FISCAL UPDATE Article

Fiscal Services Division June 24, 2021



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COVID-19 FEDERAL STIMULUS UPDATE — JUNE 2021

Federal Legislation — 2020

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

- 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.
- <u>H.R. 748</u> Coronavirus Aid, Relief, and Economic Security Act (CARES Act), enacted March 27, 2020.
- <u>H.R. 266</u> Paycheck Protection Program and Health Care Enhancement Act, enacted April 24, 2020.

Through June 11, 2021, State agencies in Iowa have reported federal awards totaling \$7.761 billion related to the four Acts to address a wide variety of expenses related to the COVID-19 pandemic. Of this total, \$6.511 billion has been awarded directly to departments, and \$1.250 billion was awarded to the Iowa Coronavirus Relief Fund. Moneys in this Fund have been transferred to State agencies. **Appendix A** provides details by State agency on funds awarded, expenditures, and available funds, and the Iowa Coronavirus Relief Fund is addressed separately.

The Department of Management (DOM) and Department of Administrative Services (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.

To date, of the \$6.511 billion in funds awarded directly to State agencies, \$3.782 billion (58.1%) has been expended as of June 11, 2021. Of the total year-to-date expenses, \$2.898 billion (76.6%) has been for worker unemployment benefits. **Figure 1** displays reported expenditures by State agency. The chart displays the nine agencies that received the most funding and combines all other agencies.

Figure 1

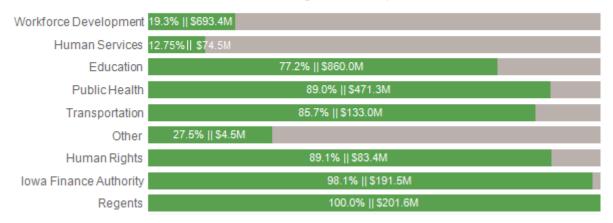


Figure 2 displays the share of awarded funds that have been expended by State agencies.

Figure 2

Share Unexpended v.s. Expended

Note: Excludes Coronavirus Relief Fund. The Board of Regents has not reported data to the DOM.



lowa Coronavirus Relief Fund. Iowa received \$1.250 billion in federal funds through the CARES Act on April 20, 2020. To date, \$2.3 million in interest earnings has been credited to the Fund. As of June 11, 2021, a total of \$1.247 billion has been transferred from the Iowa Coronavirus Relief Fund (ICRF) to various programs by the Governor. An additional \$40.5 million has been subsequently returned to the Fund, meaning that net transfers total \$1.216 billion. The current balance in the Fund is \$36.2 million. Of the \$1.216 billion that remains with departments, a total of \$1.133 billion has been expended from the various programs. The State has until December 30, 2021, to expend funds from the ICRF before they revert back to the federal government. **Figures 3 and 4** show transfers and expenditures by program as of June 11, 2021. **Appendix B** provides summary explanation of the programs funded through the ICRF.

Figure 3
Coronavirus Relief Fund
Revenue, Transfers, and Department Activities

| Coronavirus Relief Fund | |
|---------------------------|---------------------|
| Federal Support | \$ 1,250,000,000 |
| Interest | 2,262,345 |
| Net Transfers to Agencies | -1,215,026,809 |
| Fund Balance | \$ 37,235,536 |
| Department Activities | |
| Transfers Received | \$ 1,215,026,809 |
| Reported Expenses | -1,132,557,866 |
| Unexpended Transfers | \$ 82,468,943 |
| Total Unexpended | \$ 119,704,479 |

