

The background of the cover is a photograph of the Iowa State Capitol building at night, illuminated with warm yellow lights. The building's central dome and several smaller domes are prominent. In the foreground, a large, modern bridge structure with a series of white cables fanning out from a central point at the top is visible. The cables create a geometric pattern over the scene. The sky is dark, and some green foliage is visible in the bottom right corner.

# Condition of the State

January 10, 2023

Vision for Iowa  
State Budget | FY 2024

Governor Kim Reynolds  
Lt. Governor Adam Gregg





THE  
PEOPLE FOR THE

WHERE  
LAW ENDS  
TYRANNY BEGINS

PEOPLE SHALL NOT  
PERISH



# Contents



## **PROGRAM INITIATIVES**

- 21 | Message from Governor Reynolds
- 24 | Supporting Success at School
- 27 | Promoting Healthy Families and Communities
- 32 | Building Workforce through Apprenticeships
- 34 | Aligning Government to Better Serve Iowans
- 36 | Combatting the Fentanyl Crisis
- 38 | Protecting State Investments from ESG

## **ECONOMIC REVIEW**

- 39 | National Economic Conditions
- 41 | Iowa Economic Conditions

## **STATE FINANCIAL POLICIES**

- 45 | Budgeting Policies
- 51 | General Fund Revenues
- 54 | Capital Budgeting
- 56 | Bond Summary

