experience and readiness for the field. The IWD has expended the balance of the funds.

- **Work-Based Learning Professional Profiling System:** The Governor has transferred \$854,000. The project will provide an application and platform for tracking apprenticeship credentials and sharing them with employers. This will create a more efficient way for prospective employers to assess the qualifications of candidates and a simple method for prospective employees to make their qualifications and background known to employers who are looking for workers. The IWD has expended \$864,000. This expense exceeds transfers by \$10,000, but additional funds are expected to be transferred in the future
- **Teacher and Paraeducator Registered Apprenticeship:** The Governor has transferred \$3.4 million. The Program is intended to provide opportunities for current high school students and adults to earn a paraeducator certificate and associate degree and for paraeducators to earn their bachelor's degree while learning and working in the classroom. The IWD has expended \$3.7 million. This expense exceeds transfers by \$233,000, but additional funds are expected to be transferred in the future.
- **Iowa Language Learners Job Training Program:** The Governor has transferred \$72,000. The Program will make funds available to encourage and enable businesses and employer consortiums to provide onsite language learning opportunities to reduce language barriers within the workplace. The IWD has expended \$79,000. This expense exceeds transfers by \$6,900, but additional funds are expected to be transferred in the future.
- **Entry-Level Driver Training Program:** The Governor has transferred \$111,000. This funding is intended to reimburse employers and nonprofits that provide Entry-Level Driver Training (ELDT). The IWD has expended \$128,000. This expense exceeds transfers by \$17,000, but additional funds are expected to be transferred in the future.
- **Home Base Iowa Portal:** The Governor has transferred \$155,000 to improve job resources and data collection through the IowaWORKS platform related to veterans employed through Home Base Iowa. The IWD has expended the balance of the funds.

**Coronavirus Capitals Fund.** The Coronavirus Capitals Fund is another source of federal funding under the discretion of the Governor. The funding for this program will total \$152.2 million. These funds will be allocated for broadband expansion in Iowa. As of December 29, 2023, \$233,000 has been transferred to the Broadband Fund and the OCIO is reporting \$233,000 in expenses. Additional transfers to the Broadband Fund are expected.

**Reporting Requirements.** On June 17, 2021, the U.S. Department of the Treasury released [Compliance and Reporting Guidance](#) for the State and Local Federal Recovery Funds, which required the State to submit an Interim Report and a Recovery Plan Performance Report to the federal government by August 31, 2021.

In addition to the requirement to submit the reports to the federal government, 2021 Iowa Acts, [House File 895](#) (FY 2022 and FY 2023 Federal Block Grant Appropriations Act), requires that whenever the DOM is required to report to the U.S. Department of the Treasury on the State and Local Federal Recovery Funds, the DOM is also required to submit the same information to the LSA. The most recent [report](#) issued by the DOM is available online.




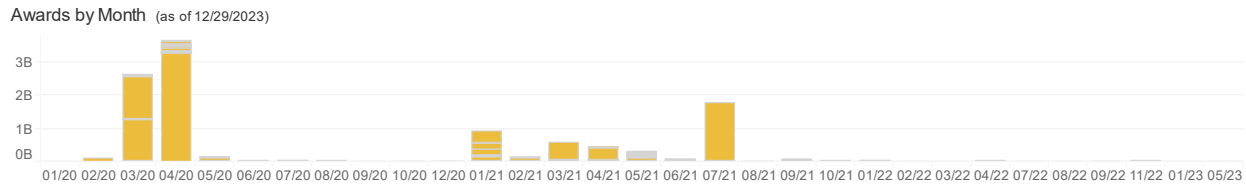
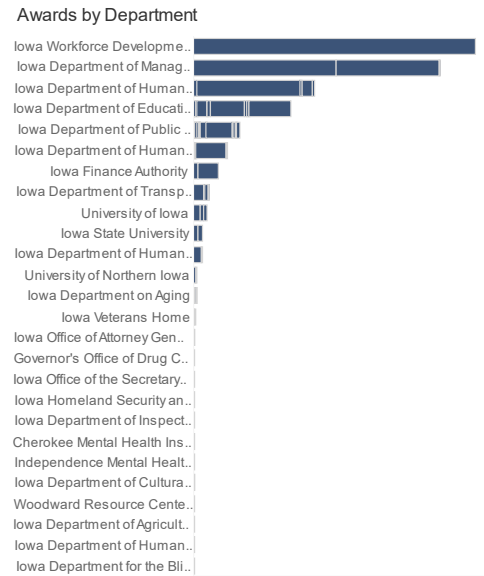
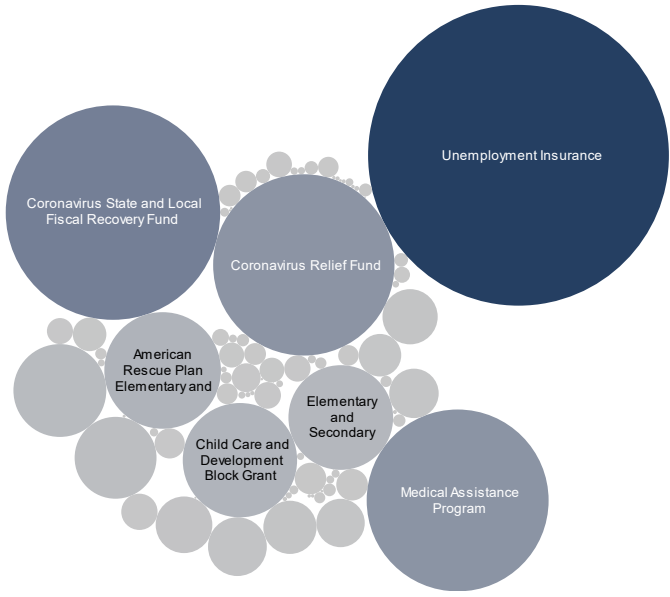
**Dashboard: Federal COVID-19 Relief — Awards and Expenditures.** The Fiscal Services Division of the LSA has published an interactive Tableau dashboard that displays details regarding federally provided COVID-19 relief. The dashboard details statewide awards and expenses at the program level. The dashboard is available at: [legis.iowa.gov/publications/covid19Relief](https://legis.iowa.gov/publications/covid19Relief).

Federal COVID-19 Relief Awards  
Iowa Legislative Services Agency || Source: Iowa Department of Management

**\$11.055B** Total Reported Awards

**87** Federal Programs Reported

About this dashboard  
Click the icon on/off 



The data displayed in this dashboard is provided by the DOM and is updated weekly. The dashboard allows users to review detailed information regarding the awarded and expended funds. Additional details may be available upon request.

**Additional Information.** The DOM and DAS have established a process for tracking expenditures of federal funds that State agencies have received for costs associated with the COVID-19 pandemic. The expenditure data is available at: [data.iowa.gov](https://data.iowa.gov).

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

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## Appendix – Federal Awards by Department and Program

Source: data.iowa.gov || Updated Through December 29, 2023

Department	Federal Program	Awards	Expenses	Available Funds
Aging	Elder Abuse Prevention Interventions Program	\$38,952	(\$38,250)	\$702
	National Family Caregiver Support, Title III, Part E	\$2,412,567	(\$2,089,767)	\$322,800
	Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	\$6,903,516	(\$6,032,401)	\$871,115
	Special Programs for the Aging, Title III, Part C, Nutrition Services	\$15,957,362	(\$14,767,505)	\$1,189,857
	Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	\$426,326	(\$331,206)	\$95,120
	Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	\$692,290	(\$677,983)	\$14,307
	Special Programs for the Aging, Title VII, Chapter 2, Long-Term Care Ombudsman Services for Older Individuals	\$292,850	(\$226,887)	\$65,963
	Total	\$26,723,863	(\$24,163,999)	\$2,559,864
Agriculture and Land Stewardship	Plant and Animal Disease, Pest Control, and Animal Care	\$266,176	(\$237,992)	\$28,184
	Total	\$266,176	(\$237,992)	\$28,184
Blind	Randolph-Sheppard – Financial Relief and Restoration Payments	\$203,966	(\$203,966)	\$0
	Total	\$203,966	(\$203,966)	\$0
Cultural Affairs	Promotion of the Humanities Division of Preservation and Access	\$465,700	(\$465,700)	\$0
	Promotion of the Humanities Federal/State Partnership	\$442,700	(\$442,700)	\$0
	Total	\$908,400	(\$908,400)	\$0
Drug Control Policy	Coronavirus Emergency Supplemental Funding Program	\$5,754,321	(\$5,781,132)	(\$26,811)
	Total	\$5,754,321	(\$5,781,132)	(\$26,811)
Education	American Rescue Plan Elementary and Secondary School Emergency Relief	\$516,344,144	(\$564,184,355)	(\$47,840,211)
	American Rescue Plan Elementary and Secondary School Emergency Relief – Homeless Children and Youth (ARP-HCY)	\$1,268,374	(\$2,108,971)	(\$840,597)
	American Rescue Plan Emergency Assistance to Non-Public Schools	\$23,744,042	(\$13,358,144)	\$10,385,898
	Child and Adult Care Food Program	\$1,862,614	(\$1,683,903)	\$178,711
	Coronavirus Response and Relief Supplemental Appropriations Emergency Assistance for Non-Public Schools	\$26,271,345	(\$26,271,345)	\$0

## Appendix – Federal Awards by Department and Program

Source: data.iowa.gov || Updated Through December 29, 2023

Department	Federal Program	Awards	Expenses	Available Funds
Education	Elementary and Secondary School Emergency Relief Fund	\$416,489,855	(\$415,930,352)	\$559,503
	Governor's Emergency Relief Fund	\$37,783,389	(\$35,807,023)	\$1,976,366
	Grants to States	\$2,974,383	(\$2,581,572)	\$392,811
	National School Lunch Program	\$115,772,703	(\$145,100,039)	(\$29,327,336)
	Pandemic EBT Administrative Costs	\$204,482	(\$203,868)	\$614
	Rethink K12 Education Models Grants	\$17,681,016	(\$9,790,540)	\$7,890,476
	Special Education - Grants for Infants and Families	\$1,962,406	(\$2,203,609)	(\$241,203)
	Special Education Grants to States	\$25,016,861	(\$25,016,861)	\$0
	Special Education Preschool Grants	\$2,032,917	(\$2,032,917)	\$0
	Supply Chain Resiliency: Farm to School State Agency Formula Grant	\$892,116	(\$74,892)	\$817,224
<b>Total</b>		<b>\$1,190,300,647</b>	<b>(\$1,246,348,391)</b>	<b>(\$56,047,744)</b>
Homeland Security and Emer. Mgmt.	Emergency Performance Management Grant	\$2,640,448	(\$2,487,008)	\$153,440
	<b>Total</b>	<b>\$2,640,448</b>	<b>(\$2,487,008)</b>	<b>\$153,440</b>
Human Rights	Community Services Block Grant	\$10,821,398	(\$10,813,390)	\$8,008
	Low-Income Home Energy Assistance	\$92,842,993	(\$93,518,305)	(\$675,312)
	<b>Total</b>	<b>\$103,664,391</b>	<b>(\$104,331,696)</b>	<b>(\$667,305)</b>
Human Services	Adoption Assistance	\$16,552,708	(\$16,552,708)	\$0
	Block Grants for Community Mental Health Services	\$18,067,154	(\$9,846,349)	\$8,220,805
	Chafee Education and Training Vouchers Program (ETV)	\$697,415	(\$697,415)	\$0
	Child Abuse and Neglect State Grants	\$985,790	(\$734,300)	\$251,490
	Child Care and Development Block Grant	\$496,585,094	(\$380,309,430)	\$116,275,664
	Children's Health Insurance Program	\$34,434,859	(\$34,434,859)	\$0