Figure 4

Coronavirus Relief Fund by Department
Transfers Received and Expenses

| | Net | | Remaining |
|--------------------------------------------|---------------------|---------------------|------------------|
| | Transfers | Expenditures | Funds |
| Administrative Services | \$ 4,596,675 | \$ 4,596,620 | \$ 55 |
| Agriculture and Land Stewardship | 17,638,848 | 17,329,322 | 309,526 |
| Attorney General | 167,545 | 16,683 | 150,863 |
| Chief Information Officer | 73,988,225 | 26,546,737 | 47,441,488 |
| Corrections | 13,587,661 | 13,587,661 | - |
| Cultural Affairs | 7,000,000 | 7,000,000 | - |
| Economic Development Authority | 201,335,000 | 195,377,115 | 5,957,885 |
| Iowa Finance Authority | 116,250,000 | 110,912,532 | 5,337,468 |
| College Student Aid Commission | 5,100,000 | 5,100,000 | - |
| Aging | 264,586 | 263,228 | 1,358 |
| Workforce Development | 506,090,279 | 500,100,018 | 5,990,261 |
| Human Services | 101,216,632 | 89,056,699 | 12,159,933 |
| Inspections and Appeals | 875,233 | 775,181 | 100,052 |
| Judicial Branch | 5,070,080 | 6,416,966 | (1,346,886) |
| Legislative Branch | 981,090 | 981,091 | - |
| Management | - | - | - |
| Natural Resources | 29,517 | 29,517 | - |
| Public Defense | 14,726 | - | 14,726 |
| Homeland Security and Emergency Management | 34,885,773 | 29,481,498 | 5,404,275 |
| Public Health | 934,940 | - | 934,940 |
| Public Safety | 10,000,000 | 10,000,000 | - |
| Revenue | 115,000,000 | 114,987,000 | 13,000 |
| Total | \$ 1,215,026,809 | \$ 1,132,557,866 | \$ 82,468,944 |

Note: Totals may not sum due to rounding. Expenses reported by the Judicial Branch may include revenue from other sources.

Federal Legislation — 2021

American Rescue Plan Act. On March 11, 2021, the federal American Rescue Plan Act (ARPA) of 2021 was signed into law. The Act provides \$1.900 trillion for COVID-19 relief funding to individuals, businesses, states, and local governments.

State of Iowa and Local Government Allocations. According to the Federal Funds Information for States (FFIS), the State of Iowa is estimated to receive approximately \$5.003 billion from the ARPA. Please see the May 6, 2021, *Fiscal Update Article* for detailed allocation information. This funding reflects the funds that will flow through the State of Iowa and does not include stimulus funding to individuals and families. Iowa residents received approximately \$3.776 billion in direct payments from the ARPA.

Of the total allocated, the State of Iowa will receive an estimated \$1.379 billion from the State Fiscal Recovery Fund, and local governments are estimated to receive approximately \$1.162 billion from the Local Fiscal Relief Fund. The funds are estimated to be distributed as follows:

- \$335.0 million for metropolitan cities.
- \$216.0 million for nonentitlement local governments (noncounties).
- \$612.0 million for counties (allocated by relative population).

The State Fiscal Recovery funds will be distributed in two allotments, with 50.0% delivered in the first allotment and the remainder delivered no earlier than one year later. States will need to distribute funds to smaller towns within 30 days of receiving a payment, and State and local government recipients can use the funds to cover costs incurred before the deadline on December 31, 2024. States that miss the deadline will be required to pay back any undistributed funds.

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. The funds may not be used to make payments to pension funds or to reduce taxes directly or indirectly between March 3, 2021, and the last day of the fiscal year in which all funds received have been spent or returned.

Capital Projects. Within the total ARPA allocation, the State of Iowa is estimated to receive \$152.8 million from the Coronavirus Capital Projects Fund. These funds may be used for capital projects which directly enable work, education, and health monitoring in response to the public health emergency.

Fiscal Recovery Relief and Capital Projects Funds. On June 8, 2021, the Governor signed HF 895 (FY 2022 Federal Block Grant Appropriations Act). The Act creates an Iowa Coronavirus Relief Recovery Fund and Iowa Coronavirus Capital Projects Fund consisting of funds received as part of the ARPA. It is estimated there will be \$1.400 billion deposited in the Relief Recovery Fund and \$152.8 million deposited into the Capital Projects Fund. Both funds are repealed on July 1, 2025. The LSA will track expenditures from these funds. The Act also provides that whenever the DOM is required to report to the United States Department of the Treasury on funds expended related to COVID-19 relief, the DOM is also required to submit the same information to the Legislative Services Agency (LSA).