## **FINANCIAL SUMMARIES**

- 65 | Charts

## **EDUCATION**

- 167 | Graphs & Support Documents

## **HUMAN SERVICES**

- 175 | Graphs & Support Documents

## **CORRECTIONS**

- 194 | Graphs & Support Documents

## **OTHER**

- 202 | Graphs & Support Documents

***Prepared by the Iowa Department of Management***

***This document is available at <https://dom.iowa.gov/>***

***January 10, 2023***





Excerpt from Governor Reynolds' 2023 Condition of the State Address to the Iowa General Assembly.

~~~~~

*"Together, we have built a strong foundation upon which Iowa can continue to rise. A place where families thrive, businesses grow, and government is responsive to the people.*

*Now, we have a chance to do it again.*

*To enact an agenda that puts Iowans above bureaucratic systems and special interests. That thinks big, aims high, and makes Iowa a place where everyone has the freedom to flourish.*

*This is what Iowans expect, it's what they deserve, and I'm confident it's what we will do."*

***THIS PAGE INTENTIONALLY LEFT BLANK***



## **Condition of the State Address**

**Governor Kim Reynolds**

January 10, 2023

Madam President, Mr. Speaker, Lt. Governor, legislative leaders and members, justices and judges, my fellow Iowans:

This is the sixth time I've addressed you from this chamber to report on the condition of our state.

Each time, it's both familiar and new.

There's always a sense of anticipation and energy; an awareness of the challenges ahead and the important work to be done.

For me, there's also a familiar feeling of pride. A feeling that comes from standing before you and being able to declare once again that the condition of our state is strong.

Through natural disasters, a pandemic, a nationwide recession and more, Iowa's status as a beacon for freedom and opportunity has endured.

We've been recognized as the most fiscally responsible state in the country, we're ranked in the top ten states to live in America, and we continue to be ranked the #1 state for opportunity.

In a world increasingly marked by chaos, Iowa's strength and stability stand out.

Our goal today, and throughout this legislative session, is to make sure it stays that way.

Which brings me to what's new. Or rather, who is new. Yesterday, 53 members of the House and Senate were sworn into office for their first term. That's over one-third of the Iowa legislature.

There are always new faces in the chamber at the beginning of each General Assembly, but this year we have more new members than any time in recent memory, so I want to take a moment to extend my welcome.

Thank you for your willingness to serve; for putting in the time it takes to get here, and for making the sacrifices you've made and will make.

The same goes for those of you who are returning. From the outside, it may seem like our state's success is something that just happened; that we went from a deficit to a surplus by chance. That our economy rebounded because, well, that's just what economies do.

But there has been so much hard work that's gone into it, from many of you sitting in this chamber.

Of course, none of our success would be possible without the people of Iowa. Hard-working, resilient, innovative. They truly are the backbone of our state.

But the changes we've made in this building over the last few years have helped lay a foundation for Iowa to rise. To become that #1 state for opportunity.

It wasn't easy. We've been told time and time again that our bold agenda would wreck our economy, demolish our education system, and lead to the collapse of state government.

We've heard these accusations from political opponents, as expected. But we've also heard them from members of the media and even from so-called experts.

In 2017, when Republicans took control of the legislature, we passed badly needed collective bargaining reform. We were accused of marginalizing and insulting public workers and told that we were "blowing up the system of reason and compromise;" that our state government would never be the same.

Well, they were right about the last part, but not in the way they expected. And they were wrong about everything else. Six years after these reforms were implemented, we've seen what's possible when taxpayers have a seat at the table.

And we've seen employee relations improve. Public employees now get rewarded for their work, not just their seniority. And rather than seeing each other as adversaries, our managers and employees are working together.

At the Iowa Veterans Home, for example, the number of corrective actions has been cut in half and the number of terminations has shrunk by more than 50%.

We ignored the hysteria, and Iowans are better for it.

A year after collective bargaining reform, in 2018, we began the overhaul of Iowa's tax code.

It was long overdue, yet so-called experts said we were "delusional;" that we would cripple the state budget.

One state senator said that our tax reform bill was "the most fiscally irresponsible piece of legislation in Iowa's history."



What happened next? State revenue soared, exceeding expectations. And three years later, the legislature voted to remove the revenue triggers, guaranteeing future tax cuts. Not a single senator voted against it.

Because we ignored the hysteria, Iowans get to keep more of their money. And because we pushed forward, we're now on a path to the fourth lowest income-tax rate in the country, a flat 3.9%, and Iowans no longer pay tax on their retirement income.

Some of our toughest decisions—the ones that sparked the angriest attacks—came during the pandemic.

It was a time of great uncertainty, to be sure. At times it felt like there were no good choices.

But early on, we could already see that keeping schools closed had terrible consequences for our children, and so we were the first state to require and enforce in-person learning.

Again, we were attacked.

The Associated Press, in a news article *not* an opinion piece, said that my “aggressive push” to reopen schools had “descended into chaos,” creating a “tension between science and politics.”

In other words, one of the country's oldest news organizations, which says it's “dedicated to *factual* reporting” said that keeping schools closed was just good science, while re-opening them was just politics.

That was late August 2020. Fast forward two years, to October of last year.

The Associated Press published another article, this one titled “Online school put US kids behind. Some adults have regrets.”

The authors told the story of children throughout the country who have fallen behind, become depressed, and may never fully recover. They talked to teachers who were angry they were kept out of the classroom.

The article gave this summary: “Some third graders struggle to sound out words. Some ninth graders have given up on school because they feel so behind they can't catch up. The future of American children hangs in the balance.”

Across the country, in states that kept kids out of school, reading and math scores plummeted.

Not in Iowa. Now, that's not to say we don't have more to do; we do.

But we ignored the hysteria, and our kids are better for it.

When we look back on the last six years, a time when Iowans elected Republicans to a majority of the legislature and the governor's office, I think it's important to reflect on what our opponents said about our agenda—and to look back on how well those accusations aged.

The pundits said we were wrong, the experts condemned us, and they underestimated our resolve.

But none of that matters. It doesn't matter because the people of Iowa were with us.

They wanted us to stand our ground; they expected us to be strong.

We did. And we stood the strongest when it mattered the most: When it was about our children.

And here's the thing: I would do it all over again. And what I've come here tonight to tell you, is that I *will* do it again. More importantly, that *we* will do it again.

If we are not providing a foundational education for our children then we are failing.

And when I say our children, I mean *every* child. Our first priority in this legislative session—and what I will be focusing on over the next four years—is making sure that every child is provided with a quality education that fits their needs.

This is no small feat. It will take all of us. And it will involve multiple efforts.

But if your only idea is “more funding,” then you're not putting in the work, and you're not really focused on our children.

Today, we spend \$3.6 billion dollars on preK-12 education, \$1 billion more than we did in 2012. That's a 37% increase.

There are states that spend much less, with better results. Florida spends \$2,000 less per student and outperforms us in math and reading. Other states spend less, with the same results.

This isn't about money.

It's also not about public versus private schools. If that's how you want to frame it; if you want to pretend this is a war between two different school systems, then you're not focused on our children.

I recently spoke with a special education teacher who has been in the public school system for 25 years.



She loves her job. And as both a mother and a teacher, she loves the public school system. Her older daughter excelled in public school, but when her youngest daughter was struggling—struggling with friends, struggling to stay focused, struggling just to get out of bed in the morning—she and her husband made the choice to send her to a private school.

That changed everything. Their daughter “absolutely blossomed.” She enjoyed the added structure of the new school; she even enjoyed wearing uniforms. “We’re all the same,” she told her mom. “It doesn’t matter what brand our jeans are or what shoes we wear. We all get along.”

This young woman went on to graduate with honors and is now a medical professional with a doctorate degree hanging on her wall.

That’s the good part of this story. Here’s the sad part.

When this teacher and mother of two made the personal decision to send one of her daughters to a private school, some of her colleagues turned their backs on her, to the point where it affected her career.

This lifetime public school teacher, who loves the public school system, who has devoted her life to teaching, was ostracized because she made a decision that was best for her daughter.

If we’re really going to make sure that every child has a quality education, then we have to set aside this us versus them mentality. Because it’s not about whose team you’re on, it’s not about your politics, it’s not about you and it’s certainly not about me. It’s about our children.

We either want to give every child a chance to succeed, or we don’t. So tonight, I’m announcing a comprehensive education reform package that will focus on improving education for all children.

It starts by making sure that every family can make the choice that this teacher and mother made: to send their child to the school that best fits their needs.

We have incredible public schools filled with dedicated teachers. My daughter is one of them.

But every child is an individual who deserves an education tailored to their unique needs, and parents are in the best position to identify the right environment.

Some families may want an education that conforms to their faith and moral convictions; some kids may have ambitions and abilities that require a unique educational setting; others may experience bullying or have special needs.

Regardless of the reason, every parent should have a choice of where to send their child—and that choice shouldn't be limited to families who can afford it.

My school choice bill will create education savings accounts for families who choose to send their child to a private school. The State will contribute \$7,598 to that account, which is the amount of funding the State provides for each child who attends a public school.

For students currently attending a private school, the plan will be phased in, focusing first on the families with the lowest income levels. And in three years, every family will have a choice in education. And no child will be limited by income or zip code.

My education plan starts with school choice, but it doesn't end there. As I said, this is about making sure every child receives a quality education, regardless of the school system they're in.

Over the last four years, we haven't shied away from making systemic changes to our public education system.

We recognized that an exclusive focus on a 4-year college degree wasn't working for many students, and invested in alternative pathways that allow for options.

The results have been extraordinary.

We're a leader in work-based learning at all age levels. And Iowa had the highest number of new apprenticeship programs in the country this past year, with even more growth right around the corner.

Last year we launched the nation's first teacher apprenticeship program, and I'm proud to announce that the results have been amazing. The program is on track to have 1,000 apprentices by next year, and interest continues to grow.

As we celebrate this progress, we need to remember that it was only possible thanks to a strong foundation in reading, writing, and math. And we must make sure that foundation is strong in every school, for every child.

In the vast majority of Iowa schools, that isn't a problem. But there are some schools that consistently test in the bottom 5%—that, for whatever reason, need more help.

To that end, I have directed the Department of Education to provide tailored support to these schools; to come alongside the teachers and administrators and provide the resources and knowledge they need.



A key part of that effort will be to improve early childhood literacy, the foundation for all learning. We'll provide specialized training to teachers on the science of reading, using a program that has a track record of success. And if they don't already have it, we'll arm these schools with a curriculum that has proven to be effective.

We'll also have experts on the ground, talking to teachers, administrators and observing classroom instruction. The interaction will result in recommendations that each school can use to formulate an action plan for approval.

This multi-prong approach will ensure that every school, that every child, has the opportunity to succeed.

Improving our education system isn't just about providing more resources; sometimes it's about getting out of the way.

Iowa code contains a long list of requirements that schools must follow. Many of them are beneficial; some are absolutely necessary, like those that protect the rights of parents.

But other requirements are too burdensome. I've heard from teachers and administrators that it's too much. I hear you, and I agree.

This year, we're eliminating redundant reporting requirements, we're giving schools more opportunity to take advantage of dual enrollment, and we're providing more flexibility to achieve their core mission.

We also need to make it easier for schools to use the resources we give them. Today, we're too prescriptive on how some funds can be used—to the point they're not being used.

Right now, there is almost \$100 million earmarked for specific programs that remains unspent in school districts across Iowa.

My proposal will give schools the freedom to use these funds to increase teachers' salaries.

Let's focus on making sure we reward those teachers who work so hard to make a difference in our children's lives.

As you can already tell, much of the focus of tonight's speech is on our children. On how we set them up for a fulfilling and productive life.

But that task doesn't start when they're in grade school. It begins when life does; before the child is even born.

That's why I've fought so hard in the courts to make sure that this legislative body can do what it so clearly has the power to do: protect the unborn.

It's also why we created the MOMS program last year. When fully operational, this statewide network of nonprofits will connect women with pregnancy support services, including safety net resources, housing assistance, and recovery and mental health treatment.

It sends a powerful message: that a pro-life state is one that surrounds *every* person involved in a pregnancy—born and unborn, mother and father—with protection, love, and support.

Every woman facing an unplanned pregnancy deserves to know she is worthy of this, that she is not alone. Just ask Sarah Hurm.

When she was 26 and a single mother to three, Sara found out she was pregnant with #4. Her first reaction was to break down in tears under the stress: How would she ever make it work? What would people say?

Looking for help, she called the father, who told her they needed to be “responsible adults.” To him, that meant abortion.

Feeling like she had no choice, she scheduled an appointment where she took the first pill to induce a chemical abortion.

Immediately she was filled with regret. She had heard the baby's heartbeat, and the sound replayed in her mind. It weighed on her when she picked up her children from school. How is this life different from theirs, she wondered. And it weighed on her when she went to bed that night.

The next morning she called the abortion pill reversal hotline, where help is available 24/7. And thankfully it was. The staff immediately connected her with a local doctor who administered a reversal that saved her baby's life.

Today, Sarah volunteers at a pregnancy clinic that provides support to women facing unplanned pregnancies. She shares her story and her compassion with mothers who are facing the same decision she was. She helps give them the support that was missing for her; support that should be available to every expectant mother.

Sarah and her children, including her son Isaiah who is celebrating his fourth birthday tomorrow, are here with us tonight.

Please join me in recognizing them for their courage to fight for every life.

There's one aspect of Sarah's story I don't want you to miss—the father of her son was not there to support her; in fact, he did the opposite.

It's impossible to overstate the importance of paternal involvement for mothers and children alike.

One pregnancy support center estimated that 85% of their clients would carry their child to term if they had a supportive partner.

Studies show that without a father present, a child is more likely to have behavioral issues, live in poverty, and die in infancy. With him, those indicators and others are reversed. Mothers are more likely to receive prenatal care, have a healthy birth, and experience less stress as a parent.

Tonight, I'm calling on the legislature to expand the MOMS Program to promote paternal involvement and address the needs of fathers. This new funding would allow us to provide non-profit grants to assist at-risk dads, as well as mentorship for school-age males.

This session, in everything we do, let's promote strong and healthy families.

To support our families, we need a strong health care system, in every part of the state. While our healthcare system is in the top ten nationally, we still face challenges, especially in rural Iowa.

That's why, in 2021, we funded two Centers of Excellence, one in Carroll at St. Anthony Regional Hospital and one in the Grinnell Regional Medical Center. These specialty hospitals use local primary care providers to connect rural patients with OBGYN services. They've been a success, so I'm asking the legislature to expand the program to fund two additional centers.

I'm also asking the legislature to fund four OB fellowships for primary care doctors, which will help address the critical demand for services in rural Iowa.

And tonight, I'm announcing that we're increasing funding for the health care apprenticeship program we created last year, taking it from \$3 to \$15 million. In addition to expanding opportunities for nursing pathways, we'll be adding apprenticeships for emergency medical services, mental and behavioral health, and direct support professionals.

Finally, this is the year that we must enact common-sense tort reform to stop the out-of-control verdicts that are driving our OBGYN clinics out of business and medical school graduates out of state.

Iowa is in the minority of states that don't protect their health care systems by placing reasonable caps on non-economic damages.

One hospital administrator said that it's gotten so bad, he's often asked about Iowa's large jury verdicts during recruiting trips. Two years ago, that had never happened. The legal environment is changing, and our laws need to keep up.

We can't put this off another year; we need to get this done.

The opioid crisis is a human tragedy taking place across this country, and fentanyl has taken center stage.

While Iowa maintains one of the lowest overdose death rates in the country, we're still experiencing unacceptable trends.

Overdoses are up by more than 34%, and for Iowans under 25, they're more than double. In 2021, illicit fentanyl was implicated in 83% of all Iowa's opioid-related deaths, compared to just 31% five years ago.

These aren't just numbers; they're missing siblings, parents, and friends. They're shattered families and grief-stricken parents.

Just ask Deric and Kathy Kidd. Their son Sebastian, a normal high schooler, was having trouble sleeping, so he took half a pill of what he thought was Percocet. But that pill was laced with fentanyl, and Deric found him the next morning slumped over his bed. He describes it as an image that will haunt him forever.

Today, Deric and Kathy are working to raise awareness that one pill can kill. If their efforts have helped spare even one family from this agonizing loss, then they can take comfort knowing that their son did not die in vain.

With the help of Deric, Kathy, and Sebastian's story, I'm proud to announce that tomorrow the State is launching a public awareness campaign to help parents understand the threat of fentanyl and how to protect their kids from it.

Deric and Kathy are here tonight. Please recognize them for their courage in bringing this issue to light.

Much of the fentanyl that is killing our citizens and destroying families comes through our country's southern border.

While Iowa can neither plug the holes in that border, nor compel the Biden Administration to care, we can take a stand by treating fentanyl crimes as the atrocities they are.

I'm calling on the legislature to increase penalties for manufacturing and distributing fentanyl in any amount. That means longer sentences and higher fines, even where the quantity is small. And when an overdose leads to death or serious injury, the sentences will be even steeper.

We must also make sure that life-saving treatment is readily available. Today, only pharmacists can distribute naloxone, the drug that reverses the effects of an overdose. Let's change that; let's give our first responders the tools they need to save lives and allow them to get naloxone into the hands of the individuals who need it most.

We should never let an occasion like this go by without recognizing the men and women who put their lives on the line for us:

The law enforcement heroes who patrol our streets at great personal risk and sacrifice. The medical responders who bring healing to the injured. The firefighters who run towards the flames, rather than away. The soldiers who serve our nation at home and abroad.

They're the best among us, and those who sometimes give the ultimate sacrifice. This year, we lost two law enforcement officers in the line of duty.

Fremont County Deputy Melvin Richardson, and Coralville Sgt. John Williams.

Please stand to honor these brave men and all those who put themselves in harm's way on our behalf.

Our law enforcement, military, and first responders put our citizens first, every day. We need to make sure the rest of our government does the same.



State government's customers are its citizens. Their tax dollars also make them its shareholders. That means meeting their needs effectively and efficiently is one of the most important parts of our job.

But like any large organization, government is marked by bureaucracy's natural tendency to grow. If that growth isn't constantly checked and rechanneled toward its core function, it quickly takes on a life of its own.

A longstanding priority of mine has been to steward Iowans' tax dollars responsibly, ensure they get value from the many services that state government provides, and minimize the economic burden of regulation.

Last year, we merged the departments of Human Services and Public Health to create the new Health and Human Services Department.

The change paid off. No employees lost their jobs, nor was any service downgraded in importance. In fact, just the opposite happened. The streamlined organization allowed all parties to take advantage of scale and integration. Related functions were knit more closely together and collaboration improved between agencies.

We saw similar results when we merged our two different groups of administrative law judges, one in workforce development and the other in the department of inspections and appeals. Within three months, a backlog of over 5,400 cases was gone, and Iowans got the decisions they deserved in a timely manner.

Both of these changes resulted in a better, smoother experience for Iowans. They deserve the same across all state government.

It's been nearly 40 years since we've undertaken a comprehensive review of government operations and structure. And frankly, it shows.

Iowa has 37 executive branch cabinet members, significantly more than both our neighbors and best practice. Arkansas, Mississippi, and Oklahoma all have populations and budgets similar to Iowa but just 15 cabinet members.

The result is unnecessary friction for Iowans, with services spread unpredictably across state government. Eleven agencies currently operate some kind of workforce program; more than

100 professional licensing functions are spread across eleven agencies. And these are just two of the most glaring examples.

I have a great team of directors, who are served by thousands of capable, hard-working public servants who care deeply about delivering for Iowans. I'd put them up against any state in America.

But that talent can't meet its full potential when it's hampered by a fractured organizational structure that's run on autopilot for decades. We can do better for Iowans.

I'll be introducing a bill that will improve the services we deliver and streamline our operations by taking us from 37 cabinet agencies to 16.

I look forward to signing it into law and aligning state government with the only reason it exists—serving Iowans.

Government's internal structure isn't the only thing that needs a makeover; so does our complex system of red tape and regulation.

Over time, Iowa's Administrative Code has ballooned to more than 20,000 pages and 190,000 restrictive terms. Many of these rules are unnecessary. Some are actually counterproductive, short-circuiting legitimate economic activity and making our state less competitive.

Today, I signed an executive order that will begin the process of lifting this dead weight from our economy over the next four years. It puts a moratorium on new rulemaking while directing state agencies to assess whether their existing rules—each and every one—are worth the economic cost.

Only those that meet this standard will be reissued. The rest will be repealed. When it's all said and done, Iowa will have a smaller, clearer, and more growth-friendly regulatory system.

When I was sworn in almost six years ago now, I told the story about one of my first acts as an elected leader.

The Clarke County voters had just made me their county treasurer. At that point, I had no plans beyond that. It was an office I had worked in for several years as an employee, and it was an office I was happy to retire in. My only purpose was to serve our citizens.

But that commitment was hampered by a wall that ran through the middle of the office. An actual, physical wall. So I tore it down.

Along with Kevin and a few friends, we removed it piece by piece. And the office worked better for it.

I tell that story because, number 1, it shows the commitment of our first gentlemen. Not only can this guy take down a wall, but he can color hair.

I also share that story because it's a not-so-subtle way of telling you my philosophy. Of demonstrating what I believe the people of Iowa elected us to do.

We're not here for the ceremony; we're not here because we're important; and we're not here to simply preserve the status quo.

We're here to do what needs to be done, and if breaking barriers is necessary, we will.

I began this speech by looking back at the times we've done just that—to Iowans' lasting benefit.

Together, we have built a strong foundation upon which Iowa can continue to rise. A place where families thrive, businesses grow, and government is responsive to the people.

Now, we have a chance to do it again.

To enact an agenda that puts Iowans above bureaucratic systems and special interests. That thinks big, aims high, and makes Iowa a place where everyone has the freedom to flourish.

This is what Iowans expect, it's what they deserve, and I'm confident it's what we will do.

Thank you for the honor to serve as your governor. God bless you, and God bless the great state of Iowa.

*With the start of each new year and a new legislative session, we're filled with anticipation and energy, ready for the challenges ahead and the responsibilities given us. We're also proud of what we've accomplished with the people of this great state.*

Last year, we passed the most significant tax reform package in Iowa's history, eliminating retirement tax and enacting a flat 3.9% income tax rate, the fourth lowest in the nation. We increased school funding for the twelfth consecutive year under Republican leadership by \$159 million. We created the nation's first Registered Apprenticeship program to recruit, educate, and employ more teachers for our schools. We overhauled our unemployment system, shifting its focus to re-employing Iowans sooner and better supporting businesses' workforce needs. We protected girls' sports, bolstered Iowa biofuels, and expanded broadband access to homes, schools, and businesses statewide.

For these reasons and more, Iowa is recognized as the most fiscally responsible state in the nation, remains the #1 state for opportunity, and is ranked in the top ten states to live in America.



Gov. Reynolds signs into law the largest tax cut in state history on March 1, 2022.





“

*Together, we've built a  
strong foundation on which  
Iowa will continue to rise.*

*A place where everyone  
has the freedom to flourish.*

**GOV. KIM REYNOLDS**

photo by: Rogers Photography





Much effort has gone into making this possible. Not only at the Capitol, but across our state where hard-working, resilient, innovative Iowans have always been ready and willing to do their part.

Iowans are real people living real lives, and they deserve a government that advocates on behalf of them for what's best for their families, their communities, and the good of the state.

Together, we've built a strong foundation on which Iowa will continue to rise. A place where families thrive, businesses grow, and government is responsive to those it serves.

***A place where everyone has the freedom to flourish.***

#### GOV. REYNOLDS PROPOSES:

- 1) Supporting success at school
- 2) Promoting healthy families and communities
- 3) Building workforce through apprenticeships
- 4) Aligning government to better serve Iowans
- 5) Combatting the fentanyl crisis
- 6) Protecting state investments



Gov. Reynolds joins the Cannon family to sign a landmark biofuels bill on May 4, 2022.



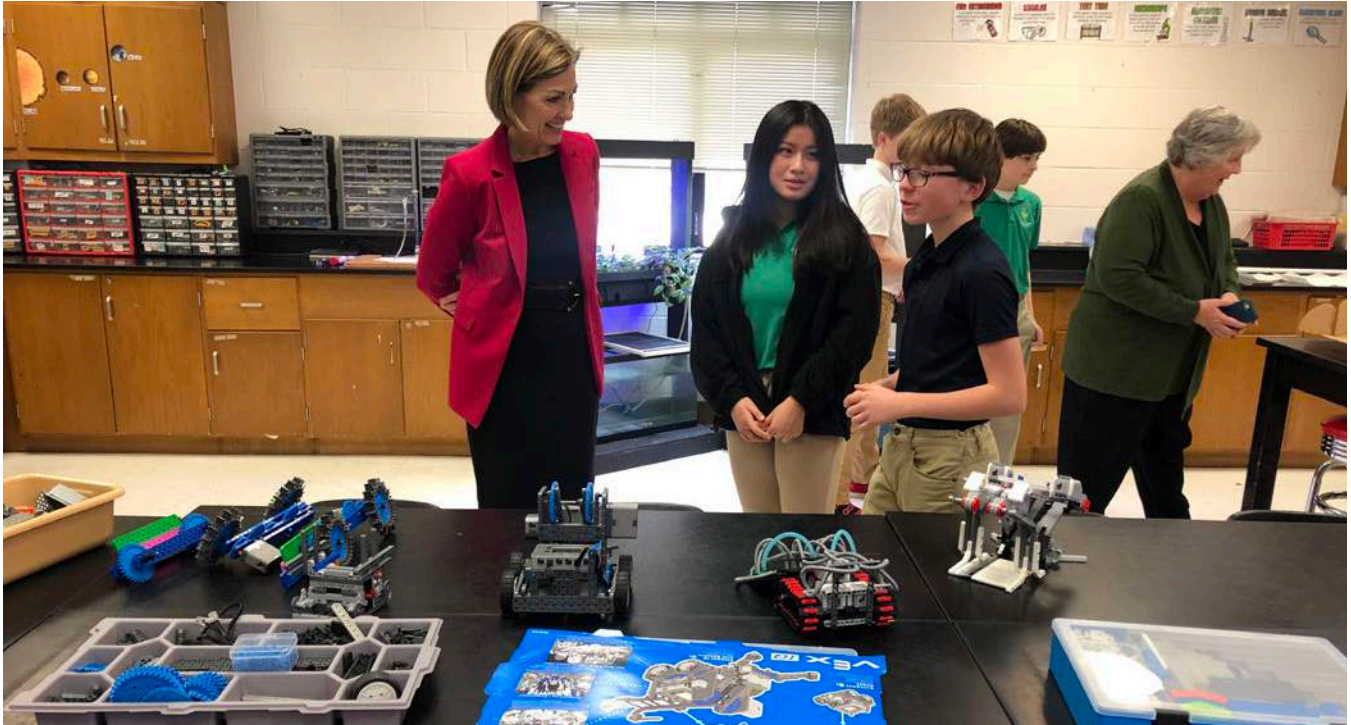
Gov. Reynolds visits Shalom Community Impact Center in Urbandale.



## Supporting Success at School

Education is the great equalizer, providing access to opportunities that help shape the lives of every student. Iowa's public schools are the foundation of our education system. We're proud of our reputation as an education leader.

For most families, public schools are the option of choice – and they should be. ***But public schools aren't the only choice, and for some families, a different educational path may be better for their children.***



Gov. Reynolds visits students in the STEM lab at St. Theresa Catholic School in Des Moines on February 15, 2022.

This year, the state will invest \$7,598 per student in our public school system. These “per pupil” funds are allocated to a student’s district to cover a portion of the cost of their education.

Governor Reynolds believes Iowa’s investment in education should support the success of all students, including those whose families choose to enroll them in an accredited private school rather than a public school.

Critics will say public funds shouldn’t go to private schools. But that’s short-sighted. This isn’t a matter of public versus private and it isn’t a zero-sum game. The state’s investment prioritizes students over systems, and it’s one that will pay off for Iowa’s future.

Every child deserves the opportunity to succeed at school and in life. We should support whichever educational choice makes that possible.

At the same time, we must set Iowa schools up for success. This includes increasing teacher salaries, eliminating burdensome regulations, and allowing options to tailor a community’s educational experience accordingly.

It also means schools should do their part to help parents make informed decisions about their children’s education. Schools should promote a culture of transparency and encourage parental involvement.

## GOV. REYNOLDS PROPOSES:

- 1) Providing education savings accounts (ESAs) equal to the amount of their state per pupil funding to eligible students who choose to attend an accredited private school rather than a public school.
- 2) Giving classroom teachers a raise by using unspent education program funds to supplement salaries.
- 3) Eliminating burdensome or trivial requirements in Iowa code that restrict schools and teachers from tailoring education appropriately for their communities and students.
- 4) Protecting the rights of parents as the primary decision makers regarding their children's education.

“

*If we're serious about improving education for all children, we must make sure that every family can choose the school that best fits their needs.*

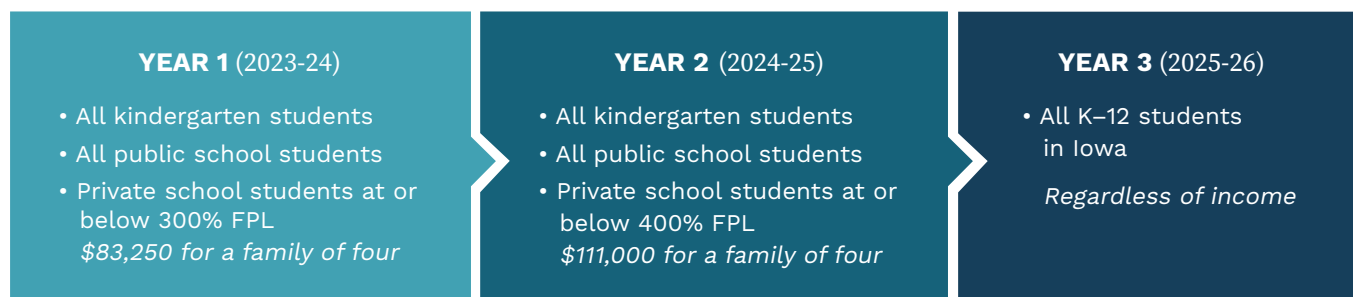
GOV. KIM REYNOLDS

## 1 Education Savings Accounts

Parents who choose to enroll their eligible children in an accredited private school will receive \$7,598 of the per pupil funds allocated annually by the state to use for qualified educational expenses including tuition and fees, textbooks, tutoring, curriculum or material costs, online education programs, vocational or life skills training, standardized test fees, and educational services for students with disabilities.

Funds are deposited into an ESA each year until students graduate or complete high school or turn 20 years of age. At that time, remaining balances are returned to the state general fund.

According to the Students First Act, ESAs will be effective for the 2023-24 school year with the following eligibility:



**The current per pupil allocation that will follow a student who withdraws from a public school is \$7,598.**

Other student funding generated by categorical funding formulas will remain with the respective school districts — even though the students the funds are intended for will no longer be educated there. In fact, public school districts will now receive this categorical funding for students from their district who currently attend private schools, which is new funding they have never received before. It's estimated that Iowa's public schools will retain approximately \$1,205 per pupil in categorical funding for each student who attends private school, generating an automatic boost to their budget.

## ② Teacher Salaries

Governor Reynolds proposes allowing school districts the flexibility to use unspent funding from Teacher Leadership and Compensation, Professional Development, and Talented and Gifted categorical funds for Teacher Salary Supplemental funding. In many cases, this funding has been underutilized due to the prescriptive nature of the funding and process required to reallocate it. This flexibility will allow local school districts the opportunity to spend this funding on increasing teacher salaries.

## ③ Educational Flexibility

Iowa code dictates numerous requirements that schools must meet. Many are burdensome or trivial and provide little or no value to the educational experience. Administrators and teachers have asked for changes, and it's time we listen. Proposals will eliminate redundant reporting, allow greater flexibility in course credits, and encourage schools to offer options best suited to their students.

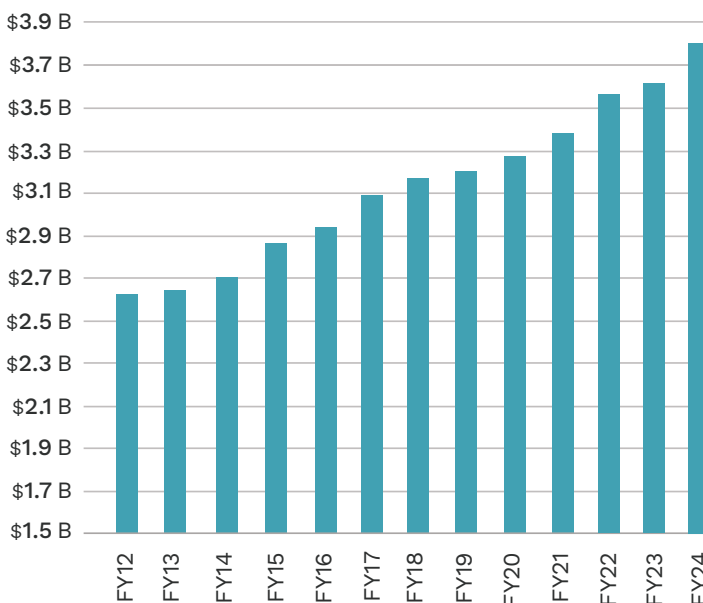
## ④ Parent Empowerment

Parents should have the ultimate responsibility and right to decide what's in the best interest of their children, including when it comes to their education. Governor Reynolds proposes to define parent rights in law, require transparency, and set boundaries to protect Iowa's children from woke indoctrination.



Gov. Reynolds visits Mitchellville Elementary School on November 28, 2022.

### PreK–12 Education Budget:



Gov. Reynolds' FY24 budget proposal

### FY24 Total Education Funding

|                            | AMOUNT           | PER STUDENT      |
|----------------------------|------------------|------------------|
| STATE AID*                 | \$3.88 B         | \$7,598          |
| LOCAL TAXES                | \$2.92 B         | \$6,053          |
| SAVE FUNDS                 | \$626.1 M        | \$1,300          |
| FEDERAL FUNDS              | \$548.8 M        | \$1,140          |
| OTHER FUNDING              | \$452.7 M        | \$940            |
| <b>TOTAL</b>               | <b>\$8.420 B</b> | <b>\$17,031</b>  |
| <b>Per Classroom of 20</b> |                  | <b>\$340,620</b> |

\*State Aid represents the State Cost Per Pupil for FY24 at 2.5% Supplemental State Aid



## Promoting Healthy Families and Communities

Health care issues challenging the nation are impacting communities across our state – a shortage of doctors and nurses, rising costs of care, and the need to improve access to services in rural and underserved areas. That includes ensuring maternal health care is available for women in every corner of our state. We have a responsibility to protect the health and well-being of all Iowans, including pregnant women and the babies they carry. Leveraging our strong public-private partnerships, we will continue to confront these challenges head on.

Another challenge that must be resolved is the issue of tort reform for medical malpractice. While providers and health systems must be held accountable, excessive damages are impacting Iowa's ability to recruit and retain much-needed medical professionals.



Gov. Reynolds met with physicians and administrators at Mahaska Health on October 19, 2022, to discuss rural health care delivery in southeast Iowa.

### GOV. REYNOLDS PROPOSES:

- 1) Increasing support for pregnant women and promoting the importance of fatherhood.
- 2) Establishing a Family Medicine Obstetrical Fellowship to support maternal health in rural and underserved communities.
- 3) Promoting preventative care by improving access to hormonal contraceptives.
- 4) Providing state employees paid parental leave for the birth or adoption of a child.
- 5) Increasing reimbursement for allowable expenses related to adopting a child.
- 6) Improving the affordability of child care through property tax parity for commercial and in-home providers.
- 7) Supporting post-secondary educational opportunities for foster care students.
- 8) Increasing funding for Centers of Excellence to improve access to medical specialties in rural and underserved communities.
- 9) Ensuring the availability of emergency medical care in rural communities.
- 10) Limiting liability for medical malpractice.
- 11) Expanding the Iowa Health Careers Registered Apprenticeship program.
- 12) Launching a rural emergency medical services pilot program.



## ❶ MOMS Program – More Options for Maternal Support

In 2020, 85% of women who had an abortion in Iowa were unmarried; 57% were age 20-29. Protecting the unborn means providing care and support for women experiencing an unplanned pregnancy and promoting fatherhood to strengthen all families. Doing so will foster a strong culture of life in Iowa.

Launched in 2022, MOMS is a statewide program that provides personalized support to pregnant women and stabilization for families. It aims to reduce abortions and improve pregnancy health outcomes, child health and development, and family economic self-sufficiency.

- Increase program funding for a total investment of \$2 million.
- Create and maintain a virtual clearinghouse to help pregnant women understand their options and access resources available to support them.
- Establish fatherhood engagement grants for non-profit organizations that assist men with finding jobs, managing child support obligations, accessing health care, understanding child development, enhancing parenting skills, and more.
- Establish a grant program to support organizations that provide mentoring and social and academic support for at-risk male students in elementary, middle, and high school.

“

*A pro-life state is one  
that surrounds every person  
involved in a pregnancy—  
born and unborn,  
mother and father—  
with protection, love,  
and support.*

GOV. KIM REYNOLDS

## ❷ Family Medicine OB Fellowship Program

Over the last two decades, more than 40 Iowa hospitals have closed maternity departments, mostly impacting rural communities. Establishing a new state-sponsored obstetrics fellowship for family medicine physicians will help ensure more Iowans will have access to maternal health services nearby.

- Invest \$560,000 to fund four one-year obstetrics fellowships for family medicine physicians who commit to practicing in rural and underserved communities for no less than five years upon completion of the program.
- Specialized training will ensure competency in managing pre- and post-natal health care, including for women with complex medical conditions and performing surgical procedures.

## ❸ Preventative Care

Barriers to access can prevent the regular use of birth control. According to the American College of Obstetricians and Gynecologists, over-the-counter access to hormonal contraception has the potential to decrease unintended pregnancy.

- Allow pharmacists to dispense self-administered hormonal contraceptives to patients 18 years and older without a prescription.

## ❹ Paid Parental Leave

Currently, state employees utilize the Family Medical Leave Act, or FMLA, to take unpaid time off following the birth or adoption of a child. As an additional benefit to better support our workforce and their families, paid maternity and paternity leave are proposed.

- Provide four weeks paid maternity leave for mothers and one week paid paternity leave for fathers.



Gov. Reynolds visits with children at Little Hawks Childcare Center in Manilla on March 18, 2022.

## 5 Adoption Subsidy Program

Currently, Iowa reimburses adoptive parents for allowable non-recurring legal fees related to the adoption process at the lowest rate in the Midwest. Increasing the reimbursement amount will provide additional support for new families.

- Increase the reimbursement for allowable legal expenses from \$500 to \$1,000 per adopted child.

## 6 Child Care Affordability

The cost of running commercial child care centers are much higher than those of residential options due to additional overhead expenses. Commercial centers are considered commercial property for state property tax purposes, whereas in-home noncommercial child care operations are taxed as residential property. Lowering the tax burden for commercial centers may encourage growth and improve affordability for families.

- Create a subcategory of commercial property used for child care that treats commercial property the same as residential property for the purposes of applying assessment limitations, lowering the property tax burden and creating property tax parity between commercial child care operations and in-home noncommercial operations.

## 7 Educational Access for Students Formerly in Foster Care

Each year, 23,000 youth nationwide age out of the foster care system. According to the National Youth in Transition Database, only 19% of 21-year-olds formerly in foster care in Iowa were enrolled in high school, GED classes, post-secondary classes, or college; 4% reported receiving a vocational certificate/license, associate's or bachelor's degree; and 30% had experienced homelessness in the last two years.

Educational attainment is a key factor in long-term financial stability and well-being. The All Iowa Opportunity Scholarship is available for students who age out of Iowa's foster care system or are adopted after age 16. However, current eligibility requirements may create barriers for some students.

- Change the statutory provision that requires foster care students to begin enrollment within two years of graduating high school or receiving a diploma.
- Change the requirement of scholarship recipients to maintain attendance for consecutive semesters, allowing intermittent semesters.



Gov. Reynolds tours the Tyler Family Cancer Center at Cass Health in Atlantic on September 15, 2022.

“

*I'm committed to a strong health care system that supports healthy families in every part of our state, including rural Iowa.*

GOV. KIM REYNOLDS

## 8 Regional Centers of Excellence

Improving access to specialty health care in Iowa's rural communities requires innovation and collaboration among regional providers. By maintaining primary care locally and partnering regionally to develop Centers of Excellence that focus on medical specialties such as maternal health, surgery, or cancer treatment, Iowa can ensure high quality care is accessible statewide. Grants will be awarded to two proposals that meet the targeted medical needs of local and regional residents and establish partnerships between rural hospitals and health systems to leverage resources and develop a sustainable care model.

- Invest \$575,000 to fund two additional regional Centers of Excellence, increasing the total number to four.
- State grants will be supplemented by community investments.



## 9 Rural Emergency Hospital Designation

We need solutions that maintain emergency medical care in rural communities. The Centers for Medicare and Medicaid Services (CMS) will implement a new Rural Emergency Hospital (REH) designation in January 2023, allowing rural and Critical Access Hospitals to avert potential closures and treat patients for emergency medical situations, observation care, or other outpatient services for up to 24 hours.

- Establish a new category of hospital licensure to enable certain rural and Critical Access Hospitals to receive federal health care reimbursement as Rural Emergency Hospitals.

## 10 Tort Reform

Iowa's health systems must be able to recruit and retain medical professionals. Current medical malpractice laws in our state make it difficult. Excessive damages have directly affected maternity department closures and the low number of OB/GYNs in Iowa compared to neighboring states. When accidents or mistakes occur, providers should be held accountable, but tort litigation must be handled responsibly and reasonably to avoid far-reaching consequences.

- Limit liability by establishing a hard cap on non-economic damages in cases of medical malpractice.

## 11 Iowa Health Careers Registered Apprenticeship Program

Last year, Governor Reynolds launched the Iowa Health Careers Registered Apprenticeship program to help recruit young Iowans to nursing careers. This year's proposal will expand program funding to \$15 million and add certifications for other in-demand positions. *Read more on the following page.*

## 12 Rural EMS Pilot Program

The Governor's Empower Rural Iowa Initiative will provide grant funding to pilot a new delivery model of emergency medical services in two rural counties. The grant program aims to decrease emergency response times by notifying the nearest volunteer responders to stabilize victims until an ambulance arrives.

- Grantees will receive \$50,000 each to support volunteer recruitment and training, and purchase lifesaving equipment for each volunteer.
- Grant recipients will also get access to technology which allows emergency dispatchers to alert the nearest volunteers through an app on their phone.



Gov. Reynolds visits Mahaska Health in Oskaloosa on October 19, 2022.

# Building Workforce through Apprenticeships

Iowa's jobs numbers have rebounded to pre-pandemic levels. Employers are eager to grow their businesses and create more jobs in our state. But today Iowa already has nearly 79,000 open jobs, which far exceeds the number of workers available to fill them. Health care, specifically nursing-related positions, account for three of the state's top five most in-demand occupations.

Solving Iowa's workforce shortages requires short and long-term solutions. Last year, Governor Reynolds introduced legislation to create two new high school Registered Apprenticeships that address some of Iowa's most pressing needs.

A first-in-the-nation program designed to increase Iowa's education workforce trains high school students to earn a paraeducator certificate and helps currently employed paraeducators complete a teaching degree. Another encourages health care careers by preparing high school students to become a certified nurse assistant (CNA) even before graduation, qualify for entry-level clinical jobs, and pursue additional training or education for more career options.

Governor Reynolds invested funding for 450 new health care apprentices and 1,000 paraeducator and teacher apprentices over two years, and both programs are on track to meet those goals.

Iowa is a national leader in its use of Registered Apprenticeship programs to build its workforce.

### Apprenticeships:

- Generate awareness of in-demand jobs.
- Help people develop the skills they need to attain them.
- Create a talent pipeline for employers.

Further expansion of these programs will attract new businesses and jobseekers to our state, making Iowa an employment destination.



Gov. Reynolds meets with Humboldt County Memorial Hospital EMS on June 29, 2022.



## GOV. REYNOLDS PROPOSES:

- 1) Expanding Iowa's Health Careers Registered Apprenticeship programs (RAPs) to include additional certifications.
- 2) Establishing a State Apprenticeship Agency (SAA) authorized by the US Department of Labor to register and oversee programs and agreements statewide.

“

*Iowa is on the leading edge  
of creating innovative,  
first-in-the-nation  
apprenticeship programs  
to grow our own  
skilled workforce.*

GOV. KIM REYNOLDS

### ① Iowa Health Careers Registered Apprenticeship Program

Based on the early success of the program and the need for additional health care workers, total funding will be increased from \$3 million to \$15 million, and the program expanded to offer additional health care certifications addressing other critical needs across the state.

- Establish new or expand existing high school RAPs for nursing certifications including CNAs and LPNs with the potential of pursuing a RN.
- Establish collaborative, community-based emergency medical service RAPs that lead to EMR, EMT, and paramedic certificates.
- Create in-house related training instruction (RTI) programs that certify direct care professionals (Levels I, II and III) for employment in assisted living and nursing facilities, private homes, community-based services, and programs for people with disabilities.
- Incentivize behavioral health providers to create RAP pathways for community health workers, substance abuse counselors and behavioral health counselors.

### ② State Apprenticeship Agency

Iowa can be more responsive to employers and better address their specific workforce needs by managing apprenticeship program agreements and oversight at the state level, rather than through the US Department of Labor's Office of Apprenticeship.

- Establish the Iowa Office of Apprenticeship within Iowa Workforce Development, leveraging existing staff to oversee program development, compliance, business engagement, and grant management.
- As required by USDOL, appoint a state-level advisory board which includes governor-appointed members from multiple industry sectors to ensure program performance and sustainability.

# Aligning Government to Better Serve Iowans

When state government operates efficiently and effectively, the result is better service to its people and better stewardship of taxpayer dollars.

It's been nearly 40 years since Iowa last conducted a comprehensive, enterprise-wide assessment of government operations and structure. Today, Iowa has 37 executive branch cabinet members, significantly more than our neighboring states and best practice. Arkansas, Mississippi, and Oklahoma all have populations and budgets similar to Iowa but just 15 cabinet members. Likewise, Iowa's per capita expenditures exceed those of similar-size states and larger bordering states.

The needs and expectations of Iowans have changed over the last four decades. Now is the time to be forward looking so Iowa is in a strong position to attract citizens, expand business, and grow the economy.

Since taking office, Governor Reynolds has leveraged opportunities to streamline government and improve efficiency. Building upon successes during her first term and recommendations from the Governor's Economic Recovery Advisory Board, she has directed a thorough assessment of all executive branch agencies to improve organizational and operational alignment, elevate service to Iowans, and sharpen the state's competitive edge.

## GOV. REYNOLDS PROPOSES:

- 1) Strategically aligning executive branch structure, operations, and personnel to elevate service, improve efficiency, and reduce the total number of cabinet-level departments from 37 to 16.
- 2) Reducing state government's office space footprint to align with industry standards and generate cost savings.
- 3) Consolidating common technology systems and services.
- 4) Recovering additional Medicaid drug rebates and capturing Department of Corrections medical, pharmaceutical, and behavioral health costs for inmates from the federal government.
- 5) Aligning regionally operated Community Based Corrections programs within the Department of Corrections to strengthen the corrections system statewide, drive evidence-based outcomes, and improve recidivism and public safety.
- 6) Selling state-owned farmland to generate revenue.

“

*State government can't realize its full potential while it's still set-up to conduct business as it did 40 years ago. We can do better for Iowans.*

GOV. KIM REYNOLDS

## 1 Key Alignment Proposals

Reduce the number of cabinet-level departments by **aligning agencies with similar business operations** to leverage shared services, improve efficiency, and decrease cost.

**Centralize similar programs** that currently exist across several agencies into a single department with the resources, experience, and subject matter expertise to achieve the best outcomes for Iowans.

**The Department of Inspections and Appeals** will expand its Administrative Hearings Division and create a new Professional Licensing Division to include health and occupational licenses.

Community Based Corrections is proposed to merge with the **Department of Corrections**, creating operational consistency statewide that improves public safety and equal justice.

The Board of Educational Examiners, College Student Aid Commission, STEM Advisory Council, and other education-related services are proposed to align with the **Department of Education** to better support students across Iowa's education continuum.

The Department on Aging, Department of Human Rights, Early Childhood Iowa, and other human services-focused organizations are proposed to align with the **Department of Health and Human Services**, strengthening program coordination and improving quality of life for Iowans.

## 2 How Iowans Benefit from Alignment

- Reduces the size of government and creates significant **savings for taxpayers** and the state.
- Elevates the state's services and programs to **improve experience and outcomes** for Iowans.
- Creates a **more convenient, full-service** experience for citizens and businesses by aligning departments with related services.
- Ensures Iowans get the **right support at the right time**, avoiding unintentional gaps in service by aligning specific programs within a single department.
- Breaks down silos and **improves coordination** among state agencies, improving operations, performance, and outcomes.

### FOUR-YEAR COST SAVINGS OPPORTUNITIES

| ALIGNMENT PROPOSALS             | YEAR 1          | YEAR 2          | YEAR 3          | YEAR 4          | TOTAL SAVINGS    |
|---------------------------------|-----------------|-----------------|-----------------|-----------------|------------------|
| Strategic Personnel Alignment   | \$18.6 M        | \$19 M          | \$19.4 M        | \$19.8 M        | <b>\$76.8 M</b>  |
| Reduce Office Space Footprint   | \$13 M          | \$3.5 M         | \$3.5 M         | \$3.5 M         | <b>\$23.5 M</b>  |
| Consolidate Common Technology   | \$15.3 M        | \$15.3 M        | \$15.3 M        | \$15.3 M        | <b>\$61.2 M</b>  |
| Recover Medicaid Matching Funds | \$ 5.5 M        | \$0.3 M         | \$0.3 M         | \$0.3 M         | <b>\$6.4 M</b>   |
| DOC Medical Cost Capture        | \$0.5 M         | \$0.5 M         | \$0.5 M         | \$0.5 M         | <b>\$2 M</b>     |
| Community Based Corrections     | \$3 M           | \$3 M           | \$3 M           | \$3 M           | <b>\$12 M</b>    |
| Land Sales                      | \$17.6 M        | —               | \$15.1 M        | —               | <b>\$32.7 M</b>  |
| <b>TOTAL SAVINGS</b>            | <b>\$73.5 M</b> | <b>\$41.6 M</b> | <b>\$57.1 M</b> | <b>\$42.4 M</b> | <b>\$214.6 M</b> |

# Combating the Fentanyl Crisis

The surge of illegal drug trafficking at our nation's southern border under the Biden Administration is undeniably fueling a nationwide fentanyl crisis and its resulting overdose epidemic.

In 2022, the Drug Enforcement Administration (DEA) seized enough fentanyl to kill every American. In Iowa alone our crime lab has processed 23,459 grams of powder-based opioids and roughly 96,242 pills containing fentanyl.

***The leading cause of overdose deaths in America, fentanyl is a powerful synthetic opioid that's 50 times stronger than heroin and up to 100 times stronger than morphine.*** Sadly, the majority of fentanyl related deaths are accidental because counterfeit prescription pills are being laced with lethal doses.

While illegal, counterfeit pills are relatively easy to make, market, and distribute. They can be purchased person-to-person, online, and even on social media, making them too easily available to anyone with a smartphone, including young Iowans.

These pills look like legitimate prescription medication but may contain lethal amounts of fentanyl.

## Experts say:

- As little as 2–3 milligrams of fentanyl can be deadly.
- According to the DEA, 4 out of every 10 fake pills can kill.
- It only takes one pill to kill.

Fentanyl is infiltrating Iowa communities, from our major metro areas to our small towns, and it's threatening the lives of our citizens and children.

“

*We won't stop fighting until  
we reduce fentanyl in Iowa  
and hold criminals accountable.*

GOV. KIM REYNOLDS



Gov. Reynolds holds a press conference to raise awareness of the increasing threat of fentanyl on July 12, 2022.

## GOV. REYNOLDS PROPOSES:

- 1) Increasing penalties for manufacturing fentanyl, delivering fentanyl, or possessing with the intent to deliver.
- 2) Enhancing sentences for fentanyl crimes that cause death or serious injury, or involve minors.
- 3) Expanding distribution of medications like naloxone that can reverse opioid overdose.

### 1 Increase Criminal Penalties

The proposal decreases the fentanyl weight for federal penalties allowing more serious charges, longer sentences, and higher fines against individuals with smaller amounts of the drug.

- 50 grams of fentanyl and more will now carry prison sentences up to 50 years and a fine up to \$1 million.
- 5 grams but not more than 50 grams of fentanyl will now carry prison sentences of up to 25 years and a fine up to \$100,000.
- 5 grams or less of fentanyl will now carry prison sentences of up to 10 years and a fine of up to \$50,000.

### 2 Enhanced Sentences

In certain situations, sentencing terms for fentanyl-related crimes can be doubled or tripled.

- If a fentanyl crime results in the death or serious injury of an individual, the sentence is enhanced two or three times the term.
- Sentences will be enhanced to twice the term for manufacturing in the presence of a minor or delivering any controlled substance to a minor. Currently, this law only applies to methamphetamine.

### 3 Expand Access to Life-saving Medication

Naloxone is a medication used to rapidly reverse or reduce the effects of opioid overdose. More lives can be saved if these injections are readily available to those who can administer them at the right time and place. Iowa can improve access to naloxone by expanding secondary distributors as defined in law to include:

- Law enforcement agencies
- EMS programs
- Fire departments
- School districts
- Licensed health care providers, including behavioral health providers
- County public health departments
- Iowa Department of Health and Human Services

In 2016, Governor Reynolds signed a law allowing pharmacists to dispense naloxone without a prescription to Iowans. Iowans can also request naloxone through the University of Iowa's Tele-Naloxone program by visiting their website at [www.naloxoneiowa.org](http://www.naloxoneiowa.org).



## Protecting State Investments from ESG

Investment management firms are required to make investment decisions that maximize financial returns to the greatest extent possible. But across the country, an unfortunate trend has emerged among prominent investment firms that prioritize political agendas and woke ideology above their clients' returns. "Environmental, social, and governance," or "ESG" practices are not only legally suspect—they are financially reckless.

We must ensure that ESG has no place in our state's finances. Public officials are responsible for investing billions of dollars in retirement funds, pension funds, and other investment vehicles. Those hard-earned dollars must not be sacrificed to advance progressive social causes like green energy or gun control at all costs.

State law is already clear that public money can't be invested in companies that support international terrorism, human rights atrocities, and threats against key allies such as Israel. With the increased prevalence of ESG practices among investment firms, more must be done to protect Iowa's investments.

### GOV. REYNOLDS PROPOSES:

- 1) Investment firms that manage the state's money must not boycott fossil fuel energy or firearms companies, or generally invest funds to further environmental, social, governance, political, or ideological interests over maximized returns.
- 2) The state must scrutinize companies in which it invests public funds and divest from those that take engage in ESG practices.



Gov. Reynolds signs a bill opposing boycotts of Israel during a formal meeting with Israeli Consul General to the Midwest Yinam Cohen on March 23, 2022.

# National Economic Conditions

U.S. economic growth slowed in 2022 as inflation soared to the highest rate in 40 years. However, the labor market remains robust. Further, inflation seems to have cooled over the last few months, albeit remaining elevated.

The Federal Reserve has raised interest rates sharply to bring inflation down and cool the economy. As interest rates have increased broadly, stock and bond prices have declined. With higher mortgage rates, home sales have significantly slowed.

Supply chain issues have improved somewhat, with some inventory builds for key retailers.

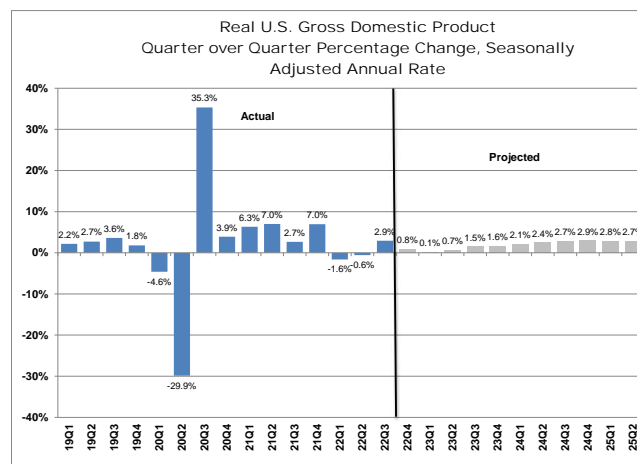
Real consumer spending growth has slowed but remains positive despite the pick up in inflation. However, the savings rate has fallen sharply, suggesting that spending growth may not be sustainable.

## U.S. Real Gross Domestic Product (GDP)

U.S. real (inflation-adjusted) GDP accelerated 2.9 percent in the third quarter of 2022, after contracting in the prior two quarters. Even though two contracting quarters of real GDP is referred to as a “rule of thumb” recession, the National Bureau of Economic Research (NBER) looks at a broad range of indicators for the breath, depth, and duration of declines of a range of economic indications to date recessions.

In the third quarter, real consumer spending increased 1.7 percent, down from 2.0 percent in the second quarter. Goods spending contracted slightly as services spending increased. Residential investment spending declined sharply with the slowing housing market.

Moody's Analytics forecasts that real GDP will decelerate in the fourth quarter of 2022, and come to a halt in the first quarter of 2023. By 2024, GDP growth is expected to be around 2.0 percent or higher.

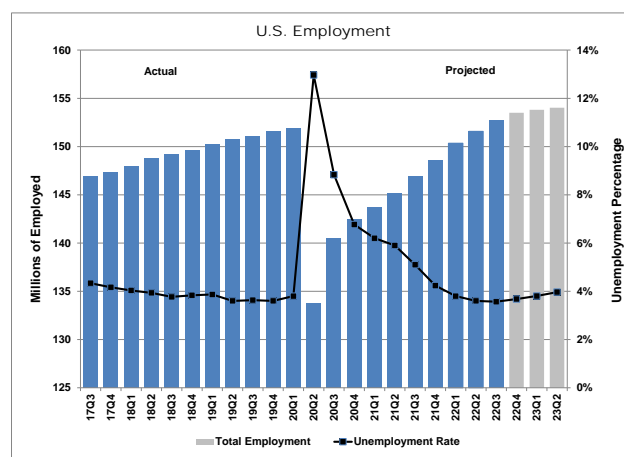


Source: Moody's Analytics, as of December 2022

## U.S. Employment

For November 2022, total nonfarm payroll employment increased by 263,000 jobs, and the unemployment rate was flat at 3.7 percent.

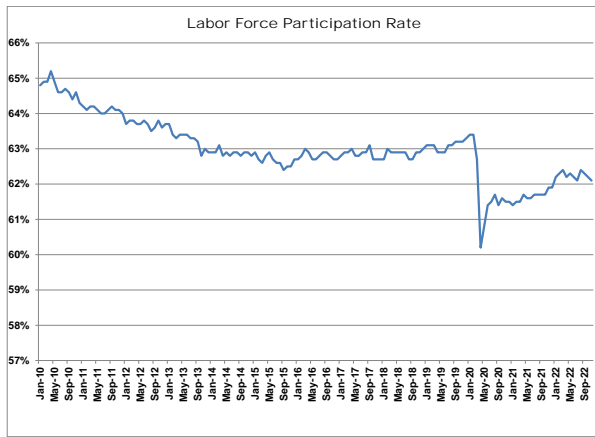
Moody's Analytics estimates that the U.S. labor market is on track to gain 4.1 million jobs in 2022. Moody's Analytics expects job growth to decelerate in 2023 with growth of 1.4 million jobs and then, slow again in 2024 with growth of 0.7 million jobs.



Source: Moody's Analytics, as of December 2022

The labor participation rate declined slightly in November 2022 compared to October, down to 62.1 percent from 62.2 percent. Participation remains stubbornly below its pre-pandemic level.

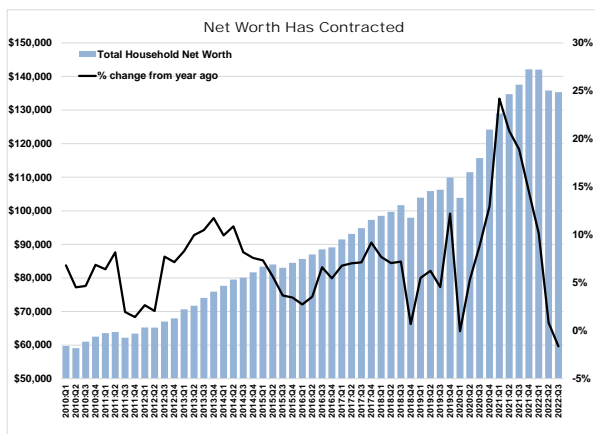




Source: Bureau of Labor Statistics, as of November

## Consumer Wealth and Spending

Net worth soared over the previous two years with the boom in the stock market and the injection of federal stimulus dollars. However, with weaker asset prices, net worth has contracted after reaching record highs.



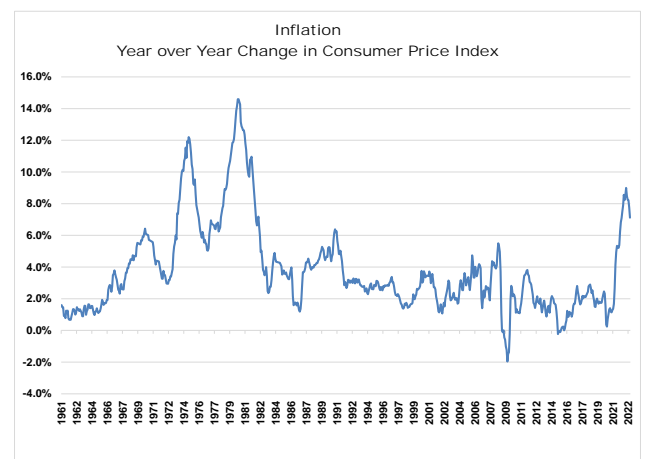
Source: Federal Reserve, Federal Reserve Bank of St. Louis, as of Q3 2022

Despite inflation, consumers are spending. Moody's Analytics expects spending growth to be 3.6

percent in the fourth quarter of 2022 before slowing to 1.4 percent in the first quarter of 2023.

## Inflation

The year over year pace of inflation based on the consumer price index (CPI), the most well-known measure of inflation, reached nearly 9.0 percent in June, the fastest pace in a generation. The dramatic turn in price growth comes after years of low inflation, where policy-makers were concerned about too little inflation instead of too much. Both strong demand and lack of supply have driven up prices. Inflation dropped to 7.1 percent as of November.



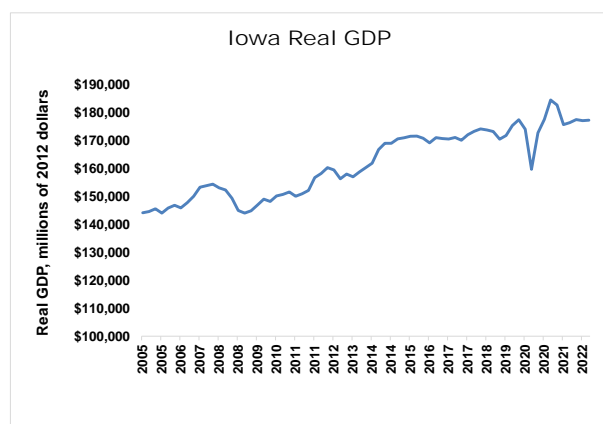
Source: Federal Reserve Bank of St. Louis, Bureau of Labor Statistics, as of November 2022

# Iowa Economic Conditions

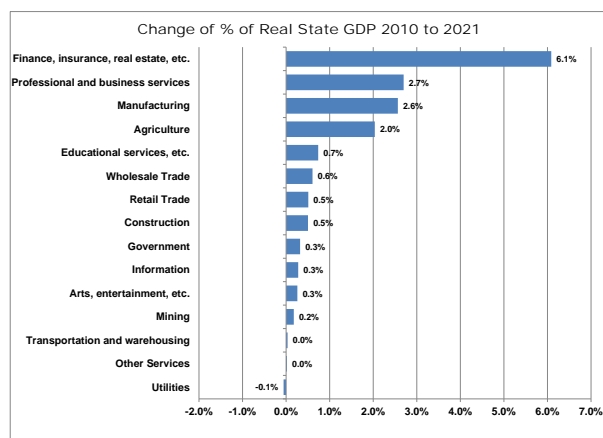
## Iowa Gross Domestic Product

Iowa real GDP hit an all-time high in the first quarter of 2021, before dropping sharply by the third quarter. The swings in output were related to volatility in the agricultural sector. Iowa real GDP increased slightly in the fourth quarter of 2021 and the first quarter of 2022, before declining in the second quarter of 2022. Real GDP increased 0.3 percent in the third quarter. Construction detracted nearly 1.0 percentage point off of the overall growth.

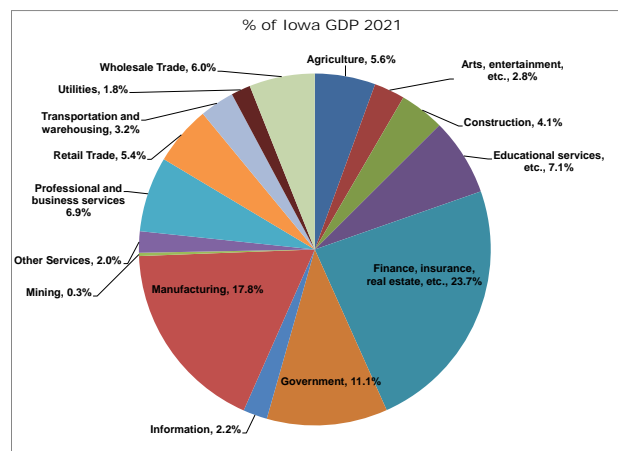
In 2021, 23.7 percent of the state's GDP was in finance and insurance, up from 16.9 percent in 2010. Manufacturing made up 17.8 percent of Iowa's GDP, up from 15.6 percent in 2010.



Source: Bureau of Economic Analysis, as of Q3 2022



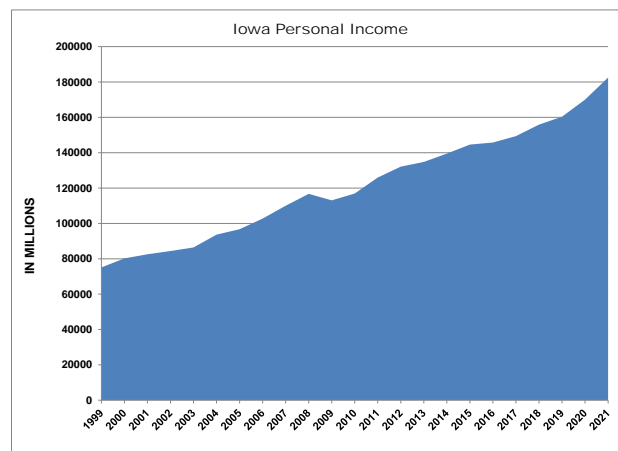
Source: Bureau of Economic Analysis



Source: Bureau of Economic Analysis

## Personal Income

Iowa personal income grew almost 6 percent in 2020 and grew another 7.3 percent in 2021 as inflation accelerated and a broad range of income types grew.

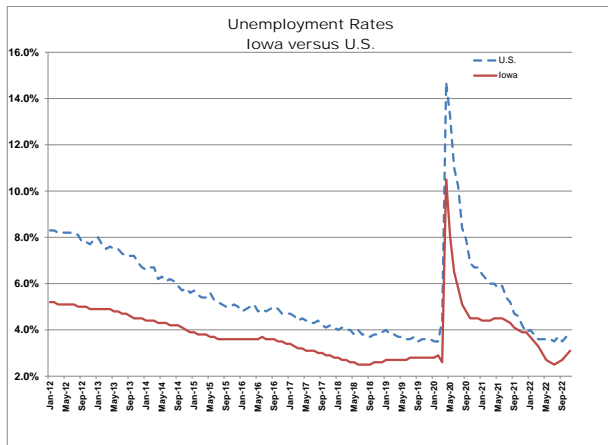


Source: Bureau of Economic Analysis, as of 2021

## Employment

Iowa's labor market has moderated but remains strong. The state gained 42,800 jobs over the last year, with most jobs added in the leisure and hospitality and manufacturing sectors.

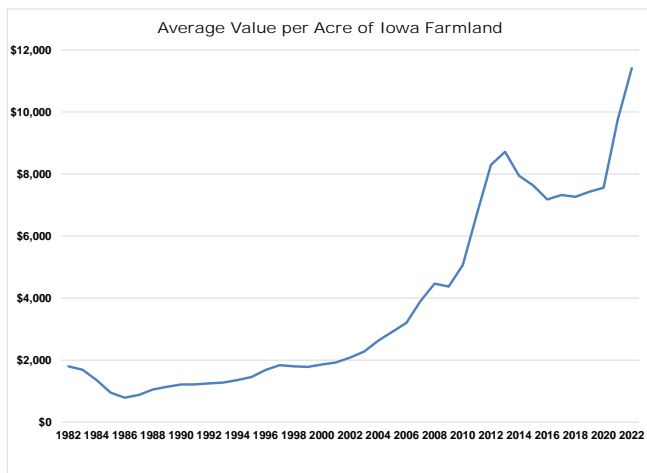
Iowa's unemployment rate has historically been below the national average. As of November 2022, the state unemployment rate was 3.1 percent, up from a recent low of 2.5 percent reached in July, but still down 0.8 percent from one year ago. The national unemployment rate was 3.7 percent. Iowa's labor force remains below its pre-pandemic level, albeit it is improving.



Source: Bureau of Labor Statistics

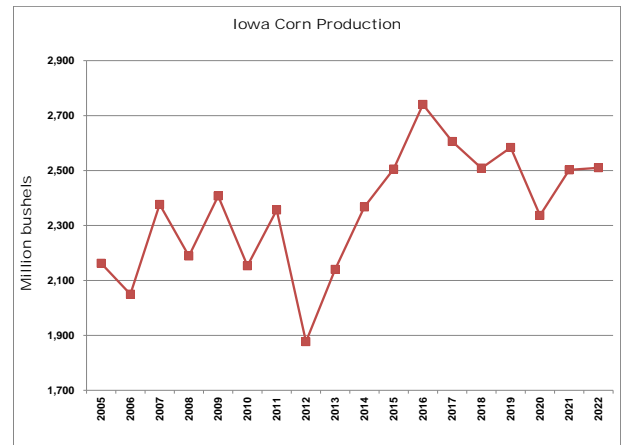
## Agriculture

Iowa State University's December 2022 Land Value Survey, indicated that the average land value increased to the highest nominal value on record, with data going back to 1941. The estimated \$11,411 per-acre statewide average for all qualities of land represents a 17.2 percent increase from 2021. According to the survey, the 2022 value is the highest in inflation-adjusted terms since 2013. This year's rise is largely attributable to strong commodity prices, limited supply, and low interest rates through the summer.

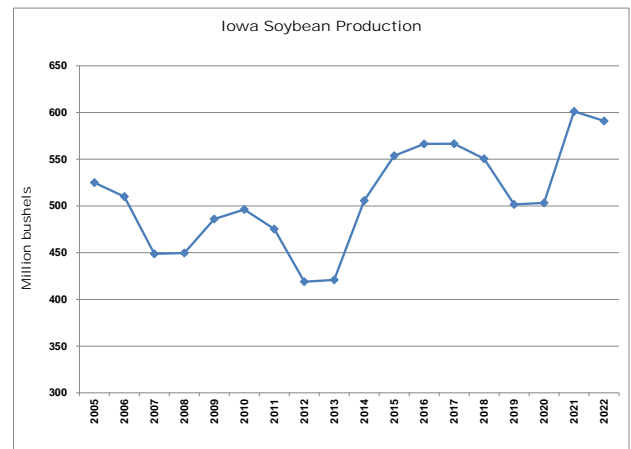


Source: Iowa State University, as of December 2022

The November 2022 update from the United States Department of Agriculture (USDA) found that, if realized, corn production would reach 2.51 billion bushels in 2022. Based on conditions as of November, yields are expected to average 202 bushels per acre. Corn planted acreage is estimated at 12.9 million acres. An estimated 12.5 million of the acres planted will be harvested for grain. Soybean production is forecast at 591 million bushels. Soybean acreage is estimated at 10.1 million acres with 10.0 million acres to be harvested.

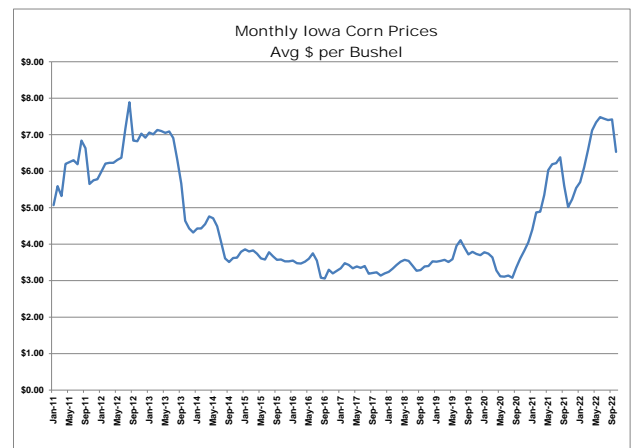


Source: United States Department of Agriculture

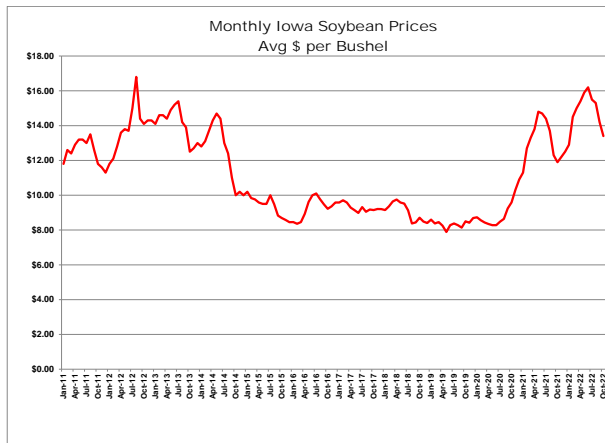


Source: United States Department of Agriculture, as of November 2022

As reported by the USDA, the average price received by farmers in Iowa for corn during October 2022 was \$6.53 per bushel, up from \$5.02 a bushel one year ago, but below June's peak of \$7.48. The average price received by farmers in Iowa for soybeans was \$13.40 per bushel during October 2022, down from \$16.20 reached in June but up from \$11.90 last October.



Source: NASS/USDA, as of October 2022



Source: NASS/USDA, as of October 2022

### Iowa Leading Indicators

The Iowa Department of Revenue produces a monthly index based on economic indicators. The Iowa Leading Indicators Index (ILII) was created as a tool to predict turning points in Iowa employment. The ILII is derived from eight Iowa-specific economic indicators and one national indicator. The Department designed the ILII to forecast the likely future direction of economic activity in Iowa. The techniques used to build the

ILII follow those used by the Conference Board to construct the national leading indicators index. A movement in 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.



Source: Iowa Department of Revenue, as of October 2022

The ILII increased to 109.6 in October 2022(100=1999) from 109.5 in September. The ILII appeared to have peaked several months back, but the move in October is encouraging.



***THIS PAGE INTENTIONALLY LEFT BLANK***

# Budgeting Policies

---

## **Basis of Budgeting**

Iowa's budget is prepared on a modified cash basis that is used to establish and ensure compliance with enacted budgets according to applicable statutes and administrative procedures. For each fund, except for the General Fund, the total amount appropriated or budgeted to be spent may not exceed the fiscal year's estimated revenues available plus the unappropriated surplus fund balance (or less a deficit) of the preceding year. The fiscal year begins July 1 and ends June 30.

For budgeting purposes, with the modified cash basis of budgeting, tax receipts are recorded at the time of deposit during the fiscal year. During the accrual period, tax receipts are determined when earned and adjusted back to the appropriate fiscal year. All other receipts are deposited to the appropriate fiscal year in which the revenues were earned if received within 60 days after the end of the fiscal year; if received after those 60 days, they are recorded in the fiscal year received. For expenditures, statute requires that no payment for goods or services may be charged subsequent to the last day of the fiscal year unless the goods or services are received on or before the last day of the fiscal year. The only exceptions allowed are repair projects, purchases of specialized equipment and furnishings, and other contracts for services and capital expenditures for the purchase of land or erection of buildings or new construction or remodeling which were committed and in progress prior to the end of the fiscal year. In

other words, except for the previously mentioned exceptions, the state must have received the goods or services on or before June 30, creating an actual liability.

## **Relationship to the Generally Accepted Accounting Principles (GAAP)**

Under GAAP, the General Fund is used to account for all financial resources except those required to be accounted for in another fund. This differs materially from the Budget Basis General Fund, which is defined primarily by legislation. As a result, over 400 funds are classified as part of the General Fund under GAAP; only one is included in the Budget Basis General Fund. Further information on the measurement focus and basis of accounting for funds reported in the state's Annual Comprehensive Financial Report is discussed in Note 1 to the Financial Statements of that report.

## **Budget Control**

The annual budget process serves as the foundation for the state's financial planning and control. Each year departments are required to submit budget requests to the Department of Management (DOM) by October 1 for the subsequent fiscal year. The state's budget is prepared by DOM for the Governor, along with the proposed appropriation bills for the subsequent fiscal year, and is required to be submitted to the General Assembly by February 1. The General Assembly approves the appropriation bills which establish spending authority for the upcoming year. The Governor has the authority to approve, veto

or line-item veto appropriation bills as they are presented to her.

Departments may request revisions to allotments, appropriation transfers, or supplemental appropriations. DOM approves revised allotments within an appropriation, subject to the Governor's review. The Governor and the Department of Management approve all appropriation transfers. The Governor and the General Assembly act on supplemental appropriation bills in a manner similar to original appropriations. Appropriations lapse at fiscal year-end, and unobligated balances revert to the state treasury unless otherwise provided.

All claims presented for payment must be approved by the appropriate department. The expenditure must be for a purpose intended by law, and a sufficient existing and unexpended appropriation balance must be available. Budgetary controls are incorporated into state accounting systems. The annual budget of the state is established through separate appropriations to individual departments for specific purposes, special outlays and/or operating expenditures. Budget control is essentially maintained at the department level except for certain grant and aid programs where control is maintained at the program level.

### **General Fund**

For budgetary purposes, the General Fund of the state receives those revenues of the state not required to be deposited in other funds. General Fund revenues are obtained from the payment of state taxes and from federal and non-tax revenue sources. Major tax revenues to the General Fund include the

individual income tax, corporate income tax, sales/use tax, and certain other taxes and revenue.

For budgetary purposes, the state has classified General Fund revenues as either "appropriable" or "appropriated." Appropriable revenues consist of all General Fund revenues other than appropriated revenues. Appropriated revenues consist of fees and charges together with support payments and reimbursements (including federal funds). Because these revenues are routinely credited to the General Fund appropriation for the operation of the applicable department rather than being appropriable for other General Fund expenditures, they are referred to as "appropriated."

### **General Fund Expenditure Limitation**

The Code of Iowa, section 8.54, establishes a state General Fund expenditure limitation of 99 percent of the adjusted appropriable revenue estimate. The adjusted revenue estimate is the appropriable revenue estimate for the General Fund for the following fiscal year as determined by the Revenue Estimating Conference.

Adjustments may be made by adding any new revenues which may be considered to be eligible for deposit into the General Fund subtracted by any revenues which are considered not eligible for deposit into the General Fund that are determined to happen after the Revenue Estimating Conference meets. "New revenues" means moneys which are estimated to be received by the state due to increased tax rates or changes in tax structures and increased or newly created fees. For expenditure limitation purposes, only 95 percent of the

new revenues may be added. Reductions to the General Fund estimate due to tax rate or structure changes and reduced or eliminated fees are made at 100 percent of the amount.

### **Reserve Funds**

The Economic Emergency Fund was created in Iowa Code section 8.55. The Economic Emergency Fund is separate from the General Fund of the state, and the balance in this fund is not considered part of the General Fund. The moneys in the Economic Emergency Fund do not revert to the General Fund, unless and to the extent that they exceed the maximum balance. The maximum balance of the Economic Emergency Fund is the amount equal to 2.5 percent of the adjusted revenue estimate for the fiscal year. If the amount of moneys in the Economic Emergency Fund is greater than the maximum balance, the excess is required to be transferred to the General Fund. The moneys in this fund may be appropriated by the General Assembly for emergency expenditures. However, starting in Fiscal Year 2012, there was a standing appropriation from the Economic Emergency Fund to the Executive Council to pay for performance of duty claims approved by the Executive Council. The balance in the Economic Emergency Fund may be used in determining the cash position of the General Fund of the state for payment of state obligations. Interest or earnings on moneys deposited in the fund are credited to the Rebuild Iowa Infrastructure Fund.

The Cash Reserve Fund was created in Iowa Code section 8.56. This fund is separate from the General Fund of the state, and the balance in the fund is not considered part of

the General Fund. The moneys in the Cash Reserve Fund cannot be transferred, used, obligated, appropriated, or otherwise encumbered except as provided under Iowa Code section 8.56. Interest or earnings on moneys deposited in the Cash Reserve Fund are credited to the Rebuild Iowa Infrastructure Fund. The balance in the Cash Reserve Fund may be used in determining the cash position of the General Fund of the state for payment of state obligations. The maximum balance of the fund is the amount equal to 7.5 percent of the adjusted revenue estimate for the fiscal year. If the amount of moneys in the Cash Reserve Fund is greater than the maximum balance, the excess is required to be transferred first to the GAAP Retirement Account and, if not needed in this account, it is then transferred to the Economic Emergency Fund.

### **Significant Budget Policies**

Governor Reynolds is committed to strong budget and financial policies, making the budget not only balanced but sustainable for the long term. These policies include the following:

#### *Maintaining the Reserve Funds and Keeping Them Full*

Having reserve funds and keeping them full is crucial in bringing the budget into fiscal sustainability. That does not mean the funds should never be used; they are clearly in place for emergencies. However, a balanced approach in using the reserves is important because full depletion of reserves in one year without other budget adjustments can create a structural gap.



### *Using One-Time Funding for One-Time Purposes*

Additionally, using one-time funding for ongoing operations creates a structural gap in the budget. It is important that one-time funds be identified and used only for one-time purposes.

### *Long-Term Planning*

A five-year financial plan for state government allows the Governor and Legislature to better track the long-term impacts that taxing and spending decisions in the subsequent year have on the ability of the state to balance its budget, meet critical future needs, and avoid budget cliffs for years. Past practices tended to focus on a year-to-year approach to balancing the budget. As a result, little regard was given as to how current decisions impacted future budgets, created new burdens for taxpayers or hindered our ability to meet critical future needs. Governor Reynolds is committed to a forward-looking approach to budgeting to prevent the pitfalls of a year-to-year approach.

### *Budget Process*

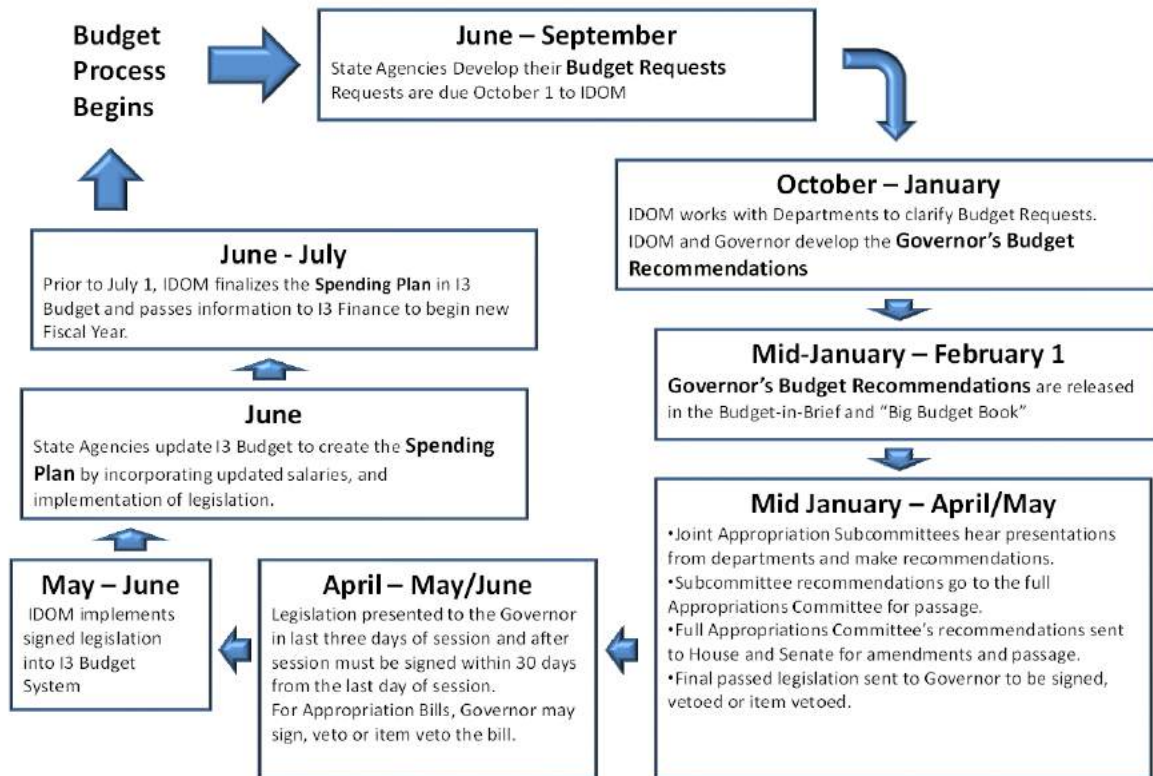
Preparation of the Governor's budget for the State of Iowa is the responsibility of DOM. Preparation, deliberation, and execution of the budget is a continual process throughout the year. This process regularly involves the

Legislative and Executive Branches with occasional counsel from the Judicial Branch.

The budget process starts when DOM sends out budget instructions in June/July. State agencies are required by statute to submit their budget requests for the upcoming fiscal year by October 1. From October through December, DOM works with other departments and the Governor's Office to review and analyze department requests. The Governor is required to hold a public hearing for citizens to voice their opinions regarding the upcoming budget.

The Governor is required by law to submit her budget recommendations to the Legislature by February 1 along with appropriation bills. The Legislature passes appropriation bills during the session and sends them to the Governor for signature. The Governor has the options of signing, vetoing, or item vetoing the bill.

During May/June, departments enter their spending plans based upon the enacted appropriation bills. The spending plans are transferred to the accounting system, and spending is tracked through the accounting system during the fiscal year. At the end of the fiscal year, remaining appropriation balances after the payment of all appropriate expenditures are reverted to the original fund.



***THIS PAGE INTENTIONALLY LEFT BLANK***

# General Fund Revenues

---

The General Fund is primarily comprised of the state's major tax revenues and includes personal income tax, sales and use tax, and corporate income tax. For Fiscal Year 2024, these taxes are estimated to make up approximately 94 percent of gross General Fund revenues. The remaining 6 percent comes from a combination of lesser taxes including inheritance tax, insurance premium tax, and franchise tax along with fees and other revenue sources. Transfers from other funds to the General Fund also occur.

## Major Revenue Sources

A general description of the three major sources of General Fund revenues are as follows:

- *Personal Income Tax.* This tax was enacted in 1934 and imposed on Iowa taxable income of individuals and estates and trusts. Individuals under 65 years of age with a net income of less than \$9,000 (\$13,500 if married) are generally not required to pay Iowa income tax or file a tax return. Individuals who are at least 65 years of age are generally subject to the tax if their income exceeds \$24,000 (\$32,000 if married). Social Security benefits and all military retirement pay are exempt from taxation. As of tax year 2022, Iowa has a progressive tax structure of nine rates on individual tax ranging from 0.33 to 8.53 percent. For tax years starting January 1, 2023, federal deductibility is eliminated and tax rates are reduced to four rates ranging from 4.4 to 6.0 percent. Iowa will reduce the number of brackets each year thereafter, phasing into a flat tax rate of 3.9 percent effective 2026.
- *Sales and Use Tax.* This tax was enacted in 1934 and imposed on the gross receipts from the purchase of tangible personal property and payment for performing enumerated services sold. Major exemptions from this tax include food for home consumption, prescription drugs and medical devices, motor fuel and motor vehicles (which are subject to a fee which is deposited in the Road Use Tax Fund). Also, certain machinery and equipment used in processing and agricultural production are

exempt from this tax. A rate of 6 percent is imposed on taxable transactions. One-sixth of this amount is transferred from the General Fund to the Secure an Advanced Vision for Education (SAVE) Fund for distribution to local school districts for school infrastructure projects.

- *Corporate Income Tax.* This tax was enacted in 1934 and imposed on Iowa net income earned by the corporations in Iowa (single sales factor). Iowa has a progressive tax structure with rates ranging from 5.5 to 9.8 percent in tax year 2022. Corporate income tax rates are subject to reduction based on the extent to which actual receipts exceed \$700 million each fiscal year. In tax year 2023, Iowa will have two corporation income tax brackets, with rates of 5.5 percent and 8.4 percent, respectively. Depending on corporate tax receipts in each fiscal year, the corporate tax rate will reach a flat rate of 5.5 percent.

## Diversion of General Fund Revenues

Over the years, diversion of General Fund revenues has occurred. This is done in a variety of ways, either through the allowance of tax credits for specific purposes or from a direct diversion of revenues before they are deposited into the General Fund.

## Expected State Tax Credit Claims

Fiscal Years 2023 and 2024 General Fund revenues, as established by the Revenue Estimating Conference on December 14, 2022, include estimates provided by the Department of Revenue for numerous tax credits available to taxpayers. The table on the next page shows the tax credits that are expected to be claimed against the state. In some cases, any person or corporation meeting the eligibility criteria can claim the credit. In other cases, tax credits are awarded to individuals or corporations which meet specific criteria set out in the tax credit. Where there is a "cap" on the credit, there is a maximum that may be claimed either in one year or over a period of years.



**State Tax Credit Expected Claims Projection**  
(\$ in millions)

| <b><u>Tax Credit Program</u></b>                                             | <b><u>FY2022</u></b> | <b><u>FY2023</u></b> | <b><u>FY2024</u></b> |
|------------------------------------------------------------------------------|----------------------|----------------------|----------------------|
| <b><u>Capped Program</u></b>                                                 |                      |                      |                      |
| EDA Awarded Sales Tax Refund                                                 | (27.4)               | (18.9)               | (10.3)               |
| Accelerated Career Education Tax Credit                                      | (4.4)                | (4.1)                | (4.1)                |
| Beginning Farmer Tax Credit                                                  | (4.9)                | (5.7)                | (5.9)                |
| Custom Farming Contract Tax Credit                                           | -                    | (0.0)                | (0.0)                |
| Employer Childcare Credit                                                    | -                    | -                    | (0.8)                |
| Endow Iowa Tax Credit                                                        | (4.7)                | (5.9)                | (5.1)                |
| Enterprise Zone Program                                                      | (0.8)                | (0.4)                | (0.1)                |
| Enterprise Zone Program-Housing Component                                    | (2.6)                | (0.5)                | -                    |
| High Quality Job Program                                                     | 4.1                  | (27.1)               | (44.5)               |
| High Quality Jobs Program Corporation Tax Credit for Third Party Sales Taxes | (0.6)                | (0.6)                | (0.6)                |
| Historic Preservation and Cultural and Entertainment District Tax Credit     | (35.6)               | (44.0)               | (37.7)               |
| Redevelopment Tax Credit                                                     | (3.1)                | (8.9)                | (6.4)                |
| Renewable Chemical Production Tax Credit                                     | (0.5)                | (1.6)                | (1.7)                |
| Renewable Energy Tax Credit                                                  | (4.3)                | (4.2)                | (4.5)                |
| School Tuition Organization Tax Credit                                       | (13.5)               | (17.4)               | (18.5)               |
| Solar Energy System Tax Credit                                               | (4.6)                | (8.5)                | (4.2)                |
| Venture Capital Tax Credit-Innovation Fund                                   | (3.0)                | (4.1)                | (4.5)                |
| Venture Capital Tax Credit-Iowa Fund of Funds                                | -                    | -                    | -                    |
| Venture Capital Tax Credit-Qualified Business                                | (1.3)                | (1.7)                | (1.7)                |
| Venture Capital Tax Credit - Venture Capital Funds                           | -                    | -                    | -                    |
| Wind Energy Production Tax Credit                                            | (0.1)                | (0.5)                | (0.4)                |
| Workforce Housing Tax Incentive Program                                      | (11.2)               | (34.9)               | (38.5)               |
| <b>Total Capped Programs</b>                                                 | <b>(118.5)</b>       | <b>(188.9)</b>       | <b>(189.7)</b>       |
| <b><u>Uncapped Programs</u></b>                                              |                      |                      |                      |
| Adoption Tax Credit                                                          | (0.8)                | (1.1)                | (1.3)                |
