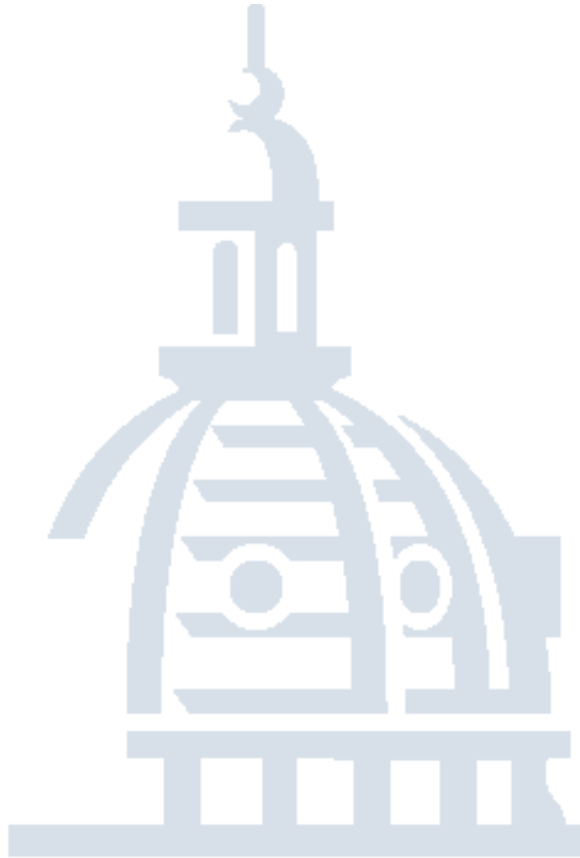


ANALYSIS OF THE GOVERNOR'S BUDGET RECOMMENDATIONS

FY 2025



**FISCAL SERVICES DIVISION
JANUARY 11, 2024**

The purpose of this document is to provide the General Assembly with an overview of the Governor's FY 2025 budget recommendations. The report provides an analysis of the Governor's recommendations for each of the appropriations subcommittees. The report also includes information on the economic outlook of the State, the Medical Assistance Program, federal funds, State School Aid, the Public Retirement Systems, and collective bargaining.

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

Questions concerning this document should be directed to:

Jennifer Acton, Fiscal Services Division Director

jennifer.acton@legis.iowa.gov

Phone: 515.281.7846

or

Maria Wagenhofer, Division Administrator

maria.wagenhofer@legis.iowa.gov

Phone: 515.281.5270

(Blank Page)

	Page
Document Notes	1
2024 Iowa Legislative Session Timetable	3
Fiscal Services Division Staff Listing	5
Budget Overview	
Overview of Governor's Budget	9
Comparison of All Appropriated Funds	22
Overall Budget Issues	
Revenue and Economic Outlook.....	23
Federal Funds	32
Medicaid	58
School Aid	65
Public Retirement Systems	72
Salaries and Collective Bargaining	75
FY 2025 Governor's Recommendations by Subcommittee	
Administration and Regulation	77
Agriculture and Natural Resources	114
Economic Development	127
Education	145
Health and Human Services	163
Justice System	177
Transportation, Infrastructure, and Capitals.....	208
Unassigned Standing Appropriations.....	233
Appendices	
A – Acronyms	240
B – Appropriations Tracking by Subcommittee	242
General Fund.....	243
Other Funds.....	263
C – Fiscal Services Division Interim Publications	284
D – Other Fund Balance Sheets	288

(Blank Page)

When reviewing this document, please note the following:

The Fiscal Services Division accessed information from the Integrated Information for Iowa Budget System (I/3) and from the Department of Management (DOM) to compile this document. The document reflects information received January 8, 2024.

Other items worth noting include:

- Revenues and expenditures are estimated for FY 2024 and FY 2025. The General Fund revenue estimate, determined by the Revenue Estimating Conference on December 13, 2023, is used as the basis for determining the statutory expenditure limitation for FY 2025, along with any proposed legislative revenue changes.
- The Governor's FY 2025 recommendations are compared to the estimated FY 2024 appropriations.
- **Appendix A** provides common acronyms used in the appropriations tables.
- **Appendix B** is an appropriations tracking document showing General Fund and Other Funds appropriations and the Governor's recommendations by appropriations subcommittee.
- **Appendix C** provides a listing of publications by the Fiscal Services Division during the 2023 Interim.
- **Appendix D** provides Other Funds balance sheets for the following:
 - Rebuild Iowa Infrastructure Fund (RIIF)
 - Environment First Fund (EFF)
 - Technology Reinvestment Fund (TRF)
 - Skilled Worker and Job Creation Fund (SWJCF)

(Blank Page)

2024 Session Timetable

Fiscal Staff: Chris Ubben

Analysis of Governor's Budget

NOTE: This Session timetable is subject to change.

*See [HCR 10](#) and [HR 3](#) (2021), [SR 3](#) (2019), and [SR 113](#) (2020).

Available online at: www.legis.iowa.gov/docs/publications/SESTT/1294700.pdf

JANUARY 8	First day of Session. (Iowa Code sec. 2.1)
JANUARY 19 (Friday of 2nd week)	Final date for individual Senator and Representative requests for bill drafts to the Legislative Services Agency. (Senate Rule 27 and House Rule 29)
FEBRUARY 16 (Friday of 6th week)**	Final date for Senate bills to be reported out of Senate committees and House bills out of House committees. (Joint Rule 20)
FEBRUARY 19 – 23 (7th week)	Senate considers only Senate bills and unfinished business. House considers only House bills and unfinished business. (Joint Rule 20)
FEBRUARY 26 – MARCH 8 (8th and 9th weeks)	Debate not limited by rule.
MARCH 15 (Friday of 10th week)**	Final date for Senate bills to be reported out of House committees and House bills out of Senate committees. (Joint Rule 20)
MARCH 18 – 22 (11th week)	Senate considers only House bills and unfinished business. House considers only Senate bills and unfinished business. (Joint Rule 20)
MARCH 25 (Beginning of 12th week)	Only the following bills are eligible for consideration: (Joint Rule 20) <ul style="list-style-type: none"> • Bills passed by both chambers • Appropriations bills • Ways and Means bills • Government Oversight bills • Legalizing Acts • Administrative Rules Review Committee bills • Committee bills related to delayed or suspended Administrative Rules (Iowa Code sec. 17A.8(9)) • Bills co-sponsored by Majority and Minority Leaders of one chamber • Conference Committee reports • Companion bills sponsored by Senate and House Majority Leaders • Concurrent or simple resolutions • Joint resolutions nullifying Administrative Rules • Bills on the Veto Calendar (Joint Rule 23) • Unfinished business
APRIL 1 (Beginning of 13th week)	House amendments need not be filed on the day preceding floor debate. (House Rule 31.8)
APRIL 16	100th calendar day of Session. (Per diem expenses end — Iowa Code sec. 2.10(1))
<p>**The February 16 and March 15 committee deadlines do not apply to Appropriations bills, Ways and Means bills, Government Oversight bills, Legalizing Acts, Administrative Rules Review Committee bills, Committee bills related to delayed or suspended Administrative Rules (Iowa Code sec. 17A.8(9)), bills co-sponsored by Majority and Minority Leaders of one chamber, Conference Committee reports, companion bills sponsored by the Majority Leaders of both chambers after consultation with the respective Minority Leaders, concurrent or simple resolutions, and joint resolutions nullifying Administrative Rules.</p> <p>Updated by the Legislative Information Office: 08/09/2023</p>	

(Blank Page)



Fiscal Services Division Staff Listing

Analysis of Governor's Budget

FISCAL SERVICES DIVISION LEGISLATIVE SERVICES AGENCY

Jennifer Acton, Director
jennifer.acton@legis.iowa.gov
 Telephone: 515.281.7846
 Fax: 515.281.8027

Website: www.legis.iowa.gov/agencies/nonpartisan/lisa/fiscalservices

STAFF ASSIGNMENTS	STAFF PERSON	PHONE	EMAIL ADDRESS
DIVISION ADMINISTRATOR	Maria Wagenhofer	515.281.5270	maria.wagenhofer@legis.iowa.gov
DIVISION EDITOR	Adam Broich	515.281.8223	adam.broich@legis.iowa.gov
DIVISION EDITOR	Chris Ubben	515.725.0134	chris.ubben@legis.iowa.gov
APPROPRIATIONS SUBCOMMITTEES			
ADMINISTRATION AND REGULATION			
Department of Inspections, Appeals, & Licensing	Xavier Leonard	515.725.0509	xavier.leonard@legis.iowa.gov
Department of Insurance & Financial Services			
Iowa Department of Revenue			
Iowa Lottery			
Iowa Public Employees' Retirement System			
Office of the Governor			
Racing and Gaming Commission			
Auditor of State	Joey Lovan	515.242.5925	joey.lovan@legis.iowa.gov
Department of Administrative Services			
Department of Management			
Ethics and Campaign Disclosure Board			
Iowa Public Information Board			
Iowa Utilities Board			
Secretary of State			
Treasurer of State			
AGRICULTURE AND NATURAL RESOURCES			
Department of Agriculture & Land Stewardship	Austin Brinks	515.725.2200	austin.brinks@legis.iowa.gov
Environment First Fund			
Department of Natural Resources			

Fiscal Services Staff Listing

STAFF ASSIGNMENTS	STAFF PERSON	PHONE	EMAIL ADDRESS
ECONOMIC DEVELOPMENT			
Board of Regents — Economic Development	Evan Johnson	515.281.6301	evan.johnson@legis.iowa.gov
Economic Development Authority			
Iowa Finance Authority			
Public Employment Relations Board			
Workforce Development			
EDUCATION			
Board of Regents	Michael Peters	515.281.6934	michael.peters@legis.iowa.gov
Community Colleges			
Department of Education	Jacob Ludwig	515.725.0155	jacob.ludwig@legis.iowa.gov
Department for the Blind			
Iowa PBS			
HEALTH AND HUMAN SERVICES			
Adoption	Louie Hoehle	515.281.6561	louie.hoehle@legis.iowa.gov
Child Care			
Child Support Recovery			
Child Welfare			
Foster Care			
Field Operations			
General Administration			
Human Rights			
Public Health			
Aging and Disability Services	Lindsey Ingraham	515.281.6764	lindsey.ingraham@legis.iowa.gov
Family Investment Program (FIP), PROMISE JOBS, Supplemental Nutrition Assistance			
Mental Health Institutes and Resource Centers			
Mental Health/County-Based Services			
Social Services Block Grant			
Temporary Assistance for Needy Families (TANF)			
Veterans Affairs			
Medicaid	Eric Richardson	515.281.6767	eric.richardson@legis.iowa.gov
Children's Health Insurance Program (Hawki)			

Fiscal Services Staff Listing

STAFF ASSIGNMENTS	STAFF PERSON	PHONE	EMAIL ADDRESS
JUSTICE SYSTEM			
Department of Corrections	Molly Kilker	515.725.1286	molly.kilker@legis.iowa.gov
Indigent Defense/Public Defender			
Department of Justice			
Board of Parole			
Judicial Branch	Justus Thompson	515.725.2249	justus.thompson@legis.iowa.gov
Homeland Security and Emergency Management			
Iowa Law Enforcement Academy			
Department of Public Defense			
Department of Public Safety			
TRANSPORTATION, INFRASTRUCTURE, AND CAPITALS			
Department of Transportation	Garry Martin	515.281.4611	garry.martin@legis.iowa.gov
Infrastructure	Maria Wagenhofer	515.281.5270	maria.wagenhofer@legis.iowa.gov
Capitals			
Iowa Communications Network			
OTHER STAFFING ASSIGNMENTS			
ADMINISTRATIVE RULES — Fiscal Summary	Chris Ubben	515.725.0134	chris.ubben@legis.iowa.gov
	Jacob Ludwig	515.725.0155	jacob.ludwig@legis.iowa.gov
APPROPRIATIONS STANDING COMMITTEES	Adam Broich	515.281.8223	adam.broich@legis.iowa.gov
	Maria Wagenhofer	515.281.5270	maria.wagenhofer@legis.iowa.gov
	Jennifer Acton	515.281.7846	jennifer.acton@legis.iowa.gov
APPROPRIATIONS TRACKING AND FINANCIAL DOCUMENTS	Adam Broich	515.281.8223	adam.broich@legis.iowa.gov
	Ron Robinson	515.281.6256	ron.robinson@legis.iowa.gov
FEDERAL FUNDS	Evan Johnson	515.281.6301	evan.johnson@legis.iowa.gov
	Adam Broich	515.281.8223	adam.broich@legis.iowa.gov
FISCAL COMMITTEE	Maria Wagenhofer	515.281.5270	maria.wagenhofer@legis.iowa.gov
	Xavier Leonard	515.725.0509	xavier.leonard@legis.iowa.gov
GOVERNMENT OVERSIGHT	Austin Brinks	515.725.2200	austin.brinks@legis.iowa.gov
	Evan Johnson	515.281.6301	evan.johnson@legis.iowa.gov
HEALTH POLICY OVERSIGHT	Lindsey Ingraham	515.281.6764	lindsey.ingraham@legis.iowa.gov
	Eric Richardson	515.281.6767	eric.richardson@legis.iowa.gov
	Louie Hoehle	515.281.6561	louie.hoehle@legis.iowa.gov
LOCAL GOVERNMENT	Austin Brinks	515.725.2200	austin.brinks@legis.iowa.gov
PUBLIC RETIREMENT SYSTEMS	Xavier Leonard	515.725.0509	xavier.leonard@legis.iowa.gov
SCHOOL FINANCE	Ron Robinson	515.281.6256	ron.robinson@legis.iowa.gov
WAYS AND MEANS STANDING COMMITTEES	Evan Johnson	515.281.6301	evan.johnson@legis.iowa.gov
	Michael Peters	515.281.6934	michael.peters@legis.iowa.gov
	Eric Richardson	515.281.6767	eric.richardson@legis.iowa.gov

(Blank Page)

Summary of the Governor's General Fund Budget Recommendations

The Governor's budget is based on the December 13, 2023, Revenue Estimating Conference (REC) estimates. The REC establishes estimates for net General Fund receipts, including transfers, for the fiscal year currently in progress and for the fiscal year that begins the following July 1. At the December meeting, the REC revised the estimate for FY 2024 and established the official estimate for FY 2025. The Governor's budget recommendations are summarized below.

FY 2024 Budget Recommendations

The Governor's FY 2024 General Fund budget includes total resources of \$10.346 billion (**Figure 1**). This includes the December REC estimate of \$9.747 billion (estimated growth rate of negative 1.0%), revenue adjustments of negative \$279.3 million, and a reserve fund surplus carryforward from FY 2023 of \$878.8 million. The Governor's FY 2024 budget leaves an estimated surplus of \$1.799 billion.

Figure 1

State of Iowa			
Projected Condition of the General Fund			
In Millions			
	<u>Actual FY 2023</u>	<u>Estimated FY 2024</u>	<u>Gov. Rec. FY 2025</u>
Resources			
Net Receipts (Dec. 13, 2023, REC Est.)	\$ 9,845.3	\$ 9,746.5	\$ 9,637.1
Revenue Adjustments	0.0	- 279.3	- 1,348.1
Subtotal	<u>\$ 9,845.3</u>	<u>\$ 9,467.2</u>	<u>\$ 8,289.0</u>
Surplus Carryforward	197.3	878.8	1,598.0
Total Available Resources	<u>\$ 10,042.6</u>	<u>\$ 10,346.0</u>	<u>\$ 9,887.0</u>
<i>Expenditure Limitation</i>			\$ 9,790.8
Appropriations and Expenditures			
Appropriations	\$ 8,209.2	\$ 8,518.5	\$ 8,919.1
Adjustments to Standing Appropriations	12.3	33.5	0.0
Governor's Alignment Adjustment	0.0	0.0	0.0
Supplemental/Deappropriations	0.0	0.0	0.0
Total Appropriations	<u>\$ 8,221.5</u>	<u>\$ 8,552.0</u>	<u>\$ 8,919.1</u>
Reversions	- 9.9	- 5.0	- 5.0
Net Appropriations	<u>\$ 8,211.6</u>	<u>\$ 8,547.0</u>	<u>\$ 8,914.1</u>
Ending Balance – Surplus	<u>\$ 1,831.0</u>	<u>\$ 1,799.0</u>	<u>\$ 972.9</u>

FY 2025 Budget Recommendations

The Governor's FY 2025 budget includes total General Fund resources of \$9.887 billion (**Figure 1**). This includes the December REC estimate of \$9.637 billion (estimated growth rate of negative 1.1%), net revenue adjustments of \$1.348 billion, and a \$1.598 million surplus carryforward from FY 2024.

The FY 2025 Expenditure Limitation amount under the Governor's proposed budget is \$9.791 billion. The Governor is recommending General Fund appropriations totaling \$8.919 billion, which is \$871.7 million below the FY 2025 Expenditure Limitation. The Governor's FY 2025 General Fund appropriations budget represents an increase of \$367.1 million (4.3%) compared to estimated FY 2024. The Governor's FY 2025 budget results in an estimated surplus of \$972.9 million.

Governor's Revenue Adjustments

The Governor's budget includes General Fund revenue adjustments of negative \$279.3 million for FY 2024 and negative \$1.348 billion for FY 2025.

Governor's Proposed Tax Plan: The Governor is recommending reducing individual income tax rates in tax year (TY) 2024 from a three-tiered rate system with a top tax rate of 5.70% to a single individual income tax rate of 3.65% for all taxpayers, and further reducing the single individual income tax rate to 3.50% in TY 2025 and beyond. This recommendation would accelerate and reduce the tax rates enacted in 2022 Iowa Acts, [House File 2317](#) (Income Tax Rate Reduction and Exemptions Act), that created a single individual income tax rate of 3.90% beginning in TY 2026.

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

The State reserve funds are comprised of the Cash Reserve Fund (CRF) and the Economic Emergency Fund (EEF). The two funds receive moneys from the General Fund surplus and are to be used for emergency purposes. The balance in the reserve funds may also be used for cash flow purposes, enabling the General Fund to maintain a positive cash balance throughout the fiscal year. This reduces the need for the State to borrow funds within a fiscal year to maintain a positive cash balance.

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

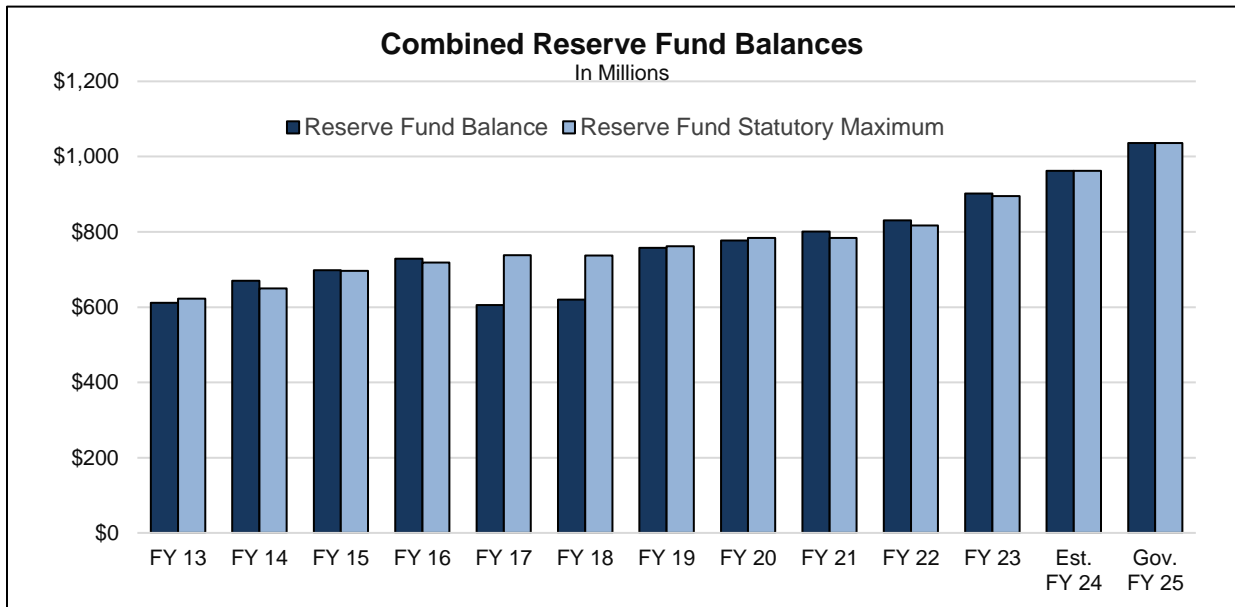
The Governor's FY 2024 budget recommendation includes a combined reserve fund balance of \$961.9 million, which is the statutory maximum of 10.0%. For FY 2025, the Governor is recommending increasing the statutory maximum of the CRF to 12.5%, transferring the remainder of the EEF to the CRF, and eliminating future allocations to the EEF. The Governor's FY 2025 CRF balance is \$1.036 billion, which is the maximum fund balance of 12.5% (**Figures 2 and 3**).

Figure 2

State of Iowa Reserve Funds			
In Millions			
	Actual FY 2023	Estimated FY 2024	Gov Rec FY 2025
<u>Cash Reserve Fund</u>			
Funds Available			
Balance Brought Forward	\$ 612.6	\$ 671.4	\$ 721.4
General Fund Transfer from Surplus	1,914.2	1,831.0	1,799.0
Transfer From EEF	0.0	0.0	240.5
Total Funds Available	\$ 2,526.8	\$ 2,502.4	\$ 2,760.9
Executive Council – Performance of Duty	\$ 0.0	\$ 0.0	\$ - 20.4
Transfer to Taxpayer Relief Fund	0.0	0.0	-106.4
Transfer to Economic Emergency Fund	- 1,855.4	- 1,781.0	0.0
Transfer to General Fund	0.0	0.0	\$ - 1,598.0
Balance	\$ 671.4	\$ 721.4	\$ 1,036.1
<i>Max. 7.5%, proposed 12.5% in FY 25</i>	<i>\$ 671.4</i>	<i>\$ 721.4</i>	<i>\$ 1,036.1</i>
<u>Economic Emergency Fund</u>			
Funds Available			
Balance Brought Forward	\$ 218.0	\$ 230.6	\$ 240.5
Excess from Cash Reserve Fund	1,855.4	1,781.0	0.0
Executive Council – Performance of Duty	- 17.5	- 21.5	
Total Funds Available	\$ 2,055.9	\$ 1,990.1	\$ 240.5
Excess Surplus	- 1,832.1	- 1,749.6	0
Surplus to Cash Reserve Fund	0.0	0.0	- 240.5
Performance of Duty Adjustment *	6.8	0.0	0.0
Balance	\$ 230.6	\$ 240.5	\$ 0.0
<i>Max. 2.5%, proposed 0.0% in FY 25</i>	<i>\$ 223.8</i>	<i>\$ 240.5</i>	<i>\$ 0.0</i>
<u>Distribution of Surplus</u>			
EEF Transfer to General Fund	\$ 197.3	\$ 878.8	\$ - 106.4
CRF Transfer to General Fund	0.0	0.0	1,598.0
Transfer to Taxpayer Relief Fund	1,634.8	870.8	106.4
Total	\$ 1,832.1	\$ 1,749.6	\$ 1,598.0
<u>Combined Reserve Fund Balances</u>			
Cash Reserve Fund	\$ 671.4	\$ 721.4	\$ 1,036.1
Economic Emergency Fund	230.6	240.5	0.0
Total	\$ 902.0	\$ 961.9	\$ 1,036.1
* An adjustment of \$6.8 million was made to the FY 2023 Performance of Duty item to account for lower FY 2023 expenditures than originally projected.			

The maximum balance for each fund is recalculated annually and therefore will change from year to year. The balances in the reserve funds have fluctuated over the last 10 years. During budget years that were negatively affected by economic recessions, the reserve funds have been used to offset General Fund appropriation reductions. This is illustrated in **Figure 3**, which compares the annual combined reserve fund balances to the statutory maximums since FY 2013.

Figure 3



Taxpayer Relief Fund

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

The estimated balances in the Taxpayer Relief Fund for FY 2024 and FY 2025 are \$3.677 billion and \$3.857 billion, respectively (**Figure 4**). Iowa Code section [8.57E](#) requires the moneys in the Taxpayer Relief Fund to only be used for tax reductions pursuant to an appropriation by the General Assembly.

Figure 4

Taxpayer Relief Fund			
In Millions			
	Actual FY 2023	Estimated FY 2024	Gov Rec FY 2025
Funds Available			
Balance Brought Forward	\$ 1,055.3	\$ 2,737.9	\$ 3,677.2
General Fund Surplus Transfer	1,634.8	870.8	106.4
Interest	47.8	68.5	73.5
Total Funds Available	\$ 2,737.9	\$ 3,677.2	\$ 3,857.1
Expenditures			
Transfer to the General Fund	\$ 0.0	\$ 0.0	\$ 0.0
Ending Balance	\$ 2,737.9	\$ 3,677.2	\$ 3,857.1

State Tax Credit Claims

A factor influencing General Fund revenues is tax credits claimed against personal income, corporate income, and other taxes. The Department of Revenue updates the estimated tax credit claims data three times per year in conjunction with REC meetings. The Department publishes information on State tax credits in the [Tax Credits Contingent Liabilities Report](#). **Figure 5** summarizes actual tax credit amounts that were claimed against State taxes from FY 2021 through FY 2023.

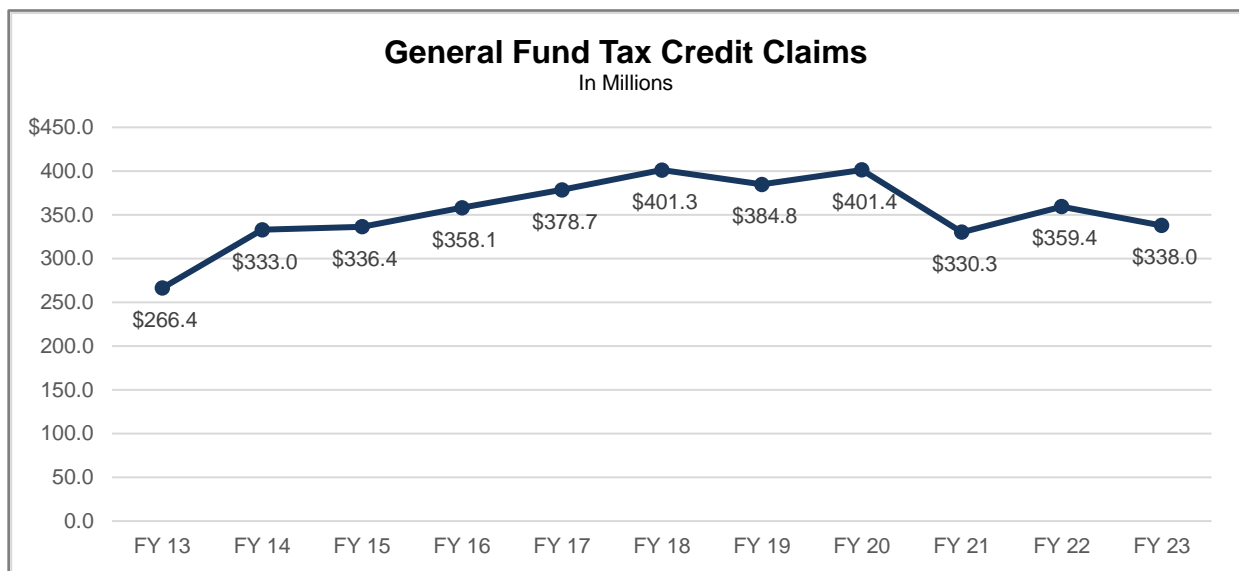
Figure 5

<u>Tax Credit Programs</u>	<u>Actual FY 2021</u>	<u>Actual FY 2022</u>	<u>Actual FY 2023</u>
Biodiesel Blended Fuel Tax Credit	\$ 21.7	\$ 23.3	\$ 25.7
Earned Income Tax Credit	62.6	74.6	71.0
High Quality Jobs Program	26.1	20.8	21.0
Historic Preservation Tax Credit	30.7	35.5	28.3
Iowa Industrial New Jobs Training Program (260E)	40.7	38.6	37.7
Redevelopment Tax Credit	5.7	3.1	3.8
Research Activities Tax Credit	47.7	42.0	41.3
School Tuition Organization Tax Credit	11.8	13.2	14.0
Tuition and Textbook Tax Credit	14.0	23.3	26.2
Workforce Housing Tax Incentive Program	17.0	11.1	7.4
<u>All Other Programs</u>	<u>52.3</u>	<u>73.9</u>	<u>61.6</u>
Total Tax Credits	<u>\$ 330.3</u>	<u>\$ 359.4</u>	<u>\$ 338.0</u>

Source: Department of Revenue, Tax Credits Contingent Liabilities Report — Table 9, December 2023

From FY 2013 to FY 2023, claimed tax credits increased from \$266.4 million to a maximum of \$401.5 million in FY 2020. Tax credit claims in FY 2023 totaled \$338.0 million, a decline of \$63.4 million from peak claims and a decrease of \$21.4 million compared to FY 2022 (**Figure 6**).

Figure 6



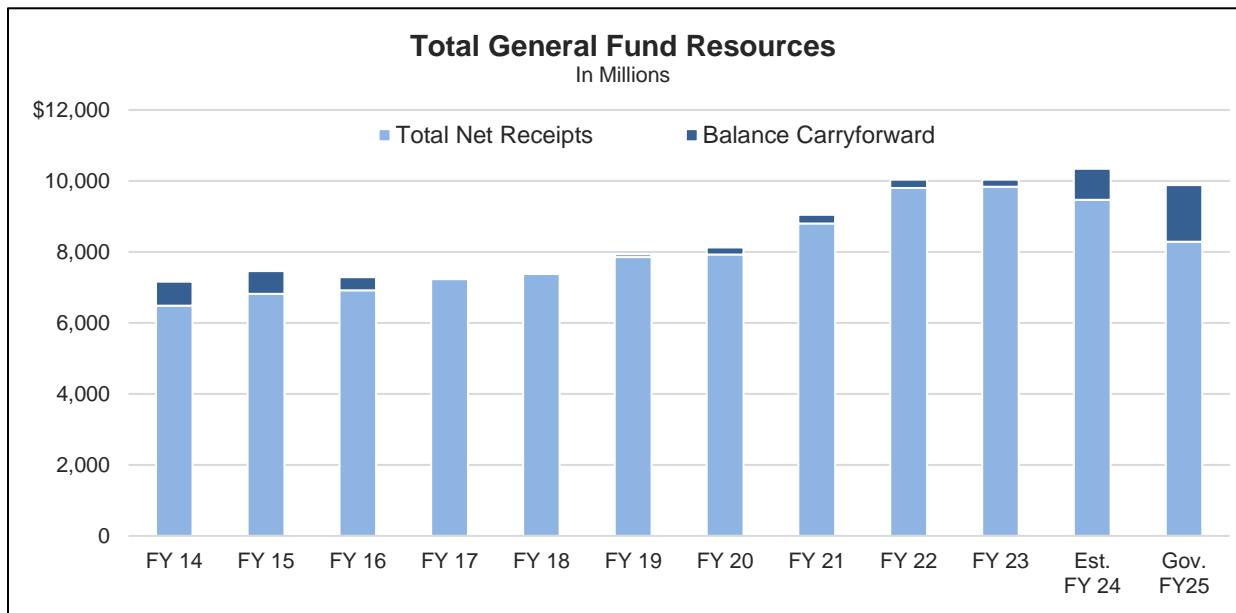
Trends — General Fund Resources

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

From FY 2014 to FY 2023, net General Fund receipts increased by \$3.356 billion, equating to an average annual increase of 4.7% (Figure 7). After including the Governor’s revenue adjustments, net General Fund receipts are projected to decrease by \$378.1 million (-3.8%) in FY 2024 and decrease by \$1.178 billion (-11.4%) in FY 2025.

For FY 2024, the available General Fund resources in the Governor’s budget totals equal \$10.346 billion. This represents a projected increase of \$303.4 million (3.0%) compared to actual FY 2023. For FY 2025, the Governor’s budget includes total resources of \$9.887 billion, a decrease of \$459.0 million (-4.4%) compared to estimated FY 2024.

Figure 7



Summary of the Governor's Appropriations Recommendations by Subcommittee

The Governor is recommending General Fund appropriations totaling \$8.919 billion for FY 2025 (**Figure 8**). This is an increase of \$367.1 million (4.3%) compared to estimated FY 2024.

Figure 8

General Fund Department Requests					
(In Millions)					
	Actual FY 2023	Estimated FY 2024	Gov. Rec. FY 2025	Gov. Rec. vs FY 2024	Percent Change
Administration and Regulation	\$ 50.3	\$ 70.5	\$ 75.4	\$ 4.9	6.9%
Agriculture and Natural Resources	41.9	43.5	44.7	1.1	2.6%
Economic Development	45.3	41.8	41.9	0.1	0.2%
Education	992.9	982.9	1,026.4	43.5	4.4%
Health and Human Services	2,068.3	2,125.0	2,205.9	80.9	3.8%
Justice System	827.0	881.7	905.9	24.2	2.7%
Unassigned Standings	4,195.7	4,406.5	4,618.9	212.4	4.8%
Grand Total	\$ 8,221.4	\$ 8,552.0	\$ 8,919.1	\$ 367.1	4.3%

Totals may not sum due to rounding.

The Governor is recommending appropriations from other funding sources totaling \$1.367 billion for FY 2025, an increase of \$21.5 million (1.6%) compared to estimated FY 2024 (**Figure 9**).

Figure 9

Other Funds Department Requests					
(In Millions)					
	Actual FY 2023	Estimated FY 2024	Gov. Rec. FY 2025	Gov. Rec. vs FY 2024	Percent Change
Administration and Regulation	\$ 61.7	\$ 66.9	\$ 66.5	\$ -0.4	-0.5%
Agriculture and Natural Resources	95.4	96.9	96.9	0.0	0.0%
Economic Development	28.1	34.4	34.4	0.0	0.0%
Education	40.3	34.0	34.0	0.0	0.0%
Health and Human Services	303.0	337.1	323.7	-13.4	-4.0%
Justice System	22.5	19.5	19.5	0.0	0.0%
Transportation, Infra., and Cap.	670.6	669.2	704.3	35.1	5.2%
Unassigned Standings	88.9	87.5	87.7	0.2	0.2%
Grand Total	\$ 1,310.4	\$ 1,345.5	\$ 1,367.0	\$ 21.5	1.6%

Trends — General Fund Appropriations

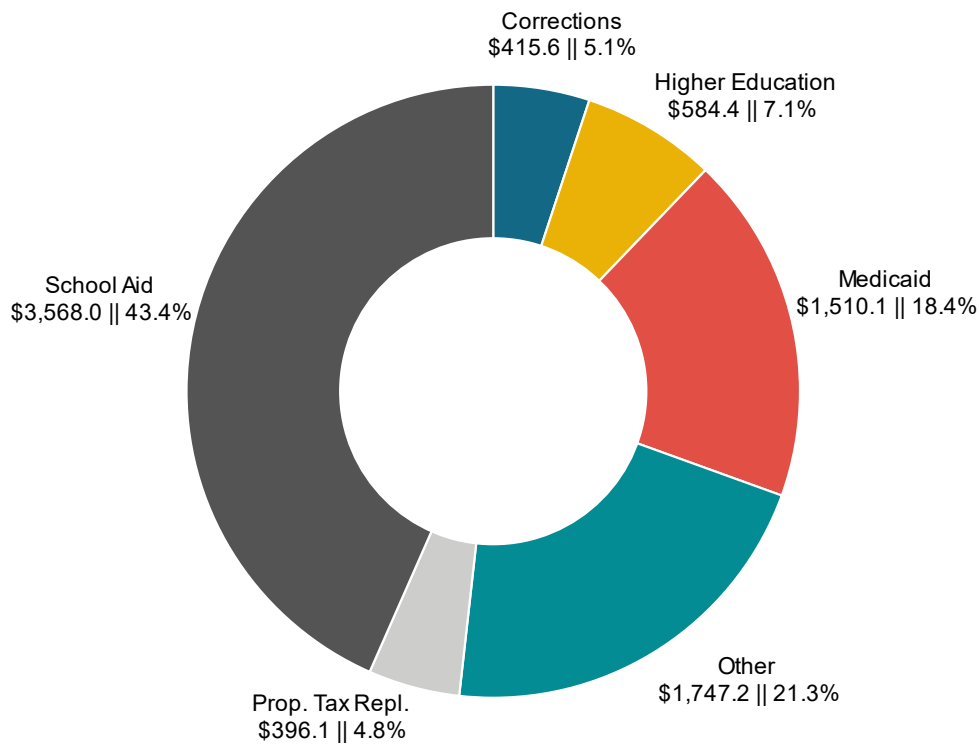
Figure 10 shows FY 2023 General Fund appropriations divided into six budget categories in order to provide an overall understanding of General Fund expenditures. Historical information showing the appropriations back to FY 2014 is provided in **Figure 11**. In FY 2023, State School Aid and Medicaid comprised 61.8% of all General Fund appropriations. These two appropriations have made up a steadily increasing proportion of total General Fund spending since FY 2014. In FY 2014, appropriations for State School Aid and Medicaid comprised 59.5% of all General Fund appropriations.

Higher Education, Department of Corrections, and Other comprise a combined 33.5% of the FY 2023 budget. Appropriations to these areas have increased \$552.1 million since FY 2014, an average of 2.1% annually.

Figure 10

FY 2023 General Fund Appropriations

(Dollars in Millions)

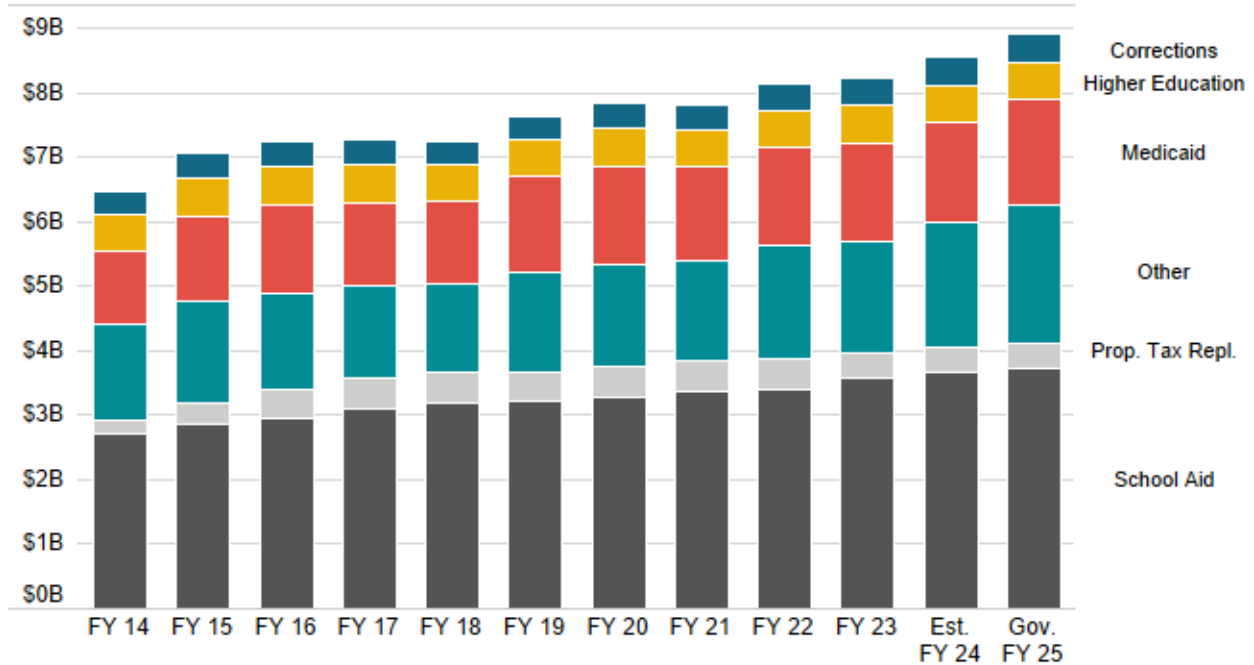


FY 2014 to FY 2023. From FY 2014 to FY 2023, General Fund appropriations increased by \$1.739 billion, representing an average annual increase of 2.7% (**Figure 11**). The area of the General Fund budget experiencing the fastest rate of growth is Property Tax Replacement, which was 4.8% of the total General Fund budget in FY 2023. From FY 2014 to FY 2023, General Fund appropriations for Property Tax Replacement increased by \$199.3 million, representing an average annual increase of 10.4% over the 10-year period.

State School Aid comprises the largest portion of the General Fund budget at 43.4% in FY 2023, and therefore it accounted for the largest dollar increase from FY 2014 to FY 2023. State School Aid increased by a total of \$851.8 million, representing an average annual increase of 3.1%.

Figure 11

General Fund Appropriations by Category



Governor's Significant General Fund Appropriations Changes

Figure 12 shows the changes greater than \$5.0 million included in the Governor's FY 2025 appropriations recommendations. Those changes are summarized below. Updates will be provided as additional information becomes available.

Teacher Salaries: *The Governor is recommending a new General Fund appropriation of \$96.1 million to the DE for Teacher Salaries in FY 2025. This is an increase of \$96.1 million 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 \$47.1 million to increase the statutory minimum teacher salary from \$33,500 to \$50,000.*
- *An increase of \$25.8 million to create a statutory minimum teacher salary of \$62,000 for teachers with 12 years of experience.*
- *An increase of \$23.1 million 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.*

Medical Assistance: The Governor is recommending an appropriation of \$1.619 billion, an increase of \$75.0 million in FY 2025 to Medical Assistance (Medicaid). This includes \$34.9 million to offset an expected increase in Managed Care Organization (MCO) expenditures, \$16.5 million to the Home- and Community-Based Services (HCBS) Program as a backfill to federal American Rescue Plan Act of 2021 (ARPA) funding, \$14.6 million to increase access to community-based providers, \$5.0 million for enhanced case management, and \$3.9 million for various provider rate adjustments. Medicaid is a joint federal/State-funded entitlement program that provides medical assistance to certain low-income individuals who are aged, blind, disabled, or pregnant and to children or members of families with dependent children. Legislative Services Agency (LSA), Department of Health and Human Services (HHS), and Department of Management (DOM) staff members meet regularly to discuss estimated Medicaid expenditures and agree on an estimated need or surplus for the current and upcoming fiscal years. As of December 19, 2023, the group estimated that Medicaid would have a surplus of \$247.4 million at the end of FY 2024, which is the result of a \$368.0 million carryover from FY 2023 due to the 6.2% enhanced Federal Medical Assistance Percentage (FMAP) increase as part of the federal COVID-19 relief to states. The group estimated that Medicaid would have a surplus of \$110.8 million at the end of FY 2025. Current FY 2024 and FY 2025 forecasts incorporate the phaseout of the enhanced FMAP ending December 2023 and passed in the federal FY 2023 Consolidated Appropriations Act, and incorporate MCO capitation rate increases in FY 2024, but not in FY 2025.

State Foundation School Aid — Standing: The Governor is recommending a General Fund appropriation of \$3.730 billion for State aid to schools in FY 2025, an increase of \$62.3 million 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 \$35.1 million reduction to the Area Education Agencies (AEAs), which is in addition to the statutory reduction of \$7.5 million currently specified in the Iowa Code. The additional reduction includes \$20.1 million that the Governor recommends to be used for a Special Education Division at the Department of Education. The amount also reflects an adjustment to Property Tax Replacement Payment (PTRP) funding, which is estimated to increase from \$201 to \$223 per pupil.

Educational Savings Accounts: The Governor is recommending an appropriation of \$179.2 million in FY 2025 for educational savings accounts (ESAs). This is an increase of \$51.3 million (40.06%) 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.

Special Education Division: The Governor is recommending a new appropriation of \$20.1 million in FY 2025 to establish a Division of Special Education, which will supervise and provide technical assistance for Iowa's special education system. Funding for AEAs will be reduced by an equivalent amount to support this appropriation.

Homestead Tax Credit Aid: The Governor is recommending an appropriation of \$154.2 million in FY 2025, an increase of \$7.9 million for Homestead Tax Credit Aid to provide a general increase in State funding of the program.

MHDS Regional Services Fund: The Governor is recommending an appropriation of \$134.4 million, an increase of \$6.7 million in FY 2025 to the Mental Health and Disability Services (MHDS) Regional Service Fund. This will provide locally delivered mental health services that are regionally managed within statewide standards. A per capita increase from \$40.00 in FY 2024 to \$42.00 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.

Health and Human Services Department-Wide Duties: The Governor is recommending an appropriation of \$7.9 million, an increase of \$5.7 million in FY 2025 to the HHS Facilities appropriation. This is a general increase that may be used at the discretion of the Department.

Community Colleges General Aid: The Governor is recommending an increase of \$5.7 million for Community Colleges General Aid to provide a general increase in State funding of community colleges.

University of Iowa — General: The Governor is recommending an increase of \$5.5 million for a general increase in State funding to the University of Iowa.

Glenwood Resource Center: The Governor is recommending a decrease of \$11.0 million in FY 2025 to the Glenwood Resource Center. This decrease is a result of the closure of the Glenwood Resource Center, set to take place during calendar year 2024.

Commercial and Industrial Property Tax Replacement: 2021 Iowa Acts, chapter 177, included a provision that, beginning with the FY 2023 payment, the General Fund standing appropriation for commercial and industrial property tax replacement for cities and counties will be phased out in four or seven years, depending on how the tax base grew relative to the rest of the State since FY 2014. Cities and counties where the tax base grew at a faster rate than the statewide average from FY 2014 to FY 2021 will have the backfill phased out over a four-year period from FY 2023 to FY 2026, while those that grew at a rate less than the statewide average will have the backfill phased out over a seven-year period from FY 2023 to FY 2029. School district backfill payments were eliminated after FY 2022. Taxing authorities that are not schools, cities, or counties will have their backfill payment phased out over seven years. The Governor’s FY 2025 recommendations include a \$14.1 million reduction in the Property Tax Replacement standing appropriation to adjust for the third year of the local government reimbursement phaseout.

Figure 12

Governor's Recommendations	
General Fund Changes Over \$5.0 million	
In Millions	
Teacher Salaries	\$ 96,051,719
Medical Assistance	74,956,901
State Foundation School Aid	62,308,003
Education Savings Accounts - Standing	51,250,719
Special Education Division	20,134,573
Homestead Tax Credit Aid - GF	7,949,531
MHDS Regional Services Fund	6,698,554
HHS Facilities	5,725,397
Community Colleges General Aid	5,721,454
University of Iowa - General	5,451,131
Glenwood Resource Center	-11,000,000
Comm & Industrial Prop Tax Replacement	-14,102,913
	<u>\$ 311,145,069</u>

Governor's Significant Non-General Fund Appropriations Changes

The Governor's recommendation includes a net increase from other funding sources for FY 2025 totaling \$21.5 million. This list excludes appropriations for one-time capitals projects that are no longer required due to the completion of the project. A summary of the changes greater than \$5.0 million is provided below.

Elevator Upgrades/Replacements — RIIF: The Governor is recommending a new appropriation of \$5.4 million in FY 2025 for Capitol complex elevator upgrades and replacements.

Inventory and Equipment — PRF: The Governor is recommending an increase of \$5.8 million to fund the increased costs of equipment replacement purchases for the DOT as a result of the shift to a 12-year replacement life cycle for equipment. In some instances, costs for equipment have increased 100.00% since the original purchase of the equipment.

Jefferson Garage Renovation — PRF: The Governor is recommending a new appropriation of \$7.0 million from the PRF for the renovation of the Jefferson DOT garage facility. The Jefferson maintenance facility was constructed in 1957 and is one of the oldest and poorest-conditioned garages in the State. The structure would be nearly 70 years old by the time the garage would be replaced between 2026 and 2028.

Albia Garage Renovation — PRF: The Governor is recommending a new appropriation of \$7.3 million from the Primary Road Fund (PRF) for the renovation of the Albia Department of Transportation (DOT) garage facility. The Albia maintenance facility was constructed in 1975. Today, this facility is in below-average condition and is no longer properly sized or arranged operationally for current and future road network for larger modern equipment that the DOT uses.

Medical Assistance — HCTF: The Governor recommended a decrease of \$13.4 million to Medical Assistance for the Health Care Trust Fund (HCTF). Tax revenue from cigarette/tobacco taxes is deposited into the HCTF for appropriation to the HHS to use for Medicaid. A decrease in forecasted cigarette/tobacco tax revenue, which is decreasing as individuals have quit using tobacco products or switched to e-cigarette products (which are not taxed), accounts for the decrease.

Major Maintenance — RIIF: The Governor is recommending an increase of \$15.0 million in FY 2025 from the RIIF for statewide major maintenance to continue to address major maintenance needs. The State of Iowa currently has more than \$450.0 million in deferred maintenance costs.

Health and Human Services Major Projects — RIIF: The Governor is recommending an overall increase of \$69.5 million in FY 2025 from the Rebuild Iowa Infrastructure Fund (RIIF) for HHS maintenance and major projects. This includes \$36.3 million to expand the Iowa Medical Examiner's Office, \$21.7 million to decentralize utility tunnels at the Woodward Resource Center, \$10.0 million to renovate the Lucas Building, \$7.0 million to renovate the Civil Commitment Unit for Sexual Offenders facility, and \$50,000 for patient doors redesign at the CCUSO.

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

The Governor is recommending a total of \$10.228 billion in appropriations from all State funding sources for FY 2025, which represents an increase of \$390.4 million (4.0%) compared to estimated FY 2024. The table below summarizes the appropriations by funding source. Because there are appropriations and transfers between funds, adjustments were made to the Rebuild Iowa Infrastructure Fund (RIIF) to eliminate double counting.

Comparison of All State Funds Appropriated			
(In Millions)			
Funding Sources	Actual FY 2023	Est. FY 2024	Gov. Rec. FY 2025
Total General Fund Appropriations	\$ 8,221.4	\$ 8,552.0	\$ 8,919.1
Appropriations from Non-General Fund State Sources			
Rebuild Iowa Infrastructure Fund	\$ 291.6	\$ 255.8	\$ 293.2
RIIF Appropriations to Other Funds	-62.5	-60.4	-58.6
Net RIIF Appropriations	\$ 229.1	\$ 195.4	\$ 234.6
Primary Road Fund	\$ 361.2	\$ 394.8	\$ 398.9
Health Care Trust	200.7	189.9	176.5
Quality Assurance Trust Fund	66.3	111.2	111.2
Iowa Skilled Worker and Job Creation Fund	63.8	63.8	63.8
Road Use Tax Fund	60.9	62.8	56.9
Fish and Wildlife Trust Fund	48.4	49.8	49.8
Environment First Fund	42.0	42.0	42.0
Commerce Revolving Fund	36.1	38.5	38.5
Hospital Health Care Access Trust	33.9	33.9	33.9
IPERS Fund	18.4	21.1	20.8
Technology Reinvestment Fund	20.4	18.9	16.6
Iowa Economic Emergency Fund	10.7	18.4	20.4
Gaming Enforcement Revolving Fund	10.8	11.4	11.4
Others	45.2	33.3	33.3
Total Non-General Fund	<u>\$ 1,247.9</u>	<u>\$ 1,285.1</u>	<u>\$ 1,308.4</u>
Grand Total	<u>\$ 9,469.3</u>	<u>\$ 9,837.1</u>	<u>\$ 10,227.5</u>

Note: Rounding may affect totals. RIIF appropriations to other funds are removed to prevent including it in the total twice.

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

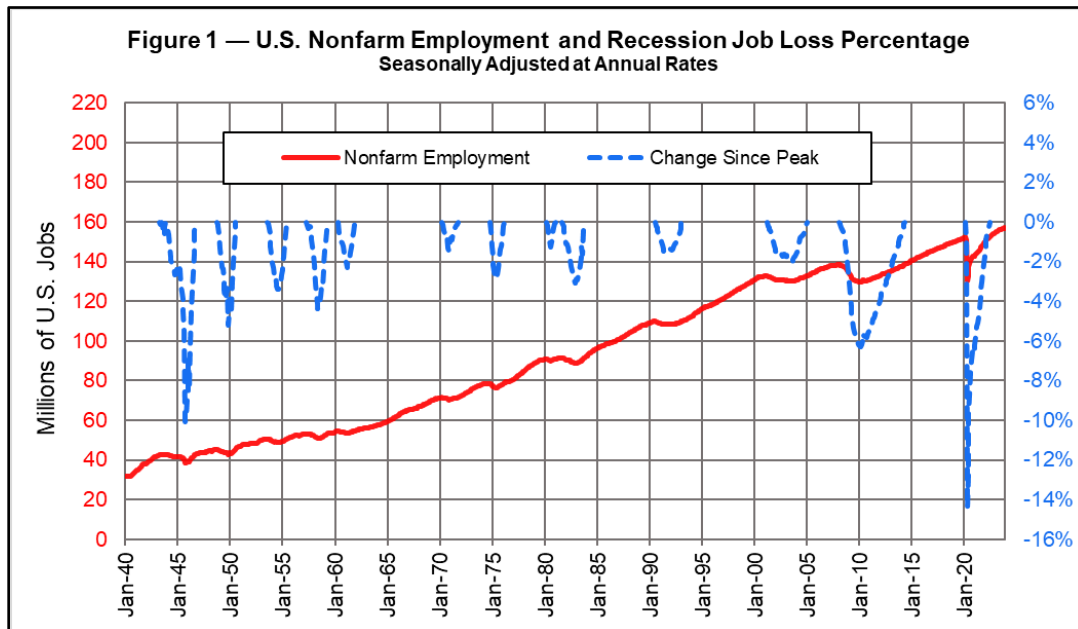
National Economy

U.S. Recession — According to the [Business Cycle Dating Committee](#) of the National Bureau of Economic Research, the U.S. economy entered an economic recession in February 2020 and exited the recession in April 2020. The Committee dates the start of a recession from the peak of economic activity and dates the end of a recession (and the start of an economic expansion) from the trough in economic activity. With a duration of two months, this recession was the shortest on record. The Committee lists the following dates as U.S. recessions:

- January 1980 to July 1980 (6 months)
- July 1981 to November 1982 (16 months)
- July 1990 to March 1991 (8 months)
- March 2001 to November 2001 (8 months)
- December 2007 to June 2009 (18 months)
- February 2020 to April 2020 (2 months)

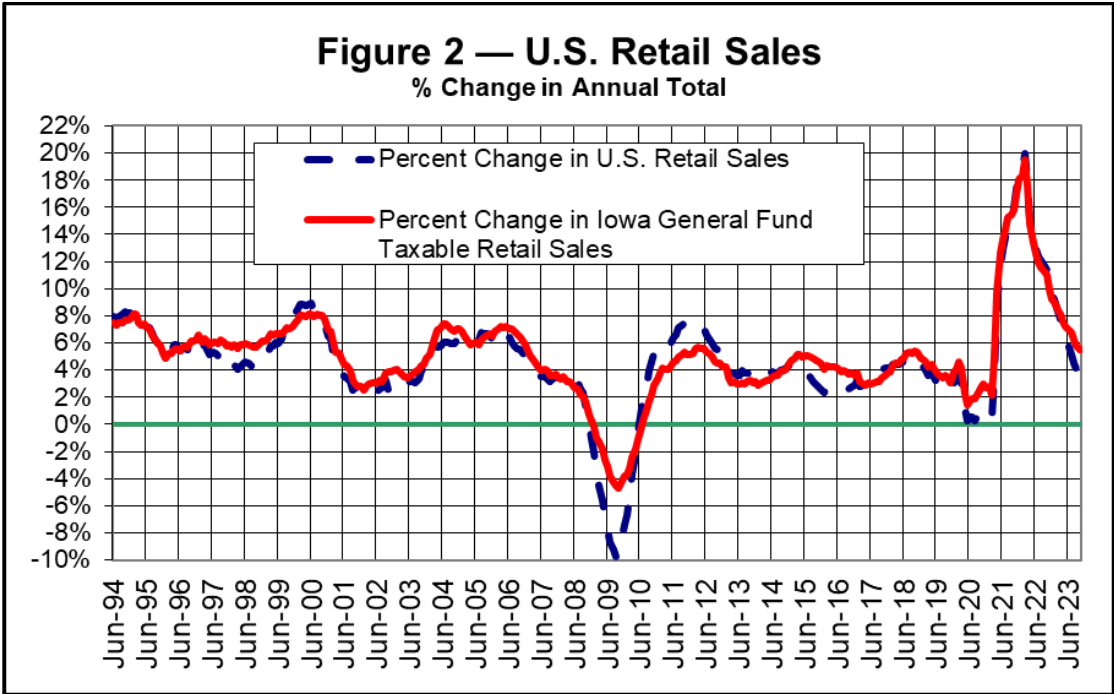
U.S. Employment — Using seasonally adjusted numbers, U.S. employment peaked in February 2020 at 152.4 million jobs. With the social and economic reaction to the COVID-19 pandemic, employment numbers plummeted by more than 20.0 million jobs before rebounding and leveling out to a year-over-year reduction of about 10.0 million jobs by August 2020. Jobs first exceeded the prepandemic peak in June 2022 and totaled 157.2 million in December 2023. **Figure 1** depicts total U.S. nonfarm employment since 1940, while the blue line indicates the job loss percentage, from the peak, around each recession.

The most recent recession produced the largest initial drop in U.S. employment of any recession, but at 28 months, the amount of time between employment peaks was relatively brief. Currently, U.S. employment is 4.9 million jobs ahead of the total from the prepandemic peak in February 2020.

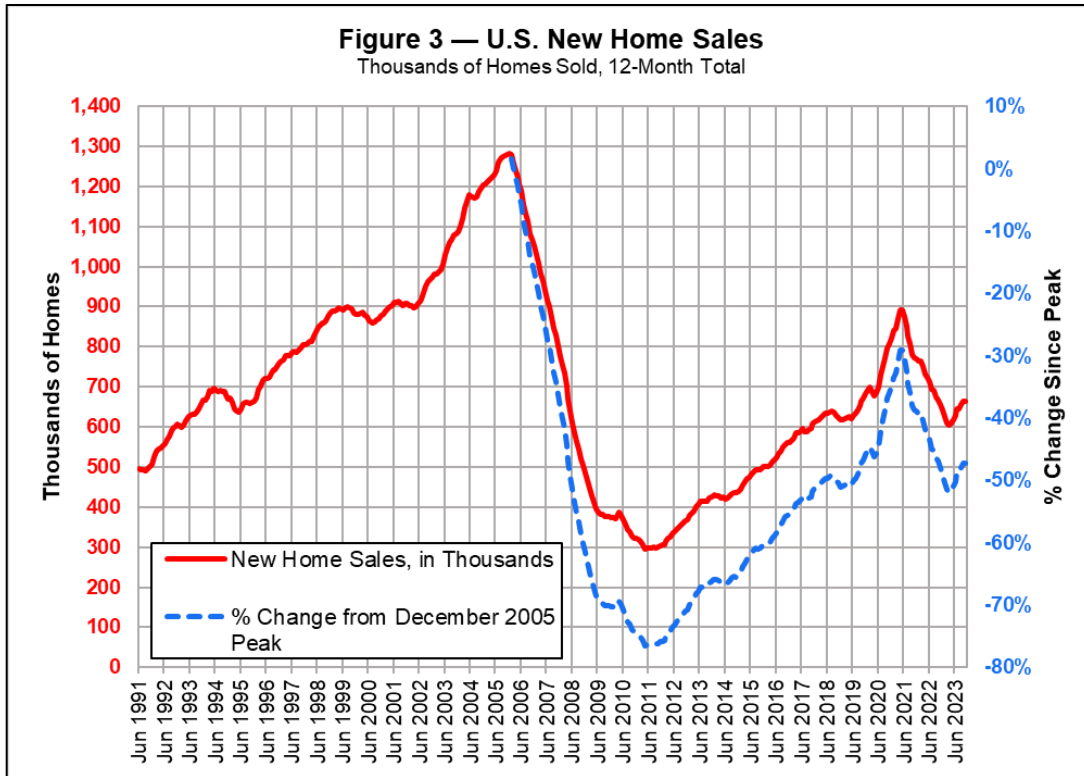


U.S. Retail Sales — The U.S. Census Bureau produces monthly estimates of total national retail sales, with subcategory detail showing a breakdown by type of retail establishment. Around the December 2007 U.S. recession, the 12-month moving retail sales total peaked in July 2008 at \$4.503 trillion. Following that peak, the 12-month total of retail sales fell 10.2%, reaching the low point in October 2009. Retail sales exceeded the previous peak (in nominal terms, not adjusted for inflation) in September 2011. The impact of the COVID-19 recession decreased the growth rate in annual retail sales starting with April 2020, but year-over-year growth in the 12-month sales total remained positive throughout the pandemic. An unprecedented increase in consumer spending resulted in peak annual retail sales growth of 20.0% in early 2022. Year-over-year annual growth currently stands at 3.5%.

Figure 2 contains two trend lines. The dashed blue line depicts the growth in total U.S. retail sales (12-month total), while the red line excludes retail sales locations that are not generally subject to the sales tax that is deposited to the State General Fund (i.e., food stores, gas stations, and automobile dealers). The red line shows that the record growth in retail sales is also present in the subset of retail sales locations that are subject to the general sales tax.



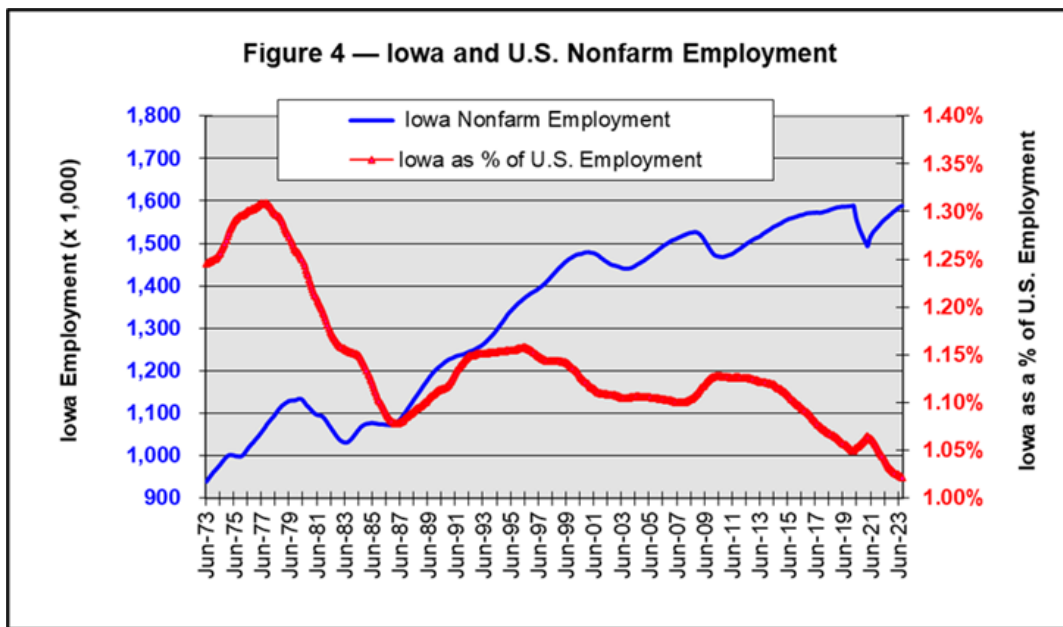
U.S. New Single-Family Home Sales — The U.S. Census Bureau produces monthly estimates of U.S. new single-family home sales. Prior to the previous recession, the 12-month moving average peaked in December 2005 at 1,283,000 annual units (**Figure 3**). From that peak through the low point of April 2011, annual new home sales decreased 76.6%. The red line in **Figure 3** is read on the left axis and provides the annual total of new home sales. The dashed blue line, read on the right axis, provides the percentage change in the number of annual new home sales compared to the 2005 peak. New home sales began to improve beginning in May 2011 and showed steady progress until the start of the pandemic, when new home sales accelerated. Annual sales are currently 25.4% below the most recent peak of 893,000 homes (May 2021) and 47.1% below the 2005 high point.



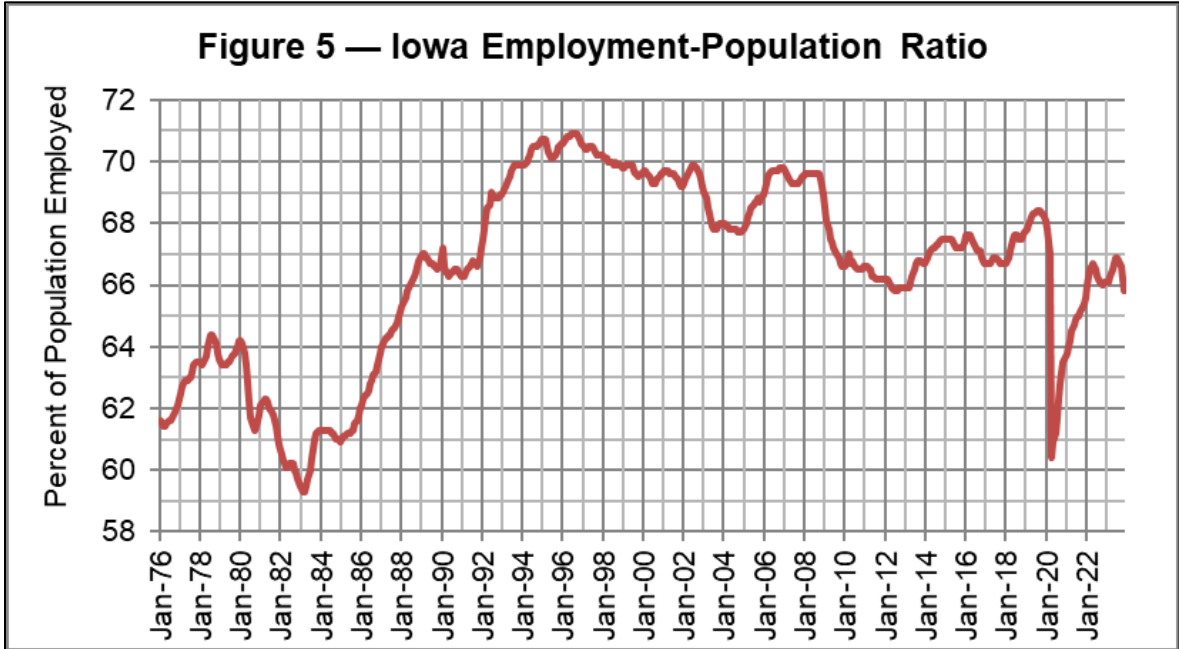
Iowa Economy

Iowa Employment — After recovering in the mid-1980s from the lingering effects of the farm crisis, Iowa’s percentage of total U.S. employment increased each year for 10 years (1987 through 1996). Iowa nonfarm employment continued to grow through 2000, although Iowa’s percentage of total U.S. employment began to decline in the mid-1990s. After an Iowa employment peak in 2000, the Iowa economy lost 38,800 nonfarm jobs (2.6%) before rebounding in late 2003. Iowa nonfarm employment peaked again in October 2008, when the annual average reached 1,526,300 jobs. From that peak, Iowa average annual employment declined 58,800 (-3.9%) jobs and reached a low point in September 2010. Nonfarm employment in Iowa expanded steadily until early 2020, when it reached a peak of 1,588,000, and average annual job growth from the 2008 peak to the 2020 peak calculates to 6,500 (0.4%) per year. The current Iowa employment annual total has exceeded the prepandemic peak at 1,589,000.

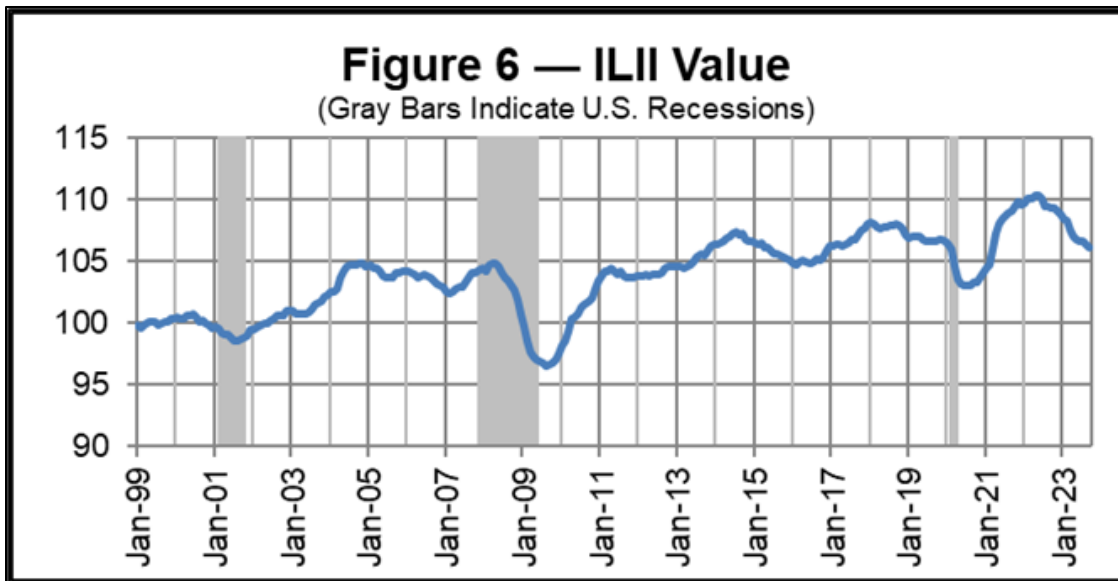
Iowa’s share of total U.S. nonfarm employment declined throughout the economic downturn of the early 2000s, as well as the economic recovery that followed, indicating that employment gains in Iowa were not as strong as those of the entire nation. From May 1996 through February 2007, the Iowa/U.S. employment ratio fell from 1.16% of all U.S. nonfarm jobs to 1.09%. Essentially, this ratio shows that in February 2007, 109 of every 10,000 nonfarm jobs in the U.S. were Iowa jobs, down from 116 in 1996. The December 2007 recession was much more severe for the country as a whole, and the Iowa employment ratio rose to 113 by May 2010. As the U.S. economy recovered from the December 2007 recession, the Iowa ratio declined steadily to 105. With the start of the February 2020 recession, the Iowa ratio increased slightly to 107, before returning to its downward trend. The current 12-month average is 102. **Figure 4** shows the 12-month average of Iowa nonfarm employment, as well as the ratio of Iowa employment to U.S. employment, since 1973.



Employment-Population Ratio — The Employment-Population Ratio for a state is equal to the number of people reporting that they are employed divided by the state’s estimated noninstitutionalized civilian population age 16 and older. At the start of the December 2007 U.S. recession, Iowa’s Employment-Population Ratio was 69.6%, meaning that 69.6% of Iowa’s civilian, noninstitutionalized population age 16 and over reported having a job. That ranked Iowa seventh highest in the country, with a rate 6.7 percentage points higher than the national average of 62.9%. Employment-Population Ratios declined during and after that recession, both in Iowa and nationally, with the Iowa ratio bottoming at 65.8% during the summer of 2012. Prior to the start of the February 2020 U.S. recession, the Iowa ratio (**Figure 5**) reached 68.7%. Iowa and national ratios fell significantly from February through June 2020, before recovering a significant portion of the employment reduction. Iowa’s current 65.8% ratio ranks eighth nationally, 5.5 percentage points above the current national average of 60.3%. The lowering of Iowa and U.S. ratios since the start of the pandemic indicates that the employment reductions caused by the February 2020 recession remain significant, and it also means that employment is larger than what is indicated by conventional unemployment rates.



Iowa Leading Indicators Index (ILII) — The Iowa Department of Revenue produces a monthly index based on economic indicators. The ILII is derived from seven Iowa-specific economic indicators and one national indicator. The Department designed the ILII to forecast the most likely future direction of economic activity in the State of Iowa. The techniques used to build the ILII follow those used by The Conference Board¹ to construct the national leading indicators index. A movement in the ILII for only one month does not produce a clear signal; rather, it is necessary to consider the direction of the index over several consecutive months. Over the past 18 months, the ILII has provided a negative indicator of Iowa economic momentum. After reaching a peak in May 2022, the ILII has declined (**Figure 6**).

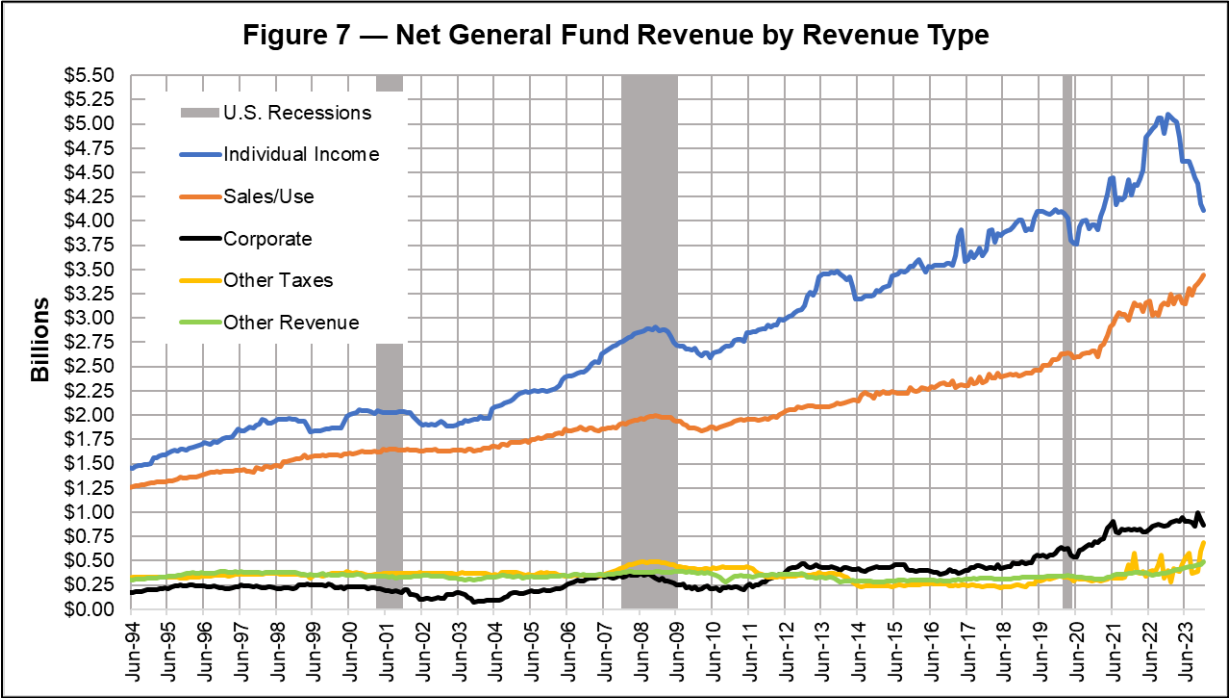


¹ The Conference Board, Inc., is a nonprofit global business organization supported by business executives that holds conferences, convenes executives, and conducts business management research. For more information, see the website: www.conference-board.org/data/bcicountry.cfm?cid=1.

Iowa General Fund Revenue — Iowa’s income, sales/use, and corporate taxes account for 91.0% of the revenue deposited in the State General Fund (FY 2023 data — net fiscal year basis, excluding transfer revenue). The revenue generated by each of these funding sources depends on the level of economic activity in the State during a fiscal year (employment, consumer expenditures, business and government expenditures, etc.). Assuming other tax factors are equal (tax base and tax rates), a growing economy will produce more tax revenues than a static or declining economy.

The previous paragraphs on the recent condition of the national and Iowa economy show that Iowa nonfarm employment peaked in early 2020 and the U.S. economy entered a significant recession in February 2020. According to current nonfarm employment data, Iowa employment has reached the prerecession peak, while the Iowa Employment-Population Ratio has decreased 2.5 percentage points from 68.7% to 65.8%.

The December 2007 recession produced a significant drop in Iowa General Fund revenue, and the decline reversed around March 2009. The February 2020 recession started with a large revenue decrease that was the result of delayed individual and corporate income tax due dates. Once the delayed due date arrived, revenue totals recovered and continue to expand, driven in large part by increases in sales/use tax and corporate income tax receipts. **Figure 7** provides the 12-month moving total of net General Fund revenue by major revenue source, excluding transfer revenue.

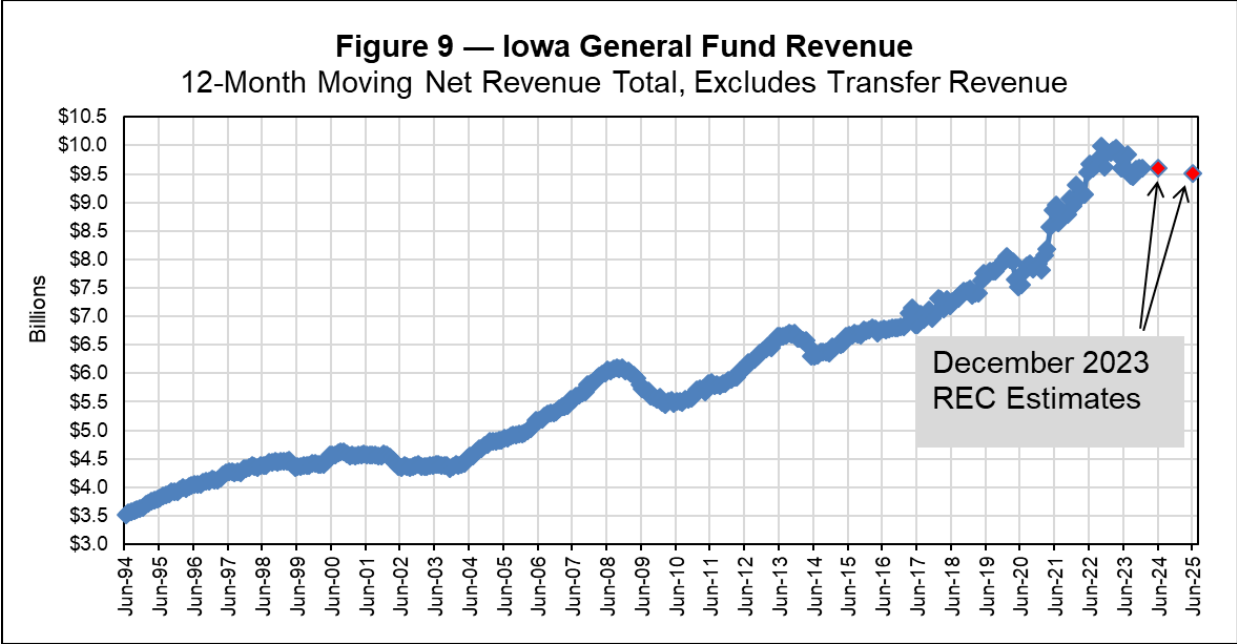


In December 2023, the Revenue Estimating Conference (REC) established an FY 2024 net General Fund revenue growth rate of negative 1.3%, excluding transfer revenue. For FY 2025, the REC estimates growth will be negative 1.0%. In dollar terms, net revenue is projected to decrease \$122.3 million for FY 2024 and decrease \$94.3 million for FY 2025. The negative projected revenue growth over the two years reflects the estimated impact of State tax reduction legislation enacted in recent years. **Figure 8** includes prior year actual net revenue to the General Fund and the REC estimates for net General Fund revenue.

With transfer revenue included, FY 2024 net revenue is projected to decrease \$98.8 million (-1.0%), while FY 2025 net revenue growth is projected to decrease \$109.4 million (-1.1%).

	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024	Estimated FY 2025
Income Tax	\$5,434.5	\$5,780.1	\$5,599.3	\$5,226.7	\$4,960.2
Sales/Use Tax	3,512.3	3,853.7	3,937.1	4,138.1	4,325.4
Corporate Tax	983.8	919.0	984.1	998.9	854.0
Insurance Tax	144.0	151.0	174.4	175.5	183.0
Other Taxes	205.0	252.4	389.4	496.3	718.4
Total Taxes	\$10,279.6	\$10,956.2	\$11,084.3	\$11,035.5	\$11,041.0
Other Receipts	345.4	364.5	428.8	431.8	423.6
Gross Tax & Other Receipts	\$10,625.0	\$11,320.7	\$11,513.1	\$11,467.3	\$11,464.6
Accruals (Net)	-274.9	-47.2	146.6	129.2	-168.1
Refund (Accrual Basis)	-1,114.5	-1,028.8	-1,230.3	-1,304.4	-1,075.1
Schl. Infras. Refunds (Accrual)	-560.4	-571.3	-708.1	-693.1	-716.7
Total Net Receipts	\$8,675.2	\$9,673.4	\$9,721.3	\$9,599.0	\$9,504.7
Transfers (Accrual Basis)	\$125.4	\$130.0	\$124.0	\$147.5	\$132.4
Net Receipts Plus Transfers	\$8,800.6	\$9,803.4	\$9,845.3	\$9,746.5	\$9,637.1
Year-Over-Year Incr./Decr.	\$870.0	\$1,002.8	\$41.9	\$-98.8	\$-109.4
% Growth	11.0%	11.4%	0.4%	-1.0%	-1.1%

Figure 9 provides the 12-month moving total of net General Fund revenue, excluding transfers. **Figure 9** includes the REC estimates for net General Fund revenue, with the FY 2024 and FY 2025 estimates marking the path revenue must travel over the next 18 months to match the estimates.



Revenue estimates website: www.legis.iowa.gov/publications/fiscal/quarterlyRevenueEstimate

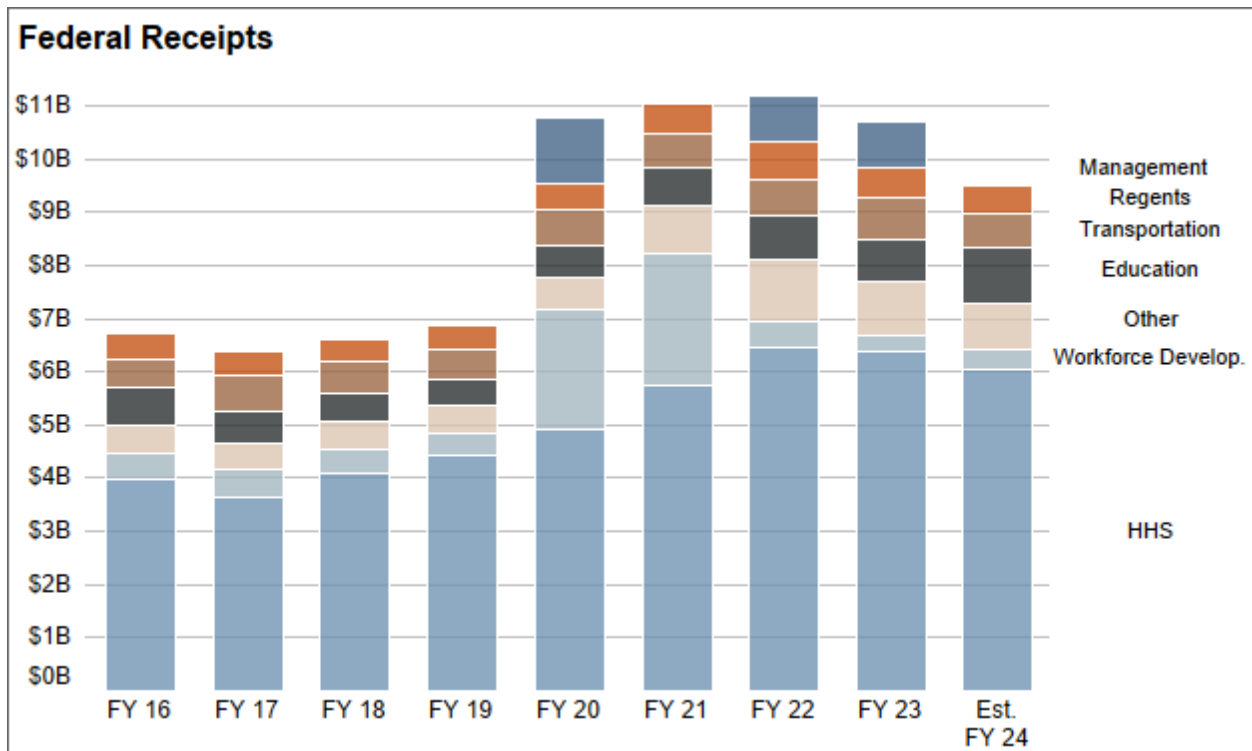
Iowa Economic Trends website: www.legis.iowa.gov/publications/fiscal/economicTrends

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

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

Federal Receipts				
(in millions)				
	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024
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
Total	11,089.4	11,195.5	10,690.6	9,526.2

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

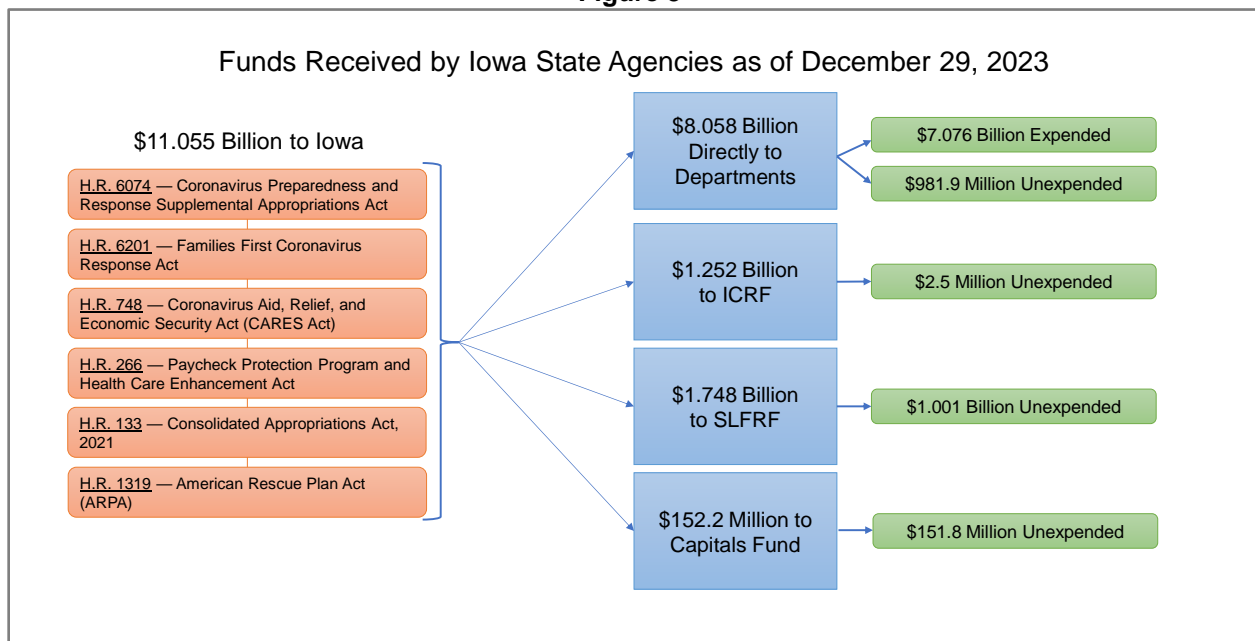
Government Accountability Office: www.gao.gov

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

COVID-19 Aid Expenses by Top Eight Programs						
(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
Grand Total	\$2,113.8	\$3,031.4	\$2,030.7	\$1,392.5	\$504.6	\$9,073.0

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

Figure 5

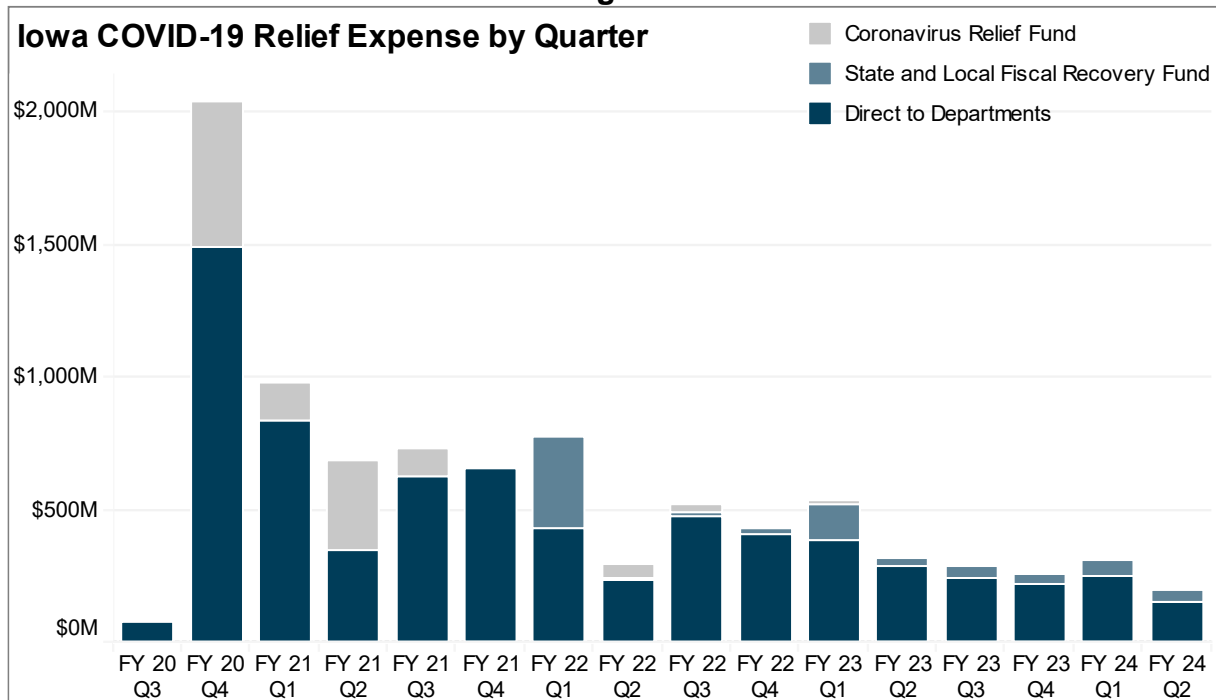


Figure 5 shows how federal relief funding has been spent, and how expenses have slowed when reviewed by quarter. The figure displays larger expenses at the start of the COVID-19 pandemic (FY 2020 Q4). The ICRF was a major part of spending through FY 2021 Q3, but expenses since then have decreased. Funding 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

Federal COVID-19 Aid Expenses by Four Most Recent Quarters					
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
Total	\$285.9	\$258.9	\$311.3	\$193.4	\$1,049.5

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

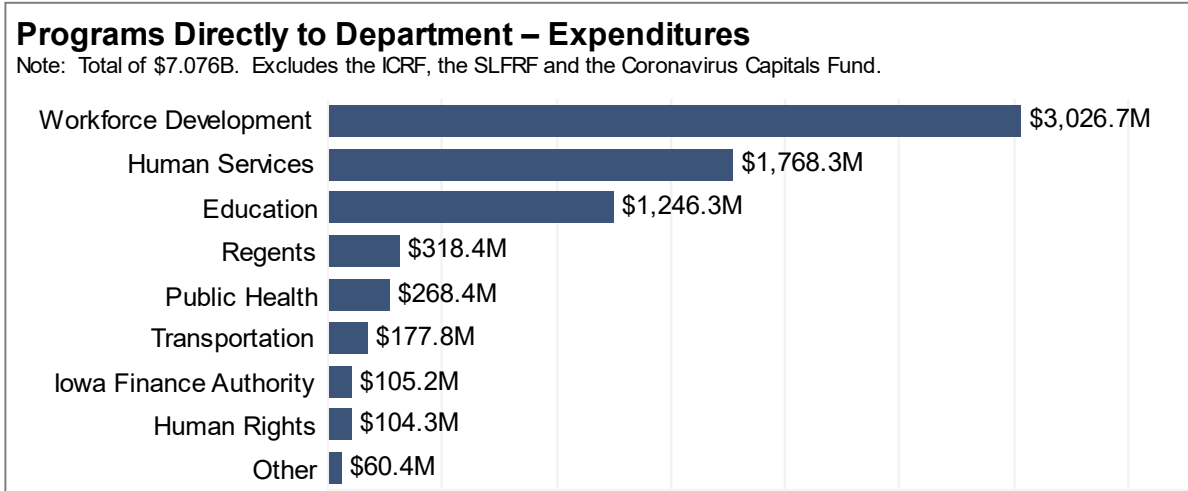
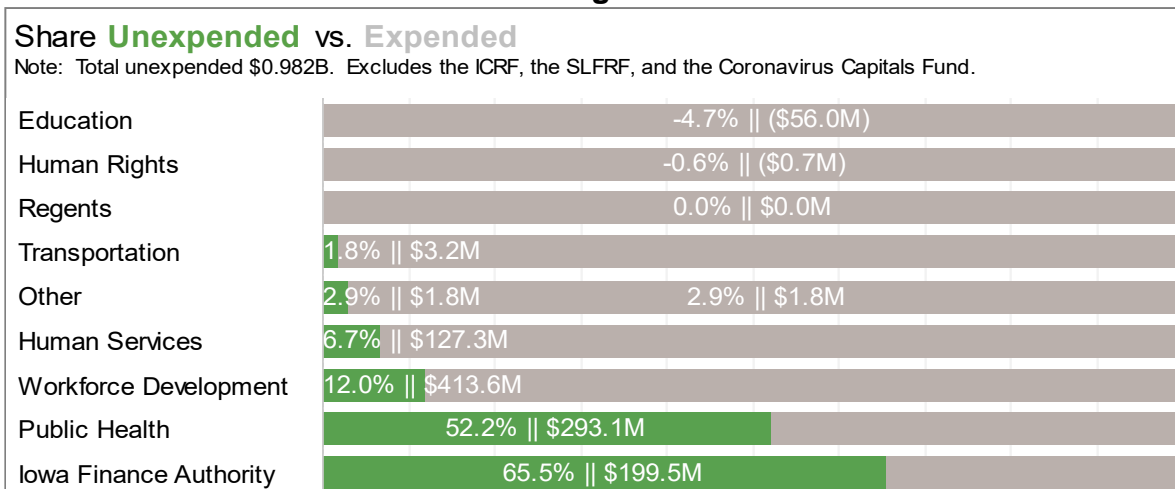


Figure 8 displays the share of awarded funds that have been unexpended versus expended by State agencies. The Department of Public Health (DPH), initially a standalone department but now within the HHS, and the Iowa Finance Authority (IFA) currently have the largest percentage of dollars awarded to them 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

Coronavirus Relief Fund (April 2020 CARES Act)		
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
Total Unexpended	\$	2,452,938

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

Coronavirus State and Local Fiscal Recovery Fund Revenue, Transfers, and Department Activities		
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
Total Unexpended	\$	1,001,294,421

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
Administrative Services	\$ 27,661,436	\$ 28,826,974
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
Aging (HHS)	\$ 435,000	\$ 230,800
Office of Public Guardian	435,000	230,800
Agriculture and Land Stewardship	\$ 3,500,000	\$ 2,950,681
Iowa Conservation Infrastructure	3,500,000	2,950,681
Office of the Chief Information Officer (DOM)	\$ 96,204,983	\$ 108,301,505
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
College Student Aid Commission (Department of Education)	\$ 7,710,211	\$ 7,541,969
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
Corrections	\$ 8,264,040	\$ 9,543,983
Homes for Iowa	8,150,497	9,430,440
Iowa Correctional Offender Network	113,542	113,542
Education	\$ 766,950	\$ 1,227,097
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.)

