

# Condition of the State

January 14, 2020

Vision for Iowa  
State Budget | FY 2021

Governor Kim Reynolds  
Lt. Governor Adam Gregg



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# Contents

## **PROGRAM INITIATIVES**

- 21** | Building Tomorrow's Economy Today
- 23** | Preparing a Future Ready Iowa
- 26** | Supporting Strong & Healthy Families
- 28** | Empowering Rural Iowa
- 29** | Changing Lives Through Second Chances

## **ECONOMIC REVIEW**

- 31** | National Economic Conditions
- 33** | Iowa Economic Conditions

## **STATE FINANCIAL POLICIES**

- 37** | Budgeting Policies
- 41** | General Fund Revenues
- 44** | Capital Budgeting
- 46** | Bond Summary

## **FINANCIAL SUMMARIES**

- 57** | Charts

## **EDUCATION**

- 139** | Graphs & Support Documents

## **HUMAN SERVICES**

- 149** | Graphs & Support Documents

## **CORRECTIONS**

- 167** | Graphs & Support Documents

## **OTHER**

- 175** | Graphs & Support Documents

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*"As we head into this legislative session, let's not focus solely on the next 12 months. This is a time to chart the path for the next ten years. To stand together to enact a comprehensive agenda that:*

- *invests in Iowa,*
- *returns money to taxpayers,*
- *preserves our land and water,*
- *strengthens our schools,*
- *looks after the health and well-being of all Iowans,*
- *and gives every Iowan the opportunity to succeed."*

**Excerpt from Governor Reynolds' 2020 Condition of the State Address to the Iowa General Assembly.**

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## ***Opportunity Lives Here***

*Mr. President, Mr. Speaker, Lieutenant Governor, legislative leaders, Senators and Representatives, justices and judges, elected officials, distinguished guests, family, friends, and my fellow Iowans.*

*Each time I enter this spectacular building, I am reminded of the generations of Iowans who have come before us. And each time I walk into this historic chamber, I am humbled by the responsibility of following in the footsteps of some amazing leaders and outstanding public servants.*

*We lost a number of those leaders last year.*

*Most notable for us today is Chief Justice Mark Cady, whose absence is felt right there in the front row. He loved his state. And he loved the law. To his family and colleagues in the Iowa Judicial Branch, our entire state shares your loss.*

*We also bid farewell to former Lt. Governor Joann Zimmerman, the first woman elected Lt. Governor of this great State. She brought the heart of a nurse and the passion of a mother to a distinguished career in public service.*

*And with shared sadness we mourn the loss of Congressman Berkley Bedell, and former Iowa Supreme Court justices Daryl Hecht, and Bruce Snell, as well as the longest-serving Chief Justice in state history, Art McGivern.*

*We honor those leaders--and so many more--who committed their lives to making tomorrow a little better than today.*

*So often public service comes with sacrifice. A sacrifice that our men and women in uniform make each day. Our military, police, and first responders risk their lives to protect ours, and so today--and every day-- we should thank those who serve and honor those we've lost.*

*In 2019 we saw the resilience of Iowans tested once again as historic floods ravaged both sides of our state and parts in between. Entire communities were wiped out as the waters rose and didn't seem to recede. But that devastation was met with purpose and resolve to rebuild and recover.*



*To those whose lives have been impacted, your state stands with you as we work to return life to normal and get your homes, businesses, and communities back on track. To do that, the budget I'm submitting today includes an additional \$20 million for flood relief.*

*This is the third time I've stood before you to report on the Condition of the State. As always, it's a time to reflect on what we've done over the last year and to lay out a vision for the year to come.*

*But this year marks the beginning of a new decade, so it seems appropriate that we take stock in what we've accomplished the last 10 years. And more important, to talk about what we want for the next 10--and beyond.*

*When this body met in January 2010, our unemployment rate was 7.3 percent. Just months earlier, our state faced a near billion-dollar deficit. School funding was drastically cut and Iowans were worried about their future.*

*A decade later, the condition of our state is truly strong. Because of the vision and tenacity of Iowans, our unemployment rate has gone from a near-record high to a record low. Instead of cutting school budgets, we're cutting taxes. Our cash reserves are full, wages are going up, and Iowans once again believe we're headed in the right direction.*

*Because we have such a great story to tell, this year we launched the "This is Iowa" campaign. The goal is to show the country what we have to offer. To show that Iowa is the best place to live, work, and raise a family.*

*As part of this new initiative, we created a candid-camera style video where an actor, playing a real-estate agent, shows Iowa house listings to New Yorkers. When the couples hear how big the homes are, how short the commute is, and what they can buy the properties for, they're baffled. "That's not possible," is their general reaction.*

*When the actor tells them that these homes are in Iowa, not New York, they're shocked and amazed. That's not how they envisioned Iowa. That's not what they've been told.*

*We made that video to dispel some of the misconceptions and to showcase what we have. But I think the video serves another purpose: It reminds us what we have.*

*Because it can be easy to forget--forget what it means to grow up in a safe neighborhood with a good school and a nice backyard. To spend more time with our families than we do in traffic. And to watch the sun set in our big skies and the stars shine over our beautiful fields.*

*That's what Iowa has to offer--and so much more. Those New Yorkers saw what I see: That opportunity lives here.*

*But we cannot take it for granted. If we do, if we become complacent, then the condition of the state will not be strong when this body gathers 10 years from now.*

*That's why this year, 2020, we need to plan for 2030. For 2040. We need to seize the opportunities that exist so that years from now, the next generation of Iowans will inherit an Iowa whose greatness comes as no surprise to anyone, including New Yorkers.*

*That kind of planning takes work. It doesn't happen all at once, and no single policy will do. But that kind of planning also takes a bold vision. A vision that preserves our heritage while seizing our opportunities.*

*My request to this General Assembly is that you join me in taking the first bold step. Right now. This session.*

*In the coming weeks, I will introduce the Invest in Iowa Act, a bill that will:*

- *significantly cut income taxes,*
- *create a sustainable funding source for our mental health system,*
- *reduce the burden of property taxpayers, and*
- *fund the Natural Resources and Outdoor Recreation Trust.*

*These changes will make our vision a reality. It's an investment in our future. And it's an investment in those who are our future.*

*Ten years ago, Iowans voted to establish the Natural Resources and Outdoor Recreation Trust. Funding that trust is no small investment, but I believe it's one we need to make. We were given this beautiful land to work but also to keep. And preserving what we've been given must be a responsibility of all Iowans.*

*In 2010, the legislature established a formula for distributing the Trust Fund. I voted for that formula, as did every one of my colleagues. But the challenges we face today and will face tomorrow are different than what we understood them to be 10 years ago, so it's time to amend the formula.*

*Specifically, we need to increase the amount of money that will be allocated for water quality and conservation. Under my bill, almost 58% of the Trust Fund, an estimated \$100 million, will go toward water-quality efforts every year, representing an almost 31% increase in current funding.*

*We will also commit \$52 million for other conservation and outdoor recreation efforts, representing an increase of 9.3% of current funding.*

*These investments will not only aid our conservation efforts, they will improve our quality of life and help us retain and recruit a new generation of Iowans.*

*I have no interest in raising taxes, so any increase in revenue from a sales tax must be more than offset by additional tax cuts. That starts with continuing to reduce our uncompetitive income-tax rates. Two years ago, thanks to many of you in this room, we passed the largest income-tax cut in Iowa history. I said then, and I've said ever since: that wasn't a one-and-done.*

*I intend to make good on that promise, which is why I'm proposing to cut income tax by an additional 10 percent for almost every Iowan, with lower-income Iowans receiving as much as a 25 percent cut.*

*Let me put that into perspective. Just one year ago, our top tax bracket was at almost 9 percent, one of the worst in the country. Now, with this new round of tax cuts, our top rate will be down to 5.5 percent by 2023--significant progress that will make Iowa competitive with our peers.*

*Mental health is becoming one of the biggest challenges of our time. Two years ago, we reformed our adult mental health system, and last year we created Iowa's first children's mental health system--important steps to putting Iowans on a path to wellness.*

*We must now provide predictable funding. To date, property taxpayers have supplied most of that support, through their county to the local mental-health regions. I'm proposing, through the Invest in Iowa Act, that we reduce property tax levies and provide the needed funding through the State general fund.*



*No parent, family member, or friend should be told that treatment isn't available for their loved one. By establishing a dedicated and stable fund for mental health, we will give hope to so many who are suffering in silence. It's a promise we've made, and it's a promise I intend to keep.*

*The Invest in Iowa Act, will bring meaningful change to Iowans in the very first year. But most important, it looks to the future. A future that will benefit our children and theirs.*

*If we take this bold step, right now, then whoever is standing at this podium in 10, 20, or 30 years--Republican or Democrat--can proudly say what I can say today: The condition of our State is strong.*

*When I look to the next decade, I'm reminded of what Will Rogers once said, "the farmer has to be an optimist, or he wouldn't still be a farmer." From weather at home to markets overseas, to bureaucratic decisions made in Washington DC, so much of our farmers' success hinges on factors seemingly out of their control.*

*But that doesn't mean we simply sit back and hope someone else fights for our interests. It's up to us to shape the challenges of uncertainty into opportunities for growth. I will always be a relentless advocate for our farmers, producers, and our way of life.*

*Which is why today I'm calling for an additional \$2 million for the Renewable Fuels Infrastructure Program, as well as modernizing and expanding the E-15 Plus Promotion Tax Credit. This will support the sale of E-15 year round and drive domestic demand for our homegrown renewable fuels.*

*As we begin 2020, I'm focused on the overall wellness of all Iowans, in every part of the State, in all stages of life.*

*And when I say all stages of life, I mean to include the unborn. We must protect life by making clear, through an amendment, that our constitution does not grant a right to an abortion. It's time, and unfortunately it's necessary.*

*We must also do more to promote and support maternal health. Fewer doctors and fewer hospitals are delivering babies and providing care for mothers, especially outside our urban areas.*

*That's why I'm taking steps to increase the number of doctors who are willing and able to provide OB services in all four corners of our state.*

*First, I am proposing a fellowship for new family-practice physicians who want to train and specialize in OB care. Each year, four new residents will complete the fellowship program and head back to their local communities, taking with them connections to OB specialists and an expertise to better treat mothers and their babies.*

*Second, we're launching a tele-mentoring system where OBs at our best institutions can consult with physicians across the State. With this program, a doctor in Corydon can talk with a specialist in Iowa City about treatment for a mother with a high-risk pregnancy.*

*Using technology to bring cutting edge health care into every community is no longer a dream. Telehealth is reality today but we've only just begun to scratch the surface. This year, my budget includes additional funding to expand the use of these services to underserved Iowans.*

*I've also directed the Department of Human Services to remove barriers that are restricting schools from partnering with telehealth providers, especially for behavioral health. What used to be a 70-mile drive in the middle of the school day can now be a walk down the hall. That means more children will receive the care they need, with less disruption to their education.*

*These advances are not possible without high-speed broadband. After unanimous support from this legislature, last year the Empower Rural Iowa Act provided \$5 million that is now helping to fund 17 broadband projects in rural Iowa.*

*Broadband is not a luxury; it's critical infrastructure. From the farmer checking crop conditions to the Main Street business participating in the 24/7 marketplace, connectivity should be the expectation no matter where you live.*

*Let's make that expectation a reality. Today, I'm requesting that we appropriate an additional \$15 million and adjust our state match so we can continue to leverage private and federal funding to build out broadband to every part of Iowa, making us the most connected state in the nation.*

*Broadband also supports our world-class education system. And if there's something Iowans have always understood, it's that there is no greater pathway to opportunity than a quality education.*

*We have strong local control, rooted in communities and parents who care deeply about educating their children. We have the highest high-school graduation rate in the country and more highschoolers taking college courses than any other state.*

*We've made remarkable progress in recent years on putting a new focus on STEM--and opening doors in elementary, middle, and high schools for students to explore fields that will best equip them to be the innovators who build tomorrow's economy.*

*Computer science has quickly moved from a narrow elective to a basic skill that every student needs.*

*That's something the people at Osage Community Schools understand and have embraced with a passion.*

*In addition to requiring computer science for students to graduate, they have dramatically increased learning opportunities for K-12 students to explore coding and design apps or find their passion in the world of technology. And, through an innovative partnership with NewBoCo in Cedar Rapids, Osage is training teachers to better integrate computer science in subjects like math, English and art.*

*I want to recognize Osage and NewBoCo for their vision and congratulate the students for their success. You are a model for our state and the nation. Please stand.*

*What Osage is doing is amazing, and we need more of it.*

*Currently, almost two-thirds of school districts teach computer science in middle and high school. And about half teach it in elementary school. We need that to be 100 percent--which is why I'm calling on the Legislature to take computer science statewide and ensure every student, at every level, has access to this new basic skill.*



*One of the best ways for students to learn is through hands-on experience, which is why we're making Iowa a leader in work-based learning. In the last year alone, we've expanded high-school registered apprenticeships and launched the work-based learning clearinghouse, and this year will be adding \$1 million for work-based learning coordinators to be covered by operational sharing agreements.*

*Momentum for this initiative is building across the state. Council Bluffs is a great example. The school district, Iowa Western Community College, and several local businesses have partnered to create TradeWorks Academy, where high-school students work with professionals to experience what it's like to have a career as a plumber, electrician, or mechanic.*

*It's a win-win for the students and the community. The students learn real skills that lead to life-long careers. And local businesses get the workforce they so desperately need.*

*Emma Myers, a junior, is using TradeWorks to learn about welding. That's what her dad has been doing for 40 years, and she wants to follow in his footsteps. By the time she graduates high school, she will have a welding certificate that can immediately lead to a job right there in Council Bluffs.*

*I want to recognize Emma and a number of folks here today from TradeWorks. Thank you for your leadership.*

*In 2019, we made historic investments in K-12 education, with over \$90 million in new money, including an increase in per-pupil funding and transportation equity.*

*The budget I'm presenting to you today makes another historic investment, with over \$103 million in new funding so that Iowa schools can maintain the best teachers and classrooms in the world.*

*When it comes to workforce opportunities, Iowa is in a strong position. We have thousands of open jobs in rewarding careers. That's why we launched Future Ready Iowa.*

*Three years after starting the initiative, and just one year after this body overwhelmingly voted to approve funding, Iowans who are looking for a way up are finding that opportunity.*

*Over 6,000 Iowans are already receiving the Last Dollar Scholarship, almost 80 percent of which are adult learners. That's 6,000 Iowans who are on their way to a rewarding career.*

*Take Sarah Keehn, a 35-year-old mother of six from Hampton who was laid off when her employer closed its doors. Because of the Last Dollar Scholarship, she is now at NIACC pursuing a medical-assistant degree, and soon she will help fill the shortage of workers in the healthcare industry.*

*Zach Behrensmeyer from New Liberty is another great example. He assumed college was something he couldn't afford, but the Last Dollar Scholarship has enabled and encouraged him to pursue a degree in computer software development at Kirkwood. When Zach graduates this spring he'll leave school with a highly marketable degree in a field where the average starting salary is \$55,000.*

*Sarah and Zach, please stand to be recognized.*

*Through the Employer Innovation Fund, Future Ready Iowa is also working to spur innovation among employers and communities in addressing their workforce needs.*

*In Muscatine, the local community foundation has partnered with Eastern Iowa Community College to create an intensive six-week program for low-income parents who have children in school. They're working to become welders or certified-nursing assistants and, if they stay on track through the program, a job will be waiting for them at the end.*

*On the other side of the state, Peterbilt of Sioux City and Midwest Diesel Tech Academy developed a new training program to meet the steadily increasing demand for diesel mechanics in the area.*

*In Oskaloosa, the school district recognized transportation as a major barrier for students to attend career academies at Indian Hills Community College, so they developed a transportation program to make it happen.*

*With all three of these and more, the State of Iowa, through the Employer Innovation Fund, was a partner.*

*In less than a year, we have helped thousands of Iowans upskill for the new economy. Future Ready Iowa is working, which is why I'm proposing that we*

*expand the Last Dollar Scholarship and the Employer Innovation Fund by \$2.8 million each, bringing the total investment to over \$20 million.*

*Future Ready Iowa will infuse Iowa's workforce with thousands of skilled employees, providing much needed support to our growing businesses.*

*Childcare is the next workforce issue we need to tackle. It's another barrier for families looking for a way up.*

*For some, it's about affordability; for others, access is the issue; and for thousands of Iowans, it's both.*

*This year we need to act.*

*First, let's make childcare more affordable by expanding Early Childhood tax credits. Currently, they are available to families making \$45,000 or less; I'm recommending that be doubled to \$90,000.*

*Second, we must begin to address the child-care cliff so that we are not punishing parents as they continue on a path to self-sufficiency. To do this, we should implement a tiered co-pay system that doesn't punish those who work hard enough to earn a raise.*

*Finally, we need to enlist Iowans to find common-sense solutions that increase access to childcare.*

*Consider Lee Container. It's a manufacturing facility in Centerville that employs 200 people. Since opening its doors in 2008, they have expanded but were struggling to find workers. Lack of childcare was part of the problem, so Lee Container partnered with a local provider to turn a vacant elementary school into a daycare center.*

*That's exactly the kind of innovation we need, which is why I'm opening the Employer Innovation Fund to employers and community organizations who have ideas to expand and create childcare options in their communities.*

*I want to recognize Robert, the CEO of Lee Container and Michelle from Curious Kids who are here with us to today. Thank you for inspiring this great idea.*



*I've made it a priority of this administration to focus on prisoner re-entry and rehabilitation, because our prisons shouldn't be **one** stop in a circle that leads back to prison. Those in our correctional facilities are serving time for a reason, but when they leave, we want them to succeed. Because here's the thing: If they re-offend, they land back in prison, at a cost to taxpayers of \$32,000 per year.*

*But it's more than that. When someone has lost their way, we're called to seek them out--to leave the 99 to find the one. I believe in that calling, which is why I formed the Governor's FOCUS Committee on Criminal Justice Reform.*

*This committee, which is chaired by the Lt. Gov., includes law enforcement, corrections officials, the NAACP, and a wide range of stakeholders. Last month, they provided several recommendations, and we are already in the process of implementing many of them.*

*And last year, I signed legislation that protects employers who are willing to give returning citizens a second chance. To build on that, we hosted roundtables at our correctional facilities in Mitchellville and Rockwell City where more than 80 employers stepped inside our prison walls--and maybe a little outside their comfort zone--to learn about how they can meet their workforce needs and give an Iowan a second chance at a productive and rewarding life.*

*Finally, I am renewing my support to amend our Constitution so that it no longer bars felons from voting after they've served their sentence.*

*To see why that matters, talk to William Burt from Waterloo. He spent much of his life in and out of prison, but is now a business owner who is working to change Iowa law to allow mobile barber shops--which I think is a good idea.*

*I recently called William to tell him that I was restoring his voting rights. Hearing those words brought tears to his eyes. You can't imagine the gratitude and dignity that Iowans like William feel when they're told they can once again exercise what Ronald Reagan called "the crown jewel of American liberties."*

*William, please rise so that we can recognize your efforts to be an active and productive citizen of this great State.*

*I am grateful to the House for starting this process last year by approving the constitutional amendment with a strong bipartisan vote of 95 to two. I also appreciate the productive conversations we are having with Senators, and I look forward to continuing to work with you to pass the amendment and craft an implementing statute that lets us avoid the confusion and lawsuits that have plagued other states' restoration efforts.*

*Together, we can help put returning citizens on a path to redemption. We can help them become productive members of society, reduce recidivism, and make our communities a safer place.*

*Opportunity lives here because of the ingenuity of our people. If Iowa is going to thrive in the next decade, we must make sure that government isn't stifling that ingenuity.*

*I'm concerned we are.*

*One quarter of Iowa's workforce requires some kind of professional license. If that sounds like a lot, that's because it is. It's the second highest in the nation, which puts our state and its people at a competitive disadvantage.*

*A recent study shows that our licensing system cost Iowa 48,000 jobs and \$290 million.*

*Our licensing requirements are also the worst for low-income people, meaning that those who need opportunity the most have the hardest time getting a license.*

*We should never dismiss the importance of protecting the health and safety of the people, but it's been far too long since we've modernized our licensing structure. That's what I'm asking you to do today.*

*First, we need to adopt universal licensing recognition. Those who go through a rigorous application process in another state, and meet certain conditions in our state, should be able to have that license recognized here. Let's encourage these skilled workers to move to Iowa.*

*Second, we should waive license fees for low-income individuals. That doesn't mean we lower any standards. It just ensures that we don't deny someone a professional license simply because of their inability to pay.*

*Third, we currently have no uniform standard for considering criminal convictions in licensure. As a result, qualified and skilled Iowans are being denied the chance to obtain a license because of mistakes unrelated to the profession they now want to enter. This is another barrier to ex-offenders reentering the workforce and we need to change it.*

*Lastly, we need better oversight of the entire professional-licensing process. I'm calling for the creation of a commission that will, every four years, review every professional license requirement and the boards that oversee them.*

*Licensing reform is a topic that has bipartisan support, but that doesn't mean it will be easy. There will always be entrenched interests who benefit from overly burdensome regulations. But we can't let those interests stand in the way of opportunity. These reforms are long overdue, and this is the year we will begin to fix a broken system.*

*As we head into this legislative session, let's not focus solely on the next 12 months. This is a time to chart the path for the next ten years. To stand together to enact a comprehensive agenda that:*

- *invests in Iowa,*
- *returns money to taxpayers*
- *preserves our land and water,*
- *strengthens our schools,*
- *looks after the health and well-being of all Iowans,*
- *and gives every Iowan the opportunity to succeed.*

*So as we move into the next decade, let's put Iowans first. Let's be bold and visionary.*

*Let's seize this opportunity and make the next decade Iowa's best.*

*It's time to show the world that Opportunity Lives Here.*

*Thank you, God bless you, and God bless the great state of Iowa.*

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# Building Tomorrow's Economy Today

Maintaining Iowa's vibrant economy and fiscal health ensures our ability to invest in things that matter most to everyday Iowans — quality education, job creation, health care and maintaining our quality of life.

## 1 Investing in Iowa's Future

In 2018, Governor Reynolds signed into law a historic tax cut for Iowans and a plan to modernize the state's tax structure over time. Building on that momentum, Governor Reynolds proposes to cut income taxes even further to benefit the health of our economy and Iowa families.

Implementing an additional 1-cent sales tax will increase Iowa's revenue by \$540 million, enabling the following:

- Create additional tax relief, improving Iowa's competitive position and allowing Iowa families to keep more of what they earn.
- Fully fund the Natural Resources and Outdoor Recreation Trust Fund, further improving Iowa's water quality and quality of life.
- Fully fund Iowa's Regional Mental Health System, ensuring that every Iowan has the opportunity to be healthy and well.

## 2 Expanding Tax Relief

Governor Reynolds is committed to reducing taxes to ensure that hardworking Iowans are able to keep more of their hard-earned dollars.

- Cut individual income tax by 10 percent on average in 2021.
- Lower the highest tax rate from 8.5 percent to 5.5 percent by 2023.
- Reduce the number of tax brackets from nine to eight in 2021, and further reduce to four brackets in 2023.
- Reduce property taxes by lowering the per capita county mental health levy from \$47.28 to \$12.50, resulting in lowering the maximum statewide mental health levy by \$77.1 million.
- Repeal water excise tax.
- Exempt diapers and feminine hygiene products from sales tax.
- Increase the Early Childhood Development and Child and Dependent Care tax credits by doubling the maximum net income amount for eligibility from \$45,000 to \$90,000.





### 3 Improving Water Quality and Quality of Life

In 2010, Iowans voted to amend the constitution and create the Natural Resources and Outdoor Recreation Trust Fund with the purpose of “protecting and enhancing water quality and natural areas in this state.” To date, the trust has remained unfunded.

- 3/8 of the proposed 1-cent sales tax will provide the necessary, sustainable funding for the trust.
- \$99.5 million will be committed to water quality efforts.
- \$52.3 million will be allocated to conservation and recreation.
- Adjustments to Iowa Code Chapter 461 are proposed to acknowledge the nutrient reduction strategy as the foundation of the state’s water quality efforts, and ensure periodic reviews of the code are conducted to comply with the most current evidence-based practices and policies.



### 4 Supporting a Strong, Sustainable Mental Health System

In 2018, Governor Reynolds signed two bills into law expanding mental health services for Iowans and advancing suicide prevention. In 2019, the Governor successfully established Iowa’s first Children’s Mental Health System with overwhelming support from the Legislature.

Much progress has been made creating the foundations of these systems, but there remains work to be done to support access to quality mental health services for Iowans of all ages.

- Invest \$80+ million in state appropriations toward the mental health system to create more stability for regions and counties.
- State investment will be coupled with a statewide mental health levy cap reduction to reduce property tax burdens.
- State and regional partnership in furthering the mental health system access and quality will be a more efficient and predictable use of taxpayer dollars.

# Preparing a Future Ready Iowa

Iowa's greatest opportunity for economic growth is to build a workforce that's nimble, highly-skilled and filled with lifelong learners.

Today, we are experiencing a shortage of skilled workers across every region of our state and all types of industries — from manufacturing and skilled trades, to health care and information technology. But through dynamic public-private partnerships, we've implemented innovative solutions that start in our schools and continue in the workplace to ensure that opportunity lives here.

## 1 PreK-12 Education

Building Iowa's workforce starts at school. In today's knowledge economy, it is more important than ever that our schools are preparing students for 21st century careers. We can be proud of our focus on STEM (science, technology, engineering and math) education and work-based learning experiences, and should continue to build on our foundation.

Following a historic investment in preK-12 education last year, the Governor proposes we again increase education funding:

- \$100+ million in NEW preK-12 education funding, including \$5.5 million in new funding for transportation equity.

## 2 Computer Science

Computer science is a modern-day basic skill that every student must have to be successful in the workplace. We must invest in developing computer science educators and increasing learning opportunities for K-12 students to ensure Iowa's workforce of the future will thrive.

The Governor proposes the following:

- Develop and implement a statewide K-12 computer science plan that includes options for classroom and virtual instruction by July 1, 2021.
- Require accredited high schools to offer at least one semester of computer science by July 1, 2021.
- Require accredited elementary and middle schools to provide computer science in at least one grade level each by July 1, 2022.

## 3 Work-Based Learning

Hands-on, real-world projects help students explore career possibilities at an early age and discover what interests them.

To continue Iowa's progress in integrating work-based learning into the overall education experience, the Governor proposes to:

- Grow the virtual Iowa Clearinghouse for Work-Based Learning by creating more school-business partnerships that engage K-12 students in authentic, professional experiences.
- Add work-based learning coordinators to positions covered by operational sharing to expand opportunities for students to connect the classroom to future careers through face-to-face school-business partnerships.
- Continue the Summer Youth Intern Pilot Program to increase opportunities for students at risk of not graduating from high school to learn employability skills.
- Expand summer dual enrollment funding to \$1 million so more high school students can prepare for high-demand careers by earning college credit.







#### 4 Future Ready Iowa

In 2018, Governor Reynolds signed the Future Ready Iowa Act, launching an aggressive workforce policy initiative to ensure that 70 percent of Iowans in the workforce achieve training or education beyond high school by the year 2025. In 2019, Future Ready Iowa made a positive impact on the lives of thousands of Iowans seeking new opportunities.

The Last Dollar Scholarship is providing more than \$13 million to 6,000+ students enrolled in community and private college programs leading to high-demand jobs. Nearly 80 percent of scholarship recipients are adult learners.