| Biodiesel Blended Fuel Tax Credit                                            | (23.7)               | (21.8)               | (25.4)               |
| Charitable Conservation Contribution Tax Credit                              | (0.9)                | (0.6)                | (0.6)                |
| Child and Dependent Care Tax Credit                                          | (25.7)               | (11.7)               | (15.9)               |
| E15 Gasoline Promotion Tax Credit                                            | (4.2)                | (5.6)                | (5.6)                |
| E85 Gasoline Promotion Tax Credit                                            | (2.4)                | (3.2)                | (3.2)                |
| Early Childhood Development Tax Credit                                       | (0.7)                | (0.8)                | (0.8)                |
| Earned Income tax Credit                                                     | (74.4)               | (68.6)               | (73.1)               |
| Ethanol Promotion Tax Credit                                                 | (0.4)                | (0.1)                | (0.0)                |
| Farm to Food Donation Tax Credit                                             | (0.0)                | (0.1)                | (0.1)                |
| Geothermal Heat Pump Tax Credit                                              | (0.5)                | (0.6)                | (0.6)                |
| Geothermal Tax Credit                                                        | (0.0)                | (0.0)                | (0.0)                |
| Hoover Library Tax Credit                                                    | (2.2)                | (1.6)                | (0.3)                |
| Iowa New Job Training Program Withholding Credits (260E)                     | (35.4)               | (44.9)               | (45.1)               |
| Iowa Industrial New Job Training Program (260E)                              | -                    | -                    | -                    |
| New Capital Investment Program Investment Tax Credit                         | -                    | -                    | -                    |
| New Jobs and Income Program Investment Tax Credit                            | -                    | -                    | -                    |
| Research Activities Tax Credit                                               | (50.2)               | (91.5)               | (103.2)              |
| Supplemental Research Activities Tax Credit                                  | (2.9)                | (4.9)                | (4.6)                |
| Targeted Jobs Tax Credit from Withholding                                    | (4.0)                | (1.7)                | (1.2)                |
| Tuition and Textbook Tax Credit                                              | (22.8)               | (23.3)               | (21.8)               |
| Volunteer Firefighter and EMS Tax Credit                                     | (3.2)                | (3.2)                | (3.1)                |
| <b>Total Uncapped Programs</b>                                               | <b>(254.3)</b>       | <b>(285.2)</b>       | <b>(305.8)</b>       |
| <b>Tax Credit Program Total</b>                                              | <b>(372.8)</b>       | <b>(474.1)</b>       | <b>(495.5)</b>       |

Note: These estimates are based on the Tax Credit Expected Claims Projection published by the Department of Revenue in December 2022. The table above reflects the tax credits that are likely to be claimed in a given fiscal year based on previous experience. The projected claims are incorporated in the FY2023 and FY2024 REC estimates.

Source: Iowa Department of Revenue

## Other Revenue Diversions

Programs have been established over the years which receive a specific diversion of revenue before they are deposited into the General Fund. These programs include:

- *Flood Mitigation Program.* Established in 2012, the program provides funding to certain governmental entities for flood mitigation projects. It is estimated that \$30.0 million will go to the fund in Fiscal Year 2024.
- *Reinvestment Districts.* Established in 2013, the program allows municipalities to establish reinvestment districts and receive specified amounts of state sales tax revenues collected in those districts for use in undertaking projects in the districts. The estimate for Fiscal Year 2024 is \$2.2 million.
- *Health Care Trust Fund.* Starting in Fiscal Year 2014, all cigarette and tobacco taxes are deposited into the Health Care Trust Fund. This fund is used exclusively for the Medical Assistance (Medicaid) program. The estimates are \$189.8 million in Fiscal Year 2023 and \$189.9 million in Fiscal Year 2024.
- *Gaming Revenues.* As discussed in another section, gaming revenues were diverted for specific purposes; however, due to a change in statute, starting in Fiscal Year 2019, \$2.2 million is now deposited into the General Fund annually.
- *Beer and Liquor Control Fund.* Before transfers are made from the Beer and Liquor Control Fund to the General Fund, \$1 million is transferred annually to the Economic Development Authority to use for statewide tourism marketing campaigns.
- *Judicial Revenues.* As discussed in another section, \$13.8 million of judicial revenues will be diverted to pay for prison construction bonds in Fiscal Year 2024.
- *Real Estate Transfer Tax.* Thirty percent, up to \$7 million, of real estate transfer tax is deposited into the State Housing Trust Fund with 5 percent, up to 0.9 million, of the real estate transfer tax transferred to the Shelter Assistance Fund. It is estimated that in Fiscal Year 2023, \$7 million will be deposited into the State Housing Trust Fund and \$0.9 million into the Shelter Assistance Fund. It is estimated that in Fiscal Year 2024, \$7 million will be deposited into the State Housing Trust Fund and \$0.9 million to the Shelter Assistance Fund.
- *Lottery Transfers.* Lottery revenues of \$2.5 million are transferred to the Veterans Trust Fund and \$0.1 million to the Public Safety Survivor Benefits Fund annually before any transfer of lottery profits are made to the General Fund.

# Capital Budgeting

---

A capital project is defined by statute as specific activities which involve the construction of either new facilities or significant, long-term renewal improvements to existing facilities. Capital projects may also include funding for major or routine maintenance or for equipment or software over \$250,000. Capital projects do not include highway and right-of-way projects or airport capital projects funded by non-state grants, gifts, or contracts obtained at or through state universities if the projects do not require a commitment of additional state resources for maintenance, operations, or staffing. A capital project shall not be divided into small projects in such a manner as to thwart the intent of this section to provide for the evaluation of a capital project whose cost cumulatively equals or exceeds \$250,000.

The capital budget presented in this document, itemized by department, is for Fiscal Year 2024 Governor's recommendations.

## **Department of Administrative Services**

### *Major Maintenance*

- \$20 million in Fiscal Year 2024 from the Rebuild Iowa Infrastructure Fund (RIIF) for major maintenance projects on state properties.

### *Routine Maintenance*

- \$2 million for Fiscal Year 2024 from RIIF for routine maintenance projects on state properties.

## **Department of Corrections**

### *DOC Capitals Request*

- \$4.9 million in Fiscal Year 2024 from RIIF for various capital projects at the Correctional institutions.

## **Department of Health and Human Services**

### *Facility Renovation and Remodeling*

- \$5.6 million in Fiscal Year 2024 from RIIF for the Woodward Tunnel Decentralization.

## **Department of Natural Resources**

### *State Park Infrastructure Renovation*

- \$5 million in Fiscal Year 2024 from RIIF for State Park major maintenance projects in the State Park system.

### *Lake Dredging and Water Quality*

- \$9.6 million in Fiscal Year 2024 from RIIF for lake restoration, dredging, and water quality projects.

### *Remodel State Fair Building*

- \$500,000 for repairs to the Department's historical building on the State Fairgrounds.

## **Department of Public Defense**

### *Facility and Armory Maintenance*

- \$1 million in Fiscal Year 2024 from RIIF for facility and armory major maintenance around Iowa.
- \$1 million in Fiscal Year 2024 from RIIF for armory upgrades throughout Iowa.
- \$250,000 in Fiscal Year 2024 from RIIF for upgrades at Camp Dodge.
- \$2.4 million for the replacement of the Joint Forces Headquarters (JFHQ) chiller at the Iowa National Guard.

## **Iowa Communications Network**

### *HVAC Replacement at the Lucas Building Switch Room*

- \$578,000 in Fiscal Year 2024 from RIIF for the replacement of the HVAC system in the Lucas Building switch room.

## **Board of Regents**

### *Iowa State University Construction of Veterinary Diagnostic Lab*

- \$10 million in Fiscal Year 2024 from RIIF for the 2<sup>nd</sup> phase of the Iowa State University Diagnostic Lab addition. An additional appropriation of \$10 million is recommended in Fiscal Year 2025 for a total amount of \$20 million.

### *Renovation of Iowa School for the Deaf girl's dormitory*

- \$2.9 million in Fiscal Year 2024 from RIIF for HVAC and electrical renovation work at the Iowa School for the Deaf girl's dormitory. An additional appropriation of \$2.9 million is recommended in Fiscal Year 2025 from RIIF for a total cost for the project of \$5.7 million.

**State Fair Board***Remodel Fair Barns*

- \$6 million in Fiscal Year 2024 from RIF for the remodeling of the barns at the State Fairgrounds.

**Legislative Branch***Routine Maintenance*

- \$500,000 in Fiscal Year 2024 from RIF for routine maintenance projects at the State Capitol and Miller building.

**Department of Transportation***Major Maintenance*

- \$5.3 million in Fiscal Year 2024 from the Primary Road Fund for major maintenance projects on state transportation properties.

*Routine Maintenance*

- \$4.7 million in Fiscal Year 2024 from the Primary Road Fund for routine maintenance projects on state transportation properties.

*Davenport Facility Construction*

- \$21.9 million in Fiscal Year 2024 from the Primary Road Fund for the construction of a new Davenport Facility Complex.

# Bond Summary

## Bonds

The Treasurer of State, multiple authorities, and the Board of Regents have authority to issue debt. The Governor has specific responsibility to monitor the state's debt. In order to meet this responsibility, the Governor has established debt management goals for the state. The goals include:

- Maintaining debt affordability standards and limiting capital borrowing and funds,
- Borrowing at the lowest possible cost of funds and adapting to investor demand,
- Monitoring the state's outstanding indebtedness for possible refunding opportunities, and
- Maintaining ongoing relationships with rating agencies to obtain the highest ratings possible.

Under Iowa's Constitution, general obligation bonds over \$250,000 cannot be issued without approval by the voters. The state does not have any outstanding general obligation bonds. Debt that is issued is paid from dedicated revenue sources and does not constitute a liability against the state.

## Outstanding Bonds

Shown at the end of this section are the outstanding bonds that have been issued by the State of Iowa or related entities. The outstanding principal on the debt at the end of Fiscal Year 2022 is \$7.0 billion.

## Outstanding Bonds Supported by State Revenues

The outstanding debt discussed in this section includes bonds that the General Assembly and Governor have authorized and committed specific revenue sources to for paying the debt services. The debt service on the revenue bonds is paid from these specific, dedicated revenue sources that would otherwise be available for appropriation by the General Assembly.

## Gaming Revenues

The state has dedicated future gaming revenues from the taxes and certain fees collected at the riverboats and casinos to be deposited into various debt service funds to repay debt issued for I-JOBS Programs. I-JOBS bonds were issued in July 2009 and October 2010 to finance certain infrastructure projects and certain grant and loan programs of the state.

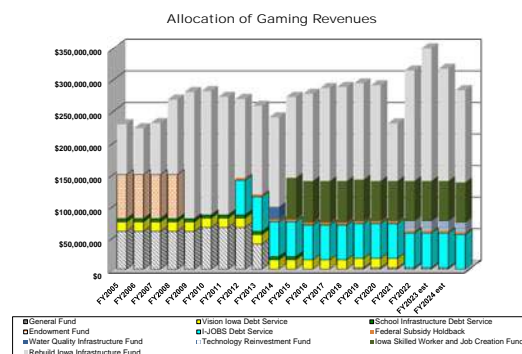
The Fiscal Year 2023 allocation of gaming revenues is as follows:

### Gaming Revenue Overall Allocation (in millions)

|                                           |                 |
|-------------------------------------------|-----------------|
| IJOBS Debt Service                        | \$ 55.0         |
| Federal Subsidy Holdback Fund             | \$ 3.8          |
| Water Quality Infrastructure Fund         | \$ 15.0         |
| Iowa Skilled Worker and Job Creation Fund | \$ 63.7         |
| General Fund                              | \$ 2.3          |
| <b>Total Specific Allocations</b>         | <b>\$ 139.8</b> |

Source: Iowa Department of Management

As seen in the following chart, the diversion of gaming revenues has grown since Fiscal Year 2004, impacting the amount of funds available to go to the Rebuild Iowa Infrastructure Fund.

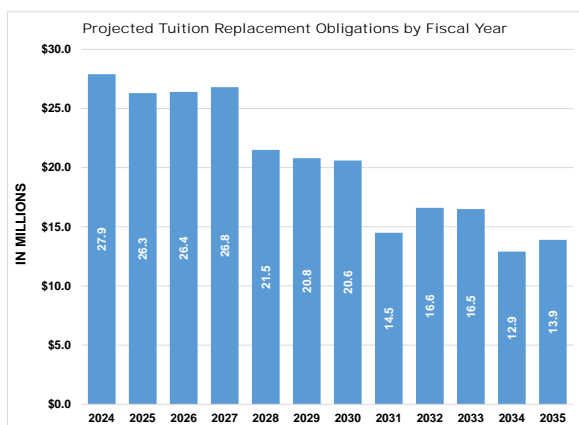


Source: Iowa Department of Management



Also, out of the Rebuild Iowa Infrastructure Fund, an annual appropriation is now being made to the Board of Regents to help repay Academic Revenue Bonds issued by the Board for capital projects on the three main campuses.

This appropriation, known as Tuition Replacement, is \$27.9 million in Fiscal Year 2023. The bonds issued are not projected to be paid off until Fiscal Year 2035.



Source: Board of Regents

Total estimated gaming revenue for Fiscal Year 2024 is \$317.6 million, \$86.7 million or 27 percent of which is set aside for debt service on bonds.

### Judicial Revenues

For Fiscal Year 2024, the first \$13.8 million of court fines and fees due to the State General Fund are diverted to pay for Prison Construction Bonds. These bonds were issued in July 2010 for the construction of a maximum-security prison at Fort Madison in the amount of \$135,050,000. A partial advanced refunding was done on these bonds in July 2016. The final maturity on these bonds is 2027.

### Utilities Assessments

For Fiscal Year 2024, the Utilities Board and the Consumer Advocate will pay \$881,290 for debt service on the bonds issued for the building of the Iowa Utilities Board and Consumer Advocate State Building. The payment of debt will come from the Utilities Board and Consumer Advocate charges

billed to the various industries they regulate. The original issuance on the bonds was \$12,640,000 with the final maturity in 2029.

### Tobacco Master Settlement Agreement Revenues

For Fiscal Year 2024, an estimated \$51.1million or 78 percent of the total amounts payable to the state under the Tobacco Master Settlement Agreement (MSA) is pledged as security for bonds issued by the Tobacco Settlement Authority. The original and advance refunding bond proceeds provided funding for various capital projects. The original bonds were issued in 2001 with an advance refunding done in 2005 and 2019. Total issuance was \$1.365 billion over the three issuances with the bonds' final maturity in 2065. The remaining 22 percent of amounts payable under the MSA are deposited into the Rebuild Iowa Infrastructure Fund.

### Outstanding Bonds Supported by Other Funding Sources

#### Universities

##### Academic Revenue Bonds

The Legislature periodically authorizes the Board of Regents to issue Academic Revenue Bonds for construction, reconstruction, and renovation of facilities at the three state universities. The revenue repayment of the bonds is derived from student tuition and fees. As described previously, the Governor recommends and the Legislature appropriates annually funds (Tuition Replacement) to reimburse the universities for tuition and fees used to pay the debt service on the bonds. In Fiscal Year 2024, the Governor's recommended tuition replacement appropriation from the Rebuild Iowa Infrastructure Fund is \$27.9 million.

##### Self-Supporting Bonds

The Board of Regents is authorized under various Iowa Code sections to issue bonds which are repaid from self-supporting units at each of the three universities. Examples of self-supporting units are dormitory systems, athletic facilities, student health facilities, and the University of Iowa Hospitals and Clinics.

As of June 30, 2022, the universities had an original issuance amount of \$3,192,085,000 for bonds with outstanding principal of \$1,920,487,107.

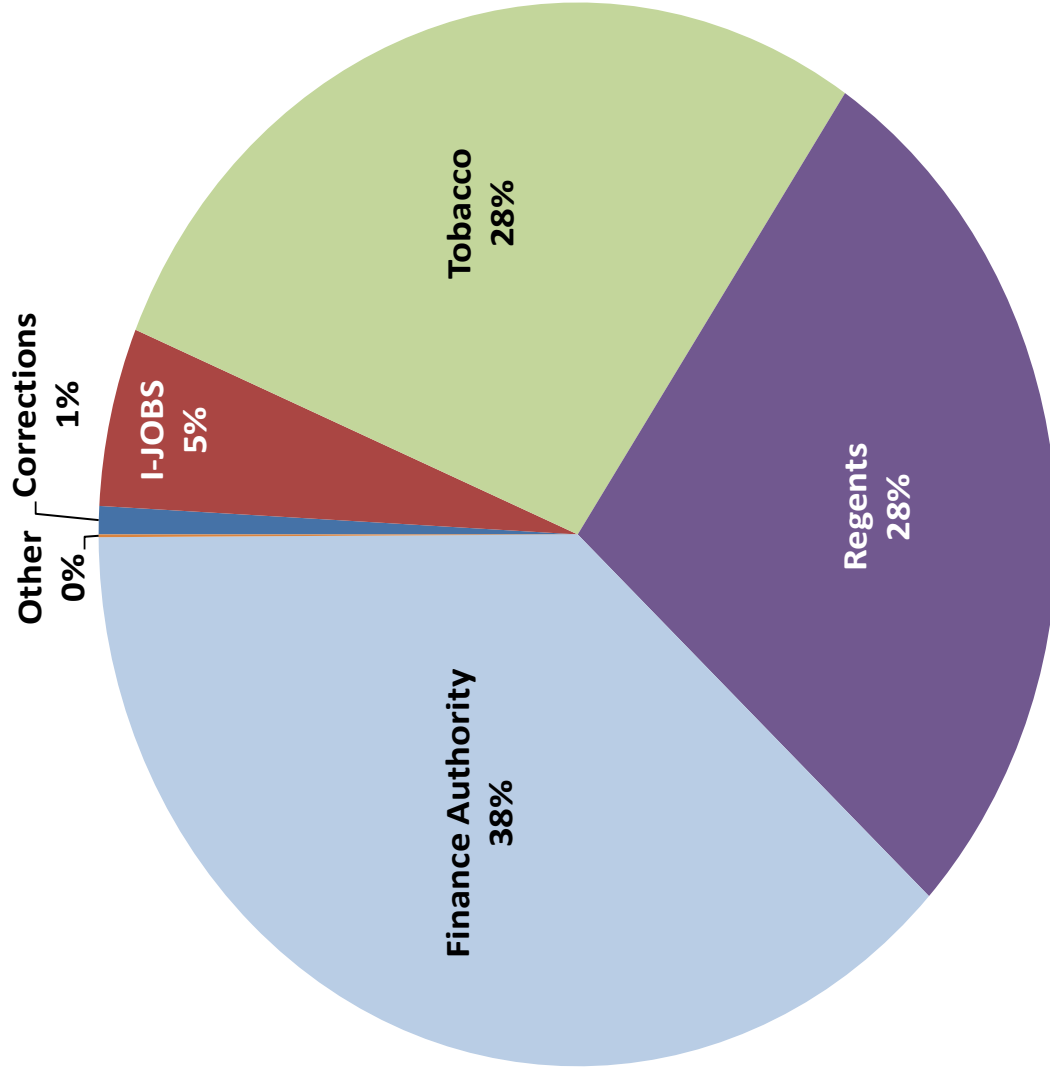
### **Iowa Finance Authority**

The Iowa Finance Authority (IFA) is authorized to issue and has issued bonds to provide affordable mortgage financing and to meet the 20-percent match required for federal capitalization grants which are used to provide loans for construction of wastewater and drinking water facilities. The

bonds are payable principally from repayments of such loans. The bonds are secured, as described in applicable bond resolution, by the revenues, moneys, investments, loans, and other assets in the funds and accounts established by the respective bond resolutions. As of June 30, 2022, IFA had an original issuance of outstanding bonds of \$3,329,758,000 with outstanding principal of \$2,656,655,224. It is estimated that for Fiscal Year 2023, \$80,260,000 will be paid in total debt service.

## Bonding Obligations

**Principal \$7.0B**  
**Interest \$2.1B**  
**TOTAL \$9.1B**



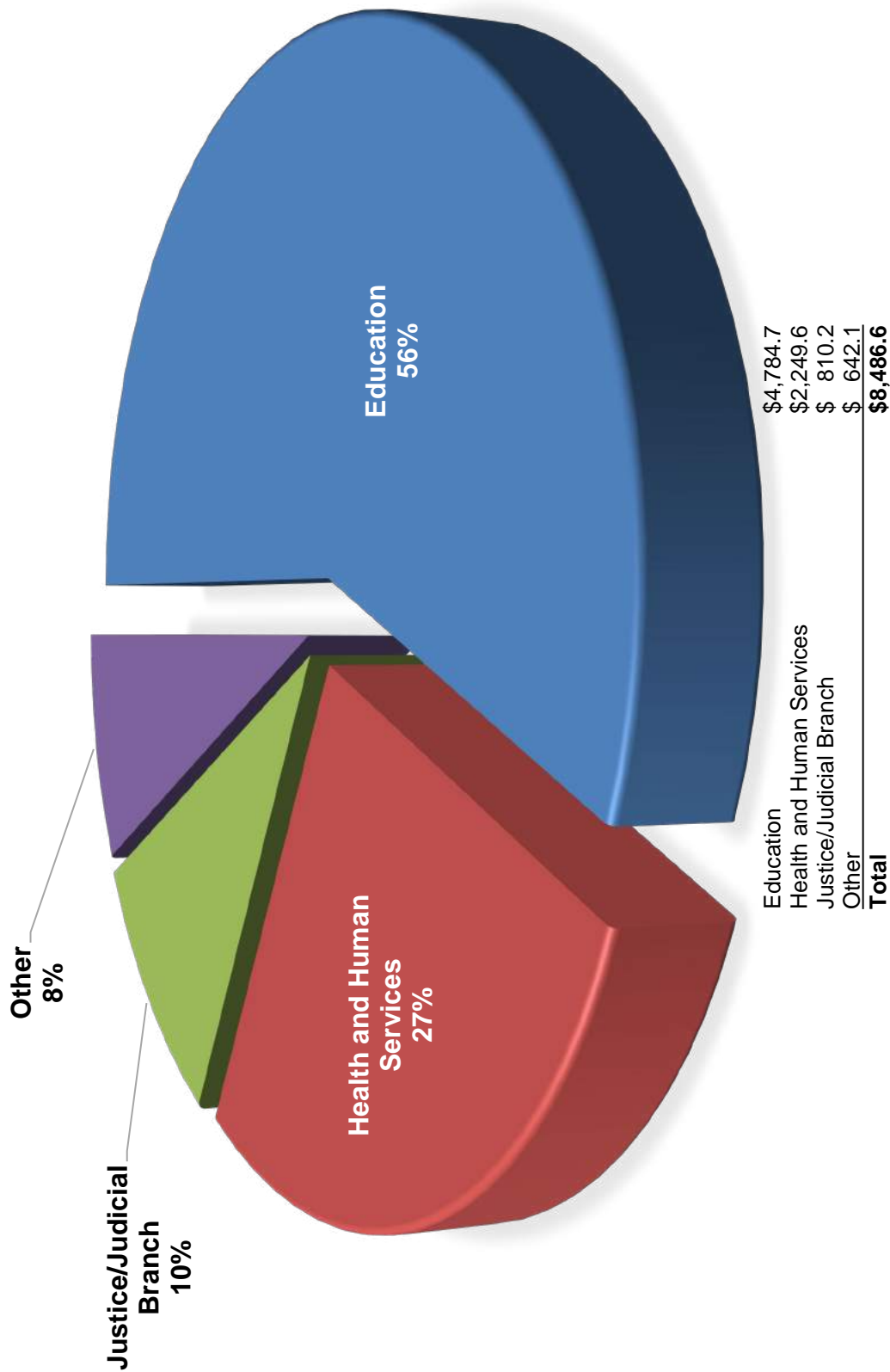
Source: Iowa Department of Management

**Total Outstanding Bonds  
as of June 30, 2022**

|                              | Issue<br>Dates  | Original<br>Issuance | Interest<br>Rates | Maturity<br>Dates | Outstanding Principal |                      |                    |                      |
|------------------------------|-----------------|----------------------|-------------------|-------------------|-----------------------|----------------------|--------------------|----------------------|
|                              |                 |                      |                   |                   | 7/1/2021<br>Balance   | Additions            | Deletions          | 6/30/2022<br>Balance |
| <b>Bonds</b>                 |                 |                      |                   |                   |                       |                      |                    |                      |
| State of Iowa                |                 |                      |                   |                   |                       |                      |                    |                      |
| Tobacco Settlement Authority | 11/05-09/20     | 1,365,435,000        | 0.513-5.0%        | 2027-2065         | 1,991,740,000         | -                    | 25,705,000         | 1,966,035,000        |
| I-JOBS                       | 7/09 - 6/19     | 781,360,000          | 2.00-5.00%        | 2011-2034         | 404,115,000           | -                    | 24,395,000         | 379,720,000          |
| Iowa Utilities Building      | 8/2009 - 6/2020 | 12,640,000           | 5.04%/1.88%       | 2011-2029         | 6,490,000             | -                    | 759,000            | 5,731,000            |
| Prison Infrastructure        | 7/10 - 7/16     | 214,840,000          | 5.00%             | 2012-2027         | 69,990,000            | -                    | 10,290,000         | 59,700,000           |
| Iowa Finance Authority       | 2007-2022       | 3,329,758,000        | Variable          | 2022-2052         | 2,342,996,869         | 481,928,597          | 168,260,242        | 2,656,665,224        |
| Universities                 |                 |                      |                   |                   |                       |                      |                    |                      |
| Iowa State University        | 2009-2021       | 637,580,000          | 1.50-5.00%        | 2011-2043         | 490,870,000           | -                    | 20,800,000         | 470,070,000          |
| University of Northern Iowa  | 2012-2021       | 637,580,000          | 1.05-5.00%        | 2012-2040         | 106,215,507           | -                    | 9,548,400          | 96,667,107           |
| University of Iowa           | 2005-2021       | 1,916,925,000        | 0.30-5.00%        | 2007-2062         | 1,103,420,000         | 542,995,000          | 292,665,000        | 1,353,750,000        |
|                              |                 | <u>8,896,118,000</u> |                   |                   | <u>6,515,837,376</u>  | <u>1,024,923,597</u> | <u>552,422,642</u> | <u>6,988,338,331</u> |

Source: Iowa Department of Management

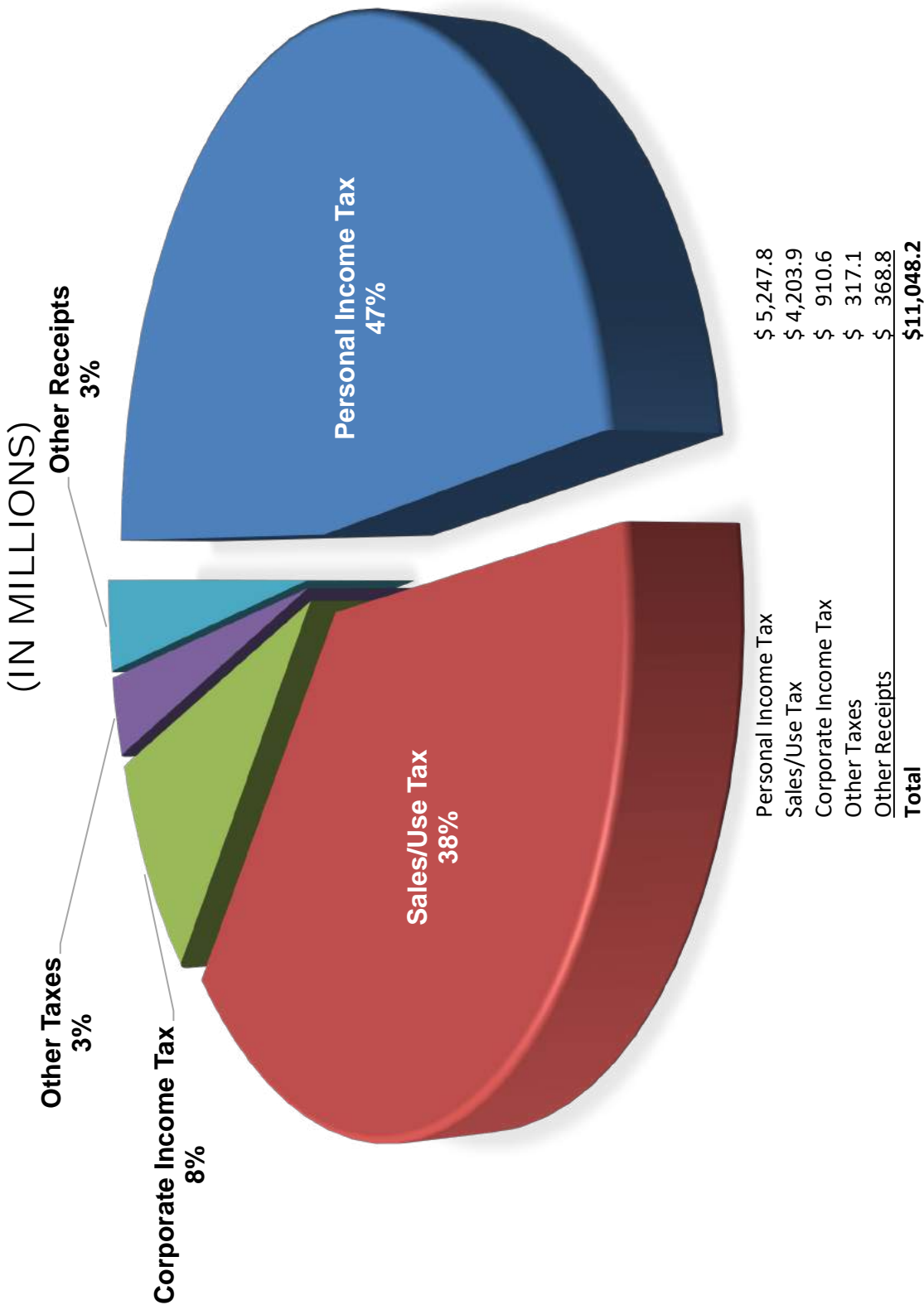
GENERAL FUND APPROPRIATIONS  
FISCAL YEAR 2024  
(IN MILLIONS)



Source: Iowa Department of Management

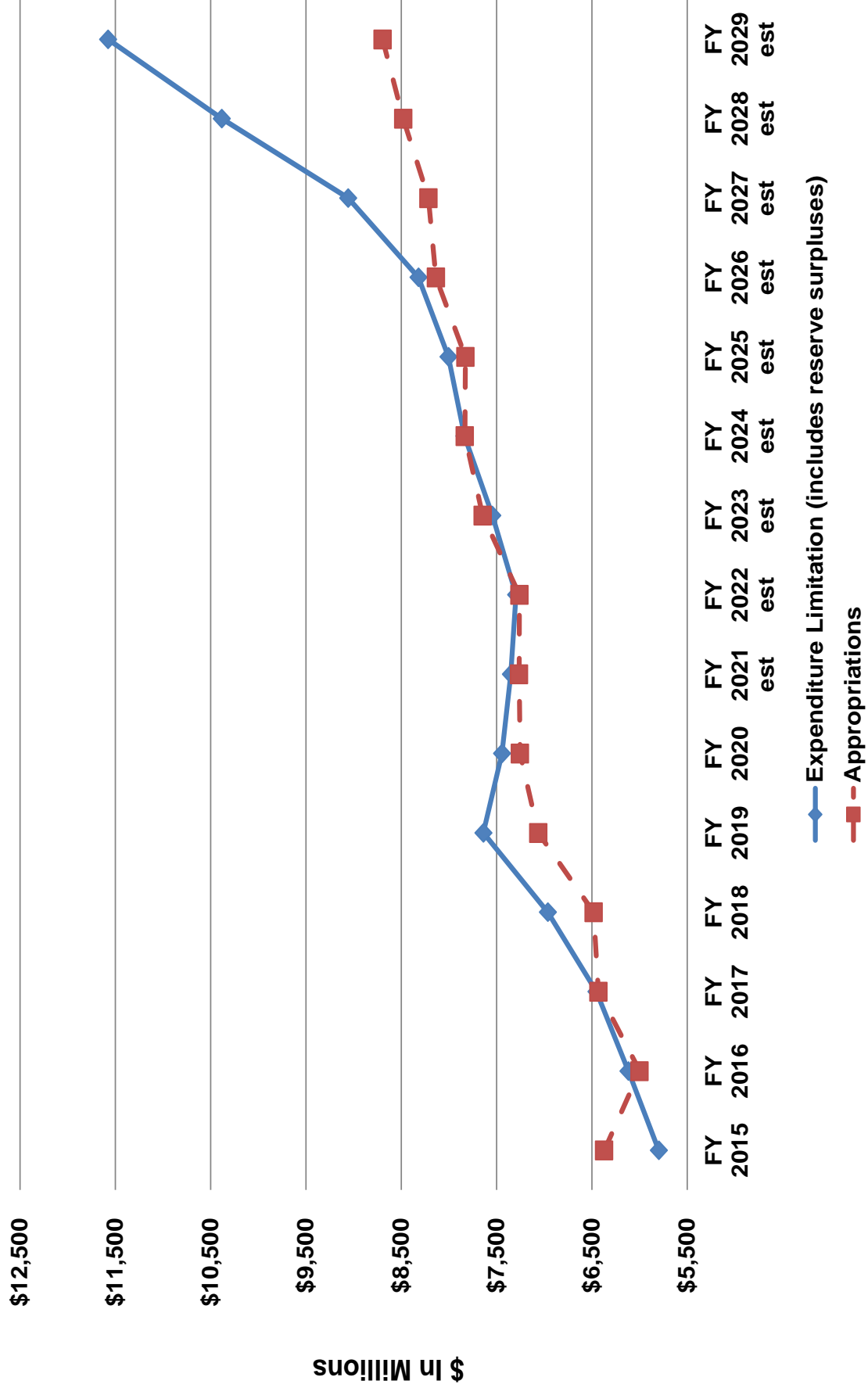


GENERAL FUND REVENUE (CASH BASIS)  
FISCAL YEAR 2024 (ESTIMATE)



Source: Iowa Department of Management

## Expenditure Limitation vs. Projected Appropriations



Source: Iowa Department of Management

**State of Iowa Major Spending**  
(in millions)

|                                                  | Actual<br>FY2022 | Estimate<br>FY2023 | Gov Rec<br>FY2024 |
|--------------------------------------------------|------------------|--------------------|-------------------|
| General Fund:                                    |                  |                    |                   |
| Appropriations                                   | 8,118.5          | 8,209.1            | 8,486.6           |
| Changes in Standings                             | 18.0             | 5.7                | -                 |
| Transfer to Technology Reinvestment Fund         | (17.7)           |                    |                   |
| Total General Fund Appropriations                | 8,118.8          | 8,214.8            | 8,486.6           |
| Health Care Trust Fund (Cigarette/Tobacco Taxes) | 190.8            | 200.7              | 189.9             |
| Iowa Skilled Worker and Job Creation Fund        | 63.8             | 63.8               | 63.8              |
| Performance of Duty to Economic Emergency Fund   | 12.2             | 17.5               | 18.4              |
| Net General Fund Appropriation                   | 8,385.6          | 8,496.8            | 8,758.7           |
| Rebuild Iowa Infrastructure Fund                 | 202.6            | 291.6              | 216.8             |
| Less: Transfer to Environment First Fund         | (42.0)           | (42.0)             | (42.0)            |
| Transfer to Technology Reinvestment Fund         | -                | (20.5)             | (17.5)            |
| Net RIIF Spending                                | 160.6            | 229.1              | 157.3             |
| Appropriations from other funds                  |                  |                    |                   |
| Technology Reinvestment Fund                     | 17.7             | 20.4               | 18.0              |
| Environment First Fund                           | 42.0             | 42.0               | 42.0              |
| Total                                            | 8,605.9          | 8,788.3            | 8,976.0           |
|                                                  | 11.1%            | 2.1%               | 2.1%              |
| Less: Property Tax Replacement/Tax Credits       | (477.8)          | (409.3)            | (394.4)           |
| Total                                            | 8,128.2          | 8,379.0            | 8,581.6           |
|                                                  | 3.6%             | 3.1%               | 2.4%              |

# State of Iowa

## Estimated Condition of the General Fund

### Financial Summary

(\$ in Millions)

|                                                  | Actual<br>FY2022 | Estimate<br>FY2023 | Governor's<br>Recommendation<br>FY2024 |
|--------------------------------------------------|------------------|--------------------|----------------------------------------|
| Estimated Funds Available:                       |                  |                    |                                        |
| Total Gross Receipts                             | \$ 11,320.7      | \$ 11,222.1        | \$ 11,048.2                            |
| Net Accruals                                     | (47.2)           | 43.0               | 38.3                                   |
| Refunds                                          | (1,028.8)        | (1,095.3)          | (927.4)                                |
| School Infrastructure Transfer from General Fund | (571.3)          | (680.0)            | (663.0)                                |
| Transfers                                        | 130.0            | 125.4              | 129.4                                  |
| Total Net General Fund Receipts                  | 9,803.4          | 9,615.2            | 9,625.5                                |
| Excess from Reserve Funds                        | 233.6            | 197.3              | 854.4                                  |
| Total Funds Available                            | 10,037.0         | 9,812.5            | 10,479.9                               |
| <i>Expenditure Limitation</i>                    |                  |                    | \$ 10,383.6                            |
| Estimated Appropriations:                        |                  |                    |                                        |
| Executive Branch                                 | 7,888.3          | 7,977.4            | 8,239.2                                |
| Judicial Branch                                  | 193.2            | 193.7              | 211.7                                  |
| Legislative Branch                               | 37.0             | 38.0               | 38.5                                   |
| Alignment Savings                                | -                | -                  | (2.8)                                  |
| Adjustment to Standings                          | 18.0             | 5.7                | -                                      |
| Total Appropriations                             | 8,136.5          | 8,214.8            | 8,486.6                                |
| Reversions-operations                            | (13.7)           | (5.0)              | (5.0)                                  |
| Net Appropriations                               | 8,122.8          | 8,209.8            | 8,481.6                                |
| Ending Balance                                   | \$ 1,914.2       | \$ 1,602.7         | \$ 1,998.3                             |
| Distribution of Ending Balance                   |                  |                    |                                        |
| Reserve Funds                                    | (1,914.2)        | (1,602.7)          | (1,998.3)                              |
| Total                                            | \$ -             | \$ -               | \$ -                                   |

## State of Iowa

### Estimated Condition of the Cash Reserve, GAAP, and Economic Emergency Funds

(\$ in Millions)

|                                                | Actual<br>FY2022 | Estimate<br>FY2023 | Governor's<br>Recommendation<br>FY2024 |
|------------------------------------------------|------------------|--------------------|----------------------------------------|
| <b><u>Cash Reserve Fund</u></b>                |                  |                    |                                        |
| Balance Brought Forward                        | \$ 587.8         | \$ 612.6           | \$ 671.4                               |
| Estimated Revenues:                            |                  |                    |                                        |
| Prior Fiscal Year Ending Balance               | 1,238.4          | 1,914.2            | 1,602.7                                |
| Intrastate Receipts                            | -                |                    |                                        |
| Total Funds Available                          | 1,826.2          | 2,526.8            | 2,274.1                                |
| Transfer to GAAP Retirement Account            | (1,213.6)        | (1,855.4)          | (1,552.2)                              |
| Ending Balance - Cash Reserve Fund             | \$ 612.6         | \$ 671.4           | \$ 721.9                               |
| <i>Cash Reserve Fund Goal (7.5%)</i>           | \$ 612.6         | \$ 671.4           | \$ 721.9                               |
| <b><u>GAAP Retirement Account</u></b>          |                  |                    |                                        |
| Balance Brought Forward                        | \$ -             | \$ -               | \$ -                                   |
| Estimated Revenues:                            |                  |                    |                                        |
| Transfer From Cash Reserve Fund                | 1,213.6          | 1,855.4            | 1,552.2                                |
| Total Funds Available                          | 1,213.6          | 1,855.4            | 1,552.2                                |
| Excess to Economic Emergency Fund              | (1,213.6)        | (1,855.4)          | (1,552.2)                              |
| Ending Balance - GAAP Retirement Fund          | \$ -             | \$ -               | \$ -                                   |
| <b><u>Economic Emergency Fund</u></b>          |                  |                    |                                        |
| Balance Brought Forward                        | \$ 213.3         | \$ 218.0           | \$ 223.8                               |
| Estimated Revenues:                            |                  |                    |                                        |
| Transfer From GAAP Retirement Account          | 1,213.6          | 1,855.4            | 1,552.2                                |
| Other Receipts                                 | -                | -                  | -                                      |
| Total Funds Available                          | 1,426.9          | 2,073.4            | 1,776.0                                |
| Standing Appropriation for Performance of Duty | (12.2)           | (17.5)             | (18.4)                                 |
| Transfer to Taxpayer Relief Fund               | (963.1)          | (1,634.8)          | (662.6)                                |
| Excess Reserves Transfer to General Fund       | (233.6)          | (197.3)            | (854.4)                                |
| Total Transfers Out:                           | (1,208.9)        | (1,849.6)          | (1,535.4)                              |
| Ending Balance - Economic Emergency Fund       | \$ 218.0         | \$ 223.8           | \$ 240.6                               |
| <i>Economic Emergency Fund Goal (2.5%)</i>     | \$ 204.2         | \$ 223.8           | \$ 240.6                               |
| <b>Total Reserve Funds</b>                     | <b>\$ 830.6</b>  | <b>\$ 895.2</b>    | <b>\$ 962.5</b>                        |



# State of Iowa

## Estimated Condition of the Taxpayer Relief Fund

(\$ in Millions)

|                                                              | Actual<br>FY2022  | Estimate<br>FY2023 | Estimate<br>FY2024 |
|--------------------------------------------------------------|-------------------|--------------------|--------------------|
| <b><u>Taxpayer Relief Fund</u></b>                           |                   |                    |                    |
| Beginning Balance                                            | \$ 90.4           | \$ 1,055.3         | \$ 2,705.9         |
| Revenues:                                                    |                   |                    |                    |
| Transfer from Economic Emergency Fund                        | 963.1             | 1,634.8            | 662.6              |
| Interest                                                     | 1.8               | 15.8               | 54.1               |
| Total Funds Available                                        | <u>1,055.3</u>    | <u>2,705.9</u>     | <u>3,422.6</u>     |
| Expenditures                                                 |                   | -                  | -                  |
| Ending Balance - Taxpayer Trust Fund                         | <u>\$ 1,055.3</u> | <u>\$ 2,705.9</u>  | <u>\$ 3,422.6</u>  |
| <b>FY2022 Calculation</b>                                    |                   |                    |                    |
| FY2021 Actual Revenues                                       | 8,800.6           |                    |                    |
| FY2021 Adjusted Revenue                                      | <u>(7,837.5)</u>  |                    |                    |
| Amount Estimated to be Available to the Taxpayer Trust Fund  | <u>963.1</u>      |                    |                    |
| <b>FY2023 Calculation</b>                                    |                   |                    |                    |
| FY2022 Actual Revenues                                       |                   | 9,803.4            |                    |
| FY2022 Adjusted Revenue                                      |                   | <u>(8,168.6)</u>   |                    |
| Amount Estimated to be Available to the Taxpayer Relief Fund |                   | <u>1,634.8</u>     |                    |
| <b>FY2024 Calculation</b>                                    |                   |                    |                    |
| December 2022 FY2023 REC Estimate                            |                   |                    | 9,615.2            |
| FY2023 Adjusted Revenue                                      |                   |                    | <u>(8,952.6)</u>   |
| Amount Estimated to be Available to the Taxpayer Relief Fund |                   |                    | <u>662.6</u>       |

# State of Iowa

## General Fund Revenue (Appropriable Revenues)

Cash Basis

(\$ in Millions)

|                                       | Actual<br>FY2022   | Estimated<br>FY2023 | Estimated<br>FY2024 |
|---------------------------------------|--------------------|---------------------|---------------------|
| <b>Tax Receipts</b>                   |                    |                     |                     |
| Personal Income Tax                   | \$ 5,780.1         | \$ 5,576.6          | \$ 5,247.8          |
| Use Tax                               | 3,853.7            | 3,984.9             | 4,203.9             |
| Corporate Income Tax                  | 919.0              | 952.2               | 910.6               |
| Inheritance Tax                       | 97.7               | 93.4                | 66.8                |
| Insurance Premium Tax                 | 151.0              | 151.4               | 151.6               |
| Beer Tax                              | 13.6               | 12.8                | 13.1                |
| Franchise Tax                         | 72.4               | 61.4                | 59.2                |
| Miscellaneous Tax                     | 68.7               | 27.8                | 26.4                |
| <b>Total Tax Receipts</b>             | <b>10,956.2</b>    | <b>10,860.5</b>     | <b>10,679.4</b>     |
| <b>Other Receipts</b>                 |                    |                     |                     |
| Institutional Payments                | 11.6               | 10.0                | 10.0                |
| Liquor Profits                        | 152.9              | 149.5               | 151.0               |
| Interest                              | 3.6                | 23.0                | 27.6                |
| Fees                                  | 30.7               | 28.6                | 28.4                |
| Judicial Revenue                      | 88.2               | 88.4                | 88.4                |
| Miscellaneous Revenues                | 75.2               | 59.8                | 61.1                |
| Racing and Gaming                     | 2.3                | 2.3                 | 2.3                 |
| <b>Total Other Receipts</b>           | <b>364.5</b>       | <b>361.6</b>        | <b>368.8</b>        |
| <b>Total Tax &amp; Other Receipts</b> | <b>\$ 11,320.7</b> | <b>\$ 11,222.1</b>  | <b>\$ 11,048.2</b>  |
|                                       | 6.5%               | -0.9%               | -1.5%               |

# State of Iowa

## General Fund Accrued Revenue Changes

(\$ in Millions)

|                                     | Actual<br>FY2022 | Estimated<br>FY2023 | Estimated<br>FY2024 |
|-------------------------------------|------------------|---------------------|---------------------|
| <b>Tax Receipts:</b>                |                  |                     |                     |
| Personal Income Tax                 | \$ 339.0         | \$ 345.0            | \$ 373.3            |
| Sales/Use Tax                       | 282.6            | 290.0               | 300.0               |
| Corporate Income Tax                | 54.4             | 50.0                | 50.0                |
| Inheritance Tax                     | 17.0             | 14.0                | 14.0                |
| Insurance Premium Tax               | 1.4              | -                   | -                   |
| Beer Tax                            | 1.4              | 1.5                 | 1.5                 |
| Franchise Tax                       | 4.9              | 5.5                 | 5.5                 |
| Miscellaneous Tax                   | (30.8)           | 4.0                 | 4.0                 |
| <b>Total Tax Receipts</b>           | <b>669.9</b>     | <b>710.0</b>        | <b>748.3</b>        |
| <b>Other Receipts:</b>              |                  |                     |                     |
| Institutional Payments              | 2.1              | 2.0                 | 2.0                 |
| Liquor Profits                      | 13.1             | 14.5                | 14.5                |
| Interest                            | 2.7              | 2.0                 | 2.0                 |
| Fees                                | (1.2)            | -                   | -                   |
| Judicial Revenue                    | 2.9              | 3.0                 | 3.0                 |
| Miscellaneous Receipts              | 5.0              | 6.0                 | 6.0                 |
| Racing and Gaming                   | -                | -                   | -                   |
| <b>Total Other Receipts</b>         | <b>24.6</b>      | <b>27.5</b>         | <b>27.5</b>         |
| <b>Total Receipts and Transfers</b> | <b>\$ 694.5</b>  | <b>\$ 737.5</b>     | <b>\$ 775.8</b>     |
| <b>Net Change</b>                   | <b>\$ (47.2)</b> | <b>\$ 43.0</b>      | <b>\$ 38.3</b>      |

# State of Iowa

## General Fund Refunds/School Infrastructure Transfers/Transfers

(\$ in Millions)

|                                            | Actual<br>FY2022      | Estimated<br>FY2023   | Estimated<br>FY2024   |
|--------------------------------------------|-----------------------|-----------------------|-----------------------|
| <b>Refunds:</b>                            |                       |                       |                       |
| Personal Income Tax                        | \$ (844.1)            | \$ (880.3)            | \$ (700.0)            |
| Sales/Use Tax                              | (74.9)                | (75.0)                | (75.0)                |
| Corporate Income Tax                       | (95.6)                | (125.0)               | (140.2)               |
| Inheritance Tax                            | (5.0)                 | (6.0)                 | (7.0)                 |
| Cigarette Tax                              | (0.2)                 | (0.2)                 | (0.5)                 |
| Franchise Tax                              | (2.4)                 | (2.4)                 | (1.5)                 |
| Other                                      | (9.9)                 | (9.9)                 | (6.7)                 |
| Total Gross Refunds                        | (1,032.1)             | (1,098.8)             | (930.9)               |
| Less: Reimbursements                       | 3.3                   | 3.5                   | 3.5                   |
| <b>Total Net Refunds</b>                   | <u>\$ (1,028.8)</u>   | <u>\$ (1,095.3)</u>   | <u>\$ (927.4)</u>     |
| <br><b>School Infrastructure Transfers</b> | <br><u>\$ (571.3)</u> | <br><u>\$ (680.0)</u> | <br><u>\$ (663.0)</u> |
| <br><b>Transfers:</b>                      |                       |                       |                       |
| Lottery                                    | \$ 95.2               | \$ 99.0               | \$ 103.0              |
| Other                                      | 34.8                  | 26.4                  | 26.4                  |
| <b>Total Transfers</b>                     | <u>\$ 130.0</u>       | <u>\$ 125.4</u>       | <u>\$ 129.4</u>       |

# State of Iowa

## Calculation of Statutory Expenditure Limit

Fiscal Year 2023

(\$ in Millions)

|                                       | Governor's Recommendation |               |                                |
|---------------------------------------|---------------------------|---------------|--------------------------------|
|                                       | Proposed<br>FY2024        | % Calculation | FY23 Expenditure<br>Limitation |
| Fiscal Year 2023                      |                           |               |                                |
| December 2021 REC Estimate            |                           |               |                                |
| Total Gross Receipts                  | \$ 11,048.2               | 99%           | \$ 10,937.7                    |
| Accruals                              | 38.3                      | 99%           | 37.9                           |
| Refunds                               | (927.4)                   | 99%           | (918.1)                        |
| School Infrastructure Transfer        | (663.0)                   | 99%           | (656.4)                        |
| Transfers                             | 129.4                     | 99%           | 128.1                          |
| Total Revenue Estimating Conference   | <u>9,625.5</u>            |               | <u>9,529.2</u>                 |
| Transfer from Economic Emergency Fund |                           |               | 854.4                          |
|                                       |                           |               | <u><u>\$ 10,383.6</u></u>      |
| FY2023 Expenditure Limitation         |                           |               |                                |



# State of Iowa

## Calculation of Cash Reserve Fund and Economic Emergency Fund Percentage Goals Fiscal Year 2021/Fiscal Year 2022/Fiscal Year 2023 (\$ in Millions)

### **Fiscal Year 2022**

|                                                                   |    |         |
|-------------------------------------------------------------------|----|---------|
| December 2020 Revenue Estimating Conference Net Receipts Estimate | \$ | 8,265.7 |
| 2021 Session Legislative Action Adjustments for FY2022            | \$ | (97.1)  |
| FY2022 Adjusted Revenue                                           | \$ | 8,168.6 |
| Cash Reserve Fund 7.5% Goal                                       | \$ | 612.6   |
| Economic Emergency Fund 2.5% Goal                                 | \$ | 204.2   |

### **Fiscal Year 2023**

|                                                                   |    |         |
|-------------------------------------------------------------------|----|---------|
| December 2021 Revenue Estimating Conference Net Receipts Estimate | \$ | 9,210.6 |
| 2022 Legislative Revenue Adjustments                              | \$ | (258.0) |
| Estimated FY2023 Adjusted Revenue                                 | \$ | 8,952.6 |
| Cash Reserve Fund 7.5% Goal                                       | \$ | 671.4   |
| Economic Emergency Fund 2.5% Goal                                 | \$ | 223.8   |

### **Governor's Recommendation Fiscal Year 2024**

|                                                                   |    |         |
|-------------------------------------------------------------------|----|---------|
| December 2022 Revenue Estimating Conference Net Receipts Estimate | \$ | 9,625.5 |
| Estimated FY2024 Adjusted Revenue                                 | \$ | 9,625.5 |
| Cash Reserve Fund 7.5% Goal                                       | \$ | 721.9   |
| Economic Emergency Fund 2.5% Goal                                 | \$ | 240.6   |

# State of Iowa

## Estimated Condition of the Rebuild Iowa Infrastructure Fund Financial Summary

|                                  |                                                     | Actual<br>FY2022 | Estimate<br>FY2023 | Governor's<br>Recommendation<br>FY2024 | Governor's<br>Recommendation<br>After Alignment<br>FY2024 |
|----------------------------------|-----------------------------------------------------|------------------|--------------------|----------------------------------------|-----------------------------------------------------------|
| <b>Resources</b>                 |                                                     |                  |                    |                                        |                                                           |
|                                  | Beginning Balance                                   | \$ 60,620,761    | \$ 102,135,693     | \$ 27,196,056                          | \$ 27,196,056                                             |
|                                  | Adjustment to Beginning Balance                     |                  |                    |                                        |                                                           |
|                                  | Revenues:                                           |                  |                    |                                        |                                                           |
|                                  | Wagering Tax and Fees                               | 211,621,249      | 179,150,000        | 147,150,000                            | 147,150,000                                               |
|                                  | Licensing Fees                                      | 9,200            | 7,000              | 7,000                                  | 7,000                                                     |
|                                  | Revenue Bond Debt Service Fund Transfer             | 10,689,615       | 10,650,000         | 10,650,000                             | 10,650,000                                                |
|                                  | Federal Subsidy Holdback fund Transfer              | 3,755,857        | 3,750,000          | 3,750,000                              | 3,750,000                                                 |
|                                  | Interest                                            | 2,762,503        | 9,000,000          | 15,000,000                             | 15,000,000                                                |
|                                  | MSA Tobacco Payment Transfers                       | 13,909,879       | 13,000,000         | 13,000,000                             | 13,000,000                                                |
|                                  | Unused ACE funds                                    | -                | -                  | -                                      | -                                                         |
|                                  | Transfer from Autism Support Fund                   | 750,000          | -                  | -                                      | -                                                         |
|                                  | Total Revenues                                      | 243,498,303      | 215,557,000        | 189,557,000                            | 189,557,000                                               |
| <b>Total Resources Available</b> |                                                     | 304,119,064      | 317,692,693        | 216,753,056                            | 216,753,056                                               |
| <b>Appropriations</b>            |                                                     |                  |                    |                                        |                                                           |
| <b>DAS</b>                       | Major Maintenance                                   | 20,000,000       | 20,000,000         | 20,000,000                             | 20,000,000                                                |
| <b>DAS</b>                       | Routine Maintenance                                 | 2,000,000        | 2,000,000          | 2,000,000                              | 2,000,000                                                 |
| <b>DAS</b>                       | Security Cameras on Capital Complex                 | 250,000          | 1,000,000          | -                                      | -                                                         |
| <b>DAS</b>                       | Capitol Planning Commission Monuments Fund          | -                | 500,000            | -                                      | -                                                         |
| <b>DALS</b>                      | Water Quality Initiative                            | 5,200,000        | 8,200,000          | 8,200,000                              | 8,200,000                                                 |
| <b>DALS</b>                      | Renewable Fuels                                     | -                | 10,000,000         | 10,000,000                             | 10,000,000                                                |
| <b>DALS</b>                      | Fertilizer Management                               | -                | 1,000,000          | 1,000,000                              | 1,000,000                                                 |
| <b>DALS</b>                      | Foreign Animal Disease                              | -                | -                  | 500,000                                | 500,000                                                   |
| <b>Blind</b>                     | Building Repairs                                    | 139,100          | 196,900            | 232,000                                | 232,000                                                   |
| <b>Corr</b>                      | Clarinda Kitchen FF&E                               | 5,242,619        | 750,000            | -                                      | -                                                         |
| <b>Corr</b>                      | Clarinda Kitchen Expansion                          | -                | 4,000,000          | -                                      | -                                                         |
| <b>Corr</b>                      | DOC Capitols' Request                               | -                | 4,900,000          | -                                      | -                                                         |
| <b>Corr</b>                      | MPCF Apprenticeship Building                        | -                | -                  | 1,200,000                              | 1,200,000                                                 |
| <b>Corr</b>                      | IMCC Electrical Upgrade                             | -                | -                  | 2,800,000                              | 2,800,000                                                 |
| <b>Corr</b>                      | Prison Safety Operations - Body Scanners            | -                | -                  | 865,000                                | 865,000                                                   |
| <b>DCA</b>                       | Great Places Infrastructure Grants                  | 1,000,000        | 1,000,000          | 1,000,000                              |                                                           |
| <b>DCA</b>                       | Strengthening Communities Grants                    | 250,000          | 250,000            | 250,000                                |                                                           |
| <b>DCA</b>                       | Harold Keller Memorial Statue                       | 15,000           |                    | -                                      | -                                                         |
| <b>EDA</b>                       | Great Places Infrastructure Grants                  |                  |                    |                                        | 1,000,000                                                 |
| <b>EDA</b>                       | Strengthening Communities Grants                    |                  |                    |                                        | 250,000                                                   |
| <b>EDA</b>                       | Community Attraction & Tourism Grants               | 5,000,000        | 10,000,000         | 10,000,000                             | 10,000,000                                                |
| <b>EDA</b>                       | Regional Sport Authorities                          | -                | 500,000            | 500,000                                | 500,000                                                   |
| <b>EDA</b>                       | Sports Tourism Program                              | -                | 12,000,000         | -                                      | -                                                         |
| <b>EDA</b>                       | Vacant State Building Demolition Fund               | 750,000          | 1,000,000          | 1,000,000                              | 1,000,000                                                 |
| <b>EDA</b>                       | Vacant State Building Renovation Fund               | 750,000          | 1,000,000          | 1,000,000                              | 1,000,000                                                 |
| <b>EDA</b>                       | Junior Olympics                                     | -                | 150,000            | -                                      | -                                                         |
| <b>Ethics</b>                    | Office Space Renovations                            | -                | -                  | 66,000                                 | 66,000                                                    |
| <b>ICN</b>                       | Lucas Building Switch Room HVAC                     |                  |                    | 578,412                                | 578,412                                                   |
| <b>IFA</b>                       | State Housing Trust Fund                            | 3,000,000        | 3,000,000          | 3,000,000                              | 3,000,000                                                 |
| <b>HMSEMD</b>                    | Flood Study                                         | 2,500,000        | 650,000            | -                                      | -                                                         |
| <b>HHS</b>                       | Facility Renovation & Remodeling                    | -                | 3,161,000          | -                                      | -                                                         |
| <b>HHS</b>                       | Childserve Building Project                         | 500,000          | -                  | -                                      | -                                                         |
| <b>HHS</b>                       | Childserve Project                                  | 750,000          | 750,000            | -                                      | -                                                         |
| <b>HHS</b>                       | Brain Injury Rehab - On With Life                   | -                | 1,000,000          | -                                      | -                                                         |
| <b>HHS</b>                       | Woodward Tunnel Decentralization                    | -                | -                  | 5,572,736                              | 5,572,736                                                 |
| <b>HHS</b>                       | Eldora Dorm Project                                 | 6,500,000        | -                  | -                                      | -                                                         |
| <b>Judicial</b>                  | Remodel Projects/Furniture Requests all 8 Districts | 2,522,990        | 624,518            | -                                      | -                                                         |
| <b>Judicial</b>                  | Woodbury Co LES New Construction Project            | -                | 165,000            | -                                      | -                                                         |
| <b>Legis</b>                     | Capitol Building Maintenance                        | 500,000          | 500,000            | 500,000                                | 500,000                                                   |
| <b>Legis</b>                     | Capitol Building Gutter Replacement                 | 1,250,000        | -                  | -                                      | -                                                         |
| <b>Legis</b>                     | Capitol Building domes repair                       | 5,250,000        | 5,250,000          | -                                      | -                                                         |

(continued)

# State of Iowa

## Estimated Condition of the Rebuild Iowa Infrastructure Fund Financial Summary

|                                          |                                              | Actual<br>FY2022      | Estimate<br>FY2023   | Governor's<br>Recommendation<br>FY2024 | Governor's<br>Recommendation<br>After Alignment<br>FY2024 |
|------------------------------------------|----------------------------------------------|-----------------------|----------------------|----------------------------------------|-----------------------------------------------------------|
| <b>Appropriations</b>                    |                                              |                       |                      |                                        |                                                           |
| <b>DOM</b>                               | Environment First Appropriation              | 42,000,000            | 42,000,000           | 42,000,000                             | 42,000,000                                                |
| <b>DOM</b>                               | Technology Reinvestment Fund                 | -                     | 20,500,000           | 17,476,050                             | 17,476,050                                                |
| <b>DNR</b>                               | State Park Infrastructure                    | 2,000,000             | 5,000,000            | 5,000,000                              | 5,000,000                                                 |
| <b>DNR</b>                               | Lakes Restoration & Water Quality            | 9,600,000             | 9,600,000            | 9,600,000                              | 9,600,000                                                 |
| <b>DNR</b>                               | Water Trails and Low Head Dam Safety Grants  | 1,000,000             | 1,500,000            | 1,500,000                              | 1,500,000                                                 |
| <b>DNR</b>                               | Community Forestry Grant Program             | 250,000               | 250,000              | 250,000                                | 250,000                                                   |
| <b>DNR</b>                               | Fort Atkinson State Preserve renovations     | 100,000               | 350,000              | -                                      | -                                                         |
| <b>DNR</b>                               | On-stream Impoundment Restoration            | 500,000               | 500,000              | 500,000                                | 500,000                                                   |
| <b>DNR</b>                               | Buchanan County Park improvements            | 150,000               | -                    | -                                      | -                                                         |
| <b>DNR</b>                               | Iowa State Fair Renovation                   | -                     | -                    | 500,000                                | 500,000                                                   |
| <b>DPD</b>                               | Facility/Armory Maintenance                  | 1,000,000             | 2,100,000            | 1,000,000                              | 1,000,000                                                 |
| <b>DPD</b>                               | Construction Improvements Statewide          | 1,000,000             | 2,100,000            | 1,000,000                              | 1,000,000                                                 |
| <b>DPD</b>                               | Camp Dodge Infrastructure Upgrades           | 250,000               | 550,000              | 250,000                                | 250,000                                                   |
| <b>DPD</b>                               | West Des Moines Readiness Center             | 1,800,000             | 3,700,000            | -                                      | -                                                         |
| <b>DPD</b>                               | JFHQ-IA Basement HVAC                        | -                     | -                    | 2,442,000                              | 2,442,000                                                 |
| <b>Regents</b>                           | Tuition Replacement                          | 28,100,000            | 27,900,000           | 27,900,000                             | 27,900,000                                                |
| <b>Regents</b>                           | ISU Student Innovation Center                | 11,375,000            | 2,000,000            | -                                      | -                                                         |
| <b>Regents</b>                           | ISU Veterinary Diagnostic Laboratory         | 12,500,000            | 28,600,000           | -                                      | -                                                         |
| <b>Regents</b>                           | ISD Long Hall Renovation                     | -                     | -                    | -                                      | -                                                         |
| <b>Regents</b>                           | UNI Industrial Technology Center Renovation  | 13,000,000            | 26,500,000           | -                                      | -                                                         |
| <b>Regents</b>                           | ISU Veterinary Diagnostic Laboratory Phase 2 | -                     | -                    | 10,000,000                             | 10,000,000                                                |
| <b>Regents</b>                           | Girls Dorm - HVAC/Elec                       | -                     | -                    | 2,856,500                              | 2,856,500                                                 |
| <b>State Fair</b>                        | Barn Restoration                             | -                     | 6,000,000            | 6,000,000                              | 6,000,000                                                 |
| <b>DPS</b>                               | Statewide Interoperability Network           | 4,114,482             | 4,330,150            | 6,754,358                              | 6,754,358                                                 |
| <b>DPS</b>                               | Fire Training Center                         |                       | 2,100,000            |                                        |                                                           |
| <b>DPS</b>                               | Public Safety Equipment Fund                 | 2,500,000             | 2,500,000            | 2,500,000                              | 2,500,000                                                 |
| <b>DOT</b>                               | Recreational Trails                          | 1,500,000             | 2,500,000            | 2,500,000                              | 2,500,000                                                 |
| <b>DOT</b>                               | Public Transit Infrastructure                | 1,500,000             | 1,500,000            | 1,500,000                              | 1,500,000                                                 |
| <b>DOT</b>                               | Commercial Air Service Airports              | 1,900,000             | 1,900,000            | 1,900,000                              | 1,900,000                                                 |
| <b>DOT</b>                               | General Aviation Airport Grants              | 1,000,000             | 1,000,000            | 1,000,000                              | 1,000,000                                                 |
| <b>DOT</b>                               | Rail Assistance                              | 1,000,000             | 2,000,000            | 1,000,000                              | 1,000,000                                                 |
| <b>TOS</b>                               | County Fairs Infrastructure                  | 1,060,000             | 1,060,000            | 1,060,000                              | 1,060,000                                                 |
| <b>Total Appropriations/Expenditures</b> |                                              | <b>202,569,191</b>    | <b>291,587,568</b>   | <b>216,753,056</b>                     | <b>216,753,056</b>                                        |
| Reversions                               |                                              | (585,820)             | (1,090,931)          | -                                      | -                                                         |
| Net Appropriations                       |                                              | <b>201,983,371</b>    | <b>290,496,637</b>   | <b>216,753,056</b>                     | <b>216,753,056</b>                                        |
| <b>Net Available Balance Forward</b>     |                                              | <b>\$ 102,135,693</b> | <b>\$ 27,196,056</b> | <b>\$ -</b>                            | <b>\$ -</b>                                               |

# State of Iowa

## Estimated Financial Condition of the Technology Reinvestment Fund Financial Summary

|                                      |                                                 | Actual<br>FY2022  | Estimate<br>FY2023 | Governor's<br>Recommendation<br>FY2024 | Governor's<br>Recommendation<br>After Alignment<br>FY2024 |
|--------------------------------------|-------------------------------------------------|-------------------|--------------------|----------------------------------------|-----------------------------------------------------------|
| <b>Resources</b>                     |                                                 |                   |                    |                                        |                                                           |
| Beginning Balance                    |                                                 | \$ (2,698)        | \$ 444,817         | \$ 519,424                             | \$ 519,424                                                |
| Revenues:                            |                                                 |                   |                    |                                        |                                                           |
|                                      | Rebuild Iowa Infrastructure Appropriation       | -                 | 20,500,000         | 17,476,050                             | 17,476,050                                                |
|                                      | General Fund Appropriation                      | 17,700,000        | -                  | -                                      | -                                                         |
|                                      | Total Revenues                                  | 17,700,000        | 20,500,000         | 17,476,050                             | 17,476,050                                                |
| <b>Total Resources Available</b>     |                                                 | 17,697,302        | 20,944,817         | 17,995,474                             | 17,995,474                                                |
| <b>Appropriations</b>                |                                                 |                   |                    |                                        |                                                           |
| <b>Auditor</b>                       | Servers Move to Lightedge                       | -                 | -                  | 292,500                                | 292,500                                                   |
| <b>AG</b>                            | Cybersecurity & IT Infrastructure Funds         | -                 | -                  | 278,503                                | 278,503                                                   |
| <b>Ethics</b>                        | Update to the Candidate Reporting System        | 500,000           | -                  | -                                      | -                                                         |
| <b>DOC</b>                           | State Storage Area Network Replacement          | 210,000           | -                  | -                                      | -                                                         |
| <b>DOC</b>                           | DOC Radio Software Upgrade                      | -                 | 350,000            | -                                      | -                                                         |
| <b>DOC</b>                           | Technology Projects                             | -                 | 2,415,954          | 2,204,936                              | 2,204,936                                                 |
| <b>BOP</b>                           | Technology Programming                          | -                 | -                  | 20,000                                 | 20,000                                                    |
| <b>Educ</b>                          | ICN Part III & Maintenance & Leases             | 2,727,000         | 2,727,000          | 2,727,000                              | 2,727,000                                                 |
| <b>Educ</b>                          | Statewide Education Data Warehouse              | 600,000           | 600,000            | 600,000                                | 600,000                                                   |
| <b>Educ</b>                          | Digital Asset Management                        | -                 | -                  | 343,808                                | 343,808                                                   |
| <b>Educ</b>                          | IPTV Equipment Replacement                      | 1,998,600         | 1,000,000          | -                                      | -                                                         |
| <b>Homeland</b>                      | EMS Mass Messaging System                       | 400,000           | 400,000            | 400,000                                | 400,000                                                   |
| <b>DHR</b>                           | Integrating Justice Data Systems                | 1,400,000         | 1,400,000          | 1,400,000                              | -                                                         |
| <b>DHR</b>                           | Justice Datawarehouse                           | 187,980           | 187,980            | 282,664                                | -                                                         |
| <b>ICN</b>                           | Firewall.Ddos Protection                        | -                 | 1,510,724          | -                                      | -                                                         |
| <b>HHS</b>                           | Medicaid Management Information System          | 1,625,363         | 1,416,680          | 1,578,280                              | 1,578,280                                                 |
| <b>HHS</b>                           | State Poison Center                             | 34,000            | 34,000             | -                                      | -                                                         |
| <b>HHS</b>                           | Integrating Justice Data Systems                | -                 | -                  | -                                      | 1,400,000                                                 |
| <b>HHS</b>                           | Justice Datawarehouse                           | -                 | -                  | -                                      | 282,664                                                   |
| <b>DIA</b>                           | Child Advocacy Bd-Foster Care Registry          | 350,000           | -                  | -                                      | -                                                         |
| <b>DIA</b>                           | Health Facilities Database Enhancement          | -                 | 250,000            | -                                      | -                                                         |
| <b>DIA</b>                           | Food Safety Data System Enhancement & Interface | -                 | 410,000            | -                                      | -                                                         |
| <b>DIA</b>                           | Admin Hearings E-Filing                         | -                 | 100,000            | -                                      | -                                                         |
| <b>Courts</b>                        | Phased VOIP Phone Upgrade                       | 433,100           | -                  | -                                      | -                                                         |
| <b>Courts</b>                        | Connect District Phones to JB Building          | -                 | 40,464             | -                                      | -                                                         |
| <b>Courts</b>                        | Install/Repurpose Sound Systems                 | -                 | 610,000            | -                                      | -                                                         |
| <b>DOM</b>                           | Transparency Project                            | 45,000            | 45,000             | 45,000                                 | 45,000                                                    |
| <b>DOM</b>                           | Grants Management System                        | 70,000            | 70,000             | 50,000                                 | 50,000                                                    |
| <b>DOM</b>                           | Local Government Budget & Property Tax upgrade  | 120,000           | 120,000            | 120,000                                | 120,000                                                   |
| <b>DOM</b>                           | Socrata Software License                        | 371,292           | 382,131            | 382,131                                | 382,131                                                   |
| <b>DOM</b>                           | Phone Management Software                       | -                 | -                  | 3,180,000                              | 3,180,000                                                 |
| <b>DPS</b>                           | Technology Projects                             | 100,000           | 500,000            | -                                      | -                                                         |
| <b>DPS</b>                           | Criminal History Record System                  | 600,000           | -                  | -                                      | -                                                         |
| <b>DPS</b>                           | Human Trafficking Training                      | 98,000            | -                  | -                                      | -                                                         |
| <b>DPS</b>                           | Oracle Database Replacement                     | 280,000           | -                  | -                                      | -                                                         |
| <b>DPS</b>                           | HQ Data Center Replacement                      | 74,000            | -                  | -                                      | -                                                         |
| <b>DPS</b>                           | Body Worn Cameras Licensing                     | -                 | 385,000            | -                                      | -                                                         |
| <b>Revenue</b>                       | Tax System Modernization                        | 4,070,460         | 4,070,460          | 4,070,460                              | 4,070,460                                                 |
| <b>Sec State</b>                     | Technology Projects                             | 1,400,000         | 1,400,000          | -                                      | -                                                         |
| <b>Vets Affairs</b>                  | Technology Equipment                            | 2,500             | -                  | -                                      | -                                                         |
| <b>Total Appropriations</b>          |                                                 | 17,697,295        | 20,425,393         | 17,975,282                             | 17,975,282                                                |
| Reversions                           |                                                 | (444,810)         | -                  | -                                      | -                                                         |
| Net Appropriations                   |                                                 | 17,252,485        | 20,425,393         | 17,975,282                             | 17,975,282                                                |
| <b>Net Available Balance Forward</b> |                                                 | <b>\$ 444,817</b> | <b>\$ 519,424</b>  | <b>\$ 20,192</b>                       | <b>\$ 20,192</b>                                          |

# State of Iowa

## Estimated Financial Condition of the Iowa Skilled Worker and Job Creation Fund Financial Summary

|                                                               | Actual<br>FY2022  | Estimate<br>FY2023 | Governor's<br>Recommendation<br>FY2024 | Governor's<br>Recommendation<br>After Alignment<br>FY24 |
|---------------------------------------------------------------|-------------------|--------------------|----------------------------------------|---------------------------------------------------------|
| <b>Resources</b>                                              |                   |                    |                                        |                                                         |
| Beginning Balance                                             | \$ 39,169         | \$ 45,554          | \$ 45,554                              | \$ 45,554                                               |
| Adjustment to Beginning Balance                               | 5,387             |                    |                                        |                                                         |
| Revenues:                                                     |                   |                    |                                        |                                                         |
| Gaming receipts                                               | 63,750,000        | 63,750,000         | 63,750,000                             | 63,750,000                                              |
| Total Revenues                                                | 63,750,000        | 63,750,000         | 63,750,000                             | 63,750,000                                              |
| <b>Total Resources Available</b>                              | <b>63,794,556</b> | <b>63,795,554</b>  | <b>63,795,554</b>                      | <b>63,795,554</b>                                       |
| <b>Appropriations</b>                                         |                   |                    |                                        |                                                         |
| <b>IEDA</b> High Quality Jobs                                 | 11,700,000        | 11,700,000         | 11,700,000                             | 11,700,000                                              |
| <b>IEDA</b> STEM Scholarships                                 | 1,000,000         | 633,325            | 633,325                                | -                                                       |
| <b>IEDA</b> Future Ready Iowa Mentor Prog                     | 400,000           | 400,000            | -                                      | -                                                       |
| <b>IEDA</b> STEM Best                                         | 700,000           | 700,000            | 700,000                                | -                                                       |
| <b>IEDA</b> Butchery Innovation and Revitalization            | -                 | 366,675            | 366,675                                | 366,675                                                 |
| <b>IEDA</b> Empower Rural Iowa Program                        | 700,000           | 700,000            | 700,000                                | 700,000                                                 |
| <b>IWD</b> AMOS A Mid-Iowa Organizing Strategy                | 100,000           | 100,000            | 100,000                                | 100,000                                                 |
| <b>IWD</b> Future Ready Iowa Coordinator                      | 150,000           | 150,000            | 150,000                                | 150,000                                                 |
| <b>IWD</b> STEM Scholarships                                  | -                 | -                  | -                                      | 633,325                                                 |
| <b>IWD</b> Adult Literacy for the Workforce                   | -                 | -                  | -                                      | 5,500,000                                               |
| <b>IWD</b> PACE and Regional Sectors IWD                      | -                 | -                  | -                                      | 200,000                                                 |
| <b>IWD</b> Workbased Learning Intermediary Network            | -                 | -                  | -                                      | 1,500,000                                               |
| <b>College Aid</b> Skilled Workforce Shortage Tuition Grant   | 5,000,000         | 5,000,000          | 5,000,000                              | -                                                       |
| <b>Educ</b> Workforce Training and Economic Development Fund  | 15,100,000        | 15,100,000         | 15,100,000                             | 15,100,000                                              |
| <b>Educ</b> Adult Literacy for the Workforce                  | 5,500,000         | 5,500,000          | 5,500,000                              | -                                                       |
| <b>Educ</b> PACE and Regional Sectors                         | 5,000,000         | 5,000,000          | 5,000,000                              | 4,800,000                                               |
| <b>Educ</b> Gap Tuition Assistance Fund                       | 2,000,000         | 2,000,000          | 2,000,000                              | 2,000,000                                               |
| <b>Educ</b> Workbased Learning Intermediary Network Workforce | 1,500,000         | 1,500,000          | 1,500,000                              | -                                                       |
| <b>Educ</b> Preparation Outcome Reporting System ACE          | 200,000           | 200,000            | 200,000                                | 200,000                                                 |
| <b>Educ</b> Infrastructure                                    | 6,000,000         | 6,000,000          | 6,000,000                              | 6,000,000                                               |
| <b>Educ</b> Skilled Workforce Shortage Tuition Grant          | -                 | -                  | -                                      | 5,000,000                                               |
| <b>Educ</b> STEM Best                                         | -                 | -                  | -                                      | 700,000                                                 |
| <b>Regents</b> UI-Economic Development                        | 209,279           | 209,279            | 209,279                                | 209,279                                                 |
| <b>Regents</b> UI-Entrepreneurship and Econ Growth            | 2,000,000         | 2,000,000          | 2,000,000                              | 2,000,000                                               |
| <b>Regents</b> ISU-Economic Development                       | 2,424,302         | 2,424,302          | 2,424,302                              | 2,424,302                                               |
| <b>Regents</b> UNI-Economic Development                       | 1,066,419         | 1,066,419          | 1,466,419                              | 1,466,419                                               |
| <b>Regents</b> Regents Innovation Fund                        | 3,000,000         | 3,000,000          | 3,000,000                              | 3,000,000                                               |
| <b>Total Appropriations</b>                                   | <b>63,750,000</b> | <b>63,750,000</b>  | <b>63,750,000</b>                      | <b>63,750,000</b>                                       |
| Reversions                                                    | (998)             | -                  | -                                      | -                                                       |
| Net Appropriations                                            | 63,749,002        | 63,750,000         | 63,750,000                             | 63,750,000                                              |
| <b>Net Available Balance Forward</b>                          | <b>\$ 45,554</b>  | <b>\$ 45,554</b>   | <b>\$ 45,554</b>                       | <b>\$ 45,554</b>                                        |

# STATE OF IOWA

## HISTORY OF APPROPRIABLE RECEIPTS

(IN \$ THOUSANDS)

|                                        | 2013             | 2014             | 2015             | 2016             | 2017             | 2018             | 2019             | 2020             | 2021              | 2022              |
|----------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|-------------------|
| <b>SPECIAL TAXES:</b>                  |                  |                  |                  |                  |                  |                  |                  |                  |                   |                   |
| Personal Income Tax                    | 4,083,903        | 3,974,838        | 4,207,250        | 4,355,435        | 4,468,935        | 4,746,683        | 4,944,019        | 4,651,979        | 5,434,533         | 5,780,061         |
| Sales/Use Tax                          | 2,547,603        | 2,642,332        | 2,753,080        | 2,810,661        | 2,812,336        | 2,941,479        | 3,045,492        | 3,176,088        | 3,512,320         | 3,853,736         |
| Corporation Income Tax                 | 555,289          | 549,581          | 576,279          | 520,532          | 549,704          | 565,042          | 706,278          | 648,682          | 983,758           | 918,925           |
| Inheritance Tax                        | 86,809           | 91,034           | 86,977           | 91,780           | 86,193           | 83,070           | 80,677           | 81,524           | 94,588            | 97,882            |
| Insurance Premium Tax                  | 104,885          | 105,532          | 109,633          | 119,675          | 114,808          | 121,863          | 153,441          | 143,431          | 144,029           | 150,992           |
| Cigarette & Tobacco Taxes              | 121,397          | 1,410            | (5)              | 4                | -                | -                | (4)              | 4                | (1)               | 14                |
| Beer & Liquor Taxes                    | 14,522           | 14,127           | 14,460           | 14,100           | 13,940           | 13,707           | 13,518           | 9,845            | 17,648            | 13,694            |
| Franchise Tax                          | 42,904           | 42,918           | 46,949           | 52,036           | 53,798           | 46,696           | 59,644           | 67,910           | 69,815            | 72,362            |
| Miscellaneous Taxes                    | 1,146            | 1,225            | 1,395            | 1,467            | 1,386            | 1,654            | 14,067           | 24,939           | 22,915            | 68,672            |