## Appendix – Federal Awards by Department and Program

Source: data.iowa.gov || Updated Through December 29, 2023

Department	Federal Program	Awards	Expenses	Available Funds
Human Services	Community-Based Child Abuse Prevention Grants	\$2,424,305	(\$55,000)	\$2,369,305
	Developmental Disabilities Basic Support and Advocacy Grants	\$36,536	(\$25,990)	\$10,546
	Elder Abuse Prevention Interventions Program	\$1,696,036	(\$1,693,399)	\$2,637
	Emergency Food Assistance Program (Administrative Costs)	\$2,492,473	(\$2,492,473)	\$0
	Foster Care Title IV-E	\$1,958,252	(\$1,958,252)	\$0
	Guardianship Assistance	\$747,333	(\$747,333)	\$0
	John H. Chafee Foster Care Program for Successful Transition to Adulthood	\$4,798,212	(\$3,615,176)	\$1,183,036
	MaryLee Allen Promoting Safe and Stable Families Program	\$610,050	(\$161,403)	\$448,647
	Medical Assistance Program	\$1,257,493,348	(\$1,257,493,348)	\$0
	Money Follows the Person Rebalancing Demonstration	\$37,918,155	(\$37,918,155)	\$0
	Pandemic EBT Administrative Costs	\$5,888,500	(\$7,452,374)	(\$1,563,874)
	Provider Relief Fund	\$4,525,988	(\$4,379,825)	\$146,163
	Refugee and Entrant Assistance State/Replacement Designee Administered Programs	\$264,134	(\$264,134)	\$1
	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	\$594,192	(\$594,192)	\$0
	Stephanie Tubbs Jones Child Welfare Services Program	\$476,722	(\$476,722)	\$0
Temporary Assistance for Needy Families	\$6,333,899	(\$6,425,737)	(\$91,839)	
<b>Total</b>	<b>\$1,895,581,155</b>	<b>(\$1,768,328,575)</b>	<b>\$127,252,580</b>	
Inspections and Appeals	State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	\$2,277,832	(\$706,820)	\$1,571,012
	<b>Total</b>	<b>\$2,277,832</b>	<b>(\$706,820)</b>	<b>\$1,571,012</b>
Iowa Finance Authority	Emergency Rental Assistance Program	\$254,716,328	(\$84,033,206)	\$170,683,123
	Homeowner Assistance Fund	\$50,000,000	(\$21,146,552)	\$28,853,448
	<b>Total</b>	<b>\$304,716,328</b>	<b>(\$105,179,758)</b>	<b>\$199,536,570</b>

## Appendix – Federal Awards by Department and Program

Source: data.iowa.gov || Updated Through December 29, 2023

Department	Federal Program	Awards	Expenses	Available Funds
Justice	Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	\$4,894,484	(\$2,340,078)	\$2,554,406
	Family Violence Prevention and Services/Sexual Assault/Rape Crisis Services and Supports	\$1,803,338	(\$926,832)	\$876,506
	<b>Total</b>	<b>\$6,697,822</b>	<b>(\$3,266,910)</b>	<b>\$3,430,912</b>
Management	Child Care and Development Block Grant	\$0	(\$5,881,444)	(\$5,881,444)
	<b>Total</b>	<b>\$0</b>	<b>(\$5,881,444)</b>	<b>(\$5,881,444)</b>
Public Health	Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	\$31,646,110	(\$22,627,190)	\$9,018,920
	Behavioral Risk Factor Surveillance System	\$19,479	(\$19,479)	\$0
	Block Grants for Prevention and Treatment of Substance Abuse	\$23,239,115	(\$14,235,383)	\$9,003,732
	CDC's Collaboration with Academia to Strengthen Public Health	\$26,958,149	(\$482,133)	\$26,476,016
	Emergency Grants to Address Mental and Substance Use Disorders During COVID-19	\$4,859,647	(\$3,186,880)	\$1,672,767
	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	\$327,570,183	(\$144,056,283)	\$183,513,900
	Grants to States for Loan Repayment	\$1,425,169	(\$682,001)	\$743,168
	HIV Care Formula Grants	\$173,500	(\$173,500)	\$0
	Immunization Cooperative Agreements	\$68,753,135	(\$31,193,566)	\$37,559,569
	Maternal, Infant, and Early Childhood Home Visiting Program	\$5,862,138	(\$2,915,229)	\$2,946,909
	National Bioterrorism Hospital Preparedness Program	\$2,464,248	(\$2,158,263)	\$305,985
	National Center for Injury Prevention and Control	\$33,588	(\$33,588)	\$0
	Preventive Health Services: Sexually Transmitted Diseases Control Grants	\$4,672,767	(\$3,652,337)	\$1,020,430
	Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	\$25,800,617	(\$13,753,382)	\$12,047,235
	Public Health Training Centers Program	\$3,000,000	(\$685,920)	\$2,314,080
Rural Health Research Centers	\$17,569,568	(\$15,210,299)	\$2,359,269	
Small Rural Hospital Improvement Grant Program	\$7,588,530	(\$7,277,182)	\$311,348	

## Appendix – Federal Awards by Department and Program

Source: data.iowa.gov || Updated Through December 29, 2023

Department	Federal Program	Awards	Expenses	Available Funds
Public Health	Traumatic Brain Injury State Demonstration Grant Program	\$86,400	(\$14,611)	\$71,789
	WIC Special Supplemental Nutrition Program for Women, Infants, and Children	\$9,778,952	(\$6,028,063)	\$3,750,889
	<b>Total</b>	<b>\$561,501,295</b>	<b>(\$268,385,290)</b>	<b>\$293,116,005</b>
Regents	Higher Education Emergency Relief Fund	\$107,569,348	(\$107,569,348)	\$0
	Higher Education Emergency Relief Fund II	\$131,249,902	(\$131,249,902)	\$0
	Provider Relief Fund	\$79,531,217	(\$79,531,217)	\$0
	<b>Total</b>	<b>\$318,350,467</b>	<b>(\$318,350,467)</b>	<b>\$0</b>
Secretary of State	2018 HAVA Election Security Grants	\$4,870,694	(\$4,870,694)	\$0
	<b>Total</b>	<b>\$4,870,694</b>	<b>(\$4,870,694)</b>	<b>\$0</b>
Transportation	Enhanced Mobility of Seniors and Individuals with Disabilities	\$349,811	(\$313,888)	\$35,923
	Federal Transit Formula Grants	\$42,820,959	(\$39,957,656)	\$2,863,303
	Formula Grants for Rural Areas and Tribal Transit Program	\$16,000,554	(\$14,317,878)	\$1,682,676
	Highway Planning and Construction	\$121,866,016	(\$123,222,550)	(\$1,356,534)
	<b>Total</b>	<b>\$181,037,340</b>	<b>(\$177,811,972)</b>	<b>\$3,225,368</b>
Veterans Affairs	Provider Relief Fund	\$4,847,353	(\$4,847,353)	\$0
	Veterans State Nursing Home Care	\$7,092,601	(\$7,092,601)	\$0
	<b>Total</b>	<b>\$11,939,954</b>	<b>(\$11,939,955)</b>	<b>\$0</b>
Workforce Development	Child Care and Development Block Grant	\$0	(\$33,109,243)	(\$33,109,243)
	Unemployment Insurance	\$3,438,693,947	(\$2,992,633,088)	\$446,060,859
	WIOA National Dislocated Worker Grants / WIA National Emergency Grants	\$1,665,000	(\$977,610)	\$687,390
	<b>Total</b>	<b>\$3,440,358,947</b>	<b>(\$3,026,719,940)</b>	<b>\$413,639,007</b>
<b>Total</b>	<b>\$8,057,794,047</b>	<b>(\$7,075,904,408)</b>	<b>\$981,889,639</b>	



## Appendix E – Budget Unit Briefs

### Analysis of the Governor’s Budget Recommendations

Budget Unit Briefs are created by the Legislative Services Agency (LSA) and contain background information related to State appropriations and special purpose funds. Budget Unit Briefs are available for every State appropriation made for the current fiscal year (FY) and can be found at the following link: [www.legis.iowa.gov/publications/fiscal/budgetUnitInfo](http://www.legis.iowa.gov/publications/fiscal/budgetUnitInfo)

The following Budget Unit Briefs are available for Unassigned Standings FY 2025 appropriations.

# **General Fund Budget Unit Briefs**



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## BUDGET UNIT BRIEF – FY 2025

Fiscal Services Division

July 1, 2024



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Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

## Federal Cash Management

### Purpose and History

The Department of Administrative Services (DAS) serves as the administrator for State actions relating to the Federal Cash Management and Improvement Act of 1990, as codified in 31 U.S.C. § 6503. The Director of the DAS performs the following duties relating to the federal law:

- Acts as the designated representative of the State in the negotiation and administration of contracts between the State and federal government relating to the federal law.
- Modifies the centralized statewide accounting system and develops, or requires development by the appropriate departments of State government, of reports and procedures necessary to complete the managerial and financial reports required to comply with the federal law.

Iowa Code section 8A.502(14) provides an annual standing unlimited appropriation from the General Fund to the DAS in an amount sufficient to pay interest costs that may be due the federal government as a result of implementation of federal law. No one is authorized to make a payment of interest from the General Fund for any departmental revolving, trust, or special fund, when monthly interest earnings accrue to the credit of the departmental revolving, trust, or special fund. For any departmental revolving, trust, or special fund where monthly interest is accrued to the credit of the fund, the Director may authorize a supplemental expenditure to pay interest costs from the individual fund which are due the federal government as a result of implementation of the federal law.

### Funding

Expenditures from this General Fund standing unlimited appropriation have ranged over the last eight years from a high of \$215,000 for FY 2021 to a low of \$0 as recently as FY 2018.

### Related Statutes and Administrative Rules

Iowa Code section [8A.502\(14\)](#)

Iowa Administrative Code [11](#)

### Budget Unit Number

00608240001

1443663

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### More Information

Bureau of the Fiscal Service U.S. Department of the Treasury: [www.fms.treas.gov/cmia/statute.html](http://www.fms.treas.gov/cmia/statute.html)  
LSA Staff Contact: Xavier Leonard (515.725.0509) [xavier.leonard@legis.iowa.gov](mailto:xavier.leonard@legis.iowa.gov)

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## BUDGET UNIT BRIEF – FY 2025

Fiscal Services Division

July 1, 2024



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Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

# Department of Administrative Services (DAS), Unemployment Compensation — Standing

## Purpose and History

This is a standing unlimited General Fund appropriation established in Iowa Code section 96.7(7)(d) that is used to pay the State share of unemployment compensation claims as required in Iowa Code section 96.7. The State is considered a Governmental Reimbursable Employer as specified in Iowa Code section 96.7(7). This means the State does not make regular contributions to the Unemployment Compensation Trust Fund. Instead, the State makes reimbursement payments quarterly to the Fund based on claims paid to former State employees from the Fund.

## Funding

The Director of the Department of Administrative Services makes the quarterly payments for all State agencies, boards, commissions, or departments, except for the State Board of Regents, with this appropriation. Those agencies reimburse the General Fund out of revolving, special, trust, or federal funds, from which all or a portion of the billings may be paid.

## Related Statutes and Administrative Rules

Iowa Code section [96.7](#)

Iowa Administrative Code [871—23](#)

## Budget Unit Number

00608250001

1443890

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## More Information

Unemployment Claim Process: [www.iowaworkforcedevelopment.gov/file-claim-unemployment-insurance-benefits](http://www.iowaworkforcedevelopment.gov/file-claim-unemployment-insurance-benefits)

LSA Staff Contact: Xavier Leonard (515.725.0509) [xavier.leonard@legis.iowa.gov](mailto:xavier.leonard@legis.iowa.gov)

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# BUDGET UNIT BRIEF – FY 2025

Fiscal Services Division

July 1, 2024



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Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

## State Foundation School Aid

### Program Overview

Iowa Code chapter [257](#) provides the requirements and provisions of the current school aid formula for Iowa. Approved during the 1989 Legislative Session (1989 Iowa Acts, chapter [135](#)) and implemented in FY 1991, the current school aid formula provides funding to local school districts and Area Education Agencies (AEAs). Funding is generated for a variety of specific school district and AEA programs through the school aid formula. The funding stream for each program is indicated in the tables below:

#### School District Funding — School Aid Formula

	State Aid	Property Taxes
District Regular Program	✓	✓
Regular Program Budget Guarantee		✓
Special Education Program	✓	✓
District Sharing	✓	✓
Limited English Proficiency (LEP) Program	✓	✓
At-Risk Programs	✓	✓
Dropout Prevention and Support	✓	✓
Teacher Salary Supplement	✓	
Professional Development Supplement	✓	
Early Intervention Supplement	✓	
Teacher Leadership Supplement	✓	
Statewide Preschool	✓	

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### More Information

Historical School Aid Data: [www.legis.iowa.gov/publications/fiscal/k12/other](http://www.legis.iowa.gov/publications/fiscal/k12/other)

LSA Legal Division, Education Finance Legislative Guide:

[www.legis.iowa.gov/docs/publications/LG/13834.pdf](http://www.legis.iowa.gov/docs/publications/LG/13834.pdf)

LSA Legal Division, Supplemental State Aid Programs Legal Background Briefing:

[www.legis.iowa.gov/docs/publications/BF/13835.pdf](http://www.legis.iowa.gov/docs/publications/BF/13835.pdf)

Iowa Department of Management, School Aid Information: [dom.iowa.gov/schools](http://dom.iowa.gov/schools)

Iowa Department of Education, School Finance Resources: [www.educateiowa.gov/pk-12/school-business-finance/financial-management/school-finance-resources](http://www.educateiowa.gov/pk-12/school-business-finance/financial-management/school-finance-resources)