Additionally, dozens of Iowa companies, schools and community organizations were awarded \$1.2 million through the new Employer Innovation Fund, a matching grant program to help fund local education and workforce development initiatives. This year, the Governor proposes continuing to build on the success of Future Ready Iowa with additional investment and new initiatives, creating even more pathways to high-demand careers:

##### LAST DOLLAR SCHOLARSHIP PROGRAM

- Increase funding to \$15.8 million to award scholarships to more students.
- Expand eligibility by allowing more flexibility in enrollment requirements.

##### EMPLOYER INNOVATION FUND

- Increase funding to \$4 million to support more community-level education and workforce development initiatives.
- Expand to include the Child Care Challenge Fund to help with the construction, renovation or remodeling of child care facilities.

##### EARLY CAREER IA

- Launch a career pathway for new high school graduates wanting to pursue college while working in their professional field of interest.
- Employers recruit talented, highly-motivated student-employees for hard to fill, high-demand positions so they get an early start on careers while earning college degrees and holding down student loan debt.
- Pilot program to start in 2020.

##### EXPAND REGISTERED APPRENTICESHIP PROGRAMS

- Build on the success of the new 15C Registered Apprenticeship program, which provides start-up funding for small- to mid-sized businesses, by expanding it to include ongoing financial support for training for businesses with 20 or fewer Registered Apprentices in high-demand occupations.

## 5 Child Care

One of the most significant barriers to entering the workforce is the availability and affordability of child care. Twenty-three percent of Iowans live in child care deserts. Over the past five years, Iowa has lost 40 percent of its child care businesses and it's estimated there is a shortfall of more than 350,000 child care slots across the state. The child care crisis is not only affecting families, it's impacting the state's workforce at a time when Iowa is missing out on nearly \$675 million in annual GDP because of a shortage of employees.

The Governor proposes the following initiatives to address this issue and create opportunities for more Iowa families:

- Increase the number of families that qualify for the Early Childhood Development (ECD) and Child and Dependent Care (CDC) tax credits by doubling the maximum net income amount for eligibility from \$45,000 to \$90,000.
- Expand eligibility for child care assistance by implementing a tiered co-pay system for families earning 185 percent up to 225 percent of the federal poverty level. As a family's income increases, so does their child care cost share to the state. This puts families on a path to self-sufficiency and alleviates the child care cliff effect.
- Change the definition for "infant and toddler" to include children age two weeks to three years, and for "preschool" to include children three years to school age. By changing the definitions, child care providers will receive a higher reimbursement rate.
- Create a Child Care Challenge Fund within the Employer Innovation Fund, a matching grant program to help with the construction, renovation or remodeling of child care facilities.



## 6 Professional Licensing Reform

One-fourth of Iowans require a license to practice their chosen profession — the second highest rate in the nation. Strict licensing requirements do not necessarily result in better safety, but do disproportionately impact certain populations, including new Iowa residents, low-income individuals, and those with criminal convictions. These barriers also cost Iowa an estimated 48,000 jobs and \$290 million.

To prevent licenses from restricting employment opportunities, the Governor proposes the following:

- Adopt universal licensing recognition to allow professionals licensed in other states (for at least one year) to practice in Iowa if they are in good standing, pay applicable fees and meet all residency, testing and background check requirements.
- Waive initial licensing fees for first-time applicants from families earning less than 200 percent of the federal poverty level.
- Create a consistent standard so that when licensing entities review applicants with conviction records, they consider whether the circumstances of the crimes are directly related to the licensed profession, and provide a process for an individual with a criminal record to receive a predetermination of eligibility.
- Improve licensure oversight by creating a Review Commission on Licensure Standards that would subject boards and commissions that oversee professional licenses to a review every four years.

# Supporting Strong & Healthy Families

Iowa is not immune from the health care challenges occurring nationally. Rising costs and a shortage of health care providers makes access to services more challenging in some areas of our state, especially rural communities. Health care the way it exists today may not be sustainable in some areas. But with change comes the opportunity to create a more integrated, coordinated system based on the needs of the state and local communities. In addition to the work underway to improve access to mental health, we must take an innovative approach to ensure Iowans get the care they need and deserve.

## 1 Maternal Health

Fifty of Iowa's 99 counties provide obstetric (OB) services, and the number of hospitals with OB doctors on staff has decreased over the last several years. Since 2000, 34 hospitals have closed OB services due to declining population and inability to recruit and retain physicians willing or able to provide OB care.

In order to improve access to maternal care for expectant mothers and their babies across our state, the Governor proposes the following:

- \$400,000 for a Family Medicine OB/GYN Fellowship program that will offer four physician fellows a year of specialized OB/GYN training following the three-year family medicine residency.
- Expand access to telementoring technology to enable specialty conferences between OB/GYNs and family medicine physicians.
- Improve access to preventative care and contraception by passing legislation introduced in 2019 that would allow eligible individuals to receive a self-administered hormonal contraceptive prescription from a pharmacist without proof of a prior prescription from a primary care provider.



## 2 Telehealth

In the last several years, technology has enhanced our lives in many ways, and health care is no exception. As the use of telehealth has increased, it has proven to be a useful tool to get care to people at the right time and in the most convenient place. Telehealth also presents a unique opportunity to expand access to care that is limited in some areas, including mental health services.

As such, the Governor proposes the following:

- \$5 million state appropriation for the further expansion of telehealth providers and sites of service in the Medicaid program.
- Allow schools to be recognized as a site of service so telehealth services can be provided to students during the school day.

## 3 Substance Abuse Treatment

A lack of funding for substance abuse treatment programs and facilities means that a growing number of Iowans are unable to get the help they need to overcome an addiction. Substance abuse providers have not had a Medicaid rate increase in years and, as a result, wait lists continue to grow and programs have closed.

The Governor proposes the following Medicaid rate increases so that Iowans suffering from substance use issues have access to the care they need and deserve:

- \$2.7 million state appropriation increase for residential substance use treatment Medicaid services.
- \$3.3 million state appropriation increase for outpatient substance use treatment Medicaid services.



#### 4 Community-Based Services

The Governor acknowledges the importance of home and community-based care for aging and disabled individuals, and the difference these services make in maintaining health and quality of life.

In an effort to improve funding levels for service providers for the state's Home and Community-Based Services and Habilitation Medicaid programs, the Governor proposes the following:

- An across the board increase in funding equivalent to \$3.3 million in state appropriations.

#### 5 Centers of Excellence Pilot

Health care is changing, and Iowa must adapt. Declining populations in some communities are resulting in lower volumes of patients, and local hospitals and health systems are struggling to sustain all the services they have historically provided. We must identify new ways to provide quality, sustainable care that meets the needs of our communities.

As such, the Governor is proposing a Centers of Excellence pilot project to encourage innovation and collaboration among regional health care providers with the purpose of transforming care delivery for the better:

- \$500,000 state appropriation will be supplemented by community investments for this matching grant program.
- Grants will be awarded to two proposals that demonstrate regional collaboration to assess targeted medical needs of local residents, and establish partnerships between rural hospitals and health systems to leverage resources and develop a business model for long term sustainability.



# Empowering Rural Iowa

Rural Iowa is the heart and soul of who we are as a state and a people. Our unwavering support of Iowa's farm families and continued investment in our small towns will ensure opportunity abounds in every rural community.

## 1 Supporting Iowa's Agriculture Economy

Agriculture is the backbone of our state, and we will seize opportunities to keep our farm economy strong. Iowa stands with our hardworking farmers and producers, and will continue to support our agricultural heritage.

- \$2 million increase for the Renewable Fuels Infrastructure Program (RFIP) to expand access and increase demand for our homegrown renewable fuels.
- Modernize renewable fuel programs to support the sale of E15 and higher blends year round.
- \$500,000 increase for foreign animal disease preparedness to protect our state's livestock industry and economy.

## 2 The Governor's Empower Rural Iowa Initiative

In 2019, Governor Reynolds signed the Empower Rural Iowa Act, providing support to ensure vibrant rural communities today and for generations to come.

### CONNECTING RURAL IOWA

We must expand broadband access to support high-tech jobs, precision agriculture, quality education, local economies and the limitless opportunities connectivity makes possible. The Governor proposes the following:

- \$15 million in total funding to optimize the existing Broadband Grant Program, a \$10 million increase from last year.
- Increase the state match for broadband projects with higher levels of speed and service.
- Continue to improve and update broadband connectivity maps.

### INVESTING IN RURAL IOWA

Our continued investment in Iowa's small towns has a big impact on the vitality and economies of rural communities. Governor Reynolds proposes:

- \$400,000 increase in funding for the DNR's Derelict Buildings program.
- Continue the small cities set-aside for the Workforce Housing Tax Credit program.
- Continue support for Rural Housing Assessment grants created last legislative session.

### GROWING RURAL IOWA

Nurturing and developing rural leadership helps ensure the strength of our communities for the next generation. To ensure strong leaders for the future, the Governor proposes:

- \$100,000 to create a matching grant for conducting community visioning programs.
- \$25,000 to create a matching grant for communities starting up formal leadership programs.
- \$25,000 to support rural Iowa leadership development events.



# Changing Lives Through Second Chances

Opportunity must exist for all Iowans, including those seeking a second chance to build a positive, productive life. Reforming Iowa's criminal justice system and making sure the right opportunities are available for citizens re-entering our communities is a lasting legacy that this generation of Iowans must leave the next.

## 1 Felon Voting

Iowa is the only state in the nation where all convicted felons lose their right to vote unless they apply to the Governor for restoration. In 2019, Governor Reynolds proposed a constitutional amendment that would restore felon voting rights upon discharge after completion of their sentence.

Overwhelming support by the Iowa House last year established that broad support exists to resolve this issue. Until a solution exists, the Department of Corrections has automated the voting rights application process upon discharge.

Because Iowans deserve better, the Governor again proposes:

- A constitutional amendment that would make felons eligible to register to vote after they completed their sentences as defined by the Legislature in statute.

## 2 Criminal Justice Reform

Working to achieve a less-biased, more opportunity-focused system is critically important to protecting public safety and building stronger communities. In 2019, Governor Reynolds appointed the FOCUS Committee on Criminal Justice Reform to continue to build on our progress.

Based on the committee's recommendations, the Governor proposes the following:

- Expand treatment capacity in Iowa's correctional facilities and realign community-based resources to focus on treatment following re-entry.
- Streamline conviction review for occupational licensing.



## 3 Supporting Successful Re-entry

Preparing inmates to successfully re-enter society is in the best interest of our state. Iowa's Department of Corrections takes an innovative approach to providing inmates with unique education opportunities and work-based learning experiences that prepare them for life and work after incarceration.

To continue to advance these efforts, the Governor proposes the following:

- Create a competitive grant program to support and enhance the re-entry efforts of nonprofit organizations.
- Establish the Second Chance Employer designation for businesses that hire re-entering citizens.
- Assist individuals nearing release or discharge from prison with obtaining a driver's license if eligible.
- Connect individuals not eligible for a driver's license with the Department of Transportation's Get There Your Way program, increasing awareness of alternative transportation options including public transit.
- Increase completion of the HiSET (high school equivalency test) among incarcerated individuals over the age of 21.
- Create a post-release educational pathway for re-entering individuals who want to continue pursuing post-secondary education.

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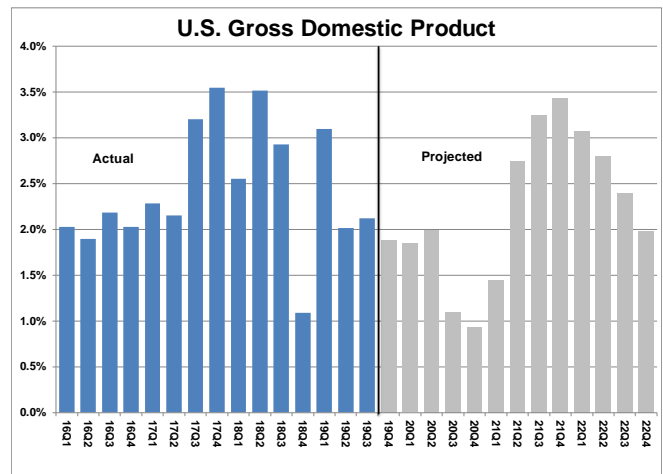
# National Economic Conditions

Economic growth, as measured by gross domestic product (GDP), continues to grow. Real GDP is set to increase 2.3 percent in 2019 according to Moody's Analytics, below the 2.9 percent level in 2018. Employment is up more than 1.6 million jobs from 2018, and unemployment is ending the year in the mid 3-percent range.

The economy has throttled back considerably from this time last year when growth was accelerated by large, deficit-financed personal and corporate income tax cuts at the federal level. The Federal Reserve has lowered interest rates three times during the current easing cycle, and Moody's Analytics expects the rates to be cut one more time next year. If this happens, the federal funds rate will have been lowered by a total of 100 basis points by mid-2020 to between 1.25 and 1.5 percent. These reductions are consistent with investor expectations in the federal funds future market. The reductions are in response to greater downside risks to the economy due to the trade war between the U.S. and its trading partners and fallout from Brexit in 2020. Moody's Analytics' assumption is that the U.S. will continue to ease trade tensions with China or at least not escalate them.

## U.S. Gross Domestic Product

The Bureau of Economic Analysis estimates that real GDP grew at an annual rate of 2.1 percent in the third quarter of 2019, up slightly from a 2-percent growth in the second quarter of 2019. The increase in the third quarter reflected positive contributions from personal consumption expenditures, federal government spending, residential investment, exports, and state and local government spending that were partly offset by negative contributions from nonresidential fixed investment and private inventory investment. Imports, which are a subtraction in the calculation of GDP, increased. Moody's Analytics projects GDP to grow overall 2.3 percent in calendar year 2019, dropping to 1.8 percent in calendar year 2020 and 1.9 percent in calendar year 2021, and rebounding to 2.9 percent growth in calendar year 2022.

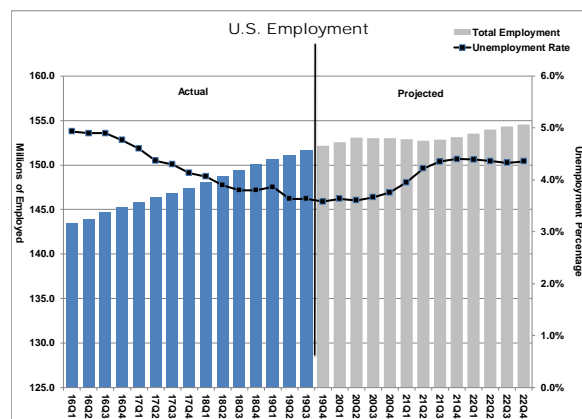


Source: Moody's Analytics

## U.S. Employment

For November 2019, total nonfarm payroll employment increased by 266,000, and the unemployment rate showed little change at 3.5 percent compared to October 2019. Job gains occurred in health care and in professional and technical services. Employment rose in manufacturing, reflecting the return of workers from a strike.

Moody's Analytics estimates the U.S. labor market is on track to generate 1.6 million jobs in 2019. Job gains will persist into 2020 with projections for one million new jobs. Moody's Analytics expects job growth to moderate in the coming quarters. Rising incomes and falling interest rates will help extend the expansion and provide a boost to the housing market. Employment gains are expected to be below 200,000 per month in the first half of 2020 before dwindling in the second half of the year and into 2021. With the economy set to grow below potential, the unemployment rate will increase over the next 18 months.

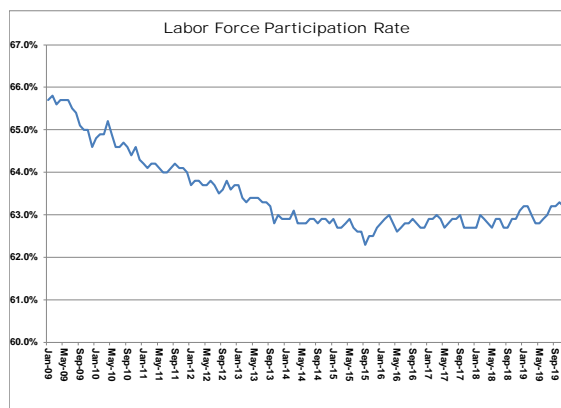


Source: Moody's Analytics

The labor participation rate has hovered between 62.5 and 63 percent for the past five years. The decline in the rate is largely the result of the aging population as more and more workers move into higher age groups that tend to have lower participation rates. The overall labor force participation rate has been declining since 2000, dropping sharply following the 2007-2009 recession.

The continued shift of the population into older age groups will have long-lasting effects on the labor force and the overall labor force participation rate. In 1996, the entire baby boom generation was in the 25- to 54-year-old group, with a labor force participation rate of 83.8 percent. In 2001, the first of the baby boomers moved into the 55-and-older age group.

Although the 25- to 54-year-old group shows the strongest attachment to the labor market, its participation rate has been gradually declining since 2000 and is expected to change little over the next decade. The participation rates of both 16- to 19-year-olds and 20- to 24-year-olds have decreased sharply over the past several decades. Their rates are expected to decline further although at a slower rate.

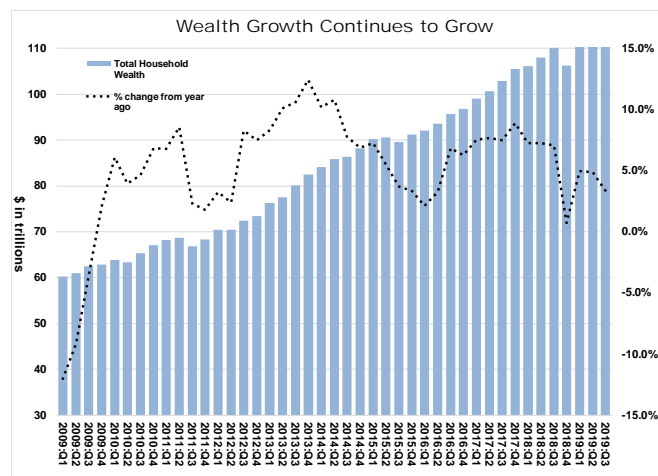


Source: Bureau of Labor Statistics

## Consumer Spending

Consumers continue to spend aggressively. Real spending growth accelerated in the third quarter of 2018 and remained the biggest driver of growth. However, signs are that the third quarter was the peak. Spending growth has moderated slightly as the lift from tax cuts should be fading.

According to Moody's Analytics, consumer spending accounts for more than two-thirds of GDP, and consumers led economic growth for much of the 2014–2018 period. One of the major drivers of spending growth over the last several years was rapidly growing household wealth. Other than dips in late 2015 and late 2018, stemming from temporary drops in equity prices, wealth has grown strongly, generally faster than income, since 2012.



Source: Federal Reserve

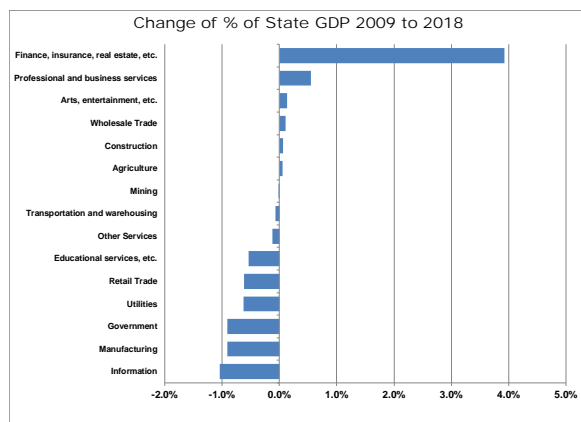
Moody's Analytics does not expect growth in consumer spending to be sustainable, but spending will expand at a healthy pace well into 2020. Although the lift from tax cuts has faded, job growth remains strong, and tighter labor markets driving up wage rates will ensure the strong trend even as wealth-effect spending slows.

# Iowa Economic Conditions

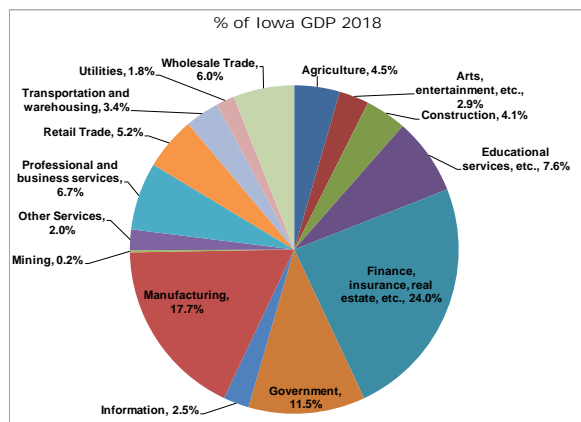
Iowa's economy is supported by a diverse mixture of industry, agriculture, services, and government employment. Iowa's seasonally adjusted unemployment rate remained at 2.6 percent for November 2019. The state's jobless rate was 2.4 percent one year ago.

## Iowa Gross Domestic Product

For 2018, Gross Domestic Product (GDP) for Iowa increased 1.4 percent, up from a revised -0.3 percent for 2017. The United States' average growth for 2018 was 2.8 percent. In 2018, 24 percent of the state's GDP was in finance and insurance, up from 20 percent in 2009. Manufacturing was 17.7 percent, down from 18.6 percent in 2009.



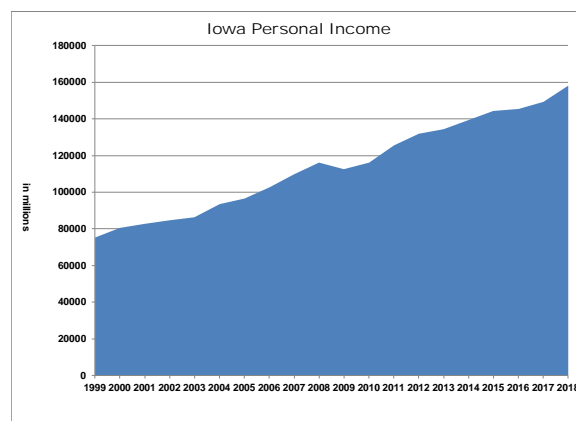
Source: Bureau of Economic Analysis



Source: Bureau of Economic Analysis

## Personal Income

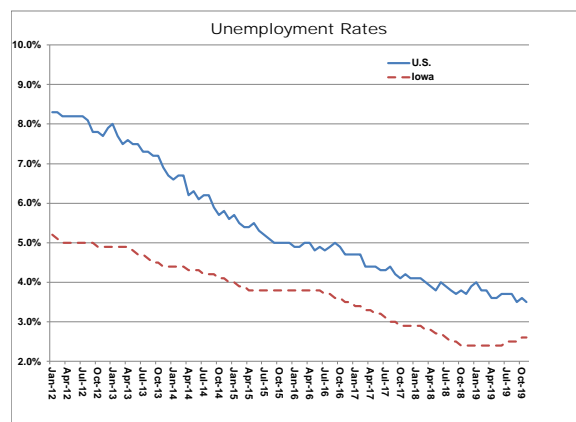
Personal income for the nation, as reported by the Bureau of Economic Analysis, increased 4.5 percent during 2018. Iowa's personal income rose 4.1 percent, which ranked Iowa 25<sup>th</sup> in growth nationwide. For the third quarter 2019, Iowa's personal income rose 10.6 percent, which ranked Iowa 3<sup>rd</sup> in the nation for growth.



Source: Bureau of Economic Analysis

## Employment

Iowa's employment rate has historically been below the national average by up to 3.6 percent. As the national average has dropped, the difference between the two rates has narrowed especially over the past two years. As of November 2019, the state unemployment rate stood at 2.6 percent, and the national unemployment rate was 3.5 percent.

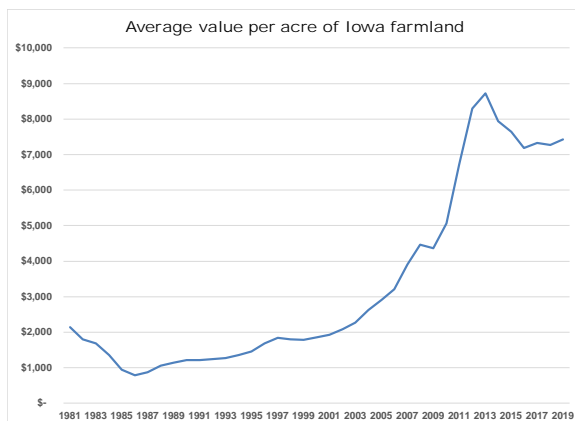


Source: Bureau of Labor Services

## Agriculture

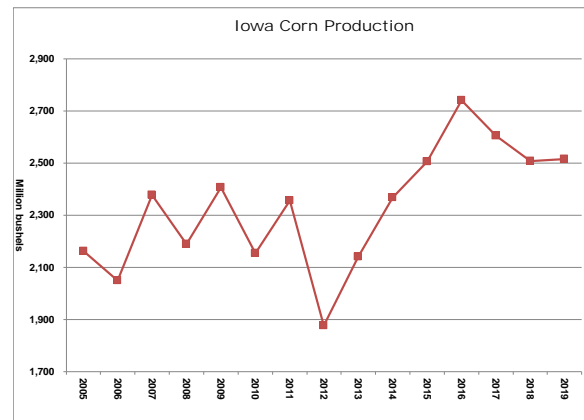
Iowa is ranked first nationally in corn, pork, and egg production and second nationally in the total value of agricultural products sold, only behind California. Iowa is home to 36 of the largest 100 food manufacturers and processors in the nation. Iowa ranks first in the nation in ethanol production and second nationally in biodiesel production.

Iowa State University, in its December 2019 land survey, announced that for the second time in six years the average land value increased. The estimated \$7,432 per-acre statewide average for all qualities of land represents a 2.3 percent increase from November 2018. This recent rise is largely attributable to lower interest rates, limited land supply, strong yields, and to some extent outpaced inflation while we are still faced with low commodity prices and trade uncertainty. In general, the results from the survey echo results from other surveys, which all showed relatively stable farmland market trends.

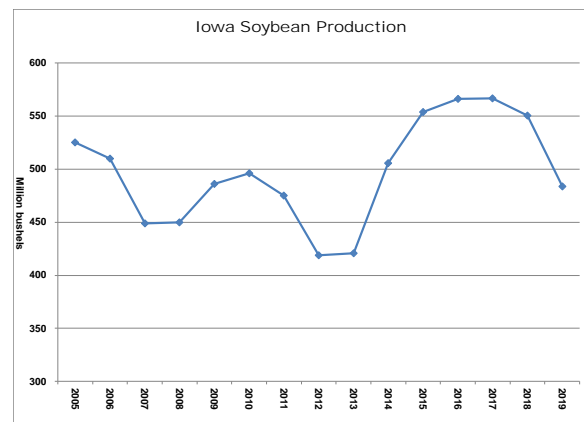


Source: Iowa State University

The November 2019 update from the United States Department of Agriculture (USDA) found that, if realized, corn production would reach 2.52 billion bushels. Based on conditions as of November 1, yields are expected to average 192 bushels per acre, unchanged from the October 1 forecast and down four bushels per acre from last year. Corn planted acreage is estimated at 13.5 million acres. An estimated 13.1 million of the acres planted will be harvested for grain. Soybean production is forecast at 484 million bushels. The yield is forecast at 53.0 bushels per acre, unchanged from the October forecast but three bushels per acre lower than 2018. Soybean acreage is estimated at 9.2 million acres with 9.1 million acres to be harvested.