| <b>TOTAL SPECIAL TAXES</b>             | <b>7,558,458</b> | <b>7,422,997</b> | <b>7,796,018</b> | <b>7,965,690</b> | <b>8,101,100</b> | <b>8,520,194</b> | <b>9,017,132</b> | <b>8,804,402</b> | <b>10,279,605</b> | <b>10,956,138</b> |
| Percentage Increase                    | 7.7%             | -1.8%            | 5.0%             | 2.2%             | 1.7%             | 5.2%             | 5.8%             | -2.4%            | 16.8%             | 6.6%              |
| <b>OTHER RECEIPTS</b>                  |                  |                  |                  |                  |                  |                  |                  |                  |                   |                   |
| Institutional Payments                 | 14,325           | 12,774           | 15,506           | 12,088           | 11,523           | 11,967           | 11,220           | 12,587           | 7,055             | 11,674            |
| Liquor Transfers                       | 96,049           | 96,630           | 108,397          | 112,273          | 116,041          | 118,071          | 125,615          | 131,909          | 146,414           | 152,847           |
| Interest                               | 2,627            | 3,376            | 3,656            | 4,125            | 2,262            | 4,732            | 8,999            | 15,098           | 2,540             | 3,599             |
| Fees                                   | 29,121           | 28,843           | 27,772           | 28,048           | 25,355           | 26,119           | 28,901           | 28,406           | 29,913            | 30,687            |
| Judicial Revenue                       | 107,988          | 103,972          | 99,883           | 97,683           | 94,315           | 97,444           | 95,343           | 90,397           | 86,487            | 88,211            |
| Miscellaneous Receipts                 | 39,855           | 43,368           | 39,689           | 42,732           | 60,568           | 52,322           | 62,145           | 51,069           | 70,754            | 75,304            |
| Racing & Gaming Receipts               | 40,000           | -                | -                | -                | -                | -                | 2,250            | 2,250            | 2,250             | 2,250             |
| <b>TOTAL OTHER RECEIPTS</b>            | <b>329,965</b>   | <b>288,963</b>   | <b>294,903</b>   | <b>296,949</b>   | <b>310,064</b>   | <b>310,655</b>   | <b>334,473</b>   | <b>331,716</b>   | <b>345,413</b>    | <b>364,572</b>    |
|                                        | -7.5%            | -12.4%           | 2.1%             | 0.7%             | 4.4%             | 0.2%             | 7.7%             | -0.8%            | 4.1%              | 5.5%              |
| <b>Accruals</b>                        | 13,042           | (16,164)         | 19,588           | 14,234           | 73,577           | 48,046           | 19,217           | 307,673          | (274,905)         | (47,211)          |
| <b>Refunds</b>                         | (830,504)        | (955,255)        | (967,888)        | (1,018,286)      | (1,059,834)      | (1,135,120)      | (1,131,931)      | (1,120,325)      | (1,114,467)       | (1,028,794)       |
| <b>School Infrastructure Transfer</b>  | (419,169)        | (440,422)        | (450,532)        | (466,891)        | (460,443)        | (480,800)        | (503,111)        | (507,604)        | (560,425)         | (571,298)         |
| <b>Transfers</b>                       | 116,945          | 188,950          | 127,638          | 129,443          | 275,556          | 120,972          | 123,046          | 114,700          | 125,408           | 130,028           |
| <b>TOTAL NET APPROPRIABLE RECEIPTS</b> | <b>6,768,737</b> | <b>6,489,069</b> | <b>6,819,727</b> | <b>6,921,139</b> | <b>7,240,020</b> | <b>7,383,947</b> | <b>7,858,826</b> | <b>7,930,562</b> | <b>8,800,629</b>  | <b>9,803,435</b>  |
| Percentage Increase                    | 7.3%             | -4.1%            | 5.1%             | 1.5%             | 4.6%             | 2.0%             | 6.4%             | 0.9%             | 11.0%             | 11.4%             |



State of Iowa

General Fund Appropriations

FY2024 Governor Recommended Budget - Alignment

| DESCRIPTION                       | Estimate<br>FY2023 | Governor's<br>Recommendation<br>FY2024 | Governor's<br>Recommendation<br>After Alignment<br>FY2024 |
|-----------------------------------|--------------------|----------------------------------------|-----------------------------------------------------------|
| FUNCTION                          |                    |                                        |                                                           |
| ADMINISTRATION AND REGULATION     | 554,402,309        | 544,558,205                            | 555,801,014                                               |
| AGRICULTURE AND NATURAL RESOURCES | 37,245,451         | 37,074,683                             | 37,074,683                                                |
| ECONOMIC DEVELOPMENT              | 41,407,855         | 41,591,120                             | 40,846,759                                                |
| EDUCATION                         | 4,582,400,658      | 4,793,424,949                          | 4,754,471,724                                             |
| HEALTH AND HUMAN SERVICES         | 2,203,063,389      | 2,223,097,019                          | 2,249,611,839                                             |
| JUSTICE SYSTEM                    | 564,562,333        | 599,421,768                            | 598,532,988                                               |
| JUDICIAL BRANCH                   | 193,700,550        | 211,708,779                            | 211,708,779                                               |
| LEGISLATIVE BRANCH                | 38,000,000         | 38,500,000                             | 38,500,000                                                |
| TOTAL GENERAL FUND APPROPRIATION  | 8,214,782,545      | 8,489,376,523                          | 8,486,547,786                                             |

# State of Iowa

## General Fund Appropriations

### FY2024 Governor Recommended Budget - Alignment

| DESCRIPTION                                             | Estimate<br>FY2023 | Governor's<br>Recommendation<br>FY2024 | Governor's<br>Recommendation<br>After Alignment<br>FY2024 |
|---------------------------------------------------------|--------------------|----------------------------------------|-----------------------------------------------------------|
| <b>ADMINISTRATION AND REGULATION</b>                    |                    |                                        |                                                           |
| <b>Department of Administration</b>                     |                    |                                        |                                                           |
| DAS Operations                                          | 3,603,404          | 3,597,713                              | 3,597,713                                                 |
| Utilities                                               | 4,104,239          | 4,104,058                              | 4,104,058                                                 |
| Terrace Hill Operations                                 | 461,674            | 460,884                                | 460,884                                                   |
| Federal Cash Management                                 | 54,182             | 54,182                                 | 54,182                                                    |
| Unemployment Compensation                               | 421,655            | 421,655                                | 421,655                                                   |
| State Library                                           | -                  | -                                      | 2,532,594                                                 |
| Enrich Iowa Libraries                                   | -                  | -                                      | 2,464,823                                                 |
| Historic Society                                        | -                  | -                                      | 3,136,371                                                 |
| Administrative Division                                 | -                  | -                                      | 168,403                                                   |
| Historic Sites                                          | -                  | -                                      | 425,751                                                   |
| <b>Total Department of Administration</b>               | <b>8,645,154</b>   | <b>8,638,492</b>                       | <b>17,366,434</b>                                         |
| <b>Auditor of State</b>                                 |                    |                                        |                                                           |
| General Office                                          | 986,193            | 983,971                                | 983,971                                                   |
| <b>Total Auditor of State</b>                           | <b>986,193</b>     | <b>983,971</b>                         | <b>983,971</b>                                            |
| <b>Ethics &amp; Campaign Disclosure</b>                 |                    |                                        |                                                           |
| General Office                                          | 774,910            | 773,554                                | 773,554                                                   |
| <b>Total Ethics and Campaign Disclosure</b>             | <b>774,910</b>     | <b>773,554</b>                         | <b>773,554</b>                                            |
| <b>Department of Commerce</b>                           |                    |                                        |                                                           |
| Alcoholic Beverages Operations                          | 1,075,454          | 1,075,454                              | -                                                         |
| Professional Licensing Bureau                           | 360,856            | 358,868                                | -                                                         |
| <b>Total Department of Commerce</b>                     | <b>1,436,310</b>   | <b>1,434,322</b>                       | <b>-</b>                                                  |
| <b>Executive Council</b>                                |                    |                                        |                                                           |
| Court Costs                                             | 56,455             | 56,455                                 | 56,455                                                    |
| Public Improvement                                      | 9,575              | 9,575                                  | 9,575                                                     |
| Drainage Assessment                                     | 19,367             | 19,367                                 | 19,367                                                    |
| <b>Total Executive Council</b>                          | <b>85,397</b>      | <b>85,397</b>                          | <b>85,397</b>                                             |
| <b>Governor's Office</b>                                |                    |                                        |                                                           |
| Governor/Lt. Governor's Office                          | 2,315,344          | 2,810,502                              | 2,810,502                                                 |
| Terrace Hill Quarters                                   | 142,702            | 142,281                                | 142,281                                                   |
| <b>Total Governor's Office</b>                          | <b>2,458,046</b>   | <b>2,952,783</b>                       | <b>2,952,783</b>                                          |
| <b>Gov's Office of Drug Control Policy</b>              |                    |                                        |                                                           |
| Drug Policy Coordinator                                 | 239,271            | 249,219                                | -                                                         |
| <b>Total Gov's Office of Drug Control Policy</b>        | <b>239,271</b>     | <b>249,219</b>                         | <b>-</b>                                                  |
| <b>Department of Human Rights</b>                       |                    |                                        |                                                           |
| Human Rights Administration                             | 189,071            | 261,672                                | -                                                         |
| Community Advocacy and Services                         | 956,894            | 956,894                                | -                                                         |
| Criminal & Juvenile Justice                             | 1,318,547          | 1,318,547                              | -                                                         |
| Single Grant Program                                    | 140,000            | 140,000                                | -                                                         |
| LIHEAP Weatherization Assistance Program support        | 1                  | 1                                      | -                                                         |
| <b>Total Department of Human Rights</b>                 | <b>2,604,513</b>   | <b>2,677,114</b>                       | <b>-</b>                                                  |
| <b>Department of Inspections, Appeals and Licensing</b> |                    |                                        |                                                           |

# State of Iowa

## General Fund Appropriations

### FY2024 Governor Recommended Budget - Alignment

| DESCRIPTION                                                   | Estimate<br>FY2023 | Governor's<br>Recommendation<br>FY2024 | Governor's<br>Recommendation<br>After Alignment<br>FY2024 |
|---------------------------------------------------------------|--------------------|----------------------------------------|-----------------------------------------------------------|
| Child Advocacy Board                                          | 2,607,454          | 2,602,312                              | -                                                         |
| Employment Appeal Board                                       | 38,912             | 38,865                                 | 38,865                                                    |
| Administration Division                                       | 546,312            | 545,733                                | 545,733                                                   |
| Administrative Hearings Division                              | 625,827            | 624,374                                | 624,374                                                   |
| Investigations Division                                       | 2,339,591          | 2,335,992                              | 2,335,992                                                 |
| Health Facilities Division                                    | 5,185,782          | 4,862,971                              | 4,862,971                                                 |
| Food and Consumer Safety                                      | 574,819            | 571,026                                | 571,026                                                   |
| Indigent Defense                                              | 42,160,374         | 42,160,374                             | 42,160,374                                                |
| Public Defender                                               | 30,112,503         | 30,068,203                             | 30,068,203                                                |
| Operations                                                    | -                  | -                                      | 1,337,999                                                 |
| Professional Licensing Bureau                                 | -                  | -                                      | 490,625                                                   |
| IWD Workers Comp Operations (GF)                              | -                  | -                                      | 3,321,044                                                 |
| IWD Labor Services Division                                   | -                  | -                                      | 3,491,252                                                 |
| Alignment Savings                                             | -                  | -                                      | (161,461)                                                 |
| <b>Total Department of Inspections. Appeals and Licensing</b> | <b>84,191,574</b>  | <b>83,809,850</b>                      | <b>89,686,997</b>                                         |
| <b>Department of Management</b>                               |                    |                                        |                                                           |
| Operations                                                    | 2,770,693          | 2,766,693                              | 2,766,693                                                 |
| Transportation Assistance                                     | 29,456,377         | 30,192,786                             | 30,192,786                                                |
| Special Olympics                                              | 100,000            | 100,000                                | 100,000                                                   |
| Appeals Board Claims                                          | 4,501,794          | 4,501,794                              | 4,501,794                                                 |
| Office of Chief Information Officer                           | -                  | 4,096,355                              | 4,096,355                                                 |
| <b>Total Department of Management</b>                         | <b>36,828,864</b>  | <b>41,657,628</b>                      | <b>41,657,628</b>                                         |
| <b>Public Information Office</b>                              |                    |                                        |                                                           |
| Operations                                                    | 358,039            | 357,407                                | 357,407                                                   |
| <b>Total Public Information Office</b>                        | <b>358,039</b>     | <b>357,407</b>                         | <b>357,407</b>                                            |
| <b>Department of Revenue</b>                                  |                    |                                        |                                                           |
| Operations                                                    | 15,149,692         | 15,133,262                             | 15,133,262                                                |
| Tobacco Reporting Requirements                                | 17,525             | 17,525                                 | 17,525                                                    |
| Agricultural Land and Family Farm Tax Credits                 | 39,100,000         | 39,100,000                             | 39,100,000                                                |
| Commercial and Industrial Property Tax Replacement            | 79,019,211         | 64,873,759                             | 64,873,759                                                |
| Business Property Tax Credit                                  | 125,000,000        | 125,000,000                            | 125,000,000                                               |
| Printing Cigarette Stamps                                     | 124,652            | 124,652                                | 124,652                                                   |
| Homestead Tax Credit Aid                                      | 146,740,000        | 146,226,904                            | 146,226,904                                               |
| Elderly & Disabled Tax Credit                                 | 4,500,000          | 4,327,772                              | 4,327,772                                                 |
| Military Service Tax Credit                                   | 1,580,000          | 1,580,000                              | 1,580,000                                                 |
| Alcoholic Beverages Operations                                | -                  | -                                      | 1,075,454                                                 |
| Alignment Savings                                             | -                  | -                                      | (77,079)                                                  |
| <b>Total Department of Revenue</b>                            | <b>411,231,080</b> | <b>396,383,874</b>                     | <b>397,382,249</b>                                        |
| <b>Secretary of State</b>                                     |                    |                                        |                                                           |
| Elections/Voter Reg                                           | 2,124,870          | 2,121,759                              | 2,121,759                                                 |
| Secretary of State-Business Services                          | 1,420,646          | 1,417,535                              | 1,417,535                                                 |
| <b>Total Secretary of State</b>                               | <b>3,545,516</b>   | <b>3,539,294</b>                       | <b>3,539,294</b>                                          |
| <b>Treasurer of State</b>                                     |                    |                                        |                                                           |
| General Office                                                | 1,017,442          | 1,015,300                              | 1,015,300                                                 |
| <b>Total Treasurer of State</b>                               | <b>1,017,442</b>   | <b>1,015,300</b>                       | <b>1,015,300</b>                                          |
| <b>TOTAL ADMINISTRATION AND REGULATION</b>                    | <b>554,402,309</b> | <b>544,558,205</b>                     | <b>555,801,014</b>                                        |

# State of Iowa

## General Fund Appropriations

### FY2024 Governor Recommended Budget - Alignment

| DESCRIPTION                                                  | Estimate<br>FY2023 | Governor's<br>Recommendation<br>FY2024 | Governor's<br>Recommendation<br>After Alignment<br>FY2024 |
|--------------------------------------------------------------|--------------------|----------------------------------------|-----------------------------------------------------------|
| <b>AGRICULTURE AND NATURAL RESOURCES</b>                     |                    |                                        |                                                           |
| <b>Department of Agriculture and Land Stewardship</b>        |                    |                                        |                                                           |
| Administration Division                                      | 18,960,194         | 18,960,194                             | 18,960,194                                                |
| Local Food & Farm Coordinator                                | 75,000             | 75,000                                 | 75,000                                                    |
| Agriculture Education - IAA                                  | 25,000             | 25,000                                 | 25,000                                                    |
| Value Added Agriculture Grant Program                        | 463,000            | 463,000                                | 463,000                                                   |
| Milk Inspections                                             | 189,196            | 189,196                                | 189,196                                                   |
| Farmers with Disabilities                                    | 180,000            | 180,000                                | 180,000                                                   |
| Foreign Animal Disease                                       | 750,000            | 750,000                                | 750,000                                                   |
| Grain Regulation                                             | 350,000            | 350,000                                | 350,000                                                   |
| Loess Hills Development and Conservation Fund                | 400,000            | 400,000                                | 400,000                                                   |
| Southern Iowa Development and Conservation Fund              | 250,000            | 250,000                                | 250,000                                                   |
| Choose Iowa                                                  | 500,000            | 500,000                                | 500,000                                                   |
| <b>Total Department of Agricultural and Land Stewardship</b> | <b>22,142,390</b>  | <b>22,142,390</b>                      | <b>22,142,390</b>                                         |
| <b>Department of Natural Resources</b>                       |                    |                                        |                                                           |
| Operations                                                   | 12,093,061         | 11,922,293                             | 11,922,293                                                |
| Floodplain Management Program                                | 1,510,000          | 1,510,000                              | 1,510,000                                                 |
| Forestry Health                                              | 500,000            | 500,000                                | 500,000                                                   |
| State Park Operations                                        | 1,000,000          | 1,000,000                              | 1,000,000                                                 |
| <b>Total Department of Natural Resources</b>                 | <b>15,103,061</b>  | <b>14,932,293</b>                      | <b>14,932,293</b>                                         |
| <b>TOTAL AGRICULTURE AND NATURAL RESOURCES</b>               | <b>37,245,451</b>  | <b>37,074,683</b>                      | <b>37,074,683</b>                                         |
| <b>ECONOMIC DEVELOPMENT</b>                                  |                    |                                        |                                                           |
| <b>Department of Cultural Affairs</b>                        |                    |                                        |                                                           |
| Arts Division                                                | 1,317,188          | 1,315,526                              | -                                                         |
| Cultural Grants                                              | 172,090            | 172,090                                | -                                                         |
| Historic Society                                             | 3,142,351          | 3,136,371                              | -                                                         |
| Great Places                                                 | 150,000            | 149,710                                | -                                                         |
| Administrative Division                                      | 168,637            | 168,403                                | -                                                         |
| Historic Sites                                               | 426,398            | 425,751                                | -                                                         |
| Cultural Trust Grants                                        | 150,000            | 150,000                                | -                                                         |
| County Endowment Funding - DCA Grants                        | 448,403            | 448,403                                | -                                                         |
| <b>Total Department of Cultural Affairs</b>                  | <b>5,975,067</b>   | <b>5,966,254</b>                       | <b>-</b>                                                  |
| <b>Economic Development Authority</b>                        |                    |                                        |                                                           |
| Council of Governments (COGS) Assistance                     | 250,000            | 250,000                                | 250,000                                                   |
| Butchery Innovation & Revitalization - contingency           | 633,325            | 633,325                                | 633,325                                                   |
| World Food Prize                                             | 375,000            | 375,000                                | 375,000                                                   |
| Economic Development                                         | 13,318,553         | 13,297,853                             | 13,297,853                                                |
| ICVS - Promise                                               | 168,201            | 168,201                                | -                                                         |
| Registered Apprenticeship Program                            | 760,000            | 760,000                                | 760,000                                                   |
| Community Attraction and Tourism Fund                        | 1,100,000          | 1,100,000                              | 1,100,000                                                 |
| Tourism Marketing Adjusted Gross Receipts                    | 1,443,700          | 1,443,700                              | 1,443,700                                                 |
| County Endowment Funding - DCA Grants                        | -                  | -                                      | 448,403                                                   |
| Cultural Trust Grants                                        | -                  | -                                      | 150,000                                                   |

# State of Iowa

## General Fund Appropriations

### FY2024 Governor Recommended Budget - Alignment

| DESCRIPTION                                     | Estimate<br>FY2023 | Governor's<br>Recommendation<br>FY2024 | Governor's<br>Recommendation<br>After Alignment<br>FY2024 |
|-------------------------------------------------|--------------------|----------------------------------------|-----------------------------------------------------------|
| Arts Division                                   | -                  | -                                      | 1,315,526                                                 |
| Cultural Grants                                 | -                  | -                                      | 172,090                                                   |
| Great Places                                    | -                  | -                                      | 149,710                                                   |
| Alignment Savings                               | -                  | -                                      | (300,494)                                                 |
| <b>Total Department of Economic Development</b> | <b>18,048,779</b>  | <b>18,028,079</b>                      | <b>19,795,113</b>                                         |
| <b>Iowa Finance Authority</b>                   |                    |                                        |                                                           |
| Rent Subsidy Program                            | 658,000            | 873,000                                | 873,000                                                   |
| Housing Renewal Pilot Program                   | 500,000            | 500,000                                | 500,000                                                   |
| <b>Total Iowa Finance Authority</b>             | <b>1,158,000</b>   | <b>1,373,000</b>                       | <b>1,373,000</b>                                          |
| <b>Iowa Workforce Development</b>               |                    |                                        |                                                           |
| IWD Workers Comp Operations (GF)                | 3,321,044          | 3,321,044                              | -                                                         |
| IWD Labor Services Division                     | 3,491,252          | 3,491,252                              | -                                                         |
| Workforce Development Field Offices             | 6,675,650          | 6,675,650                              | 6,675,650                                                 |
| Offender Reentry Program                        | 387,158            | 387,158                                | 387,158                                                   |
| Employee Misclassification                      | 379,631            | 379,631                                | 379,631                                                   |
| I3 State Accounting System                      | 228,822            | 228,822                                | 228,822                                                   |
| Future Ready Iowa Summer Youth Work Pilot       | 250,000            | 250,000                                | 250,000                                                   |
| Voc Ed Salaries & Support                       | -                  | -                                      | 598,197                                                   |
| Career & Technical Education Secondary Schools  | -                  | -                                      | 2,952,459                                                 |
| Adult Education and Literacy Programs           | -                  | -                                      | 500,000                                                   |
| Vocational Rehabilitation                       | -                  | -                                      | 6,106,732                                                 |
| Independent Living                              | -                  | -                                      | 84,804                                                    |
| Entrepreneurs w/Disabilities                    | -                  | -                                      | 138,506                                                   |
| Independent Living Center Grant                 | -                  | -                                      | 86,457                                                    |
| <b>Total Iowa Workforce Development</b>         | <b>14,733,557</b>  | <b>14,733,557</b>                      | <b>18,388,416</b>                                         |
| <b>Public Employment Relations Board</b>        |                    |                                        |                                                           |
| General Office                                  | 1,492,452          | 1,490,230                              | 1,290,230                                                 |
| <b>Total Public Employment Relations Board</b>  | <b>1,492,452</b>   | <b>1,490,230</b>                       | <b>1,290,230</b>                                          |
| <b>TOTAL ECONOMIC DEVELOPMENT</b>               | <b>41,407,855</b>  | <b>41,591,120</b>                      | <b>40,846,759</b>                                         |

## EDUCATION

### Department of the Blind

|                                      |                  |                  |                  |
|--------------------------------------|------------------|------------------|------------------|
| Operations                           | 2,893,503        | 2,889,911        | 2,889,911        |
| <b>Total Department of the Blind</b> | <b>2,893,503</b> | <b>2,889,911</b> | <b>2,889,911</b> |

### College Aid Commission

|                                                |            |            |   |
|------------------------------------------------|------------|------------|---|
| General Office                                 | 591,533    | 591,533    | - |
| National Guard Benefits Program                | 4,700,000  | 6,600,000  | - |
| All Iowa Opportunity Assistance Program        | 3,229,468  | 3,229,468  | - |
| DSM University Programs                        | 500,973    | 500,973    | - |
| Future Ready Iowa Last Dollar Scholarship      | 23,927,005 | 23,927,005 | - |
| Rural Iowa Primary Care Loan Repayment Program | 2,504,933  | 2,504,933  | - |
| Teach Iowa Scholars                            | 650,000    | 650,000    | - |
| Health Care Related Loan Program               | 500,000    | 500,000    | - |
| Tuition Grant Program - Not-for-Profit         | 50,118,451 | 51,371,412 | - |
| Voc. Tech Grants                               | 1,750,185  | 1,750,185  | - |

# State of Iowa

## General Fund Appropriations

### FY2024 Governor Recommended Budget - Alignment

| DESCRIPTION                                               | Estimate<br>FY2023 | Governor's<br>Recommendation<br>FY2024 | Governor's<br>Recommendation<br>After Alignment<br>FY2024 |
|-----------------------------------------------------------|--------------------|----------------------------------------|-----------------------------------------------------------|
| Tuition Grant Program - For-Profit                        | 500,000            | 512,500                                | -                                                         |
| Mental Health Practitioner Loan Repayment Program         | 520,000            | 520,000                                | -                                                         |
| Rural Veterinarian Loan Program                           | 700,000            | 700,000                                | -                                                         |
| <b>Total College Aid Commission</b>                       | <b>90,192,548</b>  | <b>93,358,009</b>                      | <b>-</b>                                                  |
| <b>Department of Education</b>                            |                    |                                        |                                                           |
| Administration                                            | 5,975,526          | 5,975,526                              | 5,975,526                                                 |
| Voc Ed Salaries & Support                                 | 598,197            | 598,197                                | -                                                         |
| School Food Service                                       | 2,176,797          | 2,176,797                              | 2,176,797                                                 |
| Textbook-Nonpublic                                        | 852,000            | 852,000                                | 852,000                                                   |
| Career & Technical Education Secondary Schools            | 2,952,459          | 2,952,459                              | -                                                         |
| Community Colleges                                        | 221,658,161        | 227,199,615                            | 227,199,615                                               |
| Student Achievement/Teacher Quality                       | 2,965,467          | 2,965,467                              | 2,965,467                                                 |
| Jobs For America's Grads                                  | 8,146,450          | 8,146,450                              | 8,146,450                                                 |
| Special Education Services Birth to 3                     | 1,721,400          | 1,721,400                              | 1,721,400                                                 |
| Midwestern Higher Education Compact                       | 115,000            | 115,000                                | 115,000                                                   |
| Reading Research Center                                   | 600,000            | 600,000                                | 600,000                                                   |
| Early Head Start Projects                                 | 574,500            | 574,500                                | 574,500                                                   |
| Successful Progression for Early Readers                  | 7,824,782          | 7,824,782                              | 7,824,782                                                 |
| ECI - General Aid                                         | 23,406,799         | 23,406,799                             | -                                                         |
| Attendance Center/Data Systems                            | 250,000            | 250,000                                | 250,000                                                   |
| Online State Job Posting System                           | 230,000            | 230,000                                | 230,000                                                   |
| Early Literacy Warning System                             | 1,915,000          | 1,915,000                              | 1,915,000                                                 |
| LEA Assessment                                            | 3,000,000          | 3,000,000                              | 3,000,000                                                 |
| Computer Science Professional Development Incentive Fund  | 500,000            | 500,000                                | 500,000                                                   |
| Statewide Clearinghouse to Expand Work-Based Learning     | 300,000            | 300,000                                | 300,000                                                   |
| Summer Joint Enrollment Program                           | 600,000            | 600,000                                | 600,000                                                   |
| Children's' Mental Health                                 | 3,383,936          | 3,383,936                              | 3,383,936                                                 |
| Best Buddies Iowa                                         | 35,000             | 35,000                                 | 35,000                                                    |
| Adult Education and Literacy Programs                     | 500,000            | 500,000                                | -                                                         |
| Non Public School Concurrent Enrollment                   | 1,000,000          | 1,000,000                              | 1,000,000                                                 |
| Therapeutic Classroom Incentive Fund Approp               | 2,351,382          | 2,351,382                              | 2,351,382                                                 |
| Therapeutic Classroom Transportation Claims Reimbursement | 500,000            | 500,000                                | 500,000                                                   |
| Child Development                                         | 10,524,389         | 10,524,389                             | 10,524,389                                                |
| Sac and Fox Education                                     | 100,000            | 100,000                                | 100,000                                                   |
| Educational Savings Accounts                              | -                  | 106,886,298                            | 106,886,298                                               |
| School Foundation Aid                                     | 3,568,620,773      | 3,651,459,578                          | 3,651,459,578                                             |
| Charter Schools                                           | 3,200,000          | 3,200,000                              | 3,200,000                                                 |
| Transportation-NonPublic                                  | 8,997,091          | 8,997,091                              | 8,997,091                                                 |
| Vocational Rehabilitation                                 | 6,116,328          | 6,106,732                              | -                                                         |
| Independent Living                                        | 84,823             | 84,804                                 | -                                                         |
| Entrepreneurs w/Disabilities                              | 138,506            | 138,506                                | -                                                         |
| Independent Living Center Grant                           | 86,457             | 86,457                                 | -                                                         |
| Iowa PBS                                                  | 7,870,316          | 7,943,538                              | 7,943,538                                                 |
| State Library                                             | 2,532,594          | 2,532,594                              | -                                                         |
| Enrich Iowa Libraries                                     | 2,464,823          | 2,464,823                              | -                                                         |
| General Office                                            | -                  | -                                      | 591,533                                                   |
| National Guard Benefits Program                           | -                  | -                                      | 6,600,000                                                 |
| All Iowa Opportunity Assistance Program                   | -                  | -                                      | 3,229,468                                                 |
| DSM University Programs                                   | -                  | -                                      | 500,973                                                   |
| Future Ready Iowa Last Dollar Scholarship                 | -                  | -                                      | 23,927,005                                                |
| Rural Iowa Primary Care Loan Repayment Program            | -                  | -                                      | 2,504,933                                                 |



# State of Iowa

## General Fund Appropriations

### FY2024 Governor Recommended Budget - Alignment

| DESCRIPTION                                       | Estimate<br>FY2023   | Governor's<br>Recommendation<br>FY2024 | Governor's<br>Recommendation<br>After Alignment<br>FY2024 |
|---------------------------------------------------|----------------------|----------------------------------------|-----------------------------------------------------------|
| Teach Iowa Scholars                               | -                    | -                                      | 650,000                                                   |
| Health Care Related Loan Program                  | -                    | -                                      | 500,000                                                   |
| Tuition Grant Program - Not-for-Profit            | -                    | -                                      | 51,371,412                                                |
| Voc. Tech Grants                                  | -                    | -                                      | 1,750,185                                                 |
| Tuition Grant Program - For-Profit                | -                    | -                                      | 512,500                                                   |
| Mental Health Practitioner Loan Repayment Program | -                    | -                                      | 520,000                                                   |
| Rural Veterinarian Loan Program                   | -                    | -                                      | 700,000                                                   |
| UNI-Science, Technology, Engineering, Math        | -                    | -                                      | 6,354,848                                                 |
| Iowa School for the Deaf                          | -                    | -                                      | 11,366,265                                                |
| Iowa Braille & Sight Saving Sch                   | -                    | -                                      | 4,770,768                                                 |
| Alignment Savings                                 | -                    | -                                      | (81,854)                                                  |
| <b>Total Department of Education</b>              | <b>3,904,868,956</b> | <b>4,100,199,120</b>                   | <b>4,177,095,785</b>                                      |
| <b>Board of Regents</b>                           |                      |                                        |                                                           |
| SUI-General University                            | 218,045,224          | 223,496,355                            | 223,496,355                                               |
| SUI Statewide Cancer Registry                     | 143,410              | 143,410                                | 143,410                                                   |
| Iowa Birth Defects Registry                       | 36,839               | 36,839                                 | 36,839                                                    |
| SUI - Iowa Nonprofit Resource Center              | 156,389              | 156,389                                | 156,389                                                   |
| Oakdale Campus                                    | 2,103,819            | 2,103,819                              | 2,103,819                                                 |
| University Hygienic Lab                           | 4,822,610            | 4,822,610                              | 4,822,610                                                 |
| Family Practice Program                           | 2,220,598            | 2,220,598                              | 2,220,598                                                 |
| Child Health Care Services                        | 634,502              | 634,502                                | 634,502                                                   |
| Iowa Flood Center                                 | 1,154,593            | 1,154,593                              | 1,154,593                                                 |
| SUI Sub Abuse Consortium                          | 53,427               | 53,427                                 | 53,427                                                    |
| Primary Health Care                               | 624,374              | 624,374                                | 624,374                                                   |
| Iowa Online Advance Academy                       | 463,616              | 463,616                                | 463,616                                                   |
| ISU-General University                            | 174,092,719          | 178,445,037                            | 178,445,037                                               |
| ISU-Veterinary Diagnostic Laboratory              | 4,400,000            | 4,400,000                              | 4,400,000                                                 |
| ISU Ag Experiment Station                         | 29,462,535           | 29,462,535                             | 29,462,535                                                |
| ISU Cooperative Extension                         | 18,307,366           | 18,157,366                             | 18,157,366                                                |
| UNI-General University                            | 99,408,923           | 101,894,146                            | 101,894,146                                               |
| UNI-Science, Technology, Engineering, Math        | 6,354,848            | 6,354,848                              | -                                                         |
| UNI-Real Estate Education Program                 | 123,523              | 123,523                                | 123,523                                                   |
| Recycling & Reuse Center                          | 172,768              | 172,768                                | 172,768                                                   |
| Iowa School for the Deaf                          | 11,089,039           | 11,366,265                             | -                                                         |
| Iowa Braille & Sight Saving Sch                   | 4,654,408            | 4,770,768                              | -                                                         |
| Regents Board Office                              | 764,642              | 764,642                                | 764,642                                                   |
| Center for Biocatalysts                           | 696,342              | 696,342                                | 696,342                                                   |
| Livestock Disease Research                        | 170,390              | 170,390                                | 170,390                                                   |
| Regent Resource Centers                           | 268,297              | 268,297                                | 268,297                                                   |
| Biosciences Innovation Ecosystem                  | 2,623,481            | 2,623,481                              | 2,623,481                                                 |
| UI - Biosciences Innovation Ecosystem             | 874,494              | 874,494                                | 874,494                                                   |
| UNI-Additive Manufacturing                        | 394,321              | 394,321                                | 394,321                                                   |
| Uofl Center for Ag Safety and Health              | 128,154              | 128,154                                | 128,154                                                   |
| <b>Total Board of Regents</b>                     | <b>584,445,651</b>   | <b>596,977,909</b>                     | <b>574,486,028</b>                                        |
| <b>TOTAL EDUCATION</b>                            | <b>4,582,400,658</b> | <b>4,793,424,949</b>                   | <b>4,754,471,724</b>                                      |

## HEALTH & HUMAN SERVICES

### Department on Aging

# State of Iowa

## General Fund Appropriations

### FY2024 Governor Recommended Budget - Alignment

| DESCRIPTION                                        | Estimate<br>FY2023 | Governor's<br>Recommendation<br>FY2024 | Governor's<br>Recommendation<br>After Alignment<br>FY2024 |
|----------------------------------------------------|--------------------|----------------------------------------|-----------------------------------------------------------|
| Operations                                         | 11,304,082         | 12,006,290                             | -                                                         |
| Office of Long-Term Care Resident's Advocate       | 1,149,821          | 1,148,959                              | -                                                         |
| <b>Total Department on Aging</b>                   | <b>12,453,903</b>  | <b>13,155,249</b>                      | <b>-</b>                                                  |
| <b>Department of Public Health</b>                 |                    |                                        |                                                           |
| Addictive Disorders                                | 23,659,379         | 23,656,992                             | -                                                         |
| Healthy Children and Families                      | 5,816,681          | 5,815,491                              | -                                                         |
| Chronic Conditions                                 | 4,258,373          | 4,256,595                              | -                                                         |
| Community Capacity                                 | 6,519,306          | 7,652,481                              | -                                                         |
| Essential Public Health Services                   | 7,662,464          | 7,662,464                              | -                                                         |
| Infectious Diseases                                | 1,796,206          | 1,795,902                              | -                                                         |
| Public Protection                                  | 4,466,601          | 4,713,549                              | -                                                         |
| Resource Management                                | 933,871            | 933,543                                | -                                                         |
| Iowa Registry for Congenital & Inherited Disorders | 223,521            | 223,521                                | -                                                         |
| <b>Total Department of Public Health</b>           | <b>55,336,402</b>  | <b>56,710,538</b>                      | <b>-</b>                                                  |
| <b>Department of Health and Human Services</b>     |                    |                                        |                                                           |
| General Administration                             | 15,842,189         | 17,311,350                             | 17,311,350                                                |
| Department-Wide Duties                             | 4,172,123          | 11,370,956                             | 11,370,956                                                |
| Commission of Inquiry                              | 1,394              | 1,394                                  | 1,394                                                     |
| Non-Res. Commitment                                | 142,802            | 142,802                                | 142,802                                                   |
| Field Operations                                   | 65,894,438         | 65,686,509                             | 65,686,509                                                |
| Child Support Recoveries                           | 15,942,885         | 15,914,329                             | 15,914,329                                                |
| Eldora                                             | 17,606,871         | 17,568,511                             | 17,568,511                                                |
| Civil Commitment Unit for Sexual Offenders         | 13,891,276         | 14,865,337                             | 14,865,337                                                |
| Cherokee                                           | 15,613,624         | 15,923,252                             | 15,923,252                                                |
| Independence                                       | 19,688,928         | 19,811,470                             | 19,811,470                                                |
| Glenwood                                           | 16,288,739         | 16,255,132                             | 16,255,132                                                |
| Woodward                                           | 13,409,294         | 13,389,577                             | 13,389,577                                                |
| Family Investment Program                          | 41,003,978         | 41,003,575                             | 41,003,575                                                |
| State Supplementary Assistance                     | 7,349,002          | 7,349,002                              | 7,349,002                                                 |
| Mental Health                                      | 121,234,022        | 127,723,160                            | 127,723,160                                               |
| Rent Reimbursement                                 | 13,320,000         | 13,320,000                             | 13,320,000                                                |
| Medical Assistance                                 | 1,510,127,388      | 1,525,126,779                          | 1,525,126,779                                             |
| State Children's Health Insurance                  | 38,661,688         | 38,661,688                             | 38,661,688                                                |
| Health Programs Operations                         | 17,446,343         | 17,446,067                             | 17,446,067                                                |
| Family Support Subsidy                             | 949,282            | 949,282                                | 949,282                                                   |
| Conner's Training                                  | 33,632             | 33,632                                 | 33,632                                                    |
| Volunteers                                         | 84,686             | 84,686                                 | 84,686                                                    |
| Child Care Services                                | 40,816,931         | 40,816,931                             | 40,816,931                                                |
| Adoption Subsidy                                   | 40,596,007         | 40,883,507                             | 40,883,507                                                |
| Child and Family Services                          | 93,571,677         | 80,027,794                             | 80,027,794                                                |
| Child Abuse Prevention                             | 232,570            | 232,570                                | 232,570                                                   |
| Child Advocacy Board                               | -                  | -                                      | 2,602,312                                                 |
| ICVS - Promise                                     | -                  | -                                      | 168,201                                                   |
| ECI - General Aid                                  | -                  | -                                      | 23,406,799                                                |
| Operations                                         | -                  | -                                      | 12,006,290                                                |
| Office of Long-Term Care Resident's Advocate       | -                  | -                                      | 1,148,959                                                 |
| Human Rights Administration                        | -                  | -                                      | 261,672                                                   |
| Community Advocacy and Services                    | -                  | -                                      | 956,894                                                   |
| Criminal & Juvenile Justice                        | -                  | -                                      | 1,318,547                                                 |
| Single Grant Program                               | -                  | -                                      | 140,000                                                   |

# State of Iowa

## General Fund Appropriations

### FY2024 Governor Recommended Budget - Alignment

| DESCRIPTION                                          | Estimate<br>FY2023   | Governor's<br>Recommendation<br>FY2024 | Governor's<br>Recommendation<br>After Alignment<br>FY2024 |
|------------------------------------------------------|----------------------|----------------------------------------|-----------------------------------------------------------|
| LiHEAP Weatherization Assistance Program support     | -                    | -                                      | 1                                                         |
| Addictive Disorders                                  | -                    | -                                      | 23,656,992                                                |
| Healthy Children and Families                        | -                    | -                                      | 5,815,491                                                 |
| Chronic Conditions                                   | -                    | -                                      | 4,256,595                                                 |
| Community Capacity                                   | -                    | -                                      | 7,652,481                                                 |
| Essential Public Health Services                     | -                    | -                                      | 7,662,464                                                 |
| Infectious Diseases                                  | -                    | -                                      | 1,795,902                                                 |
| Public Protection                                    | -                    | -                                      | 4,581,792                                                 |
| Resource Management                                  | -                    | -                                      | 933,543                                                   |
| Iowa Registry for Congenital & Inherited Disorders   | -                    | -                                      | 223,521                                                   |
| Alignment Savings                                    | -                    | -                                      | (2,014,533)                                               |
| <b>Total Department of Health and Human Services</b> | <b>2,123,921,769</b> | <b>2,141,899,292</b>                   | <b>2,238,473,215</b>                                      |
| <b>Department of Veteran's Affairs</b>               |                      |                                        |                                                           |
| Veteran's Affairs Commission                         | 1,229,763            | 1,226,605                              | 1,226,605                                                 |
| Veterans Homeownership Program                       | 2,000,000            | 2,000,000                              | 2,000,000                                                 |
| Veterans County Grants                               | 990,000              | 990,000                                | 990,000                                                   |
| Iowa Veterans Home                                   | 7,131,552            | 7,115,335                              | 7,115,335                                                 |
| Alignment Savings                                    | -                    | -                                      | (193,316)                                                 |
| <b>Total Department of Veteran's Affairs</b>         | <b>11,351,315</b>    | <b>11,331,940</b>                      | <b>11,138,624</b>                                         |
| <b>TOTAL HUMAN SERVICES</b>                          | <b>2,203,063,389</b> | <b>2,223,097,019</b>                   | <b>2,249,611,839</b>                                      |
| <b>JUSTICE SYSTEM</b>                                |                      |                                        |                                                           |
| <b>Attorney General</b>                              |                      |                                        |                                                           |
| General Office                                       | 6,530,099            | 6,999,860                              | 6,999,860                                                 |
| Victim Assistance Grants                             | 5,016,708            | 5,016,708                              | 5,016,708                                                 |
| Legal Services Poverty Grants                        | 2,634,601            | 2,634,601                              | 2,634,601                                                 |
| Cybersecurity and IT Infrastructure                  | 202,060              | 202,060                                | 202,060                                                   |
| <b>Total Attorney General</b>                        | <b>14,383,468</b>    | <b>14,853,229</b>                      | <b>14,853,229</b>                                         |
| <b>Iowa Civil Rights Commission</b>                  |                      |                                        |                                                           |
| Operations                                           | 1,343,051            | 1,337,999                              | -                                                         |
| <b>Total Iowa Civil Rights Commission</b>            | <b>1,343,051</b>     | <b>1,337,999</b>                       | <b>-</b>                                                  |
| <b>Department of Corrections</b>                     |                      |                                        |                                                           |
| CBC District 1                                       | 16,207,339           | 16,207,339                             | 16,207,339                                                |
| CBC District 2                                       | 12,789,649           | 12,789,649                             | 12,789,649                                                |
| CBC District 3                                       | 7,710,790            | 7,710,790                              | 7,710,790                                                 |
| CBC District 4                                       | 6,193,805            | 6,193,805                              | 6,193,805                                                 |
| CBC District 5                                       | 23,440,024           | 23,440,024                             | 23,440,024                                                |
| CBC District 6                                       | 16,755,370           | 16,755,370                             | 16,755,370                                                |
| CBC District 7                                       | 9,672,851            | 9,672,851                              | 9,672,851                                                 |
| CBC District 8                                       | 9,238,778            | 9,238,778                              | 9,238,778                                                 |
| Central Office                                       | 6,321,190            | 6,313,331                              | 6,313,331                                                 |
| Corrections Offender Network                         | 2,000,000            | 2,000,000                              | 2,000,000                                                 |
| County Confinement                                   | 1,195,319            | 1,195,319                              | 1,195,319                                                 |
| Federal Prisoners/Contractual                        | 234,411              | 234,411                                | 234,411                                                   |
| Corrections Education                                | 2,608,109            | 2,608,109                              | 2,608,109                                                 |
| DOC Substance Abuse/Mental Health                    | 28,065               | 28,065                                 | 28,065                                                    |

# State of Iowa

## General Fund Appropriations

### FY2024 Governor Recommended Budget - Alignment

| DESCRIPTION                                         | Estimate<br>FY2023 | Governor's<br>Recommendation<br>FY2024 | Governor's<br>Recommendation<br>After Alignment<br>FY2024 |
|-----------------------------------------------------|--------------------|----------------------------------------|-----------------------------------------------------------|
| DOC Department Wide Duties                          | 243,797            | 11,897,254                             | 11,897,254                                                |
| Corrections Real Estate-Capitals from Sales         | 618,963            | -                                      | -                                                         |
| State Cases                                         | 10,000             | 10,000                                 | 10,000                                                    |
| Ft. Madison                                         | 43,937,403         | 44,192,771                             | 44,192,771                                                |
| Anamosa                                             | 36,849,581         | 37,022,808                             | 37,022,808                                                |
| Oakdale                                             | 56,250,842         | 56,368,832                             | 56,368,832                                                |
| Oakdale Pharmacy                                    | 8,556,620          | 9,550,417                              | 9,550,417                                                 |
| Newton                                              | 30,318,214         | 30,437,665                             | 30,437,665                                                |
| Mt. Pleasant                                        | 28,464,947         | 28,642,429                             | 28,642,429                                                |
| Rockwell City                                       | 11,043,114         | 11,090,142                             | 11,090,142                                                |
| Clarinda                                            | 27,175,874         | 27,355,684                             | 27,355,684                                                |
| Mitchellville                                       | 24,823,392         | 24,946,721                             | 24,946,721                                                |
| Ft Dodge                                            | 32,636,226         | 32,742,479                             | 32,742,479                                                |
| <b>Total Department of Corrections</b>              | <b>415,324,673</b> | <b>428,645,043</b>                     | <b>428,645,043</b>                                        |
| <b>Law Enforcement Academy</b>                      |                    |                                        |                                                           |
| Operations                                          | 1,239,824          | 1,238,504                              | 1,238,504                                                 |
| <b>Total Law Enforcement Academy</b>                | <b>1,239,824</b>   | <b>1,238,504</b>                       | <b>1,238,504</b>                                          |
| <b>Board of Parole</b>                              |                    |                                        |                                                           |
| Parole Board                                        | 1,308,724          | 1,317,894                              | 1,517,894                                                 |
| <b>Total Board of Parole</b>                        | <b>1,308,724</b>   | <b>1,317,894</b>                       | <b>1,517,894</b>                                          |
| <b>Department of Public Defense</b>                 |                    |                                        |                                                           |
| Military Division                                   | 7,014,705          | 6,963,037                              | 6,963,037                                                 |
| Compensation & Expense                              | 342,556            | 342,556                                | 342,556                                                   |
| <b>Total Department of Public Defense</b>           | <b>7,357,261</b>   | <b>7,305,593</b>                       | <b>7,305,593</b>                                          |
| <b>Department of Homeland Security</b>              |                    |                                        |                                                           |
| Emergency Management Division                       | 2,289,389          | 2,439,389                              | 2,439,389                                                 |
| <b>Total Department of Homeland Security</b>        | <b>2,289,389</b>   | <b>2,439,389</b>                       | <b>2,439,389</b>                                          |
| <b>Department of Public Safety</b>                  |                    |                                        |                                                           |
| Department Wide Duties                              | -                  | 5,336,923                              | 5,336,923                                                 |
| Administration                                      | 5,946,368          | 5,920,476                              | 5,920,476                                                 |
| Public Safety Equipment Fund                        | 2,500,000          | 2,500,000                              | 2,500,000                                                 |
| Human Trafficking                                   | 200,742            | 200,742                                | 200,742                                                   |
| Investigations - DCI                                | 19,712,633         | 19,712,633                             | 19,712,633                                                |
| DCI Crime Lab Equipment                             | 650,000            | 650,000                                | 650,000                                                   |
| Undercover Funds                                    | 209,042            | 209,042                                | 209,042                                                   |
| Narcotics Enforcement                               | 8,613,894          | 8,613,894                              | 8,613,894                                                 |
| Fire Marshall                                       | 5,602,778          | 5,602,778                              | 5,602,778                                                 |
| Highway Patrol                                      | 71,409,788         | 87,066,931                             | 87,066,931                                                |
| DPS/SPOC/Sick Leave Payout                          | 279,517            | 279,517                                | 279,517                                                   |
| Firefighter Training                                | 1,025,520          | 1,075,520                              | 1,075,520                                                 |
| Statewide Interoperable Communications System Board | 115,661            | 115,661                                | 115,661                                                   |
| Volunteer Fire Fighters                             | 50,000             | -                                      | -                                                         |
| Peace Officer Retirement System                     | 5,000,000          | 5,000,000                              | 5,000,000                                                 |
| Drug Policy Coordinator                             | -                  | -                                      | 249,219                                                   |
| <b>Total Department of Public Safety</b>            | <b>121,315,943</b> | <b>142,284,117</b>                     | <b>142,533,336</b>                                        |
| <b>TOTAL JUSTICE SYSTEMS</b>                        | <b>564,562,333</b> | <b>599,421,768</b>                     | <b>598,532,988</b>                                        |

# State of Iowa

## General Fund Appropriations

### FY2024 Governor Recommended Budget - Alignment

| DESCRIPTION                     | Estimate<br>FY2023 | Governor's<br>Recommendation<br>FY2024 | Governor's<br>Recommendation<br>After Alignment<br>FY2024 |
|---------------------------------|--------------------|----------------------------------------|-----------------------------------------------------------|
| <b>JUDICIAL BRANCH</b>          |                    |                                        |                                                           |
| <b>Judicial Branch</b>          |                    |                                        |                                                           |
| General                         | 190,100,550        | 192,565,779                            | 192,565,779                                               |
| Jury & Witness Fee Replacement  | 3,600,000          | 3,600,000                              | 3,600,000                                                 |
| Court Ordered Services          | -                  | 3,290,000                              | 3,290,000                                                 |
| Graduated Sanctions             | -                  | 12,253,000                             | 12,253,000                                                |
| <b>Total Judicial Branch</b>    | <b>193,700,550</b> | <b>211,708,779</b>                     | <b>211,708,779</b>                                        |
| <b>TOTAL JUDICIAL BRANCH</b>    | <b>193,700,550</b> | <b>211,708,779</b>                     | <b>211,708,779</b>                                        |
| <b>LEGISLATIVE BRANCH</b>       |                    |                                        |                                                           |
| <b>Legislative Branch</b>       |                    |                                        |                                                           |
| House                           | 13,110,000         | 13,282,500                             | 13,282,500                                                |
| Senate                          | 9,690,000          | 9,817,500                              | 9,817,500                                                 |
| Joint Legislative Expenses      | 1,520,000          | 1,540,000                              | 1,540,000                                                 |
| Office of Ombudsman             | 1,710,000          | 1,732,500                              | 1,732,500                                                 |
| Legislative Services Agency     | 11,970,000         | 12,127,500                             | 12,127,500                                                |
| <b>Total Legislative Branch</b> | <b>38,000,000</b>  | <b>38,500,000</b>                      | <b>38,500,000</b>                                         |
| <b>TOTAL LEGISLATIVE BRANCH</b> | <b>38,000,000</b>  | <b>38,500,000</b>                      | <b>38,500,000</b>                                         |

# State of Iowa

## Other Fund Appropriations

### FY2024 Governor Recommended Budget - Alignment

| DESCRIPTION                                            | Estimate<br>FY2023 | Governor's<br>Recommendation<br>FY2024 | Governor's<br>Recommendation<br>After Alignment<br>FY2024 |
|--------------------------------------------------------|--------------------|----------------------------------------|-----------------------------------------------------------|
| <b>0006-Iowa Skilled Worker and Job Creation Fund</b>  |                    |                                        |                                                           |
| College Aid Commission                                 |                    |                                        |                                                           |
| Skilled Workforce Shortage Tuition Grant               | 5,000,000          | 5,000,000                              | -                                                         |
| Total College Aid Commission                           | 5,000,000          | 5,000,000                              | -                                                         |
| Economic Development Authority                         |                    |                                        |                                                           |
| High Quality Jobs                                      | 11,700,000         | 11,700,000                             | 11,700,000                                                |
| STEM Scholarships                                      | 633,325            | 633,325                                | -                                                         |
| Future Ready Iowa Mentor Prog                          | 400,000            | -                                      | -                                                         |
| STEM Best                                              | 700,000            | 700,000                                | -                                                         |
| Butchery Innovation and Revitalization                 | 366,675            | 366,675                                | 366,675                                                   |
| Empower Rural Iowa Program                             | 700,000            | 700,000                                | 700,000                                                   |
| Total Economic Development Authority                   | 14,500,000         | 14,100,000                             | 12,766,675                                                |
| Department of Education                                |                    |                                        |                                                           |
| Workforce Training and Economic Development Funds      | 15,100,000         | 15,100,000                             | 15,100,000                                                |
| Adult Literacy for the Workforce                       | 5,500,000          | 5,500,000                              | -                                                         |
| PACE and Regional Sectors                              | 5,000,000          | 5,000,000                              | 4,800,000                                                 |
| Gap Tuition Assistance Fund                            | 2,000,000          | 2,000,000                              | 2,000,000                                                 |
| Workbased Learning Intermediary Network                | 1,500,000          | 1,500,000                              | -                                                         |
| Workforce Preparation Outcome Reporting System         | 200,000            | 200,000                                | 200,000                                                   |
| ACE Infrastructure                                     | 6,000,000          | 6,000,000                              | 6,000,000                                                 |
| Skilled Workforce Shortage Tuition Grant               | -                  | -                                      | 5,000,000                                                 |
| STEM Best                                              | -                  | -                                      | 700,000                                                   |
| Total Department of Education                          | 35,300,000         | 35,300,000                             | 33,800,000                                                |
| Iowa Workforce Development                             |                    |                                        |                                                           |
| AMOS A Mid-Iowa Organizing Strategy                    | 100,000            | 100,000                                | 100,000                                                   |
| Future Ready Iowa Coordinator                          | 150,000            | 150,000                                | 150,000                                                   |
| STEM Scholarships                                      | -                  | -                                      | 633,325                                                   |
| Adult Literacy for the Workforce                       | -                  | -                                      | 5,500,000                                                 |