LSA Staff Contact: Ron Robinson (515.281.6256) [michael.quanci@legis.iowa.gov](mailto:michael.quanci@legis.iowa.gov)

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 AEA Funding — School Aid Formula
 

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	State Aid	Property Taxes
Special Education Support	✓	✓
Media Services		✓
Education Services		✓
Sharing Incentives	✓	✓
Teacher Salary Supplement	✓	

In addition to funding designated for specific programs, the school aid formula provides targeted property tax relief to school districts. There are three specific provisions built into the school aid formula that provide property tax relief, including:

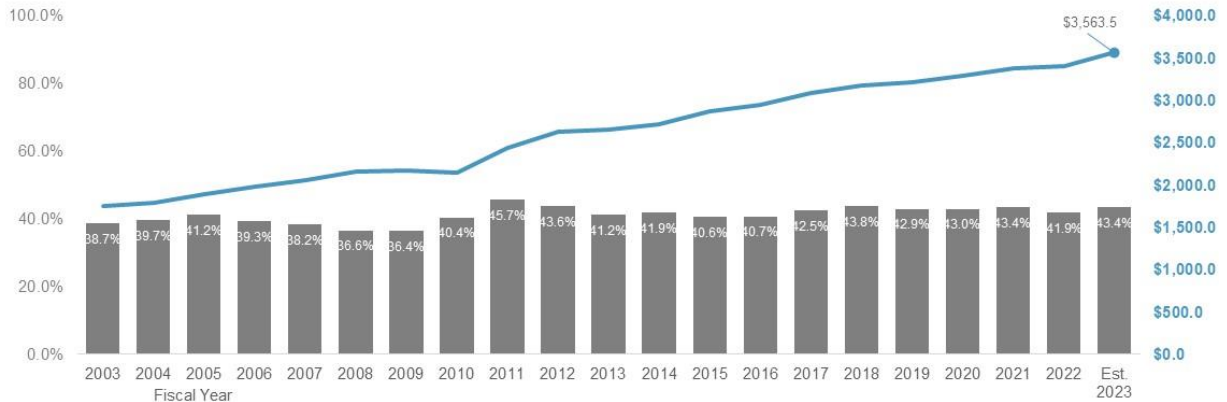
- **Property Tax Adjustment Aid (1992 provision):** This provision was implemented with the revised school aid formula. It has a gradual phase-out with an undetermined completion date.
- **Property Tax Adjustment Aid:** The Adjusted Additional Levy was implemented in FY 2007 and provides targeted tax relief for districts with the highest adjusted additional levy rate. Funding for this provision includes a General Fund appropriation of \$24.0 million through the school aid formula and a percentage of Secure an Advanced Vision for Education (SAVE) funds. Additionally, if funding is sufficient, all districts may receive tax relief through a temporary increase in the foundation level.
- **Property Tax Replacement Payment:** Initially implemented in FY 2014, this payment provides State aid in place of property tax due to the increase in the cost per pupil, effectively setting the additional levy amount at \$750 per student. The 2022 enactment of [HF 2316](#) (FY 2023 Supplemental State Aid Act) raised the Foundation Level to 88.1% from 87.5% resulting in the additional levy portion of the State cost per pupil (SCPP) effectively setting the additional levy amount at \$685 per student for FY 2023. This provision was extended during the most recent legislative session and is in place through the current fiscal year.

## Funding

The Iowa Code provides a standing unlimited State aid appropriation to the Department of Education that distributes funds to school districts and AEAs based on allocations calculated by the Department of Management (DOM). The DOM bases these calculations on foundation levels that are determined by the mix of local property tax and State foundation aid on an annual basis. Total funding is generally based on per pupil costs multiplied by enrollments and weighted enrollments for specific programs. State aid and property tax amounts by school district are based on program funding amounts, foundation levels, and each school district's taxable property valuation. Additionally, the DOM determines specific property tax relief amounts by school district. Once the calculations are finalized by the DOM, the General Fund appropriation amount required for State school aid is determined. School districts receive State aid payments over a 10-month period beginning in September of the school year.

The following graph illustrates the total General Fund appropriation amount for State school aid and the overall percentage of the State school aid appropriation compared to total General Fund appropriations for the period of FY 2003 through estimated FY 2023. Overall, the percentage has increased from 38.7% in FY 2003 to 43.4% in estimated FY 2023. The increased funding levels in those fiscal years can be attributed to the addition of the Statewide Voluntary Preschool Program (initially funded through the school aid formula in FY 2009), the State categorical supplements (initially funded through the school aid formula in FY 2010), and the implementation of HF 2316 which raised the Foundation Level to 88.4% up from 87.5%.

General Fund Appropriations for State School Aid\* in Millions and as a Percent of the Total General Fund Appropriations — FY 2003 – Est. FY 2023



\*Percentage includes Instructional Support (FY 2002- FY 2009) but does not include Nonpublic Transportation Reimbursement or other programs and supplemental appropriations.

### Policy Decisions That Impact State Foundation School Aid Funding

In general, the General Assembly does not directly appropriate funding for State school aid; the appropriation amount is determined by the formula as noted in the above section. However, there are policy decisions made by the General Assembly that impact the overall level of funding (comprised of both State aid and property tax amounts).

Notably, establishing the State percent of growth increases the cost per pupil amounts used to generate funding through the school aid formula and has a significant impact on the overall funding level. The Iowa Code requires the Legislature to set this increase within 30 days of the Governor’s budget recommendations. Other policy decisions that may change overall funding levels include changing supplementary or special education weightings or adding or eliminating programs.

Additionally, changing the foundation level or providing any other type of property tax relief or replacement changes the State aid and property tax mix, but does not change overall funding levels.

### Related Statutes and Administrative Rules

Iowa Code chapter [256C](#)  
 Iowa Code chapter [257](#)

### Budget Unit Number

28209050001

Doc ID 1444331

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## BUDGET UNIT BRIEF – FY 2025

Fiscal Services Division

July 1, 2024



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Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

## Nonpublic School Transportation

### Program Overview

School districts are required to provide transportation services to nonpublic students, and the school districts are reimbursed for the costs of these services based on the standing General Fund appropriation made to the Department of Education (Department).

### Reimbursements to School Districts

The program, as mandated in Iowa Code section [285.1](#)(14), states that resident pupils attending a nonpublic school (either in or outside of the public school district boundaries) are entitled to transportation on the same basis as provided to resident public school students. Districts submit claims to the Department based on the costs of transporting resident nonpublic students. Additionally, parents who transport their nonpublic students to school may file a claim with the school district of residence, which then files the claim with the Department. After all claims are processed, a lump sum payment accounting for all processed claims and the level of appropriation (if there is a cap on the appropriation amount) is provided to the school district. If needed, the district makes individual payments to parents who filed a claim with the district.

### Funding

Funding for the program is based on a standing unlimited appropriation specified in Iowa Code section [285.2](#)(1)(b). Since FY 2003, the General Assembly has appropriated less than the amount in the Code. Based on data from the Department, the nonpublic school transportation provision has not been fully funded since FY 2002. The table on page 2 provides information on the appropriation amounts for the period from FY 1987 through the estimated current year.

### Related Statutes and Administrative Rules

Iowa Code sections [285.1](#), [285.2](#), and [285.3](#)

### Budget Unit Number

28209160001

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### More Information

Iowa Department of Education, Nonpublic Transportation Reimbursement: [www.educateiowa.gov/pk-12/school-transportation/nonpublic-reimbursement](http://www.educateiowa.gov/pk-12/school-transportation/nonpublic-reimbursement)  
LSA Staff Contact: Ron Robinson (515.281.6256) [ron.robinson@legis.iowa.gov](mailto:ron.robinson@legis.iowa.gov)

## Nonpublic School Transportation

Fiscal Year	Appropriation Amount	Payment	
		Reimbursement Factor	Estimated Claim Amount
FY 1987	\$ 6,098,910	N.A.	\$ 6,098,910
FY 1988	5,922,211	N.A.	5,922,211
FY 1989	5,990,351	N.A.	5,990,351
FY 1990	6,118,766	N.A.	6,118,766
FY 1991	6,258,072	N.A.	6,258,072
FY 1992	5,902,059	N.A.	5,902,059
FY 1993	5,594,293	N.A.	5,594,293
FY 1994	6,610,605	N.A.	6,610,605
FY 1995	6,747,143	N.A.	6,747,143
FY 1996	6,900,732	N.A.	6,900,732
FY 1997	7,415,523	N.A.	7,415,523
FY 1998	7,469,184	N.A.	7,469,184
FY 1999	7,598,000	N.A.	7,598,000
FY 2000	8,010,644	N.A.	8,010,644
FY 2001	8,315,505	N.A.	8,315,505
FY 2002	7,798,144	N.A.	7,798,144
FY 2003	7,799,550	92.5%	8,435,594
FY 2004	7,624,060	91.8%	8,309,602
FY 2005	7,955,541	95.0%	8,375,135
FY 2006	8,273,763	91.4%	9,051,465
FY 2007	8,604,714	93.5%	9,206,664
FY 2008	8,604,714	88.7%	9,702,832
FY 2009	8,475,643	86.7%	9,780,759
FY 2010	7,060,931	72.9%	9,685,589
FY 2011	7,060,931	82.5%	8,555,322
FY 2012	7,060,931	68.5%	10,303,142
FY 2013	7,060,931	70.7%	9,993,182
FY 2014	8,560,931	83.7%	10,226,171
FY 2015	8,560,931	82.2%	10,412,535
FY 2016	8,560,931	80.8%	10,596,536
FY 2017	8,282,701	79.5%	10,501,775
FY 2018	8,197,091	80.8%	10,146,780
FY 2019	8,197,091	76.0%	10,779,688
FY 2020	8,197,091	75.0%	10,941,074
Est. FY 2021	8,197,091	Unavailable	Unavailable
Est. FY 2022	8,997,091	Unavailable	Unavailable

Since FY 2003, the appropriation for nonpublic transportation has been capped, resulting in claims being prorated.

Doc ID 1444334

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## BUDGET UNIT BRIEF – FY 2025

Fiscal Services Division

July 1, 2024



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Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

## Sac and Fox Settlement Education

### Program Overview

The Department of Education receives a standing General Fund appropriation that is distributed to the tribal council of the Sac and Fox Indian Settlement. The appropriated funds are for the expenses of educating children residing in the Settlement on land held in trust by the Secretary of the Interior of the United States. These funds are in addition to federal moneys paid to the tribal council for educating the children and are used to enhance teacher salaries.

### Funding

Since FY 2012, the Department of Education has received an annual standing General Fund appropriation totaling \$100,000 for the Sac and Fox Indian Settlement. However, in general, the Settlement has received an annual appropriation of \$100,000 since FY 1998. Prior to FY 2012, funding was provided as follows:

- In FY 2011, an appropriation of \$90,000 from the Underground Storage Tank (UST) Fund was provided in 2010 Iowa Acts, ch. 1193.
- In FY 2010, an appropriation of \$100,000 was provided in 2009 Iowa Acts, ch. 179.
- From FY 1988 through FY 2009, an allocation of \$100,000 from Phase II of the Educational Excellence appropriation was designated for the Sac and Fox Settlement.

### Related Statutes and Administrative Rules

Iowa Code section [256.30](#)

2009 Iowa Acts, [ch. 179, section 156](#)

2010 Iowa Acts, [ch. 1193, section 85](#)

### Budget Unit Number

28208980001

1443826

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### More Information

LSA Staff Contact: Ron Robinson (515.281.6256) [ron.robinson@legis.iowa.gov](mailto:ron.robinson@legis.iowa.gov)



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## BUDGET UNIT BRIEF – FY 2025

Fiscal Services Division

July 1, 2024



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Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

## Education Savings Accounts — Standing

### Purpose and History

The 2023 enactment of [HF 68](#) (Education Savings Accounts Act) provided a new standing unlimited General Fund appropriation for an Education Savings Account (ESA) Fund under the control of the Department of Education (DE) beginning with FY 2024.

The Fund is required to be used to establish individual accounts for participating pupils and to make qualified ESA payments on behalf of parents and guardians.

### Education Savings Accounts

Effective for FY 2024, the following pupils who attend a nonpublic school are eligible to receive an ESA payment:

- All kindergarten pupils.
- Pupils who were enrolled in a public school the previous year.
- Pupils who were enrolled in a nonpublic school the previous year with an annual household income at or below 300.0% of the federal poverty level (FPL).

Year two (FY 2025) eligibility includes the following pupils:

- All kindergarten pupils.
- All pupils who were enrolled in a public school the previous year.
- Pupils who were enrolled in a nonpublic school the previous year with an annual household income at or below 400.0% of the FPL.

Year three (FY 2026) eligibility includes all K-12 pupils in Iowa who attend a nonpublic school.