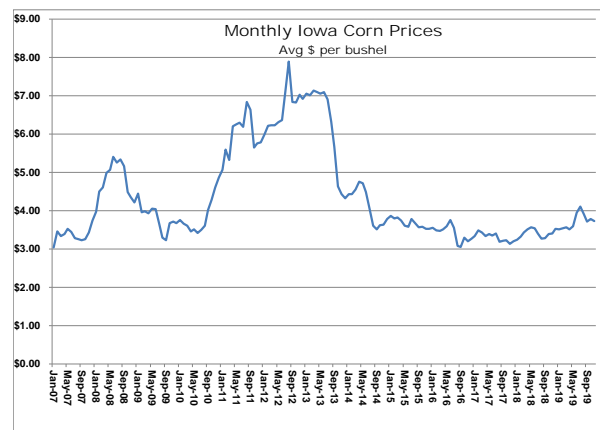


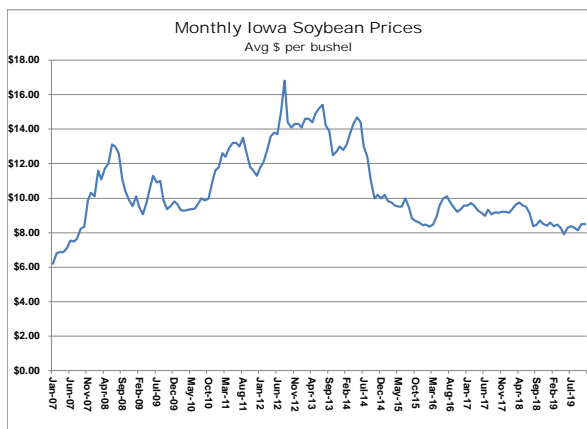
Source: United States Department of Agriculture



Source: United States Department of Agriculture

As reported by the USDA, the average price received by farmers in Iowa for corn during November 2019 was \$3.64 per bushel. This was down \$0.15 from the October price and \$0.24 above the November 2018 price. The average price received by farmers in Iowa for soybeans was \$8.50 per bushel. This is unchanged from October but \$0.01 above the November 2018 price.



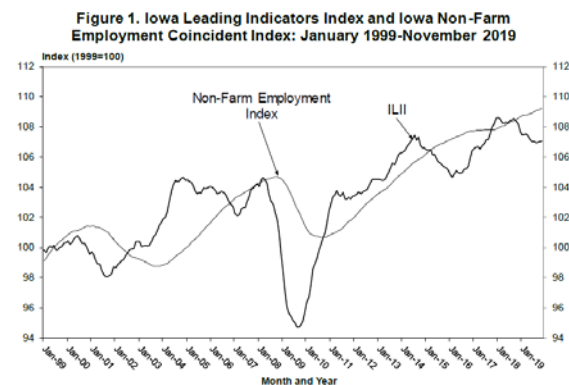


Source: United States Department of Agriculture

## 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 seven 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

The ILII increased to 107.1 in November 2019 (100=1999) from 107.0 in October. This is the highest index since May 2019. With only three of the eight components contributing positively, the monthly diffusion index decreased to 37.5 in November from 43.8 in October.

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# Budgeting Policies

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## 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, approximately 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 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 DOM 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 just recreates the structural gap that was rectified.

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

As we have seen, 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.

### *Biennial Budgeting*

Governor Reynolds believes strongly that biennial budgeting is needed to remove the incremental cost increases that creep into base budgets simply due to the fact that the budget is created annually. Biennial budgeting will also provide additional funding stability to those entities dependent on state resources and will help smooth the highs and lows that can occur with annual budgeting.

### *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 taxpayer,s or hindered our ability to meet critical future needs. Governor Reynolds is committed to a

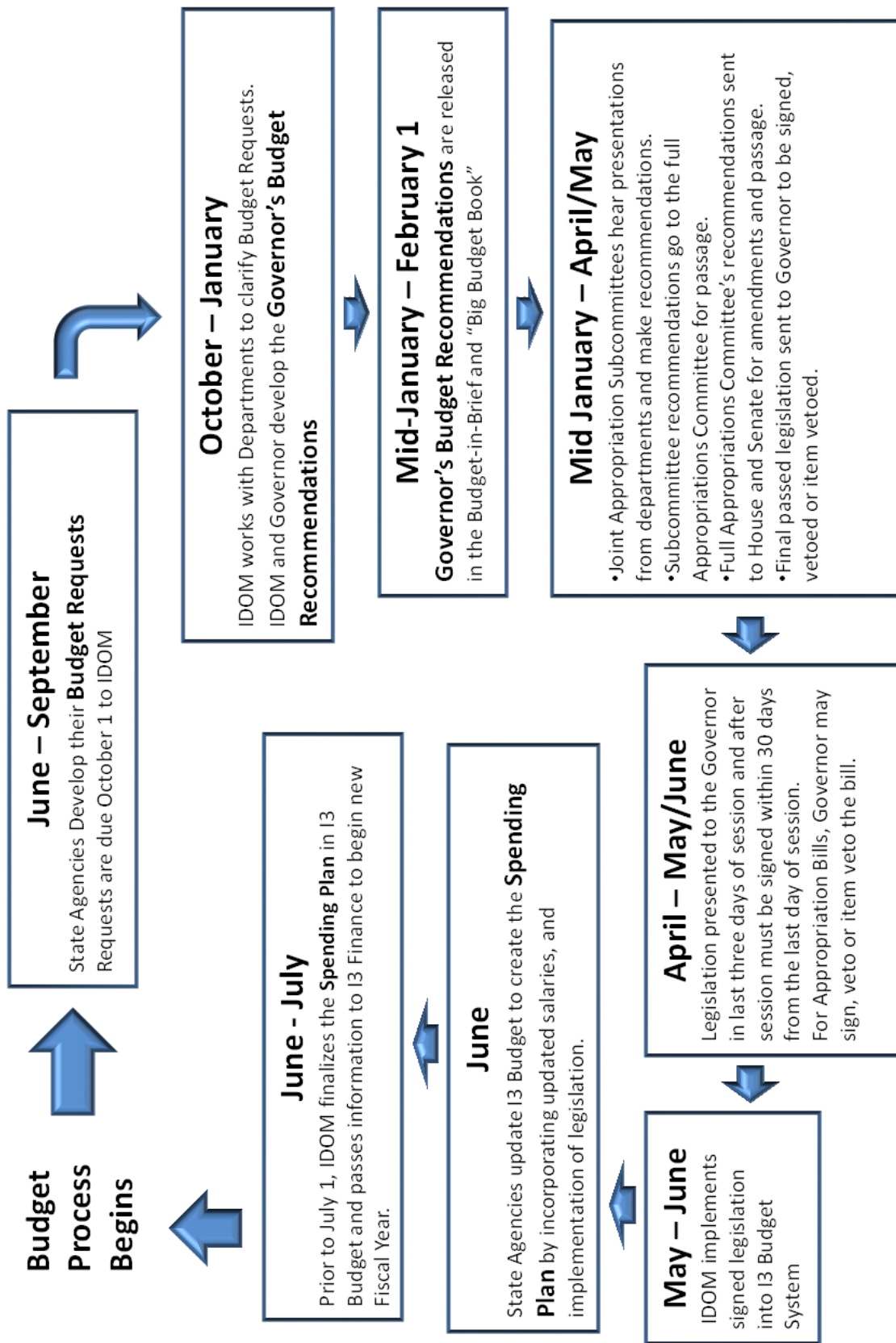
forward-looking approach to budgeting to prevent the pitfalls of a year-to-year approach.

### *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 holds at least one public hearing for citizens to voice their opinions on 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 (with most bills being passed during the last week of the session, usually in April/May) 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 appropriations 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.



# 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 2021, these taxes are estimated to make up approximately 93 percent of gross General Fund revenues. The remaining 7 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. Iowa has a progressive tax structure of nine rates on individual tax ranging from 0.36 to 8.53 percent. Due to the allowance of a deduction for federal taxes, (federal deductibility), most taxpayers do not pay the top percentage.
- **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 (subject to a special excise/use tax which is deposited in the Road Use Tax Fund). Also, machinery and equipment used in processing, personal property used in agricultural production, and farm machinery and equipment

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 6 to 12 percent. These percentages are brought down as corporations are allowed to deduct one-half of their federal taxes (federal deductibility). Starting with tax year 2021, federal deductibility is eliminated and tax rates are reduced to a range of 5.5 to 9.8 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 2020 and 2021 General Fund revenues, as established by the Revenue Estimating Conference on December 12, 2019, include estimates provided by the Department of Revenue for numerous tax credits available to taxpayers. The table below 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**  
(Dollars in Millions)

| <b><u>Tax Credit Program</u></b>                                             | <b><u>FY2019</u></b>  | <b><u>FY2020</u></b>  | <b><u>FY2021</u></b>  |
|------------------------------------------------------------------------------|-----------------------|-----------------------|-----------------------|
| <b><u>Capped Program</u></b>                                                 |                       |                       |                       |
| EDA Awarded Sales Tax Refund                                                 | (26.1)                | (24.6)                | (30.8)                |
| Accelerated Career Education Tax Credit                                      | (3.9)                 | (4.1)                 | (4.1)                 |
| Agricultural Assets Transfer Tax Credit                                      | (4.5)                 | (6.3)                 | (7.1)                 |
| Custom Farming Contract Tax Credit                                           | -                     | -                     | -                     |
| Endow Iowa Tax Credit                                                        | (5.2)                 | (5.2)                 | (5.1)                 |
| Enterprise Zone Program                                                      | (2.2)                 | (1.6)                 | (0.9)                 |
| Enterprise Zone Program-Housing Component                                    | (5.6)                 | (1.6)                 | (0.9)                 |
| High Quality Job Program                                                     | (9.9)                 | (20.7)                | (22.0)                |
| High Quality Jobs Program Corporation Tax Credit for Third Party Sales Taxes | -                     | (0.7)                 | (0.6)                 |
| Historic Preservation and Cultural and Entertainment District Tax Credit     | (36.4)                | (53.8)                | (49.5)                |
| Redevelopment Tax Credit                                                     | (8.6)                 | (8.2)                 | (13.4)                |
| Renewable Chemical Production Tax Credit                                     | -                     | -                     | (0.2)                 |
| Renewable Energy Tax Credit                                                  | (4.9)                 | (5.4)                 | (6.4)                 |
| School Tuition Organization Tax Credit                                       | (10.8)                | (12.1)                | (13.7)                |
| Solar Energy System Tax Credit                                               | (4.2)                 | (4.1)                 | (4.3)                 |
| Venture Capital Tax Credit - Innovation Fund                                 | (1.2)                 | (1.9)                 | (1.6)                 |
| Venture Capital Tax Credit - Iowa Fund of Funds                              | -                     | -                     | -                     |
| Venture Capital Tax Credit - Qualified Business                              | (1.6)                 | (2.1)                 | (2.1)                 |
| Venture Capital Tax Credit - Venture Capital Funds                           | -                     | -                     | -                     |
| Wind Energy Production Tax Credit                                            | (3.6)                 | (1.0)                 | (1.2)                 |
| Workforce Housing Tax Incentive Program                                      | (13.1)                | (21.1)                | (15.8)                |
| Total Capped Programs                                                        | <u>(141.8)</u>        | <u>(174.5)</u>        | <u>(179.7)</u>        |
| <b><u>Uncapped Programs</u></b>                                              |                       |                       |                       |
| Adoption Tax Credit                                                          | (1.0)                 | (1.3)                 | (1.4)                 |
| Biodiesel Blended Fuel Tax Credit                                            | (17.2)                | (21.7)                | (22.1)                |
| Charitable Conservation Contribution Tax Credit                              | (0.9)                 | (1.0)                 | (1.1)                 |
| Child and Dependent Care Tax Credit                                          | (5.5)                 | (7.0)                 | (7.1)                 |
| E15 Gasoline Promotion Tax Credit                                            | (1.5)                 | (1.9)                 | (2.6)                 |
| E85 Gasoline Promotion Tax Credit                                            | (2.6)                 | (3.3)                 | (3.5)                 |
| Early Childhood Development Tax Credit                                       | (0.6)                 | (0.7)                 | (0.7)                 |
| Earned Income tax Credit                                                     | (66.9)                | (71.2)                | (69.8)                |
| Ethanol Promotion Tax Credit                                                 | (0.7)                 | (1.2)                 | (1.0)                 |
| Farm to Food Donation Tax Credit                                             | -                     | -                     | -                     |
| Geothermal Heat Pump Tax Credit                                              | (0.2)                 | (0.9)                 | (1.0)                 |
| Geothermal Tax Credit                                                        | (1.1)                 | (0.2)                 | -                     |
| Iowa New Job Training Program Withholding Credits (260E)                     | (35.7)                | (42.2)                | (43.0)                |
| 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                                               | (81.4)                | (73.7)                | (76.9)                |
| Supplemental Research Activities Tax Credit                                  | (2.6)                 | (3.1)                 | (3.3)                 |
| Targeted Jobs Tax Credit from Withholding                                    | (4.5)                 | (7.6)                 | (5.7)                 |
| Tuition and Textbook Tax Credit                                              | (14.5)                | (15.2)                | (15.2)                |
| Volunteer Firefighter and EMS Tax Credit                                     | (1.3)                 | (1.3)                 | (1.3)                 |
| Total Uncapped Programs                                                      | <u>(238.2)</u>        | <u>(253.5)</u>        | <u>(255.7)</u>        |
| <b>Tax Credit Program Total</b>                                              | <u><b>(380.0)</b></u> | <u><b>(428.0)</b></u> | <u><b>(435.4)</b></u> |

Note: These estimates are based on the Tax Credit Expected Claims Projection published by the Department of Revenue in December 2019. 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 FY2020 and FY2021 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 any revenues 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 \$29.2 million will go to the fund in Fiscal Year 2021.
- *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 2021 is \$1.5 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 \$205.4 million in Fiscal Year 2020 and \$203.9 million in Fiscal Year 2021.
- *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 will be deposited into the General Fund.
- *Judicial Revenues.* As discussed in another section, \$13.8 million of judicial revenues are diverted to pay for prison construction bonds in Fiscal Year 2021.
- *Real Estate Transfer Tax.* Thirty percent, up to \$3 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 2020, \$3 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 2021, \$3 million will be deposited into the State Housing Trust Fund and \$0.9 million into 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 before any transfer of lottery profits is made to the General Fund.

# Capital Budgeting

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A capital project is defined by statute as specific activities which involve 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 2021 Governor's recommendations.

## Department of Administrative Services

### *Major Maintenance*

- \$20 million in Fiscal Year 2021 from the Rebuild Iowa Infrastructure Fund (RIIF) for major maintenance projects on state properties.

### *Routine Maintenance*

- \$2 million for Fiscal Year 2021 from RIIF for routine maintenance projects on state properties.

## Department of Corrections

### *Clarinda Treatment Complex Kitchen Expansion*

- \$4.0 million in Fiscal Year 2021 and \$5.986 million in Fiscal Year 2022 from RIIF for the expansion of the kitchen at the Clarinda Treatment Complex.

## Department of Natural Resources

### *State Park Infrastructure Renovation*

- \$1 million in Fiscal Year 2021 from RIIF for State Park major maintenance projects in the State Park system.

### *Lake Dredging and Water Quality*

- \$4.8 million in Fiscal Year 2021 from RIIF for lake restoration, dredging, and water quality projects.

## Department of Public Defense

### *Facility and Armory Maintenance*

- \$1 million in Fiscal Year 2021 from RIIF for facility and armory major maintenance around Iowa.
- \$1 million in Fiscal Year 2021 from RIIF for armory upgrades throughout Iowa.
- \$0.25 million in Fiscal Year 2021 from RIIF for upgrades at Camp Dodge.

## Iowa State Fair

### *Construction and Remodeling Projects*

- \$4.5 million in Fiscal Year 2021 from RIIF for the remodeling of the 4-H building.

## Board of Regents

### *Iowa School for the Deaf Long Hall Renovation*

- \$1.325 million in Fiscal Year 2021 from RIIF for the renovation of Long Hall.

### *University of Northern Iowa Industrial Technology Center*

- \$1 million in Fiscal Year 2021, \$15.897 million in Fiscal Year 2022 and \$22.823 million in Fiscal Year 2023 for the renovation and addition of the Industrial Technology Center with the overall cost of the project estimated at \$42 million. The remaining amount will come from other sources.

### *Iowa State University Construction of the Student Innovation Center*

- \$10 million in Fiscal Year 2021 and \$10 million in Fiscal Year 2022 from RIIF for the construction of the Student Innovation Center at ISU. The total state appropriations will be \$40 million over five years with the overall cost of the project estimated to be \$80 million. The remaining amount will come from private gifts.



*Iowa State University Construction of Veterinary  
Diagnostic Laboratory*

- \$12.5 million in Fiscal Year 2021 through Fiscal Year 2024 from RIF for the construction of a new facility at ISU. The total state appropriations will be \$63.5 million over five years with the overall cost of the project estimated to be \$75 million. The remaining amounts will come from private gifts and university funds.

**Department of Transportation**

*Northwest Wing Utility Improvements*

- \$11.3 million for Fiscal Year 2021 from the Primary Road Fund for the renovation and utility improvements to the Northwest Wing of the Ames Building.

# 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 2019 is \$5.6 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 service. 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 the Vision Iowa and I-JOBS Programs. Vision Iowa bonds were issued in 2001 to provide grants or loans to communities to enhance local recreational, cultural, and entertainment opportunities. 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.

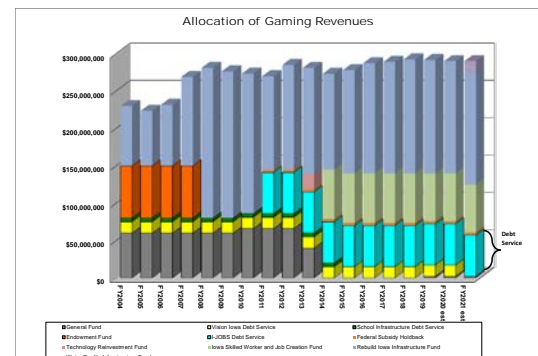
The Fiscal Year 2020 allocation of gaming revenues is as follows:

### Gaming Revenue Overall Allocation (in millions)

|                                           |              |
|-------------------------------------------|--------------|
| I-JOBS Debt Service                       | 55.0         |
| Federal Subsidy Holdback Fund             | 3.8          |
| Vision Iowa Debt Service                  | 15.0         |
| Iowa Skilled Worker and Job Creation Fund | 63.7         |
| General Fund                              | 2.3          |
| <b>Total Specific Allocations</b>         | <b>139.8</b> |

(Remaining amounts to Rebuild Iowa Infrastructure Fund. For FY2021, this is estimated at \$150.1 million.)

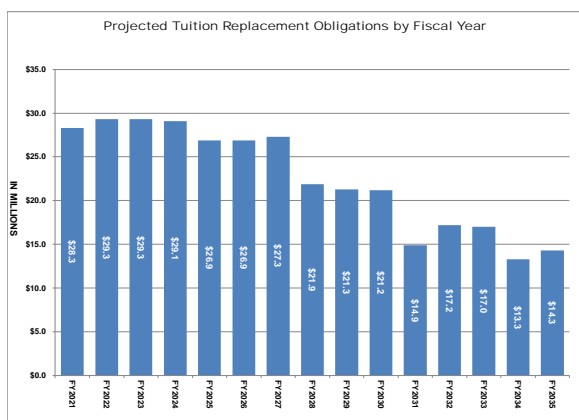
As seen in the following chart, the diversion of gaming revenues has grown since Fiscal Year 2004, impacting the amount of funds available to go to the Rebuild Iowa Infrastructure Fund.



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 \$28.3 million in Fiscal Year 2021. 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 2021 is \$289.8 million, \$87.0 million or 30 percent of which is set aside for debt service on bonds.

### Judicial Revenues

For Fiscal Year 2021, 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 new 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 2021, the Utilities Board and the Consumer Advocate will pay \$1,065,016 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 on the bonds in 2029.

### Tobacco Master Settlement Agreement Revenues

For Fiscal Year 2021, an estimated \$37 million 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. Total issuance was \$1.365 billion over the two issuances with the bonds' final maturity in 2046. 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. As of June 30, 2019, the universities had an original issuance amount of \$404,464,923 for outstanding bonds with an outstanding principal of \$330,345,656. In Fiscal Year 2021, the Governor's recommended tuition replacement appropriation from the Rebuild Iowa Infrastructure Fund is \$28.3 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, 2019, the universities had an original issuance amount of \$1,973,231,433 for bonds with an outstanding principal of \$1,568,312,241.

### Iowa Finance Authority

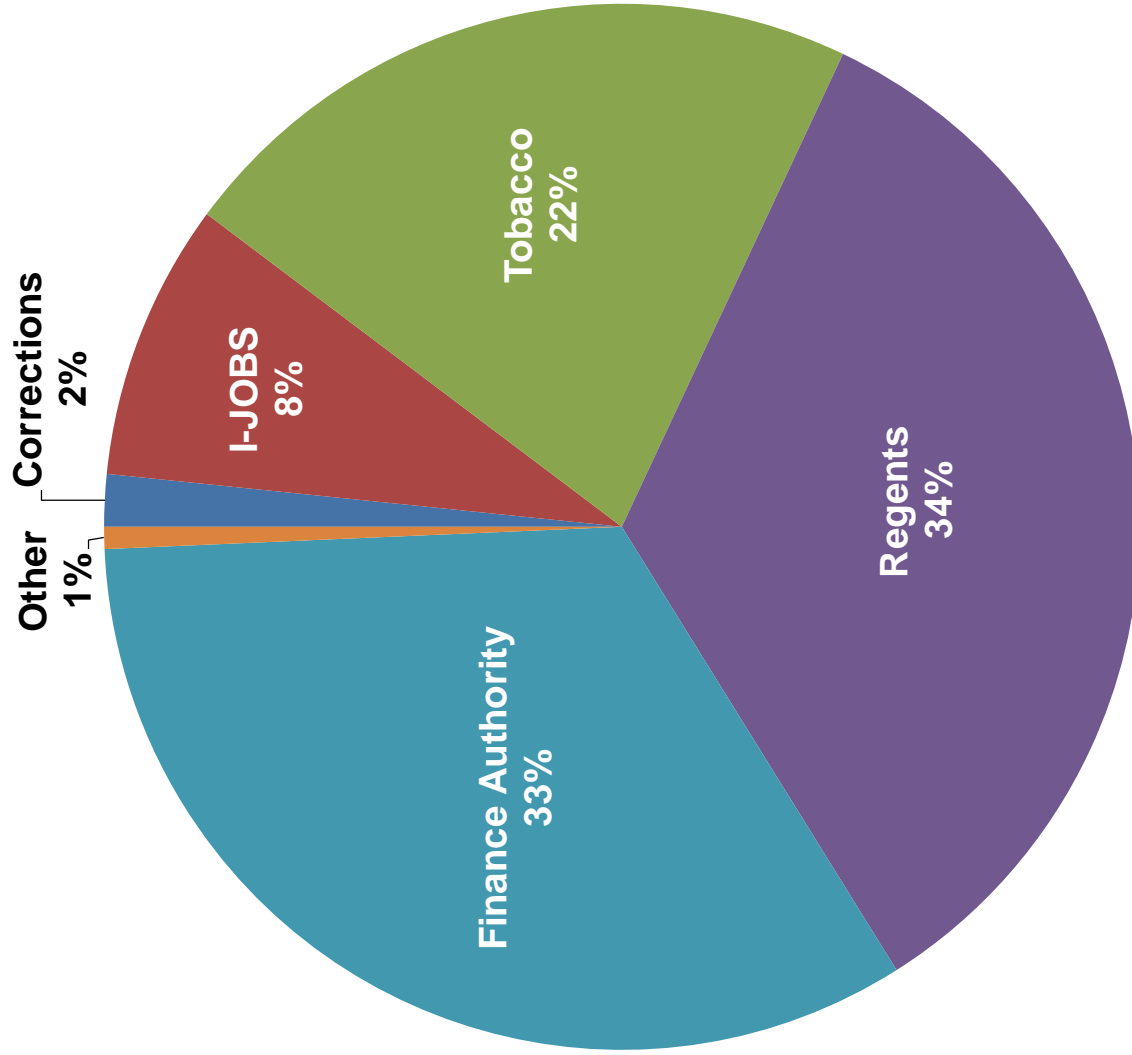
The Iowa Finance Authority (IFA) is authorized to issue and has issued bonds to provide affordable mortgage financing and to meet the 20-percent match required for federal capitalization grants which are used to provide loans for construction of wastewater and drinking water facilities. The bonds are 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, 2019, IFA had an original issuance of outstanding bonds of \$2,544,396,000 with an outstanding principal of \$1,853,220,000. It is estimated that for Fiscal Year 2020, \$144,140,000 will be paid in total debt service.

**University's Foundation (ISU)**

The Iowa State University (ISU) Foundation in prior years issued \$3,850,000 of bonds to purchase and remodel the Foundation Advancement Center building. The bonds are collateralized with a mortgage on the building and other real estate owned by the Foundation. In March 2010, the bonds were refinanced under an amended agreement. The refinanced bonds have varying maturities through 2020 and have an interest rate of 2.4 percent. The outstanding principal on June 30, 2019 was \$1,788,052, and the debt service for Fiscal Year 2020 is \$1,788,052.