Other Provisions Directly Affecting Individuals. The Act includes the following provisions directly affecting individuals:

- \$1,400 sent directly to every American making less than \$75,000 per year individually or \$2,800 per couple making less than \$150,000 per year combined, based on 2019 or 2020 tax returns. Phase-out will begin at \$75,000/\$150,000 and end completely at \$80,000/\$160,000 for individuals/couples.
- Expands the Child Tax Credit in 2021 only to \$3,000 per child ages 6 to 17 and \$3,600 per child for children under 6 years of age. Currently, the Credit is \$2,000 per child.
- Expands the Child and Dependent Care Tax Credit to 50.0% of up to \$8,000 per child in eligible expenses from up to 35.0% of up to \$3,000 in eligible expenses in 2021. Phase-out will begin for couples at \$125,000 per household.
- Eliminates tax payments that would otherwise be included in income for any student loan discharged.
- Reduces the minimum age to 19 and removes the maximum age, for 2021 only, for individuals without children to claim the Earned Income Tax Credit (EITC).
- 100.0% of the monthly cost for up to six months in 2021 of Consolidated Omnibus Budget Reconciliation Act (COBRA) subsidies for workers who have been laid off or have experienced reduced hours.

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

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| | | Award | Expenses | Available Funds |
|----------------------------------------|---------------------------------------------------------------------------------------------------------------|---------------|----------------|-----------------|
| Aging | Elder Abuse Prevention Interventions Program | \$38,952 | \$0 | \$38,952 |
| | National Family Caregiver Support, Title III, Part E | \$2,412,567 | (\$906,330) | \$1,506,237 |
| | Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers | \$6,903,516 | (\$1,892,089) | \$5,011,427 |
| | Special Programs for the Aging, Title III, Part C, Nutrition Services | \$15,957,362 | (\$6,935,326) | \$9,022,036 |
| | Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services | \$426,326 | \$0 | \$426,326 |
| | Special Programs for the Aging, Title IV, and Title II, Discretionary Projects | \$686,836 | (\$164,933) | \$521,903 |
| | Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals | \$292,850 | (\$131,956) | \$160,894 |
| | Total | \$26,718,409 | (\$10,030,634) | \$16,687,775 |
| Agriculture and Land Stewardship | d Plant and Animal Disease, Pest Control, and Animal Care | \$266,176 | (\$157,820) | \$108,356 |
| | Total | \$266,176 | (\$157,820) | \$108,356 |
| 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 | (\$2,551,081) | \$3,203,240 |
| | Total | \$5,754,321 | (\$2,551,081) | \$3,203,240 |
| Education | American Rescue Plan Elementary and Secondary School Emergency Relief | \$516,344,144 | \$0 | \$516,344,144 |
| | American Rescue Plan Elementary and Secondary School Emergency Relief – Homeless Children and Youth (ARP-HCY) | \$1,268,374 | \$0 | \$1,268,374 |
| | | | | |