The annual ESA amount per account is determined by the State cost per pupil (SCPP) for that fiscal year and changes each year based on the State percent of growth (SPG). Funds in an ESA must be used for defined qualified educational expenses. Enrollment and funding amounts are based on annual applications, which are due to the DE by June 30 each year, and verification of a pupil's plans to be enrolled in a nonpublic school.

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### More Information

Historical School Aid Data: [legis.iowa.gov/publications/fiscal/k12/other](https://legis.iowa.gov/publications/fiscal/k12/other)

LSA Legal Division, Education Finance Legislative Guide: [legis.iowa.gov/docs/publications/LG/13834.pdf](https://legis.iowa.gov/docs/publications/LG/13834.pdf)

LSA Legal Division, Supplemental State Aid Programs Legal Background Briefing:

[legis.iowa.gov/docs/publications/BF/13835.pdf](https://legis.iowa.gov/docs/publications/BF/13835.pdf)

Iowa Department of Management, School Aid Information: [dom.iowa.gov/schools](https://dom.iowa.gov/schools)

Iowa Department of Education, School Finance Resources: [educateiowa.gov/pk-12/schoolbusiness-finance/financial-management/school-finance-resources](https://educateiowa.gov/pk-12/schoolbusiness-finance/financial-management/school-finance-resources)

LSA Staff Contact: Ron Robinson (515.281.6256) [ron.robinson@legis.iowa.gov](mailto:ron.robinson@legis.iowa.gov)

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Funds remaining in a pupil's account at the conclusion of a fiscal year will remain in the account for the payment of qualified educational expenses in future fiscal years until the pupil becomes ineligible or until the remaining amounts are transferred to the General Fund. The remaining amounts are required to be transferred to the General Fund when the pupil graduates from high school or reaches the age of 20, whichever occurs first.

**Funding — State General Fund**

New Iowa Code section [257.11B](#)(5) provides a standing unlimited General Fund appropriation for the ESA Fund beginning with FY 2024.

**Related Statutes and Administrative Rules**

Iowa Code chapter [257](#)

**Budget Unit Number**

28209000001

1443995

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# BUDGET UNIT BRIEF – FY 2025

Fiscal Services Division

July 1, 2024



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Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

## Charter Schools Standing Appropriation

### Purpose and History

The 2021 enactment of [HF 813](#) (Charter School Programs Act) established Iowa Code chapter [256E](#), which created a new charter school program and provides for two pathways to establish a charter school in the State. A charter school can be established through application by a founding group created by a local school board, thereby creating a new attendance center that would be part of a public school district. A charter school can also be established through application by a founding group not created by a local school board, thereby creating a charter school independent of a public school district and having no boundary lines within the State. The charter school's governing board is subject to open meetings in accordance with Iowa Code chapter [21](#), and membership requirements for the governing board of the charter school are also established.

### Background

For FY 2023, under Iowa Code chapter 256E, the two authorized charter schools after July 1, 2021, are [Choice Charter School](#) (Grades 9–12) and [Hamburg Charter High School](#) (Grades 9–12). Choice Charter was established through a founding group not created by a local school board, and Hamburg Charter was established by a founding group created by a local school board.

Under Iowa Code section [256F.1](#), a charter school may be established by creating a new school within an existing public school or converting an existing public school attendance center to charter school status. Authorized charter schools prior to July 1, 2021, are [Storm Lake/Iowa Central/Buena Vista Early College Charter High School](#) (Grades 9–12) and [Northeast Iowa Charter High School](#) (Grades 9–12) and are the two public charter schools in the State of Iowa. For additional information on these charter school programs, please read the Department of Education (DE) report [Legislative Report: Charter and Innovation Zone Schools in Iowa](#).

### Funding — State General Fund

Under HF 813, funding for each student attending a charter school was to flow through the student's district of residence, similar to open enrollment, and includes the State cost per pupil, the teacher leadership supplement, and additional weightings as detailed in HF 813. For students attending a charter school who had not been included in the previous year's enrollment count, HF 813 established a General Fund standing unlimited appropriation to the DE to be paid to the charter school for the students' initial year of enrollment in the charter school.

Iowa Code section [256E.8\(2\)\(d\)](#), as established with the enactment of HF 813, provides a standing unlimited appropriation and appropriates annually from the General Fund to the DE an amount necessary to pay all applicable amounts to charter schools for students not included in the actual enrollment of the student's district of residence in the previous school year. However, the 2022 enactment of [HF 2575](#)

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### More Information

Iowa Department of Education — Charter Schools: [educateiowa.gov/pk-12/options-educational-choice/charter-schools](https://educateiowa.gov/pk-12/options-educational-choice/charter-schools)

LSA Staff Contact: Ron Robinson (515.281.6256) [ron.robinson@legis.iowa.gov](mailto:ron.robinson@legis.iowa.gov)

(FY 2023 Education Appropriations Act) amended Iowa Code section 256E.8(2) to require the specified calculated costs per pupil for each student enrolled in a charter school who was included in the actual enrollment of the district of residence to be paid by the DE directly to the charter school for the school year the student was enrolled in the charter school and require the amount paid to the charter school to be deducted from the payments to the district of residence in the succeeding fiscal year. The direct payments by the DE for students that were not included in the prior year actual enrollment of the district of residence was maintained.

Additionally, the school district of residence is required to pay to a charter school the actual costs of providing appropriate special education as itemized and delivered to the district by the charter school on or before February 15 and July 15 of each year.

#### **Related Statutes and Administrative Rules**

Iowa Code chapters [256E](#) and [256F](#)

Iowa Administrative Code [281—17](#), [19](#), [33](#), [41](#), [68](#), and [120](#)

#### **Budget Unit Number**

28209060001

1443972

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## BUDGET UNIT BRIEF – FY 2025

Fiscal Services Division

July 1, 2024



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Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

## Court Costs

### Background

Iowa Code section [7D.10](#) provides that if sufficient funds for court costs have not been appropriated to a department, or if other nonappropriated funds are not available for such purposes within the budget of a department, the Executive Council may authorize payment from a General Fund standing unlimited appropriation. These costs relate to any legal proceeding brought by or against any State agency in which the State is a party or has involvement.

The funds from this appropriation are generally used for legal fees and expert witness fees. The legal fees are paid to law firms that represent the State in cases where the Attorney General is disqualified from participating. These provisions are governed by Iowa Code section [13.3](#), which specifies that if the Attorney General is disqualified from appearing in any legal proceeding, the Executive Council is authorized to appoint a qualified replacement. This Iowa Code section also stipulates that funds are to be appropriated from the General Fund to pay reasonable expenses for the person appointed by the Council. Iowa Code section [13.3](#) further requires that if the Governor or a department is represented by an attorney other than the Attorney General in a court proceeding, the court is required to review the fees charged to the State to determine if they are fair and reasonable. Additionally, the Executive Council is prohibited from authorizing reimbursement of attorney fees in excess of those determined by the court to be fair and reasonable.

### Funding

Appropriations for court costs approved by the Executive Council vary from year to year. Since FY 2020, the amount expended from this appropriation has ranged from approximately \$312,000 to \$1.2 million.

### Related Statutes and Administrative Rules

Iowa Code sections [7D.10](#) and [13.3](#)

### Budget Unit Number

65408670001

1443602

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### More Information

Executive Council: [governor.iowa.gov/newsroom/executive-council-of-iowa](http://governor.iowa.gov/newsroom/executive-council-of-iowa)

Office of the Attorney General: [iowaattorneygeneral.gov](http://iowaattorneygeneral.gov)

LSA Staff Contact: Justus Thompson (515.725.2249) [justus.thompson@legis.iowa.gov](mailto:justus.thompson@legis.iowa.gov)

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## BUDGET UNIT BRIEF – FY 2025

Fiscal Services Division

July 1, 2024



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Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

## Public Improvements

### Background

Iowa Code section [307.45](#) established a General Fund standing unlimited appropriation to pay for assessments imposed by local political subdivisions for public improvements made adjacent to property owned by the State. These improvements typically include repairs and upgrades to local streets and sewer and water systems.

Assessments by cities and counties for costs of public improvements that benefit property owned by the Iowa Department of Transportation (DOT) are paid directly from the State's Primary Road Fund rather than the State General Fund. The assessments are based on the portion of the cost of the improvement that would be legally assessable against the land, if privately owned.

Assessments against State-owned property not under the jurisdiction of the DOT are made in the same manner as those against private property, and payment is subject to approval by the State Executive Council. Payments for these assessments are made from the General Fund standing unlimited appropriation.

### Related Statutes and Administrative Rules

Iowa Code section [307.45](#)

Iowa Administrative Code [361](#)

### Budget Unit Number

65408680001

1443809

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### More Information

Executive Council: [governor.iowa.gov/newsroom/executive-council-of-iowa](http://governor.iowa.gov/newsroom/executive-council-of-iowa)  
LSA Staff Contact: Maria Wagenhofer (515.281.5270) [maria.wagenhofer@legis.iowa.gov](mailto:maria.wagenhofer@legis.iowa.gov)

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## BUDGET UNIT BRIEF – FY 2025

Fiscal Services Division

July 1, 2024



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Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

## Drainage Assessments

### Background

Iowa Code section 468.43 authorizes the State Executive Council to pay costs assessed against State land owned by the Department of Natural Resources within a levee or drainage district. The Iowa Code allows the commissioners of levee or drainage districts to report the apportionment of costs and expenses against the State-owned land to the boards of supervisors in the respective counties. The county board of supervisors then assesses the amount against the land. In estimating benefits to land that is a State-owned lake or State-owned wetland, the commissioners may also include costs realized from removing excess water for the protection of land from surface water flooding.

During the 2011 Legislative Session, this statutory language was amended to require drainage assessment payments to be made from the Executive Council's Performance of Duty appropriation. Prior to FY 2011, statute stated that upon the approval of the Executive Council, the funds were to be paid from any State funds not otherwise appropriated. A separate standing unlimited appropriation from the General Fund was established to account for the drainage assessment expenditures.

### Funding

Appropriations for drainage assessments approved by the Executive Council vary from year to year.

### Related Statutes and Administrative Rules

Iowa Code section [468.43](#)

Iowa Administrative Code [361](#)

### Budget Unit Numbers

65408710001

1443637

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### More Information

Executive Council of Iowa: [governor.iowa.gov/newsroom/executive-council-of-iowa](http://governor.iowa.gov/newsroom/executive-council-of-iowa)  
LSA Staff Contact: Austin Brinks (515.725.2200) [austin.brinks@legis.iowa.gov](mailto:austin.brinks@legis.iowa.gov)

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# BUDGET UNIT BRIEF – FY 2025

Fiscal Services Division

July 1, 2024



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Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

## Legislative Branch

### Purpose

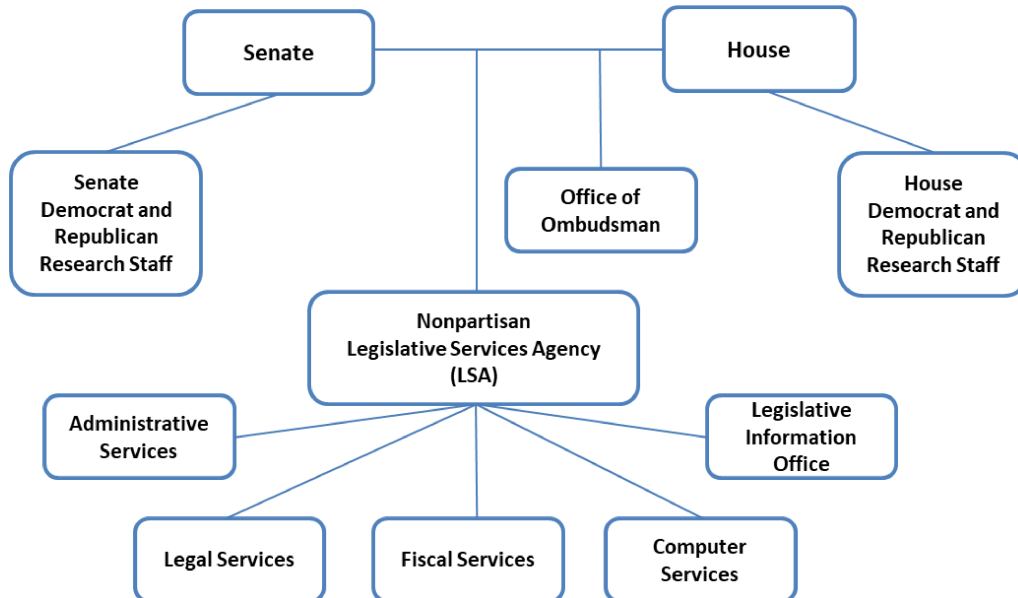
Iowa Code section [2.12](#) authorizes the appropriation of State funds for the operation of the Legislative Branch of government. The Legislative Branch appropriation is used to fund the expenses of the Iowa Senate and the Iowa House of Representatives. The appropriation is also used to fund the following legislative agencies that provide support for the Senate and the House:

- House Research Staff.
- Senate Research Staff.
- Legislative Services Agency.
- Office of Ombudsman.