## Bonding Obligations

Principal \$5.6B  
Interest \$2.4B  
TOTAL \$8.0B



Source: Iowa Department of Management

**Total Outstanding Bonds  
as of June 30, 2019**

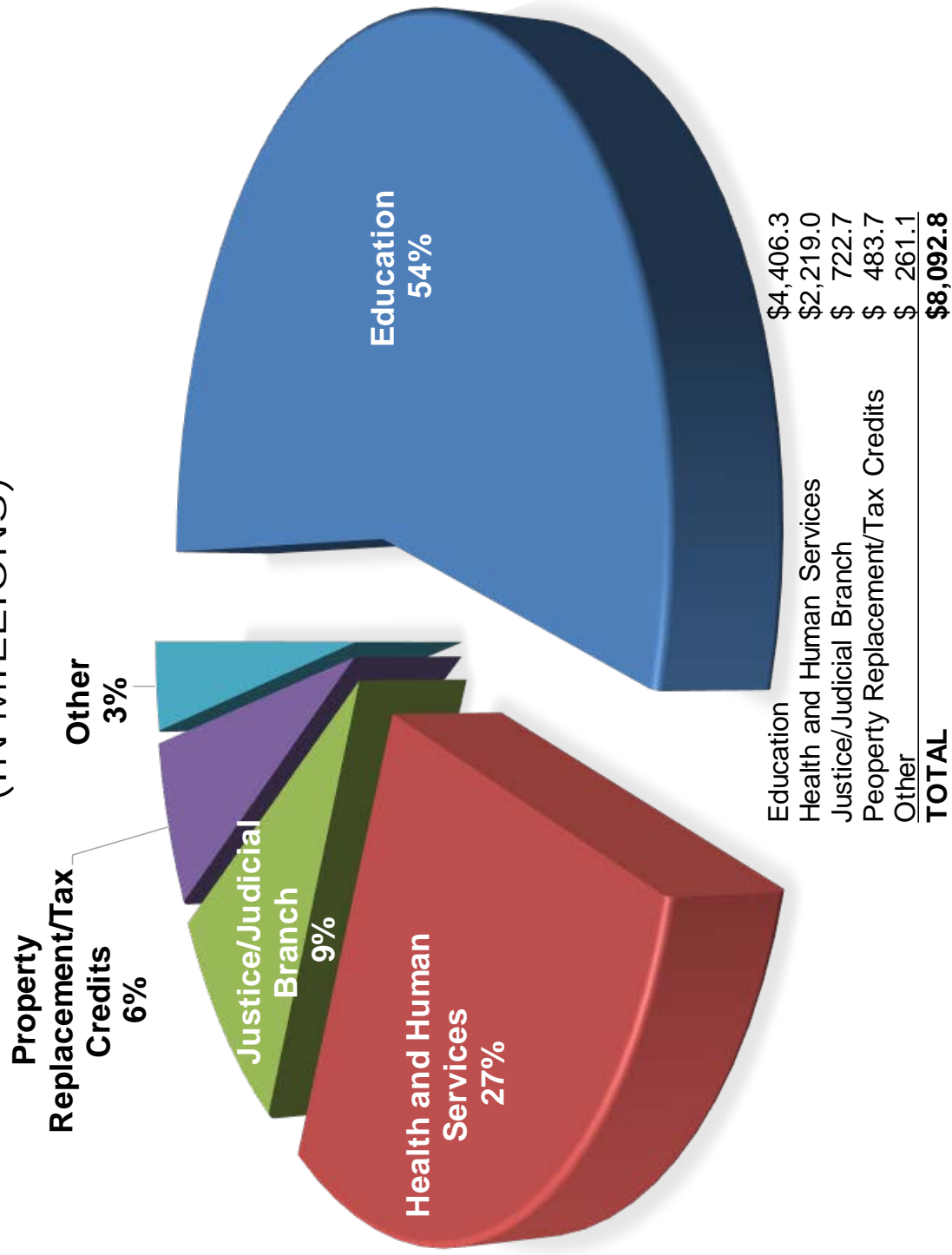
|                                | Issue<br>Dates | Original<br>Issuance | Interest<br>Rates | Maturity<br>Dates | Outstanding Principal |                    |                    |                      |
|--------------------------------|----------------|----------------------|-------------------|-------------------|-----------------------|--------------------|--------------------|----------------------|
|                                |                |                      |                   |                   | 7/1/2018<br>Balance   | Additions          | Deletions          | 6/30/2019<br>Balance |
| <b>Bonds</b>                   |                |                      |                   |                   |                       |                    |                    |                      |
| State of Iowa                  |                |                      |                   |                   |                       |                    |                    |                      |
| Vision Iowa                    | November-01    | 196,375,000          | 2.25-5.50%        | 2002-2021         | 43,430,000            | -                  | 13,715,000         | 29,715,000           |
| Tobacco Settlement Authority   | November-05    | 1,365,435,000        | 5.375-7.125%      | 2006-2046         | 1,220,825,000         | -                  | 3,345,000          | 1,217,480,000        |
| I-JOBS                         | 7/09 - 6/19    | 781,360,000          | 2.00-6.75%        | 2011-2038         | 578,285,000           | 143,675,000        | 242,990,000        | 478,970,000          |
| Iowa Utilities Building        | August-09      | 12,640,000           | 5.04%             | 2011-2029         | 8,810,000             | -                  | 620,000            | 8,190,000            |
| Prison Infrastructure          | 7/10 - 7/16    | 214,840,000          | 2.0-5.0%          | 2012-2027         | 99,820,000            | -                  | 9,795,000          | 90,025,000           |
| Iowa Finance Authority         | 1978-2019      | 2,544,396,000        | Variable          | 2012-2049         | 1,555,841,000         | 398,965,000        | 101,586,000        | 1,853,220,000        |
| Universities                   |                |                      |                   |                   |                       |                    |                    |                      |
| Iowa State University          | 2008-2018      | 616,155,000          | 1.50-5.00%        | 2010-2043         | 528,600,000           | -                  | 30,370,000         | 498,230,000          |
| University of Northern Iowa    | 2010-2018      | 158,376,356          | 1.00-5.00%        | 2011-2037         | 125,203,765           | -                  | 11,650,868         | 113,552,897          |
| University of Iowa             | 2005-2019      | 1,603,165,000        | 0.30-5.00%        | 2006-2044         | 1,281,300,000         | 71,440,000         | 65,865,000         | 1,286,875,000        |
| Universities Foundations (ISU) | 2002           | 3,850,000            | 2.40-4.22%        | 2003-2020         | 1,923,259             | -                  | 135,207            | 1,788,052            |
|                                |                | <u>7,496,592,356</u> |                   |                   | <u>5,444,038,024</u>  | <u>614,080,000</u> | <u>480,072,075</u> | <u>5,578,045,949</u> |

Source: Iowa Department of Management

# GENERAL FUND APPROPRIATIONS

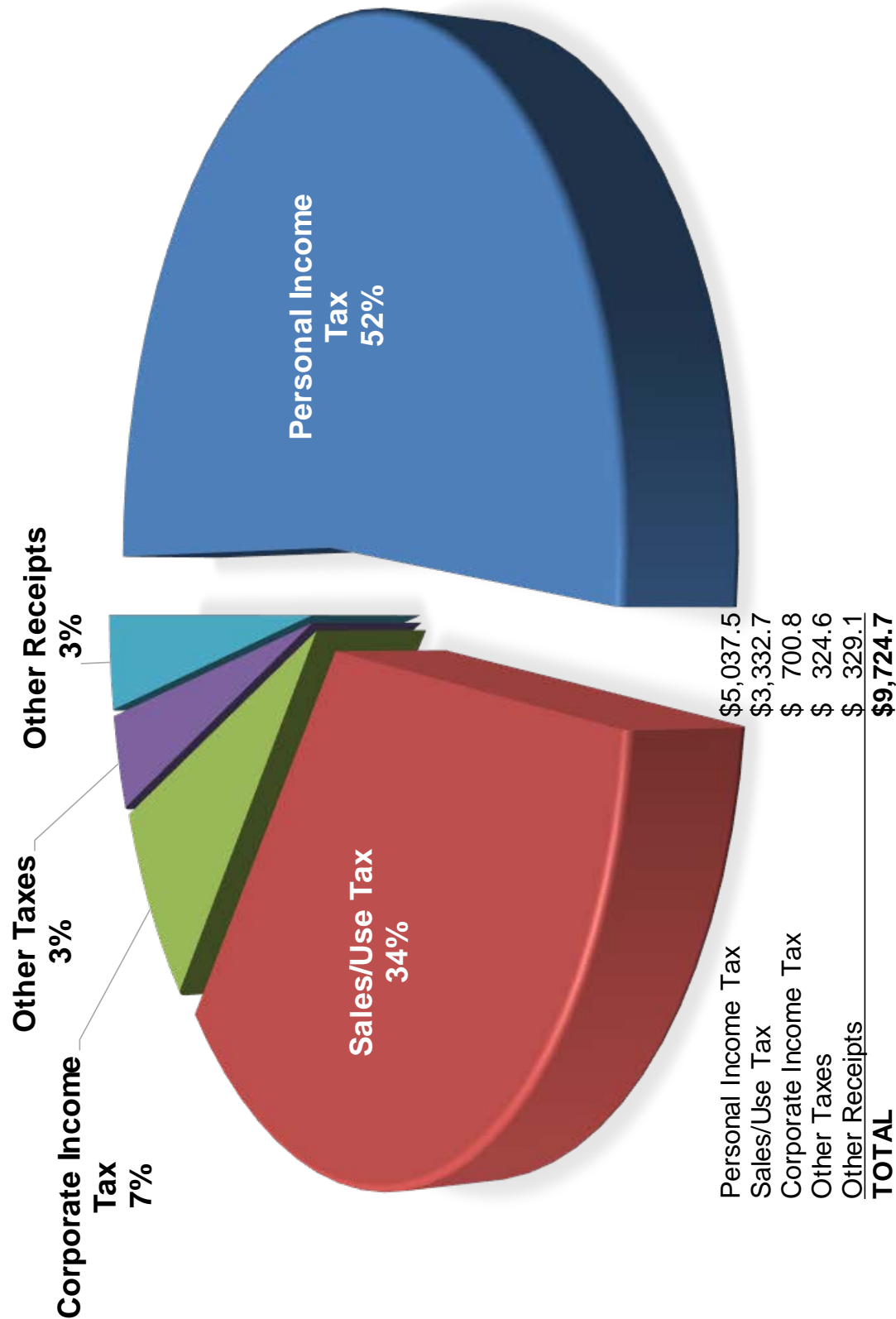
## FISCAL YEAR 2020

(IN MILLIONS)



Source: Iowa Department of Management

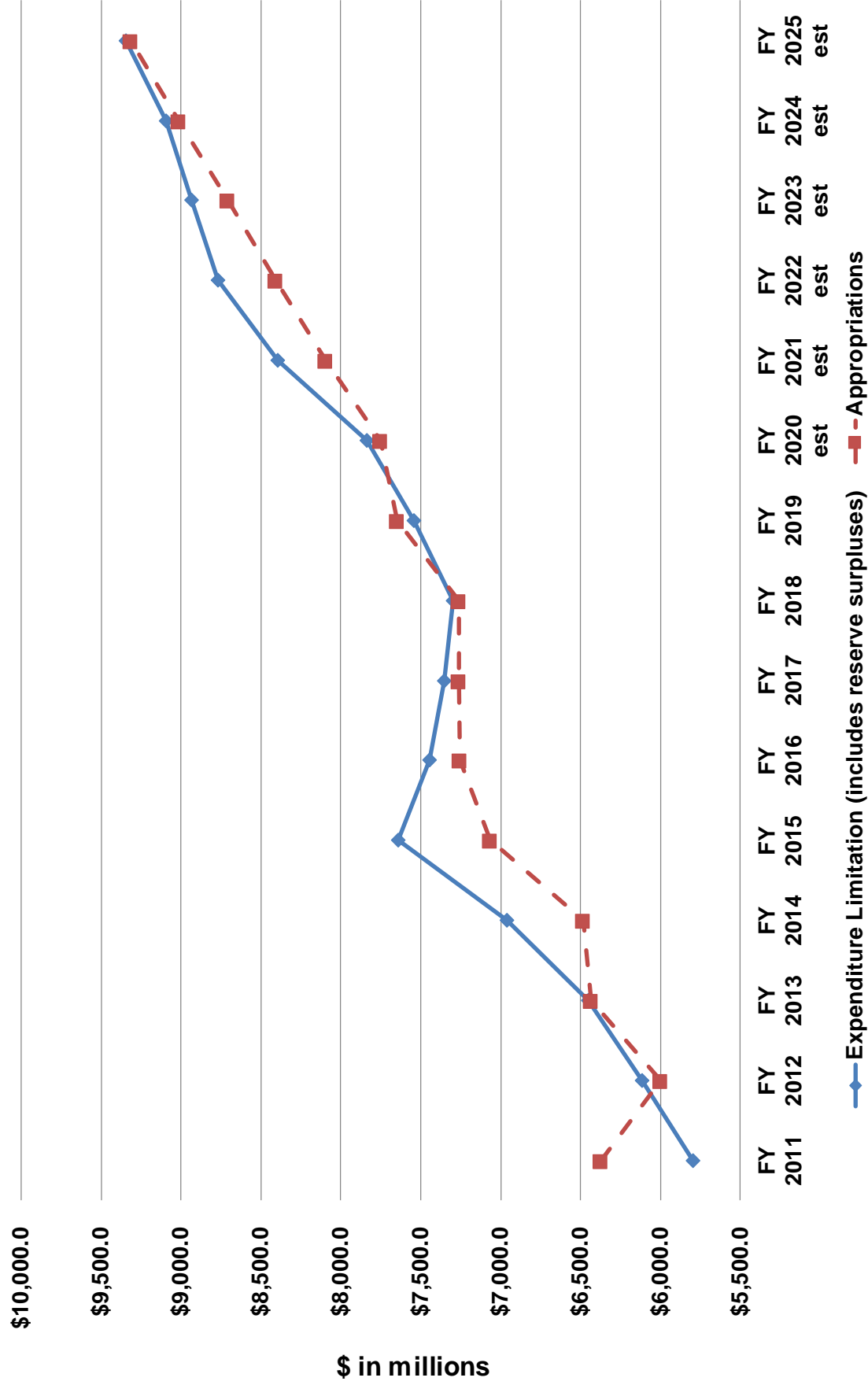
# GENERAL FUND REVENUE (CASH BASIS) FISCAL YEAR 2021 (ESTIMATE) (IN MILLIONS)



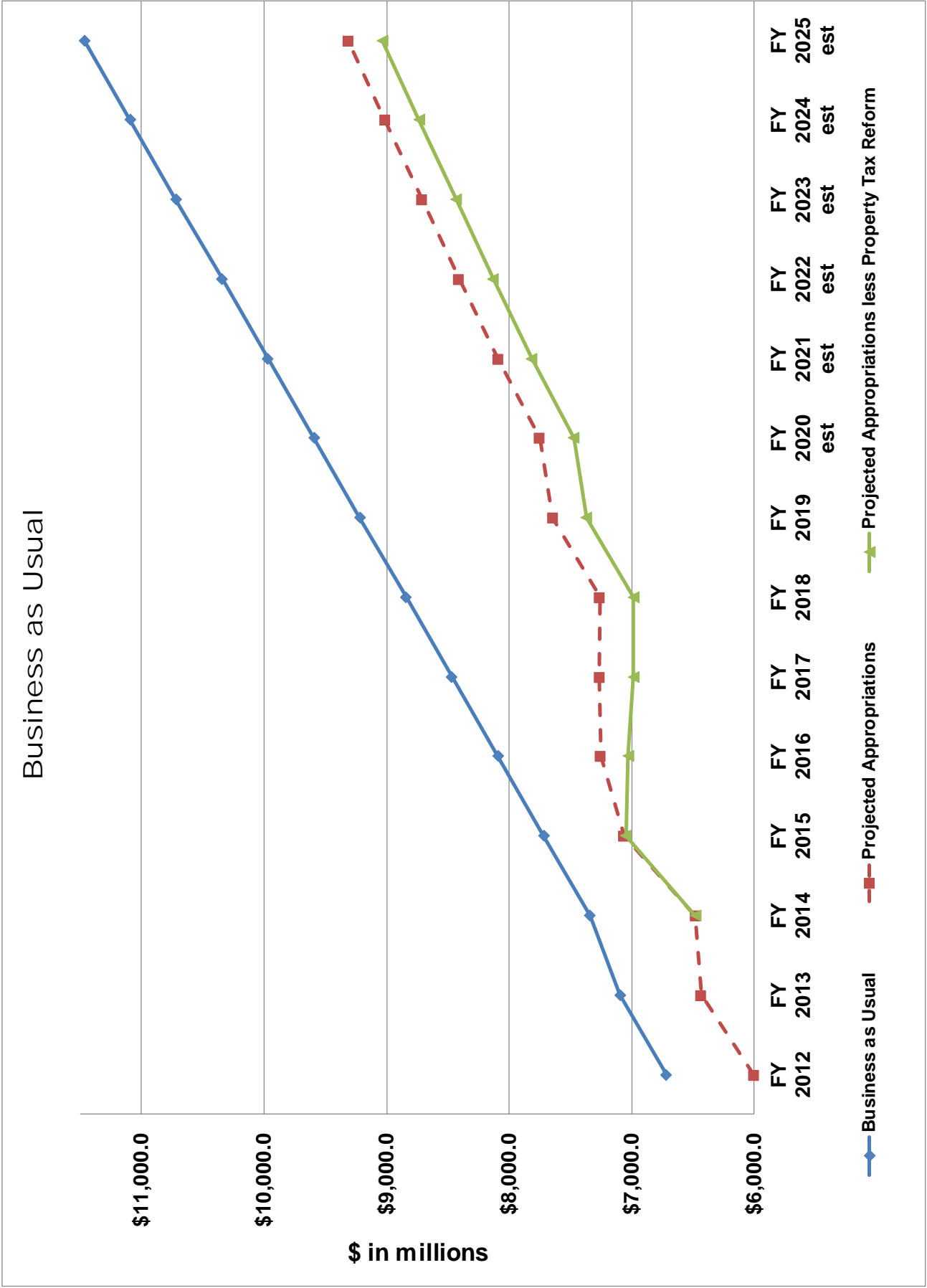
Source: Iowa Department of Management



## Expenditure Limitation vs. Projected Appropriations

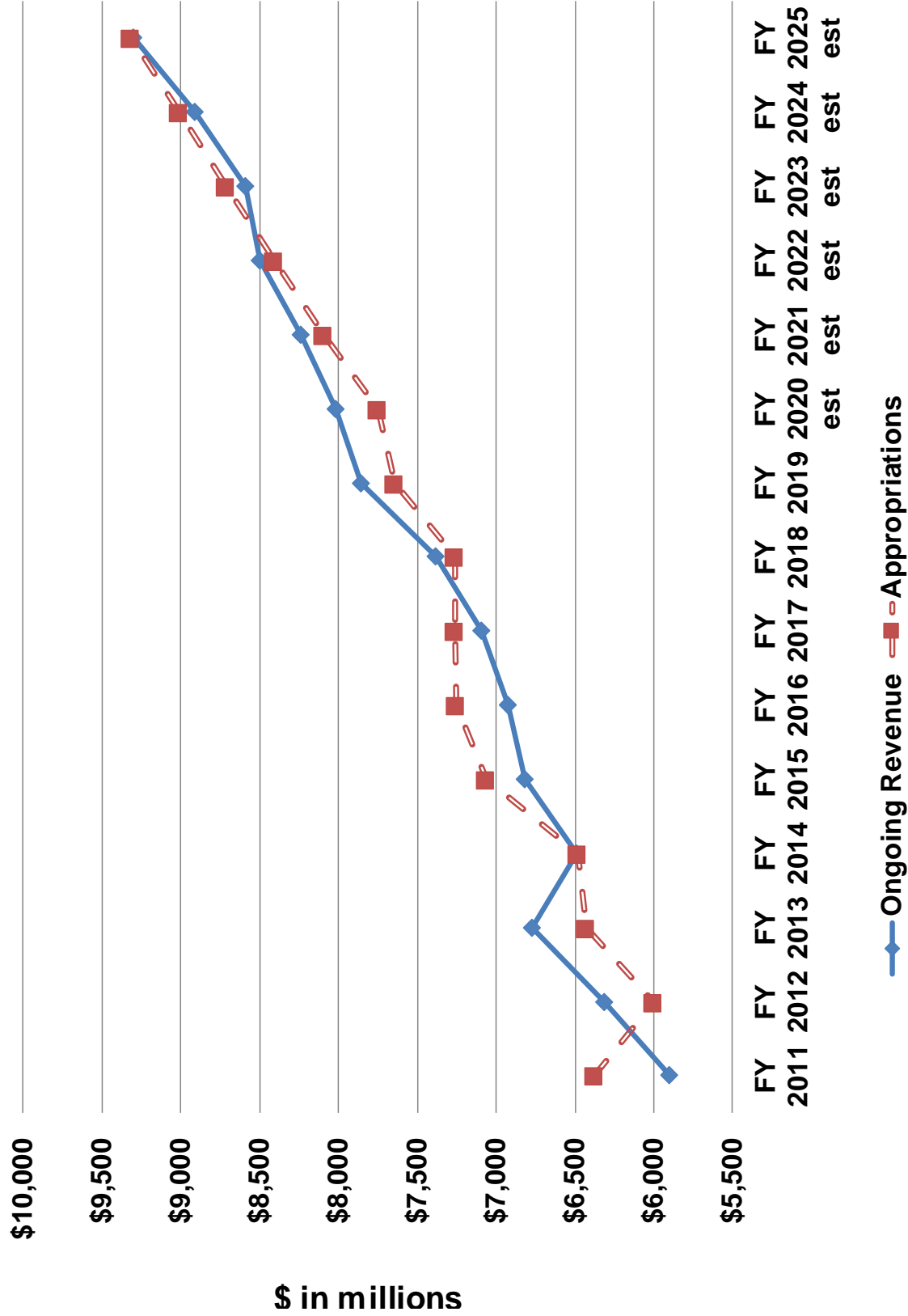


Source: Iowa Department of Management



Source: Iowa Department of Management

# Ongoing Revenues vs. Projected Appropriations



Source: Iowa Department of Management

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

|                                                     | Actual<br>FY2019 | Estimate<br>FY2020 | Gov Rec<br>FY2021 |
|-----------------------------------------------------|------------------|--------------------|-------------------|
| General Fund:                                       |                  |                    |                   |
| Appropriations                                      | 7,563.6          | 7,642.6            | 8,092.8           |
| Repayment to Cash Reserve Fund                      | 93.1             |                    | -                 |
| Repayment to Economic Emergency Fund                | (13.0)           |                    | -                 |
| Changes in Standings                                | 2.3              | (3.8)              | -                 |
| Appropriation Adjustments                           |                  | 111.1              | -                 |
| Total General Fund Appropriations                   | 7,646.0          | 7,749.9            | 8,092.8           |
| Health Care Trust Fund (Cigarette/Tobacco Taxes)    | 217.1            | 208.5              | 203.9             |
| Iowa Skilled Worker and Job Creation Fund           | 63.8             | 63.8               | 63.8              |
| Performance of Duty to Economic Emergency Fund      | 19.1             | 7.0                | 16.7              |
| Net General Fund Appropriation                      | 7,946.0          | 8,029.2            | 8,377.2           |
| Rebuild Iowa Infrastructure Fund                    | 193.7            | 198.8              | 189.4             |
| Less: Transfer to Environment First Fund            | (42.0)           | (42.0)             | (22.3)            |
| Transfer to Technology Reinvestment Fund            | (14.4)           | (18.1)             | (35.0)            |
| Net RIIF Spending                                   | 137.3            | 138.7              | 132.1             |
| Appropriations from other funds                     |                  |                    |                   |
| Technology Reinvestment Fund                        | 14.4             | 18.1               | 35.0              |
| Environment First Fund                              | 42.0             | 42.0               | 22.3              |
| Natural Resources and Outdoor Recreation Trust Fund | -                | -                  | 84.2              |
| Total                                               | 8,139.7          | 8,228.0            | 8,650.8           |
|                                                     | 5.0%             | 1.1%               | 5.1%              |
| Less: Property Tax Replacement/Tax Credits          | (477.9)          | (478.4)            | (483.7)           |
| Total                                               | 7,661.9          | 7,749.6            | 8,167.2           |
|                                                     | 5.4%             | 1.1%               | 5.4%              |

Source: Iowa Department of Management

# State of Iowa

## Estimated Condition of the General Fund

### Financial Summary

(\$ in Millions)

|                                                  | Actual<br>FY2019 | Estimate<br>FY2020 | Governor's<br>Recommendation<br>FY2021 |
|--------------------------------------------------|------------------|--------------------|----------------------------------------|
| <b>Estimated Funds Available:</b>                |                  |                    |                                        |
| Total Gross Receipts                             | \$ 9,351.6       | \$ 9,543.8         | \$ 9,724.7                             |
| Net Accruals                                     | 19.2             | 6.8                | 7.2                                    |
| Refunds                                          | (1,131.9)        | (1,127.0)          | (1,043.5)                              |
| School Infrastructure Transfer from General Fund | (503.1)          | (522.0)            | (554.4)                                |
| Transfers                                        | 123.1            | 113.0              | 115.0                                  |
| Total Net General Fund Receipts                  | 7,858.9          | 8,014.6            | 8,249.0                                |
| Revenue Adjustments                              | -                | (0.3)              | (7.3)                                  |
| Excess from Reserve Funds                        | 71.0             | 195.6              | 232.6                                  |
| <b>Total Funds Available</b>                     | <b>7,929.9</b>   | <b>8,209.9</b>     | <b>8,474.3</b>                         |
| <i>Expenditure Limitation</i>                    |                  |                    | \$ 8,382.7                             |
| <b>Estimated Appropriations:</b>                 |                  |                    |                                        |
| Executive Branch                                 | 7,427.4          | 7,421.0            | 7,863.6                                |
| Judicial Branch                                  | 180.7            | 184.6              | 191.8                                  |
| Legislative Branch                               | 35.6             | 37.0               | 37.4                                   |
| Adjustment to Standings                          | 2.3              | (3.8)              |                                        |
| Recommended Appropriation Adjustments            |                  | 111.1              |                                        |
| <b>Total Appropriations</b>                      | <b>7,646.0</b>   | <b>7,749.9</b>     | <b>8,092.8</b>                         |
| Reversions-operations                            | (5.2)            | (5.0)              | (5.0)                                  |
| Reversions-Item Vetoes                           | (0.2)            | -                  | -                                      |
| <b>Net Appropriations</b>                        | <b>7,640.6</b>   | <b>7,744.9</b>     | <b>8,087.8</b>                         |
| <b>Ending Balance</b>                            | <b>\$ 289.3</b>  | <b>\$ 465.0 *</b>  | <b>\$ 386.5</b>                        |
| Distribution of Ending Balance                   |                  |                    |                                        |
| Reserve Funds                                    | (289.3)          | (465.0)            | (386.5)                                |
| <b>Total</b>                                     | <b>\$ -</b>      | <b>\$ -</b>        | <b>\$ -</b>                            |

# State of Iowa

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

(\$ in Millions)

|                                                     | Actual<br>FY2019 | Estimate<br>FY2020 | Governor's<br>Recommendation<br>FY2021 |
|-----------------------------------------------------|------------------|--------------------|----------------------------------------|
| <b><u>Cash Reserve Fund</u></b>                     |                  |                    |                                        |
| Balance Brought Forward                             | \$ 442.4         | \$ 571.6           | \$ 587.9                               |
| Estimated Revenues:                                 |                  |                    |                                        |
| Prior Fiscal Year Ending Balance                    | 127.3            | 289.3              | 465.0                                  |
| Intrastate Receipts                                 |                  |                    |                                        |
| Total Funds Available                               | 569.7            | 860.9              | 1,052.9                                |
| Transfer to/from General Fund                       | 113.1            | -                  | -                                      |
| Transfer to GAAP Retirement Account                 | (111.2)          | (273.0)            | (434.8)                                |
| Ending Balance - Cash Reserve Fund                  | \$ 571.6         | \$ 587.9           | \$ 618.1                               |
| <i>Cash Reserve Fund Goal (7.5%)</i>                | \$ 571.6         | \$ 587.9           | \$ 618.1                               |
| <b><u>GAAP Retirement Account</u></b>               |                  |                    |                                        |
| Balance Brought Forward                             | \$ -             | \$ -               | \$ -                                   |
| Estimated Revenues:                                 |                  |                    |                                        |
| Transfer From Cash Reserve Fund                     | 111.2            | 273.0              | 434.8                                  |
| Total Funds Available                               | 111.2            | 273.0              | 434.8                                  |
| Excess to Economic Emergency Fund                   | (111.2)          | (273.0)            | (434.8)                                |
| Ending Balance - GAAP Retirement Fund               | \$ -             | \$ -               | \$ -                                   |
| <b><u>Economic Emergency Fund</u></b>               |                  |                    |                                        |
| Balance Brought Forward                             | \$ 177.9         | \$ 185.6           | \$ 196.0                               |
| Estimated Revenues:                                 |                  |                    |                                        |
| Transfer From GAAP Retirement Account               | 111.2            | 273.0              | 434.8                                  |
| Other Receipts                                      | -                | -                  | -                                      |
| Total Funds Available                               | 289.1            | 458.6              | 630.8                                  |
| Standing Appropriation for Performance of Duty      | (19.1)           | (7.0)              | (16.7)                                 |
| Official Proclamation Transfer to/from General Fund | -                | -                  | -                                      |
| Transfer to Taxpayer Relief Fund                    | (13.4)           | (60.0)             | (175.5)                                |
| Excess Reserves Transfer to General Fund            | (71.0)           | (195.6)            | (232.6)                                |
| Total Transfers Out:                                | (103.5)          | (262.6)            | (424.8)                                |
| Ending Balance - Economic Emergency Fund            | \$ 185.6         | \$ 196.0           | \$ 206.0                               |
| <i>Economic Emergency Fund Goal (2.5%)</i>          | \$ 190.5         | \$ 196.0           | \$ 206.0                               |
| <b>Total Reserve Funds</b>                          | <b>\$ 757.2</b>  | <b>\$ 783.9</b>    | <b>\$ 824.1</b>                        |

# State of Iowa

## Estimated Condition of the Taxpayer Relief Fund

(\$ in Millions)

|                                       | Actual<br>FY2019 | Estimate<br>FY2020 | Estimate<br>FY2021 |
|---------------------------------------|------------------|--------------------|--------------------|
| <b><u>Taxpayer Relief Fund</u></b>    |                  |                    |                    |
| Beginning Balance                     | \$ 8.4           | \$ 13.4            | \$ 73.4            |
| Revenues:                             |                  |                    |                    |
| Transfer from Economic Emergency Fund | 13.4             | 60.0               | 175.5              |
| Interest                              | -                | -                  | -                  |
| Total Funds Available                 | <u>21.8</u>      | <u>73.4</u>        | <u>248.9</u>       |
| Expenditures                          |                  |                    |                    |
| Transfer to General Fund              | (8.4)            | -                  | -                  |
| Ending Balance - Taxpayer Trust Fund  | <u>\$ 13.4</u>   | <u>\$ 73.4</u>     | <u>\$ 248.9</u>    |

### FY2019 Calculation

|                                                             |                  |
|-------------------------------------------------------------|------------------|
| Actual FY18 Net General Fund Revenues                       | 7,383.9          |
| FY2018 Adjusted Revenue                                     | <u>(7,370.5)</u> |
| Amount Estimated to be Available to the Taxpayer Trust Fund | <u>13.4</u>      |
| Limit to the Taxpayer Trust Fund                            | <u>13.4</u>      |

### FY2020 Calculation

|                                                             |                  |
|-------------------------------------------------------------|------------------|
| FY19 December 2018 REC Estimate                             | 7,728.6          |
| FY2019 Adjusted Revenue                                     | <u>(7,621.9)</u> |
| Amount Estimated to be Available to the Taxpayer Trust Fund | <u>106.7</u>     |
| Limit to the Taxpayer Trust Fund                            | <u>60.0</u>      |

### FY2021 Calculation

|                                                               |                  |
|---------------------------------------------------------------|------------------|
| December 2019 REC Estimated FY20 Net General Fund Revenues    | 8,014.6          |
| FY2020 Adjusted Revenue                                       | <u>(7,839.1)</u> |
| Amount Estimated to be Available to the Taxpayer Relief Fund* | <u>175.5</u>     |
|                                                               | <u>175.5</u>     |

\*The \$60.0 million statutory limit is repealed beginning in FY2021.