| Emergency Assistance for Non-Public Schools \$26,271,345 \$0 \$26,271,345 Governor's Emergency Relief Fund \$37,783,389 (\$16,150,625) \$21,632,77 Grants to States \$285,087 (\$279,182) \$5,9 National School Lunch Program \$98,070,209 (\$98,070,209) \$1,593,37 Rethink K12 Education Models Grants \$17,681,016 (\$87,639) \$17,593,37 Total \$1,114,193,419 (\$254,199,441) \$859,993,91 Becurity and Emergency M. Emergency Performance Management Grant Emergency M. Total \$1,320,520 (\$829,820) \$490,70 Human Rights Community Services Block Grant \$10,821,398 (\$6,065,490) \$4,755,90 Low-Income Home Energy Assistance \$82,729,248 (\$4,123,491) \$78,805,70 Total \$93,550,646 (\$10,188,982) \$83,361,60 | | | Award | Expenses | Available Funds |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|----------------------------------------------------------|-----------------|-----------------|-----------------|
| Governor's Emergency Relief Fund \$37,783,389 \$16,150,625 \$21,632,77 | Education | Elementary and Secondary School Emergency Relief Fund | \$416,489,855 | (\$139,611,786) | \$276,878,069 |
| Section Sect | | Emergency Assistance for Non-Public Schools | \$26,271,345 | \$0 | \$26,271,345 |
| National School Lunch Program \$98,070,209 (\$98,070,209) \$18,070,209 \$19,070,209 \$19,070,209 \$19,070,209 \$19,070,209 \$19,070,209 \$19,070,209 \$19,070,209 \$19,070,209 \$19,070,209 \$19,070,209 \$17,593,39 \$17,593,39 \$17,593,39 \$17,593,39 \$17,593,39 \$17,593,39 \$17,593,39 \$17,593,39 \$17,593,39 \$1,114,193,419 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,320,520 \$1,3 | | Governor's Emergency Relief Fund | \$37,783,389 | (\$16,150,625) | \$21,632,764 |
| Rethink K12 Education Models Grants \$17,681,016 \$87,639 \$17,593,38 Total \$1,114,193,419 \$254,199,441 \$859,993,99 Homeland Security and Emergency Management Grant \$1,320,520 \$829,820 \$490,70 Total \$1,320,520 \$829,820 \$490,70 Human Rights Community Services Block Grant \$10,821,398 \$6,065,490 \$47,555,90 Low-Income Home Energy Assistance \$82,729,248 \$4,123,491 \$78,605,79 Total \$93,550,646 \$93,550,646 \$83,361,60 Rethink K12 Education Models Grants \$17,681,016 \$859,939,99 Services Richard | | Grants to States | \$285,087 | (\$279,182) | \$5,905 |
| Homeland Security and Emergency M. Emergency Performance Management Grant \$1,320,520 (\$829,820) \$490,70 Total \$1,320,520 (\$829,820) \$490,70 Human Rights Community Services Block Grant \$10,821,398 (\$6,065,490) \$4,755,90 Low-Income Home Energy Assistance \$82,729,248 (\$4,123,491) \$78,605,79 Total \$93,550,646 (\$10,188,982) \$83,361,60 | | National School Lunch Program | \$98,070,209 | (\$98,070,209) | \$0 |
| Homeland Security and Emergency M. Emergency Performance Management Grant \$1,320,520 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,70 (\$829,820) \$490,7 | | Rethink K12 Education Models Grants | \$17,681,016 | (\$87,639) | \$17,593,377 |
| Security and Emergency M. Emergency Performance Management Grant Emergency M. Emergency Performance Management Grant \$1,320,520 \$829,820 \$490,70 Total \$1,320,520 \$829,820 \$490,70 Human Rights Low-Income Home Energy Assistance \$10,821,398 \$(\$6,065,490) \$4,755,90 Total \$82,729,248 \$(\$4,123,491) \$78,605,70 Total \$93,550,646 \$(\$10,188,982) \$83,361,60 | | Total | \$1,114,193,419 | (\$254,199,441) | \$859,993,978 |
| Human Rights | Security and | Emergency Performance Management Grant | \$1,320,520 | (\$829,820) | \$490,700 |
| Community Services Block Grant \$10,821,398 (\$6,065,490) \$4,755,90 Low-Income Home Energy Assistance \$82,729,248 (\$4,123,491) \$78,605,70 Total \$93,550,646 (\$10,188,982) \$83,361,60 | | Total | \$1,320,520 | (\$829,820) | \$490,700 |
| Total \$93,550,646 (\$10,188,982) \$83,361,66 | Human Rights | Community Services Block Grant | \$10,821,398 | (\$6,065,490) | \$4,755,908 |
| | | Low-Income Home Energy Assistance | \$82,729,248 | (\$4,123,491) | \$78,605,757 |
| Human | | Total | \$93,550,646 | (\$10,188,982) | \$83,361,664 |
| | Human Services | Adoption Assistance | \$6,122,082 | (\$6,122,082) | \$0 |
| Chafee Education and Training Vouchers Program (ETV) \$697,415 \$0 \$697,415 | | Chafee Education and Training Vouchers Program (ETV) | \$697,415 | \$0 | \$697,415 |
| Child Care and Development Block Grant \$126,761,624 (\$60,112,870) \$66,648,79 | | Child Care and Development Block Grant | \$126,761,624 | (\$60,112,870) | \$66,648,754 |
| Children's Health Insurance Program \$12,487,667 (\$12,487,667) | | Children's Health Insurance Program | \$12,487,667 | (\$12,487,667) | \$0 |
| Emergency Food Assistance Program (Administrative Costs) \$1,839,568 (\$1,839,568) | | Emergency Food Assistance Program (Administrative Costs) | \$1,839,568 | (\$1,839,568) | \$0 |