### Funding

The budget of the Legislative Branch is approved by the Legislative Council and submitted to the Department of Management for inclusion in the Governor’s budget for the next fiscal year. The Governor cannot alter the legislative budget. The annual budget for the Legislative Branch is approximately \$36.0 million and funds approximately 400.0 full-time equivalent (FTE) positions. The figure below represents the agencies that receive Legislative Branch funding:

Iowa Legislative Branch of Government



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### More Information

LSA Staff Contact: Adam Broich (515.281.8223) [adam.broich@legis.iowa.gov](mailto:adam.broich@legis.iowa.gov)



**Budget Unit Number**

001TP010001

Doc ID 1444335

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## BUDGET UNIT BRIEF – FY 2025

Fiscal Services Division

July 1, 2024



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Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

## Rent Reimbursement

### Purpose and History

The Rent Reimbursement appropriation provides monetary relief to low-income elderly persons or persons with a disability and is available to taxpayers who are at least 23 years old or the head of household with a maximum income threshold. The original provisions were added to the [Homestead Tax Credit Act](#) in 1974. A claimant who lives in Iowa and pays rent during any portion of the base year (the calendar year preceding the year the claim is filed) qualifies for reimbursement for rent constituting property taxes paid. Beginning in calendar year 2000, a \$16,500 income limitation has been annually adjusted for inflation, and “household” was redefined to include only the claimant and the claimant’s spouse when living together. Each eligible household member living in the same residence (excluding a husband and wife) may file a separate claim for rent reimbursement based on the proportion of the household member’s individual income paid for rent.

The appropriation was previously funded through a standing unlimited General Fund appropriation to the [Iowa Department of Revenue](#) (IDR) for the Elderly and Disabled Tax Credit; however, 2021 Iowa Acts, [chapter 41](#) (Rent Reimbursement Act), transferred responsibility for Rent Reimbursement to the [Iowa Department of Health and Human Services](#) (HHS).

### Funding — State General Fund

A \$13.3 million General Fund appropriation to the HHS for Rent Reimbursement was made beginning in FY 2023.

### Related Statutes and Administrative Rules

Iowa Code chapter [425](#)

Iowa Administrative Code [441—62](#)

### Budget Unit Number

41308510001

1443971

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### More Information

Iowa HHS Rent Reimbursement: [hhs.iowa.gov/rent-reimbursement](https://hhs.iowa.gov/rent-reimbursement)  
LSA Staff Contact: Lindsey Ingraham (515.281.6764) [lindsey.ingraham@legis.iowa.gov](mailto:lindsey.ingraham@legis.iowa.gov)

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## BUDGET UNIT BRIEF – FY 2025

Fiscal Services Division

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Ground Floor, State Capitol Building

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515.281.3566

## MHDS Regional Service Fund

### Purpose and History

The regional [Mental Health and Disability Services \(MHDS\)](#) system provides locally delivered services that are regionally managed within statewide standards. Local access to mental health and disability services for adults and children with severe emotional disturbances are provided by established mental health and disability services regions to residents of Iowa regardless of the location of their residence. There are 14 MHDS [regions](#) statewide. 2021 Iowa Acts, [Senate File 619](#) (FY 2022 Taxation and Other Provisions Act), changed funding from a local to a statewide system of financing, created a new MHDS Regional Service Fund, and establishes a General Fund standing appropriation to the [Department of Health and Human Services \(DHHS\)](#) for distribution to the MHDS regions' performance-based contracts. Senate File 619 eliminated the MHDS property tax levy over a two-year period, with all county levies reduced to no more than \$21.14 per capita in FY 2022 and reduced to \$0 beginning in FY 2023.

### Funding — State General Fund

A General Fund standing appropriation to the MHDS Regional Service Fund was made beginning in FY 2022. Per capita amounts to the regions as detailed in SF 619 are as follows:

- \$15.86 in FY 2022.
- \$38.00 in FY 2023.
- \$40.00 in FY 2024.
- \$42.00 in FY 2025.
- Beginning in FY 2026 and beyond, the previous year's appropriation is multiplied by a growth factor indexed to sales tax growth for the preceding fiscal year, not to exceed 1.5%.

### Related Statutes and Administrative Rules

Iowa Code section [225C.7A](#)

Iowa Administrative Code [441](#)

### Budget Unit Number

41308990001

1443965

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### More Information

Iowa Department of Human Services: [dhs.iowa.gov](https://dhs.iowa.gov)  
LSA Staff Contact: Eric Richardson (515.281.6767) [eric.richardson@legis.iowa.gov](mailto:eric.richardson@legis.iowa.gov)

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# BUDGET UNIT BRIEF – FY 2025

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## State Appeal Board

### Background

The State Appeal Board is established in Iowa Code section 24.26 and consists of the Auditor of State, the Treasurer of State, and the Director of the Department of Management (DOM). The purpose of the Board is to approve or reject the payment of claims against the State or a State employee and to resolve local budget protests. The Board also ratifies payments associated with court judgments and settlements against the State.

Claims approved by the State Appeal Board are paid from a standing unlimited General Fund appropriation. For budgeting purposes, the Governor and the General Assembly use an estimate for the amount of claims to be paid from the General Fund appropriation for the next fiscal year. At the close of the fiscal year, the appropriation is adjusted to reflect the actual claims paid and administrative expenses of the State Appeal Board.

The following is additional information about the various types of claims and activities of the State Appeal Board.

### General Claims (Iowa Code Chapter 25)

Iowa Code chapter 25 specifies that when a claim is filed against the State and the Director of the DOM determines the State would be liable, the claim is referred to the State Appeal Board for consideration of payment. Iowa Code chapter 25 also specifies that the Board may approve or reject claims of less than five years involving the following: outdated warrants; outdated sales and use tax refunds; license refunds; additional agricultural land tax credits; outdated invoices; fuel and gas tax refunds; outdated homestead and veteran's exemptions; outdated funeral service claims; tractor fees; registration permits; outdated bills for merchandise; services furnished to the State; claims by any county or county official relating to the personal property tax credit; and refunds of fees collected by the State.

### Tort Claims (Iowa Code Chapter 669)

The State Appeal Board considers all monetary claims that involve property damage, personal injury, or wrongful death. All tort claims must be submitted to the State Appeal Board. All claims are reviewed and investigated by the Attorney General's Office, and the Office makes a recommendation regarding payment, denial, or dismissal for each claim.

### Local Government Budget Protests (Iowa Code Chapter 24)

The State Appeal Board hears testimony and resolves local budget protests filed by individuals or groups against a local government in accordance with Iowa Code chapter 24. Political subdivisions may request

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### More Information

State Appeal Board: [dom.iowa.gov/state-appeal-board](http://dom.iowa.gov/state-appeal-board)  
LSA Staff Contact: Xavier Leonard (515.725.0509) [xavier.leonard@legis.iowa.gov](mailto:xavier.leonard@legis.iowa.gov)

a suspension of the statutory property tax levy limitations if property tax valuations are reduced or there is an unusually low growth rate in the property tax base for the purpose of maintaining the current level of services.

**Related Statutes and Administrative Rules**

Iowa Code chapters [25](#) and [669](#)

Iowa Code section [24.26](#)

Iowa Administrative Code [543](#)

**Budget Unit Number**

53208900001

1443537

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Ground Floor, State Capitol Building

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## Special Olympics Fund

### Background

The Special Olympics is the world's largest sports organization for children and adults with intellectual disabilities. Founded by Eunice Kennedy Shriver in 1962, the mission of the Special Olympics organization is to provide children and adults with intellectual disabilities access to year-round and athletic competition in a variety of Olympic-type sports, giving them opportunities to develop physical fitness, demonstrate courage, experience joy, and participate in a sharing of gifts, skills, and friendship with their families, other Special Olympics athletes, the community, and other parts of the world. The Iowa Special Olympics Fund was created in the Office of the Treasurer of State and placed under the purview of the Department of Management in FY 1991.

### Funding

The Special Olympics Fund is funded through a standing limited General Fund appropriation of \$100,000 pursuant to Iowa Code section [8.8](#).

### Related Statutes

Iowa Code section [8.8](#)

### Budget Unit Number

53208090001

Doc ID 1444336

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### More Information

LSA Staff Contact: Xavier Leonard (515.725.0509) [xavier.leonard@legis.iowa.gov](mailto:xavier.leonard@legis.iowa.gov)

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Fiscal Services Division

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## Transportation School Equity

### Purpose and History

Starting in FY 2019, the Transportation Equity Fund (TEF) was created to provide additional funding to school districts for public school transportation costs that exceed the statewide adjusted average cost per student.

### Reimbursements to School Districts

The Department of Management (DOM) is mandated in Iowa Code section [257.16C](#) to determine an adjusted statewide average cost per student for providing transportation to public schools after deducting the costs for nonpublic school transportation. The DOM is further required to establish a statewide adjusted transportation cost per student based upon amounts available in the TEF for providing aid to school districts with the highest transportation cost per pupil differential.

If the available funds exceed payments of transportation equity aid, then school districts shall receive transportation base funding payments. Transportation base funding amounts are established in Iowa Code section [257.16C](#)(4).

The aid received under this program by school districts is considered miscellaneous income and is deposited into a school district's general fund. The aid amount is not included in State aid calculations for the district's cost per pupil.

### Funding — State General Fund

This program is funded by a standing appropriation from the General Fund. Starting in FY 2021, the appropriation may grow by the categorical State percent of growth.

### Related Statutes and Administrative Rules

Iowa Code section [257.16C](#)

### Budget Unit Number

5320DB50001

1443871

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### More Information

Department of Education: [www.educateiowa.gov/pk-12/school-business-and-finance/financial-management/state-payment-information](http://www.educateiowa.gov/pk-12/school-business-and-finance/financial-management/state-payment-information)

LSA Staff Contact: Ron Robinson (515.281.6256) [ron.robinson@legis.iowa.gov](mailto:ron.robinson@legis.iowa.gov)

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## BUDGET UNIT BRIEF – FY 2025

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## Compensation and Expense

### Background

Iowa Code section [29A.29](#) establishes a General Fund standing unlimited appropriation for the purpose of covering expenses related to the activation of the Iowa National Guard for in-state emergency purposes. The Compensation and Expense appropriation is often used to cover the cost of activations in response to natural disasters in the State that are declared by the President of the United States or the Governor. The appropriation can also be used to compensate officers and enlisted persons of the National Guard for claims related to death, injury, and illness incurred in the line of duty. It is also common for the appropriation to fund expenses related to activations that are later reimbursed by the federal government.

As with other standing unlimited appropriations, an estimated amount is used for budgeting purposes as the budget is being developed by the Governor and the General Assembly. The amount used for budgeting purposes for the Compensation and Expense appropriation has been approximately \$345,000 annually. The actual year-end appropriation will depend on expenditure and reimbursement activity that occurs during the fiscal year.

### Related Statutes and Administrative Rules

Iowa Code section [29A.29](#)

### Budget Unit Number

58208830001

1443581

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### More Information

LSA Staff Contact: Justus Thompson (515.725.2249) [justus.thompson@legis.iowa.gov](mailto:justus.thompson@legis.iowa.gov)

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[www.legis.iowa.gov](http://www.legis.iowa.gov)



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# Peace Officers' Retirement, Accident, and Disability System Fund Unfunded Liability

## Background

[House File 2518](#) (Public Retirement Systems Act), enacted in the 2010 Legislative Session, established a General Fund appropriation of \$5.0 million per year to the Department of Public Safety, beginning July 1, 2012 (FY 2013), until the Peace Officers' Retirement, Accident, and Disability System (PORS) Fund reaches a funded ratio of assets to liabilities of at least 85.0%. At the time the legislation was enacted in 2010, the PORS Fund had a funding ratio of 69.4%. The unassigned standing appropriation was not applicable in FY 2013 and did not begin until FY 2014. The supplemental moneys are not to be used to reduce the normal rate of contribution by the State below 17.0%. The funded ratio for the PORS Fund as of June 30, 2022, was 79.23%.