# State of Iowa

## General Fund Revenue (Appropriable Revenues)

Cash Basis

(\$ in Millions)

|                                       | Actual<br>FY2019  | Estimated<br>FY2020 | Estimated<br>FY2021 |
|---------------------------------------|-------------------|---------------------|---------------------|
| <b>Tax Receipts</b>                   |                   |                     |                     |
| Personal Income Tax                   | \$ 4,944.0        | \$ 4,949.0          | \$ 5,037.5          |
| Use Tax                               | 3,045.5           | 3,224.3             | 3,332.7             |
| Corporate Income Tax                  | 706.3             | 728.6               | 700.8               |
| Inheritance Tax                       | 80.7              | 75.3                | 79.1                |
| Insurance Premium Tax                 | 153.4             | 149.7               | 150.2               |
| Beer Tax                              | 13.5              | 13.5                | 13.5                |
| Franchise Tax                         | 59.6              | 54.3                | 62.3                |
| Miscellaneous Tax                     | 14.1              | 22.7                | 19.5                |
| <b>Total Tax Receipts</b>             | <b>9,017.1</b>    | <b>9,217.4</b>      | <b>9,395.6</b>      |
| <b>Other Receipts</b>                 |                   |                     |                     |
| Institutional Payments                | 11.2              | 10.6                | 10.6                |
| Liquor Profits                        | 125.6             | 127.6               | 127.6               |
| Interest                              | 9.0               | 13.2                | 14.3                |
| Fees                                  | 28.9              | 26.1                | 27.5                |
| Judicial Revenue                      | 95.4              | 95.4                | 95.4                |
| Miscellaneous Revenues                | 62.2              | 51.3                | 51.5                |
| Racing and Gaming                     | 2.2               | 2.2                 | 2.2                 |
| <b>Total Other Receipts</b>           | <b>334.5</b>      | <b>326.4</b>        | <b>329.1</b>        |
| <b>Total Tax &amp; Other Receipts</b> | <b>\$ 9,351.6</b> | <b>\$ 9,543.8</b>   | <b>\$ 9,724.7</b>   |
|                                       | 5.0%              | 2.1%                | 1.9%                |



# State of Iowa

## General Fund Accrued Revenue Changes

(\$ in Millions)

|                                     | Actual<br>FY2019 | Estimated<br>FY2020 | Estimated<br>FY2021 |
|-------------------------------------|------------------|---------------------|---------------------|
| <b>Tax Receipts:</b>                |                  |                     |                     |
| Personal Income Tax                 | \$ 323.4         | \$ 331.0            | \$ 335.0            |
| Sales/Use Tax                       | 269.6            | 278.0               | 282.0               |
| Corporate Income Tax                | 56.6             | 52.0                | 50.0                |
| Inheritance Tax                     | 16.2             | 15.0                | 16.0                |
| Insurance Premium Tax               | -                | -                   | -                   |
| Cigarette Tax                       | -                | -                   | -                   |
| Tobacco Tax                         | -                | -                   | -                   |
| Beer Tax                            | 1.3              | 1.5                 | 1.5                 |
| Franchise Tax                       | 8.2              | 5.5                 | 5.5                 |
| Miscellaneous Tax                   | 5.9              | 4.0                 | 4.0                 |
| <b>Total Tax Receipts</b>           | <b>681.2</b>     | <b>687.0</b>        | <b>694.0</b>        |
| <b>Other Receipts:</b>              |                  |                     |                     |
| Institutional Payments              | 2.7              | 2.0                 | 2.0                 |
| Liquor Profits                      | 12.1             | 13.0                | 13.0                |
| Interest                            | 1.8              | 2.0                 | 2.0                 |
| Fees                                | 0.3              | 0.3                 | 0.5                 |
| Judicial Revenue                    | 4.1              | 4.5                 | 4.5                 |
| Miscellaneous Receipts              | 6.8              | 7.0                 | 7.0                 |
| Racing and Gaming                   | -                | -                   | -                   |
| <b>Total Other Receipts</b>         | <b>27.8</b>      | <b>28.8</b>         | <b>29.0</b>         |
| <b>Total Receipts and Transfers</b> | <b>\$ 709.0</b>  | <b>\$ 715.8</b>     | <b>\$ 723.0</b>     |
| Net Change                          | <b>\$ 19.2</b>   | <b>\$ 6.8</b>       | <b>\$ 7.2</b>       |

# State of Iowa

## General Fund Refunds/School Infrastructure Transfers/Transfers

(\$ in Millions)

|                                            | Actual<br>FY2019      | Estimated<br>FY2020   | Estimated<br>FY2021   |
|--------------------------------------------|-----------------------|-----------------------|-----------------------|
| <b>Refunds:</b>                            |                       |                       |                       |
| Personal Income Tax                        | \$ (862.8)            | \$ (875.0)            | \$ (795.0)            |
| Sales/Use Tax                              | (70.3)                | (62.0)                | (61.0)                |
| Corporate Income Tax                       | (169.9)               | (170.0)               | (160.0)               |
| Inheritance Tax                            | (21.4)                | (15.0)                | (22.0)                |
| Cigarette Tax                              | (1.0)                 | (0.5)                 | (0.5)                 |
| Franchise Tax                              | (2.0)                 | (1.5)                 | (1.5)                 |
| Other                                      | (8.0)                 | (7.0)                 | (7.0)                 |
| Total Gross Refunds                        | (1,135.4)             | (1,131.0)             | (1,047.0)             |
| Less: Reimbursements                       | 3.5                   | 4.0                   | 3.5                   |
| <b>Total Net Refunds</b>                   | <u>\$ (1,131.9)</u>   | <u>\$ (1,127.0)</u>   | <u>\$ (1,043.5)</u>   |
| <br><b>School Infrastructure Transfers</b> | <br><u>\$ (503.1)</u> | <br><u>\$ (522.0)</u> | <br><u>\$ (554.4)</u> |
| <br><b>Transfers:</b>                      |                       |                       |                       |
| Lottery                                    | \$ 90.4               | \$ 86.0               | \$ 88.0               |
| Other                                      | 32.6                  | 27.0                  | 27.0                  |
| <b>Total Transfers</b>                     | <u>\$ 123.0</u>       | <u>\$ 113.0</u>       | <u>\$ 115.0</u>       |

# State of Iowa

## General Fund Revenue

### Governor's Recommended Revenue Adjustments

(\$ in Millions)

|                                           | <u>FY2020</u>   | <u>FY2021</u>   |
|-------------------------------------------|-----------------|-----------------|
| <b>Revenue Adjustments:</b>               |                 |                 |
| Increase Sales Tax 1 cent                 | -               | 182.6           |
| Individual Income Tax Reduction           | -               | (170.8)         |
| Eliminate Water Excise Tax                | -               | (9.2)           |
| Eliminate tax on diapers/feminine hygiene | -               | (4.5)           |
| Expansion of EDC/CDC Tax Credits          | (0.3)           | (5.3)           |
| Preceptor Tax Credit                      | -               | (0.1)           |
| <b>Total Revenue Adjustments</b>          | <u>\$ (0.3)</u> | <u>\$ (7.3)</u> |

# State of Iowa

## Governor's Recommended Appropriation Adjustments

### General Fund

FY2020

|                                                          | <u>Amount</u>      |
|----------------------------------------------------------|--------------------|
| <b>Departments</b>                                       |                    |
| Department of Human Services                             |                    |
| Medical Assistance                                       | 88,982,734         |
| State Children's Health Insurance                        | 1,737,294          |
| Glenwood                                                 | 333,000            |
| Department of Homeland Security and Emergency Management |                    |
| Flood Relief                                             | 20,000,000         |
| Total Adjustments                                        | <u>111,053,028</u> |

# State of Iowa

## Calculation of Statutory Expenditure Limit

Fiscal Year 2021

(\$ in Millions)

|                                           | Governor's Recommendation |               |                                |
|-------------------------------------------|---------------------------|---------------|--------------------------------|
|                                           | Proposed<br>FY2021        | % Calculation | FY21 Expenditure<br>Limitation |
| Fiscal Year 2021                          |                           |               |                                |
| December 2019 REC Estimate                |                           |               |                                |
| Total Gross Receipts                      | \$ 9,724.7                | 99%           | \$ 9,627.5                     |
| Accruals                                  | 7.2                       | 99%           | 7.1                            |
| Refunds                                   | (1,043.5)                 | 99%           | (1,033.1)                      |
| School Infrastructure Transfer            | (554.4)                   | 99%           | (548.9)                        |
| Transfers                                 | 115.0                     | 99%           | 113.9                          |
| Total Revenue Estimating Conference       | 8,249.0                   |               | 8,166.5                        |
| Transfer/Revenue Adjustments:             |                           |               |                                |
| Increase Sales Tax 1 cent                 | 182.6                     | 95%           | 173.5                          |
| Individual Income Tax Reduction           | (170.8)                   | 100%          | (170.8)                        |
| Eliminate Water Excise Tax                | (9.2)                     | 100%          | (9.2)                          |
| Eliminate tax on diapers/feminine hygiene | (4.5)                     | 100%          | (4.5)                          |
| Expansion of EDC/CDC Tax Credits          | (5.3)                     | 100%          | (5.3)                          |
| Preceptor Tax Credit                      | (0.1)                     | 100%          | (0.1)                          |
| Total Revenue Adjustments                 | (7.3)                     |               | (16.4)                         |
| Transfer from Economic Emergency Fund     |                           |               | 232.6                          |
| FY2021 Expenditure Limitation             |                           |               | \$ 8,382.7                     |

# State of Iowa

## Calculation of Cash Reserve Fund and Economic Emergency Fund Percentage Goals

### Fiscal Year 2019/Fiscal Year 2020/Fiscal Year 2021

(\$ in Millions)

#### Fiscal Year 2019

|                                                                   |    |         |
|-------------------------------------------------------------------|----|---------|
| December 2017 Revenue Estimating Conference Net Receipts Estimate | \$ | 7,527.0 |
| Federal Law Changes                                               | \$ | 188.3   |
| 2018 Session Legislative Action Revenue Adjustments for FY2019    |    | (93.4)  |
| FY2019 Adjusted Revenue                                           | \$ | 7,621.9 |
| Cash Reserve Fund 7.5% Goal                                       | \$ | 571.6   |
| Economic Emergency Fund 2.5% Goal                                 | \$ | 190.5   |

#### Fiscal Year 2020

|                                                                |    |         |
|----------------------------------------------------------------|----|---------|
| March 2019 Revenue Estimating Conference Net Receipts Estimate | \$ | 7,848.4 |
| 2019 Session Final Action Revenue Adjustments for FY2020       |    | (9.3)   |
| Total                                                          | \$ | 7,839.1 |
| Cash Reserve Fund 7.5% Goal                                    | \$ | 587.9   |
| Economic Emergency Fund 2.5% Goal                              | \$ | 196.0   |

#### Governor's Recommendation Fiscal Year 2021

|                                                                   |    |         |
|-------------------------------------------------------------------|----|---------|
| December 2019 Revenue Estimating Conference Net Receipts Estimate | \$ | 8,249.0 |
| 2020 Session Governor's Proposed Revenue Adjustments for FY2021   |    | (7.3)   |
| Total                                                             | \$ | 8,241.7 |
| Cash Reserve Fund 7.5% Goal                                       | \$ | 618.1   |
| Economic Emergency Fund 2.5% Goal                                 | \$ | 206.0   |

# State of Iowa

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

|                                  |                                               | Actual<br>FY2019 | Estimate<br>FY2020 | Governor's<br>Recommendation<br>FY2021 |
|----------------------------------|-----------------------------------------------|------------------|--------------------|----------------------------------------|
| <b>Resources</b>                 |                                               |                  |                    |                                        |
|                                  | Beginning Balance                             | \$ 10,882,658    | \$ 10,921,714      | \$ 874,143                             |
|                                  | Adjustment to Beginning Balance               | -                | -                  | -                                      |
|                                  | Revenues:                                     |                  |                    |                                        |
|                                  | Wagering Tax and Fees                         | 152,810,479      | 150,050,000        | 150,050,000                            |
|                                  | Revenue Bond Debt Service Fund Transfer       | 6,684,968        | 6,000,000          | 6,000,000                              |
|                                  | Federal Subsidy Holdback fund Transfer        | 3,809,391        | 3,750,000          | 3,750,000                              |
|                                  | Interest                                      | 15,728,014       | 16,000,000         | 17,000,000                             |
|                                  | Fees                                          | 12,200           | 10,000             | 10,000                                 |
|                                  | MSA Tobacco Payment Transfers                 | 13,110,342       | 13,000,000         | 13,000,000                             |
|                                  | Total Revenues                                | 192,155,394      | 188,810,000        | 189,810,000                            |
| <b>Total Resources Available</b> |                                               | 203,038,052      | 199,731,714        | 190,684,143                            |
| <b>Appropriations</b>            |                                               |                  |                    |                                        |
| <b>DAS</b>                       | Major Maintenance                             | 24,500,000       | 20,000,000         | 20,000,000                             |
| <b>DAS</b>                       | Routine Maintenance                           | 2,000,000        | 2,000,000          | 2,000,000                              |
| <b>DAS</b>                       | Security Cameras on Capital Complex           | -                | -                  | 250,000                                |
| <b>DALS</b>                      | Water Quality Initiative                      | 5,200,000        | 5,200,000          | 2,600,000                              |
| <b>DALS</b>                      | Ag Drainage Wells                             | 1,875,000        | -                  | -                                      |
| <b>DALS</b>                      | Renewable Fuels                               | 3,000,000        | 3,000,000          | 5,000,000                              |
| <b>OCIO</b>                      | Broadband Improvements                        | 1,300,000        | -                  | -                                      |
| <b>Corr</b>                      | Capitals Request                              | -                | 150,000            | -                                      |
| <b>Corr</b>                      | Clarida Treatment Complex Kitchen Expansion   | -                | -                  | 4,000,000                              |
| <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>EDA</b>                       | Community Attraction & Tourism Grants         | 5,000,000        | 5,000,000          | 5,000,000                              |
| <b>EDA</b>                       | Regional Sport Authorities                    | 500,000          | 500,000            | 500,000                                |
| <b>EDA</b>                       | World Food Prize Borlaug/Ruan Scholar Progra, | 300,000          | 300,000            | -                                      |
| <b>EDA</b>                       | Lewis & Clark Water System                    | 4,750,000        | -                  | 1,750,000                              |
| <b>EDA</b>                       | Junior Olympics                               | 250,000          | -                  | -                                      |
| <b>EDA</b>                       | Gas Pipeline                                  | 250,000          | -                  | -                                      |
| <b>EDA</b>                       | Easterseals                                   | -                | 200,000            | 800,000                                |
| <b>EDA</b>                       | Vacant State Building Demolition Fund         | -                | 1,000,000          | 1,000,000                              |
| <b>EDA</b>                       | Vacant State Building Renovation Fund         | -                | 1,000,000          | 1,000,000                              |
| <b>IFA</b>                       | State Housing Trust Fund                      | 3,000,000        | 3,000,000          | 3,000,000                              |
| <b>IFA</b>                       | State Housing Trust Fund                      | -                | 50,000             | -                                      |
| <b>ILEA</b>                      | Furniture, Fixtures & Equipment               | 1,449,938        | 10,826,911         | -                                      |
| <b>ILEA</b>                      | FF&E and resurfacing parking lots             | -                | -                  | 830,000                                |
| <b>DHS</b>                       | Nursing Home Facility Improvements            | 500,000          | 500,000            | -                                      |
| <b>DHS</b>                       | ADA Capital Project                           | -                | -                  | 596,500                                |
| <b>DHS</b>                       | Childserve                                    | 500,000          | -                  | 1,000,000                              |
| <b>Judicial</b>                  | Polk County Justice Center Furn & Equipment   | 1,464,705        | -                  | -                                      |
| <b>Judicial</b>                  | Judicial Building Improvements                | -                | -                  | 400,000                                |
| <b>Judicial</b>                  | County Justice Center Furniture & Equipment   | -                | 193,620            | 211,455                                |
| <b>Legis</b>                     | Capitol Building Maintenance                  | 500,000          | 500,000            | 500,000                                |
| <b>DOM</b>                       | Environment First Appropriation               | 42,000,000       | 42,000,000         | 22,320,000                             |
| <b>DOM</b>                       | Technology Reinvestment Fund                  | 14,400,000       | 18,069,975         | 35,000,000                             |
| <b>DNR</b>                       | State Park Infrastructure                     | 2,000,000        | 2,000,000          | 1,000,000                              |
| <b>DNR</b>                       | Lakes Restoration & Water Quality             | 9,600,000        | 9,600,000          | 4,800,000                              |
| <b>DNR</b>                       | Water Trails and Low Head Dam Safety Grants   | 500,000          | 500,000            | -                                      |
| <b>DNR</b>                       | Derelict Buildings Program                    | -                | -                  | 400,000                                |
| <b>DPD</b>                       | Facility/Armory Maintenance                   | 1,000,000        | 1,000,000          | 1,000,000                              |
| <b>DPD</b>                       | Construction Improvements Statewide           | 1,000,000        | 1,000,000          | 1,000,000                              |
| <b>DPD</b>                       | Camp Dodge Infrastructure Upgrades            | 250,000          | 250,000            | 250,000                                |
| <b>Regents</b>                   | Tuition Replacement                           | 31,471,292       | 28,098,870         | 28,268,466                             |
| <b>Regents</b>                   | SUI Pharmacy Building                         | 5,500,000        | -                  | -                                      |
| <b>Regents</b>                   | ISU Biosciences Facilities                    | 4,000,000        | -                  | -                                      |
| <b>Regents</b>                   | ISU Student Innovation Center                 | 6,000,000        | 7,000,000          | 10,000,000                             |
| <b>Regents</b>                   | ISU Veterinary Diagnostic Laboratory          | 1,000,000        | 12,500,000         | 12,500,000                             |
| <b>Regents</b>                   | ISD Long Hall Renovation                      | -                | 3,000,000          | 1,325,000                              |
| <b>Regents</b>                   | UNI Industrial Technology Center              | -                | -                  | 1,000,000                              |

(continued)



# State of Iowa

## Estimated Condition of the Rebuild Iowa Infrastructure Fund

### Financial Summary

|                                                             | Estimate<br>FY2018          | Estimate<br>FY2019       | Governor's<br>Recommendation<br>FY2020 |
|-------------------------------------------------------------|-----------------------------|--------------------------|----------------------------------------|
| (continued)                                                 |                             |                          |                                        |
| <b>StateFair</b> Construction and Remodel of NW Events Area | 8,500,000                   | -                        | -                                      |
| <b>StateFair</b> 4H Building                                | -                           | 500,000                  | 4,500,000                              |
| <b>StateFair</b> State Historical Building Task Force       | -                           | 500,000                  | -                                      |
| <b>DPS</b> Network Contract                                 | 1,351,666                   | 3,719,355                | 3,960,945                              |
| <b>DPS</b> Tasers                                           | 740,000                     | -                        | -                                      |
| <b>DPS</b> Lab Liquid Chromatograph                         | -                           | 325,000                  | -                                      |
| <b>DPS</b> Explosive Trace Detectors                        | -                           | 29,000                   | -                                      |
| <b>DPS</b> Ballistic Vests                                  | -                           | -                        | 467,500                                |
| <b>DPS</b> Bomb Suits                                       | -                           | -                        | 384,000                                |
| <b>DPS</b> ISP Aircrafts                                    | -                           | -                        | 3,426,340                              |
| <b>DOT</b> Recreational Trails                              | 1,000,000                   | 1,500,000                | -                                      |
| <b>DOT</b> Public Transit Infrastructure                    | 1,500,000                   | 1,500,000                | 1,500,000                              |
| <b>DOT</b> Commercial Air Service Airports                  | 1,500,000                   | 1,900,000                | 1,500,000                              |
| <b>DOT</b> General Aviation Airport Grants                  | 700,000                     | 1,000,000                | 1,000,000                              |
| <b>DOT</b> Rail Assistance                                  | 1,000,000                   | 1,000,000                | 1,000,000                              |
| <b>TOS</b> County Fairs Infrastructure                      | 1,060,000                   | 1,060,000                | 1,060,000                              |
| <b>Vets</b> Resurfacing roads at Veteran's Cemetery         | -                           | -                        | 50,000                                 |
| <b>Affairs</b>                                              | -                           | -                        | -                                      |
| <b>Vets</b> Mechanical & Electrical Distribution            | -                           | -                        | -                                      |
| <b>Home</b>                                                 | -                           | 6,134,840                | -                                      |
| <b>Total Appropriations/Expenditures</b>                    | <u>193,662,601</u>          | <u>198,857,571</u>       | <u>189,400,206</u>                     |
| Reversions                                                  | (1,546,263)                 | -                        | -                                      |
| Net Appropriations                                          | <u>192,116,338</u>          | <u>198,857,571</u>       | <u>189,400,206</u>                     |
| <b>Net Available Balance Forward</b>                        | <u><b>\$ 10,921,714</b></u> | <u><b>\$ 874,143</b></u> | <u><b>\$ 1,283,937</b></u>             |

# State of Iowa

## Estimated Financial Condition of the Technology Reinvestment Fund

### Financial Summary

|                                      |                                                    | Actual<br>FY2019   | Estimate<br>FY2020 | Governor's<br>Recommendation<br>FY2021 |
|--------------------------------------|----------------------------------------------------|--------------------|--------------------|----------------------------------------|
| <b>Resources</b>                     |                                                    |                    |                    |                                        |
| Beginning Balance                    |                                                    | \$ 19,635          | \$ 5,855           | \$ 5,855                               |
| Revenues:                            |                                                    |                    |                    |                                        |
|                                      | Rebuild Iowa Infrastructure Appropriation          | 14,400,000         | 18,069,975         | 35,000,000                             |
|                                      | Total Revenues                                     | 14,400,000         | 18,069,975         | 35,000,000                             |
| <b>Total Resources Available</b>     |                                                    | 14,419,635         | 18,075,830         | 35,005,855                             |
| <b>Appropriations</b>                |                                                    |                    |                    |                                        |
| <b>Ethics</b>                        | Update to the Candidate Reporting System           | -                  | -                  | 500,000                                |
| <b>OCIO</b>                          | Technology Projects/Consolidation                  | 1,000,000          | 1,000,000          | -                                      |
| <b>OCIO</b>                          | Data Center Replacement                            | -                  | -                  | 400,000                                |
| <b>OCIO</b>                          | Workday                                            | -                  | -                  | 20,889,000                             |
| <b>DOC</b>                           | Technology Projects                                | -                  | 629,000            | -                                      |
| <b>DOC</b>                           | Institution Building Automation Systems            | -                  | -                  | 500,000                                |
| <b>Educ</b>                          | ICN Part III & Maintenance & Leases                | 2,727,000          | 2,727,000          | -                                      |
| <b>Educ</b>                          | Statewide Education Data Warehouse                 | 600,000            | 600,000            | -                                      |
| <b>Educ</b>                          | IPTV Equipment Replacement                         | 500,000            | 500,000            | 1,000,000                              |
| <b>Homeland</b>                      | EMS Mass Messaging System                          | 400,000            | 400,000            | 400,000                                |
| <b>DHR</b>                           | Integrating Justice Data Systems                   | 1,200,000          | 1,200,000          | 1,400,000                              |
| <b>DHR</b>                           | Justice Datawarehouse                              | 157,980            | 157,980            | 157,980                                |
| <b>ILEA</b>                          | Technology Projects                                | -                  | 15,000             | 400,000                                |
| <b>DHS</b>                           | Medicaid Management Information System             | 636,000            | 1,228,535          | 1,979,319                              |
| <b>DHS</b>                           | Family and Children Services System Replacement    | -                  | 5,525,660          | -                                      |
| <b>DIA</b>                           | State Public Defender online non Attorney billings | 88,800             | -                  | -                                      |
| <b>DIA</b>                           | Electronic Storage Space                           | -                  | 50,000             | -                                      |
| <b>DIA</b>                           | Rebuilding Health Facilities Database              | -                  | -                  | 850,000                                |
| <b>Courts</b>                        | Technology Projects                                | 3,000,000          | -                  | -                                      |
| <b>Courts</b>                        | Phased VOIP Phone Upgrade                          | -                  | -                  | 163,000                                |
| <b>Parole</b>                        | Technology Projects                                | 50,000             | -                  | -                                      |
| <b>DOM</b>                           | Transparency Project                               | 45,000             | 45,000             | 45,000                                 |
| <b>DOM</b>                           | Grants Management System                           | 70,000             | 50,000             | 70,000                                 |
| <b>DOM</b>                           | Local Government Budget & Property Tax upgrade     | 600,000            | 120,000            | 624,000                                |
| <b>DNR</b>                           | New Online Air Quality Application                 | 954,000            | -                  | -                                      |
| <b>DPH</b>                           | Equipment-State Medical Examiner                   | -                  | -                  | 395,000                                |
| <b>DPH</b>                           | Medical Cannabidiol Registry                       | 350,000            | -                  | -                                      |
| <b>DPH</b>                           | Consolidate AMANDA Instances                       | -                  | 796,800            | -                                      |
| <b>DPS</b>                           | Crime Scene Processing Equipment                   | 125,000            | -                  | -                                      |
| <b>DPS</b>                           | Radio Upgrades                                     | 860,000            | -                  | -                                      |
| <b>DPS</b>                           | Lab Management System                              | -                  | 300,000            | -                                      |
| <b>DPS</b>                           | Virtual Storage Archival System                    | -                  | 290,000            | -                                      |
| <b>DPS</b>                           | Lab Digital Evidence Management System             | -                  | 80,000             | -                                      |
| <b>DPS</b>                           | Post 16 Technology Upgrade                         | -                  | 250,000            | -                                      |
| <b>DPS</b>                           | Criminal History Record System                     | -                  | -                  | 800,000                                |
| <b>Revenue</b>                       | Tax System Modernization                           | -                  | -                  | 3,000,000                              |
| <b>SecState</b>                      | Technology Projects                                | 1,050,000          | 2,100,000          | 1,400,000                              |
| <b>Vets Affairs</b>                  | Technology Equipment                               | -                  | 5,000              | 21,000                                 |
| <b>Total Appropriations</b>          |                                                    | 14,413,780         | 18,069,975         | 34,994,299                             |
| Reversions                           |                                                    |                    | -                  | -                                      |
| Net Appropriations                   |                                                    | 14,413,780         | 18,069,975         | 34,994,299                             |
| <b>Net Available Balance Forward</b> |                                                    | <b>69 \$ 5,855</b> | <b>\$ 5,855</b>    | <b>\$ 11,556</b>                       |