| | | Award | Expenses | Available Funds |
|---------------------------|------------------------------------------------------------------------------------------------------------------------------------|---------------|-----------------|-----------------|
| Human Services | Foster Care Title IV-E | \$891,550 | (\$891,550) | \$0 |
| | Guardianship Assistance | \$6,739 | (\$6,739) | \$0 |
| | John H. Chafee Foster Care Program for Successful Transition to Adulthood | \$4,798,212 | \$0 | \$4,798,212 |
| | Medical Assistance Program | \$429,906,172 | (\$429,906,172) | \$0 |
| | Money Follows the Person Rebalancing Demonstration | \$238,489 | (\$238,489) | \$0 |
| | Provider Relief Fund | \$3,709,061 | (\$1,274,691) | \$2,434,371 |
| | Refugee and Entrant Assistance State/Replacement Designee Administered Programs | \$248,496 | (\$739) | \$247,757 |
| | Stephanie Tubbs Jones Child Welfare Services Program | \$476,722 | (\$803,060) | (\$326,338) |
| | Total | \$588,183,798 | (\$513,683,628) | \$74,500,170 |
| Iowa Finance Authority | Emergency Rental Assistance Program | \$195,110,510 | (\$3,611,921) | \$191,498,588 |
| | Total | \$195,110,510 | (\$3,611,921) | \$191,498,588 |
| Justice | Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services | \$331,515 | (\$222,834) | \$108,681 |
| | Total | \$331,515 | (\$222,834) | \$108,681 |
| Public Health | Activities to Support State, Tribal, Local And Territorial (STLT) Health Department Response to Public Health or Healthcare Crises | \$31,646,110 | \$0 | \$31,646,110 |
| | Block Grants for Prevention and Treatment of Substance Abuse | \$12,272,501 | \$0 | \$12,272,501 |
| | Emergency Grants to Address Mental and Substance Use Disorders During COVID-19 | \$4,859,647 | (\$427,561) | \$4,432,086 |
| | Epidemiology and Laboratory Capacity For Infectious Diseases (ELC) | \$387,149,835 | (\$38,879,296) | \$348,270,539 |

| | | Award | Expenses | Available Funds |
|---------------|---------------------------------------------------------------------------------------------------------------|---------------|----------------|-----------------|
| Public Health | HIV Care Formula Grants | \$173,737 | (\$173,500) | \$237 |
| | Immunization Cooperative Agreements | \$67,970,489 | (\$3,857,780) | \$64,112,709 |
| | Maternal, Infant, and Early Childhood Home Visiting Program | \$617,596 | \$0 | \$617,596 |
| | National Bioterrorism Hospital Preparedness Program | \$2,464,248 | (\$951,201) | \$1,513,047 |
| | National Center for Injury Prevention and Control | \$33,588 | (\$33,588) | \$0 |
| | Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response | \$6,347,829 | (\$4,237,274) | \$2,110,555 |
| | Small Rural Hospital Improvement Grant Program | \$7,588,530 | (\$5,979,893) | \$1,608,637 |
| | WIC Special Supplemental Nutrition Program for Women, Infants, and Children | \$8,291,586 | (\$3,566,467) | \$4,725,119 |
| | Total | \$529,415,696 | (\$58,106,559) | \$471,309,137 |
| Regents | COVID-19 Telehealth Program | \$266,944 | \$0 | \$266,944 |
| | Federal Transit Formula Grants | \$1,902,975 | \$0 | \$1,902,975 |
| | Higher Education Emergency Relief Fund | \$56,248,780 | \$0 | \$56,248,780 |
| | Higher Education Emergency Relief Fund II | \$80,214,983 | \$0 | \$80,214,983 |
| | Prevention of Disease, Disability, and Death by Infectious Diseases | \$650,000 | \$0 | \$650,000 |
| | Provider Relief Fund | \$62,336,541 | \$0 | \$62,336,541 |
| | Total | \$201,620,223 | \$0 | \$201,620,223 |