Iowa Coronavirus State and Local Fiscal Recovery Fund		
Total Transfers and Expenses		
	Net Transfers	Expenses
Economic Development Authority	\$ 46,274,736	\$ 45,891,208
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
Health and Human Services	\$ 2,650,000	\$ 0
Lucas Building Renovation Planning	2,650,000	0
Homeland Security	\$ 12,388,167	\$ 7,807,834
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
Iowa Finance Authority	\$ 37,618,229	\$ 22,079,751
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
Management	\$ 6,043,784	\$ 6,043,784
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
Natural Resources	\$ 892,479	\$ 892,479
Hazardous Condition Remediation Plan	892,479	892,479
Public Defense	\$ 0	\$ 1,405,734
DPS and DPD Deployment	0	1,405,734

Figure 11 (cont.)

Iowa Coronavirus State and Local Fiscal Recovery Fund		
Total Transfers and Expenses		
	Net Transfers	Expenses
Public Safety	\$ 11,713,658	\$ 11,349,296
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
State Fair	\$ 0	\$ 1,324,057
Iowa State Fair Security Improvements	0	1,324,057
Regents	\$ 3,407,576	\$ 3,365,485
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
Revenue	\$ 221,185,312	\$ 221,185,312
Local Government Relief	221,185,312	221,185,312
Transportation	\$ 28,000,000	\$ 13,934,548
Commercial Aviation Airports	28,000,000	13,934,548
Veterans Affairs	\$ 248,411	\$ 265,232
Veterans Trust Fund Supplemental Grant	248,411	265,232
Workforce Development	\$ 256,171,428	\$ 255,981,659
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
	\$ 771,136,399	\$ 750,149,387

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 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 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.

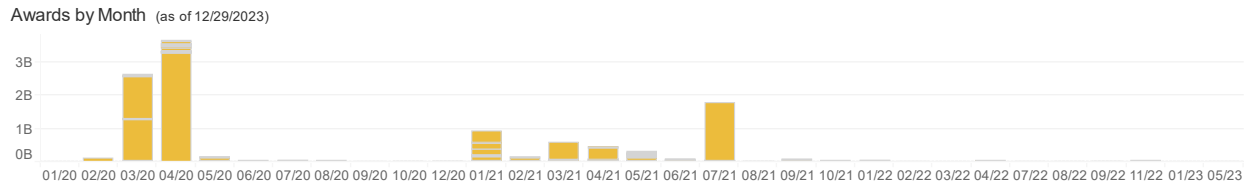
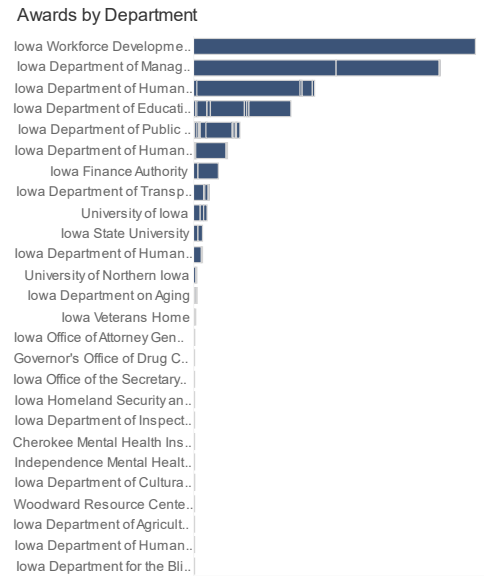
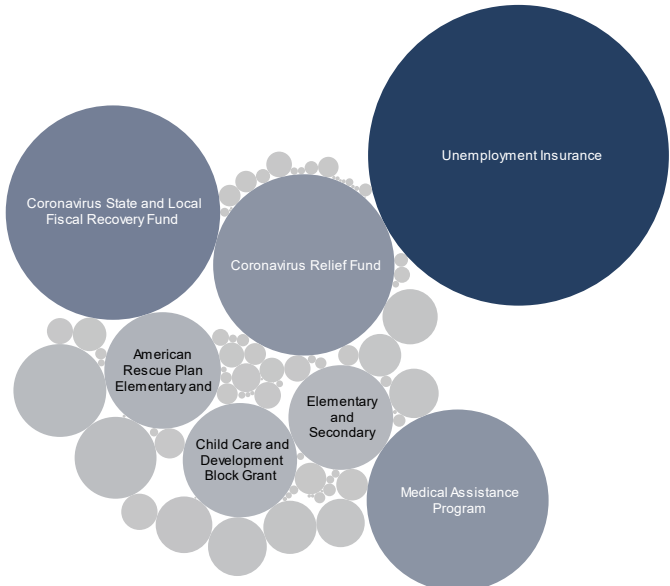
Dashboard: Federal COVID-19 Relief — Awards and Expenditures. The Fiscal Services Division of the LSA has published an interactive Tableau dashboard that displays details regarding federally provided COVID-19 relief. The dashboard details statewide awards and expenses at the program level. The dashboard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

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.

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.

LSA Staff Contacts: Evan Johnson (515.281.6301) evan.johnson@legis.iowa.gov
Adam Broich (515.281.8223) adam.broich@legis.iowa.gov

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
Total		\$1,190,300,647	(\$1,246,348,391)	(\$56,047,744)
Homeland Security and Emer. Mgmt.	Emergency Performance Management Grant	\$2,640,448	(\$2,487,008)	\$153,440
	Total	\$2,640,448	(\$2,487,008)	\$153,440
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)
	Total	\$103,664,391	(\$104,331,696)	(\$667,305)
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)	
Total	\$1,895,581,155	(\$1,768,328,575)	\$127,252,580	
Inspections and Appeals	State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	\$2,277,832	(\$706,820)	\$1,571,012
	Total	\$2,277,832	(\$706,820)	\$1,571,012
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
	Total	\$304,716,328	(\$105,179,758)	\$199,536,570

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
	Total	\$6,697,822	(\$3,266,910)	\$3,430,912
Management	Child Care and Development Block Grant	\$0	(\$5,881,444)	(\$5,881,444)
	Total	\$0	(\$5,881,444)	(\$5,881,444)
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
	Total	\$561,501,295	(\$268,385,290)	\$293,116,005
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
	Total	\$318,350,467	(\$318,350,467)	\$0
Secretary of State	2018 HAVA Election Security Grants	\$4,870,694	(\$4,870,694)	\$0
	Total	\$4,870,694	(\$4,870,694)	\$0
Transportation	Enhanced Mobility of Seniors and Individuals with Disabilities	\$349,811	(\$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)
	Total	\$181,037,340	(\$177,811,972)	\$3,225,368
Veterans Affairs	Provider Relief Fund	\$4,847,353	(\$4,847,353)	\$0
	Veterans State Nursing Home Care	\$7,092,601	(\$7,092,601)	\$0
	Total	\$11,939,954	(\$11,939,955)	\$0
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
	Total	\$3,440,358,947	(\$3,026,719,940)	\$413,639,007
Total	\$8,057,794,047	(\$7,075,904,408)	\$981,889,639	

Fiscal Year 2025 Governor's Recommendations

In FY2024, the Governor did not recommend any supplemental changes for Medicaid. There is a surplus carryforward of \$247.4 million estimated by the Medicaid Forecasting Group on December 19, 2023, including the capitation rate increase of \$65.6 million recently agreed to by the Department Health and Human Services (HHS) and the managed care organizations (MCOs). The FY 2025 carryforward estimated by the Group is \$110.8 million.

The Governor is recommending an increase of \$75.0 million in FY 2025 to Medical Assistance (Medicaid), which includes \$34.9 million to offset an expected increase in MCO expenditures, \$16.5 million to the Home- and Community-Based Services (HCBS) program as a backfill to federal [American Rescue Plan Act of 2021 \(ARPA\)](#) funding, \$14.6 million to increase access to community-based providers, \$5.0 million for enhanced case management, and \$3.9 million for various provider rate adjustments. A detailed list of the Governor's FY 2025 recommendations is illustrated in **Figure 1** below.

Figure 1 — Medicaid Funding — Governor's Recommended Changes FY 2025

	FY 2024	FY 2025
Revenue Changes		
General Fund Appropriation Change	\$ 0	\$ 74,956,901
Total Revenue Changes	\$ 0	\$ 74,956,901
Expenditure Changes		
Managed Care Expenditures	\$ 0	\$ 34,920,314
ARPA HCBS Backfill	0	16,500,000
Enhanced Case Management	0	5,000,000
Increased Access to Community-Based Providers	0	14,600,000
Home Health Rate Adjustment	0	3,000,000
Medical Supplies Rate Adjustment	0	144,014
Physician Assistant Rate Adjustment	0	29,691
Physical Therapist Rate Adjustment	0	418,121
Occupational Therapist Rate Adjustment	0	64,692
Certified Nurse Midwife Rate Adjustment	0	3,122
Community Mental Health Centers Rate Adjustment	0	276,947
Total Expenditure Changes	\$ 0	\$ 74,956,901
Grand Total	\$ 0	\$ 0
Forecasting Group Estimated Surplus*	\$ 247,351,846	\$ 110,829,593
Estimated Surplus After Governor's Changes	\$ 247,351,846	\$ 110,829,593

* Forecasting Group estimates do not include increases in capitation rates for the MCOs for FY 2025.

Medicaid Forecast FY 2024 and FY 2025

Figure 2 shows actual and estimated revenues and expenditures for actual FY 2023 through estimated FY 2025. The Medicaid Forecasting Group, consisting of staff members from the HHS, the Department of Management (DOM), and the Fiscal Services Division of the Legislative Services Agency (LSA), met on December 19, 2023, to discuss estimated Medical Assistance (Medicaid) expenditures for FY 2024 and FY 2025. The Forecasting Group meets periodically to discuss revenues and expenditures and agree on estimates for the current and upcoming fiscal years.

Final Fiscal Year 2023. Fiscal Year 2023 ended with a \$421.4 million surplus above what was appropriated in 2022 Iowa Acts, [House File 2578](#) (FY 2023 Health and Human Services Appropriations Act). The surplus was a result of the enhanced 6.2% Federal Medical Assistance Percentage (FMAP) increase, which was part of the federal COVID-19 relief to states and includes \$53.4 million in unspent ARPA State funds. The FMAP increase provided approximately \$72.0 million per quarter beginning January 1, 2020. The surplus includes an increase in the capitation payments for the two MCOs for FY 2023. The surplus also includes the end of the federal public health emergency (PHE) in April 2023, and individuals who are no longer eligible for Medicaid were disenrolled beginning May 2023. Eligibility redeterminations and the disenrollment process will likely take 9 to 12 months in accordance with federal guidelines.

Fiscal Year 2024 Estimate. For FY 2024, the Forecasting Group estimates Medicaid will have a surplus of \$247.4 million above what was appropriated in 2023 Iowa Acts, [Senate File 561](#) (FY 2024 Health and Human Services Appropriations Act). The estimated surplus is due to the projected carryforward from FY 2023, and an enhanced FMAP of 2.5% in the first quarter and 1.5% in the second quarter of FY 2024 due to the end of the PHE, as provided in the federal [Consolidated Appropriations Act of 2023](#). The FY 2024 estimate also includes capitation rate increases.

Fiscal Year 2025 Estimate. For FY 2025, the Forecasting Group estimates Medicaid will have a surplus of \$110.8 million. The estimated surplus is lower than FY 2024 due to the end of the PHE, along with a preliminary 0.41% decrease in Iowa's FMAP. The FY 2025 estimate does not include any capitation rate increases. Revenue from the Medicaid MCO premium tax enacted in 2023 Iowa Acts, [House File 685](#) (Medicaid, Liens, and Third-Party Recovery Act), has been included in the forecast estimate. The tax is scheduled to be collected beginning January 1, 2024, and submitted by the MCOs beginning in FY 2025.

Figure 2 — Medicaid Forecast Balance Sheet

	Actual FY 2023	Estimated FY 2024	Estimated FY 2025
Medicaid Funding			
Carryforward from Previous Year	\$ 273,039,251	\$ 367,990,615	\$ 247,351,846
Palo Replacement Generation Tax	0	0	0
Health Care Trust Fund	183,706,173	178,726,476	176,470,000
Nursing Facility Quality Assurance Fund	57,161,022	111,216,205	111,216,205
Hospital Trust Fund	33,920,554	33,920,554	33,920,554
MCO Premium Tax	0	0	119,165,439
Medicaid Fraud Fund	58,806	150,000	150,000
Transfer Decategorization Reversion	880,576	0	0
Total Non-General Fund Sources	\$ 548,766,382	\$ 692,003,850	\$ 688,274,044
General Fund Appropriation	1,510,127,388	1,543,626,779	1,543,626,779
General Fund Supplemental	0	0	0
Total General Fund Sources	\$ 1,510,127,388	\$ 1,543,626,779	\$ 1,543,626,779
Total Medicaid Funding	\$ 2,058,893,770	\$ 2,235,630,629	\$ 2,231,900,823
Estimated State Medicaid Need	\$ 1,911,664,412	\$ 1,994,168,871	\$ 2,094,471,230
FMAP Changes	-40,981,094	-47,280,411	26,600,000
FMAP Adjustment — COVID-19	-263,787,097	-44,709,677	0
MCO Capitation Increase	76,700,000	65,600,000	0
HCBS Program Increase	0	5,500,000	0
Nursing Facility Rebase	0	15,000,000	0
Home Health Rural Incentives	1,777,082	0	0
ICF/ID Rate Increase	1,339,971	0	0
Behavioral Health Intervention Services Rate Increase	1,277,082	0	0
Psychiatric Tiered Rates	1,500,000	0	0
Functional Family and Multisystemic Therapy	118,799	0	0
Medicaid Refunds and Offsets	909,000	0	0
Applied Behavioral Analysis Rate Increase	385,000	0	0
Office of Chief Information Officer Adjustment	0	-609	0
Mental Health Service Rate Increase (85.0%)	0	3,000,000	0
Mental Health Therapy	0	7,000,000	0
Substance Abuse Provider Rates	0	3,000,000	0
Total Estimated Medicaid Need	\$ 1,690,903,155	\$ 1,988,278,783	\$ 2,121,071,230
Balance (Underfunded If Negative)	\$ 367,990,615	\$ 247,351,846	\$ 110,829,593
Unspent ARPA State Funds	\$ 53,388,793	\$ 0	\$ 0
Ending State Balance	\$ 421,379,408	\$ 247,351,846	\$ 110,829,593
MCO – Managed Care Organization			
FMAP – Federal Medical Assistance Percentage			
ARPA – American Rescue Plan Act of 2021			
HCBS – Home- and Community-Based Services			
		ICF/ID – Intermediate Care Facilities for Persons with an Intellectual Disability	

Medicaid Income and Eligibility

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

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

Figure 3 shows the maximum income level for children, pregnant women, adults with dependent children, adults over age 65, recipients of Supplemental Security Income (SSI), the Medically Needy Program, and the Medicare Buy-In Program. The income levels are based on the percentage of the federal poverty level (FPL) calculated annually by the federal government and vary by the size of the household. The FPL for a family of four was \$30,000 for 2023. The 2024 amount will be released at the end of January 2024.

Figure 3 — Medicaid Eligibility Income Level by Category

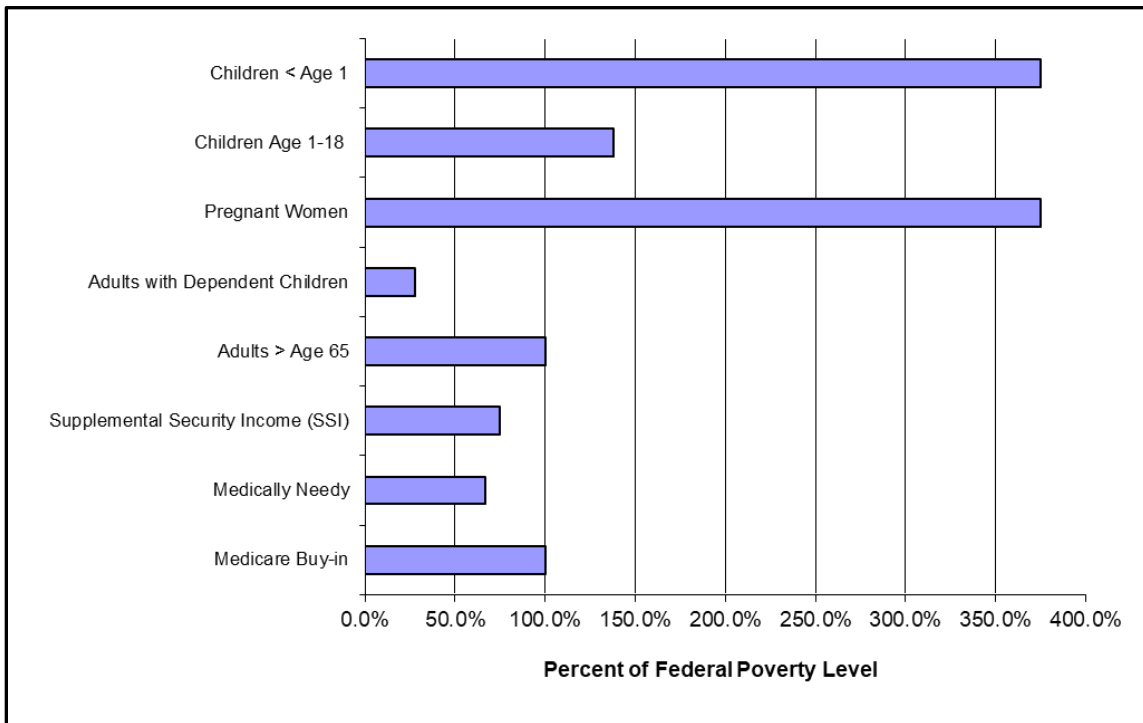
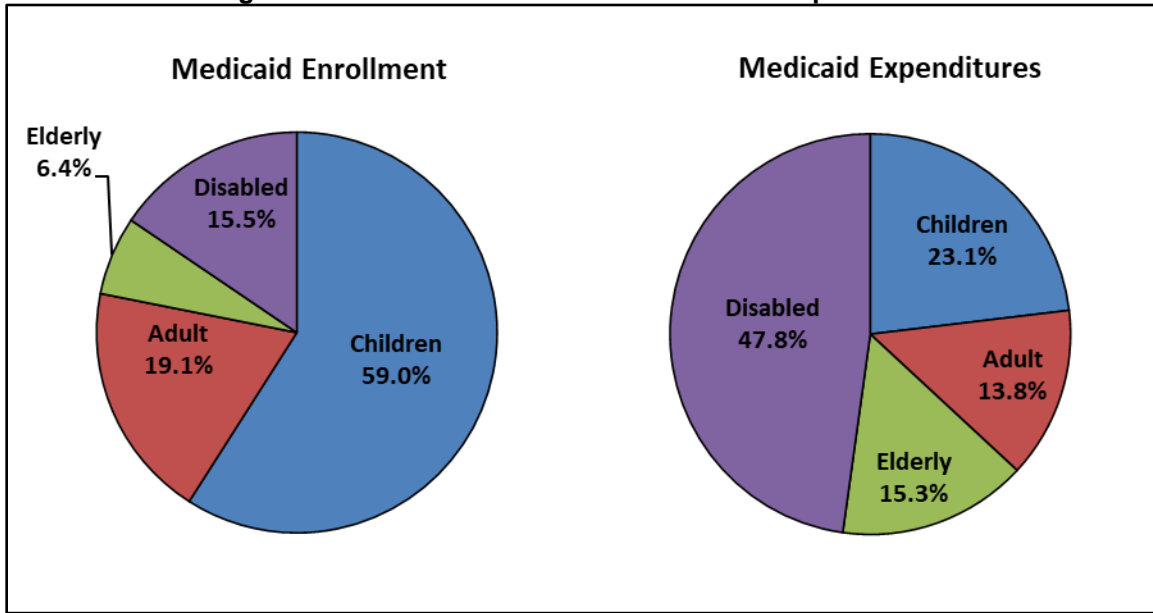


Figure 4 shows a comparison of enrollment and expenditures by eligibility category. In FY 2023, an average of 528,650 lowans were enrolled in Medicaid. Of the total, 59.0% were children, 19.1% were adults with dependent children, 15.5% were disabled, and 6.4% were elderly. Medicaid expenditures for FY 2023 totaled \$6.987 billion. Of the total expenditures, 23.1% was for children; 13.8% was for adults with dependent children, including pregnant women; 47.8% was for the disabled; and 15.3% was for the elderly. While children account for 59.0% of the enrollment, they consume only 23.1% of Medicaid expenditures. Elderly and disabled individuals account for 21.9% of enrollment and utilize 63.1% of expenditures.

Figure 4 — FY 2023 Medicaid Enrollment vs. Expenditures



Medicaid Enrollment. Before COVID-19, enrollment tended to fluctuate on a monthly basis by as many as 3,000 individuals in Medicaid and 1,500 in Iowa Health and Wellness Plan (IHAWP) in a normal month. In FY 2023, Medicaid and IHAWP grew by an average of 477 individuals per month, with total growth of 5,725 individuals for the fiscal year. Disenrollment was prohibited by the federal government during the PHE, which ended in April 2023. Beginning May 2023, the State began to disenroll ineligible individuals, which reduced the FY 2023 monthly average. The majority of the monthly increases were associated with the maintenance of effort requirement for receiving the 6.2% enhanced FMAP rate related to COVID-19; however, with the PHE ending in April 2023, disenrollment reduced overall Medicaid totals beginning in May 2023, which has continued into FY 2024.

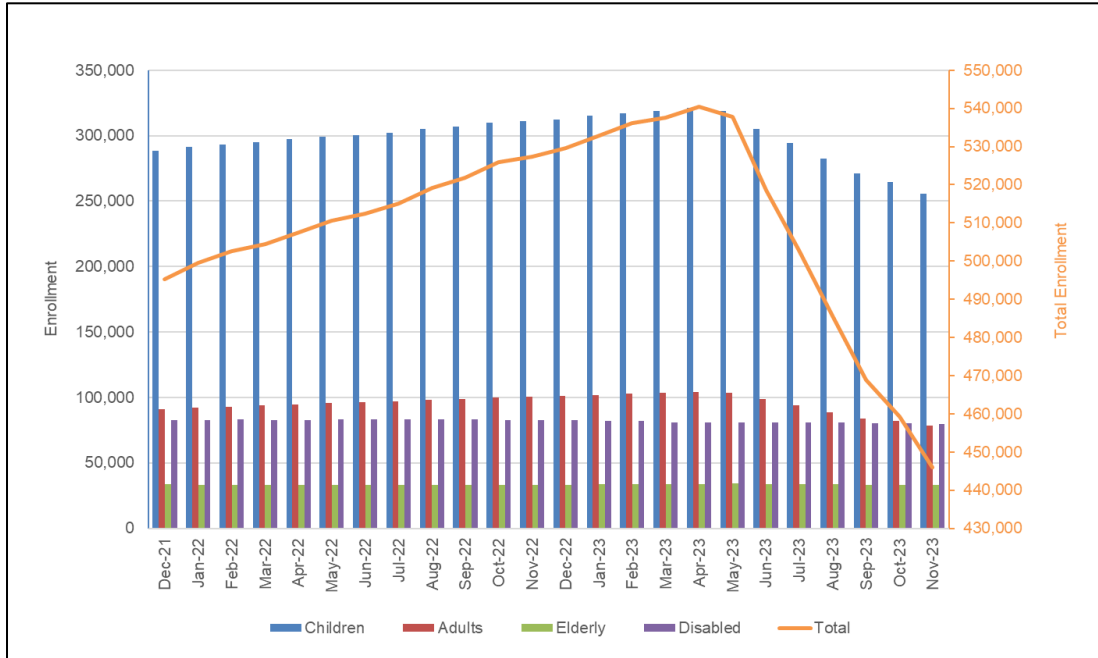
Figure 5 shows Medicaid and IHAWP enrollment changes by month. Through the first five months of FY 2024, enrollment has decreased from the FY 2023 pace and is averaging -25,136 per month for the two programs, with a total enrollment decrease of -125,680 for both Medicaid and IHAWP through November.

Figure 5 — Changes in Medicaid and IHAWP Enrollment — FY 2024

	Regular Medicaid					IHAWP
	Children	Adults	Aged	Disabled	Total	Total
FY 2023 Total	305,184	98,543	33,971	80,859	518,557	249,804
FY 2024 Monthly Changes						
July	-10,885	-4,761	-154	91	-15,709	-15,066
August	-11,659	-5,139	-272	-70	-17,140	-15,198
September	-11,557	-4,681	-289	-372	-16,899	-10,450
October	-6,716	-2,162	-116	-514	-9,508	-5,479
November	-8,856	-3,511	-273	-603	-13,243	-6,988
Total FY 2024	-49,673	-20,254	-1,104	-1,468	-72,499	-53,181
Grand Total FY 2024	255,511	78,289	32,867	79,391	446,058	196,623

Figure 6 shows monthly Medicaid enrollment over the past two years. The Medicaid Program saw a large increase in enrollment after March 2020 as a result of suspending disenrollment. However, with the end of the PHE in April 2023, monthly disenrollment has decreased total enrollment through FY 2024.

Figure 6 — Medicaid Enrollment Two-Year Actual



Revenues and Expenditures

Figure 7 shows actual Medicaid expenditures for FY 2021 through FY 2023 and projected expenditures for FY 2024 and FY 2025. The four largest categories that drive Medicaid costs are hospitals (inpatient and outpatient treatment), nursing homes, pharmaceuticals, and physician costs.

Figure 7 — State Medicaid Expenditures — All State Funds
(Dollars in Millions)

	<u>State Actual</u>	<u>FMAP Cost</u>	<u>Adjusted State Total</u>
FY 2021 Actual	2,010.8	-307.8	1,703.0
FY 2022 Actual	2,030.6	-298.6	1,732.0
FY 2023 Actual	1,995.7	-304.8	1,690.9
FY 2024 Estimated Need	2,080.3	-92.0	1,988.3
FY 2025 Estimated Need	2,094.5	26.6	2,121.1

*Note: Estimated expenditures reflect the estimate of the Medicaid forecasting group for FY 2024 and FY 2025. The FY 2021 through FY 2024 FMAP includes the 6.2% enhanced FMAP rate due to COVID-19, which was scaled down and ended after December 2023.

As Figure 7 illustrates, Medicaid expenditures fluctuate significantly between FY 2021 and estimated FY 2025. One of the driving factors of this fluctuation was the change in the regular FMAP rate, which is the federal and State funding formula for Medicaid and is based on a rolling three-year average of per capita income. Over the five-year time period shown, the FMAP rate has shifted back in the State’s favor

by 2.59%, reducing the State share an estimated \$113.5 million. In addition to the FMAP change, a number of other factors have contributed to significant changes in Medicaid expenditures, including:

- From FY 2021 through FY 2024, there have been \$146.5 million in capitation rate increases for the MCOs. Capitation rate increases include changes enacted by the Governor and General Assembly such as provider rate increases. The MCO capitation rates have not yet been negotiated for FY 2025.
- Over the past five years, the General Assembly has enacted a number of rate increases for providers, including increases for nursing facilities, home health care providers, and Home- and Community-Based Services (HCBS) waiver providers. The General Assembly has also provided funds to reduce the waiting lists for HCBS and for children’s and adult mental health services, including \$10.0 million for FY 2024.
- Due to the maintenance-of-effort requirement that did not allow the State to disenroll anyone while the federal PHE was in effect, approximately 165,000 individuals were enrolled in the Program between March 2020 and April 2023 who would normally have been disenrolled from the Program. This drove significant increases in expenditures, but those expenditures were offset by \$966.4 million in revenues the State received as part of the 6.2% enhanced FMAP rate.

FY 2025 FMAP Rate

The Bureau of Economic Analysis [released](#) final State personal per capita income data for 2022 on September 29, 2023. This allows states to calculate the final federal fiscal year (FFY) 2025 FMAP rates. The FFY 2025 FMAP rates are based on per capita personal incomes for calendar years 2020 through 2022. These rates are calculated on a federal fiscal year basis, but the numbers in this article have been blended to reflect State fiscal year (SFY) 2025. Iowa’s SFY 2025 FMAP rate decreased by -0.41% to 63.47%. This means for every dollar spent on the Medicaid program, the federal government will pay \$0.6347 and Iowa pays \$0.3653. The FMAP change is 0.58% less on a State fiscal year basis than the preliminary estimate that was released in March.

The FMAP decrease indicates that Iowa’s economy is doing better compared to other states, resulting in a smaller share of the total FMAP portion for Iowa. This is the first time since FY 2016 that the FMAP rate has moved against the State’s favor, meaning Iowa pays more. Prior to the 9.22% increase from FY 2017 to FY 2024, the rate declined 8.2% from FY 2010 to FY 2016.

Fiscal Impact. Although the final fiscal impact is still being calculated, the -0.41% change in the FMAP rate means that the State will be responsible for approximately \$26.6 million more in Medicaid expenditures in SFY 2025. **Figure 8** shows the five-year change in the FMAP rate.

Figure 8 — Five-Year State Regular Medicaid FMAP

State Fiscal Year	Federal Share	State Share	Federal % Change
FY 2021	61.61%	38.39%	0.73%
FY 2022	62.04%	37.96%	0.43%
FY 2023	62.88%	37.12%	0.84%
FY 2024	63.88%	36.12%	1.00%
FY 2025	63.47%	36.53%	-0.41%

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

FY 2024 State School Aid

During the 2023 Legislative Session, the General Assembly established the State percent of growth rate for FY 2024 at 3.00%. Fiscal year 2024 school aid amounts can be found [here](#). The total amount generated for school districts in FY 2024 includes:

- \$5.332 billion for the total combined district cost, an increase of \$169.7 million (3.29%) compared to FY 2023. The amount, in general, represents the total funding of State aid and school property taxes for school districts and Area Education Agencies (AEAs) generated through the school aid formula. The combined district cost does not include preschool formula funding.

Program funding changes in the combined district cost include, in part:

- An increase of \$114.3 million (3.17%) for the regular program amount. The regular program funding level accounts for approximately 69.76% of the combined district cost.
- An increase of \$3.4 million (1.40%) in funding for AEA statewide programs. This includes special education support services, media services, and educational services, and includes the AEA statewide State aid reduction.
- An increase of \$18.0 million (3.13%) in total State categorical supplements (teacher salary, professional development, early intervention, and teacher leadership).
- \$3.720 billion for total State aid, an increase of \$128.0 million (3.56%) compared to FY 2023. The State General Fund portion of school aid totals \$3.667 billion, an increase of \$98.8 million (2.77%) compared to FY 2023. The State aid amounts include, in part:
 - \$25.0 million transferred from the Secure an Advanced Vision for Education (SAVE) Fund to the Property Tax Equity and Relief (PTER) Fund for targeted property tax relief through the school aid formula, an increase of \$1.6 million (6.80%) compared to FY 2023.
 - A \$22.1 million reduction in State aid to the AEAs as required in [SF 578](#) (FY 2024 Standing Appropriations Act), an increase of \$5.0 million (29.31%) compared to FY 2023, in addition to the statutory reduction of \$7.5 million found in Iowa Code section [257.35\(2\)](#).
 - \$114.8 million in Property Tax Replacement Payment (PTRP) funding, an increase of \$15.3 million (15.43%) compared to FY 2023. This provision requires State aid to account for the entire increase in the cost per pupil amount due to the State percent of growth rate in FY 2024 as specified in Iowa Code section [257.16B](#), which fixes the State obligation at \$201 per student for the year.
 - \$592.7 million for the State categorical supplements, an increase of \$18.0 million compared to FY 2023. This includes \$336.1 million for the teacher salary supplement for districts and AEAs, \$38.1 million for the professional development supplement for districts and AEAs, \$39.1 million for the district early intervention supplement, and \$179.4 million for the district teacher leadership supplement.
 - \$90.2 million for preschool formula funding, an increase of \$2.0 million (2.22%) compared to FY 2023. The preschool formula funding is included in the State aid amount; however, it is not included in the combined district cost total.
- \$1.684 billion in school aid property taxes, an increase of \$15.5 million (0.93%) compared to FY 2023. This includes:
 - \$1.092 billion for the uniform levy, an increase of \$22.0 million (2.06%) compared to FY 2023. This increase is a direct result of increased assessed valuations.

- \$592.4 million for the additional levy amount, a decrease of \$6.5 million (-1.09%) compared to FY 2023.

Estimated FY 2025 State School Aid

If no rate is established during the 2024 Legislative Session, the State percent of growth rates will default to 0.00% for FY 2025. *The Governor is recommending an estimated General Fund appropriation of \$3.730 billion for State aid to schools in FY 2025, an increase of \$62.3 million 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 \$35.1 million reduction to the AEAs, which is in addition to the statutory reduction of \$7.5 million currently specified in the Iowa Code. Of this amount, the Governor is recommending \$20.1 million be used for a Special Education Division at the Department of Education (DE). The amount also reflects an adjustment to the PTRP funding, which is estimated to increase from \$201 to \$223 per pupil.*

Estimates for FY 2025 are preliminary (based on available data and assumptions as of January 2024) and are subject to change. Variables that are currently estimated include:

- Taxable valuations — A statewide growth projection of 4.73% was agreed upon by the Department of Management (DOM) and the Legislative Services Agency (LSA) for FY 2025.
- Budget enrollments — Enrollment projections are provided by the DE. The estimated decrease for FY 2025 is 0.57% and is intended to reflect the 2023-2024 certified enrollment figures, which will serve as the FY 2025 budget enrollment.
- Pupil weighting — This includes statewide growth assumptions and a 2.00% increase in special education weightings, a 2.00% increase in sharing supplementary weighting, a 1.00% increase in at-risk formula supplementary weighting, and a 4.00% increase in Limited English Proficient (LEP) supplementary weighting.

Any variations in assumptions used to calculate these variables will impact the information provided for FY 2025.

The following analysis is based on the Governor's recommendation of a 2.50% State percent of growth rate for FY 2025. At 2.50% growth, estimated funding amounts include:

- \$5.454 billion for the total combined district cost, an increase of \$122.6 million (2.30%) compared to FY 2024. The amount, in general, represents the total funding of State aid and school property taxes for school districts and AEAs generated through the school aid formula (the combined district cost does not include preschool formula funding). Program funding changes in the combined district cost include:
 - An increase of \$71.2 million (1.91%) for the regular program district cost. Additionally, the regular program budget guarantee provision is estimated to total \$15.5 million, with an estimated 140 districts eligible. The budget guarantee is funded by additional levy property taxes.
 - A decrease of \$9.8 million (-4.00%) in funding for statewide AEA programs. *The Governor is recommending an additional reduction of \$35.1 million in State aid to AEAs. Of this amount, the Governor recommends \$20.1 million be used for a Special Education Division at the Department of Education. The recommended AEA reduction totals \$42.6 million, of which \$7.5 million is statutory.*
 - An increase of \$29.6 million (4.99%) in total State categorical supplements. The increase includes AEA and district categorical funds.
- \$3.790 billion for total State aid, an increase of \$70.1 million (1.88%) compared to FY 2024. The State General Fund portion of school aid total is \$3.730 billion, an increase of \$62.3 million (1.70%) compared to FY 2024. Included in the State aid amounts are:
 - An estimated \$28.8 million transferred from the SAVE Fund to the PTER Fund for targeted property tax relief through the school aid formula. This is an increase of \$3.8 million (15.25%) from FY 2024 due to the provisions of 2019 Iowa Acts, chapter [166](#) (Secure an Advanced Vision

for Education, Extension Act), which increases the percentage transferred from SAVE from 5.10% for FY 2024 to 6.10% for FY 2025.

- An estimated \$9.7 million is related to the Foundation Base Supplement Fund (FBSF). This is an increase of \$4.0 million (69.30%) compared to FY 2024. Beginning in FY 2021, a portion of the sales and use tax revenue is designated for deposit in the FBSF to be distributed on a per pupil basis calculated using each school district's weight enrollment. Similar to the school district property tax replacement payments under Iowa Code section 257.16B, revenues distributed from the FBSF replace amounts that would otherwise be funded through a different funding source. This lowers additional levy property taxes for all districts. The current foundation level is set in Iowa Code section [257.1\(2\)\(b\)](#) as 88.40% of the State cost per pupil for FY 2025. The FY 2021 allocation to the FBSF first impacted State school aid in FY 2023. Due to timing issues, the funding is provided in the fiscal year after the amount is determined. For example, the sales and use tax revenues from FY 2023 are determined in November following the fiscal year, and the calculated amount is distributed in FY 2025.
- An estimated \$126.8 million in PTRP funding. This is an increase of \$12.0 million (10.49%). *The Governor is recommending an increase in the PTRP State cost per pupil to reflect the property tax portion of the increase in the State cost per pupil.* Iowa Code section 257.16B requires State aid to account for the entire increase in the cost per pupil amount due to the State percent of growth. If the provision is not amended, the impact of this provision will continue in future years. Under current law, the amount totals \$201 per pupil. *The Governor is recommending the PTRP payment per student be increased to \$223 per pupil for FY 2025.*
- An estimated \$622.3 million for the State categorical supplements, an increase of \$29.6 million (4.99%). This includes \$353.8 million for the AEAs and school district teacher salary supplement, \$38.0 million for the school district professional development supplement and the elimination of the \$2.1 million AEA professional development supplement that the Governor is recommending as a General Fund appropriation to the DE, \$41.3 million for the school district early intervention supplement, and \$189.2 million for the school district teacher leadership supplement.
- An estimated \$91.4 million for preschool formula funding, an increase of \$1.2 million (1.32%) compared to FY 2024. The preschool formula funding is included in the State aid amount but is not included in the combined district cost total.
- \$1.735 billion in school aid property taxes, an increase of \$50.7 million (3.01%) compared to FY 2024. This includes:
 - \$1.141 billion for the uniform levy, an increase of \$49.3 million (4.52%) compared to FY 2024. This increase is a direct result of an estimated increase in assessed valuations.
 - \$593.7 million in the additional levy amount, an increase of \$1.4 million (0.23%) compared to FY 2024. Generally, this increase can be attributed to the budget guarantee amount, the 2.50% State percent of growth rate used for this analysis, and the adjustment to the PTRP per student payment.

Teacher Salaries: *The Governor is recommending a new General Fund appropriation, separate from the school aid calculation, of \$96.1 million to the DE for Teacher Salaries in FY 2025. This is an increase of \$96.1 million 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 \$47.1 million to increase the statutory minimum teacher salary from \$33,500 to \$50,000.*
- *An increase of \$25.8 million to create a statutory minimum teacher salary of \$62,000 for teachers with 12 years of experience.*
- *An increase of \$23.1 million 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.*

Transportation Equity Fund

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

The Governor is recommending a General Fund appropriation of \$31.1 million to the Transportation Equity Fund in FY 2025. This is an increase of \$759,000 (2.50%) compared to estimated FY 2024 and is intended to reflect a categorical State aid percent of growth rate of 2.50%.

Education Savings Accounts (ESAs)

The Governor is recommending a General Fund appropriation of \$179.2 million for ESAs in FY 2025. This is an increase of \$51.3 million (2.50%) compared to estimated FY 2024 and is intended to reflect a supplemental 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.

Total Estimated ESAs Funded:

FY 2024	16,757
FY 2025	22,897
FY 2026	38,415
FY 2027	40,786

General Fund ESA Appropriation Cost

The following amounts are separate from the estimated FY 2025 State School Aid section above. The FY 2025 estimate for this standing unlimited appropriation includes the Governor’s recommended 2.50% increase for supplemental State aid and 0.00% after FY 2025.

Fiscal Year	State Cost Per Pupil	ESAs	ESA Costs
FY 2024	\$ 7,635	16,757	\$ 127,939,695
FY 2025	7,826	22,897	179,191,922
FY 2026	7,826	38,415	300,635,790
FY 2027	7,826	40,786	319,191,236

Categorical State Aid to Public Schools for Pupils Attending Nonpublic Schools

The following amounts are included in the estimated FY 2025 State School Aid section above. The FY 2025 estimate includes the Governor’s recommended 2.50% increase for categorical State aid and 0.00% after FY 2025.

Fiscal Year	Categorical State Aid Per Pupil	ESAs Prior Year Count	Categorical State Aid Retained by Public Schools for Nonpublic Pupils
FY 2025	\$ 1,208	16,757	\$ 20,235,250
FY 2026	1,208	22,897	27,649,730
FY 2027	1,208	38,415	46,388,802

The following additional information table includes information on program funding sources and other miscellaneous information. *The table reflects the following Governor's FY 2025 recommendations:*

- *A State percent of growth of 2.50%.*
- *Renewal of the PTRP.*
- *A \$35.1 million additional reduction to the AEAs. Of this amount, the Governor is recommending \$20.1 million be used for a Special Education Division at the Department of Education. The recommended AEA reduction totals \$42.6 million, of which \$7.5 million is statutory.*
- *The continuation of the impact of the implementation of SF 578 (FY 2024 Standing Appropriations Act), section 4, that resulted in General Fund expenditures for School Aid being reduced by \$21.9 million for FY 2024 and replaced by a transfer from the Economic Emergency Fund.*

School Aid

Legislative Services Agency: FY 2025 School Aid Estimates (Statewide Dollars in Millions)

2.50%	Set a State Percent of Growth		State Supplemental Aid (SSA) \$ 191
\$	Set additional dollars to SCPP separate from the SSA		Additional Dollars \$ 0
Yes	Select if the PTRP is renewed ("No" is current law)		Total Change \$ 191
\$ 35,134,573	Select AEA reduction in addition to current law (\$7,500,000)		FY 2025 State Cost Per Pupil (SCPP) \$ 7,826
\$ 21,881,303	Transfer from Economic Emergency Fund FY 2025		Total AEA Reduction \$ 42,634,573

Program Funding:	FY 2024	Est. FY 2025	Est. Change	% Change
Regular Program District Cost	\$ 3,719.3	\$ 3,790.5	\$ 71.2	1.91%
Regular Program Budget Adjustment	5.4	15.5	10.0	184.37%
Supplementary Weighting (District)	120.7	128.3	7.6	6.29%
Special Education Instruction (District)	524.9	536.8	11.9	2.26%
Teacher Salary Supplement (District)	317.9	335.3	17.3	5.45%
Professional Development Supplement (District)	36.0	38.0	2.0	5.50%
Early Intervention Supplement (District)	39.1	41.3	2.2	5.56%
Teacher Leadership Supplement (District)	179.4	189.2	9.8	5.47%
AEA Special Ed Support District Cost	185.3	188.9	3.6	1.95%
AEA Special Ed Support Adjustment	0.6	0.8	0.3	44.03%
AEA Media Services	32.3	33.0	0.6	1.94%
AEA Ed Services	35.7	36.4	0.7	1.95%
AEA Sharing	0.2	0.0	-0.2	-100.00%
AEA Teacher Salary Supplement	18.2	18.6	0.4	2.22%
AEA Professional Development Supplement	2.1	0.0	-2.1	-100.00%
AEA Statewide State Aid Reduction	-29.6	-42.6	-13.1	44.24%
Dropout and Dropout Prevention	144.2	144.2	0.0	0.00%
Combined District Cost	\$ 5,331.5	\$ 5,454.1	\$ 122.6	2.30%
Statewide Voluntary Preschool Program	\$ 90.2	\$ 91.4	\$ 1.2	1.32%

State Aid:	FY 2024	Est. FY 2025	Est. Change	% Change
Regular Program	\$ 2,078.3	\$ 2,105.4	\$ 27.1	1.30%
Supplementary Weighting	103.4	110.5	7.1	6.82%
Special Education Weighting	463.3	473.8	10.5	2.27%
Property Tax Adjustment Aid (1992)	6.8	6.5	-0.3	-4.39%
Property Tax Replacement Payment (PTRP)	114.8	126.8	12.0	10.49%
Adjusted Additional Property Tax - General Fund	24.0	24.0	0.0	0.00%
Statewide Voluntary Preschool Program	90.2	91.4	1.2	1.32%
Minimum State Aid	0.0	0.0	0.0	0.00%
State Aid from General Fund	\$ 3,667.4	\$ 3,729.8	\$ 62.3	1.70%
Transfer from Economic Emergency Fund	\$ 21.9	\$ 21.9	\$ 0.0	0.00%
Adjusted Additional Property Tax - SAVE Fund	25.0	28.8	3.8	15.25%
Foundation Base Supplement (FBS)	5.7	9.7	4.0	69.30%
Total State Aid (Includes Non-General Fund)	\$ 3,720.1	\$ 3,790.1	\$ 70.1	1.88%

Local Property Tax:	FY 2024	Est. FY 2025	Est. Change	% Change
Uniform Levy Amount	\$ 1,091.5	\$ 1,140.9	\$ 49.3	4.52%
Additional Levy	592.4	593.7	1.4	0.23%
Total Levy to Fund Combined District Cost	\$ 1,683.9	\$ 1,734.6	\$ 50.7	3.01%
Comm/Ind - Uniform Levy Adjustments	18.0	18.3	0.3	1.59%
Comm/Ind - Additional Levy Adjustments	0.0	0.0	-0.0	-100.00%

Miscellaneous Information:	FY 2024	Est. FY 2025	Est. Change	% Change
Budget Enrollment	486,476	483,699	-2,777	-0.57%
Number of Districts with Budget Adjustment	71	140	69	97.18%
Percentage of Districts with Budget Adjustment	21.85%	43.08%		
Statewide Category Totals	\$ 592.7	\$ 622.3	\$ 29.6	4.99%
Property Tax Relief Payment Per Pupil	201	223	22	10.95%
Foundation Base Supplement Per Pupil	5	10	5	100.00%
Statewide AEA Funding	244.9	235.1	-9.8	-4.00%
Transportation Equity Program	30.3	31.1	0.8	2.50%

Notes:

Totals may not sum due to data duplication and exclusion. For example, other funds are provided by State Aid, but not included in the State Aid section because they are represented in the Program Funding section listed above. The Transportation Equity Program is not included in State Aid totals.

The provision for Minimum State aid requires that the State provide at least \$300 per student.

Sources: Department of Management (School Aid File), LSA analysis and calculations.

Additional Information on School Aid Funding

- **Budget Unit Brief** — [State Foundation School Aid](#)
- **Fiscal Research Brief** — [Area Education Agencies \(AEAs\)](#)
- **Fiscal Topic** — [School Aid — Additional Levy Components](#)
- **Fiscal Topic** — [School Aid — Area Education Agency Funding](#)
- **Fiscal Topic** — [School Aid — District Cost Per Pupil Differences Between School Districts](#)
- **Fiscal Topic** — [School Aid — Income Surtaxes](#)
- **Fiscal Topic** — [School Aid — Instructional Support Program](#)
- **Fiscal Topic** — [School District Cash Reserve Levy](#)
- **Fiscal Topic** — [School Aid — School District Reorganization Incentives](#)
- **Fiscal Topic** — [Secure an Advanced Vision for Education \(SAVE\)](#)
- **Presentation** — [Dollars and Doughnuts — State School Aid](#)
- [School aid estimates for fiscal years](#) and [other background information on the school aid formula](#)

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

The public retirement systems in Iowa include:

- **Iowa Public Employees' Retirement System — IPERS:** Membership includes employees and retirees of State, county, and city governments; other political subdivisions or agencies; and school districts and Area Education Agencies (AEAs). There are two Special Service groups within IPERS:
 - **Sheriffs and Deputy Sheriffs:** Membership includes sheriffs and deputy sheriffs employed by counties.
 - **Protection Occupations:** Membership includes airport safety officers; conservation peace officers; city marshals, fire fighters, police officers, and fire prevention inspectors not under the Municipal Fire and Police Retirement System of Iowa (MFPRSI); correctional officers; former Department of Transportation (DOT) peace officers with 10 or more years of membership service as of June 30, 2023, pursuant to 2023 Iowa Acts, [Senate File 513](#) (Motor Vehicle Enforcement Bureau, Department of Public Safety Act); county jailers; military installation officers; emergency medical care providers; county attorney special investigators; High Risk Unit officers; and insurance fraud investigators.
- **Judicial Retirement System:** Membership includes active Judges, retired Judges, Senior Judges, retired Senior Judges, beneficiaries of deceased Judges, and inactive Judges with contributions remaining in the System.
- **Peace Officers' Retirement, Accident, and Disability System — PORS:** Membership includes uniformed, sworn officers of the Department of Public Safety, including State Patrol troopers, Division of Criminal Investigation (DCI) officers, drug enforcement officers, arson investigators, fire prevention inspectors, and former DOT peace officers with fewer than 10 years of membership as of June 30, 2023 (SF 513).
- **Municipal Fire and Police Retirement System of Iowa — MFPRSI or 411:** Membership includes active and retired police officers and fire fighters in cities with a population of 8,000 or more in 1980, and other cities that voluntarily established a civil service commission.

Types of Plans

The IPERS, Judicial Retirement System, PORS, and MFPRSI are defined benefit plans, meaning the member's retirement benefit is based on a benefit formula prescribed by contract or statute. The contribution rates for the Judicial Retirement System are set by Iowa Code section [602.9104](#), and the contribution rates for PORS are stated in Iowa Code section [97A.8](#). The required contribution rates for IPERS Regular Membership, Protection Occupations, and Sheriffs and Deputy Sheriffs are calculated pursuant to Iowa Code section [97B.11](#) and are based on the most recent actuarial valuation of the System. However, the contribution rates for IPERS Regular Membership cannot vary by more than one percentage point from the previous year. The MFPRSI contribution rates are calculated pursuant to Iowa Code section [411.8](#) based on the most recent actuarial valuation of the System.

Wages covered by IPERS and the Judicial Retirement System, as defined by the Internal Revenue Code, are subject to Social Security taxation up to the maximum established annually by the Social Security Administration. Earnings covered by PORS and MFPRSI are not subject to taxation. Old-Age, Survivors, and Disability Insurance (OASDI), commonly referred to as Social Security, is funded through dedicated payroll taxes pursuant to the Federal Insurance Contributions Act (FICA).

The OASDI tax rate for wages paid is set by federal statute at 6.20% of covered wages to be paid by both the employees and employers, up to a limit of \$160,200 for calendar year (CY) 2023 and \$168,600 for CY 2024. The Medicare tax is an additional 1.45% of covered wages for both employees and employers with no limit on income. Effective for tax years beginning after 2013, an additional 0.90% Medicare (hospital insurance, or HI) tax applies to individuals receiving wages in excess of \$200,000 (\$250,000 for married

couples filing jointly). The tax is in addition to the regular Medicare rate of 1.45% on wages for employees and only applies to the employee portion of the Medicare tax.

Other Retirement Plan Options

- **Teachers Insurance and Annuity Association — TIAA:** Membership includes approximately 25,000 active members, who include university, Board of Regents, and some community college employees. TIAA is a defined contribution plan, meaning moneys are contributed to an individual account for each participant; the moneys contributed, plus any investment earnings, determine the retirement benefit made available to the participant upon retirement. Retirees of TIAA receive Social Security benefits. The contribution rates used by the universities for TIAA are 5.0% for employees and 10.0% for employers.
- **Deferred Compensation Program (457/401(a)):** This is a voluntary defined contribution retirement savings program for employees of the State of Iowa and other participating government employers. The Program is designed to supplement pension and Social Security benefits at retirement. State of Iowa employees receive a dollar-for-dollar match on the first \$75 of monthly contributions. State Peace Officers Council (SPOC) Collective Bargaining Agreement employees receive \$1 for each \$2 contribution, to a maximum employer contribution of \$75 per month. Contributions are made pretax through payroll deductions, and investment earnings are tax-deferred.
- **Tax-Sheltered Annuity (403b):** This is a voluntary retirement savings program for employees of educational and education-related institutions. This savings program is designed to supplement pension and Social Security benefits at retirement. Contributions are made pretax through payroll deductions, and investment earnings are tax-deferred.

Public Retirement Systems Committee

The Public Retirement Systems Committee is a 10-member statutory legislative committee that is required to examine and make recommendations to the General Assembly concerning public retirement systems in Iowa. Iowa Code section [97D.4\(3\)](#) establishes the duties of the Committee. The General Assembly addresses retirement system issues during the second year of each biennium and as needed.

The Committee met on December 6, 2023, and received presentations from the Department of Administrative Services, IPERS, the Judicial Retirement System, MFPRSI, and PORS. Additional information from the meeting can be found [here](#).

The following table shows FY 2024 and FY 2025 contribution rates for the four pension systems.

Public Retirement Systems Summary Chart						
				IPERS		
	Judicial	PORS	411 System	Regular Membership	Sheriffs and Deputies	Protection Occupation
FY 2024 Total Contribution Rate	25.89%	48.40%	32.38%	15.73%	17.02%	15.52%
Employer	15.53%	37.00%	22.98%	9.44%	8.51%	9.31%
Employee	10.36%	11.40%	9.40%	6.29%	8.51%	6.21%
FY 2025 Total Contribution Rate	25.32%	48.40%	32.06%	15.73%	17.02%	15.52%
Employer	15.19%	37.00%	22.66%	9.44%	8.51%	9.31%
Employee	10.13%	11.40%	9.40%	6.29%	8.51%	6.21%
June 30, 2023, Valuation Factors						
Actuarial Accrued Liability	\$265.8 million	\$935.2 million	\$3.802 billion	\$42.651 billion	\$910.2 million	\$2.159 billion
Actuarial Value of Assets	\$265.4 million	\$728.7 million	\$3.215 billion	\$37.856 billion	\$933.8 million	\$2.223 billion
Unfunded Actuarial Liability	\$ 427,967	\$206.5 million	\$586.8 million	\$4.795 billion	\$(23.6) million	\$(63.8) million
2022 Funded Ratio	99.59%	79.23%	84.43%	88.45%	104.70%	104.41%
2023 Funded Ratio	99.84%	77.92%	84.57%	88.76%	102.60%	102.96%
2022 Investment Market Rate of Return	-23.13%	-21.74%	-3.51%	-3.90%**		
2023 Investment Market Rate of Return	12.32%	9.87%	6.03%	5.41%**		
Social Security Coverage	Yes	No	No*	Yes	Yes	Yes
Coverage						
Total Members	467	1,321	9,066	375,644	3,147	13,934
Active Members	216	588	4,168	170,475	1,732	7,668
Active Member Average Age	54.3	41.1	40.1	44.5**		
Active Member Average Years of Service	9.1	15.7	12.8	10.6**		
Active Member Average Annual Wage	\$ 152,866	\$ 95,390	\$ 89,916	\$ 54,313	\$ 87,261	\$ 62,667
Retired Member Average Annual Benefit	\$ 66,667	\$ 59,472	\$ 47,269	\$ 18,674	\$ 36,783	\$ 27,887
Notes: Totals may not add due to rounding.						
The aggregate funded ratio for the Iowa Public Employees' Retirement System (IPERS) is 89.70% for 2023 and includes Regular Membership, Sheriffs and Deputies, and Protection Occupation.						
In addition to the employer contribution for the Peace Officers' Retirement System (PORS), there is also an annual \$5.0 million standing limited appropriation from the General Fund.						
*Ankeny, Camanche, Fairfield, Clive, and Evansdale contribute to Social Security and 411.						
** Aggregate figure includes all three groups.						
LSA: Public Pension Retirement Summary Chart						

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

In 2023, the State reached bargaining agreements for fiscal year (FY) 2024 and FY 2025 with unions representing State employees for salaries and benefits.

Iowa Code chapter [20](#) establishes the framework and timeline for the biennial bargaining process. The process has been as follows and takes place the year before the contract start date:

- August through September — Unions request bargaining.
- November through December — Unions and the State present initial proposals.
- January through March — Negotiation sessions occur. This may result in a voluntary agreement, the appointment of a mediator, or binding arbitration.
- March 15 — Deadline for impasse procedure and filing of neutral party's award if required.

The General Assembly did not appropriate specific General Fund dollars for salary expenditures for FY 2024 other than existing appropriations for operations that are expended at the agencies' discretion. State agencies must use existing funds to pay the cost of salaries, including the cost to fund negotiated contracts with various bargaining units, and increases for noncontract employees. Some agencies were authorized to use non-General Fund dollars for limited salary increases.

The [historical salary adjustment identified need](#) is displayed in the Legislative Services Agency (LSA) **Factbook**. Historical [contract information](#) for the American Federation of State, County, and Municipal Employees (AFSCME) and noncontract employees is also available in the **Factbook**.

The following is a summary of the FY 2024 and FY 2025 final contractual agreements between bargaining units (unions) and the State. The information summarizes only the major points. Copies of the agreements are available from the Fiscal Services Division (FSD) of the LSA upon request or on the [Department of Administrative Services \(DAS\) website](#). Since collective bargaining agreements cover two years, there will be no collective bargaining negotiations during the 2024 Legislative Session.

FY 2024 AND FY 2025 COLLECTIVE BARGAINING UNITS

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

Final Collective Bargaining Agreements

Wages:

- 3.0% across-the-board pay increase effective the first pay period of July 1, 2023 (FY 2024).
- 3.0% across-the-board pay increase effective the first pay period of July 1, 2024 (FY 2025).
- For specified Board of Regents classifications, starting pay will be 4.5% above the minimum pay.
- For Board of Regents employees paid in equal monthly paychecks, the monthly paycheck structure will be calculated by multiplying the number of regular work hours in the calendar year by the hourly rate divided by 12.

Iowa United Professionals (IUP) and United Electrical Workers (UE) — Science Unit and Professional Social Services Unit

Final Collective Bargaining Agreements

Wages:

- 3.0% across-the-board pay increase effective the first pay period of July 1, 2023 (FY 2024).
- 3.0% across-the-board pay increase effective the first pay period of July 1, 2024 (FY 2025).

State Police Officers Council (SPOC)

Final Collective Bargaining Agreements

Wages:

- 6.5% across-the-board pay increase effective the first pay period of July 1, 2023 (FY 2024).
- 6.5% across-the-board pay increase effective the first pay period of July 1, 2024 (FY 2025).

AFSCME Public Safety — Department of Transportation and Board of Regents

Final Collective Bargaining Agreements

Wages:

- 5.0% across-the-board pay increase effective the first pay period of July 1, 2023 (FY 2024).
- 5.0% across-the-board pay increase effective the first pay period of July 1, 2024 (FY 2025), for Department of Transportation public safety employees.
- 6.0% across-the-board pay increase effective the first pay period of July 1, 2024 (FY 2025), for Board of Regents public safety employees.

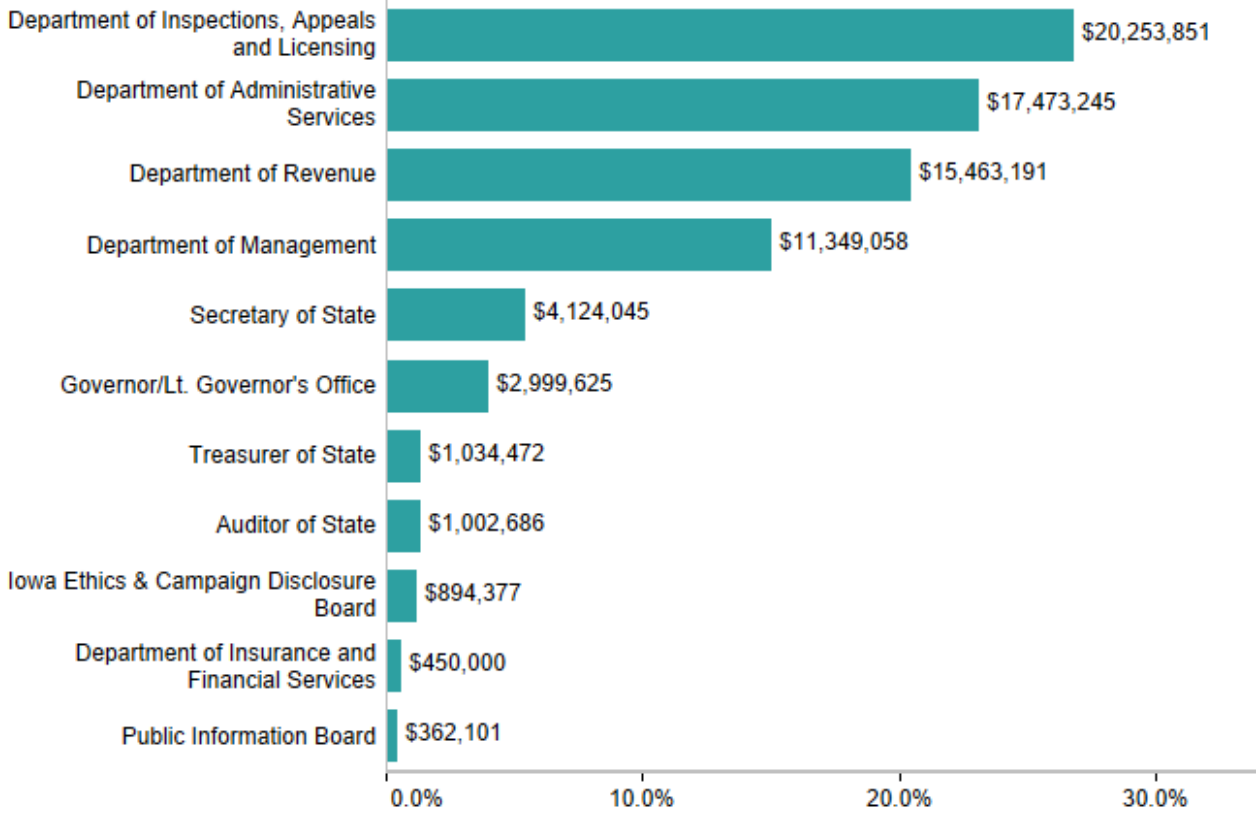
LSA Staff Contact: Evan Johnson (515.281.6301) evan.johnson@legis.iowa.gov

Administration and Regulation Appropriations Subcommittee

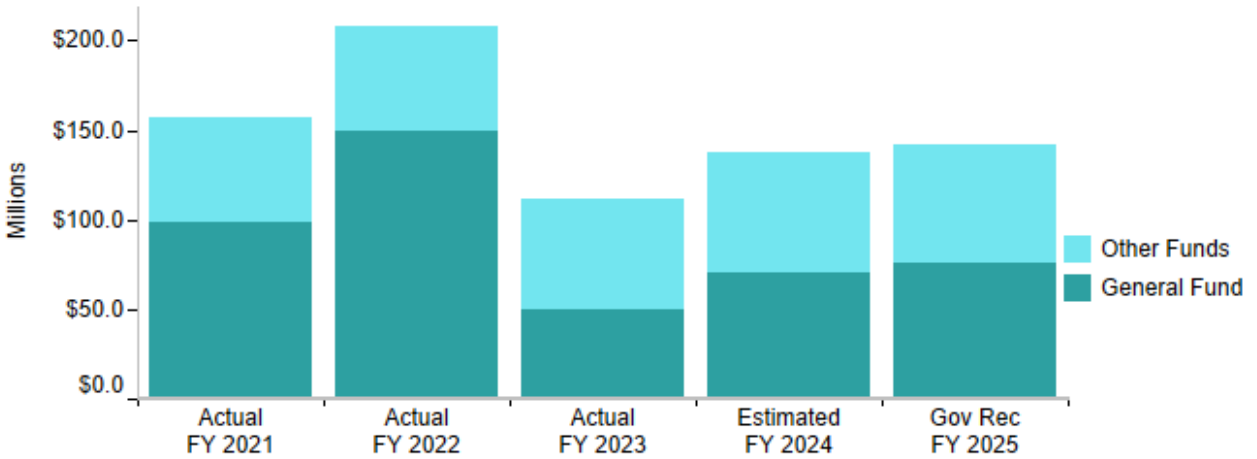
Fiscal Staff: Xavier Leonard
Joey Lovan

Analysis of Governor's Budget

FY 2025 General Fund Governor's Recommendations Total: \$75,406,651



Funding History by Appropriations Subcommittee — Administration and Regulation



DEPARTMENT OF ADMINISTRATIVE SERVICES

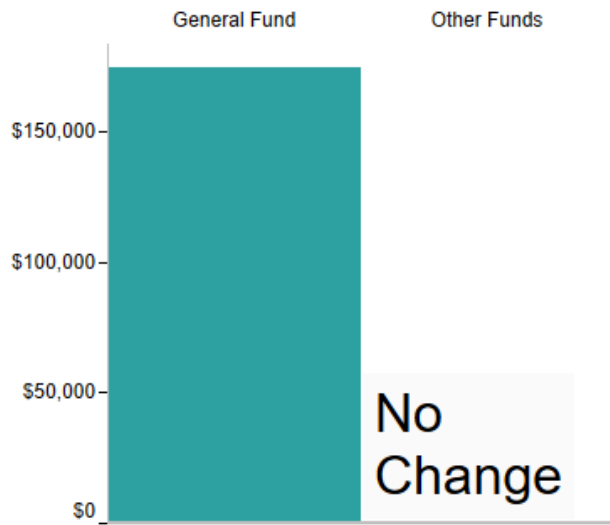
Overview and Funding History

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

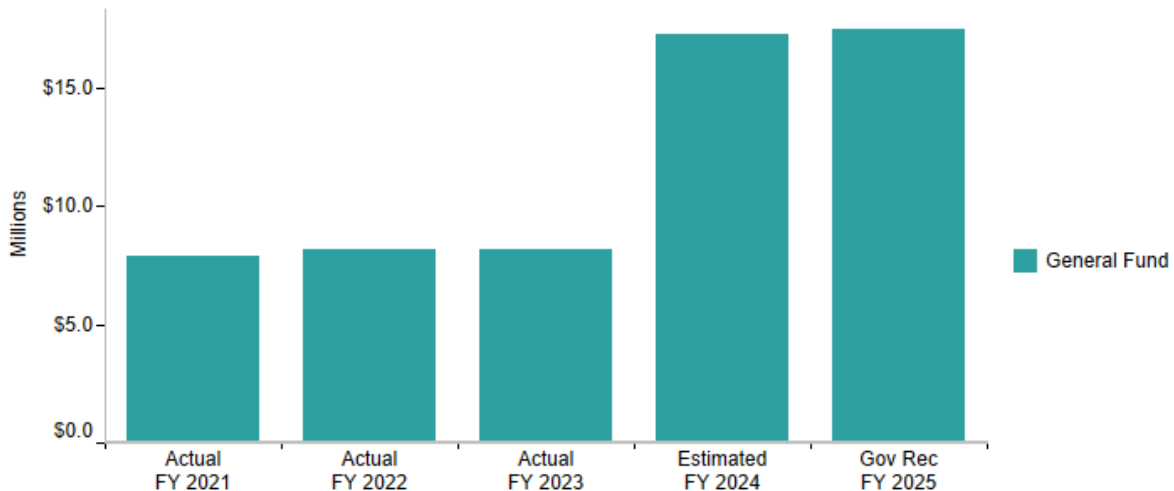
**FY 2025 Governor's Recommendations
Total: \$17,473,245**



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



Funding History



General 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>
<u>Administrative Services, Department of</u>				
Administrative Services				
Operations	\$ 3,603,404	\$ 3,597,181	\$ 3,713,718	\$ 116,537
Utilities	4,104,239	4,487,598	4,487,598	0
Terrace Hill Operations	461,674	460,884	460,884	0
Enrich Iowa Libraries	0	0	2,464,823	2,464,823
State Library	0	0	2,615,697	2,615,697
Cultural Activities	0	168,403	168,403	0
Historical Resources	0	3,136,371	3,136,371	0
Historical Sites	0	425,751	425,751	0
Administrative Services	\$ 8,169,317	\$ 12,276,188	\$ 17,473,245	\$ 5,197,057
DAS - State Library of Iowa				
State Library	\$ 0	\$ 2,557,594	\$ 0	\$ -2,557,594
Enrich Iowa Libraries	0	2,464,823	0	-2,464,823
DAS - State Library of Iowa	\$ 0	\$ 5,022,417	\$ 0	\$ -5,022,417
Total Administrative Services, Department of	\$ 8,169,317	\$ 17,298,605	\$ 17,473,245	\$ 174,640

Governor’s Recommendations FY 2025

Operations **\$116,537**

An increase of \$116,537 for general operating expenses.

Enrich Iowa Libraries **\$2,464,823**

No change in funding is being recommended for FY 2025. However, tracking reflects offsetting increases and decreases due to ongoing implementation efforts related to [Senate File 514](#) (State Government Alignment Act).

State Library **\$2,615,697**

A net increase of \$58,103 for general operating expenses. Tracking also reflects offsetting increases and decreases of the FY 2024 appropriation amount due to ongoing implementation efforts related to [Senate File 514](#) (State Government Alignment Act).

Discussion Items

Department of Administrative Services (DAS) Realignment — The following were transferred to the DAS as a result of [Senate File 514](#) (State Government Alignment Act).

- Enrich Iowa Libraries
- State Library
- Cultural Activities
- Historical Resources
- Historical Sites

FY 2024 and FY 2025 DAS Service Rates — The Customer Council met on September 12, 2023, and adopted the following rate changes for FY 2024 and FY 2025.

The annual per mile and daily rates for each vehicle class for FY 2024 were increased as follows:

- Compact: Per mile from \$0.34 to \$0.46, daily from \$17.00 to \$23.00.
- Midsize: Per mile from \$0.36 to \$0.48, daily from \$18.00 to \$24.00.
- Full-size: Per mile from \$0.37 to \$0.52, daily from \$18.50 to \$26.00.
- Minivan: Per mile from \$0.40 to \$0.60, daily from \$20.00 to \$30.00.

The following action was taken on proposed rate changes for FY 2025 rates:

- Added the NEOGOV Applicant Tracking and Recruiting service and corresponding rate of \$21.56 per filled position. The NEOGOV system provides State agencies with applicant tracking and the Attract recruiting functionality tool.
- Increased the Labor and Legal Services rate from \$41.61 to \$49.68 per filled position. This is a result of adding 1.00 additional FTE position for an attorney. The rate provides funding for legal advice regarding personnel matters; collective bargaining with employee representatives; matters pending before the Public Employment Relations Board (PERB); preparing for and conducting grievances, arbitrations, and administrative hearings; and classification appeals.
- Increased the Employee Relations rate from \$36.00 to \$45.60 per filled position. This is a result of adding 1.00 additional FTE position for an investigator. The Employee Relations Team conducts investigations into alleged employee misconduct. The issues investigated include but are not limited to workplace violence, sexual harassment, and discrimination of all types.
- Decreased the Fleet Management rate from \$256.83 to \$252.00 per vehicle per year. The Fleet Management rate provides funding for the administration of the State's vehicle fleet to include the fuel card program, vehicle repairs administration, State and federal statutory compliance for alternative fuels and Corporate Average Fuel Economy (CAFE) requirements, and industry recalls and technical advisories.
- Increased the Risk Management (Vehicle Self Insurance — Other) rate from \$432.00 to \$480.00 per vehicle per year. This rate is reviewed annually and is dependent on fleet size and claims experience.
- Increased the Association — Complex rate from \$7.00 to \$7.25 per square foot. This rate is based on the square footage occupied by an agency, including a pro-rata share of the common areas in the building, and covers various maintenance, services, energy generation, and administration expenses.
- Increased the Design and Construction (D/C) Services rate from \$110.00 to \$115.00 per hour. This rate provides funding for the management and oversight for State agencies involved in facility design, construction, renovation, and energy management. The rate is based on the actual expenditure of the D/C operation and is billed to the infrastructure project.

Additional Information: More information is available through the 2025 Iowa DAS Utility Services Business Plan and Report to the Customer Council. The Business Plan provides brief descriptions of all DAS utility services and methodologies that were reviewed and approved by the Customer Council. Additional information is available on the DAS's website: das.iowa.gov/das-core/das-customer-council.

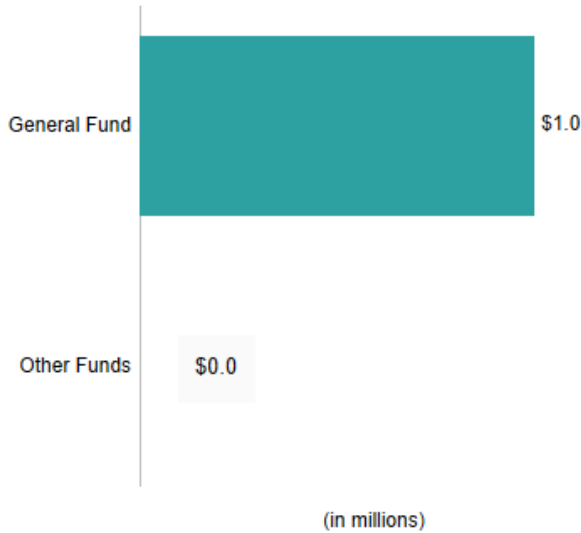
Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the **Federal Funds** section of this document.

AUDITOR OF STATE

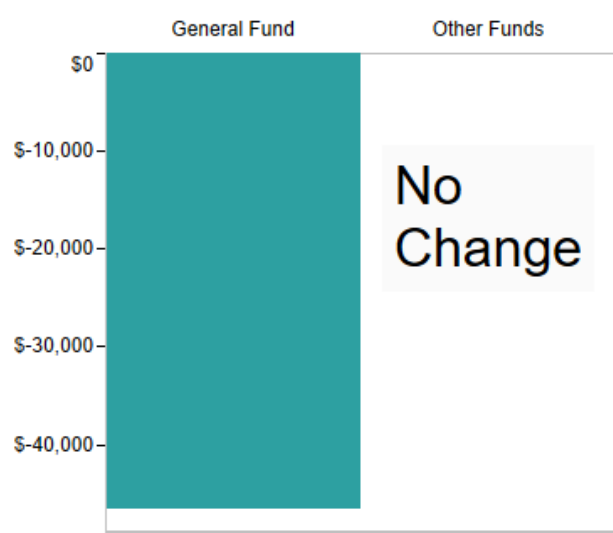
Overview and Funding History

Agency Overview: The position of [Auditor of State](#) was created in 1857 by [Article IV, Section 22](#), of the Iowa Constitution. The Auditor is a statewide elected official and serves a four-year term. The duties of the Auditor’s Office are enumerated in Iowa Code chapter [11](#). The Auditor’s Office provides independent audits of the financial operations of State and local governments. The Office also reviews government activities to ensure they are conducted in an effective, efficient, and legal manner.

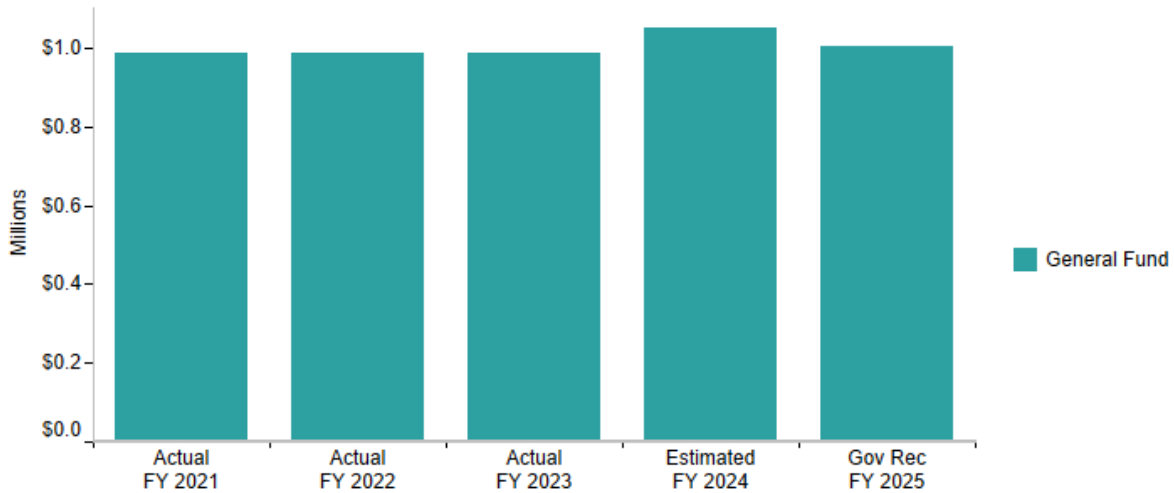
**FY 2025 Governor's Recommendations
Total: \$1,002,686**



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



Funding History



General 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>
Auditor of State				
Auditor of State				
Auditor of State - General Office	\$ 986,193	\$ 983,971	\$ 1,002,686	\$ 18,715
AOS - Transition Costs of State Entities	0	65,400	0	-65,400
Total Auditor of State	<u>\$ 986,193</u>	<u>\$ 1,049,371</u>	<u>\$ 1,002,686</u>	<u>\$ -46,685</u>

Governor’s Recommendations FY 2025

Auditor of State — General Office \$18,715

An increase of \$18,715 for general operating expenses.

Auditor of State — Transition Costs of State Entities \$-65,400

A decrease of \$65,400 to eliminate the Transition Costs of State Entities appropriation, which funded the annual audit costs of State entities that were no longer billable by the Auditor of State as a result of realignment.

Discussion Items

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

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

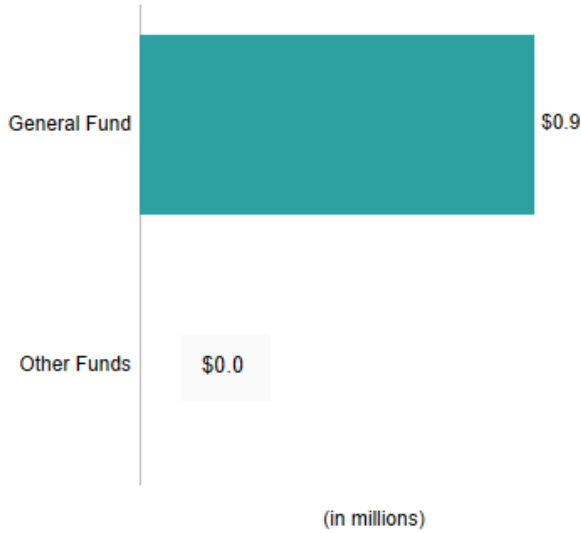
Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the **Federal Funds** section of this document.

ETHICS AND CAMPAIGN DISCLOSURE BOARD

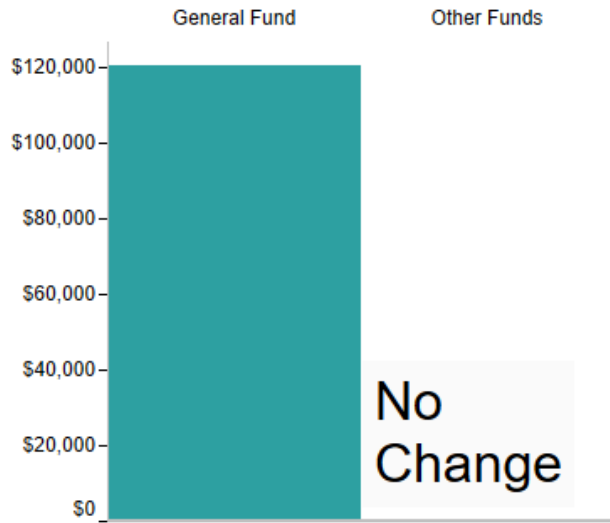
Overview and Funding History

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

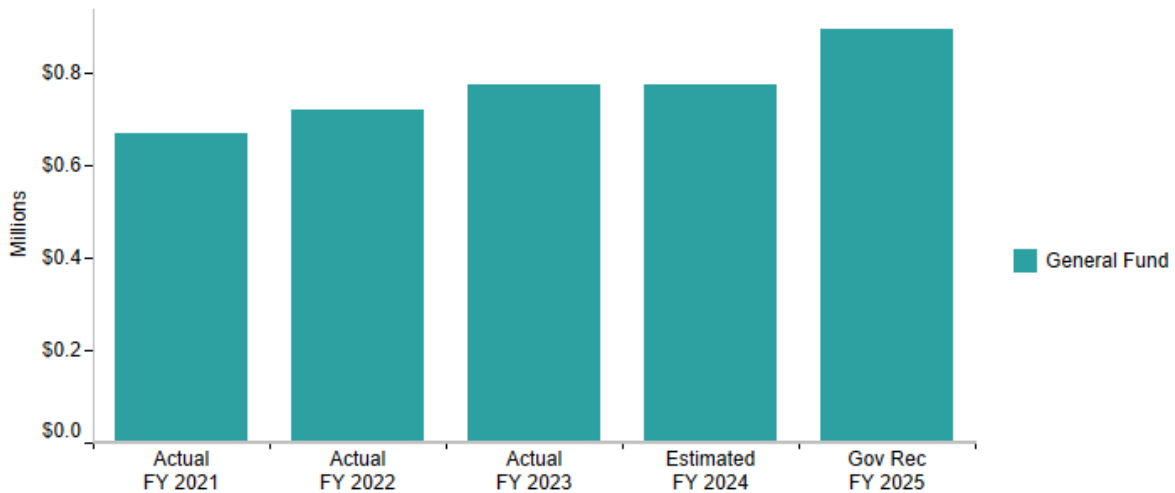
**FY 2025 Governor's Recommendations
Total: \$894,377**



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



Funding History



General 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>
Ethics and Campaign Disclosure Board, Iowa				
Campaign Finance Disclosure				
Ethics & Campaign Disclosure Board	\$ 774,910	\$ 773,554	\$ 894,377	\$ 120,823
Total Ethics and Campaign Disclosure Board, Iowa	\$ 774,910	\$ 773,554	\$ 894,377	\$ 120,823

Governor’s Recommendations FY 2025

Ethics and Campaign Disclosure Board **\$120,823**

An increase of \$120,823 for general operating expenses, staff salaries, and enhancements to the Board’s web-based reporting system. Of this increase, \$92,941 is for increased salary costs, \$17,555 is for general operating expenses, and \$10,327 is for maintenance costs associated with the Board’s web-based reporting system.

Discussion Items

Web-Based Reporting System Update — The Ethics and Campaign Disclosure Board received \$500,000 from the Technology Reinvestment Fund in FY 2021 and FY 2022 to improve the Board’s web-based electronic filing system. The new web-based reporting system launched in March 2022, ahead of schedule and under budget. As of December 2022, there is approximately \$10,000 remaining of the \$1,000,000 the General Assembly appropriated. The remaining funds are being used for enhancements of the system.

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

DEPARTMENT OF COMMERCE

Department of Commerce Alignment — Due to [Senate File 514](#) (State Government Alignment Act), the Alcoholic Beverages Division is now administered by the Iowa Department of Revenue. Additionally, the Professional Licensing Bureau program previously administered by the Department of Commerce is now administered by the Department of Inspections, Appeals, and Licensing (DIAL). The Iowa Division of Banking (IDOB), the Iowa Division of Credit Unions (IDCU), and the Iowa Insurance Division (IID) are now administered by the Department of Insurance and Financial Services (DIFS). The Iowa Utility Board (IUB) is a standalone agency. The Professional Licensing Field Auditor appropriation is now administered by the DIAL.

General Fund Recommendations

	Actual FY 2023 (1)	Estimated FY 2024 (2)	Gov Rec FY 2025 (3)	Gov Rec vs Est FY 2024 (4)
Commerce, Department of				
Alcoholic Beverages				
Alcoholic Beverages Operations	\$ 1,075,454	\$ 0	\$ 0	\$ 0
Professional Licensing and Reg.				
Professional Licensing Bureau	\$ 360,856	\$ 0	\$ 0	\$ 0
Total Commerce, Department of	\$ 1,436,310	\$ 0	\$ 0	\$ 0

Other Fund Recommendations

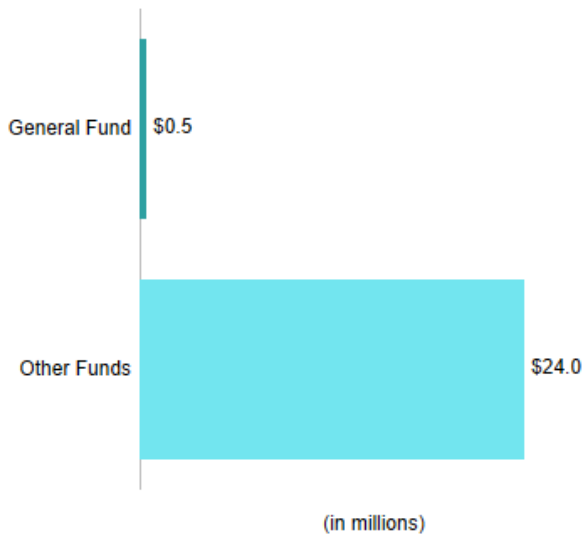
	Actual FY 2023 (1)	Estimated FY 2024 (2)	Gov Rec FY 2025 (3)	Gov Rec vs Est FY 2024 (4)
Commerce, Department of				
Banking Division				
Banking Division - CMRF	\$ 13,025,180	\$ 0	\$ 0	\$ 0
Credit Union				
Credit Union Division - CMRF	\$ 2,553,593	\$ 0	\$ 0	\$ 0
Insurance				
Insurance Division - CMRF	\$ 6,676,987	\$ 0	\$ 0	\$ 0
Pharmacy Benefit Managers Program - CMRF	200,000	0	0	0
Insurance	\$ 6,876,987	\$ 0	\$ 0	\$ 0
Utilities Board				
Utilities Division - CMRF	\$ 10,260,840	\$ 0	\$ 0	\$ 0
Professional Licensing and Reg.				
Field Auditor - Housing Trust Fund	\$ 62,317	\$ 0	\$ 0	\$ 0
Total Commerce, Department of	\$ 32,778,917	\$ 0	\$ 0	\$ 0

DEPARTMENT OF INSURANCE AND FINANCIAL SERVICES

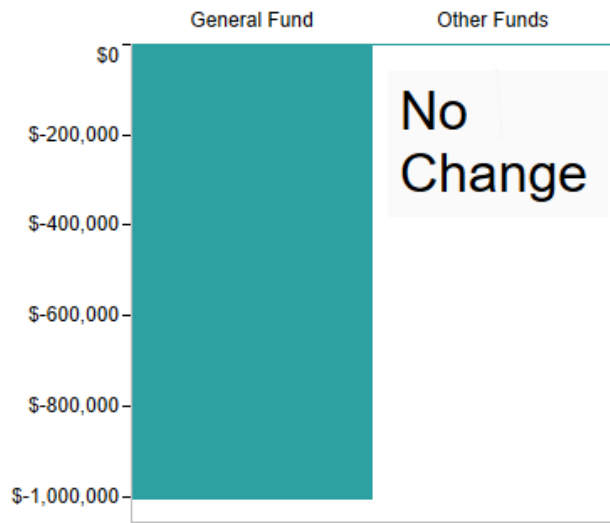
Overview and Funding History

Agency Overview: The [Department of Insurance and Financial Services](#) (DIFS) is comprised of three divisions: the Iowa Division of Banking (IDOB), the Iowa Division of Credit Unions (IDCU), and the Iowa Insurance Division (IID). Each division is responsible for regulation of an industry or a group of industries. Each division’s budget is prepared independently and then combined with the other divisions’ budgets for submission to the Governor and General Assembly for consideration.