# State of Iowa

## Estimated Financial Condition of the Skilled Worker Fund Financial Summary

|                                                      | Actual<br>FY2019 | Estimate<br>FY2020 | Governor's<br>Recommendation<br>FY2021 |
|------------------------------------------------------|------------------|--------------------|----------------------------------------|
| <b>Resources</b>                                     |                  |                    |                                        |
| Beginning Balance                                    | \$ -             | \$ -               | \$ -                                   |
| Revenues:                                            |                  |                    |                                        |
| Gaming Revenues                                      | 63,750,000       | 63,750,000         | 63,750,000                             |
| Total Revenues                                       | 63,750,000       | 63,750,000         | 63,750,000                             |
| <b>Total Resources Available</b>                     | 63,750,000       | 63,750,000         | 63,750,000                             |
| <b>Appropriations</b>                                |                  |                    |                                        |
| Col Aid Future Ready Iowa Grant Program              | -                | 1,000,000          | -                                      |
| Col Aid Skilled Workforce Shortage Tuition Grant     | 5,000,000        | 5,000,000          | 5,000,000                              |
| EDA High Quality Jobs                                | 13,650,000       | 11,700,000         | 12,100,000                             |
| EDA STEM Scholarships                                | 1,000,000        | 1,000,000          | 1,000,000                              |
| EDA Future Ready Iowa Mentor Program                 | -                | 400,000            | 400,000                                |
| EDA Empower Rural Iowa Housing Needs                 | -                | 100,000            | 100,000                                |
| EDA Empower Rural Iowa Rural Innovation Grants       | -                | 300,000            | -                                      |
| EDA Empower Rural Iowa Rural Community Vision Grants | -                | -                  | 100,000                                |
| EDA Empower Rural Iowa Rural Leadership Support      | -                | -                  | 50,000                                 |
| Educ Workforce Training & Econ Dev Funds             | 15,100,000       | 15,100,000         | 15,100,000                             |
| Educ Adult Literacy for the Workforce                | 5,500,000        | 5,500,000          | 5,500,000                              |
| Educ PACE & Regional Sectors                         | 5,000,000        | 5,000,000          | 5,000,000                              |
| Educ Gap Tuition Assistance                          | 2,000,000        | 2,000,000          | 2,000,000                              |
| Educ Workbased Learning Intermediary Network         | 1,500,000        | 1,500,000          | 1,500,000                              |
| Educ Workforce Preparation Outcome Reporting System  | 200,000          | 200,000            | 200,000                                |
| Educ ACE Infrastructure                              | 6,000,000        | 6,000,000          | 6,000,000                              |
| IWD AMOS A Mid-Iowa Organizing Strategy              | 100,000          | 100,000            | 100,000                                |
| IWD Future Ready Iowa Coordinator                    | -                | 150,000            | 150,000                                |
| IWD Graduation Alliance                              | -                | -                  | 500,000                                |
| IWD 2nd Chance Grant Program                         | -                | -                  | 250,000                                |
| Regents SUI-Economic Development                     | 209,279          | 209,279            | 209,279                                |
| Regents SUI-Entrepreneurship & Econ Growth           | 2,000,000        | 2,000,000          | 2,000,000                              |
| Regents ISU-Economic Development                     | 2,424,302        | 2,424,302          | 2,424,302                              |
| Regents UNI-Economic Development                     | 1,066,419        | 1,066,419          | 1,066,419                              |
| Regents Regents Innovation Fund                      | 3,000,000        | 3,000,000          | 3,000,000                              |
| <b>Total Appropriations</b>                          | 63,750,000       | 63,750,000         | 63,750,000                             |
| Reversions                                           |                  | -                  | -                                      |
| Net Appropriations                                   | 63,750,000       | 63,750,000         | 63,750,000                             |
| <b>Net Available Balance Forward</b>                 | \$ -             | \$ -               | \$ -                                   |

# State of Iowa

## Estimated Financial Condition of the Penalty and Interest portion of the Special Contingency Fund Financial Summary

|                                                | Actual<br>FY2019 | Estimate<br>FY2020 | Governor's<br>Recommendation<br>FY2021 |
|------------------------------------------------|------------------|--------------------|----------------------------------------|
| <b>Resources</b>                               |                  |                    |                                        |
| Beginning Balance                              | \$ 8,814,632     | \$ 7,740,939       | \$ 6,544,939                           |
| <b>Reserve for Cash Flow</b>                   |                  |                    |                                        |
| Loans Outstanding to Other Funds               | 2,100,000        | 2,240,000          | 2,100,000                              |
| Balance needed for Cash Flow Purposes          | 2,000,000        | 2,000,000          | 2,000,000                              |
| <b>Balance Available for Expenditures</b>      | 4,714,632        | 3,500,939          | 2,444,939                              |
| <b>Revenues:</b>                               |                  |                    |                                        |
| Penalty and Interest                           | 2,176,632        | 2,200,000          | 2,200,000                              |
| Interest                                       | 110,697          | 100,000            | 100,000                                |
| Total Revenues                                 | 2,287,329        | 2,300,000          | 2,300,000                              |
| <b>Total Revenues Available for Operations</b> | 7,001,961        | 5,800,939          | 4,744,939                              |
| <b>Appropriations</b>                          |                  |                    |                                        |
| IWD Field Offices                              | 1,766,084        | 1,766,000          | 1,766,000                              |
| <b>Expenditures</b>                            |                  |                    |                                        |
| IWD Unemployment                               | 62,097           | 250,000            | 150,000                                |
| IWD Workers Compensation                       | -                | 150,000            | 50,000                                 |
| IWD IWD Administration                         | 600,869          | 340,000            | 400,000                                |
| IWD Overhead                                   | 2,131            | -                  | -                                      |
| IWD Labor Market Information                   | 242,597          | 300,000            | 300,000                                |
| IWD Information Technology                     | 177,398          | 75,000             | 75,000                                 |
| IWD Infrastructure                             | 318,198          | -                  | 100,000                                |
| IWD Future Ready Iowa                          | 191,648          | 75,000             | 125,000                                |
| IWD Home Base Iowa                             | -                | 150,000            | 175,000                                |
| IWD Field Office Relocation                    | -                | 265,000            | 200,000                                |
| IWD Contingency                                | -                | 125,000            | 125,000                                |
| IWD Loans Outstanding to Other Funds           | 140,000          | (140,000)          |                                        |
| <b>Total Appropriations/Expenditures</b>       | 3,501,022        | 3,356,000          | 3,466,000                              |
| <b>Remaining Balance from Operations</b>       | 3,500,939        | 2,444,939          | 1,278,939                              |
| <b>Reserve for Cash Flow</b>                   |                  |                    |                                        |
| Loans Outstanding to Othe Funds                | 2,240,000        | 2,100,000          | 2,100,000                              |
| Balance needed for Cash Flow Purposes          | 2,000,000        | 2,000,000          | 2,000,000                              |
| <b>Ending Balance</b>                          | 7,740,939        | 6,544,939          | 5,378,939                              |

**STATE OF IOWA**  
**FUNDING ELEMENTARY AND SECONDARY EDUCATION**  
General Operating Fund Only (In Millions)

|                               | Actual 08/09   |              | Actual 09/10   |              | Actual 10/11   |              | Actual 11/12   |              | Actual 12/13   |              | Actual 13/14   |              |
|-------------------------------|----------------|--------------|----------------|--------------|----------------|--------------|----------------|--------------|----------------|--------------|----------------|--------------|
|                               | Dollars        | Percent      | Dollars        | Percent      | Dollars        | Percent      | Dollars        | Percent      | Dollars        | Percent      | Dollars        | Percent      |
| Uniform Property Taxes        | 618.3          | 13.9         | 648.4          | 14.6         | 676.8          | 14.4         | 703.6          | 14.6         | 729.7          | 15.0         | 759.3          | 15.4         |
| Additional Property Taxes     | 561.5          | 12.6         | 575.6          | 13.0         | 573.4          | 12.2         | 611.0          | 12.7         | 581.1          | 12.0         | 578.6          | 11.7         |
| ISL Property Taxes            | 90.7           | 2.0          | 95.1           | 2.1          | 98.3           | 2.1          | 100.4          | 2.1          | 104.2          | 2.1          | 114.5          | 2.3          |
| State Foundation Aid          | 2,151.1        | 48.2         | 2,145.8        | 48.4         | 2,476.6        | 52.8         | 2,631.2        | 54.6         | 2,661.1        | 54.8         | 2,725.6        | 55.3         |
| Other State Aid               | 411.6          | 9.2          | 76.3           | 1.7          | 68.1           | 1.5          | 41.4           | 0.9          | 99.6           | 2.1          | 60.1           | 1.2          |
| Income Surtaxes               | 76.4           | 1.7          | 81.9           | 1.9          | 84.5           | 1.8          | 85.4           | 1.8          | 85.9           | 1.8          | 85.7           | 1.7          |
| Federal/Other Miscellaneous   | 553.8          | 12.4         | 814.9          | 18.4         | 710.2          | 15.2         | 643.2          | 13.4         | 598.9          | 12.3         | 606.1          | 12.3         |
| <b>Total Funds</b>            | <b>4,463.3</b> | <b>100.0</b> | <b>4,438.0</b> | <b>100.0</b> | <b>4,687.9</b> | <b>100.0</b> | <b>4,816.2</b> | <b>100.0</b> | <b>4,860.5</b> | <b>100.0</b> | <b>4,929.9</b> | <b>100.0</b> |
| Formula (Weighted) Enrollment | 548,844        |              | 553,016        |              | 550,510        |              | 551,107        |              | 549,157        |              | 550,466        |              |
| Actual Fall Enrollment        | 477,019        |              | 474,227        |              | 473,493        |              | 473,504        |              | 476,245        |              | 478,921        |              |

|                               | Actual 14/15   |              | Actual 15/16   |              | Actual 16/17   |              | Actual 17/18   |              | Estimated 18/19 |              | Estimated 19/20 |              |
|-------------------------------|----------------|--------------|----------------|--------------|----------------|--------------|----------------|--------------|-----------------|--------------|-----------------|--------------|
|                               | Dollars        | Percent      | Dollars        | Percent      | Dollars        | Percent      | Dollars        | Percent      | Dollars         | Percent      | Dollars         | Percent      |
| Uniform Property Taxes        | 774.2          | 15.0         | 792.4          | 14.9         | 827.8          | 14.9         | 862.1          | 15.2         | 905.4           | 15.7         | 948.3           | 16.1         |
| Additional Property Taxes     | 575.1          | 11.1         | 587.9          | 11.0         | 593.5          | 10.7         | 612.7          | 10.8         | 624.9           | 10.8         | 614.1           | 10.4         |
| ISL Property Taxes            | 119.5          | 2.3          | 128.0          | 2.4          | 133.9          | 2.4          | 138.1          | 2.4          | 142.7           | 2.5          | 148.3           | 2.5          |
| State Foundation Aid          | 2,873.8        | 55.6         | 2,959.2        | 55.5         | 3,099.1        | 55.9         | 3,189.4        | 56.1         | 3,217.3         | 55.7         | 3,295.6         | 55.9         |
| Other State Aid               | 123.0          | 2.4          | 146.2          | 2.7          | 138.8          | 2.5          | 93.4           | 1.6          | 98.0            | 1.7          | 104.9           | 1.8          |
| Income Surtaxes               | 92.2           | 1.8          | 89.2           | 1.7          | 90.4           | 1.6          | 91.4           | 1.6          | 92.0            | 1.6          | 91.0            | 1.5          |
| Federal/Other Miscellaneous   | 614.6          | 11.9         | 630.7          | 11.8         | 657.2          | 11.9         | 694.3          | 12.2         | 694.3           | 12.0         | 694.3           | 11.8         |
| <b>Total Funds</b>            | <b>5,172.3</b> | <b>100.0</b> | <b>5,333.5</b> | <b>100.0</b> | <b>5,540.7</b> | <b>100.0</b> | <b>5,681.2</b> | <b>100.0</b> | <b>5,774.6</b>  | <b>100.0</b> | <b>5,896.6</b>  | <b>100.0</b> |
| Formula (Weighted) Enrollment | 553,160        |              | 554,974        |              | 559,535        |              | 563,424        |              | 566,101         |              | 569,536         |              |
| Actual Fall Enrollment        | 480,772        |              | 483,451        |              | 485,147        |              | 486,264        |              | 487,652         |              |                 |              |

Source: Iowa Department of Management

# STATE OF IOWA

## HISTORY OF APPROPRIABLE RECEIPTS

(IN \$ THOUSANDS)

|                                        | 2010             | 2011             | 2012             | 2013             | 2014             | 2015             | 2016             | 2017             | 2018             | 2019             |
|----------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| <b>SPECIAL TAXES:</b>                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| Personal Income Tax                    | 3,235,929        | 3,461,734        | 3,634,281        | 4,083,903        | 3,974,838        | 4,207,250        | 4,355,435        | 4,468,935        | 4,746,683        | 4,944,019        |
| Sales/Use Tax                          | 2,293,032        | 2,381,395        | 2,505,299        | 2,547,603        | 2,642,332        | 2,753,080        | 2,810,661        | 2,812,336        | 2,941,479        | 3,045,492        |
| Corporation Income Tax                 | 389,337          | 394,512          | 520,719          | 555,289          | 549,581          | 576,279          | 520,532          | 549,704          | 565,042          | 706,278          |
| Inheritance Tax                        | 67,426           | 66,395           | 77,645           | 86,809           | 91,034           | 86,977           | 91,780           | 86,193           | 83,070           | 80,677           |
| Insurance Premium Tax                  | 88,571           | 97,098           | 101,406          | 104,885          | 105,532          | 109,633          | 119,675          | 114,808          | 121,863          | 153,441          |
| Cigarette & Tobacco Taxes              | 232,073          | 227,305          | 119,432          | 121,397          | 1,410            | (5)              | 4                | -                | -                | (4)              |
| Beer & Liquor Taxes                    | 14,405           | 14,340           | 14,236           | 14,522           | 14,127           | 14,460           | 14,100           | 13,940           | 13,707           | 13,518           |
| Franchise Tax                          | 31,623           | 36,323           | 41,486           | 42,904           | 42,918           | 46,949           | 52,036           | 53,798           | 46,696           | 59,644           |
| Miscellaneous Taxes                    | (431)            | 1,046            | 1,085            | 1,146            | 1,225            | 1,395            | 1,467            | 1,386            | 1,654            | 14,067           |
| <b>TOTAL SPECIAL TAXES</b>             | <b>6,351,965</b> | <b>6,680,148</b> | <b>7,015,589</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> |
| Percentage Change                      | -2.7%            | 5.2%             | 5.0%             | 7.7%             | -1.8%            | 5.0%             | 2.2%             | 1.7%             | 5.2%             | 5.8%             |
| <b>OTHER RECEIPTS</b>                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| Institutional Payments                 | 14,824           | 9,963            | 12,984           | 14,325           | 12,774           | 15,506           | 12,088           | 11,523           | 11,967           | 11,220           |
| Liquor Transfers                       | 80,335           | 89,318           | 94,601           | 96,049           | 96,630           | 108,397          | 112,273          | 116,041          | 118,071          | 125,615          |
| Interest                               | 4,029            | 2,990            | 2,449            | 2,627            | 3,376            | 3,656            | 4,125            | 2,262            | 4,732            | 8,999            |
| Fees                                   | 47,825           | 30,133           | 29,129           | 29,121           | 28,843           | 27,772           | 28,048           | 25,355           | 26,119           | 28,901           |
| Judicial Revenue                       | 108,628          | 101,549          | 113,830          | 107,988          | 103,972          | 99,883           | 97,683           | 94,315           | 97,444           | 95,343           |
| Miscellaneous Receipts                 | 37,811           | 38,396           | 37,730           | 39,855           | 43,368           | 39,689           | 42,732           | 60,568           | 52,322           | 62,145           |
| Racing & Gaming Receipts               | 66,000           | 66,000           | 66,000           | 40,000           | -                | -                | -                | -                | -                | 2,250            |
| <b>TOTAL OTHER RECEIPTS</b>            | <b>359,452</b>   | <b>338,349</b>   | <b>356,723</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>   |
| Percentage Change                      | -8.3%            | -5.9%            | 5.4%             | -7.5%            | -12.4%           | 2.1%             | 0.7%             | 4.4%             | 0.2%             | 7.7%             |
| <b>Accruals</b>                        | 13,051           | 15,040           | 61,266           | 13,042           | (16,164)         | 19,588           | 14,234           | 73,577           | 48,046           | 19,217           |
| <b>Refunds</b>                         | (859,129)        | (825,992)        | (820,595)        | (830,504)        | (955,255)        | (967,888)        | (1,018,286)      | (1,059,834)      | (1,135,120)      | (1,131,931)      |
| <b>School Infrastructure</b>           |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| <b>Transfer</b>                        | (372,525)        | (394,093)        | (410,596)        | (419,169)        | (440,422)        | (450,532)        | (466,891)        | (460,443)        | (480,800)        | (503,111)        |
| <b>Transfers</b>                       | 140,933          | 85,614           | 108,740          | 116,945          | 188,950          | 127,638          | 129,443          | 275,556          | 120,972          | 123,046          |
| <b>TOTAL NET APPROPRIABLE RECEIPTS</b> | <b>5,633,747</b> | <b>5,899,066</b> | <b>6,311,127</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> |
| Percentage Change                      | -5.1%            | 4.7%             | 7.0%             | 7.3%             | -4.1%            | 5.1%             | 1.5%             | 4.6%             | 2.0%             | 6.4%             |

Source: Iowa Department of Management

# State of Iowa

## General Fund Appropriations

### FY 2021 Governor's Recommendations

| DESCRIPTION                             | FY 2019<br>Actual    | FY 2020<br>Budget<br>Estimate | FY 2021<br>Department<br>Request | FY 2021<br>Governor's<br>Recommended |
|-----------------------------------------|----------------------|-------------------------------|----------------------------------|--------------------------------------|
| Administration and Regulation           | 725,133,253          | 627,065,779                   | 645,103,294                      | 653,855,676                          |
| Agriculture and Natural Resources       | 35,257,522           | 38,197,933                    | 43,847,933                       | 32,751,064                           |
| Economic Development                    | 40,194,356           | 40,323,073                    | 41,948,073                       | 45,251,240                           |
| Education                               | 4,131,902,317        | 4,252,593,059                 | 4,271,164,765                    | 4,381,837,315                        |
| Human Services                          | 1,971,819,119        | 1,937,244,420                 | 2,085,669,215                    | 2,218,985,296                        |
| Justice System                          | 525,485,003          | 521,706,020                   | 523,103,593                      | 530,896,632                          |
| Judicial Branch                         | 180,674,797          | 184,623,737                   | 191,792,452                      | 191,792,452                          |
| Legislative Branch                      | 35,556,146           | 37,000,000                    | 37,000,000                       | 37,417,636                           |
| <b>Total General Fund Appropriation</b> | <b>7,646,022,513</b> | <b>7,638,754,021</b>          | <b>7,839,629,325</b>             | <b>8,092,787,311</b>                 |



# State of Iowa

## General Fund Appropriations

FY 2021 Governor's Recommendations

| DESCRIPTION                                           | FY 2019<br>Actual | FY 2020<br>Budget<br>Estimate | FY 2021<br>Department<br>Request | FY 2021<br>Governor's<br>Recommended |
|-------------------------------------------------------|-------------------|-------------------------------|----------------------------------|--------------------------------------|
| <b>ADMINISTRATION AND REGULATION</b>                  |                   |                               |                                  |                                      |
| <b>Administrative Services</b>                        |                   |                               |                                  |                                      |
| Administrative Services, Dept.                        | 3,616,936         | 3,603,404                     | 3,603,404                        | 3,652,910                            |
| Real Property Listing                                 | -                 | 50,000                        | -                                | -                                    |
| Terrace Hill Operations                               | 386,660           | 418,200                       | 465,890                          | 449,483                              |
| Utilities                                             | 3,356,210         | 3,524,611                     | 3,524,611                        | 3,882,948                            |
| Volunteer Emergency Services                          |                   |                               |                                  |                                      |
| Provider Death Benefit                                | 200,000           | -                             | -                                | -                                    |
| <b>Total Administrative Services</b>                  | <b>7,559,806</b>  | <b>7,596,215</b>              | <b>7,593,905</b>                 | <b>7,985,341</b>                     |
| <b>State Accounting Trust Accounts</b>                |                   |                               |                                  |                                      |
| Federal Cash Management Standing                      | 141,154           | 54,182                        | 54,182                           | 54,182                               |
| Unemployment Compensation-State Standing              | 309,616           | 421,655                       | 421,655                          | 421,655                              |
| <b>Total State Accounting Trust Accounts</b>          | <b>450,770</b>    | <b>475,837</b>                | <b>475,837</b>                   | <b>475,837</b>                       |
| <b>Auditor Of State</b>                               |                   |                               |                                  |                                      |
| Auditor of State Billings                             | 113,985           | -                             | -                                | -                                    |
| Auditor of State - General Office                     | 986,193           | 986,193                       | 1,011,193                        | 1,034,525                            |
| <b>Total Auditor Of State</b>                         | <b>1,100,178</b>  | <b>986,193</b>                | <b>1,011,193</b>                 | <b>1,034,525</b>                     |
| <b>Campaign Finance Disclosure Commission</b>         |                   |                               |                                  |                                      |
| Iowa Ethics & Campaign Disclosure Board               | 597,501           | 668,863                       | 668,863                          | 688,863                              |
| <b>Total Campaign Finance Disclosure Commission</b>   | <b>597,501</b>    | <b>668,863</b>                | <b>668,863</b>                   | <b>688,863</b>                       |
| <b>Chief Information Officer, Office of the</b>       |                   |                               |                                  |                                      |
| Broadband Grants                                      | -                 | 5,000,000                     | 5,000,000                        | 15,000,000                           |
| Office of the Chief Information Officer               | -                 | -                             | -                                | 562,990                              |
| <b>Total Chief Information Officer, Office of the</b> | <b>-</b>          | <b>5,000,000</b>              | <b>5,000,000</b>                 | <b>15,562,990</b>                    |
| <b>Alcoholic Beverages</b>                            |                   |                               |                                  |                                      |
| Alcoholic Beverages Operations                        | 1,019,556         | 1,075,454                     | 1,075,454                        | 1,106,735                            |
| <b>Total Alcoholic Beverages</b>                      | <b>1,019,556</b>  | <b>1,075,454</b>              | <b>1,075,454</b>                 | <b>1,106,735</b>                     |
| <b>Professional Licensing &amp; Regulation</b>        |                   |                               |                                  |                                      |
| Professional Licensing Bureau                         | 370,263           | 360,856                       | 360,856                          | 375,910                              |
| <b>Total Professional Licensing &amp; Regulation</b>  | <b>370,263</b>    | <b>360,856</b>                | <b>360,856</b>                   | <b>375,910</b>                       |

# State of Iowa

## General Fund Appropriations

### FY 2021 Governor's Recommendations

| DESCRIPTION                                                | FY 2019<br>Actual | FY 2020<br>Budget<br>Estimate | FY 2021<br>Department<br>Request | FY 2021<br>Governor's<br>Recommended |
|------------------------------------------------------------|-------------------|-------------------------------|----------------------------------|--------------------------------------|
| <b>Executive Council</b>                                   |                   |                               |                                  |                                      |
| Court Costs                                                | 1,247,914         | 56,455                        | 56,455                           | 56,455                               |
| Drainage Assessment                                        | 168,041           | 19,367                        | 19,367                           | 19,367                               |
| Public Improvements                                        | -                 | 9,575                         | 9,575                            | 9,576                                |
| <b>Total Executive Council</b>                             | <b>1,415,955</b>  | <b>85,397</b>                 | <b>85,397</b>                    | <b>85,398</b>                        |
| <b>Iowa Communications Network</b>                         |                   |                               |                                  |                                      |
| Firewall & Distributed Denial of Service (DDos) Mitigation | -                 | -                             | -                                | 2,071,794                            |
| <b>Total Iowa Communications Network</b>                   | <b>-</b>          | <b>-</b>                      | <b>-</b>                         | <b>2,071,794</b>                     |
| <b>Governor's Office</b>                                   |                   |                               |                                  |                                      |
| Governor/Lt. Governor's Office                             | 2,103,954         | 2,315,344                     | 2,315,344                        | 2,345,501                            |
| Terrace Hill Quarters                                      | 92,070            | 142,702                       | 142,702                          | 144,580                              |
| <b>Total Governor's Office</b>                             | <b>2,196,024</b>  | <b>2,458,046</b>              | <b>2,458,046</b>                 | <b>2,490,081</b>                     |
| <b>Office of Drug Control Policy</b>                       |                   |                               |                                  |                                      |
| Drug Policy Coordinator                                    | 226,247           | 239,271                       | 239,271                          | 241,140                              |
| <b>Total Office of Drug Control Policy</b>                 | <b>226,247</b>    | <b>239,271</b>                | <b>239,271</b>                   | <b>241,140</b>                       |
| <b>Human Rights, Department of</b>                         |                   |                               |                                  |                                      |
| Community Advocacy and Services                            | 956,894           | 956,894                       | 956,894                          | 970,009                              |
| Criminal & Juvenile Justice                                | 1,209,410         | 1,226,399                     | 1,226,399                        | 1,245,268                            |
| Human Rights Administration                                | 210,075           | 189,071                       | 189,071                          | 191,311                              |
| Single Grant Program                                       | -                 | 140,000                       | 140,000                          | 140,000                              |
| <b>Total Human Rights, Department of</b>                   | <b>2,376,379</b>  | <b>2,512,364</b>              | <b>2,512,364</b>                 | <b>2,546,588</b>                     |
| <b>Inspections &amp; Appeals, Department of</b>            |                   |                               |                                  |                                      |
| Administration Division                                    | 511,580           | 546,312                       | 546,312                          | 552,673                              |
| Administrative Hearings Div.                               | 625,827           | 625,827                       | 625,827                          | 643,032                              |
| Child Advocacy Board                                       | 2,570,605         | 2,582,454                     | 2,582,454                        | 2,626,167                            |
| Employment Appeal Board                                    | 38,912            | 38,912                        | 38,912                           | 39,439                               |
| Food and Consumer Safety                                   | 574,819           | 574,819                       | 574,819                          | 611,319                              |
| Health Facilities Division                                 | 4,734,682         | 4,734,682                     | 5,025,682                        | 5,063,148                            |
| Investigations Division                                    | 2,471,791         | 2,471,791                     | 2,471,791                        | 2,507,818                            |
| <b>Total Inspections &amp; Appeals, Department of</b>      | <b>11,528,216</b> | <b>11,574,797</b>             | <b>11,865,797</b>                | <b>12,043,596</b>                    |