| | | Award | Expenses | Available Funds |
|--------------------------|------------------------------------------------------------------------|-----------------|-------------------|-----------------|
| Secretary of State | 2018 HAVA Election Security Grants | \$4,859,545 | (\$4,297,634) | \$561,911 |
| | Total | \$4,859,545 | (\$4,297,634) | \$561,911 |
| Transportation | Federal Transit Formula Grants | \$33,288,313 | (\$22,047,002) | \$11,241,311 |
| | Highway Planning and Construction | \$121,866,016 | (\$116,658) | \$121,749,358 |
| | Total | \$155,154,329 | (\$22,163,660) | \$132,990,669 |
| Veterans Affairs | Provider Relief Fund | \$2,832,900 | (\$2,832,900) | \$0 |
| | Total | \$2,832,900 | (\$2,832,900) | \$0 |
| Workforce Development | Child Care and Development Block Grant | \$0 | (\$9,702,861) | (\$9,702,861) |
| | Unemployment Insurance | \$3,589,543,869 | (\$2,888,116,705) | \$701,427,164 |
| | WIOA National Dislocated Worker Grants / WIA National Emergency Grants | \$1,665,000 | (\$11,546) | \$1,653,454 |
| | Total | \$3,591,208,869 | (\$2,897,831,113) | \$693,377,756 |
| Grand Total | | \$6,511,429,276 | (\$3,781,616,427) | \$2,729,812,850 |

Programs Funded through the Iowa Coronavirus Relief Fund

Department of Administrative Services

 Support for Local Government Relief Payments: These funds have been transferred to cover costs associated with work in support of the Local Government Relief Payments program.

Department on Aging

AAA Nutrition Programs: The Iowa Department on Aging administers the Older Americans Act
Nutrition Programs and Services in accordance with the <u>Older Americans Act</u>. The objectives of the
programs are to reduce hunger and food insecurity among older individuals, promote socialization of
older individuals, promote the health and well-being of older individuals, and delay adverse health
conditions for older individuals.

Department of Agriculture and Land Stewardship (DALS)

- Feeding Iowans Initiative: The Feeding Iowans Task Force was created by Governor Reynolds to implement the Feeding Iowans Initiative. The purpose of the Initiative is to assist Iowans impacted by food insecurity during the COVID-19 pandemic. The Feeding Iowans programs through the DALS are the Pass the Pork Program, the Beef Up Iowa Program, the Pack the Pantry Program, the Meat Processing Expansion and Development Program, and the Local Produce and Protein Program. Additional information on these programs can be found at the DALS website.
- **lowa Disposal Assistance Program:** The <u>lowa Disposal Assistance Program</u> was created to assist lowa pork producers who are unable to harvest pigs because of COVID-19 supply chain disruptions. In the event pork producers are forced to euthanize animals, the producers can apply for State funding to properly dispose of carcasses in an environmentally sound manner. The Program will provide producers \$40 per animal to help cover a portion of the disposal costs for qualifying hogs.
- Renewable Fuels Retail Recovery Program: This Program provides financial assistance to filling stations, truck stops, and other fuel retailers to help them recover from lost demand caused by the COVID-19 pandemic. Iowa fuel retailers that dispense, or have plans to dispense, ethanol blends of E15 or higher or biodiesel blends of B11 or higher, and biodiesel terminal facilities are eligible to apply for the relief funds.

College Student Aid Commission

• Last-Dollar Scholarship Program Fund: The Last-Dollar Scholarship Program was created in 2018 in HF 2458 (Future Ready lowa Act). The Program provides financial aid to students attending community colleges or accredited private nonprofit institutions and enrolled in programs of study that lead to a postsecondary credential, up to and including an associate degree, aligned with a high-demand job as designated by Iowa Workforce Development or a community college.

Department of Corrections

 COVID Staffing and Overtime: This funding provides payroll expenses for employees whose services were diverted to a substantially different use as a result of COVID-19, and assists employees who used emergency paid sick leave due to the COVID-19 pandemic.