| PACE and Regional Sectors                              | -                  | -                                      | 200,000                                                   |
| Workbased Learning Intermediary Network                | -                  | -                                      | 1,500,000                                                 |
| Total Iowa Workforce Development                       | 250,000            | 250,000                                | 8,083,325                                                 |
| Board of Regents                                       |                    |                                        |                                                           |
| UI-Economic Development                                | 209,279            | 209,279                                | 209,279                                                   |
| UI-Entrepreneurship and Econ Growth                    | 2,000,000          | 2,000,000                              | 2,000,000                                                 |
| ISU-Economic Development                               | 2,424,302          | 2,424,302                              | 2,424,302                                                 |
| UNI-Economic Development                               | 1,066,419          | 1,466,419                              | 1,466,419                                                 |
| Regents Innovation Fund                                | 3,000,000          | 3,000,000                              | 3,000,000                                                 |
| Total Board of Regents                                 | 8,700,000          | 9,100,000                              | 9,100,000                                                 |
| <b>Total Iowa Skilled Worker and Job Creation Fund</b> | <b>63,750,000</b>  | <b>63,750,000</b>                      | <b>63,750,000</b>                                         |
| <b>0017-Rebuild Iowa Infrastructure Fund</b>           |                    |                                        |                                                           |
| Department of Agriculture and Land Stewardship         |                    |                                        |                                                           |
| Water Quality Initiative                               | 8,200,000          | 8,200,000                              | 8,200,000                                                 |
| Renewable Fuels                                        | 10,000,000         | 10,000,000                             | 10,000,000                                                |
| Fertilizer Management                                  | 1,000,000          | 1,000,000                              | 1,000,000                                                 |
| Foreign Animal Disease                                 | -                  | 500,000                                | 500,000                                                   |
| Total Department of Agriculture and Land Stewardship   | 19,200,000         | 19,700,000                             | 19,700,000                                                |
| Department of Cultural Affairs                         |                    |                                        |                                                           |
| Great Places Infrastructure Grants                     | 1,000,000          | 1,000,000                              | -                                                         |
| Rural YMCAs                                            | 250,000            | 250,000                                | -                                                         |
| Total Department of Cultural Affairs                   | 1,250,000          | 1,250,000                              | -                                                         |
| Economic Development Authority                         |                    |                                        |                                                           |

# State of Iowa

## Other Fund Appropriations

### FY2024 Governor Recommended Budget - Alignment

| DESCRIPTION                                                    | Estimate<br>FY2023 | Governor's<br>Recommendation<br>FY2024 | Governor's<br>Recommendation<br>After Alignment<br>FY2024 |
|----------------------------------------------------------------|--------------------|----------------------------------------|-----------------------------------------------------------|
| Vacant State Buildings Rehabilitation Fund                     | 1,000,000          | 1,000,000                              | 1,000,000                                                 |
| Vacant State Buildings Demolition Fund                         | 1,000,000          | 1,000,000                              | 1,000,000                                                 |
| Community Attraction & Tourism                                 | 10,000,000         | 10,000,000                             | 10,000,000                                                |
| Sports Tourism                                                 | 12,000,000         | -                                      | -                                                         |
| Junior Olympics                                                | 150,000            | -                                      | -                                                         |
| Regional Sports Authority Districts                            | 500,000            | 500,000                                | 500,000                                                   |
| Great Places Infrastructure Grants                             | -                  | -                                      | 1,000,000                                                 |
| Rural YMCAs                                                    | -                  | -                                      | 250,000                                                   |
| Total Economic Development Authority                           | 24,650,000         | 12,500,000                             | 13,750,000                                                |
| Iowa Communications Network                                    |                    |                                        |                                                           |
| Lucas Switch Room HVAC                                         | -                  | 578,412                                | 578,412                                                   |
| Total Iowa Finance Authority                                   | -                  | 578,412                                | 578,412                                                   |
| Iowa Finance Authority                                         |                    |                                        |                                                           |
| State Housing Trust Fund                                       | 3,000,000          | 3,000,000                              | 3,000,000                                                 |
| Total Iowa Finance Authority                                   | 3,000,000          | 3,000,000                              | 3,000,000                                                 |
| Ethics & Campaign Disclosure                                   |                    |                                        |                                                           |
| Office Space Renovations                                       | -                  | 66,000                                 | 66,000                                                    |
| Total Ethics & Campaign Disclosure                             | -                  | 66,000                                 | 66,000                                                    |
| Department of Homeland Security and Emergency Management       |                    |                                        |                                                           |
| School Safety, Flood Mitigation, Other Emerge                  | -                  | -                                      | -                                                         |
| Flood Prevention Study                                         | 650,000            | -                                      | -                                                         |
| Total Department of Homeland Security and Emergency Management | 650,000            | -                                      | -                                                         |
| Department of Health and Human Services                        |                    |                                        |                                                           |
| Childserve project                                             | 750,000            | -                                      | -                                                         |
| Brain Injury Rehab - On With Life                              | 1,000,000          | -                                      | -                                                         |
| Total Department of Health and Human Services                  | 1,750,000          | -                                      | -                                                         |
| Department of Management                                       |                    |                                        |                                                           |
| Environmental First Fund                                       | 42,000,000         | 42,000,000                             | 42,000,000                                                |
| Technology Reinvestment Fund                                   | 20,500,000         | 17,476,050                             | 17,476,050                                                |
| Total Department of Management                                 | 62,500,000         | 59,476,050                             | 59,476,050                                                |
| Department of Natural Resources                                |                    |                                        |                                                           |
| Water Trails and Low Head Dam Programs                         | 1,500,000          | 1,500,000                              | 1,500,000                                                 |
| Community Forestry Grant Program                               | 250,000            | 250,000                                | 250,000                                                   |
| On-stream impoundment restoration                              | 500,000            | 500,000                                | 500,000                                                   |
| Iowa State Fair Building                                       | -                  | 500,000                                | 500,000                                                   |
| Total Department of Natural Resources                          | 2,250,000          | 2,750,000                              | 2,750,000                                                 |
| Department of Public Safety                                    |                    |                                        |                                                           |
| Iowa Statewide Interoperable Comm System Lease                 | 4,330,150          | 6,754,358                              | 6,754,358                                                 |
| Public Safety Equipment Fund                                   | 2,500,000          | 2,500,000                              | 2,500,000                                                 |
| Fire Fighter Training Facility                                 | 2,100,000          | -                                      | -                                                         |
| Total Department of Public Safety                              | 8,930,150          | 9,254,358                              | 9,254,358                                                 |
| Board of Regents                                               |                    |                                        |                                                           |
| Tuition Replacement                                            | 27,900,000         | 27,900,000                             | 27,900,000                                                |
| Total Board of Regents                                         | 27,900,000         | 27,900,000                             | 27,900,000                                                |
| Department of Transportation                                   |                    |                                        |                                                           |
| Public Transit Assistance                                      | 1,500,000          | 1,500,000                              | 1,500,000                                                 |
| Commercial Airports                                            | 1,900,000          | 1,900,000                              | 1,900,000                                                 |
| General Aviation Airports                                      | 1,000,000          | 1,000,000                              | 1,000,000                                                 |
| Recreational Trails                                            | 2,500,000          | 2,500,000                              | 2,500,000                                                 |
| Railroad Revolving Loan & Grant Fund                           | 2,000,000          | 1,000,000                              | 1,000,000                                                 |
| Total Department of Transportation                             | 8,900,000          | 7,900,000                              | 7,900,000                                                 |



# State of Iowa

## Other Fund Appropriations

### FY2024 Governor Recommended Budget - Alignment

| DESCRIPTION                                            | Estimate<br>FY2023 | Governor's<br>Recommendation<br>FY2024 | Governor's<br>Recommendation<br>After Alignment<br>FY2024 |
|--------------------------------------------------------|--------------------|----------------------------------------|-----------------------------------------------------------|
| Treasurer of State                                     |                    |                                        |                                                           |
| County Fair Improvements                               | 1,060,000          | 1,060,000                              | 1,060,000                                                 |
| Total Treasurer of State                               | 1,060,000          | 1,060,000                              | 1,060,000                                                 |
| Iowa State Fair-Capitals                               |                    |                                        |                                                           |
| Restoration to Barns                                   | 6,000,000          | 6,000,000                              | 6,000,000                                                 |
| Total Iowa State Fair Capitals                         | 6,000,000          | 6,000,000                              | 6,000,000                                                 |
| Department of Corrections-Capitals                     |                    |                                        |                                                           |
| Clarinda Correctional Facility Kitchen Expansion       | 4,000,000          | -                                      | -                                                         |
| Clarinda Kitchen Equipment                             | 750,000            | -                                      | -                                                         |
| DOC Capitals Request                                   | 4,900,000          | -                                      | -                                                         |
| DOC Capitals Request                                   | -                  | 4,865,000                              | 4,865,000                                                 |
| Total Department of Corrections-Capitals               | 9,650,000          | 4,865,000                              | 4,865,000                                                 |
| Department for the Blind                               |                    |                                        |                                                           |
| Building Repairs                                       | 196,900            | 232,000                                | 232,000                                                   |
| Total Department of the Blind                          | 196,900            | 232,000                                | 232,000                                                   |
| Department of Administrative Services-Capitals         |                    |                                        |                                                           |
| Statewide Major Maintenance                            | 20,000,000         | 20,000,000                             | 20,000,000                                                |
| DGS Capitol Complex Security                           | 1,000,000          | -                                      | -                                                         |
| Monument Maintenance                                   | 500,000            | -                                      | -                                                         |
| Routine Maintenance                                    | 2,000,000          | 2,000,000                              | 2,000,000                                                 |
| Total Department of Administrative Services-Capitals   | 23,500,000         | 22,000,000                             | 22,000,000                                                |
| Department of Health and Human Services-Capitals       |                    |                                        |                                                           |
| Major Projects                                         | 3,161,000          | 5,572,736                              | 5,572,736                                                 |
| Total Department of Health and Human Services-Capitals | 3,161,000          | 5,572,736                              | 5,572,736                                                 |
| Department of Natural Resources-Capitals               |                    |                                        |                                                           |
| State Parks                                            | 5,000,000          | 5,000,000                              | 5,000,000                                                 |
| Lake Restoration and Dredging                          | 9,600,000          | 9,600,000                              | 9,600,000                                                 |
| Fort Atkinson State Preserve renovations               | 350,000            | -                                      | -                                                         |
| Total Department of Natural Resources-Capitals         | 14,950,000         | 14,600,000                             | 14,600,000                                                |
| Department of Public Defense-Capitals                  |                    |                                        |                                                           |
| Facility/Armory Maintenance                            | 2,100,000          | 1,000,000                              | 1,000,000                                                 |
| Armory Construction Improvement Projects               | 2,100,000          | 1,000,000                              | 1,000,000                                                 |
| Camp Dodge Infrastructure Upgrades                     | 550,000            | 250,000                                | 250,000                                                   |
| Chiller on JFHQ - ING                                  | -                  | 2,442,000                              | 2,442,000                                                 |
| West Des Moines Readiness Center                       | 3,700,000          | -                                      | -                                                         |
| Total Department of Public Defense-Capitals            | 8,450,000          | 4,692,000                              | 4,692,000                                                 |
| Board of Regents-Capitals                              |                    |                                        |                                                           |
| ISU Student Innovation Center                          | 2,000,000          | -                                      | -                                                         |
| ISU-Veterinary Diagnostic Lab                          | 28,600,000         | -                                      | -                                                         |
| UNI-Industrial Technology Center                       | 26,500,000         | -                                      | -                                                         |
| ISU - Vet Diagnostic Lab Phase 2                       | -                  | 10,000,000                             | 10,000,000                                                |
| Girls Dorm - HVAC/Electric                             | -                  | 2,856,500                              | 2,856,500                                                 |
| Total Board of Regents-Capitals                        | 57,100,000         | 12,856,500                             | 12,856,500                                                |
| Judicial Branch - Capitals                             |                    |                                        |                                                           |
| Woodbury County LEC New Construction Project           | 165,000            | -                                      | -                                                         |
| Remodel Projects/Furn Requests all 8 Districts         | 624,518            | -                                      | -                                                         |
| Total Judicial Branch - Capitals                       | 789,518            | -                                      | -                                                         |
| Legislative Branch - Capitals                          |                    |                                        |                                                           |
| Capitol Building domes repair                          | 5,250,000          | -                                      | -                                                         |
| Capitol Building Maintenance                           | 500,000            | 500,000                                | 500,000                                                   |
| Total Legislative Branch - Capitals                    | 5,750,000          | 500,000                                | 500,000                                                   |

# State of Iowa

## Other Fund Appropriations

### FY2024 Governor Recommended Budget - Alignment

| DESCRIPTION                                              | Estimate<br>FY2023 | Governor's<br>Recommendation<br>FY2024 | Governor's<br>Recommendation<br>After Alignment<br>FY2024 |
|----------------------------------------------------------|--------------------|----------------------------------------|-----------------------------------------------------------|
| <b>Total Rebuild Iowa Infrastructure Fund</b>            | <b>291,587,568</b> | <b>216,753,056</b>                     | <b>216,753,056</b>                                        |
| <b>0019-Commerce Revolving Fund</b>                      |                    |                                        |                                                           |
| Attorney General                                         |                    |                                        |                                                           |
| Consumer Advocate                                        | 3,378,093          | 3,378,093                              | 3,378,093                                                 |
| Total Attorney General                                   | 3,378,093          | 3,378,093                              | 3,378,093                                                 |
| Department of Insurance and Financial Services           |                    |                                        |                                                           |
| Banking Division                                         | -                  | -                                      | 13,025,180                                                |
| Credit Union Division                                    | -                  | -                                      | 2,553,593                                                 |
| Insurance Division Operations                            | -                  | -                                      | 6,876,987                                                 |
| Total Department of Insurance and Financial Services     | -                  | -                                      | 22,455,760                                                |
| Utilities Board                                          |                    |                                        |                                                           |
| Utilities Division                                       | -                  | -                                      | 10,746,366                                                |
| Total Utilities Board                                    | -                  | -                                      | 10,746,366                                                |
| Department of Commerce                                   |                    |                                        |                                                           |
| Banking Division                                         | 13,025,180         | 13,025,180                             | -                                                         |
| Credit Union Division                                    | 2,553,593          | 2,553,593                              | -                                                         |
| Insurance Division Operations                            | 6,676,987          | 6,876,987                              | -                                                         |
| Pharmacy Benefit Managers                                | 200,000            | -                                      | -                                                         |
| Utilities Division                                       | 9,305,840          | 10,746,366                             | -                                                         |
| Total Department of Commerce                             | 31,761,600         | 33,202,126                             | -                                                         |
| <b>Total Commerce Revolving Fund</b>                     | <b>35,139,693</b>  | <b>36,580,219</b>                      | <b>36,580,219</b>                                         |
| <b>0030-DPS-Gaming Enforcement Revolving Fund</b>        |                    |                                        |                                                           |
| Department of Public Safety                              |                    |                                        |                                                           |
| DPS Gaming Enforcement                                   | 10,778,483         | 10,778,483                             | 10,778,483                                                |
| Total Department of Public Safety                        | 10,778,483         | 10,778,483                             | 10,778,483                                                |
| <b>Total DPS-Gaming Enforcement Revolving Fund</b>       | <b>10,778,483</b>  | <b>10,778,483</b>                      | <b>10,778,483</b>                                         |
| <b>0035-Racing Commission Revolving Fund</b>             |                    |                                        |                                                           |
| Department of Inspections, Appeals and Licensing         |                    |                                        |                                                           |
| Riverboat Regulation                                     | 7,013,449          | 7,013,449                              | 7,013,449                                                 |
| Total Department of Inspections, Appeals and Licensing   | 7,013,449          | 7,013,449                              | 7,013,449                                                 |
| <b>Total Racing Commission Revolving Fund</b>            | <b>7,013,449</b>   | <b>7,013,449</b>                       | <b>7,013,449</b>                                          |
| <b>0038-Economic Emergency Fund</b>                      |                    |                                        |                                                           |
| Executive Council                                        |                    |                                        |                                                           |
| Performance of Duty                                      | 17,535,344         | 18,417,131                             | 18,417,131                                                |
| Total Executive Council                                  | 17,535,344         | 18,417,131                             | 18,417,131                                                |
| <b>Total Economic Emergency Fund</b>                     | <b>17,535,344</b>  | <b>18,417,131</b>                      | <b>18,417,131</b>                                         |
| <b>0046-Wireless E911 Surcharge</b>                      |                    |                                        |                                                           |
| Department of Homeland Security and Emergency Management |                    |                                        |                                                           |
| Administration of wireless E911 Service                  | 300,000            | 300,000                                | 300,000                                                   |

# State of Iowa

## Other Fund Appropriations

### FY2024 Governor Recommended Budget - Alignment

| DESCRIPTION                                                    | Estimate<br>FY2023 | Governor's<br>Recommendation<br>FY2024 | Governor's<br>Recommendation<br>After Alignment<br>FY2024 |
|----------------------------------------------------------------|--------------------|----------------------------------------|-----------------------------------------------------------|
| Total Department of Homeland Security and Emergency Management | 300,000            | 300,000                                | 300,000                                                   |
| <b>Total Wireless E911 Surcharge</b>                           | <b>300,000</b>     | <b>300,000</b>                         | <b>300,000</b>                                            |
| <b>0048-Snowmobile Registration Fees</b>                       |                    |                                        |                                                           |
| Department of Natural Resources                                |                    |                                        |                                                           |
| Snowmobile Registration Fees                                   | 100,000            | 100,000                                | 100,000                                                   |
| Total Department of Natural Resources                          | 100,000            | 100,000                                | 100,000                                                   |
| <b>Total Snowmobile Registration Fees</b>                      | <b>100,000</b>     | <b>100,000</b>                         | <b>100,000</b>                                            |
| <b>0050-Groundwater Protection Fund</b>                        |                    |                                        |                                                           |
| Department of Natural Resources                                |                    |                                        |                                                           |
| GWF-Storage Tanks Study-DNR                                    | 100,303            | 100,303                                | 100,303                                                   |
| GWF-Household Hazardous Waste-DNR                              | 447,324            | 447,324                                | 447,324                                                   |
| GWF-Well Testing Admin 2%-DNR                                  | 62,461             | 62,461                                 | 62,461                                                    |
| GWF-Groundwater Monitoring-DNR                                 | 1,686,751          | 1,686,751                              | 1,686,751                                                 |
| GWF-Landfill Alternatives-DNR                                  | 618,993            | 618,993                                | 618,993                                                   |
| GWF-Waste Reduction and Assistance-DNR                         | 192,500            | 192,500                                | 192,500                                                   |
| GWF-Solid Waste Authorization                                  | 50,000             | 50,000                                 | 50,000                                                    |
| GWF-Geographic Information System                              | 297,518            | 297,518                                | 297,518                                                   |
| Total Department of Natural Resources                          | 3,455,850          | 3,455,850                              | 3,455,850                                                 |
| <b>Total Groundwater Protection Fund</b>                       | <b>3,455,850</b>   | <b>3,455,850</b>                       | <b>3,455,850</b>                                          |
| <b>0052-Special Contingency Fund</b>                           |                    |                                        |                                                           |
| Iowa Workforce Development                                     |                    |                                        |                                                           |
| P&I Workforce Development Field Offices                        | 2,416,084          | 2,416,084                              | 2,416,084                                                 |
| Total Iowa Workforce Development                               | 2,416,084          | 2,416,084                              | 2,416,084                                                 |
| <b>Total Special Contingency Fund</b>                          | <b>2,416,084</b>   | <b>2,416,084</b>                       | <b>2,416,084</b>                                          |
| <b>006R-Medicaid Fraud Fund</b>                                |                    |                                        |                                                           |
| Department of Health and Human Services                        |                    |                                        |                                                           |
| Medicaid Supplemental                                          | 150,000            | 150,000                                | 150,000                                                   |
| Total Department of Health and Human Services                  | 150,000            | 150,000                                | 150,000                                                   |
| <b>Total Medicaid Fraud Fund</b>                               | <b>150,000</b>     | <b>150,000</b>                         | <b>150,000</b>                                            |
| <b>0087-State Housing Trust Fund</b>                           |                    |                                        |                                                           |
| Department of Commerce                                         |                    |                                        |                                                           |
| House Improvement Fund Field Auditor                           | 62,317             | 62,317                                 | -                                                         |
| Total Department of Commerce                                   | 62,317             | 62,317                                 | -                                                         |
| Department of Inspections, Appeals and Licensing               |                    |                                        |                                                           |
| House Improvement Fund Field Auditor                           | -                  | -                                      | 62,317                                                    |
| Total Department of Inspections, Appeals and Licensing         | -                  | -                                      | 62,317                                                    |
| <b>Total State Housing Trust Fund</b>                          | <b>62,317</b>      | <b>62,317</b>                          | <b>62,317</b>                                             |

# State of Iowa

## Other Fund Appropriations

### FY2024 Governor Recommended Budget - Alignment

| DESCRIPTION                                                  | Estimate<br>FY2023 | Governor's<br>Recommendation<br>FY2024 | Governor's<br>Recommendation<br>After Alignment<br>FY2024 |
|--------------------------------------------------------------|--------------------|----------------------------------------|-----------------------------------------------------------|
| <b>0088-Consumer Education Fund</b>                          |                    |                                        |                                                           |
| Attorney General                                             |                    |                                        |                                                           |
| Criminal Prosecution                                         | 2,000,000          | 2,000,000                              | 2,000,000                                                 |
| Farm Mediation Services-Fd 0088                              | 300,000            | 300,000                                | 300,000                                                   |
| Consumer Fraud-Public Education & Enforcement                | 1,875,000          | 1,875,000                              | 1,875,000                                                 |
| Older Iowans Consumer Fraud-Public Education & Investigation | 125,000            | 125,000                                | 125,000                                                   |
| Total Attorney General                                       | 4,300,000          | 4,300,000                              | 4,300,000                                                 |
| <b>Total Consumer Education Fund</b>                         | <b>4,300,000</b>   | <b>4,300,000</b>                       | <b>4,300,000</b>                                          |
| <b>008J-Address Confidentiality Program Revolving Fund</b>   |                    |                                        |                                                           |
| Secretary of State                                           |                    |                                        |                                                           |
| Address Confidentiality Program                              | 195,400            | 195,400                                | 195,400                                                   |
| Total Secretary of State                                     | 195,400            | 195,400                                | 195,400                                                   |
| <b>Total Address Confidentiality Program Fund</b>            | <b>195,400</b>     | <b>195,400</b>                         | <b>195,400</b>                                            |
| <b>011P-Opioid Settlement Fund</b>                           |                    |                                        |                                                           |
| Attorney General                                             |                    |                                        |                                                           |
| Opioid Treatment                                             | 3,800,000          | -                                      | -                                                         |
| Total Attorney General                                       | 3,800,000          | -                                      | -                                                         |
| <b>Total Opioid Settlement Fund</b>                          | <b>3,800,000</b>   | <b>-</b>                               | <b>-</b>                                                  |
| <b>0137-Primary Road Fund</b>                                |                    |                                        |                                                           |
| Department of Transportation                                 |                    |                                        |                                                           |
| Garage Fuel & Waste Management                               | 1,000,000          | 1,000,000                              | 1,000,000                                                 |
| Rest Area Facility Maintenance                               | 400,000            | 400,000                                | 400,000                                                   |
| Transportation Maps                                          | 195,000            | -                                      | -                                                         |
| PRF-Maintenance                                              | 327,881,007        | 321,832,612                            | 321,832,612                                               |
| PRF-Motor Vehicle                                            | 1,194,260          | 1,194,260                              | 1,194,260                                                 |
| PRF-DOT Unemployment                                         | 138,000            | 138,000                                | 138,000                                                   |
| PRF-DOT Workers' Compensation                                | 3,496,159          | 3,339,125                              | 3,339,125                                                 |
| Indirect Cost Recoveries                                     | 660,000            | 660,000                                | 660,000                                                   |
| PRF-Inventory & Equipment Replacement                        | 12,700,000         | 23,784,000                             | 23,784,000                                                |
| PRF-DAS                                                      | 2,492,449          | 2,860,529                              | 2,860,529                                                 |
| Auditor Reimbursement                                        | 583,080            | 583,080                                | 583,080                                                   |
| Statewide Interoperable Communications System-PRF            | 296,665            | 423,989                                | 423,989                                                   |
| Electronic Records Management System                         | 210,000            | 217,200                                | 217,200                                                   |
| Total Department of Transportation                           | 351,246,620        | 356,432,795                            | 356,432,795                                               |
| Department of Transportation-Capitals                        |                    |                                        |                                                           |
| Facility Major Maintenance & Enhancements                    | 5,300,000          | 5,300,000                              | 5,300,000                                                 |
| Facility Routine Maintenance & Preservation                  | 4,700,000          | 4,700,000                              | 4,700,000                                                 |
| New Facility - Davenport                                     | -                  | 21,900,000                             | 21,900,000                                                |
| Total Department of Transportation-Capitals                  | 10,000,000         | 31,900,000                             | 31,900,000                                                |
| <b>Total Primary Road Fund</b>                               | <b>361,246,620</b> | <b>388,332,795</b>                     | <b>388,332,795</b>                                        |
| <b>0170-Workforce Development Withholding</b>                |                    |                                        |                                                           |
| Economic Development Authority                               |                    |                                        |                                                           |
| Apprenticeship Training Program Fund                         | 3,000,000          | 3,000,000                              | 3,000,000                                                 |

# State of Iowa

## Other Fund Appropriations

### FY2024 Governor Recommended Budget - Alignment

| DESCRIPTION                                          | Estimate<br>FY2023 | Governor's<br>Recommendation<br>FY2024 | Governor's<br>Recommendation<br>After Alignment<br>FY2024 |
|------------------------------------------------------|--------------------|----------------------------------------|-----------------------------------------------------------|
| Job Training Fund                                    | 4,750,000          | 4,750,000                              | 4,750,000                                                 |
| Total Economic Development Authority                 | 7,750,000          | 7,750,000                              | 7,750,000                                                 |
| <b>Total Workforce Development Withholding</b>       | <b>7,750,000</b>   | <b>7,750,000</b>                       | <b>7,750,000</b>                                          |
| <b>0173-Pharmaceutical Settlement</b>                |                    |                                        |                                                           |
| Department of Health and Human Services              |                    |                                        |                                                           |
| Medical Contracts Supplement                         | 234,193            | 234,193                                | 234,193                                                   |
| Total Department of Health and Human Services        | 234,193            | 234,193                                | 234,193                                                   |
| <b>Total Pharmaceutical Settlement</b>               | <b>234,193</b>     | <b>234,193</b>                         | <b>234,193</b>                                            |
| <b>0211-Wine and Beer Promotion Board</b>            |                    |                                        |                                                           |
| Board of Regents                                     |                    |                                        |                                                           |
| ISU-Midwest Grape and Wine Industry Institute        | 250,000            | 250,000                                | 250,000                                                   |
| Total Board of Regents                               | 250,000            | 250,000                                | 250,000                                                   |
| <b>Total Wine and Beer Promotion Board</b>           | <b>250,000</b>     | <b>250,000</b>                         | <b>250,000</b>                                            |
| <b>0216-Sports Wagering Receipts Fund</b>            |                    |                                        |                                                           |
| Economic Development Authority                       |                    |                                        |                                                           |
| Sports Tourism Program                               | 1,500,000          | 1,500,000                              | 1,500,000                                                 |
| Total Economic Development Authority                 | 1,500,000          | 1,500,000                              | 1,500,000                                                 |
| Department of Public Health                          |                    |                                        |                                                           |
| Gambling Treatment Program                           | 1,750,000          | 1,750,000                              | -                                                         |
| Total Department of Public Health                    | 1,750,000          | 1,750,000                              | -                                                         |
| Department of Health and Human Services              |                    |                                        |                                                           |
| Gambling Treatment Program                           | -                  | -                                      | 1,750,000                                                 |
| Total Department of Health and Human Services        | -                  | -                                      | 1,750,000                                                 |
| <b>Total Sports Wagering Receipts Fund</b>           | <b>3,250,000</b>   | <b>3,250,000</b>                       | <b>3,250,000</b>                                          |
| <b>0233-Fish and Wildlife Trust Fund</b>             |                    |                                        |                                                           |
| Department of Natural Resources                      |                    |                                        |                                                           |
| F&G-DNR Admin Expenses                               | 48,397,337         | 48,397,337                             | 48,397,337                                                |
| Total Department of Natural Resources                | 48,397,337         | 48,397,337                             | 48,397,337                                                |
| <b>Total Fish and Wildlife Trust Fund</b>            | <b>48,397,337</b>  | <b>48,397,337</b>                      | <b>48,397,337</b>                                         |
| <b>0295-Environment First Fund</b>                   |                    |                                        |                                                           |
| Department of Agriculture and Land Stewardship       |                    |                                        |                                                           |
| Watershed Protection Fund                            | 900,000            | 900,000                                | 900,000                                                   |
| Cost Share                                           | 8,325,000          | 8,325,000                              | 8,325,000                                                 |
| Conservation Reserve Program                         | 900,000            | 900,000                                | 900,000                                                   |
| Conservation Reserve Enhance                         | 1,000,000          | 1,000,000                              | 1,000,000                                                 |
| Soil and Water Conservation                          | 3,800,000          | 3,800,000                              | 3,800,000                                                 |
| Water Quality Initiative                             | 2,375,000          | 2,375,000                              | 2,375,000                                                 |
| Total Department of Agriculture and Land Stewardship | 17,300,000         | 17,300,000                             | 17,300,000                                                |
| Department of Natural Resources                      |                    |                                        |                                                           |
| Floodplain Mgmt & Dam Safety                         | 375,000            | 375,000                                | 375,000                                                   |

# State of Iowa

## Other Fund Appropriations

### FY2024 Governor Recommended Budget - Alignment

| DESCRIPTION                                          | Estimate<br>FY2023 | Governor's<br>Recommendation<br>FY2024 | Governor's<br>Recommendation<br>After Alignment<br>FY2024 |
|------------------------------------------------------|--------------------|----------------------------------------|-----------------------------------------------------------|
| Park Operations and Maintenance                      | 6,235,000          | 6,235,000                              | 6,235,000                                                 |
| GIS Information for Watershed                        | 195,000            | 195,000                                | 195,000                                                   |
| Water Quality Monitoring                             | 2,955,000          | 2,955,000                              | 2,955,000                                                 |
| Water Quality Protection                             | 500,000            | 500,000                                | 500,000                                                   |
| Animal Feeding Operations                            | 1,320,000          | 1,320,000                              | 1,320,000                                                 |
| Air Quality Monitoring                               | 425,000            | 425,000                                | 425,000                                                   |
| REAP                                                 | 12,000,000         | 12,000,000                             | 12,000,000                                                |
| Total Department of Natural Resources                | 24,005,000         | 24,005,000                             | 24,005,000                                                |
| Board of Regents                                     |                    |                                        |                                                           |
| SUI-Geological & Water Survey                        | 200,000            | 200,000                                | 200,000                                                   |
| SUI-Water Quality                                    | 495,000            | 495,000                                | 495,000                                                   |
| Total Board of Regents                               | 695,000            | 695,000                                | 695,000                                                   |
| <b>Total Environment First Fund</b>                  | <b>42,000,000</b>  | <b>42,000,000</b>                      | <b>42,000,000</b>                                         |
| <b>0441-Unclaimed Winnings Fund</b>                  |                    |                                        |                                                           |
| Department of Agriculture and Land Stewardship       |                    |                                        |                                                           |
| Native Horse and Dog Program                         | 305,516            | 305,516                                | 305,516                                                   |
| Total Department of Agriculture and Land Stewardship | 305,516            | 305,516                                | 305,516                                                   |
| <b>Total Unclaimed Winnings Fund</b>                 | <b>305,516</b>     | <b>305,516</b>                         | <b>305,516</b>                                            |
| <b>0445-Hospital Health Care Access Trust</b>        |                    |                                        |                                                           |
| Department of Health and Human Services              |                    |                                        |                                                           |
| Medical Assistance Supplemental                      | 33,920,554         | 33,920,554                             | 33,920,554                                                |
| Total Department of Health and Human Services        | 33,920,554         | 33,920,554                             | 33,920,554                                                |
| <b>Total Hospital Health Care Access Trust</b>       | <b>33,920,554</b>  | <b>33,920,554</b>                      | <b>33,920,554</b>                                         |
| <b>0450-UST Unassign Revenue (Nonbond)</b>           |                    |                                        |                                                           |
| Department of Agriculture and Land Stewardship       |                    |                                        |                                                           |
| Fuel Inspection                                      | 250,000            | 250,000                                | 250,000                                                   |
| Total Department of Agriculture and Land Stewardship | 250,000            | 250,000                                | 250,000                                                   |
| Department of Natural Resources                      |                    |                                        |                                                           |
| UST Administration Match                             | 200,000            | 200,000                                | 200,000                                                   |
| Technical Tank Review                                | 200,000            | 200,000                                | 200,000                                                   |
| Total Department of Natural Resources                | 400,000            | 400,000                                | 400,000                                                   |
| <b>Total UST Unassign Revenue (Nonbond)</b>          | <b>650,000</b>     | <b>650,000</b>                         | <b>650,000</b>                                            |
| <b>0692-UI Reserve Fund</b>                          |                    |                                        |                                                           |
| Iowa Workforce Development                           |                    |                                        |                                                           |
| IWD Field Offices                                    | 2,200,000          | 2,200,000                              | 2,200,000                                                 |
| Total Iowa Workforce Development                     | 2,200,000          | 2,200,000                              | 2,200,000                                                 |
| <b>Total UI Reserve Fund</b>                         | <b>2,200,000</b>   | <b>2,200,000</b>                       | <b>2,200,000</b>                                          |
| <b>0791-IPERS Fund</b>                               |                    |                                        |                                                           |
| Iowa Public Employees' Retirement System             |                    |                                        |                                                           |

# State of Iowa

## Other Fund Appropriations

### FY2024 Governor Recommended Budget - Alignment

| DESCRIPTION                                            | Estimate<br>FY2023 | Governor's<br>Recommendation<br>FY2024 | Governor's<br>Recommendation<br>After Alignment<br>FY2024 |
|--------------------------------------------------------|--------------------|----------------------------------------|-----------------------------------------------------------|
| IPERS Administration                                   | 18,432,885         | 20,923,309                             | 20,923,309                                                |
| Total Iowa Public Employees' Retirement System         | 18,432,885         | 20,923,309                             | 20,923,309                                                |
| <b>Total IPERS Fund</b>                                | <b>18,432,885</b>  | <b>20,923,309</b>                      | <b>20,923,309</b>                                         |
| <b>0810-Road Use Tax Fund</b>                          |                    |                                        |                                                           |
| Department of Inspections, Appeals and Licensing       |                    |                                        |                                                           |
| Road Use Tax Fund Appropriation                        | 1,623,897          | 1,623,897                              | 1,623,897                                                 |
| Total Department of Inspections, Appeals and Licensing | 1,623,897          | 1,623,897                              | 1,623,897                                                 |
| Department of Management                               |                    |                                        |                                                           |
| DOM Road Use Tax Fund Appropriation                    | 56,000             | 56,000                                 | 56,000                                                    |
| Total Department of Management                         | 56,000             | 56,000                                 | 56,000                                                    |
| Department of Transportation                           |                    |                                        |                                                           |
| Personal Delivery of Services DOT                      | 225,000            | 225,000                                | 225,000                                                   |
| County Treasurer Equipment Standing                    | 650,000            | 650,000                                | 650,000                                                   |
| Highway Division                                       | 19,899,600         | 19,493,072                             | 19,493,072                                                |
| RUTF-Motor Vehicle                                     | 27,804,332         | 27,804,332                             | 27,804,332                                                |
| RUTF-Unemployment Compensation                         | 7,000              | 7,000                                  | 7,000                                                     |
| RUTF-Workers' Compensation                             | 145,673            | 137,707                                | 137,707                                                   |
| Drivers' Licenses                                      | 3,876,000          | 3,876,000                              | 3,876,000                                                 |
| Mississippi River Parkway Comm                         | 40,000             | 40,000                                 | 40,000                                                    |
| Indirect Cost Recoveries                               | 90,000             | 90,000                                 | 90,000                                                    |
| Auditor Reimbursement                                  | 94,920             | 94,920                                 | 94,920                                                    |
| County Treasurers Support                              | 1,406,000          | 1,406,000                              | 1,406,000                                                 |
| RUTF-DAS                                               | 405,748            | 465,668                                | 465,668                                                   |
| TraCS/MACH                                             | 300,000            | 300,000                                | 300,000                                                   |
| Statewide Interoperable Communications System-RUTF     | 44,329             | 63,355                                 | 63,355                                                    |
| Total Department of Transportation                     | 54,988,602         | 54,653,054                             | 54,653,054                                                |
| Department of Transportation Capitals                  |                    |                                        |                                                           |
| MVD Field Facilities Maintenance                       | 400,000            | 400,000                                | 400,000                                                   |
| MVE Field Facilities Maintenance                       | 400,000            | 400,000                                | 400,000                                                   |
| Electronic Records Management System                   | 3,290,000          | 3,402,800                              | 3,402,800                                                 |
| Total Department of Transportation Capitals            | 4,090,000          | 4,202,800                              | 4,202,800                                                 |
| Treasurer of State                                     |                    |                                        |                                                           |
| Funds for I3 Expenses                                  | 269,953            | 316,788                                | 316,788                                                   |
| Total Treasurer of State                               | 269,953            | 316,788                                | 316,788                                                   |
| <b>Total Road Use Tax Fund</b>                         | <b>61,028,452</b>  | <b>60,852,539</b>                      | <b>60,852,539</b>                                         |
| <b>0828-County Endowment Fund</b>                      |                    |                                        |                                                           |
| Economic Development Authority                         |                    |                                        |                                                           |
| Endow Iowa Admin-County Endowment Fund                 | 70,000             | 70,000                                 | 70,000                                                    |
| Total Economic Development Authority                   | 70,000             | 70,000                                 | 70,000                                                    |
| <b>Total County Endowment Fund</b>                     | <b>70,000</b>      | <b>70,000</b>                          | <b>70,000</b>                                             |
| <b>0867-MVFT-Unapportioned</b>                         |                    |                                        |                                                           |
| Department of Revenue                                  |                    |                                        |                                                           |
| Motor Veh Fuel Tx-Admin Approp                         | 1,305,775          | 1,305,775                              | 1,305,775                                                 |
| Total Department of Revenue                            | 1,305,775          | 1,305,775                              | 1,305,775                                                 |



# State of Iowa

## Other Fund Appropriations

### FY2024 Governor Recommended Budget - Alignment

| DESCRIPTION                                                    | Estimate<br>FY2023 | Governor's<br>Recommendation<br>FY2024 | Governor's<br>Recommendation<br>After Alignment<br>FY2024 |
|----------------------------------------------------------------|--------------------|----------------------------------------|-----------------------------------------------------------|
| <b>Total MVFT-Unapportioned</b>                                | <b>1,305,775</b>   | <b>1,305,775</b>                       | <b>1,305,775</b>                                          |
| <b>0943-Technology Reinvestment Fund</b>                       |                    |                                        |                                                           |
| Auditor of State                                               |                    |                                        |                                                           |
| Servers from Lucas to Lightedge                                | -                  | 292,500                                | 292,500                                                   |
| Total Auditor of State                                         | -                  | 292,500                                | 292,500                                                   |
| Department of Education                                        |                    |                                        |                                                           |
| Statewide Education Data Warehouse                             | 600,000            | 600,000                                | 600,000                                                   |
| ICN Part III Leases & Maintenance Network                      | 2,727,000          | 2,727,000                              | 2,727,000                                                 |
| Iowa PBS Equipment Replacement                                 | 1,000,000          | -                                      | -                                                         |
| Preserving and Opening Iowa PBS Historical Video Archives      | -                  | 343,808                                | 343,808                                                   |
| Total Department of Education                                  | 4,327,000          | 3,670,808                              | 3,670,808                                                 |
| Department of Human Rights                                     |                    |                                        |                                                           |
| Infrastructure for Integrating Justice Data Systems            | 1,400,000          | 1,400,000                              | -                                                         |
| Justice Warehouse                                              | 187,980            | 282,664                                | -                                                         |
| Total Department of Human Rights                               | 1,587,980          | 1,682,664                              | -                                                         |
| Department of Health and Human Services                        |                    |                                        |                                                           |
| Infrastructure for Integrating Justice Data Systems            | -                  | -                                      | 1,400,000                                                 |
| Justice Warehouse                                              | -                  | -                                      | 282,664                                                   |
| Total Department of Health and Human Services                  | -                  | -                                      | 1,682,664                                                 |
| Iowa Communications Network                                    |                    |                                        |                                                           |
| State Firewall & DDoS Mitigation                               |                    |                                        |                                                           |
| Total Iowa Communications Network                              | 1,510,724          | -                                      | -                                                         |
|                                                                | 1,510,724          | -                                      | -                                                         |
| Department of Inspections, Appeals and Licensing               |                    |                                        |                                                           |
| HFD Enhancements                                               | 250,000            | -                                      | -                                                         |
| SAFHER System for GovConnect                                   | 410,000            | -                                      | -                                                         |
| Admin Hearings e-filing                                        | 100,000            | -                                      | -                                                         |
| Total Department of Inspections, Appeals and Licensing         | 760,000            | -                                      | -                                                         |
| Judicial Branch                                                |                    |                                        |                                                           |
| Connect district phones to JB Bldg system                      | 40,464             | -                                      | -                                                         |
| Repurpose/Install CTI Sound Systems                            | 610,000            | -                                      | -                                                         |
| Total Judicial Branch                                          | 650,464            | -                                      | -                                                         |
| Department of Management                                       |                    |                                        |                                                           |
| Transparency Project                                           | 45,000             | 45,000                                 | 45,000                                                    |
| GEM\$ System                                                   | 70,000             | 50,000                                 | 50,000                                                    |
| Local Government Budget & Property Tax upgrade                 | 120,000            | 120,000                                | 120,000                                                   |
| Socrata License                                                | 382,131            | 382,131                                | 382,131                                                   |
| Phone Management Software                                      | -                  | 3,180,000                              | 3,180,000                                                 |
| Total Department of Management                                 | 617,131            | 3,777,131                              | 3,777,131                                                 |
| Department of Public Defense                                   |                    |                                        |                                                           |
| Technology Projects                                            | 500,000            | -                                      | -                                                         |
| Total Department of Public Defense                             | 500,000.00         | -                                      | -                                                         |
| Department of Homeland Security and Emergency Management       |                    |                                        |                                                           |
| EMS Data System                                                | 400,000            | 400,000                                | 400,000                                                   |
| Total Department of Homeland Security and Emergency Management | 400,000            | 400,000                                | 400,000                                                   |
| Department of Public Safety                                    |                    |                                        |                                                           |
| Body Worn Cameras                                              | 385,000            | -                                      | -                                                         |
| Total Department of Public Safety                              | 385,000            | -                                      | -                                                         |
| Department of Revenue                                          |                    |                                        |                                                           |

# State of Iowa

## Other Fund Appropriations

### FY2024 Governor Recommended Budget - Alignment

| DESCRIPTION                                              | Estimate<br>FY2023   | Governor's<br>Recommendation<br>FY2024 | Governor's<br>Recommendation<br>After Alignment<br>FY2024 |
|----------------------------------------------------------|----------------------|----------------------------------------|-----------------------------------------------------------|
| Tax System Modernization                                 | 4,070,460            | 4,070,460                              | 4,070,460                                                 |
| Total Department of Revenue                              | 4,070,460            | 4,070,460                              | 4,070,460                                                 |
| Secretary of State                                       |                      |                                        |                                                           |
| Updating of Voter Registration System                    | 1,400,000            | -                                      | -                                                         |
| Total Secretary of State                                 | 1,400,000            | -                                      | -                                                         |
| Board of Parole                                          |                      |                                        |                                                           |
| Technology Programming                                   | -                    | 20,000                                 | 20,000                                                    |
| Total Board of Parole                                    | -                    | 20,000                                 | 20,000                                                    |
| Attorney General                                         |                      |                                        |                                                           |
| Cybersecurity & IT Infrastructure                        | -                    | 278,503                                | 278,503                                                   |
| Total Attorney General                                   | -                    | 278,503                                | 278,503                                                   |
| Department of Corrections-Capitals                       |                      |                                        |                                                           |
| Required Upgrades to RAYCOM radios                       | 350,000              | -                                      | -                                                         |
| DOC Technology Reinvestment Fund                         | -                    | 2,204,936                              | 2,204,936                                                 |
| DOC Technology Reinvestment Fund                         | 2,415,954            | -                                      | -                                                         |
| Total Department of Corrections-Capitals                 | 2,765,954            | 2,204,936                              | 2,204,936                                                 |
| Department of Health and Human Services - Capitals       |                      |                                        |                                                           |
| Medicaid Technology                                      | 1,416,680            | 1,578,280                              | 1,578,280                                                 |
| State Poison Control Center                              | 34,000               | -                                      | -                                                         |
| Total Department of Health and Human Services - Capitals | 1,450,680            | 1,578,280                              | 1,578,280                                                 |
| <b>Total Technology Reinvestment Fund</b>                | <b>20,425,393</b>    | <b>17,975,282</b>                      | <b>17,975,282</b>                                         |
| <b>0944-Renewable Fuel Infrastructure Fund</b>           |                      |                                        |                                                           |
| Department of Agriculture and Land Stewardship           |                      |                                        |                                                           |
| Motor Fuel Inspection                                    | 500,000              | 500,000                                | 500,000                                                   |
| Total Department of Agriculture and Land Stewardship     | 500,000              | 500,000                                | 500,000                                                   |
| <b>Total Renewable Fuel Infrastructure Fund</b>          | <b>500,000</b>       | <b>500,000</b>                         | <b>500,000</b>                                            |
| <b>0955-Health Care Trust Fund</b>                       |                      |                                        |                                                           |
| Department of Health and Human Services                  |                      |                                        |                                                           |
| Medical Assistance                                       | 200,660,000          | 189,860,000                            | 189,860,000                                               |
| Total Department of Health and Human Services            | 200,660,000          | 189,860,000                            | 189,860,000                                               |
| <b>Total Health Care Trust Fund</b>                      | <b>200,660,000</b>   | <b>189,860,000</b>                     | <b>189,860,000</b>                                        |
| <b>0985-Quality Assurance</b>                            |                      |                                        |                                                           |
| Department of Health and Human Services                  |                      |                                        |                                                           |
| Medical Assistance                                       | 56,305,139           | 56,305,139                             | 56,305,139                                                |
| Total Department of Health and Human Services            | 56,305,139           | 56,305,139                             | 56,305,139                                                |
| <b>Total Quality Assurance</b>                           | <b>56,305,139</b>    | <b>56,305,139</b>                      | <b>56,305,139</b>                                         |
| <b>Total Other Fund Appropriations</b>                   | <b>1,299,516,052</b> | <b>1,239,354,428</b>                   | <b>1,239,354,428</b>                                      |

*The following pages are a listing of appropriations  
before the Governor's proposed alignment.*

# State of Iowa

## General Fund Appropriations

FY 2024 Governor's Recommendations

| DESCRIPTION                       | FY 2022<br>Actual | FY 2023<br>Budget<br>Estimate | FY 2024<br>Governor's<br>Recommended |
|-----------------------------------|-------------------|-------------------------------|--------------------------------------|
| Administration and Regulation     | 767,569,865       | 554,402,309                   | 544,558,205                          |
| Agriculture and Natural Resources | 44,110,451        | 37,245,451                    | 37,074,683                           |
| Economic Development              | 44,180,830        | 41,407,855                    | 41,591,120                           |
| Education                         | 4,397,988,225     | 4,582,400,658                 | 4,793,424,949                        |
| Human Services                    | 2,100,670,750     | 2,203,063,389                 | 2,223,097,019                        |
| Justice System                    | 553,545,451       | 564,562,333                   | 599,421,768                          |
| Judicial Branch                   | 193,240,252       | 193,700,550                   | 211,708,779                          |
| Legislative Branch                | 35,295,568        | 38,000,000                    | 38,500,000                           |
| Total General Fund Appropriation  | 8,136,601,392     | 8,214,782,545                 | 8,489,376,523                        |

# State of Iowa

## General Fund Appropriations

FY 2024 Governor's Recommendations

| DESCRIPTION                                              | FY 2022<br>Actual | FY 2023<br>Budget<br>Estimate | FY 2024<br>Governor's<br>Recommended |
|----------------------------------------------------------|-------------------|-------------------------------|--------------------------------------|
| <b>ADMINISTRATION AND REGULATION</b>                     |                   |                               |                                      |
| <b>Administrative Services</b>                           |                   |                               |                                      |
| Administrative Services, Dept.                           | 3,603,404         | 3,603,404                     | 3,597,713                            |
| Terrace Hill Operations                                  | 461,674           | 461,674                       | 460,884                              |
| Utilities                                                | 4,104,239         | 4,104,239                     | 4,104,058                            |
| <b>Total Administrative Services</b>                     | <b>8,169,317</b>  | <b>8,169,317</b>              | <b>8,162,655</b>                     |
| <b>State Accounting Trust Accounts</b>                   |                   |                               |                                      |
| Federal Cash Management Standing                         | 33,942            | 54,182                        | 54,182                               |
| Unemployment Compensation-State<br>Standing              | 325,332           | 421,655                       | 421,655                              |
| <b>Total State Accounting Trust<br/>Accounts</b>         | <b>359,274</b>    | <b>475,837</b>                | <b>475,837</b>                       |
| <b>Auditor Of State</b>                                  |                   |                               |                                      |
| Auditor of State - General Office                        | 986,193           | 986,193                       | 983,971                              |
| <b>Total Auditor Of State</b>                            | <b>986,193</b>    | <b>986,193</b>                | <b>983,971</b>                       |
| <b>Campaign Finance Disclosure Commission</b>            |                   |                               |                                      |
| Iowa Ethics & Campaign Disclosure<br>Board               | 720,710           | 774,910                       | 773,554                              |
| <b>Total Campaign Finance<br/>Disclosure Commission</b>  | <b>720,710</b>    | <b>774,910</b>                | <b>773,554</b>                       |
| <b>Alcoholic Beverages</b>                               |                   |                               |                                      |
