
BUDGET UNIT BRIEF – FY 2018

Fiscal Services Division

December 18, 2017



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Compensation and Expense

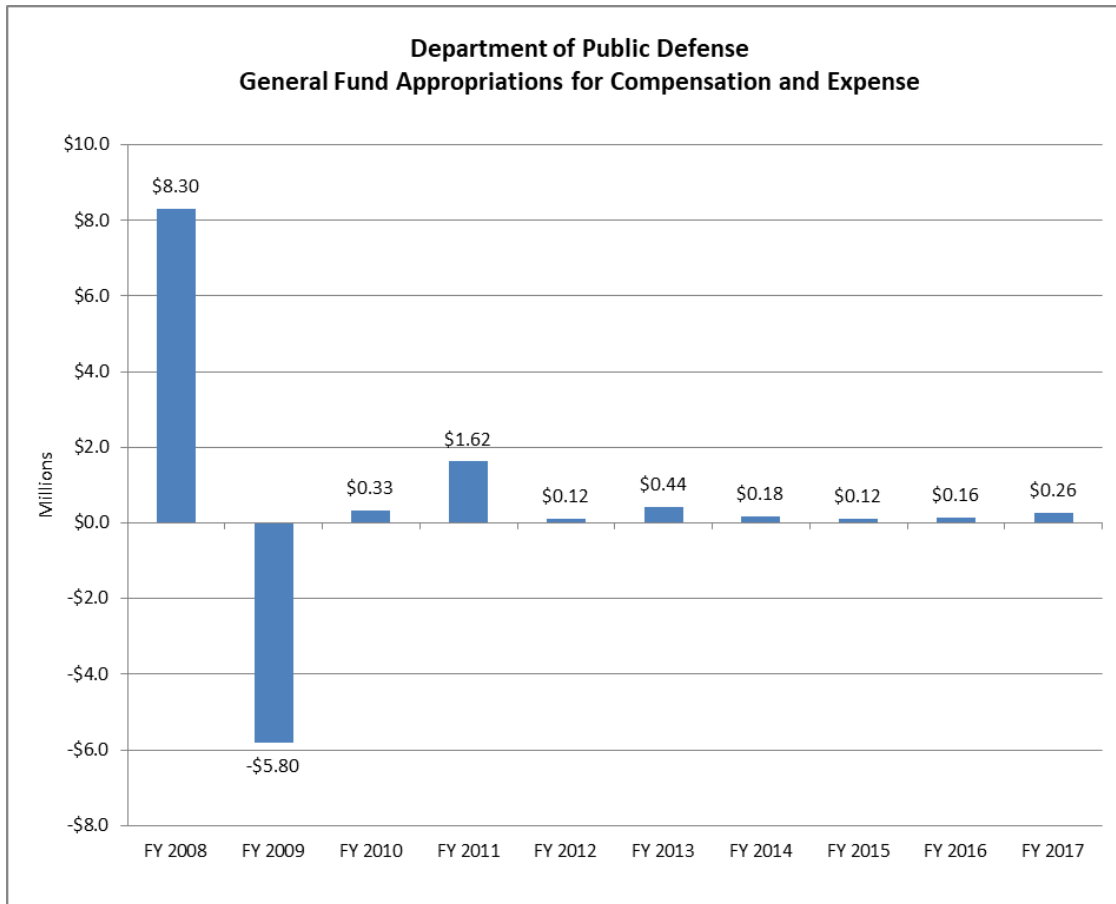
Background

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. The chart below shows the year-end appropriation totals for the 10-year period of FY 2008 – FY 2017. The two fiscal years that show large swings in expenditures are FY 2008 and FY 2009; these were largely the result of timing involved in the receipt of federal reimbursement payments. The appropriation expenses for FY 2008 totaled \$8.3 million, due to the Guard activation in response to the floods of 2007 and 2008. The State received a reimbursement payment of \$7.0 million from the Federal Emergency Management Agency (FEMA) in FY 2009 for the costs that were incurred in FY 2008. The reimbursement payment was credited to the appropriation in FY 2009 resulting in a net negative appropriation of \$5.8 million.

More Information

National Guard Compensation and Expense: www.legis.iowa.gov/docs/code/29A.29.pdf
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As with other standing unlimited appropriations, an estimated amount is used as the budget is being developed by the Governor and the General Assembly. Although the amount used for budgeting purposes has changed over time, for the most recent fiscal years the amount used for the Compensation and Expense appropriation budget 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](#)

Iowa Administrative Code [611](#)