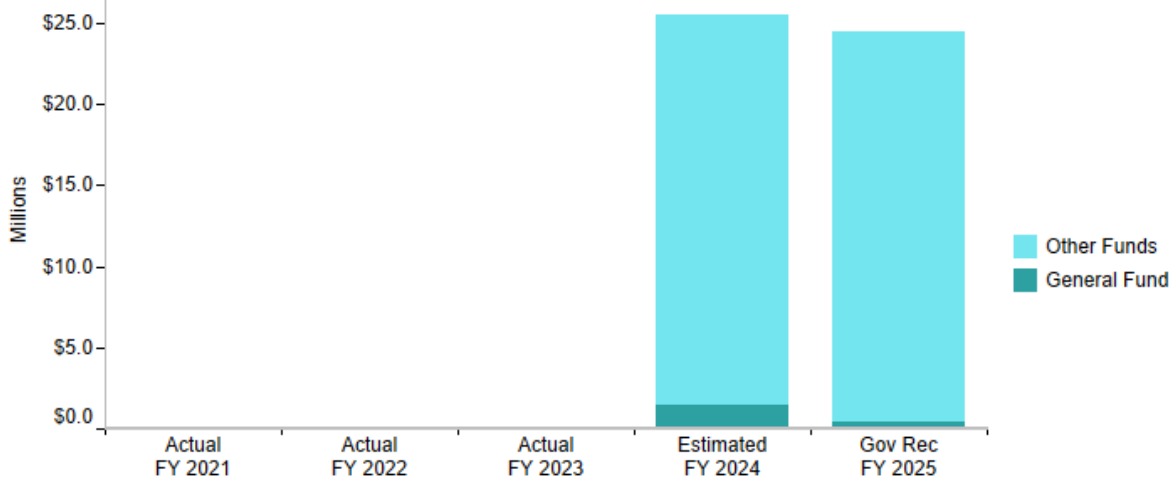
**FY 2025 Governor's Recommendations
Total: \$24,477,307**



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



Funding History



General 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>
<u>Insurance & Financial Services, Department of</u>				
IDR - Alcoholic Beverages				
Alcoholic Beverages Operations	\$ 0	\$ 1,010,054	\$ 0	\$ -1,010,054
DIFS - Insurance				
IID Captive Insurance	\$ 0	\$ 450,000	\$ 450,000	\$ 0
Total Insurance & Financial Services, Department of	\$ 0	\$ 1,460,054	\$ 450,000	\$ -1,010,054

Governor’s Recommendations FY 2025

Alcoholic Beverages Operations \$-1,010,054

A decrease of \$1,010,054 due to aligning the Alcoholic Beverages Operations appropriation from the Department of Commerce to the Iowa Department of Revenue (IDR). Due to ongoing implementation efforts related to [Senate File 514](#) (State Government Alignment Act), tracking reflects alcoholic beverages operations under DIFS for FY 2024; however, these operations were moved under IDR pursuant to SF 514.

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>
<u>Insurance & Financial Services, Department of</u>				
DIFS - Banking Division				
Banking Division - CMRF	\$ 0	\$ 14,004,469	\$ 14,004,469	\$ 0
DIFS - Credit Union				
Credit Union Division - CMRF	\$ 0	\$ 2,624,690	\$ 2,624,690	\$ 0
DIFS - Insurance				
Insurance Division - CMRF	\$ 0	\$ 7,398,148	\$ 7,398,148	\$ 0
Total Insurance & Financial Services, Department of	\$ 0	\$ 24,027,307	\$ 24,027,307	\$ 0

Discussion Items

Department of Insurance and Financial Services Realignment and Name Change — [Senate File 514](#) (State Government Alignment Act) renamed the Department of Commerce to the DIFS. The Act aligned the IDOB, IDCU, and IID and their associated appropriations, funded from the Commerce Revolving Fund (CMRF), from the Department of Commerce to the DIFS. The Act also aligned the Alcoholic Beverages Division from the Department of Commerce to the Iowa Department of Revenue and aligned the Professional Licensing Bureau from the Department of Commerce to the Department of Inspections, Appeals, and Licensing.

Insurance Division — Pharmacy Benefits Managers — [Senate File 2385](#) (FY 2023 Administration and Regulation Appropriations Act) appropriated \$200,000 from the CMRF to fund 2.00 FTE positions for an insurance market complaint analyst to investigate complaints as received, and an insurance compliance analyst to examine and enforce compliance matters related to pharmacy benefits manager programs. [House File 2384](#) (Pharmacy Benefits Managers Act), enacted during the 2022 Legislative Session, created new sections and amended existing sections under Iowa Code chapters [507B](#), [510B](#), and [510C](#) regarding pharmacy benefits managers, pharmacies, and prescription drug benefits.

Insurance Division — Captive Insurance — [Senate File 557](#) (FY 2024 Administration and Regulation Appropriations Act) appropriated \$450,000 from the General Fund to fund 2.00 FTE positions for a captive insurance bureau chief, an examiner specialist, and an examiner to examine and ensure compliance matters related to captive insurance. [Senate File 549](#) (Captive Insurance Act), enacted during the 2023 Legislative Session, created new sections and amended existing sections under Iowa Code chapters [432](#), [507C](#), and [521J](#) regarding captive insurance companies, insurance companies' tax, and insurers' supervision.

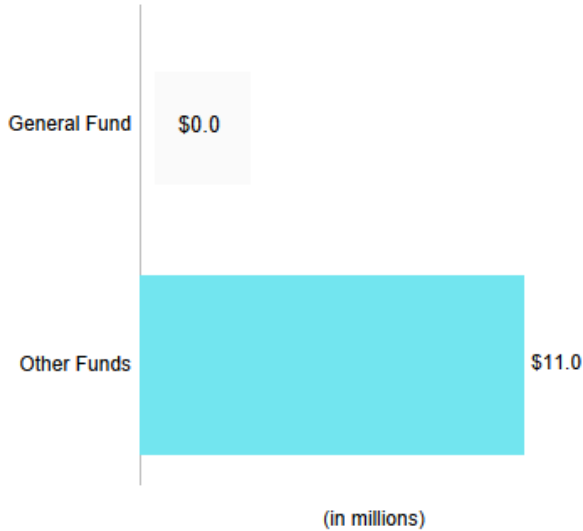
Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the **Federal Funds** section of this document.

IOWA UTILITIES BOARD

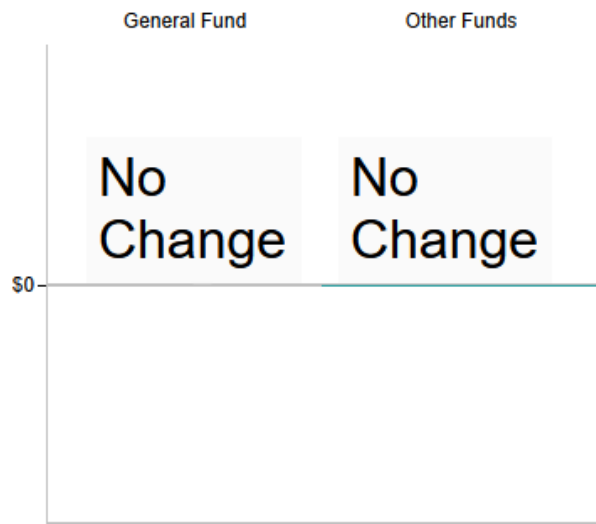
Overview and Funding History

Agency Overview: The [Iowa Utilities Board](#) (IUB) is responsible for the regulation of the utility industry. In 2023 Iowa Acts, [Senate File 514](#) (State Government Alignment Act), the IUB was removed from the now-eliminated Department of Commerce and became a standalone agency. The Board continues to be funded through the Commerce Revolving Fund (CMRF).

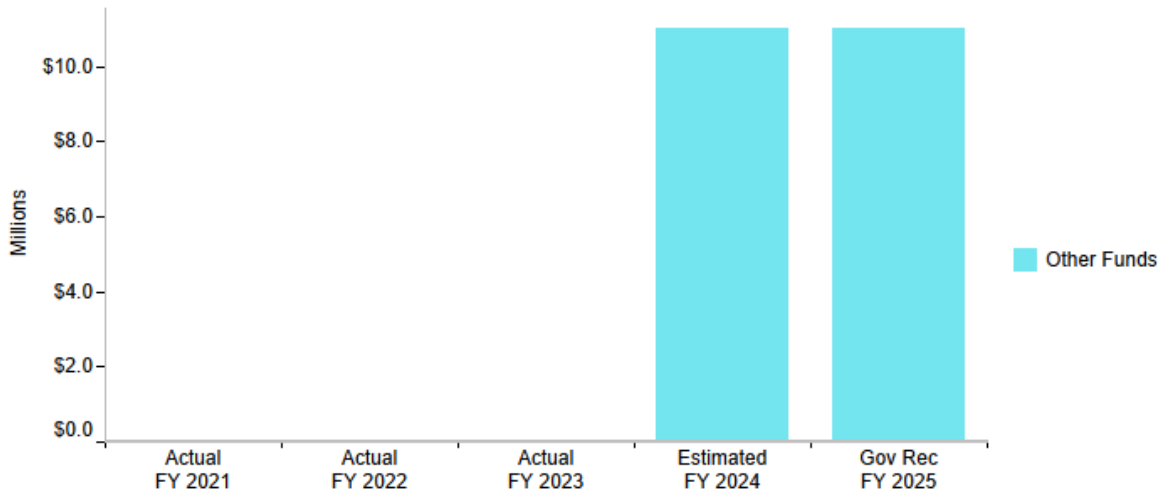
**FY 2025 Governor's Recommendations
Total: \$11,002,937**



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



Funding History



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>
Utilities Board				
Utilities Board				
Utilities Division - CMRF	\$ 0	\$ 11,002,937	\$ 11,002,937	\$ 0
Total Utilities Board	<u>\$ 0</u>	<u>\$ 11,002,937</u>	<u>\$ 11,002,937</u>	<u>\$ 0</u>

Governor’s Recommendations FY 2025

Iowa Utilities Board **\$0**

An increase of 5.00 FTE positions to provide managerial, technical, legal, and administrative support. The cost for these FTE positions will be absorbed within the IUB’s existing budget.

Discussion Items

Iowa Utilities Board Realignment — [Senate File 514](#) (State Government Alignment Act) reorganized the Department of Commerce and renamed it as the Department of Insurance and Financial Services (DIFS). The Act aligned the IDOB, IDCU, and IID and their associated appropriations to the DIFS. The Act also aligned the Alcoholic Beverages Division from the Department of Commerce to the IDR and aligned the Professional Licensing Bureau from the Department of Commerce to the DIAL and renamed the Bureau to the Professional Licensing Division. Finally, the Act aligned the Iowa Utilities Board from the Department of Commerce to a standalone agency.

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

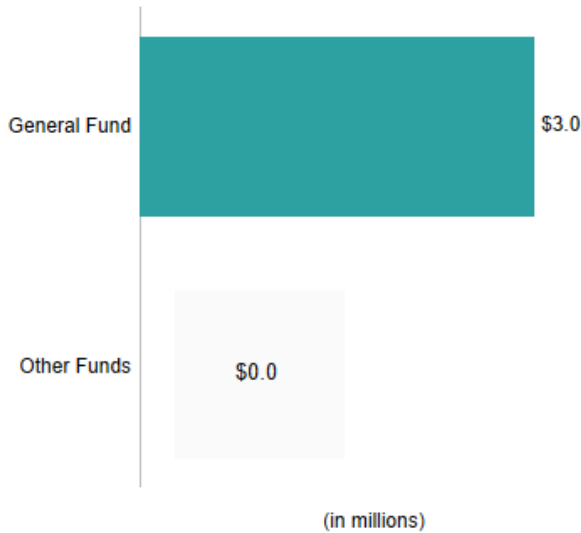
OFFICE OF GOVERNOR AND LIEUTENANT GOVERNOR

Overview and Funding History

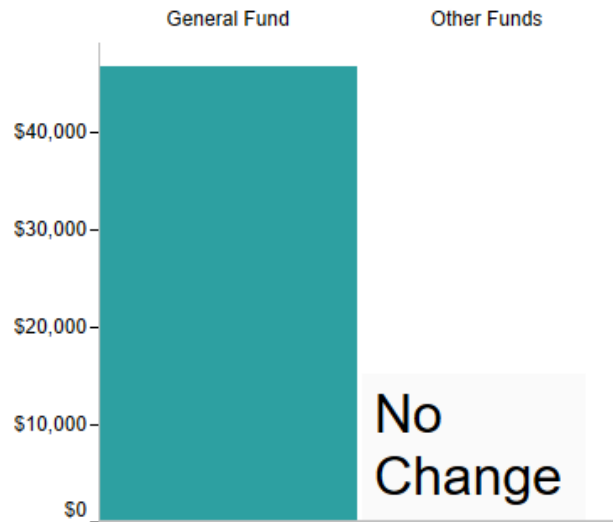
Agency Overview: The position of [State Governor](#) was created in 1857 by [Article IV, Section 1](#), of the Iowa Constitution. The Governor is a statewide elected official and serves a four-year term. The duties and responsibilities of the Governor’s Office are specified in Iowa Code chapter [7](#).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

The functions funded by the Terrace Hill Quarters appropriation include staffing and expenses of the overall operation of Terrace Hill National Historic Landmark and the Iowa Governor’s Residence; daily food preparation and housekeeping services for the Governor and the Governor’s family; and maintenance of the grounds by the DAS.

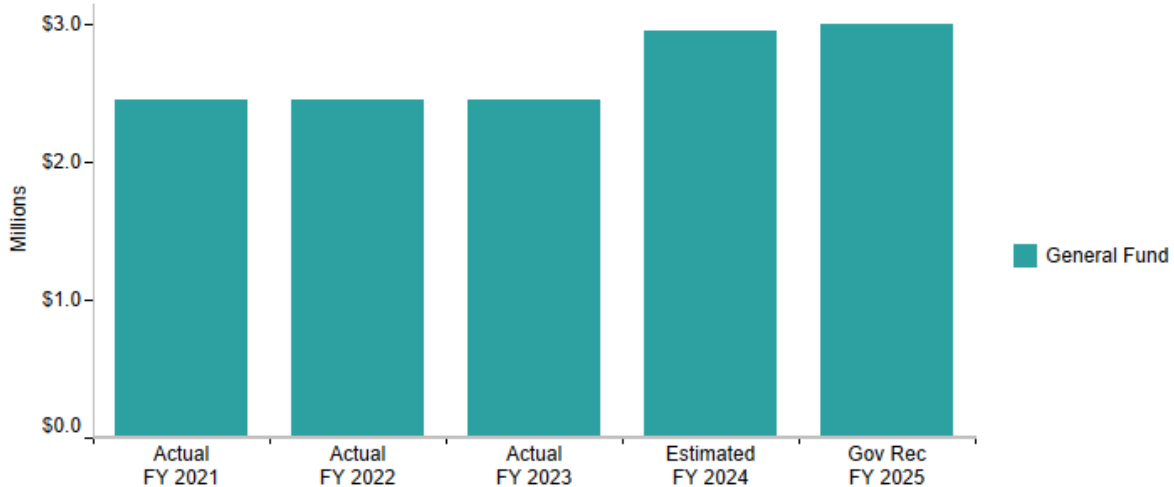
FY 2025 Governor’s Recommendations
Total: \$2,999,625



Governor’s Recommendations Compared to FY 2024



Funding History



General 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>
<u>Governor/Lt. Governor's Office</u>				
Governor's Office				
Governor's/Lt. Governor's Office	\$ 2,315,344	\$ 2,810,502	\$ 2,857,344	\$ 46,842
Terrace Hill Quarters	142,702	142,281	142,281	0
Total Governor/Lt. Governor's Office	\$ 2,458,046	\$ 2,952,783	\$ 2,999,625	\$ 46,842

Governor's Recommendations FY 2025

Governor's/Lt. Governor's Office **\$46,842**

An increase of \$46,842 for operating expenses.

GOVERNOR’S OFFICE OF DRUG CONTROL POLICY

Governor’s Office of Drug Control Policy Alignment — Due to [Senate File 514](#) (State Government Alignment Act), all programs previously administered by the ODCP are now administered by the Department of Public Safety.

General 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>
<u>Drug Control Policy, Governor’s Office of</u>				
Office of Drug Control Policy				
Operations	\$ 239,271	\$ 0	\$ 0	\$ 0
Total Drug Control Policy, Governor’s Office of	\$ 239,271	\$ 0	\$ 0	\$ 0

DEPARTMENT OF HUMAN RIGHTS

Department of Human Rights Alignment — Due [Senate File 514](#) (State Government Alignment Act), all General Fund programs previously administered by the DHR are now administered by the Department of Health and Human Services.

General Fund Recommendations

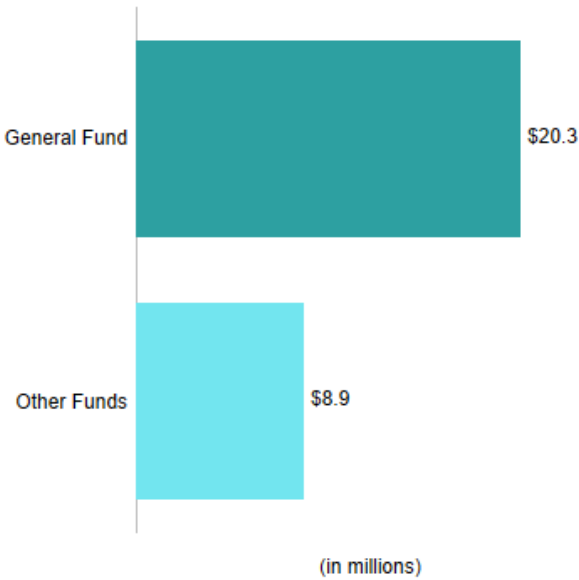
	Actual FY 2023 <u>(1)</u>	Estimated FY 2024 <u>(2)</u>	Gov Rec FY 2025 <u>(3)</u>	Gov Rec vs Est FY 2024 <u>(4)</u>
<u>Human Rights, Department of</u>				
Human Rights				
Central Administration	\$ 189,071	\$ 0	\$ 0	\$ 0
Community Advocacy and Services	956,894	0	0	0
LiHEAP Weatherization Assistance Program – Standing	<u>211,224</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Human Rights, Department of	<u>\$ 1,357,189</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

DEPARTMENT OF INSPECTIONS, APPEALS, AND LICENSING

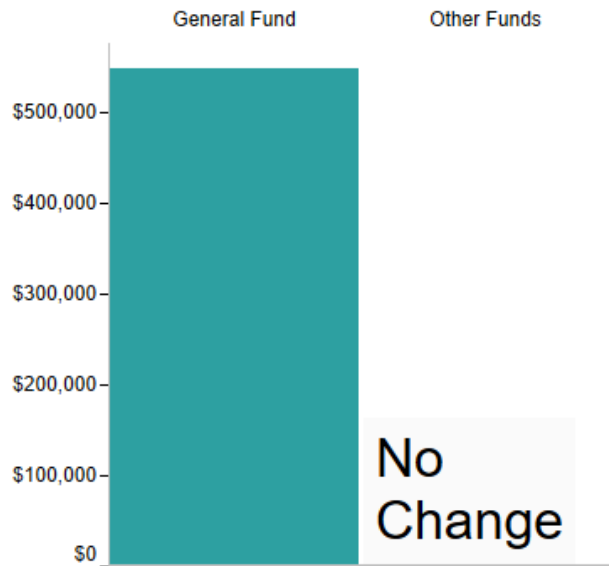
Overview and Funding History

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

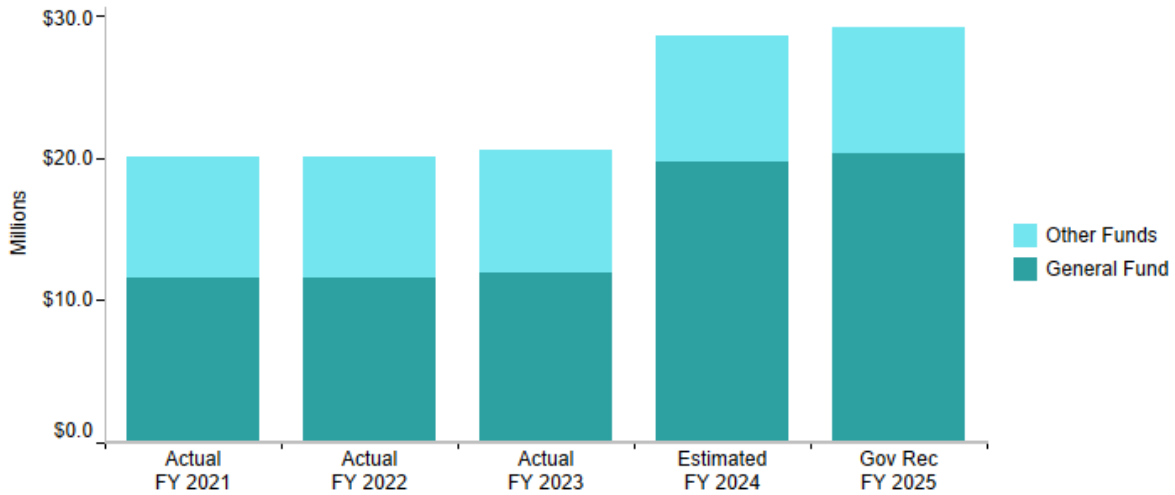
FY 2025 Governor's Recommendations
Total: \$29,106,136



Governor's Recommendations Compared to FY 2024



Funding History



General 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>
Department of Inspections, Appeals, and Licensing				
Inspections, Appeals, & Licensing, Department of				
Administration Division	\$ 546,312	\$ 545,733	\$ 1,094,684	\$ 548,951
Administrative Hearings Division	625,827	624,374	624,374	0
Investigations Division	2,339,591	2,235,992	2,705,970	469,978
Health Facilities Division	5,185,782	4,862,971	6,097,662	1,234,691
Employment Appeal Board	38,912	38,865	38,865	0
Food and Consumer Safety	574,819	509,565	509,565	0
Child Advocacy Board	2,607,454	0	0	0
Iowa State Civil Rights Commission	0	1,337,999	1,337,999	0
Professional Licensing Division	0	2,862,660	1,627,969	-1,234,691
Labor Services Division	0	3,365,697	2,895,719	-469,978
Workers' Compensation Division	0	3,321,044	3,321,044	0
Total Department of Inspections, Appeals, and Licensing	\$ 11,918,697	\$ 19,704,900	\$ 20,253,851	\$ 548,951

Governor's Recommendations FY 2025

Administration Division \$548,951

An increase of \$548,951 for general operating expenses.

Investigations Division \$469,978

A transfer of \$469,978 and 6.00 FTE positions from the Labor Services Division to the Investigations Division. The transfer includes the following FTE positions: 1.00 Clerk Specialist FTE position, 1.00 Secretary 2 FTE position, 3.00 Investigator 2 FTE positions, and 1.00 Investigator 3 FTE position.

Health Facilities Division \$1,234,691

A transfer of the Fire Prevention Bureau and the corresponding \$1,234,691 and 17.00 FTE positions from the Professional Licensing Division to the Health Facilities Division. The transfer includes the following FTE positions: 1.00 Public Service Manager 2 FTE position, 1.00 Secretary 2 FTE position, 15.0 Investigator 2 FTE positions.

Professional Licensing Division \$-1,234,691

A transfer of the Fire Prevention Bureau and the corresponding \$1,234,691 and 17.00 FTE positions from the Professional Licensing Division to the Health Facilities Division.

Labor Services Division \$-469,978

A transfer of \$469,978 and 6.00 FTE positions from the Labor Services Division to the Investigations Division.

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>
Department of Inspections, Appeals, and Licensing				
Inspections, Appeals, & Licensing, Department of				
DIAL Administrative Hearings - RUTF	\$ 1,623,897	\$ 1,623,897	\$ 1,623,897	\$ 0
DIAL Professional Licensing – SHTF	0	62,317	62,317	0
Inspections, Appeals, & Licensing, Department of	\$ 1,623,897	\$ 1,686,214	\$ 1,686,214	\$ 0
DIAL - Racing and Gaming Commission				
Gaming Regulation - GRF	\$ 7,013,449	\$ 7,166,071	\$ 7,166,071	\$ 0
Total Department of Inspections, Appeals, and Licensing	\$ 8,637,346	\$ 8,852,285	\$ 8,852,285	\$ 0

Governor’s Recommendations FY 2025

Discussion Items

Department of Inspections, Appeals, and Licensing (DIAL), Health Facilities Division — In FY 2023, the Health Facilities Division received an increase of approximately \$319,000 compared to FY 2022 for a required one-time State match to access Centers for Medicare and Medicaid Services (CMS) [Coronavirus Aid, Relief, and Economic Security \(CARES\) Act](#) funding in FY 2023 to address the backlog of long-term care facility State surveys as a result of the pandemic. Unencumbered or unobligated moneys at the close of FY 2023, not to exceed \$318,900, remain available for expenditure for costs associated with the completion of additional surveys. Any unencumbered or unobligated moneys at the close of FY 2024 from moneys that do not revert in FY 2023 must revert to the General Fund.

Department Name Change — The Department of Inspections and Appeals was renamed to the DIAL in [Senate File 514](#).

Department of Inspections, Appeals, and Licensing (DIAL) Realignment — The following General Fund appropriations and programs were transferred at the beginning of FY 2024 as a result of SF 514:

- The Child Advocacy Board was transferred from the DIAL to the Department of Health and Human Services.
- The Iowa Professional Licensing Bureau was transferred from the Department of Commerce to the DIAL.
- The Iowa Civil Rights Commission was transferred from the Iowa Civil Rights Commission to the DIAL.
- The Iowa Department of Workforce Development (IWD) Workers’ Compensation Operations was transferred from the IWD to the DIAL.
- The IWD Labor Services Division was transferred from the IWD to the DIAL.

State Fire Marshal Licensing Realignment — Senate File 514 aligned the Fire Marshal licensing programs, previously administered by the Department of Public Safety, under the DIAL. The licensing programs in the State Fire Marshal appropriation did not constitute the entirety of the State Fire Marshal appropriation. The Arson and Explosives Bureau and the Fire Service Training Bureau remained in the Department of Public Safety. Senate File 514 also aligned the Professional Licensing Bureau, previously administered by the Iowa Division of Banking in the Department of Commerce, under the DIAL. Finally, licensing programs previously administered by the Department of Public Health were aligned under the DIAL. Each of these licensing segments were aligned under the Professional Licensing Division of the DIAL.

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

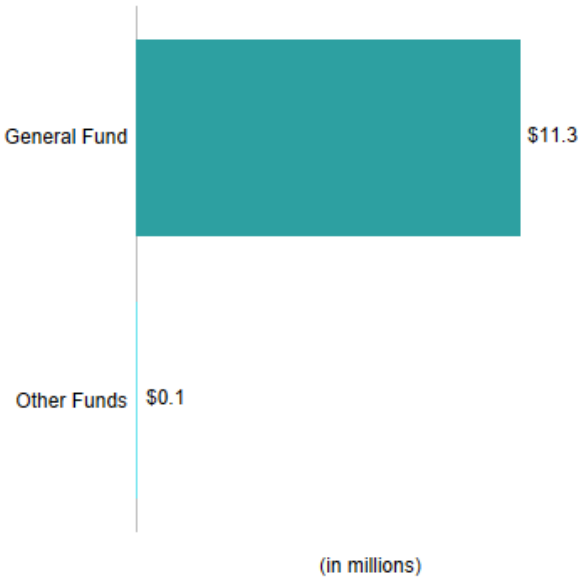
DEPARTMENT OF MANAGEMENT

Overview and Funding History

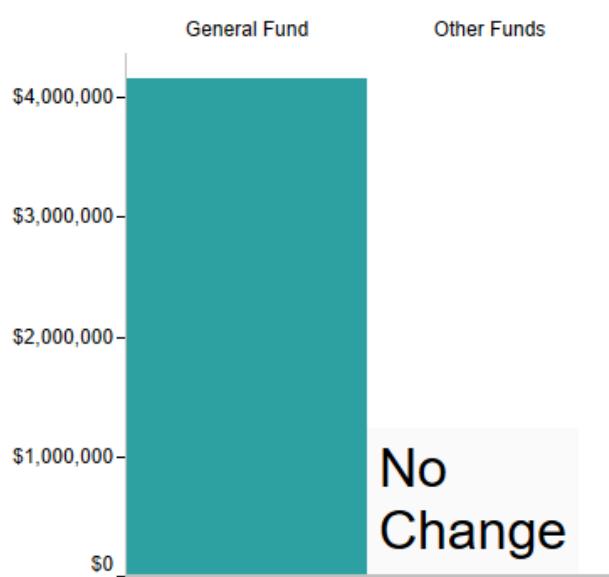
Agency Overview: The [Department of Management](#) (DOM) is the planning and budgeting agency within the Executive Branch. The Director of the DOM serves as the Governor’s chief financial advisor. The mission of the Department is to lead enterprise planning and coordinate enterprise governance systems through strategic planning to operate as a finance and accountability center.

In 2022 Iowa Acts, chapter [1153](#) (FY 2023 Standing Appropriations Act), the [Office of the Chief Information Officer](#) (OCIO) was moved within the DOM. Previously, the OCIO was housed within the DAS before becoming an independent agency in 2013. The Chief Information Officer (CIO) is now selected by the Director of the DOM. The OCIO was created for the purpose of leading, directing, managing, coordinating, and providing accountability for the information technology (IT) resources of State government.

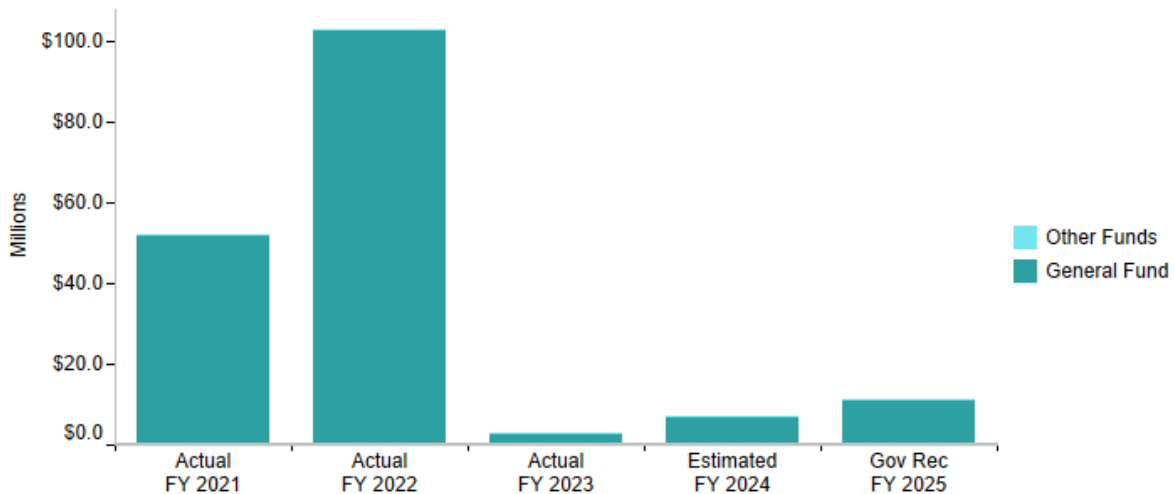
**FY 2025 Governor's Recommendations
Total: \$11,405,058**



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



Funding History



General 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>
Management, Department of				
DOM - Office of the Chief Information Officer				
OCIO Cybersecurity Office	\$ 0	\$ 4,421,887	\$ 4,421,887	\$ 0
Endpoint Detection and Response	0	0	1,117,658	1,117,658
Iowa Centralized Logging and Monitoring Platform	0	0	1,830,000	1,830,000
DOM - Office of the Chief Information Officer	\$ 0	\$ 4,421,887	\$ 7,369,545	\$ 2,947,658
Management, Dept. of				
Department Operations	\$ 2,770,693	\$ 2,766,693	\$ 3,979,513	\$ 1,212,820
Total Management, Department of	\$ 2,770,693	\$ 7,188,580	\$ 11,349,058	\$ 4,160,478

Governor’s Recommendation FY 2025

Endpoint Detection and Response **\$1,117,658**

A new appropriation of \$1,117,658 to continue endpoint detection and response with CrowdStrike. CrowdStrike is a software company with centralized endpoint protection for monitoring, protecting against, and investigating vulnerabilities. CrowdStrike provides year-round coverage for all State agencies, counties, and cities. Funding was previously provided through the Iowa State and Local Coronavirus Fiscal Recovery Fund.

Iowa Centralized Logging and Monitoring Platform **\$1,830,000**

A new appropriation of \$1,830,000 to scale and modernize cybersecurity incident investigation and response technologies, providing additional automation of initial triage tasks, reduction of caseloads, and faster incident responses. Of this amount, \$1,400,000 is for next-generation security information and event management (SIEM); \$225,000 is for next-generation security orchestration, automation, and response (SOAR); and \$205,000 is for staff additions.

Department Operations **\$1,212,820**

- An increase of \$1,161,704 and 10.70 FTE positions to align the Criminal and Juvenile Justice research staff from the Iowa Department of Health and Human Services, Human Rights appropriation line item under the DOM Department Operations appropriation.
- An increase of \$51,116 for general operating expenses.

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>
<u>Management, Department of</u>				
Management, Dept. of DOM Operations - RUTF	\$ 56,000	\$ 56,000	\$ 56,000	\$ 0
Total Management, Department of	\$ 56,000	\$ 56,000	\$ 56,000	\$ 0

Discussion Items

Empower Rural Iowa Broadband Grants Program — The OCIO administers the Empower Rural Iowa Broadband Grants Program, a program designed to increase access to high-speed Internet services in underserved and unserved areas across the State of Iowa. The Broadband Grants Program received \$1,300,000 in appropriations in FY 2019 from the Rebuild Iowa Infrastructure Fund (RIIF), \$5,000,000 in FY 2020 and FY 2021 from the General Fund, and \$100,000,000 in FY 2022 from the General Fund. In 2020, the Broadband Grant Program also received \$50,000,000 in federal [CARES Act](#) funding from the Coronavirus Relief Fund to expand broadband services in Iowa. These funds were awarded to broadband providers in the OCIO’s Notices of Funding Availability (NOFA) [#003](#) and [#005](#). In January 2022, the OCIO awarded \$200,829,074 in funding from the [American Rescue Plan Act \(ARPA\)](#) Coronavirus State and Local Fiscal Recovery Fund (CSLFRF), and these funds were made available under NOFA [#007](#). In December 2022, the Broadband Grant Program was awarded \$152,200,000 in federal ARPA Capital Projects Fund (CPF) funding to expand broadband infrastructure in Iowa. In November 2023, the OCIO awarded up to \$148,960,000 in funding from the ARPA Capitals Projects Fund (CPF) under NOFA [#008](#) for broadband infrastructure projects in Iowa. The Subcommittee may be interested in receiving an update from the OCIO regarding the status and timeline of various broadband infrastructure funding included in the federal [Infrastructure Investment and Jobs Act \(IIJA\)](#).

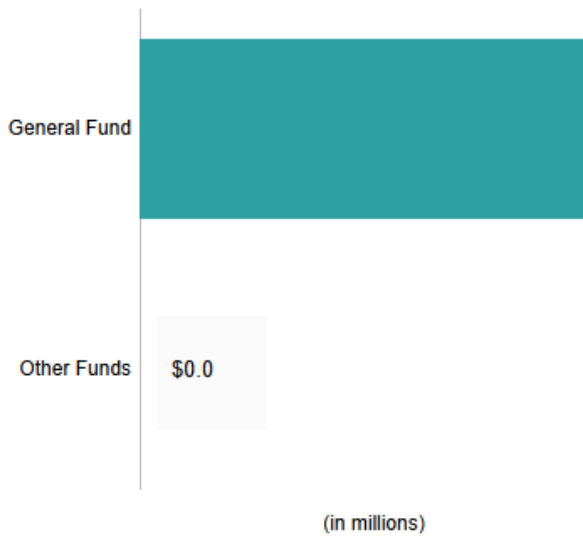
Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the **Federal Funds** section of this document.

IOWA PUBLIC INFORMATION BOARD

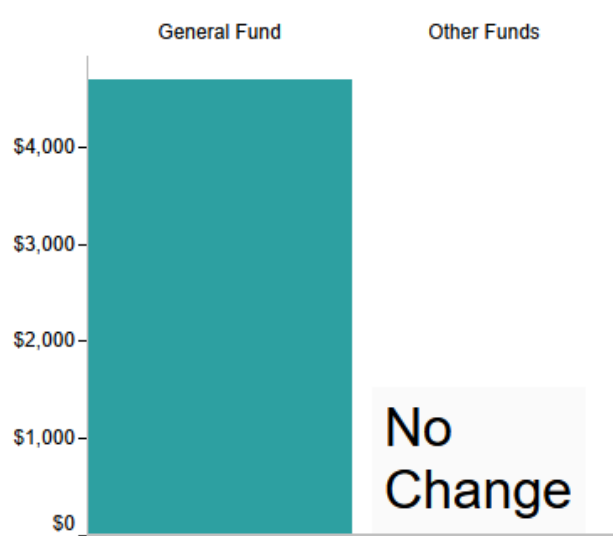
Overview and Funding History

Agency Overview: The [Iowa Public Information Board \(IPIB\)](#) was created by 2012 Iowa Acts, chapter 1115 (Public Information Board Act) during the 2012 Legislative Session to provide an alternative for complaint proceedings regarding open meetings and public records laws. The Board consists of nine members appointed by the Governor and confirmed by the Senate. Prior to establishment of the Board, complaints relating to the open meetings and public records laws were handled by different agencies in the State. The Office of Ombudsman handled many of these cases. In addition, some cases were handled by the Attorney General’s Office, as well as internally by local entities. The Board began meeting in July 2012 to organize, develop administrative rules, and identify staffing needs and budget requirements. The Board received a General Fund appropriation and became operational in July 2013.

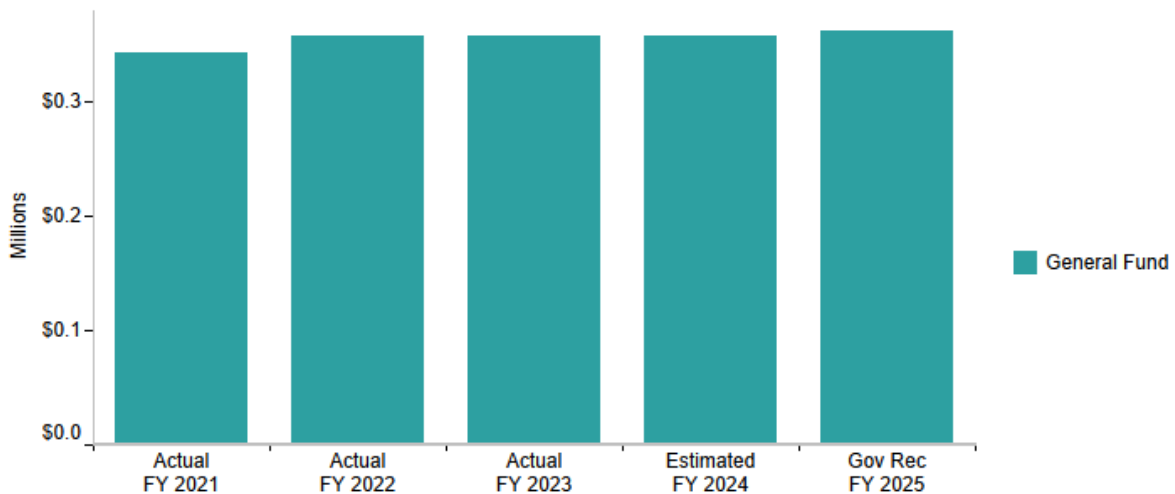
**FY 2025 Governor's Recommendations
Total: \$362,101**



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



Funding History



General 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>
Public Information Board				
Public Information Board				
Iowa Public Information Board	\$ 358,039	\$ 357,407	\$ 362,101	\$ 4,694
Total Public Information Board	<u>\$ 358,039</u>	<u>\$ 357,407</u>	<u>\$ 362,101</u>	<u>\$ 4,694</u>

Governor’s Recommendations FY 2025

Iowa Public Information Board **\$4,694**

An increase of \$4,694 for general operating expenses.

Discussion Items

Iowa Public Information Board (IPIB) Staffing Update — On March 27, 2023, the IPIB announced the appointment of Erika Eckley as its new Executive Director. She began her service as the Executive Director on March 20, 2023.

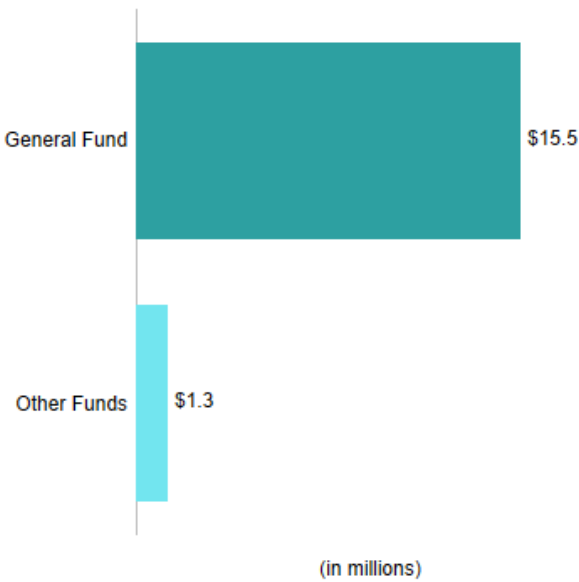
Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the **Federal Funds** section of this document.

DEPARTMENT OF REVENUE

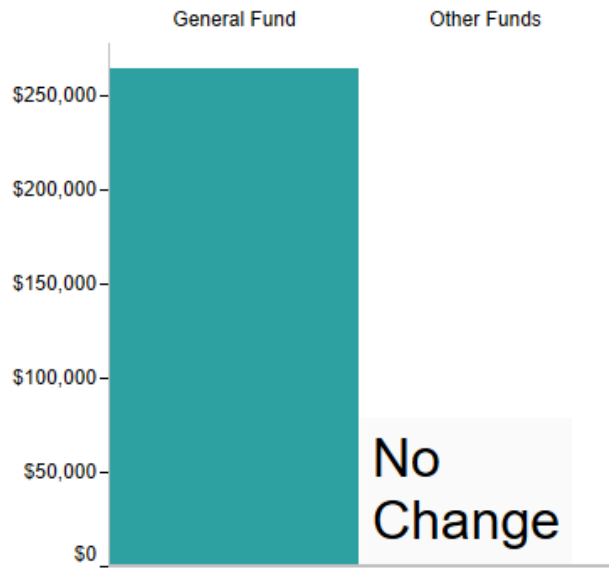
Overview and Funding History

Agency Overview: The [Department of Revenue](#) (IDR) is comprised of seven divisions, including: Alcohol and Tax, Compliance, Internal Services, Legal Services and Appeals, Local Government Services, Lottery, and Research and Policy. The Department also houses the Property Assessment Appeal Board. The IDR collects all taxes in Iowa that are required by law. The Department also provides taxpayers with information that supports tax filing and payments.

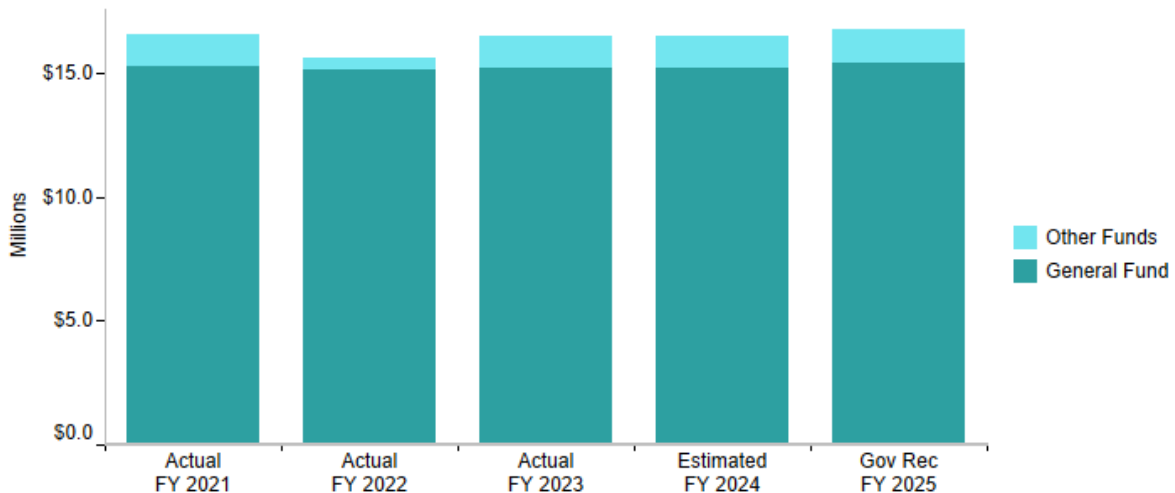
**FY 2025 Governor's Recommendations
Total: \$16,768,966**



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



Funding History



General 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>
Revenue, Department of				
Revenue, Dept. of				
Operations	\$ 15,149,692	\$ 15,056,183	\$ 15,321,014	\$ 264,831
Tobacco Reporting Requirements	17,525	17,525	17,525	0
Printing Cigarette Stamps - Standing	56,724	124,652	124,652	0
Total Revenue, Department of	\$ 15,223,941	\$ 15,198,360	\$ 15,463,191	\$ 264,831

Governor’s Recommendations FY 2025

Operations \$264,831

An increase of \$264,831 for general operating expenses. The Alcoholic Beverages Operations appropriation, funded from the General Fund, was transferred from the Alcoholic Beverages Division of the Department of Commerce to the IDR in FY 2024. Funding for this appropriation appeared in the DIFS in FY 2024 prior to moving to the IDR in FY 2025. *The Governor is recommending merging the Operations and the Alcoholic Beverages Operations line items under the IDR. The FTE positions associated with the Alcoholic Beverages Operations appropriation are merged with the Operations appropriation, an increase of 15.50 FTE positions.*

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>
Revenue, Department of				
Revenue, Dept. of				
Motor Fuel Tax Admin - MVFT	\$ 1,305,775	\$ 1,305,775	\$ 1,305,775	\$ 0
Total Revenue, Department of	\$ 1,305,775	\$ 1,305,775	\$ 1,305,775	\$ 0

Discussion Items

GovConnectIowa — GovConnectIowa requires most Iowa business tax filers to register, renew, and pay fees for select business licenses and permits with the Iowa Lottery Authority, the DIAL, and the Alcoholic Beverages Operations. Most Iowa business tax filers also use the system to file sales, use, withholding, and fuel tax returns and reports; submit deposits or payments for sales, use, withholding, and fuel taxes; and communicate with State agencies. The initial rollout of the system went live in November 2021.

The second rollout of the system occurred in November 2022. In addition to providing updated functionality, this rollout required corporation, S corporation, partnership, and franchise taxpayers to manage their tax account information and make payments. The system is also used for tax credit application and administration that were previously available in the Tax Credit Award, Claim, and Transfer Administration System (CACTAS). Individuals also have access to manage or apply for additional business licenses or permits.

The third rollout of the system occurred in November 2023. This rollout added new features for individual income tax, fiduciary, and inheritance taxpayers to make payments and manage their accounts. The rollout also included the administration of the State of Iowa Offset Program and expanded functionality for the DIAL. The project first received funding in FY 2020. A fourth rollout is planned for November 2024.

Department of Revenue Director — Mary Mosiman was appointed Director of the IDR on March 29, 2023. She was previously the Department’s Deputy Director and Tax Management Division Administrator.

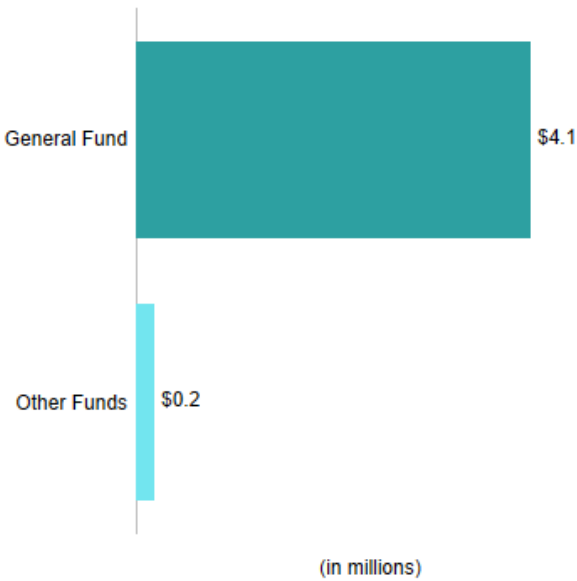
Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the **Federal Funds** section of this document.

SECRETARY OF STATE

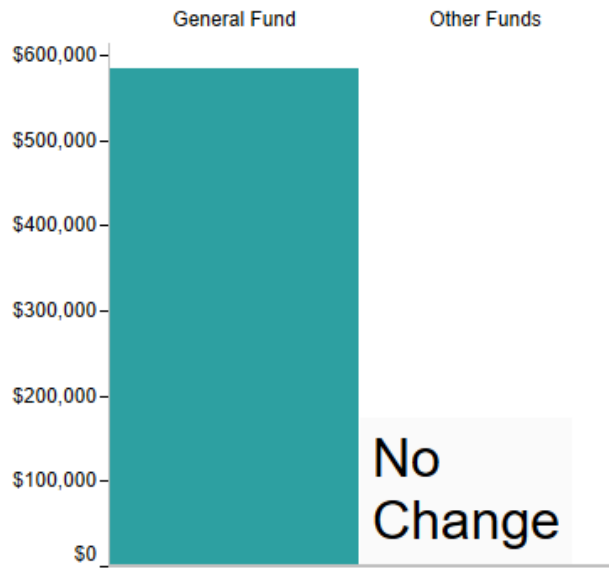
Overview and Funding History

Agency Overview: The Office of the [Secretary of State](#) was created in 1857 in [Article IV, Section 22](#), of the Iowa Constitution. The Secretary of State is a statewide elected official and serves a four-year term. The duties of the Office are enumerated in Iowa Code chapter [9](#). The Office also coordinates and supervises elections and maintains and operates the Voter Registration Program.

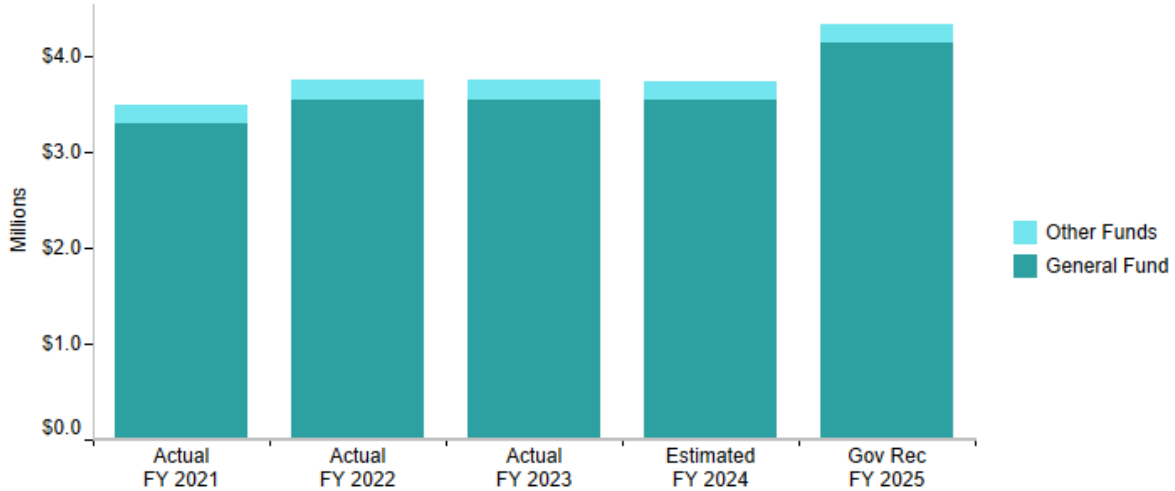
**FY 2025 Governor's Recommendations
Total: \$4,319,445**



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



Funding History



General 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>
Secretary of State, Office of the				
Secretary of State				
Administration and Elections	\$ 2,124,870	\$ 2,121,759	\$ 2,555,250	\$ 433,491
Business Services	1,420,646	1,417,535	1,568,795	151,260
Total Secretary of State, Office of the	\$ 3,545,516	\$ 3,539,294	\$ 4,124,045	\$ 584,751

Governor’s Recommendations FY 2025

Administration and Elections \$433,491

An increase of \$433,491 and 2.75 FTE positions to create a training and compliance team to train county auditors and county auditor staff. The funding is to hire staff, develop training, and provide delivery of services. The cost to hire a chief information security officer is split between the Administration and Elections appropriation (25.00%) and the Business Services appropriation (75.00%).

Business Services \$151,260

An increase of \$151,260 and 0.75 FTE position for a chief information security officer to conduct real-time analysis of security risk while managing and mitigating security risk and vulnerabilities. The cost to hire a chief information security officer is split between the Administration and Elections appropriation (25.00%) and the Business Services appropriation (75.00%).

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>
Secretary of State, Office of the				
Secretary of State				
Address Confidentiality Program - ACRF	\$ 195,400	\$ 195,400	\$ 195,400	\$ 0
Total Secretary of State, Office of the	\$ 195,400	\$ 195,400	\$ 195,400	\$ 0

Discussion Items

Technology Modernization Fund Update — 2017 Iowa Acts, chapter [170](#), created a Technology Modernization Fund under the control of the Secretary of State. From each fee collected by the Secretary of State, the amount credited to the Fund equaled the difference between the fee amount collected and the amount assessed for the same fee on June 30, 2017. No more than \$2,000,000 could be credited to the Fund in a fiscal year, and moneys in the Fund were appropriated to the Secretary of State for purposes of modernizing technology used by the Office to fulfill its duties. The Fund was repealed on July 1, 2022 (FY 2023). The Fund is codified in Iowa Code section [9.4A](#). [Senate File 2385](#) (FY 2023 Administration and Regulation Appropriations Act), enacted in the 2022 Legislative Session, permitted any unobligated or unencumbered moneys remaining in the Fund to be appropriated to the Secretary of State for purposes of modernization within the Business Services Division until fully expended or until June 30, 2026, whichever occurs first. The amount in the Fund as of January 9, 2024, is \$2,754,784. The Subcommittee may be interested in an update on the Fund and technology modernization projects.

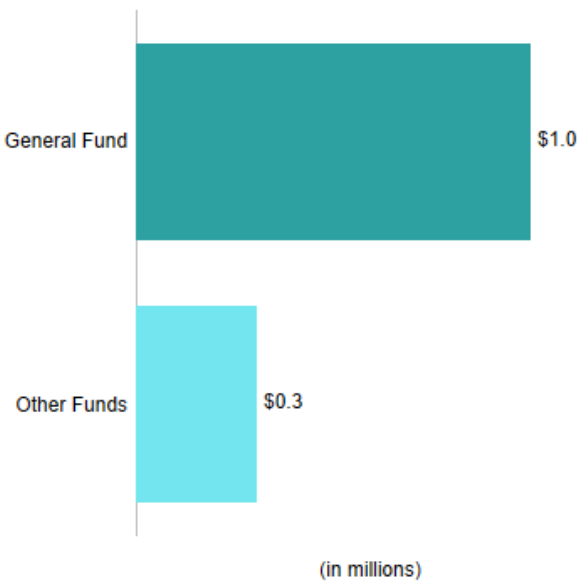
Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the **Federal Funds** section of this document.

TREASURER OF STATE

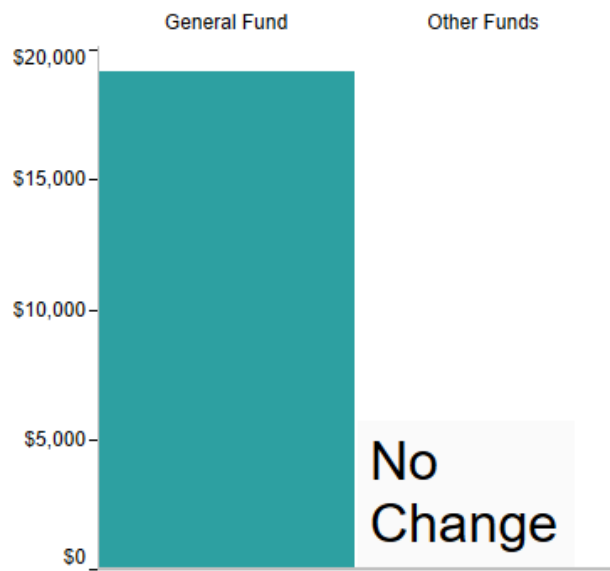
Overview and Funding History

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

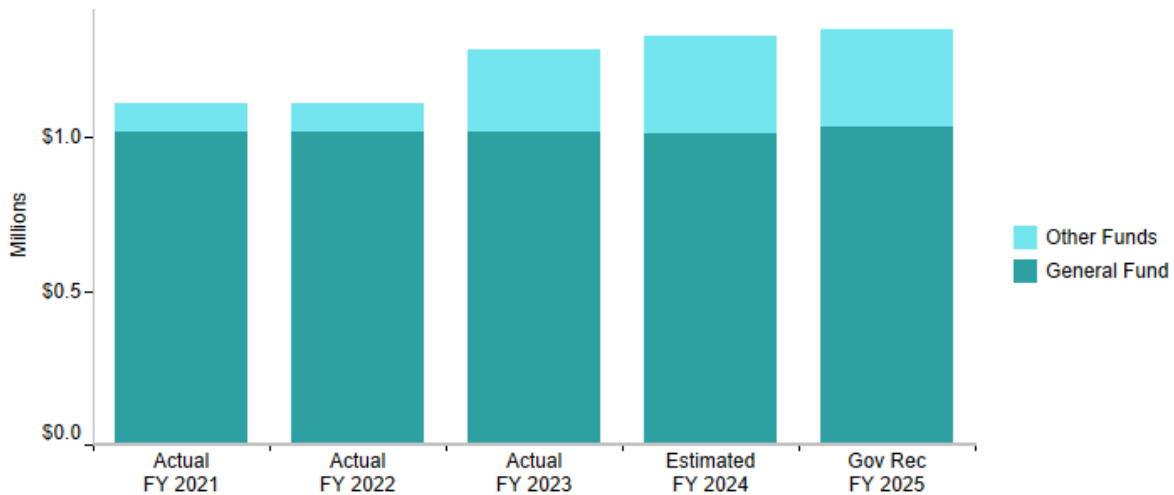
**FY 2025 Governor's Recommendations
Total: \$1,351,260**



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



Funding History



General Fund Recommendations

	Actual FY 2023 (1)	Estimated FY 2024 (2)	Gov Rec FY 2025 (3)	Gov Rec vs Est FY 2024 (4)
<u>Treasurer of State, Office of</u>				
Treasurer of State				
Treasurer - General Office	\$ 1,017,442	\$ 1,015,300	\$ 1,034,472	\$ 19,172
Total Treasurer of State, Office of	\$ 1,017,442	\$ 1,015,300	\$ 1,034,472	\$ 19,172

Governor’s Recommendations FY 2025

Treasurer — General Office **\$19,172**

An increase of \$19,172 for general operating expenses.

Other Fund Recommendations

	Actual FY 2023 (1)	Estimated FY 2024 (2)	Gov Rec FY 2025 (3)	Gov Rec vs Est FY 2024 (4)
<u>Treasurer of State, Office of</u>				
Treasurer of State				
I/3 Expenses - RUTF	\$ 269,953	\$ 316,788	\$ 316,788	\$ 0
Total Treasurer of State, Office of	\$ 269,953	\$ 316,788	\$ 316,788	\$ 0

Discussion Items

Agency Update — The [Great Iowa Treasure Hunt Program](#) returned \$22,908,020 in FY 2023. The Program allows Iowans to claim lost or abandoned financial assets such as checking and saving accounts, securities, life insurance payouts, and safe deposit boxes. When such property is in the custody of the State, an individual can contact the Treasurer’s Office to establish ownership.

Integrated Information for Iowa (I/3) Expenses — The Treasurer of State reported that costs for I/3 have increased over the years, while the appropriation from the Road Use Tax Fund (RUTF) has remained the same. In recent years, the portion of the total I/3 allocation that is attributed to the RUTF has been determined and reflected in the appropriation amount. This year, the appropriation is status quo.

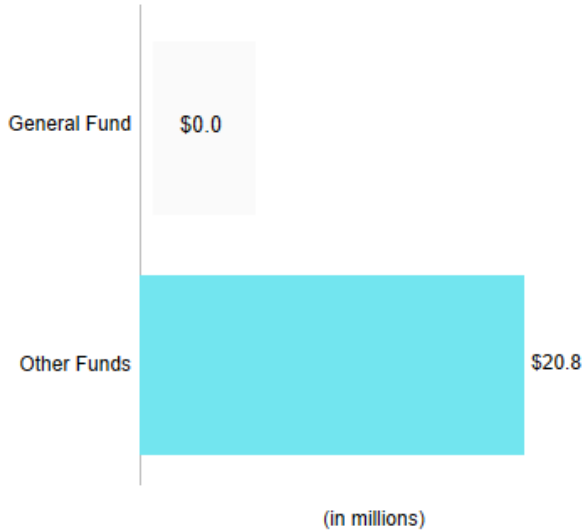
Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the **Federal Funds** section of this document.

IOWA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

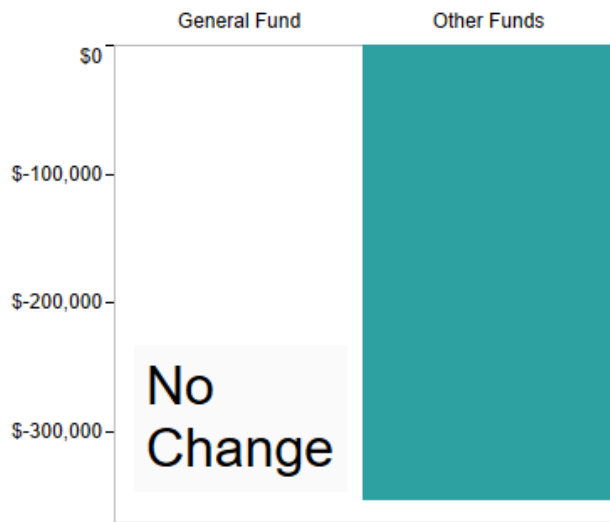
Overview and Funding History

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

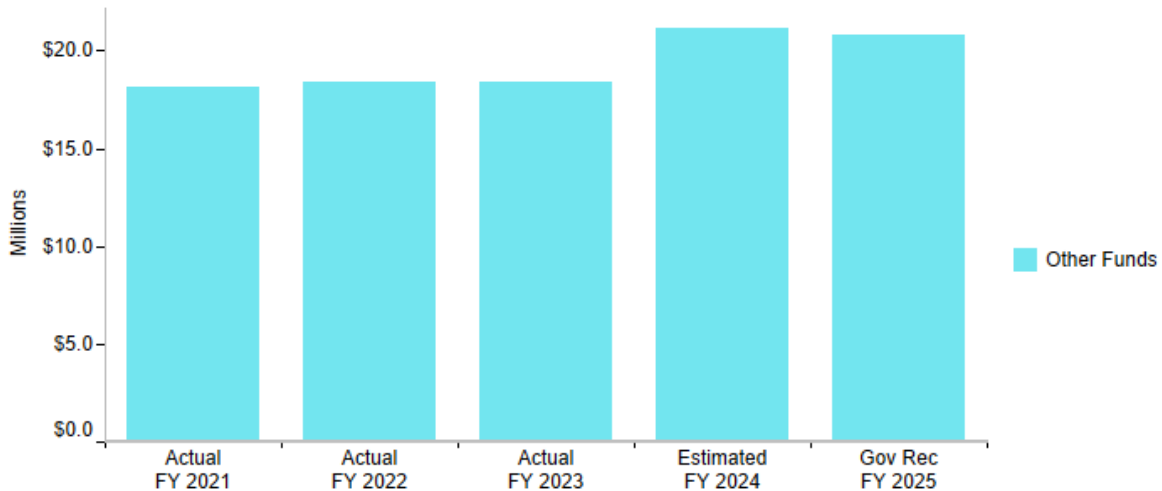
**FY 2025 Governor's Recommendations
Total: \$20,774,712**



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



Funding History



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>
<u>Iowa Public Employees' Retirement System</u>				
IPERS Administration				
Administration - IPERS	\$ 18,432,885	\$ 21,129,084	\$ 20,774,712	\$ -354,372
Total Iowa Public Employees' Retirement System	\$ 18,432,885	\$ 21,129,084	\$ 20,774,712	\$ -354,372

Governor's Recommendations FY 2025

Administration — IPERS

\$-354,372

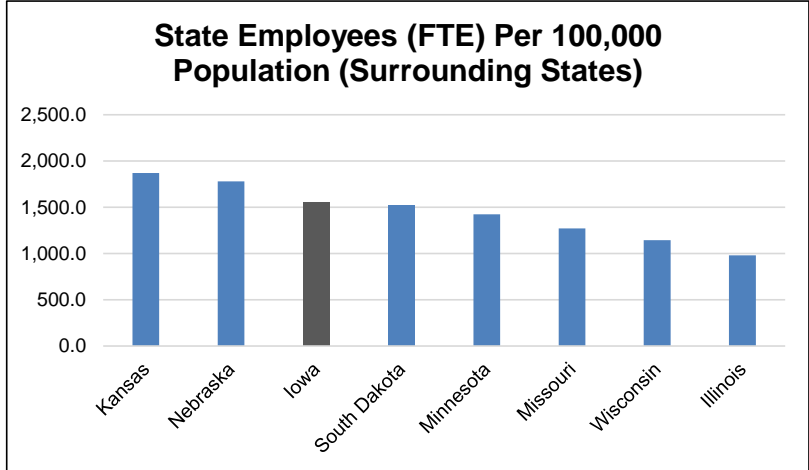
- An increase of \$145,628 and 1.00 FTE position for a pension systems attorney, contingent on the elimination of IPERS' outside counsel contract.
- A decrease of \$500,000 due to a one-time appropriation in FY 2024 to hire a consultant to analyze and report on IPERS' range of alternate solutions regarding benefits administration systems firms for IPERS' pension administration system.

Discussion Items

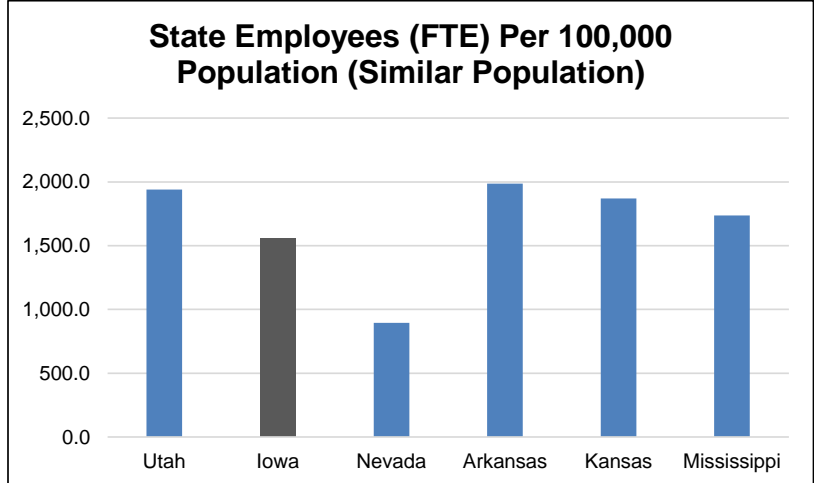
Contribution Rate Change — In FY 2024, the IPERS Sheriffs and Deputies membership group total contribution rate decreased by 0.50% of pay from the FY 2023 total contribution rate. The decrease was split evenly between employer and employee, pursuant to Iowa Code section [97B.11](#). The FY 2023 required contribution rate was 17.52%, and the FY 2024 required contribution rate is 17.02%.

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

The Book of the States reports the number of FTE state government employees for all states. These charts show the number of FTE state government employees per 100,000 state residents based on the U.S. Census Bureau’s 2022 [Annual Survey of Public Employment & Payroll \(ASPEP\)](#) and the [U.S. Census Bureau, Population Division](#). Compared to Iowa and its surrounding states, Kansas has the most state employees relative to the population served, and Illinois has the fewest. Iowa ranks third.



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



LSA Publications

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

[*IOWAccess Revolving Fund*](#)

[*OCIO Internal Service Fund*](#)

[*Community Action Agencies*](#)

[*Sports Wagering Receipts Fund*](#)

[*FY 2023 State Gaming Revenues*](#)

[*Iowa's Open Records Law*](#)

[*Human Resources Enterprise \(DAS\)*](#)

[*General Services Enterprise \(DAS\)*](#)

[*Central Procurement and Fleet Services Enterprise \(DAS\)*](#)

[*State Accounting Enterprise \(DAS\)*](#)

[*Customer Council – Department of Administrative Services*](#)

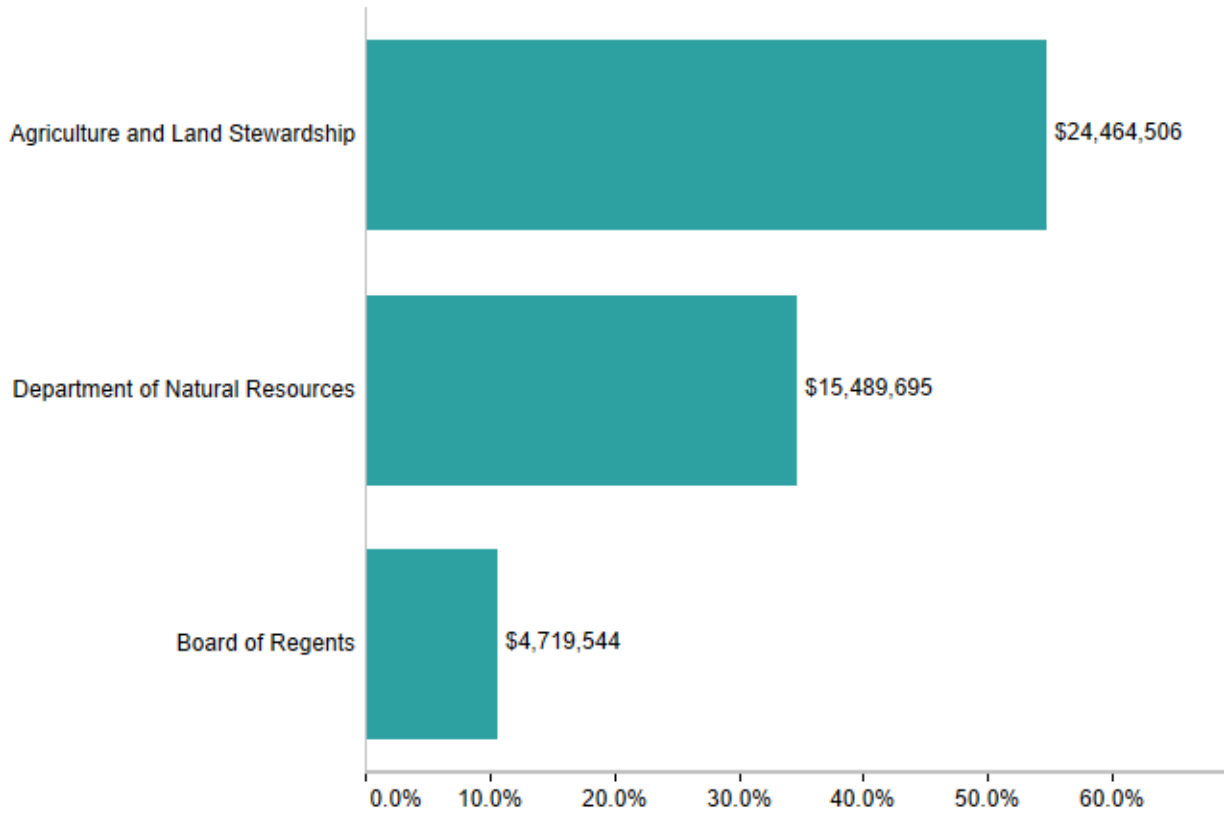
Reports Required to Be Filed with General Assembly

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

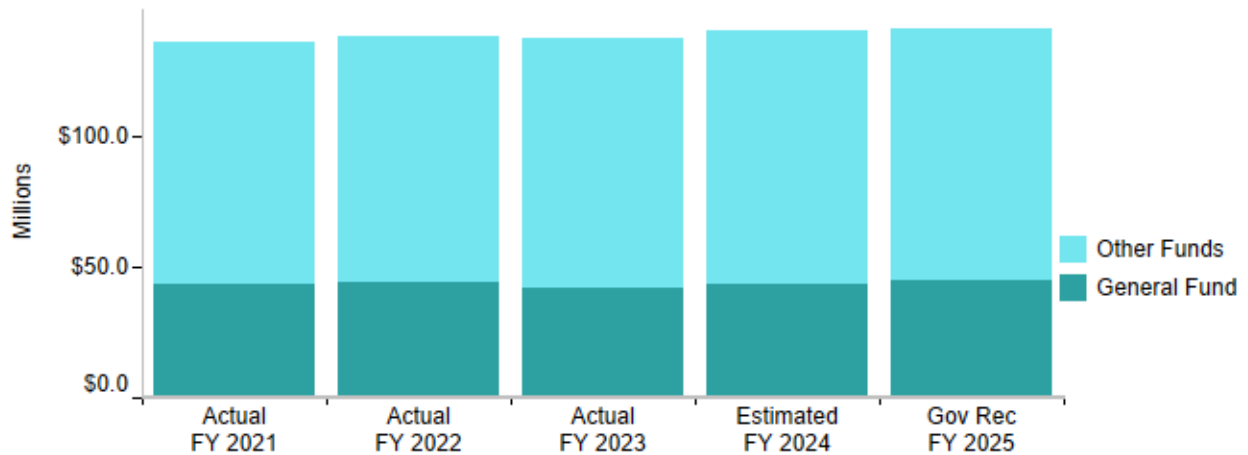
LSA Staff Contacts: Xavier Leonard (515.725.0509) xavier.leonard@legis.iowa.gov

Joey Lovan (515.242.5925) joey.lovan@legis.iowa.gov

**FY 2025 General Fund Governor's Recommendations
 Total: \$44,673,745**



**Funding History by Appropriations Subcommittee —
 Agriculture and Natural Resources**

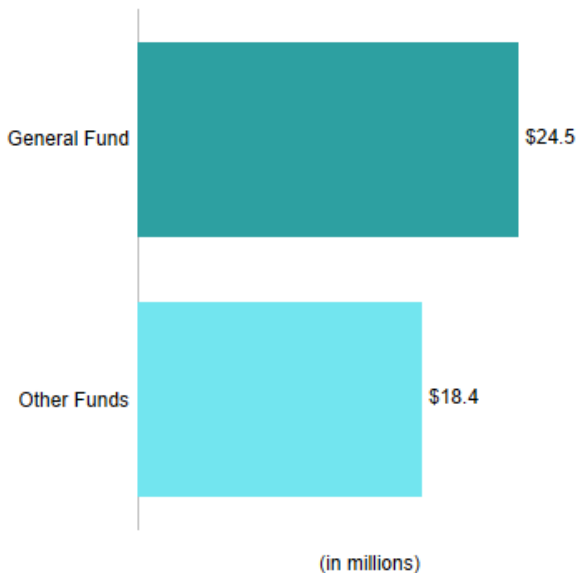


DEPARTMENT OF AGRICULTURE AND LAND STEWARDSHIP

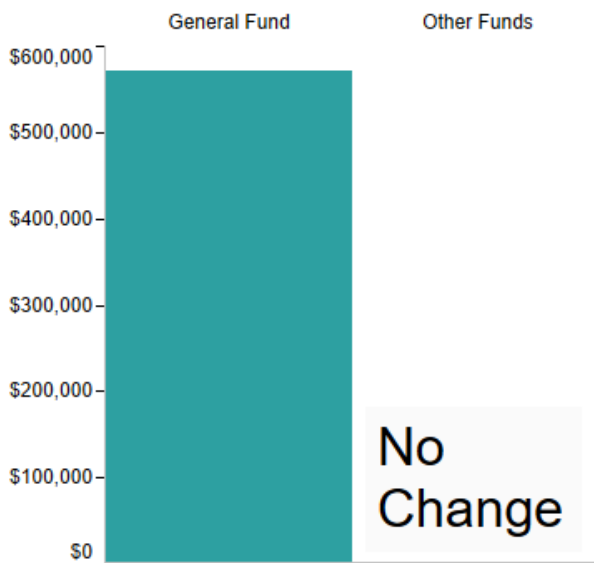
Overview and Funding History

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

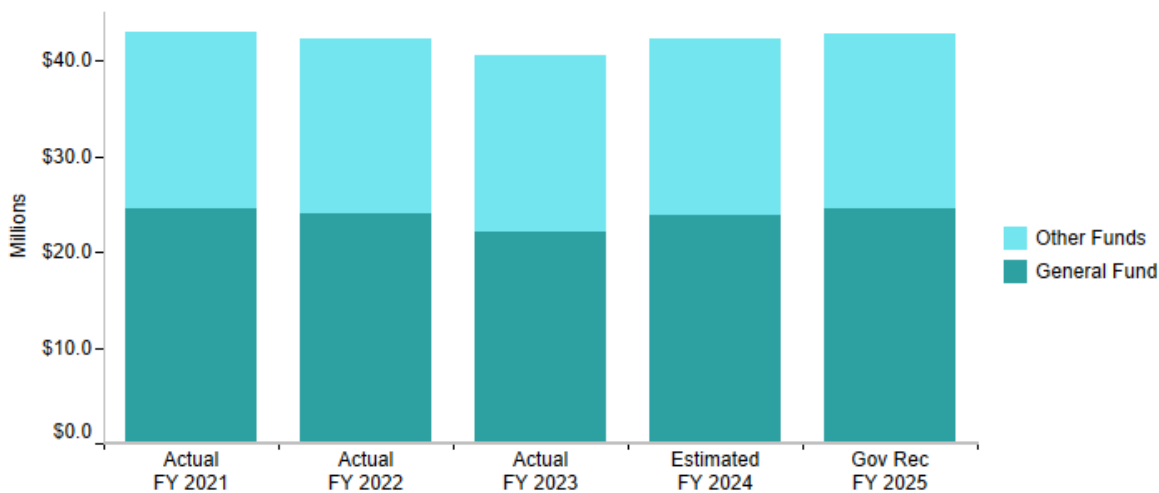
FY 2025 Governor's Recommendations
Total: \$42,820,022



Governor's Recommendations Compared to FY 2024



Funding History



General Fund Recommendations

	Actual FY 2023 (1)	Estimated FY 2024 (2)	Gov Rec FY 2025 (3)	Gov Rec vs Est FY 2024 (4)
<u>Agriculture and Land Stewardship, Dept of</u>				
Agriculture and Land Stewardship				
Administrative Division	\$ 18,960,194	\$ 19,210,194	\$ 19,682,310	\$ 472,116
Milk Inspections	189,196	189,196	189,196	0
Local Food and Farm	75,000	75,000	75,000	0
Agricultural Education	25,000	75,000	75,000	0
Foreign Animal Disease	750,000	1,000,000	1,000,000	0
Farmers with Disabilities	180,000	230,000	230,000	0
Loess Hills Development and Conservation Fund	400,000	400,000	400,000	0
Southern Iowa Development and Conservation Fund	250,000	150,000	150,000	0
Grain Regulation	350,000	350,000	350,000	0
Value Added Agriculture Grant Program	463,000	463,000	463,000	0
Choose Iowa Promotion Program	500,000	500,000	600,000	100,000
Foreign Animal Disease Capitals	0	250,000	250,000	0
Foreign Animal Disease Vaccine Development	0	250,000	250,000	0
Dairy Innovation Program	0	750,000	750,000	0
Total Agriculture and Land Stewardship, Dept of	\$ 22,142,390	\$ 23,892,390	\$ 24,464,506	\$ 572,116

Other Fund Recommendations

	Actual FY 2023 (1)	Estimated FY 2024 (2)	Gov Rec FY 2025 (3)	Gov Rec vs Est FY 2024 (4)
<u>Agriculture and Land Stewardship, Dept of</u>				
Agriculture and Land Stewardship				
Native Horse & Dog Prog - Unclaimed Winnings	\$ 305,516	\$ 305,516	\$ 305,516	\$ 0
Motor Fuel Inspection - RFIF	500,000	500,000	500,000	0
Conservation Reserve Enhancement - EFF	1,000,000	1,000,000	1,000,000	0
Watershed Protection Fund - EFF	900,000	900,000	900,000	0
Conservation Reserve Prog - EFF	900,000	900,000	900,000	0
Cost Share - EFF	8,325,000	8,325,000	8,325,000	0
Soil & Water Conservation - EFF	3,800,000	3,800,000	3,800,000	0
Fuel Inspection - UST	250,000	250,000	250,000	0
Water Quality Initiative - EFF	2,375,000	2,375,000	2,375,000	0
Total Agriculture and Land Stewardship, Dept of	\$ 18,355,516	\$ 18,355,516	\$ 18,355,516	\$ 0

Governor’s Recommendations FY 2025

Department of Agriculture and Land Stewardship — Administrative Division **\$472,116**

An increase of \$472,116 from the General Fund to the Administrative Division for the general operation of the Department.

Department of Agriculture and Land Stewardship — Choose Iowa Promotion Program **\$100,000**

An increase of \$100,000 from the General Fund to the Choose Iowa Promotional Program to incorporate new programming and initiatives to enhance Iowa’s agricultural brand.

Discussion Items

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

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

More details on each of the recommendations above are described in the [Farm to Table Task Force Report](#), which was submitted to the Legislature in December 2021 in compliance with 2021 Iowa Acts, chapter [149](#) (FY 2022 Department of Agriculture, Omnibus Act).

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

Water Quality Funding — Funding resulting from the passage of 2018 Iowa Acts, chapter [1001](#) (FY 2019 Water Quality Act) is summarized in the table below:

Department/Program	Description	FY 2021	FY 2022	FY 2023	Est. FY 2024
DALS					
Water Quality Infrastructure Fund & Urban Infrastructure Fund	Balance Brought Forward	\$ 7,098,317	\$ 20,947,987	\$ 32,045,311	\$ 41,368,594
	Receipts*				
	Administration Fund	721,705	789,049	1,792,023	778,975
	WQ Infrastructure Fund	14,439,265	15,244,490	14,613,975	14,400,050
	Urban Infrastructure Fund	2,306,709	2,447,688	2,635,099	1,894,750
	Total Receipts	17,467,679	18,481,227	19,041,097	17,073,775
	Total Resources	24,565,996	39,429,214	51,086,408	58,442,369
	Expenditures*				
	Administration Fund	360,312	422,699	483,555	216,208
	WQ Infrastructure Fund	3,092,178	6,511,146	8,008,843	14,400,050
	Urban Infrastructure Fund	165,519	450,058	1,225,416	1,894,750
	Total Expenditures	3,618,009	7,383,903	9,717,814	16,511,008
	Balance Carried Forward	\$ 20,947,987	\$ 32,045,311	\$ 41,368,594	\$ 41,931,361
Iowa Finance Authority					
Water Quality Financing Program	Balance Brought Forward	\$ 3,140,645	\$ 10,356,863	\$ 18,041,951	\$ 26,807,047
	Total Receipts	7,216,218	7,685,088	10,715,095	1,800,000
	Total Resources	10,356,863	18,041,951	28,757,046	28,607,047
	Total Expenditure	0	0	1,950,000	1,800,000
	Balance Carried Forward	\$ 10,356,863	\$ 18,041,951	\$ 26,807,046	\$ 26,807,047
Wastewater and Drinking Water Financial Assistance Program	Balance Brought Forward	\$ 2,014,699	\$ 7,762,500	\$ 12,778,856	\$ 15,897,755
	Total Receipts	6,412,594	6,824,613	7,659,507	1,600,000
	Total Resources	8,427,293	14,587,113	20,438,363	17,497,755
	Total Expenditure	664,793	1,808,258	4,540,607	1,600,000
	Balance Carried Forward	\$ 7,762,500	\$ 12,778,855	\$ 15,897,756	\$ 15,897,755

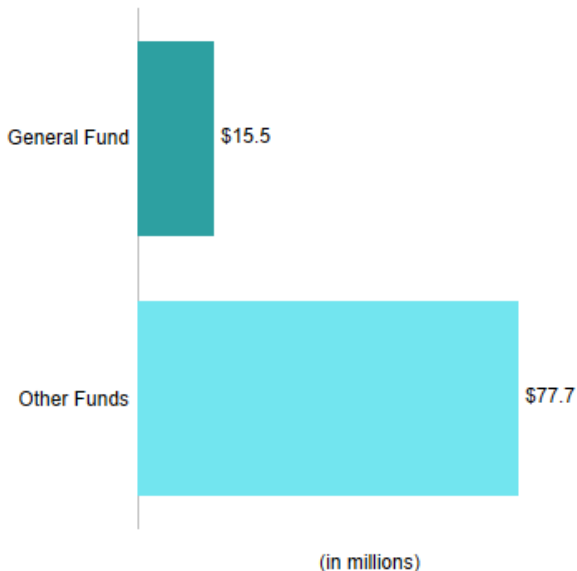
*The DALS has one Administration Fund associated with both the Water Quality Infrastructure Fund and Urban Infrastructure Fund. Fund Receipts and Expenditures are broken out.

DEPARTMENT OF NATURAL RESOURCES

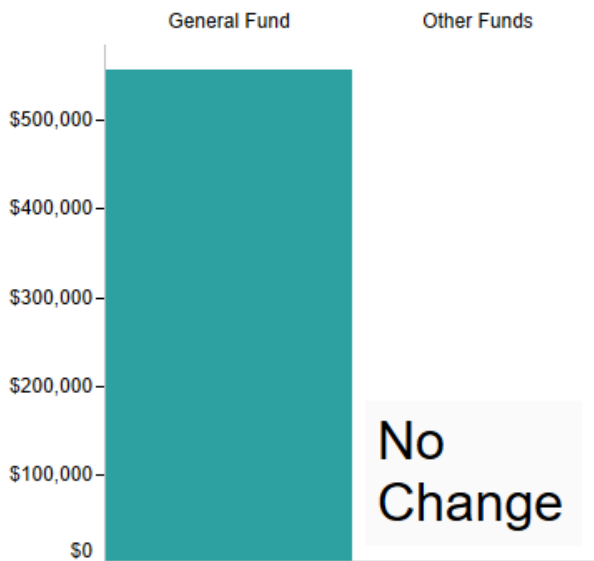
Overview and Funding History

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

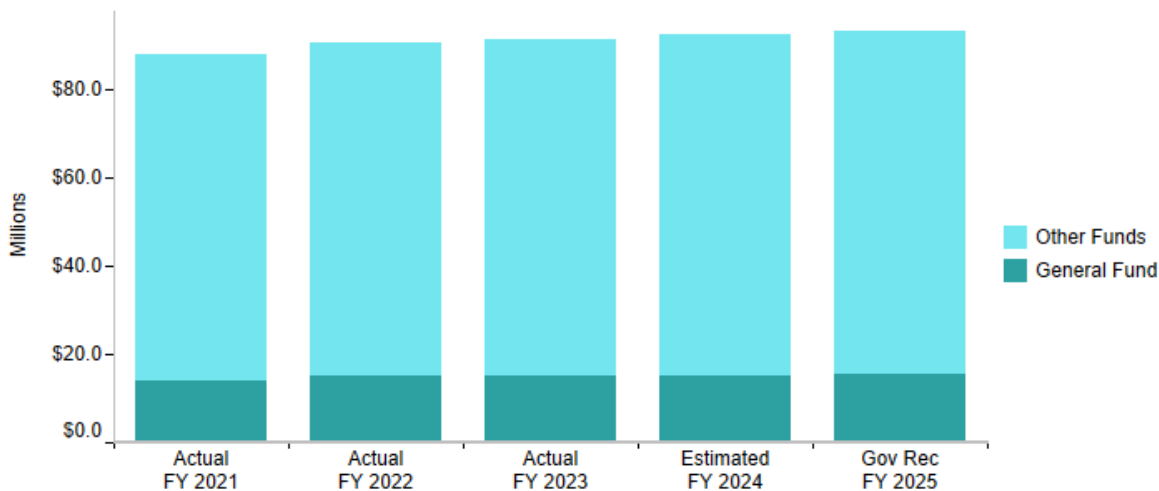
**FY 2025 Governor's Recommendations
Total: \$93,202,638**



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



Funding History



General 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>
Natural Resources, Department of				
Natural Resources				
Natural Resources Operations	\$ 12,093,061	\$ 11,922,293	\$ 12,479,695	\$ 557,402
Floodplain Management Program	1,510,000	1,510,000	1,510,000	0
Forestry Health Management	500,000	500,000	500,000	0
State Park Operations	1,000,000	1,000,000	1,000,000	0
Total Natural Resources, Department of	\$ 15,103,061	\$ 14,932,293	\$ 15,489,695	\$ 557,402

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>
Natural Resources, Department of				
Natural Resources				
Fish & Game - DNR Admin Expenses	\$ 48,397,337	\$ 49,752,093	\$ 49,752,093	\$ 0
GWF - Storage Tanks Study	100,303	100,303	100,303	0
GWF - Household Hazardous Waste	447,324	447,324	447,324	0
GWF - Well Testing Admin 2%	62,461	62,461	62,461	0
GWF - Groundwater Monitoring	1,686,751	1,686,751	1,686,751	0
GWF - Landfill Alternatives	618,993	618,993	618,993	0
GWF - Waste Reduction and Assistance	192,500	192,500	192,500	0
GWF - Solid Waste Alternatives	50,000	50,000	50,000	0
GWF - Geographic Information System	297,518	297,518	297,518	0
Snowmobile Registration Fees	100,000	100,000	100,000	0
Administration Match - UST	200,000	200,000	200,000	0
Technical Tank Review - UST	200,000	200,000	200,000	0
Park Operations & Maintenance - EFF	6,235,000	6,235,000	6,235,000	0
GIS Information for Watershed - EFF	195,000	195,000	195,000	0
Water Quality Monitoring - EFF	2,955,000	2,955,000	2,955,000	0
Water Quality Protection - EFF	500,000	500,000	500,000	0
Animal Feeding Operations - EFF	1,320,000	1,320,000	1,320,000	0
Floodplain Mgmt and Dam Safety - EFF	375,000	375,000	375,000	0
Ambient Air Quality Monitoring - EFF	425,000	425,000	425,000	0
REAP - EFF	12,000,000	12,000,000	12,000,000	0
Total Natural Resources, Department of	\$ 76,358,187	\$ 77,712,943	\$ 77,712,943	\$ 0

Governor’s Recommendations FY 2025

Department of Natural Resources — Natural Resources Operations \$557,402

An increase of \$557,402 from the General Fund to Natural Resources Operations for the general operation of the Department.