The following is the funding history:

- FY 2014 — \$5.0 million
- FY 2015 — \$5.0 million
- FY 2016 — \$5.0 million
- FY 2017 — \$2.5 million
- FY 2018 — \$5.0 million
- FY 2019 — \$5.0 million
- FY 2020 — \$5.0 million
- FY 2021 — \$5.0 million
- FY 2022 — \$5.0 million
- FY 2023 — \$5.0 million

## Related Statutes and Administrative Rules

Iowa Code section [97A.11A](#)

## Budget Unit Number

59508490001

Doc ID 1150787

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## More Information

Iowa State Treasurer's Office — PORS:

[www.iowatreasurer.gov/for\\_citizens/pension\\_investments/peace-officers-retirement-accident-and-disability-system](http://www.iowatreasurer.gov/for_citizens/pension_investments/peace-officers-retirement-accident-and-disability-system)

LSA Staff Contact: Xavier Leonard (515.725.0509) [xavier.leonard@legis.iowa.gov](mailto:xavier.leonard@legis.iowa.gov)

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## BUDGET UNIT BRIEF – FY 2025

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## Homestead Property Tax Credit

### Description

The Homestead Property Tax Credit was enacted in 1937 to provide property tax relief and to encourage home ownership. The current credit is equal to the actual levy on the first \$4,850 of actual value of each homestead, with a minimum annual tax credit of \$62.50. To be eligible for the yearly credit, the taxpayer must own and occupy the property as a homestead on July 1 of each year, declare residency in Iowa for income tax purposes, and occupy the property for at least six months of each calendar year. Persons in military service or residing in nursing homes who would otherwise qualify are also eligible for the credit. A claim for the Homestead Property Tax Credit must be filed by July 1 in the initial assessment year for which the credit is claimed. Once the claim is filed, and as long as the taxpayer remains eligible, the taxpayer will receive the credit in successive years without further filing.

### Funding

The Homestead Credit Fund is funded with a standing unlimited General Fund appropriation established in Iowa Code section [425.1](#). The annual appropriations for the property tax credit have ranged from \$93.0 million to \$145.0 million. In FY 2021, the Fund received an additional \$2.8 million appropriation from the Taxpayer Relief Fund.

### Related Statutes and Administrative Rules

Iowa Code chapter [425](#)

Iowa Administrative Code [701—80](#)

### Budget Unit Number

62508770001

1443712

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### More Information

Property Tax Credits and Exemptions: [tax.iowa.gov/property-tax-credits-and-exemptions](http://tax.iowa.gov/property-tax-credits-and-exemptions)  
LSA Staff Contact: Jeff W. Robinson (515.281.4614) [jeff.robinson@legis.iowa.gov](mailto:jeff.robinson@legis.iowa.gov)

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## Elderly and Disabled Tax Credit

### Description

The Elderly and Disabled Property Tax Credit and Rent Reimbursement provides some monetary relief to low-income elderly persons and low-income persons with disabilities. These provisions were added to the Homestead Tax Credit Law in 1974. The original intention was to extend the credit to all low-income homeowners (beginning in 1994) and to extend it in the form of reimbursement payments to all low-income renters (beginning in 1995), but funds have never been appropriated to extend the credit to all low-income homeowners and renters. Only low-income elderly individuals or low-income disabled individuals receive the credit.

To be eligible for the Elderly and Disabled Property Tax Credit and Rent Reimbursement, the taxpayer must be 65 or older or totally disabled and have a household income of less than \$16,500. To be eligible for the low-income rent reimbursement or low-income property tax credit, a claimant must be at least 23 years of age or the head of household with an income less than \$16,500. If a person qualifies by age or disability status for the elderly and disabled credit or reimbursement, then that person is not eligible for the low-income tax credit extension.

A rent reimbursement claimant who lives in Iowa and pays rent during any portion of the base year (the calendar year preceding the year the claim is filed) qualifies for reimbursement for rent paid as property taxes. "Rent constituting property taxes paid" means 23.0% of the gross rent actually paid during the base year solely for the right to occupy the homestead.

A person must have a property tax liability for the fiscal year following the year he or she became qualified for the property tax credit to receive the tax reduction.

Beginning in calendar year 2000, the \$16,500 income limitation has been annually adjusted for inflation. For both the credit and the rent reimbursement, "household" was redefined to include only the claimant and the claimant's spouse when living together. Each eligible household member living in the same residence (excluding a husband and wife) may file a separate claim for rent reimbursement or property tax credit based on the proportion of the household member's individual income paid for rent or portion of the property taxes due.

Property tax credit claims must be filed with the county treasurer by June 1 of the year before the property taxes are due. Rent reimbursement claims must be filed with the Department of Revenue by June 1 of the year following the rent payment.

### Funding

The Elderly and Disabled Property Tax Credit and Rent Reimbursement is funded with a standing unlimited General Fund appropriation established in Iowa Code section 425.39. The annual appropriation

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### More Information

Property Tax Credits, Department of Revenue: [tax.iowa.gov/property-tax-credits-and-exemptions](https://tax.iowa.gov/property-tax-credits-and-exemptions)  
LSA Staff Contact: Jeff W. Robinson (515.281.4614) [jeff.robinson@legis.iowa.gov](mailto:jeff.robinson@legis.iowa.gov)

amount is approximately \$25.0 million, which reimburses local governments for the tax credit.

**Related Statutes and Administrative Rules**

Iowa Code chapter [425](#)

Iowa Administrative Code [701—80](#)

**Budget Unit Number**

62508800001

Doc ID 1444338

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## BUDGET UNIT BRIEF – FY 2025

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## Agricultural Land and Family Farm Property Tax Credits

### Description

The Agricultural Land Property Tax Credit was established in 1946 to partially offset the school property tax that would otherwise be owed on agricultural real estate. Current law allows a credit for school General Fund taxes in excess of \$5.40 per \$1,000 of assessed value. Tracts of 10 acres or more used for agricultural or horticultural purposes are eligible for the credit, excluding buildings or other structures. The county auditor determines the amount of the Agricultural Land Property Tax Credit applicable to each eligible taxpayer, and landowners are not required to file a claim.

The Family Farm Property Tax Credit was established in 1990 to partially offset the school property tax on agricultural real estate owned by active farmers. Current law allows a credit for school General Fund tax in excess of \$5.40 per \$1,000 of assessed value. Generally, the Family Farm Property Tax Credit applies to agricultural land with the owner actively engaged in farming that land. As with the Agricultural Land Property Tax Credit, tracts of 10 acres or more used for agricultural or horticultural purposes are eligible for the credit, excluding buildings or other structures. The landowner must file a claim for the credit before the November 1 preceding the initial fiscal year for which the credit is claimed. After the initial filing and approval, the owner is not required to file again in order to continue to receive the credit.

The county auditor determines the amount of eligible credit applicable to each taxpayer. Like the Agricultural Land Property Tax Credit, if the funds available are insufficient to fully fund the total eligible credits, payments are prorated.

### Funding

The Agricultural Land Property Tax Credit is funded by a \$39.1 million standing General Fund appropriation, and the Family Farm Property Tax Credit receives a \$10.0 million allocation from that fixed appropriation. In the past and for specific years, the standing appropriation was capped at a lesser amount, and the appropriation has been occasionally made from non-General Fund sources. When the available funding is insufficient to meet demand, the credits to the landowners are prorated. Since FY 2013, the appropriation has equaled the full \$39.1 million amount.

### Related Statutes and Administrative Rules

Iowa Code chapter [426](#)

Iowa Administrative Code [701—80](#), [701—80.11](#), and [701—80.16](#)

### Budget Unit Number

62508180001

1443531

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### More Information

Department of Revenue Property Tax Credits: [tax.iowa.gov/property-tax-credits-and-exemptions](http://tax.iowa.gov/property-tax-credits-and-exemptions)

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

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## Military Service Tax Exemption

### Description

The Military Service Tax Exemption was established in 1886. Iowa Code section [426A.11](#) provides a property tax exemption of \$1,852 of assessed property valuation for veterans with active or reserve duty service in the armed forces. For veterans of World War I, the exemption is \$2,778 of assessed property valuation.

Periods of “active duty” and length of reserve service are specified by statute. On average, a veteran’s property taxes are reduced by approximately \$65 per year at current property tax rates. Local governments are partially reimbursed by the State for providing the Military Service Property Tax Exemption. The reimbursement amount is up to the amount the local government would have collected had there been a consolidated levy rate no greater than \$6.92 per \$1,000 of assessed value.

For purposes of the Military Service Tax Exemption, “veteran” means a resident of Iowa who served in the United States Armed Forces for a minimum of 18 months and was honorably discharged. A veteran may also be an Iowa resident who served in the armed forces for less than 18 months and was honorably discharged due to a service-related injury. Iowa Code section [35.1](#) identifies a veteran by participation in specific wars and conflicts.

### Funding

The Military Service Tax Exemption is funded with a standing unlimited General Fund appropriation established in Iowa Code section [426A.2](#). The annual appropriation amount is approximately \$1.7 million, which reimburses local governments for the exemption.

### Related Statutes and Administrative Rules

Iowa Code chapter [426A](#)

Iowa Code section [35.1](#)

Iowa Administrative Code [701—80](#)

### Budget Unit Number

62509290001

1443772

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### More Information

Property Tax Credits and Exemptions: [tax.iowa.gov/property-tax-credits-and-exemptions](http://tax.iowa.gov/property-tax-credits-and-exemptions)  
LSA Staff Contact: Jeff W. Robinson (515.281.4614) [jeff.robinson@legis.iowa.gov](mailto:jeff.robinson@legis.iowa.gov)

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## Commercial and Industrial Property Tax Replacement

### Background

One of the components of Senate File 295 (Property Tax Changes and Income Tax Credit Act of 2013) was a reduction in the taxable value of Iowa properties classified as commercial, industrial, or railroad. The reduction was accomplished by establishing a defined rollback<sup>1</sup> of 95.0% of the assessed value for those property classes for assessment year 2013 and 90.0% for assessment year 2014 and after.<sup>2</sup>

Senate File 295 also created a State General Fund standing appropriation to reimburse local governments for the reduced revenue that would result from the newly defined rollback. Although the new rollback applies to commercial, industrial, and railroad property, the local government reimbursement only applies to the revenue reduction associated with commercial and industrial property. Railroad property tax reductions are not reimbursed.

An additional provision of SF 295 created a property classification called "multiresidential." This new class of property is for business property that is used for human habitation (apartments, nursing homes, etc.) where the residency is for an extended period of time. The new class was created effective FY 2017, and beginning with that fiscal year, the property tax replacement payments to local governments no longer includes reimbursements for the reductions in taxable value associated with the new class of property.

For fiscal years 2015 through 2017, the standing appropriation was unlimited and equaled the total revenue reduction across all local governments. For FY 2018 and after, the standing appropriation is limited to no more than the amount of the actual FY 2017 appropriation. If the statewide local government revenue reduction in FY 2018 or after exceeds the FY 2017 level, the reimbursements to each local government are prorated. The standing appropriation is exempt from Iowa Code section 8.31(5) (Governor's authority to make across-the-board appropriation reductions).

The Department of Revenue is responsible for administering the appropriation and calculating any necessary proration. County treasurers and auditors assist in the calculations and administration of the reimbursements.

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<sup>1</sup> In Iowa's property tax system, a rollback is the percentage of a property's assessed value that is subject to property tax. A rollback of 90.0% would cause a property with an assessed value of \$100,000 to have a taxed value of \$90,000.

<sup>2</sup> Taxes for assessment year 2013 are paid in the fall of 2014 and the spring of 2015, so the rollback first impacts FY 2015 State and local government finances.

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### More Information

Iowa Department of Revenue: [tax.iowa.gov](http://tax.iowa.gov)  
Property Tax Changes Act of 2013: [www.legis.iowa.gov/legislation/BillBook?ga=85&ba=sf295](http://www.legis.iowa.gov/legislation/BillBook?ga=85&ba=sf295)  
LSA Staff Contact: Jeff W. Robinson (515.281.4614) [jeff.robinson@legis.iowa.gov](mailto:jeff.robinson@legis.iowa.gov)

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**Funding**

For FY 2015, local government reimbursements totaled \$78.2 million; for FY 2016 the total was \$162.1 million;<sup>3</sup> and for FY 2017 the total was \$152.1 million. For FY 2018 and after, the annual reimbursement appropriation is a standing limited appropriation of \$152.1 million.

**Related Statutes and Administrative Rules**

Iowa Code sections [8.31\(5\)](#) and [441.21A](#)  
Iowa Administrative Code [701–80.49](#)

**Budget Unit Number**

62508360001

1443566

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<sup>3</sup> For FY 2016, the reimbursement appropriation was made through a standing General Fund appropriation of \$152.6 million and an FY 2015 General Fund supplemental appropriation of \$9.5 million.