| Alcoholic Beverages Operations                           | 1,075,454         | 1,075,454                     | 1,075,454                            |
| <b>Total Alcoholic Beverages</b>                         | <b>1,075,454</b>  | <b>1,075,454</b>              | <b>1,075,454</b>                     |
| <b>Professional Licensing &amp; Regulation</b>           |                   |                               |                                      |
| Professional Licensing Bureau                            | 360,856           | 360,856                       | 358,868                              |
| <b>Total Professional Licensing &amp;<br/>Regulation</b> | <b>360,856</b>    | <b>360,856</b>                | <b>358,868</b>                       |
| <b>Executive Council</b>                                 |                   |                               |                                      |
| Court Costs                                              | 780,627           | 56,455                        | 56,455                               |
| Drainage Assessment                                      | 212,308           | 19,367                        | 19,367                               |
| Public Improvements                                      | -                 | 9,575                         | 9,575                                |
| <b>Total Executive Council</b>                           | <b>992,935</b>    | <b>85,397</b>                 | <b>85,397</b>                        |

# State of Iowa

## General Fund Appropriations

FY 2024 Governor's Recommendations

| DESCRIPTION                                               | FY 2022<br>Actual  | FY 2023<br>Budget<br>Estimate | FY 2024<br>Governor's<br>Recommended |
|-----------------------------------------------------------|--------------------|-------------------------------|--------------------------------------|
| <b>Governor's Office</b>                                  |                    |                               |                                      |
| Governor/Lt. Governor's Office                            | 2,315,344          | 2,315,344                     | 2,810,502                            |
| Terrace Hill Quarters                                     | 142,702            | 142,702                       | 142,281                              |
| <b>Total Governor's Office</b>                            | <b>2,458,046</b>   | <b>2,458,046</b>              | <b>2,952,783</b>                     |
| <b>Office of Drug Control Policy</b>                      |                    |                               |                                      |
| Drug Policy Coordinator                                   | 239,271            | 239,271                       | 249,219                              |
| <b>Total Office of Drug Control Policy</b>                | <b>239,271</b>     | <b>239,271</b>                | <b>249,219</b>                       |
| <b>Human Rights, Department of</b>                        |                    |                               |                                      |
| Community Advocacy and Services                           | 956,894            | 956,894                       | 956,894                              |
| Criminal & Juvenile Justice                               | 1,288,368          | 1,318,547                     | 1,318,547                            |
| Human Rights Administration                               | 189,071            | 189,071                       | 261,672                              |
| LiHEAP Weatherization Assistance<br>Program support       | 9,700              | 1                             | 1                                    |
| Single Grant Program                                      | 140,000            | 140,000                       | 140,000                              |
| <b>Total Human Rights, Department of</b>                  | <b>2,584,033</b>   | <b>2,604,513</b>              | <b>2,677,114</b>                     |
| <b>Inspections &amp; Appeals, Department of</b>           |                    |                               |                                      |
| Administration Division                                   | 546,312            | 546,312                       | 545,733                              |
| Administrative Hearings Div.                              | 625,827            | 625,827                       | 624,374                              |
| Child Advocacy Board                                      | 2,582,454          | 2,607,454                     | 2,602,312                            |
| Employment Appeal Board                                   | 38,912             | 38,912                        | 38,865                               |
| Food and Consumer Safety                                  | 574,819            | 574,819                       | 571,026                              |
| Health Facilities Division                                | 4,866,882          | 5,185,782                     | 4,862,971                            |
| Investigations Division                                   | 2,339,591          | 2,339,591                     | 2,335,992                            |
| <b>Total Inspections &amp; Appeals,<br/>Department of</b> | <b>11,574,797</b>  | <b>11,918,697</b>             | <b>11,581,273</b>                    |
| <b>Public Defender</b>                                    |                    |                               |                                      |
| Indigent Defense Appropriation                            | 41,160,374         | 42,160,374                    | 42,160,374                           |
| Public Defender                                           | 29,483,120         | 30,112,503                    | 30,068,203                           |
| <b>Total Public Defender</b>                              | <b>70,643,494</b>  | <b>72,272,877</b>             | <b>72,228,577</b>                    |
| <b>Chief Information Officer, Office of the</b>           |                    |                               |                                      |
| Broadband Grants                                          | 100,000,000        | -                             | -                                    |
| OCIO Cybersecurity Office                                 | -                  | -                             | 4,096,355                            |
| <b>Total Chief Information Officer,<br/>Office of the</b> | <b>100,000,000</b> | <b>-</b>                      | <b>4,096,355</b>                     |

# State of Iowa

## General Fund Appropriations

FY 2024 Governor's Recommendations

| DESCRIPTION                                           | FY 2022<br>Actual  | FY 2023<br>Budget<br>Estimate | FY 2024<br>Governor's<br>Recommended |
|-------------------------------------------------------|--------------------|-------------------------------|--------------------------------------|
| <b>Management, Department of</b>                      |                    |                               |                                      |
| Appeal Board Claims                                   | 21,521,768         | 4,501,794                     | 4,501,794                            |
| Department of Management Operations                   | 2,695,693          | 2,770,693                     | 2,766,693                            |
| Special Olympics Fund                                 | 100,000            | 100,000                       | 100,000                              |
| Technology Reinvestment Fund<br>Appropriation         | 17,700,000         | -                             | -                                    |
| Transportation Equity Fund<br>Appropriation           | 27,457,960         | 29,456,377                    | 30,192,786                           |
| <b>Total Management, Department of</b>                | <b>69,475,421</b>  | <b>36,828,864</b>             | <b>37,561,273</b>                    |
| <b>Public Information Board</b>                       |                    |                               |                                      |
| Iowa Public Information Board                         | 358,039            | 358,039                       | 357,407                              |
| <b>Total Public Information Board</b>                 | <b>358,039</b>     | <b>358,039</b>                | <b>357,407</b>                       |
| <b>Revenue, Department of</b>                         |                    |                               |                                      |
| Ag Land Tax Credit                                    | 39,099,697         | 39,100,000                    | 39,100,000                           |
| Business Property Tax Credit                          | 125,000,000        | 125,000,000                   | 125,000,000                          |
| Commercial and Industrial Property Tax<br>Replacement | 152,029,314        | 79,019,211                    | 64,873,759                           |
| Elderly & Disabled Property Tax Credit                | 16,084,980         | 4,500,000                     | 4,327,772                            |
| Homestead Tax Credit Aid                              | 143,980,917        | 146,740,000                   | 146,226,904                          |
| Military Service Tax Refunds                          | 1,626,940          | 1,580,000                     | 1,580,000                            |
| Printing Cigarette Stamps                             | 20,004             | 124,652                       | 124,652                              |
| Revenue, Department of                                | 15,149,692         | 15,149,692                    | 15,133,262                           |
| School Infrastructure Transfer                        | 0                  | -                             | -                                    |
| Tobacco Products Tax Refund                           | 0                  | -                             | -                                    |
| Tobacco Reporting Requirements                        | 17,525             | 17,525                        | 17,525                               |
| <b>Total Revenue, Department of</b>                   | <b>493,009,068</b> | <b>411,231,080</b>            | <b>396,383,874</b>                   |
| <b>Secretary of State</b>                             |                    |                               |                                      |
| Elections/Voter Reg                                   | 2,124,870          | 2,124,870                     | 2,121,759                            |
| Secretary of State-Business Services                  | 1,420,646          | 1,420,646                     | 1,417,535                            |
| <b>Total Secretary of State</b>                       | <b>3,545,516</b>   | <b>3,545,516</b>              | <b>3,539,294</b>                     |
| <b>Treasurer of State</b>                             |                    |                               |                                      |
| Treasurer - General Office                            | 1,017,442          | 1,017,442                     | 1,015,300                            |
| <b>Total Treasurer of State</b>                       | <b>1,017,442</b>   | <b>1,017,442</b>              | <b>1,015,300</b>                     |
| <b>TOTAL ADMINISTRATION AND<br/>REGULATION</b>        | <b>767,569,866</b> | <b>554,402,309</b>            | <b>544,558,205</b>                   |

# State of Iowa

## General Fund Appropriations

FY 2024 Governor's Recommendations

|                                                 | FY 2022           | FY 2023           | FY 2024                |
|-------------------------------------------------|-------------------|-------------------|------------------------|
| DESCRIPTION                                     | Actual            | Budget Estimate   | Governor's Recommended |
| <b>AGRICULTURE AND NATURAL RESOURCES</b>        |                   |                   |                        |
| <b>Agriculture and Land Stewardship</b>         |                   |                   |                        |
| Agricultural Education                          | 25,000            | 25,000            | 25,000                 |
| Choose Iowa Promotion Program                   | -                 | 500,000           | 500,000                |
| Farmers with Disabilities                       | 180,000           | 180,000           | 180,000                |
| Foreign Animal Disease                          | 750,000           | 750,000           | 750,000                |
| GF-Administrative Division                      | 18,538,194        | 18,960,194        | 18,960,194             |
| Grain Regulation                                | 350,000           | 350,000           | 350,000                |
| Local Food and Farm                             | 75,000            | 75,000            | 75,000                 |
| Loess Hills Development and Conservation Fund   | 400,000           | 400,000           | 400,000                |
| Milk Inspections                                | 189,196           | 189,196           | 189,196                |
| Renewable Fuel Infrastructure Fund              | 5,000,000         | -                 | -                      |
| Southern Iowa Development and Conservation Fund | 250,000           | 250,000           | 250,000                |
| Value Added Agriculture Grant Program           | 250,000           | 463,000           | 463,000                |
| Water Quality Initiative                        | 3,000,000         | -                 | -                      |
| <b>Total Agriculture and Land Stewardship</b>   | <b>29,007,390</b> | <b>22,142,390</b> | <b>22,142,390</b>      |
| <b>Natural Resources</b>                        |                   |                   |                        |
| Floodplain Management Program                   | 1,510,000         | 1,510,000         | 1,510,000              |
| Forestry Health Management GF                   | 500,000           | 500,000           | 500,000                |
| GF-Natural Resources Operations                 | 12,093,061        | 12,093,061        | 11,922,293             |
| State Park Operations                           | 1,000,000         | 1,000,000         | 1,000,000              |
| <b>Total Natural Resources</b>                  | <b>15,103,061</b> | <b>15,103,061</b> | <b>14,932,293</b>      |
| <b>TOTAL AGRICULTURE AND NATURAL RESOURCES</b>  | <b>44,110,451</b> | <b>37,245,451</b> | <b>37,074,683</b>      |



# State of Iowa

## General Fund Appropriations

FY 2024 Governor's Recommendations

| DESCRIPTION                                     | FY 2022<br>Actual | FY 2023<br>Budget<br>Estimate | FY 2024<br>Governor's<br>Recommended |
|-------------------------------------------------|-------------------|-------------------------------|--------------------------------------|
| <b>ECONOMIC DEVELOPMENT</b>                     |                   |                               |                                      |
| <b>Cultural Affairs, Department of</b>          |                   |                               |                                      |
| Administrative Division                         | 168,637           | 168,637                       | 168,403                              |
| Arts Council                                    | 1,317,188         | 1,317,188                     | 1,315,526                            |
| Community Cultural Grants                       | 172,090           | 172,090                       | 172,090                              |
| County Endowment Funding - DCA Grants           | 448,403           | 448,403                       | 448,403                              |
| Cultural Trust Grants                           | 150,000           | 150,000                       | 150,000                              |
| Great Places GF                                 | 150,000           | 150,000                       | 149,710                              |
| Historical Division                             | 3,142,351         | 3,142,351                     | 3,136,371                            |
| Historic Sites                                  | 426,398           | 426,398                       | 425,751                              |
| <b>Total Cultural Affairs, Department of</b>    | <b>5,975,067</b>  | <b>5,975,067</b>              | <b>5,966,254</b>                     |
| <b>Economic Development Authority</b>           |                   |                               |                                      |
| Butchery Innovation & Revitalization            | 750,000           | 633,325                       | 633,325                              |
| Community Attraction and Tourism Strategic Plan | -                 | 1,100,000                     | 1,100,000                            |
| Councils of Governments (COGs) Assistance       | 275,000           | 250,000                       | 250,000                              |
| Economic Development Approp                     | 13,318,553        | 13,318,553                    | 13,297,853                           |
| ICVS-Promise                                    | 168,201           | 168,201                       | 168,201                              |
| Regional Sports Authorities (RIIF)              | 500,000           | -                             | -                                    |
| Registered Apprenticeship Program               | 760,000           | 760,000                       | 760,000                              |
| Tourism marketing - Adjusted Gross Receipts     | 900,000           | 1,443,700                     | 1,443,700                            |
| USS Iowa (GF)                                   | 75,000            | -                             | -                                    |
| World Food Prize                                | 375,000           | 375,000                       | 375,000                              |
| <b>Total Economic Development Authority</b>     | <b>17,121,754</b> | <b>18,048,779</b>             | <b>18,028,079</b>                    |
| <b>Iowa Finance Authority</b>                   |                   |                               |                                      |
| Housing Renewal Pilot Program                   | -                 | 500,000                       | 500,000                              |
| Rent Subsidy Program                            | 658,000           | 658,000                       | 873,000                              |
| <b>Total Iowa Finance Authority</b>             | <b>658,000</b>    | <b>1,158,000</b>              | <b>1,373,000</b>                     |

# State of Iowa

## General Fund Appropriations

FY 2024 Governor's Recommendations

|                                                | FY 2022           | FY 2023           | FY 2024                |
|------------------------------------------------|-------------------|-------------------|------------------------|
| DESCRIPTION                                    | Actual            | Budget Estimate   | Governor's Recommended |
| <b>Iowa Workforce Development</b>              |                   |                   |                        |
| Employee Misclassification                     | 379,631           | 379,631           | 379,631                |
| I3 State Accounting System                     | 228,822           | 228,822           | 228,822                |
| Iowa Employer Innovation Fund                  | 4,200,000         | -                 | -                      |
| IWD Labor Services Division                    | 3,491,252         | 3,491,252         | 3,491,252              |
| IWD Workers Compensation Division              | 3,321,044         | 3,321,044         | 3,321,044              |
| Offender Reentry Program                       | 387,158           | 387,158           | 387,158                |
| Summer Youth Work Pilot                        | 250,000           | 250,000           | 250,000                |
| Workforce Development Field Offices            | 6,675,650         | 6,675,650         | 6,675,650              |
| <b>Total Iowa Workforce Development</b>        | <b>18,933,557</b> | <b>14,733,557</b> | <b>14,733,557</b>      |
| <b>Public Employment Relations Board</b>       |                   |                   |                        |
| PER Board - General Office                     | 1,492,452         | 1,492,452         | 1,490,230              |
| <b>Total Public Employment Relations Board</b> | <b>1,492,452</b>  | <b>1,492,452</b>  | <b>1,490,230</b>       |
| <b>TOTAL ECONOMIC DEVELOPMENT</b>              | <b>44,180,830</b> | <b>41,407,855</b> | <b>41,591,120</b>      |

# State of Iowa

## General Fund Appropriations

FY 2024 Governor's Recommendations

|                                                             | FY 2022           | FY 2023           | FY 2024                |
|-------------------------------------------------------------|-------------------|-------------------|------------------------|
| DESCRIPTION                                                 | Actual            | Budget Estimate   | Governor's Recommended |
| <b>EDUCATION</b>                                            |                   |                   |                        |
| <b>Blind, Department of</b>                                 |                   |                   |                        |
| Department for the Blind                                    | 2,780,724         | 2,893,503         | 2,889,911              |
| <b>Total Blind, Department of</b>                           | <b>2,780,724</b>  | <b>2,893,503</b>  | <b>2,889,911</b>       |
| <b>College Student Aid Commission</b>                       |                   |                   |                        |
| All Iowa Opportunity Scholarships                           | 3,100,000         | 3,229,468         | 3,229,468              |
| College Aid Commission                                      | 429,279           | 591,533           | 591,533                |
| Future Ready Iowa Administration                            | 162,254           | -                 | -                      |
| Future Ready Iowa Last-Dollar Scholarship Program           | 23,004,744        | 23,927,005        | 23,927,005             |
| Health Care Professional Recruitment                        | 500,973           | 500,973           | 500,973                |
| Health Care-Related Loan Program                            | 250,000           | 500,000           | 500,000                |
| Mental Health Practitioner Loan Repayment Program           | -                 | 520,000           | 520,000                |
| National Guard Benefits Program                             | 4,700,000         | 4,700,000         | 6,600,000              |
| Rural Iowa Primary Care Loan Repayment Program              | 1,724,502         | 2,504,933         | 2,504,933              |
| Rural Veterinarian Loan Repayment Program                   | 400,000           | 700,000           | 700,000                |
| Teach Iowa Scholars                                         | 400,000           | 650,000           | 650,000                |
| Tuition Grant - For-Profit                                  | 456,220           | 500,000           | 512,500                |
| Tuition Grant Program-Standing                              | 48,896,050        | 50,118,451        | 51,371,412             |
| Vocational Technical Tuition Grant                          | 1,750,185         | 1,750,185         | 1,750,185              |
| <b>Total College Student Aid Commission</b>                 | <b>85,774,207</b> | <b>90,192,548</b> | <b>93,358,009</b>      |
| <b>Education, Department of</b>                             |                   |                   |                        |
| Administration                                              | 5,975,526         | 5,975,526         | 5,975,526              |
| Adult Education and Literacy Programs                       | 500,000           | 500,000           | 500,000                |
| Attendance Center Performance/Website & Data System Support | 250,000           | 250,000           | 250,000                |
| Best Buddies Iowa                                           | 25,000            | 35,000            | 35,000                 |
| Career and Technical Education Administration               | 598,197           | 598,197           | 598,197                |
| Charter Schools                                             | -                 | 3,200,000         | 3,200,000              |
| Child Development                                           | 10,524,389        | 10,524,389        | 10,524,389             |
| Children's Mental Health School-Based Training and Support  | 3,183,936         | 3,383,936         | 3,383,936              |
| Classroom Behavior Guidelines                               | 500,000           | -                 | -                      |
| Community College State General Aid                         | 215,158,161       | 221,658,161       | 227,199,615            |

# State of Iowa

## General Fund Appropriations

### FY 2024 Governor's Recommendations

|                                                              | FY 2022              | FY 2023              | FY 2024                |
|--------------------------------------------------------------|----------------------|----------------------|------------------------|
| DESCRIPTION                                                  | Actual               | Budget Estimate      | Governor's Recommended |
| Computer Science Professional Development Incentive Fund     | 500,000              | 500,000              | 500,000                |
| Early Childhood Iowa - School Ready                          | 23,206,799           | 23,406,799           | 23,406,799             |
| Early Head Start Projects                                    | 574,500              | 574,500              | 574,500                |
| Early Warning System for Literacy                            | 1,915,000            | 1,915,000            | 1,915,000              |
| Education Savings Accounts                                   | -                    | -                    | 106,886,298            |
| Enrich Iowa Libraries                                        | 2,464,823            | -                    | -                      |
| Iowa Reading Research Center                                 | 1,550,176            | 600,000              | 600,000                |
| Jobs For America's Grads                                     | 4,666,188            | 8,146,450            | 8,146,450              |
| LEA Assessment                                               | 3,000,000            | 3,000,000            | 3,000,000              |
| Midwestern Higher Education Compact                          | 115,000              | 115,000              | 115,000                |
| Nonpublic School Concurrent Enrollment Payments to Comm Coll | 1,000,000            | 1,000,000            | 1,000,000              |
| Online State Job Posting System                              | 230,000              | 230,000              | 230,000                |
| Sac and Fox Indian Settlement Education                      | 100,000              | 100,000              | 100,000                |
| School Food Service                                          | 2,176,797            | 2,176,797            | 2,176,797              |
| Secondary Career and Technical Education                     | 2,952,459            | 2,952,459            | 2,952,459              |
| Special Education Services Birth to 3                        | 1,721,400            | 1,721,400            | 1,721,400              |
| State Foundation School Aid                                  | 3,407,942,706        | 3,568,620,773        | 3,651,459,578          |
| State Library                                                | 2,532,594            | -                    | -                      |
| Statewide Clearinghouse to Expand Work-Based Learning        | 300,000              | 300,000              | 300,000                |
| Successful Progression for Early Readers                     | 7,824,782            | 7,824,782            | 7,824,782              |
| Summer Joint Enrollment Program                              | 600,000              | 600,000              | 600,000                |
| Teacher Quality/Student Achievement                          | 2,965,467            | 2,965,467            | 2,965,467              |
| Textbook Services For Nonpublic                              | 852,000              | 852,000              | 852,000                |
| Therapeutic Classroom Incentive Fund Appropriation           | 1,626,075            | 2,351,382            | 2,351,382              |
| Therapeutic Classroom Transportation Claims Reimbursement    | 500,000              | 500,000              | 500,000                |
| Transportation Nonpublic Students                            | 8,997,091            | 8,997,091            | 8,997,091              |
| <b>Total Education, Department of</b>                        | <b>3,717,029,066</b> | <b>3,885,575,109</b> | <b>4,080,841,666</b>   |

# State of Iowa

## General Fund Appropriations

FY 2024 Governor's Recommendations

| DESCRIPTION                                   | FY 2022<br>Actual | FY 2023<br>Budget<br>Estimate | FY 2024<br>Governor's<br>Recommended |
|-----------------------------------------------|-------------------|-------------------------------|--------------------------------------|
| <b>Vocational Rehabilitation</b>              |                   |                               |                                      |
| Entrepreneurs with Disabilities Program       | 138,506           | 138,506                       | 138,506                              |
| Independent Living                            | 84,823            | 84,823                        | 84,804                               |
| Independent Living Center Grant               | 86,457            | 86,457                        | 86,457                               |
| Iowa Vocational Rehabilitation Services       | 5,996,328         | 6,116,328                     | 6,106,732                            |
| <b>Total Vocational Rehabilitation</b>        | <b>6,306,114</b>  | <b>6,426,114</b>              | <b>6,416,499</b>                     |
| <b>Iowa PBS</b>                               |                   |                               |                                      |
| Iowa PBS                                      | 7,870,316         | 7,870,316                     | 7,943,538                            |
| <b>Total Iowa PBS</b>                         | <b>7,870,316</b>  | <b>7,870,316</b>              | <b>7,943,538</b>                     |
| <b>State Library</b>                          |                   |                               |                                      |
| Enrich Iowa Libraries                         | -                 | 2,464,823                     | 2,464,823                            |
| State Library                                 | -                 | 2,532,594                     | 2,532,594                            |
| <b>Total State Library</b>                    | <b>-</b>          | <b>4,997,417</b>              | <b>4,997,417</b>                     |
| <b>Regents, Board of</b>                      |                   |                               |                                      |
| BOR - Board Office                            | 764,642           | 764,642                       | 764,642                              |
| BOR - Expanded Student Mental Health Services | -                 | -                             | -                                    |
| BOR - Iowa Public Radio                       | 345,669           | -                             | -                                    |
| BOR - Regents Resource Centers                | 268,297           | 268,297                       | 268,297                              |
| IA Education for Deaf and Blind               | -                 | -                             | -                                    |
| IBS - Iowa Braille and Sight Saving School    | 4,540,886         | 4,654,408                     | 4,770,768                            |
| ISD - Iowa School for the Deaf                | 10,789,039        | 11,089,039                    | 11,366,265                           |
| ISU - Agricultural Experiment Station         | 29,462,535        | 29,462,535                    | 29,462,535                           |
| ISU - Biosciences Innovation Ecosystem - GF   | 2,623,481         | 2,623,481                     | 2,623,481                            |
| ISU - Cooperative Extension                   | 18,157,366        | 18,307,366                    | 18,157,366                           |
| ISU - General University                      | 172,144,766       | 174,092,719                   | 178,445,037                          |
| ISU - Livestock Disease Research              | 170,390           | 170,390                       | 170,390                              |
| ISU - Veterinary Diagnostic Laboratory        | 4,400,000         | 4,400,000                     | 4,400,000                            |
| LEAD-K Family Mentoring Programs              | -                 | -                             | -                                    |
| SUI - Biocatalysis                            | 696,342           | 696,342                       | 696,342                              |
| SUI - Biosciences Innovation Ecosystem        | 874,494           | 874,494                       | 874,494                              |
| SUI - Family Practice Program                 | 1,720,598         | 2,220,598                     | 2,220,598                            |
| SUI - General University                      | 215,605,480       | 218,045,224                   | 223,496,355                          |

# State of Iowa

## General Fund Appropriations

FY 2024 Governor's Recommendations

|                                                      | FY 2022              | FY 2023              | FY 2024                |
|------------------------------------------------------|----------------------|----------------------|------------------------|
| DESCRIPTION                                          | Actual               | Budget Estimate      | Governor's Recommended |
| SUI - Hygienic Laboratory                            | 4,822,610            | 4,822,610            | 4,822,610              |
| SUI - Iowa Flood Center                              | 1,154,593            | 1,154,593            | 1,154,593              |
| SUI - Iowa Online Advanced Placement Academy         | 463,616              | 463,616              | 463,616                |
| SUI - Iowa's Center for Agricultural Safety & Health | 128,154              | 128,154              | 128,154                |
| SUI - Oakdale Campus                                 | 2,103,819            | 2,103,819            | 2,103,819              |
| SUI - Primary Health Care                            | 624,374              | 624,374              | 624,374                |
| SUI - Specialized Children Health Services           | 634,502              | 634,502              | 634,502                |
| SUI - State of Iowa Birth Defects Registry           | 36,839               | 36,839               | 36,839                 |
| SUI - State of Iowa Cancer Registry                  | 143,410              | 143,410              | 143,410                |
| SUI - Substance Abuse Consortium                     | 53,427               | 53,427               | 53,427                 |
| SUI - Waterman Iowa Nonprofit Resource Center        | 156,389              | 156,389              | 156,389                |
| UNI - Additive Manufacturing                         | 394,321              | 394,321              | 394,321                |
| UNI - General University                             | 98,296,620           | 99,408,923           | 101,894,146            |
| UNI - Math & Science Collaborative                   | 6,354,848            | 6,354,848            | 6,354,848              |
| UNI - Real Estate Education Program                  | 123,523              | 123,523              | 123,523                |
| UNI - Recycling and Reuse Center                     | 172,768              | 172,768              | 172,768                |
| UNI - UNI @ IACC Partnership                         | -                    | -                    | -                      |
| <b>Total Regents, Board of</b>                       | <b>578,227,798</b>   | <b>584,445,651</b>   | <b>596,977,909</b>     |
| <b>TOTAL EDUCATION</b>                               | <b>4,397,988,225</b> | <b>4,582,400,658</b> | <b>4,793,424,949</b>   |

# State of Iowa

## General Fund Appropriations

FY 2024 Governor's Recommendations

| DESCRIPTION                                          | FY 2022<br>Actual | FY 2023<br>Budget<br>Estimate | FY 2024<br>Governor's<br>Recommended |
|------------------------------------------------------|-------------------|-------------------------------|--------------------------------------|
| <b>HUMAN SERVICES</b>                                |                   |                               |                                      |
| <b>Iowa Department on Aging</b>                      |                   |                               |                                      |
| Aging Programs                                       | 11,304,082        | 11,304,082                    | 12,006,290                           |
| Office of Long-Term Care Ombudsman                   | 1,149,821         | 1,149,821                     | 1,148,959                            |
| <b>Total Iowa Department on Aging</b>                | <b>12,453,903</b> | <b>12,453,903</b>             | <b>13,155,249</b>                    |
| <b>Human Services - General Administration</b>       |                   |                               |                                      |
| Commission Of Inquiry                                | -                 | 1,394                         | 1,394                                |
| General Administration                               | 15,342,189        | 15,842,189                    | 17,311,350                           |
| HHS - Department Wide Duties                         | 2,879,274         | 4,172,123                     | 11,370,956                           |
| Non Resident Commitment M.III                        | 18,138            | 142,802                       | 142,802                              |
| <b>Total Human Services - General Administration</b> | <b>18,239,601</b> | <b>20,158,508</b>             | <b>28,826,502</b>                    |
| <b>Human Services - Field Operations</b>             |                   |                               |                                      |
| Child Support Recoveries                             | 15,942,885        | 15,942,885                    | 15,914,329                           |
| Field Operations                                     | 60,596,667        | 65,894,438                    | 65,686,509                           |
| <b>Total Human Services - Field Operations</b>       | <b>76,539,552</b> | <b>81,837,323</b>             | <b>81,600,838</b>                    |
| <b>Human Services - Eldora Training School</b>       |                   |                               |                                      |
| Eldora Training School                               | 17,397,068        | 17,606,871                    | 17,568,511                           |
| <b>Total Human Services - Eldora Training School</b> | <b>17,397,068</b> | <b>17,606,871</b>             | <b>17,568,511</b>                    |
| <b>Human Services - Cherokee CCUSO</b>               |                   |                               |                                      |
| Civil Commitment Unit for Sexual Offenders           | 13,643,727        | 13,891,276                    | 14,865,337                           |
| <b>Total Human Services - Cherokee CCUSO</b>         | <b>13,643,727</b> | <b>13,891,276</b>             | <b>14,865,337</b>                    |
| <b>Human Services - Cherokee</b>                     |                   |                               |                                      |
| Cherokee MHI                                         | 15,457,597        | 15,613,624                    | 15,923,252                           |
| <b>Total Human Services - Cherokee</b>               | <b>15,457,597</b> | <b>15,613,624</b>             | <b>15,923,252</b>                    |
| <b>Human Services - Independence</b>                 |                   |                               |                                      |
| Independence MHI                                     | 19,652,379        | 19,688,928                    | 19,811,470                           |
| <b>Total Human Services - Independence</b>           | <b>19,652,379</b> | <b>19,688,928</b>             | <b>19,811,470</b>                    |
| <b>Human Services - Glenwood</b>                     |                   |                               |                                      |
| Glenwood Resource Center                             | 14,802,873        | 16,288,739                    | 16,255,132                           |
| <b>Total Human Services - Glenwood</b>               | <b>14,802,873</b> | <b>16,288,739</b>             | <b>16,255,132</b>                    |

# State of Iowa

## General Fund Appropriations

### FY 2024 Governor's Recommendations

| DESCRIPTION                                        | FY 2022<br>Actual    | FY 2023<br>Budget<br>Estimate | FY 2024<br>Governor's<br>Recommended |
|----------------------------------------------------|----------------------|-------------------------------|--------------------------------------|
| <b>Human Services - Woodward</b>                   |                      |                               |                                      |
| Woodward Resource Center                           | 12,237,937           | 13,409,294                    | 13,389,577                           |
| <b>Total Human Services - Woodward</b>             | <b>12,237,937</b>    | <b>13,409,294</b>             | <b>13,389,577</b>                    |
| <b>Human Services - Assistance</b>                 |                      |                               |                                      |
| Adoption Subsidy                                   | 40,596,007           | 40,596,007                    | 40,883,507                           |
| Child Abuse Prevention                             | 199,910              | 232,570                       | 232,570                              |
| Child and Family Services                          | 89,071,930           | 93,571,677                    | 80,027,794                           |
| Child Care Assistance                              | 40,816,931           | 40,816,931                    | 40,816,931                           |
| Children's Health Insurance                        | 37,957,643           | 38,661,688                    | 38,661,688                           |
| Connors Training                                   | 33,632               | 33,632                        | 33,632                               |
| Family Investment Program/JOBS                     | 41,003,978           | 41,003,978                    | 41,003,575                           |
| Family Support Subsidy                             | 949,282              | 949,282                       | 949,282                              |
| Health Program Operations                          | 17,831,343           | 17,446,343                    | 17,446,067                           |
| Medical Assistance                                 | 1,503,848,253        | 1,510,127,388                 | 1,525,126,779                        |
| MHDS Regional Services Fund                        | 50,039,410           | 121,234,022                   | 127,723,160                          |
| MHDS Regions Incentive Fund                        | 3,000,000            | -                             | -                                    |
| Rent Reimbursement                                 | -                    | 13,320,000                    | 13,320,000                           |
| State Supplementary Assistance                     | 7,349,002            | 7,349,002                     | 7,349,002                            |
| Volunteers                                         | 84,686               | 84,686                        | 84,686                               |
| <b>Total Human Services - Assistance</b>           | <b>1,832,782,007</b> | <b>1,925,427,206</b>          | <b>1,933,658,673</b>                 |
| <b>Public Health, Department of</b>                |                      |                               |                                      |
| Addictive Disorders                                | 23,659,379           | 23,659,379                    | 23,656,992                           |
| Chronic Conditions                                 | 4,258,373            | 4,258,373                     | 4,256,595                            |
| Community Capacity                                 | 7,319,306            | 6,519,306                     | 7,652,481                            |
| Essential Public Health Services                   | 7,662,464            | 7,662,464                     | 7,662,464                            |
| Healthy Children and Families                      | 5,816,681            | 5,816,681                     | 5,815,491                            |
| Infectious Diseases                                | 1,796,206            | 1,796,206                     | 1,795,902                            |
| Iowa Registry for Congenital & Inherited Disorders | 199,910              | 223,521                       | 223,521                              |
| Public Protection                                  | 4,466,601            | 4,466,601                     | 4,713,549                            |
| Resource Management                                | 933,871              | 933,871                       | 933,543                              |
| <b>Total Public Health, Department of</b>          | <b>56,112,791</b>    | <b>55,336,402</b>             | <b>56,710,538</b>                    |



State of Iowa

General Fund Appropriations

FY 2024 Governor's Recommendations

|                                       | FY 2022       | FY 2023            | FY 2024                   |
|---------------------------------------|---------------|--------------------|---------------------------|
| DESCRIPTION                           | Actual        | Budget<br>Estimate | Governor's<br>Recommended |
| Veterans Affairs, Department of       |               |                    |                           |
| General Administration                | 1,229,763     | 1,229,763          | 1,226,605                 |
| Veterans County Grants                | 990,000       | 990,000            | 990,000                   |
| Vets Home Ownership Program           | 2,000,000     | 2,000,000          | 2,000,000                 |
| Total Veterans Affairs, Department of | 4,219,763     | 4,219,763          | 4,216,605                 |
| Iowa Veterans Home                    |               |                    |                           |
| Iowa Veterans Home                    | 7,131,552     | 7,131,552          | 7,115,335                 |
| Total Iowa Veterans Home              | 7,131,552     | 7,131,552          | 7,115,335                 |
| TOTAL HUMAN SERVICES                  | 2,100,670,750 | 2,203,063,389      | 2,223,097,019             |

# State of Iowa

## General Fund Appropriations

FY 2024 Governor's Recommendations

| DESCRIPTION                                             | FY 2022<br>Actual | FY 2023<br>Budget<br>Estimate | FY 2024<br>Governor's<br>Recommended |
|---------------------------------------------------------|-------------------|-------------------------------|--------------------------------------|
| <b>JUSTICE SYSTEM</b>                                   |                   |                               |                                      |
| <b>Justice, Department of</b>                           |                   |                               |                                      |
| AG Cybersecurity and Technology-Gen<br>Fd               | -                 | 202,060                       | 202,060                              |
| General Office A.G.                                     | 6,361,238         | 6,530,099                     | 6,999,860                            |
| Legal Services Poverty Grants                           | 2,634,601         | 2,634,601                     | 2,634,601                            |
| Victim Assistance Grants                                | 5,016,708         | 5,016,708                     | 5,016,708                            |
| <b>Total Justice, Department of</b>                     | <b>14,012,547</b> | <b>14,383,468</b>             | <b>14,853,229</b>                    |
| <b>Civil Rights Commission</b>                          |                   |                               |                                      |
| Civil Rights Commission                                 | 1,318,718         | 1,343,051                     | 1,337,999                            |
| <b>Total Civil Rights Commission</b>                    | <b>1,318,718</b>  | <b>1,343,051</b>              | <b>1,337,999</b>                     |
| <b>Community Based Corrections District 1</b>           |                   |                               |                                      |
| CBC District I                                          | 15,553,865        | 16,207,339                    | 16,207,339                           |
| <b>Total Community Based<br/>Corrections District 1</b> | <b>15,553,865</b> | <b>16,207,339</b>             | <b>16,207,339</b>                    |
| <b>Community Based Corrections District 2</b>           |                   |                               |                                      |
| CBC District II                                         | 12,015,201        | 12,789,649                    | 12,789,649                           |
| <b>Total Community Based<br/>Corrections District 2</b> | <b>12,015,201</b> | <b>12,789,649</b>             | <b>12,789,649</b>                    |
| <b>Community Based Corrections District 3</b>           |                   |                               |                                      |
| CBC District III                                        | 7,519,274         | 7,710,790                     | 7,710,790                            |
| <b>Total Community Based<br/>Corrections District 3</b> | <b>7,519,274</b>  | <b>7,710,790</b>              | <b>7,710,790</b>                     |
| <b>Community Based Corrections District 4</b>           |                   |                               |                                      |
| CBC District IV                                         | 5,941,717         | 6,193,805                     | 6,193,805                            |
| <b>Total Community Based<br/>Corrections District 4</b> | <b>5,941,717</b>  | <b>6,193,805</b>              | <b>6,193,805</b>                     |
| <b>Community Based Corrections District 5</b>           |                   |                               |                                      |
| CBC District V                                          | 22,514,230        | 23,440,024                    | 23,440,024                           |
| <b>Total Community Based<br/>Corrections District 5</b> | <b>22,514,230</b> | <b>23,440,024</b>             | <b>23,440,024</b>                    |
| <b>Community Based Corrections District 6</b>           |                   |                               |                                      |
| CBC District VI                                         | 15,431,664        | 16,755,370                    | 16,755,370                           |
| <b>Total Community Based<br/>Corrections District 6</b> | <b>15,431,664</b> | <b>16,755,370</b>             | <b>16,755,370</b>                    |

# State of Iowa

## General Fund Appropriations

FY 2024 Governor's Recommendations

| DESCRIPTION                                             | FY 2022<br>Actual | FY 2023<br>Budget<br>Estimate | FY 2024<br>Governor's<br>Recommended |
|---------------------------------------------------------|-------------------|-------------------------------|--------------------------------------|
| <b>Community Based Corrections District 7</b>           |                   |                               |                                      |
| CBC District VII                                        | 8,213,355         | 9,672,851                     | 9,672,851                            |
| <b>Total Community Based<br/>Corrections District 7</b> | <b>8,213,355</b>  | <b>9,672,851</b>              | <b>9,672,851</b>                     |
| <b>Community Based Corrections District 8</b>           |                   |                               |                                      |
| CBC District VIII                                       | 8,761,954         | 9,238,778                     | 9,238,778                            |
| <b>Total Community Based<br/>Corrections District 8</b> | <b>8,761,954</b>  | <b>9,238,778</b>              | <b>9,238,778</b>                     |
| <b>Community Based Corrections Statewide</b>            |                   |                               |                                      |
| CBC Statewide                                           | 663,219           | -                             | -                                    |
| <b>Total Community Based<br/>Corrections Statewide</b>  | <b>663,219</b>    | <b>-</b>                      | <b>-</b>                             |
| <b>Corrections-Central Office</b>                       |                   |                               |                                      |
| Corrections Administration                              | 5,558,227         | 6,321,190                     | 6,313,331                            |
| Corrections Education                                   | 2,608,109         | 2,608,109                     | 2,608,109                            |
| Corrections Real Estate-Capitals from<br>Sales          | 4,027             | 618,963                       | -                                    |
| County Confinement                                      | 1,082,635         | 1,195,319                     | 1,195,319                            |
| DOC - Department Wide Duties                            | 10,079,991        | 243,797                       | 11,897,254                           |
| Federal Prisoners/ Contractual                          | 234,411           | 234,411                       | 234,411                              |
| Iowa Corrections Offender Network                       | 2,000,000         | 2,000,000                     | 2,000,000                            |
| Mental Health/Substance Abuse - DOC<br>wide             | 28,065            | 28,065                        | 28,065                               |
| State Cases Court Costs                                 | -                 | 10,000                        | 10,000                               |
| <b>Total Corrections-Central Office</b>                 | <b>21,595,465</b> | <b>13,259,854</b>             | <b>24,286,489</b>                    |
| <b>Corrections - Fort Madison</b>                       |                   |                               |                                      |
| Ft. Madison Institution                                 | 42,488,273        | 43,937,403                    | 44,192,771                           |
| <b>Total Corrections - Fort Madison</b>                 | <b>42,488,273</b> | <b>43,937,403</b>             | <b>44,192,771</b>                    |
| <b>Corrections - Anamosa</b>                            |                   |                               |                                      |
| Anamosa Institution                                     | 35,868,225        | 36,849,581                    | 37,022,808                           |
| <b>Total Corrections - Anamosa</b>                      | <b>35,868,225</b> | <b>36,849,581</b>             | <b>37,022,808</b>                    |
| <b>Corrections - Oakdale</b>                            |                   |                               |                                      |
| DOC Institutional Pharmaceuticals                       | -                 | 8,556,620                     | 9,550,417                            |
| Oakdale Institution                                     | 63,688,978        | 56,250,842                    | 56,368,832                           |
| <b>Total Corrections - Oakdale</b>                      | <b>63,688,978</b> | <b>64,807,462</b>             | <b>65,919,249</b>                    |

# State of Iowa

## General Fund Appropriations

FY 2024 Governor's Recommendations

| DESCRIPTION                                | FY 2022<br>Actual | FY 2023<br>Budget<br>Estimate | FY 2024<br>Governor's<br>Recommended |
|--------------------------------------------|-------------------|-------------------------------|--------------------------------------|
| <b>Corrections - Newton</b>                |                   |                               |                                      |
| Newton Institution                         | 29,390,947        | 30,318,214                    | 30,437,665                           |
| <b>Total Corrections - Newton</b>          | <b>29,390,947</b> | <b>30,318,214</b>             | <b>30,437,665</b>                    |
| <b>Corrections - Mt Pleasant</b>           |                   |                               |                                      |
| Mt. Pleasant Inst.                         | 26,680,161        | 28,464,947                    | 28,642,429                           |
| <b>Total Corrections - Mt Pleasant</b>     | <b>26,680,161</b> | <b>28,464,947</b>             | <b>28,642,429</b>                    |
| <b>Corrections - Rockwell City</b>         |                   |                               |                                      |
| Rockwell City Institution                  | 10,841,112        | 11,043,114                    | 11,090,142                           |
| <b>Total Corrections - Rockwell City</b>   | <b>10,841,112</b> | <b>11,043,114</b>             | <b>11,090,142</b>                    |
| <b>Corrections - Clarinda</b>              |                   |                               |                                      |
| Clarinda Institution                       | 25,647,227        | 27,175,874                    | 27,355,684                           |
| <b>Total Corrections - Clarinda</b>        | <b>25,647,227</b> | <b>27,175,874</b>             | <b>27,355,684</b>                    |
| <b>Corrections - Mitchellville</b>         |                   |                               |                                      |
| Mitchellville Institution                  | 23,979,152        | 24,823,392                    | 24,946,721                           |
| <b>Total Corrections - Mitchellville</b>   | <b>23,979,152</b> | <b>24,823,392</b>             | <b>24,946,721</b>                    |
| <b>Corrections - Fort Dodge</b>            |                   |                               |                                      |
| Ft. Dodge Institution                      | 30,903,150        | 32,636,226                    | 32,742,479                           |
| <b>Total Corrections - Fort Dodge</b>      | <b>30,903,150</b> | <b>32,636,226</b>             | <b>32,742,479</b>                    |
| <b>Law Enforcement Academy</b>             |                   |                               |                                      |
| Iowa Law Enforcement Academy               | 1,220,749         | 1,239,824                     | 1,238,504                            |
| <b>Total Law Enforcement Academy</b>       | <b>1,220,749</b>  | <b>1,239,824</b>              | <b>1,238,504</b>                     |
| <b>Parole Board</b>                        |                   |                               |                                      |
| Parole Board                               | 1,285,739         | 1,308,724                     | 1,317,894                            |
| <b>Total Parole Board</b>                  | <b>1,285,739</b>  | <b>1,308,724</b>              | <b>1,317,894</b>                     |
| <b>Public Defense, Department of</b>       |                   |                               |                                      |
| Compensation and Expense                   | 108,294           | 342,556                       | 342,556                              |
| Public Defense, Department of              | 6,916,601         | 7,014,705                     | 6,963,037                            |
| <b>Total Public Defense, Department of</b> | <b>7,024,895</b>  | <b>7,357,261</b>              | <b>7,305,593</b>                     |

# State of Iowa

## General Fund Appropriations

FY 2024 Governor's Recommendations

|                                                         | FY 2022            | FY 2023            | FY 2024                |
|---------------------------------------------------------|--------------------|--------------------|------------------------|
| DESCRIPTION                                             | Actual             | Budget Estimate    | Governor's Recommended |
| <b>Homeland Security and Emergency Management</b>       |                    |                    |                        |
| Homeland Security & Emergency Mgmt. Division            | 2,287,756          | 2,289,389          | 2,439,389              |
| Levee District Study                                    | 400,000            | -                  | -                      |
| <b>Total Homeland Security and Emergency Management</b> | <b>2,687,756</b>   | <b>2,289,389</b>   | <b>2,439,389</b>       |
| <b>Public Safety, Department of</b>                     |                    |                    |                        |
| DCI - Crime Lab Equipment/Training                      | 650,000            | 650,000            | 650,000                |
| DPS Fire Marshal                                        | 5,460,291          | 5,602,778          | 5,602,778              |
| DPS-GF Equipment Approp to Fund                         | 2,500,000          | 2,500,000          | 2,500,000              |
| DPS - Human Trafficking                                 | 197,325            | 200,742            | 200,742                |
| DPS-POR Unfunded Liabilities Until 85 Percent           | 5,000,000          | 5,000,000          | 5,000,000              |
| DPS/SPOC Sick Leave Payout                              | 279,517            | 279,517            | 279,517                |
| DPS-Volunteer Fire Training & Equipment-GF              | 50,000             | 50,000             | -                      |
| Fire Fighter Training                                   | 825,520            | 1,025,520          | 1,075,520              |
| Iowa State Patrol                                       | 69,432,433         | 71,409,788         | 87,066,931             |
| Narcotics Enforcement                                   | 8,428,156          | 8,613,894          | 8,613,894              |
| Public Safety Administration                            | 5,833,065          | 5,946,368          | 5,920,476              |
| Public Safety DCI                                       | 19,316,868         | 19,712,633         | 19,712,633             |
| Public Safety - Department Wide Duties                  | -                  | -                  | 5,336,923              |
| Public Safety Undercover Funds                          | 209,042            | 209,042            | 209,042                |
| Statewide Interoperable Communications System.          | 115,661            | 115,661            | 115,661                |
| <b>Total Public Safety, Department of</b>               | <b>118,297,878</b> | <b>121,315,943</b> | <b>142,284,117</b>     |
| <b>TOTAL JUSTICE SYSTEM</b>                             | <b>553,545,451</b> | <b>564,562,333</b> | <b>599,421,768</b>     |

State of Iowa

General Fund Appropriations

FY 2024 Governor's Recommendations

|                                              | FY 2022     | FY 2023         | FY 2024                |
|----------------------------------------------|-------------|-----------------|------------------------|
| DESCRIPTION                                  | Actual      | Budget Estimate | Governor's Recommended |
| JUDICIAL BRANCH                              |             |                 |                        |
| Judicial Branch                              |             |                 |                        |
| Court Ordered Services-GF                    | -           | -               | 3,290,000              |
| Graduated Sanctions-GF                       | -           | -               | 12,253,000             |
| Judicial Branch                              | 189,640,252 | 190,100,550     | 192,565,779            |
| Jury & Witness (GF) to Revolving Fund (0043) | 3,600,000   | 3,600,000       | 3,600,000              |
| Total Judicial Branch                        | 193,240,252 | 193,700,550     | 211,708,779            |
| TOTAL JUDICIAL BRANCH                        | 193,240,252 | 193,700,550     | 211,708,779            |

# State of Iowa

## General Fund Appropriations

FY 2024 Governor's Recommendations

| DESCRIPTION                                | FY 2022<br>Actual    | FY 2023<br>Budget<br>Estimate | FY 2024<br>Governor's<br>Recommended |
|--------------------------------------------|----------------------|-------------------------------|--------------------------------------|
| <b>LEGISLATIVE BRANCH</b>                  |                      |                               |                                      |
| <b>House of Representatives</b>            |                      |                               |                                      |
| House                                      | 11,966,752           | 13,110,000                    | 13,282,500                           |
| <b>Total House of Representatives</b>      | <b>11,966,752</b>    | <b>13,110,000</b>             | <b>13,282,500</b>                    |
| <b>Senate</b>                              |                      |                               |                                      |
| Senate                                     | 8,875,952            | 9,690,000                     | 9,817,500                            |
| <b>Total Senate</b>                        | <b>8,875,952</b>     | <b>9,690,000</b>              | <b>9,817,500</b>                     |
| <b>Joint Expenses of Legislature</b>       |                      |                               |                                      |
| Joint Legislative Expenses                 | 1,290,355            | 1,520,000                     | 1,540,000                            |
| <b>Total Joint Expenses of Legislature</b> | <b>1,290,355</b>     | <b>1,520,000</b>              | <b>1,540,000</b>                     |
| <b>Ombudsman, Office of</b>                |                      |                               |                                      |
| Citizens Aide                              | 1,852,787            | 1,710,000                     | 1,732,500                            |
| <b>Total Ombudsman, Office of</b>          | <b>1,852,787</b>     | <b>1,710,000</b>              | <b>1,732,500</b>                     |
| <b>Legislative Services Agency</b>         |                      |                               |                                      |
| International Relations Account            | 4,990                | -                             | -                                    |
| Legislative Services Agency                | 11,304,732           | 11,970,000                    | 12,127,500                           |
| <b>Total Legislative Services Agency</b>   | <b>11,309,722</b>    | <b>11,970,000</b>             | <b>12,127,500</b>                    |
| <b>TOTAL LEGISLATIVE BRANCH</b>            | <b>35,295,568</b>    | <b>38,000,000</b>             | <b>38,500,000</b>                    |
| <b>Total General Fund</b>                  | <b>8,136,601,393</b> | <b>8,214,782,545</b>          | <b>8,489,376,523</b>                 |

# State of Iowa

## Other Fund Appropriations

FY 2024 Governor's Recommendations

|                                       | FY 2022              | FY 2023              | FY 2024                |
|---------------------------------------|----------------------|----------------------|------------------------|
| DESCRIPTION                           | Actual               | Budget Estimate      | Governor's Recommended |
| Administration and Regulation         | 122,648,830          | 151,762,915          | 154,119,409            |
| Agriculture and Natural Resources     | 100,958,353          | 116,163,703          | 117,163,703            |
| Economic Development                  | 39,526,084           | 57,586,084           | 45,036,084             |
| Education                             | 83,370,600           | 82,172,000           | 81,915,808             |
| Human Services                        | 294,862,386          | 294,769,886          | 282,219,886            |
| Justice System                        | 28,204,431           | 31,321,726           | 28,709,437             |
| Transportation                        | 399,546,836          | 414,925,222          | 418,768,649            |
| Judicial Branch                       | 433,100              | 650,464              | -                      |
| Capital                               | 109,047,072          | 150,164,052          | 111,421,452            |
| <b>Total Other Fund Appropriation</b> | <b>1,178,597,691</b> | <b>1,299,516,052</b> | <b>1,239,354,428</b>   |



# State of Iowa

## Other Fund Appropriations

FY 2024 Governor's Recommendations

|                                                           | FY 2022           | FY 2023           | FY 2024                |
|-----------------------------------------------------------|-------------------|-------------------|------------------------|
| DESCRIPTION                                               | Actual            | Budget Estimate   | Governor's Recommended |
| <b>0006 - Iowa Skilled Worker and Job Creation Fund</b>   |                   |                   |                        |
| <b>Economic Development Authority</b>                     |                   |                   |                        |
| Butchery Innovation and Revitalization                    | -                 | 366,675           | 366,675                |
| Empower Rural Iowa Program                                | 700,000           | 700,000           | 700,000                |
| Future Ready Iowa Mentor Prog                             | 400,000           | 400,000           | -                      |
| High Quality Job Creation                                 | 11,700,000        | 11,700,000        | 11,700,000             |
| STEM Best                                                 | 700,000           | 700,000           | 700,000                |
| STEM Scholarships-ISWJCF                                  | 1,000,000         | 633,325           | 633,325                |
| <b>Total Economic Development Authority</b>               | <b>14,500,000</b> | <b>14,500,000</b> | <b>14,100,000</b>      |
| <b>Iowa Workforce Development</b>                         |                   |                   |                        |
| AMOS A Mid-Iowa Organizing Strategy                       | 100,000           | 100,000           | 100,000                |
| Future Ready Iowa Coordinator                             | 150,000           | 150,000           | 150,000                |
| <b>Total Iowa Workforce Development</b>                   | <b>250,000</b>    | <b>250,000</b>    | <b>250,000</b>         |
| <b>Total Economic Development</b>                         | <b>14,750,000</b> | <b>14,750,000</b> | <b>14,350,000</b>      |
| <b>Education, Department of</b>                           |                   |                   |                        |
| ACE Infrastructure - SWJCF                                | 6,000,000         | 6,000,000         | 6,000,000              |
| Adult Literacy for the Workforce - SWJCF                  | 5,500,000         | 5,500,000         | 5,500,000              |
| Gap Tuition Assistance Fund - SWJCF                       | 2,000,000         | 2,000,000         | 2,000,000              |
| PACE and Regional Sectors - SWJCF                         | 5,000,000         | 5,000,000         | 5,000,000              |
| Workbased Learning Intermediary Network - SWJCF           | 1,500,000         | 1,500,000         | 1,500,000              |
| Workforce Preparation Outcome Reporting System - SWJCF    | 200,000           | 200,000           | 200,000                |
| Workforce Training and Economic Development Funds - SWJCF | 15,100,000        | 15,100,000        | 15,100,000             |
| <b>Total Education, Department of</b>                     | <b>35,300,000</b> | <b>35,300,000</b> | <b>35,300,000</b>      |
| <b>College Student Aid Commission</b>                     |                   |                   |                        |
| Skilled Workforce Shortage Tuition Grant - SWJCF          | 5,000,000         | 5,000,000         | 5,000,000              |
| <b>Total College Student Aid Commission</b>               | <b>5,000,000</b>  | <b>5,000,000</b>  | <b>5,000,000</b>       |

State of Iowa

Other Fund Appropriations

FY 2024 Governor's Recommendations

|                                                    | FY 2022    | FY 2023            | FY 2024                   |
|----------------------------------------------------|------------|--------------------|---------------------------|
| DESCRIPTION                                        | Actual     | Budget<br>Estimate | Governor's<br>Recommended |
| Regents, Board of                                  |            |                    |                           |
| BOR - Regents Innovation Fund                      | 3,000,000  | 3,000,000          | 3,000,000                 |
| ISU - Economic Development                         | 2,424,302  | 2,424,302          | 2,424,302                 |
| SUI - Economic Development                         | 209,279    | 209,279            | 209,279                   |
| SUI - Entrepreneurship and Economic<br>Growth      | 2,000,000  | 2,000,000          | 2,000,000                 |
| UNI - Economic Development                         | 1,066,419  | 1,066,419          | 1,466,419                 |
| Total Regents, Board of                            | 8,700,000  | 8,700,000          | 9,100,000                 |
| Total Education                                    | 49,000,000 | 49,000,000         | 49,400,000                |
| Total Iowa Skilled Worker and Job<br>Creation Fund | 63,750,000 | 63,750,000         | 63,750,000                |

# State of Iowa

## Other Fund Appropriations

FY 2024 Governor's Recommendations

| DESCRIPTION                                          | FY 2022<br>Actual | FY 2023<br>Budget<br>Estimate | FY 2024<br>Governor's<br>Recommended |
|------------------------------------------------------|-------------------|-------------------------------|--------------------------------------|
| <b>0017 - Rebuild Iowa Infrastructure Fund</b>       |                   |                               |                                      |
| <b>Auditor Of State</b>                              |                   |                               |                                      |
| Auditor of State - Security of Physical Space        | -                 | -                             | -                                    |
| <b>Total Auditor Of State</b>                        | -                 | -                             | -                                    |
| <b>Campaign Finance Disclosure Commission</b>        |                   |                               |                                      |
| Office Space Improvements                            | -                 | -                             | 66,000                               |
| <b>Total Campaign Finance Disclosure Commission</b>  | -                 | -                             | 66,000                               |
| <b>Iowa Communications Network</b>                   |                   |                               |                                      |
| Lucas Building Switch Room HVAC                      | -                 | -                             | 578,412                              |
| <b>Total Iowa Communications Network</b>             | -                 | -                             | 578,412                              |
| <b>Management, Department of</b>                     |                   |                               |                                      |
| Environment First Fund Appropriation                 | 42,000,000        | 42,000,000                    | 42,000,000                           |
| Technology Reinvestment Fund Appropriation from RIIF | -                 | 20,500,000                    | 17,476,050                           |
| <b>Total Management, Department of</b>               | 42,000,000        | 62,500,000                    | 59,476,050                           |
| <b>Treasurer of State</b>                            |                   |                               |                                      |
| County Fair Improvements                             | 1,060,000         | 1,060,000                     | 1,060,000                            |
| <b>Total Treasurer of State</b>                      | 1,060,000         | 1,060,000                     | 1,060,000                            |
| <b>Total Administration and Regulation</b>           | 43,060,000        | 63,560,000                    | 61,180,462                           |
| <b>Agriculture and Land Stewardship</b>              |                   |                               |                                      |
| Fertilizer Management                                | -                 | 1,000,000                     | 1,000,000                            |
| Foreign Animal Disease - RIIF                        | -                 | -                             | 500,000                              |
| Renewable Fuels Infrastructure Fund                  | -                 | 10,000,000                    | 10,000,000                           |
| Water Quality Initiative RIIF                        | 5,200,000         | 8,200,000                     | 8,200,000                            |
| <b>Total Agriculture and Land Stewardship</b>        | 5,200,000         | 19,200,000                    | 19,700,000                           |

# State of Iowa

## Other Fund Appropriations

FY 2024 Governor's Recommendations

| DESCRIPTION                                                 | FY 2022<br>Actual | FY 2023<br>Budget<br>Estimate | FY 2024<br>Governor's<br>Recommended |
|-------------------------------------------------------------|-------------------|-------------------------------|--------------------------------------|
| <b>Natural Resources</b>                                    |                   |                               |                                      |
| Buchanan County Park Improvements                           | 150,000           | -                             | -                                    |
| Community Forestry Grant Program                            | 250,000           | 250,000                       | 250,000                              |
| Iowa State Fair Building Improvements                       | -                 | -                             | 500,000                              |
| On-stream Impoundment Restoration                           | 500,000           | 500,000                       | 500,000                              |
| Water Trails and Low Head Dam Programs                      | 1,000,000         | 1,500,000                     | 1,500,000                            |
| <b>Total Natural Resources</b>                              | <b>1,900,000</b>  | <b>2,250,000</b>              | <b>2,750,000</b>                     |
| <b>Total Agriculture and Natural Resources</b>              | <b>7,100,000</b>  | <b>21,450,000</b>             | <b>22,450,000</b>                    |
| <b>Cultural Affairs, Department of</b>                      |                   |                               |                                      |
| Great Places RIIF                                           | 1,000,000         | 1,000,000                     | 1,000,000                            |
| Harold Keller Memorial Statue                               | 15,000            | -                             | -                                    |
| YMCA Strengthen Community Grants                            | 250,000           | 250,000                       | 250,000                              |
| <b>Total Cultural Affairs, Department of</b>                | <b>1,265,000</b>  | <b>1,250,000</b>              | <b>1,250,000</b>                     |
| <b>Economic Development Authority</b>                       |                   |                               |                                      |
| Community & Tourism Grant Appropriation                     | 5,000,000         | 10,000,000                    | 10,000,000                           |
| National Junior Olympics                                    | -                 | 150,000                       | -                                    |
| Regional Sports Authorities (RIIF)                          | -                 | 500,000                       | 500,000                              |
| Sports Tourism                                              | -                 | 12,000,000                    | -                                    |
| Vacant State Buildings Demolition Fund                      | 750,000           | 1,000,000                     | 1,000,000                            |
| Vacant State Buildings Rehabilitation Fund                  | 750,000           | 1,000,000                     | 1,000,000                            |
| <b>Total Economic Development Authority</b>                 | <b>6,500,000</b>  | <b>24,650,000</b>             | <b>12,500,000</b>                    |
| <b>Iowa Finance Authority</b>                               |                   |                               |                                      |
| State Housing Trust Fund (RIIF)                             | 3,000,000         | 3,000,000                     | 3,000,000                            |
| <b>Total Iowa Finance Authority</b>                         | <b>3,000,000</b>  | <b>3,000,000</b>              | <b>3,000,000</b>                     |
| <b>Total Economic Development</b>                           | <b>10,765,000</b> | <b>28,900,000</b>             | <b>16,750,000</b>                    |
| <b>Regents, Board of</b>                                    |                   |                               |                                      |
| BOR - Tuition Replacement - Academic Building Revenue Bonds | 28,100,000        | 27,900,000                    | 27,900,000                           |
| <b>Total Regents, Board of</b>                              | <b>28,100,000</b> | <b>27,900,000</b>             | <b>27,900,000</b>                    |
| <b>Total Education</b>                                      | <b>28,100,000</b> | <b>27,900,000</b>             | <b>27,900,000</b>                    |

# State of Iowa

## Other Fund Appropriations

FY 2024 Governor's Recommendations

| DESCRIPTION                                                 | FY 2022<br>Actual | FY 2023<br>Budget<br>Estimate | FY 2024<br>Governor's<br>Recommended |
|-------------------------------------------------------------|-------------------|-------------------------------|--------------------------------------|
| <b>Human Services - Assistance</b>                          |                   |                               |                                      |
| ChildServe                                                  | 500,000           | -                             | -                                    |
| ChildServe Project                                          | 750,000           | 750,000                       | -                                    |
| On With Life                                                | -                 | 1,000,000                     | -                                    |
| <b>Total Human Services - Assistance</b>                    | <b>1,250,000</b>  | <b>1,750,000</b>              | <b>-</b>                             |
| <b>Total Human Services</b>                                 | <b>1,250,000</b>  | <b>1,750,000</b>              | <b>-</b>                             |
| <b>Homeland Security and Emergency Management</b>           |                   |                               |                                      |
| Flood Prevention Study                                      | -                 | 650,000                       | -                                    |
| School Safety, Flood Mitigation, Other Emerg                | 2,500,000         | -                             | -                                    |
| <b>Total Homeland Security and Emergency Management</b>     | <b>2,500,000</b>  | <b>650,000</b>                | <b>-</b>                             |
| <b>Public Safety, Department of</b>                         |                   |                               |                                      |
| DPS-RIIF Equipment Appropriation to DPS Equipment Fund      | 2,500,000         | 2,500,000                     | 2,500,000                            |
| Iowa Statewide Interoperable Comm. System Lease Purch. 0017 | 4,114,482         | 4,330,150                     | 6,754,358                            |
| <b>Total Public Safety, Department of</b>                   | <b>6,614,482</b>  | <b>6,830,150</b>              | <b>9,254,358</b>                     |
| <b>Total Justice System</b>                                 | <b>9,114,482</b>  | <b>7,480,150</b>              | <b>9,254,358</b>                     |
| <b>Transportation, Department of</b>                        |                   |                               |                                      |
| Commercial Air Service Airports                             | 1,900,000         | 1,900,000                     | 1,900,000                            |
| General Aviation Airports                                   | 1,000,000         | 1,000,000                     | 1,000,000                            |
| Public Transit Assistance                                   | 1,500,000         | 1,500,000                     | 1,500,000                            |
| Rail Revolving Loan & Grant Fund                            | 1,000,000         | 2,000,000                     | 1,000,000                            |
| Recreational Trails                                         | 1,500,000         | 2,500,000                     | 2,500,000                            |
| <b>Total Transportation, Department of</b>                  | <b>6,900,000</b>  | <b>8,900,000</b>              | <b>7,900,000</b>                     |
| <b>Total Transportation</b>                                 | <b>6,900,000</b>  | <b>8,900,000</b>              | <b>7,900,000</b>                     |
| <b>State Fair Authority Capital</b>                         |                   |                               |                                      |
| Barn Restoration                                            | -                 | 6,000,000                     | 6,000,000                            |
| <b>Total State Fair Authority Capital</b>                   | <b>-</b>          | <b>6,000,000</b>              | <b>6,000,000</b>                     |
| <b>Department For The Blind Capitals</b>                    |                   |                               |                                      |
| Dept. for the Blind Building Repairs                        | 139,100           | 196,900                       | 232,000                              |
| <b>Total Department For The Blind Capitals</b>              | <b>139,100</b>    | <b>196,900</b>                | <b>232,000</b>                       |

# State of Iowa

## Other Fund Appropriations

FY 2024 Governor's Recommendations

| DESCRIPTION                                                 | FY 2022<br>Actual | FY 2023<br>Budget<br>Estimate | FY 2024<br>Governor's<br>Recommended |
|-------------------------------------------------------------|-------------------|-------------------------------|--------------------------------------|
| <b>Corrections Capital</b>                                  |                   |                               |                                      |
| Clarinda Correctional Facility Kitchen Expansion            | 5,242,619         | 4,000,000                     | -                                    |
| Clarinda Correctional Facility Kitchen FF&E                 | -                 | 750,000                       | -                                    |
| DOC Capital Projects-FY23-0017-RIIF                         | -                 | 4,900,000                     | -                                    |
| DOC Capitals Request                                        | -                 | -                             | 4,865,000                            |
| <b>Total Corrections Capital</b>                            | <b>5,242,619</b>  | <b>9,650,000</b>              | <b>4,865,000</b>                     |
| <b>Cultural Affairs Capital</b>                             |                   |                               |                                      |
| Historical Building Renovation                              | -                 | -                             | -                                    |
| <b>Total Cultural Affairs Capital</b>                       | <b>-</b>          | <b>-</b>                      | <b>-</b>                             |
| <b>Administrative Services - Capitals</b>                   |                   |                               |                                      |
| Capitol Complex Monument and Artwork Repair and Restoration | -                 | 500,000                       | -                                    |