Discussion Items

Lake Restoration Program — The Lake Restoration Program is focused on restoring Iowa’s publicly owned lakes and wetlands. The DNR is required by Iowa Code section [456A.33B](#) to provide an [annual report and plan](#) on the status of the Program with the Department’s recommendations and the status of current projects to the General Assembly. The DNR recommends funding for lake restoration projects based on the following goals:

- To ensure significant improvement in water clarity, safety, and quality of Iowa lakes.
- To provide for a sustainable, healthy, functioning lake system.
- To ensure a cost effective, positive return on investment for the citizens of Iowa.
- To ensure local community commitment to lake and watershed protection.

The Lake Restoration Program has received an annual appropriation in the Infrastructure and Capitals Appropriation Bill from the Rebuild Iowa Infrastructure Fund (RIIF) since its creation in 2006.

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

Infrastructure Investment and Jobs Act			
Iowa Allocations (in thousands)			
Environmental Protection Agency (EPA)	FFY 2024	FFY 2025	FFY 2026
CWSRF: Emerging Contaminants	\$ 2,907	\$ 2,907	\$ 2,907
CWSRF: Existing Program	31,096	33,684	33,684
DWSRF: Emerging Contaminants	11,487	11,487	11,487
DWSRF: Existing Program	34,547	37,423	37,423
DWSRF: Lead Service Line Replacement	29,319	29,319	29,319
Emerging Contaminants Grant Program	9,457	9,457	9,457
Gulf Hypoxia Action Plan	748	748	965
Totals	\$ 119,561	\$ 125,025	\$ 125,242
Clean Water State Revolving Fund (CWSRF)			
Drinking Water State Revolving Fund (DWSRF)			

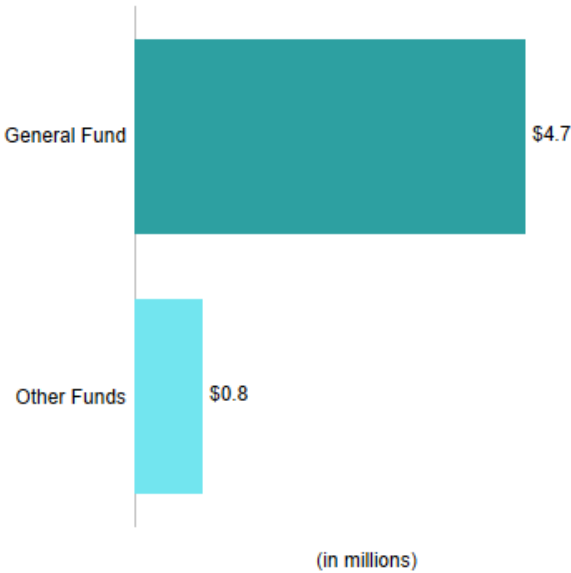
Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the **Federal Funds** section of this document.

BOARD OF REGENTS

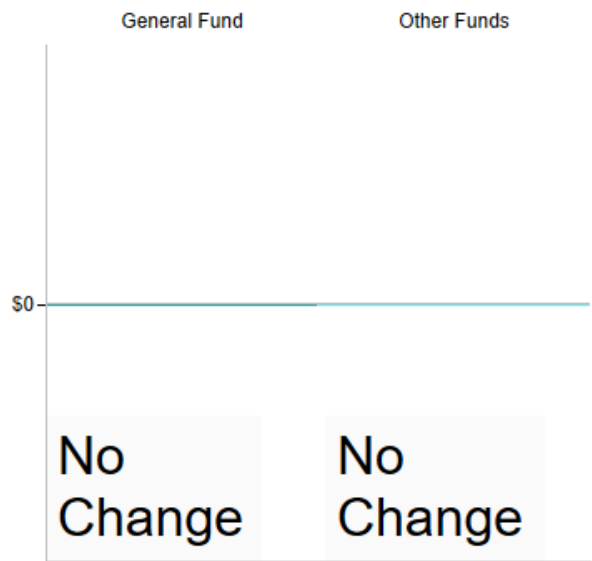
Overview and Funding History

Agency Overview: The Board of Regents oversees the three State universities, including Iowa State University (ISU). The ISU [Veterinary Diagnostic Laboratory](#) in Ames has historically received funding through the Agriculture and Natural Resources Appropriations Subcommittee. ISU received \$1.5 million FY 2014 for the creation of the [Iowa Nutrient Research Center](#), which has provided research grants related to the [Iowa Nutrient Reduction Strategy](#). The funding source for the Iowa Nutrient Research Center was changed from the General Fund to the Groundwater Protection Fund beginning in FY 2018.

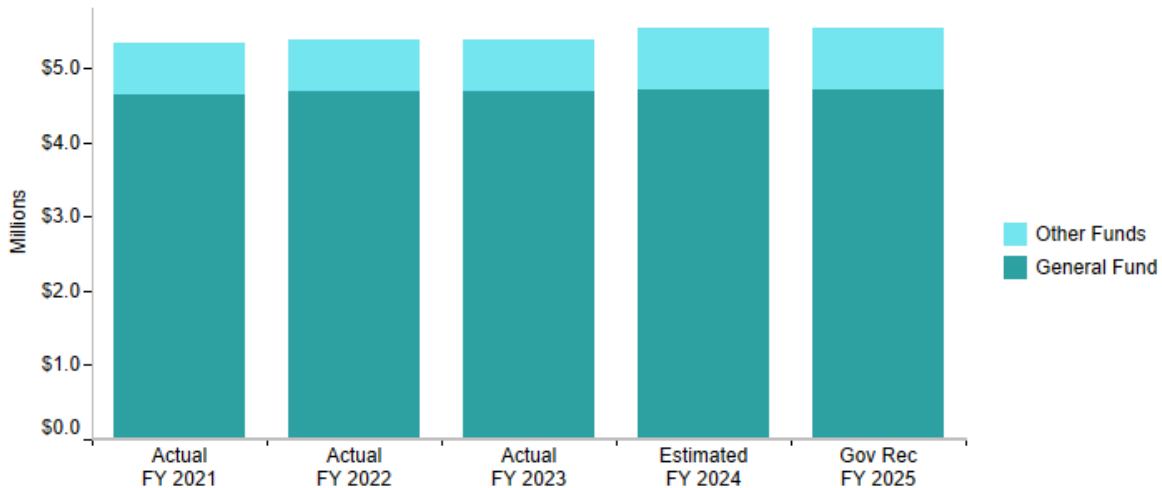
**FY 2025 Governor's Recommendations
Total: \$5,534,544**



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



Funding History



General 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>
Regents, Board of				
Regents, Board of				
ISU - Veterinary Diagnostic Laboratory	\$ 4,400,000	\$ 4,400,000	\$ 4,400,000	\$ 0
ISU - Livestock Disease Research	170,390	191,390	191,390	0
UI - Iowa Center for Ag Safety & Health (I-CASH)	128,154	128,154	128,154	0
Total Regents, Board of	\$ 4,698,544	\$ 4,719,544	\$ 4,719,544	\$ 0

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>
Regents, Board of				
Regents, Board of				
UI - Geological and Water Survey Oper. - EFF	\$ 200,000	\$ 200,000	\$ 200,000	\$ 0
UI - Water Resource Management - EFF	495,000	495,000	495,000	0
ISU - Vet Diagnostic Lab - Iowa Nutrient Research Fund	0	120,000	120,000	0
Total Regents, Board of	\$ 695,000	\$ 815,000	\$ 815,000	\$ 0

Discussion Items

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

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

ENVIRONMENT FIRST FUND

Overview and Funding History

The Environment First Fund (EFF) was created during the 2000 Legislative Session to provide funding for environmental programs. The Fund received a standing appropriation of \$3.5 million in FY 2001 from the Rebuild Iowa Infrastructure Fund; however, funding has varied over the years. The current standing appropriation is \$42.0 million.

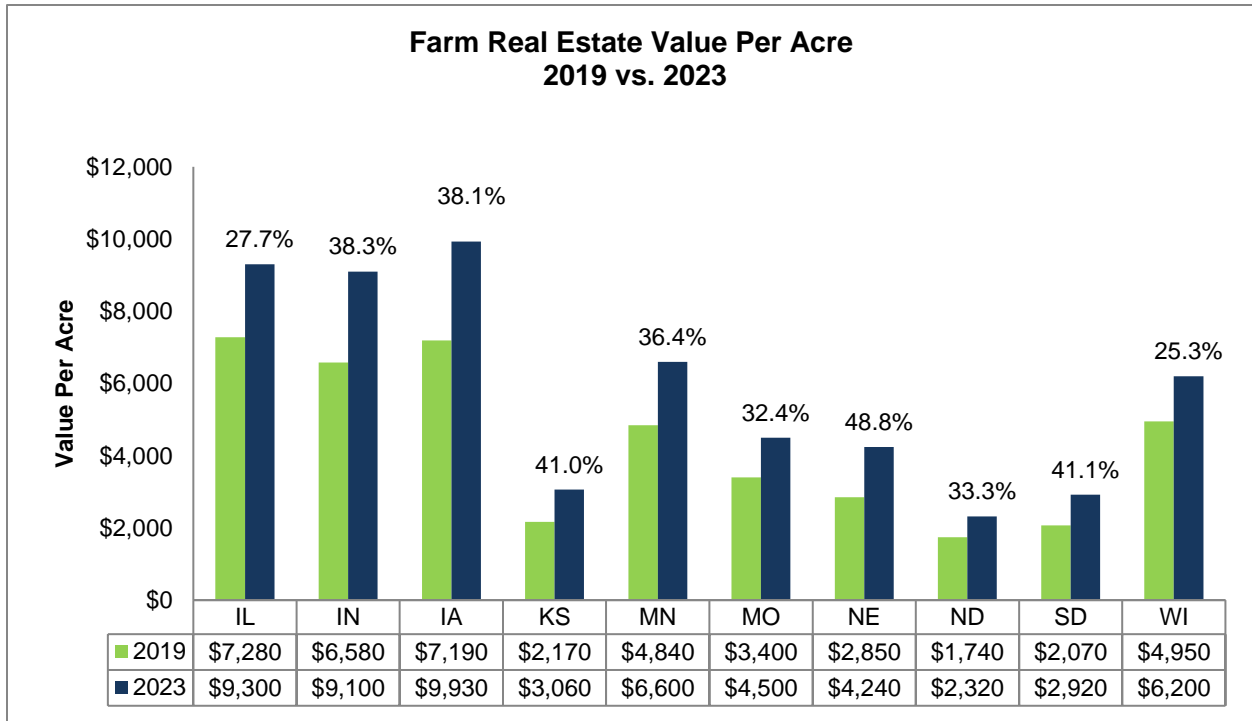
Environment First Fund Recommendations

	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>
<u>Agriculture and Land Stewardship, Dept of</u>				
Agriculture and Land Stewardship				
Conservation Reserve Enhancement - EFF	1,000,000	1,000,000	1,000,000	0
Watershed Protection Fund - EFF	900,000	900,000	900,000	0
Conservation Reserve Prog - EFF	900,000	900,000	900,000	0
Cost Share - EFF	8,325,000	8,325,000	8,325,000	0
Soil & Water Conservation - EFF	3,800,000	3,800,000	3,800,000	0
Water Quality Initiative - EFF	2,375,000	2,375,000	2,375,000	0
Total Agriculture and Land Stewardship, Dept of	\$ 17,300,000	\$ 17,300,000	\$ 17,300,000	\$ 0
<u>Natural Resources, Department of</u>				
Natural Resources				
Park Operations & Maintenance - EFF	6,235,000	6,235,000	6,235,000	0
GIS Information for Watershed - EFF	195,000	195,000	195,000	0
Water Quality Monitoring - EFF	2,955,000	2,955,000	2,955,000	0
Water Quality Protection - EFF	500,000	500,000	500,000	0
Animal Feeding Operations - EFF	1,320,000	1,320,000	1,320,000	0
Floodplain Mgmt and Dam Safety - EFF	375,000	375,000	375,000	0
Ambient Air Quality Monitoring - EFF	425,000	425,000	425,000	0
REAP - EFF	12,000,000	12,000,000	12,000,000	0
Total Natural Resources, Department of	\$ 24,005,000	\$ 24,005,000	\$ 24,005,000	\$ 0
<u>Regents, Board of</u>				
Regents, Board of				
UI - Geological and Water Survey Oper. - EFF	\$ 200,000	\$ 200,000	\$ 200,000	\$ 0
UI - Water Resource Management - EFF	495,000	495,000	495,000	0
Total Regents, Board of	\$ 695,000	\$ 695,000	\$ 695,000	\$ 0
Total Agriculture and Natural Resources	\$ 42,000,000	\$ 42,000,000	\$ 42,000,000	\$ 0

The Governor is recommending appropriations totaling \$42.0 million from the EFF for FY 2025. This is no change in funding compared to estimated FY 2024.

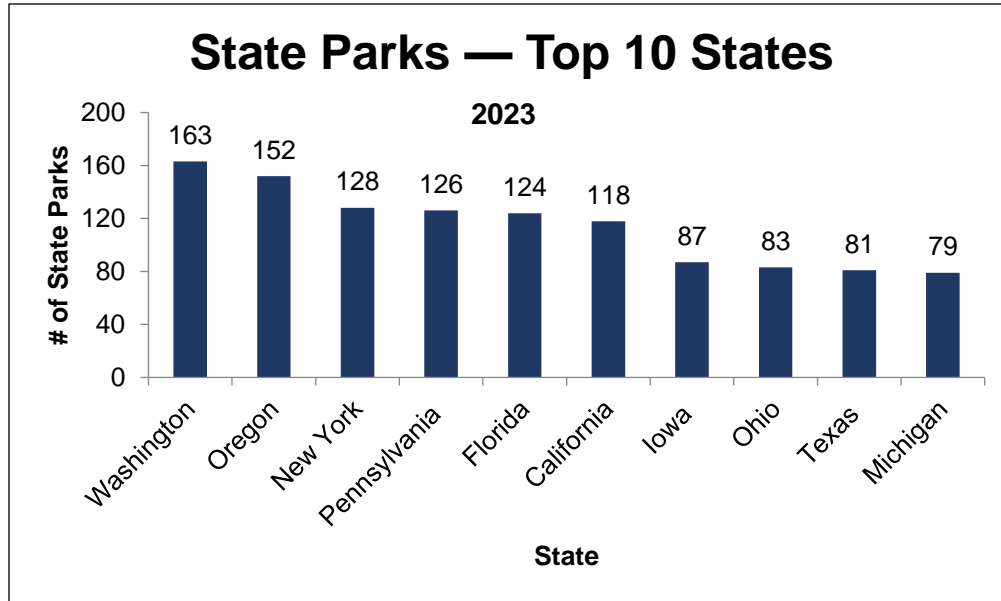
Comparison to Other States — Farm Land Values

Data gathered from the [Land Values 2023 Summary Report](#) published by the U.S. Department of Agriculture compared the average value per acre of farm real estate from 2019 to 2023. Over the five-year period, the average value per acre of farm real estate in the U.S. increased from \$3,160 to \$4,080 per acre (29.11%). In Iowa, the average value per acre of farm real estate increased from \$7,190 to \$9,930 per acre (38.10%). The following graph provides the average value per acre and the percentage change from 2019 to 2023 for states in the Midwest.



Comparison to Other States — State Parks

According to www.stateparks.com, Iowa ranked seventh in the United States for the number of state parks in 2023. The following graph ranks states by the number of parks within the state.



Legislative Services Agency (LSA) Publications

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

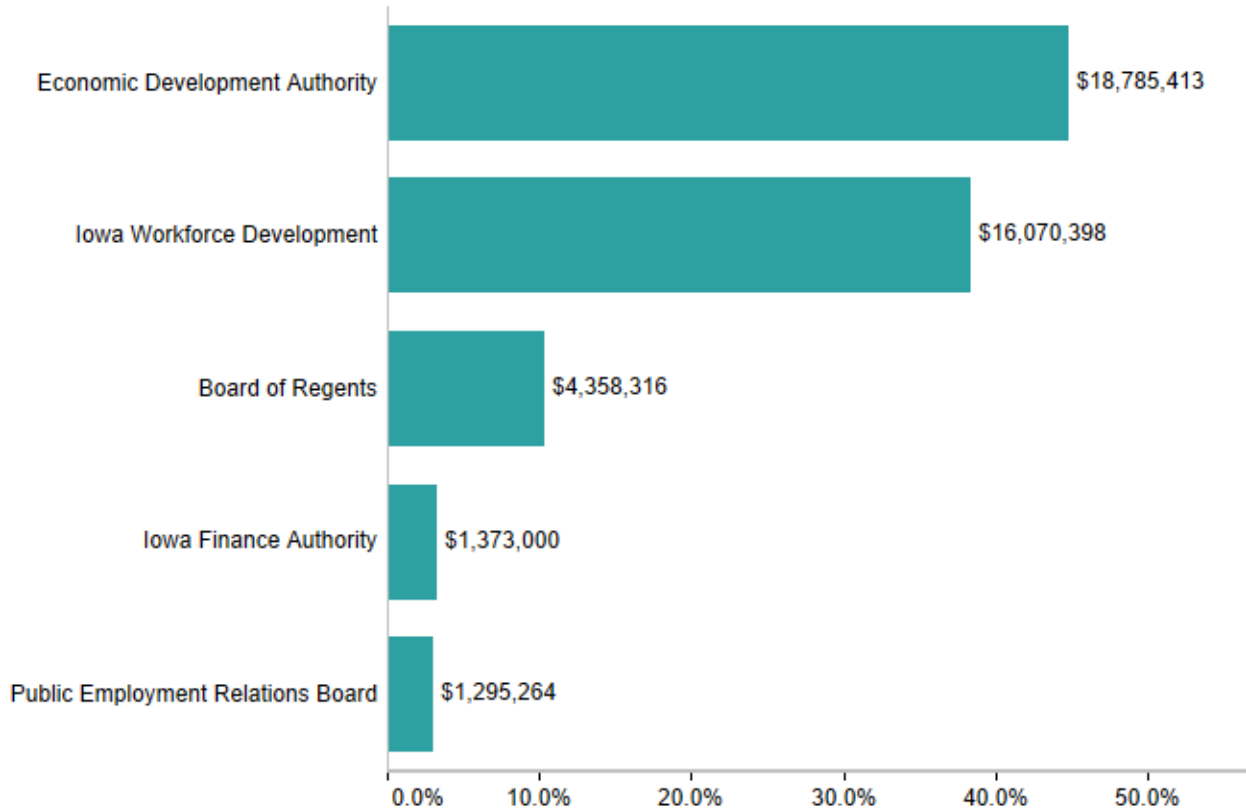
- **Fiscal Research Brief:**
[Iowa Agricultural Checkoff Programs](#)
- **Maps of the Week:**
[Average Farmland Value Per Acre — 2022](#)
[Average Cash Rent Per Acre of Cropland — 2022](#)
[Land Owned or Managed by the Iowa Department of Natural Resources \(DNR\) — 2023](#)
- **Factbooks:**
[Fishing, Hunting, and Trapping Licenses Issued — 2022](#)
[Iowa Fish and Game Trust Fund Revenues — 2023](#)
[Iowa Corn and Soybean Prices — 2022](#)
- **Fiscal Topics:**
[Environment First Fund](#)
[Grain Indemnity Fund](#)
[Resource Enhancement and Protection Fund \(REAP\)](#)
[Groundwater Protection Fund](#)

Reports Required to Be Filed with General Assembly

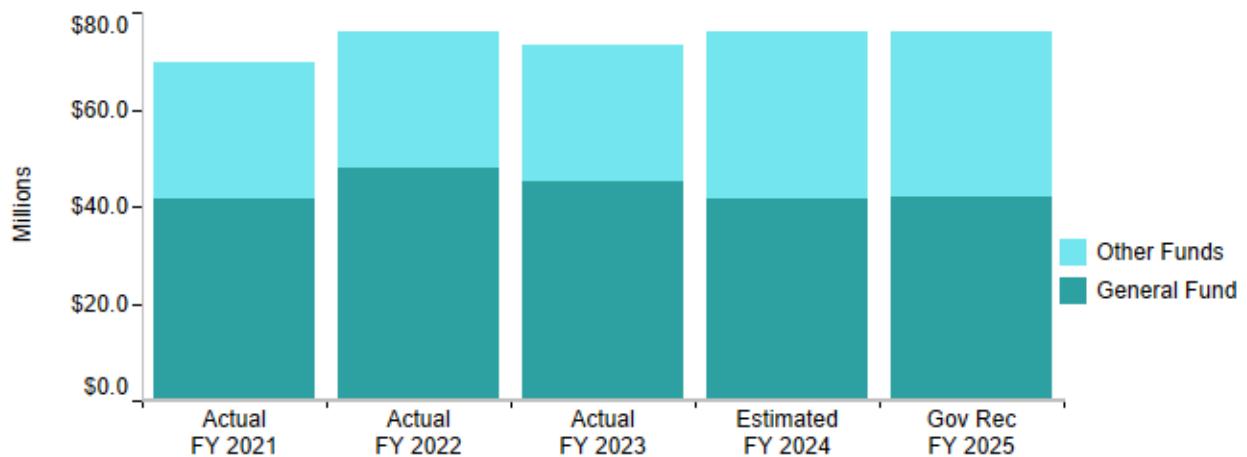
Reports and other documents required to be filed with the General Assembly are organized by submitting department and by date and are published on this [webpage](#).

LSA Staff Contact: Austin Brinks (515.725.2200) austin.brinks@legis.iowa.gov

**FY 2025 General Fund Governor's Recommendations
 Total: \$41,882,391**



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



DEPARTMENT OF CULTURAL AFFAIRS

Department of Cultural Affairs Alignment — Due to [Senate File 514](#) (State Government Alignment Act), the Department of Cultural Affairs was eliminated and its divisions, programs, and activities were transferred to other departments.

General Fund Recommendations

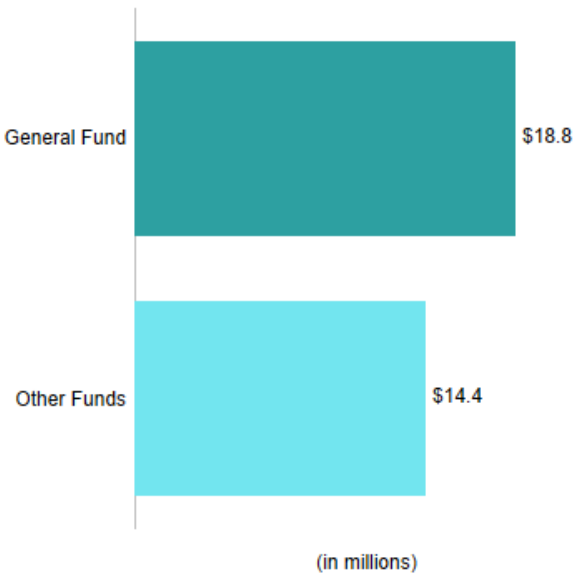
	Actual FY 2023 <u>(1)</u>	Estimated FY 2024 <u>(2)</u>	Gov Rec FY 2025 <u>(3)</u>	Gov Rec vs Est FY 2024 <u>(4)</u>
<u>Cultural Affairs, Department of</u>				
Cultural Affairs, Dept. of				
Administration Division	\$ 168,637	\$ 0	\$ 0	\$ 0
Community Cultural Grants	172,090	0	0	0
Historical Division	3,142,351	0	0	0
Historic Sites	426,398	0	0	0
Arts Division	1,317,188	0	0	0
Great Places	150,000	0	0	0
Cultural Trust Grants	150,000	0	0	0
County Endowment Funding - DCA Grants	448,403	0	0	0
Total Cultural Affairs, Department of	\$ 5,975,067	\$ 0	\$ 0	\$ 0

IOWA ECONOMIC DEVELOPMENT AUTHORITY

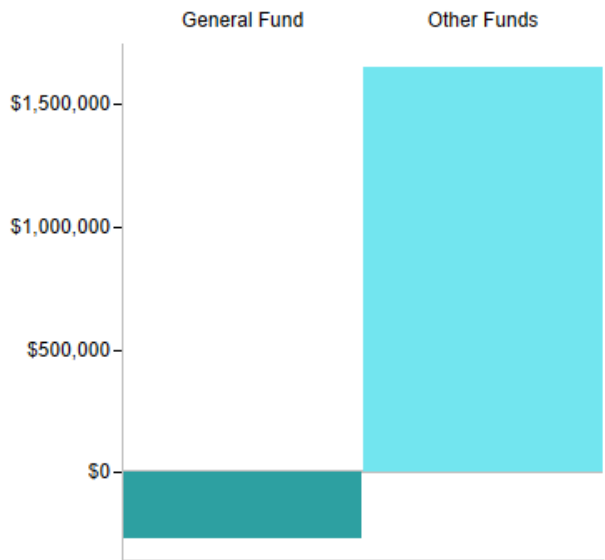
Overview and Funding History

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

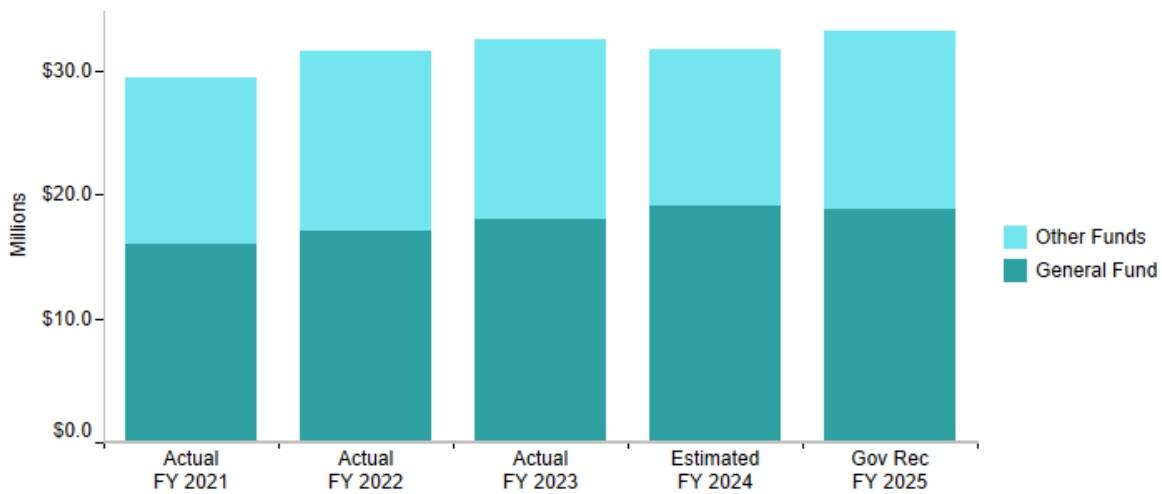
**FY 2025 Governor's Recommendations
Total: \$33,202,088**



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



Funding History



General 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>
<u>Economic Development Authority</u>				
Economic Development Authority				
Economic Development Appropriation	\$ 13,318,553	\$ 12,807,359	\$ 12,921,510	\$ 114,151
World Food Prize	375,000	500,000	750,000	250,000
Iowa Comm. Volunteer Ser.	168,201	0	0	0
Councils of Governments (COGs) Assistance	250,000	250,000	250,000	0
Future Ready Reg. Apprenticeship Prog.	760,000	0	0	0
Butchery Innovation & Revitalization	633,325	633,325	0	-633,325
Community Advertising and Strategic Plan	1,100,000	1,100,000	1,100,000	0
Tourism Marketing - Adjusted Gross Receipts	1,443,700	1,443,700	1,443,700	0
Operational Support Grants	0	448,403	448,403	0
Cultural Trust Grants	0	150,000	150,000	0
Iowa Arts Council	0	1,400,000	1,400,000	0
Community Cultural Grants	0	172,090	172,090	0
Great Places	0	149,710	149,710	0
Total Economic Development Authority	\$ 18,048,779	\$ 19,054,587	\$ 18,785,413	\$ -269,174

Governor's Recommendations FY 2025

Economic Development Appropriation **\$114,151**

An increase of \$114,151 for increased operational expenses.

World Food Prize **\$250,000**

An increase of \$250,000 to support the World Food Prize.

Butchery Innovation and Revitalization **\$-633,325**

A decrease of \$633,325 eliminating the appropriation and ending the Program.

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>
<u>Economic Development Authority</u>				
Economic Development Authority				
STEM Internships - SWJCF	\$ 633,325	\$ 0	\$ 0	\$ 0
STEM Best - SWJCF	700,000	0	0	0
Butchery Innovation and Revitalization - SWJCF	366,675	366,675	0	-366,675
Empower Rural Iowa Program - SWJCF	700,000	700,000	700,000	0
High Quality Jobs Program - SWJCF	11,700,000	11,700,000	11,700,000	0
Future Ready Iowa Mentor Prog - SWJCF	400,000	0	0	0
Manufacturing 4.0 - SWJCF	<u>0</u>	<u>0</u>	<u>2,016,675</u>	<u>2,016,675</u>
Total Economic Development Authority	\$ 14,500,000	\$ 12,766,675	\$ 14,416,675	\$ 1,650,000

Governor’s Recommendations FY 2025

Butchery Innovation and Revitalization — SWJCF **\$-366,675**

A decrease of \$366,675 eliminating the appropriation and ending the Program.

Manufacturing 4.0 — SWJCF **\$2,016,675**

An increase of \$2,016,675 for grants to assist small- and mid-sized companies with the adoption and integration of smart technologies into existing operations. Applicants to the Butchery Innovation and Revitalization Program would be eligible for the [Manufacturing 4.0 Program](#).

Discussion Items

State Government Alignment — [Senate File 514](#) (State Government Alignment Act) transferred various programs from the DCA to the IEDA, including the Iowa Arts Council, the Iowa Great Places Program, Community Cultural Grants, Cultural Trust Grants, and Operational Support Grants.

Destination Iowa — 2023 Iowa Acts, [Senate File 577](#) (FY 2024 Infrastructure Appropriations Act), appropriated \$6,500,000 from the Rebuild Iowa Infrastructure Fund (RIIF) to the Destination Iowa Fund. The Program previously received \$115,000,000 in federal funds through the [American Rescue Plan Act of 2021](#) (ARPA). The Program provides grants to projects that increase tourism, develop and enhance recreational opportunities, or contribute to quality of life in rural communities. The Subcommittee may wish to receive an update about the status of the Program.

Grow Iowa Values Fund — At the beginning of FY 2024, \$1,392,960 in cash remained in the Grow Iowa Values Fund (GIVF). The funding was repealed in 2011 Iowa Acts, chapter [133](#) (FY 2012 Infrastructure Appropriations Act). The Subcommittee may wish to hear about any planned initiatives funded through the GIVF and receive a financial update on the GIVF.

Energy Infrastructure Revolving Loan Program — 2021 Iowa Acts, chapter [177](#) (Taxation and Other Provisions Act), created the Energy Infrastructure Revolving Loan Program (EIRLP) to be administered by the IEDA. The Subcommittee may wish to hear from the IEDA regarding the EIRLP, which provides low-interest loans for energy infrastructure projects that facilitate electricity or gas generation, transmission, storage, or distribution. There was \$15,538,704 in available funds at the beginning of FY 2024.

Employer Child Care Tax Credit — In FY 2023, the General Assembly created the \$2,000,000 Employer Child Care Tax Credit and required the Department of Revenue, in consultation with the IEDA, to adopt administrative rules to administer the Credit. The Credit applies to tax years beginning on or after January 1, 2023. The first claims are expected to be made in FY 2024.

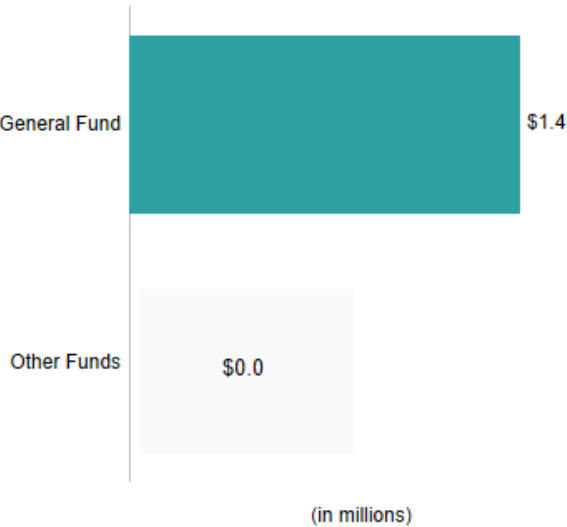
Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the **Federal Funds** section of this document.

IOWA FINANCE AUTHORITY

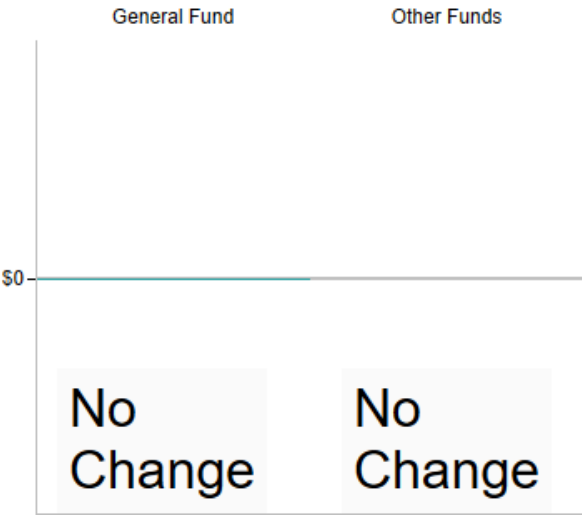
Overview and Funding History

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

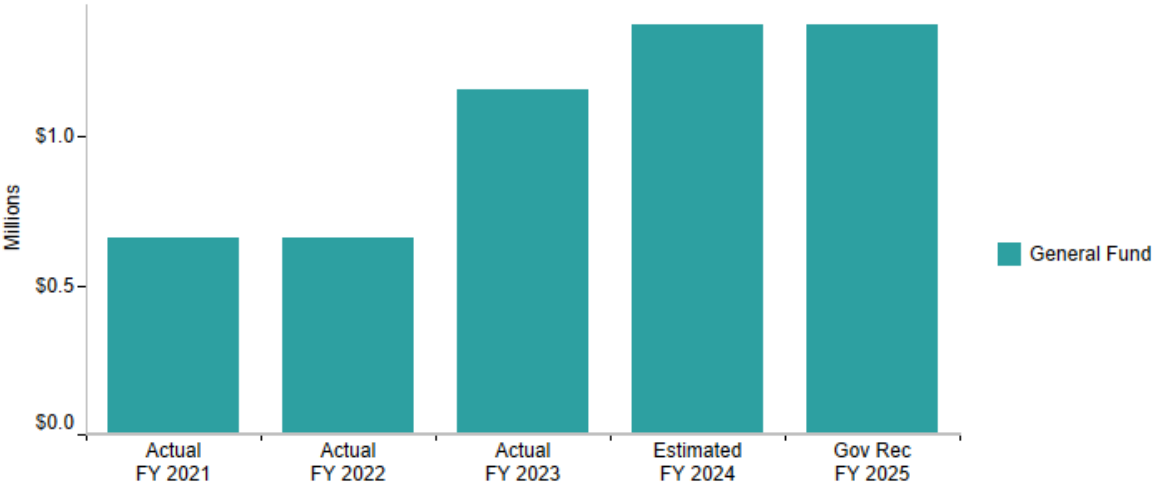
**FY 2025 Governor's Recommendations
Total: \$1,373,000**



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



Funding History



General 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>
Iowa Finance Authority				
Iowa Finance Authority				
Rent Subsidy Program	\$ 658,000	\$ 873,000	\$ 873,000	\$ 0
Housing Renewal Pilot Program	500,000	500,000	500,000	0
Total Iowa Finance Authority	<u>\$ 1,158,000</u>	<u>\$ 1,373,000</u>	<u>\$ 1,373,000</u>	<u>\$ 0</u>

Discussion Items

Rent Subsidy Program — 2023 Iowa Acts, [Senate File 559](#) (FY 2024 Economic Development Appropriations Act), increased the FY 2024 General Fund appropriation for the Home- and Community-Based Services (HCBS) Rent Subsidy Program by \$215,000 to meet Program demand. The Program provides rent assistance to individuals on a Medicaid HCBS waiver. The Subcommittee may wish to receive an update from the IFA about demand for the Program.

Housing Renewal Pilot Program — 2022 Iowa Acts, [House File 2564](#) (FY 2023 Economic Development Appropriations Act), created a new General Fund appropriation of \$500,000 to the IFA. The purpose of the Program is to help acquire and redevelop foreclosed properties that might otherwise become sources of abandonment and blight within their communities. A report on the impact of the Program is due to the General Assembly by December 31, 2024, and the Program is set to be repealed July 1, 2025. The Subcommittee may wish to receive an update from the IFA about the Program.

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

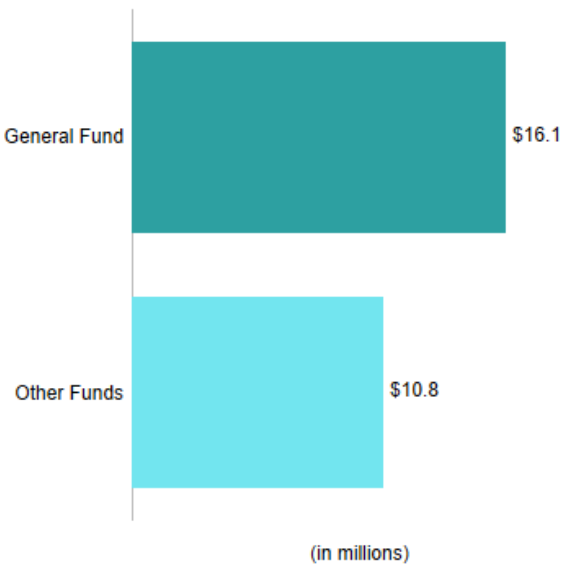
IOWA WORKFORCE DEVELOPMENT

Overview and Funding History

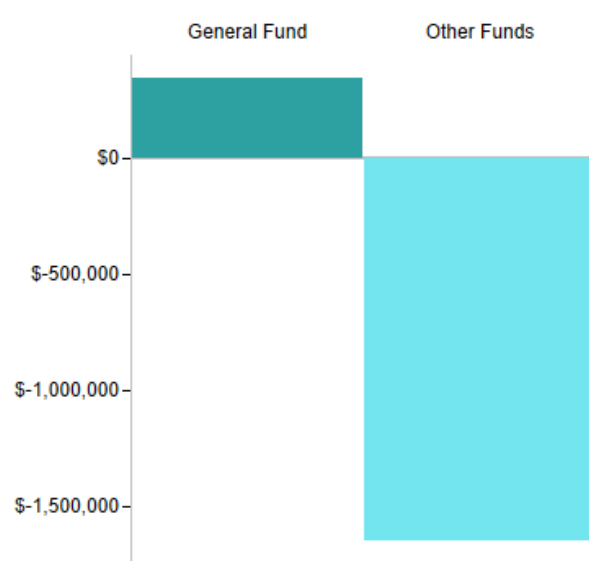
Agency Overview: [Iowa Workforce Development \(IWD\)](#) strives to improve the income, productivity, and safety of all Iowans. In conjunction with State and local economic development efforts, IWD also assists businesses in fulfilling workforce needs. IWD’s major services, products, and activities include:

- Workforce center services
- Business engagement
- Unemployment insurance
- Workforce information and analysis
- Vocational rehabilitation
- Resource management

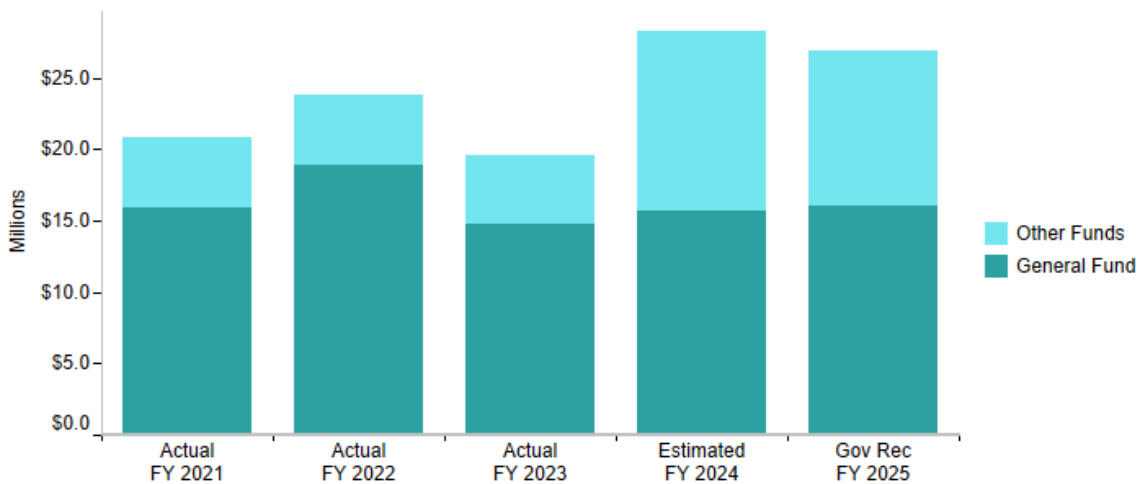
FY 2025 Governor's Recommendations
Total: \$26,919,807



Governor's Recommendations Compared to FY 2024



Funding History



General 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>
Workforce Development, Department of				
IWD - Vocational Rehabilitation Services				
Vocational Rehabilitation	\$ 0	\$ 6,106,732	\$ 6,226,739	\$ 120,007
Independent Living	0	84,804	84,804	0
Entrepreneurs with Disabilities Program	0	138,506	138,506	0
Independent Living Center Grant	0	86,547	86,547	0
IWD - Vocational Rehabilitation Services	\$ 0	\$ 6,416,589	\$ 6,536,596	\$ 120,007
Iowa Workforce Development				
Labor Services Division	\$ 3,491,252	\$ 0	\$ 0	\$ 0
Workers' Compensation Division	3,321,044	0	0	0
Operations - Field Offices	6,675,650	6,675,650	6,902,636	226,986
Offender Reentry Program	387,158	387,158	387,158	0
I/3 State Accounting System	228,822	228,822	228,822	0
Future Ready Summer Youth Intern Program	250,000	250,000	250,000	0
Employee Misclassification Program	379,631	379,631	379,631	0
Adult Education and Literacy Programs	0	500,000	500,000	0
Workplace Injury and Safety Surveys	0	125,555	125,555	0
Future Ready Reg. Apprenticeship Prog.	0	760,000	760,000	0
Iowa Workforce Development	\$ 14,733,557	\$ 9,306,816	\$ 9,533,802	\$ 226,986
Total Workforce Development, Department of	\$ 14,733,557	\$ 15,723,405	\$ 16,070,398	\$ 346,993

Governor's Recommendation FY 2025

Vocational Rehabilitation **\$120,007**

An increase of \$120,007 for increased operational expenses.

Operations — Field Offices **\$226,986**

An increase of \$226,986 for increased operational expenses.

Other Fund Recommendations

	Actual FY 2023 (1)	Estimated FY 2024 (2)	Gov Rec FY 2025 (3)	Gov Rec vs Est FY 2024 (4)
Workforce Development, Department of				
Iowa Workforce Development				
Field Offices - Spec Cont Fund	\$ 2,416,084	\$ 2,416,084	\$ 2,416,084	\$ 0
Field Offices - UI Reserve Interest	2,200,000	2,200,000	2,200,000	0
AMOS Mid-Iowa Organizing Strategy - SWJCF	100,000	100,000	100,000	0
Future Ready Iowa Coordinator - SWJCF	150,000	150,000	0	-150,000
Work-Based Learning Intermed Net - SWJCF	0	1,500,000	0	-1,500,000
Adult Ed and Literacy for the Workforce - SWJCF	0	5,500,000	5,500,000	0
STEM Internships - SWJCF	0	633,325	633,325	0
Total Workforce Development, Department of	\$ 4,866,084	\$ 12,499,409	\$ 10,849,409	\$ -1,650,000

Governor’s Recommendation FY 2025

Future Ready Iowa Coordinator — SWJCF \$-150,000

A decrease of \$150,000 eliminating the appropriation for the Future Ready Iowa Coordinator.

Work-Based Learning Intermediary Network — SWJCF \$-1,500,000

A decrease of \$1,500,000 eliminating the appropriation for the Network.

Discussion Items

State Government Alignment — [Senate File 514](#) (State Government Alignment Act) transferred various programs to and from IWD. The Labor Services Division and Workers’ Compensation Division were transferred from IWD to the Department of Inspections, Appeals, and Licensing. Vocational Rehabilitation, Independent Living, the Independent Living Center Grant, the Entrepreneurs with Disabilities Program, Adult Education and Literacy Programs, Adult Literacy for the Workforce, and the Work-Based Learning Intermediary Network were transferred from the Department of Education to IWD. The Future Ready Iowa Registered Apprenticeship Program and Science, Technology, Engineering, and Math (STEM) Internships were transferred from IEDA to IWD. The Subcommittee may wish to receive an update about the status of these programs.

Special Employment Security Contingency Fund — The Subcommittee may wish to hear from IWD about the funds available from the Special Employment Security Contingency Fund. An estimated \$3,100,000 will remain unencumbered in FY 2024 (this does not include \$2,200,000 for cash flow purposes). The appropriation for field offices in FY 2024 is \$2,400,000. Revenues available for field offices have decreased from \$4,100,000 in FY 2015 to an estimated \$2,600,000 in FY 2024. Agency expenditures have been as high as \$3,400,000 in FY 2017 and are estimated to be \$600,000 for FY 2024. The balance in the Fund was \$11,400,000 in FY 2016 and is estimated to be \$3,100,000 at the end of FY 2024 (excluding the cash flow moneys).

Unemployment Compensation Reserve Fund Interest — The Subcommittee may wish to request an update regarding the funds available from Unemployment Compensation Reserve Fund interest. The FY 2024 appropriation is \$2,200,000. IWD estimates interest from the Unemployment Compensation Reserve Fund will be \$6,800,000 in FY 2024. Interest rates increased from 0.18% annualized for January 2022 to 4.87% annualized for October 2023. The estimated Reserve Fund interest balance at the end of FY 2024 is \$10,600,000.

Unemployment Insurance Systems Modernization and Reed Act Funding — IWD has been authorized to use up to \$44,600,000 from the federal [Assistance for Unemployed Workers and Struggling Families Act \(Reed Act\)](#) for one-time funding for the modernization of unemployment insurance systems and for the acquisition of programming, software, and equipment required to provide an administrative system for the Iowa Unemployment Insurance Program. The Subcommittee may wish to request an

update from IWD about the status of this project. Previous Reed Act appropriations include \$4,800,000 in FY 2016, \$597,000 in FY 2017, and \$39,200,000 in FY 2018. As of December 4, 2023, IWD has expended \$18,270,690 and has an unspent balance of \$26,351,310. There is \$26,192,307 of available Reed Act funding that has yet to be appropriated.

Iowa's Unemployment Compensation Trust Fund — The Unemployment Compensation Trust Fund, or Unemployment Insurance Trust Fund, is administered by the U.S. Department of Labor in cooperation with IWD to help Iowans deal with periods of economic insecurity. State Unemployment Insurance laws are codified in Iowa Code chapter [96](#). The Fund is replenished through insurance taxes paid by Iowa employers based on a formula that includes an employer's five-year average annual benefit payment and the employer's five-year average annual taxable payroll. According to IWD data, \$260,476,759 was provided in regular unemployment insurance benefits in CY 2023, which is a slight increase from the \$253,914,156 provided in CY 2022. According to federal Department of Labor data, as of January 1, 2024, the balance in the Unemployment Insurance Trust Fund was \$1,804,549,557. The Subcommittee may request information from the IWD about the Department's efforts to provide unemployment insurance services to Iowans.

Vocational Rehabilitation Federal Funding — Federal funds match the General Fund appropriation for Vocational Rehabilitation Services (21.3% State to 78.7% federal). Available federal funds increase each year at the rate of inflation and are allotted to states by formula. State funds are subject to a maintenance of effort requirement. The Subcommittee may wish to request an update regarding the potential of additional federal matching funds.

Workforce Opportunity Fund — The Workforce Opportunity Fund is designed to sustain work-based learning programs, such as the Health Careers and Paraeducator Registered Apprenticeship programs, that were previously created with federal Coronavirus funds. The Fund will receive \$30,000,000 in existing funds. The Subcommittee may wish to request information about the Fund.

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

PUBLIC EMPLOYMENT RELATIONS BOARD

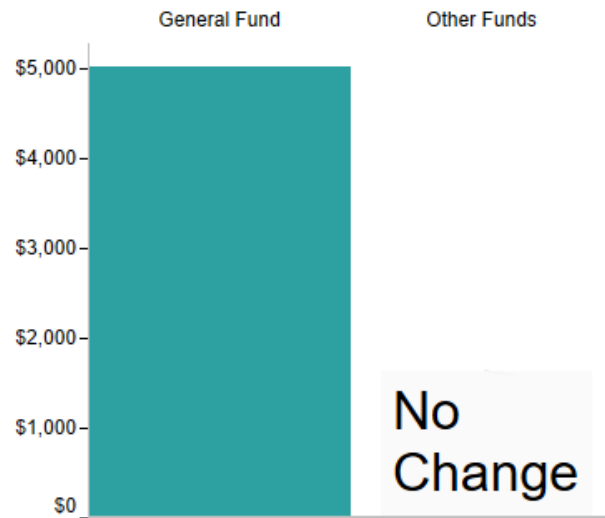
Overview and Funding History

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

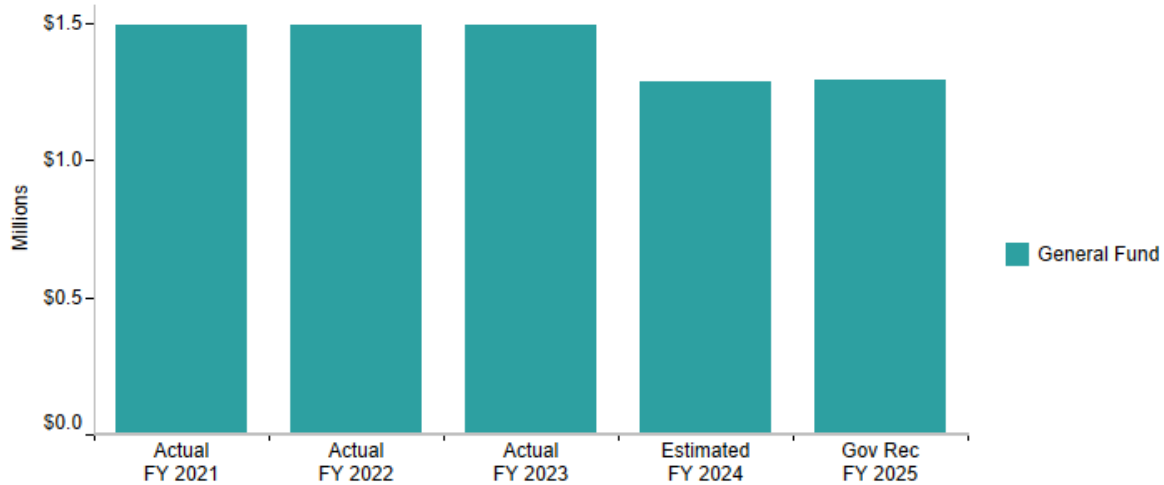
**FY 2025 Governor's Recommendations
Total: \$1,295,264**



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



Funding History



General 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>
Public Employment Relations Board				
Public Employment Relations General Office	\$ 1,492,452	\$ 1,290,230	\$ 1,295,264	\$ 5,034
Total Public Employment Relations Board	\$ 1,492,452	\$ 1,290,230	\$ 1,295,264	\$ 5,034

Governor’s Recommendations FY 2025

General Office **\$5,034**

An increase of \$5,034 for increased operational expenses.

Discussion Items

General Office Budget — The Subcommittee may wish to request information from the PERB regarding its workload and General Office appropriation. The General Office appropriation decreased by \$202,222 in FY 2024 compared to FY 2023 as a result of the PERB Board transitioning from full-time to part-time.

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

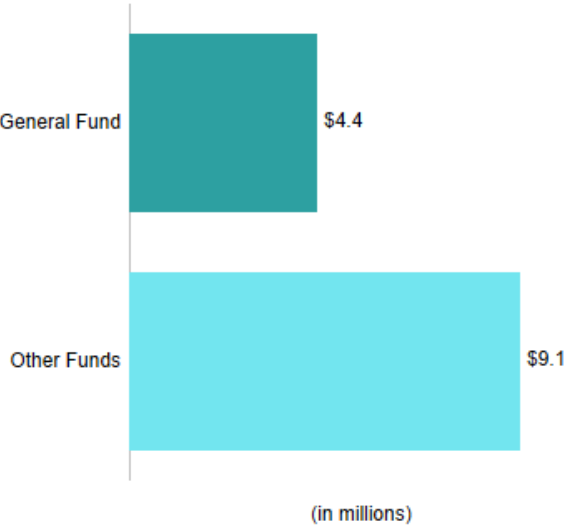
BOARD OF REGENTS

Overview and Funding History

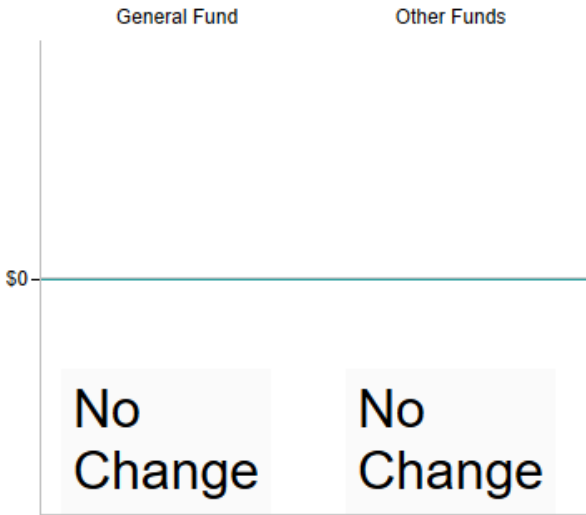
Agency Overview: The Economic Development Appropriations Subcommittee appropriates funds to the [Board of Regents](#) universities for the following purposes:

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

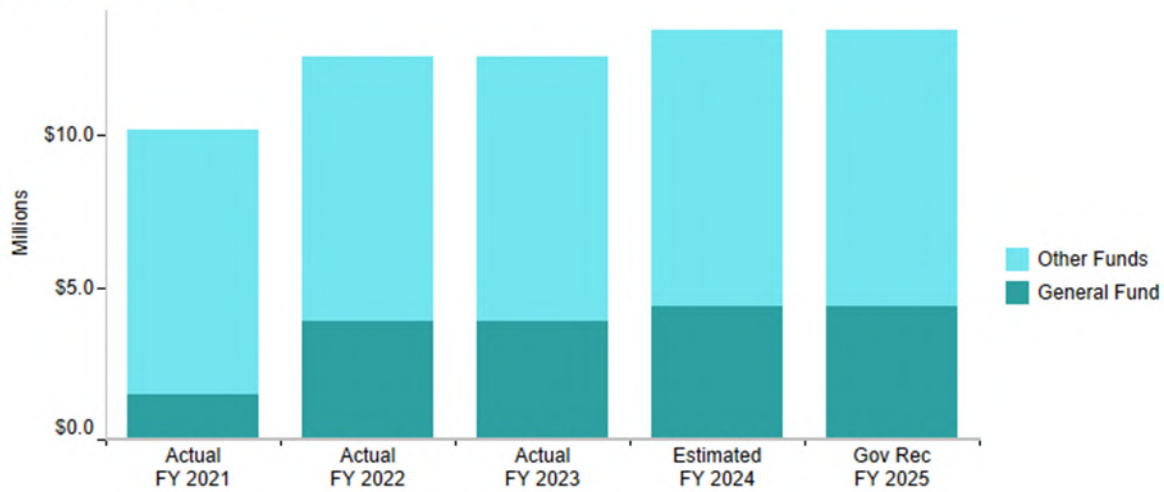
FY 2025 Governor's Recommendations
Total: \$13,458,316



Governor's Recommendations Compared to FY 2024



Funding History



The five-year funding history graph above does not reflect any funding the Board of Regents received through allocations or appropriations from the RIIF. Information on these appropriations can be found in the **Transportation, Infrastructure, and Capitals Appropriations Subcommittee** section of this document.

General Fund Recommendations

	Actual FY 2023 (1)	Estimated FY 2024 (2)	Gov Rec FY 2025 (3)	Gov Rec vs Est FY 2024 (4)
Regents, Board of				
Regents, Board of				
ISU - Biosciences Innovation Ecosystem - GF	\$ 2,623,481	\$ 2,963,995	\$ 2,963,995	\$ 0
UI - Biosciences Innovation Ecosystem - GF	874,494	1,000,000	1,000,000	0
UNI - Additive Manufacturing - GF	394,321	394,321	394,321	0
Total Regents, Board of	\$ 3,892,296	\$ 4,358,316	\$ 4,358,316	\$ 0

Other Fund Recommendations

	Actual FY 2023 (1)	Estimated FY 2024 (2)	Gov Rec FY 2025 (3)	Gov Rec vs Est FY 2024 (4)
Regents, Board of				
Regents, Board of				
Regents Innovation Fund - SWJCF	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 0
ISU - Economic Development - SWJCF	2,424,302	2,424,302	2,424,302	0
UI - Economic Development - SWJCF	209,279	209,279	209,279	0
UI - Entrepreneur and Econ Growth - SWJCF	2,000,000	2,000,000	2,000,000	0
UNI - Economic Development - SWJCF	1,066,419	1,466,419	1,466,419	0
Total Regents, Board of	\$ 8,700,000	\$ 9,100,000	\$ 9,100,000	\$ 0

Discussion Items

Economic Development, Commercialization of Research, and Technology Transfer — The Subcommittee may wish to receive an update from the Board of Regents regarding collaboration between the universities and businesses and how these efforts bring private and federal resources into Iowa. According to the Board of Regents, licensed technology has increased revenue to Iowa companies by \$53,800,000 from FY 2019 to FY 2023, while the three universities were awarded \$687,800,000 from competitive federal grants and awards in FY 2023.

UNI Manufacturing 4.0 — UNI's Institute for Decision Making (IDM) and Additive Manufacturing Center (AMC) are in partnership with the IEDA to advance Manufacturing 4.0 initiatives and economic development training across Iowa. The Subcommittee may wish to request an update from UNI about the partnership and its goals.

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

Comparisons to Other States — Gross Domestic Product

Data gathered by the [Bureau of Economic Analysis \(BEA\)](#) represents the Gross Domestic Product (GDP) by state. The GDP is the value added to goods and services by economic activity. It is equivalent to a state's gross output (sales or receipts and other operating income, commodity taxes, and inventory change) minus input (consumption of goods and services purchased from other U.S. industries or imported). This measure uses chained 2017 dollars to account for inflation.

When evaluated on a per capita basis, Iowa ranked 20th in the nation, with a per capita GDP of \$61,817, in calendar year 2022. The state with the highest per capita GDP was New York (\$89,623), followed by Massachusetts (\$86,560) and Washington (\$82,348). The three lowest states were Mississippi (\$38,827), West Virginia (\$43,109), and Arkansas (\$45,099).

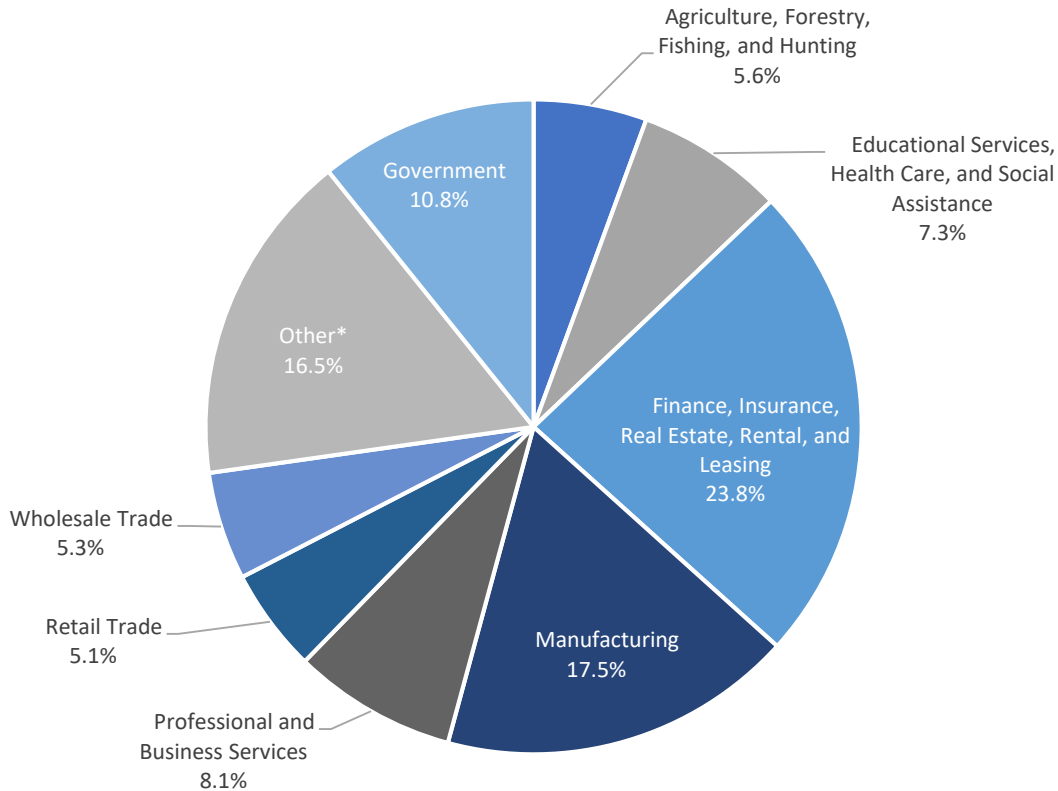
Since 2017, Iowa's GDP has grown by 5.73%, the 36th largest increase among all states. The state with the largest increase was Idaho (25.71%), followed by Utah (24.31%) and Washington (21.62%). The states that had the slowest growth were Alaska (-6.04%), Louisiana (-3.57%), and North Dakota (-3.06%).

The chart on the following page displays Iowa's GDP by North American Industry Classification System (NAICS) sector. The largest two sectors of Iowa's GDP are Finance, Insurance, Real Estate, Rental, and Leasing (23.80%) and Manufacturing (17.50%).

The fastest-growing sectors in Iowa since 2017 are Professional and Business Services (32.40%) and Agriculture, Forestry, Fishing, and Hunting (29.90%). The sectors with the slowest growth since 2017 are Wholesale Trade (-5.90%) and Retail Trade (-2.80%).

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

Iowa's GDP by Industry CY 2022 (\$197.846 billion Chained 2017 Dollars)



*Other includes:

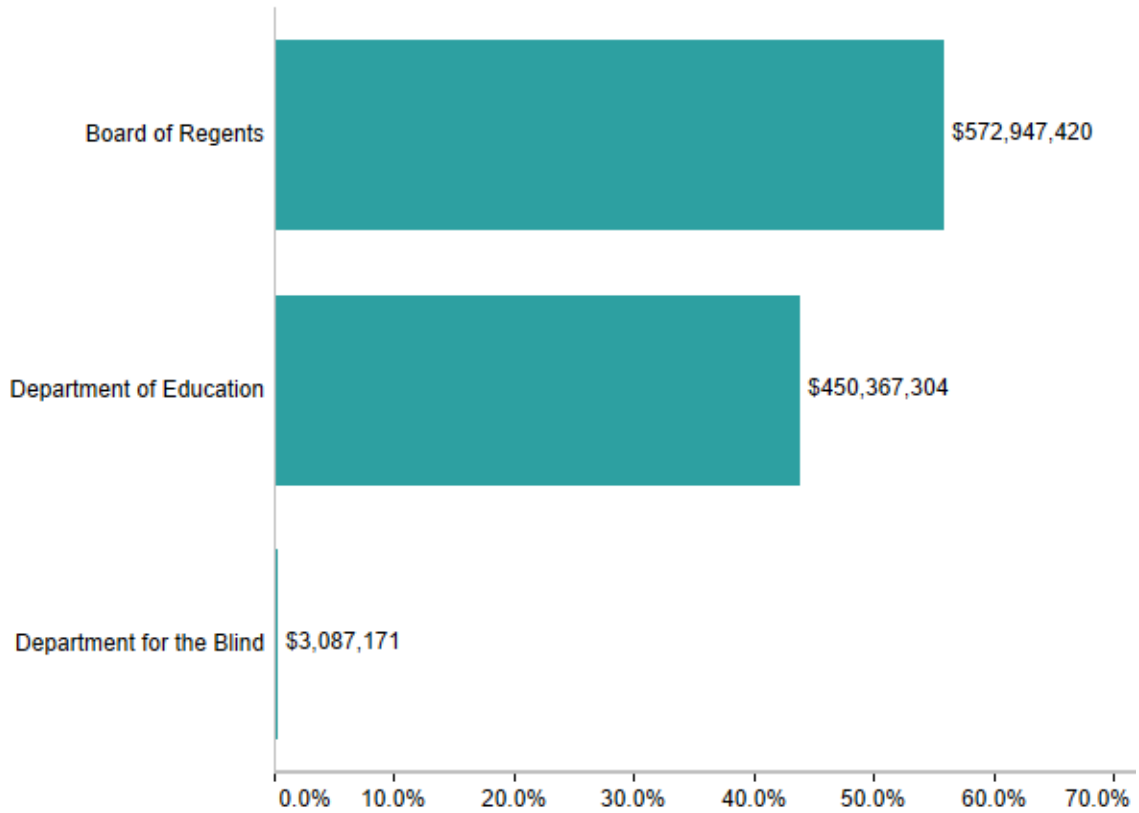
- Mining
- Utilities
- Construction
- Transportation and Warehousing
- Information
- Arts, Entertainment, Recreation, Accommodation, and Food Services
- Any other industry not otherwise categorized

Reports Required to Be Filed with General Assembly

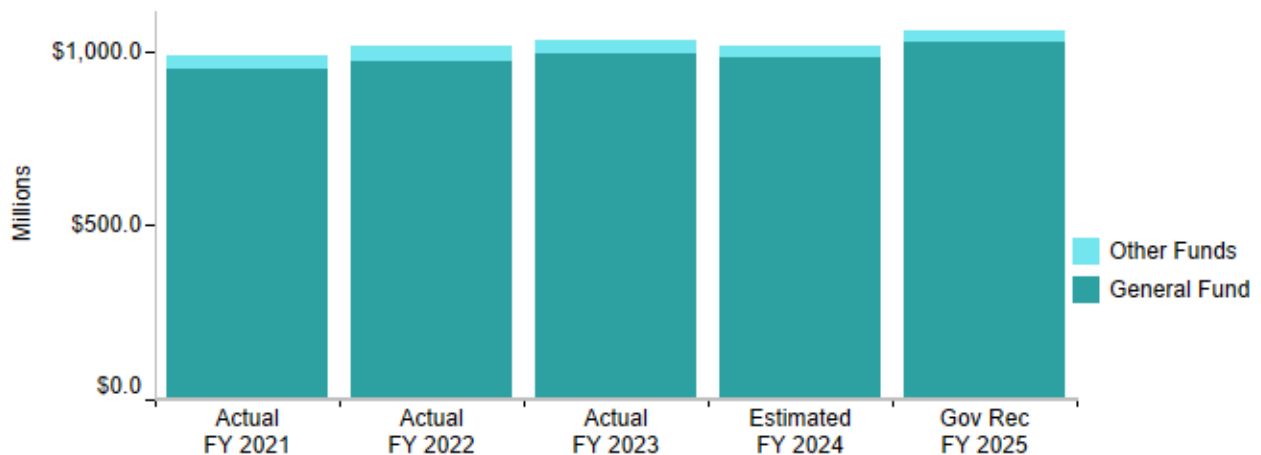
Reports and other documents required to be filed with the General Assembly are organized by submitting department and by date and are published on this [webpage](#).

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

**FY 2025 General Fund Governor's Recommendations
 Total: \$1,026,401,895**



**Funding History by Appropriations Subcommittee —
 Education**

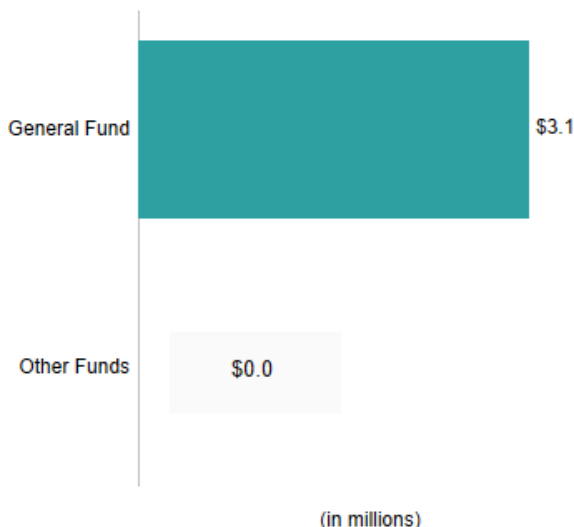


DEPARTMENT FOR THE BLIND

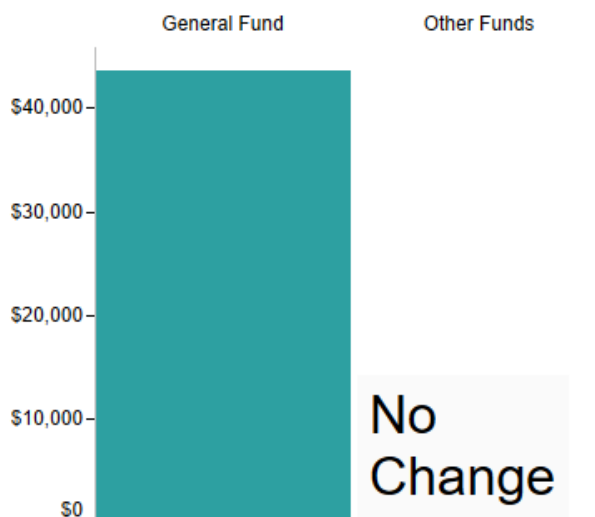
Overview and Funding History

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

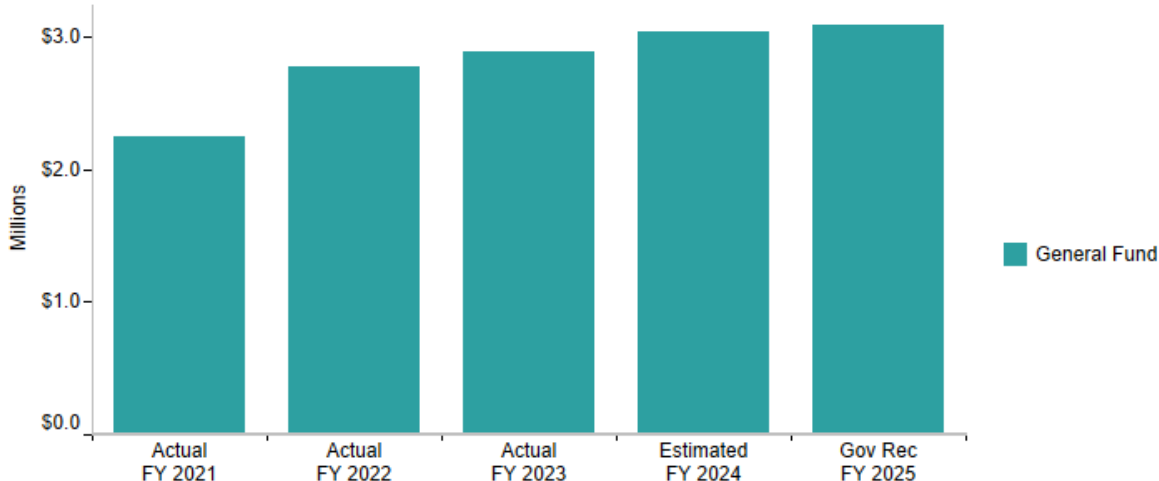
**FY 2025 Governor's Recommendations
Total: \$3,087,171**



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



Funding History



General 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>
Blind, Department for the				
Department for the Blind				
Department for the Blind	\$ 2,893,503	\$ 3,043,503	\$ 3,087,171	\$ 43,668
Total Blind, Department for the	\$ 2,893,503	\$ 3,043,503	\$ 3,087,171	\$ 43,668

Governor’s Recommendation FY 2025

Department for the Blind **\$43,668**

An increase of \$43,668 for increases in general administrative expenses.

Discussion Items

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

For Federal Fiscal Year (FFY) 2024, the Department is receiving \$372,888 in IL funding, which requires a State match of \$41,047. This is the current estimated amount, as the award has not been finalized. The Department consistently spends more than required (\$1,011,129 in total for FY 2023) in order to meet the demand for IL services. The Department is receiving \$7,461,836 in federal VR funding for FFY 2024, requiring a State match of \$2,019,532. The Department has not received the final FFY 2024 VR grant award notice.

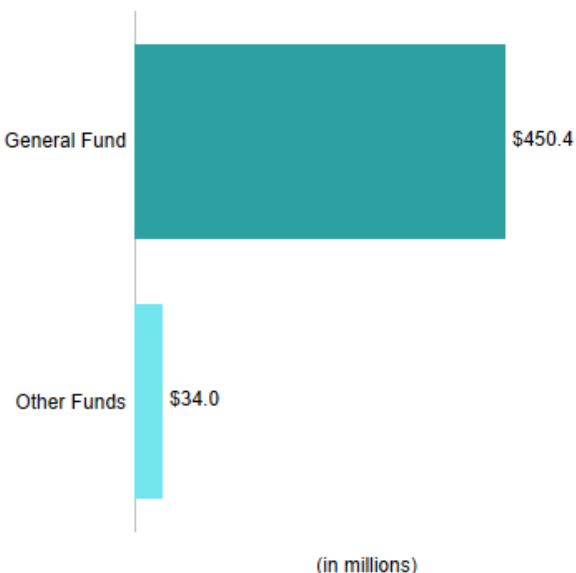
Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the **Federal Funds** section of this document.

DEPARTMENT OF EDUCATION

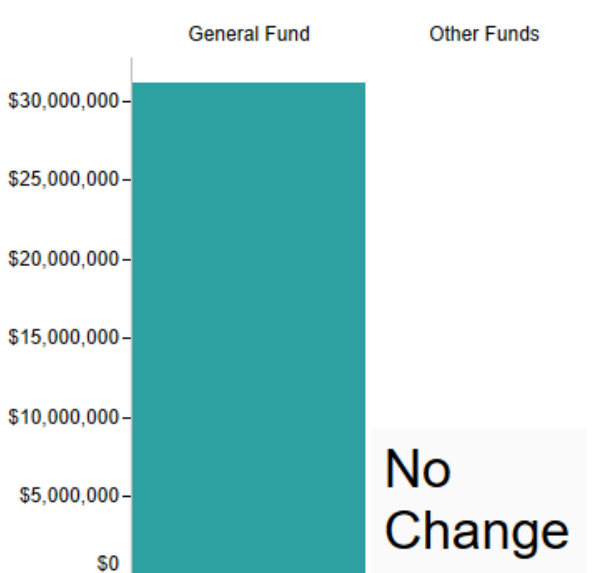
Overview and Funding History

Agency Overview: The [Department of Education](#) oversees pre-K through grade 12 education in Iowa as well as the community college system. In addition, the Department’s budget includes the College Student Aid Commission, early childhood programming, the Iowa Board of Educational Examiners, Iowa PBS, the Iowa School for the Deaf, and the Iowa Educational Services for the Blind and Visually Impaired. Direct aid to local schools is not part of the Education Appropriations Subcommittee’s budget. For more information on school aid, see the **State School Aid** and the **Unassigned Standing Appropriations** sections of this document.

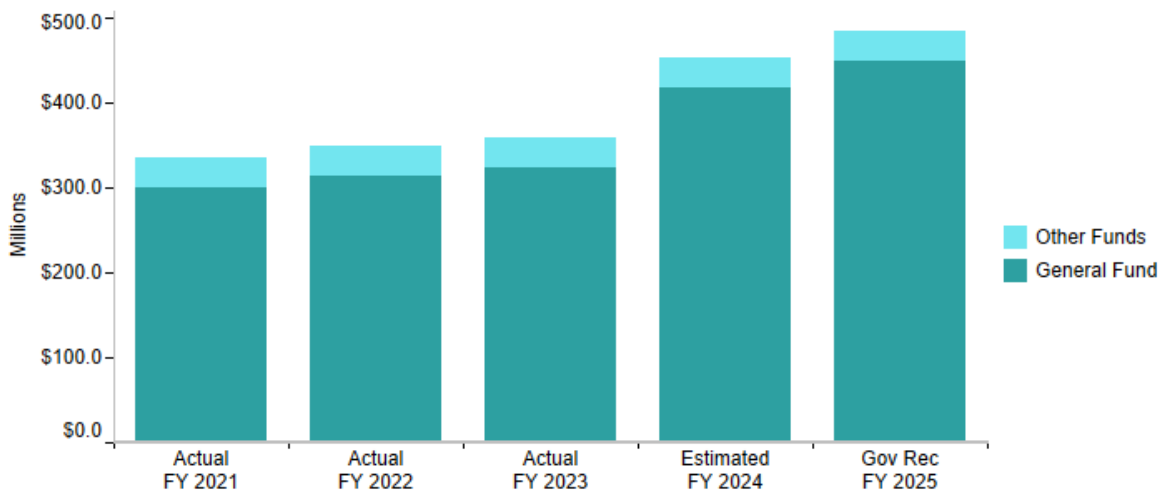
FY 2025 Governor's Recommendations
Total: \$484,367,304



Governor's Recommendations Compared to FY 2024



Funding History



General Fund Recommendations

	Actual FY 2023 (1)	Estimated FY 2024 (2)	Gov Rec FY 2025 (3)	Gov Rec vs Est FY 2024 (4)
Education, Department of				
Education, Dept. of				
Dept. of Education Administration	\$ 5,975,526	\$ 5,893,672	\$ 6,581,620	\$ 687,948
Career Technical Education Administration	598,197	598,197	598,197	0
Career Technical Education Secondary	2,952,459	2,952,459	3,076,041	123,582
School Food Service	2,176,797	2,176,797	2,176,797	0
Special Ed. Services Birth to 3	1,721,400	1,721,400	1,721,400	0
Early Head Start Projects	574,500	574,500	574,500	0
Student Achievement/Teacher Quality	2,965,467	2,990,467	2,990,467	0
Statewide Student Assessment	3,000,000	3,000,000	3,000,000	0
Work-Based Learning Clearinghouse	300,000	300,000	300,000	0
Summer Joint Enrollment Program	600,000	600,000	600,000	0
Jobs for America's Grads	8,146,450	9,146,450	9,646,450	500,000
Attendance Center/Website & Data System	250,000	250,000	250,000	0
Early Lit - Successful Progression	7,824,782	7,824,782	7,824,782	0
Early Lit - Early Warning System	1,915,000	1,915,000	1,915,000	0
Early Lit - Iowa Reading Research Center	600,000	1,500,000	1,500,000	0
Computer Science Prof. Devel. Incentive Fund	500,000	500,000	500,000	0
Children's Mental Health Training	3,383,936	3,383,936	3,383,936	0
Best Buddies Iowa	35,000	35,000	35,000	0
Midwestern Higher Education Compact	115,000	115,000	115,000	0
Nonpublic School Concurrent Enrollment	1,000,000	1,000,000	1,000,000	0
Community Colleges General Aid	221,658,161	228,858,161	234,579,615	5,721,454
Therapeutic Classroom Incentive Fund	2,351,382	2,351,382	2,351,382	0
Therapeutic Classroom Trans. Claims Reimb.	500,000	500,000	500,000	0
Child Development - Standing	10,524,389	10,524,389	10,524,389	0
ECL General Aid (SRG)	23,406,799	0	0	0
Nonpublic Textbook Services	852,000	0	0	0
Online State Job Posting System	230,000	0	0	0
Adult Education and Literacy Programs	500,000	0	0	0
Vocational Technical Tuition Grant - Standing	0	1,750,185	1,750,185	0
Tuition Grant Program - Standing	0	51,421,531	52,707,069	1,285,538
Tuition Grant - For-Profit	0	108,000	110,700	2,700
Future Ready Iowa Skilled Workforce Grant Program	0	275,000	275,000	0
Iowa Workforce Grant and Incentive Program	0	6,500,000	6,500,000	0
LEAD-K Program	0	200,000	200,000	0
Special Education Division	0	0	20,134,573	20,134,573
Professional Development	0	0	2,129,265	2,129,265
College Aid Commission	0	591,533	591,533	0
National Guard Benefits Program	0	6,600,000	6,600,000	0
All Iowa Opportunity Scholarships	0	3,229,468	3,229,468	0
Health Care Professional Recruitment	0	500,973	500,973	0
Future Ready Iowa Last-Dollar Scholarship Program	0	23,927,005	23,927,005	0
Mental Health Practitioner Loan Repayment Program	0	520,000	520,000	0
Rural Iowa Primary Care Loan Repayment Program	0	2,504,933	2,504,933	0
Teach Iowa Scholars	0	650,000	650,000	0
Health Care-Related Loan Program	0	500,000	500,000	0
Rural Veterinarian Loan Repayment Program	0	700,000	700,000	0
STEM Collaborative Initiative	0	6,354,848	6,354,848	0
ISD - Iowa School for the Deaf	0	11,421,710	11,707,253	285,543
Ed. Services for the Blind & Visually Impaired	0	4,794,040	4,913,891	119,851
Education, Dept. of	\$ 304,657,245	\$ 411,260,818	\$ 442,251,272	\$ 30,990,454

General Fund Recommendations (cont'd)

	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>
Vocational Rehabilitation Services				
Vocational Rehabilitation	\$ 6,116,328	\$ 0	\$ 0	\$ 0
Independent Living	84,823	0	0	0
Entrepreneurs with Disabilities Program	138,506	0	0	0
Independent Living Center Grant	86,457	0	0	0
Vocational Rehabilitation Services	<u>\$ 6,426,114</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Iowa PBS				
Iowa PBS Operations	\$ 7,870,316	\$ 7,943,538	\$ 8,116,032	\$ 172,494
State Library of Iowa				
State Library	\$ 2,532,594	\$ 0	\$ 0	\$ 0
Enrich Iowa Libraries	2,464,823	0	0	0
State Library of Iowa	<u>\$ 4,997,417</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Total Education, Department of	<u>\$ 323,951,092</u>	<u>\$ 419,204,356</u>	<u>\$ 450,367,304</u>	<u>\$ 31,162,948</u>

Governor’s Recommendations FY 2025

Department of Education Administration \$687,948

The recommendations include the following:

- An increase of \$243,606 for general administrative purposes.
- An increase of \$444,342 for 3.00 new full-time equivalent (FTE) positions at the Department of Education. The new positions include an Attorney III, an Investigator II with the Board of Educational Examiners, and a Charter School Administrative Consultant.

Career and Technical Education Secondary \$123,582

An increase of \$123,582; however, the Department of Management notified the LSA that this should have been entered on the Career and Technical Education Administration line instead.

Jobs for America’s Grads \$500,000

A general increase in State funding to add 10 to 15 new schools to the program.

Community Colleges General Aid \$5,721,454

A general increase of 2.50% from FY 2024 funding levels.

Tuition Grant Program — Standing (Nonprofit) \$1,285,538

A general increase of 2.50% from FY 2024 funding levels.

Tuition Grant — For-Profit \$2,700

A general increase of 2.50% from FY 2024 funding levels.

Division of Special Education \$20,134,573

A new appropriation to establish a Division of Special Education, which will supervise and provide technical assistance for Iowa’s special education system. Funding for Area Education Agencies (AEAs) will be reduced by an equivalent amount to support this appropriation.

Professional Development \$2,129,265

A new appropriation for professional development. Funding is being shifted out from the AEAs to support this appropriation.

ISD — Iowa School for the Deaf \$285,543

A general increase of 2.50% from FY 2024 funding levels.

Educational Services for the Blind and Visually Impaired \$119,851

A general increase of 2.50% from FY 2024 funding levels.

Iowa PBS

\$172,494

A general increase in State funding, including \$147,494 for a general administrative increase and \$25,000 for an FTE position backfill.

Other Fund Recommendations

	Actual FY 2023 (1)	Estimated FY 2024 (2)	Gov Rec FY 2025 (3)	Gov Rec vs Est FY 2024 (4)
College Student Aid Commission				
College Student Aid Comm.				
Skilled Workforce Tuition Grant - SWJCF	\$ 5,000,000	\$ 0	\$ 0	\$ 0
Total College Student Aid Commission	\$ 5,000,000	\$ 0	\$ 0	\$ 0
Education, Department of				
Education, Dept. of				
Workforce Training & Econ Dev Funds - SWJCF	\$ 15,100,000	\$ 15,100,000	\$ 15,100,000	\$ 0
ACE Infrastructure - SWJCF	6,000,000	6,000,000	6,000,000	0
PACE and Regional Sectors - SWJCF	5,000,000	5,000,000	5,000,000	0
Gap Tuition Assistance Fund - SWJCF	2,000,000	2,000,000	2,000,000	0
Workforce Prep. Outcome Reporting - SWJCF	200,000	200,000	200,000	0
Adult Literacy for the Workforce - SWJCF	5,500,000	0	0	0
Work-Based Intermed Network - SWJCF	1,500,000	0	0	0
Skilled Workforce Shortage Tuition Grant - SWJCF	0	5,000,000	5,000,000	0
STEM Best - SWJCF	0	700,000	700,000	0
Total Education, Department of	\$ 35,300,000	\$ 34,000,000	\$ 34,000,000	\$ 0
Total Education	\$ 40,300,000	\$ 34,000,000	\$ 34,000,000	\$ 0

Governor’s Recommendations FY 2025

Discussion Items

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

- **Career Technical Education Secondary.** These funds are part of the State’s receipt of federal Perkins funding. To fulfill MOE requirements, the State must spend an amount equal to or greater than the amount spent the previous year, per student or in the aggregate (\$2,952,459), unless the federal award is decreased. Failure to meet MOE requirements for this appropriation may jeopardize all federal Perkins funding. *The Governor is recommending a \$123,582 increase in funding for Career Technical Education Secondary. However, the Department of Management notified the LSA that this should have been entered on the Career and Technical Education Administration line instead.*
- **Career Technical Education Administration.** These funds are part of the State’s receipt of federal Perkins funding. The State must expend as much from nonfederal sources for State administration as it did during the preceding year (\$598,197).
- **Special Education Services Birth to Three.** This appropriation funds the State’s early childhood special education services under the federal [Individuals with Disabilities Education Act \(IDEA\)](#). Any reduction in State funding may result in the loss of IDEA funding for early childhood special education.
- **Early Head Start Projects.** The State must match 25.00% of the funds received. The match may consist of both local and State sources.
- **Iowa PBS.** Federal funding is received through the Corporation for Public Broadcasting (CPB) as well as through other federal grants.

Language Equality and Acquisition for Deaf Kids (LEAD-K) — 2022 Iowa Acts, [House File 604](#) (Deaf Children, Language, and Literacy Development Act), directs the Department of Education to work with other State agencies to coordinate, develop, and disseminate resources to parents and educators, including information on deaf and hard-of-hearing children's expressive and receptive language acquisition and development. The Act mirrors a nationwide LEAD-K initiative to raise awareness of deaf or hard-of-hearing children's experiences in language learning and to work toward school readiness and sufficient language skills by promoting state legislation that allows deaf children to have access to both American Sign Language (ASL) and English. The Act is subject to an appropriation. The General Assembly began funding LEAD-K in FY 2024 at \$200,000. *The Governor is recommending status quo funding.*

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

The Strategic Reserve Fund also includes revenue from Great Lakes Higher Education Corporation (now Ascendium Education Group), which services the Commission's remaining federal loan portfolio from the discontinued [Federal Family Education Loan Program](#) (FFELP). Any income related to the Commission's role as Iowa's guaranty agency for the FFELP must be used for activities related to student loans and other student financial aid. The Commission currently projects revenue from Ascendium as follows, with no further revenue after FY 2024:

- FY 2021 — \$1,775,270
- FY 2022 — \$1,000,000
- FY 2023 — \$350,000
- FY 2024 — \$24,800

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

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

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

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

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

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

Iowa PBS Historical Video Archives — Iowa PBS is planning to begin phase three of its initiative to preserve more than 55,000 hours of historical film and video and make it available to the public. The General Assembly has supported this program with capital and General Fund allocations in FY 2022 and FY 2024. Past appropriations have funded the hiring of staff and the one-time capital costs for the digital asset management (DAM) system, which will house the online historical archive.

FY 2022 Awards by Program — The following table provides statistics on FY 2022 awards for State-funded student aid programs:

State Appropriated Programs	Total Appropriations	Number of Awards	Average Award	Applications Not Funded
All Iowa Opportunity Scholarship	\$ 3,100,000	747	4,188	5,584
National Guard Service Scholarship	4,700,000	1,001	5,957	1,423
Iowa Tuition Grant - For-Profit	456,220	210	2,047	705
Iowa Tuition Grant - Not-for-Profit	48,896,050	8,891	5,495	22,195
Iowa Vocational Technical Tuition Grant	1,750,185	2,559	705	19,360
Health Care Professional Recruitment	500,973	33	32,653	47
Skilled Workforce Shortage Tuition Grant	5,000,000	4,299	1,214	19,360
Rural Iowa Veterinarian Loan Repayment Program	400,000	6	60,000	30
Rural Iowa Primary Care Loan Repayment Program	1,724,502	17	186,578	17
Teach Iowa Scholar	400,000	82	4,000	180
Health Care Loan Repayment Program	250,000	54	4,556	181
Future Ready Iowa Last-Dollar Scholarship	23,927,005	7,764	2,769	22,033
Future Ready Iowa Grant	275,000	18	3,785	800

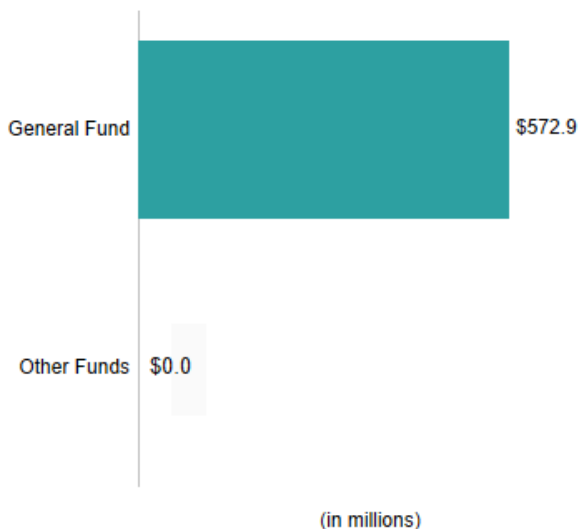
Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the **Federal Funds** section of this document.