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## Business Property Tax Credit

### Background

One of the components of Senate File 295 (Property Tax Changes and Income Tax Credit Act of 2013) was a new property tax credit available to owners of property classified as commercial, industrial, or railroad. The new Business Property Tax Credit is designed to reduce the property taxes owed on business property, with the reduction limited to a specified maximum amount of taxed value. The function of the new credit is to reduce taxes on the specified amount of value to a rate similar to residential property. Each year, the Department of Revenue calculates the specified amount of value based on the number, value, and tax rate of all qualifying properties, along with the applicable residential rollback and the amount of State funding available that year for the tax credit.

### Funding

The amount of State funding is established as a standing appropriation equal to \$50.0 million for FY 2015, \$100.0 million for FY 2016, and \$125.0 million for FY 2017 and after. The appropriation is used to reimburse each local government for the property tax revenue associated with the Business Property Tax Credit claims impacting that local government.

### Related Statutes and Administrative Rules

Iowa Code section [426C.2](#)

Iowa Administrative Code [701—80](#)

### Budget Unit Number

62508370001

1443550

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### More Information

Iowa Department of Revenue: [www.tax.iowa.gov](http://www.tax.iowa.gov)  
Property Tax Changes Act of 2013: [www.legis.iowa.gov/legislation/BillBook?ga=85&ba=sf295](http://www.legis.iowa.gov/legislation/BillBook?ga=85&ba=sf295)  
LSA Staff Contact: Jeff Robinson (515.281.4614) [jeff.robinson@legis.iowa.gov](mailto:jeff.robinson@legis.iowa.gov)

# **Other Funds Budget Unit Briefs**

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## BUDGET UNIT BRIEF – FY 2025

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Ground Floor, State Capitol Building

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## Endow Iowa Program Administration — County Endowment Fund

### History and Purpose

The appropriation for the Endow Iowa Program Administration began with the 2006 enactment of HF 2791 (Economic Development — Endow Iowa Tax Credit and County Endowment Fund Changes Act). The Act amended Iowa Code section 15E.311 to authorize the annual appropriation of \$70,000 to the Department of Economic Development (now the Iowa Economic Development Authority (IEDA)) for the administrative costs related to the Endow Iowa Program.

### Funding

Iowa Code section 99F.11 allocates the gaming receipts from the tax imposed on the adjusted gross receipts from specified gambling games. The County Endowment Fund created in Iowa Code section 15E.311 receives 0.8% of the receipts. The appropriation to the IEDA is allocated from the 3.0% of the moneys deposited in the County Endowment Fund that is required to be expended on the marketing of the Fund.

### Related Statutes and Administrative Rules

Iowa Code sections [15E.311](#) and [99F.11](#)

### Budget Unit Number

26908230828

1443652

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### More Information

Endow Iowa Program: [www.iowaeconomicdevelopment.com/CommunityDevelopment/Philanthropic](http://www.iowaeconomicdevelopment.com/CommunityDevelopment/Philanthropic)  
HF 2791: [www.legis.iowa.gov/docs/publications/LGE/81/HF2791.pdf](http://www.legis.iowa.gov/docs/publications/LGE/81/HF2791.pdf)  
LSA Staff Contact: Evan Johnson (515.281.6301) [evan.johnson@legis.iowa.gov](mailto:evan.johnson@legis.iowa.gov)

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Des Moines, Iowa 50319

515.281.3566

# Apprenticeship Training Program — Workforce Development Fund Account

### Purpose and History

The Apprenticeship Training Program was established with the enactment of 2014 Iowa Acts, chapter [1132](#). In Iowa Code section 84D.3, an Apprenticeship Training Program Fund was established in the State Treasury under the control of the Iowa Department of Workforce Development (IWD), with the Fund consisting of moneys appropriated to the IWD, any other moneys available to the IWD for this purpose, and interest and earnings of the Fund. The IWD is limited to no more than 2.0% (approximately \$60,000) of the total moneys deposited in the Fund to be used for administration. Moneys in the Fund do not revert at the close of a fiscal year.

A Financial Assistance for Apprenticeship Program within the IWD was also created in 2014 Iowa Acts, chapter 1132. Eligible apprenticeship sponsors or lead apprenticeship sponsors applying for the Program must be registered with the U.S. Department of Labor or the Iowa Office of Apprenticeship, and the apprentices must be employed at an Iowa worksite. Financial assistance can only be used for the cost of conducting and maintaining an apprenticeship program. The IWD is required to provide the assistance through grants, and the grants are allocated equally by formula in proportion to all applications received by the IWD. The recipient of the financial assistance must provide detailed information to the IWD about the recipient and the planned training to be financed. A signed contract is required between the parties regarding the financial assistance to be provided.

### Funding

The resources to operate the Apprenticeship Training Program are provided from the Apprenticeship Training Program Fund, which receives an annual \$3.0 million standing appropriation from the [Workforce Development Fund](#) (WDF) Account.

The WDF Account receives funding from the New Jobs Credit (Iowa Code section [422.16A](#)) per the withholding mechanism established in Iowa Code section [260E.5](#), including a job training project funded under Iowa Code section 260J.1 or 260J.2I. After a business's training obligation has been paid off, an amount equal to 25.0% of the total amount of withholdings paid by a business for jobs created under the New Jobs Credit Program are diverted each quarter to the WDF Account for a period of 10 years.

### Related Statutes and Administrative Rules

Iowa Code section [422.16A](#)

Iowa Code chapters 84D, 84F, [260C](#), [260E](#), and [260F](#)

Iowa Administrative Code [877—8](#)

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### More Information

Registered Apprenticeship Programs: [workforce.iowa.gov/opportunities/ra](http://workforce.iowa.gov/opportunities/ra)  
Iowa Department of Workforce Development: [workforce.iowa.gov](http://workforce.iowa.gov)  
LSA Staff Contact: Evan Johnson (515.281.6301) [evan.johnson@legis.iowa.gov](mailto:evan.johnson@legis.iowa.gov)

**Budget Unit Number**

2690E640170

1443538

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## BUDGET UNIT BRIEF – FY 2025

Fiscal Services Division

July 1, 2024



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Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

## Job Training – Workforce Development Fund (WDF)

### Purpose and History

The Workforce Development Fund Account receives funding from the New Jobs Credit (Iowa Code section 422.16A) per the withholding mechanism established in Iowa Code section 260E.5, including a job training project funded under Iowa Code section 15A.8. After a business's training obligation has been paid off, an amount equal to 25.0% of the total amount of withholding paid by a business for jobs created under the Program is diverted to the Workforce Development Fund Account for a period of 10 years. Initially, the Program had no cap on the amount of funds diverted. However, in 1996 the General Assembly began placing a cap on the Program. The cap has been set as follows:

- A cap of \$10.0 million in 1996 in SF 2351 (Economic Development Programs Act).
- A cap of \$8.0 million in 2000 in SF 2428 (Economic Development Appropriations Act).
- A cap at \$4.0 million in 2001 in HF 718 (Economic Development Appropriations Act).
- A cap of \$6.0 million beginning with 2014 in HF 2460 (Economic Development Appropriations Act).
- A cap for one year at \$5,750,000 for 2015 in HF 2460 (Economic Development Appropriations Act).

The Workforce Development Fund was created during the 1995 Legislative Session with the enactment of HF 573 (Workforce Development Fund Act) and Iowa Code section 15.341. The purpose of the Workforce Development Fund is to provide revenue for programs that address the workforce development needs of Iowa. The Fund is administered by the Iowa Economic Development Authority (IEDA), and training services are provided by the 15 community colleges. The General Assembly appropriates funds from the Workforce Development Fund Account, established in Iowa Code section 15.342A, to the Workforce Development Fund, established in Iowa Code section 15.343.

Moneys appropriated to the Workforce Development Fund are to be used for the following programs and purposes:

- Projects under Iowa Code chapter 260F.
- Apprenticeship programs under Iowa Code section 260C.44.
- Administrative costs of the Workforce Development Program.

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### More Information

HF 573: [www.legis.iowa.gov/docs/publications/iactc/76.1/CH0184.pdf](http://www.legis.iowa.gov/docs/publications/iactc/76.1/CH0184.pdf)  
Iowa Economic Development Authority: [www.iowaeconomicdevelopment.com](http://www.iowaeconomicdevelopment.com)  
SF 2351: [www.legis.iowa.gov/docs/publications/iactc/76.2/CH1180.pdf](http://www.legis.iowa.gov/docs/publications/iactc/76.2/CH1180.pdf)  
SF 2428: [www.legis.iowa.gov/docs/publications/iactc/78.2/CH1230.pdf](http://www.legis.iowa.gov/docs/publications/iactc/78.2/CH1230.pdf)  
HF 718: [www.legis.iowa.gov/docs/publications/iactc/79.1/CH0188.pdf](http://www.legis.iowa.gov/docs/publications/iactc/79.1/CH0188.pdf)  
HF 2460: [www.legis.iowa.gov/docs/publications/iactc/85.2/CH1132.pdf](http://www.legis.iowa.gov/docs/publications/iactc/85.2/CH1132.pdf)  
LSA Staff Contact: Ron Robinson (515.281.6256) [ron.robinson@legis.iowa.gov](mailto:ron.robinson@legis.iowa.gov)

The moneys in the Workforce Development Fund are allocated as follows:

- \$3.0 million for the Iowa Job Training Program established in Iowa Code section 260F.6.
- \$1.0 million for the High Technology Apprenticeship Program established in Iowa Code section 260F.6B.

During the 2014 Legislative Session, the General Assembly enacted HF 2460 (Economic Development Appropriations Act) section 39, requiring all moneys in the Workforce Development Fund and any moneys accruing to the Fund, in equal parts, to support the Apprenticeship Training Program Fund (Iowa Code section 15B.3) and the Job Training Fund (Iowa Code section 260F.6).

Iowa Code section 260F.6 establishes a Job Training Fund under the purview of the IEDA in the WDF for the community colleges. The Job Training Fund consists of moneys appropriated for the purposes of Iowa Code chapter 260F, plus the interest and principal from repayment of advances made to businesses for program costs, plus the repayments, including interest, of loans made from the Fund, and interest earned from moneys in the Job Training Fund.

The Job Training Fund is used to provide funds for the payment of the costs of a training program by a business. A community college may provide the business with an advance of the moneys to be used to pay for the program costs as provided in the agreement entered into by the parties. To receive the funds for this advance from the Job Training Fund, the community college must submit an application to the IEDA. The amount of the advance must not exceed \$100,000 for any business site, or \$200,000 within a three-fiscal-year period for any business site. If the project involves a consortium of businesses, the maximum award per project must not exceed \$200,000. Participation in a consortium does not affect a business site's eligibility for individual project assistance. Prior to approval, a business must agree to match Program amounts in accordance with criteria established by the IEDA. Moneys in the Job Training Fund may be used by a community college to conduct entrepreneur development and support activities.

### **Funding**

The resources to operate the Job Training Program are provided from the Job Training Fund.

### **Related Statutes and Administrative Rules**

Iowa Code chapters [15](#), [15A](#), [15B](#), [260C](#), [260E](#), and [260F](#)  
Iowa Code sections [422.16A](#) and [260C.44](#)  
Iowa Administrative Code [261—8](#)

### **Budget Unit Number**

2690E650170

1443747

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# BUDGET UNIT BRIEF – FY 2025

Fiscal Services Division

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Ground Floor, State Capitol Building

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## Performance of Duty

### Purpose and History

The primary purpose of the Performance of Duty appropriation is to provide funding for emergency repairs to State property if sufficient funds are not available in a State agency budget. All expenditures from the Performance of Duty appropriation must be approved by the [Executive Council](#). The appropriation can also be used to fund disaster-related expenses specified in Iowa Code section [29C.20](#). A summary of the expenses includes:

- Costs of suppressing an insurrection or riot, actual or threatened, when State aid has been rendered by order of the Governor.
- Repairing State property damaged, destroyed, or lost by fire, storm, theft, or other unavoidable cause.
- Repairing State fiberoptic cable damaged or destroyed by a wild animal.
- Purchasing a police service dog for the Department of Corrections when a dog is injured or destroyed.
- Paying the expenses of a Homeland Security and Emergency Response Team, a Public Health Response Team, and a party state rendering assistance under the Interstate Emergency Management Assistance Compact.
- Aiding any governmental subdivision in an area declared by the Governor to be a disaster area due to natural disasters or for expenses associated with averting or lessening the impact of a potential disaster.

The Executive Council may also make financial grants available for the Disaster Aid Individual Assistance Grant Fund administered by the Department of Human Services (Iowa Code section [29C.20A](#)). Up to \$5,000 may be granted to an individual or families adversely affected by a disaster to cover disaster-related expenses following the Governor's proclamation of a state of disaster emergency. Individuals receiving financial assistance must have an annual household income that is less than 200.0% of the federal poverty level. If federal aid is made available due to a presidential disaster declaration that provides similar aid to that provided by the Iowa Disaster Aid Individual Assistance Grant Program, the Iowa program will be discontinued.