| DGS Capitol Complex Security                                | 250,000           | 1,000,000                     | -                                    |
| Routine Maintenance                                         | 2,000,000         | 2,000,000                     | 2,000,000                            |
| Statewide Major Maintenance RIIF                            | 20,000,000        | 20,000,000                    | 20,000,000                           |
| <b>Total Administrative Services - Capitals</b>             | <b>22,250,000</b> | <b>23,500,000</b>             | <b>22,000,000</b>                    |
| <b>Human Services - Capital</b>                             |                   |                               |                                      |
| Health/Safety/Loss                                          | -                 | -                             | -                                    |
| Maintenance                                                 | -                 | -                             | -                                    |
| Major Projects                                              | 6,500,000         | 3,161,000                     | 5,572,736                            |
| <b>Total Human Services - Capital</b>                       | <b>6,500,000</b>  | <b>3,161,000</b>              | <b>5,572,736</b>                     |
| <b>Judicial Branch Capital</b>                              |                   |                               |                                      |
| County Justice Center Furniture & Equipment Requests (0017) | 2,522,990         | -                             | -                                    |
| Judicial Building Improvements (0017)-RIIF Fd               | -                 | -                             | -                                    |
| Remodel Projects/Furniture Requests all 8 District-RIIF0017 | -                 | 624,518                       | -                                    |
| Woodbury Co LEC New Construction Project-0017               | -                 | 165,000                       | -                                    |
| <b>Total Judicial Branch Capital</b>                        | <b>2,522,990</b>  | <b>789,518</b>                | <b>-</b>                             |

# State of Iowa

## Other Fund Appropriations

FY 2024 Governor's Recommendations

|                                                  | FY 2022           | FY 2023            | FY 2024                |
|--------------------------------------------------|-------------------|--------------------|------------------------|
| DESCRIPTION                                      | Actual            | Budget Estimate    | Governor's Recommended |
| <b>Legislature-Capital</b>                       |                   |                    |                        |
| Capitol Building Gutter Replacement              | 1,250,000         | -                  | -                      |
| Repair and Renovate State Capitol Domes          | 5,250,000         | 5,250,000          | -                      |
| State Capitol Maintenance Fund Appropriation     | 500,000           | 500,000            | 500,000                |
| <b>Total Legislature-Capital</b>                 | <b>7,000,000</b>  | <b>5,750,000</b>   | <b>500,000</b>         |
| <b>Natural Resources Capital</b>                 |                   |                    |                        |
| DNR Lakes Restoration & Water Quality            | 9,600,000         | 9,600,000          | 9,600,000              |
| Fort Atkinson State Park Preserve Renovations    | 100,000           | 350,000            | -                      |
| State Parks Infrastructure Renovations           | 2,000,000         | 5,000,000          | 5,000,000              |
| <b>Total Natural Resources Capital</b>           | <b>11,700,000</b> | <b>14,950,000</b>  | <b>14,600,000</b>      |
| <b>Public Defense Capital</b>                    |                   |                    |                        |
| Armory Construction Improvement Projects (RIIF)  | 1,000,000         | 2,100,000          | 1,000,000              |
| Camp Dodge Infrastructure Upgrades               | 250,000           | 550,000            | 250,000                |
| Facility/Armory Maintenance (RIIF)               | 1,000,000         | 2,100,000          | 1,000,000              |
| JFHQ Chiller - Iowa National Guard               | -                 | -                  | 2,442,000              |
| West Des Moines Armory                           | 1,800,000         | 3,700,000          | -                      |
| <b>Total Public Defense Capital</b>              | <b>4,050,000</b>  | <b>8,450,000</b>   | <b>4,692,000</b>       |
| <b>Public Safety Capital</b>                     |                   |                    |                        |
| DPS-Fire Fighter Training Facility-0017 RIIF     | -                 | 2,100,000          | -                      |
| <b>Total Public Safety Capital</b>               | <b>-</b>          | <b>2,100,000</b>   | <b>-</b>               |
| <b>Regents Capital</b>                           |                   |                    |                        |
| All - Building Renewal                           | -                 | -                  | -                      |
| Iowa Lakeside Lab - Housing Facility             | -                 | -                  | -                      |
| ISD - Girls Dormitory HVAC / Electrical          | -                 | -                  | 2,856,500              |
| ISU - Student Innovation Center                  | 11,375,000        | 2,000,000          | -                      |
| ISU - Vet Diagnostic Lab Addition                | -                 | -                  | 10,000,000             |
| ISU - Veterinary Diagnostic Laboratory           | 12,500,000        | 28,600,000         | -                      |
| UNI - Industrial Technology Center Modernization | 13,000,000        | 26,500,000         | -                      |
| <b>Total Regents Capital</b>                     | <b>36,875,000</b> | <b>57,100,000</b>  | <b>12,856,500</b>      |
| <b>Total Capital</b>                             | <b>96,279,709</b> | <b>131,647,418</b> | <b>71,318,236</b>      |

State of Iowa

Other Fund Appropriations

FY 2024 Governor's Recommendations

|                                        | FY 2022     | FY 2023     | FY 2024     |
|----------------------------------------|-------------|-------------|-------------|
|                                        |             | Budget      | Governor's  |
| DESCRIPTION                            | Actual      | Estimate    | Recommended |
| Total Rebuild Iowa Infrastructure Fund | 202,569,191 | 291,587,568 | 216,753,056 |



# State of Iowa

## Other Fund Appropriations

FY 2024 Governor's Recommendations

| DESCRIPTION                                          | FY 2022<br>Actual | FY 2023<br>Budget<br>Estimate | FY 2024<br>Governor's<br>Recommended |
|------------------------------------------------------|-------------------|-------------------------------|--------------------------------------|
| <b>0019 - Commerce Revolving Fund</b>                |                   |                               |                                      |
| <b>Banking Division</b>                              |                   |                               |                                      |
| Banking Division Commerce Fund                       | 12,990,766        | 13,025,180                    | 13,025,180                           |
| <b>Total Banking Division</b>                        | <b>12,990,766</b> | <b>13,025,180</b>             | <b>13,025,180</b>                    |
| <b>Credit Union Division</b>                         |                   |                               |                                      |
| Credit Union Division                                | 2,333,413         | 2,553,593                     | 2,553,593                            |
| <b>Total Credit Union Division</b>                   | <b>2,333,413</b>  | <b>2,553,593</b>              | <b>2,553,593</b>                     |
| <b>Insurance Division</b>                            |                   |                               |                                      |
| IID Financial Exploitation Investigations            | 75,000            | -                             | -                                    |
| Insurance Division-Commerce<br>Revolving Fund        | 6,403,101         | 6,676,987                     | 6,876,987                            |
| Insurance Div - Pharmacy Benefit<br>Managers Program | -                 | 200,000                       | -                                    |
| <b>Total Insurance Division</b>                      | <b>6,478,101</b>  | <b>6,876,987</b>              | <b>6,876,987</b>                     |
| <b>Utilities Division</b>                            |                   |                               |                                      |
| Utilities Division                                   | 9,226,486         | 9,305,840                     | 10,746,366                           |
| <b>Total Utilities Division</b>                      | <b>9,226,486</b>  | <b>9,305,840</b>              | <b>10,746,366</b>                    |
| <b>Total Administration and Regulation</b>           | <b>31,028,766</b> | <b>31,761,600</b>             | <b>33,202,126</b>                    |
| <b>Consumer Advocate</b>                             |                   |                               |                                      |
| Consumer Advocate - Fund 0019                        | 3,199,004         | 3,378,093                     | 3,378,093                            |
| <b>Total Consumer Advocate</b>                       | <b>3,199,004</b>  | <b>3,378,093</b>              | <b>3,378,093</b>                     |
| <b>Total Justice System</b>                          | <b>3,199,004</b>  | <b>3,378,093</b>              | <b>3,378,093</b>                     |
| <b>Total Commerce Revolving Fund</b>                 | <b>34,227,770</b> | <b>35,139,693</b>             | <b>36,580,219</b>                    |

State of Iowa

Other Fund Appropriations

FY 2024 Governor's Recommendations

|                                                     | FY 2022    | FY 2023         | FY 2024                |
|-----------------------------------------------------|------------|-----------------|------------------------|
| DESCRIPTION                                         | Actual     | Budget Estimate | Governor's Recommended |
| 0030 - DPS-Gaming Enforcement Revolving Fund - 0030 |            |                 |                        |
| Public Safety, Department of                        |            |                 |                        |
| DPS Gaming Enforcement - 0030                       | 10,556,268 | 10,778,483      | 10,778,483             |
| Total Public Safety, Department of                  | 10,556,268 | 10,778,483      | 10,778,483             |
| Total Justice System                                | 10,556,268 | 10,778,483      | 10,778,483             |
| Total DPS-Gaming Enforcement Revolving Fund - 0030  | 10,556,268 | 10,778,483      | 10,778,483             |

State of Iowa

Other Fund Appropriations

FY 2024 Governor's Recommendations

|                                             | FY 2022   | FY 2023         | FY 2024                |
|---------------------------------------------|-----------|-----------------|------------------------|
| DESCRIPTION                                 | Actual    | Budget Estimate | Governor's Recommended |
| 0035 - Racing and Gaming Revolving Fund     |           |                 |                        |
| Racing Commission                           |           |                 |                        |
| Racing and Gaming Regulatory Revolving Fund | 6,912,974 | 7,013,449       | 7,013,449              |
| Total Racing Commission                     | 6,912,974 | 7,013,449       | 7,013,449              |
| Total Administration and Regulation         | 6,912,974 | 7,013,449       | 7,013,449              |
| Total Racing and Gaming Revolving Fund      | 6,912,974 | 7,013,449       | 7,013,449              |

State of Iowa

Other Fund Appropriations

FY 2024 Governor's Recommendations

|                                     | FY 2022    | FY 2023         | FY 2024                |
|-------------------------------------|------------|-----------------|------------------------|
| DESCRIPTION                         | Actual     | Budget Estimate | Governor's Recommended |
| 0038 - Iowa Economic Emergency Fund |            |                 |                        |
| Executive Council                   |            |                 |                        |
| Performance Of Duty EEF             | 12,196,390 | 17,535,344      | 18,417,131             |
| Total Executive Council             | 12,196,390 | 17,535,344      | 18,417,131             |
| Total Administration and Regulation | 12,196,390 | 17,535,344      | 18,417,131             |
| Total Iowa Economic Emergency Fund  | 12,196,390 | 17,535,344      | 18,417,131             |

State of Iowa

Other Fund Appropriations

FY 2024 Governor's Recommendations

|                                                     | FY 2022 | FY 2023            | FY 2024                   |
|-----------------------------------------------------|---------|--------------------|---------------------------|
| DESCRIPTION                                         | Actual  | Budget<br>Estimate | Governor's<br>Recommended |
| 0046 - Wireless E911 Surcharge                      |         |                    |                           |
| Homeland Security and Emergency Management          |         |                    |                           |
| E911 Emerg Comm Admin-E911<br>Surcharge             | 250,000 | 300,000            | 300,000                   |
| Total Homeland Security and<br>Emergency Management | 250,000 | 300,000            | 300,000                   |
| Total Justice System                                | 250,000 | 300,000            | 300,000                   |
| Total Wireless E911 Surcharge                       | 250,000 | 300,000            | 300,000                   |

State of Iowa

Other Fund Appropriations

FY 2024 Governor's Recommendations

|                                         | FY 2022 | FY 2023         | FY 2024                |
|-----------------------------------------|---------|-----------------|------------------------|
| DESCRIPTION                             | Actual  | Budget Estimate | Governor's Recommended |
| 0048 - Snowmobile Registration Fees     |         |                 |                        |
| Natural Resources                       |         |                 |                        |
| Snowmobile Registration Fees            | 100,000 | 100,000         | 100,000                |
| Total Natural Resources                 | 100,000 | 100,000         | 100,000                |
| Total Agriculture and Natural Resources | 100,000 | 100,000         | 100,000                |
| Total Snowmobile Registration Fees      | 100,000 | 100,000         | 100,000                |

State of Iowa

Other Fund Appropriations

FY 2024 Governor's Recommendations

|                                         | FY 2022   | FY 2023         | FY 2024                |
|-----------------------------------------|-----------|-----------------|------------------------|
| DESCRIPTION                             | Actual    | Budget Estimate | Governor's Recommended |
| 0050 - Groundwater Protection Fund      |           |                 |                        |
| Natural Resources                       |           |                 |                        |
| GWF-Geographic Information System       | 297,518   | 297,518         | 297,518                |
| GWF-Groundwater Monitoring-DNR          | 1,686,751 | 1,686,751       | 1,686,751              |
| GWF-Household Hazardous Waste-DNR       | 447,324   | 447,324         | 447,324                |
| GWF-Landfill Alternatives-DNR           | 618,993   | 618,993         | 618,993                |
| GWF-Solid Waste Authorization           | 50,000    | 50,000          | 50,000                 |
| GWF-Storage Tanks Study-DNR             | 100,303   | 100,303         | 100,303                |
| GWF-Waste Reduction and Assistance      | 192,500   | 192,500         | 192,500                |
| GWF-Well Testing Admin 2%-DNR           | 62,461    | 62,461          | 62,461                 |
| Total Natural Resources                 | 3,455,850 | 3,455,850       | 3,455,850              |
| Total Agriculture and Natural Resources | 3,455,850 | 3,455,850       | 3,455,850              |
| Total Groundwater Protection Fund       | 3,455,850 | 3,455,850       | 3,455,850              |

State of Iowa

Other Fund Appropriations

FY 2024 Governor's Recommendations

|                                              | FY 2022   | FY 2023            | FY 2024                   |
|----------------------------------------------|-----------|--------------------|---------------------------|
| DESCRIPTION                                  | Actual    | Budget<br>Estimate | Governor's<br>Recommended |
| 0052 - Special Contingency Fund              |           |                    |                           |
| Iowa Workforce Development                   |           |                    |                           |
| P & I Workforce Development Field<br>Offices | 2,416,084 | 2,416,084          | 2,416,084                 |
| Total Iowa Workforce Development             | 2,416,084 | 2,416,084          | 2,416,084                 |
| Total Economic Development                   | 2,416,084 | 2,416,084          | 2,416,084                 |
| Total Special Contingency Fund               | 2,416,084 | 2,416,084          | 2,416,084                 |



State of Iowa

Other Fund Appropriations

FY 2024 Governor's Recommendations

|                                    | FY 2022 | FY 2023         | FY 2024                |
|------------------------------------|---------|-----------------|------------------------|
| DESCRIPTION                        | Actual  | Budget Estimate | Governor's Recommended |
| 006R - Medicaid Fraud Account Fund |         |                 |                        |
| Human Services - Assistance        |         |                 |                        |
| Medicaid - Medicaid Fraud Account  | 200,000 | 150,000         | 150,000                |
| Total Human Services - Assistance  | 200,000 | 150,000         | 150,000                |
| Total Human Services               | 200,000 | 150,000         | 150,000                |
| Total Medicaid Fraud Account Fund  | 200,000 | 150,000         | 150,000                |

State of Iowa

Other Fund Appropriations

FY 2024 Governor's Recommendations

|                                           | FY 2022 | FY 2023         | FY 2024                |
|-------------------------------------------|---------|-----------------|------------------------|
| DESCRIPTION                               | Actual  | Budget Estimate | Governor's Recommended |
| 0087 - State Housing Trust Fund           |         |                 |                        |
| Professional Licensing & Regulation       |         |                 |                        |
| Housing Improvement Fund Field Auditor    | 62,317  | 62,317          | 62,317                 |
| Total Professional Licensing & Regulation | 62,317  | 62,317          | 62,317                 |
| Total Administration and Regulation       | 62,317  | 62,317          | 62,317                 |
| Total State Housing Trust Fund            | 62,317  | 62,317          | 62,317                 |

State of Iowa

Other Fund Appropriations

FY 2024 Governor's Recommendations

|                                                              | FY 2022   | FY 2023         | FY 2024                |
|--------------------------------------------------------------|-----------|-----------------|------------------------|
| DESCRIPTION                                                  | Actual    | Budget Estimate | Governor's Recommended |
| 0088 - Consumer Education Fund                               |           |                 |                        |
| Justice, Department of                                       |           |                 |                        |
| AG Prosecutions, Appeals, Chapter 669 Duties - Fd 0088       | 2,000,000 | 2,000,000       | 2,000,000              |
| Consumer Fraud-Public Education & Enforcement                | 1,250,126 | 1,875,000       | 1,875,000              |
| Farm Mediation Services - Fd 0088                            | 300,000   | 300,000         | 300,000                |
| Older Iowans Consumer Fraud-Public Education & Investigation | 80,551    | 125,000         | 125,000                |
| Total Justice, Department of                                 | 3,630,677 | 4,300,000       | 4,300,000              |
| Total Justice System                                         | 3,630,677 | 4,300,000       | 4,300,000              |
| Total Consumer Education Fund                                | 3,630,677 | 4,300,000       | 4,300,000              |

State of Iowa

Other Fund Appropriations

FY 2024 Governor's Recommendations

|                                                       | FY 2022 | FY 2023         | FY 2024                |
|-------------------------------------------------------|---------|-----------------|------------------------|
| DESCRIPTION                                           | Actual  | Budget Estimate | Governor's Recommended |
| 008J - Address Confidentiality Program Revolving Fund |         |                 |                        |
| Secretary of State                                    |         |                 |                        |
| Address Confidentiality Program                       | 195,400 | 195,400         | 195,400                |
| Total Secretary of State                              | 195,400 | 195,400         | 195,400                |
| Total Administration and Regulation                   | 195,400 | 195,400         | 195,400                |
| Total Address Confidentiality Program Revolving Fund  | 195,400 | 195,400         | 195,400                |

State of Iowa

Other Fund Appropriations

FY 2024 Governor's Recommendations

| DESCRIPTION                                                   | FY 2022<br>Actual | FY 2023<br>Budget<br>Estimate | FY 2024<br>Governor's<br>Recommended |
|---------------------------------------------------------------|-------------------|-------------------------------|--------------------------------------|
| 011P - Opioid Settlement Fund                                 |                   |                               |                                      |
| Justice, Department of                                        |                   |                               |                                      |
| AG-Medication, Addiction, Treatment<br>Program-UIHC-Fund 011P | -                 | 3,800,000                     | -                                    |
| Total Justice, Department of                                  | -                 | 3,800,000                     | -                                    |
| Total Justice System                                          | -                 | 3,800,000                     | -                                    |
| Total Opioid Settlement Fund                                  | -                 | 3,800,000                     | -                                    |

# State of Iowa

## Other Fund Appropriations

FY 2024 Governor's Recommendations

|                                                   | FY 2022            | FY 2023            | FY 2024                |
|---------------------------------------------------|--------------------|--------------------|------------------------|
| DESCRIPTION                                       | Actual             | Budget Estimate    | Governor's Recommended |
| <b>0137 - Primary Road Fund</b>                   |                    |                    |                        |
| <b>Transportation, Department of</b>              |                    |                    |                        |
| Garage Fuel & Waste Management                    | 1,000,000          | 1,000,000          | 1,000,000              |
| PRF - Auditor of State Reimbursement              | 583,080            | 583,080            | 583,080                |
| PRF - DAS Utility Services                        | 2,384,018          | 2,492,449          | 2,860,529              |
| PRF - DOT Workers' Compensation                   | 3,353,322          | 3,496,159          | 3,339,125              |
| PRF - Indirect Cost Recoveries                    | 660,000            | 660,000            | 660,000                |
| PRF - Inventory & Equipment Replacement           | 7,796,000          | 12,700,000         | 23,784,000             |
| PRF - Motor Vehicle Division                      | 1,161,169          | 1,194,260          | 1,194,260              |
| PRF-Operations                                    | 42,589,140         | -                  | -                      |
| PRF-Planning, Programming & Modal                 | 8,891,739          | -                  | -                      |
| PRF - Strategic Performance                       | 4,361,311          | -                  | -                      |
| PRF-Transportation Operations                     | 264,645,745        | 327,881,007        | 321,832,612            |
| PRF - Unemployment Compensation                   | 138,000            | 138,000            | 138,000                |
| Rest Area Facility Maintenance                    | 400,000            | 400,000            | 400,000                |
| Statewide Interoperable Communications System-PRF | 380,134            | 296,665            | 423,989                |
| Transportation Maps                               | -                  | 195,000            | -                      |
| <b>Total Transportation, Department of</b>        | <b>338,343,658</b> | <b>351,036,620</b> | <b>356,215,595</b>     |
| <b>Total Transportation</b>                       | <b>338,343,658</b> | <b>351,036,620</b> | <b>356,215,595</b>     |
| <b>Transportation Capital</b>                     |                    |                    |                        |
| Davenport Facility                                | -                  | -                  | 21,900,000             |
| Electronic Records Management System-PRF          | -                  | 210,000            | 217,200                |
| Facility Major Maintenance & Enhancements         | 5,300,000          | 5,300,000          | 5,300,000              |
| Facility Routine Maintenance & Preservation       | 4,700,000          | 4,700,000          | 4,700,000              |
| <b>Total Transportation Capital</b>               | <b>10,000,000</b>  | <b>10,210,000</b>  | <b>32,117,200</b>      |
| <b>Total Capital</b>                              | <b>10,000,000</b>  | <b>10,210,000</b>  | <b>32,117,200</b>      |
| <b>Total Primary Road Fund</b>                    | <b>348,343,658</b> | <b>361,246,620</b> | <b>388,332,795</b>     |

State of Iowa

Other Fund Appropriations

FY 2024 Governor's Recommendations

|                                            | FY 2022   | FY 2023            | FY 2024                   |
|--------------------------------------------|-----------|--------------------|---------------------------|
| DESCRIPTION                                | Actual    | Budget<br>Estimate | Governor's<br>Recommended |
| 0170 - Workforce Development Withholding   |           |                    |                           |
| Economic Development Authority             |           |                    |                           |
| Apprenticeship Training Program            | 3,000,000 | 3,000,000          | 3,000,000                 |
| Job Training                               | 4,750,000 | 4,750,000          | 4,750,000                 |
| Total Economic Development<br>Authority    | 7,750,000 | 7,750,000          | 7,750,000                 |
| Total Economic Development                 | 7,750,000 | 7,750,000          | 7,750,000                 |
| Total Workforce Development<br>Withholding | 7,750,000 | 7,750,000          | 7,750,000                 |

State of Iowa

Other Fund Appropriations

FY 2024 Governor's Recommendations

|                                         | FY 2022 | FY 2023            | FY 2024                   |
|-----------------------------------------|---------|--------------------|---------------------------|
| DESCRIPTION                             | Actual  | Budget<br>Estimate | Governor's<br>Recommended |
| 0173 - Pharmaceutical Settlement        |         |                    |                           |
| Human Services - Assistance             |         |                    |                           |
| Health Program Operations<br>Supplement | 234,193 | 234,193            | 234,193                   |
| Total Human Services - Assistance       | 234,193 | 234,193            | 234,193                   |
| Total Human Services                    | 234,193 | 234,193            | 234,193                   |
| Total Pharmaceutical Settlement         | 234,193 | 234,193            | 234,193                   |



State of Iowa

Other Fund Appropriations

FY 2024 Governor's Recommendations

|                                                          | FY 2022 | FY 2023         | FY 2024                |
|----------------------------------------------------------|---------|-----------------|------------------------|
| DESCRIPTION                                              | Actual  | Budget Estimate | Governor's Recommended |
| 0211 - Wine And Beer Promotion Board                     |         |                 |                        |
| Regents, Board of                                        |         |                 |                        |
| ISU - Midwest Grape and Wine Industry Institute Standing | 250,000 | 250,000         | 250,000                |
| Total Regents, Board of                                  | 250,000 | 250,000         | 250,000                |
| Total Education                                          | 250,000 | 250,000         | 250,000                |
| Total Wine And Beer Promotion Board                      | 250,000 | 250,000         | 250,000                |

State of Iowa

Other Fund Appropriations

FY 2024 Governor's Recommendations

| DESCRIPTION                          | FY 2022<br>Actual | FY 2023<br>Budget<br>Estimate | FY 2024<br>Governor's<br>Recommended |
|--------------------------------------|-------------------|-------------------------------|--------------------------------------|
| 0216 - Sports Wagering Receipts Fund |                   |                               |                                      |
| Economic Development Authority       |                   |                               |                                      |
| Sports Tourism Program               | 1,500,000         | 1,500,000                     | 1,500,000                            |
| Total Economic Development Authority | 1,500,000         | 1,500,000                     | 1,500,000                            |
| Total Economic Development           | 1,500,000         | 1,500,000                     | 1,500,000                            |
| Public Health, Department of         |                   |                               |                                      |
| Gambling Treatment Program           | 1,750,000         | 1,750,000                     | 1,750,000                            |
| Total Public Health, Department of   | 1,750,000         | 1,750,000                     | 1,750,000                            |
| Total Human Services                 | 1,750,000         | 1,750,000                     | 1,750,000                            |
| Total Sports Wagering Receipts Fund  | 3,250,000         | 3,250,000                     | 3,250,000                            |

State of Iowa

Other Fund Appropriations

FY 2024 Governor's Recommendations

| DESCRIPTION                             | FY 2022<br>Actual | FY 2023<br>Budget<br>Estimate | FY 2024<br>Governor's<br>Recommended |
|-----------------------------------------|-------------------|-------------------------------|--------------------------------------|
| 0233 - Fish And Wildlife Trust Fund     |                   |                               |                                      |
| Natural Resources                       |                   |                               |                                      |
| F&G-DNR Admin Expenses                  | 47,541,987        | 48,397,337                    | 48,397,337                           |
| Total Natural Resources                 | 47,541,987        | 48,397,337                    | 48,397,337                           |
| Total Agriculture and Natural Resources | 47,541,987        | 48,397,337                    | 48,397,337                           |
| Total Fish And Wildlife Trust Fund      | 47,541,987        | 48,397,337                    | 48,397,337                           |

# State of Iowa

## Other Fund Appropriations

FY 2024 Governor's Recommendations

| DESCRIPTION                                    | FY 2022<br>Actual | FY 2023<br>Budget<br>Estimate | FY 2024<br>Governor's<br>Recommended |
|------------------------------------------------|-------------------|-------------------------------|--------------------------------------|
| <b>0295 - Environment First Fund</b>           |                   |                               |                                      |
| <b>Agriculture and Land Stewardship</b>        |                   |                               |                                      |
| Conservation Reserve Enhance                   | 1,000,000         | 1,000,000                     | 1,000,000                            |
| Conservation Reserve Program                   | 900,000           | 900,000                       | 900,000                              |
| Cost Share                                     | 8,325,000         | 8,325,000                     | 8,325,000                            |
| Soil & Water Conservation                      | 3,800,000         | 3,800,000                     | 3,800,000                            |
| Water Quality Initiative EFF                   | 2,375,000         | 2,375,000                     | 2,375,000                            |
| Watershed Protection Fund                      | 900,000           | 900,000                       | 900,000                              |
| <b>Total Agriculture and Land Stewardship</b>  | <b>17,300,000</b> | <b>17,300,000</b>             | <b>17,300,000</b>                    |
| <b>Natural Resources</b>                       |                   |                               |                                      |
| Ambient Air Quality Monitoring                 | 425,000           | 425,000                       | 425,000                              |
| Animal Feeding Operations                      | 1,320,000         | 1,320,000                     | 1,320,000                            |
| Floodplain Mgmt and Dam Safety                 | 375,000           | 375,000                       | 375,000                              |
| GIS Information for Watershed                  | 195,000           | 195,000                       | 195,000                              |
| Park Operations & Maintenance                  | 6,235,000         | 6,235,000                     | 6,235,000                            |
| REAP                                           | 12,000,000        | 12,000,000                    | 12,000,000                           |
| Water Quality Monitoring                       | 2,955,000         | 2,955,000                     | 2,955,000                            |
| Water Quality Protection                       | 500,000           | 500,000                       | 500,000                              |
| <b>Total Natural Resources</b>                 | <b>24,005,000</b> | <b>24,005,000</b>             | <b>24,005,000</b>                    |
| <b>Total Agriculture and Natural Resources</b> | <b>41,305,000</b> | <b>41,305,000</b>             | <b>41,305,000</b>                    |
| <b>Regents, Board of</b>                       |                   |                               |                                      |
| SUI - Geological and Water Survey Operations   | 200,000           | 200,000                       | 200,000                              |
| SUI - Water Resource Management                | 495,000           | 495,000                       | 495,000                              |
| <b>Total Regents, Board of</b>                 | <b>695,000</b>    | <b>695,000</b>                | <b>695,000</b>                       |
| <b>Total Education</b>                         | <b>695,000</b>    | <b>695,000</b>                | <b>695,000</b>                       |
| <b>Total Environment First Fund</b>            | <b>42,000,000</b> | <b>42,000,000</b>             | <b>42,000,000</b>                    |

State of Iowa

Other Fund Appropriations

FY 2024 Governor's Recommendations

|                                      | FY 2022 | FY 2023         | FY 2024                |
|--------------------------------------|---------|-----------------|------------------------|
| DESCRIPTION                          | Actual  | Budget Estimate | Governor's Recommended |
| 0388 - Veterans License Plate Fund   |         |                 |                        |
| Economic Development Authority       |         |                 |                        |
| USS Iowa (Vets)                      | 75,000  | -               | -                      |
| Total Economic Development Authority | 75,000  | -               | -                      |
| Total Economic Development           | 75,000  | -               | -                      |
| Total Veterans License Plate Fund    | 75,000  | -               | -                      |

State of Iowa

Other Fund Appropriations

FY 2024 Governor's Recommendations

|                                         | FY 2022 | FY 2023         | FY 2024                |
|-----------------------------------------|---------|-----------------|------------------------|
| DESCRIPTION                             | Actual  | Budget Estimate | Governor's Recommended |
| 0441 - Unclaimed Winnings Fund          |         |                 |                        |
| Agriculture and Land Stewardship        |         |                 |                        |
| Native Horse and Dog Program            | 305,516 | 305,516         | 305,516                |
| Total Agriculture and Land Stewardship  | 305,516 | 305,516         | 305,516                |
| Total Agriculture and Natural Resources | 305,516 | 305,516         | 305,516                |
| Total Unclaimed Winnings Fund           | 305,516 | 305,516         | 305,516                |

State of Iowa

Other Fund Appropriations

FY 2024 Governor's Recommendations

|                                                                | FY 2022    | FY 2023            | FY 2024                   |
|----------------------------------------------------------------|------------|--------------------|---------------------------|
| DESCRIPTION                                                    | Actual     | Budget<br>Estimate | Governor's<br>Recommended |
| 0445 - Hospital Health Care Access Trust                       |            |                    |                           |
| Human Services - Assistance                                    |            |                    |                           |
| Medical Assistance Supplemental-<br>Hospital Care Access Trust | 33,920,554 | 33,920,554         | 33,920,554                |
| Total Human Services - Assistance                              | 33,920,554 | 33,920,554         | 33,920,554                |
| Total Human Services                                           | 33,920,554 | 33,920,554         | 33,920,554                |
| Total Hospital Health Care Access<br>Trust                     | 33,920,554 | 33,920,554         | 33,920,554                |

State of Iowa

Other Fund Appropriations

FY 2024 Governor's Recommendations

|                                         | FY 2022 | FY 2023         | FY 2024                |
|-----------------------------------------|---------|-----------------|------------------------|
| DESCRIPTION                             | Actual  | Budget Estimate | Governor's Recommended |
| 0450 - UST Unassigned Revenue (Nonbond) |         |                 |                        |
| Agriculture and Land Stewardship        |         |                 |                        |
| Fuel Inspection                         | 250,000 | 250,000         | 250,000                |
| Total Agriculture and Land Stewardship  | 250,000 | 250,000         | 250,000                |
| Natural Resources                       |         |                 |                        |
| Technical Tank Review                   | 200,000 | 200,000         | 200,000                |
| UST Administration Match                | 200,000 | 200,000         | 200,000                |
| Total Natural Resources                 | 400,000 | 400,000         | 400,000                |
| Total Agriculture and Natural Resources | 650,000 | 650,000         | 650,000                |
| Total UST Unassigned Revenue (Nonbond)  | 650,000 | 650,000         | 650,000                |



State of Iowa

Other Fund Appropriations

FY 2024 Governor's Recommendations

|                                         | FY 2022   | FY 2023         | FY 2024                |
|-----------------------------------------|-----------|-----------------|------------------------|
| DESCRIPTION                             | Actual    | Budget Estimate | Governor's Recommended |
| 0692 - UI Reserve Fund                  |           |                 |                        |
| Iowa Workforce Development              |           |                 |                        |
| IWD Field Offices (UI Reserve Interest) | 2,200,000 | 2,200,000       | 2,200,000              |
| Total Iowa Workforce Development        | 2,200,000 | 2,200,000       | 2,200,000              |
| Total Economic Development              | 2,200,000 | 2,200,000       | 2,200,000              |
| Total UI Reserve Fund                   | 2,200,000 | 2,200,000       | 2,200,000              |

State of Iowa

Other Fund Appropriations

FY 2024 Governor's Recommendations

|                                                               | FY 2022    | FY 2023         | FY 2024                |
|---------------------------------------------------------------|------------|-----------------|------------------------|
| DESCRIPTION                                                   | Actual     | Budget Estimate | Governor's Recommended |
| 0791 - IPERS Fund                                             |            |                 |                        |
| Iowa Public Employees' Retirement System Administration       |            |                 |                        |
| IPERS Administration                                          | 18,432,885 | 18,432,885      | 20,923,309             |
| Total Iowa Public Employees' Retirement System Administration | 18,432,885 | 18,432,885      | 20,923,309             |
| Total Administration and Regulation                           | 18,432,885 | 18,432,885      | 20,923,309             |
| Total IPERS Fund                                              | 18,432,885 | 18,432,885      | 20,923,309             |

# State of Iowa

## Other Fund Appropriations

FY 2024 Governor's Recommendations

| DESCRIPTION                                               | FY 2022<br>Actual | FY 2023<br>Budget<br>Estimate | FY 2024<br>Governor's<br>Recommended |
|-----------------------------------------------------------|-------------------|-------------------------------|--------------------------------------|
| <b>0810 - Road Use Tax Fund</b>                           |                   |                               |                                      |
| <b>Inspections &amp; Appeals, Department of</b>           |                   |                               |                                      |
| DIA - Use Tax                                             | 1,623,897         | 1,623,897                     | 1,623,897                            |
| <b>Total Inspections &amp; Appeals,<br/>Department of</b> | <b>1,623,897</b>  | <b>1,623,897</b>              | <b>1,623,897</b>                     |
| <b>Management, Department of</b>                          |                   |                               |                                      |
| DOM Road Use Tax Fund<br>Appropriation                    | 56,000            | 56,000                        | 56,000                               |
| <b>Total Management, Department of</b>                    | <b>56,000</b>     | <b>56,000</b>                 | <b>56,000</b>                        |
| <b>Treasurer of State</b>                                 |                   |                               |                                      |
| Funds for I3 Expenses - Road Use Tax                      | 93,148            | 269,953                       | 316,788                              |
| <b>Total Treasurer of State</b>                           | <b>93,148</b>     | <b>269,953</b>                | <b>316,788</b>                       |
| <b>Total Administration and Regulation</b>                | <b>1,773,045</b>  | <b>1,949,850</b>              | <b>1,996,685</b>                     |
| <b>Transportation, Department of</b>                      |                   |                               |                                      |
| County Treasurer Equipment Standing                       | 650,000           | 650,000                       | 650,000                              |
| County Treasurers Support                                 | 1,406,000         | 1,406,000                     | 1,406,000                            |
| Drivers' Licenses                                         | 3,876,000         | 3,876,000                     | 3,876,000                            |
| Mississippi River Parkway Commission                      | 40,000            | 40,000                        | 40,000                               |
| Personal Delivery of Services DOT                         | 110,833           | 225,000                       | 225,000                              |
| RUTF - Auditor of State<br>Reimbursement                  | 94,920            | 94,920                        | 94,920                               |
| RUTF - DAS Utility Services                               | 388,096           | 405,748                       | 465,668                              |
| RUTF - Indirect Cost Recoveries                           | 90,000            | 90,000                        | 90,000                               |
| RUTF - Motor Vehicle Division                             | 27,760,997        | 27,804,332                    | 27,804,332                           |
| RUTF-Operations                                           | 6,933,116         | -                             | -                                    |
| RUTF-Planning, Programs & Modal                           | 467,986           | -                             | -                                    |
| RUTF - Strategic Performance                              | 709,981           | -                             | -                                    |
| RUTF - Transportation Operations                          | 11,271,725        | 19,899,600                    | 19,493,072                           |
| RUTF-Unemployment Compensation                            | 7,000             | 7,000                         | 7,000                                |
| RUTF-Workers' Compensation                                | 139,722           | 145,673                       | 137,707                              |
| Statewide Interoperable<br>Communications System-RUTF     | 56,802            | 44,329                        | 63,355                               |
| TraCS/MACH                                                | 300,000           | 300,000                       | 300,000                              |
| <b>Total Transportation, Department of</b>                | <b>54,303,178</b> | <b>54,988,602</b>             | <b>54,653,054</b>                    |
| <b>Total Transportation</b>                               | <b>54,303,178</b> | <b>54,988,602</b>             | <b>54,653,054</b>                    |

State of Iowa

Other Fund Appropriations

FY 2024 Governor's Recommendations

|                                      | FY 2022    | FY 2023         | FY 2024                |
|--------------------------------------|------------|-----------------|------------------------|
| DESCRIPTION                          | Actual     | Budget Estimate | Governor's Recommended |
| Transportation Capital               |            |                 |                        |
| Electronic Records Management System | -          | 3,290,000       | 3,402,800              |
| MVD Field Facilities Maintenance     | 400,000    | 400,000         | 400,000                |
| MVE Field Facilities Maintenance     | 400,000    | 400,000         | 400,000                |
| Total Transportation Capital         | 800,000    | 4,090,000       | 4,202,800              |
| Total Capital                        | 800,000    | 4,090,000       | 4,202,800              |
| Total Road Use Tax Fund              | 56,876,223 | 61,028,452      | 60,852,539             |

State of Iowa

Other Fund Appropriations

FY 2024 Governor's Recommendations

|                                          | FY 2022 | FY 2023         | FY 2024                |
|------------------------------------------|---------|-----------------|------------------------|
| DESCRIPTION                              | Actual  | Budget Estimate | Governor's Recommended |
| 0828 - County Endowment Fund             |         |                 |                        |
| Economic Development Authority           |         |                 |                        |
| Endow Iowa Admin - County Endowment Fund | 70,000  | 70,000          | 70,000                 |
| Total Economic Development Authority     | 70,000  | 70,000          | 70,000                 |
| Total Economic Development               | 70,000  | 70,000          | 70,000                 |
| Total County Endowment Fund              | 70,000  | 70,000          | 70,000                 |

State of Iowa

Other Fund Appropriations

FY 2024 Governor's Recommendations

|                                     | FY 2022 | FY 2023         | FY 2024                |
|-------------------------------------|---------|-----------------|------------------------|
| DESCRIPTION                         | Actual  | Budget Estimate | Governor's Recommended |
| 0867 - MVFT-Unapportioned           |         |                 |                        |
| Revenue, Department of              |         |                 |                        |
| Motor Veh Fuel Tx-Admin Approp      | 472,321 | 1,305,775       | 1,305,775              |
| Total Revenue, Department of        | 472,321 | 1,305,775       | 1,305,775              |
| Total Administration and Regulation | 472,321 | 1,305,775       | 1,305,775              |
| Total MVFT-Unapportioned            | 472,321 | 1,305,775       | 1,305,775              |

# State of Iowa

## Other Fund Appropriations

FY 2024 Governor's Recommendations

| DESCRIPTION                                                  | FY 2022<br>Actual | FY 2023<br>Budget<br>Estimate | FY 2024<br>Governor's<br>Recommended |
|--------------------------------------------------------------|-------------------|-------------------------------|--------------------------------------|
| <b>0943 - Technology Reinvestment Fund</b>                   |                   |                               |                                      |
| <b>Auditor Of State</b>                                      |                   |                               |                                      |
| Auditor of State - Servers move to LightEdge                 | -                 | -                             | 292,500                              |
| <b>Total Auditor Of State</b>                                | -                 | -                             | <b>292,500</b>                       |
| <b>Campaign Finance Disclosure Commission</b>                |                   |                               |                                      |
| Electronic Filing                                            | 500,000           | -                             | -                                    |
| <b>Total Campaign Finance Disclosure Commission</b>          | <b>500,000</b>    | -                             | -                                    |
| <b>Chief Information Officer, Office of the</b>              |                   |                               |                                      |
| OCIO Phone Management Software                               | -                 | -                             | 3,180,000                            |
| <b>Total Chief Information Officer, Office of the</b>        | -                 | -                             | <b>3,180,000</b>                     |
| <b>Iowa Communications Network</b>                           |                   |                               |                                      |
| Firewall/Ddos Protection                                     | -                 | 1,510,724                     | -                                    |
| <b>Total Iowa Communications Network</b>                     | -                 | <b>1,510,724</b>              | -                                    |
| <b>Human Rights, Department of</b>                           |                   |                               |                                      |
| Infrastructure for Integrating Justice Data Systems TRF      | 1,400,000         | 1,400,000                     | 1,400,000                            |
| Justice Data Warehouse TRF                                   | 187,980           | 187,980                       | 282,664                              |
| <b>Total Human Rights, Department of</b>                     | <b>1,587,980</b>  | <b>1,587,980</b>              | <b>1,682,664</b>                     |
| <b>Inspections &amp; Appeals, Department of</b>              |                   |                               |                                      |
| Administrative Hearings E-filing Upgrade                     | -                 | 100,000                       | -                                    |
| CAB Foster Care Registry                                     | 350,000           | -                             | -                                    |
| Food Safety Data System Enhancement & GovConnect Interface   | -                 | 410,000                       | -                                    |
| Health Facilities Database Enhancement                       | -                 | 250,000                       | -                                    |
| <b>Total Inspections &amp; Appeals, Department of</b>        | <b>350,000</b>    | <b>760,000</b>                | -                                    |
| <b>Management, Department of</b>                             |                   |                               |                                      |
| Iowa Grants Management Implementation (TRF)                  | 70,000            | 70,000                        | 50,000                               |
| Local Government Budget & Property Tax System Upgrade/Redesi | 120,000           | 120,000                       | 120,000                              |
| Socrata License                                              | 371,292           | 382,131                       | 382,131                              |
| Transparency Project                                         | 45,000            | 45,000                        | 45,000                               |
| <b>Total Management, Department of</b>                       | <b>606,292</b>    | <b>617,131</b>                | <b>597,131</b>                       |

# State of Iowa

## Other Fund Appropriations

FY 2024 Governor's Recommendations

| DESCRIPTION                                      | FY 2022<br>Actual | FY 2023<br>Budget<br>Estimate | FY 2024<br>Governor's<br>Recommended |
|--------------------------------------------------|-------------------|-------------------------------|--------------------------------------|
| <b>Revenue, Department of</b>                    |                   |                               |                                      |
| Tax System Modernization                         | 4,070,460         | 4,070,460                     | 4,070,460                            |
| <b>Total Revenue, Department of</b>              | <b>4,070,460</b>  | <b>4,070,460</b>              | <b>4,070,460</b>                     |
| <b>Secretary of State</b>                        |                   |                               |                                      |
| Updating of Voter Registration System            | 1,400,000         | 1,400,000                     | -                                    |
| <b>Total Secretary of State</b>                  | <b>1,400,000</b>  | <b>1,400,000</b>              | <b>-</b>                             |
| <b>Total Administration and Regulation</b>       | <b>8,514,732</b>  | <b>9,946,295</b>              | <b>9,822,755</b>                     |
| <b>Education, Department of</b>                  |                   |                               |                                      |
| ICN Part III Leases & Maintenance<br>Network TRF | 2,727,000         | 2,727,000                     | 2,727,000                            |
| Statewide Education Data Warehouse<br>TRF        | 600,000           | 600,000                       | 600,000                              |
| <b>Total Education, Department of</b>            | <b>3,327,000</b>  | <b>3,327,000</b>              | <b>3,327,000</b>                     |
| <b>Iowa PBS</b>                                  |                   |                               |                                      |
| Digital Asset Management System                  | -                 | -                             | 343,808                              |
| Iowa PBS Equipment Replace TRF                   | 1,998,600         | 1,000,000                     | -                                    |
| <b>Total Iowa PBS</b>                            | <b>1,998,600</b>  | <b>1,000,000</b>              | <b>343,808</b>                       |
| <b>Total Education</b>                           | <b>5,325,600</b>  | <b>4,327,000</b>              | <b>3,670,808</b>                     |
| <b>Veterans Affairs, Department of</b>           |                   |                               |                                      |
| Technology Equipment                             | 2,500             | -                             | -                                    |
| <b>Total Veterans Affairs, Department of</b>     | <b>2,500</b>      | <b>-</b>                      | <b>-</b>                             |
| <b>Total Human Services</b>                      | <b>2,500</b>      | <b>-</b>                      | <b>-</b>                             |
| <b>Justice, Department of</b>                    |                   |                               |                                      |
| AG Cybersecurity and Technology-<br>TRF-0943     | -                 | -                             | 278,503                              |
| <b>Total Justice, Department of</b>              | <b>-</b>          | <b>-</b>                      | <b>278,503</b>                       |
| <b>Law Enforcement Academy</b>                   |                   |                               |                                      |
| ILEA Technology Projects - TRF - 0943            | -                 | -                             | -                                    |
| <b>Total Law Enforcement Academy</b>             | <b>-</b>          | <b>-</b>                      | <b>-</b>                             |
| <b>Parole Board</b>                              |                   |                               |                                      |
| Parole Board Technology Projects -<br>TRF 0943   | -                 | -                             | 20,000                               |
| <b>Total Parole Board</b>                        | <b>-</b>          | <b>-</b>                      | <b>20,000</b>                        |



# State of Iowa

## Other Fund Appropriations

FY 2024 Governor's Recommendations

| DESCRIPTION                                                  | FY 2022<br>Actual | FY 2023<br>Budget<br>Estimate | FY 2024<br>Governor's<br>Recommended |
|--------------------------------------------------------------|-------------------|-------------------------------|--------------------------------------|
| <b>Public Defense, Department of</b>                         |                   |                               |                                      |
| Technology Projects                                          | 100,000           | 500,000                       | -                                    |
| <b>Total Public Defense, Department of</b>                   | <b>100,000</b>    | <b>500,000</b>                | <b>-</b>                             |
| <b>Homeland Security and Emergency Management</b>            |                   |                               |                                      |
| EMS Data System TRF Homeland Security                        | 400,000           | 400,000                       | 400,000                              |
| <b>Total Homeland Security and Emergency Management</b>      | <b>400,000</b>    | <b>400,000</b>                | <b>400,000</b>                       |
| <b>Public Safety, Department of</b>                          |                   |                               |                                      |
| Criminal History Record System Replacement - 0943 TRF.       | 600,000           | -                             | -                                    |
| DPS Body Worn Cameras Licensing-TRF-0943                     | -                 | 385,000                       | -                                    |
| DPS HQ Data Center UPS Replacement                           | 74,000            | -                             | -                                    |
| Oracle Database Appliance Replacement - 0943 TRF.            | 280,000           | -                             | -                                    |
| <b>Total Public Safety, Department of</b>                    | <b>954,000</b>    | <b>385,000</b>                | <b>-</b>                             |
| <b>Total Justice System</b>                                  | <b>1,454,000</b>  | <b>1,285,000</b>              | <b>698,503</b>                       |
| <b>Judicial Branch</b>                                       |                   |                               |                                      |
| Connect District phones to JB Bldg system-TRF-0943           | -                 | 40,464                        | -                                    |
| County Courthouse Technology Projects-0943-TRF               | 433,100           | -                             | -                                    |
| Repurpose/Install CTI Sound Systems - D2,D3,D5 TRF-0943      | -                 | 610,000                       | -                                    |
| <b>Total Judicial Branch</b>                                 | <b>433,100</b>    | <b>650,464</b>                | <b>-</b>                             |
| <b>Total Judicial Branch</b>                                 | <b>433,100</b>    | <b>650,464</b>                | <b>-</b>                             |
| <b>Corrections Capital</b>                                   |                   |                               |                                      |
| DOC Radio Software Upgrade-Technology Reinvestment Fd - 0943 | -                 | 350,000                       | -                                    |
| DOC Technology Reinvestment Fund - 0943                      | 210,000           | -                             | 2,204,936                            |
| DOC Technology Reinvestment Projects-FY23-0943/TRF           | -                 | 2,415,954                     | -                                    |
| <b>Total Corrections Capital</b>                             | <b>210,000</b>    | <b>2,765,954</b>              | <b>2,204,936</b>                     |
| <b>Human Services - Capital</b>                              |                   |                               |                                      |
| Medicaid Technology                                          | 1,625,363         | 1,416,680                     | 1,578,280                            |
| State Poison Control Center                                  | 34,000            | 34,000                        | -                                    |
| <b>Total Human Services - Capital</b>                        | <b>1,659,363</b>  | <b>1,450,680</b>              | <b>1,578,280</b>                     |

State of Iowa

Other Fund Appropriations

FY 2024 Governor's Recommendations

|                                                             | FY 2022    | FY 2023         | FY 2024                |
|-------------------------------------------------------------|------------|-----------------|------------------------|
| DESCRIPTION                                                 | Actual     | Budget Estimate | Governor's Recommended |
| Public Safety Capital                                       |            |                 |                        |
| Human Trafficking Hotel/Motel Training System (Fd-0943-TRF) | 98,000     | -               | -                      |
| Total Public Safety Capital                                 | 98,000     | -               | -                      |
| Total Capital                                               | 1,967,363  | 4,216,634       | 3,783,216              |
| Total Technology Reinvestment Fund                          | 17,697,295 | 20,425,393      | 17,975,282             |

State of Iowa

Other Fund Appropriations

FY 2024 Governor's Recommendations

| DESCRIPTION                               | FY 2022<br>Actual | FY 2023<br>Budget<br>Estimate | FY 2024<br>Governor's<br>Recommended |
|-------------------------------------------|-------------------|-------------------------------|--------------------------------------|
| 0944 - Renewable Fuel Infrastructure Fund |                   |                               |                                      |
| Agriculture and Land Stewardship          |                   |                               |                                      |
| Motor Fuel Inspection                     | 500,000           | 500,000                       | 500,000                              |
| Total Agriculture and Land Stewardship    | 500,000           | 500,000                       | 500,000                              |
| Total Agriculture and Natural Resources   | 500,000           | 500,000                       | 500,000                              |
| Total Renewable Fuel Infrastructure Fund  | 500,000           | 500,000                       | 500,000                              |

State of Iowa

Other Fund Appropriations

FY 2024 Governor's Recommendations

|                                   | FY 2022     | FY 2023         | FY 2024                |
|-----------------------------------|-------------|-----------------|------------------------|
| DESCRIPTION                       | Actual      | Budget Estimate | Governor's Recommended |
| 0955 - Health Care Trust          |             |                 |                        |
| Human Services - Assistance       |             |                 |                        |
| Medical Assistance - HCTF         | 201,200,000 | 200,660,000     | 189,860,000            |
| Total Human Services - Assistance | 201,200,000 | 200,660,000     | 189,860,000            |
| Total Human Services              | 201,200,000 | 200,660,000     | 189,860,000            |
| Total Health Care Trust           | 201,200,000 | 200,660,000     | 189,860,000            |

State of Iowa

Other Fund Appropriations

FY 2024 Governor's Recommendations

|                                                             | FY 2022    | FY 2023         | FY 2024                |
|-------------------------------------------------------------|------------|-----------------|------------------------|
| DESCRIPTION                                                 | Actual     | Budget Estimate | Governor's Recommended |
| 0985 - Quality Assurance Trust Fund                         |            |                 |                        |
| Human Services - Assistance                                 |            |                 |                        |
| Medical Assistance Supplemental-<br>Quality Assurance Trust | 56,305,139 | 56,305,139      | 56,305,139             |
| Total Human Services - Assistance                           | 56,305,139 | 56,305,139      | 56,305,139             |
| Total Human Services                                        | 56,305,139 | 56,305,139      | 56,305,139             |
| Total Quality Assurance Trust Fund                          | 56,305,139 | 56,305,139      | 56,305,139             |

## Selected State General Fund Appropriations for Education - FY 2023 vs FY 2024

|                                                                        | FY 2023 Estimated      | FY 2024 Governor's Recommendation | Difference<br>FY 24 vs FY 23 |
|------------------------------------------------------------------------|------------------------|-----------------------------------|------------------------------|
| <b>Pre-K - 12 Education</b>                                            |                        |                                   |                              |
| State Foundation School Aid                                            | \$3,568,620,773        | \$3,651,459,578                   | \$82,838,805                 |
| Education Savings Accounts                                             | \$0                    | \$106,886,298                     | \$106,886,298                |
| Transportation Equity Fund                                             | \$29,456,377           | \$30,192,786                      | \$736,409                    |
| Special Education Services Birth to 3                                  | \$1,721,400            | \$1,721,400                       | \$0                          |
| Iowa Reading Research Center                                           | \$600,000              | \$600,000                         | \$0                          |
| Early Head Start Projects                                              | \$574,500              | \$574,500                         | \$0                          |
| Successful Progression for Early Readers                               | \$7,824,782            | \$7,824,782                       | \$0                          |
| Early Childhood Iowa - School Ready                                    | \$23,406,799           | \$23,406,799                      | \$0                          |
| Department of Education Administration                                 | \$5,975,526            | \$5,975,526                       | \$0                          |
| Career and Technical Education Administration                          | \$598,197              | \$598,197                         | \$0                          |
| School Food Service                                                    | \$2,176,797            | \$2,176,797                       | \$0                          |
| Textbooks for Non-Public Schools                                       | \$852,000              | \$852,000                         | \$0                          |
| Secondary Career and Technical Education                               | \$2,952,459            | \$2,952,459                       | \$0                          |
| Student Achievement/Teacher Quality                                    | \$2,965,467            | \$2,965,467                       | \$0                          |
| Jobs for America's Grads                                               | \$8,146,450            | \$8,146,450                       | \$0                          |
| Attendance Center Performance/Website                                  | \$250,000              | \$250,000                         | \$0                          |
| Early Warning System for Literacy                                      | \$1,915,000            | \$1,915,000                       | \$0                          |
| Child Development                                                      | \$10,524,389           | \$10,524,389                      | \$0                          |
| Sac and Fox Indian Settlement Education                                | \$100,000              | \$100,000                         | \$0                          |
| Charter Schools                                                        | \$3,200,000            | \$3,200,000                       | \$0                          |
| Transportation Non-Public Students                                     | \$8,997,091            | \$8,997,091                       | \$0                          |
| LEA Assessment                                                         | \$3,000,000            | \$3,000,000                       | \$0                          |
| Computer Science Professional Development Incentive Fund               | \$500,000              | \$500,000                         | \$0                          |
| Future Ready Iowa Statewide Clearinghouse - Expand Work-Based Learning | \$300,000              | \$300,000                         | \$0                          |
| Future Ready Iowa Summer Joint Enrollment Program                      | \$600,000              | \$600,000                         | \$0                          |
| Best Buddies Iowa                                                      | \$35,000               | \$35,000                          | \$0                          |
| Children's Mental Health School-Based Training and Support             | \$3,383,936            | \$3,383,936                       | \$0                          |
| Therapeutic Classroom Incentive Fund Appropriation                     | \$2,351,382            | \$2,351,382                       | \$0                          |
| Therapeutic Classroom Transportation Claims Reimbursement              | \$500,000              | \$500,000                         | \$0                          |
| <b>Pre-K-12 Education Grand Total</b>                                  | <b>\$3,691,528,325</b> | <b>\$3,881,989,837</b>            | <b>\$190,461,512</b>         |

### Higher Education

|                                                        |                      |                      |                     |
|--------------------------------------------------------|----------------------|----------------------|---------------------|
| College Student Aid Commission (All GF appropriations) | \$90,192,548         | \$93,358,009         | \$3,165,461         |
| Community Colleges                                     | \$221,658,161        | \$227,199,615        | \$5,541,454         |
| Board of Regents (All GF appropriations)               | \$584,445,651        | \$596,977,909        | \$12,532,258        |
| <b>Higher Education Grand Total</b>                    | <b>\$896,296,360</b> | <b>\$917,535,533</b> | <b>\$21,239,173</b> |

Source: Iowa Department of Management

## All State Appropriations for Education - FY 2023 vs FY 2024

|                                                                        | FY 2023 Estimated      | FY 2024 Governor's Recommendation | Difference<br>FY 24 vs FY 23 |
|------------------------------------------------------------------------|------------------------|-----------------------------------|------------------------------|
| <b>General Fund</b>                                                    |                        |                                   |                              |
| <b>Pre-K - 12 Education</b>                                            |                        |                                   |                              |
| State Foundation School Aid                                            | \$3,568,620,773        | \$3,651,459,578                   | \$82,838,805                 |
| Education Savings Accounts                                             | \$0                    | \$106,886,298                     | \$106,886,298                |
| Transportation Equity Fund (in DOM)                                    | \$29,456,377           | \$30,192,786                      | \$736,409                    |
| Special Education Services Birth to 3                                  | \$1,721,400            | \$1,721,400                       | \$0                          |
| Iowa Reading Research Center                                           | \$600,000              | \$600,000                         | \$0                          |
| Early Head Start Projects                                              | \$574,500              | \$574,500                         | \$0                          |
| Successful Progression for Early Readers                               | \$7,824,782            | \$7,824,782                       | \$0                          |
| Early Childhood Iowa - School Ready                                    | \$23,406,799           | \$23,406,799                      | \$0                          |
| Department of Education Administration                                 | \$5,975,526            | \$5,975,526                       | \$0                          |
| Career and Technical Education Administration                          | \$598,197              | \$598,197                         | \$0                          |
| School Food Service                                                    | \$2,176,797            | \$2,176,797                       | \$0                          |
| Textbooks for Non-Public Schools                                       | \$852,000              | \$852,000                         | \$0                          |
| Secondary Career and Technical Education                               | \$2,952,459            | \$2,952,459                       | \$0                          |
| Student Achievement/Teacher Quality                                    | \$2,965,467            | \$2,965,467                       | \$0                          |
| Jobs for America's Grads                                               | \$8,146,450            | \$8,146,450                       | \$0                          |
| Attendance Center Performance/Website                                  | \$250,000              | \$250,000                         | \$0                          |
| Early Warning System for Literacy                                      | \$1,915,000            | \$1,915,000                       | \$0                          |
| Child Development                                                      | \$10,524,389           | \$10,524,389                      | \$0                          |
| Sac and Fox Indian Settlement Education                                | \$100,000              | \$100,000                         | \$0                          |
| Charter Schools                                                        | \$3,200,000            | \$3,200,000                       | \$0                          |
| Transportation Non-Public Students                                     | \$8,997,091            | \$8,997,091                       | \$0                          |
| LEA Assessment                                                         | \$3,000,000            | \$3,000,000                       | \$0                          |
| Computer Science Professional Development Incentive Fund               | \$500,000              | \$500,000                         | \$0                          |
| Future Ready Iowa Statewide Clearinghouse - Expand Work-Based Learning | \$300,000              | \$300,000                         | \$0                          |
| Future Ready Iowa Summer Joint Enrollment Program                      | \$600,000              | \$600,000                         | \$0                          |
| Best Buddies Iowa                                                      | \$35,000               | \$35,000                          | \$0                          |
| Children's Mental Health School-Based Training and Support             | \$3,383,936            | \$3,383,936                       | \$0                          |
| Therapeutic Classroom Incentive Fund Appropriation                     | \$2,351,382            | \$2,351,382                       | \$0                          |
| Therapeutic Classroom Transportation Claims Reimbursement              | \$500,000              | \$500,000                         | \$0                          |
| <b>Pre-K-12 Education GF Total</b>                                     | <b>\$3,691,528,325</b> | <b>\$3,881,989,837</b>            | <b>\$190,461,512</b>         |

continued

## Other Education

|                                                                 |                     |                     |                 |
|-----------------------------------------------------------------|---------------------|---------------------|-----------------|
| Midwestern Higher Education Compact                             | \$115,000           | \$115,000           | \$0             |
| State Library                                                   | \$2,532,594         | \$2,532,594         | \$0             |
| Enrich Iowa Libraries                                           | \$2,464,823         | \$2,464,823         | \$0             |
| Online State Job Posting System                                 | \$230,000           | \$230,000           | \$0             |
| Adult Education and Literacy Programs                           | \$500,000           | \$500,000           | \$0             |
| Non Public School Concurrent Enrollment                         | \$1,000,000         | \$1,000,000         | \$0             |
| Iowa Department for the Blind                                   | \$2,893,503         | \$2,889,911         | -\$3,592        |
| Iowa PBS (Iowa Public Television)                               | \$7,870,316         | \$7,943,538         | \$73,222        |
| Iowa Vocational Rehabilitation Services (All GF appropriations) | \$6,426,114         | \$6,416,499         | -\$9,615        |
| <b>Other Education GF Total</b>                                 | <b>\$24,032,350</b> | <b>\$24,092,365</b> | <b>\$60,015</b> |

|                                         |                        |                        |                      |
|-----------------------------------------|------------------------|------------------------|----------------------|
| <b>Total General Fund for Education</b> | <b>\$3,715,560,675</b> | <b>\$3,906,082,202</b> | <b>\$190,521,527</b> |
|-----------------------------------------|------------------------|------------------------|----------------------|

## Other Funds

|                                                |                    |                    |                   |
|------------------------------------------------|--------------------|--------------------|-------------------|
| Statewide Education Data Warehouse             | \$600,000          | \$600,000          | \$0               |
| ICN Part III Leases and Maintenance Network    | \$2,727,000        | \$2,727,000        | \$0               |
| Iowa Department for the Blind Building Repairs | \$196,900          | \$232,000          | \$35,100          |
| Iowa PBS Digital Asset Management System       | \$0                | \$343,808          | \$343,808         |
| Iowa PBS Equipment Replacement                 | \$1,000,000        | \$0                | -\$1,000,000      |
| <b>Other Funds Total</b>                       | <b>\$4,523,900</b> | <b>\$3,902,808</b> | <b>-\$621,092</b> |

|                                           |                        |                        |                      |
|-------------------------------------------|------------------------|------------------------|----------------------|
| <b>Total Appropriations for Education</b> | <b>\$3,720,084,575</b> | <b>\$3,909,985,010</b> | <b>\$189,900,435</b> |
|-------------------------------------------|------------------------|------------------------|----------------------|

## General Fund

### Higher Education

|                                                        |                      |                      |                     |
|--------------------------------------------------------|----------------------|----------------------|---------------------|
| College Student Aid Commission (All GF appropriations) | \$90,192,548         | \$93,358,009         | \$3,165,461         |
| Community Colleges                                     | \$221,658,161        | \$227,199,615        | \$5,541,454         |
| Board of Regents (All GF appropriations)               | \$584,445,651        | \$596,977,909        | \$12,532,258        |
| <b>Higher Education GF Total</b>                       | <b>\$896,296,360</b> | <b>\$917,535,533</b> | <b>\$21,239,173</b> |

## Other Funds

### Community Colleges

|                                  |              |              |     |
|----------------------------------|--------------|--------------|-----|
| Skilled Worker Job Creation Fund | \$40,300,000 | \$40,300,000 | \$0 |
|----------------------------------|--------------|--------------|-----|

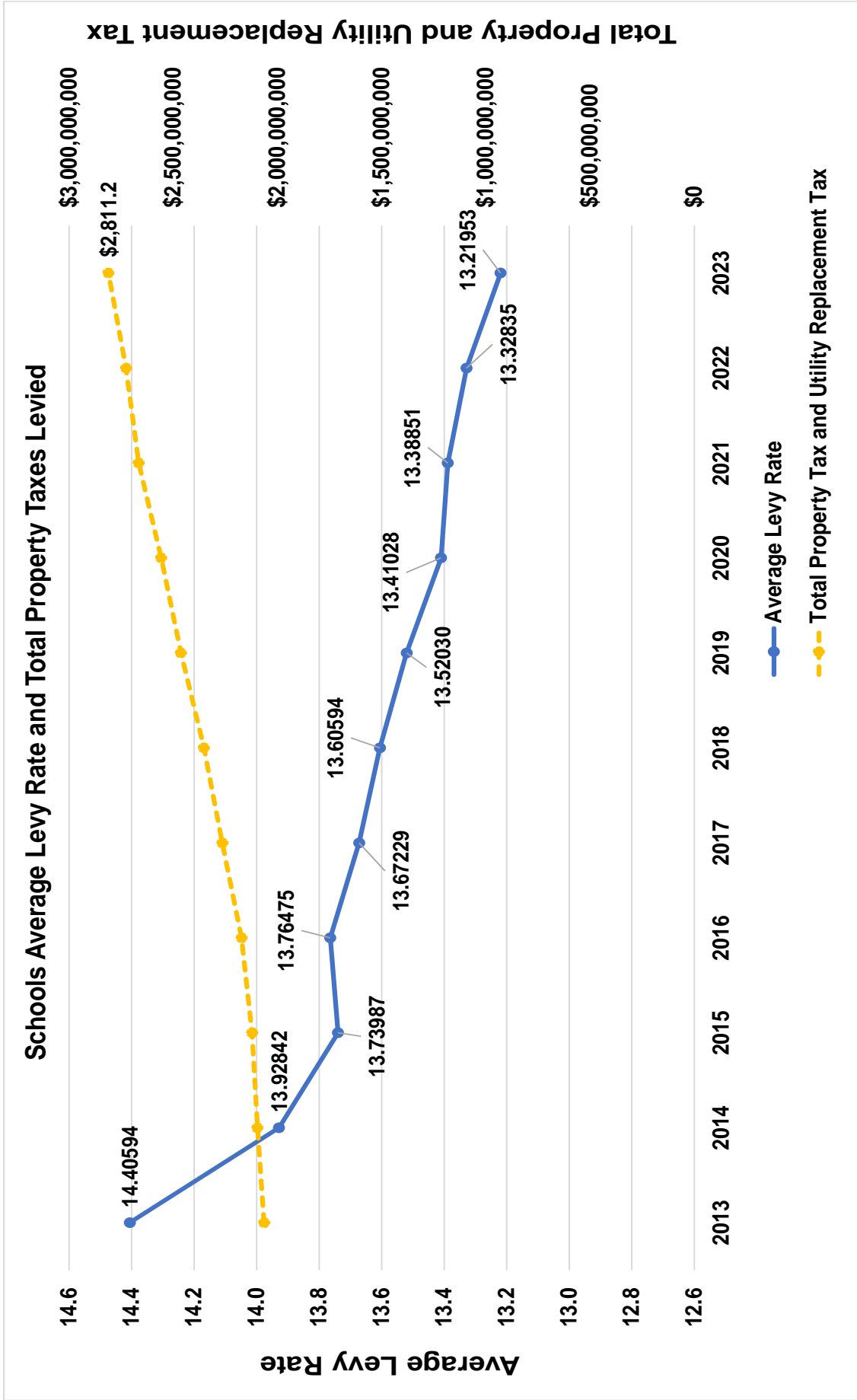
### Board of Regents

|                                  |                     |                     |                      |
|----------------------------------|---------------------|---------------------|----------------------|
| Tuition Replacement              | \$27,900,000        | \$27,900,000        | \$0                  |
| Rebuild Iowa Infrastructure Fund | \$57,100,000        | \$12,856,500        | -\$44,243,500        |
| Skilled Worker Job Creation Fund | \$8,700,000         | \$9,100,000         | \$400,000            |
| Environment First Fund           | \$695,000           | \$695,000           | \$0                  |
| Midwest Grape and Wine Industry  | \$250,000           | \$250,000           | \$0                  |
|                                  | <b>\$94,645,000</b> | <b>\$50,801,500</b> | <b>-\$43,843,500</b> |

|                                           |                      |                     |                      |
|-------------------------------------------|----------------------|---------------------|----------------------|
| <b>Higher Education Other Funds Total</b> | <b>\$134,945,000</b> | <b>\$91,101,500</b> | <b>-\$43,843,500</b> |
|-------------------------------------------|----------------------|---------------------|----------------------|

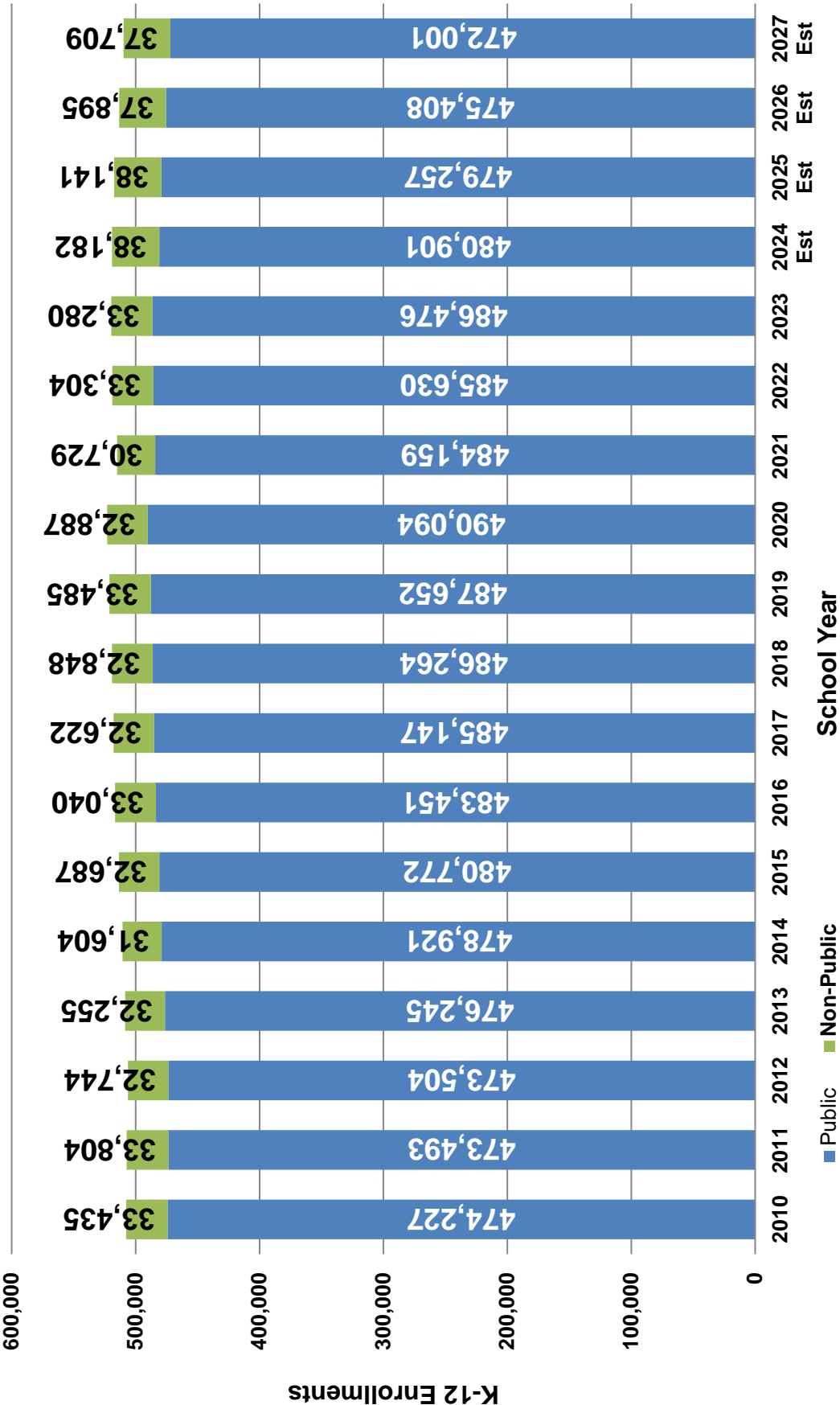
|                                                  |                        |                        |                      |
|--------------------------------------------------|------------------------|------------------------|----------------------|
| <b>Total Appropriations for Higher Education</b> | <b>\$1,031,241,360</b> | <b>\$1,008,637,033</b> | <b>-\$22,604,327</b> |
|--------------------------------------------------|------------------------|------------------------|----------------------|





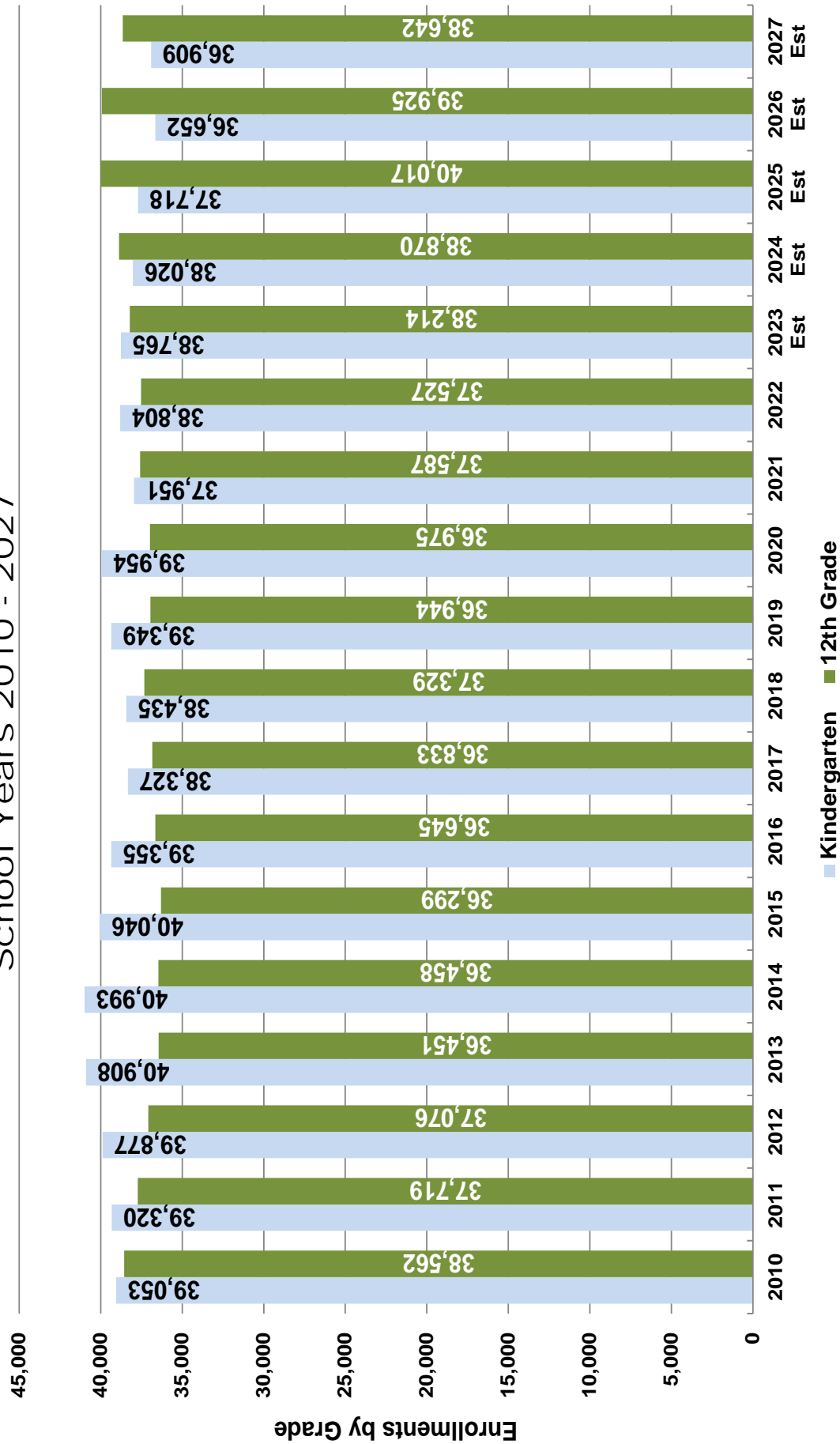
Source: Iowa Department of Management

# Iowa's K-12 Public and Non-public School Enrollments School Years 2010 - 2027



\*School Year 2024-2027 Account for 4,841 Public to Non-public Decisions

# Iowa's Public School Enrollments Kindergarten Compared to 12th Grade School Years 2010 - 2027



# Iowa School Foundation Formula Summary

## Iowa Code 257.31 Foundation Formula Goals:

- Equalize educational opportunity
- Provide good education for all Iowa children
- Provide property tax relief
- Decrease percentage of school costs paid from property taxes
- Provide reasonable control of school costs

## Basics:

- Formula determines spending limit/ceiling
- Funding is primarily determined by number of students and the district's cost per pupil
- Basic budget is calculated by multiplying cost per pupil amount by weighted enrollment
- Funding added for AEAs, 4-year-old voluntary preschool, teacher salaries, professional development, early intervention, class size and teacher leadership

## Enrollment:

- Pupils counted for funding purposes where they reside
- Additional pupil count (weighted enrollment) is added for special education, English language learners, operational function sharing, community college sharing, sharing teachers/grades and at-risk enrollment

## Foundation Formula Funding Sources – 3 components:

- Uniform Levy – property tax levy of \$5.40 per \$1000 taxable valuation
- State Foundation Aid – amount paid by the state based on the foundation formula percentage; currently 87.5% of state cost per pupil amount
- Additional Levy – property tax levy to fund the remainder of the spending limit

## Property tax relief included in the School Foundation Aid Formula:

- \$153.7 million in FY 2023 – Property Tax Adjustment Aid, Property Tax Replacement Payment (PTRP), Additional Levy Buy-Down, and Foundation Base Supplement

## FY 2023 Big Picture:

- 327 school districts
- 9 AEAs
- 485,630 budget enrollments
- \$7,413 state cost per pupil
- \$3,592,043,711 state foundation aid
- \$1,668,428,757 uniform plus additional levy
- \$2,811,231,156 total property tax
- \$104,271,880 total income surtax
- \$571.5 million estimated SAVE for school infrastructure and Career Academies

## Other:

- Discretionary – non General Fund property tax levies (included in the total above) include:
  - Management
  - Physical Plant and Equipment and Voted Physical Plant and Equipment (VPPEL)
  - Public Education and Recreation (PERL)
  - Debt Service/Bond Levy
- Income surtax can be used to replace Instructional Support and VPPL property taxes
- Districts can levy for Cash Reserve within Iowa Code limitations

***THIS PAGE INTENTIONALLY LEFT BLANK***

# Iowa Department of Human Services Total Clients Served by Program (FY 2022)

| Program                                          | # of Clients Served | SFY 2022            |                             |                        | Total Cost<br>Per Client | State Cost Per<br>Client |