BOARD OF REGENTS

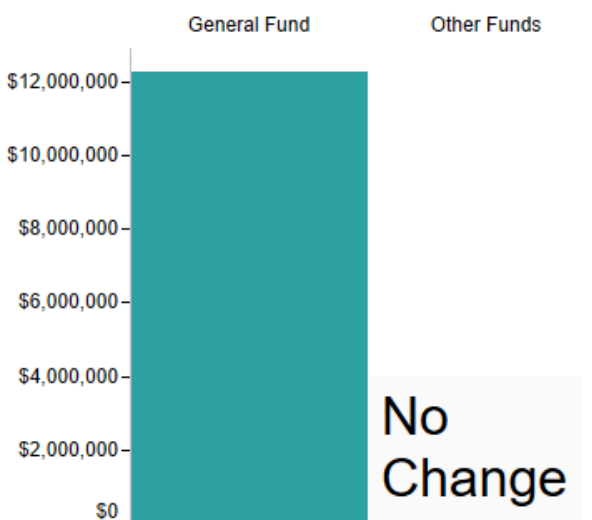
Overview and Funding History

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

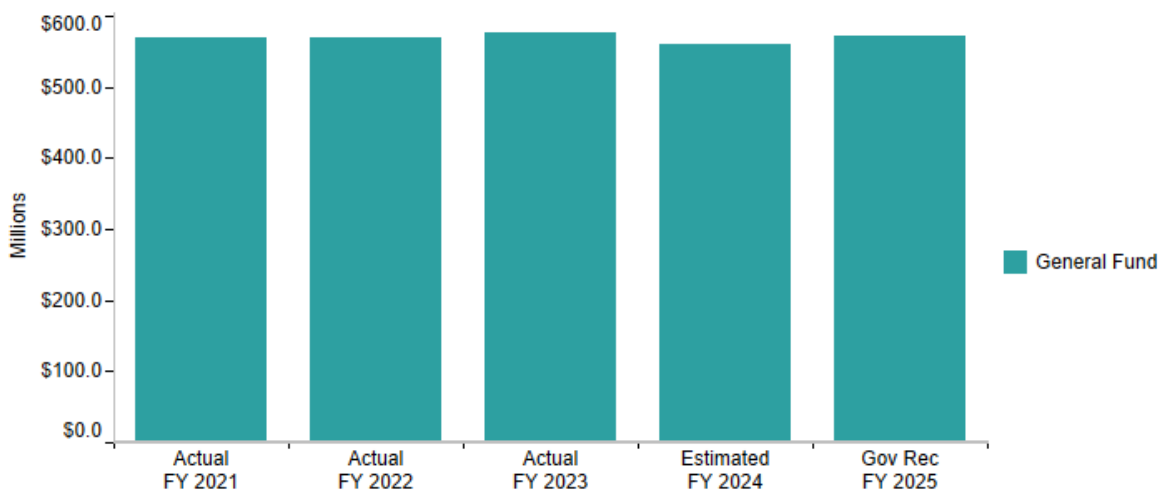
**FY 2025 Governor's Recommendations
Total: \$572,947,420**



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



Funding History



General Fund Recommendations

	Actual FY 2023 (1)	Estimated FY 2024 (2)	Gov Rec FY 2025 (3)	Gov Rec vs Est FY 2024 (4)
Regents, Board of				
Regents, Board of				
Regents Board Office	\$ 764,642	\$ 764,642	\$ 764,642	\$ 0
BOR - Regents Resource Centers	268,297	268,297	268,297	0
University of Iowa - General	218,045,224	218,045,224	223,496,355	5,451,131
UI - Oakdale Campus	2,103,819	2,103,819	2,103,819	0
UI - Hygienic Laboratory	4,822,610	4,822,610	4,822,610	0
UI - Family Practice Program	2,220,598	2,220,598	2,220,598	0
UI - Specialized Children Health Services	634,502	634,502	634,502	0
UI - Iowa Cancer Registry	143,410	143,410	143,410	0
UI - Substance Abuse Consortium	53,427	53,427	53,427	0
UI - Biocatalysis	696,342	696,342	696,342	0
UI - Primary Health Care	624,374	624,374	624,374	0
UI - Iowa Birth Defects Registry	36,839	36,839	36,839	0
UI - Iowa Nonprofit Resource Center	156,389	156,389	156,389	0
UI - IA Online Advanced Placement Acad.	463,616	463,616	463,616	0
UI - Iowa Flood Center	1,154,593	1,154,593	1,154,593	0
UI - College of Nursing	0	2,800,000	2,800,000	0
Iowa State University - General	174,092,719	174,092,719	178,445,037	4,352,318
ISU - Agricultural Experiment Station	29,462,535	29,462,535	29,462,535	0
ISU - Cooperative Extension	18,307,366	18,157,366	18,157,366	0
ISU - Future Ready Workforce	0	2,800,000	2,800,000	0
University of Northern Iowa - General	99,408,923	99,408,923	101,894,146	2,485,223
UNI - Real Estate Education Program	123,523	123,523	123,523	0
UNI - Recycling and Reuse Center	172,768	0	0	0
UNI - Math & Science Collaborative	6,354,848	0	0	0
UNI - Educators for Iowa	0	1,500,000	1,500,000	0
BOR - John Pappajohn Centers	0	125,000	125,000	0
Iowa School for the Deaf	11,089,039	0	0	0
Ed. Services for Blind & Visually Impaired	4,654,408	0	0	0
Total Regents, Board of	\$ 575,854,811	\$ 560,658,748	\$ 572,947,420	\$ 12,288,672

Governor’s Recommendations FY 2025

University of Iowa — General **\$5,451,131**
 A general increase of 2.50% from FY 2024 funding levels.

Iowa State University — General **\$4,352,318**
 A general increase of 2.50% from FY 2024 funding levels.

University of Northern Iowa — General **\$2,485,223**
 A general increase of 2.50% from FY 2024 funding levels.

Discussion Items

Enrollment at Regent Universities — Iowa’s Regent universities have been experiencing a steady decline in enrollment since fall 2016. Enrollment has trended downward across almost every subcategory measured in the Board of Regents Enrollment Report (found [here](#)). Enrollment from fall 2022 to fall 2023 represents the first increase from the prior trend. Significant areas of change include:

- 0.43% increase in overall enrollment from fall 2022 to fall 2023.
- 1.95% average decline in Iowa resident enrollment from fall 2022 to fall 2023.

- 3.39% increase in out-of-state resident enrollment and an 8.69% increase in international student enrollment from fall 2022 to fall 2023.
- 0.39% average increase in graduate and professional enrollment from fall 2022 to fall 2023, but a 1.23% decrease since fall 2020.
- 1.05% average increase in new first-year enrollment from fall 2022 to fall 2023 and a 12.76% increase since fall 2020.
- India overtaking China as the top country of recruitment of International Students with 925 and 820 students, respectively, for the first time on record.

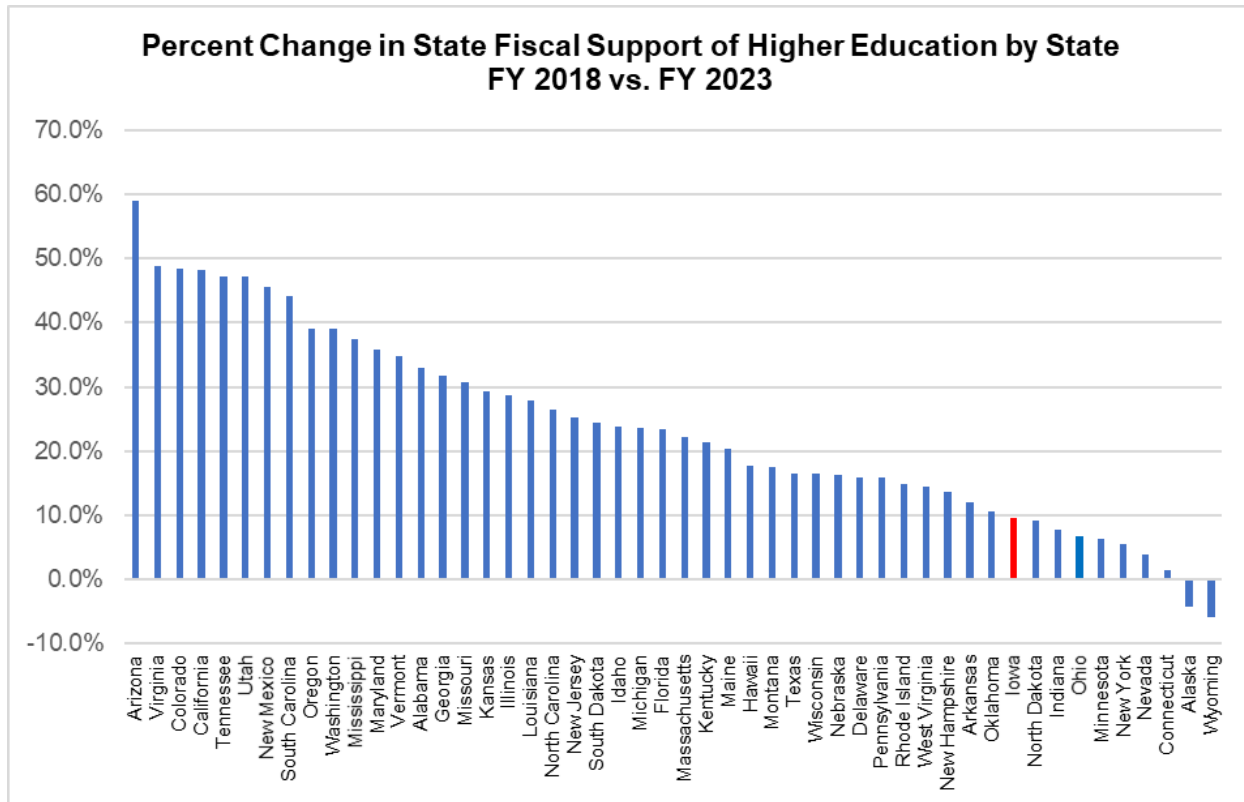
Tuition Increases at Regent Universities — The Board of Regents approved in-state tuition and mandatory fee increases of 3.50% for the 2023-2024 school year for all three universities. This follows the 2022-2023 school year increase of 4.25% for all three universities. There has been an average increase across all three universities of 52.62% since 2010. The Board of Regents will determine 2024-2025 tuition increases in July 2024.

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

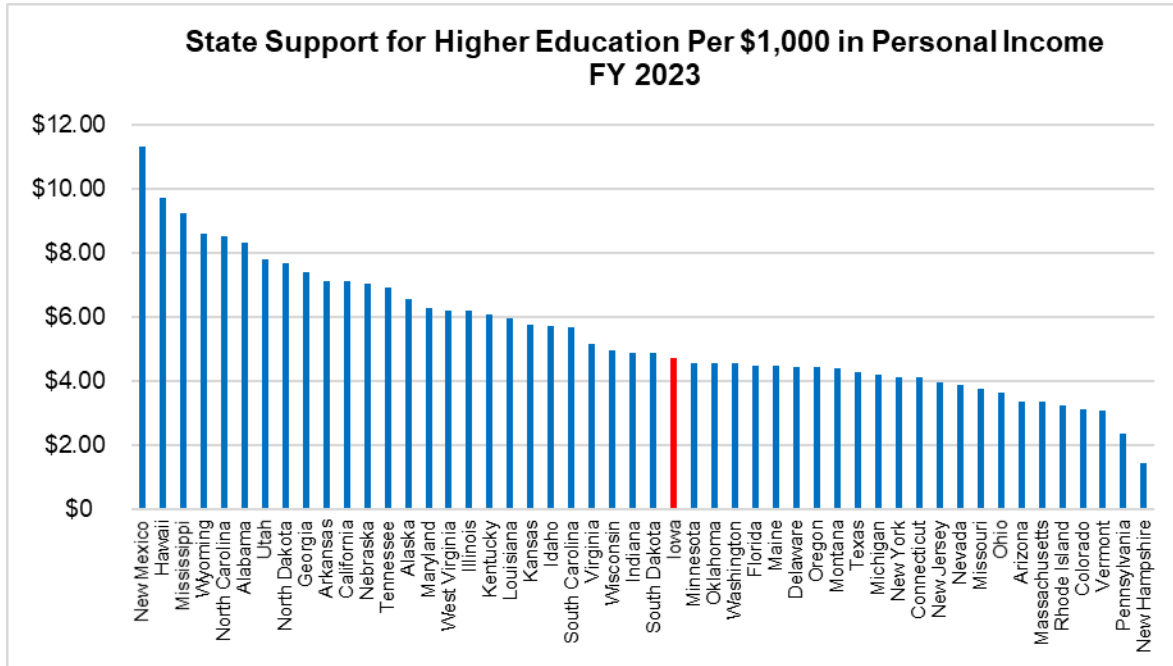
Comparison to Other States — State Fiscal Support for Higher Education

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

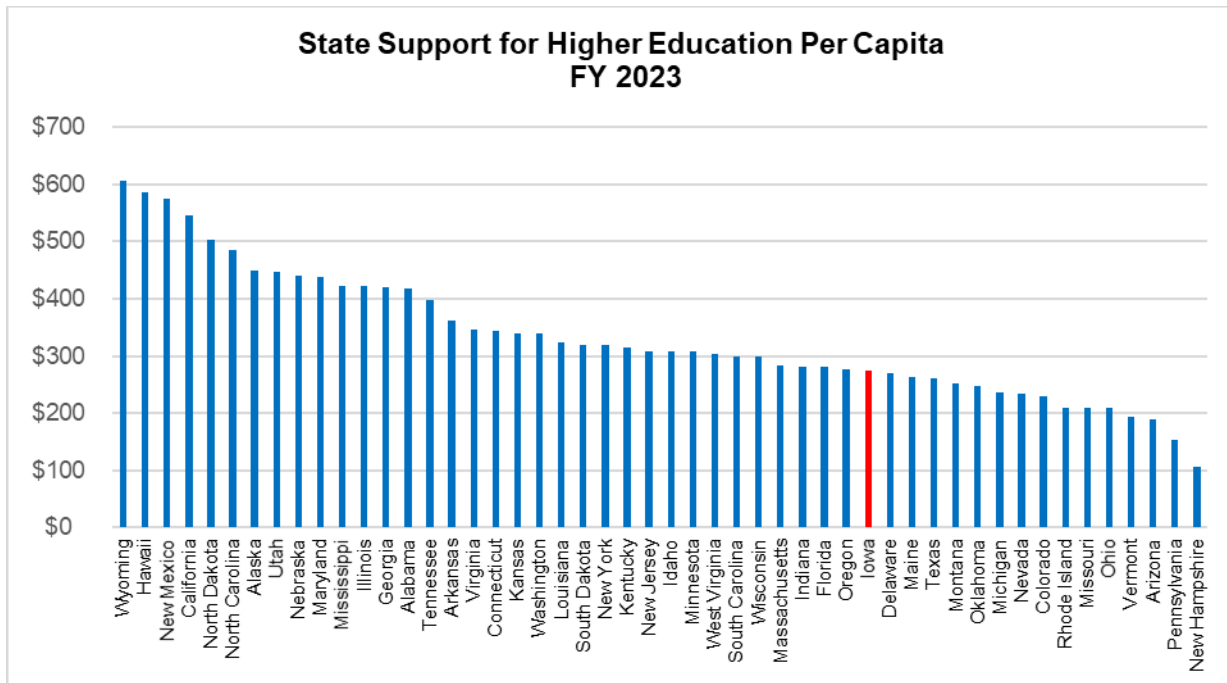
The chart below shows the percentage change in the amount of state support for higher education between FY 2018 and FY 2023. Iowa ranks 41st with an increase in state support of 9.54%.



Funding Per \$1,000 of Personal Income and Per Capita. The chart below shows that Iowa ranks 27th among the 50 states in FY 2023 in higher education funding per \$1,000 of personal income, as reported by the U.S. Department of Commerce, with funding of \$4.72 per \$1,000. The state with the highest level of funding is New Mexico, with funding of \$11.34 per \$1,000, and the state with the lowest level is New Hampshire, with funding of \$1.43 per \$1,000.

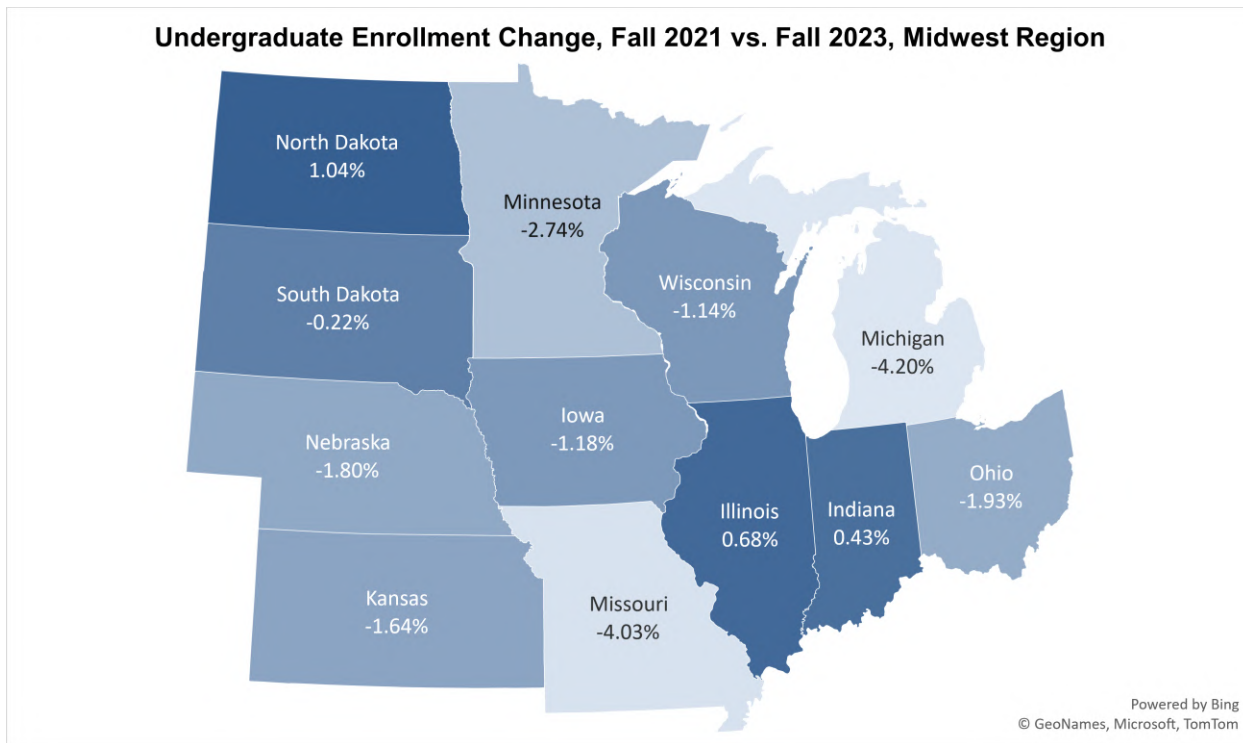


The chart below shows that Iowa ranks 35th in higher education funding per capita in FY 2023, based on U.S. Census population statistics, with a rate of \$275 per capita. The state with the highest level of per capita funding is Wyoming at \$606, and the state with the lowest is New Hampshire at \$106.



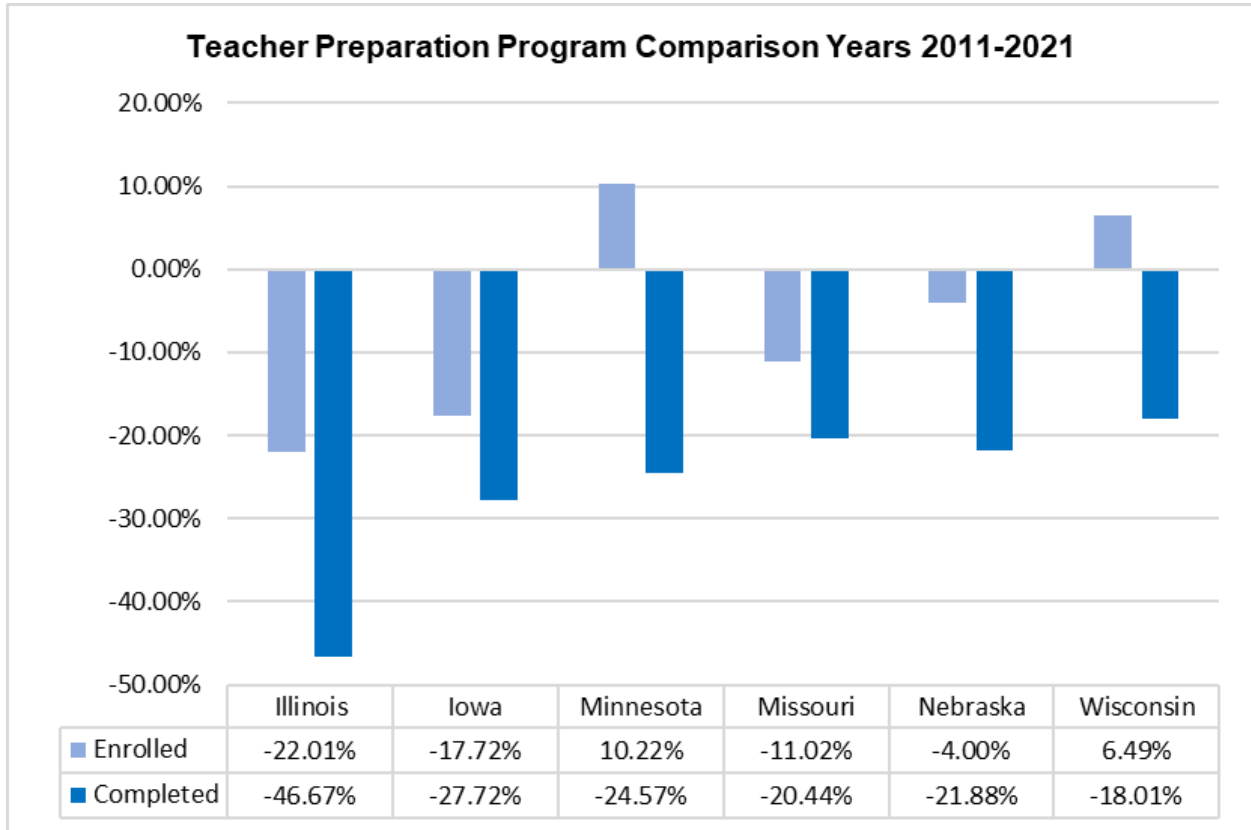
Comparison to Other States — Undergraduate Enrollment

In recent years, there has been a nationwide decrease in enrollment of new undergraduate students in both public and private institutions. The decrease has been occurring at both two-year and four-year institutions. The following map reflects [data](#) from the National Student Clearinghouse Research Center on undergraduate enrollment in the Midwest region for fall 2023 compared to fall 2021. The largest increase in enrollment was in North Dakota at 1.04%. The greatest decrease occurred in Michigan at - 4.20%. The national average showed an overall 0.83% increase.

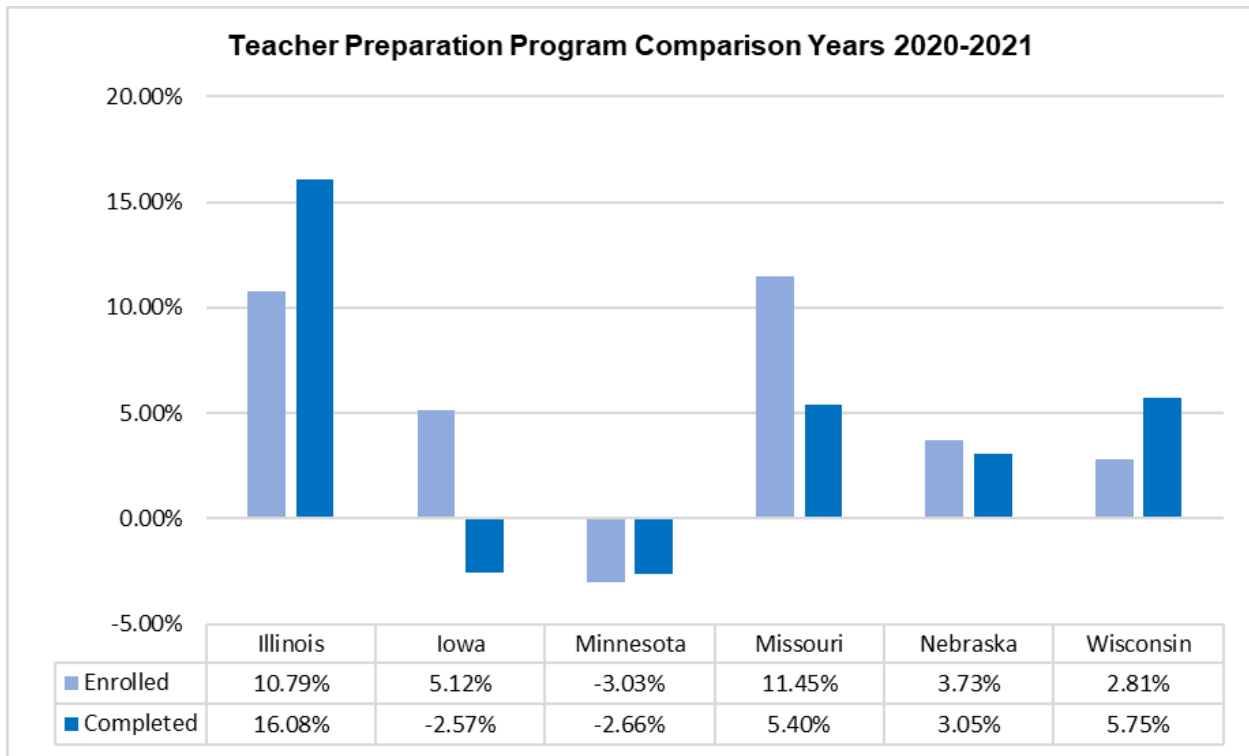


Comparison to Other States — Teacher Preparation Programs

The USDE [Title II report](#) includes information on teacher preparation programs by state. The 2020-21 academic year is the most recent data currently available. The table and graph below show the percentage change in enrolled teacher candidates and teacher program completers from the 2011-12 academic year to the 2020-21 academic year in Iowa and contiguous states.



The table and graph below show the percentage change in enrolled teacher candidates and teacher program completers from the 2019-20 academic year to the 2020-21 academic year in Iowa and contiguous states.



LSA Publications — Education

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

- **Fiscal Topics:**
 - [Board of Regents — State Funding](#)
 - [Career and Technical Education](#)
 - [Community College Property Tax Revenue](#)
 - [Community College Revenue by Source](#)
 - [Community Colleges — State Funding](#)
 - [Educational Services for Deaf or Hard-of-Hearing and Blind or Visually Impaired Students](#)
 - [Individualized Education Programs](#)
 - [Iowa Board of Educational Examiners](#)
 - [Iowa Skilled Worker and Job Creation Fund](#)
 - [Secure an Advanced Vision for Education \(SAVE\)](#)
 - [School Aid — Additional Levy Components](#)
 - [School Aid — District Cost Per Pupil Differences Between School Districts](#)
 - [School Aid — Income Surtaxes](#)
 - [School Aid — Instructional Support Program](#)
 - [School Aid — School District Reorganization Incentives](#)
 - [Teacher Licensure and Alternative Pathways](#)
 - [Transportation Equity Program](#)
- **Fiscal Research Brief:**
 - [Area Education Agencies \(AEAs\)](#)

- **Factbooks:**

[Additional Levy Amounts Per Pupil by School District — FY 2022](#)
[Average Debt at Graduation and Yearly Expenses by Community College District](#)
[Certified Enrollment by School District and Percent Change in Enrollment — Fall 2019](#)
[Change in Certified Enrollment and Statewide Voluntary Preschool Program Weightings — Oct. 2019-Oct. 2020](#)
[Community College Enrollment — Fall 2020](#)
[Community College Resident Tuition Statewide Average Growth — FY 2024](#)
[Computer Science Professional Development Incentive Fund](#)
[COVID-19 Impact to Schools](#)
[Continuous Learning Plans for Iowa School Districts and Nonpublic Schools](#)
[Elementary and Secondary School Emergency Relief Funds — COVID-19](#)
[Enrollment at Regent Institutions by County — Fall 2020](#)
[Enrollment Served by Area Education Agencies \(AEAs\) — Fall 2019](#)
[Joint Enrollment of High School Students at Community Colleges — FY 2022](#)
[Governor's Emergency Education Relief \(GEER\) Funds](#)
[Independent Nonprofit Colleges and Universities Enrollment — Fall 2019](#)
[Iowa Community College Student Enrollment — Fall 2022](#)
[Iowa Regents Enrollment by Decade — 1870-2020](#)
[Iowa School Performance Profiles — 2020](#)
[Public School Expenditures — FY 2021](#)
[Public School and Special Education Enrollments — FY 2023](#)
[School Aid — Instructional Support Program](#)
[Statewide Voluntary Preschool Enrollment — 2019-2020 School Year with Average Weekly Hours of Instruction — 2018-2019 School Year](#)
[School District Cash Reserve Levies — FY 2022](#)
[School District Management Levy — FY 2022](#)
[Transportation Equity Fund — FY 2022](#)

- **Interactive Fiscal Information:**

[K-12 Education Funding](#)

- **Maps of the Week:**

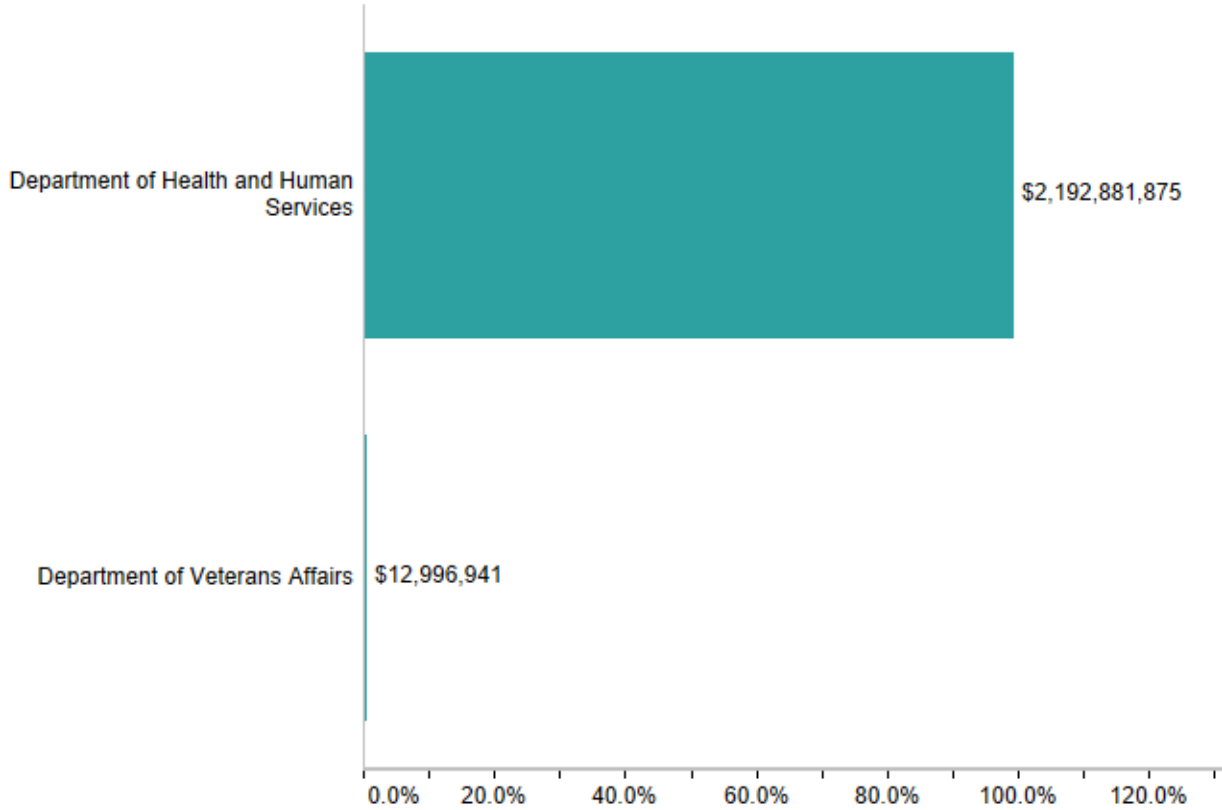
[Average Debt at Graduation and Yearly Expenses by Community College District — FY 2022](#)
[Certified Enrollment and Percent Change in Enrollment — FY 2022](#)
[Enrollment Served by AEAs — FY 2022](#)
[Estimated Public School Expenditures and Revenues — 2022-2023](#)
[Estimated Average Classroom Teacher Salary by State — 2022-2023](#)
[General Fund Levy Per Pupil by School District and AEA — FY 2024](#)
[High School Graduation Rate by District — FY 2022](#)
[Salary by School District for Teachers and Superintendents — FY 2024](#)

Reports Required to Be Filed with General Assembly

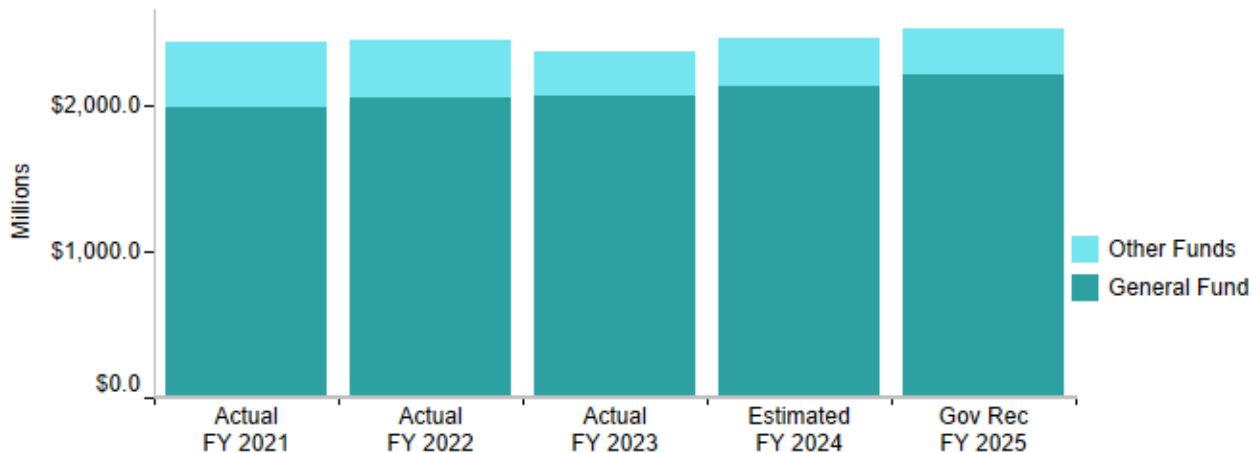
Reports and other documents required to be filed with the General Assembly are organized by submitting department and by date and are published on this [webpage](#).

LSA Staff Contacts: Jacob Ludwig (515.725.0155) jacob.ludwig@legis.iowa.gov
 Michael Peters (515.281.6934) michael.peters@legis.iowa.gov
 Ron Robinson (515.281.6256) ron.robinson@legis.iowa.gov

**FY 2025 General Fund Governor's Recommendations
 Total: \$2,205,878,816**



**Funding History by Appropriations Subcommittee —
 Health and Human Services**



DEPARTMENT ON AGING

Department on Aging Alignment — Due to [Senate File 514](#) (State Government Alignment Act), all General Fund programs previously administered by the Department on Aging (IDA) are now administered by the [Department of Health and Human Services \(HHS\)](#).

General Fund Recommendations

	Actual FY 2023 (1)	Estimated FY 2024 (2)	Gov Rec FY 2025 (3)	Gov Rec vs Est FY 2024 (4)
<u>Aging, Iowa Department on</u>				
Aging				
Aging Programs	\$ 11,304,082	\$ 0	\$ 0	\$ 0
Office of LTC Ombudsman	1,149,821	0	0	0
Total Aging, Iowa Department on	\$ 12,453,903	\$ 0	\$ 0	\$ 0



DEPARTMENT OF PUBLIC HEALTH

Department of Public Health Alignment — Due to [Senate File 514](#) (State Government Alignment Act), all General Fund and Other Fund programs previously administered by the Department of Public Health (DPH) are now administered by the HHS.

General 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>
<u>Public Health, Department of</u>				
Public Health				
Addictive Disorders	\$ 23,659,379	\$ 0	\$ 0	\$ 0
Healthy Children and Families	5,816,681	0	0	0
Chronic Conditions	4,258,373	0	0	0
Community Capacity	6,519,306	0	0	0
Essential Public Health Services	7,662,464	0	0	0
Infectious Diseases	1,796,206	0	0	0
Public Protection	4,466,601	0	0	0
Resource Management	933,871	0	0	0
Congenital & Inherited Disorders Registry	202,081	0	0	0
Total Public Health, Department of	\$ 55,314,962	\$ 0	\$ 0	\$ 0

Other Fund Recommendations

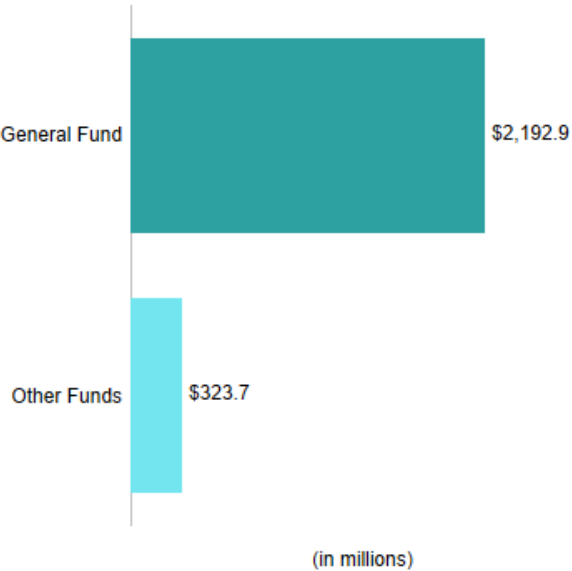
	Actual FY 2023 <u>(1)</u>	Estimated FY 2024 <u>(2)</u>	Gov Rec FY 2025 <u>(3)</u>	Gov Rec vs Est FY 2024 <u>(4)</u>
<u>Public Health, Department of</u>				
Public Health				
Gambling Treatment Program - SWRF	\$ 1,750,000	\$ 0	\$ 0	\$ 0
Total Public Health, Department of	\$ 1,750,000	\$ 0	\$ 0	\$ 0

DEPARTMENT OF HEALTH AND HUMAN SERVICES

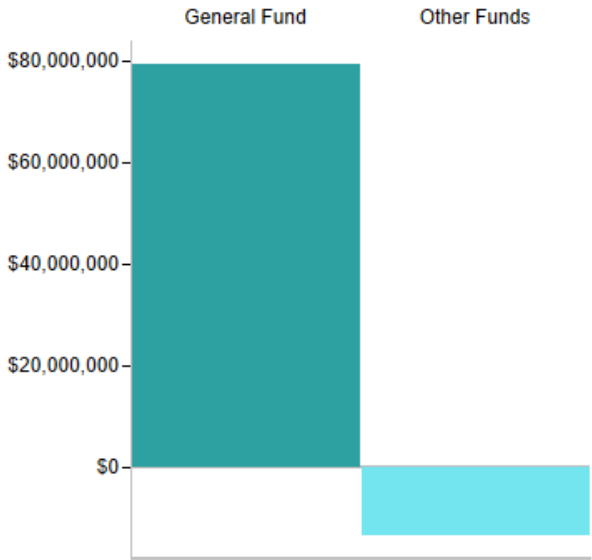
Overview and Funding History

Agency Overview: The [Department of Health and Human Services \(HHS\)](#) is responsible for administering cash assistance for needy families (Family Investment Program), food assistance, and Medicaid, as well as providing services in the areas of family well-being and protection, behavioral health, public health, human rights, aging, mental health and disability, and child care. The HHS operates six state-run facilities, including two mental health institutes and two resource centers for individuals with intellectual disabilities. [Senate File 514](#) (State Government Alignment Act) merged the departments of Aging, Human Services, and Public Health together to form HHS.

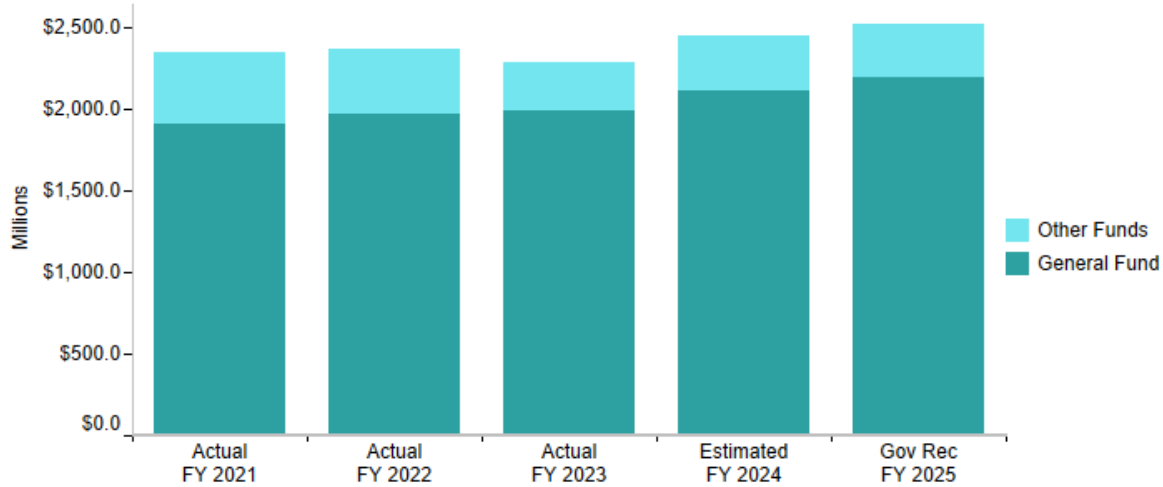
FY 2025 Governor's Recommendations
Total: \$2,516,622,827



Governor's Recommendations Compared to FY 2024



Funding History



General Fund Recommendations

	Actual FY 2023 (1)	Estimated FY 2024 (2)	Gov Rec FY 2025 (3)	Gov Rec vs Est FY 2024 (4)
Health and Human Services, Department of				
HHS - Aging				
Aging Programs	\$ 0	\$ 11,799,361	\$ 11,799,361	\$ 0
Office of LTC Ombudsman	0	1,148,959	1,148,959	0
HHS - Aging	\$ 0	\$ 12,948,320	\$ 12,948,320	\$ 0
HHS - Assistance Payment				
Family Investment Program/PROMISE JOBS	\$ 41,003,978	\$ 41,003,575	\$ 38,103,575	\$ -2,900,000
Medical Assistance	1,510,127,388	1,543,626,779	1,618,583,680	74,956,901
Health Program Operations	17,446,343	17,446,067	18,631,728	1,185,661
State Supplementary Assistance	7,349,002	7,349,002	5,749,002	-1,600,000
State Children's Health Insurance	38,661,688	38,661,688	42,597,798	3,936,110
Child Care Assistance	40,816,931	64,223,730	64,223,730	0
Child and Family Services	93,571,677	79,027,794	79,362,294	334,500
Adoption Subsidy	40,596,007	40,883,507	40,883,507	0
Family Support Subsidy	949,282	949,282	949,282	0
Conner Training	33,632	33,632	33,632	0
Volunteers	84,686	84,686	84,686	0
Child Abuse Prevention	202,081	232,570	232,570	0
HHS - Assistance Payment	\$ 1,790,842,695	\$ 1,833,522,312	\$ 1,909,435,484	\$ 75,913,172
HHS - Eldora State Training School				
Eldora Training School	\$ 17,606,871	\$ 17,568,511	\$ 18,529,635	\$ 961,124
HHS - Cherokee Mental Health Institution				
Cherokee MHI	\$ 15,613,624	\$ 15,923,252	\$ 18,482,310	\$ 2,559,058
HHS - Independence Mental Health Institution				
Independence MHI	\$ 19,688,928	\$ 19,811,470	\$ 22,876,090	\$ 3,064,620
HHS - Glenwood Resource Center				
Glenwood Resource Center	\$ 16,288,739	\$ 16,255,132	\$ 5,255,132	\$ -11,000,000
HHS - Woodward Resource Center				
Woodward Resource Center	\$ 13,409,294	\$ 13,389,577	\$ 13,389,577	\$ 0
HHS - Civil Commitment Unit / Sexual Offenders				
Civil Commitment Unit for Sexual Offenders	\$ 13,891,276	\$ 14,865,337	\$ 16,793,575	\$ 1,928,238
HHS - Community Services				
Child Support Services	\$ 15,942,885	\$ 15,914,329	\$ 15,914,329	\$ 0
Field Operations	65,894,438	72,056,945	72,736,945	680,000
HHS - Community Services	\$ 81,837,323	\$ 87,971,274	\$ 88,651,274	\$ 680,000
HHS - Human Services				
General Administration	\$ 15,842,189	\$ 18,913,662	\$ 19,490,662	\$ 577,000
HHS Facilities	4,172,123	2,157,590	7,882,987	5,725,397
Commission of Inquiry	0	1,394	1,394	0
Nonresident Mental Illness Commitment	12,530	142,802	142,802	0
HHS - Human Services	\$ 20,026,842	\$ 21,215,448	\$ 27,517,845	\$ 6,302,397
HHS - Human Rights				
LiHEAP Weatherization Assistance Program – Standing	\$ 0	\$ 1	\$ 1	\$ 0
Central Administration	0	186,913	186,913	0
Community Advocacy and Services	0	956,894	956,894	0
Criminal & Juvenile Justice	0	1,318,547	156,843	-1,161,704
Single Grant Program	0	140,000	140,000	0
HHS - Human Rights	\$ 0	\$ 2,602,355	\$ 1,440,651	\$ -1,161,704

General Fund Recommendations (cont'd)

	Actual FY 2023 (1)	Estimated FY 2024 (2)	Gov Rec FY 2025 (3)	Gov Rec vs Est FY 2024 (4)
HHS - Public Health				
Congenital & Inherited Disorders Registry	\$ 0	\$ 223,521	\$ 223,521	\$ 0
Psychiatry Residency & Fellowship Program	0	1,200,000	1,200,000	0
Addictive Disorders	0	23,656,992	23,656,992	0
Healthy Children and Families	0	5,815,491	5,815,491	0
Chronic Conditions	0	4,256,595	4,256,595	0
Community Capacity	0	7,435,682	7,435,682	0
Essential Public Health Services	0	7,662,464	7,662,464	0
Infectious Diseases	0	1,795,902	1,795,902	0
Public Protection	0	4,581,792	4,581,792	0
Resource Management	0	933,543	933,543	0
HHS - Public Health	\$ 0	\$ 57,561,982	\$ 57,561,982	\$ 0
Total Health and Human Services, Department of	\$ 1,989,205,591	\$ 2,113,634,970	\$ 2,192,881,875	\$ 79,246,905

Governor’s Recommendations FY 2025

Family Investment Program/PROMISE JOBS **\$-2,900,000**
 A decrease of \$2,900,000 due to a decline in program enrollment.

Medical Assistance **\$74,956,901**

- A net increase of \$34,920,314 for an expected increase in Managed Care Organization (MCO) expenditures.
- An increase of \$16,500,000 to the Home- and Community-Based Services (HCBS) program as a backfill to federal [American Rescue Plan Act of 2021 \(ARPA\)](#) funding that expired.
- An increase of \$14,600,000 to increase access to community-based providers.
- An increase of \$5,000,000 for enhanced case management.
- An increase of \$3,000,000 for a home health provider rate adjustment.
- An increase of \$418,121 for a physical therapist provider rate adjustment.
- An increase of \$276,947 for a community mental health centers provider rate adjustment.
- An increase of \$144,014 for a medical supplies provider rate adjustment.
- An increase of \$64,692 for an occupational therapist provider rate adjustment.
- An increase of \$29,691 for a physician assistant provider rate adjustment.
- An increase of \$3,122 for a certified nurse midwife provider rate adjustment.

Health Program Operations **\$1,185,661**

- An increase of \$115,428 in order to replace pharmaceutical settlement funds.
- An increase of \$74,046 for a federal services data hub connection.
- An increase of \$170,812 for FY 2024 unfunded need.
- An increase of \$825,375 for a 10.00% procurement factor for six major contracts.

State Supplementary Assistance **\$-1,600,000**

A decrease of \$1,600,000 due to decreased enrollment in the program.

State Children’s Health Insurance Program **\$3,936,110**

An increase of \$3,936,110 due to a projected increase in enrollment through FY 2025 to the Healthy and Well Kids in Iowa (Hawki) program.

Child and Family Services **\$334,500**

An increase of \$334,500 for an increase in the Preparation for Assisted Living stipend.

Eldora Training School	\$961,124
An increase of \$961,124 to annualize one-time money.	
Cherokee Mental Health Institute	\$2,559,058
An increase of \$2,559,058. Of this increase, \$644,903 is to annualize FY 2024 staffing increases, and \$1,914,155 is to annualize one-time money.	
Independence Mental Health Institute	\$3,064,620
An increase of \$3,064,620. Of this increase, \$163,371 is to annualize FY 2024 staffing increases, and \$2,901,249 is to annualize one-time money.	
Glenwood Resource Center	-\$11,000,000
A decrease of \$11,000,000 due to the closing of the Glenwood Resource Center in FY 2024.	
Civil Commitment Unit for Sexual Offenders	\$1,928,238
An increase of \$1,928,238. Of this increase, \$750,000 is for 3.00 new full-time equivalent (FTE) positions and to annualize FY 2024 staffing increases, and \$1,178,238 is to annualize one-time money.	
Field Operations	\$680,000
An increase of \$680,000 due to Title IV-E penetration rate adjustments.	
General Administration	\$577,000
An increase of \$577,000 due to Title IV-E penetration rate adjustments	
HHS Facilities	\$5,725,397
An increase of \$5,725,397 for the HHS facilities for increased operational needs.	
Criminal and Juvenile Justice	-\$1,161,704
A decrease of \$1,161,704 due to the program transitioning to the Iowa Department of Management.	

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>
Health and Human Services, Department of				
HHS - Assistance Payment				
Medical Assistance - HCTF	\$ 200,660,000	\$ 189,860,000	\$ 176,470,000	\$ -13,390,000
Medicaid Supplemental - MFF	150,000	150,000	150,000	0
Health Program Operations - PSA	234,193	234,193	234,193	0
Medical Assistance - QATF	66,282,906	111,216,205	111,216,205	0
Medical Assistance - HHCAT	33,920,554	33,920,554	33,920,554	0
HHS - Assistance Payment	\$ 301,247,653	\$ 335,380,952	\$ 321,990,952	\$ -13,390,000
HHS - Public Health				
Gambling Treatment Program - SWRF	\$ 0	\$ 1,750,000	\$ 1,750,000	\$ 0
Total Health and Human Services, Department of	\$ 301,247,653	\$ 337,130,952	\$ 323,740,952	\$ -13,390,000

Governor’s Recommendations FY 2025

Medical Assistance — Health Care Trust Fund \$-13,390,000

A decrease of \$13,390,000 due to fewer receipts available in the Fund for appropriation. The Fund receives all revenues from taxes on the sale of tobacco.

Discussion Items

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

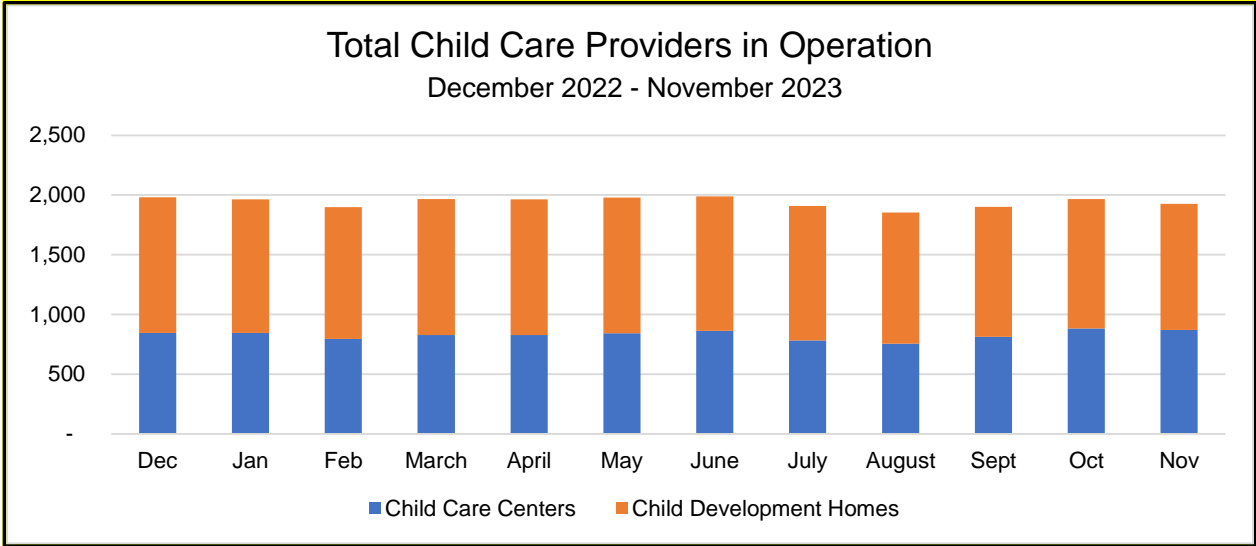
State-Funded Psychiatric Residency and Fellowship Program — Created in 2022 Iowa Acts, [House File 2578](#), (FY 2023 Health and Human Services Appropriations Act), the Psychiatric Residency Treatment Program was initially intended to create 12 psychiatric residency positions at the State Training School at Eldora. The Program was modified by 2023 Iowa Acts, [House File 274](#) (Psychiatry Residency Program Act), to reduce the number of residency positions to nine and expand the Program to include two fellowship positions. A Psychiatric Residency and Fellowship Program Fund was created in the State treasury and received a standing appropriation for FY 2024 of \$1,200,000. Of the moneys in the Fund \$100,000 is required to be appropriated to the Program for each approved residency position and \$150,000 is required to be appropriated to the Program for each approved fellowship position. For FY 2025, there are two approved residency positions and one approved fellowship position, resulting in \$350,000 being appropriated to the Program.

Postpartum Medicaid Coverage — *The Governor is recommending extending continuous postpartum Medicaid coverage from 60 days to 12 months for new mothers at 215.00% of the federal poverty level (FPL) and below, which equates to \$64,500 for a family of four. The option for states to extend postpartum Medicaid coverage beyond 60 days was originally available as a temporary measure in the [American Rescue Plan Act of 2021](#) (ARPA) and was made permanent by the [2023 Consolidated Appropriations Act](#). Extension of postpartum coverage would allow Medicaid to provide full health benefits to eligible recipients during pregnancy and the 12-month postpartum period.*

Glenwood and Woodward Resource Centers — On December 8, 2021, the U.S. Department of Justice (DOJ) notified the State that it had completed its investigation into whether the State violated the rights of people with intellectual and developmental disabilities and concluded there was reasonable cause to believe that the State violated Title II of the Americans with Disabilities Act by failing to provide services to qualified individuals in the most integrated setting appropriate to their needs. The report with the findings is available [here](#). The Subcommittee may wish to review the [settlement agreement and consent decree](#) finalized in FY 2023.

On April 7, 2022, Governor Kim Reynolds, Senate Majority Leader Jack Whitver, and House Speaker Pat Grassley announced the closure of the Glenwood Resource Center (GRC), set to take place in 2024. In consultation with families, the HHS is transitioning current residents from GRC to alternative care options, such as community-based facilities. The GRC had average staffing levels of 428.00 full-time equivalent (FTE) positions in FY 2023, a decrease of 113.00 FTE positions from FY 2022, while the WRC had average staffing levels of 482.00 FTE positions in FY 2023, an increase of 9.00 FTE positions from FY 2022.

Child Care Provider Availability — In December 2023, the HHS reported that there were 1,925 total child care providers in the State, with 870 child care centers and 1,055 child development homes. In the past 12 months, the number of child care providers has continued to fluctuate month to month, with a low of 1,853 child care providers in August 2022. The total number of child care providers in the State has continued to decline year to year for the past 10 years.



Title IV-E Adoption Subsidy Savings — An enhanced federal eligibility match for Title IV-E funding requires that states reinvest savings into other child welfare services. The current projected total of unfunded Title IV-E Adoption Subsidy Reinvestment Savings is estimated at \$4,900,000. Most of the expenditures to date have been for the Treatment Outcome Package (TOP) Tool and the Parent Partner initiative expansion. The HHS anticipates further spend-down opportunities in these programs as well as the Subsidized Guardianship Program and Family-Centered Services.

Molina Healthcare of Iowa Managed Care Organization (MCO) — Beginning in FY 2024, Molina Healthcare [became](#) the third MCO operating within the Iowa Medicaid Program. The Subcommittee may wish to ask the Department about the transition for Medicaid enrollees to the new MCO and how Molina’s services will affect future costs of Iowa Medicaid.

Iowa Medicaid Dental Contracts — Beginning in FY 2025, the HHS intends to award contracts to Delta Dental of Iowa and DentaQuest USA Inc. to provide dental care to Iowa Medicaid and Hawki members. The Subcommittee may want to ask the Department about the transition for Medicaid and Hawki enrollees, new services involved with the dental contracts, and how the new contracts will affect future costs of Iowa Medicaid and Hawki.

MCO Premium Tax — 2023 Iowa Acts, [House File 685](#) (Medicaid, Liens, and Third-Party Recovery Act) established a new tax on MCO premiums received and taxable, to begin effective January 1, 2024. The tax will be paid by MCOs on or before March 1 of the year following the calendar year when the tax is due, with the first due date in FY 2025. The tax is expected to be federally reimbursed to the State through Medicaid Federal Medical Assistance Percentage (FMAP) rates, with the MCOs reimbursed for their share of the tax. The Subcommittee may want to ask the Department about the rate at which the tax

will be assessed and whether the federal government has approved the maximum tax rate enacted in HF 685.

Senate File 494 Administration — 2023 Iowa Acts, [Senate File 494](#) (Medicaid, Supplemental Nutrition Assistance Program (SNAP) Eligibility Verification Act), enacted various changes related to public assistance programs, including Medicaid, SNAP, the Family Investment Program, and the Children's Health Insurance Program (CHIP). Changes include new income thresholds and enrollment procedures for applicants, new State and federal information review by the HHS, the modification or creation of a computerized system to provide identify verification and authentication for applicants, and new communication protocols for applicants to public assistance programs. New requirements enacted are expected to increase FTE positions in the coming years. The Subcommittee may wish to ask the HHS about how the HHS is implementing SF 494 and what, if any, third-party contracts have been secured to help with the implementation of the legislation.

DEPARTMENT OF VETERANS AFFAIRS

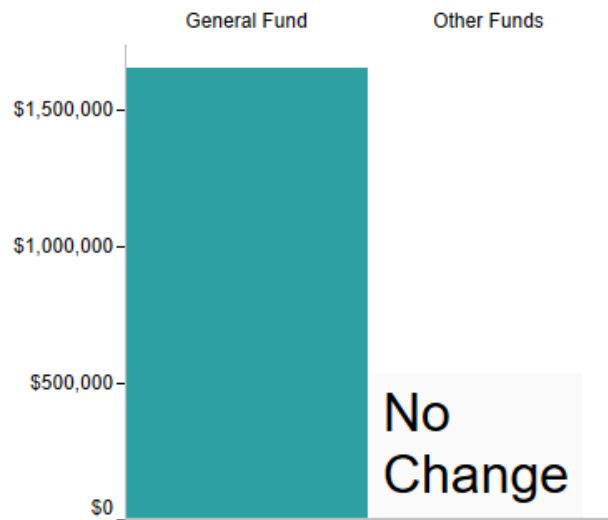
Overview and Funding History

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

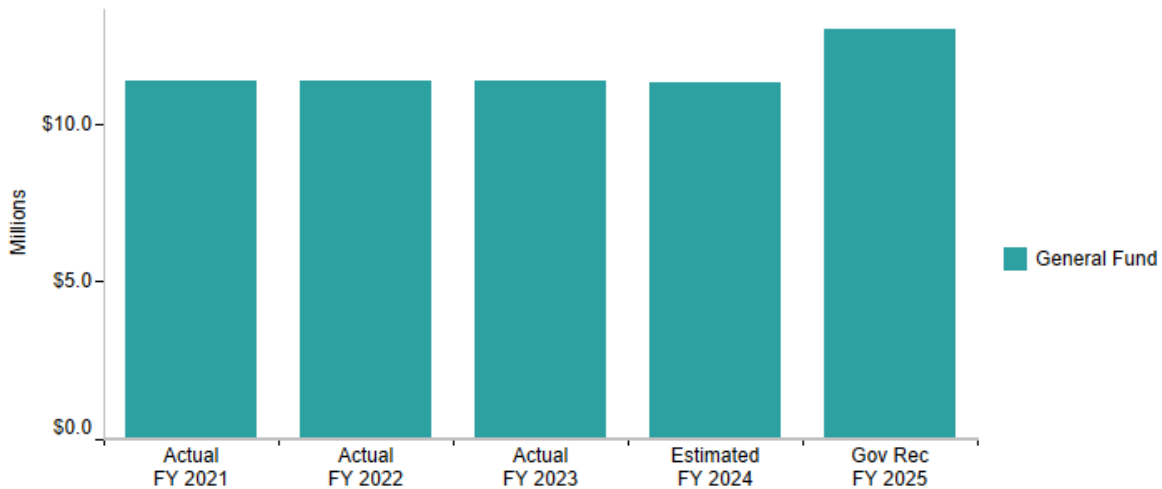
**FY 2025 Governor's Recommendations
Total: \$12,996,941**



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



Funding History



General 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>
Veterans Affairs, Department of				
Veterans Affairs, Dept. of				
General Administration	\$ 1,229,763	\$ 1,033,289	\$ 1,369,205	\$ 335,916
Cemetery Grounds Service	0	0	292,000	292,000
Home Ownership Assistance Program	2,000,000	2,200,000	2,200,000	0
Veterans County Grants	990,000	990,000	990,000	0
Veterans Affairs, Dept. of	\$ 4,219,763	\$ 4,223,289	\$ 4,851,205	\$ 627,916
Veterans Affairs, Dept. of				
Iowa Veterans Home	\$ 7,131,552	\$ 7,115,335	\$ 8,145,736	\$ 1,030,401
Total Veterans Affairs, Department of	\$ 11,351,315	\$ 11,338,624	\$ 12,996,941	\$ 1,658,317

Governor’s Recommendations FY 2025

General Administration **\$335,916**

An increase of \$335,916 for unfunded need in FY 2024.

Cemetery Grounds Service **\$292,000**

An increase of \$292,000 in order to contract groundskeepers to achieve national standards for veterans’ cemeteries.

Iowa Veterans Home **\$1,030,401**

An increase of \$1,030,401 to be used at the discretion of the Iowa Veterans Home to support administering care to Iowa veterans.

Discussion Items

Iowa Veterans Trust Fund — The Iowa Veterans Trust Fund (IVTF) aids veterans and their families who have less than \$20,000 in liquid assets and have a household income below 300.00% of the FPL. The Iowa General Assembly has enumerated [11 areas of eligible expenditures](#) for Iowa veterans, and eligibility is judged on a program-by-program basis.

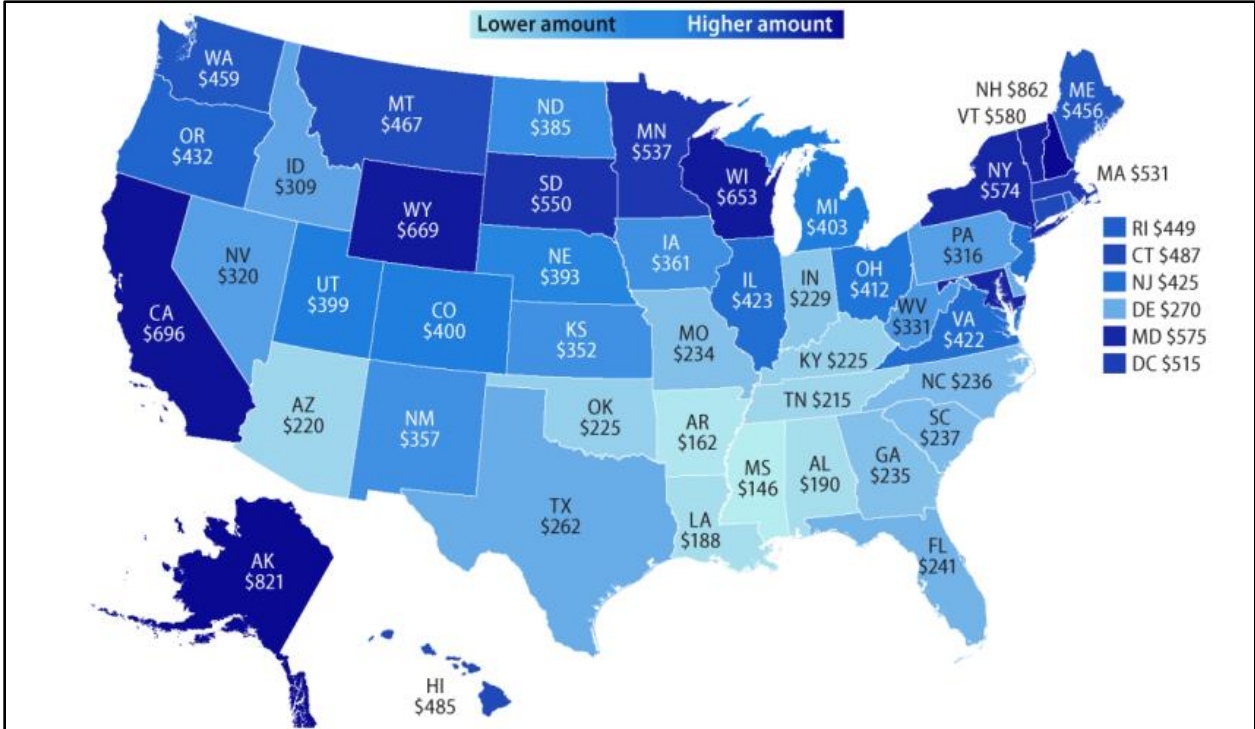
Since 2008, a portion of the Iowa Lottery proceeds has been dedicated to the IVTF, and under current law, the amount of that transfer has been set at \$2,500,000 annually. As of September 30, 2023, the Trust Fund had a spendable balance of \$1,307,459 and a total balance of \$39,398,629. Total expenditures from the Fund in FY 2022 totaled \$1,487,464, and in FY 2023 that amount decreased to \$810,922.

Comparisons to Other States — Monthly Maximum TANF Benefit

The map below represents the monthly maximum federal Temporary Assistance for Needy Families (TANF) benefit for a single parent with one child. Benefits are set by the states, and in Iowa, the maximum benefit is set at \$361 per month. In FY 2023, there were an average of 4,564 families per month in the Family Investment Program (FIP), which is the program that provides the cash benefit. The average monthly benefits issued in FY 2023 was \$1,476,992.

Compared to surrounding states, Iowa has the third lowest maximum monthly benefit, with only Kansas at \$352 per month and Missouri at \$234 per month providing a lower benefit. Iowa has a comparable benefit level to Kansas, Nebraska, and North Dakota. South Dakota, Wisconsin, and Minnesota have a significantly larger maximum benefit for a family of two compared to Iowa. Wisconsin has the highest benefit in the Midwest at \$653 per month for a family of two.

TANF Cash Assistance Maximum Monthly Benefit Amounts — Single-Parent Family with One Child



Source: Congressional Research Service, [The Temporary Assistance for Needy Families \(TANF\) Block Grant: Responses to Frequently Asked Questions](#), November 29, 2023.

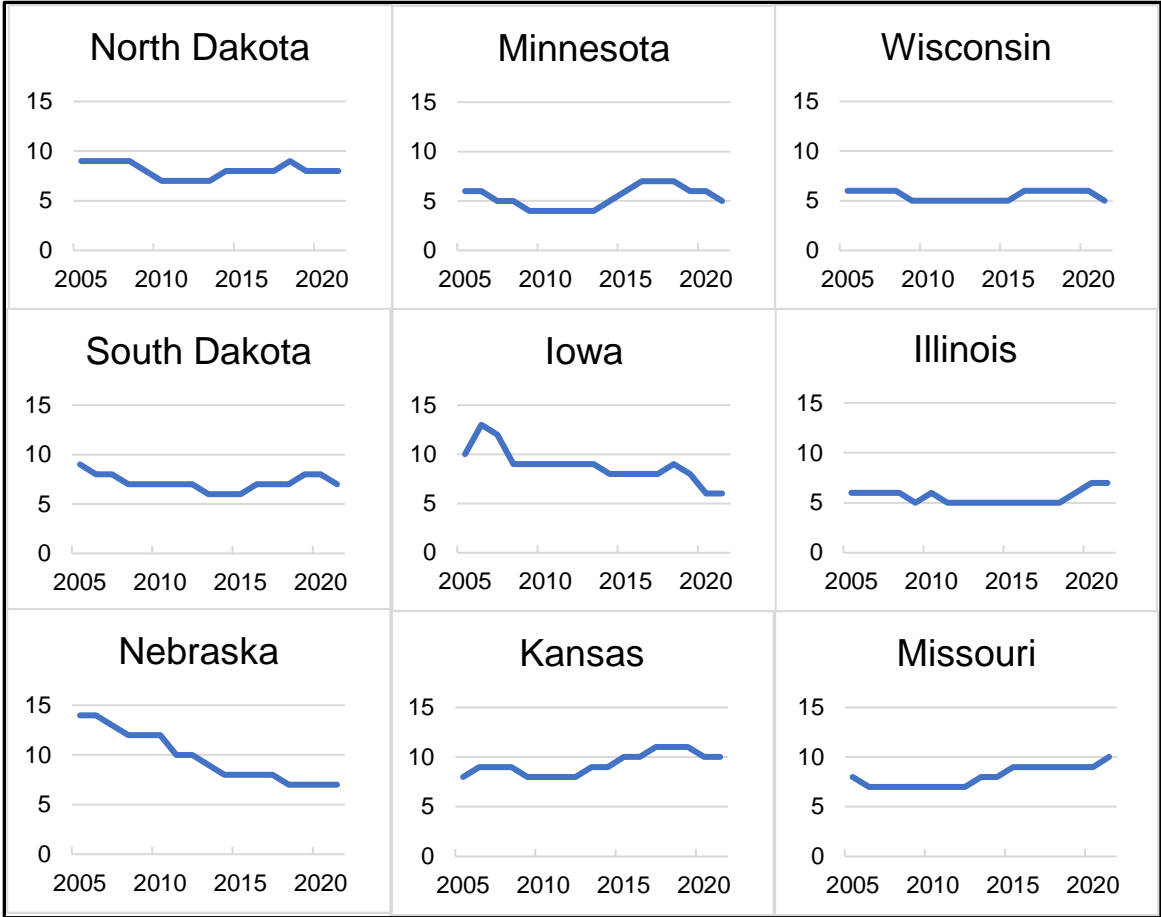
Comparison to Other States — Children in Foster Care

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

The rate of children in foster care in Iowa and contiguous states for 2021 was 7.2 per 1,000. Iowa’s rate was lower than the regional average rate at 6.0 per 1,000, while the state reporting the highest rate in the region was Kansas at 11.0 per 1,000. Minnesota and Wisconsin shared the lowest rate in the region, with 5.0 children per 1,000 in foster care.

The national rate for 2021 was 5.0 per 1,000, which is unchanged from the 2020 rate. The highest rate in the nation remains West Virginia at 20.0 per 1,000 for the third consecutive year. Delaware, New Jersey, Utah, and Virginia shared the lowest rate at 2.0 per 1,000.

Children in Foster Care Per 1,000 — 2005 to 2021



LSA Publications

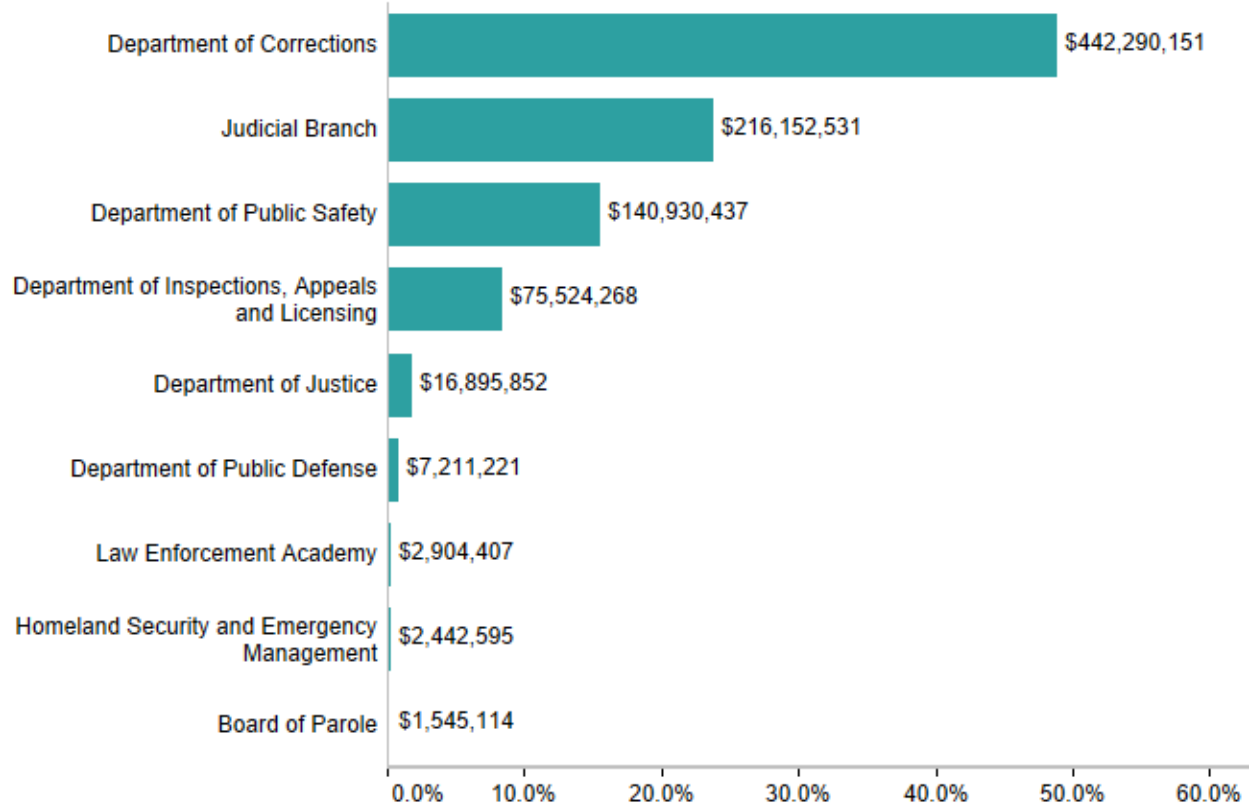
Publications that have been published by the LSA Fiscal Services Division that relate to the Health and Human Services Appropriations Subcommittee can be found on the [Fiscal Analysis webpage](#).

Reports Required to Be Filed with the General Assembly

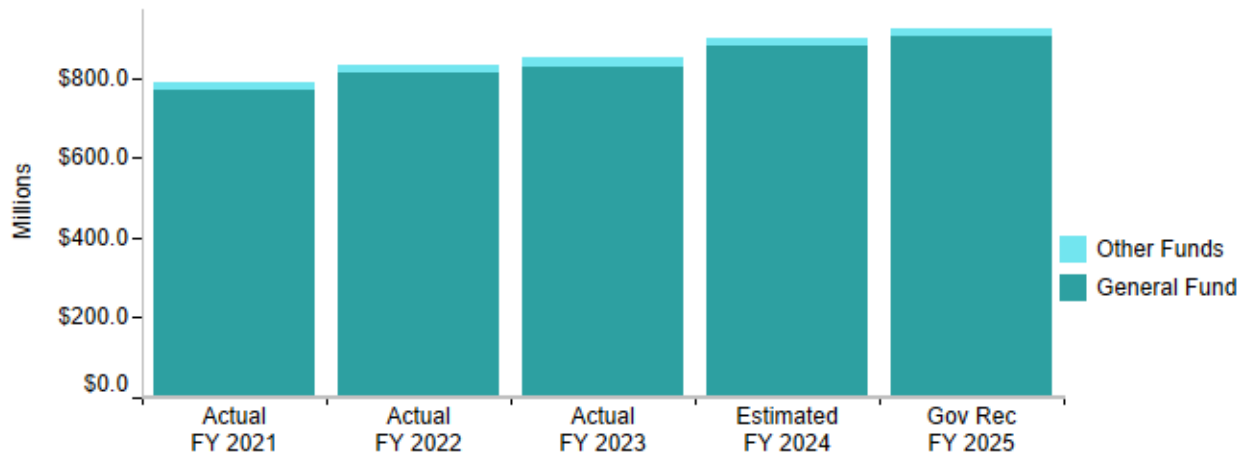
Reports and other documents required to be filed with the General Assembly are organized by submitting department and by date and are published on this [webpage](#).

LSA Staff Contacts: Lindsey Ingraham (515.281.6764) lindsey.ingraham@legis.iowa.gov
 Louie Hoehle (515.281.6561) louie.hoehle@legis.iowa.gov
 Eric Richardson (515.281.6767) eric.richardson@legis.iowa.gov
 Chris Ubben (515.725.0134) chris.ubben@legis.iowa.gov

**FY 2025 General Fund Governor's Recommendations
 Total: \$905,896,576**



**Funding History by Appropriations Subcommittee —
 Justice System**

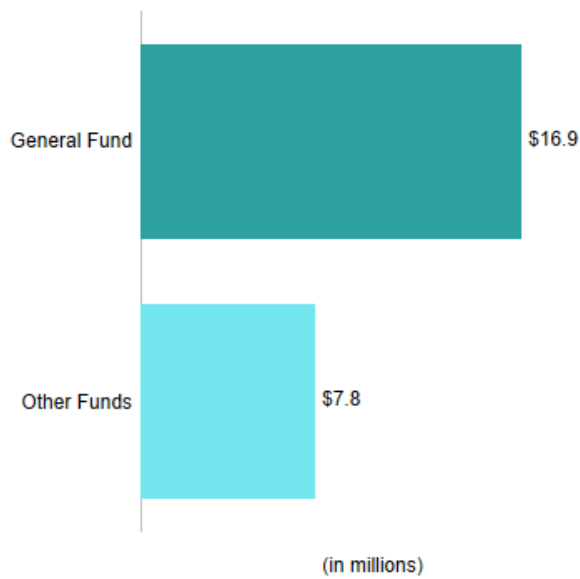


DEPARTMENT OF JUSTICE

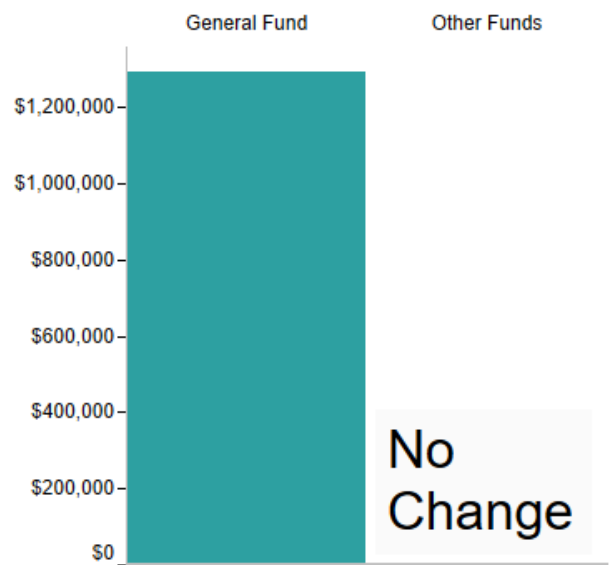
Overview and Funding History

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

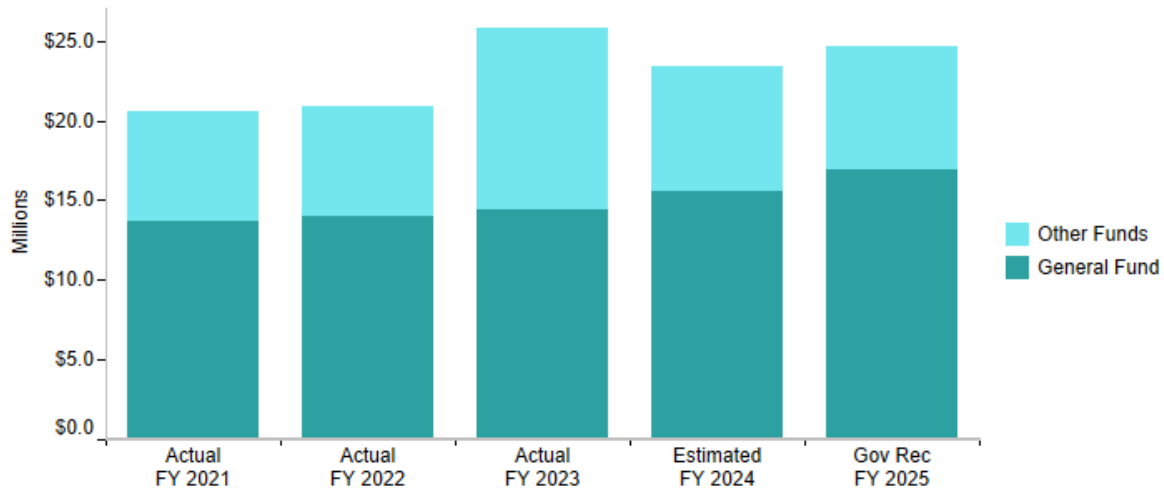
**FY 2025 Governor's Recommendations
Total: \$24,646,565**



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



Funding History



General 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>
Attorney General				
Justice, Dept. of				
General Office AG	\$ 6,530,099	\$ 7,749,860	\$ 9,042,483	\$ 1,292,623
Victim Assistance Grants	5,016,708	5,016,708	5,016,708	0
Legal Services Poverty Grants	2,634,601	2,634,601	2,634,601	0
AG Cybersecurity and Technology	<u>202,060</u>	<u>202,060</u>	<u>202,060</u>	<u>0</u>
Total Attorney General	\$ 14,383,468	\$ 15,603,229	\$ 16,895,852	\$ 1,292,623

Governor’s Recommendation FY 2025

General Office AG \$1,292,623

- An increase of \$884,090 for 3.00 attorney full-time equivalent (FTE) positions, 2.00 investigator FTE positions, and 1.00 paralegal FTE position. These positions will assist county attorneys with investigating and prosecuting crimes such as murder, sexual assault, and public corruption.
- An increase of \$286,596 to fully staff the Farm and Freedom Division.
- An increase of \$121,937 for general operations.

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>
Attorney General				
Consumer Advocate				
Consumer Advocate - CMRF	\$ 3,378,093	\$ 3,450,713	\$ 3,450,713	\$ 0
Justice, Dept. of				
Farm Mediation Services - CEF	\$ 300,000	\$ 300,000	\$ 300,000	\$ 0
AG Prosecutions and Appeals - CEF	2,000,000	2,000,000	2,000,000	0
Consumer Fraud - Public Ed & Enforce - CEF	1,786,437	1,875,000	1,875,000	0
Older Iowans Consumer Fraud - CEF	119,649	125,000	125,000	0
AG - Medication Addiction Treatment Program - OSF	<u>3,800,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Justice, Dept. of	\$ 8,006,086	\$ 4,300,000	\$ 4,300,000	\$ 0
Total Attorney General	\$ 11,384,179	\$ 7,750,713	\$ 7,750,713	\$ 0

Discussion Items

Opioid Settlement Fund — During the 2022 Legislative Session, the General Assembly established the Opioid Settlement Fund. The Fund consists of moneys paid to the State as the result of a national settlement of litigation with entities concerning claims related to the manufacturing, marketing, selling, distribution, dispensing, or promoting of opioids. As of December 20, 2023, there was \$27,345,620 in the Opioid Settlement Fund.

Tobacco Settlement — In August 2023, a new agreement was reached between the Attorney General’s Office and tobacco manufacturers for the State of Iowa to receive over \$171,000,000 in additional payments. The State is set to receive \$136,000,000 in April 2024. The remaining funds will be dispersed annually in CY 2025 through CY 2029. Of the total settlement amount, 78.00% of funds will be allocated for payments to the State’s debt to bondholders, and the rest will be deposited into the Rebuild Iowa Infrastructure Fund (RIIF). More information about the Tobacco Settlement Authority Act can be found in Iowa Code chapter [12E](#).

Crime Victim Assistance Grants — The Department administers a grant program that funds local domestic abuse, sexual abuse, and shelter-based programs. Victim Services receives grants from four federal funding sources, including the federal Victims of Crime Act (VOCA), the Family Violence Prevention and Services Act, the Violence Against Women Act (VAWA), and the VAWA Sexual Assault Services Formula Program. The total grant award from the four federal funding sources for FY 2024 was \$19,435,152.

Victims of Crime Act (VOCA) — The VOCA Victim Assistance Formula Grant Program is projected to have a significant reduction in funding in FFY 2024. If funding is reduced, the Office of the Attorney General may require an additional appropriation to offer the same services previously granted to those covered by VOCA.

Domestic Violence Fatality Chronicle — In September 2023, the Victim Assistance Section of the Office of the Attorney General published a chronicle detailing the deaths of 385 men, women, and bystanders killed in suspected domestic violence murders since January 1, 1995, in the State. The [report](#) found that 138 murders resulted in convictions of homicide-related crimes, a Class A felony (if murder in the first degree) or Class B felony (if murder in the second degree) in the State.

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

CIVIL RIGHTS COMMISSION

Civil Rights Commission Alignment — With the enactment of [Senate File 514](#) (State Government Alignment Act), the Civil Rights Commission is now administered by the Department of Inspections, Appeals, and Licensing (DIAL).

	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>
<u>Civil Rights Commission, Iowa</u>				
Civil Rights Commission				
Civil Rights Commission	\$ 1,343,051	\$ 0	\$ 0	\$ 0
Total Civil Rights Commission, Iowa	\$ 1,343,051	\$ 0	\$ 0	\$ 0

DEPARTMENT OF CORRECTIONS

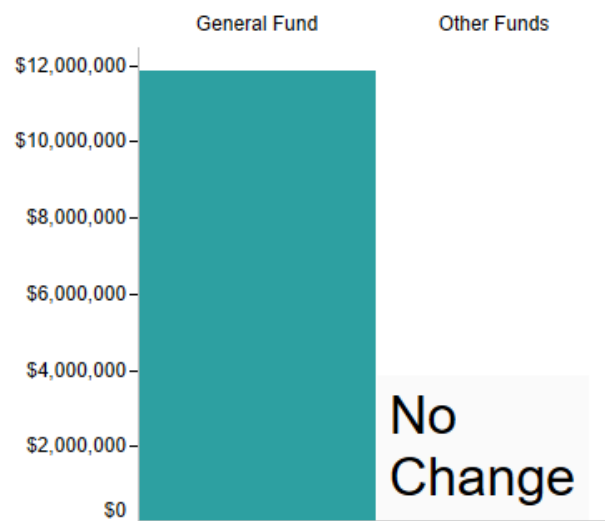
Overview and Funding History

Agency Overview: The mission of the [Department of Corrections](#) (DOC) is to create opportunities for safer communities by managing a coordinated system of evidence-based, research-informed services and interventions within a continuum of custody and community supervision levels. The DOC operates nine prisons to incarcerate legally committed adult offenders, with the enactment of [Senate File 514](#) (State Government Alignment), the DOC now has oversight of eight Community-Based Corrections (CBC) district departments that provide supervision for offenders on parole, probation, and work release, as well as Operating While Intoxicated (OWI) offenses. The DOC provides opportunities for offenders to make improvements through various educational, skill development, and counseling programs; trains professional staff; operates Iowa Prison Industries; and provides oversight of local jails.

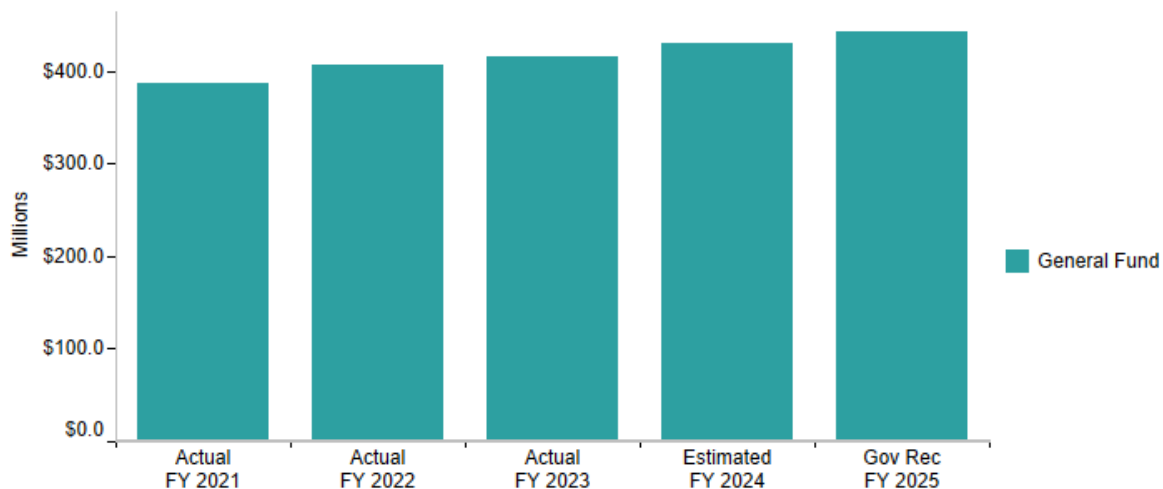
**FY 2025 Governor's Recommendations
Total: \$442,290,151**



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



Funding History



General Fund Recommendations

	Actual FY 2023 (1)	Estimated FY 2024 (2)	Gov Rec FY 2025 (3)	Gov Rec vs Est FY 2024 (4)
Corrections, Department of				
Central Office				
County Confinement	\$ 1,195,319	\$ 1,195,319	\$ 1,345,319	\$ 150,000
Federal Prisoners/Contractual	234,411	234,411	234,411	0
Corrections Administration	6,321,190	6,313,331	7,662,297	1,348,966
Corrections Education	2,608,109	2,608,109	2,608,109	0
Iowa Corrections Offender Network	2,000,000	2,000,000	2,000,000	0
Mental Health/Substance Abuse	28,065	28,065	28,065	0
DOC - Department-Wide Duties	243,797	12,974,108	8,654,633	-4,319,475
Corrections Real Estate - Capitals	927,688	0	0	0
State Cases Court Costs	0	10,000	10,000	0
Central Office	\$ 13,558,579	\$ 25,363,343	\$ 22,542,834	\$ -2,820,509
Fort Madison				
Ft. Madison Institution	\$ 43,937,403	\$ 44,192,771	\$ 45,522,762	\$ 1,329,991
Anamosa				
Anamosa Institution	\$ 36,849,581	\$ 37,022,808	\$ 38,887,065	\$ 1,864,257
Oakdale				
Oakdale Institution	\$ 56,250,842	\$ 56,368,832	\$ 57,703,792	\$ 1,334,960
DOC Institutional Pharmaceuticals	8,556,620	9,550,417	9,925,417	375,000
Oakdale	\$ 64,807,462	\$ 65,919,249	\$ 67,629,209	\$ 1,709,960
Newton				
Newton Institution	\$ 30,318,214	\$ 30,437,665	\$ 31,522,181	\$ 1,084,516
Mount Pleasant				
Mount Pleasant Institution	\$ 28,464,947	\$ 28,642,429	\$ 29,729,489	\$ 1,087,060
Rockwell City				
Rockwell City Institution	\$ 11,043,114	\$ 11,090,142	\$ 11,364,524	\$ 274,382
Clarinda				
Clarinda Institution	\$ 27,175,874	\$ 27,355,684	\$ 28,625,610	\$ 1,269,926
Mitchellville				
Mitchellville Institution	\$ 24,823,392	\$ 24,946,721	\$ 25,512,183	\$ 565,462
Fort Dodge				
Fort Dodge Institution	\$ 32,636,226	\$ 32,742,479	\$ 33,279,423	\$ 536,944
CBC District 1				
CBC District I	\$ 16,207,339	\$ 16,207,339	\$ 16,826,981	\$ 619,642
CBC District 2				
CBC District II	\$ 12,789,649	\$ 12,789,649	\$ 13,637,109	\$ 847,460
CBC District 3				
CBC District III	\$ 7,710,790	\$ 7,710,790	\$ 8,615,128	\$ 904,338
CBC District 4				
CBC District IV	\$ 6,193,805	\$ 6,193,805	\$ 6,465,898	\$ 272,093
CBC District 5				
CBC District V	\$ 23,440,024	\$ 23,440,024	\$ 24,328,291	\$ 888,267
CBC District 6				
CBC District VI	\$ 16,755,370	\$ 16,755,370	\$ 17,128,661	\$ 373,291
CBC District 7				
CBC District VII	\$ 9,672,851	\$ 10,362,851	\$ 10,671,655	\$ 308,804
CBC District 8				
CBC District VIII	\$ 9,238,778	\$ 9,238,778	\$ 10,001,148	\$ 762,370
Total Corrections, Department of	\$ 415,623,398	\$ 430,411,897	\$ 442,290,151	\$ 11,878,254

Governor's Recommendations FY 2025**Estimated FY 2024 Department-Wide Duties****\$-12,974,108**

The Department-Wide Duties estimated FY 2024 appropriation of \$12,974,108 to the DOC was recommended by the Governor to be allocated among the following line items for FY 2025.