Department of Cultural Affairs

 Iowa Arts and Cultural Recovery Program: This Program provides short-term relief to arts venues, cultural organizations and creative workers who have lost significant business or income due to the pandemic

Economic Development Authority

• Small Business Disaster Assistance Fund: This program provides financial assistance to small businesses that have been impacted by the COVID-19 pandemic. The program offers eligible small businesses grants ranging from \$5,000 to \$25,000 and permits deferral of sales and use taxes or

- withholding taxes and a waiver of penalty and interest. For additional information, see the *Fiscal Update Article* COVID-19 *Iowa Small Business Relief Program Update May* 12, 2020.
- AmeriCorps: AmeriCorps is a program of the federal Corporation for National and Community Service, which is an independent federal agency designed to improve lives, strengthen communities, and foster civic engagement through service and volunteering. The AmeriCorps program in Iowa is coordinated through Volunteer Iowa.
- Grow Iowa Values Fund: The Governor transferred \$7.0 million from the Iowa Coronavirus Relief Fund (ICRF) to the Grow Iowa Values Fund (GIVF) to reimburse the GIVF for transfers totaling \$7.0 million to the Small Business Disaster Assistance Fund that were made in March and April 2020.
- **Biofuels Relief Fund:** The program provides short-term cash flow assistance to Iowa-based biodiesel and ethanol companies impacted by the COVID-19 pandemic. The maximum award per company cannot exceed \$750,000.
- Small Business Utility Assistance Program: This Program provides short-term relief of up to \$7,500 to eligible small businesses and nonprofits that face significant hardship in the payment of utility bills for service provided during the months of disruption to their business.
- **lowa Hospital COVID-19 Relief Program:** This Program provides financial relief to lowa's hospitals impacted by the COVID-19 pandemic.
- **Nonprofit Recovery Program:** This Program will provide short-term relief to nonprofit organizations that have experienced a net loss in revenue as a result of the COVID-19 pandemic. The grant funds are to be used for short-term cash flow assistance to continue operations, provide increased services and supports, or to reopen the nonprofit following the COVID-19 pandemic.
- **Movie Theater Relief Fund:** The program will provide short-term relief to eligible movie theaters impacted by the COVID-19 pandemic for the purpose of continuing or resuming business operations. Theaters in Iowa showing films open to all ages are eligible for \$10,000 per movie screen.
- County Fair Relief Program: This Program provides short-term relief to eligible county and district fairs for the purpose of continuing or resuming operations in the context of the public health emergency.
- Nano Vaccine Development: This program supports the development of a next-generation COVID-19 vaccine through a partnership between lowa State University and the University of Iowa.

Department of Homeland Security and Emergency Management

- Feeding lowans Initiative Food Banks: The funds for this initiative will be used for the purchase and repackaging of bulk food products for food banks across lowa.
- **FEMA Public Assistance Program:** These funds provide the State match of federal funds received through the Federal Emergency Management Agency (FEMA) Public Assistance Program.
- COVID-19 Staffing: These funds are being used to cover increased salary costs associated with responding to COVID-19 relief efforts. A portion of the funds (\$449,000) was transferred to the Governor's Office for increased salary costs.

Department of Human Services (DHS)

- Double Up Food Bucks: The <u>Double Up Food Bucks</u> program connects low-income families with healthy food grown by lowa farmers and increases those families' access to fresh fruits and vegetables.
- Commodity Supplemental Foods Program (CSFP): The <u>CSFP</u> provides supplemental food and nutrition education for persons ages 60 and over. Available foods include canned fruits and vegetables, hot and cold cereals, cheese, peanut butter, beans, pastas, and canned and powdered milk.
- Medicaid Mental Health Services: The Governor transferred \$80.0 million from the ICRF to the DHS on August 11, 2020. Of this, \$50.0 million is related to mental health and substance use disorders, including \$30.0 million for the Mental Health and Disability Services Regions to supplement

current funding for adult and children's mental health services and to meet increased needs, and \$20.0 million for Medicaid mental health and substance abuse provider services due to increased costs related to the COVID-19 pandemic. The remaining \$30.0 million will be provided as a one-time payment to Medicaid habilitation services providers to help ensure patient access through the pandemic.

- **COVID-19 Mitigation:** These funds will be used for staff and equipment costs incurred by the DHS in responding to the COVID-19 pandemic.
- Long-Term Care Services: These funds are distributed to Medicaid providers of home and community-based services (HCBS) and habilitation services under the HCBS waiver programs to cover increased costs associated with the pandemic for providing long-term care services and supports to people in their home or community rather than an institutional setting.