### Funding

The Performance of Duty appropriation is a standing unlimited appropriation from the State's Economic Emergency Fund. A standing unlimited appropriation means there is no limit to the amount of expenses that can be approved by the Executive Council. If sufficient funds are not available in the Economic Emergency Fund to pay the approved expenses, an appropriation is provided from the General Fund in an amount necessary to fund that deficiency.

### Related Statutes and Administrative Rules

Iowa Code sections [7D.29](#), [29C.20](#), and [29C.20A](#)  
Iowa Administrative Code [361](#)

### Budget Unit Number

65408630038

1443797

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### More Information

LSA Staff Contact: Adam Broich (515.281.8223) [adam.broich@legis.iowa.gov](mailto:adam.broich@legis.iowa.gov)

[www.legis.iowa.gov](http://www.legis.iowa.gov)



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## Environment First Fund — RIF

### History

The General Assembly established the Environment First Fund in 2000 Iowa Acts, chapter [1225](#) (FY 2001 Infrastructure Appropriations Act), to provide funding for protection, conservation, enhancement, and improvement of natural resources, and established a standing appropriation of \$35.0 million for the Fund from the Rebuild Iowa Infrastructure Fund (RIIF) beginning in FY 2001. Moneys placed in this Fund are appropriated by the Agriculture and Natural Resources Appropriations Subcommittee.

### Funding

The funding levels have fluctuated over the years. The standing appropriation was increased to \$42.0 million for FY 2014. Since that time funding has remained at \$42.0 million. The majority of these moneys are appropriated to the Department of Agriculture and Land Stewardship and the Department of Natural Resources.

### Related Statutes and Administrative Rules

Iowa Code section [8.57A](#)

### Budget Unit Number

532030E0017

1443655

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### More Information

LSA Staff Contact: Maria Wagenhofer (515.281.5270) [maria.wagenhofer@legis.iowa.gov](mailto:maria.wagenhofer@legis.iowa.gov)

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## BUDGET UNIT BRIEF – FY 2025

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## Technology Reinvestment Fund

### Purpose and History

Iowa Code section [8.57C](#) establishes the Technology Reinvestment Fund for the purposes of acquiring computer hardware and software, software development, acquiring telecommunications equipment, maintenance and lease agreements associated with technology components, and purchasing equipment intended to provide an uninterruptible power supply. The Fund was created in 2006 Iowa Acts, chapter [1179](#), under the direction of the Department of Management. Moneys in the Fund are to be used as appropriated by the General Assembly.

### Funding

Iowa Code section [8.57C](#) provides a General Fund standing appropriation of \$17.5 million to the Technology Reinvestment Fund. It has been common practice for the General Assembly and the Governor to appropriate non-General Fund dollars to the Technology Reinvestment Fund in lieu of the General Fund standing appropriation.

### Related Statutes and Administrative Rules

Iowa Code section [8.57C](#)

### Budget Unit Number

532001D0017

1443864

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LSA Staff Contact: Maria Wagenhofer (515.281.5270) [maria.wagenhofer@legis.iowa.gov](mailto:maria.wagenhofer@legis.iowa.gov)

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## Endow Iowa Tax Credit — SWRF

### Purpose and History

2023 Iowa Acts, [House File 710](#) appropriated \$7.0 million in FY 2023 from the Sports Wagering Receipts Fund (SWRF) to the General Fund for purposes of the Endow Iowa Tax Credit Program.

The Endow Iowa Tax Credit is equal to 25.0% of a taxpayer's gift to a permanent endowment fund within a qualified community foundation or community affiliate organization for the benefit of Iowa charitable causes. The tax credit is allowed up to \$100,000 of the aggregate annual award limit for a single taxpayer. Ten percent of the aggregate annual award limit each year is reserved for gifts in amounts of \$30,000 or less, but after September 1, if the entire 10.0% amount is not awarded, the remaining tax credits are available to any gift size.

The Iowa Economic Development Authority (IEDA) awards credits up to a fiscal year cap that is currently \$6.0 million. The tax credit can be claimed against corporate income tax, individual income tax, franchise tax, insurance premium tax, and moneys and credits taxes. Credits are awarded on a first-come, first-served basis. However, in HF 710, the General Assembly increased the maximum amount of tax credits authorized for tax year (TY) 2023 from \$6.0 million to \$13.0 million.

### Funding — Other Sources of Revenue

The General Assembly appropriated \$7.0 million from the SWRF in FY 2023 for this purpose.

### Related Statutes and Administrative Rules

Iowa Code section [15E.305](#)

### Budget Unit Number

5320DC50216

Doc ID 1444348

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### More Information

Endow Iowa: [iowaeda.com/endow-iowa](http://iowaeda.com/endow-iowa)  
LSA Staff Contact: Maria Wagenhofer (515.281.5270) [maria.wagenhofer@legis.iowa.gov](mailto:maria.wagenhofer@legis.iowa.gov)

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## Midwest Grape and Wine Industry Institute

### Purpose and History

The Midwest Grape and Wine Industry Institute is located at Iowa State University and was approved by the Iowa Board of Regents in September 2006. The formation of the Institute was in response to the State's evolving grape and wine industry.

Goals of the Institute include:

- Conducting research to evaluate cold-hardy grape varieties that can thrive in the Midwest.
- Conducting enology (science of wine and wine making) research.
- Developing a wine quality award program.
- Establishing an outreach program to the Iowa wine industry for training and assistance.
- Partnering with community colleges to develop job training programs for growing grapes and making wine.

### Funding

Funding to the Midwest Grape and Wine Industry Institute includes an allocation of \$288,000 from the Department of Agriculture and Land Stewardship and a \$250,000 appropriation from the wine gallonage tax.

### Related Statutes and Administrative Rules

Iowa Code section [123.183](#)

### Budget Unit Number

6150L370211

1443771

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### More Information

Midwest Grape and Wine Industry Institute: [extension.iastate.edu/wine](http://extension.iastate.edu/wine)  
LSA Staff Contact: Austin Brinks (515.725.2200) [austin.brinks@legis.iowa.gov](mailto:austin.brinks@legis.iowa.gov)

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## County Treasurer Equipment — RUTF

### History and Purpose

Under Iowa Code section [312.2](#), there is a statutory allocation of \$650,000 to fund the cost of supporting automation and telecommunications equipment for vehicle registration, vehicle titling, and driver licensing at county treasurers' offices.

### State Funding

This is a statutory allocation from the Road Use Tax Fund. This allocation has been static at \$650,000 since prior to FY 2008.

### Related Statutes and Administrative Rules

Iowa Code section [312.2](#)

Iowa Administrative Code [761](#)

### Budget Unit Number

64508100810

1443600

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### More Information

Iowa Department of Transportation: [www.iowadot.gov](http://www.iowadot.gov)  
LSA Staff Contact: Garry Martin (515.281.4611) [garry.martin@legis.iowa.gov](mailto:garry.martin@legis.iowa.gov)

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## Apprenticeship Training Program — Workforce Development Fund Account

### Purpose and History

The Apprenticeship Training Program was established with the enactment of 2014 Iowa Acts, chapter [1132](#). In Iowa Code section 84D.3, an Apprenticeship Training Program Fund was established in the State Treasury under the control of the Iowa Department of Workforce Development (IWD), with the Fund consisting of moneys appropriated to the IWD, any other moneys available to the IWD for this purpose, and interest and earnings of the Fund. The IWD is limited to no more than 2.0% (approximately \$60,000) of the total moneys deposited in the Fund to be used for administration. Moneys in the Fund do not revert at the close of a fiscal year.

A Financial Assistance for Apprenticeship Program within the IWD was also created in 2014 Iowa Acts, chapter 1132. Eligible apprenticeship sponsors or lead apprenticeship sponsors applying for the Program must be registered with the U.S. Department of Labor or the Iowa Office of Apprenticeship, and the apprentices must be employed at an Iowa worksite. Financial assistance can only be used for the cost of conducting and maintaining an apprenticeship program. The IWD is required to provide the assistance through grants, and the grants are allocated equally by formula in proportion to all applications received by the IWD. The recipient of the financial assistance must provide detailed information to the IWD about the recipient and the planned training to be financed. A signed contract is required between the parties regarding the financial assistance to be provided.

2023 Iowa Acts, [Senate File 514](#) (State Government Alignment Act), transferred the Apprenticeship Training Program, the Apprenticeship Training Fund, and the [Workforce Development Fund](#) (WDF) from the Iowa Economic Development Authority (IEDA) to IWD.

### Funding

The resources to operate the Apprenticeship Training Program are provided from the Apprenticeship Training Program Fund, which receives an annual \$3.0 million standing appropriation from the WDF Account.

The WDF Account receives funding from the New Jobs Credit (Iowa Code section [422.16A](#)) per the withholding mechanism established in Iowa Code section [260E.5](#), including a job training project funded under Iowa Code section 260J.1 or 260J.2I. After a business's training obligation has been paid off, an amount equal to 25.0% of the total amount of withholdings paid by a business for jobs created under the New Jobs Credit Program are diverted each quarter to the WDF Account for a period of 10 years.

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### More Information

Registered Apprenticeship Programs: [workforce.iowa.gov/opportunities/ra](http://workforce.iowa.gov/opportunities/ra)  
Iowa Department of Workforce Development: [workforce.iowa.gov](http://workforce.iowa.gov)  
LSA Staff Contact: Evan Johnson (515.281.6301) [evan.johnson@legis.iowa.gov](mailto:evan.johnson@legis.iowa.gov)

**Related Statutes and Administrative Rules**

Iowa Code section [422.16A](#)

Iowa Code chapters 84D, 84F, [260C](#), [260E](#), and [260F](#)

Iowa Administrative Code [877—16](#)

**Budget Unit Number**

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Doc ID 1444339

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## BUDGET UNIT BRIEF – FY 2025

Fiscal Services Division

July 1, 2024



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Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

## Job Training — Workforce Development Fund Account

### Purpose and History

Iowa Code section [260F.6](#) establishes a Job Training Fund in the [Workforce Development Fund \(WDF\)](#) under the purview of the Iowa Department of Workforce Development (IWD) for the community colleges. The Job Training Fund consists of moneys appropriated for the purposes of Iowa Code chapter [260F](#), plus the interest and principal from repayment of advances made to businesses for program costs, plus the repayments, including interest, of loans made from the Fund, and interest earned from moneys in the Job Training Fund.

The Job Training Fund is used to fund the costs of the Job Training Program, also known as the 260F Program. A community college may provide a business with an advance of the moneys to be used to pay for the Program costs as provided in the agreement entered into by the parties. To receive the funds for this advance from the Job Training Fund, the community college must submit an application to IWD. The amount of the advance must not exceed \$50,000, or \$100,000 within a three-fiscal-year period, for any business site. If the project involves a consortium of businesses, the maximum award per project must not exceed \$100,000. Participation in a consortium does not affect a business site's eligibility for individual project assistance. Prior to approval, a business must agree to match Program amounts in accordance with criteria established by IWD. Moneys in the Job Training Fund may be used by a community college to conduct entrepreneur development and support activities.

2023 Iowa Acts, [Senate File 514](#) (State Government Alignment Act), transferred the Job Training Program, the Job Training Fund, and the WDF from the Iowa Economic Development Authority (IEDA) to IWD.

### Funding

The resources to operate the Job Training Program are provided from the Job Training Fund, which receives an annual \$4.8 million standing appropriation from the WDF Account.

The WDF Account receives funding from the New Jobs Credit (Iowa Code section [422.16A](#)) per the withholding mechanism established in Iowa Code section [260E.5](#), including a job training project funded under Iowa Code section 260J.1 or 260J.2. After a business's training obligation has been paid off, an amount equal to 25.0% of the total amount of withholdings paid by a business for jobs created under the New Jobs Credit Program is diverted each quarter to the WDF Account for a period of 10 years.

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### More Information

Jobs Training Program (260F):

[workforce.iowa.gov/employers/build-your-workforce/training-programs-and-tax-credits/260f](http://workforce.iowa.gov/employers/build-your-workforce/training-programs-and-tax-credits/260f)

Iowa Department of Workforce Development: [workforce.iowa.gov](http://workforce.iowa.gov)

LSA Staff Contact: Evan Johnson (515.281.6301) [evan.johnson@legis.iowa.gov](mailto:evan.johnson@legis.iowa.gov)



**Related Statutes and Administrative Rules**

Iowa Code chapters 84D, 84F, [260C](#), [260E](#), and [260F](#)

Iowa Code sections [260C.44](#) and [422.16A](#)

Iowa Administrative Code [877—18](#)

**Budget Unit Number**

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Doc ID 1444341