- \$1,000,000 to the Fort Madison Institution for operating costs.
- \$990,000 to the Anamosa Institution for operating costs.
- \$1,025,000 to the Oakdale Institution for operating costs.
- \$375,000 to the Oakdale Institution Pharmacy for DOC institutional pharmaceuticals.
- \$825,000 to the Newton Institution for operating costs.
- \$950,000 to the Mount Pleasant Institution for operating costs.
- \$165,958 to the Rockwell City Institution for operating costs.
- \$1,045,000 to the Clarinda Institution for operating costs.
- \$360,000 to the Mitchellville Institution for operating costs.
- \$430,000 to the Fort Dodge Institution for operating costs.
- \$615,719 to CBC District 1 for operating costs.
- \$835,804 to CBC District 2 for operating costs.
- \$900,000 to CBC District 3 for operating costs.
- \$264,002 to CBC District 4 for operating costs.
- \$875,000 to CBC District 5 for operating costs.
- \$358,267 to CBC District 6 for operating costs.
- \$292,498 to CBC District 7 for operating costs.
- \$754,860 to CBC District 8 for operating costs.
- \$762,000 to Corrections Administration for operating costs.
- \$150,000 to County Confinement for operating costs.

Department-Wide Duties**\$8,654,633**

An increase of \$8,654,633 for Department-wide duties to be used at the discretion of the DOC.

Correctional Officer (CO) Pay Increase**\$1,971,493**

An increase of \$1,971,493 to the institutions to increase the wages of correctional officers from \$23.46 per hour to \$24.00 per hour. The change in the pay schedule results in the following increases to the institutions:

- \$246,713 to the Fort Madison Institution.
- \$781,988 to the Anamosa Institution.
- \$248,094 to the Oakdale Institution.
- \$180,837 to the Newton Institution.
- \$84,268 to the Mount Pleasant Institution.
- \$78,807 to the Rockwell City Institution.
- \$157,639 to the Clarinda Institution.
- \$168,988 to the Mitchellville Institution.
- \$24,159 to the Fort Dodge Institution.

Inflationary Costs Increase**\$665,162**

An increase of \$665,162 to the institutions and CBCs to offset inflationary costs of purchasing food. The increase results in the following increases to the institutions:

- \$83,278 to the Fort Madison Institution.
- \$92,269 to the Anamosa Institution.
- \$61,866 to the Oakdale Institution.
- \$78,679 to the Newton Institution.
- \$52,792 to the Mount Pleasant Institution.
- \$29,617 to the Rockwell City Institution.
- \$67,287 to the Clarinda Institution.
- \$36,474 to the Mitchellville Institution.

- \$82,785 to the Fort Dodge Institution.
- \$3,923 to CBC District 1.
- \$11,656 to CBC District 2.
- \$4,338 to CBC District 3.
- \$8,091 to CBC District 4.
- \$13,267 to CBC District 5.
- \$15,024 to CBC District 6.
- \$16,306 to CBC District 7.
- \$7,510 to CBC District 8.

Corrections Administration

\$586,966

An increase of \$586,966 to Corrections Administration for the following 5.00 FTE positions to improve the management and oversight of the DOC Central Office:

- 1.00 FTE for a chief of staff position.
- 1.00 FTE for a local agency data security officer position.
- 1.00 FTE for a special programs coordinator for field services position.
- 1.00 FTE for a communications analyst position.
- 1.00 FTE for a wellness manager position.

Discussion Items

Prison Capacity — As of January 8, 2024, the institutions are approximately 19.70% over capacity, an increase from 14.30% in January 2023. The current prison population is approximately 8,367, and the institutions currently have a combined capacity of 6,990 individuals. For more information about changes in prison population over the last 10 years, see the *Fiscal Research Brief [Prison Population and Capacity](#)*.

CBC Updates — As of January 8, 2024, there were 38,865 individuals engaging in field services through CBCs. Field services classifications include those who are on probation, are on parole, received special sentencing, are on pretrial release with supervision, and in other circumstances. An additional 2,131 individuals were part of residential CBCs. Residential classification includes those who are on work release, are on the OWI continuum, are on probation, received special sentencing, and in other circumstances. The current total number of individuals participating in CBC programs is 40,996.

Incarcerated Individual Education — Secondary, vocational, and postsecondary educational options are offered to incarcerated individuals at certain State institutions with the assistance of four partner colleges: Des Moines Area Community College, Grinnell College, Iowa Central Community College, and Southeastern Community College. Funding for these programs come from both private donations and [Second Chance Pell Grants](#), which were reinstated July 1, 2023, for incarcerated individuals regardless of sentence length or conviction. In FY 2023, there were 258 completions of the [HiSET Exam](#) (High School Equivalency Diploma).

Apprenticeship Programs — Certain incarcerated individuals at all State institutions have the opportunity to participate in apprenticeship programs, which include 30 registered occupations, and which the Iowa Department of Workforce Development (IWD) helps to facilitate. Since the implementation of the apprenticeship programs, there have been 464 graduates. There are currently 299 active apprentices in the DOC. Incarcerated individuals who complete the apprenticeship program earn 30.00% higher wages upon release compared to individuals who did not participate in an apprenticeship. Additionally, 71.00% of apprentices who completed the program were employed postrelease, compared to an employment rate of 44.00% for individuals who did not participate in an apprenticeship program.

Recidivism — The recidivism rate is the percentage of offenders released from prison or work release who return to prison within three years. The recidivism reporting year is the conclusion of the three-year tracking period for a release group. The reporting year FY 2023 describes recidivism for offenders who left prison in FY 2020. The recidivism rate for FY 2023 was 34.30%. This is a decrease of 2.70% compared to FY 2022. The recidivism rate has now decreased for three consecutive years.

Council of State Governments (CSG) Study — The CSG Justice Center recently released its [recommendations](#) from an assessment of the COVID-19 pandemic's effect on Iowa's criminal justice system. The study's purpose was to analyze the impact that pandemic-related changes to the justice system had on public safety.

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

DEPARTMENT OF INSPECTIONS, APPEALS, AND LICENSING — STATE PUBLIC DEFENDER

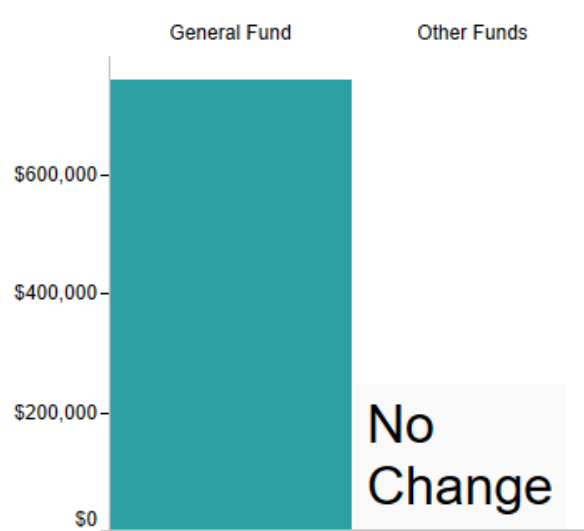
Overview and Funding History

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

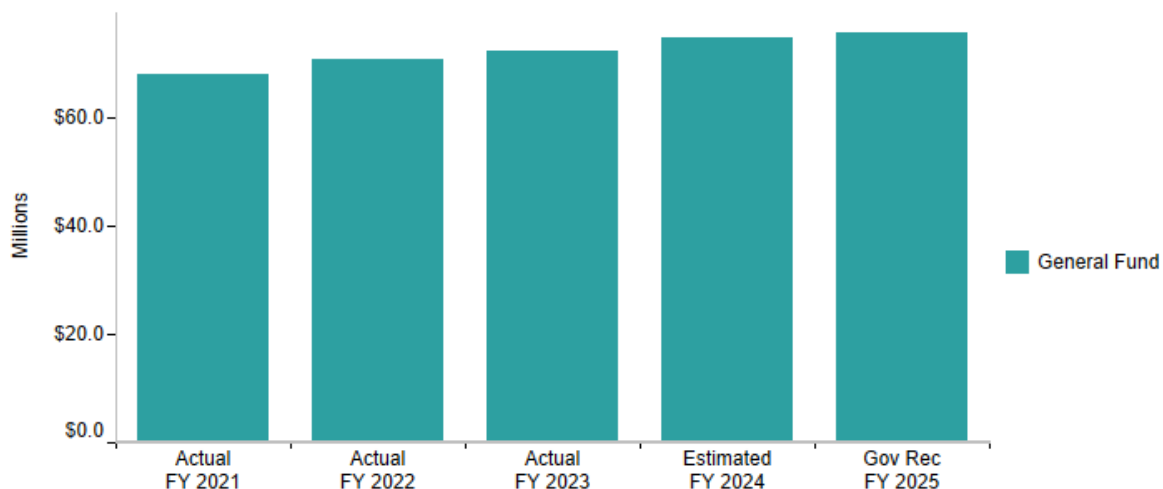
**FY 2025 Governor's Recommendations
Total: \$75,524,268**



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



Funding History



General Fund Recommendations

	Actual FY 2023 (1)	Estimated FY 2024 (2)	Gov Rec FY 2025 (3)	Gov Rec vs Est FY 2024 (4)
Department of Inspections, Appeals and Licensing				
DIAL - State Public Defender				
Public Defender	\$ 30,112,503	\$ 30,718,203	\$ 31,477,894	\$ 759,691
Indigent Defense	42,160,374	44,046,374	44,046,374	0
Total Department of Inspections, Appeals and Licensing	\$ 72,272,877	\$ 74,764,577	\$ 75,524,268	\$ 759,691

Governor’s Recommendation FY 2025

Public Defender **\$759,691**

An increase of \$759,691 for general operating costs.

Discussion Items

Indigent Defense Fund — The Indigent Defense Fund pays private attorneys for representing indigent defendants or indigent parties. The Fund also pays for expert witnesses, court reporters of depositions, private investigators, and other service providers for the benefit of indigent defendants or indigent parties. Claims submitted to the Fund are paid by a State General Fund appropriation to the Indigent Defense Fund. [Senate File 562](#) (FY 2024 Justice System Appropriations Act) increased the General Fund appropriation to the DIAL for the Indigent Defense Fund for a \$5-per-hour fee increase for contract attorneys, an increase for compensating travel time for contract attorneys, and an increase to provide funding for State Public Defender representation for adoptions pursuant to [House File 398](#) (Adoptions, Representation and Filing Requirements Act). The General Assembly increased the appropriation to the Indigent Defense Fund by \$1,886,000 for FY 2024.

FY 2023 Indigent Defense — In FY 2023, there were approximately 240 employees within the Office of the State Public Defender and more than 500 contract attorneys. Public defenders closed approximately 90,803 cases, and contract attorneys had approximately 71,482 criminal claims submitted to the Indigent Defense Fund at an average cost per claim of \$549.

Increase in Contract Attorney Compensation — The following table shows the compensation levels for contract attorneys since FY 2000 and the current hourly rate set for FY 2024, an increase of \$5 per hour compared to FY 2023.

Historical Hourly Rate for Contract Attorneys

Fiscal Year ¹	Felony Type				Misdemeanors	All Other Cases ²
	Class A	Class B	Class C	Class D		
2000	\$60	\$55	\$50	\$50	\$50	\$50
2007	\$65	\$60	\$60	\$60	\$60	\$55
2008	\$70	\$65	\$60	\$60	\$60	\$60
2020	\$73	\$68	\$63	\$63	\$63	\$63
2022	\$76	\$71	\$66	\$66	\$66	\$66
2023	\$78	\$73	\$68	\$68	\$68	\$68
2024	\$83	\$78	\$73	\$73	\$73	\$73

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

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

Travel Time for Attorney or Guardian Ad Litem — [Senate File 562](#) (FY 2024 Justice System Appropriations Act) created a new section in the Iowa Code, Iowa Code section [815.7A](#), that provides compensation for travel time for an Office of the State Public Defender contract attorney or guardian ad litem that is payable at the rate of \$35.00 per hour. Compensation is only provided for travel outside of the attorney's or guardian ad litem's county of domicile, and the travel must be deemed reasonable and necessary to represent an indigent client. Additionally, travel compensation for a court proceeding other than a trial or other contested proceeding is not payable unless the attorney or guardian ad litem files a motion for a remote hearing and the motion is denied. Any allowable compensation for time spent traveling already compensated pursuant to other provisions of law is not affected by Iowa Code section 815.7A.

State Employees and Contract Attorneys — The Office of the State Public Defender has a hybrid system that utilizes contract attorneys in addition to State employees to provide legal counsel to indigent defendants. In recent years, fewer contract attorneys are accepting appointments, especially in rural areas. For more information about the hybrid system and the differences between public defenders and contract attorneys, see the **Fiscal Topic** [Public Defenders and Contract Attorneys](#). For more information about contract attorneys, see the [Fiscal Research Brief](#) *State Public Defender Contract Attorneys*.

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

JUDICIAL BRANCH

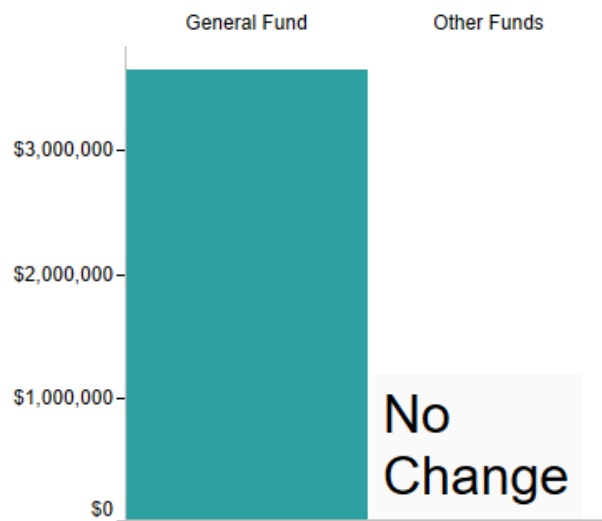
Overview and Funding History

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

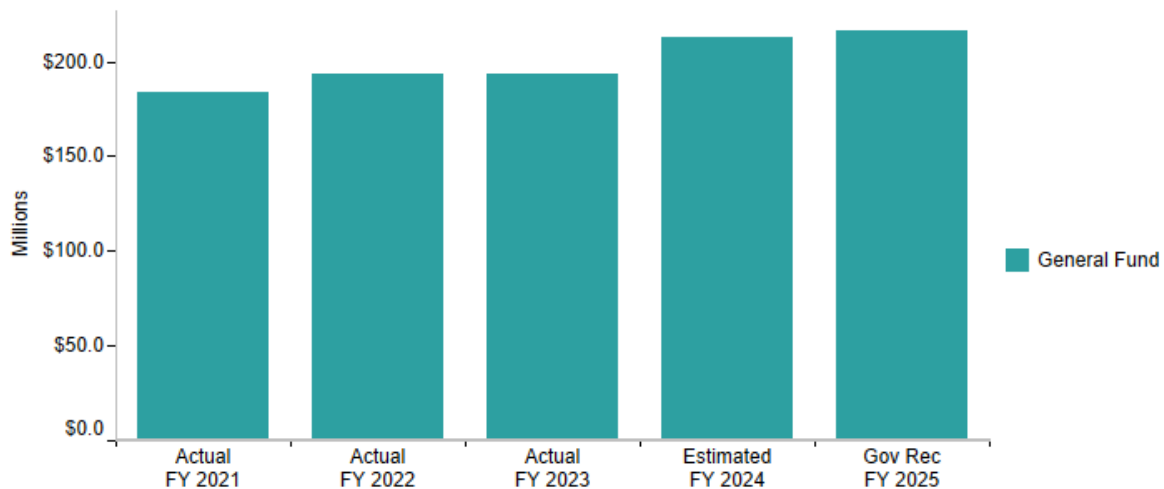
**FY 2025 Governor's Recommendations
Total: \$216,152,531**



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



Funding History



General 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>
Judicial Branch				
Judicial Branch				
Judicial Branch	\$ 190,100,550	\$ 193,350,550	\$ 197,009,531	\$ 3,658,981
Jury & Witness Fee Revolving Fund	3,600,000	3,600,000	3,600,000	0
Court-Ordered Services	0	3,290,000	3,290,000	0
Graduated Sanctions	0	12,253,000	12,253,000	0
Total Judicial Branch	\$ 193,700,550	\$ 212,493,550	\$ 216,152,531	\$ 3,658,981

Governor’s Recommendations FY 2025

Judicial Branch **\$3,658,981**

- An increase of \$2,085,363 for general operations within the Judicial Branch.
- An increase of \$1,000,000 for judicial officer salaries.
- An increase of \$573,618 for estimated health insurance premium increases.

Discussion Items

Judicial Branch Budget Request — Iowa Code section [602.1301](#) was amended by 2022 Iowa Acts, [HF 2558](#) (FY 2023 Judicial Branch Appropriations Act), and the language requiring the Department of Management to submit the Judicial Branch budget to the Governor for inclusion without change as part of the Governor’s proposed budget request to the General Assembly was removed. In accordance with Iowa Code section [602.1301](#), the Judicial Branch submitted its budget request on December 1, 2023. The Judicial Branch requested an increase of \$10,741,478. This increase includes:

- \$5,579,184 for the negotiated across-the-board (ATB) contract increase of 3.00% and the extension of the same ATB increase to non-contract employees.
- \$1,375,492 for a 3.20% in-grade increase for contract and non-contract employees.
- \$573,618 for an anticipated increase in the cost of health insurance for FY 2025.
- \$223,253 for additional funding for new positions to strengthen the delivery of services in individual judicial districts.
- \$2,989,931 for judicial officers’ salaries. This is a 6.20% increase based on the Cost-of-Living Adjustment (COLA) for CY 2024 and prior salary increase requests.

Judicial Branch Request

	Judicial Req. FY 2025 <u></u>	Gov. Rec. FY 2025 <u></u>	Gov. Rec. vs Judicial Req. <u></u>
Judicial Branch*	\$ 201,597,574	\$ 197,009,531	\$ -4,588,043
Jury & Witness Fee Revolving Fund	3,600,000	3,600,000	0
Court Ordered Services	3,290,000	3,290,000	0
Graduated Sanctions	12,253,000	12,253,000	0
Total	\$ 220,740,574	\$ 216,152,531	\$ -4,588,043

*On December 7, 2023, the Judicial Branch notified the LSA the request for this appropriation should reflect \$201,597,574 rather than the previously requested amount of \$204,092,028 received on December 1, 2023.

Graduated Sanctions and Court-Ordered Services — As of July 1, 2023, [HF 2507](#) requires the transfer of juvenile delinquent graduated sanctions and court-ordered services appropriations from the Iowa Department of Health and Human Services (HHS) to the Judicial Branch. The appropriation for the transfer amounted to \$12,253,000 to transfer graduated sanctions funding and \$3,290,000 to transfer court-ordered services funding from HHS to the Judicial Branch. The Judicial Branch assumed the responsibility of approximately 95 service contracts and an additional 1,400 claims processed annually.

Court Debt Update — The total outstanding court debt at the end of FY 2023 was \$880,121,865. Debt that is up to one year old accounts for \$85,443,327 (9.70%) of the total, and debt 10 years or older accounts for \$410,207,814 (46.60%). Under Iowa Code section [602.8107](#), court debt may be collected by either the county attorney or the Centralized Collection Unit within the Department of Revenue (IDR). The **Fiscal Topic** [Court Debt Collection System](#) outlines the historical systems for collecting court debt.

Jury Trials — In CY 2020, jury trials dropped 67.59% from 793 to 257. This decrease in jury trials corresponded with the onset of the COVID-19 pandemic and was partially due to Supreme Court orders that temporarily postponed jury trials for much of the year. In 2021, jury trials resumed for most of the year and increased to 589. From 2021 to 2022, jury trials increased to 691 as the number of jury trials started to return to prepandemic levels. The **Fiscal Topic** [Jury Trials](#) outlines the historical systems for collecting court debt.

District Associate Judges — Iowa Code section [602.6301](#) was amended during the 2023 Legislative Session and now requires the Iowa Supreme Court to prescribe a formula to determine the number of District Associate Judges who will serve in each judicial election district. The formula is based upon a case-related workload formula of judicial officers.

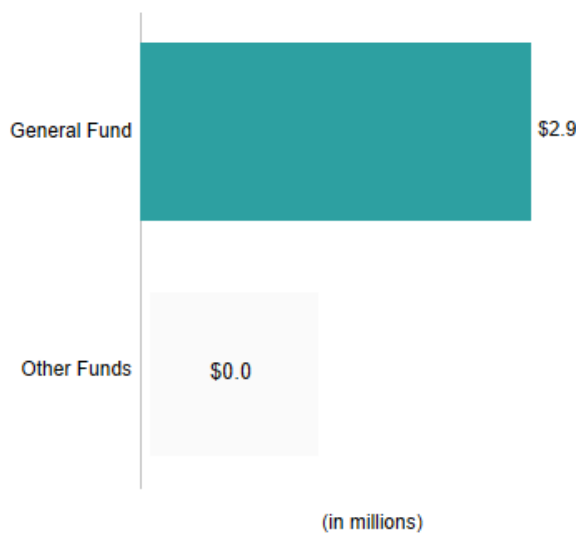
Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the **Federal Funds** section of this document.

LAW ENFORCEMENT ACADEMY

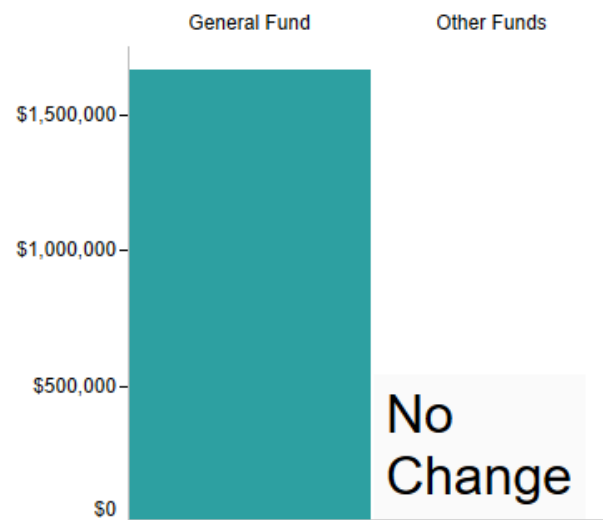
Overview and Funding History

Agency Overview: The mission of the [Iowa Law Enforcement Academy \(ILEA\)](#) is to conduct basic and specialty training to law enforcement personnel serving Iowa communities to create a level of excellence. The ILEA provides training for city and county law enforcement officers, tribal government officers, conservation officers for the Department of Natural Resources, jailers, and telecommunicators. The ILEA also administers a program of psychological testing for applicants, approves regional training programs, establishes minimum hiring standards, and provides audiovisual resources for law enforcement training and educational institutions. The Academy is also responsible for removing or suspending an Iowa officer’s certification. ILEA basic training is a 16-week course offered up to 6 times per year. The ILEA also offers specialty schools and in-service seminars.

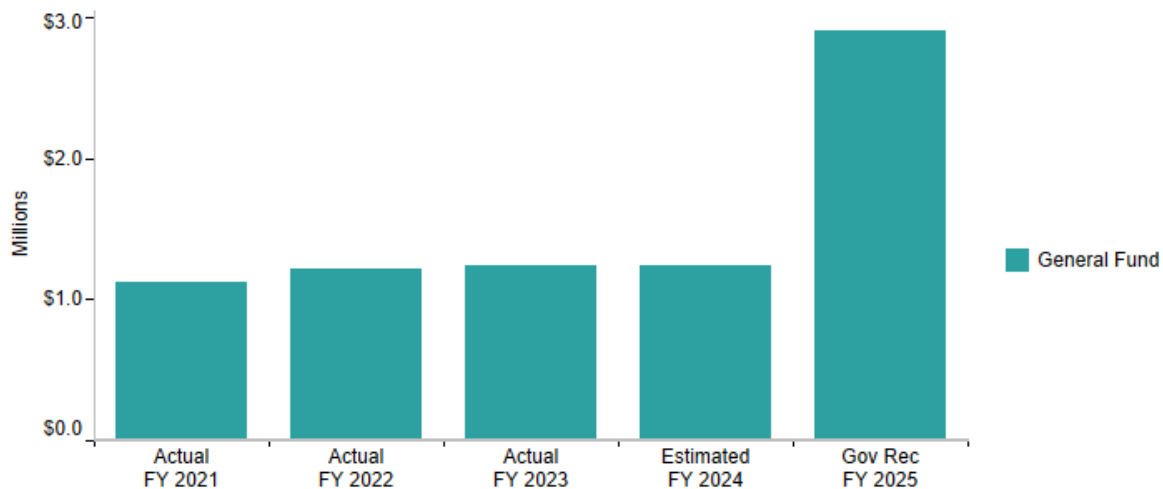
**FY 2025 Governor's Recommendations
Total: \$2,904,407**



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



Funding History



General 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>
Law Enforcement Academy				
Iowa Law Enforcement Academy				
Law Enforcement Academy	\$ 1,239,824	\$ 1,238,504	\$ 2,904,407	\$ 1,665,903
Total Law Enforcement Academy	\$ 1,239,824	\$ 1,238,504	\$ 2,904,407	\$ 1,665,903

Governor's Recommendation FY 2025

Law Enforcement Academy **\$1,665,903**

- An increase of \$1,546,243 to cover two-thirds of the cost of the ILEA basic training academy. Currently, the State only pays one-third of the cost of the ILEA basic training academy. The sponsoring political subdivision would be responsible for the remaining one-third cost. ([Iowa Code section 80B.11B\(2\)\(c\)](#))
- An increase of \$114,650 for reimbursement to the Attorney General's Office for costs related to decertification of law enforcement.
- An increase of \$5,010 for general operations within the ILEA.

Discussion Items

Certifications — In FY 2023, the ILEA certified 400 new peace officers, of whom 249 were certified through an ILEA basic training academy, 131 through regional basic training academies, and 20 through examination. In total, there were 6,560 certified peace officers in the State at the end of FY 2023. The ILEA also certified 81 reserve peace officers, 204 jailers, and 144 telecommunicators in FY 2023. In total, there were 937 reserve peace officers, 1,764 jailers, and 1,451 telecommunicators in the State at the end of FY 2023.

Online Learning — In FY 2023, the ILEA provided training to a total of 2,474 individuals through the online learning management system. Of that total, 249 personnel received basic academy training, 1,188 received jail school training, 144 received telecommunicator school training, 832 received implicit bias specialty school training, 208 received officer investigations training, and 20 were certified through examination. In FY 2022, the ILEA began offering the officer investigations course to meet the new four-hour training standards.

Federal-Funded and State-Funded Training — The ILEA has three State-funded and federally funded areas of specialized training: STOP Violence Against Women, Governor's Traffic Safety Bureau, and Human Trafficking. These funded programs allow instructors to travel statewide to provide training on topics related to domestic violence, sexual assault, human trafficking, OWI, and traffic safety topics to departments for no cost. In FY 2023, the ILEA provided training for 11,047 personnel.

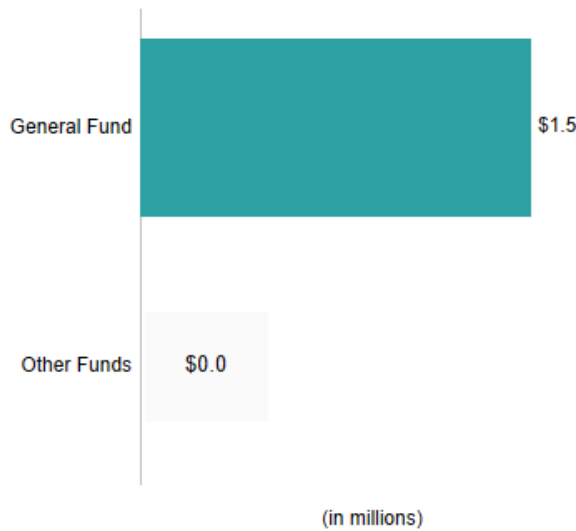
Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the **Federal Funds** section of this document.

BOARD OF PAROLE

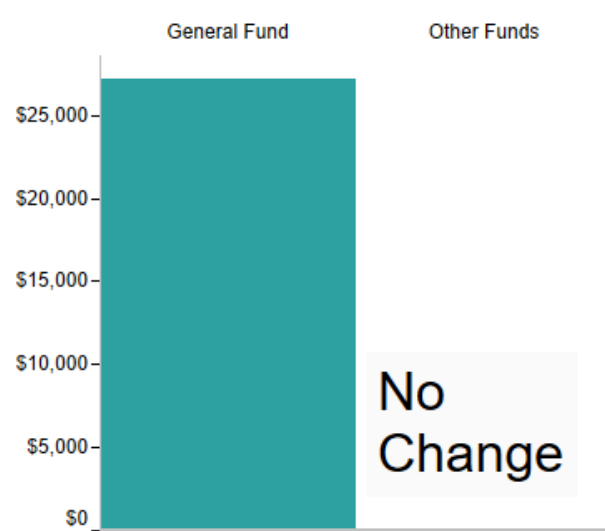
Overview and Funding History

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

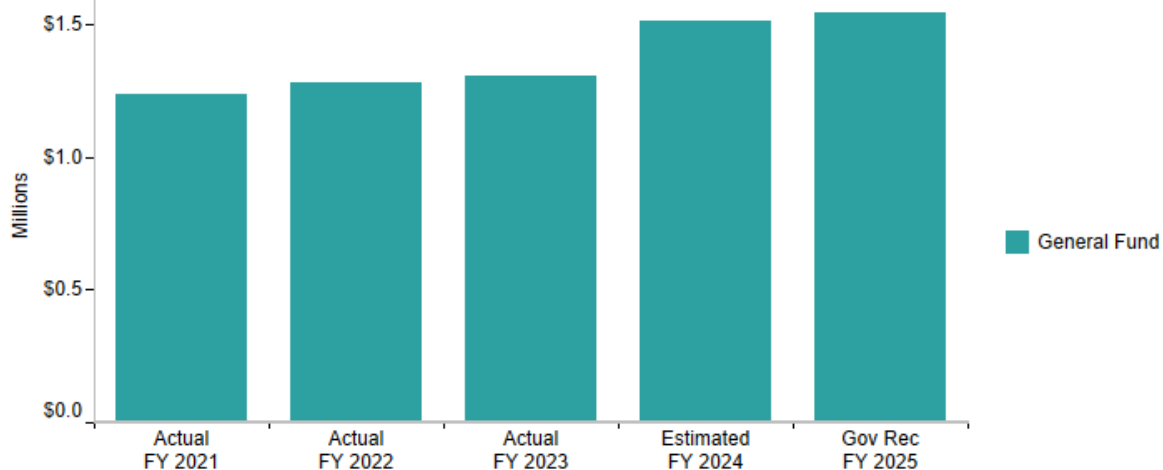
**FY 2025 Governor's Recommendations
Total: \$1,545,114**



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



Funding History



General 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>
Parole, Board of				
Parole Board				
Parole Board	\$ 1,308,724	\$ 1,517,894	\$ 1,545,114	\$ 27,220
Total Parole, Board of	\$ 1,308,724	\$ 1,517,894	\$ 1,545,114	\$ 27,220

Governor’s Recommendation FY 2025

Parole Board **\$27,220**

An increase of \$27,220 for operational costs.

Discussion Items

Virtual Panel Reviews — The Board currently conducts panel reviews virtually. This allows members to participate remotely and provides an opportunity for victims to participate without travelling to Des Moines. Utilization of virtual panel reviews results in increased efficiency and the redirection of limited resources.

BOP Reviews — The BOP completed 11,228 deliberations in FY 2023, which resulted in 2,658 paroles, 1,005 work releases, and the imposition of 479 special sentences pursuant to Iowa Code chapter [903B](#).

Administrative Law Judges — In FY 2023, administrative law judges issued 2,919 decisions, 1,199 of which resulted in a discretionary revocation.

General Fund Reversion — The General Assembly appropriated \$1,308,724 to the BOP in FY 2023. Of these moneys, \$134,017 was left unspent, half of which reverted to the General Fund and the other half of which transferred to a training and technology carryforward account, per Iowa Code section [8.62](#). The funds may be used for internet-based employee training, technology enhancement, or purchases of goods and services from Iowa Prison Industries.

New BOP Chair — A new chairperson of the BOP, Renee Schulte, was appointed in September 2023. In addition to a full-time, salaried chairperson and vice chairperson, the BOP also consists of three full-time, salaried board members.

Victim Services — The BOP notifies victims of violent offenses when the BOP will conduct a hearing at which the offender will be interviewed, informs the victim that the victim may submit an opinion concerning the offender’s release, and notifies the victim of the BOP’s decision regarding release. The BOP registers victims of violent offenses in order to fulfill this responsibility, and as of FY 2023, there are 7,813 victims registered. In FY 2023, the BOP mailed 6,403 victim notifications.

Risk Assessment Tools — The Board currently utilizes several risk assessment tools, including the Iowa Violence and Victimization Instrument (IVVI), the Iowa Sex Offender Risk Assessment (ISORA), and the Static-99. The IVVI is used for non-sex offenders, and the ISORA and the Static-99 are used for sex offender-specific risk calculation.

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

DEPARTMENT OF PUBLIC DEFENSE

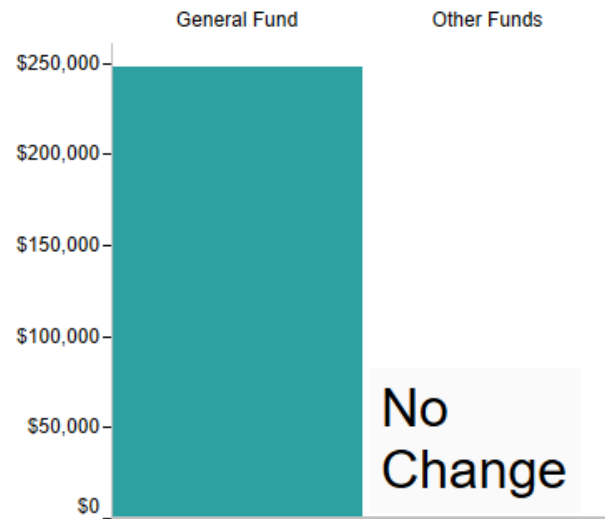
Overview and Funding History

Agency Overview: The [Department of Public Defense](#) (DPD), or Iowa National Guard, consists of the Army and Air National Guard. The mission of the Iowa National Guard is to provide trained and equipped forces ready to function efficiently in the protection of life and property and the preservation of peace, order, and public safety under competent orders of the State authorities in order to support emergency management and domestic security. Its federal mission is to provide organized, trained, and equipped units ready for mobilization in the event of national emergency or war.

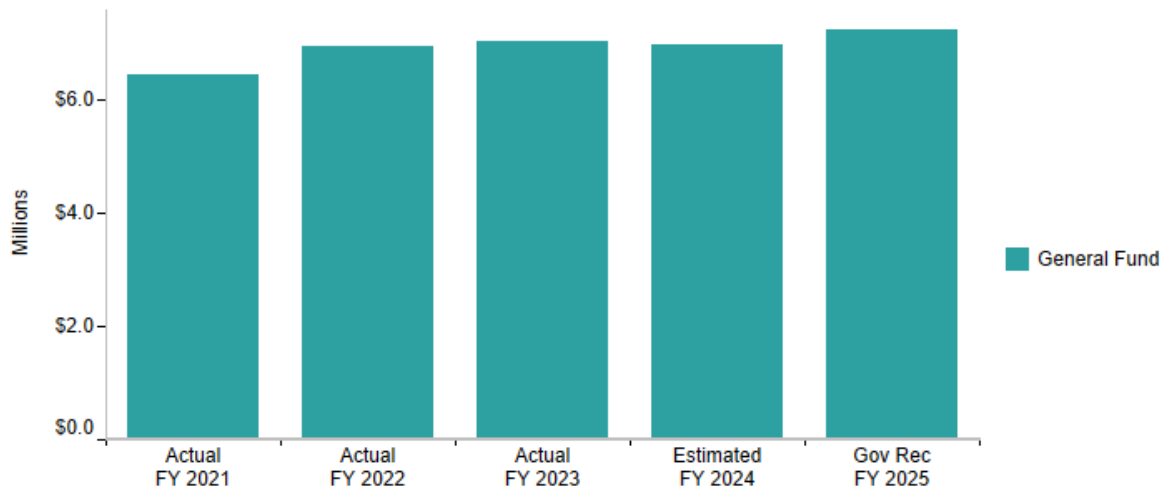
**FY 2025 Governor's Recommendations
Total: \$7,211,221**



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



Funding History



General Fund Recommendations

	Actual FY 2023 (1)	Estimated FY 2024 (2)	Gov Rec FY 2025 (3)	Gov Rec vs Est FY 2024 (4)
Public Defense, Department of				
Public Defense, Dept. of Public Defense, Department of	\$ 7,014,705	\$ 6,963,037	\$ 7,211,221	\$ 248,184
Total Public Defense, Department of	\$ 7,014,705	\$ 6,963,037	\$ 7,211,221	\$ 248,184

Governor’s Recommendation FY 2025

Department of Public Defense **\$248,184**

- An increase of \$142,061 for facility maintenance inflationary costs.
- An increase of \$106,123 for general operations within the DPD.

Discussion Items

Federal Funding — The Iowa Army National Guard received a total of \$409,509,395 in federal funding (excluding Active Guard Reserve (AGR) Pay) in FFY 2023, an increase of \$7,037,481 compared to FFY 2022. Army National Guard AGR pay and allowances for FFY 2023 totaled \$70,100,000. Iowa Air National Guard received a total of \$141,002,778, with the 185th Air Refueling Wing receiving \$65,670,032 and the 132nd Wing receiving \$75,332,746. The total federal funding received by the Iowa National Guard was \$620,612,173.

Iowa Counterdrug Task Force — The Iowa National Guard is actively supporting the domestic counterdrug mission by providing aviation, analytic, training, and demand reduction support to those engaged in the fight against drug use. In FY 2023, the Iowa National Guard Counterdrug Task Force supported the seizure of over 2,400 pounds of illegal drugs, 375 firearms, and more than \$3,400,000 in currency. The Task Force trained 11,467 students through the Midwest Counterdrug Training Center. Additionally, the Task Force utilizes an aerial observation for surveillance purposes and to assist in counterdrug trafficking and counterterrorism efforts. In FY 2023, the aerial observation supported 37 missions and flew a total of 125 mission hours.

Recruitment — The number of new army recruits increased 24.12% from FFY 2022. In FFY 2022, new Army National Guard recruits totaled 485, while in FFY 2023, new recruits totaled 602. New Air National Guard recruits increased 12.68% from 2022. In 2022, new Air National Guard recruits totaled 117, while in 2023, new recruits for the Air National Guard totaled 133.

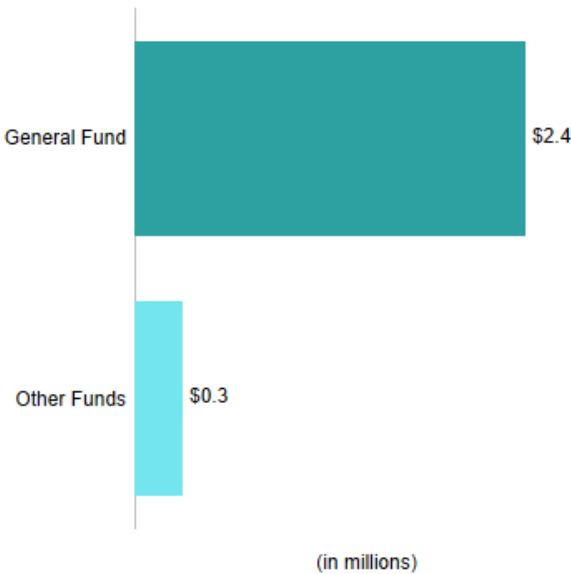
Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the **Federal Funds** section of this document.

HOMELAND SECURITY AND EMERGENCY MANAGEMENT DEPARTMENT

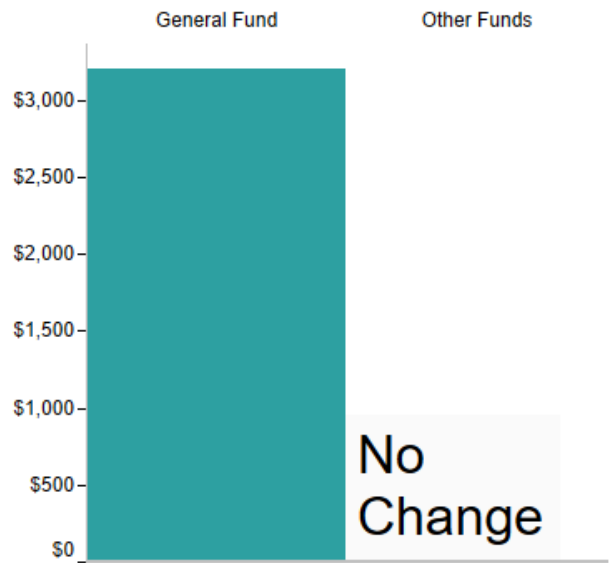
Overview and Funding History

Agency Overview: The [Homeland Security and Emergency Management Department](#) (HSEMD) manages risks and hazards with local and federal entities through mitigation, preparedness, response, and recovery initiatives. In FY 2014, [HF 307](#) (Department of Homeland Security and Emergency Management Act) established the HSEMD in lieu of a division under the Department of Public Defense. The HSEMD’s mission is to lead, coordinate, and support homeland security and emergency management functions in order to establish sustainable communities and ensure economic opportunity for Iowa and its citizens.

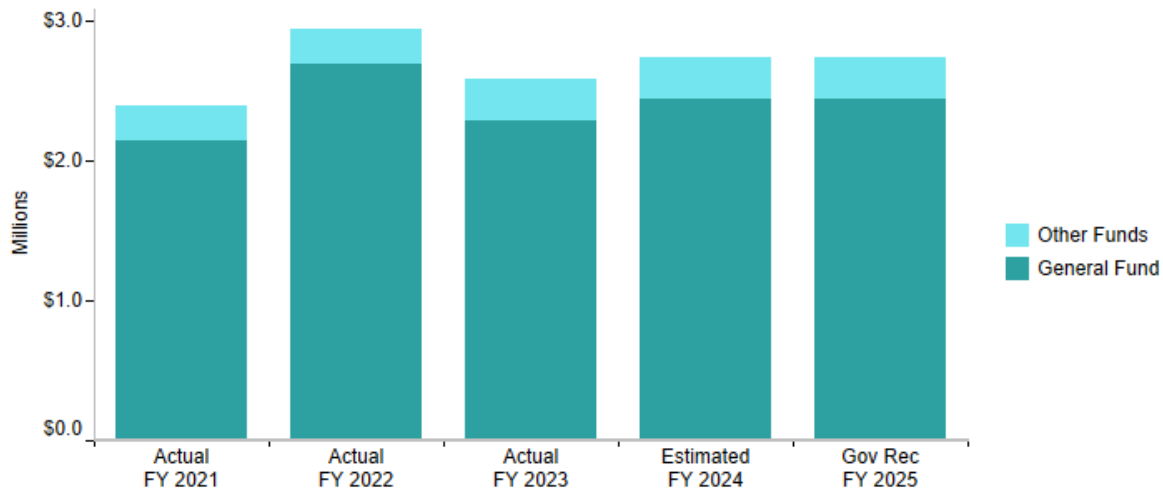
**FY 2025 Governor's Recommendations
Total: \$2,742,595**



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



Funding History



General Fund Recommendations

	Actual FY 2023 (1)	Estimated FY 2024 (2)	Gov Rec FY 2025 (3)	Gov Rec vs Est FY 2024 (4)
Homeland Security and Emergency Mgmt				
Homeland Security & Emergency Mgmt Homeland Security & Emer. Mgmt	\$ 2,289,389	\$ 2,439,389	\$ 2,442,595	\$ 3,206
Total Homeland Security and Emergency Mgmt	\$ 2,289,389	\$ 2,439,389	\$ 2,442,595	\$ 3,206

Governor’s Recommendation FY 2025

Homeland Security and Emergency Management \$3,206

An increase of \$3,206 for general operations within the HSEMD.

Other Fund Recommendations

	Actual FY 2023 (1)	Estimated FY 2024 (2)	Gov Rec FY 2025 (3)	Gov Rec vs Est FY 2024 (4)
Homeland Security and Emergency Mgmt				
Homeland Security & Emergency Mgmt 911 Emerg Comm Admin - 911 Surcharge	\$ 300,000	\$ 300,000	\$ 300,000	\$ 0
Total Homeland Security and Emergency Mgmt	\$ 300,000	\$ 300,000	\$ 300,000	\$ 0

Discussion Items

911 Program Update — [House File 2254](#) (911 Emergency Telephone Systems Act), enacted during the 2018 Legislative Session, directed the HSEMD to implement a virtual consolidation plan of the existing wireline and wireless 911 networks to create a shared service environment operated and maintained by the HSEMD. The first effort, the merging of the legacy wireline network onto the Next Generation 911 Network, is mostly complete and has reached a steady state of completion. Ninety-nine percent of the State’s 110 Public Safety Answering Points (PSAPs) are fully end-to-end Internet Protocol (IP)-enabled. As of December 2023, all PSAPs are receiving wireline calls over the Next Generation 911 network. As of December 2023, all but one of the local 911 PSAPs were capable of receiving text-to-911 messages. In FY 2023, 1,211,501 wireless calls, 73,904 Voice Over Internet Protocol (VoIP) calls, 6,038 texts, and 102,760 wireline calls were delivered through the Next Generation 911 network. The Department collected \$30,774,868 in wireless surcharge revenue, with \$20,214,778 in revenue passed to local 911 service boards. The second virtual consolidation project is the introduction of call-taking equipment that can be shared by multiple PSAPs. This is referred to as “shared services.” There are currently 76 PSAPs using the shared services.

Alert Iowa — There are 92 counties currently utilizing the Emergency Medical Services Data and Mass Messaging System, [Alert Iowa](#), which enables local authorities to use the reverse 911 system to disseminate statewide alerts such as Amber Alerts and other imminent threat notifications during emergency situations and disaster recovery. During SFY 2022, the HSEMD completed an upgrade of Alert Iowa, utilizing the newest technology to better facilitate communication during times of emergency. For FY 2025, the Governor is recommending total funding of \$400,000 from the Technology Reinvestment Fund (TRF) for the Alert Iowa System.

Enhanced Mitigation and Loss Avoidance — Iowa is one of 15 states and territories that have established and utilize an Enhanced Mitigation Plan as approved by the Federal Emergency Management

Agency (FEMA), allowing state and local governments to receive an additional 33.00% of hazard mitigation disaster funding above the funding provided to a state or territory without such a plan.

Funding Sources — The HSEMD receives funding from State appropriations, the Executive Council, federal disaster and nondisaster funds, and other sources. In SFY 2023, the HSEMD had revenues totaling \$144,639,229. Of this total, \$2,289,389 (1.58%) was from State General Fund appropriations, \$90,816,315 (62.79%) was from federal grants, \$3,515,229 (2.43%) was from the Executive Council, and \$48,018,294 (33.20%) was from other sources including the 911 surcharge, the Flood Recovery Fund, and the TRF.

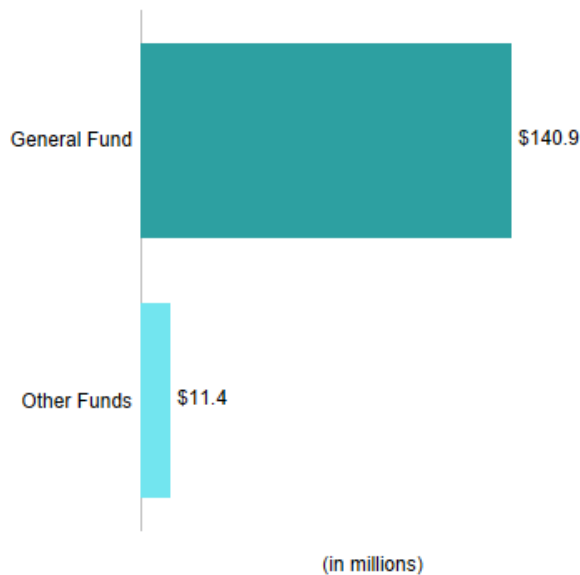
Federal Funds Related to COVID-19 — For additional information on the funds the State received as a result of the federal COVID-19 legislation, please see the **Federal Funds** section of this document.

DEPARTMENT OF PUBLIC SAFETY

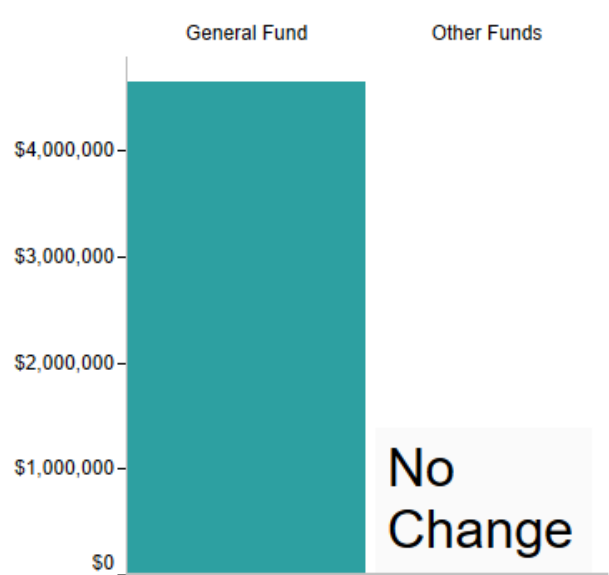
Overview and Funding History

Agency Overview: The [Department of Public Safety](#) (DPS) is the State law enforcement agency. The mission of the DPS is to serve the people of Iowa by providing public safety services with leadership, integrity, and professionalism. Its guiding principles and core values are courtesy, service, and protection. Its goals are to reduce preventable injuries and deaths, suppress criminal activity, reduce or minimize the costs of compliance with government requirements, and promote integrity and excellence in the workforce. The Department divisions include the Administrative Services Division, Division of Criminal Investigation, Division of Intelligence and Fusion Center, Division of Narcotics, Iowa State Patrol (ISP) Division, Professional Development and Support Services, and State Fire Marshal Division.

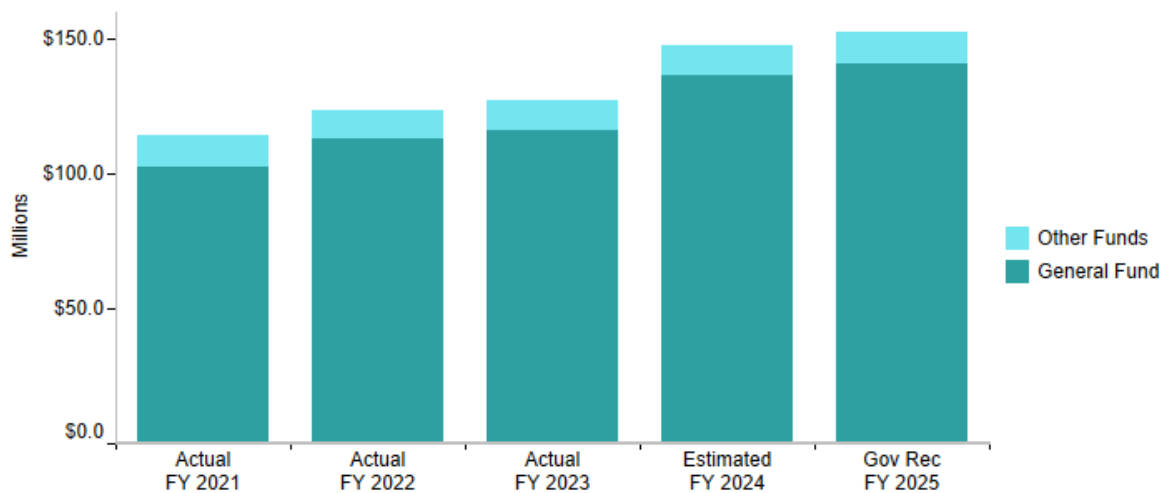
**FY 2025 Governor's Recommendations
Total: \$152,372,924**



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



Funding History



General Fund Recommendations

	Actual FY 2023 (1)	Estimated FY 2024 (2)	Gov Rec FY 2025 (3)	Gov Rec vs Est FY 2024 (4)
Public Safety, Department of				
Public Safety, Dept. of				
Public Safety Administration	\$ 5,946,368	\$ 5,920,476	\$ 7,092,910	\$ 1,172,434
Public Safety DCI	19,712,633	19,712,633	21,189,769	1,477,136
Criminalistics Laboratory Fund	650,000	650,000	650,000	0
Narcotics Enforcement	8,613,894	8,613,894	9,243,545	629,651
Public Safety Undercover Funds	209,042	209,042	209,042	0
Fire Marshal	5,602,778	3,230,743	3,418,466	187,723
Iowa State Patrol	71,409,788	87,066,931	90,056,257	2,989,326
DPS/SPOC Sick Leave Payout	279,517	279,517	279,517	0
Fire Fighter Training	1,025,520	1,075,520	1,075,520	0
Interoperable Communications Sys Board	115,661	115,661	115,661	0
Human Trafficking Office	200,742	200,742	200,742	0
Volunteer Fire Fighter Training & Equipment	50,000	0	0	0
Department-Wide Duties	0	6,456,270	4,649,789	-1,806,481
Public Safety Equipment Fund	2,500,000	2,500,000	2,500,000	0
Office of Drug Control Policy - DPS	0	249,219	249,219	0
Total Public Safety, Department of	\$ 116,315,943	\$ 136,280,648	\$ 140,930,437	\$ 4,649,789

Governor’s Recommendations FY 2025

Estimate FY 2024 Department-Wide Duties \$-6,456,270

The Department-Wide Duties estimated FY 2024 appropriation of \$6,456,270 to the DPS was recommended by the Governor to be allocated among the following line items for FY 2025.

- \$1,172,434 to Public Safety Administration for increased operating costs.
- \$1,477,136 to Public Safety DCI for increased operating costs.
- \$629,651 to Public Safety Administration for increased operating costs.
- \$187,723 to Fire Marshal for increased operating costs.
- \$2,989,326 to Iowa State Patrol for increased operating costs.

Department-Wide Duties \$4,649,789

An increase of \$4,649,789 for operating costs to be used at the discretion of the DPS.

Other Fund Recommendations

	Actual FY 2023 (1)	Estimated FY 2024 (2)	Gov Rec FY 2025 (3)	Gov Rec vs Est FY 2024 (4)
Public Safety, Department of				
Public Safety, Dept. of				
DPS Gaming Enforcement - GEF	\$ 10,778,483	\$ 11,442,487	\$ 11,442,487	\$ 0
Total Public Safety, Department of	\$ 10,778,483	\$ 11,442,487	\$ 11,442,487	\$ 0

Discussion Items

Motor Vehicle Enforcement Alignment — [Senate File 513](#) (Motor Vehicle Enforcement Bureau, Department of Public Safety) transitioned Motor Vehicle Enforcement (MVE) employees, including civilian employees and peace officers, from the Department of Transportation to the DPS. On June 23, 2023, a total of 100 positions transferred from the DOT to the DPS. The 100 positions were comprised of 98

sworn officers and 2 civilian positions. At the time of the transfer, there were 82 filled sworn officer positions and 1 filled civilian position. As of November 1, 2023, the ISP employed 439 sworn peace officers, including 87 MVE officers. Transferring MVE peace officers became troopers within the Iowa State Patrol (ISP), a division within the DPS. [Senate File 562](#) (FY 2024 Justice System Appropriations Act) appropriated \$15,657,143 from the General Fund for increased operational costs. One-time transition costs are being funded through federal funds. As of December 1, 2023, actual expenditures already made equal approximately \$3,013,340 and the anticipated remaining expenditures for the DPS and DOT to complete the transition is approximately \$9,247,727.

Fire Marshal Licensing Alignment — [Senate File 513](#) (Motor Vehicle Enforcement Bureau, Department of Public Safety Act) established the transition of the State Fire Marshal licensing programs from the DPS to the Department of Inspections and Appeals, now the Department of Inspections, Appeals, and Licensing (DIAL). Oversight for permitting, licensing, and inspection for the following areas was moved to the DIAL: building code, electrical, fire prevention inspections, fire safety, and fireworks. The State Fire Marshal will remain under the DPS.

Office of Drug Control Policy Alignment — [Senate File 513](#) (Motor Vehicle Enforcement Bureau, Department of Public Safety Act) established the transition of the Governor's Office of Drug Control Policy to the DPS. The Governor's Office of Drug Control Policy officially came into existence on July 1, 2000. On July 1, 2023, the Governor's Office of Drug Control Policy's name changed to the Office of Drug Control Policy (ODCP) and merged into the DPS. The mission and vision of the ODCP remain the same.

Public Safety Equipment Fund — The Public Safety Equipment Fund was created in [HF 708](#) (Public Safety Equipment Fund Act) during the 2021 Legislative Session. The Fund is used for the purchase, maintenance, and replacement of equipment used by the DPS. Moneys left in the Fund, including any interest or earnings accrued, remain in the Fund and do not revert to the General Fund. The Fund received a total of \$5,000,000 during the 2023 Legislative Session. [Senate File 562](#) (FY 2024 Justice System Appropriations Act) appropriated \$2,500,000 from the General Fund, and [Senate File 577](#) (FY 2024 Infrastructure Appropriations Act) appropriated \$2,500,000 from the Rebuild Iowa Infrastructure Fund (RIIF). Expenditures for FY 2023 totaled \$4,346,006. Refer to the [Public Safety Equipment Fund Annual Report](#) for estimated FY 2024 and FY 2025 expenditures and additional information.

For FY 2025, the Governor is recommending a total of \$5,000,000 for the Public Safety Equipment Fund. Of this total, \$2,500,000 would be appropriated from the General Fund and \$2,500,000 would be appropriated from the RIIF.

Iowa Statewide Interoperable Communications System (ISICS) — The ISICS is Iowa's statewide digital communications network, which provides public safety agencies, first responders, and school and utility workers with connectivity to a safe and reliable communications interoperability network in day-to-day and emergency situations. In FY 2016, the DPS entered a 10-year radio communications platform lease with Motorola at an estimated total cost of \$39,500,000 over 10 years (\$36,400,000 in principal and \$3,100,000 in interest payments). *The Governor is recommending \$6,424,379 from the RIIF for FY 2025 to cover the costs associated with the lease-purchase payment and for annual maintenance costs.*

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

CRIMINAL AND JUVENILE JUSTICE PLANNING, DEPARTMENT OF HEALTH AND HUMAN SERVICES

Department of Human Rights Alignment — With the enactment of [Senate File 514](#) (State Government Alignment Act), Criminal and Juvenile Justice Planning, which was under the Department of Human Rights, is now administered by the HHS.

	Actual FY 2023 (1)	Estimated FY 2024 (2)	Gov Rec FY 2025 (3)	Gov Rec vs Est FY 2024 (4)
<u>Human Rights, Department of</u>				
Human Rights				
Criminal & Juvenile Justice	\$ 1,318,547	\$ 0	\$ 0	\$ 0
Single Grant Program	140,000	0	0	0
Total Human Rights, Department of	\$ 1,458,547	\$ 0	\$ 0	\$ 0

Comparison to Other States — Outcomes

Public Safety

The [Federal Bureau of Investigation](#) (FBI) publishes crime data through the [Uniform Crime Reporting \(UCR\) Program](#). According to the FBI, Iowa's violent crime rate in 2022 was 286.5 per 100,000 adult residents. Contiguous states show the following violent crime rates per 100,000 adult residents: Illinois 287.3, Minnesota 280.6, Missouri 488, Nebraska 282.8, South Dakota 377.4, and Wisconsin 297.

Iowa's property crime rate is 1,331.5 per 100,000 adult residents. Surrounding states show the following property crime rates per 100,000 adult residents: Illinois 1,682.7, Minnesota 1,966.8, Missouri 2,340.1, Nebraska 1,888.8, South Dakota 1,737, and Wisconsin 1,385.

Corrections

According to the [U.S. Department of Justice, Bureau of Justice Statistics](#), in 2022 (most recent data available), Iowa ranked 19th nationally in terms of lowest imprisonment rate of U.S. residents, based on sentenced prisoners, with 264 inmates per 100,000 U.S. residents. Other Midwest states ranked as follows:

- Illinois was ranked 16th (236 inmates per 100,000 residents).
- Minnesota was ranked 7th (151 inmates per 100,000 residents).
- Missouri was ranked 40th (381 inmates per 100,000 residents).
- Nebraska was ranked 25th (284 inmates per 100,000 residents).
- South Dakota was ranked 39th (370 inmates per 100,000 residents).
- Wisconsin was ranked 28th (311 inmates per 100,000 residents).

According to the [U.S. Department of Justice, Bureau of Justice Statistics](#), in 2021 (most recent data available), Iowa ranked 29th nationally in terms of lowest rate of offenders under community supervision with 1,265 offenders per 100,000 adult U.S. residents. Other Midwest states ranked as follows:

- Illinois was ranked 21st (1,107 offenders per 100,000 adult residents).
- Minnesota was ranked 46th (2,070 offenders per 100,000 adult residents).
- Missouri was ranked 24th (1,163 offenders per 100,000 adult residents).
- Nebraska was ranked 15th (854 offenders per 100,000 adult residents).
- South Dakota was ranked 35th (1,367 offenders per 100,000 adult residents).
- Wisconsin was ranked 32nd (1,324 offenders per 100,000 adult residents).

Judicial Branch

The [National Center for State Courts](#) (NCSC) has published the [Survey of Judicial Salaries](#) for 30 years. The most recent national data available was published in [July 2023](#). The Iowa salary data is current as of July 1, 2023. Specific judicial positions do not exist in all U.S. states and territories.

- In Iowa, the salary for a justice on the Iowa Supreme Court is \$187,326, which ranks 30th highest nationally out of 56. The national salary range for a justice is \$125,000 to \$295,908, with an average salary of \$206,280.
- In Iowa, the salary for a judge on the Court of Appeals is \$169,765, which ranks 33rd highest nationally out of 42. The national salary range for a Court of Appeals judge is \$105,000 to \$264,542, with an average salary of \$192,171.
- In Iowa, the salary for a district court judge is \$158,056, which ranks 41st nationally out of 56. The national salary range for a district court judge is \$66,075 to \$234,380, with an average salary of \$176,430.

Criminal and Juvenile Justice Planning (CJJP), Department of Health and Human Services (HHS)

The CJJP staffs several committees and issues research reports on topics of interest to the justice system. Reports issued by the CJJP include research on both the adult and juvenile justice systems.

Reports can be accessed on the CJJP [website](#). The CJJP provides [prison population forecasts](#), [juvenile justice reports](#), [reports on sex offenders](#), and other documents.

LSA Publications

The following documents have been published by the LSA that relate to the Justice System Appropriations Subcommittee:

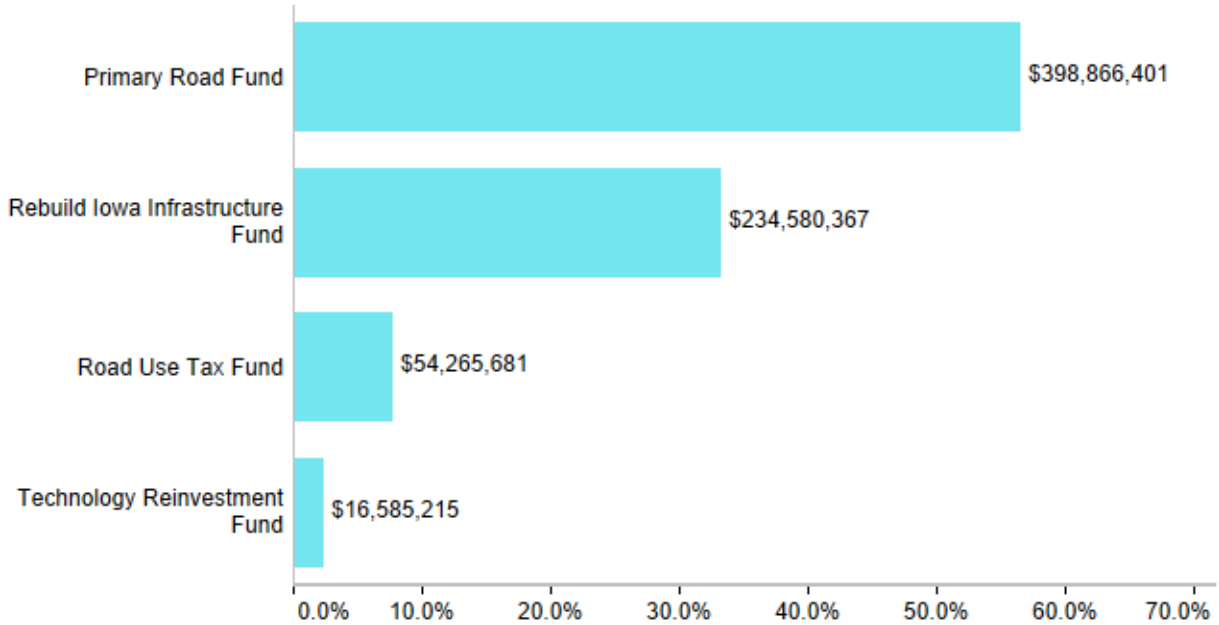
- **Fiscal Research Briefs:**
 - [Prison Population and Capacity](#)
 - [State Public Defender Contract Attorneys](#)
- **Issue Reviews:**
 - [Indigent Defense — Overview and Funding History](#)
 - [An Update on the Iowa Sex Offender Registry](#)
 - [Court Debt Collection](#)
 - [Human Trafficking](#)
- **Fiscal Topics:**
 - [Title IV-E Juvenile Justice Improvement Fund](#)
 - [Court Debt Collection System](#)
 - [Jury Trials](#)
 - [Public Defenders and Contract Attorneys](#)
 - [Law Enforcement Officer Training](#)
 - [Public Safety Equipment Fund](#)
 - [Department of Corrections Pharmaceuticals](#)
 - [Sex Offender Registry](#)
 - [State and Local Disaster Funding](#)
 - [Corrections Pathway Navigators](#)
 - [Federal Disaster Funding](#)
 - [Public Safety Answering Point Funding](#)
 - [Judgeships](#)
 - [History of Community-Based Corrections](#)
 - [Crime Victim Compensation Fund](#)
 - [Human Trafficking Victim Fund](#)
 - [Department of Corrections Survivor Benefits Fund](#)
 - [Corrections Capital Reinvestment Fund](#)
 - [Levee Improvement Program and Levee Improvement Fund](#)

Reports Required to Be Filed with General Assembly

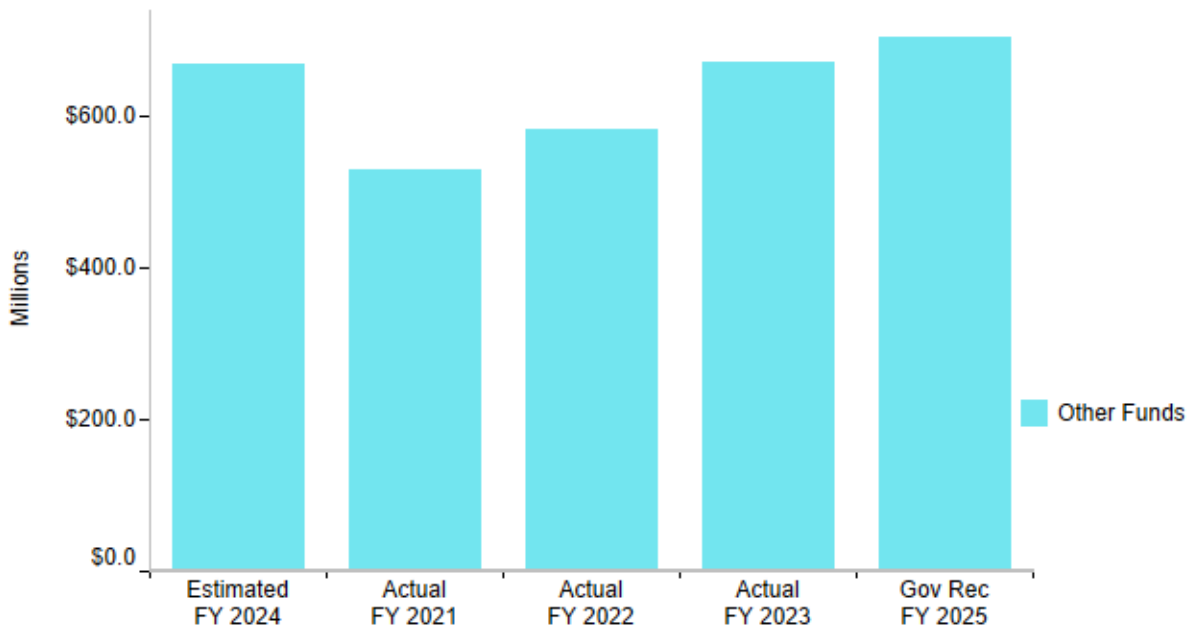
Reports and other documents required to be filed with the General Assembly are organized by submitting department and by date and are published on this [webpage](#).

LSA Staff Contacts: Molly Kilker (515.725.1286) molly.kilker@legis.iowa.gov
 Justus Thompson (515.725.2249) justus.thompson@legis.iowa.gov

FY 2025 Governor's Recommendations Total: \$704,297,664



Funding History by Appropriations Subcommittee — Transportation, Infrastructure, and Capitals

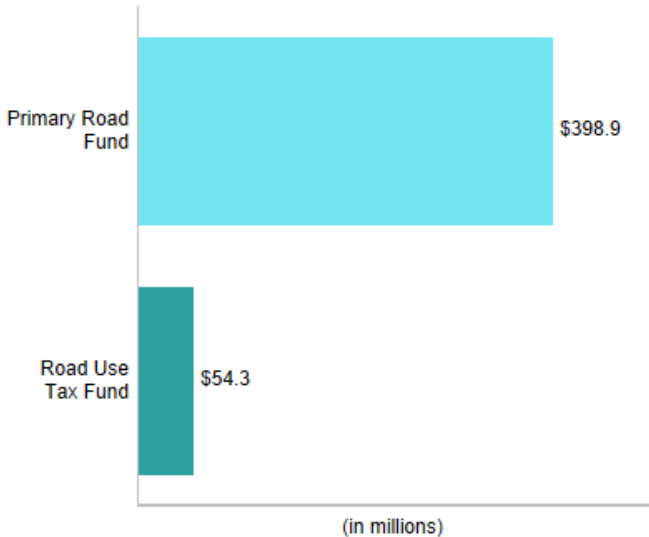


DEPARTMENT OF TRANSPORTATION

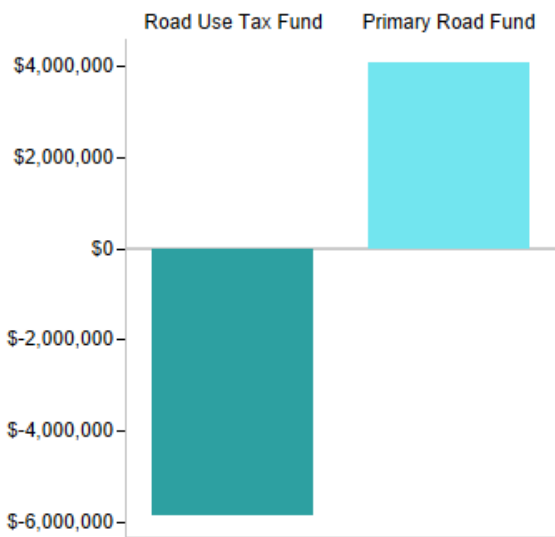
Overview and Funding History

Agency Overview: The mission of the [Department of Transportation \(DOT\)](#) is to serve the public by delivering a modern transportation system that supports the economic and social vitality of Iowa, increases safety, and maximizes customer satisfaction. The DOT consists of six operating divisions: Administrative Services, Field Operations, Motor Vehicle, Information Technology (IT), System Operations, and Transportation Development. Funding for the DOT comes from the State road funds, the Road Use Tax Fund (RUTF), and the Primary Road Fund (PRF). In addition to two operations appropriations, the DOT receives special purpose and capitals appropriations that are separate from the operating division budget units but essential for the operation of the Department.

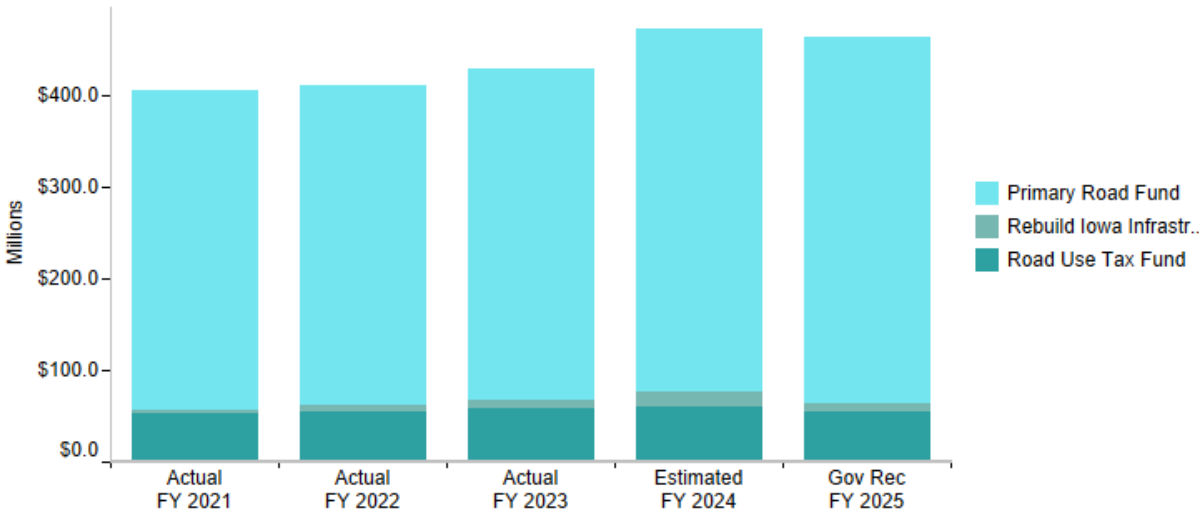
**FY 2025 Governor's Recommendations
Total: \$453,132,082**



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



Funding History



Other Fund Recommendations

	Actual FY 2023 (1)	Estimated FY 2024 (2)	Gov Rec FY 2025 (3)	Gov Rec vs Est FY 2024 (4)
Transportation, Department of				
Transportation, Dept. of				
RUTF - Driver's Licenses	\$ 3,876,000	\$ 3,876,000	\$ 1,600,000	\$ -2,276,000
RUTF - Motor Vehicle	27,804,332	29,299,760	30,542,265	1,242,505
RUTF - Highway Division/Transportation Operations	19,899,600	19,922,944	16,976,308	-2,946,636
RUTF - DAS Personnel & Utility Services	405,748	465,668	455,647	-10,021
RUTF - Unemployment Compensation	7,000	7,000	7,000	0
RUTF - Workers' Compensation	145,673	137,707	141,577	3,870
RUTF - Indirect Cost Recoveries	90,000	90,000	90,000	0
RUTF - Auditor Reimbursement	94,920	94,920	107,884	12,964
RUTF - County Treasurers Support	1,406,000	1,406,000	1,406,000	0
RUTF - Mississippi River Park. Comm.	40,000	40,000	40,000	0
RUTF - TraCS/MACH	300,000	300,000	300,000	0
RUTF - Statewide Communications System	44,329	63,355	0	-63,355
RUTF - Personal Delivery of Services	126,141	225,000	225,000	0
PRF - Highway/Transportation Operations	327,881,007	328,229,713	333,994,227	5,764,514
PRF - Motor Vehicle	1,194,260	1,242,505	0	-1,242,505
PRF - DAS Personnel & Utility Services	2,492,449	2,860,529	2,798,974	-61,555
PRF - DOT Unemployment Comp.	138,000	138,000	138,000	0
PRF - DOT Workers' Compensation	3,496,159	3,339,125	3,432,963	93,838
PRF - Garage Fuel & Waste Mgmt.	1,000,000	1,000,000	1,000,000	0
PRF - Indirect Cost Recoveries	660,000	660,000	660,000	0
PRF - Auditor Reimbursement	583,080	583,080	662,716	79,636
PRF - Transportation Maps	195,000	0	195,000	195,000
PRF - Inventory & Equip.	12,700,000	23,784,000	29,626,000	5,842,000
PRF - Statewide Communications System	296,665	423,989	442,162	18,173
PRF - Rest Area Facility Maintenance	400,000	400,000	0	-400,000
Total Transportation, Department of	\$ 405,276,363	\$ 418,589,295	\$ 424,841,723	\$ 6,252,428
Transportation Capitals				
Transportation Capital				
RUTF - Scale/MVD Facilities Maint	\$ 400,000	\$ 400,000	\$ 400,000	\$ 0
RUTF - MVE Field Facilities Maintenance	400,000	400,000	0	-400,000
PRF - Facility Major Maintenance & Enhancements	5,300,000	5,300,000	6,300,000	1,000,000
PRF - Facility Routine Maintenance & Preservation	4,700,000	4,700,000	5,200,000	500,000
RUTF - Electronic Records Management System	3,290,000	3,402,800	1,974,000	-1,428,800
PRF - Electronic Records Management System	210,000	217,200	126,000	-91,200
PRF - Davenport Facility	0	21,900,000	0	-21,900,000
PRF - Albia Garage Renovation	0	0	7,291,067	7,291,067
PRF - Jefferson Garage Renovation	0	0	6,999,292	6,999,292
Total Transportation Capitals	\$ 14,300,000	\$ 36,320,000	\$ 28,290,359	\$ -8,029,641

Appropriations Previously Enacted — FY 2023 through FY 2025

In the 2022 Legislative Session, the General Assembly appropriated a total of \$9,220,000 from the RUTF (\$-1,428,800) and PRF (\$-91,200) for costs associated with an upgrade to the electronic records management system, which is an essential part of managing and keeping driver's license information for the State and is used extensively across the DOT for record storage, driver's license information, and vehicle registration. Appropriations for the project will decrease by \$1,500,000 compared to estimated FY 2024 unless they are amended by the General Assembly.

Currently Enacted Appropriations — Electronic Records Management System				
	Actual FY 2023	Estimated FY 2024	Enacted FY 2025	Total
Road Use Tax Fund	\$ 3,290,000	\$ 3,402,800	\$ 1,974,000	\$ 8,666,800
Primary Road Fund	210,000	217,200	126,000	553,200
Total	\$ 3,500,000	\$ 3,620,000	\$ 2,100,000	\$ 9,220,000

Governor’s Recommendations FY 2025

Several appropriations receive two separate line-item appropriations: one from the RUTF and one from the PRF. These line items are detailed in the table on the prior page. The Governor’s recommended changes for FY 2025 are below.

Motor Vehicles \$0

A reallocation of \$1,242,505 in funding from the PRF to the RUTF. This is no overall change in funding for the Motor Vehicle Division (MVD). This change is due to the new all-systems permit, including travel across primary roads as well as secondary roads systems for the oversize/overweight loads. This changes the nature of the permitting processes supported by the motor carrier team in the MVD from being primary road-specific to also permitting on secondary roads.

Transportation Operations \$2,817,878

A net increase of \$5,764,514 from the PRF and net decrease of \$2,946,636 from the RUTF for the following changes:

- An increase of \$788,195 from the PRF and \$40,175 from the RUTF due to increased equipment depreciation costs for vehicular equipment, IT equipment, and winter operations equipment.
- An increase of \$3,996,552 from the PRF and \$203,448 from the RUTF for increased IT maintenance costs.
- An increase of \$856,404 from the PRF and \$43,596 from the RUTF for costs associated with updating heavy-duty truck light bars to corner box lights.
- An increase of \$460,555 from the PRF and \$23,445 from the RUTF for costs associated with updating the geographic positioning system (GPS)/automatic vehicle location (AVL) software and snowplow camera program to allow forward and backward videos to be captured.
- A decrease of \$3,420,375 from the PRF and \$174,117 from the RUTF for costs associated with highway pavement markings. This funding would instead move to the DOT five-year highway program to allow for a more rapid response to changing conditions of the markings.
- A reallocation of \$3,083,183 in funding from the RUTF to the PRF to better reflect the split between funding sources and the nature of operations due to the realignment changes of the MVE transfer from the DOT to the Department of Public Safety (DPS).

Department of Administrative Services Personnel and Utility Services \$-71,576

A decrease of \$71,576 to pay the Department of Administrative Services (DAS) utility services. This appropriation is comprised of two line items, one from the RUTF (\$-10,021) and one from the PRF (\$-61,555).

Auditor Reimbursement \$92,600

An increase of \$92,600 to pay the change in estimated audit costs to the Auditor of State for costs associated with performing audit work required to comply with all financial and State code requirements for the DOT annual audit. This appropriation is comprised of two line items, one from the RUTF (\$12,964) and one from the PRF (\$79,636).

Statewide Interoperable Communications System \$-45,182

A net decrease of \$45,182 for the DOT share of the Statewide Interoperable Communications System. The Governor is also recommending reallocating this funding to be entirely funded by the PRF instead of both the PRF and the RUTF. The annual lease payment has been primarily funded by the Rebuild Iowa Infrastructure Fund (RIIF), with any differences in funding from the RUTF (\$-63,355) and PRF (\$18,173).

Workers' Compensation **\$97,708**

An increase of \$97,708 for workers' compensation payments to the DAS due to changes in fees. Workers' compensation covers all approved medical expenses for the treatment of employee injuries and lost wages if the employee is incapacitated for more than three days. Premiums are based on a five-year rolling average of claims experience for the DOT. This appropriation is comprised of two line items, one from the RUTF (\$3,870) and one from the PRF (\$93,838).

Driver's License Equipment **\$-2,276,000**

A decrease of \$2,276,000 from the RUTF due to decreased costs for producing licenses as a result of the renewal cycle being changed from five years to eight years and the completion of the Real ID implementation.

MVE Field Facility Maintenance **\$-400,000**

A decrease of \$400,000 from the RUTF. Due to the move of the Motor Vehicle Enforcement Unit to the DPS, the Governor is recommending managing the major maintenance costs of these facilities through the DOT five-year program.

Transportation Maps **\$195,000**

An increase of \$195,000 for transportation maps from the PRF. Funding for transportation maps is appropriated every other year. Funding was last appropriated in FY 2023.

Inventory and Equipment Replacement **\$5,842,000**

An increase from the PRF to fund the increased costs of equipment replacement purchases as a result of increased costs and the shift to a 12-year replacement life cycle for equipment.

Rest Area Facility Maintenance **\$-400,000**

A decrease of \$400,000 from the PRF. The Governor is recommending managing the major maintenance costs of these facilities through the DOT five-year program.

Facility Major Maintenance and Enhancements **\$1,000,000**

An increase of \$1,000,000 from the PRF for the increased cost of maintaining facilities due to inflation, the continued degradation of the vertical infrastructure, and accommodating increasingly larger equipment.

Facility Routine Maintenance and Preservation **\$500,000**

An increase of \$500,000 from the PRF for the increased cost of maintaining facilities due to inflation, the continued degradation of the vertical infrastructure, and accommodating increasingly larger equipment.

Davenport Facility Construction **\$-21,900,000**

A decrease of \$21,900,000 from the PRF due to one-time funding being appropriated for a new DOT facility in Davenport in FY 2024. In 2023, the General Assembly enacted funding of \$21,900,000 to modernize the current facility because it was deteriorating due to age and is not properly sized to accommodate current DOT operations and equipment.

Albia Garage Renovation **\$7,291,067**

A new appropriation of \$7,291,067 from the PRF for the renovation of the Albia DOT garage facility. The Albia maintenance facility was constructed in 1975 and is no longer properly sized or arranged operationally for the larger modern equipment that the DOT uses, does not meet current building code safety and Americans with Disabilities Act (ADA) standards, has deteriorating building infrastructure, and has wash bay, plumbing, and water pressure issues.

Jefferson Garage Renovation **\$6,999,292**

A new appropriation of \$6,999,292 from the PRF for the renovation of the Jefferson DOT garage facility. The Jefferson maintenance facility was constructed in 1957 and is one of the oldest and poorest-conditioned garages in the State. It is no longer properly sized, does not meet current building code safety and ADA standards, has deteriorating building infrastructure, and has wash bay, plumbing, and water pressure issues.

Discussion Items

Motor Vehicle Enforcement Realignment — The Motor Vehicle Enforcement Bureau, which was previously under the DOT, was transferred to the Commercial Motor Vehicle Unit under Iowa State Patrol in the DPS pursuant to 2023 Iowa Acts, [Senate File 513](#) (Motor Vehicle Enforcement Bureau, Department of Public Safety Act). The Act resulted in the transfer of a total of 100.00 full-time equivalent (FTE) positions from the DOT to the DPS. The 100.00 FTE positions were comprised of 98.00 sworn officers and 2.00 civilian positions. At the time of the transfer on June 23, 2023, there were 82.00 filled sworn officers and 1.00 filled civilian position.

Interim Committee — The Minor Driver’s License Interim Study Committee, established in 2023 Iowa Acts, [Senate File 542](#) (Youth Employment Act), met on October 13, 2023, and November 13, 2023, to examine policy matters and make recommendations on statutory changes relating to licensed driving by persons between 14 and 18 years of age and submit a report to the General Assembly. The final report can be found [here](#).

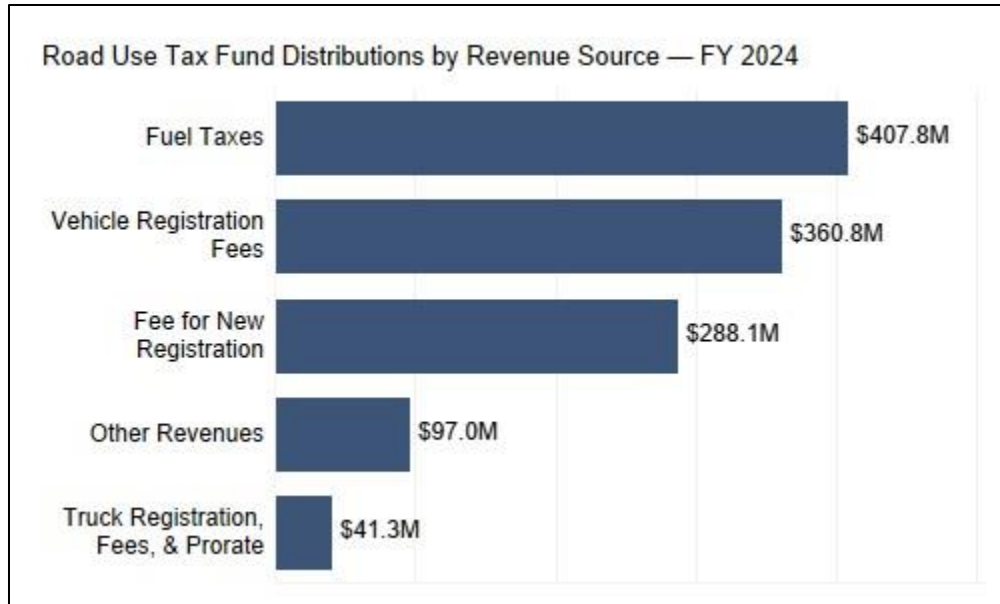
RUTF Distributions

As of January 2024, total FY 2024 distributions from the RUTF have increased by \$38,063,667 compared to FY 2023 for the same period. Distributions from the RUTF are made to the PRF, Secondary Road Fund, Farm-to-Market Road Fund, and Street Construction Fund after certain off-the-top distributions are made. The PRF receives 47.50% of RUTF distributions and provides a majority of the DOT’s funding for State roadways. The Secondary Road Fund receives 24.50% of RUTF distributions and funds county roads. The Farm-to-Market Fund receives 8.00% of RUTF distributions and is used to maintain secondary roads. The Street Construction Fund receives 20.00% of RUTF distributions and is used for city road maintenance and projects.