Department of Inspections and Appeals (DIA)

- Health Facilities Division Database: The Centers for Medicare and Medicaid Services (CMS) implemented a new Infection Control Survey due to COVID-19. These funds will be used for the development of a new database to incorporate Infection Control Surveys and allow for transparent communication related to COVID-19.
- Telework Equipment: These funds will be used to comply with social distancing guidelines
 developed by the Centers for Disease Control and Prevention (CDC) and the lowa Department of
 Public Health. This will include the purchase of additional hardware for emergency telework needs
 for several critical DIA employees, including computers, printers, and supporting devices such as
 monitors, adapters, and cables.

Iowa Finance Authority

- lowa Eviction and Foreclosure Prevention Program: The funds for this Program will be used to assist lowans who have been economically impacted by COVID-19 and may be facing housing cost hardships.
- **Livestock Producer Relief Fund:** This <u>program</u> provides eligible livestock producers with grants up to \$10,000 that may be used as working capital to continue operations.
- **Beginning Farmer Debt Relief Fund:** This <u>program</u> provides eligible beginning farmers with a debt service payment up to \$10,000.

Judicial Branch

• Court Technology and Modernization: These funds assist in covering the Judicial Branch costs associated with the COVID-19 pandemic, including: audio/video equipment for virtual hearings and public viewing of proceedings; technology for evidence presentation, plexiglass, and additional furniture to allow for social distancing; and equipment to support employees working remotely.

Legislative Branch

Legislative Technology Upgrades: These funds were used to facilitate telework and provide ease
of access to the lowa Legislature while following recommended health protocols.

Department of Management

• **Economic Emergency Fund:** The Governor transferred \$17.0 million from the ICRF to the Economic Emergency Fund to reimburse the Fund for transfers totaling \$17.0 million to the Small Business Disaster Assistance Fund made in March and April 2020.

Department of Natural Resources

Henry A. Wallace Building Access Upgrades: The funds will be used to secure access to
employee work space areas on each floor of the building through the installation of badge card
readers for several access points and a new badged Americans with Disabilities (ADA)-compliant
accessible doorway.

Office of the Chief Information Officer

- **Technology Upgrades:** Funds were transferred from the ICRF to the Office of the Chief Information Officer for four projects. They are:
 - \$13.0 million for design and development of prioritized data streams, which will provide a backbone for analytics in the event of another pandemic.
 - \$7.1 million to develop and enhance citizen digital access for State government services.
 - \$3.9 million for various technology upgrades.
 - \$50.0 million for funding of grants to expand broadband services in lowa.

Office of the Attorney General

• **COVID Technology Support**: This funding is to support the Attorney General Office's ongoing technology needs in response to the pandemic.

Department of Public Defense

• **COVID-19 Staffing:** This funding is provided to support payroll expenses for employees whose services were diverted to a substantially different use as a result of COVID-19, and assist employees who used Emergency Paid Sick Leave due to the COVID-19 pandemic.

Department of Public Safety

 Emergency Response Costs: Funds transferred to the Department of Public Safety will be used to cover expenses associated with responding to public health emergencies including salaries and overtime.

Department of Revenue

• Local Government Relief Payments: These funds are to provide reimbursements to cities and counties for costs associated with the COVID-19 pandemic. The funds are required to be used in accordance with U.S. Treasury Department guidelines. Of the total, \$40.0 million is designated for counties and \$60.0 million for cities. Additional information is available here.

Department of Workforce Development

- Unemployment Insurance Trust Fund: The Unemployment Insurance Trust Fund finances the
 costs of the Unemployment Insurance Program, which pays benefits to covered workers who become
 involuntarily unemployed and meet specified eligibility requirements. The Governor transferred
 \$490.0 million from the ICRF to the Unemployment Insurance Trust Fund on June 29, 2020.
- Future Ready Iowa Employer Innovation Fund: The lowa Employer Innovation Program matches eligible employer moneys to expand opportunities for education and training leading to high-demand jobs, to encourage Iowa employers to provide leadership and support for regional workforce talent pools throughout the State, and to fund Future Ready Iowa education and outreach.
- Registered Apprenticeship Incentive Grant Program: This Program funds projects that support
 the creation and expansion of short-term training programs and support services resulting in industryrecognized credentials. The projects must serve lowans whose jobs have been affected by the
 pandemic.
- **Earn and Learn Grants:** This funding is for programs that support the creation and expansion of short-term training programs and support services resulting in industry-recognized credentials.