|--------------------------------------------------|---------------------|---------------------|-----------------------------|------------------------|--------------------------|--------------------------|
|                                                  |                     | SFY22<br>State Cost | Federal/Other Funds<br>Cost | SFY 2022<br>Total Cost |                          |                          |
| Adoption Subsidy***                              | 10,048              | \$ 33,634,564       | \$ 45,725,576               | \$ 79,360,140          | \$ 7,898                 | \$ 3,347                 |
| Adult MH/DD Services* (SFY21 information)        | 27,990              | \$ -                | \$ 106,040,936              | \$ 106,040,936         | \$ 3,789                 | \$ -                     |
| Child Care Assistance^                           | 18,326              | \$ 34,874,514       | \$ 69,735,314               | \$ 104,609,828         | \$ 5,708                 | \$ 1,903                 |
| Child Support                                    | 512,369             | \$ 15,934,180       | \$ 37,651,619               | \$ 53,585,799          | \$ 105                   | \$ 31                    |
| Child Welfare****                                | 7,464               | \$ 52,837,800       | \$ 45,551,108               | \$ 98,388,908          | \$ 13,182                | \$ 7,079                 |
| Family Investment Program^^                      | 12,390              | \$ 14,473,906       | \$ 5,697,311                | \$ 20,171,217          | \$ 1,628                 | \$ 1,168                 |
| Hawki (includes expanded Medicaid & Dental Only) | 77,436              | \$ 37,463,681       | \$ 137,536,049              | \$ 174,999,731         | \$ 2,260                 | \$ 484                   |
| Medicaid/Iowa Health and Wellness Plan**         | 740,395             | \$ 1,631,460,699    | \$ 5,526,644,901            | \$ 7,158,105,600       | \$ 9,668                 | \$ 2,204                 |

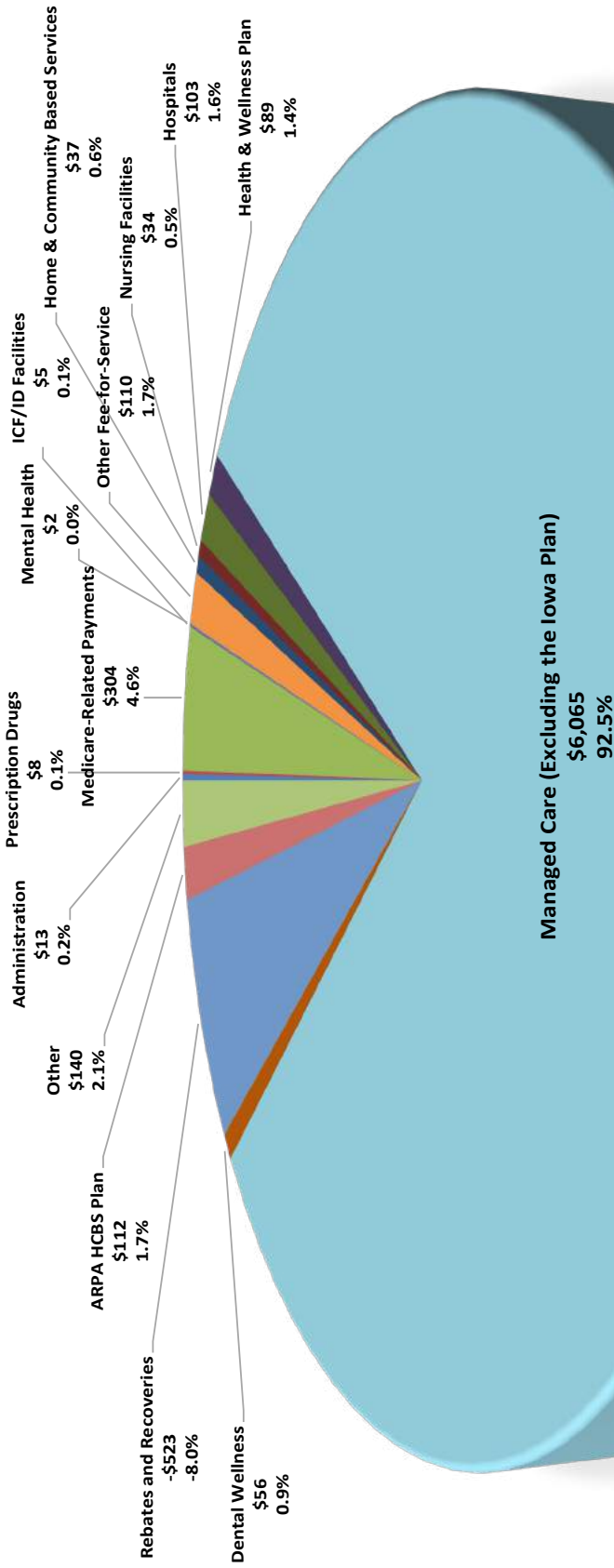
| Facilities Costs Based on Avg Daily Census           | SFY22 Average Daily<br>Census (ADC) | SFY22<br>State Cost | Federal/Other<br>Funds Cost | SFY22<br>Total Cost | Total Cost<br>Per Client | State Cost<br>Per Client |
|------------------------------------------------------|-------------------------------------|---------------------|-----------------------------|---------------------|--------------------------|--------------------------|
|                                                      |                                     |                     |                             |                     |                          |                          |
| <b>Boys State Training School at Eldora</b>          | 48                                  | \$ 17,459,661       | \$ 1,949,382                | \$ 19,409,043       | \$ 406,898               | \$ 366,031               |
| <b>Civil Commitment Unit for Sexual Offenders^^^</b> | 143                                 | \$ 15,361,467       | \$ 4,150                    | \$ 15,365,617       | \$ 107,452               | \$ 107,423               |
| <b>Mental Health Institutes:</b>                     | 86                                  | \$ 37,185,096       | \$ 3,354,598                | \$ 40,539,694       | \$ 471,392               | \$ 432,385               |
| Cherokee                                             | 35                                  | \$ 15,764,476       | \$ 2,399,118                | \$ 18,163,594       | \$ 518,960               | \$ 450,414               |
| Independence ^^^^                                    | 51                                  | \$ 21,420,620       | \$ 955,480                  | \$ 22,376,100       | \$ 438,747               | \$ 420,012               |
| <b>State Resource Centers:</b>                       | 278                                 | \$ 32,341,073       | \$ 94,274,338               | \$ 126,615,411      | \$ 455,042               | \$ 116,230               |
| Glenwood                                             | 157                                 | \$ 17,433,225       | \$ 48,408,500               | \$ 65,841,725       | \$ 418,707               | \$ 110,863               |
| Woodward                                             | 121                                 | \$ 14,907,848       | \$ 45,865,838               | \$ 60,773,686       | \$ 502,262               | \$ 123,205               |

## NOTE:

- \* Adult MH/DD Services clients served and dollars are for SFY21.
- \*\*Medicaid/IHWP clients served represents average monthly enrollment. Expenditures have been adjusted to reflect costs incurred in the applicable fiscal year.
- \*\*\*Adoption Subsidy includes all costs paid from the Adoption Subsidy appropriation, including adoption reinvestment expenditures.
- \*\*\*\*Child Welfare includes all cost for Foster Care, Group Care, Shelter Care, Independent Living, Subsidized Guardianship, Kinship Stipend and Family Centered Services
- ^Child Care Assistance clients served represents the average monthly number of children served
- ^^FIP clients served represents the average monthly number of recipients.
- ^^Eldora & CCUSO Average Daily Census represents the net number served in the individual facilities
- ^^^ Net of Toledo, Clarinda, Mt. Pleasant ongoing expenditures
- ^^^^ Resource Center state cost net of SFY22 general fund appropriation transfers

Source: Iowa Department of Health and Human Services

# MEDICAID EXPENSES FISCAL YEAR 2022 ALL FUNDS (ACTUAL) (IN MILLIONS)

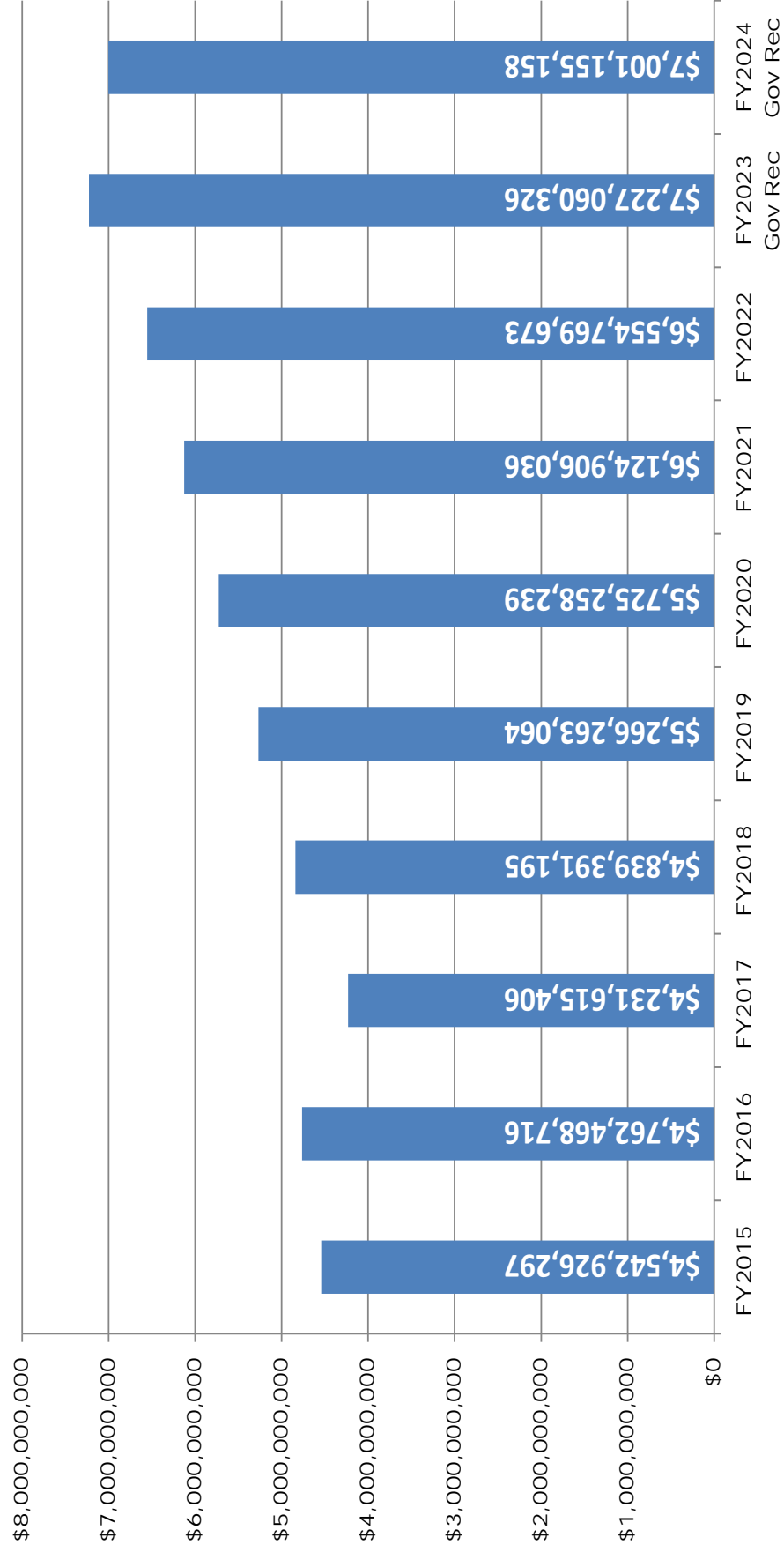


Amounts shown are net of rebates & recoveries and are reflective of capitation payments (not encounter data) paid via managed care and claims paid via fee-for-service.

**Total Expenditures: \$6,555 Million**  
State Funds: 25%  
Federal/Other Funds: 75%

Source: Iowa Department of Health and Human Services

## Medicaid Expenditures (All Funds) Fiscal Years 2015-2024



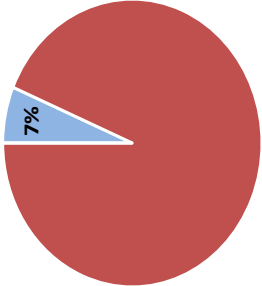
*Note: Fiscal Years 2023 and 2024 above do not incorporate the phase-out of the enhanced federal match provisions passed in the 2023 Consolidated Appropriations Act enacted on December 29, 2022. More detail from CMS is needed before final estimates can be calculated under the new law. FY2024 also does not include any possible adjustments to Managed Care rates.*

Source: Iowa Department of Health and Human Services

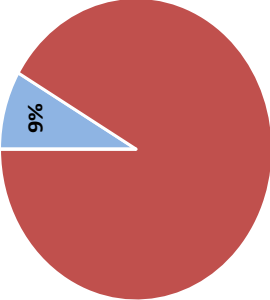


# Medicaid Expenditures as a Percentage of the Total State Budget General Fund Only

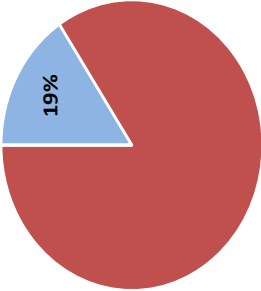
FY1990 State Budget



FY2005 State Budget

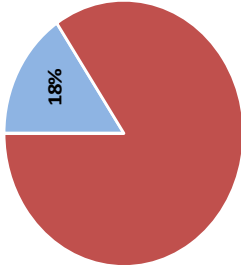


FY2015 State Budget



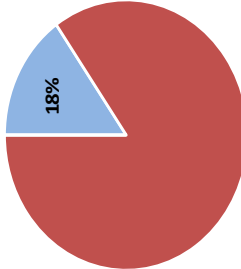
FY2023

Governor's  
Recommendation



FY2024

Governor's  
Recommendation



- Beginning January 2020, Medicaid received an enhanced federal match due to COVID. This impacts and lowers the state share need in Fiscal Years 2021 through 2024.  
 - Fiscal Years 2023 and 2024 above do not incorporate the phase-out of the enhanced federal match provisions passed in the 2023 Consolidated Appropriations Act enacted on December 29, 2022. More detail from CMS is needed before final estimates can be calculated under the new law. FY2024 also does not include any possible adjustments to Managed Care rates.

Source: Iowa Department of Health and Human Services and Iowa Department of Management

Medicaid & IA Health & Wellness Plan Estimated State Expenditures and Revenues by Category  
FY 2022 Actual - FY 2023-FY 2024 Governor Recommendations  
Assumes the Families First Coronavirus Response Act enhanced FMAP effective through June 2023

| Service Category                                            | FY22 Actual             | FY23 Gov                | FY24 Gov                | FY23 vs FY22         | FY24 vs FY23          |
|-------------------------------------------------------------|-------------------------|-------------------------|-------------------------|----------------------|-----------------------|
| <b>Expenditures</b>                                         |                         |                         |                         |                      |                       |
| Modernization Expenditures:                                 |                         |                         |                         |                      |                       |
| Managed Care (includes IHWP)                                | \$ 1,532,392,354        | \$ 1,611,067,974        | \$ 1,729,941,020        | \$ 78,675,620        | \$ 118,873,046        |
| Prior Fiscal Year Obligations                               | \$ 27,905,124           | \$ 34,649,938           | \$ 36,055,113           | \$ 6,744,814         | \$ 1,405,175          |
| Other MCO Adjustments                                       | \$ -                    | \$ (15,951,050)         | \$ (10,516,752)         | \$ (15,951,050)      | \$ 5,434,298          |
| Total Modernization Expenditures                            | \$ 1,560,297,478        | \$ 1,629,766,862        | \$ 1,755,479,381        | \$ 69,469,384        | \$ 125,712,519        |
| Non-Modernization Expenditures:                             |                         |                         |                         |                      |                       |
| Hospital                                                    | \$ 7,202,985            | \$ 7,693,310            | \$ 8,758,509            | \$ 490,325           | \$ 1,065,199          |
| Other Fee for Service Providers                             | \$ 19,548,265           | \$ 20,878,965           | \$ 23,769,821           | \$ 1,330,700         | \$ 2,890,856          |
| Prescription Drug                                           | \$ 2,566,702            | \$ 2,741,424            | \$ 3,120,996            | \$ 174,722           | \$ 379,572            |
| Drug Rebates                                                | \$ (91,309,173)         | \$ (88,339,321)         | \$ (98,005,601)         | \$ 2,969,852         | \$ (9,666,280)        |
| Chronic Care Health Home Payments                           | \$ 5,211                | \$ 5,566                | \$ 6,336                | \$ 355               | \$ 771                |
| Health Home Payments                                        | \$ 75,597               | \$ 80,743               | \$ 91,923               | \$ 5,146             | \$ 11,180             |
| Mental Health Services                                      | \$ 660,636              | \$ 705,607              | \$ 803,304              | \$ 44,971            | \$ 97,697             |
| Nursing Facility                                            | \$ 10,856,275           | \$ 11,595,290           | \$ 13,200,748           | \$ 739,015           | \$ 1,605,459          |
| Nursing Facility Rebase (included in totals)                | \$ -                    | \$ -                    | \$ 15,000,000           | (included in totals) | \$ 15,000,000         |
| (ID)                                                        | \$ 1,307,559            | \$ 1,396,568            | \$ 1,589,934            | \$ 89,009            | \$ 193,366            |
| ICF/ID Assessment Fee                                       | \$ (15,785,740)         | \$ (15,785,740)         | \$ (15,785,740)         | \$ 0                 | \$ -                  |
| Transfer from State Resource Centers                        | \$ (20,353,980)         | \$ (24,035,863)         | \$ (24,756,939)         | \$ (3,681,883)       | \$ (721,076)          |
| Home Community Based Waivers (HCBS)                         | \$ 12,153,549           | \$ 12,980,872           | \$ 14,778,175           | \$ 827,323           | \$ 1,797,303          |
| Home Health Care                                            | \$ 2,927,754            | \$ 3,127,054            | \$ 3,560,019            | \$ 199,300           | \$ 432,965            |
| Dental Wellness Plan                                        | \$ 28,314,211           | \$ 30,241,631           | \$ 34,428,822           | \$ 1,927,420         | \$ 4,187,190          |
| Dental Year End Settlements                                 | \$ (7,901,023)          | \$ (2,789,639)          | \$ -                    | \$ 5,111,384         | \$ 2,789,639          |
| Orthodontial Carve-Out                                      | \$ 1,255,039            | \$ 3,013,633            | \$ 3,348,324            | \$ 1,758,594         | \$ 334,691            |
| PACE                                                        | \$ 9,503,912            | \$ 10,150,867           | \$ 11,556,334           | \$ 646,955           | \$ 1,405,467          |
| Medicare-Related Payments                                   | \$ 178,439,266          | \$ 180,516,481          | \$ 219,764,735          | \$ 2,077,215         | \$ 39,248,254         |
| Medical Transportation                                      | \$ 255,423              | \$ 272,811              | \$ 310,583              | \$ 17,388            | \$ 37,773             |
| Targeted Case Management                                    | \$ 1,183,081            | \$ 1,263,617            | \$ 1,438,574            | \$ 80,536            | \$ 174,958            |
| Other Providers/Programs                                    | \$ 2,284,668            | \$ 2,440,191            | \$ 2,778,054            | \$ 155,523           | \$ 337,864            |
| Money Follows Person-State                                  | \$ 1,227,737            | \$ 1,311,312            | \$ 1,492,873            | \$ 83,575            | \$ 181,561            |
| Recoveries                                                  | \$ (19,272,467)         | \$ (26,166,013)         | \$ (21,439,153)         | \$ (6,893,546)       | \$ 4,726,860          |
| Administrative Activities                                   | \$ 6,439,215            | \$ 7,463,475            | \$ 7,685,325            | \$ 1,024,260         | \$ 221,850            |
| UHC Lodging Transfer                                        | \$ 94,678               | \$ 150,000              | \$ 150,000              | \$ 55,322            | \$ -                  |
| Transfers to Other Entities                                 | \$ 8,702,633            | \$ 11,718,696           | \$ 11,718,696           | \$ 3,016,063         | \$ -                  |
| Health & Wellness Plan - Newly Eligible (Non-MCO)           | \$ 6,952,665            | \$ 7,425,950            | \$ 8,454,131            | \$ 473,285           | \$ 1,028,181          |
| Health & Wellness Plan - Not Newly Eligible (Non-MCO)       | \$ 6,140,349            | \$ 6,558,338            | \$ 7,466,391            | \$ 417,989           | \$ 908,053            |
| Adjustment Offsets                                          | \$ 18,255,480           | \$ (27,615,762)         | \$ -                    | \$ (45,871,242)      | \$ 27,615,762         |
| Audits/Financial Review, incl Health Home Audit             | \$ -                    | \$ -                    | \$ -                    | \$ -                 | \$ -                  |
| Total Non-Modernization Expenditures                        | \$ 171,730,508          | \$ 139,000,063          | \$ 235,285,177          | \$ (32,730,445)      | \$ 96,285,114         |
| <b>TOTAL ALL EXPENDITURES</b>                               | <b>\$ 1,732,027,986</b> | <b>\$ 1,768,766,925</b> | <b>\$ 1,990,764,558</b> | <b>\$ 36,738,939</b> | <b>\$ 221,997,633</b> |
| FMAP - Traditional Medicaid (incl above)                    |                         | \$ (42,696,137)         | \$ (31,467,027)         |                      |                       |
| FMAP - Families First Coronavirus Response Act (incl above) |                         | \$ (314,799,426)        | \$ -                    |                      |                       |
| Total FMAP Changes                                          | \$ -                    | \$ (357,495,563)        | \$ (31,467,027)         |                      |                       |
| <b>Revenues:</b>                                            |                         |                         |                         |                      |                       |
|                                                             | FY22 Actual             | FY23 Gov                | FY24 Gov                | FY23 vs FY22         | FY24 vs FY23          |
| Medicaid General Fund Appropriation                         | \$ 1,503,848,253        | \$ 1,510,127,388        | \$ 1,510,127,388        | \$ 6,279,135         | \$ -                  |
| Governor General Fund Increase/(Decrease)                   | \$ -                    | \$ -                    | \$ 14,999,391           | \$ -                 | \$ 14,999,391         |
| Carry Forward from Previous Fiscal Year                     | \$ 230,391,877          | \$ 273,039,252          | \$ 289,614,107          | \$ 42,647,375        | \$ 16,574,855         |
| Decategorization Fund Balance                               | \$ 222,489              | \$ -                    | \$ -                    | \$ (222,489)         | \$ -                  |
| Health Care Trust Fund                                      | \$ 190,819,343          | \$ 189,838,700          | \$ 189,860,000          | \$ (980,643)         | \$ 21,300             |
| Nursing Facility Quality Assurance Fund                     | \$ 49,537,998           | \$ 51,305,139           | \$ 56,305,139           | \$ 1,767,141         | \$ 5,000,000          |
| Hospital Trust Fund                                         | \$ 29,357,710           | \$ 33,920,554           | \$ 33,920,554           | \$ 4,562,844         | \$ -                  |
| Medicaid Fraud Account                                      | \$ 200,000              | \$ 150,000              | \$ 150,000              | \$ (50,000)          | \$ -                  |
| Palo Tax                                                    | \$ 689,567              | \$ -                    | \$ -                    | \$ (689,567)         | \$ -                  |
| <b>TOTAL REVENUES</b>                                       | <b>\$ 2,005,067,237</b> | <b>\$ 2,058,381,033</b> | <b>\$ 2,094,976,578</b> | <b>\$ 53,313,796</b> | <b>\$ 36,595,546</b>  |

Note: Fiscal Years 2023 and 2024 above do not incorporate the phase-out of the enhanced federal match provisions passed in the 2023 Consolidated Appropriations Act enacted on December 29, 2022. More detail from CMS is needed before final estimates can be calculated under the new law. FY2024 also does not include any possible adjustments to Managed Care rates.

Source: Iowa Department of Health and Human Services and Iowa Department of Management

Iowa Department of Health and Human Services  
SFY 2022 Medicaid Detailed Expenditures

|                                          |                        | SFY 2022 Final Expenditures |                         |                        |                      |
|------------------------------------------|------------------------|-----------------------------|-------------------------|------------------------|----------------------|
|                                          |                        | Total \$\$                  | Federal \$\$            | State \$\$             | Other \$\$           |
| <b>Hospital</b>                          | <b># Recipients</b>    |                             |                         |                        |                      |
| Inpatient Hospital                       | 4,055                  | \$ 13,452,970               | \$ 9,159,078            | \$ 2,144,087           | \$ 2,149,805         |
| Outpatient Hospital                      | 15,937                 | \$ 12,008,236               | \$ 8,156,282            | \$ 3,851,954           | \$ -                 |
| UIHC Funded Supplemental GME             |                        | \$ 58,159,044               | \$ 40,484,783           | \$ -                   | \$ 17,674,261        |
| Broadlawns Funded DSH                    |                        | \$ 7,081,677                | \$ 4,826,501            | \$ -                   | \$ 2,255,176         |
| UIHC Funded DSH                          |                        | \$ -                        | \$ (2,689,416)          | \$ -                   | \$ 2,689,416         |
| County/Local Funded DSH                  |                        | \$ -                        | \$ -                    | \$ -                   | \$ -                 |
| Other DSH                                |                        | \$ 11,885,678               | \$ 10,678,734           | \$ 1,206,944           | \$ -                 |
| <b>Subtotal - Hospital</b>               |                        | <b>\$ 102,587,606</b>       | <b>\$ 70,615,962</b>    | <b>\$ 7,202,985</b>    | <b>\$ 24,768,659</b> |
| <b>Other Fee-for-Service Categories</b>  |                        |                             |                         |                        |                      |
| Physician                                | 18,557                 | \$ 9,302,524                | \$ 6,348,042            | \$ 2,954,482           | \$ -                 |
| UIHC Physician UPL                       | Incl in Physician Tot  | \$ -                        | \$ -                    | \$ (1,220,599)         | \$ 1,220,599         |
| Clinics                                  | 5,489                  | \$ 49,283,816               | \$ 33,474,751           | \$ 15,809,065          | \$ -                 |
| Dental                                   | 13,141                 | \$ 549,483                  | \$ 373,222              | \$ 176,261             | \$ -                 |
| Other Practitioner                       | 14,696                 | \$ 47,205,007               | \$ 32,205,397           | \$ 737,224             | \$ 14,262,385        |
| Optometric                               | 2,020                  | \$ 138,957                  | \$ 94,383               | \$ 44,574              | \$ -                 |
| Chiropractic                             | 900                    | \$ 95,267                   | \$ 64,707               | \$ 30,559              | \$ -                 |
| Podiatrist                               | 770                    | \$ 49,151                   | \$ 33,384               | \$ 15,766              | \$ -                 |
| Family Planning Services                 | 641                    | \$ 111,124                  | \$ 75,478               | \$ 35,646              | \$ -                 |
| EPSDT                                    | 2,201                  | \$ 1,024,339                | \$ 695,755              | \$ 328,583             | \$ -                 |
| Medical Supplies/DME                     | 5,612                  | \$ 1,706,886                | \$ 1,159,358            | \$ 547,528             | \$ -                 |
| Lab/X-Ray                                | 3,713                  | \$ 277,997                  | \$ 188,822              | \$ 89,175              | \$ -                 |
| <b>Subtotal - Other FFS Categories</b>   |                        | <b>\$ 109,744,549</b>       | <b>\$ 74,713,300</b>    | <b>\$ 19,548,265</b>   | <b>\$ 15,482,984</b> |
| <b>Prescription Drugs</b>                |                        |                             |                         |                        |                      |
| Drugs                                    | 5,729                  | \$ 8,001,541                | \$ 5,434,839            | \$ 2,566,702           | \$ -                 |
| Drug Rebates                             |                        | \$ (216,566,753)            | \$ (147,872,243)        | \$ (68,694,510)        | \$ -                 |
| <b>Subtotal - Prescription Drugs</b>     |                        | <b>\$ (208,565,212)</b>     | <b>\$ (142,437,404)</b> | <b>\$ (66,127,808)</b> | <b>\$ -</b>          |
| <b>Health Homes</b>                      |                        |                             |                         |                        |                      |
| Chronic Care Health Home                 |                        | \$ 16,430                   | \$ 11,219               | \$ 5,211               | \$ -                 |
| Integrated Health Home                   |                        | \$ 238,323                  | \$ 162,725              | \$ 75,597              | \$ -                 |
| <b>Subtotal - Health Homes</b>           | 267                    | <b>\$ 254,753</b>           | <b>\$ 173,945</b>       | <b>\$ 80,808</b>       | <b>\$ -</b>          |
| <b>School-Based Services</b>             |                        |                             |                         |                        |                      |
| Local Education Agencies                 | 4,043                  | \$ 62,387,714               | \$ 42,573,376           | \$ -                   | \$ 19,814,338        |
| Infant & Toddler                         | 1,003                  | \$ 190,704                  | \$ 130,137              | \$ -                   | \$ 60,568            |
| <b>Subtotal - School-Based Services</b>  |                        | <b>\$ 62,578,418</b>        | <b>\$ 42,703,512</b>    | <b>\$ -</b>            | <b>\$ 19,874,906</b> |
| <b>Mental Health Services</b>            |                        |                             |                         |                        |                      |
| BHIS -- FFS                              | 193                    | \$ 421,101                  | \$ 286,022              | \$ 135,079             | \$ -                 |
| Habilitation -- FFS                      | 55                     | \$ 1,188,403                | \$ 807,192              | \$ 381,211             | \$ -                 |
| Psychiatric Services                     | 1,608                  | \$ 449,990                  | \$ 305,644              | \$ 144,346             | \$ -                 |
| <b>Subtotal - Mental Health Services</b> |                        | <b>\$ 2,059,494</b>         | <b>\$ 1,398,858</b>     | <b>\$ 660,636</b>      | <b>\$ -</b>          |
| <b>Nursing Facility</b>                  |                        |                             |                         |                        |                      |
| Intermediate Care                        | 442                    | \$ 2,659,588                | \$ 1,817,608            | \$ 841,981             | \$ -                 |
| Skilled-Nursing Facility                 | 191                    | \$ 2,869,323                | \$ 1,958,026            | \$ 911,297             | \$ -                 |
| Nursing Facilities for the Mentally Ill  | 3                      | \$ 315,963                  | \$ 215,840              | \$ 100,123             | \$ -                 |
| Iowa Veteran's Home                      | Incl in Int Care Total | \$ 28,052,036               | \$ 19,151,883           | \$ 8,900,153           | \$ -                 |
| Nurse Aid Training                       |                        | \$ 205,443                  | \$ 102,722              | \$ 102,722             | \$ -                 |
| RIIF Transfers                           |                        | \$ -                        | \$ -                    | \$ -                   | \$ -                 |
| <b>Subtotal - Nursing Facility</b>       |                        | <b>\$ 34,102,353</b>        | <b>\$ 23,246,078</b>    | <b>\$ 10,856,275</b>   | <b>\$ -</b>          |
| <b>ICF/ID</b>                            |                        |                             |                         |                        |                      |
| Community-Based ICF-ID                   |                        | \$ 4,120,974                | \$ 2,813,415            | \$ 1,307,559           | \$ -                 |
| Glenwood & Woodward                      |                        | \$ 1,055,679                | \$ 721,451              | \$ (20,353,980)        | \$ 20,688,208        |
| ICF/ID Assessment Fee Offset             |                        | \$ (15,785,740)             | \$ -                    | \$ (15,785,740)        | \$ -                 |
| <b>Subtotal - ICF/MR</b>                 | 42                     | <b>\$ (10,609,087)</b>      | <b>\$ 3,534,865</b>     | <b>\$ (34,832,161)</b> | <b>\$ 20,688,208</b> |
| <b>HCBS Waivers</b>                      |                        |                             |                         |                        |                      |
| Intellectual Disabilities                | 710                    | \$ 22,813,921               | \$ 15,329,021           | \$ 7,484,900           | \$ -                 |
| Elderly                                  | 24                     | \$ 204,701                  | \$ 137,542              | \$ 67,159              | \$ -                 |
| Health & Disability                      | 356                    | \$ 6,798,193                | \$ 4,567,810            | \$ 2,230,384           | \$ -                 |
| Brain Injury                             | 155                    | \$ 5,301,740                | \$ 3,562,320            | \$ 1,739,420           | \$ -                 |
| CMH                                      | 52                     | \$ 277,216                  | \$ 186,266              | \$ 90,950              | \$ -                 |
| Physical Disabilities                    | 10                     | \$ 1,648,158                | \$ 1,107,422            | \$ 540,736             | \$ -                 |
| AIDS                                     | -                      | \$ -                        | \$ -                    | \$ -                   | \$ -                 |
| <b>Subtotal - HCBS Waivers</b>           |                        | <b>\$ 37,043,930</b>        | <b>\$ 24,890,381</b>    | <b>\$ 12,153,549</b>   | <b>\$ -</b>          |

Continued

Source: Iowa Department of Health and Human Services

**Home Health Care**

|                                    |              |                     |                     |                     |             |
|------------------------------------|--------------|---------------------|---------------------|---------------------|-------------|
| Home Health Services               |              | \$ 9,005,727        | \$ 6,116,906        | \$ 2,888,821        | \$ -        |
| Hospice                            |              | \$ 132,355          | \$ 93,422           | \$ 38,933           | \$ -        |
| <b>Subtotal - Home Health Care</b> | <b>2,180</b> | <b>\$ 9,138,082</b> | <b>\$ 6,210,327</b> | <b>\$ 2,927,754</b> | <b>\$ -</b> |

**Managed Care**

|                                |         |                         |                         |                         |                      |
|--------------------------------|---------|-------------------------|-------------------------|-------------------------|----------------------|
| IA HealthLink Payments         | 541,229 | \$ 4,432,225,638        | \$ 3,025,281,561        | \$ 1,337,232,695        | \$ 69,711,382        |
| IDPH Revenue                   |         | \$ -                    | \$ -                    | \$ (950,000)            | \$ 950,000           |
| COVID Vaccine Admin Costs      |         | \$ 1,017,607            | \$ 1,017,527            | \$ 80                   | \$ -                 |
| Dental Wellness                | 568,294 | \$ 88,267,860           | \$ 59,953,649           | \$ 28,314,211           | \$ -                 |
| Dental Year End Settlements    |         | \$ (36,564,624)         | \$ (28,663,601)         | \$ (7,901,023)          | \$ -                 |
| Orthodontia Carve-Out          |         | \$ 3,957,267            | \$ 2,702,228            | \$ 1,255,039            | \$ -                 |
| PACE                           | 719     | \$ 29,627,876           | \$ 20,123,965           | \$ 9,503,912            | \$ -                 |
| <b>Subtotal - Managed Care</b> |         | <b>\$ 4,518,531,624</b> | <b>\$ 3,080,415,329</b> | <b>\$ 1,367,454,914</b> | <b>\$ 70,661,382</b> |

**Medicare-Related Payments**

|                                             |  |                       |                       |                       |             |
|---------------------------------------------|--|-----------------------|-----------------------|-----------------------|-------------|
| Buy-In                                      |  | \$ 196,832,288        | \$ 125,065,102        | \$ 71,767,186         | \$ -        |
| Medicare Part D Clawback                    |  | \$ 106,672,080        | \$ -                  | \$ 106,672,080        | \$ -        |
| <b>Subtotal - Medicare-Related Payments</b> |  | <b>\$ 303,504,368</b> | <b>\$ 125,065,102</b> | <b>\$ 178,439,266</b> | <b>\$ -</b> |

**Medical Transportation**

|                                          |        |                   |                   |                   |             |
|------------------------------------------|--------|-------------------|-------------------|-------------------|-------------|
| NEMT - Agency                            |        | \$ 7,815          | \$ 3,908          | \$ 3,908          | \$ -        |
| NEMT - Brokerage                         | 14,910 | \$ 259,086        | \$ 175,977        | \$ 83,109         | \$ -        |
| Ambulance                                | 1,575  | \$ 524,999        | \$ 356,592        | \$ 168,407        | \$ -        |
| <b>Subtotal - Medical Transportation</b> |        | <b>\$ 791,900</b> | <b>\$ 536,477</b> | <b>\$ 255,423</b> | <b>\$ -</b> |

**Other Providers/Programs**

|                                            |       |                      |                     |                     |             |
|--------------------------------------------|-------|----------------------|---------------------|---------------------|-------------|
| Targeted Case Management                   | 706   | \$ 4,119,451         | \$ 2,936,370        | \$ 1,183,081        | \$ -        |
| Health Insurance Premium Payments          | 1,805 | \$ 5,808,746         | \$ 3,959,824        | \$ 1,848,922        | \$ -        |
| Family Planning Program                    | 822   | \$ 203,091           | \$ -                | \$ 203,091          | \$ -        |
| Supplemental Personal Needs Allowance      |       | \$ 232,654           | \$ -                | \$ 232,654          | \$ -        |
| <b>Subtotal - Other Providers/Programs</b> |       | <b>\$ 10,363,943</b> | <b>\$ 6,896,194</b> | <b>\$ 3,467,749</b> | <b>\$ -</b> |

**Money Follows the Person**

|                                            |  |                     |                     |                     |             |
|--------------------------------------------|--|---------------------|---------------------|---------------------|-------------|
| MFP Services                               |  | \$ 7,740,298        | \$ 6,512,562        | \$ 1,227,737        | \$ -        |
| <b>Subtotal - Money Follows the Person</b> |  | <b>\$ 7,740,298</b> | <b>\$ 6,512,562</b> | <b>\$ 1,227,737</b> | <b>\$ -</b> |

**Recoveries**

|                              |  |                        |                        |                        |             |
|------------------------------|--|------------------------|------------------------|------------------------|-------------|
| State Recoveries             |  | \$ (60,744,809)        | \$ (41,570,378)        | \$ (19,174,431)        | \$ -        |
| State Recovery Refunds       |  | \$ 225,493             | \$ 81,850              | \$ 143,643             | \$ -        |
| MEPD Premiums                |  | \$ 104,121             | \$ 71,041              | \$ 33,080              | \$ -        |
| Premium Refunds              |  | \$ 222,935             | \$ 152,348             | \$ 70,587              | \$ -        |
| <b>Subtotal - Recoveries</b> |  | <b>\$ (60,192,261)</b> | <b>\$ (41,265,139)</b> | <b>\$ (18,927,122)</b> | <b>\$ -</b> |

**Administrative Activities**

|                                             |  |                      |                     |                     |             |
|---------------------------------------------|--|----------------------|---------------------|---------------------|-------------|
| Administrative Case Management              |  | \$ 6,062,093         | \$ 3,031,047        | \$ 3,031,047        | \$ -        |
| Postage                                     |  | \$ 204,510           | \$ 129,635          | \$ 74,875           | \$ -        |
| HMS Contract                                |  | \$ 3,901,846         | \$ 1,950,923        | \$ 1,950,923        | \$ -        |
| Leveraging Activities                       |  | \$ 2,283,947         | \$ 1,330,593        | \$ 953,355          | \$ -        |
| Other Admin                                 |  | \$ 162               | \$ 81               | \$ 81               | \$ -        |
| Translation & Interpreter Services          |  | \$ 14,597            | \$ 8,236            | \$ 6,361            | \$ -        |
| HIPP Admin.                                 |  | \$ 732,607           | \$ 366,303          | \$ 366,303          | \$ -        |
| TPL/AOR Fees                                |  | \$ 77,344            | \$ 38,672           | \$ 38,672           | \$ -        |
| Optional COVID-19 Testing                   |  | \$ 68,578            | \$ 68,578           | \$ -                | \$ -        |
| UIHC Lodging Contract                       |  | \$ 94,678            | \$ -                | \$ 94,678           | \$ -        |
| Supplemental Payment Program Admin          |  | \$ 35,196            | \$ 17,598           | \$ 17,598           | \$ -        |
| <b>Subtotal - Administrative Activities</b> |  | <b>\$ 13,475,559</b> | <b>\$ 6,941,666</b> | <b>\$ 6,533,892</b> | <b>\$ -</b> |

**Transfers to Other Appropriations/Entities**

|                                       |  |                     |             |                     |             |
|---------------------------------------|--|---------------------|-------------|---------------------|-------------|
| Transfer to Field                     |  | \$ 2,940,726        | \$ -        | \$ 2,940,726        | \$ -        |
| Transfer to Health Program Operations |  | \$ 4,480,453        | \$ -        | \$ 4,480,453        | \$ -        |
| Transfer to General Admin             |  | \$ 1,281,455        | \$ -        | \$ 1,281,455        | \$ -        |
| <b>Subtotal - Other Transfers</b>     |  | <b>\$ 8,702,633</b> | <b>\$ -</b> | <b>\$ 8,702,633</b> | <b>\$ -</b> |

**Health and Wellness Plan**

|                                            |                |                         |                         |                       |             |
|--------------------------------------------|----------------|-------------------------|-------------------------|-----------------------|-------------|
| FFS-Not Newly Eligible                     |                | \$ 19,357,410           | \$ 13,217,061           | \$ 6,140,349          | \$ -        |
| FFS-Newly Eligible                         |                | \$ 69,526,647           | \$ 62,573,982           | \$ 6,952,665          | \$ -        |
| MCO - IHWP Not Newly                       |                | \$ 279,407,415          | \$ 190,737,850          | \$ 88,669,565         | \$ -        |
| MCO - IHWP Newly                           |                | \$ 1,353,451,386        | \$ 1,218,106,247        | \$ 135,345,139        | \$ -        |
| Drug Rebates                               |                | \$ (226,146,627)        | \$ (203,531,964)        | \$ (22,614,663)       | \$ -        |
| State Recoveries                           |                | \$ (3,453,452)          | \$ (3,108,107)          | \$ (345,345)          | \$ -        |
| <b>Subtotal - Health and Wellness Plan</b> | <b>309,513</b> | <b>\$ 1,492,142,778</b> | <b>\$ 1,277,995,069</b> | <b>\$ 214,147,709</b> | <b>\$ -</b> |

Continued

Source: Iowa Department of Health and Human Services

**Adjustments/Offsets**

|                                       |           |                  |           |                    |           |                   |           |          |
|---------------------------------------|-----------|------------------|-----------|--------------------|-----------|-------------------|-----------|----------|
| FMAP/BCCT/State-Only Adjustment       | \$        | -                | \$        | 1,026,943          | \$        | (1,026,943)       | \$        | -        |
| CMS-64 Quarterly Adjustments          | \$        | -                | \$        | (10,028,429)       | \$        | 10,028,429        |           |          |
| Univ of Iowa Refund Non-Federal Share | \$        | 9,253,994        | \$        | -                  | \$        | 9,253,994         | \$        | -        |
| <b>Subtotal - Adjustments/Offsets</b> | <b>\$</b> | <b>9,253,994</b> | <b>\$</b> | <b>(9,001,486)</b> | <b>\$</b> | <b>18,255,480</b> | <b>\$</b> | <b>-</b> |

**ARPA HCBS Plan**

|                                  |           |                    |           |                    |           |                      |           |          |
|----------------------------------|-----------|--------------------|-----------|--------------------|-----------|----------------------|-----------|----------|
| ARPA Freed Up State Funds        | \$        | -                  | \$        | 125,600,324        | \$        | (125,600,324)        | \$        | -        |
| ARPA HCBS Expenditures           | \$        | 112,119,950        | \$        | 87,086,913         | \$        | 25,033,037           | \$        | -        |
| <b>Subtotal - ARPA HCBS Plan</b> | <b>\$</b> | <b>112,119,950</b> | <b>\$</b> | <b>212,687,237</b> | <b>\$</b> | <b>(100,567,287)</b> | <b>\$</b> | <b>-</b> |

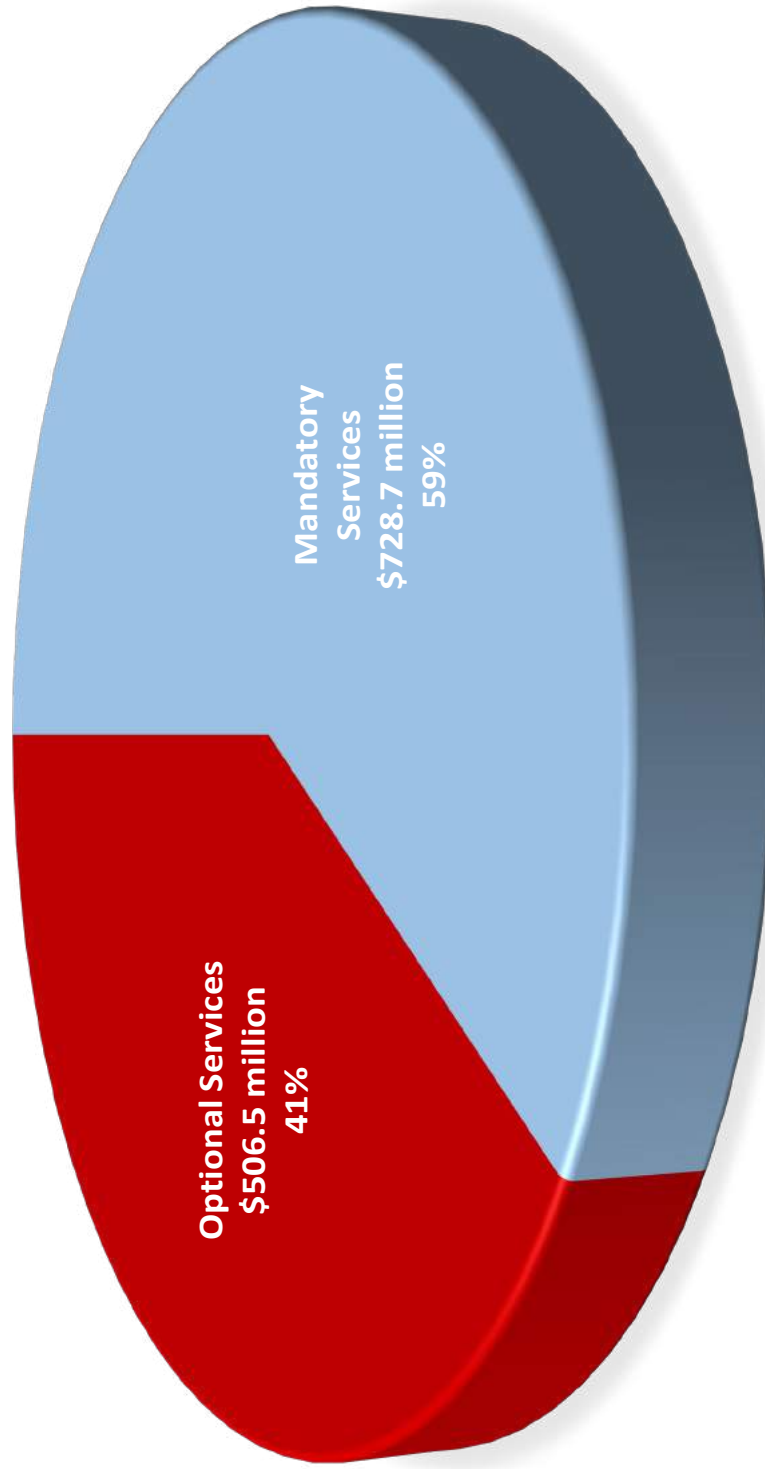
**OIG Audits/CMS Financial Mgmt Reviews**

|                               |           |          |           |          |           |          |           |          |
|-------------------------------|-----------|----------|-----------|----------|-----------|----------|-----------|----------|
| OIG Audits                    | \$        | -        | \$        | -        | \$        | -        | \$        | -        |
| CMS Financial Mgmt Reviews    | \$        | -        | \$        | -        | \$        | -        | \$        | -        |
| <b>Subtotal - Audits/FMRs</b> | <b>\$</b> | <b>-</b> | <b>\$</b> | <b>-</b> | <b>\$</b> | <b>-</b> | <b>\$</b> | <b>-</b> |

|                                                               | <u>Total \$\$</u> |                      | <u>Federal \$\$</u> |                      | <u>State \$\$</u> |                      | <u>Other \$\$</u> |                    |
|---------------------------------------------------------------|-------------------|----------------------|---------------------|----------------------|-------------------|----------------------|-------------------|--------------------|
| <b>Total</b>                                                  | <b>\$</b>         | <b>6,554,769,673</b> | <b>\$</b>           | <b>4,771,832,836</b> | <b>\$</b>         | <b>1,631,460,699</b> | <b>\$</b>         | <b>151,476,138</b> |
| Rebates and Recoveries Total                                  | \$                | 559,157,884          |                     |                      |                   |                      |                   |                    |
| <b>Total With Rebates and Recoveries &amp; Assessment Fee</b> | <b>\$</b>         | <b>7,113,927,556</b> |                     |                      |                   |                      |                   |                    |

Source: Iowa Department of Health and Human Services

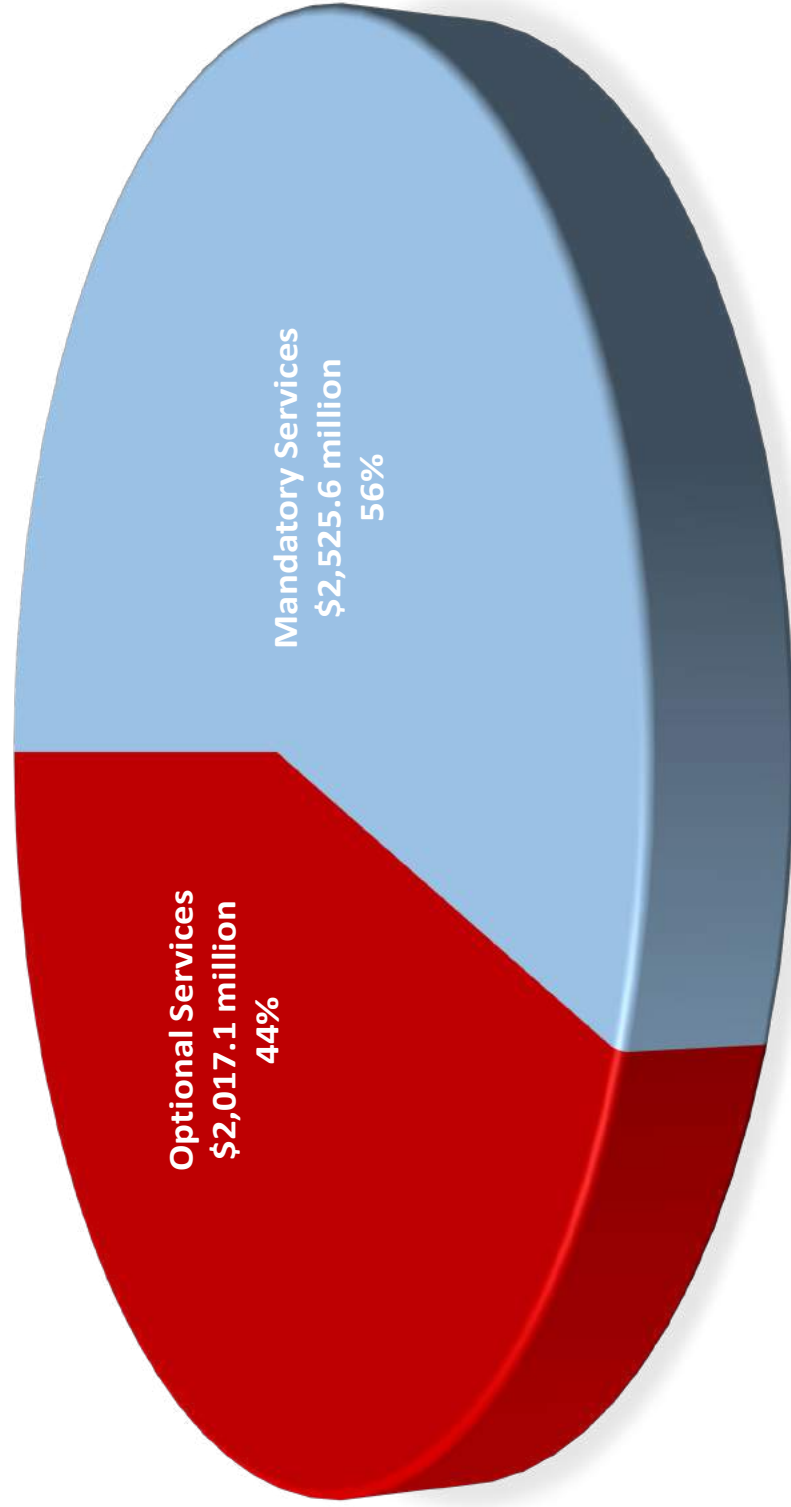
## FISCAL YEAR 2022 CHILDREN'S MEDICAID SERVICES OPTIONAL VS. MANDATORY (ALL FUNDS)\*



\* Includes Managed Care (encounter data) and fee-for-service payments.

Source: Iowa Department of Health and Human Services

## FISCAL YEAR 2022 ADULT MEDICAID SERVICES OPTIONAL VS. MANDATORY (ALL FUNDS)\*



\* Includes Managed Care (encounter data) and fee-for-service payments.

Source: Iowa Department of Health and Human Services

**Medical Assistance  
Mandatory and Optional Services  
Payments by Service Category  
Fiscal Year 2022**

**Mandatory Services Payments:**

| <b>Services Category</b> | <b>Child</b>         | <b>Adult</b>           |
|--------------------------|----------------------|------------------------|
| Inpatient Hospital       | \$145,511,590        | \$367,004,215          |
| Nursing Facility         | \$37,274,359         | \$951,705,713          |
| Preventative Care        | \$67,710,639         | \$86,208,112           |
| Professional Services    | \$107,342,439        | \$223,480,670          |
| Outpatient Hospital      | \$123,705,714        | \$451,802,363          |
| Ambulance                | \$6,394,570          | \$36,058,433           |
| NEMT                     | \$13,702,551         | \$48,308,438           |
| Other                    | \$81,898,703         | \$37,149,496           |
| Emergency Room           | \$81,645,138         | \$237,417,430          |
| Encounters T1015 (FQHC)  | \$63,549,148         | \$86,495,421           |
| <b>Total Mandatory</b>   | <b>\$728,734,851</b> | <b>\$2,525,630,291</b> |

**Optional Services Payments:**

| <b>Services Category</b> | <b>Child</b>         | <b>Adult</b>           |
|--------------------------|----------------------|------------------------|
| Behavioral Health        | \$150,997,485        | \$221,640,746          |
| Ancillary                | \$25,931,346         | \$50,196,390           |
| Therapy                  | \$10,740,623         | \$18,751,719           |
| Vision                   | \$7,202,604          | \$7,912,195            |
| HCBS / LTSS              | \$58,318,207         | \$977,804,860          |
| Home Health              | \$30,710,542         | \$55,976,384           |
| Dental                   | \$61,726,998         | \$46,357,952           |
| Pharmacy                 | \$160,838,578        | \$638,456,082          |
| <b>Total Optional</b>    | <b>\$506,466,383</b> | <b>\$2,017,096,328</b> |

\* Includes managed care (encounter data) and fee-for-service payments.

**Costs Not Included in Amount Paid**

Dental Managed Care Administrative %

IA Health Link Administrative %

FFS NEMT Capitated Payments

Gross Adjustments to Providers

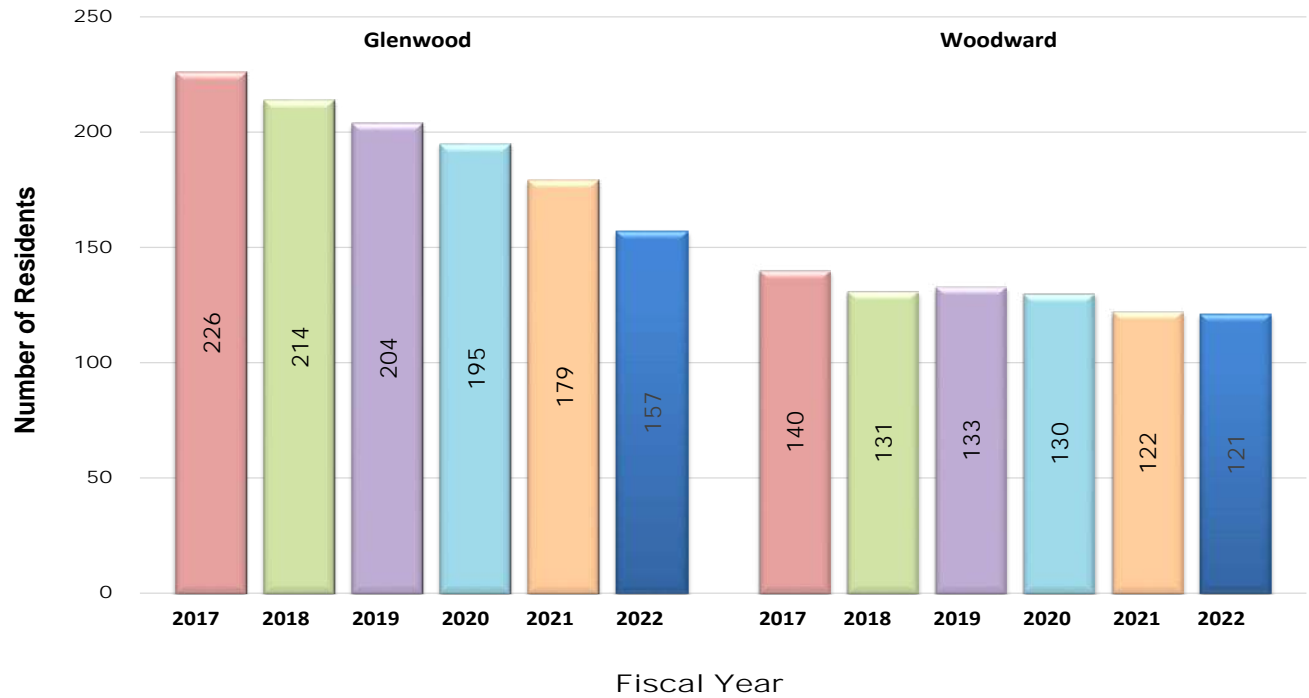
MCO Health Insurer Fee Payments

MCO Pay for Performance Payments

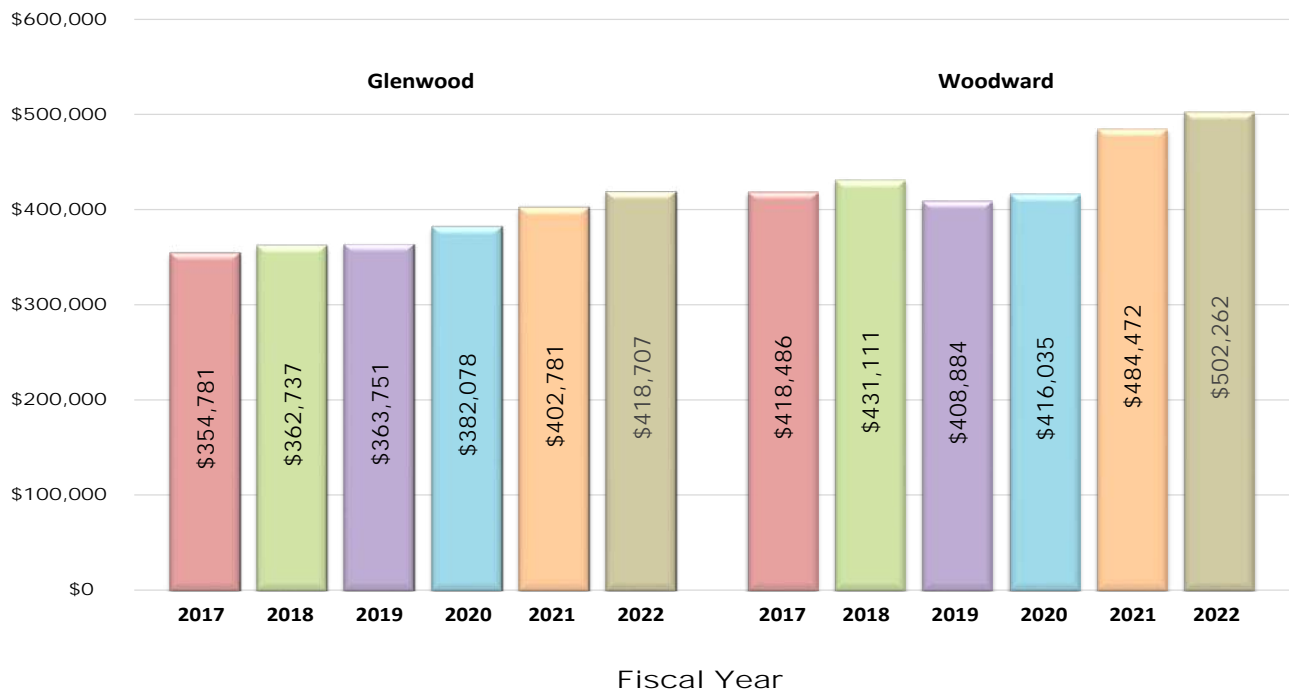
*Source: Iowa Department of Health and Human Services*



State Resource Centers  
Number of Residents  
Fiscal Years 2017 - 2022

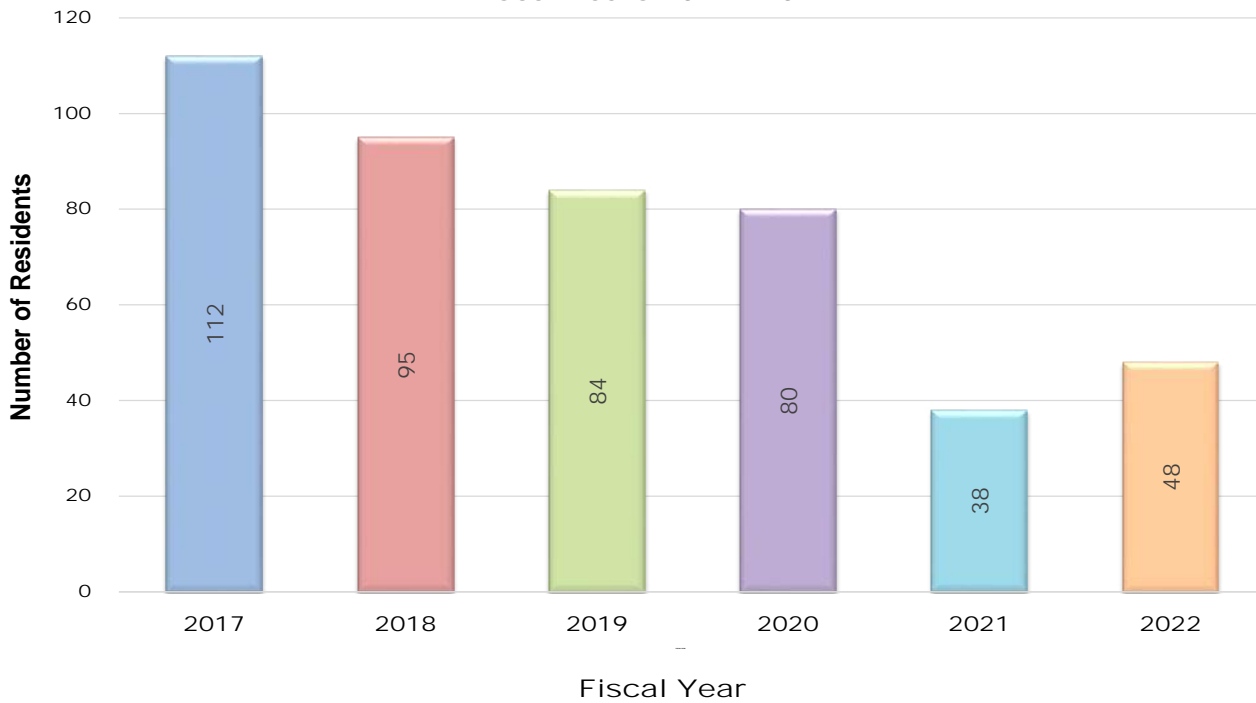


State Resource Centers  
Annual Cost per Resident  
Fiscal Years 2017 - 2022 (All Funds)



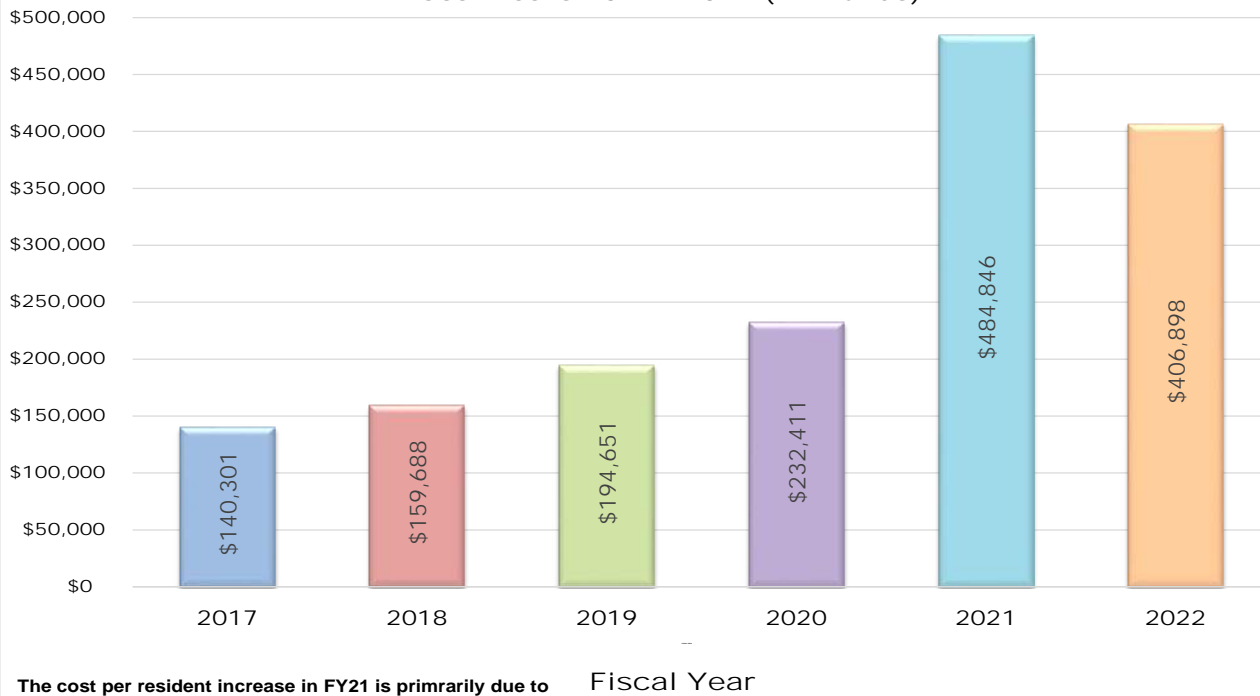
Source: Iowa Department of Health and Human Services

Boys State Training School at Eldora  
Number of Residents  
Fiscal Years 2017 - 2022



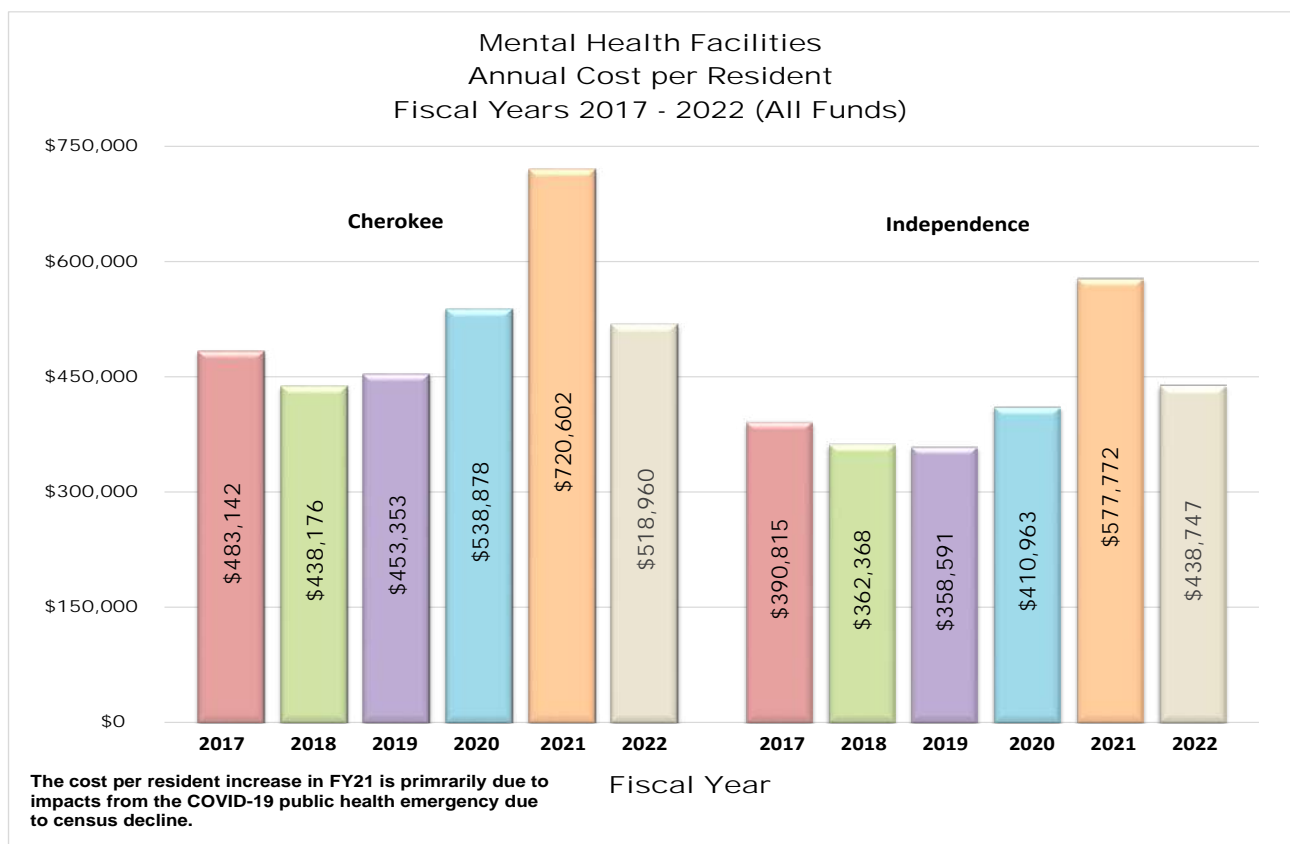
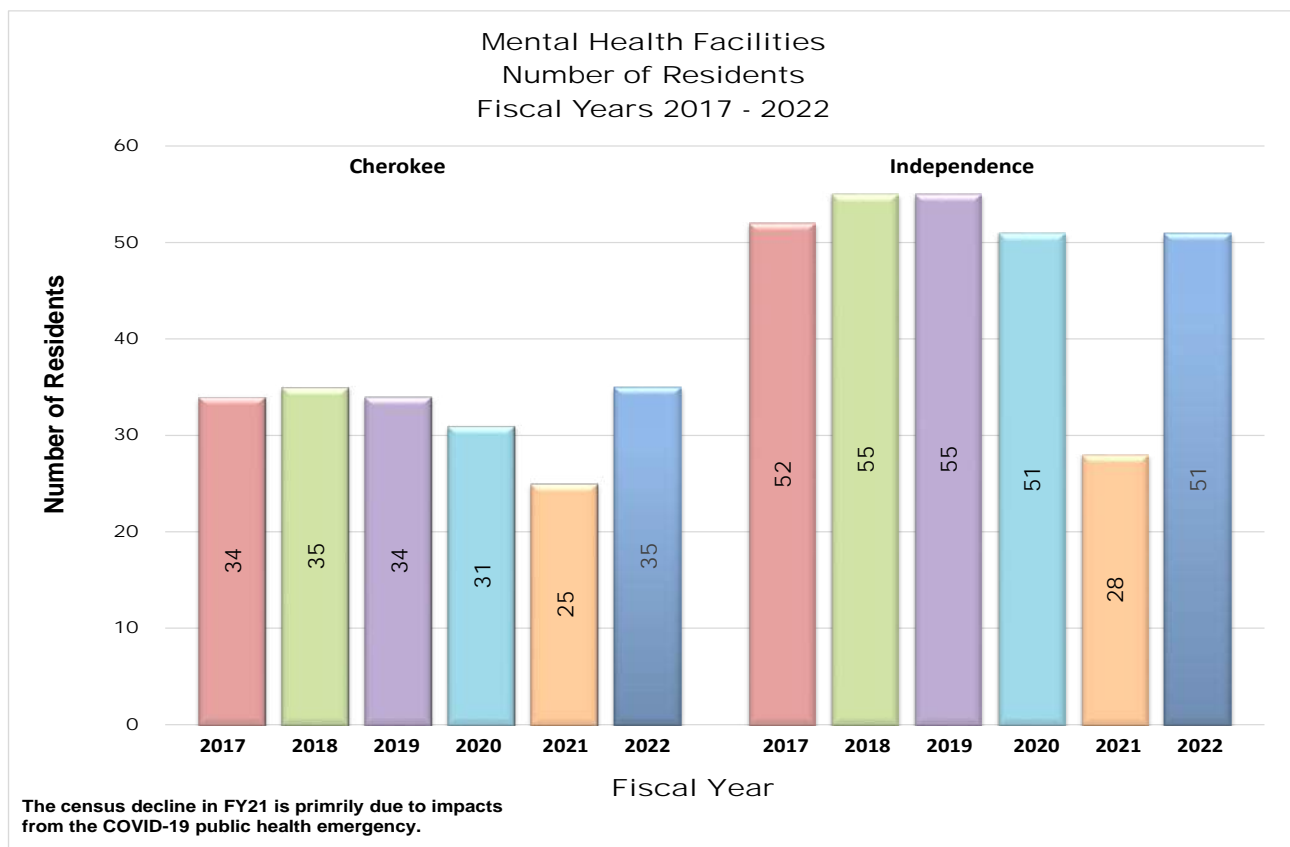
The census decline in FY21 is primarily due to impacts from the COVID-19 public health emergency.

Boys State Training School at Eldora  
Annual Cost per Resident  
Fiscal Years 2017 - 2022 (All Funds)



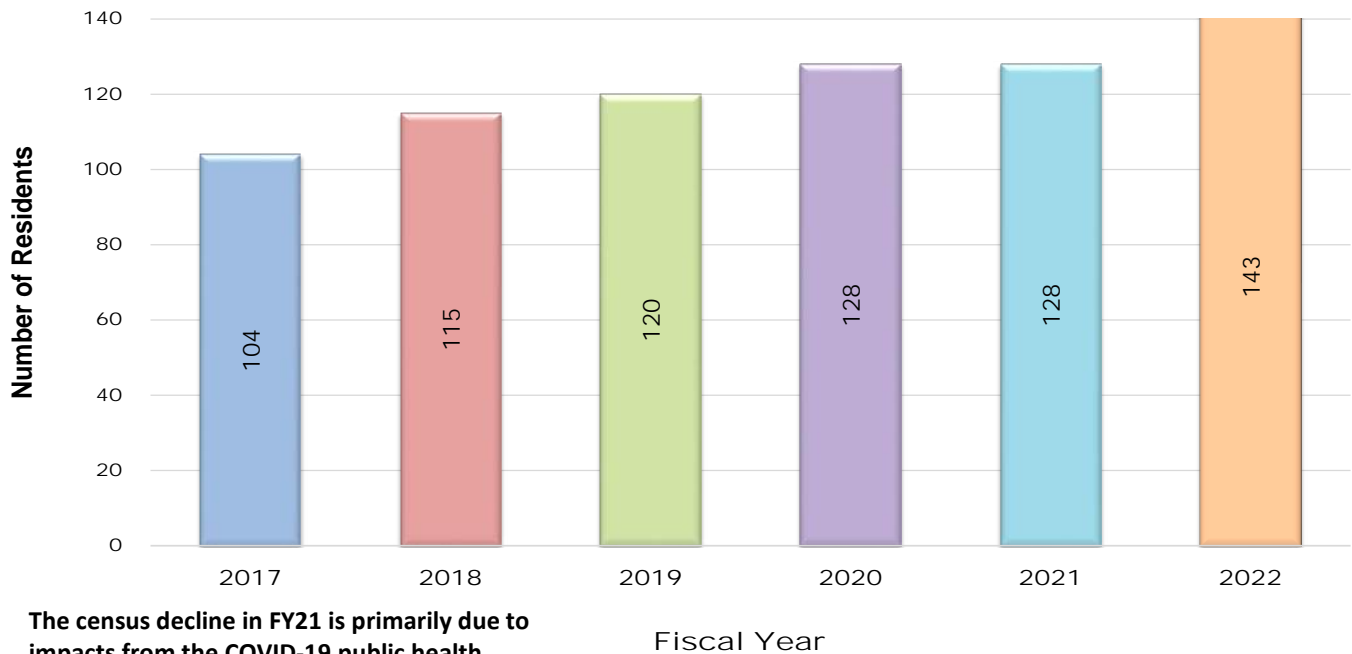
The cost per resident increase in FY21 is primarily due to impacts from the COVID-19 public health emergency due to census decline.

Source: Iowa Department of Health and Human Services



Source: Iowa Department of Health and Human Services

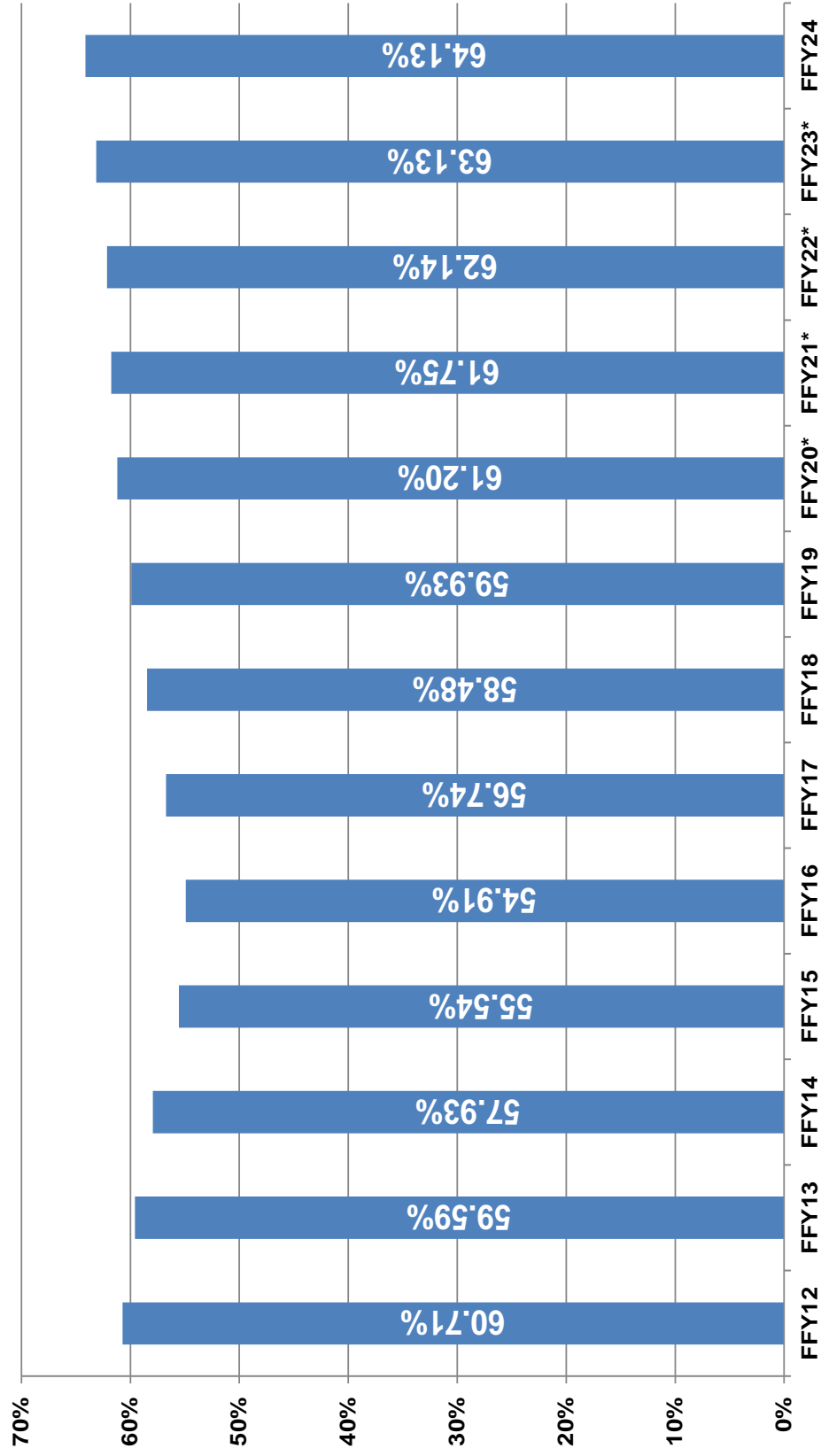
Civil Commitment Unit for Sexual Offenders (CCUSO)  
Number of Residents  
Fiscal Years 2017 - 2022



Civil Commitment Unit for Sexual Offenders (CCUSO)  
Annual Cost per Resident  
Fiscal Years 2017 - 2022 (All Funds)



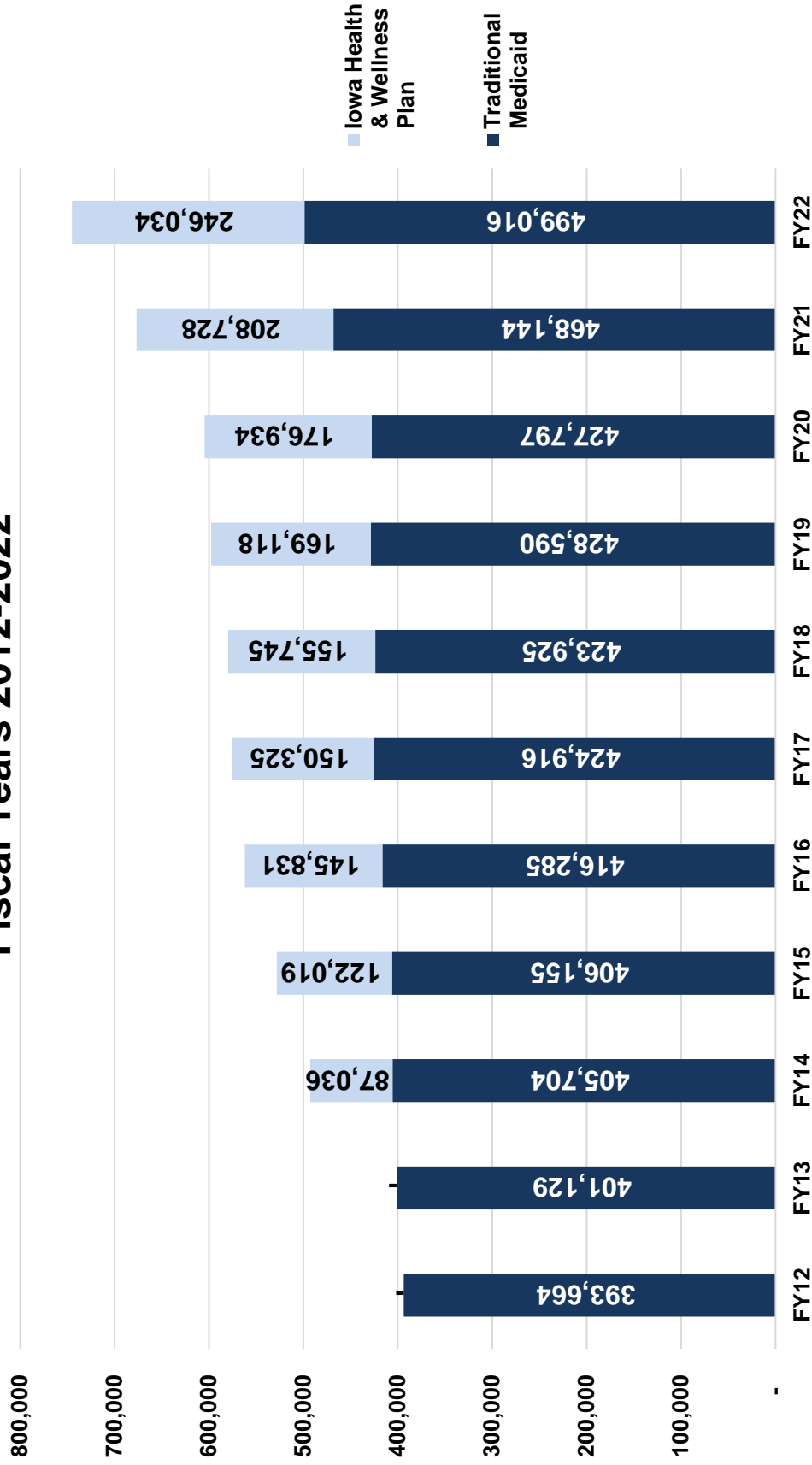
## Federal Medical Assistance Percentages (FMAP) by Federal Fiscal Year



\*Does not include the temporary enhanced FMAP provided through the Families First Coronavirus Response Act enacted on March 18, 2020 and the 2023 Consolidated Appropriations Act enacted on December 29, 2022.

Source: Federal Funds Information for States

## Medicaid Enrollment Fiscal Years 2012-2022



1. Iowa Health and Wellness Plan (IHWP) enrollment does NOT include presumptive eligibility population.
2. The IHWP population for FY14 is an average over a six-month period since the program began January 1, 2014.
3. Enrollment data is retrieved from monthly eligibility reports provided by the Iowa Department of Health & Human Services.
4. Figures are not adjusted for retroactive eligibility.
5. Although the COVID public health emergency went into effect during FY20, the impact on enrollment did not become evident until FY21.

Source: Iowa Department of Health and Human Services

***THIS PAGE INTENTIONALLY LEFT BLANK***

|               |            |             |            |           |             |           |           |            |           |
|---------------|------------|-------------|------------|-----------|-------------|-----------|-----------|------------|-----------|
| Lyon          | Osceola    | Dickinson   | Emmet      | Winnebago | Worth       | Mitchell  | Howard    | Winneshiak | Allamakee |
| 12.0%         | 15.5%      | 13.4%       | 19.6%      | 16.4%     | 16.9%       | 14.1%     | 14.7%     | 10.9%      | 18.8%     |
| Sioux         | O'Brien    | Clay        | Palo Alto  | Hancock   | Cerro Gordo | Floyd     | Chickasaw | Fayette    | Clayton   |
| 11.4%         | 17.1%      | 19.2%       | 18.6%      | 14.9%     | 22.0%       | 23.2%     | 15.1%     | 23.4%      | 15.2%     |
| Plymouth      | Cherokee   | Buena Vista | Pocahontas | Wright    | Franklin    | Butler    | Bremer    | Black Hawk | Buchanan  |
| 13.6%         | 16.9%      | 21.4%       | 19.8%      | 21.7%     | 19.3%       | 16.5%     | 11.0%     | 22.5%      | 15.8%     |
| Woodbury      | Ida        | Sac         | Calhoun    | Hamilton  | Hardin      | Grundy    | Delaware  | Dubuque    | Jackson   |
| 27.4%         | 17.8%      | 16.4%       | 17.7%      | 17.0%     | 19.4%       | 11.9%     | 13.5%     | 17.3%      | 19.7%     |
| Monona        | Crawford   | Carroll     | Greene     | Boone     | Story       | Marshall  | Tama      | Benton     | Linn      |
| 23.9%         | 22.7%      | 18.1%       | 22.2%      | 15.8%     | 9.5%        | 25.4%     | 21.7%     | 15.2%      | 19.5%     |
| Harrison      | Shelby     | Audubon     | Guthrie    | Dallas    | Polk        | Jasper    | Poweshiek | Iowa       | Johnson   |
| 19.7%         | 17.5%      | 19.1%       | 17.3%      | 8.5%      | 21.0%       | 18.5%     | 14.8%     | 14.4%      | 12.6%     |
| Pottawattamie | Cass       | Adair       | Madison    | Warren    | Clark       | Monroe    | Wapello   | Jefferson  | Henry     |
| 26.6%         | 23.7%      | 17.6%       | 13.3%      | 12.1%     | 23.5%       | 20.3%     | 30.2%     | 23.7%      | 21.5%     |
| Mills         | Montgomery | Adams       | Union      | Clarke    | Lucas       | Appanoose | Davis     | Van Buren  | Lee       |
| 18.7%         | 27.2%      | 20.3%       | 25.1%      | 23.5%     | 24.0%       | 28.6%     | 16.2%     | 19.4%      | 26.8%     |
| Fremont       | Page       | Taylor      | Ringgold   | Decatur   | Wayne       | Wayne     | Wayne     | Wayne      | Wayne     |
| 23.7%         | 23.3%      | 21.3%       | 19.3%      | 26.1%     | 20.0%       | 20.0%     | 20.0%     | 20.0%      | 20.0%     |

Percentage of Medicaid Recipients

| Income Bracket | Percentage of Medicaid Recipients |
|----------------|-----------------------------------|
| 8.5% - 15.0%   | ~35%                              |
| 15.1% - 18.0%  | ~25%                              |
| 18.1% - 21.0%  | ~15%                              |
| 21.1% - 30.2%  | ~5%                               |

193



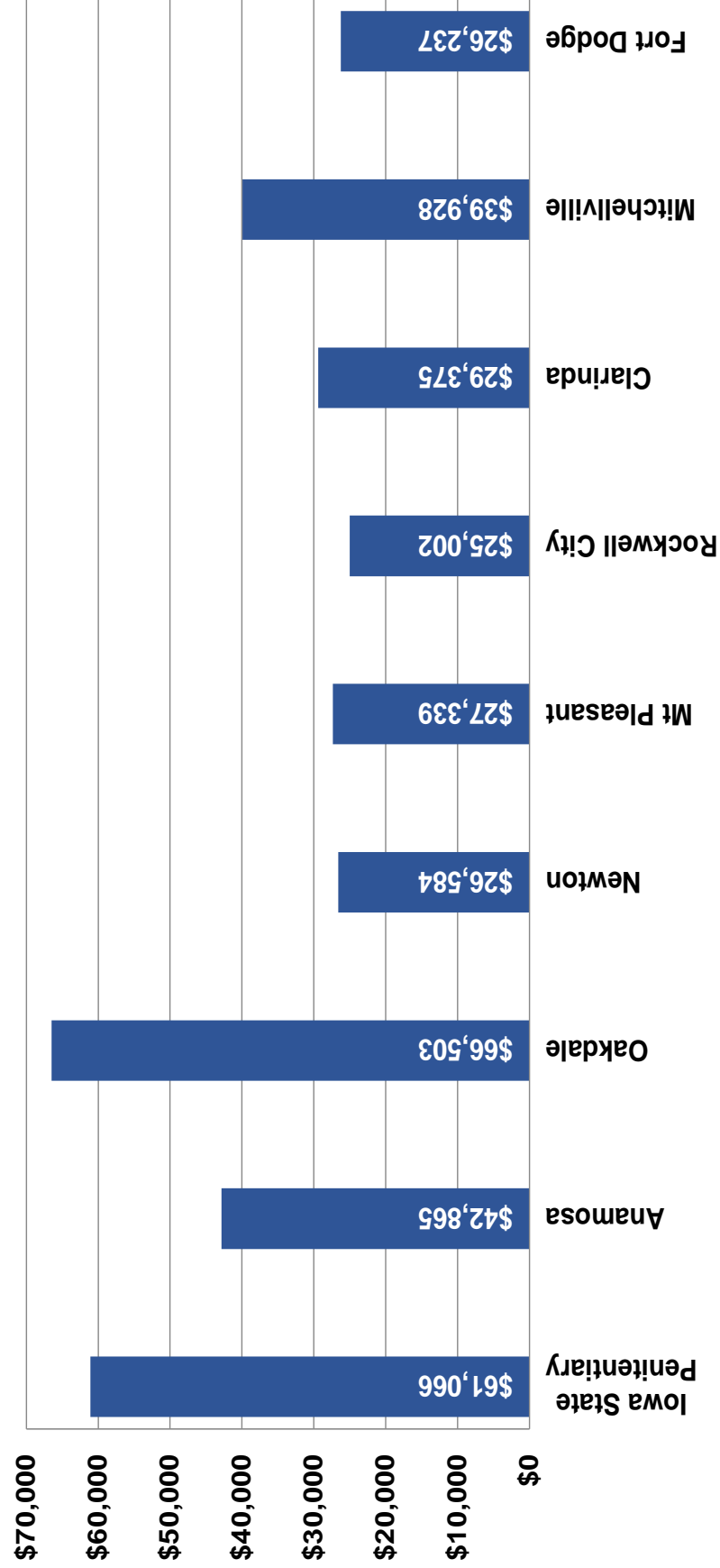
# Department of Corrections Average Cost per Year per Inmate by Correctional Institution Fiscal Year 2022 (Actual)

| Correctional Institution | Total Cost    | Average Daily Population | Cost per Year per Inmate |
|--------------------------|---------------|--------------------------|--------------------------|
| Iowa State Penitentiary  | \$44,408,128  | 727.22                   | \$61,066                 |
| Anamosa                  | \$37,320,036  | 870.65                   | \$42,865                 |
| Oakdale                  | \$59,126,804  | 889.08                   | \$66,503                 |
| Newton                   | \$32,159,179  | 1,209.74                 | \$26,584                 |
| Mt Pleasant              | \$28,638,295  | 1047.52                  | \$27,339                 |
| Rockwell City            | \$12,150,874  | 485.99                   | \$25,002                 |
| Clarinda                 | \$28,703,104  | 977.14                   | \$29,375                 |
| Mitchellville            | \$25,811,646  | 646.46                   | \$39,928                 |
| Fort Dodge               | \$32,700,491  | 1,246.37                 | \$26,237                 |
| TOTAL                    | \$301,018,557 | 8,100.17                 | \$37,162                 |

\*Total cost per year is an Average Cost.  
Daily Average Population is for a 365 day time period.

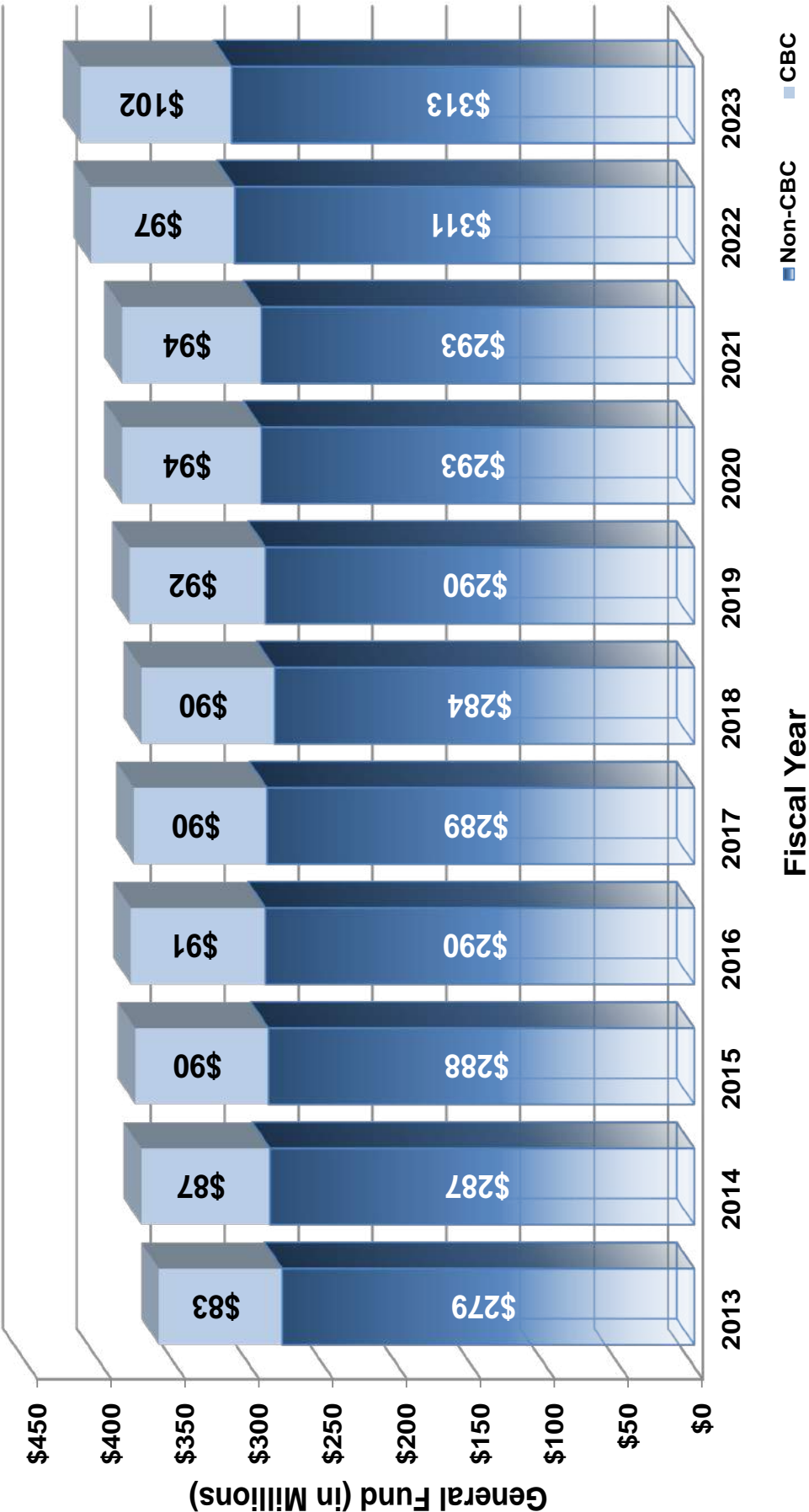
Source: Iowa Department of Corrections

# Department of Corrections Average Cost per Year per Inmate By Institution Fiscal Year 2022 (Actual)



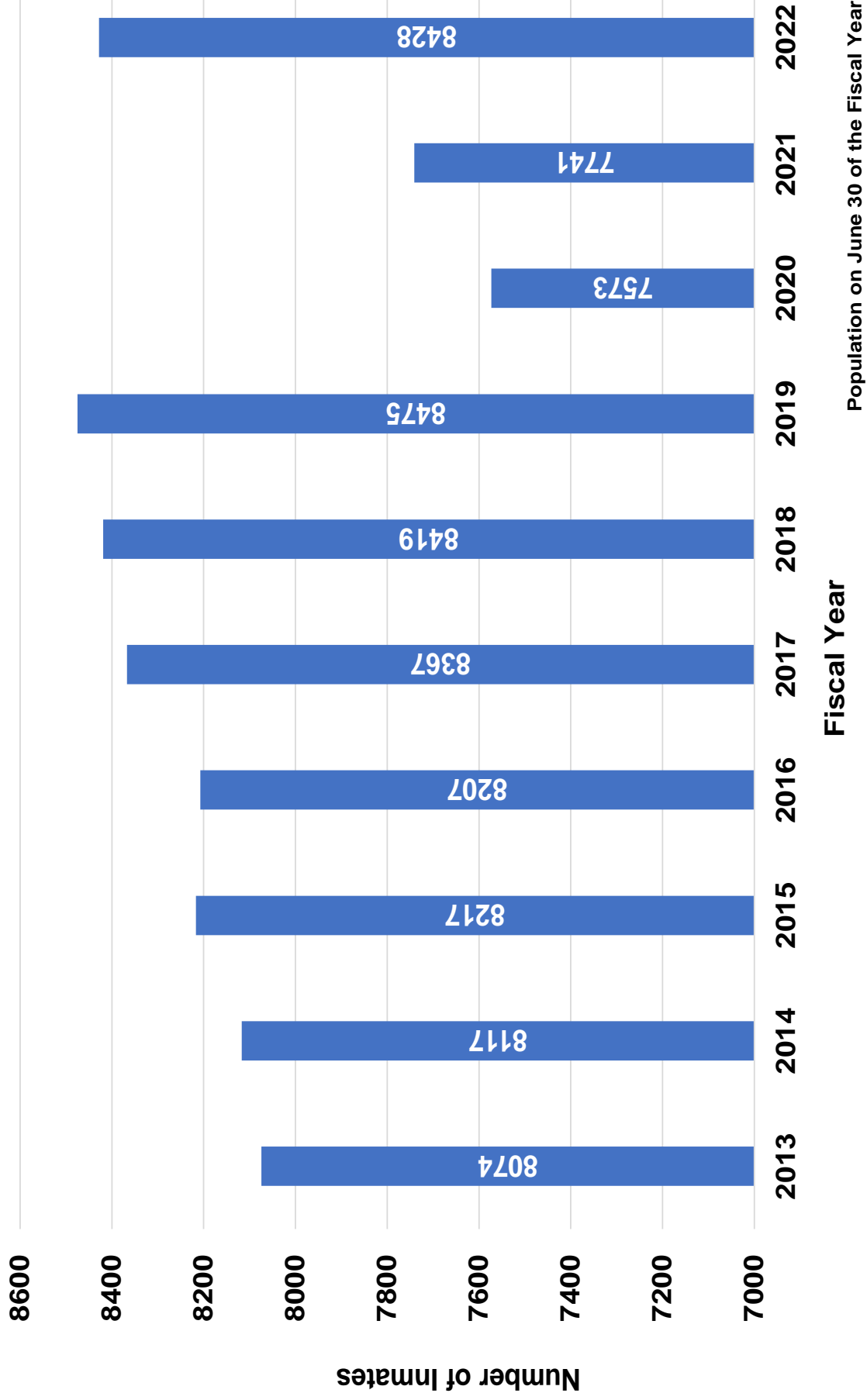
Source: Iowa Department of Corrections

# Department of Corrections General Fund Operating Budgets Fiscal Years 2012 - 2023 (Estimate)



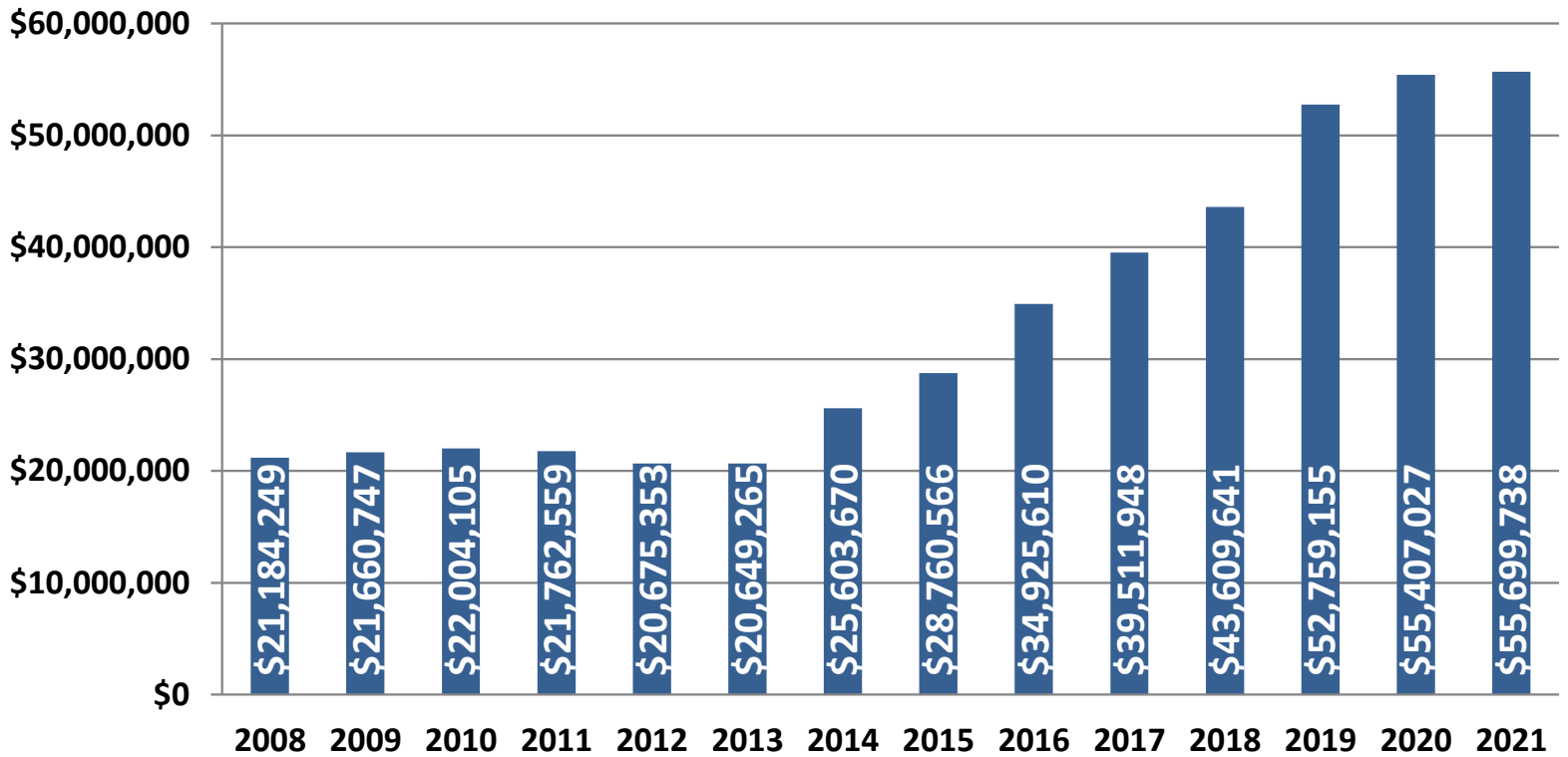
Source: Iowa Department of Corrections

## Iowa Prison Population

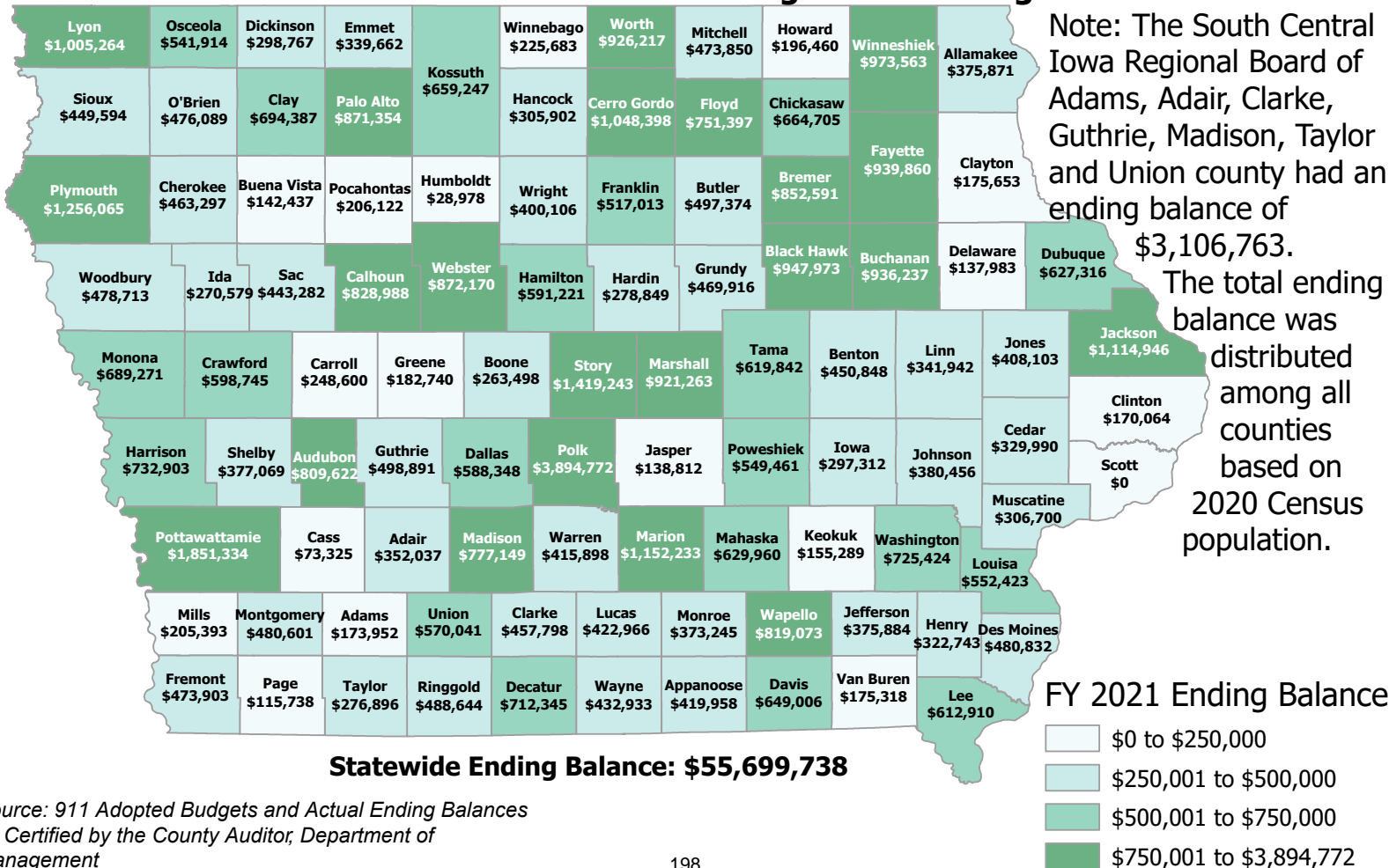


Source: Iowa Department of Corrections

# Surcharge Fund Balances from 911 Service Board Certified Budgets

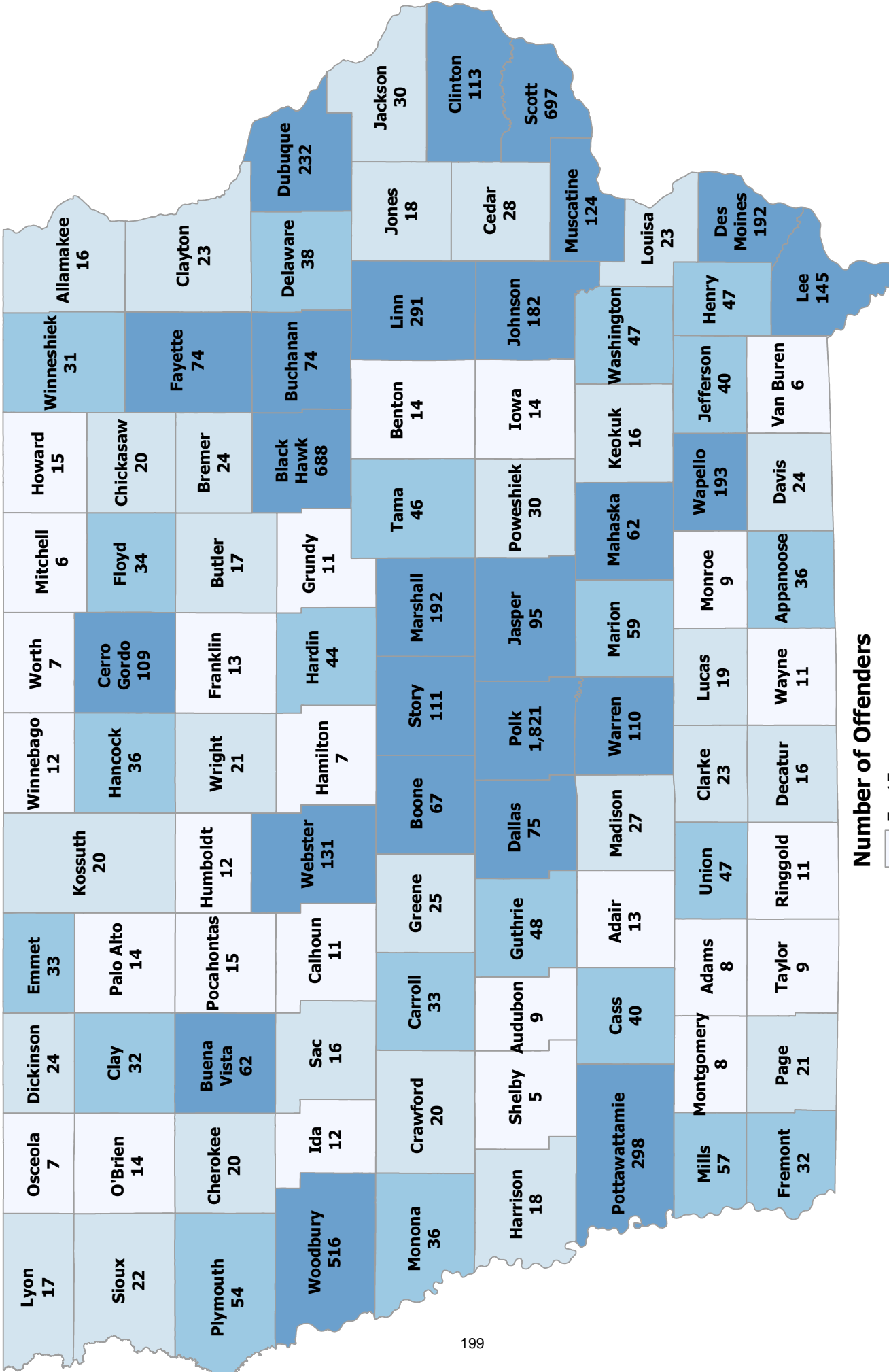


## FY 2021 911 Service Board Surcharge Fund Ending Balance



Source: 911 Adopted Budgets and Actual Ending Balances as Certified by the County Auditor, Department of Management  
U.S. Census Bureau, 2020 Decennial Census

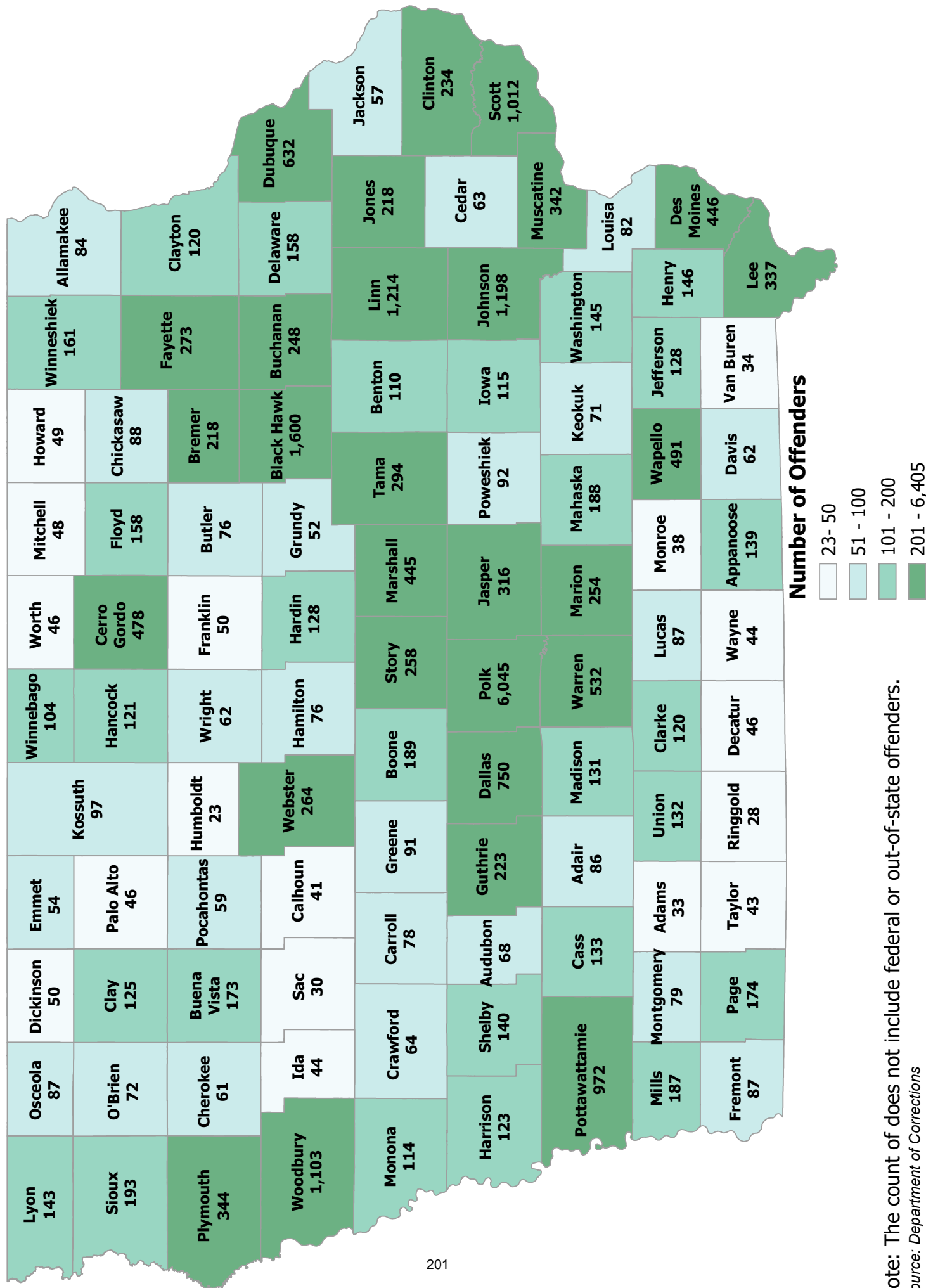
## County of Most Serious Charge - Prison Inmates



Source: Department of Corrections

***THIS PAGE INTENTIONALLY LEFT BLANK***

**County of Most Serious Charge - CBC Offenders  
As of June 30, 2022**



**Note:** The count of does not include federal or out-of-state offenders.

Source: Department of Corrections

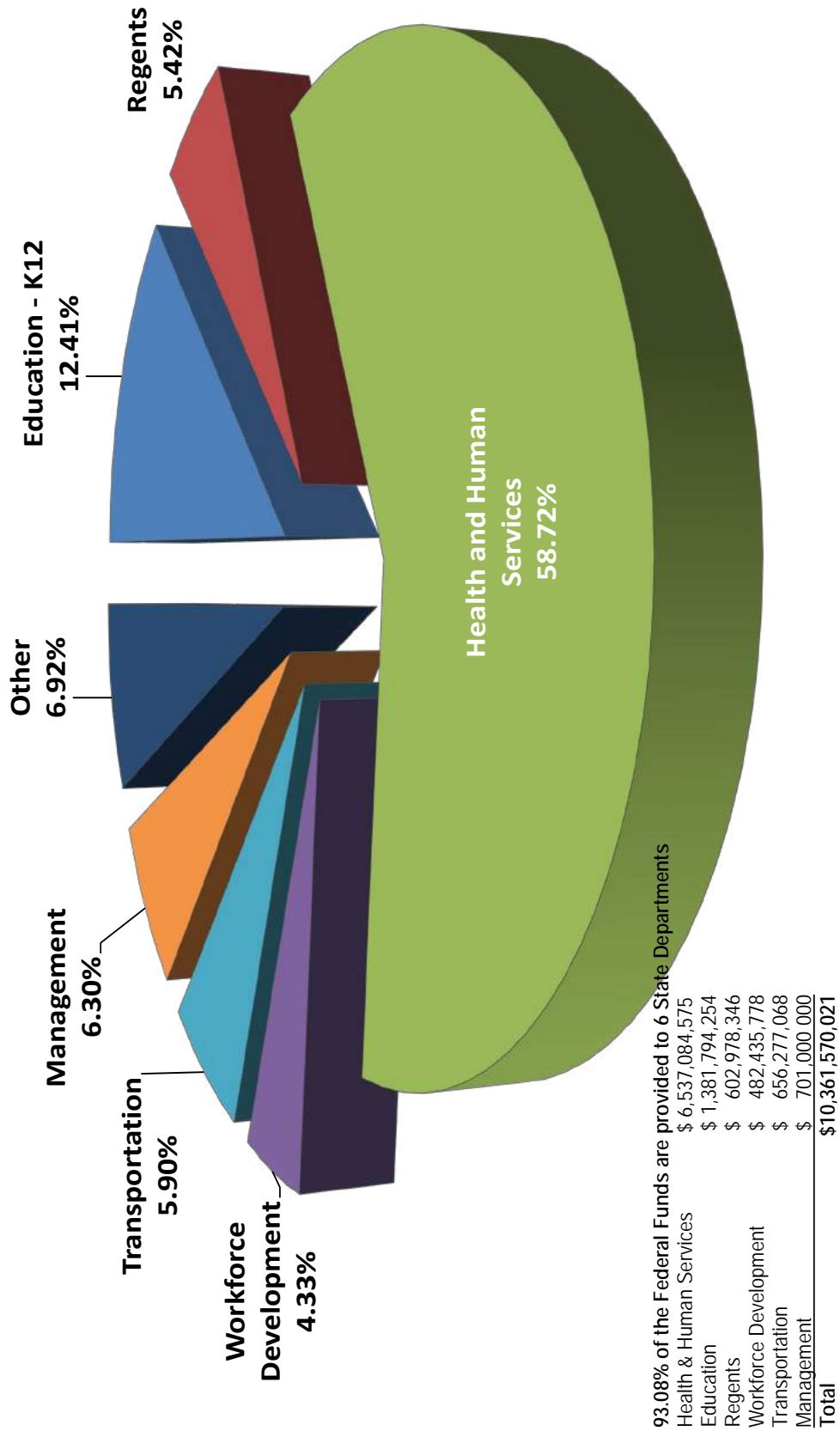


## Federal Funds Report

| <b><u>Department</u></b>             | <b><u>FY22 Actual</u></b> | <b><u>FY23 Estimate</u></b> | <b><u>FY24 Estimate</u></b> |
|--------------------------------------|---------------------------|-----------------------------|-----------------------------|
| General Fund Use                     | \$ 6,475,129              | \$ -                        | \$ -                        |
| Administration                       | \$ -                      | \$ -                        | \$ -                        |
| Aging                                | \$ 20,161,620             | \$ 18,564,323               | \$ 18,564,323               |
| Agriculture and Land Stewardship     | \$ 10,479,532             | \$ 13,669,944               | \$ 13,081,480               |
| Attorney General/DOJ                 | \$ 23,277,819             | \$ 22,529,388               | \$ 23,038,271               |
| Blind                                | \$ 6,505,625              | \$ 7,798,334                | \$ 8,061,114                |
| Chief Information Officer, Office of | \$ -                      | \$ -                        |                             |
| Commerce                             | \$ 751,229                | \$ 2,239,900                | \$ 2,239,900                |
| Insurance Division                   | \$ -                      | \$ -                        |                             |
| Utilities Division                   | \$ -                      | \$ -                        |                             |
| Corrections                          | \$ 598,454                | \$ 893,091                  | \$ 893,091                  |
| Cultural Affairs                     | \$ 4,175,035              | \$ 2,904,498                | \$ 2,776,878                |
| Education                            | \$ 1,183,572,899          | \$ 1,381,794,254            | \$ 1,359,701,178            |
| Homeland Security                    | \$ 178,533,346            | \$ 213,557,553              | \$ 213,708,835              |
| Human Rights                         | \$ 122,917,986            | \$ 86,446,951               | \$ 86,446,951               |
| Human Services                       | \$ 6,455,555,604          | \$ 6,027,381,736            | \$ 5,668,402,516            |
| Human Services Capitals              | \$ -                      | \$ -                        |                             |
| Inspections and Appeals              | \$ 11,686,690             | \$ 12,818,625               | \$ 12,818,625               |
| Iowa Civil Rights Commission         | \$ 965,172                | \$ 1,296,808                | \$ 1,280,426                |
| Iowa College Student Aid Comm        | \$ 3,485,279              | \$ 296,749                  | \$ 296,749                  |
| Iowa Communications Network          | \$ 188,539                | \$ 5,250                    | \$ 5,250                    |
| Iowa Economic Development Auth       | \$ 62,996,786             | \$ 119,961,201              | \$ 84,558,767               |
| Iowa Finance Authority               | \$ 151,322,673            | \$ 134,675,000              | \$ 225,650,000              |
| Iowa Workforce Development           | \$ 475,815,608            | \$ 482,435,778              | \$ 482,535,278              |
| Judicial Branch                      | \$ 1,501,957              | \$ 1,705,109                | \$ 1,705,109                |
| Management                           | \$ 852,186,487            | \$ 701,000,000              | \$ 1,000,000                |
| Natural Resources                    | \$ 45,484,599             | \$ 43,523,182               | \$ 49,364,696               |
| Natural Resources Capitals           | \$ 1,229,344              | \$ 101,000                  | \$ 101,000                  |
| Office of Drug Control Policy        | \$ 1,390,424              | \$ 8,464,100                | \$ 8,319,486                |
| Public Defense                       | \$ 45,717,270             | \$ 40,596,851               | \$ 40,596,851               |
| Public Health                        | \$ 230,353,466            | \$ 509,702,839              | \$ 508,186,639              |
| Public Safety                        | \$ 11,830,135             | \$ 12,503,756               | \$ 12,037,315               |
| Regents                              | \$ 715,635,244            | \$ 602,978,346              | \$ 602,978,346              |
| Secretary of State                   | \$ 1,000,000              | \$ 1,000,000                | \$ 1,000,000                |
| Transportation                       | \$ 697,173,403            | \$ 656,277,068              | \$ 656,277,064              |
| Treasurer of State                   | \$ 489,389                | \$ 670,000                  | \$ 670,000                  |
| Veterans Affairs                     | \$ 23,373,724             | \$ 21,188,000               | \$ 24,805,858               |
| Veterans Affairs Capitals            | \$ -                      | \$ 3,189,391                | \$ -                        |
|                                      | <b>\$ 11,346,830,467</b>  | <b>\$ 11,132,169,025</b>    | <b>\$ 10,111,101,996</b>    |

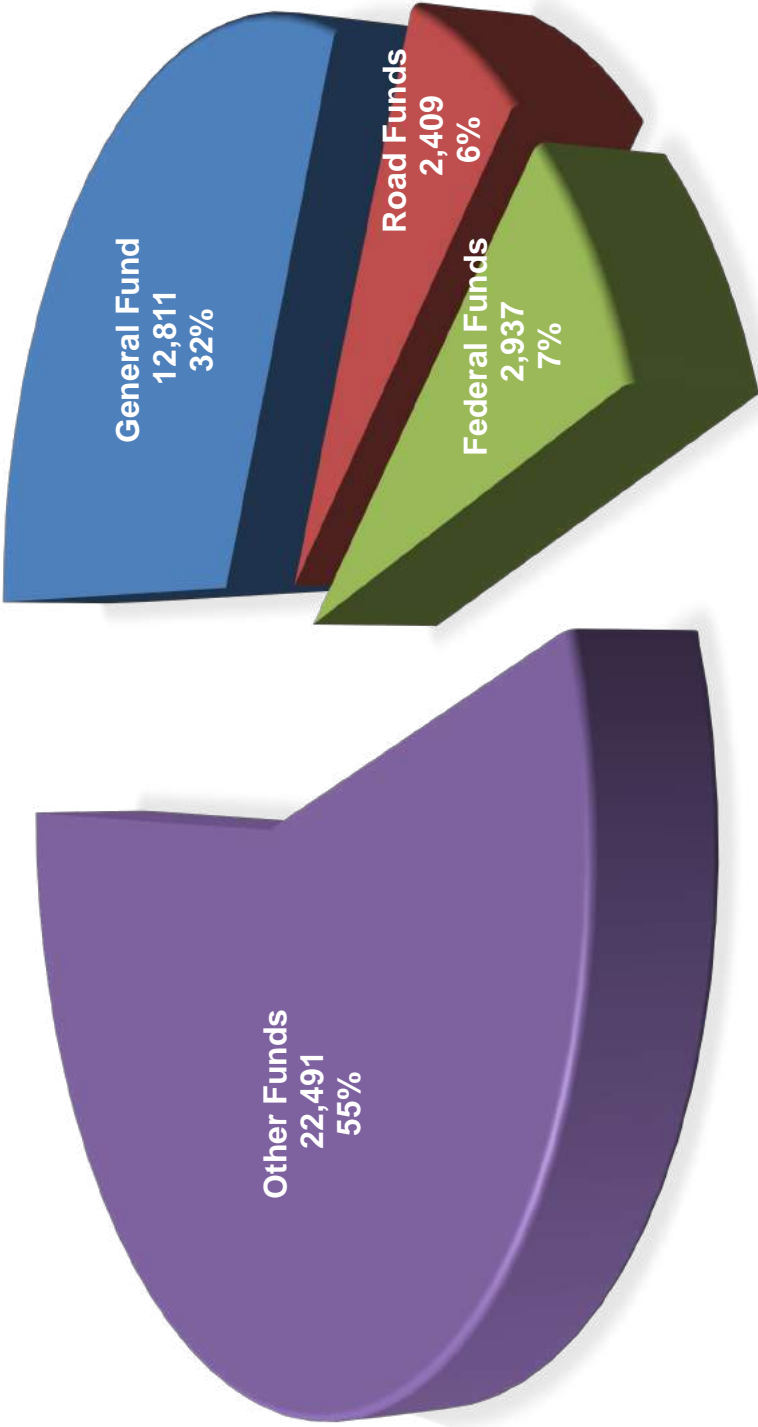
Source: Iowa Department of Management and Iowa Finance Authority

# Federal Funds Percentage by Department Fiscal Year 2024 Estimate



Source: Iowa Department of Management

# NUMBER AND PERCENT OF FULL-TIME STATE EMPLOYEES WITH ANNUAL COSTS BY FUNDING SOURCE AS OF JUNE 30, 2022

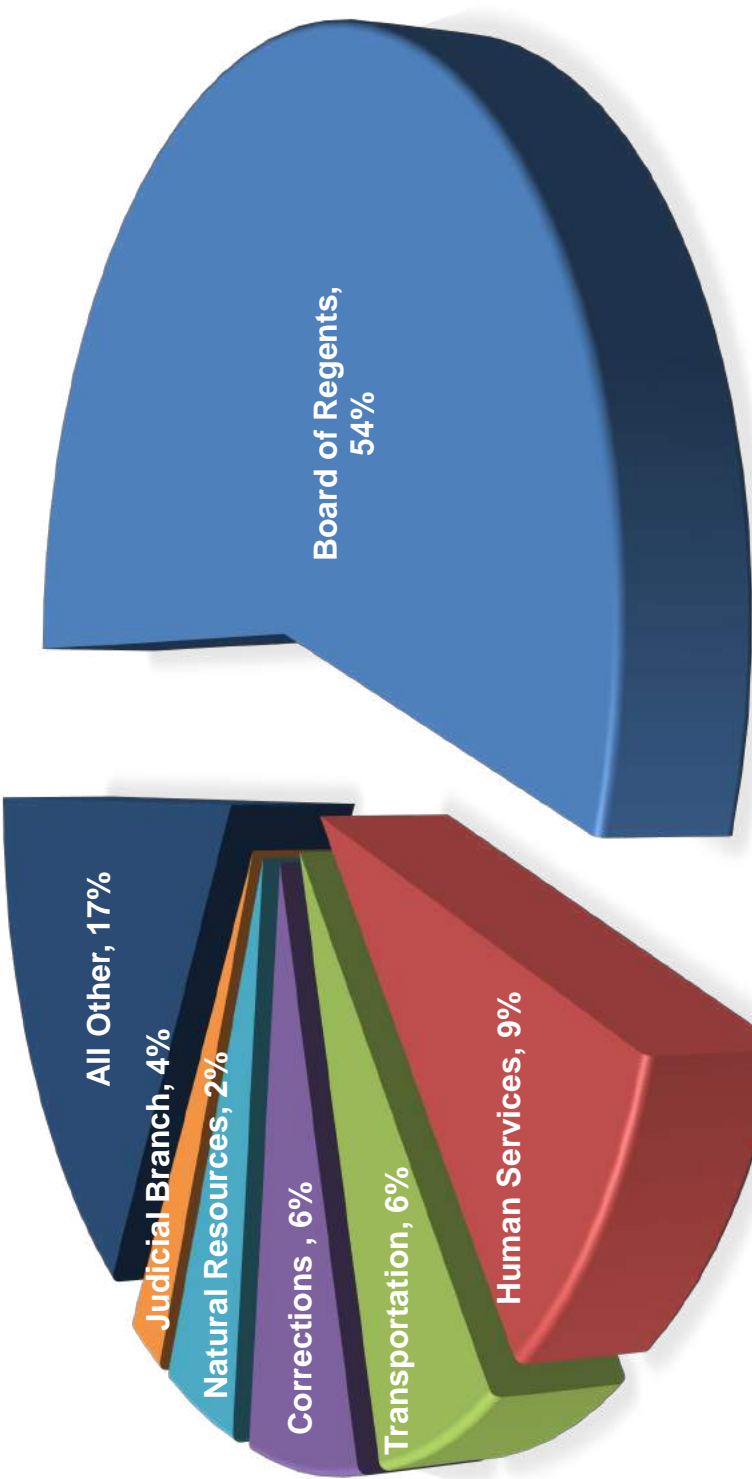


Note: Employee count does not include Community Based Corrections, part-time, temporary, seasonal, or student employees. Board of Regents full-time employee count includes faculty & institutional, professional & scientific, and general service employees.

| Annual Costs                                             |                         |
|----------------------------------------------------------|-------------------------|
| <i>(includes FY 2022 gross wages from all employees)</i> |                         |
| General Fund                                             | \$ 1,122,751,582        |
| Road Funds                                               | 175,642,091             |
| Federal Funds                                            | 212,368,833             |
| Other Funds                                              | 2,503,069,159           |
| <b>Total</b>                                             | <b>\$ 4,013,831,665</b> |

**Total number of full-time state employees including Regents 40,648**

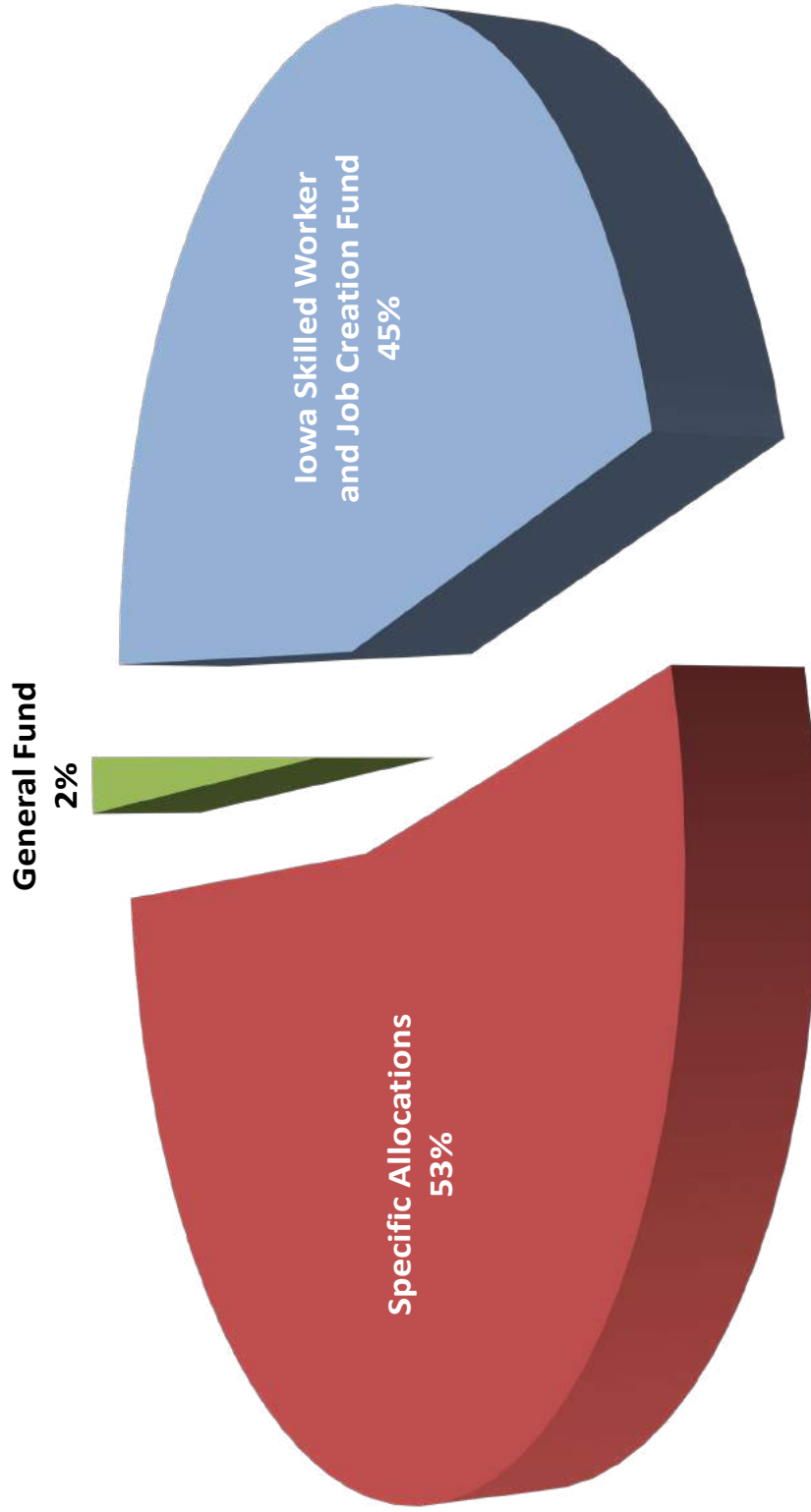
# PERCENTAGE AND NUMBER OF FULL-TIME STATE EMPLOYEES BY DEPARTMENT AS OF JUNE 30, 2022 (ALL FUNDS)



| Number of Full-Time Employees |               |
|-------------------------------|---------------|
| Board of Regents              | 22,434        |
| Human Services                | 3,849         |
| Transportation                | 2,483         |
| Corrections                   | 2,434         |
| Judicial Branch               | 1,714         |
| Natural Resources             | 833           |
| Other                         | 6,901         |
| <b>Total</b>                  | <b>40,648</b> |

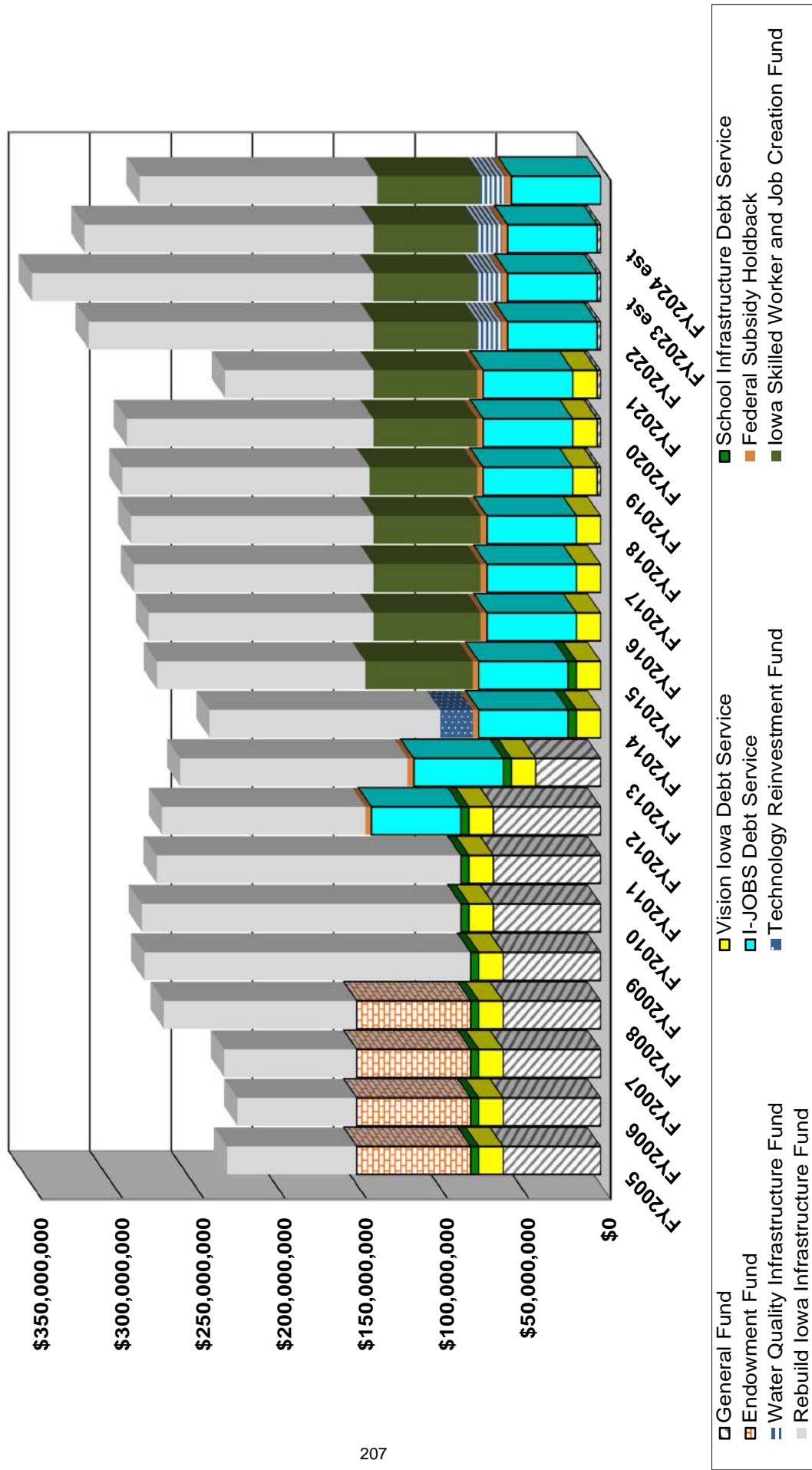
Note: Employee count does not include Community Based Corrections, part-time, temporary, seasonal, or student employees. Board of Regents full-time employee count includes faculty & institutional, professional & scientific, and general service employees.

## Gaming Revenue Off the Top Distributions Fiscal Year 2022



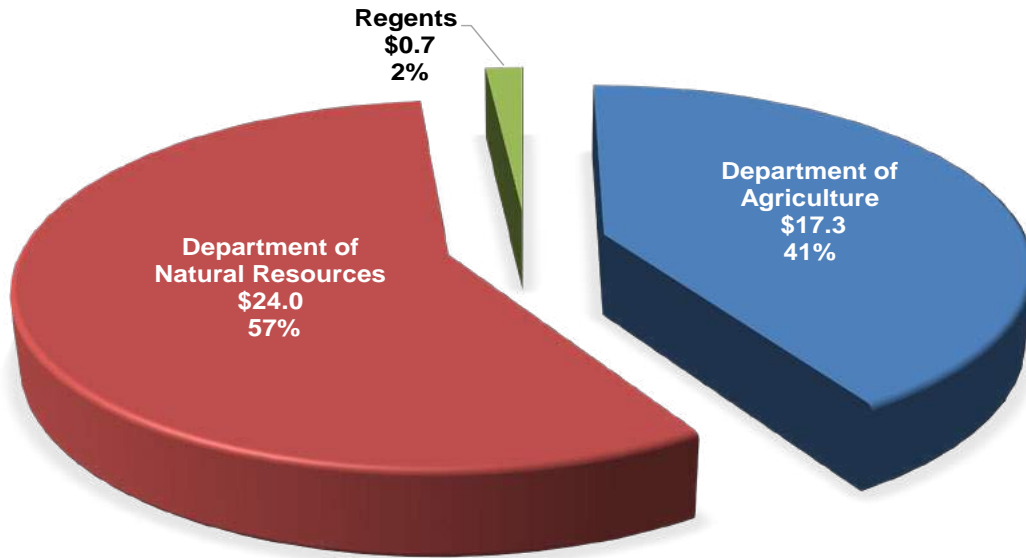
Source: Iowa Department of Management

# Allocation of Gaming Revenues



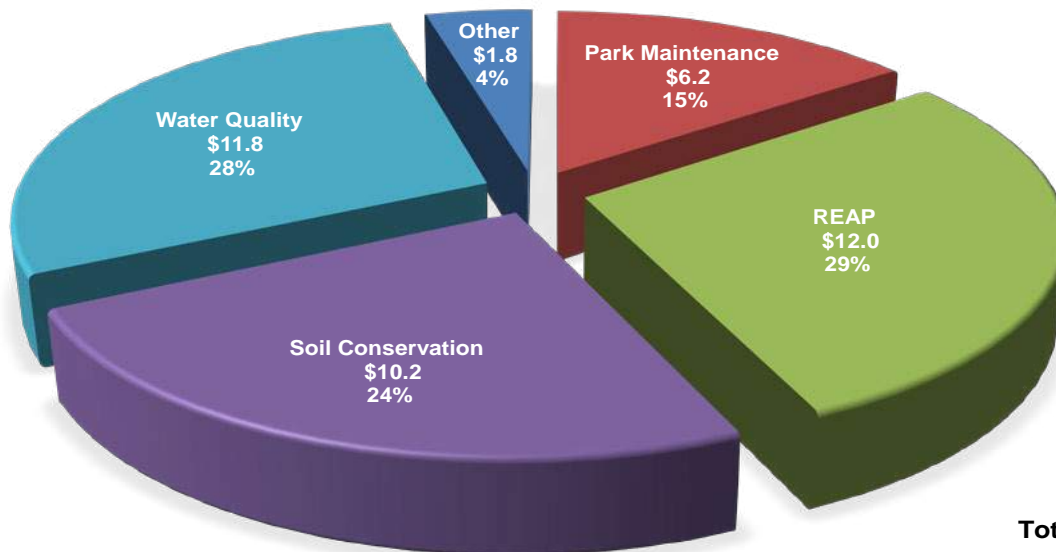
Source: Iowa Department of Management

ENVIRONMENT FIRST FUND (FY 2023)  
DISTRIBUTION BY STATE DEPARTMENT (IN MILLIONS)



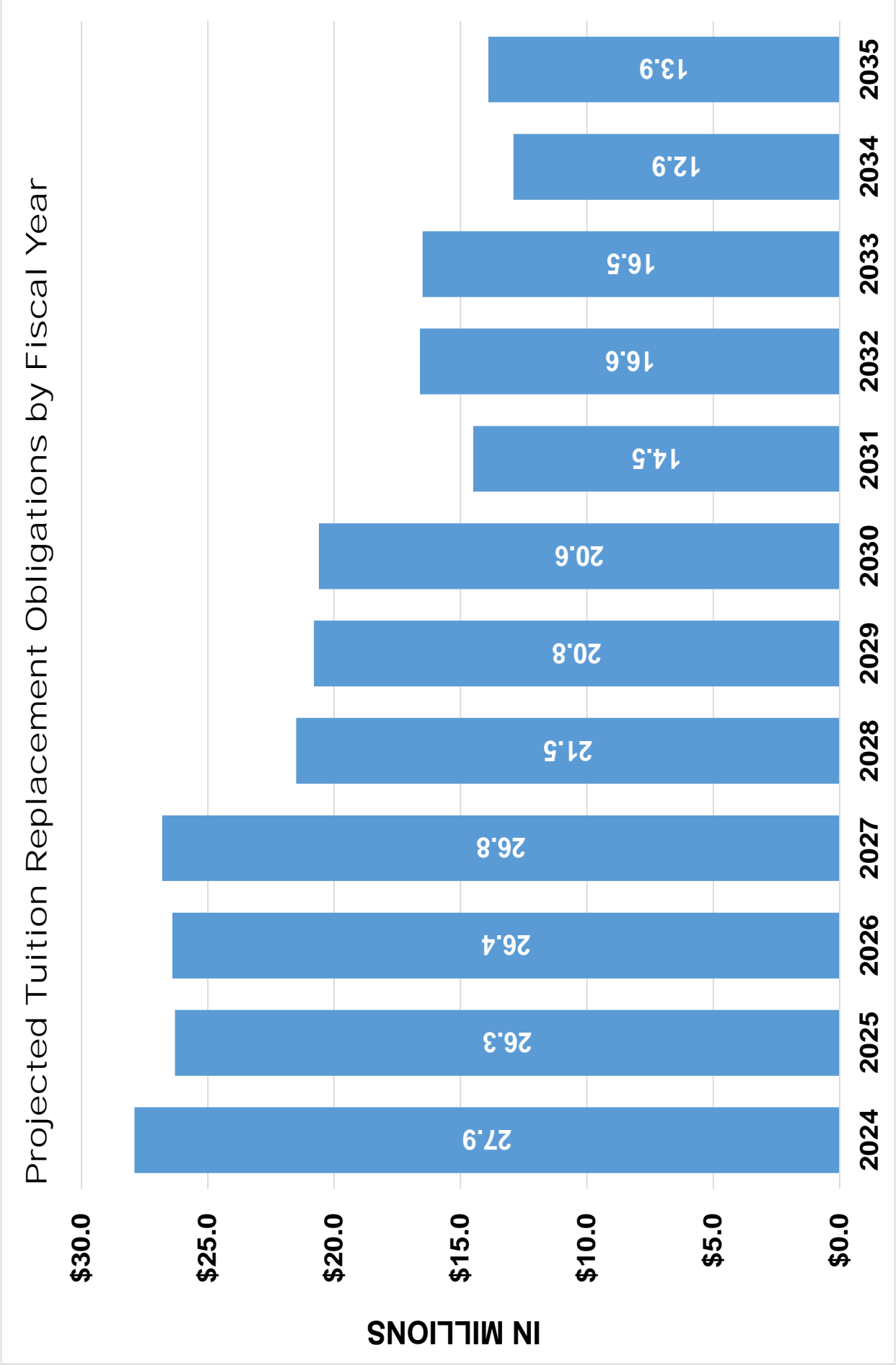
**Total: \$42M**

ENVIRONMENT FIRST FUND (FY 2023)  
DISTRIBUTION BY FUNCTION (IN MILLIONS)



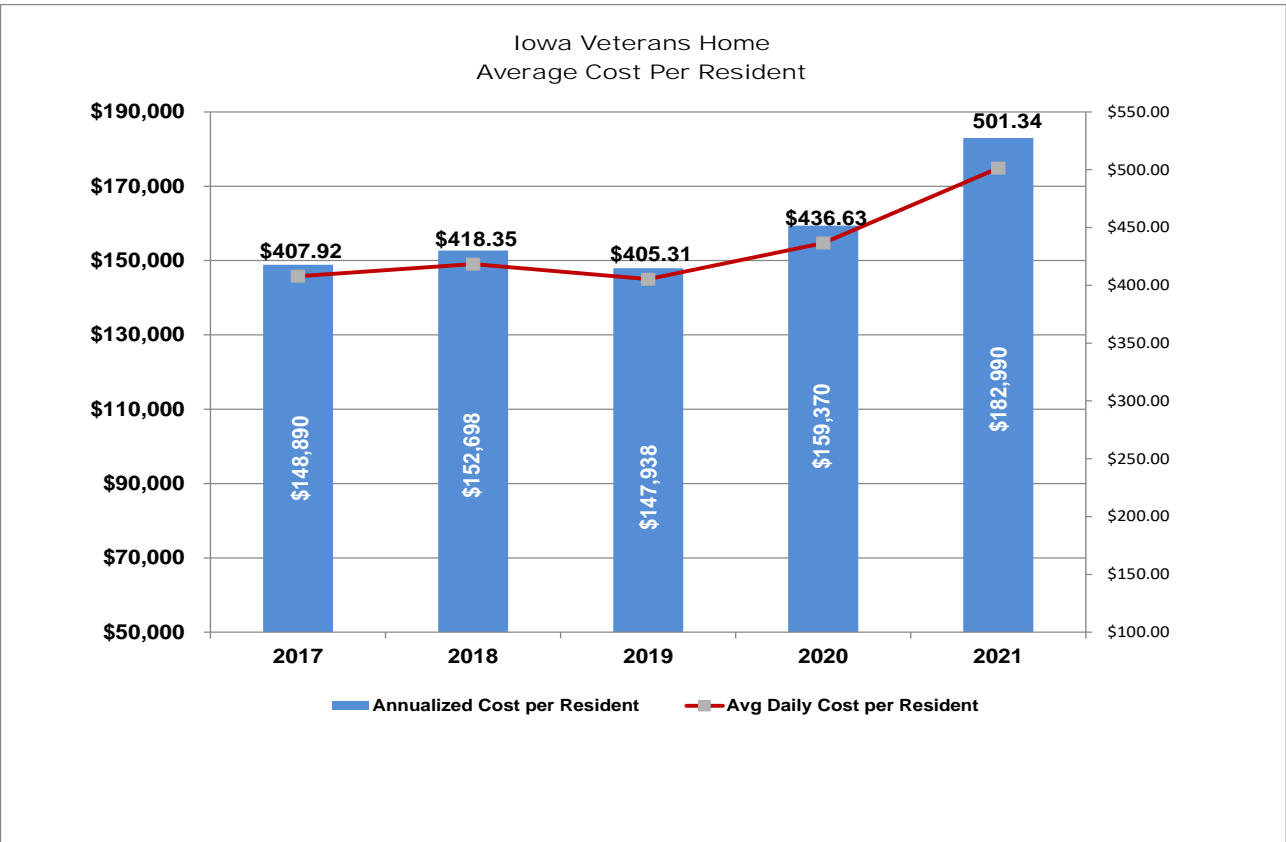
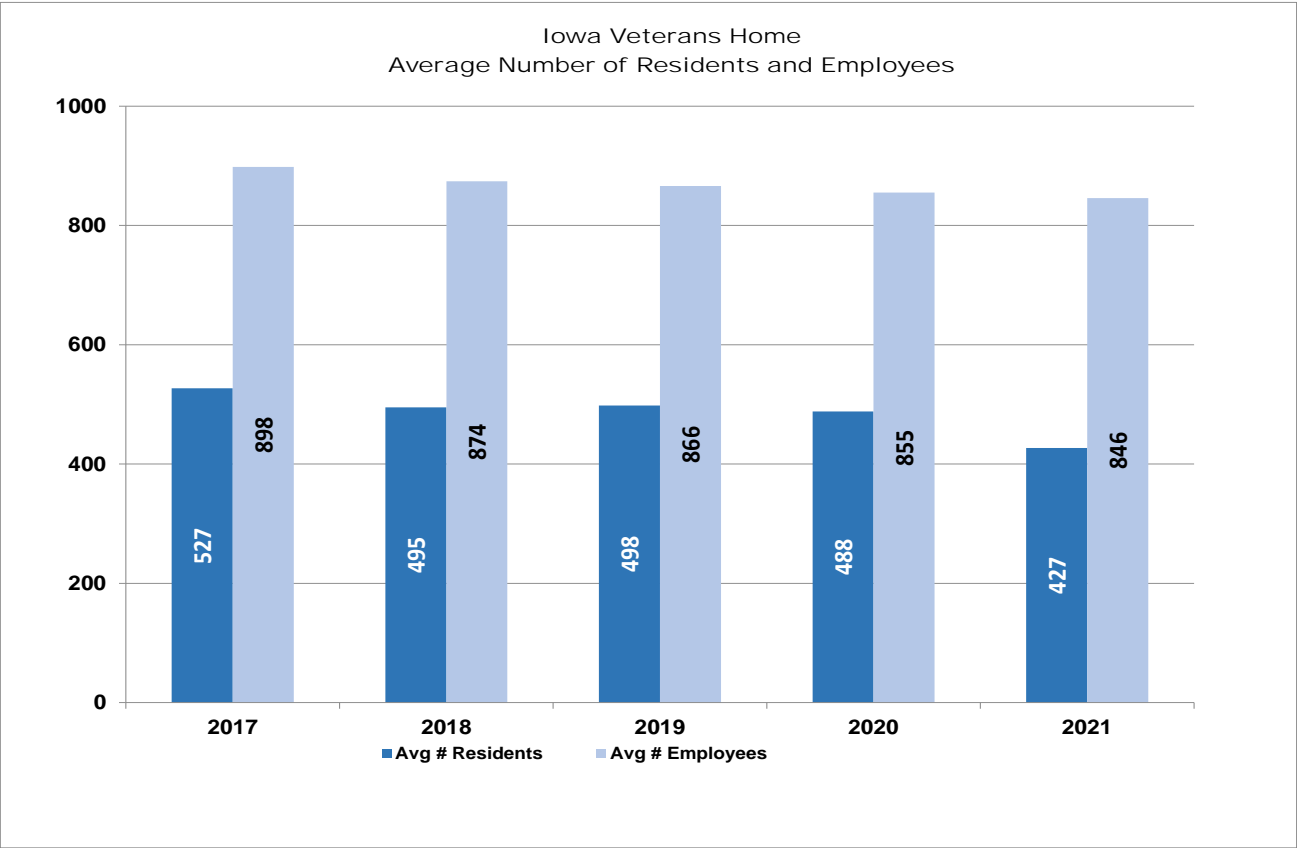
**Total: \$42M**

Source: Iowa Department of Management



Source: Iowa Board of Regents





Source: Iowa Department of Management

## American Rescue Plan

The table below summarizes American Rescue Plan – Coronavirus State and Local Fiscal Recovery Funds (SLFRF) funding announcements through December 31, 2022. The State of Iowa received funds in two tranches, with 50% provided in July 2021 and the balance delivered in July 2022. The State of Iowa received a total of \$1,480,862,558. The SLFRF program, a part of the American Rescue Plan, delivers \$350 billion to state, local, and Tribal governments across the country to support their response to and recovery from the COVID-19 public health emergency. Funds may be used to: (1) Replace lost public sector revenue; (2) Respond to the far-reaching public health and negative economic impacts of the pandemic; (3) Provide premium pay for essential workers; and (4) Invest in water, sewer, and broadband infrastructure. SLFRF funds are required to be obligated by December 31, 2024 and spent by December 31, 2026.

|                                                                       |               |
|-----------------------------------------------------------------------|---------------|
| <b>UI Trust Fund</b>                                                  |               |
| Unemployment Insurance Trust Fund                                     | \$237,470,586 |
| <b>Broadband</b>                                                      |               |
| NOFA 7                                                                | \$199,509,074 |
| Broadband Community Engagement                                        | \$1,320,000   |
| <b>Housing</b>                                                        |               |
| Low Income Housing Tax Credit - Supporting Affordable Housing Program | \$45,000,000  |
| Iowa HOME Grant Program                                               | \$20,000,000  |
| Downtown Housing Grant Program                                        | \$20,000,000  |
| Homes for Iowa                                                        | \$10,000,000  |
| Home Repair Block Grant Pilot Program                                 | \$4,000,000   |
| Minority Homebuyer Down Payment Assistance Pilot Program              | \$1,000,000   |
| <b>Tourism</b>                                                        |               |
| Iowa Promotional Campaign Fall 2021                                   | \$3,899,982   |
| Iowa Promotional Campaign Spring 2022                                 | \$4,700,000   |
| Tourism Marketing Projects                                            | \$1,399,000   |
| <b>Water Infrastructure</b>                                           |               |
| Economically Significant Projects                                     | \$38,000,000  |
| Watershed Protection Projects                                         | \$33,000,000  |
| Industrial Water Reuse Projects                                       | \$15,000,000  |
| Wastewater Infrastructure for Unsewered Communities                   | \$15,000,000  |
| <b>Workforce</b>                                                      |               |
| Reemployment Case Management System                                   | \$10,728,663  |
| IowaWorks.gov Marketing                                               | \$601,023     |
| Manufacturing 4.0 - Small Manufacturers                               | \$5,000,000   |
| Manufacturing 4.0 - Mid-Size Manufacturers                            | \$25,000,000  |
| Summer Youth Internship Projects                                      | \$2,040,000   |
| Iowa Public Sector Premium Pay                                        | \$7,613,000   |
| Iowa Private Sector Premium Pay                                       | \$732,020     |
| Teacher and Paraeducator Registered Apprenticeship Pilot Program      | \$46,556,646  |
| Iowa Health Careers Registered Apprenticeship Program                 | \$3,443,362   |

|                                                                    |               |
|--------------------------------------------------------------------|---------------|
| Workforce Realignment Consultant                                   | \$42,500      |
| IowaWORKS Mobile Workforce Services Center                         | \$800,000     |
| Home Base Iowa IowaWorks Portal                                    | \$258,000     |
| Labor Market Information                                           | \$733,754     |
| GEAR UP Iowa Future Ready                                          | \$5,670,750   |
| DPS Recruitment Program                                            | \$1,500,000   |
| Last Dollar Scholarship                                            | \$3,500,000   |
| Iowa National Guard Service Scholarship Supplemental               | \$600,000     |
| Mississippi Valley Local Workforce Development Board               | \$256,000     |
| UNI@IACC                                                           | \$4,166,400   |
| Iowa Language Learners Job Training                                | \$5,100,000   |
| Entry-Level Driver Training                                        | \$6,120,000   |
| Expanding Iowa's Work Based Learning Professional Profiling System | \$1,697,500   |
| <b>Infrastructure</b>                                              |               |
| Child Care Challenge                                               | \$6,780,447   |
| Iowa Commercial Aviation Infrastructure Fund                       | \$100,000,000 |
| Destination Iowa                                                   | \$100,000,000 |
| Child Care Business Incentive Grant Program                        | \$26,512,118  |
| Nonprofit Innovation Fund                                          | \$40,804,743  |
| UI Biosciences Infrastructure                                      | \$8,200,000   |
| <b>Public Health/Health Care</b>                                   |               |
| School Safety                                                      | \$98,651,000  |
| Office of Public Guardian                                          | \$502,200     |
| PPE and DME Storage and Distribution                               | \$3,071,793   |
| <b>State Government</b>                                            |               |
| Capitol Complex Network Upgrade                                    | \$3,412,600   |
| Endpoint Detection and Response Platform                           | \$7,650,000   |
| Security Operations Center                                         | \$6,185,036   |
| Data Center Migration                                              | \$19,722,563  |
| Inventory and Asset Management                                     | \$1,000,000   |
| Unsupported Operating System and Software Replacement              | \$2,850,000   |
| Digital Transformation                                             | \$5,843,569   |
| State of Iowa Brand Development                                    | \$305,000     |
| Identity and Access Management                                     | \$3,500,000   |
| Rules Management Program                                           | \$670,968     |
| Alignment Consultant                                               | \$1,050,000   |
| Iowa State Fair Security Improvements                              | \$1,500,000   |
| HVAC Replacement - Joint Forces Headquarters Data Center           | \$2,659,400   |
| Demolition & Asbestos Remediation-Iowa Juvenile Home               | \$621,663     |
| Iowa PBS Broadcast Antenna Replacement/NextGen TV Ready-KRIN       | \$1,200,000   |
| <b>Other</b>                                                       |               |
| Administrative Expenses                                            | \$4,110,255   |

## Iowa Coronavirus Relief Fund Expenditures

Iowa Coronavirus Relief Fund (ICRF) received federal funds through the Coronavirus Aid, Relief, and Economic Security (CARES) Act on April 20, 2020. This table reports cumulative expenditures through December 31, 2022.

| Project Name                                | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Funds Expended    |
|---------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| Arts & Cultural Marketing                   | Iowa Arts & Culture Marketing Grants support arts and cultural organizations in their efforts to remarket their reopening or to publicize the resumption of activities and steps taken to ensure a safe experience re-engaging in creative and cultural experiences                                                                                                                                                                                            | \$ 998,460.55     |
| Broadband Grants                            | To address the increased need for internet connectivity due to the COVID-19 pandemic. Communication Service Providers who install broadband infrastructure or facilitate broadband service in Iowa are eligible to receive funds.                                                                                                                                                                                                                              | \$ 46,111,796.97  |
| Business Relief Programs                    | To provide financial assistance to eligible businesses, non-profit organizations, and utilities that have been impacted by the COVID-19 pandemic.                                                                                                                                                                                                                                                                                                              | \$ 166,846,717.66 |
| Court Technology                            | To provide technology upgrades for courtrooms and other areas of courthouses, as well as COVID related technology, equipment for staff and clients, and PSAs regarding "Serving Safely" as a juror.                                                                                                                                                                                                                                                            | \$ 6,345,910.00   |
| COVID Administration & Oversight            | To support administrative, oversight, and auditing expenses associated with COVID response and recovery.                                                                                                                                                                                                                                                                                                                                                       | \$ 525,118.71     |
| COVID Response Efforts                      | Project supports expenses associated with public utility services and other governmental and non-profit response efforts during the COVID-19 pandemic.                                                                                                                                                                                                                                                                                                         | \$ 3,431,633.76   |
| COVID Technology & Office Support           | To support ongoing technology needs for Iowa response to the pandemic and economic recovery, and make technology and other purchases that allow for working remotely, conducting virtual meetings, and move to a contactless and physically distanced environment.                                                                                                                                                                                             | \$ 22,837,573.47  |
| DHS COVID Mitigation                        | To assist the Iowa Department of Human Services deliver services and mitigate disruptions caused by COVID-19.                                                                                                                                                                                                                                                                                                                                                  | \$ 11,359,028.65  |
| Double Up Bucks                             | To provide emergency relief for Iowans who are facing food insecurity due to COVID-19 related unemployment and income losses.                                                                                                                                                                                                                                                                                                                                  | \$ 3,394,000.00   |
| Earn and Learn Grants                       | To fund projects that support the creation and expansion of short-term training programs and support services resulting in industry-recognized credentials.                                                                                                                                                                                                                                                                                                    | \$ 5,794,763.87   |
| Eviction and Foreclosure Prevention Program | To provide short-term relief to income-eligible renters and homeowners who have been economically impacted by COVID-19 and may be facing housing hardships and are at risk of eviction or foreclosure                                                                                                                                                                                                                                                          | \$ 37,310,592.18  |
| Feeding Iowans Initiative                   | To help Iowa food pantries and food banks meet increasing demands due to the COVID-19 pandemic by increasing refrigeration capacity to offer more perishable, locally-grown foods, increasing the supply of meat available, and funding bulk purchase or repackaging of food products and supplies.                                                                                                                                                            | \$ 16,608,545.94  |
| Future Ready Iowa Employer Innovation       | The Future Ready Iowa Employer Innovation provides grants to carry out creative solutions that address local workforce issues. It encourages employers, community leaders, and others to lead efforts for developing regional workforce talent pools. Employers can promote credit and non-credit education and training opportunities in high-demand jobs. The fund can be used in innovative ways to help Iowans achieve their training and education goals. | \$ 4,183,826.29   |
| Future Ready Iowa Last-Dollar Scholarship   | To assist covering remaining gap between federal and state grants/scholarships and tuition and qualified fees for new high school graduates or adult learners participating in eligible programs based on job demand.                                                                                                                                                                                                                                          | \$ 5,100,000.00   |
| Improving Enterprise Applications           | To create a single centralized login and citizen identity for state government services available online, including unemployment, food assistance, and public health services to improve responsiveness during public health emergencies.                                                                                                                                                                                                                      | \$ 6,694,665.00   |
| Iowa Arts and Cultural Recovery Program     | To provide short-term relief to arts venues, cultural organizations and creative workers who have lost significant business or income due to the pandemic                                                                                                                                                                                                                                                                                                      | \$ 7,000,000.00   |
| Iowa Beginning Farmer Debt Relief           | COVID-19 has negatively and disproportionately impacted a large number of beginning farmers in Iowa, creating the potential for longer-term generational damage to Iowa agriculture. This program will provide eligible beginning farmers with a long-term debt service payment of up to \$10,000, to be paid directly to their lender.                                                                                                                        | \$ 14,228,853.22  |
| Iowa Child Care                             | To provide space and supervision for children so parents could go to work.                                                                                                                                                                                                                                                                                                                                                                                     | \$ 7,850,856.67   |
| Iowa County Fair Relief Program             | To provide short-term relief to eligible county and district fairs for the purpose of continuing or resuming operations in the context of the public health emergency.                                                                                                                                                                                                                                                                                         | \$ 6,975,000.00   |
| Iowa COVID-19 Hospital Transfer Line        | To support a platform designed to coordinate care of patients by recommending the nearest hospital to admit each patient based on bed availability, the patient's level of care needs and current location; and help ensure hospitals do not become overloaded with COVID-19 transfers.                                                                                                                                                                        | \$ 615,153.89     |
| Iowa COVID-19 Pandemic Response             | To provide medical and emergency management support in response to the COVID-19 public health emergency.                                                                                                                                                                                                                                                                                                                                                       | \$ 7,078,903.96   |
| Iowa Hospital COVID-19 Relief Program       | To provide direct relief to Iowa's hospitals to support their staffing needs due to COVID-19.                                                                                                                                                                                                                                                                                                                                                                  | \$ 42,416,202.57  |
| Iowa Livestock Producer Relief              | To provide grants of up to \$10,000 to eligible producers of pork, beef, chicken, turkeys, dairy, fish or sheep to serve as working capital to stabilize livestock producers.                                                                                                                                                                                                                                                                                  | \$ 62,526,634.45  |

Source: Iowa Department of Management

| Project Name                                           | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Funds Expended             |
|--------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|
| Legislative Technology Upgrades                        | To facilitate telework and provide ease of access to the Iowa Legislature while following recommended health protocols.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | \$ 1,014,566.87            |
| Livestock Disposal Assistance                          | To help producers cover disposal costs of livestock that could not be harvested due to unprecedented market disruptions caused by COVID-19                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | \$ 4,811,499.61            |
| Local Government Relief                                | To reimburse cities and counties for expenditures incurred due to the public health emergency with respect to COVID-19, or provide required match for local governments seeking reimbursement for expenses through the U.S. Department of Homeland Security, Federal Emergency Management Agency's public assistance program. Eligible expenses include such items as personal protective equipment, sanitizing products, necessary medical supplies and equipment, and temporary emergency staffing and overtime costs for staff that is substantially dedicated to the mitigation or response to the COVID-19 public health emergency. | \$ 119,210,395.00          |
| Long-Term Care Services                                | To be distributed to Medicaid providers of home and community based services (HCBS) and habilitation services under the HCBS waiver programs to cover increased costs associated with the pandemic for providing long-term care services and supports to people in their home or community rather than an institutional setting.                                                                                                                                                                                                                                                                                                         | \$ 35,386,870.94           |
| Long-Term Nursing Facilities Infection Control Surveys | To provide the technological infrastructure to make infection control surveys conducted in long-term nursing facilities available for citizen and facility access.                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | \$ 875,233.00              |
| Meals for Vulnerable Older Adults                      | To provide emergency relief funding to the Iowa Area Agencies on Aging for vital nutrition services to the food insecure, homebound, and socially isolated which saw a 256% increase in the number of home delivered meals served due to the pandemic.                                                                                                                                                                                                                                                                                                                                                                                   | \$ 264,448.95              |
| Mental Health Services                                 | To address increased need and costs associated with mental health services due to the stressors and isolation associated with the pandemic.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | \$ 48,384,313.42           |
| Movie Theater Relief Program                           | To provide short-term relief to eligible movie theatres for the purpose of continuing or resuming operations in the context of the public health emergency.                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | \$ 5,285,080.00            |
| Nano Vaccine Development                               | To support the development of a next-generation COVID-19 vaccine through a partnership between Iowa State University and the University of Iowa.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | \$ 2,150,000.00            |
| Registered Apprenticeship Incentive Grant Program      | The purpose of the grant program is to fund projects that support the creation and expansion of short-term training programs and support services resulting in industry-recognized credentials. The projects must serve Iowans whose jobs have been affected by the pandemic.                                                                                                                                                                                                                                                                                                                                                            | \$ 6,088,765.96            |
| Renewable Fuel Retail Recovery Program                 | To help gas stations, truck stops and other fuel retailers recover from lost demand caused by COVID-19. Iowa fuel retailers that dispense, or have plans to dispense, ethanol blends of E15 or higher or biodiesel blends of B11 or higher, and biodiesel terminal facilities are eligible to apply for the relief funds.                                                                                                                                                                                                                                                                                                                | \$ 6,782,647.03            |
| State Biofuel Grant Program                            | Biofuels producers were excluded from receiving aid under other parts of the CARES Act; this program will provide relief to those Iowa ethanol and biodiesel producers based on gallons produced.                                                                                                                                                                                                                                                                                                                                                                                                                                        | \$ 12,122,348.00           |
| State Government COVID Staffing                        | To support payroll expenses for whose services were diverted to a substantially different use as a result of COVID-19, and assist employees who used Emergency Paid Sick Leave due to the COVID-19 pandemic.                                                                                                                                                                                                                                                                                                                                                                                                                             | \$ 26,578,322.72           |
| Unemployment Insurance Benefits                        | To ensure eligible Iowans continue to receive unemployment insurance benefits and minimize the pandemic's impact on employers so they can focus on growing and reinvesting in Iowa.                                                                                                                                                                                                                                                                                                                                                                                                                                                      | \$ 491,040,595.00          |
| Volunteer Assistance Recovery Program                  | Funding supports the ramp up of volunteer efforts in response to the COVID-19 pandemic.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | \$ 150,711.29              |
| World Food Prize                                       | Project provides economic relief to the World Food Prize Foundation whose normal operations have been interrupted due to the pandemic and ongoing public health emergency.                                                                                                                                                                                                                                                                                                                                                                                                                                                               | \$ 500,000.00              |
| <b>Total</b>                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>\$ 1,246,880,035.60</b> |

Source: Iowa Department of Management