RUTF Distributions Year-to-Date Comparison

Off-the-Top Distributions		
	FY 2023	FY 2024
TIME-21	\$10,791,575	\$10,961,567
Statutory Distribution	\$87,082,102	\$85,826,221
Appropriations	\$37,394,874	\$38,453,787
Other Adjustment	\$0	\$0
Final RUTF Distributions		
Primary Road Fund	\$485,330,221	\$503,423,276
Secondary Road Fund - Counties	\$250,328,219	\$259,660,430
Farm-to-Market Road Fund	\$81,739,827	\$84,787,077
Street Construction Fund - Cities	\$204,349,567	\$211,967,694
Grand Total	\$1,157,016,385	\$1,195,080,052

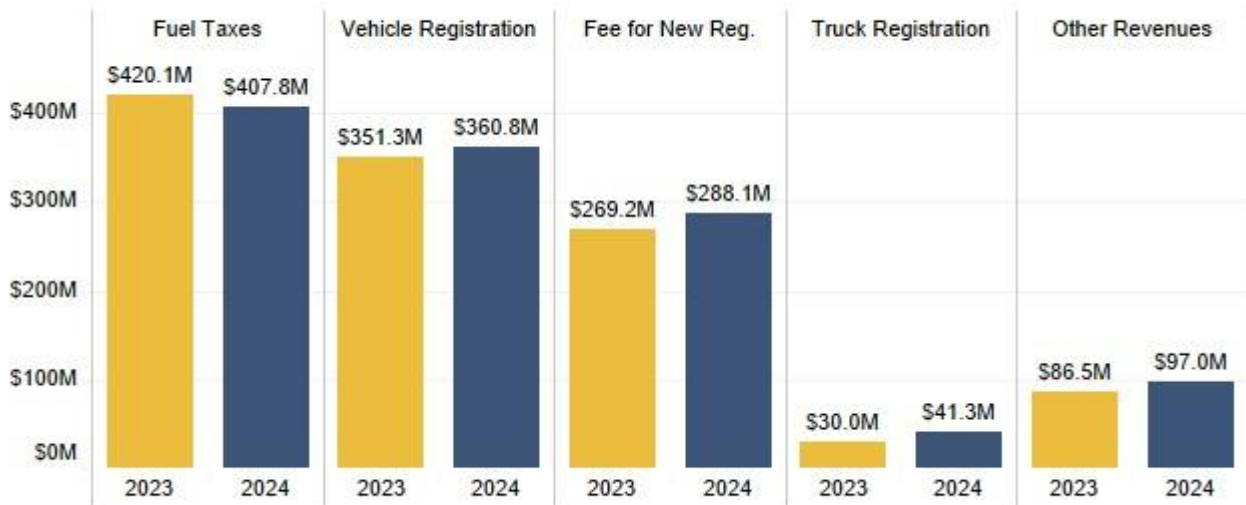
The majority of funding allocated to the RUTF is provided through fuel taxes, annual registration fees, and new registration fees. These three revenue sources have provided 88.41% of all revenue distributed in the RUTF through December 31, 2023. Fuel taxes are the largest source of revenue to the RUTF, providing 34.12% of total revenue for FY 2024. Fiscal year 2024 revenues by type through January 2024 are displayed below.



Year-to-Date Fuel Taxes

Fuel taxes make up the largest source of revenue to the RUTF. As of January 2024, total FY 2024 fuel tax revenue is \$407,819,135. Fuel taxes have decreased \$12,258,786 compared to FY 2023 for the same period. Fuel taxes are expected to be a continually decreasing revenue source due to several factors, including increased fuel efficiency and an increase in registered electric vehicles, leading to a lower level of total consumer fuel dependency in Iowa. Fiscal year 2024 distributions by revenue source are displayed below.

Distributions by Revenue Source
FY 2023 vs FY 2024



Note: Year-over-year difference may not match the narrative description due to rounding.

FEDERAL-AID HIGHWAY PROGRAM FUNDS FOR FISCAL YEAR 2024

The apportionments made available by the Infrastructure Investment and Jobs Act for federal fiscal year 2024 are for the following programs:

- National Highway Performance Program (NHPP)
- Surface Transportation Block Grant (STBG) Program
- Highway Safety Improvement Program (HSIP)
- Railway-Highway Crossings Program (RHCP)
- Congestion Mitigation and Air Quality (CMAQ) Improvement Program
- National Highway Freight Program (NHFP)
- Metropolitan Planning Program (MPP)
- Carbon Reduction Program (CRP)
- Promoting Resilient Operations for Transformative, Efficient, and Cost-Saving Transportation (PROTECT) Formula Program.

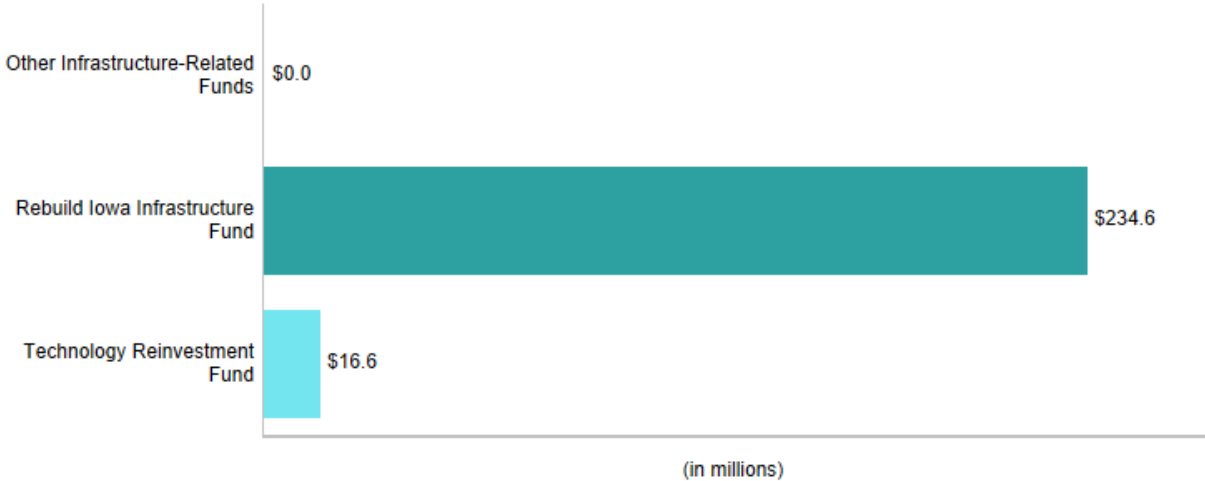
The State of Iowa receives an apportionment of \$677,388,431. The State of Iowa full apportionment can be found [here](#).

INFRASTRUCTURE

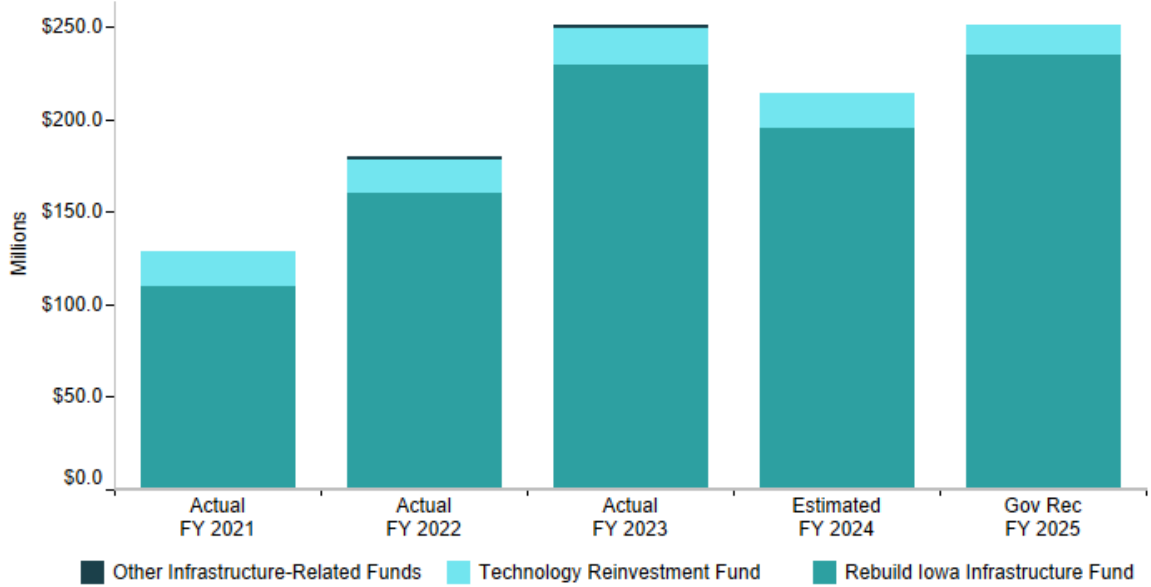
Overview and Funding History

Infrastructure Overview: Primary infrastructure funding sources for FY 2025 include the Rebuild Iowa Infrastructure Fund (RIIF) and the Technology Reinvestment Fund (TRF). The RIIF is principally funded from wagering taxes paid to the State by Iowa casinos after specific allocations in accordance with Iowa Code section 8.57. Generally, wagering tax revenue comprises 75.00% to 85.00% of the revenue deposited in the RIIF. By statute, the TRF receives a standing appropriation of \$17,500,000 from the General Fund. However, the Governor is recommending the TRF receive \$16,585,215 from the RIIF for FY 2025.

**FY 2025 Governor's Recommendations
Total: \$251,165,582**



Funding History



Other Fund Recommendations

The table on the following pages shows total recommended appropriations of \$251,165,582, which includes \$234,580,367 from the RIIF and \$16,585,215 from the TRF. The total for the RIIF does not reflect an appropriation from the RIIF for the Environment First Fund (EFF) or from RIIF to the TRF. The RIIF balance sheet will reflect the \$42,000,000 to the EFF and \$16,585,215 to the TRF, which results in total recommended appropriations of \$293,165,582. The figure below includes all infrastructure appropriations from the RIIF and TRF. See **Appendix D** for the balance sheets for each of the funds, which list the Governor’s recommendations for projects from those funds. Funding sources are denoted by an acronym at the end of the appropriation name. See **Appendix A** for acronym definitions.

	Actual FY 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>
<u>Administrative Services Capitals</u>				
Administrative Services - Capitals				
Major Maintenance - RIIF	\$ 20,000,000	\$ 20,000,000	\$ 35,000,000	\$ 15,000,000
Monument/Artwork Repair Restoration - RIIF	500,000	0	0	0
Routine Maintenance (Standing) - RIIF	2,000,000	2,000,000	2,000,000	0
Fleet Building Demolition - RIIF	0	0	1,997,500	1,997,500
Elevator Upgrades/Replacements - RIIF	0	0	5,364,500	5,364,500
Capitol Complex Security - RIIF	1,000,000	200,000	0	-200,000
Total Administrative Services Capitals	\$ 23,500,000	\$ 22,200,000	\$ 44,362,000	\$ 22,162,000
<u>Agriculture and Land Stewardship, Dept of</u>				
Agriculture and Land Stewardship				
Water Quality Initiative - RIIF	\$ 8,200,000	\$ 8,200,000	\$ 8,200,000	\$ 0
Renewable Fuel Infra Fund - RIIF	10,000,000	10,000,000	10,000,000	0
Fertilizer Management - RIIF	1,000,000	1,000,000	1,000,000	0
Renewable Fuel Infra. Fund Supplement - RIIF	0	5,000,000	0	-5,000,000
Total Agriculture and Land Stewardship, Dept of	\$ 19,200,000	\$ 24,200,000	\$ 19,200,000	\$ -5,000,000
<u>Attorney General</u>				
Justice, Dept. of				
AG Cybersecurity and Technology - TRF	\$ 0	\$ 278,503	\$ 278,503	\$ 0
Total Attorney General	\$ 0	\$ 278,503	\$ 278,503	\$ 0
<u>Auditor of State</u>				
Auditor of State				
Technology Projects - TRF	\$ 0	\$ 292,500	\$ 0	\$ -292,500
Total Auditor of State	\$ 0	\$ 292,500	\$ 0	\$ -292,500
<u>Blind Capitals, Department for the</u>				
Dept. for the Blind Capitals				
Building Repairs - RIIF	\$ 196,900	\$ 232,000	\$ 225,600	\$ -6,400
Total Blind Capitals, Department for the	\$ 196,900	\$ 232,000	\$ 225,600	\$ -6,400

Other Fund Recommendations, Continued

	Actual FY 2023 (1)	Estimated FY 2024 (2)	Gov Rec FY 2025 (3)	Gov Rec vs Est FY 2024 (4)
<u>Corrections Capitals</u>				
Corrections Capitals				
MPCF Apprenticeship Bldg. - RIIF	\$ 0	\$ 1,200,000	\$ 0	\$ -1,200,000
DOC Capital Projects - RIIF	4,900,000	0	0	0
DOC Radio Software Upgrade - TRF	350,000	0	0	0
DOC Technology - TRF	0	0	3,604,279	3,604,279
Prison Body Scanners - RIIF	0	865,000	0	-865,000
IMCC Electrical Service Upgrades - RIIF	0	2,800,000	0	-2,800,000
Camera System Upgrades at DOC Inst - TRF	0	1,879,936	0	-1,879,936
DOC Body Cameras - TRF	0	325,000	0	-325,000
Clarinda Correctional Facility Kitchen FF&E - RIIF	750,000	0	0	0
Clarinda Correctional Facility Kitchen Expansion - RIIF	4,000,000	0	0	0
DOC Tech. Reinvestment Projects - TRF	2,415,954	0	0	0
Total Corrections Capitals	\$ 12,415,954	\$ 7,069,936	\$ 3,604,279	\$ -3,465,657
<u>Cultural Affairs, Department of</u>				
Cultural Affairs, Dept. of				
Great Places Infrastructure Grants - RIIF	\$ 1,000,000	\$ 0	\$ 0	\$ 0
YMCA Strengthen Community Grants - RIIF	250,000	0	0	0
Total Cultural Affairs, Department of	\$ 1,250,000	\$ 0	\$ 0	\$ 0
<u>Economic Development Authority</u>				
Economic Development Authority				
Community Attraction & Tourism Grants - RIIF	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000	\$ 0
Regional Sports Authorities - RIIF	500,000	700,000	700,000	0
Vacant State Bldgs Rehab Fund - RIIF	1,000,000	0	0	0
Vacant State Bldgs Demolition Fund - RIIF	1,000,000	0	0	0
National Junior Olympics - RIIF	150,000	0	0	0
Sports Tourism Marketing Program Fund - SWRF	1,500,000	0	0	0
Sports Tourism Infrastructure Program Fund - RIIF	12,000,000	0	0	0
Destination Iowa - RIIF	0	6,500,000	6,500,000	0
Rural YMCA Grant Program - RIIF	0	250,000	250,000	0
USS Iowa Battleship - Deck Renov. - RIIF	0	0	750,000	750,000
Total Economic Development Authority	\$ 26,150,000	\$ 17,450,000	\$ 18,200,000	\$ 750,000
<u>Education, Department of</u>				
Education, Dept. of				
Statewide Ed Data Warehouse - TRF	\$ 600,000	\$ 600,000	\$ 600,000	\$ 0
ICN Part III Leases & Maintenance - TRF	2,727,000	2,727,000	2,727,000	0
ISD - Girls' Dormitory Renovation - RIIF	0	5,700,000	0	-5,700,000
Education, Dept. of	\$ 3,327,000	\$ 9,027,000	\$ 3,327,000	\$ -5,700,000
Iowa PBS				
Digital Asset Management System - TRF	\$ 0	\$ 343,808	\$ 196,000	\$ -147,808
Iowa PBS Equipment Replacement - TRF	1,000,000	0	0	0
Iowa PBS	\$ 1,000,000	\$ 343,808	\$ 196,000	\$ -147,808
Total Education, Department of	\$ 4,327,000	\$ 9,370,808	\$ 3,523,000	\$ -5,847,808
<u>Ethics and Campaign Disclosure Board, Iowa</u>				
Campaign Finance Disclosure				
Office Space Improvements - RIIF	\$ 0	\$ 66,000	\$ 0	\$ -66,000
Total Ethics and Campaign Disclosure Board, Iowa	\$ 0	\$ 66,000	\$ 0	\$ -66,000

Other Fund Recommendations, Continued

	Actual FY 2023 (1)	Estimated FY 2024 (2)	Gov Rec FY 2025 (3)	Gov Rec vs Est FY 2024 (4)
General Assembly Capitals				
Legislature-Capitals				
Repair and Renovate State Capitol Domes - RIIF	\$ 5,250,000	\$ 0	\$ 0	\$ 0
State Capitol Maintenance Fund - RIIF	500,000	500,000	500,000	0
Total General Assembly Capitals	\$ 5,750,000	\$ 500,000	\$ 500,000	\$ 0
Human Rights, Department of				
Human Rights				
Criminal Justice Info System (CJIS) - TRF	\$ 1,400,000	\$ 0	\$ 0	\$ 0
Justice Data Warehouse - TRF	187,980	0	0	0
Total Human Rights, Department of	\$ 1,587,980	\$ 0	\$ 0	\$ 0
Health and Human Services, Department of				
HHS - Human Rights				
Criminal Justice Info System (CJIS) - TRF	\$ 0	\$ 1,400,000	\$ 0	\$ -1,400,000
Justice Data Warehouse - TRF	0	282,664	0	-282,664
HHS - Human Rights	\$ 0	\$ 1,682,664	\$ 0	\$ -1,682,664
HHS - Assistance Payment				
Brain Injury Rehabilitation Facility - RIIF	\$ 1,000,000	\$ 750,000	\$ 0	\$ -750,000
Newborn Safety Box - RIIF	0	15,000	0	-15,000
ChildServe Project - RIIF	750,000	0	0	0
HHS - Assistance Payment	\$ 1,750,000	\$ 765,000	\$ 0	\$ -765,000
Total Health and Human Services, Department of	\$ 1,750,000	\$ 2,447,664	\$ 0	\$ -2,447,664
Human Services Capitals				
HHS - Capitals				
Maintenance Health Safety Loss - RIIF	\$ 0	\$ 0	\$ 50,000	\$ 50,000
Major Projects - RIIF	3,161,000	5,572,736	75,000,000	69,427,264
MEME Maint. & Operations - TRF	0	0	330,000	330,000
Medicaid Technology - TRF	1,416,680	1,578,280	1,335,178	-243,102
State Poison Control Center - TRF	34,000	34,000	0	-34,000
Total Human Services Capitals	\$ 4,611,680	\$ 7,185,016	\$ 76,715,178	\$ 69,530,162
Department of Inspections, Appeals, and Licensing				
Inspections, Appeals, & Licensing, Department of				
Health Facilities Database Enhancement - TRF	\$ 250,000	\$ 0	\$ 0	\$ 0
Food Safety Sys. Enhanc. & GovConnect - TRF	410,000	0	0	0
Administrative Hearings E-Filing Upgrade - TRF	100,000	0	0	0
Total Department of Inspections, Appeals, and Licensing	\$ 760,000	\$ 0	\$ 0	\$ 0
Iowa Finance Authority				
Iowa Finance Authority				
State Housing Trust Fund (STND) - RIIF	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 0
Total Iowa Finance Authority	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 0

Other Fund Recommendations, Continued

	Actual FY 2023 (1)	Estimated FY 2024 (2)	Gov Rec FY 2025 (3)	Gov Rec vs Est FY 2024 (4)
Judicial Branch				
Judicial Branch				
Connect District Phones to JB Bldg System - TRF	\$ 40,464	\$ 0	\$ 0	\$ 0
Repurpose/Install CTI Sound Systems - TRF	610,000	565,000	0	-565,000
County Courthouse Technology - TRF	0	125,290	0	-125,290
Total Judicial Branch	\$ 650,464	\$ 690,290	\$ 0	\$ -690,290
Judicial Branch Capitals				
Judicial Branch Capitals				
Judicial Building Improvements - RIF	\$ 0	\$ 0	\$ 475,000	\$ 475,000
Woodbury Co LEC New Construction Project - RIF	165,000	100,000	0	-100,000
Remodel Projects/Furniture Requests - RIF	624,518	0	0	0
Total Judicial Branch Capitals	\$ 789,518	\$ 100,000	\$ 475,000	\$ 375,000
Law Enforcement Academy				
Iowa Law Enforcement Academy				
ILEA Technology Projects - TRF	\$ 0	\$ 100,000	\$ 0	\$ -100,000
Total Law Enforcement Academy	\$ 0	\$ 100,000	\$ 0	\$ -100,000
Management, Department of				
DOM - Office of the Chief Information Officer				
OCIO Phone Management Software - TRF	\$ 0	\$ 3,180,000	\$ 0	\$ -3,180,000
Management, Dept. of				
Searchable Online Databases - TRF	\$ 45,000	\$ 45,000	\$ 45,000	\$ 0
Iowa Grants Mgmt Implementation - TRF	70,000	50,000	70,000	20,000
Local Gov't Budget & Property Tax System - TRF	120,000	120,000	120,000	0
Socrata License - TRF	382,131	382,131	382,131	0
Local Gov. Property Tax Tech. Update - TRF	0	100,000	0	-100,000
Criminal Justice Information System (CJIS) - TRF	0	0	1,400,000	1,400,000
Justice Data Warehouse - TRF	0	0	282,664	282,664
Management, Dept. of	\$ 617,131	\$ 697,131	\$ 2,299,795	\$ 1,602,664
Total Management, Department of	\$ 617,131	\$ 3,877,131	\$ 2,299,795	\$ -1,577,336
Natural Resources, Department of				
Natural Resources				
Water Trails Low Head Dam Prog. - RIF	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 0
Community Forestry Grant Program - RIF	250,000	250,000	250,000	0
On-Stream Impoundment Restoration - RIF	500,000	0	0	0
Iowa State Fair Building Improvements - RIF	0	500,000	0	-500,000
Total Natural Resources, Department of	\$ 2,250,000	\$ 2,250,000	\$ 1,750,000	\$ -500,000
Natural Resources Capitals				
Natural Resources Capitals				
Lake Restoration & Water Quality - RIF	\$ 9,600,000	\$ 9,600,000	\$ 9,600,000	\$ 0
State Park Infrastructure - RIF	5,000,000	5,000,000	5,000,000	0
Honey Creek - RIF	0	6,000,000	0	-6,000,000
Fort Atkinson State Park Preserve Renovations - RIF	350,000	0	0	0
Law Enforcement Radios - RIF	0	0	1,565,000	1,565,000
Total Natural Resources Capitals	\$ 14,950,000	\$ 20,600,000	\$ 16,165,000	\$ -4,435,000

Other Fund Recommendations, Continued

	Actual FY 2023 (1)	Estimated FY 2024 (2)	Gov Rec FY 2025 (3)	Gov Rec vs Est FY 2024 (4)
<u>Parole, Board of</u>				
Parole Board				
Technology Projects - TRF	\$ 0	\$ 20,000	\$ 0	\$ -20,000
Total Parole, Board of	\$ 0	\$ 20,000	\$ 0	\$ -20,000
<u>Public Defense, Department of</u>				
Public Defense, Dept. of				
Technology Projects - TRF	\$ 500,000	\$ 0	\$ 0	\$ 0
Total Public Defense, Department of	\$ 500,000	\$ 0	\$ 0	\$ 0
<u>Public Defense Capitals</u>				
Public Defense Capitals				
Facility/Armory Maintenance - RIIF	\$ 2,100,000	\$ 2,100,000	\$ 2,100,000	\$ 0
Modernization of Readiness Ctrs - RIIF	2,100,000	2,100,000	2,100,000	0
Camp Dodge Infrastructure Upgrades - RIIF	550,000	550,000	550,000	0
JFHQ Chiller Replacement - RIIF	0	2,442,000	0	-2,442,000
West Des Moines Armory - RIIF	3,700,000	1,000,000	0	-1,000,000
Total Public Defense Capitals	\$ 8,450,000	\$ 8,192,000	\$ 4,750,000	\$ -3,442,000
<u>Homeland Security and Emergency Mgmt</u>				
Homeland Security & Emergency Mgmt				
Flood Prevention Study - RIIF	\$ 650,000	\$ 0	\$ 0	\$ 0
Mass Notification & Emer Messaging - TRF	400,000	400,000	400,000	0
Total Homeland Security and Emergency Mgmt	\$ 1,050,000	\$ 400,000	\$ 400,000	\$ 0
<u>Public Safety, Department of</u>				
Public Safety, Dept. of				
State Interop. Comm. System - RIIF	\$ 4,330,150	\$ 6,754,358	\$ 6,424,379	\$ -329,979
DPS Body-Worn Cameras Licensing - TRF	385,000	0	0	0
Public Safety Equipment Fund - RIIF	2,500,000	2,500,000	2,500,000	0
Total Public Safety, Department of	\$ 7,215,150	\$ 9,254,358	\$ 8,924,379	\$ -329,979
<u>Public Safety Capitals</u>				
Public Safety Capitals				
Fire Fighter Training Facility - RIIF	\$ 2,100,000	\$ 0	\$ 0	\$ 0
Total Public Safety Capitals	\$ 2,100,000	\$ 0	\$ 0	\$ 0
<u>Regents, Board of</u>				
Regents, Board of				
Regents Tuition Replacement - RIIF	\$ 27,900,000	\$ 27,900,000	\$ 26,500,000	\$ -1,400,000
Total Regents, Board of	\$ 27,900,000	\$ 27,900,000	\$ 26,500,000	\$ -1,400,000
<u>Regents Capitals</u>				
Regents Capitals				
ISU - Student Innovation Center - RIIF	\$ 2,000,000	\$ 0	\$ 0	\$ 0
ISU - College of Veterinary Medicine - RIIF	28,600,000	0	0	0
ISU - Vet Diagnostic Lab Addition - RIIF	0	18,000,000	0	-18,000,000
UNI - Industrial Tech Center - RIIF	26,500,000	0	3,850,000	3,850,000
Iowa Lakeside Lab Infrastructure - RIIF	0	0	1,500,000	1,500,000
Total Regents Capitals	\$ 57,100,000	\$ 18,000,000	\$ 5,350,000	\$ -12,650,000

Other Fund Recommendations, Continued

	Actual FY 2023 (1)	Estimated FY 2024 (2)	Gov Rec FY 2025 (3)	Gov Rec vs Est FY 2024 (4)
Revenue, Department of				
Revenue, Dept. of				
Tax System Modernization - TRF	\$ 4,070,460	\$ 4,070,460	\$ 4,070,460	\$ 0
Total Revenue, Department of	\$ 4,070,460	\$ 4,070,460	\$ 4,070,460	\$ 0
Secretary of State, Office of the				
Secretary of State				
Voter Registration System Update - TRF	\$ 1,400,000	\$ 0	\$ 0	\$ 0
Total Secretary of State, Office of the	\$ 1,400,000	\$ 0	\$ 0	\$ 0
State Fair Authority Capitals				
State Fair Authority Capitals				
Barn Restoration - RIIF	\$ 6,000,000	\$ 6,000,000	\$ 0	\$ -6,000,000
Total State Fair Authority Capitals	\$ 6,000,000	\$ 6,000,000	\$ 0	\$ -6,000,000
Telecommunications and Tech Commission				
Iowa Communications Network				
Lucas Building Switch Room HVAC - RIIF	\$ 0	\$ 578,412	\$ 0	\$ -578,412
Firewall/DDoS Protection - TRF	1,510,724	0	0	0
Total Telecommunications and Tech Commission	\$ 1,510,724	\$ 578,412	\$ 0	\$ -578,412
Transportation, Department of				
Transportation, Dept. of				
Recreational Trails Grants - RIIF	2,500,000	2,500,000	2,500,000	0
Public Transit Infra Grants - RIIF	1,500,000	1,000,000	1,500,000	500,000
Railroad Revolving Loan & Grant - RIIF	2,000,000	500,000	2,000,000	1,500,000
Commercial Aviation Infra Grants - RIIF	1,900,000	1,900,000	1,900,000	0
General Aviation Infra Grants - RIIF	1,000,000	1,000,000	1,000,000	0
Commercial Air Service Terminals - RIIF	0	10,000,000	0	-10,000,000
Total Transportation, Department of	\$ 8,900,000	\$ 16,900,000	\$ 8,900,000	\$ -8,000,000
Secretary of State, Office of the				
Secretary of State				
Secretary of State Cyber Technology - TRF	\$ 0	\$ 0	\$ 324,000	\$ 324,000
Total Secretary of State, Office of the	\$ 0	\$ 0	\$ 324,000	\$ 324,000
Treasurer of State, Office of				
Treasurer of State				
Clearwater Software - TRF	\$ 0	\$ 0	\$ 192,000	\$ 192,000
Tyler Tech Software - TRF	0	0	228,000	228,000
County Fair Improvements - RIIF	1,060,000	1,060,000	1,060,000	0
Total Treasurer of State, Office of	\$ 1,060,000	\$ 1,060,000	\$ 1,480,000	\$ 420,000
Veterans Affairs, Department of				
Veterans Affairs, Dept. of				
Cemetery Equipment Replacement - RIIF	\$ 0	\$ 0	\$ 168,388	\$ 168,388
Total Veterans Affairs, Department of	\$ 0	\$ 0	\$ 168,388	\$ 168,388

Rebuild Iowa Infrastructure Fund

Current Law RIIF Appropriations

The Governor is recommending a total of \$293,165,582 in appropriations from the RIIF for FY 2025. Of the total, \$47,500,000 are standing appropriations and \$245,665,582 are new recommendations. Standing appropriations are established in the Iowa Code and are funded each year unless the General Assembly decides to amend the appropriation for that year. The standing appropriations are listed below.

FY 2025 Standing Appropriations

Environment First Fund — This standing appropriation provides funding to the Agriculture and Natural Resources Subcommittee, which appropriates funding for the Department of Agriculture and Land Stewardship and the Department of Natural Resources (DNR).	\$42,000,000
Iowa Finance Authority State Housing Trust Fund — This appropriation funds low-income housing through two programs: the Local Housing Trust Fund Program and the Project-Based Housing Program.	\$3,000,000
Department of Administrative Services Routine Maintenance — This appropriation funds routine maintenance expenditures for buildings on the Capitol Complex occupied by the Department of Corrections (DOC), the Department of Health and Human Services (HHS), and other State agencies.	\$2,000,000
Legislative Branch State Capitol Maintenance Fund — This funding is intended to maintain the Iowa State Capitol Building and the Ola Babcock Miller Building. The funding is under the authority of the Legislative Council.	\$500,000

Governor’s FY 2025 Recommendations from the RIIF

Department of Administrative Services (DAS)

- **Major Maintenance:** *The Governor is recommending funding of \$35,000,000 for FY 2025.* Major maintenance funds are used to correct deficiencies in State buildings and make a wide range of repairs. Major maintenance is defined as “expenditures made beyond the regular, normal upkeep of physical properties for the repair or replacement of failed or failing building components as necessary to return a facility to its currently intended use, to prevent further damage, or to make it compliant with changes in laws, regulations, codes, or standards.” The State of Iowa currently has more than \$450,000,000 in deferred maintenance costs.
- **Fleet Building Demolition:** *The Governor is recommending funding of \$1,997,500 for FY 2025.* This appropriation would fund the demolition of the vacated fleet building located at the northeast corner of East 7th Street and Walnut Street in Des Moines and return the area to green space.
- **Elevator Upgrades/Replacements:** *The Governor is recommending funding of \$5,364,500 for Capitol complex elevator upgrades and replacements.*

Department of Agriculture and Land Stewardship (DALS)

- **Water Quality Initiative:** *The Governor is recommending funding of \$8,200,000 for FY 2025.* The Governor is also recommending funding for the Water Quality Initiative from the EFF. *The Governor is recommending total appropriations to the Water Quality Initiative from all funds of \$10,575,000.*
- **Renewable Fuel Infrastructure Fund:** *The Governor is recommending funding of \$10,000,000 for FY 2025.* The Renewable Fuel Infrastructure Program provides financial assistance to owners or operators of a retail motor fuel site or a biodiesel terminal who wish to convert their equipment to dispense and/or store renewable fuels.
- **Fertilizer Management:** *The Governor is recommending funding of \$1,000,000 for FY 2025.* This appropriation would fund research to update static maximum return to nitrogen (MRTN)

recommendations to a new dynamic modeling system that considers variability in the environment, management, and weather. The goal would be to aid the State in its efforts to improve water quality by reducing the risk of nutrient runoff and maximizing profitability for farmers.

Department for the Blind

Building Repairs: *The Governor is recommending \$225,600 in FY 2025.* This appropriation is intended to cover large, long-term maintenance expenses, including chiller repair, roof replacement, tuckpointing, and dock lift replacement.

Iowa Economic Development Authority (IEDA)

- **Community Attraction and Tourism (CAT) Grants:** *The Governor is recommending \$10,000,000 for FY 2025.* The CAT Grants assist communities in the development and creation of multipurpose attraction and tourism facilities. Eligible CAT projects must be permanent recreational, cultural, educational, or entertainment attractions; be available to the general public; and promote tourism in local communities. Eligible applicants include cities, counties, public organizations, or school districts in cooperation with the city or county.
- **Regional Sports Authorities:** *The Governor is recommending \$700,000 for Regional Sports Authorities in FY 2025.* The Regional Sports Authority District Program authorizes the IEDA to certify up to 10 districts for the promotion of youth sports, high school athletics, the Special Olympics, or other nonprofessional sporting events. Each district receives an equal share of the appropriation. Funding is awarded to the convention and visitors bureau (CVB) in each area. The funds are used for marketing and other promotional efforts to attract youth sports, high school athletics, or other sporting events to the communities. In addition, the funds are used for venue rental, facility conversion, timing systems, field preparation, and other expenses related to hosting various sporting events.
- **Destination Iowa:** *The Governor is recommending \$6,500,000 for FY 2025.* This Fund provides grants to eligible applicants for economically significant projects that increase tourism opportunities, development and enhancement of outdoor recreational opportunities, and projects that contribute to quality of life in rural communities.
- **Strengthening Communities Grants — Rural YMCA:** *The Governor is recommending \$250,000 for FY 2025.* These grants fund building improvements in YMCAs located within communities with a population of less than 28,000.
- **USS Iowa Battleship Deck Renovation:** *The Governor is recommending \$750,000 for FY 2025 for the deck renovations of the USS Iowa Battleship, home to the National Museum of the Surface Navy.*

Department of Health and Human Services (HHS)

Maintenance Health Safety Loss Projects: *The Governor is recommending \$50,000 in FY 2025.* This appropriation would fund the redesign of patient room doors at the Civil Commitment Unit for Sexual Offenders (CCUSO).

Major Projects: *The Governor is recommending \$75,000,000 in FY 2025 for major projects. This funding recommendation includes:*

- **\$7,000,000 for renovations at the CCUSO.**
- **\$10,000,000 for renovations at the Lucas Building on the Capitol Complex.**
- **\$21,700,000 for the Woodward Resource Center (WRC) tunnel decentralization project.** In FY 2024, the Legislature appropriated \$5,600,000 for a portion of the tunnel decentralization project at the HHS's WRC. The WRC is currently served by a central steam plant and utility distribution system that primarily consists of tunnels built in the 1960s. Issues with the current tunnel system include moderate to severe structural deterioration, multiple ongoing steam leaks, and tunnel water infiltration. This project also received funding from the Major Maintenance appropriation in FY 2023.
- **\$36,300,000 for expansion of the Iowa Office of the State Medical Examiner (IOSME).** Currently, the IOSME case load exceeds the maximum capacity for the IOSME as the annual case load has increased each year since the facility was constructed. According to HHS, demands on the facility are further stressed by the transfer of Polk County autopsy cases to the IOSME. The Governor is recommending funding to expand and renovate the current facility to effectively manage current and future caseloads.

Judicial Branch

Judicial Branch Improvements: *The Governor is recommending \$475,000 for FY 2025. This appropriation would fund the replacement of the chiller in the Judicial Building.*

Department of Natural Resources (DNR)

- **Water Trails and Low Head Dams:** *The Governor is recommending \$1,500,000 for FY 2025. The funds are used to support grant awards to local entities for water trail enhancements and dam mitigation grants to dam owners, including State and local government entities and private owners, to improve low head dam safety.*
- **Community Forestry Grant Program:** *The Governor is recommending \$250,000 for FY 2025. This appropriation is intended to support efforts to reestablish trees that were lost to the derecho that occurred on August 10, 2020, through grants made to local government entities, schools, and volunteer organizations and service organizations.*
- **Lake Restoration:** *The Governor is recommending \$9,600,000 for FY 2025 for lake restoration, dredging, and water quality projects. The funds are used for projects identified in the Lake Restoration Annual Report and Plan, focusing on the first 35 projects that make up the priority list of 127 lake candidates. The DNR is required to implement the projects in accordance with the Lake Restoration Annual Report and Plan and Iowa Code section [456A.33B](#). The Report and Plan is submitted annually by January 1 to the Transportation, Infrastructure, and Capitals Appropriations Subcommittee.*
- **State Park Infrastructure:** *The Governor is recommending \$5,000,000 for FY 2025. State park infrastructure improvements include replacing sewer lines, upgrading public drinking water systems, replacing shower buildings, constructing restrooms, replacing trail bridges, extending trail areas, and providing open-air interpretive shelters and exhibits.*
- **Law Enforcement Radios:** *The Governor is recommending \$1,565,000 for FY 2025. This appropriation would fund the equipment and software to replace all law enforcement radios that are no longer being serviced.*

Department of Public Defense

- **Facility/Armory Maintenance:** *The Governor is recommending \$2,100,000 for FY 2025 for major maintenance projects at National Guard facilities throughout the State. The funds support major maintenance to the National Guard readiness centers. Projects include roof repairs; upgrades to heating, ventilation, and air conditioning (HVAC), electrical, and plumbing systems; additional classroom and office space; and other major maintenance and improvement projects at all 41 armories and other buildings maintained by the Iowa National Guard. State funds will be used to match federal funds.*
- **Statewide Readiness Centers:** *The Governor is recommending \$2,100,000 for FY 2025 for modernization and improvement projects at National Guard readiness centers around the State. State funds will be matched one-to-one with federal funds.*
- **Camp Dodge Infrastructure Upgrades:** *The Governor is recommending \$550,000 for FY 2025 for continued construction upgrades at the Camp Dodge military installation. Camp Dodge includes more than 300 buildings and 800 full-time employees. The post is home to the Joint Headquarters, the State Emergency Operations Center, National Maintenance and Battle Command Training Centers, the Iowa Gold Star Museum, the Iowa Law Enforcement Academy, and other entities. State funds will be used to match with federal funds.*

Department of Public Safety (DPS)

- **Statewide Interoperability Network:** *The Governor is recommending \$6,424,379 for FY 2025 to fund the maintenance and lease costs associated with the Statewide Land Mobile Radio Communications System. The Governor is also recommending additional funding of \$442,162 from the PRF. In FY 2024, there was an increase in the appropriation amount due to the State contractually assuming an annual maintenance agreement in the amount of \$2,315,350 beginning in FY 2024. The final payment for the lease purchase is estimated to be in FY 2026, and the Motorola maintenance agreement will continue through FY 2030. This communications system supports first responders during daily duties, during planned events, and when responding to emergencies.*

- **Public Safety Equipment Fund:** *The Governor is recommending \$2,500,000 for FY 2025 to provide for the purchase, maintenance, and replacement of equipment used by the DPS. The Governor is also recommending \$2,500,000 from the General Fund for the Public Safety Equipment Fund.*

Board of Regents

- **Tuition Replacement:** *The Governor is recommending \$26,500,000 for FY 2025. The funding is used to pay debt service on academic revenue bonds. The appropriation replaces student tuition and fees required to pay the debt service on academic revenue bonds authorized by the General Assembly in prior fiscal years. The academic revenue bonds issued by the Board of Regents are secured by student tuition and fees and are considered independent and not part of State obligations.*
- **UNI Industrial Technology Center:** *The Governor is recommending \$3,850,000 in FY 2025. This funding is to recover the cost of the emergency steam tunnel repairs that were redirected from enacted RIF appropriations for the Industrial Technology Center in [Senate File 577](#) (FY 2024 Infrastructure Appropriations Act).*
- **Iowa Lakeside Lab Infrastructure:** *The Governor is recommending \$1,500,000 in FY 2025 to renovate the Iowa Lakeside Laboratory housing facility. According to the Board of Regents [Annual Facilities Report](#), the total project cost is \$8,912,000 to demolish two existing motel buildings used for student housing and to build a new residence hall.*

Department of Transportation (DOT)

- **Recreational Trails:** *The Governor is recommending \$2,500,000 for FY 2025 for the State Recreational Trails Program. Funds for the Program are used for grants for statewide recreational trails, including multiuse trails and off-road paths.*
- **Public Transit Infrastructure Grants:** *The Governor is recommending \$1,500,000 for FY 2025 for public transit infrastructure grants through the Public Transit Infrastructure Grant Fund. Grants are provided for infrastructure-related projects at the 35 public transit agencies throughout the State.*
- **Railroad Revolving Loan and Grant:** *The Governor is recommending \$2,000,000 for FY 2025 for the Railroad Revolving Loan and Grant Program. The funds are used to provide grants and loans for construction and improvements to railroad facilities, such as railroad main lines, branch lines, switching yards, sidings, rail connections, intermodal yards, and highway grade separations.*
- **Commercial Service Airports:** *The Governor is recommending \$1,900,000 for FY 2025 for vertical infrastructure improvements at commercial service airports. There are eight commercial service airports in the State. They are located in Burlington, Cedar Rapids, Des Moines, Dubuque, Fort Dodge, Mason City, Sioux City, and Waterloo.*
- **General Aviation Airports:** *The Governor is recommending \$1,000,000 for FY 2025 for vertical infrastructure improvements at general aviation airports. General aviation vertical infrastructure projects receive State matching grants of up to 85.00% of the total project costs and require a minimum level of \$5,000 in local match to be considered. Eligible airports apply to the DOT Office of Aviation, and projects are considered for funding by the Transportation Commission. These grants are available only to general aviation airports.*

Treasurer of State

County Fairs Infrastructure: *The Governor is recommending \$1,060,000 for FY 2025 for distribution to county fair societies that belong to the Association of Iowa Fairs. Funds are used for vertical infrastructure improvements at the 105 county fairs in the Association. Each county fair will receive approximately \$10,100.*

Veterans Affairs

Cemetery Equipment Replacement: *The Governor is recommending \$168,388 for FY 2025 for cemetery equipment replacement.*

Technology Reinvestment Fund

By statute, \$17,500,000 is appropriated from the General Fund to the TRF (Iowa Code section [8.57\(3\)](#)). *In lieu of the General Fund appropriation, the Governor is recommending \$16,585,215 be appropriated from the RIF to the TRF for FY 2025. Total recommended appropriations from the TRF are \$16,585,215 in FY 2025.*

Appropriations Previously Enacted — FY 2019 through FY 2025

Department of Health and Human Services		
Medicaid Technology — The General Assembly has appropriated a total of \$9,799,355 for a Medicaid Management Information System beginning in FY 2019. FY 2025 is the last year of this previously enacted funding.	FY 2019	\$636,000
	FY 2020	\$1,228,535
	FY 2021	\$1,979,319
	FY 2022	\$1,625,363
	FY 2023	\$1,416,680
	FY 2024	\$1,578,280
	FY 2025	\$1,355,178

Governor’s FY 2025 Recommendation from the Technology Reinvestment Fund (TRF)

Attorney General

Cybersecurity and IT Infrastructure: *The Governor is recommending \$278,503 in FY 2025 for continued cybersecurity and IT infrastructure. This appropriation would fund the continued improvement and standardization of office equipment and software.*

Department of Corrections (DOC)

DOC Technology: *The Governor is recommending \$3,604,279 in FY 2025 for technology projects. The projects include:*

- \$2,464,779 for camera upgrades and replacements at prisons and judicial districts.
- \$200,000 for Iowa Medical and Classification Center (IMCC) pharmacy pill counting/sealing machine replacements.
- \$100,000 for IMCC network switch equipment replacements.
- \$500,000 for Iowa Correctional Institution for Women (ICIW) network switch equipment replacements.
- \$200,000 for statewide ICIW/IMCC server replacement.
- \$139,500 for various Community-Based Corrections (CBC) technology updates.

Department of Education

- **Iowa Communications Network (ICN) Part III Maintenance and Leases:** *The Governor is recommending \$2,727,000 for FY 2025. This funding is to pay the costs of maintenance and leases associated with Part III fiber connections for the ICN. The fiberoptic cables for Part III sites are leased from the private sector vendors that installed the cable. The ICN administers leased digital data circuits to over 400 K-12 facilities and districts, libraries, and Area Education Agencies (AEAs).*
- **Statewide Education Data Warehouse:** *The Governor is recommending \$600,000 for FY 2025 for continued development and implementation of a statewide education data warehouse. The funds will support the statewide education data warehouse that is used in conjunction with systemwide improvements for education resources and accessibility of the resources.*
- **Iowa PBS Digital Asset Management System:** *The Governor is recommending \$196,000 for FY 2025 for the Iowa PBS digital asset management system. This funding would support the annual software, cloud software, and closed captioning for the system.*

Department of Homeland Security and Emergency Management

Emergency Medical Services Mass Messaging System: *The Governor is recommending \$400,000 for FY 2025. The funds will be used to operate the System, which is available free of charge to all counties. The System can be used by State and local authorities to quickly disseminate emergency information to residents of counties.*

Department of Health and Human Services

- **Medicaid Technology:** *The Governor is recommending \$1,335,178 for FY 2025 for the Medicaid Management Information System. This appropriation was enacted in a prior legislative session. The Governor is recommending the enacted appropriation remain unchanged.*
- **Medicaid Enterprise Modernization Effort (MEME) Maintenance and Operations:** *The Governor is recommending \$330,000 for FY 2025. Iowa Medicaid recently launched a systems modernization initiative called the [MEME](#) that is focused on updated Medicaid systems and simplifying processes.*

Department of Management (DOM)

- **Searchable Online Database (Transparency Project):** *The Governor is recommending \$45,000 for FY 2025 for continued funding of the development of the searchable online database.*
- **Electronic Grants Management System:** *The Governor is recommending \$70,000 for FY 2025 for continued funding of the Electronic Grants Management System. iowaGrants.gov provides a single portal for potential applicants to search for open solicitations for ongoing grant programs offered by State agencies.*
- **Local Government Budget and Property Tax System:** *The Governor is recommending \$120,000 for FY 2025 to upgrade and redesign the budget and property tax system. The System is used annually by local governments to submit information to the DOM.*
- **Socrata Licensing:** *The Governor is recommending \$382,131 for FY 2025 for Socrata software licensing. This is a subscription to a platform that provides the public access to online data sets published by the Executive Branch. Information is available at www.data.iowa.gov.*
- **Criminal Justice Information System (CJIS):** *The Governor is recommending \$1,400,000 for FY 2025. The CJIS allows the automated exchange of criminal justice information among local, State, and federal criminal justice agencies. This funding was previously appropriated to the HHS in FY 2024. The Governor is recommending aligning this funding under the DOM.*
- **Justice Data Warehouse:** *The Governor is recommending \$282,664 for FY 2025 for continued maintenance and hosting costs of the Justice Data Warehouse Teradata platform. This funding was previously appropriated to the HHS in FY 2024. The Governor is recommending aligning this funding under the DOM.*

Department of Revenue (IDR)

Tax System Modernization: *The Governor is recommending \$4,070,460 for FY 2025 to upgrade public-facing systems used for tax collection. The IDR received \$1,070,460 in FY 2020 from the General Fund and \$4,070,460 in FY 2021, FY 2022, FY 2023, and FY 2024 from the TRF for this project for a total of \$17,352,300 in funding to date.*

Secretary of State (SOS)

Cyber Technology: *The Governor is recommending \$324,000 in FY 2025. This funding includes:*

- \$170,000 for a Security Information and Event Management (SIEM) cyber and cyber analysis.
- \$139,000 for assessment of testing of technology systems, checkpoint, and firewall.
- \$15,000 for IT equipment and software.

Treasurer of State

- **Clearwater Software:** *The Governor is recommending \$192,000 in FY 2025. This software would assist the Treasurer of State in tracking investments and monthly interest allocations.*
- **Tyler Tech Software:** *The Governor is recommending \$228,000 in FY 2025. This software would assist the Treasurer of State's Office in daily bank and fund reconciliations with the Integrated Information for Iowa (I/3) State accounting system.*

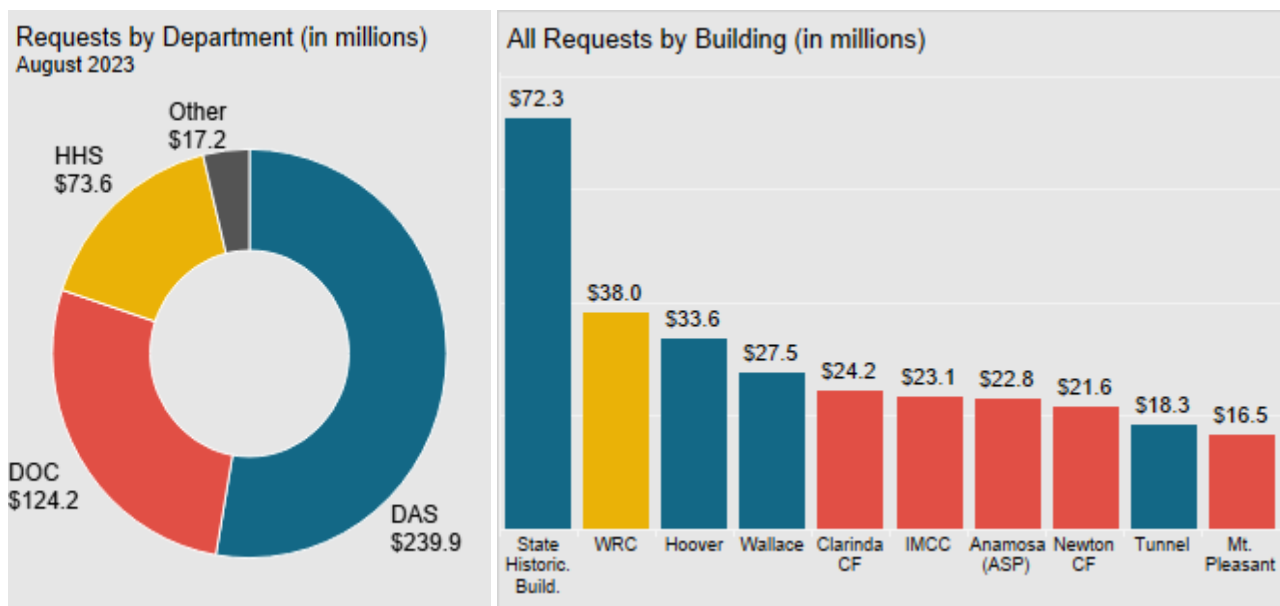
Discussion Items

Judicial Branch Budget Request — Iowa Code section [602.1301](#) was amended by 2022 Iowa Acts, [House File 2558](#) (FY 2023 Judicial Branch Appropriations Act), and the language requiring the Department of Management to submit the Judicial Branch budget to the Governor for inclusion without change as part of the Governor’s proposed budget request to the General Assembly was removed. In accordance with Iowa Code section [602.1301](#), the Judicial Branch submitted its budget request on December 1, 2023. The Judicial Branch requested the following from the RIIF for FY 2025:

- \$481,000 for new furniture and equipment following the Dallas County Courthouse renovation.
- \$111,000 for furniture replacement and purchases following the Johnson County Courthouse renovation.
- \$475,000 to replace the chiller in the Judicial Branch building.

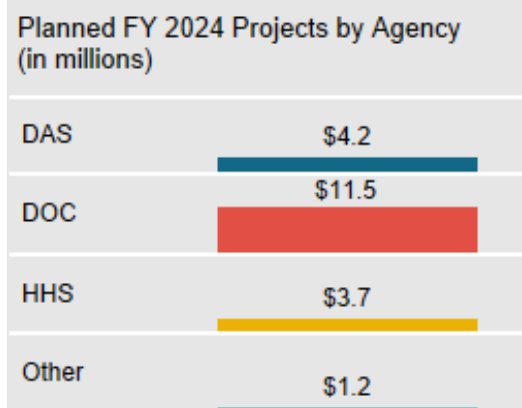
Summer 2023 Major Maintenance List

The DAS defines major maintenance as “expenditures made beyond the regular, normal upkeep of physical properties for the repair or replacement of failed or failing building components.” Between FY 2019 and estimated FY 2024, the Department received \$116,500,000 in State appropriations to fund major maintenance activities. Major maintenance requests totaled \$454,924,872 in summer 2023. The charts below display major maintenance requests by the departments and the Capitol Complex, which is managed by the DAS.



A number of agencies request major maintenance funding from the DAS. However, most requests are for buildings on the Capitol Complex, for DOC facilities, and for HHS facilities. The chart on the top right displays total requests for the top 10 facilities by dollar amount. The chart also includes requests for service and pedestrian tunnel repairs on the Capitol Complex. These 10 buildings (or categories) account for \$297,943,252 of the total requests. Another important note is that a single project can considerably change the total need of a single facility. For instance, in the case of the Wallace and Hoover buildings, repairs to the HVAC system are estimated at \$22,500,000 and \$23,348,876, respectively. Similarly, a utility project at the WRC has an estimated cost of \$26,845,000 over nine phases. Requests for the State Historical Building (SHB) consist of a number of projects. The largest of these requests include replacing the building envelope (\$39,000,000) and replacing the HVAC (\$18,311,630).

Currently, no appropriations for major maintenance are enacted past FY 2024. Based on the appropriation of \$20,000,000 for FY 2024, the DAS has identified a list of projects that are currently planned to be funded this fiscal year. These plans and estimated project costs could change as projects are reassessed. Planned project totals by department are presented on the previous page. The DOC is expected to receive \$11,458,000 over this time. The HHS is expected to receive \$3,720,000, and the Capitol Complex is expected to receive \$4,997,000.



Rebuild Iowa Infrastructure Fund

The RIIF ended FY 2023 with a balance of \$72,308,752. Revenues from State Wagering Taxes ended FY 2023 slightly higher than forecasted. Estimates for FY 2024 and FY 2025 have been revised downward at recent meetings of the Revenue Estimating Conference. These revenue decreases are due to expected decreases in gambling taxes paid by Iowa casinos. However, estimates for reserve fund interest and Master Settlement Agreement (MSA) tobacco payment transfers deposited into RIIF have been revised upward for FY 2024. After these changes, the estimated ending balance for FY 2024 is \$85,311,488. After currently enacted appropriations are considered, it is estimated that \$245,677,179 will be available for appropriation in FY 2025. The figure below does not incorporate the Governor’s recommendations.

	Actual FY 2023	Estimated FY 2024	Estimated FY 2025
Funds Available			
Balance Forward	\$ 102,167,947	\$ 72,308,752	\$ 85,311,488
Total Casino Wagering Taxes	219,039,215	189,557,000	157,757,000
Interest	26,121,037	40,700,000	40,700,000
Tobacco Settlement Payments	14,373,561	38,521,532	9,408,691
Total Funds Available	<u>361,701,760</u>	<u>341,087,284</u>	<u>293,177,179</u>
Appropriations	291,587,568	255,775,796	47,500,000
Reversions	-2,194,560	0	0
Ending Balance	<u>\$ 72,308,752</u>	<u>\$ 85,311,488</u>	<u>\$ 245,677,179</u>
FY 2025 Estimated Available Funding			\$ 245,677,179

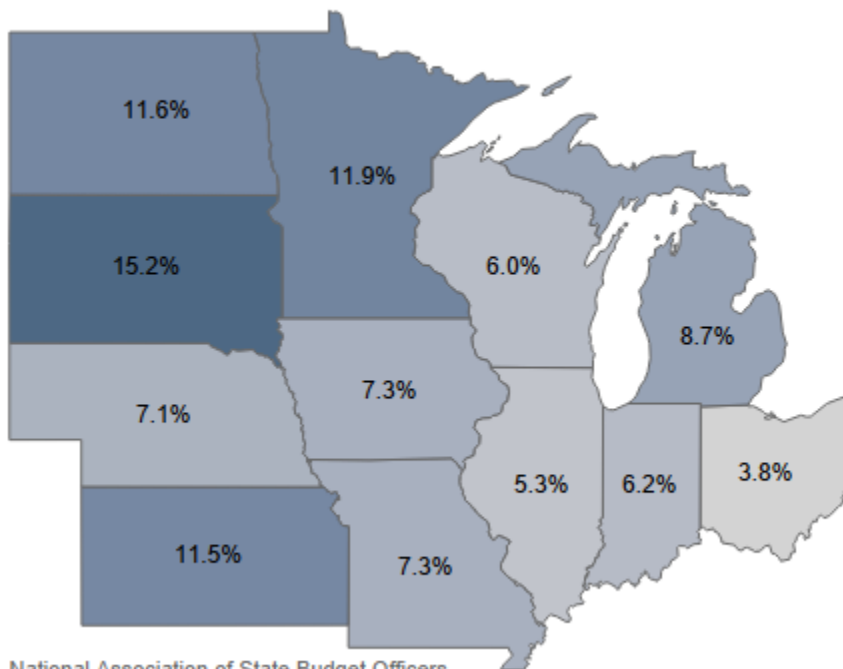
Year-to-Date State Gambling Revenue

State wagering taxes are imposed on casino table games and slot machines and make up the vast majority of revenue remitted to the State from casinos. For the first half of FY 2024, State tax from Iowa casinos was lower than what was collected in FY 2022 and FY 2023 for the same months. The figure below includes the state wagering taxes by fiscal quarter for Iowa casinos since 2018.

Iowa Casino State Tax by Fiscal Quarter (in millions)							
	2018	2019	2020	2021	2022	2023	2024
Q1	\$68.2	\$68.8	\$68.8	\$65.7	\$81.6	\$82.1	\$78.5
Q2	\$73.4	\$73.6	\$75.8	\$71.1	\$88.1	\$84.9	\$84.3
Q3	\$74.6	\$71.8	\$62.9	\$83.7	\$88.2	\$87.6	
Q4	\$75.5	\$76.9	\$23.3	\$94.1	\$91.5	\$87.4	
Total	\$291.8	\$291.1	\$230.8	\$314.5	\$349.4	\$342.0	\$162.8

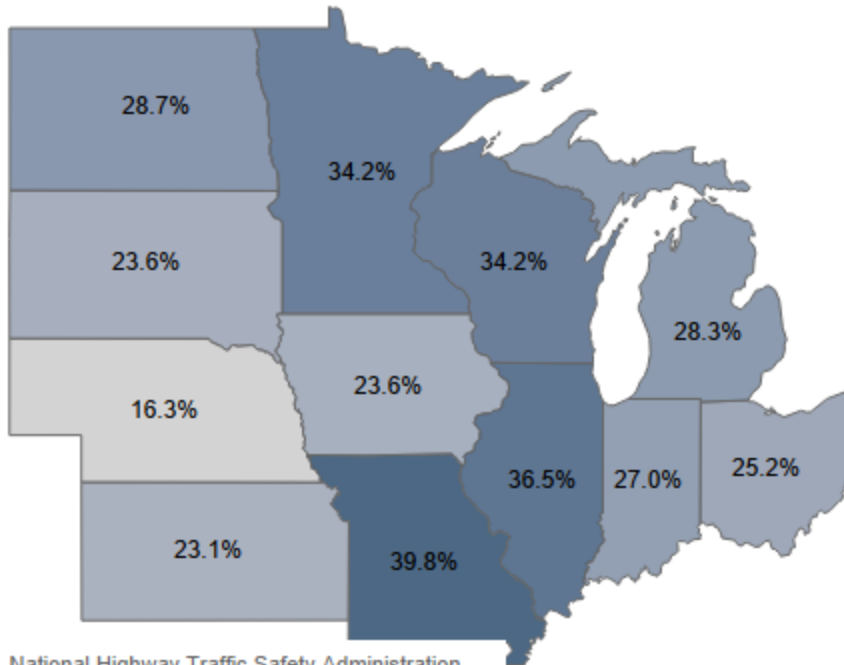
Comparison to Other States — Transportation Outcomes

Percentage of Transportation Expenditure Compared to Total Expenditure — FY 2023



Source: National Association of State Budget Officers, State Expenditure Report

Percentage of Traffic Fatalities That Are Speeding Related — 2021



Source: National Highway Traffic Safety Administration, Traffic Safety Facts 2021

Legislative Services Agency (LSA) Publications

The following recent publications by the LSA are related to the Transportation, Infrastructure, and Capitals Appropriations Subcommittee:

Fiscal Topics:

[*Transportation Investment Moves the Economy in the Twenty-First Century \(TIME-21\) Fund*](#)

[*Statutory Off-the-Top Allocations from the Road Use Tax Fund — FY 2023*](#)

[*Revitalize Iowa’s Sound Economy \(RISE\) Program*](#)

[*State Gaming Revenue — FY 2023*](#)

[*Technology Reinvestment Fund*](#)

[*Vertical Infrastructure Requirement Exemptions*](#)

[*Major Maintenance List — August 2023*](#)

[*Sports Wagering Receipts Fund*](#)

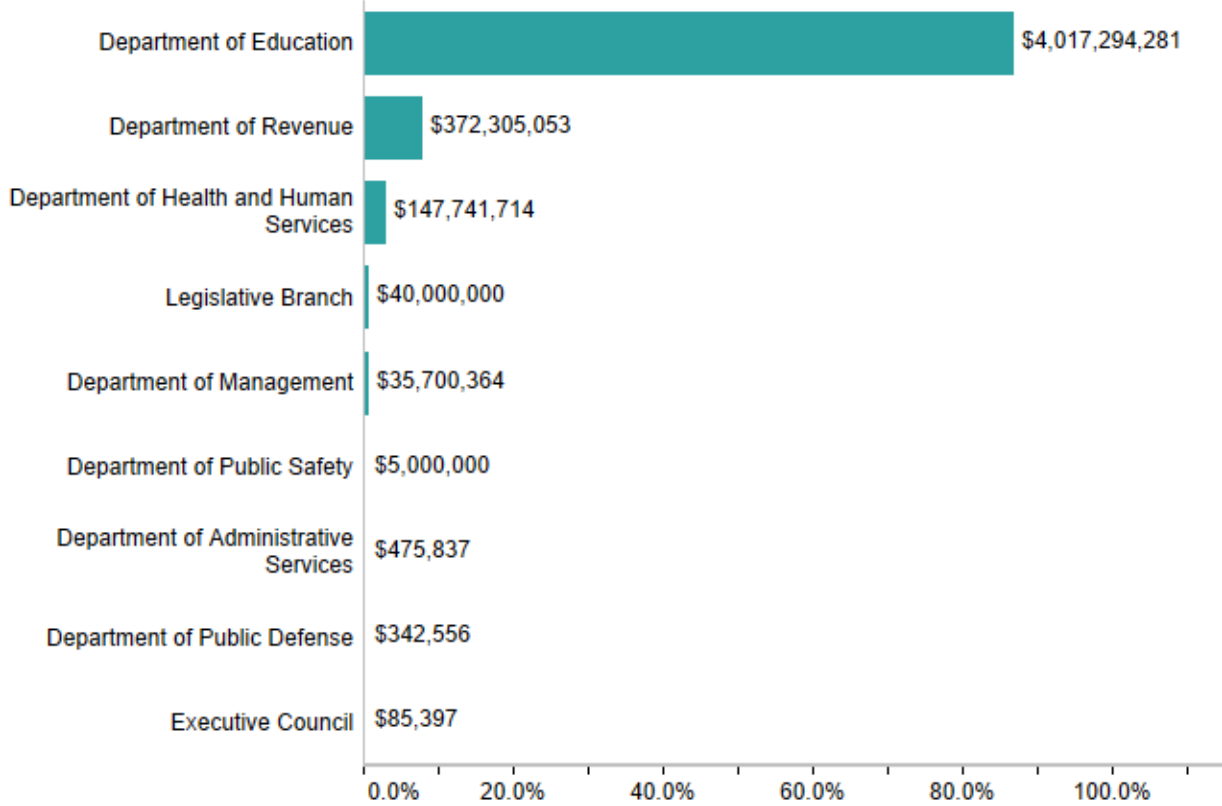
Reports Required to Be Filed with General Assembly

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

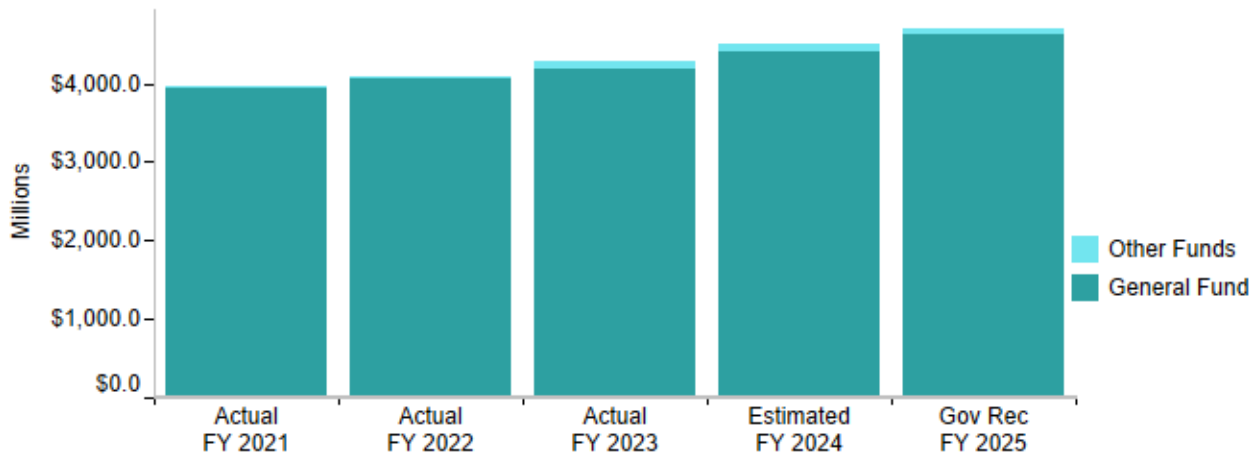
LSA Staff Contacts: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov

Garry Martin (515.281.4611) garry.martin@legis.iowa.gov

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



Funding History by Appropriations Subcommittee — Unassigned Standings

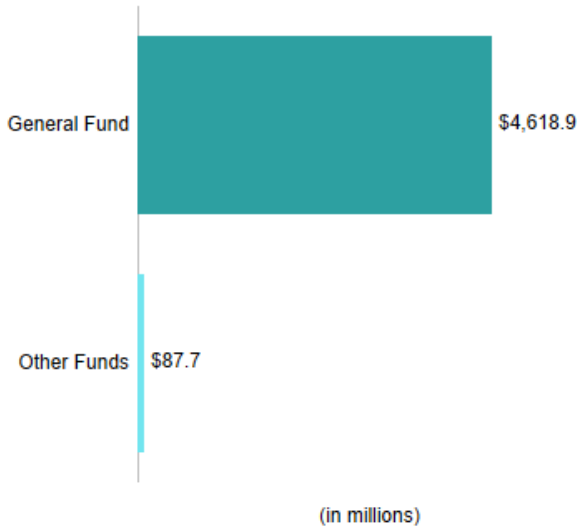


Overview and Funding History

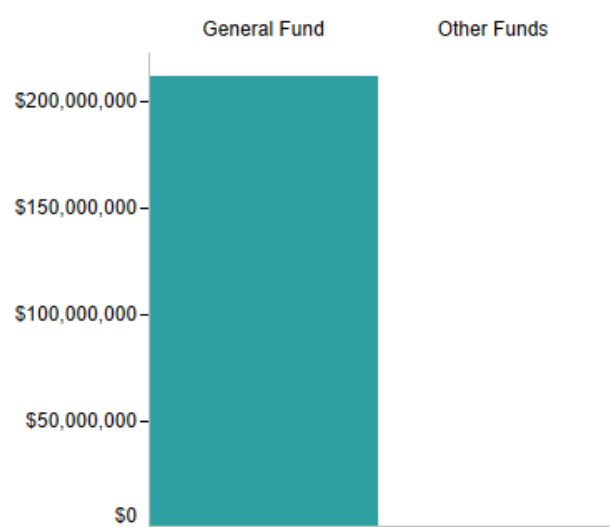
Approximately 50.00% of the FY 2024 State General Fund budget is appropriated automatically by statute. These standing appropriations do not fall under the purview of a specific appropriations subcommittee. There are two types of standing appropriations:

- **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.

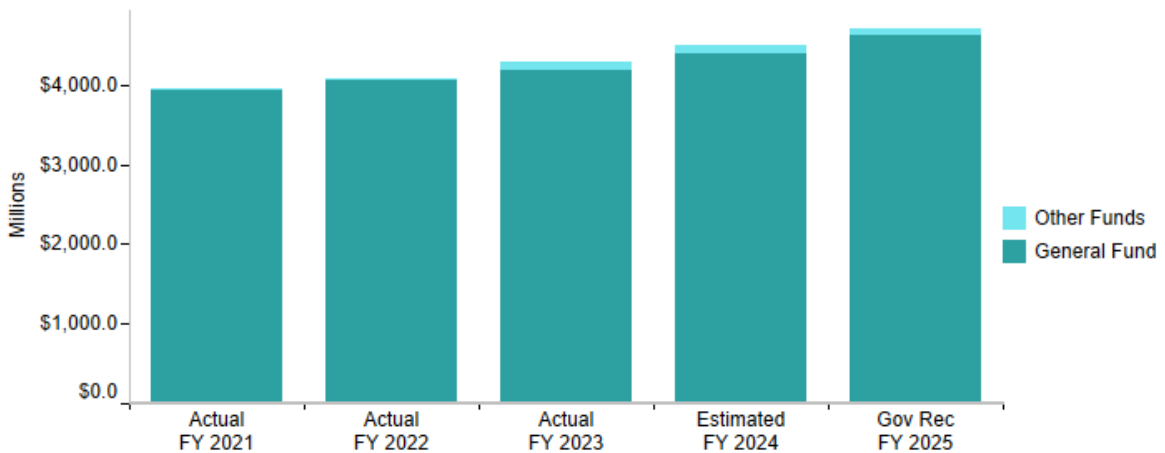
FY 2025 Governor's Recommendations
Total: 4,706,624,712



Governor's Recommendations Compared to FY 2024



Funding History



General Fund Recommendations

	Actual FY 2023 (1)	Estimated FY 2024 (2)	Gov Rec FY 2025 (3)	Gov Rec vs Est FY 2024 (4)
<u>Administrative Services, Department of</u>				
Administrative Services				
Volunteer EMS Provider Death Benefit	\$ 100,000	\$ 0	\$ 0	\$ 0
State Accounting Trust Accounts				
Federal Cash Management - Standing	\$ 193,026	\$ 54,182	\$ 54,182	\$ 0
Unemployment Compensation - Standing	125,481	421,655	421,655	0
State Accounting Trust Accounts	\$ 318,507	\$ 475,837	\$ 475,837	\$ 0
Total Administrative Services, Department of	\$ 418,507	\$ 475,837	\$ 475,837	\$ 0
<u>Education, Department of</u>				
Education, Dept. of				
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
Total Education, Department of	\$ 3,578,106,075	\$ 3,807,683,840	\$ 4,017,294,281	\$ 209,610,441
<u>Executive Council</u>				
Executive Council				
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
Total Executive Council	\$ 451,080	\$ 85,397	\$ 85,397	\$ 0
<u>Legislative Branch</u>				
Legislative Branch				
Legislative Branch	\$ 36,164,430	\$ 38,500,000	\$ 40,000,000	\$ 1,500,000
Total Legislative Branch	\$ 36,164,430	\$ 38,500,000	\$ 40,000,000	\$ 1,500,000
<u>Health and Human Services, Department of</u>				
HHS - Assistance Payment				
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
Total Health and Human Services, Department of	\$ 131,973,474	\$ 141,043,160	\$ 147,741,714	\$ 6,698,554
<u>Management, Department of</u>				
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
Total Management, Department of	\$ 47,435,570	\$ 34,941,862	\$ 35,700,364	\$ 758,502
<u>Public Defense, Department of</u>				
Public Defense, Dept. of				
Compensation and Expense	\$ 89,143	\$ 342,556	\$ 342,556	\$ 0
Total Public Defense, Department of	\$ 89,143	\$ 342,556	\$ 342,556	\$ 0

General Fund Recommendations, Continued

	Actual FY 2023 (1)	Estimated FY 2024 (2)	Gov Rec FY 2025 (3)	Gov Rec vs Est FY 2024 (4)
Public Safety, Department of				
Public Safety, Dept. of				
DPS - POR Unfunded Liabilities	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 0
Total Public Safety, Department of	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 0
Revenue, Department of				
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
Total Revenue, Department of	\$ 396,057,113	\$ 378,458,435	\$ 372,305,053	\$ -6,153,382

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

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](#).

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

Common Acronyms Used in the Appropriations Tables

ABLE	Achieving a Better Life Experience	DOE	Department of Energy
ACE	Accelerated Career Education	DOM	Department of Management
ACRF	Address Confidentiality Revolving Fund	DOT	Department of Transportation
ADA	Americans with Disabilities Act	DPS	Department of Public Safety
AEA	Area Education Agency	DVA	Department of Veterans Affairs
AG	Office of the Attorney General	ECI	Early Childhood Iowa
AMOS	A Mid-Iowa Organizing Strategy	EEF	Economic Emergency Fund
BOR	Board of Regents	EFF	Environment First Fund
CAB	Child Advocacy Board	EMS	Emergency Management Services
CBC	Community-Based Corrections	EPA	Environmental Protection Agency
CCUSO	Civil Commitment Unit for Sexual Offenders	ESA	Education Savings Account
CHIP	Children's Health Insurance Program	ESEA	Elementary and Secondary Education Act
CJIS	Criminal Justice Information System	FaDSS	Family Development & Self-Sufficiency Program
CMRF	Commerce Revolving Fund	FEMA	Federal Emergency Management Agency
COG	Council of Governments	GEF	Gaming Enforcement Revolving Fund
CPB	Corporation for Public Broadcasting	GF	General Fund
CRF	Cash Reserve Fund	GIS	Geographic Information System
CSBG	Community Services Block Grant	GIVF	Grow Iowa Values Fund
CSG	Radio Community Service Grant	GRF	Gaming Regulatory Revolving Fund
CTI	Conference Technologies Incorporated	GSL	Guaranteed Student Loan
DAS	Department of Administrative Services	GWPF	Groundwater Protection Fund
DCI	Division of Criminal Investigation	HCTA	Health Care Transformation Account
DDoS	Distributed Denial-of-Service	HCTF	Health Care Trust Fund
DDS	Iowa Disability Determination Services	HHCAT	Hospital Health Care Access Trust Fund
DIAL	Department of Inspections, Appeals, and Licensing	HHS	Department of Health and Human Services
DIFS	Department of Insurance and Financial Services	HQ	Headquarters
DMU	Des Moines University	HRDP	Historical Resource Development Program
DNR	Department of Natural Resources	HSEMD	Department of Homeland Security and Emergency Management
DOC	Department of Corrections	I/3	Integrated Information for Iowa System

IBSSS	Iowa Braille and Sight Saving School	OSF	Opioid Settlement Fund
ICAB	Iowa Child Advocacy Board	PACE	Pathways for Academic Career and Employment
I-CASH	Iowa's Center for Agricultural Safety & Health	PD	Professional Development
ICN	Iowa Communications Network	POR	Peace Officer Retirement
IDR	Iowa Department of Revenue	PRF	Primary Road Fund
IEDA	Iowa Economic Development Authority	PSA	Pharmaceutical Settlement Account
IESBV	Iowa Educational Services for the Blind and Visually Impaired	QATF	Quality Assurance Trust Fund
ILEA	Iowa Law Enforcement Academy	REAP	Resource Enhancement and Protection
IMCC	Iowa Medical and Classification Center	RFIF	Renewable Fuel Infrastructure Fund
IPERS	Iowa Public Employees' Retirement System	RIIF	Rebuild Iowa Infrastructure Fund
IPR	Iowa Public Radio	RUTF	Road Use Tax Fund
ISD	Iowa School for the Deaf	SBRF	State Bond Repayment Fund
ISP	Iowa State Patrol	SNAP	Supplemental Nutrition Assistance Program
ISU	Iowa State University	SOS	Secretary of State
IT	Information Technology	SPOC	State Police Officers Council
IWD	Iowa Workforce Development	SRG	School Ready Grants
JB	Judicial Branch	STEM	Science, Technology, Engineering, and Mathematics
JFHQ	Joint Forces Headquarters	STND	Standing Appropriation
LEC	Law Enforcement Center	SWJCF	Skilled Worker and Job Creation Fund
LSTA	Library Services and Technology Act	SWRF	Sports Wagering Receipts Fund
LTC	Long-Term Care	TANF	Temporary Assistance for Needy Families
MFF	Medicaid Fraud Fund	TPRF	Taxpayer Relief Fund
MH	Mental Health	TraCS/MACH	Traffic and Criminal Software/Mobile Architecture for Communications Handling
MHDS	Mental Health and Disability Services	TRF	Technology Reinvestment Fund
MHI	Mental Health Institute	UI	University of Iowa
MVD	Motor Vehicle Division	UIHC	University of Iowa Hospitals and Clinics
MVE	Motor Vehicle Enforcement	UNI	University of Northern Iowa
MVFT	Motor Vehicle Fuel Tax	UPS	Uninterrupted Power Supply
NAEP	National Assessment of Educational Progress	UST	Underground Storage Tank Fund
NCES	National Center for Education Statistics	VLPF	Veterans License Plate Fund
NTIA	National Telecommunications and Information Administration	WDF	Workforce Development Fund
OCIO	Office of the Chief Information Officer	WGTF	Wine Gallonage Tax Fund



Appendix B – Tracking

Fiscal Staff: Adam Broich

Analysis of Governor's Budget

This Appendix contains tracking for the following:

- General Fund
- Other Funds

The Legislative Services Agency publishes Budget Unit Briefs that discuss the purpose of particular appropriations and programs. If a publication is available, it has been hyperlinked in the title of the appropriation.