# State of Iowa

## General Fund Appropriations

### FY 2021 Governor's Recommendations

| DESCRIPTION                                           | FY 2019<br>Actual  | FY 2020<br>Budget<br>Estimate | FY 2021<br>Department<br>Request | FY 2021<br>Governor's<br>Recommended |
|-------------------------------------------------------|--------------------|-------------------------------|----------------------------------|--------------------------------------|
| <b>Public Defender</b>                                |                    |                               |                                  |                                      |
| Indigent Defense Appropriation                        | 37,644,448         | 40,760,448                    | 40,760,448                       | 42,610,448                           |
| Public Defender                                       | 26,505,299         | 27,144,382                    | 27,144,382                       | 27,567,078                           |
| <b>Total Public Defender</b>                          | <b>64,149,747</b>  | <b>67,904,830</b>             | <b>67,904,830</b>                | <b>70,177,526</b>                    |
| <b>Management, Department of</b>                      |                    |                               |                                  |                                      |
| Appeal Board Claims                                   | 8,822,469          | 4,500,000                     | 4,500,000                        | 4,501,794                            |
| Cash Reserve Fund Appropriation                       | 113,100,000        | -                             | -                                | -                                    |
| Department of Management Operations                   | 2,527,389          | 2,695,693                     | 2,695,693                        | 2,729,528                            |
| OCIO Rate Adjustment                                  | -                  | 99,381                        | -                                | -                                    |
| Special Olympics Fund                                 | 100,000            | 100,000                       | 100,000                          | 100,000                              |
| Technology Reinvestment Fund<br>Appropriation         | -                  | -                             | 17,500,000                       | -                                    |
| Transportation Equity Fund<br>Appropriation           | 11,200,000         | 19,000,000                    | 19,000,000                       | 24,475,000                           |
| <b>Total Management, Department of</b>                | <b>135,749,858</b> | <b>26,395,074</b>             | <b>43,795,693</b>                | <b>31,806,322</b>                    |
| <b>Public Information Board</b>                       |                    |                               |                                  |                                      |
| Iowa Public Information Board                         | 339,343            | 343,019                       | 352,457                          | 352,457                              |
| <b>Total Public Information Board</b>                 | <b>339,343</b>     | <b>343,019</b>                | <b>352,457</b>                   | <b>352,457</b>                       |
| <b>Revenue, Department of</b>                         |                    |                               |                                  |                                      |
| Ag Land Tax Credit                                    | 39,063,185         | 39,100,000                    | 39,100,000                       | 39,100,000                           |
| Business Property Tax Credit                          | 125,000,000        | 125,000,000                   | 125,000,000                      | 125,000,000                          |
| Commercial and Industrial Property Tax<br>Replacement | 151,962,817        | 152,114,544                   | 152,114,544                      | 152,114,544                          |
| Elderly & Disabled Property Tax Credit                | 19,541,135         | 20,500,000                    | 30,895,000                       | 22,960,000                           |
| Homestead Tax Credit Aid                              | 138,570,076        | 139,984,518                   | 130,316,500                      | 142,784,208                          |
| Military Service Tax Refunds                          | 1,822,427          | 1,765,214                     | 1,352,000                        | 1,700,500                            |
| Printing Cigarette Stamps                             | 69,036             | 124,652                       | 124,652                          | 124,652                              |
| Refund Income Corp & Franchise Sale                   | 0                  | -                             | -                                | -                                    |
| Revenue, Department of                                | 15,474,482         | 15,149,692                    | 15,149,692                       | 15,319,075                           |
| Technology Upgrades                                   | -                  | 1,070,460                     | 1,070,460                        | 1,070,460                            |
| Tobacco Reporting Requirements                        | 17,525             | 17,525                        | 17,525                           | 17,525                               |
| <b>Total Revenue, Department of</b>                   | <b>491,520,685</b> | <b>494,826,605</b>            | <b>495,140,373</b>               | <b>500,190,964</b>                   |

# State of Iowa

## General Fund Appropriations

FY 2021 Governor's Recommendations

| DESCRIPTION                                    | FY 2019<br>Actual  | FY 2020<br>Budget<br>Estimate | FY 2021<br>Department<br>Request | FY 2021<br>Governor's<br>Recommended |
|------------------------------------------------|--------------------|-------------------------------|----------------------------------|--------------------------------------|
| <b>Secretary of State</b>                      |                    |                               |                                  |                                      |
| Elections/Voter Reg                            | 2,109,755          | 2,124,870                     | 2,124,870                        | 2,144,167                            |
| Secretary of State-Business Services           | 1,405,530          | 1,420,646                     | 1,420,646                        | 1,441,424                            |
| <b>Total Secretary of State</b>                | <b>3,515,285</b>   | <b>3,545,516</b>              | <b>3,545,516</b>                 | <b>3,585,591</b>                     |
| <b>Treasurer of State</b>                      |                    |                               |                                  |                                      |
| Treasurer - General Office                     | 1,017,442          | 1,017,442                     | 1,017,442                        | 1,034,018                            |
| <b>Total Treasurer of State</b>                | <b>1,017,442</b>   | <b>1,017,442</b>              | <b>1,017,442</b>                 | <b>1,034,018</b>                     |
| <b>TOTAL ADMINISTRATION AND<br/>REGULATION</b> | <b>725,133,255</b> | <b>627,065,779</b>            | <b>645,103,294</b>               | <b>653,855,676</b>                   |

# State of Iowa

## General Fund Appropriations

### FY 2021 Governor's Recommendations

| DESCRIPTION                                    | FY 2019<br>Actual | FY 2020<br>Budget<br>Estimate | FY 2021<br>Department<br>Request | FY 2021<br>Governor's<br>Recommended |
|------------------------------------------------|-------------------|-------------------------------|----------------------------------|--------------------------------------|
| <b>AGRICULTURE AND NATURAL RESOURCES</b>       |                   |                               |                                  |                                      |
| <b>Agriculture and Land Stewardship</b>        |                   |                               |                                  |                                      |
| Agricultural Education                         | 25,000            | 25,000                        | 25,000                           | 25,000                               |
| Farmers with Disabilities                      | 130,000           | 180,000                       | 180,000                          | 180,000                              |
| Foreign Animal Disease                         | 250,000           | 500,000                       | 1,000,000                        | 1,000,000                            |
| GF-Administrative Division                     | 18,023,339        | 18,335,679                    | 18,335,679                       | 16,667,839                           |
| GF-Ag Drainage Wells                           | -                 | 1,875,000                     | 1,875,000                        | 1,875,000                            |
| Hungry Canyons acct of Loess Hills Fund        | -                 | 50,000                        | -                                | -                                    |
| Local Food and Farm                            | 75,000            | 75,000                        | 75,000                           | 75,000                               |
| Milk Inspections                               | 189,196           | 189,196                       | 189,196                          | 189,196                              |
| Water Quality Initiative                       | 3,000,000         | 3,000,000                     | 8,200,000                        | 1,500,000                            |
| <b>Total Agriculture and Land Stewardship</b>  | <b>21,692,535</b> | <b>24,229,875</b>             | <b>29,879,875</b>                | <b>21,512,035</b>                    |
| <b>Natural Resources</b>                       |                   |                               |                                  |                                      |
| Floodplain Management Program                  | 1,510,000         | 1,510,000                     | 1,510,000                        | 1,510,000                            |
| Forestry Health Management GF                  | 500,000           | 500,000                       | 500,000                          | 250,000                              |
| GF-Natural Resources Operations                | 11,554,987        | 11,958,058                    | 11,958,058                       | 9,479,029                            |
| <b>Total Natural Resources</b>                 | <b>13,564,987</b> | <b>13,968,058</b>             | <b>13,968,058</b>                | <b>11,239,029</b>                    |
| <b>TOTAL AGRICULTURE AND NATURAL RESOURCES</b> | <b>35,257,522</b> | <b>38,197,933</b>             | <b>43,847,933</b>                | <b>32,751,064</b>                    |

# State of Iowa

## General Fund Appropriations

### FY 2021 Governor's Recommendations

| DESCRIPTION                                  | FY 2019<br>Actual | FY 2020<br>Budget<br>Estimate | FY 2021<br>Department<br>Request | FY 2021<br>Governor's<br>Recommended |
|----------------------------------------------|-------------------|-------------------------------|----------------------------------|--------------------------------------|
| <b>ECONOMIC DEVELOPMENT</b>                  |                   |                               |                                  |                                      |
| <b>Cultural Affairs, Department of</b>       |                   |                               |                                  |                                      |
| Administrative Division                      | 168,637           | 168,637                       | 168,637                          | 170,162                              |
| Arts Council                                 | 1,217,188         | 1,317,188                     | 1,317,188                        | 1,429,005                            |
| Community Cultural Grants                    | 172,090           | 172,090                       | 172,090                          | 172,090                              |
| County Endowment Funding - DCA Grants        | 448,403           | 448,403                       | 448,403                          | 448,403                              |
| Cultural Trust Grants                        | 75,000            | 150,000                       | 150,000                          | 150,000                              |
| Great Places GF                              | 150,000           | 150,000                       | 150,000                          | 151,232                              |
| Historical Division                          | 3,027,797         | 3,142,351                     | 3,142,351                        | 3,195,504                            |
| Historic Sites                               | 426,398           | 426,398                       | 426,398                          | 432,907                              |
| Records Center Rent - GF                     | 227,243           | 227,243                       | 227,243                          | -                                    |
| <b>Total Cultural Affairs, Department of</b> | <b>5,912,756</b>  | <b>6,202,310</b>              | <b>6,202,310</b>                 | <b>6,149,303</b>                     |
| <b>Economic Development Authority</b>        |                   |                               |                                  |                                      |
| Councils of Governments (COGs) Assistance    | 200,000           | 275,000                       | 275,000                          | 275,000                              |
| Economic Development Approp                  | 13,413,379        | 13,318,553                    | 14,318,553                       | 13,898,101                           |
| ICVS-Promise                                 | 168,201           | 168,201                       | 168,201                          | 168,201                              |
| Registered Apprenticeship Program            | 1,000,000         | 1,000,000                     | 1,000,000                        | 1,600,000                            |
| Tourism marketing - Adjusted Gross Receipts  | 878,011           | 900,000                       | 900,000                          | 900,000                              |
| World Food Prize                             | 400,000           | 375,000                       | 1,000,000                        | 1,000,000                            |
| <b>Total Economic Development Authority</b>  | <b>16,059,591</b> | <b>16,036,754</b>             | <b>17,661,754</b>                | <b>17,841,302</b>                    |
| <b>Iowa Finance Authority</b>                |                   |                               |                                  |                                      |
| Rent Subsidy Program                         | 658,000           | 658,000                       | 658,000                          | 658,000                              |
| <b>Total Iowa Finance Authority</b>          | <b>658,000</b>    | <b>658,000</b>                | <b>658,000</b>                   | <b>658,000</b>                       |

# State of Iowa

## General Fund Appropriations

FY 2021 Governor's Recommendations

| DESCRIPTION                                    | FY 2019<br>Actual | FY 2020<br>Budget<br>Estimate | FY 2021<br>Department<br>Request | FY 2021<br>Governor's<br>Recommended |
|------------------------------------------------|-------------------|-------------------------------|----------------------------------|--------------------------------------|
| <b>Iowa Workforce Development</b>              |                   |                               |                                  |                                      |
| Employee Misclassification                     | 379,631           | 379,631                       | 379,631                          | 384,496                              |
| Future Ready Iowa Coordinator                  | 150,000           | -                             | -                                | -                                    |
| I3 State Accounting System                     | 228,822           | 228,822                       | 228,822                          | 228,822                              |
| Iowa Employer Innovation Fund                  | -                 | 1,200,000                     | 1,200,000                        | 4,000,000                            |
| IWD Labor Services Division                    | 3,491,252         | 3,491,252                     | 3,491,252                        | 3,535,270                            |
| IWD Workers Compensation Division              | 3,309,044         | 3,321,044                     | 3,321,044                        | 3,463,124                            |
| Offender Reentry Program                       | 337,158           | 387,158                       | 387,158                          | 396,530                              |
| Summer Youth Work Pilot                        | 250,000           | 250,000                       | 250,000                          | 250,000                              |
| Workforce Development Field Offices            | 7,925,650         | 6,675,650                     | 6,675,650                        | 6,834,415                            |
| <b>Total Iowa Workforce Development</b>        | <b>16,071,557</b> | <b>15,933,557</b>             | <b>15,933,557</b>                | <b>19,092,657</b>                    |
| <b>Public Employment Relations Board</b>       |                   |                               |                                  |                                      |
| PER Board - General Office                     | 1,492,452         | 1,492,452                     | 1,492,452                        | 1,509,978                            |
| <b>Total Public Employment Relations Board</b> | <b>1,492,452</b>  | <b>1,492,452</b>              | <b>1,492,452</b>                 | <b>1,509,978</b>                     |
| <b>TOTAL ECONOMIC DEVELOPMENT</b>              | <b>40,194,356</b> | <b>40,323,073</b>             | <b>41,948,073</b>                | <b>45,251,240</b>                    |

# State of Iowa

## General Fund Appropriations

### FY 2021 Governor's Recommendations

| DESCRIPTION                                                     | FY 2019<br>Actual | FY 2020<br>Budget<br>Estimate | FY 2021<br>Department<br>Request | FY 2021<br>Governor's<br>Recommended |
|-----------------------------------------------------------------|-------------------|-------------------------------|----------------------------------|--------------------------------------|
| <b>EDUCATION</b>                                                |                   |                               |                                  |                                      |
| <b>Blind, Department of</b>                                     |                   |                               |                                  |                                      |
| Department for the Blind                                        | 2,167,622         | 2,252,001                     | 2,542,707                        | 2,483,203                            |
| <b>Total Blind, Department of</b>                               | <b>2,167,622</b>  | <b>2,252,001</b>              | <b>2,542,707</b>                 | <b>2,483,203</b>                     |
| <b>College Student Aid Commission</b>                           |                   |                               |                                  |                                      |
| All Iowa Opportunity Scholarships                               | 2,840,854         | 3,000,000                     | 3,000,000                        | 3,000,000                            |
| College Aid Commission                                          | 429,279           | 429,279                       | 429,279                          | 438,988                              |
| Des Moines University Programs                                  | 400,973           | 400,973                       | 400,973                          | 400,973                              |
| Future Ready Iowa Administration                                | -                 | 130,254                       | 130,254                          | 132,303                              |
| Future Ready Iowa Last-Dollar<br>Scholarship Program            | -                 | 13,004,744                    | 13,004,744                       | 15,800,000                           |
| Health Care-Related Loan Program                                | 200,000           | 250,000                       | 250,000                          | 250,000                              |
| National Guard Benefits Program                                 | 4,700,000         | 4,700,000                     | 4,700,000                        | 4,700,000                            |
| Rural Iowa Primary Care Loan<br>Repayment Program               | 1,124,502         | 1,424,502                     | 1,424,502                        | 1,424,502                            |
| Teacher Shortage Loan Forgiveness<br>Program                    | 105,828           | -                             | -                                | -                                    |
| Teach Iowa Scholars                                             | 400,000           | 400,000                       | 400,000                          | 400,000                              |
| Tuition Grant - For-Profit                                      | 372,863           | 426,220                       | 426,220                          | 436,876                              |
| Tuition Grant Program-Standing                                  | 46,586,158        | 47,703,463                    | 47,703,463                       | 48,896,050                           |
| Vocational Technical Tuition Grant                              | 1,750,185         | 1,750,185                     | 1,750,185                        | 1,750,185                            |
| <b>Total College Student Aid<br/>Commission</b>                 | <b>58,910,642</b> | <b>73,619,620</b>             | <b>73,619,620</b>                | <b>77,629,877</b>                    |
| <b>Education, Department of</b>                                 |                   |                               |                                  |                                      |
| Administration                                                  | 5,949,047         | 5,975,526                     | 5,975,526                        | 6,080,644                            |
| Adult Education and Literacy Programs                           | -                 | 500,000                       | 500,000                          | 500,000                              |
| Attendance Center Performance/<br>Website & Data System Support | 250,000           | 250,000                       | 250,000                          | 252,725                              |
| Best Buddies Iowa                                               | -                 | 25,000                        | 25,000                           | 25,000                               |
| Career and Technical Education<br>Administration                | 598,197           | 598,197                       | 598,197                          | 606,190                              |
| Child Development                                               | 10,396,361        | 10,524,389                    | 10,524,389                       | 10,524,389                           |
| Children's Mental Health School-Based<br>Training and Support   | -                 | 2,100,000                     | 2,100,000                        | 3,000,000                            |
| Community College State General Aid                             | 202,690,889       | 208,690,889                   | 208,690,889                      | 213,908,161                          |
| Computer Science Professional<br>Development Incentive Fund     | 500,000           | 500,000                       | 500,000                          | 500,000                              |
| Early Childhood Iowa - School Ready                             | 22,162,799        | 22,662,799                    | 22,662,799                       | 22,662,799                           |
| Early Head Start Projects                                       | 574,500           | 574,500                       | 574,500                          | 574,500                              |



# State of Iowa

## General Fund Appropriations

### FY 2021 Governor's Recommendations

| DESCRIPTION                                                     | FY 2019<br>Actual    | FY 2020<br>Budget<br>Estimate | FY 2021<br>Department<br>Request | FY 2021<br>Governor's<br>Recommended |
|-----------------------------------------------------------------|----------------------|-------------------------------|----------------------------------|--------------------------------------|
| Early Warning System for Literacy                               | 1,915,000            | 1,915,000                     | 1,915,000                        | 1,915,000                            |
| Enrich Iowa Libraries                                           | 2,464,823            | 2,464,823                     | 2,464,823                        | 2,464,823                            |
| ICN Part III Leases & Maintenance<br>Network - GF               | -                    | -                             | -                                | 2,727,000                            |
| Iowa Reading Research Center                                    | 1,300,176            | 1,300,176                     | 1,300,176                        | 1,550,000                            |
| Jobs For America's Grads                                        | 1,666,188            | 2,666,188                     | 2,666,188                        | 3,166,188                            |
| LEA Assessment                                                  | 2,700,000            | 3,000,000                     | 3,000,000                        | 3,000,000                            |
| Midwestern Higher Education Compact                             | 115,000              | 115,000                       | 115,000                          | 115,000                              |
| Nonpublic School Concurrent<br>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                          | 230,000                              |
| Sac and Fox Indian Settlement<br>Education                      | 95,750               | 100,000                       | 100,000                          | 100,000                              |
| School Food Service                                             | 2,176,797            | 2,176,797                     | 2,176,797                        | 2,176,797                            |
| Secondary Career and Technical<br>Education                     | 2,630,134            | 2,952,459                     | 2,952,459                        | 2,952,459                            |
| Special Education Services Birth to 3                           | 1,721,400            | 1,721,400                     | 1,721,400                        | 1,721,400                            |
| State Foundation School Aid                                     | 3,207,010,167        | 3,285,449,656                 | 3,281,654,736                    | 3,381,112,130                        |
| State Library                                                   | 2,530,063            | 2,532,594                     | 2,532,594                        | 2,567,965                            |
| Statewide Clearinghouse to Expand<br>Work-Based Learning        | 250,000              | 300,000                       | 300,000                          | 300,000                              |
| Statewide Education Data Warehouse -<br>GF                      | -                    | -                             | -                                | 600,000                              |
| Successful Progression for Early<br>Readers                     | 7,824,782            | 7,824,782                     | 7,824,782                        | 7,824,782                            |
| Summer Joint Enrollment Program                                 | 600,000              | 600,000                       | 600,000                          | 1,000,000                            |
| Teacher Quality/Student Achievement                             | 2,965,467            | 2,965,467                     | 2,965,467                        | 2,974,718                            |
| Textbook Services For Nonpublic                                 | 652,000              | 652,000                       | 652,000                          | 652,000                              |
| Transportation Nonpublic Students                               | 8,197,091            | 8,197,091                     | 8,197,091                        | 8,197,091                            |
| <b>Total Education, Department of</b>                           | <b>3,490,166,631</b> | <b>3,580,564,733</b>          | <b>3,576,769,813</b>             | <b>3,686,981,761</b>                 |
| <b>Vocational Rehabilitation</b>                                |                      |                               |                                  |                                      |
| Entrepreneurs with Disabilities Program                         | 138,506              | 138,506                       | 138,506                          | 141,087                              |
| Independent Living                                              | 84,823               | 84,823                        | 84,823                           | 84,912                               |
| Independent Living Center Grant                                 | 86,457               | 86,457                        | 86,457                           | 86,457                               |
| Iowa Vocational Rehabilitation Services                         | 5,677,908            | 5,696,328                     | 5,696,328                        | 5,778,990                            |
| <b>Total Vocational Rehabilitation</b>                          | <b>5,987,694</b>     | <b>6,006,114</b>              | <b>6,006,114</b>                 | <b>6,091,446</b>                     |

# State of Iowa

## General Fund Appropriations

### FY 2021 Governor's Recommendations

| DESCRIPTION                                          | FY 2019<br>Actual | FY 2020<br>Budget<br>Estimate | FY 2021<br>Department<br>Request | FY 2021<br>Governor's<br>Recommended |
|------------------------------------------------------|-------------------|-------------------------------|----------------------------------|--------------------------------------|
| <b>Iowa PBS</b>                                      |                   |                               |                                  |                                      |
| Iowa PBS                                             | 7,689,415         | 7,770,316                     | 7,920,316                        | 8,004,902                            |
| <b>Total Iowa PBS</b>                                | <b>7,689,415</b>  | <b>7,770,316</b>              | <b>7,920,316</b>                 | <b>8,004,902</b>                     |
| <b>Regents, Board of</b>                             |                   |                               |                                  |                                      |
| BOR - Board Office                                   | 775,655           | 775,655                       | 775,655                          | 775,655                              |
| BOR - Iowa Public Radio                              | 350,648           | 350,648                       | 391,568                          | 350,648                              |
| BOR - Regents Resource Centers                       | 272,161           | 272,161                       | 272,161                          | 272,161                              |
| IBS - Iowa Braille and Sight Saving School           | 4,167,759         | 4,334,759                     | 4,507,759                        | 4,443,128                            |
| ISD - Iowa School for the Deaf                       | 9,996,325         | 10,299,287                    | 10,711,287                       | 10,556,769                           |
| ISU - Agricultural Experiment Station                | 29,886,877        | 29,886,877                    | 29,886,877                       | 29,886,877                           |
| ISU - Biosciences Innovation Ecosystem - GF          | -                 | 825,000                       | 3,000,000                        | 3,000,000                            |
| ISU - Cooperative Extension                          | 18,266,722        | 18,266,722                    | 18,266,722                       | 18,266,722                           |
| ISU - General University                             | 170,624,125       | 174,624,125                   | 181,624,125                      | 179,936,723                          |
| ISU - Livestock Disease Research                     | 172,844           | 172,844                       | 172,844                          | 172,844                              |
| ISU - Veterinary Diagnostic Laboratory               | 4,100,000         | 4,400,000                     | 4,400,000                        | 4,400,000                            |
| SUI - Biocatalysis                                   | 706,371           | 706,371                       | 706,371                          | 706,371                              |
| SUI - Biosciences Innovation Ecosystem               | -                 | 275,000                       | 1,000,000                        | 1,000,000                            |
| SUI - Family Practice Program                        | 1,745,379         | 1,745,379                     | 1,745,379                        | 1,745,379                            |
| SUI - General University                             | 214,710,793       | 218,710,793                   | 225,710,793                      | 225,364,641                          |
| SUI - Hygienic Laboratory                            | 4,297,032         | 4,297,032                     | 4,297,032                        | 4,297,032                            |
| SUI - Iowa Flood Center                              | 1,171,222         | 1,171,222                     | 1,171,222                        | 1,171,222                            |
| SUI - Iowa Online Advanced Placement Academy         | 470,293           | 470,293                       | 470,293                          | 470,293                              |
| SUI - Iowa's Center for Agricultural Safety & Health | -                 | 130,000                       | 130,000                          | 130,000                              |
| SUI - Oakdale Campus                                 | 2,134,120         | 2,134,120                     | 2,134,120                        | 2,134,120                            |
| SUI - Primary Health Care                            | 633,367           | 633,367                       | 633,367                          | 633,367                              |
| SUI - Specialized Children Health Services           | 643,641           | 643,641                       | 643,641                          | 643,641                              |
| SUI - State of Iowa Birth Defects Registry           | 37,370            | 37,370                        | 37,370                           | 37,370                               |
| SUI - State of Iowa Cancer Registry                  | 145,476           | 145,476                       | 145,476                          | 145,476                              |
| SUI - Substance Abuse Consortium                     | 54,197            | 54,197                        | 54,197                           | 54,197                               |
| SUI - Waterman Iowa Nonprofit Resource Center        | 158,641           | 158,641                       | 158,641                          | 158,641                              |
| UIHC - Rural Psychiatry Residencies                  | -                 | -                             | 400,000                          | -                                    |

# State of Iowa

## General Fund Appropriations

### FY 2021 Governor's Recommendations

| DESCRIPTION                         | FY 2019<br>Actual    | FY 2020<br>Budget<br>Estimate | FY 2021<br>Department<br>Request | FY 2021<br>Governor's<br>Recommended |
|-------------------------------------|----------------------|-------------------------------|----------------------------------|--------------------------------------|
| UNI - Additive Manufacturing        | -                    | 400,000                       | 400,000                          | 400,000                              |
| UNI - General University            | 95,712,362           | 99,712,362                    | 103,712,362                      | 102,745,916                          |
| UNI - Math & Science Collaborative  | 5,446,375            | 6,446,375                     | 6,446,375                        | 6,446,375                            |
| UNI - Real Estate Education Program | 125,302              | 125,302                       | 125,302                          | 125,302                              |
| UNI - Recycling and Reuse Center    | 175,256              | 175,256                       | 175,256                          | 175,256                              |
| <b>Total Regents, Board of</b>      | <b>566,980,313</b>   | <b>582,380,275</b>            | <b>604,306,195</b>               | <b>600,646,126</b>                   |
| <b>TOTAL EDUCATION</b>              | <b>4,131,902,317</b> | <b>4,252,593,059</b>          | <b>4,271,164,765</b>             | <b>4,381,837,315</b>                 |