Summary Data

General Fund

	Actual FY 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>
Administration and Regulation	\$ 50,255,564	\$ 70,538,208	\$ 75,406,651	\$ 4,868,443
Agriculture and Natural Resources	41,943,995	43,544,227	44,673,745	1,129,518
Economic Development	45,300,151	41,799,538	41,882,391	82,853
Education	992,891,385	982,906,607	1,026,401,895	43,495,288
Health and Human Services	2,068,325,771	2,124,973,594	2,205,878,816	80,905,222
Justice System	826,950,476	881,712,725	905,896,576	24,183,851
Unassigned Standings	<u>4,195,695,392</u>	<u>4,406,531,087</u>	<u>4,618,945,202</u>	<u>212,414,115</u>
Grand Total	<u><u>\$ 8,221,362,734</u></u>	<u><u>\$ 8,552,005,986</u></u>	<u><u>\$ 8,919,085,276</u></u>	<u><u>\$ 367,079,290</u></u>

Administration and Regulation 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>
<u>Administrative Services, Department of</u>				
Administrative Services				
Operations	\$ 3,603,404	\$ 3,597,181	\$ 3,713,718	\$ 116,537
Utilities	4,104,239	4,487,598	4,487,598	0
Terrace Hill Operations	461,674	460,884	460,884	0
Enrich Iowa Libraries	0	0	2,464,823	2,464,823
State Library	0	0	2,615,697	2,615,697
Cultural Activities	0	168,403	168,403	0
Historical Resources	0	3,136,371	3,136,371	0
Historical Sites	0	425,751	425,751	0
Administrative Services	\$ 8,169,317	\$ 12,276,188	\$ 17,473,245	\$ 5,197,057
DAS - State Library of Iowa				
State Library	\$ 0	\$ 2,557,594	\$ 0	\$ -2,557,594
Enrich Iowa Libraries	0	2,464,823	0	-2,464,823
DAS - State Library of Iowa	\$ 0	\$ 5,022,417	\$ 0	\$ -5,022,417
Total Administrative Services, Department of	\$ 8,169,317	\$ 17,298,605	\$ 17,473,245	\$ 174,640
<u>Auditor of State</u>				
Auditor of State				
Auditor of State - General Office	\$ 986,193	\$ 983,971	\$ 1,002,686	\$ 18,715
AOS - Transition Costs of State Entities	0	65,400	0	-65,400
Total Auditor of State	\$ 986,193	\$ 1,049,371	\$ 1,002,686	\$ -46,685
<u>Ethics and Campaign Disclosure Board, Iowa</u>				
Campaign Finance Disclosure				
Ethics & Campaign Disclosure Board	\$ 774,910	\$ 773,554	\$ 894,377	\$ 120,823
Total Ethics and Campaign Disclosure Board, Iowa	\$ 774,910	\$ 773,554	\$ 894,377	\$ 120,823
<u>Commerce, Department of</u>				
Alcoholic Beverages				
Alcoholic Beverages Operations	\$ 1,075,454	\$ 0	\$ 0	\$ 0
Professional Licensing and Reg.				
Professional Licensing Bureau	\$ 360,856	\$ 0	\$ 0	\$ 0
Total Commerce, Department of	\$ 1,436,310	\$ 0	\$ 0	\$ 0

Administration and Regulation

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>
<u>Insurance & Financial Services, Department of</u>				
IDR - Alcoholic Beverages				
Alcoholic Beverages Operations	\$ 0	\$ 1,010,054	\$ 0	\$ -1,010,054
DIFS - Insurance				
IID Captive Insurance	\$ 0	\$ 450,000	\$ 450,000	\$ 0
Total Insurance & Financial Services, Department of	\$ 0	\$ 1,460,054	\$ 450,000	\$ -1,010,054
<u>Governor/Lt. Governor's Office</u>				
Governor's Office				
Governor's/Lt. Governor's Office	\$ 2,315,344	\$ 2,810,502	\$ 2,857,344	\$ 46,842
Terrace Hill Quarters	142,702	142,281	142,281	0
Total Governor/Lt. Governor's Office	\$ 2,458,046	\$ 2,952,783	\$ 2,999,625	\$ 46,842
<u>Drug Control Policy, Governor's Office of</u>				
Office of Drug Control Policy				
Operations	\$ 239,271	\$ 0	\$ 0	\$ 0
Total Drug Control Policy, Governor's Office of	\$ 239,271	\$ 0	\$ 0	\$ 0
<u>Human Rights, Department of</u>				
Human Rights				
Central Administration	\$ 189,071	\$ 0	\$ 0	\$ 0
Community Advocacy and Services	956,894	0	0	0
LiHEAP Weatherization Assistance Program – Standing	211,224	0	0	0
Total Human Rights, Department of	\$ 1,357,189	\$ 0	\$ 0	\$ 0

Administration and Regulation

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>
<u>Department of Inspections, Appeals, and Licensing</u>				
Inspections, Appeals, & Licensing, Department of				
Administration Division	\$ 546,312	\$ 545,733	\$ 1,094,684	\$ 548,951
Administrative Hearings Division	625,827	624,374	624,374	0
Investigations Division	2,339,591	2,235,992	2,705,970	469,978
Health Facilities Division	5,185,782	4,862,971	6,097,662	1,234,691
Employment Appeal Board	38,912	38,865	38,865	0
Food and Consumer Safety	574,819	509,565	509,565	0
Child Advocacy Board	2,607,454	0	0	0
Iowa State Civil Rights Commission	0	1,337,999	1,337,999	0
Professional Licensing Division	0	2,862,660	1,627,969	-1,234,691
Labor Services Division	0	3,365,697	2,895,719	-469,978
Workers' Compensation Division	0	3,321,044	3,321,044	0
Total Department of Inspections, Appeals, and Licensing	\$ 11,918,697	\$ 19,704,900	\$ 20,253,851	\$ 548,951
<u>Management, Department of</u>				
DOM - Office of the Chief Information Officer				
OCIO Cybersecurity Office	\$ 0	\$ 4,421,887	\$ 4,421,887	\$ 0
Endpoint Detection and Response	0	0	1,117,658	1,117,658
Iowa Centralized Logging and Monitoring Platform	0	0	1,830,000	1,830,000
DOM - Office of the Chief Information Officer	\$ 0	\$ 4,421,887	\$ 7,369,545	\$ 2,947,658
Management, Dept. of				
Department Operations	\$ 2,770,693	\$ 2,766,693	\$ 3,979,513	\$ 1,212,820
Total Management, Department of	\$ 2,770,693	\$ 7,188,580	\$ 11,349,058	\$ 4,160,478
<u>Public Information Board</u>				
Public Information Board				
Iowa Public Information Board	\$ 358,039	\$ 357,407	\$ 362,101	\$ 4,694
Total Public Information Board	\$ 358,039	\$ 357,407	\$ 362,101	\$ 4,694

Administration and Regulation

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>
<u>Revenue, Department of</u>				
Revenue, Dept. of				
Operations	\$ 15,149,692	\$ 15,056,183	\$ 15,321,014	\$ 264,831
Tobacco Reporting Requirements	17,525	17,525	17,525	0
Printing Cigarette Stamps - Standing	56,724	124,652	124,652	0
Total Revenue, Department of	<u>\$ 15,223,941</u>	<u>\$ 15,198,360</u>	<u>\$ 15,463,191</u>	<u>\$ 264,831</u>
<u>Secretary of State, Office of the</u>				
Secretary of State				
Administration and Elections	\$ 2,124,870	\$ 2,121,759	\$ 2,555,250	\$ 433,491
Business Services	1,420,646	1,417,535	1,568,795	151,260
Total Secretary of State, Office of the	<u>\$ 3,545,516</u>	<u>\$ 3,539,294</u>	<u>\$ 4,124,045</u>	<u>\$ 584,751</u>
<u>Treasurer of State, Office of</u>				
Treasurer of State				
Treasurer - General Office	\$ 1,017,442	\$ 1,015,300	\$ 1,034,472	\$ 19,172
Total Treasurer of State, Office of	<u>\$ 1,017,442</u>	<u>\$ 1,015,300</u>	<u>\$ 1,034,472</u>	<u>\$ 19,172</u>
Total Administration and Regulation	<u>\$ 50,255,564</u>	<u>\$ 70,538,208</u>	<u>\$ 75,406,651</u>	<u>\$ 4,868,443</u>

Agriculture and Natural Resources

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>
<u>Agriculture and Land Stewardship, Dept of</u>				
Agriculture and Land Stewardship				
Administrative Division	\$ 18,960,194	\$ 19,210,194	\$ 19,682,310	\$ 472,116
Milk Inspections	189,196	189,196	189,196	0
Local Food and Farm	75,000	75,000	75,000	0
Agricultural Education	25,000	75,000	75,000	0
Foreign Animal Disease	750,000	1,000,000	1,000,000	0
Farmers with Disabilities	180,000	230,000	230,000	0
Loess Hills Development and Conservation Fund	400,000	400,000	400,000	0
Southern Iowa Development and Conservation Fund	250,000	150,000	150,000	0
Grain Regulation	350,000	350,000	350,000	0
Value Added Agriculture Grant Program	463,000	463,000	463,000	0
Choose Iowa Promotion Program	500,000	500,000	600,000	100,000
Foreign Animal Disease Capitals	0	250,000	250,000	0
Foreign Animal Disease Vaccine Development	0	250,000	250,000	0
Dairy Innovation Program	0	750,000	750,000	0
Total Agriculture and Land Stewardship, Dept of	\$ 22,142,390	\$ 23,892,390	\$ 24,464,506	\$ 572,116
<u>Natural Resources, Department of</u>				
Natural Resources				
Natural Resources Operations	\$ 12,093,061	\$ 11,922,293	\$ 12,479,695	\$ 557,402
Floodplain Management Program	1,510,000	1,510,000	1,510,000	0
Forestry Health Management	500,000	500,000	500,000	0
State Park Operations	1,000,000	1,000,000	1,000,000	0
Total Natural Resources, Department of	\$ 15,103,061	\$ 14,932,293	\$ 15,489,695	\$ 557,402
<u>Regents, Board of</u>				
Regents, Board of				
ISU - Veterinary Diagnostic Laboratory	\$ 4,400,000	\$ 4,400,000	\$ 4,400,000	\$ 0
ISU - Livestock Disease Research	170,390	191,390	191,390	0
UI - Iowa Center for Ag Safety & Health (I-CASH)	128,154	128,154	128,154	0
Total Regents, Board of	\$ 4,698,544	\$ 4,719,544	\$ 4,719,544	\$ 0
Total Agriculture and Natural Resources	\$ 41,943,995	\$ 43,544,227	\$ 44,673,745	\$ 1,129,518

Economic Development 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>
<u>Cultural Affairs, Department of</u>				
Cultural Affairs, Dept. of				
Administration Division	\$ 168,637	\$ 0	\$ 0	\$ 0
Community Cultural Grants	172,090	0	0	0
Historical Division	3,142,351	0	0	0
Historic Sites	426,398	0	0	0
Arts Division	1,317,188	0	0	0
Great Places	150,000	0	0	0
Cultural Trust Grants	150,000	0	0	0
County Endowment Funding - DCA Grants	448,403	0	0	0
Total Cultural Affairs, Department of	\$ 5,975,067	\$ 0	\$ 0	\$ 0
<u>Economic Development Authority</u>				
Economic Development Authority				
Economic Development Appropriation	\$ 13,318,553	\$ 12,807,359	\$ 12,921,510	\$ 114,151
World Food Prize	375,000	500,000	750,000	250,000
Iowa Comm. Volunteer Ser.	168,201	0	0	0
Councils of Governments (COGs) Assistance	250,000	250,000	250,000	0
Future Ready Reg. Apprenticeship Prog.	760,000	0	0	0
Butchery Innovation & Revitalization	633,325	633,325	0	-633,325
Community Advertising and Strategic Plan	1,100,000	1,100,000	1,100,000	0
Tourism Marketing - Adjusted Gross Receipts	1,443,700	1,443,700	1,443,700	0
Operational Support Grants	0	448,403	448,403	0
Cultural Trust Grants	0	150,000	150,000	0
Iowa Arts Council	0	1,400,000	1,400,000	0
Community Cultural Grants	0	172,090	172,090	0
Great Places	0	149,710	149,710	0
Total Economic Development Authority	\$ 18,048,779	\$ 19,054,587	\$ 18,785,413	\$ -269,174
<u>Iowa Finance Authority</u>				
Iowa Finance Authority				
Rent Subsidy Program	\$ 658,000	\$ 873,000	\$ 873,000	\$ 0
Housing Renewal Pilot Program	500,000	500,000	500,000	0
Total Iowa Finance Authority	\$ 1,158,000	\$ 1,373,000	\$ 1,373,000	\$ 0

Economic Development

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>
<u>Public Employment Relations Board</u>				
Public Employment Relations				
General Office	\$ 1,492,452	\$ 1,290,230	\$ 1,295,264	\$ 5,034
Total Public Employment Relations Board	\$ 1,492,452	\$ 1,290,230	\$ 1,295,264	\$ 5,034
<u>Workforce Development, Department of</u>				
IWD - Vocational Rehabilitation Services				
Vocational Rehabilitation	\$ 0	\$ 6,106,732	\$ 6,226,739	\$ 120,007
Independent Living	0	84,804	84,804	0
Entrepreneurs with Disabilities Program	0	138,506	138,506	0
Independent Living Center Grant	0	86,547	86,547	0
IWD - Vocational Rehabilitation Services	\$ 0	\$ 6,416,589	\$ 6,536,596	\$ 120,007
Iowa Workforce Development				
Labor Services Division	\$ 3,491,252	\$ 0	\$ 0	\$ 0
Workers' Compensation Division	3,321,044	0	0	0
Operations - Field Offices	6,675,650	6,675,650	6,902,636	226,986
Offender Reentry Program	387,158	387,158	387,158	0
I/3 State Accounting System	228,822	228,822	228,822	0
Future Ready Summer Youth Intern Program	250,000	250,000	250,000	0
Employee Misclassification Program	379,631	379,631	379,631	0
Adult Education and Literacy Programs	0	500,000	500,000	0
Workplace Injury and Safety Surveys	0	125,555	125,555	0
Future Ready Reg. Apprenticeship Prog.	0	760,000	760,000	0
Iowa Workforce Development	\$ 14,733,557	\$ 9,306,816	\$ 9,533,802	\$ 226,986
Total Workforce Development, Department of	\$ 14,733,557	\$ 15,723,405	\$ 16,070,398	\$ 346,993
<u>Regents, Board of</u>				
Regents, Board of				
ISU - Biosciences Innovation Ecosystem - GF	\$ 2,623,481	\$ 2,963,995	\$ 2,963,995	\$ 0
UI - Biosciences Innovation Ecosystem - GF	874,494	1,000,000	1,000,000	0
UNI - Additive Manufacturing - GF	394,321	394,321	394,321	0
Total Regents, Board of	\$ 3,892,296	\$ 4,358,316	\$ 4,358,316	\$ 0
Total Economic Development	\$ 45,300,151	\$ 41,799,538	\$ 41,882,391	\$ 82,853

Education 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>
<u>Blind, Department for the</u>				
Department for the Blind				
Department for the Blind	\$ 2,893,503	\$ 3,043,503	\$ 3,087,171	\$ 43,668
Total Blind, Department for the	\$ 2,893,503	\$ 3,043,503	\$ 3,087,171	\$ 43,668
<u>College Student Aid Commission</u>				
College Student Aid Comm.				
College Student Aid Commission	\$ 591,533	\$ 0	\$ 0	\$ 0
DMU Health Care Prof Recruitment	500,973	0	0	0
National Guard Service Scholarship	4,700,000	0	0	0
All Iowa Opportunity Scholarship	3,229,468	0	0	0
Teach Iowa Scholars	650,000	0	0	0
Rural Primary Care Loan Repayment	2,504,933	0	0	0
Health Care Loan Repayment Program	500,000	0	0	0
Rural Veterinarian Loan Repayment Program	700,000	0	0	0
Future Ready Iowa Last-Dollar Scholarship Program	23,927,005	0	0	0
Tuition Grant Program - Standing	50,118,451	0	0	0
Tuition Grant - For-Profit - Standing	499,431	0	0	0
Vocational-Technical Tuition Grant - Standing	1,750,185	0	0	0
Mental Health Practitioner Loan Repayment Program	520,000	0	0	0
Total College Student Aid Commission	\$ 90,191,979	\$ 0	\$ 0	\$ 0
<u>Education, Department of</u>				
Education, Dept. of				
Dept. of Education Administration	\$ 5,975,526	\$ 5,893,672	\$ 6,581,620	\$ 687,948
Career Technical Education Administration	598,197	598,197	598,197	0
Career Technical Education Secondary	2,952,459	2,952,459	3,076,041	123,582
School Food Service	2,176,797	2,176,797	2,176,797	0
Special Ed. Services Birth to 3	1,721,400	1,721,400	1,721,400	0
Early Head Start Projects	574,500	574,500	574,500	0
Student Achievement/Teacher Quality	2,965,467	2,990,467	2,990,467	0
Statewide Student Assessment	3,000,000	3,000,000	3,000,000	0
Work-Based Learning Clearinghouse	300,000	300,000	300,000	0
Summer Joint Enrollment Program	600,000	600,000	600,000	0
Jobs for America's Grads	8,146,450	9,146,450	9,646,450	500,000
Attendance Center/Website & Data System	250,000	250,000	250,000	0
Early Lit - Successful Progression	7,824,782	7,824,782	7,824,782	0
Early Lit - Early Warning System	1,915,000	1,915,000	1,915,000	0
Early Lit - Iowa Reading Research Center	600,000	1,500,000	1,500,000	0
Computer Science Prof. Devel. Incentive Fund	500,000	500,000	500,000	0

Education 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>
Children's Mental Health Training	3,383,936	3,383,936	3,383,936	0
Best Buddies Iowa	35,000	35,000	35,000	0
Midwestern Higher Education Compact	115,000	115,000	115,000	0
Nonpublic School Concurrent Enrollment	1,000,000	1,000,000	1,000,000	0
Community Colleges General Aid	221,658,161	228,858,161	234,579,615	5,721,454
Therapeutic Classroom Incentive Fund	2,351,382	2,351,382	2,351,382	0
Therapeutic Classroom Trans. Claims Reimb.	500,000	500,000	500,000	0
Child Development - Standing	10,524,389	10,524,389	10,524,389	0
ECI General Aid (SRG)	23,406,799	0	0	0
Nonpublic Textbook Services	852,000	0	0	0
Online State Job Posting System	230,000	0	0	0
Adult Education and Literacy Programs	500,000	0	0	0
Vocational Technical Tuition Grant - Standing	0	1,750,185	1,750,185	0
Tuition Grant Program - Standing	0	51,421,531	52,707,069	1,285,538
Tuition Grant - For-Profit	0	108,000	110,700	2,700
Future Ready Iowa Skilled Workforce Grant Program	0	275,000	275,000	0
Iowa Workforce Grant and Incentive Program	0	6,500,000	6,500,000	0
LEAD-K Program	0	200,000	200,000	0
Special Education Division	0	0	20,134,573	20,134,573
Professional Development	0	0	2,129,265	2,129,265
College Aid Commission	0	591,533	591,533	0
National Guard Benefits Program	0	6,600,000	6,600,000	0
All Iowa Opportunity Scholarships	0	3,229,468	3,229,468	0
Health Care Professional Recruitment	0	500,973	500,973	0
Future Ready Iowa Last-Dollar Scholarship Program	0	23,927,005	23,927,005	0
Mental Health Practitioner Loan Repayment Program	0	520,000	520,000	0
Rural Iowa Primary Care Loan Repayment Program	0	2,504,933	2,504,933	0
Teach Iowa Scholars	0	650,000	650,000	0
Health Care-Related Loan Program	0	500,000	500,000	0
Rural Veterinarian Loan Repayment Program	0	700,000	700,000	0
STEM Collaborative Initiative	0	6,354,848	6,354,848	0
ISD - Iowa School for the Deaf	0	11,421,710	11,707,253	285,543
Ed. Services for the Blind & Visually Impaired	0	4,794,040	4,913,891	119,851
Education, Dept. of	\$ 304,657,245	\$ 411,260,818	\$ 442,251,272	\$ 30,990,454
Vocational Rehabilitation Services				
Vocational Rehabilitation	\$ 6,116,328	\$ 0	\$ 0	\$ 0
Independent Living	84,823	0	0	0
Entrepreneurs with Disabilities Program	138,506	0	0	0
Independent Living Center Grant	86,457	0	0	0
Vocational Rehabilitation Services	\$ 6,426,114	\$ 0	\$ 0	\$ 0
Iowa PBS				
Iowa PBS Operations	\$ 7,870,316	\$ 7,943,538	\$ 8,116,032	\$ 172,494

Education 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>
State Library of Iowa				
State Library	\$ 2,532,594	\$ 0	\$ 0	\$ 0
Enrich Iowa Libraries	2,464,823	0	0	0
State Library of Iowa	<u>\$ 4,997,417</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Total Education, Department of	<u>\$ 323,951,092</u>	<u>\$ 419,204,356</u>	<u>\$ 450,367,304</u>	<u>\$ 31,162,948</u>
<u>Regents, Board of</u>				
Regents, Board of				
Regents Board Office	\$ 764,642	\$ 764,642	\$ 764,642	\$ 0
BOR - Regents Resource Centers	268,297	268,297	268,297	0
University of Iowa - General	218,045,224	218,045,224	223,496,355	5,451,131
UI - Oakdale Campus	2,103,819	2,103,819	2,103,819	0
UI - Hygienic Laboratory	4,822,610	4,822,610	4,822,610	0
UI - Family Practice Program	2,220,598	2,220,598	2,220,598	0
UI - Specialized Children Health Services	634,502	634,502	634,502	0
UI - Iowa Cancer Registry	143,410	143,410	143,410	0
UI - Substance Abuse Consortium	53,427	53,427	53,427	0
UI - Biocatalysis	696,342	696,342	696,342	0
UI - Primary Health Care	624,374	624,374	624,374	0
UI - Iowa Birth Defects Registry	36,839	36,839	36,839	0
UI - Iowa Nonprofit Resource Center	156,389	156,389	156,389	0
UI - IA Online Advanced Placement Acad.	463,616	463,616	463,616	0
UI - Iowa Flood Center	1,154,593	1,154,593	1,154,593	0
UI - College of Nursing	0	2,800,000	2,800,000	0
Iowa State University - General	174,092,719	174,092,719	178,445,037	4,352,318
ISU - Agricultural Experiment Station	29,462,535	29,462,535	29,462,535	0
ISU - Cooperative Extension	18,307,366	18,157,366	18,157,366	0
ISU - Future Ready Workforce	0	2,800,000	2,800,000	0
University of Northern Iowa - General	99,408,923	99,408,923	101,894,146	2,485,223
UNI - Real Estate Education Program	123,523	123,523	123,523	0
UNI - Recycling and Reuse Center	172,768	0	0	0
UNI - Math & Science Collaborative	6,354,848	0	0	0
UNI - Educators for Iowa	0	1,500,000	1,500,000	0
BOR - John Pappajohn Centers	0	125,000	125,000	0
Iowa School for the Deaf	11,089,039	0	0	0
Ed. Services for Blind & Visually Impaired	4,654,408	0	0	0
Total Regents, Board of	<u>\$ 575,854,811</u>	<u>\$ 560,658,748</u>	<u>\$ 572,947,420</u>	<u>\$ 12,288,672</u>
Total Education	<u><u>\$ 992,891,385</u></u>	<u><u>\$ 982,906,607</u></u>	<u><u>\$ 1,026,401,895</u></u>	<u><u>\$ 43,495,288</u></u>

Health and Human Services

General Fund

	Actual FY 2023 (1)	Estimated FY 2024 (2)	Gov Rec FY 2025 (3)	Gov Rec vs Est FY 2024 (4)
<u>Aging, Iowa Department on</u>				
Aging				
Aging Programs	\$ 11,304,082	\$ 0	\$ 0	\$ 0
Office of LTC Ombudsman	1,149,821	0	0	0
Total Aging, Iowa Department on	\$ 12,453,903	\$ 0	\$ 0	\$ 0
<u>Public Health, Department of</u>				
Public Health				
Addictive Disorders	\$ 23,659,379	\$ 0	\$ 0	\$ 0
Healthy Children and Families	5,816,681	0	0	0
Chronic Conditions	4,258,373	0	0	0
Community Capacity	6,519,306	0	0	0
Essential Public Health Services	7,662,464	0	0	0
Infectious Diseases	1,796,206	0	0	0
Public Protection	4,466,601	0	0	0
Resource Management	933,871	0	0	0
Congenital & Inherited Disorders Registry	202,081	0	0	0
Total Public Health, Department of	\$ 55,314,962	\$ 0	\$ 0	\$ 0
<u>Veterans Affairs, Department of</u>				
Veterans Affairs, Dept. of				
General Administration	\$ 1,229,763	\$ 1,033,289	\$ 1,369,205	\$ 335,916
Cemetery Grounds Service	0	0	292,000	292,000
Home Ownership Assistance Program	2,000,000	2,200,000	2,200,000	0
Veterans County Grants	990,000	990,000	990,000	0
Veterans Affairs, Dept. of	\$ 4,219,763	\$ 4,223,289	\$ 4,851,205	\$ 627,916
Veterans Affairs, Dept. of				
Iowa Veterans Home	\$ 7,131,552	\$ 7,115,335	\$ 8,145,736	\$ 1,030,401
Total Veterans Affairs, Department of	\$ 11,351,315	\$ 11,338,624	\$ 12,996,941	\$ 1,658,317
<u>Health and Human Services, Department of</u>				
HHS - Aging				
Aging Programs	\$ 0	\$ 11,799,361	\$ 11,799,361	\$ 0
Office of LTC Ombudsman	0	1,148,959	1,148,959	0
HHS - Aging	\$ 0	\$ 12,948,320	\$ 12,948,320	\$ 0
HHS - Assistance Payment				
Family Investment Program/PROMISE JOBS	\$ 41,003,978	\$ 41,003,575	\$ 38,103,575	\$ -2,900,000
Medical Assistance	1,510,127,388	1,543,626,779	1,618,583,680	74,956,901
Health Program Operations	17,446,343	17,446,067	18,631,728	1,185,661
State Supplementary Assistance	7,349,002	7,349,002	5,749,002	-1,600,000

Health and Human Services

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>
State Children's Health Insurance	38,661,688	38,661,688	42,597,798	3,936,110
Child Care Assistance	40,816,931	64,223,730	64,223,730	0
Child and Family Services	93,571,677	79,027,794	79,362,294	334,500
Adoption Subsidy	40,596,007	40,883,507	40,883,507	0
Family Support Subsidy	949,282	949,282	949,282	0
Conner Training	33,632	33,632	33,632	0
Volunteers	84,686	84,686	84,686	0
Child Abuse Prevention	202,081	232,570	232,570	0
HHS - Assistance Payment	\$ 1,790,842,695	\$ 1,833,522,312	\$ 1,909,435,484	\$ 75,913,172
HHS - Eldora State Training School				
Eldora Training School	\$ 17,606,871	\$ 17,568,511	\$ 18,529,635	\$ 961,124
HHS - Cherokee Mental Health Institution				
Cherokee MHI	\$ 15,613,624	\$ 15,923,252	\$ 18,482,310	\$ 2,559,058
HHS - Independence Mental Health Institution				
Independence MHI	\$ 19,688,928	\$ 19,811,470	\$ 22,876,090	\$ 3,064,620
HHS - Glenwood Resource Center				
Glenwood Resource Center	\$ 16,288,739	\$ 16,255,132	\$ 5,255,132	\$ -11,000,000
HHS - Woodward Resource Center				
Woodward Resource Center	\$ 13,409,294	\$ 13,389,577	\$ 13,389,577	\$ 0
HHS - Civil Commitment Unit / Sexual Offenders				
Civil Commitment Unit for Sexual Offenders	\$ 13,891,276	\$ 14,865,337	\$ 16,793,575	\$ 1,928,238
HHS - Community Services				
Child Support Services	\$ 15,942,885	\$ 15,914,329	\$ 15,914,329	\$ 0
Field Operations	65,894,438	72,056,945	72,736,945	680,000
HHS - Community Services	\$ 81,837,323	\$ 87,971,274	\$ 88,651,274	\$ 680,000
HHS - Human Services				
General Administration	\$ 15,842,189	\$ 18,913,662	\$ 19,490,662	\$ 577,000
HHS Facilities	4,172,123	2,157,590	7,882,987	5,725,397
Commission of Inquiry	0	1,394	1,394	0
Nonresident Mental Illness Commitment	12,530	142,802	142,802	0
HHS - Human Services	\$ 20,026,842	\$ 21,215,448	\$ 27,517,845	\$ 6,302,397
HHS - Human Rights				
LiHEAP Weatherization Assistance Program – Standing	\$ 0	\$ 1	\$ 1	\$ 0
Central Administration	0	186,913	186,913	0
Community Advocacy and Services	0	956,894	956,894	0
Criminal & Juvenile Justice	0	1,318,547	156,843	-1,161,704
Single Grant Program	0	140,000	140,000	0
HHS - Human Rights	\$ 0	\$ 2,602,355	\$ 1,440,651	\$ -1,161,704
HHS - Public Health				
Congenital & Inherited Disorders Registry	\$ 0	\$ 223,521	\$ 223,521	\$ 0

Health and Human Services

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>
Psychiatry Residency & Fellowship Program - Standing	0	1,200,000	1,200,000	0
Addictive Disorders	0	23,656,992	23,656,992	0
Healthy Children and Families	0	5,815,491	5,815,491	0
Chronic Conditions	0	4,256,595	4,256,595	0
Community Capacity	0	7,435,682	7,435,682	0
Essential Public Health Services	0	7,662,464	7,662,464	0
Infectious Diseases	0	1,795,902	1,795,902	0
Public Protection	0	4,581,792	4,581,792	0
Resource Management	0	933,543	933,543	0
HHS - Public Health	\$ 0	\$ 57,561,982	\$ 57,561,982	\$ 0
Total Health and Human Services, Department of	\$ 1,989,205,591	\$ 2,113,634,970	\$ 2,192,881,875	\$ 79,246,905
Total Health and Human Services	\$ 2,068,325,771	\$ 2,124,973,594	\$ 2,205,878,816	\$ 80,905,222

Justice System 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>
<u>Attorney General</u>				
Justice, Dept. of				
General Office AG	\$ 6,530,099	\$ 7,749,860	\$ 9,042,483	\$ 1,292,623
Victim Assistance Grants	5,016,708	5,016,708	5,016,708	0
Legal Services Poverty Grants	2,634,601	2,634,601	2,634,601	0
AG Cybersecurity and Technology	202,060	202,060	202,060	0
Total Attorney General	\$ 14,383,468	\$ 15,603,229	\$ 16,895,852	\$ 1,292,623
<u>Civil Rights Commission, Iowa</u>				
Civil Rights Commission				
Civil Rights Commission	\$ 1,343,051	\$ 0	\$ 0	\$ 0
Total Civil Rights Commission, Iowa	\$ 1,343,051	\$ 0	\$ 0	\$ 0
<u>Corrections, Department of</u>				
Central Office				
County Confinement	\$ 1,195,319	\$ 1,195,319	\$ 1,345,319	\$ 150,000
Federal Prisoners/Contractual	234,411	234,411	234,411	0
Corrections Administration	6,321,190	6,313,331	7,662,297	1,348,966
Corrections Education	2,608,109	2,608,109	2,608,109	0
Iowa Corrections Offender Network	2,000,000	2,000,000	2,000,000	0
Mental Health/Substance Abuse	28,065	28,065	28,065	0
DOC - Department-Wide Duties	243,797	12,974,108	8,654,633	-4,319,475
Corrections Real Estate - Capitals	927,688	0	0	0
State Cases Court Costs	0	10,000	10,000	0
Central Office	\$ 13,558,579	\$ 25,363,343	\$ 22,542,834	\$ -2,820,509
Fort Madison				
Ft. Madison Institution	\$ 43,937,403	\$ 44,192,771	\$ 45,522,762	\$ 1,329,991
Anamosa				
Anamosa Institution	\$ 36,849,581	\$ 37,022,808	\$ 38,887,065	\$ 1,864,257
Oakdale				
Oakdale Institution	\$ 56,250,842	\$ 56,368,832	\$ 57,703,792	\$ 1,334,960
DOC Institutional Pharmaceuticals	8,556,620	9,550,417	9,925,417	375,000
Oakdale	\$ 64,807,462	\$ 65,919,249	\$ 67,629,209	\$ 1,709,960
Newton				
Newton Institution	\$ 30,318,214	\$ 30,437,665	\$ 31,522,181	\$ 1,084,516
Mount Pleasant				
Mount Pleasant Institution	\$ 28,464,947	\$ 28,642,429	\$ 29,729,489	\$ 1,087,060
Rockwell City				
Rockwell City Institution	\$ 11,043,114	\$ 11,090,142	\$ 11,364,524	\$ 274,382

Justice System 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>
Clarinda				
Clarinda Institution	\$ 27,175,874	\$ 27,355,684	\$ 28,625,610	\$ 1,269,926
Mitchellville				
Mitchellville Institution	\$ 24,823,392	\$ 24,946,721	\$ 25,512,183	\$ 565,462
Fort Dodge				
Fort Dodge Institution	\$ 32,636,226	\$ 32,742,479	\$ 33,279,423	\$ 536,944
CBC District 1				
CBC District I	\$ 16,207,339	\$ 16,207,339	\$ 16,826,981	\$ 619,642
CBC District 2				
CBC District II	\$ 12,789,649	\$ 12,789,649	\$ 13,637,109	\$ 847,460
CBC District 3				
CBC District III	\$ 7,710,790	\$ 7,710,790	\$ 8,615,128	\$ 904,338
CBC District 4				
CBC District IV	\$ 6,193,805	\$ 6,193,805	\$ 6,465,898	\$ 272,093
CBC District 5				
CBC District V	\$ 23,440,024	\$ 23,440,024	\$ 24,328,291	\$ 888,267
CBC District 6				
CBC District VI	\$ 16,755,370	\$ 16,755,370	\$ 17,128,661	\$ 373,291
CBC District 7				
CBC District VII	\$ 9,672,851	\$ 10,362,851	\$ 10,671,655	\$ 308,804
CBC District 8				
CBC District VIII	\$ 9,238,778	\$ 9,238,778	\$ 10,001,148	\$ 762,370
Total Corrections, Department of	<u>\$ 415,623,398</u>	<u>\$ 430,411,897</u>	<u>\$ 442,290,151</u>	<u>\$ 11,878,254</u>

Justice System

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>
<u>Human Rights, Department of</u>				
Human Rights				
Criminal & Juvenile Justice	\$ 1,318,547	\$ 0	\$ 0	\$ 0
Single Grant Program	140,000	0	0	0
Total Human Rights, Department of	\$ 1,458,547	\$ 0	\$ 0	\$ 0
<u>Department of Inspections, Appeals, and Licensing</u>				
DIAL - State Public Defender				
Public Defender	\$ 30,112,503	\$ 30,718,203	\$ 31,477,894	\$ 759,691
Indigent Defense	42,160,374	44,046,374	44,046,374	0
Total Department of Inspections, Appeals, and Licensing	\$ 72,272,877	\$ 74,764,577	\$ 75,524,268	\$ 759,691
<u>Judicial Branch</u>				
Judicial Branch				
Judicial Branch	\$ 190,100,550	\$ 193,350,550	\$ 197,009,531	\$ 3,658,981
Jury & Witness Fee Revolving Fund	3,600,000	3,600,000	3,600,000	0
Court-Ordered Services	0	3,290,000	3,290,000	0
Graduated Sanctions	0	12,253,000	12,253,000	0
Total Judicial Branch	\$ 193,700,550	\$ 212,493,550	\$ 216,152,531	\$ 3,658,981
<u>Law Enforcement Academy</u>				
Iowa Law Enforcement Academy				
Law Enforcement Academy	\$ 1,239,824	\$ 1,238,504	\$ 2,904,407	\$ 1,665,903
Total Law Enforcement Academy	\$ 1,239,824	\$ 1,238,504	\$ 2,904,407	\$ 1,665,903
<u>Parole, Board of</u>				
Parole Board				
Parole Board	\$ 1,308,724	\$ 1,517,894	\$ 1,545,114	\$ 27,220
Total Parole, Board of	\$ 1,308,724	\$ 1,517,894	\$ 1,545,114	\$ 27,220

Justice System 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>
<u>Public Defense, Department of</u>				
Public Defense, Dept. of				
Public Defense, Department of	\$ 7,014,705	\$ 6,963,037	\$ 7,211,221	\$ 248,184
Total Public Defense, Department of	\$ 7,014,705	\$ 6,963,037	\$ 7,211,221	\$ 248,184
<u>Public Safety, Department of</u>				
Public Safety, Dept. of				
Public Safety Administration	\$ 5,946,368	\$ 5,920,476	\$ 7,092,910	\$ 1,172,434
Public Safety DCI	19,712,633	19,712,633	21,189,769	1,477,136
Criminalistics Laboratory Fund	650,000	650,000	650,000	0
Narcotics Enforcement	8,613,894	8,613,894	9,243,545	629,651
Public Safety Undercover Funds	209,042	209,042	209,042	0
Fire Marshal	5,602,778	3,230,743	3,418,466	187,723
Iowa State Patrol	71,409,788	87,066,931	90,056,257	2,989,326
DPS/SPOC Sick Leave Payout	279,517	279,517	279,517	0
Fire Fighter Training	1,025,520	1,075,520	1,075,520	0
Interoperable Communications Sys Board	115,661	115,661	115,661	0
Human Trafficking Office	200,742	200,742	200,742	0
Volunteer Fire Fighter Training & Equipment	50,000	0	0	0
Department-Wide Duties	0	6,456,270	4,649,789	-1,806,481
Public Safety Equipment Fund	2,500,000	2,500,000	2,500,000	0
Office of Drug Control Policy - DPS	0	249,219	249,219	0
Total Public Safety, Department of	\$ 116,315,943	\$ 136,280,648	\$ 140,930,437	\$ 4,649,789
<u>Homeland Security and Emergency Mgmt</u>				
Homeland Security & Emergency Mgmt				
Homeland Security & Emer. Mgmt.	\$ 2,289,389	\$ 2,439,389	\$ 2,442,595	\$ 3,206
Total Homeland Security and Emergency Mgmt	\$ 2,289,389	\$ 2,439,389	\$ 2,442,595	\$ 3,206
Total Justice System	\$ 826,950,476	\$ 881,712,725	\$ 905,896,576	\$ 24,183,851

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>
<u>Administrative Services, Department of</u>				
Administrative Services				
Volunteer EMS Provider Death Benefit	\$ 100,000	\$ 0	\$ 0	\$ 0
State Accounting Trust Accounts				
Federal Cash Management - Standing	\$ 193,026	\$ 54,182	\$ 54,182	\$ 0
Unemployment Compensation - Standing	125,481	421,655	421,655	0
State Accounting Trust Accounts	<u>\$ 318,507</u>	<u>\$ 475,837</u>	<u>\$ 475,837</u>	<u>\$ 0</u>
Total Administrative Services, Department of	<u>\$ 418,507</u>	<u>\$ 475,837</u>	<u>\$ 475,837</u>	<u>\$ 0</u>
<u>Education, Department of</u>				
Education, Dept. of				
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
Total Education, Department of	<u>\$ 3,578,106,075</u>	<u>\$ 3,807,683,840</u>	<u>\$ 4,017,294,281</u>	<u>\$ 209,610,441</u>
<u>Executive Council</u>				
Executive Council				
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
Total Executive Council	<u>\$ 451,080</u>	<u>\$ 85,397</u>	<u>\$ 85,397</u>	<u>\$ 0</u>
<u>Legislative Branch</u>				
Legislative Branch				
Legislative Branch	\$ 36,164,430	\$ 38,500,000	\$ 40,000,000	\$ 1,500,000
Total Legislative Branch	<u>\$ 36,164,430</u>	<u>\$ 38,500,000</u>	<u>\$ 40,000,000</u>	<u>\$ 1,500,000</u>
<u>Health and Human Services, Department of</u>				
HHS - Assistance Payment				
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
Total Health and Human Services, Department of	<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>
<u>Management, Department of</u>				
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
Total Management, Department of	\$ 47,435,570	\$ 34,941,862	\$ 35,700,364	\$ 758,502
<u>Public Defense, Department of</u>				
Public Defense, Dept. of				
Compensation and Expense	\$ 89,143	\$ 342,556	\$ 342,556	\$ 0
Total Public Defense, Department of	\$ 89,143	\$ 342,556	\$ 342,556	\$ 0
<u>Public Safety, Department of</u>				
Public Safety, Dept. of				
DPS - POR Unfunded Liabilities	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 0
Total Public Safety, Department of	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 0
<u>Revenue, Department of</u>				
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
Total Revenue, Department of	\$ 396,057,113	\$ 378,458,435	\$ 372,305,053	\$ -6,153,382
Total Unassigned Standings	\$ 4,195,695,392	\$ 4,406,531,087	\$ 4,618,945,202	\$ 212,414,115

Summary Data

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>
Administration and Regulation	\$ 61,676,276	\$ 66,885,576	\$ 66,531,204	\$ -354,372
Agriculture and Natural Resources	95,408,703	96,883,459	96,883,459	0
Economic Development	28,066,084	34,366,084	34,366,084	0
Education	40,300,000	34,000,000	34,000,000	0
Health and Human Services	302,997,653	337,130,952	323,740,952	-13,390,000
Justice System	22,462,662	19,493,200	19,493,200	0
Transportation, Infrastructure, and Capitals	670,589,324	669,194,373	704,297,664	35,103,291
Unassigned Standings	<u>88,918,281</u>	<u>87,527,421</u>	<u>87,679,510</u>	<u>152,089</u>
Grand Total	<u>\$ 1,310,418,983</u>	<u>\$ 1,345,481,065</u>	<u>\$ 1,366,992,073</u>	<u>\$ 21,511,008</u>

Administration and Regulation

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>
<u>Commerce, Department of</u>				
Banking Division				
Banking Division - CMRF	\$ 13,025,180	\$ 0	\$ 0	\$ 0
Credit Union				
Credit Union Division - CMRF	\$ 2,553,593	\$ 0	\$ 0	\$ 0
Insurance				
Insurance Division - CMRF	\$ 6,676,987	\$ 0	\$ 0	\$ 0
Pharmacy Benefit Managers Program - CMRF	200,000	0	0	0
Insurance	<u>\$ 6,876,987</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Utilities Board				
Utilities Division - CMRF	\$ 10,260,840	\$ 0	\$ 0	\$ 0
Professional Licensing and Reg.				
Field Auditor - Housing Trust Fund	\$ 62,317	\$ 0	\$ 0	\$ 0
Total Commerce, Department of	<u>\$ 32,778,917</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<u>Management, Department of</u>				
Management, Dept. of				
DOM Operations - RUTF	\$ 56,000	\$ 56,000	\$ 56,000	\$ 0
Total Management, Department of	<u>\$ 56,000</u>	<u>\$ 56,000</u>	<u>\$ 56,000</u>	<u>\$ 0</u>
<u>Iowa Public Employees' Retirement System</u>				
IPERS Administration				
Administration - IPERS	\$ 18,432,885	\$ 21,129,084	\$ 20,774,712	\$ -354,372
Total Iowa Public Employees' Retirement System	<u>\$ 18,432,885</u>	<u>\$ 21,129,084</u>	<u>\$ 20,774,712</u>	<u>\$ -354,372</u>
<u>Revenue, Department of</u>				
Revenue, Dept. of				
Motor Fuel Tax Admin - MVFT	\$ 1,305,775	\$ 1,305,775	\$ 1,305,775	\$ 0
Total Revenue, Department of	<u>\$ 1,305,775</u>	<u>\$ 1,305,775</u>	<u>\$ 1,305,775</u>	<u>\$ 0</u>
<u>Secretary of State, Office of the</u>				
Secretary of State				
Address Confidentiality Program - ACRF	\$ 195,400	\$ 195,400	\$ 195,400	\$ 0
Total Secretary of State, Office of the	<u>\$ 195,400</u>	<u>\$ 195,400</u>	<u>\$ 195,400</u>	<u>\$ 0</u>

Administration and Regulation

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>
<u>Treasurer of State, Office of</u>				
Treasurer of State				
1/3 Expenses - RUTF	\$ 269,953	\$ 316,788	\$ 316,788	\$ 0
Total Treasurer of State, Office of	\$ 269,953	\$ 316,788	\$ 316,788	\$ 0
<u>Department of Inspections, Appeals, and Licensing</u>				
Inspections, Appeals, & Licensing, Department of				
DIAL Administrative Hearings - RUTF	\$ 1,623,897	\$ 1,623,897	\$ 1,623,897	\$ 0
DIAL Professional Licensing – SHTF	0	62,317	62,317	0
Inspections, Appeals, & Licensing, Department of	\$ 1,623,897	\$ 1,686,214	\$ 1,686,214	\$ 0
DIAL - Racing and Gaming Commission				
Gaming Regulation - GRF	\$ 7,013,449	\$ 7,166,071	\$ 7,166,071	\$ 0
Total Department of Inspections, Appeals, and Licensing	\$ 8,637,346	\$ 8,852,285	\$ 8,852,285	\$ 0
<u>Insurance & Financial Services, Department of</u>				
DIFS - Banking Division				
Banking Division - CMRF	\$ 0	\$ 14,004,469	\$ 14,004,469	\$ 0
DIFS - Credit Union				
Credit Union Division - CMRF	\$ 0	\$ 2,624,690	\$ 2,624,690	\$ 0
DIFS - Insurance				
Insurance Division - CMRF	\$ 0	\$ 7,398,148	\$ 7,398,148	\$ 0
Total Insurance & Financial Services, Department of	\$ 0	\$ 24,027,307	\$ 24,027,307	\$ 0
<u>Utilities Board</u>				
Utilities Board				
Utilities Division - CMRF	\$ 0	\$ 11,002,937	\$ 11,002,937	\$ 0
Total Utilities Board	\$ 0	\$ 11,002,937	\$ 11,002,937	\$ 0
Total Administration and Regulation	\$ 61,676,276	\$ 66,885,576	\$ 66,531,204	\$ -354,372

Agriculture and Natural Resources

Other Funds

	Actual FY 2023 (1)	Estimated FY 2024 (2)	Gov Rec FY 2025 (3)	Gov Rec vs Est FY 2024 (4)
<u>Agriculture and Land Stewardship, Dept of</u>				
Agriculture and Land Stewardship				
Native Horse & Dog Prog - Unclaimed Winnings	\$ 305,516	\$ 305,516	\$ 305,516	\$ 0
Motor Fuel Inspection - RFIF	500,000	500,000	500,000	0
Conservation Reserve Enhancement - EFF	1,000,000	1,000,000	1,000,000	0
Watershed Protection Fund - EFF	900,000	900,000	900,000	0
Conservation Reserve Prog - EFF	900,000	900,000	900,000	0
Cost Share - EFF	8,325,000	8,325,000	8,325,000	0
Soil & Water Conservation - EFF	3,800,000	3,800,000	3,800,000	0
Fuel Inspection - UST	250,000	250,000	250,000	0
Water Quality Initiative - EFF	2,375,000	2,375,000	2,375,000	0
Total Agriculture and Land Stewardship, Dept of	\$ 18,355,516	\$ 18,355,516	\$ 18,355,516	\$ 0
<u>Natural Resources, Department of</u>				
Natural Resources				
Fish & Game - DNR Admin Expenses	\$ 48,397,337	\$ 49,752,093	\$ 49,752,093	\$ 0
GWF - Storage Tanks Study	100,303	100,303	100,303	0
GWF - Household Hazardous Waste	447,324	447,324	447,324	0
GWF - Well Testing Admin 2%	62,461	62,461	62,461	0
GWF - Groundwater Monitoring	1,686,751	1,686,751	1,686,751	0
GWF - Landfill Alternatives	618,993	618,993	618,993	0
GWF - Waste Reduction and Assistance	192,500	192,500	192,500	0
GWF - Solid Waste Alternatives	50,000	50,000	50,000	0
GWF - Geographic Information System	297,518	297,518	297,518	0
Snowmobile Registration Fees	100,000	100,000	100,000	0
Administration Match - UST	200,000	200,000	200,000	0
Technical Tank Review - UST	200,000	200,000	200,000	0
Park Operations & Maintenance - EFF	6,235,000	6,235,000	6,235,000	0
GIS Information for Watershed - EFF	195,000	195,000	195,000	0
Water Quality Monitoring - EFF	2,955,000	2,955,000	2,955,000	0
Water Quality Protection - EFF	500,000	500,000	500,000	0
Animal Feeding Operations - EFF	1,320,000	1,320,000	1,320,000	0
Floodplain Mgmt and Dam Safety - EFF	375,000	375,000	375,000	0
Ambient Air Quality Monitoring - EFF	425,000	425,000	425,000	0
REAP - EFF	12,000,000	12,000,000	12,000,000	0
Total Natural Resources, Department of	\$ 76,358,187	\$ 77,712,943	\$ 77,712,943	\$ 0

Agriculture and Natural Resources

Other Funds

	Actual FY 2023 (1)	Estimated FY 2024 (2)	Gov Rec FY 2025 (3)	Gov Rec vs Est FY 2024 (4)
<u>Regents, Board of</u>				
Regents, Board of				
UI - Geological and Water Survey Oper. - EFF	\$ 200,000	\$ 200,000	\$ 200,000	\$ 0
UI - Water Resource Management - EFF	495,000	495,000	495,000	0
ISU - Vet Diagnostic Lab - Iowa Nutrient Research Fund	0	120,000	120,000	0
Total Regents, Board of	\$ 695,000	\$ 815,000	\$ 815,000	\$ 0
Total Agriculture and Natural Resources	\$ 95,408,703	\$ 96,883,459	\$ 96,883,459	\$ 0

Economic Development 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>
<u>Economic Development Authority</u>				
Economic Development Authority				
STEM Internships - SWJCF	\$ 633,325	\$ 0	\$ 0	\$ 0
STEM Best - SWJCF	700,000	0	0	0
Butchery Innovation and Revitalization - SWJCF	366,675	366,675	0	-366,675
Empower Rural Iowa Program - SWJCF	700,000	700,000	700,000	0
High Quality Jobs Program - SWJCF	11,700,000	11,700,000	11,700,000	0
Future Ready Iowa Mentor Prog - SWJCF	400,000	0	0	0
Manufacturing 4.0 - SWJCF	0	0	2,016,675	2,016,675
Total Economic Development Authority	\$ 14,500,000	\$ 12,766,675	\$ 14,416,675	\$ 1,650,000
<u>Workforce Development, Department of</u>				
Iowa Workforce Development				
Field Offices - Spec Cont Fund	\$ 2,416,084	\$ 2,416,084	\$ 2,416,084	\$ 0
Field Offices - UI Reserve Interest	2,200,000	2,200,000	2,200,000	0
AMOS Mid-Iowa Organizing Strategy - SWJCF	100,000	100,000	100,000	0
Future Ready Iowa Coordinator - SWJCF	150,000	150,000	0	-150,000
Work-Based Learning Intermed Net - SWJCF	0	1,500,000	0	-1,500,000
Adult Ed and Literacy for the Workforce - SWJCF	0	5,500,000	5,500,000	0
STEM Internships - SWJCF	0	633,325	633,325	0
Total Workforce Development, Department of	\$ 4,866,084	\$ 12,499,409	\$ 10,849,409	\$ -1,650,000
<u>Regents, Board of</u>				
Regents, Board of				
Regents Innovation Fund - SWJCF	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 0
ISU - Economic Development - SWJCF	2,424,302	2,424,302	2,424,302	0
UI - Economic Development - SWJCF	209,279	209,279	209,279	0
UI - Entrepreneur and Econ Growth - SWJCF	2,000,000	2,000,000	2,000,000	0
UNI - Economic Development - SWJCF	1,066,419	1,466,419	1,466,419	0
Total Regents, Board of	\$ 8,700,000	\$ 9,100,000	\$ 9,100,000	\$ 0
Total Economic Development	\$ 28,066,084	\$ 34,366,084	\$ 34,366,084	\$ 0

Education 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>
<u>College Student Aid Commission</u>				
College Student Aid Comm.				
Skilled Workforce Tuition Grant - SWJCF	\$ 5,000,000	\$ 0	\$ 0	\$ 0
Total College Student Aid Commission	\$ 5,000,000	\$ 0	\$ 0	\$ 0
<u>Education, Department of</u>				
Education, Dept. of				
Workforce Training & Econ Dev Funds - SWJCF	\$ 15,100,000	\$ 15,100,000	\$ 15,100,000	\$ 0
ACE Infrastructure - SWJCF	6,000,000	6,000,000	6,000,000	0
PACE and Regional Sectors - SWJCF	5,000,000	5,000,000	5,000,000	0
Gap Tuition Assistance Fund - SWJCF	2,000,000	2,000,000	2,000,000	0
Workforce Prep. Outcome Reporting - SWJCF	200,000	200,000	200,000	0
Adult Literacy for the Workforce - SWJCF	5,500,000	0	0	0
Work-Based Intermed Network - SWJCF	1,500,000	0	0	0
Skilled Workforce Shortage Tuition Grant - SWJCF	0	5,000,000	5,000,000	0
STEM Best - SWJCF	0	700,000	700,000	0
Total Education, Department of	\$ 35,300,000	\$ 34,000,000	\$ 34,000,000	\$ 0
Total Education	\$ 40,300,000	\$ 34,000,000	\$ 34,000,000	\$ 0

Health and Human Services

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>
<u>Public Health, Department of</u>				
Public Health				
Gambling Treatment Program - SWRF	\$ 1,750,000	\$ 0	\$ 0	\$ 0
Total Public Health, Department of	\$ 1,750,000	\$ 0	\$ 0	\$ 0
<u>Health and Human Services, Department of</u>				
HHS - Assistance Payment				
Medical Assistance - HCTF	\$ 200,660,000	\$ 189,860,000	\$ 176,470,000	\$ -13,390,000
Medicaid Supplemental - MFF	150,000	150,000	150,000	0
Health Program Operations - PSA	234,193	234,193	234,193	0
Medical Assistance - QATF	66,282,906	111,216,205	111,216,205	0
Medical Assistance - HHCAT	33,920,554	33,920,554	33,920,554	0
HHS - Assistance Payment	\$ 301,247,653	\$ 335,380,952	\$ 321,990,952	\$ -13,390,000
HHS - Public Health				
Gambling Treatment Program - SWRF	\$ 0	\$ 1,750,000	\$ 1,750,000	\$ 0
Total Health and Human Services, Department of	\$ 301,247,653	\$ 337,130,952	\$ 323,740,952	\$ -13,390,000
Total Health and Human Services	\$ 302,997,653	\$ 337,130,952	\$ 323,740,952	\$ -13,390,000

Justice System

Other Funds

	Actual FY 2023 (1)	Estimated FY 2024 (2)	Gov Rec FY 2025 (3)	Gov Rec vs Est FY 2024 (4)
<u>Attorney General</u>				
Consumer Advocate				
Consumer Advocate - CMRF	\$ 3,378,093	\$ 3,450,713	\$ 3,450,713	\$ 0
Justice, Dept. of				
Farm Mediation Services - CEF	\$ 300,000	\$ 300,000	\$ 300,000	\$ 0
AG Prosecutions and Appeals - CEF	2,000,000	2,000,000	2,000,000	0
Consumer Fraud - Public Ed & Enforce - CEF	1,786,437	1,875,000	1,875,000	0
Older Iowans Consumer Fraud - CEF	119,649	125,000	125,000	0
AG - Medication Addiction Treatment Program - OSF	3,800,000	0	0	0
Justice, Dept. of	\$ 8,006,086	\$ 4,300,000	\$ 4,300,000	\$ 0
Total Attorney General	\$ 11,384,179	\$ 7,750,713	\$ 7,750,713	\$ 0
<u>Public Safety, Department of</u>				
Public Safety, Dept. of				
DPS Gaming Enforcement - GEF	\$ 10,778,483	\$ 11,442,487	\$ 11,442,487	\$ 0
Total Public Safety, Department of	\$ 10,778,483	\$ 11,442,487	\$ 11,442,487	\$ 0
<u>Homeland Security and Emergency Mgmt</u>				
Homeland Security & Emergency Mgmt				
911 Emerg Comm Admin - 911 Surcharge	\$ 300,000	\$ 300,000	\$ 300,000	\$ 0
Total Homeland Security and Emergency Mgmt	\$ 300,000	\$ 300,000	\$ 300,000	\$ 0
Total Justice System	\$ 22,462,662	\$ 19,493,200	\$ 19,493,200	\$ 0

Transportation, Infrastructure, and Capitals

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>
<u>Administrative Services Capitals</u>				
Administrative Services - Capitals				
Major Maintenance - RIF	\$ 20,000,000	\$ 20,000,000	\$ 35,000,000	\$ 15,000,000
Monument/Artwork Repair Restoration - RIF	500,000	0	0	0
Routine Maintenance (Standing) - RIF	2,000,000	2,000,000	2,000,000	0
Fleet Building Demolition - RIF	0	0	1,997,500	1,997,500
Elevator Upgrades/Replacements - RIF	0	0	5,364,500	5,364,500
Capitol Complex Security - RIF	1,000,000	200,000	0	-200,000
Total Administrative Services Capitals	\$ 23,500,000	\$ 22,200,000	\$ 44,362,000	\$ 22,162,000
<u>Agriculture and Land Stewardship, Dept of</u>				
Agriculture and Land Stewardship				
Water Quality Initiative - RIF	\$ 8,200,000	\$ 8,200,000	\$ 8,200,000	\$ 0
Renewable Fuel Infra Fund - RIF	10,000,000	10,000,000	10,000,000	0
Fertilizer Management - RIF	1,000,000	1,000,000	1,000,000	0
Renewable Fuel Infra. Fund Supplement - RIF	0	5,000,000	0	-5,000,000
Total Agriculture and Land Stewardship, Dept of	\$ 19,200,000	\$ 24,200,000	\$ 19,200,000	\$ -5,000,000
<u>Attorney General</u>				
Justice, Dept. of				
AG Cybersecurity and Technology - TRF	\$ 0	\$ 278,503	\$ 278,503	\$ 0
Total Attorney General	\$ 0	\$ 278,503	\$ 278,503	\$ 0
<u>Auditor of State</u>				
Auditor of State				
Technology Projects - TRF	\$ 0	\$ 292,500	\$ 0	\$ -292,500
Total Auditor of State	\$ 0	\$ 292,500	\$ 0	\$ -292,500
<u>Blind Capitals, Department for the</u>				
Dept. for the Blind Capitals				
Building Repairs - RIF	\$ 196,900	\$ 232,000	\$ 225,600	\$ -6,400
Total Blind Capitals, Department for the	\$ 196,900	\$ 232,000	\$ 225,600	\$ -6,400

Transportation, Infrastructure, and Capitals

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>
<u>Corrections Capitals</u>				
Corrections Capitals				
MPCF Apprenticeship Bldg. - RIIF	\$ 0	\$ 1,200,000	\$ 0	\$ -1,200,000
DOC Capital Projects - RIIF	4,900,000	0	0	0
DOC Radio Software Upgrade - TRF	350,000	0	0	0
DOC Technology - TRF	0	0	3,604,279	3,604,279
Prison Body Scanners - RIIF	0	865,000	0	-865,000
IMCC Electrical Service Upgrades - RIIF	0	2,800,000	0	-2,800,000
Camera System Upgrades at DOC Inst. - TRF	0	1,879,936	0	-1,879,936
DOC Body Cameras - TRF	0	325,000	0	-325,000
Clarinda Correctional Facility Kitchen FF&E - RIIF	750,000	0	0	0
Clarinda Correctional Facility Kitchen Expansion - RIIF	4,000,000	0	0	0
DOC Tech. Reinvestment Projects - TRF	2,415,954	0	0	0
Total Corrections Capitals	\$ 12,415,954	\$ 7,069,936	\$ 3,604,279	\$ -3,465,657
<u>Cultural Affairs, Department of</u>				
Cultural Affairs, Dept. of				
Great Places Infrastructure Grants - RIIF	\$ 1,000,000	\$ 0	\$ 0	\$ 0
YMCA Strengthen Community Grants - RIIF	250,000	0	0	0
Total Cultural Affairs, Department of	\$ 1,250,000	\$ 0	\$ 0	\$ 0
<u>Economic Development Authority</u>				
Economic Development Authority				
Community Attraction & Tourism Grants - RIIF	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000	\$ 0
Regional Sports Authorities - RIIF	500,000	700,000	700,000	0
Vacant State Bldgs Rehab Fund - RIIF	1,000,000	0	0	0
Vacant State Bldgs Demolition Fund - RIIF	1,000,000	0	0	0
National Junior Olympics - RIIF	150,000	0	0	0
Sports Tourism Marketing Program Fund - SWRF	1,500,000	0	0	0
Sports Tourism Infrastructure Program Fund - RIIF	12,000,000	0	0	0
Destination Iowa - RIIF	0	6,500,000	6,500,000	0
Rural YMCA Grant Program - RIIF	0	250,000	250,000	0
USS Iowa Battleship - Deck Renov. - RIIF	0	0	750,000	750,000
Total Economic Development Authority	\$ 26,150,000	\$ 17,450,000	\$ 18,200,000	\$ 750,000

Transportation, Infrastructure, and Capitals

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>
<u>Education, Department of</u>				
Education, Dept. of				
Statewide Ed Data Warehouse - TRF	\$ 600,000	\$ 600,000	\$ 600,000	\$ 0
ICN Part III Leases & Maintenance - TRF	2,727,000	2,727,000	2,727,000	0
ISD - Girls' Dormitory Renovation - RIIF	0	5,700,000	0	-5,700,000
Education, Dept. of	\$ 3,327,000	\$ 9,027,000	\$ 3,327,000	\$ -5,700,000
Iowa PBS				
Digital Asset Management System - TRF	\$ 0	\$ 343,808	\$ 196,000	\$ -147,808
Iowa PBS Equipment Replacement - TRF	1,000,000	0	0	0
Iowa PBS	\$ 1,000,000	\$ 343,808	\$ 196,000	\$ -147,808
Total Education, Department of	\$ 4,327,000	\$ 9,370,808	\$ 3,523,000	\$ -5,847,808
<u>Ethics and Campaign Disclosure Board, Iowa</u>				
Campaign Finance Disclosure				
Office Space Improvements - RIIF	\$ 0	\$ 66,000	\$ 0	\$ -66,000
Total Ethics and Campaign Disclosure Board, Iowa	\$ 0	\$ 66,000	\$ 0	\$ -66,000
<u>General Assembly Capitals</u>				
Legislature-Capitals				
Repair and Renovate State Capitol Domes - RIIF	\$ 5,250,000	\$ 0	\$ 0	\$ 0
State Capitol Maintenance Fund - RIIF	500,000	500,000	500,000	0
Total General Assembly Capitals	\$ 5,750,000	\$ 500,000	\$ 500,000	\$ 0
<u>Human Rights, Department of</u>				
Human Rights				
Criminal Justice Info System (CJIS) - TRF	\$ 1,400,000	\$ 0	\$ 0	\$ 0
Justice Data Warehouse - TRF	187,980	0	0	0
Total Human Rights, Department of	\$ 1,587,980	\$ 0	\$ 0	\$ 0

Transportation, Infrastructure, and Capitals

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>
<u>Health and Human Services, Department of</u>				
HHS - Human Rights				
Criminal Justice Info System (CJIS) - TRF	\$ 0	\$ 1,400,000	\$ 0	\$ -1,400,000
Justice Data Warehouse - TRF	0	282,664	0	-282,664
HHS - Human Rights	<u>\$ 0</u>	<u>\$ 1,682,664</u>	<u>\$ 0</u>	<u>\$ -1,682,664</u>
HHS - Assistance Payment				
Brain Injury Rehabilitation Facility - RIIF	\$ 1,000,000	\$ 750,000	\$ 0	\$ -750,000
Newborn Safety Box - RIIF	0	15,000	0	-15,000
ChildServe Project - RIIF	750,000	0	0	0
HHS - Assistance Payment	<u>\$ 1,750,000</u>	<u>\$ 765,000</u>	<u>\$ 0</u>	<u>\$ -765,000</u>
Total Health and Human Services, Department of	<u>\$ 1,750,000</u>	<u>\$ 2,447,664</u>	<u>\$ 0</u>	<u>\$ -2,447,664</u>
<u>Human Services Capitals</u>				
HHS - Capitals				
Maintenance Health Safety Loss - RIIF	\$ 0	\$ 0	\$ 50,000	\$ 50,000
Major Projects - RIIF	3,161,000	5,572,736	75,000,000	69,427,264
MEME Maint. & Operations - TRF	0	0	330,000	330,000
Medicaid Technology - TRF	1,416,680	1,578,280	1,335,178	-243,102
State Poison Control Center - TRF	34,000	34,000	0	-34,000
Total Human Services Capitals	<u>\$ 4,611,680</u>	<u>\$ 7,185,016</u>	<u>\$ 76,715,178</u>	<u>\$ 69,530,162</u>
<u>Department of Inspections, Appeals, and Licensing</u>				
Inspections, Appeals, & Licensing, Department of				
Health Facilities Database Enhancement - TRF	\$ 250,000	\$ 0	\$ 0	\$ 0
Food Safety Sys. Enhanc. & GovConnect - TRF	410,000	0	0	0
Administrative Hearings E-Filing Upgrade - TRF	100,000	0	0	0
Total Department of Inspections, Appeals, and Licensing	<u>\$ 760,000</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<u>Iowa Finance Authority</u>				
Iowa Finance Authority				
State Housing Trust Fund (STND) - RIIF	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 0
Total Iowa Finance Authority	<u>\$ 3,000,000</u>	<u>\$ 3,000,000</u>	<u>\$ 3,000,000</u>	<u>\$ 0</u>

Transportation, Infrastructure, and Capitals

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>
<u>Judicial Branch</u>				
Judicial Branch				
Connect District Phones to JB Bldg System - TRF	\$ 40,464	\$ 0	\$ 0	\$ 0
Repurpose/Install CTI Sound Systems - TRF	610,000	565,000	0	-565,000
County Courthouse Technology - TRF	0	125,290	0	-125,290
Total Judicial Branch	\$ 650,464	\$ 690,290	\$ 0	\$ -690,290
<u>Judicial Branch Capitals</u>				
Judicial Branch Capitals				
Judicial Building Improvements - RIF	\$ 0	\$ 0	\$ 475,000	\$ 475,000
Woodbury Co LEC New Construction Project - RIF	165,000	100,000	0	-100,000
Remodel Projects/Furniture Requests - RIF	624,518	0	0	0
Total Judicial Branch Capitals	\$ 789,518	\$ 100,000	\$ 475,000	\$ 375,000
<u>Law Enforcement Academy</u>				
Iowa Law Enforcement Academy				
ILEA Technology Projects - TRF	\$ 0	\$ 100,000	\$ 0	\$ -100,000
Total Law Enforcement Academy	\$ 0	\$ 100,000	\$ 0	\$ -100,000
<u>Management, Department of</u>				
DOM - Office of the Chief Information Officer				
OCIO Phone Management Software - TRF	\$ 0	\$ 3,180,000	\$ 0	\$ -3,180,000
Management, Dept. of				
Searchable Online Databases - TRF	\$ 45,000	\$ 45,000	\$ 45,000	\$ 0
Iowa Grants Mgmt Implementation - TRF	70,000	50,000	70,000	20,000
Local Gov't Budget & Property Tax System - TRF	120,000	120,000	120,000	0
Socrata License - TRF	382,131	382,131	382,131	0
Local Gov. Property Tax Tech. Update - TRF	0	100,000	0	-100,000
Criminal Justice Information System (CJIS) - TRF	0	0	1,400,000	1,400,000
Justice Data Warehouse - TRF	0	0	282,664	282,664
Management, Dept. of	\$ 617,131	\$ 697,131	\$ 2,299,795	\$ 1,602,664
Total Management, Department of	\$ 617,131	\$ 3,877,131	\$ 2,299,795	\$ -1,577,336

Transportation, Infrastructure, and Capitals

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>
<u>Natural Resources, Department of</u>				
Natural Resources				
Water Trails Low Head Dam Prog. - RIIF	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 0
Community Forestry Grant Program - RIIF	250,000	250,000	250,000	0
On-Stream Impoundment Restoration - RIIF	500,000	0	0	0
Iowa State Fair Building Improvements - RIIF	0	500,000	0	-500,000
Total Natural Resources, Department of	\$ 2,250,000	\$ 2,250,000	\$ 1,750,000	\$ -500,000
<u>Natural Resources Capitals</u>				
Natural Resources Capitals				
Lake Restoration & Water Quality - RIIF	\$ 9,600,000	\$ 9,600,000	\$ 9,600,000	\$ 0
State Park Infrastructure - RIIF	5,000,000	5,000,000	5,000,000	0
Honey Creek - RIIF	0	6,000,000	0	-6,000,000
Fort Atkinson State Park Preserve Renovations - RIIF	350,000	0	0	0
Law Enforcement Radios - RIIF	0	0	1,565,000	1,565,000
Total Natural Resources Capitals	\$ 14,950,000	\$ 20,600,000	\$ 16,165,000	\$ -4,435,000
<u>Parole, Board of</u>				
Parole Board				
Technology Projects - TRF	\$ 0	\$ 20,000	\$ 0	\$ -20,000
Total Parole, Board of	\$ 0	\$ 20,000	\$ 0	\$ -20,000
<u>Public Defense, Department of</u>				
Public Defense, Dept. of				
Technology Projects - TRF	\$ 500,000	\$ 0	\$ 0	\$ 0
Total Public Defense, Department of	\$ 500,000	\$ 0	\$ 0	\$ 0

Transportation, Infrastructure, and Capitals

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>
<u>Public Defense Capitals</u>				
Public Defense Capitals				
Facility/Armory Maintenance - RIF	\$ 2,100,000	\$ 2,100,000	\$ 2,100,000	\$ 0
Modernization of Readiness Ctrs - RIF	2,100,000	2,100,000	2,100,000	0
Camp Dodge Infrastructure Upgrades - RIF	550,000	550,000	550,000	0
JFHQ Chiller Replacement - RIF	0	2,442,000	0	-2,442,000
West Des Moines Armory - RIF	3,700,000	1,000,000	0	-1,000,000
Total Public Defense Capitals	\$ 8,450,000	\$ 8,192,000	\$ 4,750,000	\$ -3,442,000
<u>Homeland Security and Emergency Mgmt</u>				
Homeland Security & Emergency Mgmt				
Flood Prevention Study - RIF	\$ 650,000	\$ 0	\$ 0	\$ 0
Mass Notification & Emer Messaging - TRF	400,000	400,000	400,000	0
Total Homeland Security and Emergency Mgmt	\$ 1,050,000	\$ 400,000	\$ 400,000	\$ 0
<u>Public Safety, Department of</u>				
Public Safety, Dept. of				
State Interop. Comm. System - RIF	\$ 4,330,150	\$ 6,754,358	\$ 6,424,379	\$ -329,979
DPS Body-Worn Cameras Licensing - TRF	385,000	0	0	0
Public Safety Equipment Fund - RIF	2,500,000	2,500,000	2,500,000	0
Total Public Safety, Department of	\$ 7,215,150	\$ 9,254,358	\$ 8,924,379	\$ -329,979
<u>Public Safety Capitals</u>				
Public Safety Capitals				
Fire Fighter Training Facility - RIF	\$ 2,100,000	\$ 0	\$ 0	\$ 0
Total Public Safety Capitals	\$ 2,100,000	\$ 0	\$ 0	\$ 0
<u>Regents, Board of</u>				
Regents, Board of				
Regents Tuition Replacement - RIF	\$ 27,900,000	\$ 27,900,000	\$ 26,500,000	\$ -1,400,000
Total Regents, Board of	\$ 27,900,000	\$ 27,900,000	\$ 26,500,000	\$ -1,400,000

Transportation, Infrastructure, and Capitals

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>
<u>Regents Capitals</u>				
Regents Capitals				
ISU - Student Innovation Center - RIF	\$ 2,000,000	\$ 0	\$ 0	\$ 0
ISU - College of Veterinary Medicine - RIF	28,600,000	0	0	0
ISU - Vet Diagnostic Lab Addition - RIF	0	18,000,000	0	-18,000,000
UNI - Industrial Tech Center - RIF	26,500,000	0	3,850,000	3,850,000
Iowa Lakeside Lab Infrastructure - RIF	0	0	1,500,000	1,500,000
Total Regents Capitals	\$ 57,100,000	\$ 18,000,000	\$ 5,350,000	\$ -12,650,000
<u>Revenue, Department of</u>				
Revenue, Dept. of				
Tax System Modernization - TRF	\$ 4,070,460	\$ 4,070,460	\$ 4,070,460	\$ 0
Total Revenue, Department of	\$ 4,070,460	\$ 4,070,460	\$ 4,070,460	\$ 0
<u>Secretary of State, Office of the</u>				
Secretary of State				
Voter Registration System Update - TRF	\$ 1,400,000	\$ 0	\$ 0	\$ 0
Secretary of State Cyber Technology - TRF	0	0	324,000	324,000
Total Secretary of State, Office of the	\$ 1,400,000	\$ 0	\$ 324,000	\$ 324,000
<u>State Fair Authority Capitals</u>				
State Fair Authority Capitals				
Barn Restoration - RIF	\$ 6,000,000	\$ 6,000,000	\$ 0	\$ -6,000,000
Total State Fair Authority Capitals	\$ 6,000,000	\$ 6,000,000	\$ 0	\$ -6,000,000
<u>Telecommunications and Tech Commission</u>				
Iowa Communications Network				
Lucas Building Switch Room HVAC - RIF	\$ 0	\$ 578,412	\$ 0	\$ -578,412
Firewall/DDoS Protection - TRF	1,510,724	0	0	0
Total Telecommunications and Tech Commission	\$ 1,510,724	\$ 578,412	\$ 0	\$ -578,412

Transportation, Infrastructure, and Capitals

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>
Transportation, Department of				
Transportation, Dept. of				
RUTF - Driver's Licenses	\$ 3,876,000	\$ 3,876,000	\$ 1,600,000	\$ -2,276,000
RUTF - Motor Vehicle	27,804,332	29,299,760	30,542,265	1,242,505
RUTF - Highway Division/Transportation Operations	19,899,600	19,922,944	16,976,308	-2,946,636
RUTF - DAS Personnel & Utility Services	405,748	465,668	455,647	-10,021
RUTF - Unemployment Compensation	7,000	7,000	7,000	0
RUTF - Workers' Compensation	145,673	137,707	141,577	3,870
RUTF - Indirect Cost Recoveries	90,000	90,000	90,000	0
RUTF - Auditor Reimbursement	94,920	94,920	107,884	12,964
RUTF - County Treasurers Support	1,406,000	1,406,000	1,406,000	0
RUTF - Mississippi River Park. Comm.	40,000	40,000	40,000	0
RUTF - TraCS/MACH	300,000	300,000	300,000	0
RUTF - Statewide Communications System	44,329	63,355	0	-63,355
RUTF - Personal Delivery of Services	126,141	225,000	225,000	0
PRF - Highway/Transportation Operations	327,881,007	328,229,713	333,994,227	5,764,514
PRF - Motor Vehicle	1,194,260	1,242,505	0	-1,242,505
PRF - DAS Personnel & Utility Services	2,492,449	2,860,529	2,798,974	-61,555
PRF - DOT Unemployment Comp.	138,000	138,000	138,000	0
PRF - DOT Workers' Compensation	3,496,159	3,339,125	3,432,963	93,838
PRF - Garage Fuel & Waste Mgmt.	1,000,000	1,000,000	1,000,000	0
PRF - Indirect Cost Recoveries	660,000	660,000	660,000	0
PRF - Auditor Reimbursement	583,080	583,080	662,716	79,636
PRF - Transportation Maps	195,000	0	195,000	195,000
PRF - Inventory & Equip.	12,700,000	23,784,000	29,626,000	5,842,000
PRF - Statewide Communications System	296,665	423,989	442,162	18,173
PRF - Rest Area Facility Maintenance	400,000	400,000	0	-400,000
Recreational Trails Grants - RIIF	2,500,000	2,500,000	2,500,000	0
Public Transit Infra Grants - RIIF	1,500,000	1,000,000	1,500,000	500,000
Railroad Revolving Loan & Grant - RIIF	2,000,000	500,000	2,000,000	1,500,000
Commercial Aviation Infra Grants - RIIF	1,900,000	1,900,000	1,900,000	0
General Aviation Infra Grants - RIIF	1,000,000	1,000,000	1,000,000	0
Commercial Air Service Terminals - RIIF	0	10,000,000	0	-10,000,000
Total Transportation, Department of	\$ 414,176,363	\$ 435,489,295	\$ 433,741,723	\$ -1,747,572

Transportation, Infrastructure, and Capitals

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>
<u>Transportation Capitals</u>				
Transportation Capital				
RUTF - Scale/MVD Facilities Maint.	\$ 400,000	\$ 400,000	\$ 400,000	\$ 0
RUTF - MVE Field Facilities Maintenance	400,000	400,000	0	-400,000
PRF - Facility Major Maintenance & Enhancements	5,300,000	5,300,000	6,300,000	1,000,000
PRF - Facility Routine Maintenance & Preservation	4,700,000	4,700,000	5,200,000	500,000
RUTF - Electronic Records Management System	3,290,000	3,402,800	1,974,000	-1,428,800
PRF - Electronic Records Management System	210,000	217,200	126,000	-91,200
PRF - Davenport Facility	0	21,900,000	0	-21,900,000
PRF - Albia Garage Renovation	0	0	7,291,067	7,291,067
PRF - Jefferson Garage Renovation	0	0	6,999,292	6,999,292
Total Transportation Capitals	\$ 14,300,000	\$ 36,320,000	\$ 28,290,359	\$ -8,029,641

Transportation, Infrastructure, and Capitals

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>
<u>Treasurer of State, Office of</u>				
Treasurer of State				
Clearwater Software - TRF	\$ 0	\$ 0	\$ 192,000	\$ 192,000
Tyler Tech Software - TRF	0	0	228,000	228,000
County Fair Improvements - RIIF	<u>1,060,000</u>	<u>1,060,000</u>	<u>1,060,000</u>	<u>0</u>
Total Treasurer of State, Office of	<u>\$ 1,060,000</u>	<u>\$ 1,060,000</u>	<u>\$ 1,480,000</u>	<u>\$ 420,000</u>
<u>Veterans Affairs, Department of</u>				
Veterans Affairs, Dept. of				
Cemetery Equipment Replacement - RIIF	\$ 0	\$ 0	\$ 168,388	\$ 168,388
Total Veterans Affairs, Department of	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 168,388</u>	<u>\$ 168,388</u>
Total Transportation, Infrastructure, and Capitals	<u>\$ 670,589,324</u>	<u>\$ 669,194,373</u>	<u>\$ 704,297,664</u>	<u>\$ 35,103,291</u>

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>
<u>Economic Development Authority</u>				
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
Total Economic Development Authority	\$ 7,818,716	\$ 70,000	\$ 70,000	\$ 0
<u>Executive Council</u>				
Executive Council				
Performance of Duty - EEF	\$ 10,699,565	\$ 18,417,131	\$ 20,374,295	\$ 1,957,164
Total Executive Council	\$ 10,699,565	\$ 18,417,131	\$ 20,374,295	\$ 1,957,164
<u>Management, Department of</u>				
Management, Dept. of				
Environment First Fund - RIIF	\$ 42,000,000	\$ 42,000,000	\$ 42,000,000	\$ 0
Technology Reinvestment Fund - RIIF	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
Total Management, Department of	\$ 69,500,000	\$ 60,390,290	\$ 58,585,215	\$ -1,805,075
<u>Regents, Board of</u>				
Regents, Board of				
ISU - Midwest Grape & Wine Industry - WGTF	\$ 250,000	\$ 250,000	\$ 250,000	\$ 0
Total Regents, Board of	\$ 250,000	\$ 250,000	\$ 250,000	\$ 0
<u>Transportation, Department of</u>				
Transportation, Dept. of				
RUTF - County Treasurer Equipment	\$ 650,000	\$ 650,000	\$ 650,000	\$ 0
Total Transportation, Department of	\$ 650,000	\$ 650,000	\$ 650,000	\$ 0
<u>Workforce Development, Department of</u>				
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
Total Workforce Development, Department of	\$ 0	\$ 7,750,000	\$ 7,750,000	\$ 0
Total Unassigned Standings	\$ 88,918,281	\$ 87,527,421	\$ 87,679,510	\$ 152,089



Appendix C – Interim Publications

Fiscal Staff: Molly Kilker

Analysis of Governor’s Budget

Budget Unit Briefs. Information related to State appropriations and special purpose funds, including a write-up on each budget schedule and figures that provide financial information for all agencies of State government, is available at: www.legis.iowa.gov/publications/fiscal/budgetunitinfo.

Fiscal Updates. The Legislative Services Agency publishes brief summaries on meetings attended by analysts and other items of interest. The documents are located on the Legislative Services Agency publications page at: www.legis.iowa.gov/publications/fiscal/fiscalupdate.

Fiscal Research Briefs. The Legislative Services Agency publishes in-depth, informational reports on programs or issues in State or local government. **Fiscal Research Briefs** are available at: www.legis.iowa.gov/publications/fiscal/fiscalresearchbriefs.

Fiscal Research Briefs	Date Published
Area Education Agencies (AEAs)	01/04/2024
State Public Defender Contract Attorneys	01/04/2024
County Finances	12/05/2023

Fiscal Topics. The Legislative Services Agency publishes one- to two-page summaries reviewing a selected State government issue or topic. **Fiscal Topics** are available at: legis.iowa.gov/publications/fiscal/fiscaltopics.

Fiscal Topics	Date Published
Special Employment Security Contingency Fund	01/04/2024
Major Maintenance List — August 2023	12/14/2023
Sports Wagering Receipts Fund	12/04/2023
Tax Credit: Assistive Device Tax Credit	12/04/2023
Tax Credit: Beginning Farmer Tax Credit Program	12/04/2023
Tax Credit: Hoover Presidential Library Tax Credit	12/04/2023
Tax Credit: Iowa New Jobs Training Program	12/04/2023
Tax Credit: Redevelopment Tax Credit	12/01/2023
Unemployment Compensation Reserve Fund	12/01/2023
Educational Services for Deaf or Hard-of-Hearing and Blind or Visually	11/30/2023

Impaired Students	
Flood Mitigation Program and Sales Tax Funding	11/30/2023
Reinvestment Districts Sales Tax Funding	11/30/2023
Revitalize Iowa's Sound Economy (RISE) Program	11/30/2023
Tax Credit: Endow Iowa Tax Credit	11/30/2023
Tax Credit: Geothermal Heat Pump Tax Credit	11/30/2023
Tax Credit: Geothermal Tax Credit	11/30/2023
Tax Credit: High Quality Jobs Program	11/30/2023
Tax Credit: Historic Preservation Tax Credit	11/30/2023
Tax Credit: Innovation Fund Tax Credit	11/30/2023
Tax Credit: Research Activities Tax Credit	11/30/2023
Tax Credit: Solar Energy System Tax Credit	11/30/2023
Tax Credit: Targeted Jobs Tax Credit from Withholding	11/30/2023
Tax Credit: Wind Energy Production Tax Credit	11/30/2023
Tax Credit: Workforce Housing Tax Incentive Program	11/30/2023
Workforce Development Fund	11/30/2023
Community College Property Tax Revenue	11/29/2023
Tax Credit: Biodiesel Production Credit	11/29/2023
Tax Credit: E-15 Plus Gasoline Promotion Tax Credit	11/29/2023
Public Safety Equipment Fund	11/20/2023
Tax Credit: Biodiesel Blended Fuel Tax Credit	11/20/2023
Tax Credit: Charitable Conservation Contribution Tax Credit	11/20/2023
Tax Credit: E-85 Gasoline Promotion Tax Credit	11/20/2023
Tax Credit: Ethanol Promotion Tax Credit	11/20/2023
Department of Inspections, Appeals, and Licensing (DIAL)	11/20/2023
Community College Revenue by Source	11/09/2023
Supplemental Nutrition Assistance Program (SNAP)	11/09/2023
Temporary Assistance for Needy Families (TANF)	11/09/2023
Alcoholic Beverages Operations — Retail Licenses	10/31/2023
Crime Victim Compensation Program	10/26/2023

Human Trafficking Victim Fund	10/26/2023
Iowa Lottery Fund	10/25/2023
Board of Regents — State Funding	10/20/2023
Individualized Education Programs	10/20/2023
Levee Improvement Program and Levee Improvement Fund	10/20/2023
Tax Credit: Angel Investor Tax Credit	10/20/2023
Tax Credit: Child and Dependent Care Tax Credit	10/20/2023
Tax Credit: Early Childhood Development Tax Credit	10/20/2023
Tax Credit: Earned Income Tax Credit	10/20/2023
Tax Credit: Farm to Food Donation Tax Credit	10/20/2023
Community Colleges — State Funding	10/19/2023
Jury Trials	10/19/2023
Public Safety Survivor Benefits Fund	10/19/2023
Tax Credit: Adoption Tax Credit	10/19/2023
Tax Credit: School Tuition Organization	10/19/2023
Tax Credit: Tuition and Textbook	10/19/2023
Tax Credit: Volunteer Fire Fighter and Emergency Medical Services Personnel and Reserve Peace Officer Tax Credit	10/19/2023
Environment First Fund	10/18/2023
Performance of Duty Expenditures — FY 2022	10/18/2023
Tax Credit: Accelerated Career Education Program	10/18/2023
School Aid — Area Education Agency Funding — FY 2024	10/17/2023
Iowa's Unemployment Compensation Trust Fund	10/09/2023
Judgeships	10/09/2023
Public Safety Answering Point Funding	10/09/2023
School Aid — School District Reorganization Incentives — FY 2024	10/09/2023
Teacher Licensure and Alternative Pathways	10/09/2023
Vertical Infrastructure Requirement Exemptions	10/09/2023
Cigarette and Tobacco Tax Revenue	10/03/2023
Department of Corrections Survivor Benefits Fund	10/03/2023

Low Income Home Energy Assistance Program (LIHEAP)	10/03/2023
School Aid — District Cost Per Pupil Differences Between School Districts — FY 2024	10/03/2023
School Aid — Instructional Support Program — FY 2024	10/03/2023
Transportation Equity Program — FY 2024	10/03/2023
Iowa Skilled Worker and Job Creation Fund	09/26/2023
Technology Reinvestment Fund	09/26/2023
Career and Technical Education	09/21/2023
Iowa Public Employees' Retirement System (IPERS)	09/21/2023
Iowa's Mental Health and Disability Services (MHDS) Commission	09/21/2023
Judicial Retirement System	09/21/2023
Peace Officers' Retirement, Accident, and Disability System	09/21/2023
Dramshop Insurance	09/20/2023
Federal Medical Assistance Percentage (FMAP) Rates	09/20/2023
History of Community-Based Corrections	09/20/2023
Liquor Control Trust Fund	09/20/2023
Municipal Fire and Police Retirement System (411)	09/20/2023
Medicaid HCBS Waivers	09/11/2023
Medicare Part D Clawback	09/11/2023
Supplemental Nutrition Assistance Program (SNAP) Overview	09/01/2023

LSA Staff Contact: Molly Kilker (515.725.1286) molly.kilker@legis.iowa.gov



Appendix D – Other Fund Balance Sheets

Fiscal Staff: Adam Broich

Analysis of Governor's Budget

This Appendix contains balance sheets for the following funds:

- Environment First Fund (EFF)
- Rebuild Iowa Infrastructure Fund (RIIF)
- Technology Reinvestment Fund (TRF)
- Skilled Worker and Job Creation Fund (SWJCF)

Environment First Fund

	<u>Actual FY 2023</u>	<u>Estimated FY 2024</u>	<u>Gov Rec FY 2025</u>
Resources			
Balance Forward	\$ 90,466	\$ 90,466	\$ 90,466
RIIF Appropriation	42,000,000	42,000,000	42,000,000
Total Resources	<u>\$ 42,090,466</u>	<u>\$ 42,090,466</u>	<u>\$ 42,090,466</u>
Appropriations			
Department of Agriculture			
Soil Conservation Cost Share	\$ 8,325,000	\$ 8,325,000	\$ 8,325,000
Soil & Water Conservation Fund	3,800,000	3,800,000	3,800,000
Water Quality Initiative	2,375,000	2,375,000	2,375,000
Conservation Reserve Enhancement (CREP)	1,000,000	1,000,000	1,000,000
Conservation Reserve Program (CRP)	900,000	900,000	900,000
Watershed Protection Program	900,000	900,000	900,000
Total Department of Agriculture	<u>\$ 17,300,000</u>	<u>\$ 17,300,000</u>	<u>\$ 17,300,000</u>
Department of Natural Resources			
REAP Program	\$ 12,000,000	\$ 12,000,000	\$ 12,000,000
Park Operations and Maintenance	6,235,000	6,235,000	6,235,000
Water Quality Monitoring Stations	2,955,000	2,955,000	2,955,000
Animal Feeding Operations	1,320,000	1,320,000	1,320,000
Water Quality Protection	500,000	500,000	500,000
Air Quality Monitoring Program	425,000	425,000	425,000
Floodplain Management	375,000	375,000	375,000
GIS Information for Watersheds	195,000	195,000	195,000
Total Department of Natural Resources	<u>\$ 24,005,000</u>	<u>\$ 24,005,000</u>	<u>\$ 24,005,000</u>
Board of Regents			
Water Quantity Program	\$ 495,000	\$ 495,000	\$ 495,000
Geological and Water Survey	200,000	200,000	200,000
Total Board of Regents	<u>\$ 695,000</u>	<u>\$ 695,000</u>	<u>\$ 695,000</u>
Total Appropriations	<u>\$ 42,000,000</u>	<u>\$ 42,000,000</u>	<u>\$ 42,000,000</u>
Reversions	<u>0</u>	<u>0</u>	<u>0</u>
Ending Balance	<u>\$ 90,466</u>	<u>\$ 90,466</u>	<u>\$ 90,466</u>

Rebuild Iowa Infrastructure Fund

	Actual FY 2023	Estimated FY 2024	Gov Rec FY 2025
Resources			
Balance Forward	\$ 102,135,693	\$ 72,308,752	\$ 85,311,488
Adjustment to Balance Forward	32,254		
State Wagering Tax and Fee Revenues			
Wagering Tax and Fees	204,209,066	175,157,000	143,357,000
Revenue Bond Debt Service Fund Transfer	10,990,237	10,650,000	10,650,000
Federal Subsidy Holdback Fund Transfer	3,839,912	3,750,000	3,750,000
Total Wagering Tax Revenues	<u>219,039,215</u>	<u>189,557,000</u>	<u>157,757,000</u>
Interest	\$ 26,121,037	\$ 40,700,000	\$ 40,700,000
MSA Tobacco Payments	12,163,968	36,311,937	7,199,096
MSA Tobacco Litigation Settlements	2,209,593	2,209,595	2,209,595
Total Resources	<u>\$ 361,701,760</u>	<u>\$ 341,087,284</u>	<u>\$ 293,177,179</u>
Appropriations			
Administrative Services			
Major Maintenance	\$ 20,000,000	\$ 20,000,000	\$ 35,000,000
Routine Maintenance (standing appropriation)	2,000,000	2,000,000	2,000,000
Capitol Complex Security Cameras	1,000,000	200,000	0
Capitol Planning Commission Monuments Fund	500,000	0	0
Fleet Building	0	0	1,997,500
Elevator Upgrades/Replacements	0	0	5,364,500
Agriculture and Land Stewardship			
Water Quality Initiative	8,200,000	8,200,000	8,200,000
Renewable Fuels Infrastructure Fund	10,000,000	10,000,000	10,000,000
Renewable Fuels Infrastructure Fund Supplement	0	5,000,000	0
Fertilizer Management	1,000,000	1,000,000	1,000,000
Department for the Blind			
Building Repairs	196,900	232,000	225,600
Department of Corrections			
Clarinda Kitchen Equipment	750,000	0	0
Clarinda Kitchen Expansion	4,000,000	0	0
DOC Capitals Projects	4,900,000	0	0
Mt. Pleasant CF Apprenticeship Building	0	1,200,000	0
IMCC Electrical Upgrade	0	2,800,000	0
Prison Safety Operations - Body Scanners	0	865,000	0
Cultural Affairs			
Great Places Infrastructure Grants	1,000,000	0	0
Strengthening Communities Grants - Rural YMCAs	250,000	0	0
Economic Development			
Community Attraction and Tourism Grants	10,000,000	10,000,000	10,000,000
Destination Iowa Grants	0	6,500,000	6,500,000
Regional Sports Authorities	500,000	700,000	700,000
Vacant Buildings Demolition Fund	1,000,000	0	0
Vacant Buildings Rehabilitation Fund	1,000,000	0	0
Sports Tourism Infrastructure Program Fund	12,000,000	0	0
Junior Olympics	150,000	0	0
Strengthening Communities Grants - Rural YMCAs	0	250,000	250,000
USS Iowa Deck Renovation	0	0	750,000
Department of Education			
ISD - Girls Dorm HVAC	0	5,700,000	0
Iowa Ethics and Campaign Disclosure Board			
Office Space Renovations	0	66,000	0
Iowa Communications Network			
Lucas Building Switch Room HVAC	0	578,412	0

Rebuild Iowa Infrastructure Fund

	Actual FY 2023	Estimated FY 2024	Gov Rec FY 2025
Iowa Finance Authority			
State Housing Trust Fund (standing appropriation)	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000
Homeland Security and Emergency Management			
Flood Prevention Study	650,000	0	0
Health and Human Services			
HHS Facility Renovation and Remodeling	3,161,000	0	0
ChildServe Project	750,000	0	0
Brain Injury Rehab - On With Life	1,000,000	750,000	0
Woodward Tunnel Decentralization	0	5,572,736	21,700,000
Newborn Safe Haven Act	0	15,000	0
Lucas Building Renovation	0	0	10,000,000
CCUSO - Patient Doors Conversion	0	0	50,000
CCUSO Renovation	0	0	7,000,000
Medical Examiner	0	0	36,300,000
Judicial Branch			
County Courthouse Equipment and Furniture	624,518	0	0
Woodbury County Project	165,000	100,000	0
Judicial Building Improvements	0	0	475,000
Legislative Branch			
Capitol Building Maintenance (standing appropriation)	500,000	500,000	500,000
State Capitol Corner Domes	5,250,000	0	0
Management			
Environment First Fund (standing appropriation)	42,000,000	42,000,000	42,000,000
Technology Reinvestment Fund	20,500,000	18,390,290	16,585,215
Department of Natural Resources			
Lake Restoration and Water Quality	9,600,000	9,600,000	9,600,000
State Park Infrastructure	5,000,000	5,000,000	5,000,000
Water Trails and Low Head Dam Grants	1,500,000	1,500,000	1,500,000
On-Stream Impoundment Fund	500,000	0	0
Fort Atkinson	350,000	0	0
Community Forestry Grant Program	250,000	250,000	250,000
Iowa State Fair Building Renovation	0	500,000	0
Honey Creek Deferred Maintenance Contract	0	6,000,000	0
Law Enforcement Radios	0	0	1,565,000
Public Defense			
Facility/Armory Maintenance	2,100,000	2,100,000	2,100,000
Statewide Modernization - Readiness Centers	2,100,000	2,100,000	2,100,000
Camp Dodge Infrastructure Upgrades	550,000	550,000	550,000
WDM Armory	3,700,000	1,000,000	0
JFHQ - Iowa National Guard Chiller Replacement	0	2,442,000	0
Public Safety			
Statewide Communications System	4,330,150	6,754,358	6,424,379
DPS Equipment Fund	2,500,000	2,500,000	2,500,000
Fire Training Center	2,100,000	0	0
Regents			
Tuition Replacement	27,900,000	27,900,000	26,500,000
ISU - Student Innovation Center	2,000,000	0	0
ISU - Veterinary Diagnostic Lab	28,600,000	0	0
ISU - Veterinary Diagnostic Lab Phase 2	0	18,000,000	0
UNI - Industrial Technology Center	26,500,000	0	3,850,000
Iowa Lakeside Lab Infrastructure	0	0	1,500,000
State Fair			
Barn Restoration	6,000,000	6,000,000	0

Rebuild Iowa Infrastructure Fund

	Actual FY 2023	Estimated FY 2024	Gov Rec FY 2025
Transportation			
Railroad Revolving Loan and Grant	\$ 2,000,000	\$ 500,000	\$ 2,000,000
Recreational Trails	2,500,000	2,500,000	2,500,000
Public Transit Vertical Infrastructure Grants	1,500,000	1,000,000	1,500,000
Comm. Air Service Vertical Infrastructure Grants	1,900,000	1,900,000	1,900,000
General Aviation Vertical Infrastructure Grants	1,000,000	1,000,000	1,000,000
Commercial Air Service Terminals	0	10,000,000	0
Treasurer			
County Fair Infrastructure	1,060,000	1,060,000	1,060,000
Veterans Affairs			
Cemetery Equipment Replacement	0	0	168,388
Net Appropriations	\$ 291,587,568	\$ 255,775,796	\$ 293,165,582
Reversions	-2,194,560	0	0
Ending Balance	\$ 72,308,752	\$ 85,311,488	\$ 11,597

Technology Reinvestment Fund

	Actual FY 2023	Estimated FY 2024	Gov Rec FY 2025
Resources			
Beginning Balance	\$ 444,817	\$ 519,424	\$ 10,142
RIF Appropriation	20,500,000	18,390,290	16,585,215
General Fund Appropriation	0	0	0
Total Available Resources	\$ 20,944,817	\$ 18,909,714	\$ 16,595,357
Appropriations			
Auditor of State			
Server Move to LightEdge	\$ 0	\$ 292,500	\$ 0
Attorney General's Office			
Cybersecurity and IT Infrastructure	0	278,503	278,503
Department of Corrections			
DOC Radio Software Upgrade	350,000	0	0
Technology Projects	2,415,954	0	3,604,279
Camera System Upgrades	0	1,879,936	0
Body Cameras	0	325,000	0
Board of Parole			
Technology Programming	0	20,000	0
Department of Education			
ICN Part III and Maintenance and Leases	2,727,000	2,727,000	2,727,000
Statewide Education Data Warehouse	600,000	600,000	600,000
Iowa PBS Equipment Replacement	1,000,000	0	0
Iowa PBS Digital Asset Management System	0	343,808	196,000
Homeland Security and Emergency Management			
EMS Mass Messaging System	400,000	400,000	400,000
Human Rights			
Criminal Justice Info System (CJIS) Integration	1,400,000	0	0
Justice Data Warehouse	187,980	0	0
Department of Human Services			
Medicaid Management Information System	1,416,680	1,578,280	1,335,178
State Poison Center	34,000	34,000	0
Criminal Justice Info System (CJIS) Integration	0	1,400,000	0
Justice Data Warehouse	0	282,664	0
MEME Maintenance and Operations	0	0	330,000
Iowa Communications Network			
Firewall DDoS Protection	1,510,724	0	0
Iowa Law Enforcement Academy			
Simulator Replacement	0	100,000	0
Department of Inspections and Appeals			
Health Facilities Database Enhancement	250,000	0	0
Food Safety Data System Enhancement and Interface	410,000	0	0
Admin. Hearings E-Filing	100,000	0	0
Judicial Branch			
Connect District Phones to JB Building	40,464	0	0
Install/Repurpose Sound Systems	610,000	565,000	0
County Courthouse Technology	0	125,290	0

Technology Reinvestment Fund

	Actual FY 2023	Estimated FY 2024	Gov Rec FY 2025
Department of Management			
Transparency Project	\$ 45,000	\$ 45,000	\$ 45,000
Grants Management System	70,000	50,000	70,000
Local Government Budget and Property Tax System	120,000	120,000	120,000
Socrata Software License	382,131	382,131	382,131
OCIO Phone Management Software	0	3,180,000	0
Local Gov. Property Tax Tech. Update		100,000	0
Criminal Justice Info System (CJIS) Integration	0	0	1,400,000
Justice Data Warehouse	0	0	282,664
Department of Public Defense			
Technology Projects	500,000	0	0
Department of Public Safety			
Body-Worn Cameras Licensing	385,000	0	0
Department of Revenue			
Tax System Modernization	4,070,460	4,070,460	4,070,460
Secretary of State			
Voter Registration System Update	1,400,000	0	0
Cyber Technology	0	0	324,000
Treasurer of State			
Clearwater Software	0	0	192,000
Tyler Tech. Software	0	0	228,000
Total Appropriations	\$ 20,425,393	\$ 18,899,572	\$ 16,585,215
Reversions		0	0
Ending Balance	\$ 519,424	\$ 10,142	\$ 10,142

Iowa Skilled Worker and Job Creation Fund

	Actual FY 2023	Estimated FY 2024	Gov Rec FY 2025
Revenue			
Beginning Account Balance	\$ 45,554	\$ 45,554	\$ 45,554
Adjustment to Beginning Balance			
Wagering Tax Receipts	63,750,000	63,750,000	63,750,000
Total Revenue	<u>\$ 63,795,554</u>	<u>\$ 63,795,554</u>	<u>\$ 63,795,554</u>
Appropriations			
College Student Aid Commission			
Skilled Workforce Shortage Tuition Grant	\$ 5,000,000	\$ 0	\$ 0
Total College Student Aid Commission	<u>\$ 5,000,000</u>	<u>\$ 0</u>	<u>\$ 0</u>
Economic Development Authority			
High Quality Jobs Program	\$ 11,700,000	\$ 11,700,000	\$ 11,700,000
STEM Internships	633,325	0	0
STEM Best	700,000	0	0
Future Ready Iowa Mentor Program	400,000	0	0
Empower Rural Iowa Program	700,000	700,000	700,000
Butchery Innovation and Revitalization	366,675	366,675	0
Manufacturing 4.0	0	0	2,016,675
Total Economic Development Authority	<u>\$ 14,500,000</u>	<u>\$ 12,766,675</u>	<u>\$ 14,416,675</u>
Department of Education			
Workforce Training and Econ Dev Funds	\$ 15,100,000	\$ 15,100,000	\$ 15,100,000
Adult Literacy for the Workforce	5,500,000	0	0
ACE Infrastructure	6,000,000	6,000,000	6,000,000
PACE and Regional Sectors	5,000,000	5,000,000	5,000,000
Gap Tuition Assistance Fund	2,000,000	2,000,000	2,000,000
Work-Based Learning Intermediary Network	1,500,000	0	0
Workforce Prep Outcome Reporting System	200,000	200,000	200,000
Skilled Workforce Shortage Tuition Grant	0	5,000,000	5,000,000
STEM Best	0	700,000	700,000
Total Department of Education	<u>\$ 35,300,000</u>	<u>\$ 34,000,000</u>	<u>\$ 34,000,000</u>
Iowa Workforce Development			
AMOS - Mid-Iowa Organizing Strategy	\$ 100,000	\$ 100,000	\$ 100,000
Future Ready Iowa Coordinator	150,000	150,000	0
Work-Based Learning Intermed Net	0	1,500,000	0
Adult Ed and Literacy for the Workforce	0	5,500,000	5,500,000
STEM Internships	0	633,325	633,325
Total Iowa Workforce Development	<u>\$ 250,000</u>	<u>\$ 7,883,325</u>	<u>\$ 6,233,325</u>
Board of Regents			
Regents Innovation Fund	3,000,000	3,000,000	3,000,000
ISU - Economic Development	2,424,302	2,424,302	2,424,302
UI - Economic Development	209,279	209,279	209,279
UI - Entrepreneurship and Econ Growth	2,000,000	2,000,000	2,000,000
UNI - Economic Development	1,066,419	1,466,419	1,466,419
Total Board of Regents	<u>\$ 8,700,000</u>	<u>\$ 9,100,000</u>	<u>\$ 9,100,000</u>
Total Appropriations	<u>\$ 63,750,000</u>	<u>\$ 63,750,000</u>	<u>\$ 63,750,000</u>
Reversions	\$ 0	\$ 0	\$ 0
Ending Balance	<u>\$ 45,554</u>	<u>\$ 45,554</u>	<u>\$ 45,554</u>