# State of Iowa

## General Fund Appropriations

### FY 2021 Governor's Recommendations

| DESCRIPTION                                          | FY 2019<br>Actual | FY 2020<br>Budget<br>Estimate | FY 2021<br>Department<br>Request | FY 2021<br>Governor's<br>Recommended |
|------------------------------------------------------|-------------------|-------------------------------|----------------------------------|--------------------------------------|
| <b>HUMAN SERVICES</b>                                |                   |                               |                                  |                                      |
| <b>Iowa Department on Aging</b>                      |                   |                               |                                  |                                      |
| Aging Programs                                       | 11,042,924        | 11,164,382                    | 11,164,382                       | 11,202,196                           |
| Office of Long-Term Care Ombudsman                   | 1,149,821         | 1,149,821                     | 1,149,821                        | 1,168,936                            |
| <b>Total Iowa Department on Aging</b>                | <b>12,192,745</b> | <b>12,314,203</b>             | <b>12,314,203</b>                | <b>12,371,132</b>                    |
| <b>Public Health, Department of</b>                  |                   |                               |                                  |                                      |
| Addictive Disorders                                  | 24,804,344        | 25,109,379                    | 25,109,379                       | 25,129,012                           |
| Chronic Conditions                                   | 4,528,109         | 4,223,373                     | 4,223,373                        | 4,237,927                            |
| Community Capacity                                   | 4,970,152         | 5,594,306                     | 5,594,306                        | 7,004,757                            |
| Essential Public Health Services                     | 7,662,464         | 7,662,464                     | 7,662,464                        | 7,662,464                            |
| Healthy Children and Families                        | 5,820,625         | 5,816,681                     | 5,816,681                        | 5,824,387                            |
| Infectious Diseases                                  | 1,796,426         | 1,796,206                     | 1,796,206                        | 1,803,212                            |
| Iowa Registry for Congenital & Inherited Disorders   | 205,835           | 223,521                       | 223,521                          | 223,521                              |
| Public Protection                                    | 4,095,139         | 4,085,220                     | 4,535,220                        | 4,314,883                            |
| Resource Management                                  | 971,215           | 933,871                       | 933,871                          | 936,139                              |
| <b>Total Public Health, Department of</b>            | <b>54,854,309</b> | <b>55,445,021</b>             | <b>55,895,021</b>                | <b>57,136,302</b>                    |
| <b>Human Services - General Administration</b>       |                   |                               |                                  |                                      |
| Commission Of Inquiry                                | 1,394             | 1,394                         | 1,394                            | 1,394                                |
| DHS - Department Wide Duties                         | 2,879,274         | 2,879,274                     | 2,879,274                        | 2,879,274                            |
| General Administration                               | 13,833,040        | 13,772,533                    | 13,772,533                       | 14,264,728                           |
| Non Resident Commitment M.III                        | 142,802           | 142,802                       | 142,802                          | 142,802                              |
| <b>Total Human Services - General Administration</b> | <b>16,856,510</b> | <b>16,796,003</b>             | <b>16,796,003</b>                | <b>17,288,198</b>                    |
| <b>Human Services - Field Operations</b>             |                   |                               |                                  |                                      |
| Child Support Recoveries                             | 14,586,635        | 14,867,813                    | 14,867,813                       | 15,247,977                           |
| Field Operations                                     | 49,074,517        | 55,600,398                    | 55,600,398                       | 60,341,204                           |
| <b>Total Human Services - Field Operations</b>       | <b>63,661,152</b> | <b>70,468,211</b>             | <b>70,468,211</b>                | <b>75,589,181</b>                    |
| <b>Human Services - Eldora Training School</b>       |                   |                               |                                  |                                      |
| Eldora Training School                               | 12,762,443        | 13,950,961                    | 16,029,488                       | 16,333,688                           |
| <b>Total Human Services - Eldora Training School</b> | <b>12,762,443</b> | <b>13,950,961</b>             | <b>16,029,488</b>                | <b>16,333,688</b>                    |

# State of Iowa

## General Fund Appropriations

### FY 2021 Governor's Recommendations

| DESCRIPTION                                  | FY 2019<br>Actual    | FY 2020<br>Budget<br>Estimate | FY 2021<br>Department<br>Request | FY 2021<br>Governor's<br>Recommended |
|----------------------------------------------|----------------------|-------------------------------|----------------------------------|--------------------------------------|
| <b>Human Services - Cherokee CCUSO</b>       |                      |                               |                                  |                                      |
| Civil Commitment Unit for Sexual Offenders   | 10,864,747           | 12,070,565                    | 12,070,565                       | 12,452,572                           |
| <b>Total Human Services - Cherokee CCUSO</b> | <b>10,864,747</b>    | <b>12,070,565</b>             | <b>12,070,565</b>                | <b>12,452,572</b>                    |
| <b>Human Services - Cherokee</b>             |                      |                               |                                  |                                      |
| Cherokee MHI                                 | 13,870,254           | 14,245,968                    | 14,245,968                       | 14,826,075                           |
| <b>Total Human Services - Cherokee</b>       | <b>13,870,254</b>    | <b>14,245,968</b>             | <b>14,245,968</b>                | <b>14,826,075</b>                    |
| <b>Human Services - Independence</b>         |                      |                               |                                  |                                      |
| Independence MHI                             | 17,513,621           | 19,201,644                    | 19,201,644                       | 19,710,614                           |
| <b>Total Human Services - Independence</b>   | <b>17,513,621</b>    | <b>19,201,644</b>             | <b>19,201,644</b>                | <b>19,710,614</b>                    |
| <b>Human Services - Glenwood</b>             |                      |                               |                                  |                                      |
| Glenwood Resource Center                     | 16,858,523           | 16,105,259                    | 16,105,259                       | 16,536,391                           |
| <b>Total Human Services - Glenwood</b>       | <b>16,858,523</b>    | <b>16,105,259</b>             | <b>16,105,259</b>                | <b>16,536,391</b>                    |
| <b>Human Services - Woodward</b>             |                      |                               |                                  |                                      |
| Woodward Resource Center                     | 11,386,679           | 10,913,360                    | 10,913,360                       | 11,452,986                           |
| <b>Total Human Services - Woodward</b>       | <b>11,386,679</b>    | <b>10,913,360</b>             | <b>10,913,360</b>                | <b>11,452,986</b>                    |
| <b>Human Services - Assistance</b>           |                      |                               |                                  |                                      |
| Adoption Subsidy                             | 40,445,137           | 40,596,007                    | 42,580,749                       | 41,588,378                           |
| Child Abuse Prevention                       | -                    | 438,405                       | 232,570                          | 232,570                              |
| Child and Family Services                    | 84,939,774           | 89,071,930                    | 89,071,930                       | 89,077,415                           |
| Child Care Assistance                        | 40,816,931           | 40,816,931                    | 40,816,931                       | 40,817,751                           |
| Children's Health Insurance                  | 7,064,057            | 19,361,132                    | 39,406,326                       | 41,132,725                           |
| Connors Training                             | 33,632               | 33,632                        | 33,632                           | 33,632                               |
| Family Investment Program/JOBS               | 40,365,715           | 40,003,978                    | 40,003,978                       | 39,793,542                           |
| Family Support Subsidy                       | 949,282              | 949,282                       | 949,282                          | 949,282                              |
| Medical Assistance                           | 1,488,141,375        | 1,427,381,675                 | 1,551,453,842                    | 1,594,425,375                        |
| Medical Contracts                            | 16,603,198           | 17,831,343                    | 17,831,343                       | 17,832,301                           |
| MHDS Regional Services                       | -                    | -                             | -                                | 80,600,000                           |
| State Supplementary Assistance               | 10,250,873           | 7,812,909                     | 7,812,909                        | 7,349,002                            |
| Volunteers                                   | 84,686               | 84,686                        | 84,686                           | 84,686                               |
| <b>Total Human Services - Assistance</b>     | <b>1,729,694,660</b> | <b>1,684,381,910</b>          | <b>1,830,278,178</b>             | <b>1,953,916,659</b>                 |

# State of Iowa

## General Fund Appropriations

### FY 2021 Governor's Recommendations

| DESCRIPTION                                  | FY 2019<br>Actual    | FY 2020<br>Budget<br>Estimate | FY 2021<br>Department<br>Request | FY 2021<br>Governor's<br>Recommended |
|----------------------------------------------|----------------------|-------------------------------|----------------------------------|--------------------------------------|
| <b>Veterans Affairs, Department of</b>       |                      |                               |                                  |                                      |
| General Administration                       | 1,150,500            | 1,229,763                     | 1,229,763                        | 1,249,946                            |
| Veterans County Grants                       | 990,000              | 990,000                       | 990,000                          | 990,000                              |
| Vets Home Ownership Program                  | 2,000,000            | 2,000,000                     | 2,000,000                        | 2,000,000                            |
| <b>Total Veterans Affairs, Department of</b> | <b>4,140,500</b>     | <b>4,219,763</b>              | <b>4,219,763</b>                 | <b>4,239,946</b>                     |
| <b>Iowa Veterans Home</b>                    |                      |                               |                                  |                                      |
| Iowa Veterans Home                           | 7,162,976            | 7,131,552                     | 7,131,552                        | 7,131,552                            |
| <b>Total Iowa Veterans Home</b>              | <b>7,162,976</b>     | <b>7,131,552</b>              | <b>7,131,552</b>                 | <b>7,131,552</b>                     |
| <b>TOTAL HUMAN SERVICES</b>                  | <b>1,971,819,119</b> | <b>1,937,244,420</b>          | <b>2,085,669,215</b>             | <b>2,218,985,296</b>                 |

# State of Iowa

## General Fund Appropriations

FY 2021 Governor's Recommendations

| DESCRIPTION                                             | FY 2019<br>Actual | FY 2020<br>Budget<br>Estimate | FY 2021<br>Department<br>Request | FY 2021<br>Governor's<br>Recommended |
|---------------------------------------------------------|-------------------|-------------------------------|----------------------------------|--------------------------------------|
| <b>JUSTICE SYSTEM</b>                                   |                   |                               |                                  |                                      |
| <b>Justice, Department of</b>                           |                   |                               |                                  |                                      |
| Farm Mediation Services                                 | -                 | -                             | 300,000                          | -                                    |
| General Office A.G.                                     | 5,911,705         | 6,006,268                     | 7,006,268                        | 6,113,631                            |
| Legal Services Poverty Grants                           | 2,304,601         | 2,634,601                     | 3,300,000                        | 2,634,601                            |
| Victim Assistance Grants                                | 5,016,708         | 5,016,708                     | 5,016,708                        | 5,016,708                            |
| <b>Total Justice, Department of</b>                     | <b>13,233,014</b> | <b>13,657,577</b>             | <b>15,622,976</b>                | <b>13,764,940</b>                    |
| <b>Civil Rights Commission</b>                          |                   |                               |                                  |                                      |
| Civil Rights Commission                                 | 1,198,266         | 1,252,899                     | 1,252,899                        | 1,272,748                            |
| <b>Total Civil Rights Commission</b>                    | <b>1,198,266</b>  | <b>1,252,899</b>              | <b>1,252,899</b>                 | <b>1,272,748</b>                     |
| <b>Community Based Corrections District 1</b>           |                   |                               |                                  |                                      |
| CBC District I                                          | 14,944,266        | 15,219,261                    | 15,219,261                       | 15,460,786                           |
| <b>Total Community Based<br/>Corrections District 1</b> | <b>14,944,266</b> | <b>15,219,261</b>             | <b>15,219,261</b>                | <b>15,460,786</b>                    |
| <b>Community Based Corrections District 2</b>           |                   |                               |                                  |                                      |
| CBC District II                                         | 11,547,739        | 11,758,160                    | 11,758,160                       | 11,943,698                           |
| <b>Total Community Based<br/>Corrections District 2</b> | <b>11,547,739</b> | <b>11,758,160</b>             | <b>11,758,160</b>                | <b>11,943,698</b>                    |
| <b>Community Based Corrections District 3</b>           |                   |                               |                                  |                                      |
| CBC District III                                        | 7,247,957         | 7,324,425                     | 7,324,425                        | 7,465,072                            |
| <b>Total Community Based<br/>Corrections District 3</b> | <b>7,247,957</b>  | <b>7,324,425</b>              | <b>7,324,425</b>                 | <b>7,465,072</b>                     |
| <b>Community Based Corrections District 4</b>           |                   |                               |                                  |                                      |
| CBC District IV                                         | 5,740,922         | 5,815,391                     | 5,815,391                        | 5,906,576                            |
| <b>Total Community Based<br/>Corrections District 4</b> | <b>5,740,922</b>  | <b>5,815,391</b>              | <b>5,815,391</b>                 | <b>5,906,576</b>                     |
| <b>Community Based Corrections District 5</b>           |                   |                               |                                  |                                      |
| CBC District V                                          | 21,846,060        | 22,008,023                    | 22,008,023                       | 22,373,416                           |
| <b>Total Community Based<br/>Corrections District 5</b> | <b>21,846,060</b> | <b>22,008,023</b>             | <b>22,008,023</b>                | <b>22,373,416</b>                    |
| <b>Community Based Corrections District 6</b>           |                   |                               |                                  |                                      |
| CBC District VI                                         | 14,839,165        | 15,069,674                    | 15,069,674                       | 15,330,967                           |
| <b>Total Community Based<br/>Corrections District 6</b> | <b>14,839,165</b> | <b>15,069,674</b>             | <b>15,069,674</b>                | <b>15,330,967</b>                    |

# State of Iowa

## General Fund Appropriations

### FY 2021 Governor's Recommendations

| DESCRIPTION                                             | FY 2019<br>Actual | FY 2020<br>Budget<br>Estimate | FY 2021<br>Department<br>Request | FY 2021<br>Governor's<br>Recommended |
|---------------------------------------------------------|-------------------|-------------------------------|----------------------------------|--------------------------------------|
| <b>Community Based Corrections District 7</b>           |                   |                               |                                  |                                      |
| CBC District VII                                        | 7,849,341         | 8,013,609                     | 8,013,609                        | 8,157,791                            |
| <b>Total Community Based<br/>Corrections District 7</b> | <b>7,849,341</b>  | <b>8,013,609</b>              | <b>8,013,609</b>                 | <b>8,157,791</b>                     |
| <b>Community Based Corrections District 8</b>           |                   |                               |                                  |                                      |
| CBC District VIII                                       | 8,164,521         | 8,547,829                     | 8,547,829                        | 8,702,390                            |
| <b>Total Community Based<br/>Corrections District 8</b> | <b>8,164,521</b>  | <b>8,547,829</b>              | <b>8,547,829</b>                 | <b>8,702,390</b>                     |
| <b>Community Based Corrections Statewide</b>            |                   |                               |                                  |                                      |
| CBC Statewide                                           | -                 | -                             | -                                | 640,584                              |
| <b>Total Community Based<br/>Corrections Statewide</b>  | <b>-</b>          | <b>-</b>                      | <b>-</b>                         | <b>640,584</b>                       |
| <b>Corrections-Central Office</b>                       |                   |                               |                                  |                                      |
| Corrections Administration                              | 5,287,909         | 5,473,325                     | 5,473,325                        | 5,651,947                            |
| Corrections Education                                   | 2,608,109         | 2,608,109                     | 2,608,109                        | 2,608,109                            |
| Corrections Real Estate-Capitals from<br>Sales          | 7,617             | 717,838                       | -                                | -                                    |
| County Confinement                                      | 1,575,092         | 1,082,635                     | 1,082,635                        | 1,082,635                            |
| Federal Prisoners/ Contractual                          | 484,411           | 234,411                       | 234,411                          | 234,411                              |
| Iowa Corrections Offender Network                       | 2,000,000         | 2,000,000                     | 2,000,000                        | 2,000,000                            |
| Mental Health/Substance Abuse - DOC<br>wide             | 28,065            | 28,065                        | 28,065                           | 28,065                               |
| State Cases Court Costs                                 | -                 | 10,000                        | 10,000                           | 10,000                               |
| <b>Total Corrections-Central Office</b>                 | <b>11,991,203</b> | <b>12,154,383</b>             | <b>11,436,545</b>                | <b>11,615,167</b>                    |
| <b>Corrections - Fort Madison</b>                       |                   |                               |                                  |                                      |
| Ft. Madison Institution                                 | 41,213,841        | 41,647,701                    | 41,647,701                       | 42,174,857                           |
| <b>Total Corrections - Fort Madison</b>                 | <b>41,213,841</b> | <b>41,647,701</b>             | <b>41,647,701</b>                | <b>42,174,857</b>                    |
| <b>Corrections - Anamosa</b>                            |                   |                               |                                  |                                      |
| Anamosa Institution                                     | 32,414,148        | 32,868,225                    | 32,868,225                       | 33,361,505                           |
| <b>Total Corrections - Anamosa</b>                      | <b>32,414,148</b> | <b>32,868,225</b>             | <b>32,868,225</b>                | <b>33,361,505</b>                    |
| <b>Corrections - Oakdale</b>                            |                   |                               |                                  |                                      |
| Oakdale Institution                                     | 61,308,427        | 62,610,335                    | 62,610,335                       | 63,468,514                           |
| <b>Total Corrections - Oakdale</b>                      | <b>61,308,427</b> | <b>62,610,335</b>             | <b>62,610,335</b>                | <b>63,468,514</b>                    |



# State of Iowa

## General Fund Appropriations

### FY 2021 Governor's Recommendations

| DESCRIPTION                                          | FY 2019<br>Actual | FY 2020<br>Budget<br>Estimate | FY 2021<br>Department<br>Request | FY 2021<br>Governor's<br>Recommended |
|------------------------------------------------------|-------------------|-------------------------------|----------------------------------|--------------------------------------|
| <b>Corrections - Newton</b>                          |                   |                               |                                  |                                      |
| Newton Institution                                   | 28,261,220        | 28,818,686                    | 28,818,686                       | 29,231,758                           |
| <b>Total Corrections - Newton</b>                    | <b>28,261,220</b> | <b>28,818,686</b>             | <b>28,818,686</b>                | <b>29,231,758</b>                    |
| <b>Corrections - Mt Pleasant</b>                     |                   |                               |                                  |                                      |
| Mt. Pleasant Inst.                                   | 25,676,413        | 25,902,776                    | 25,902,776                       | 26,534,036                           |
| <b>Total Corrections - Mt Pleasant</b>               | <b>25,676,413</b> | <b>25,902,776</b>             | <b>25,902,776</b>                | <b>26,534,036</b>                    |
| <b>Corrections - Rockwell City</b>                   |                   |                               |                                  |                                      |
| Rockwell City Institution                            | 10,521,861        | 10,623,767                    | 10,623,767                       | 10,780,652                           |
| <b>Total Corrections - Rockwell City</b>             | <b>10,521,861</b> | <b>10,623,767</b>             | <b>10,623,767</b>                | <b>10,780,652</b>                    |
| <b>Corrections - Clarinda</b>                        |                   |                               |                                  |                                      |
| Clarinda Institution                                 | 24,847,950        | 25,132,431                    | 25,132,431                       | 25,504,023                           |
| <b>Total Corrections - Clarinda</b>                  | <b>24,847,950</b> | <b>25,132,431</b>             | <b>25,132,431</b>                | <b>25,504,023</b>                    |
| <b>Corrections - Mitchellville</b>                   |                   |                               |                                  |                                      |
| Mitchellville Institution                            | 23,294,090        | 23,483,038                    | 23,483,038                       | 23,841,145                           |
| <b>Total Corrections - Mitchellville</b>             | <b>23,294,090</b> | <b>23,483,038</b>             | <b>23,483,038</b>                | <b>23,841,145</b>                    |
| <b>Corrections - Fort Dodge</b>                      |                   |                               |                                  |                                      |
| Ft. Dodge Institution                                | 30,067,231        | 30,324,956                    | 30,324,956                       | 30,742,310                           |
| <b>Total Corrections - Fort Dodge</b>                | <b>30,067,231</b> | <b>30,324,956</b>             | <b>30,324,956</b>                | <b>30,742,310</b>                    |
| <b>Law Enforcement Academy</b>                       |                   |                               |                                  |                                      |
| Iowa Law Enforcement Academy                         | 971,341           | 978,914                       | 1,135,572                        | 1,097,475                            |
| Iowa Law Enforcement Academy<br>Relocation Expenses. | 285,982           | 1,015,442                     | -                                | -                                    |
| <b>Total Law Enforcement Academy</b>                 | <b>1,257,323</b>  | <b>1,994,356</b>              | <b>1,135,572</b>                 | <b>1,097,475</b>                     |
| <b>Parole Board</b>                                  |                   |                               |                                  |                                      |
| Parole Board                                         | 1,221,374         | 1,240,265                     | 1,240,265                        | 1,289,135                            |
| <b>Total Parole Board</b>                            | <b>1,221,374</b>  | <b>1,240,265</b>              | <b>1,240,265</b>                 | <b>1,289,135</b>                     |
| <b>Public Defense, Department of</b>                 |                   |                               |                                  |                                      |
| Compensation and Expense                             | 35,359            | 342,556                       | 342,556                          | 342,556                              |
| Public Defense, Department of                        | 6,334,961         | 6,428,140                     | 6,928,140                        | 6,501,727                            |
| <b>Total Public Defense, Department<br/>of</b>       | <b>6,370,320</b>  | <b>6,770,696</b>              | <b>7,270,696</b>                 | <b>6,844,283</b>                     |

# State of Iowa

## General Fund Appropriations

### FY 2021 Governor's Recommendations

| DESCRIPTION                                                 | FY 2019<br>Actual  | FY 2020<br>Budget<br>Estimate | FY 2021<br>Department<br>Request | FY 2021<br>Governor's<br>Recommended |
|-------------------------------------------------------------|--------------------|-------------------------------|----------------------------------|--------------------------------------|
| <b>Homeland Security and Emergency Management</b>           |                    |                               |                                  |                                      |
| Flood Recovery                                              | 15,000,000         | -                             | -                                | -                                    |
| Homeland Security & Emergency<br>Mgmt. Division             | 2,123,610          | 2,139,390                     | 2,139,390                        | 2,139,390                            |
| <b>Total Homeland Security and<br/>Emergency Management</b> | <b>17,123,610</b>  | <b>2,139,390</b>              | <b>2,139,390</b>                 | <b>2,139,390</b>                     |
| <b>Public Safety, Department of</b>                         |                    |                               |                                  |                                      |
| DCI - Crime Lab Equipment/Training                          | 650,000            | 650,000                       | 650,000                          | 650,000                              |
| DPS Fire Marshal                                            | 4,965,056          | 5,242,651                     | 5,242,651                        | 5,317,249                            |
| DPS - Human Trafficking                                     | 150,000            | 150,000                       | 150,000                          | 151,974                              |
| DPS-POR Unfunded Liabilities Until 85<br>Percent            | 5,000,000          | 5,000,000                     | 5,000,000                        | 5,000,000                            |
| DPS/SPOC Sick Leave Payout                                  | 279,517            | 279,517                       | 279,517                          | 279,517                              |
| DPS-Volunteer Fire Training &<br>Equipment-GF               | -                  | 50,000                        | -                                | -                                    |
| Fire Fighter Training                                       | 825,520            | 825,520                       | 825,520                          | 825,520                              |
| Iowa State Patrol                                           | 63,926,287         | 66,542,117                    | 66,542,117                       | 67,516,697                           |
| Narcotics Enforcement                                       | 7,785,873          | 8,139,785                     | 8,139,785                        | 8,242,037                            |
| Public Safety Administration                                | 4,734,703          | 4,860,294                     | 4,999,682                        | 7,059,500                            |
| Public Safety DCI                                           | 14,663,083         | 15,263,580                    | 15,632,988                       | 15,836,217                           |
| Public Safety Undercover Funds                              | 209,042            | 209,042                       | 259,042                          | 259,042                              |
| Statewide Interoperable<br>Communications System.           | 115,661            | 115,661                       | 115,661                          | 115,661                              |
| <b>Total Public Safety, Department of</b>                   | <b>103,304,742</b> | <b>107,328,167</b>            | <b>107,836,963</b>               | <b>111,253,414</b>                   |
| <b>TOTAL JUSTICE SYSTEM</b>                                 | <b>525,485,003</b> | <b>521,706,020</b>            | <b>523,103,593</b>               | <b>530,896,632</b>                   |

# State of Iowa

## General Fund Appropriations

### FY 2021 Governor's Recommendations

| DESCRIPTION                                  | FY 2019<br>Actual  | FY 2020<br>Budget<br>Estimate | FY 2021<br>Department<br>Request | FY 2021<br>Governor's<br>Recommended |
|----------------------------------------------|--------------------|-------------------------------|----------------------------------|--------------------------------------|
| <b>JUDICIAL BRANCH</b>                       |                    |                               |                                  |                                      |
| <b>Judicial Branch</b>                       |                    |                               |                                  |                                      |
| Judicial Branch                              | 177,574,797        | 181,523,737                   | 188,442,452                      | 188,442,452                          |
| Jury & Witness (GF) to Revolving Fund (0043) | 3,100,000          | 3,100,000                     | 3,350,000                        | 3,350,000                            |
| <b>Total Judicial Branch</b>                 | <b>180,674,797</b> | <b>184,623,737</b>            | <b>191,792,452</b>               | <b>191,792,452</b>                   |
| <b>TOTAL JUDICIAL BRANCH</b>                 | <b>180,674,797</b> | <b>184,623,737</b>            | <b>191,792,452</b>               | <b>191,792,452</b>                   |

# State of Iowa

## General Fund Appropriations

FY 2021 Governor's Recommendations

| DESCRIPTION                                | FY 2019<br>Actual    | FY 2020<br>Budget<br>Estimate | FY 2021<br>Department<br>Request | FY 2021<br>Governor's<br>Recommended |
|--------------------------------------------|----------------------|-------------------------------|----------------------------------|--------------------------------------|
| <b>LEGISLATIVE BRANCH</b>                  |                      |                               |                                  |                                      |
| <b>House of Representatives</b>            |                      |                               |                                  |                                      |
| House                                      | 11,863,361           | 12,210,000                    | 12,210,000                       | 12,301,367                           |
| <b>Total House of Representatives</b>      | <b>11,863,361</b>    | <b>12,210,000</b>             | <b>12,210,000</b>                | <b>12,301,367</b>                    |
| <b>Senate</b>                              |                      |                               |                                  |                                      |
| Senate                                     | 8,710,315            | 9,250,000                     | 9,250,000                        | 9,376,959                            |
| <b>Total Senate</b>                        | <b>8,710,315</b>     | <b>9,250,000</b>              | <b>9,250,000</b>                 | <b>9,376,959</b>                     |
| <b>Joint Expenses of Legislature</b>       |                      |                               |                                  |                                      |
| Joint Legislative Expenses                 | 1,406,907            | 1,473,827                     | 1,480,000                        | 1,504,691                            |
| <b>Total Joint Expenses of Legislature</b> | <b>1,406,907</b>     | <b>1,473,827</b>              | <b>1,480,000</b>                 | <b>1,504,691</b>                     |
| <b>Ombudsman, Office of</b>                |                      |                               |                                  |                                      |
| Citizens Aide                              | 1,801,515            | 1,665,000                     | 1,665,000                        | 1,694,659                            |
| <b>Total Ombudsman, Office of</b>          | <b>1,801,515</b>     | <b>1,665,000</b>              | <b>1,665,000</b>                 | <b>1,694,659</b>                     |
| <b>Legislative Services Agency</b>         |                      |                               |                                  |                                      |
| International Relations Account            | 3,827                | 6,173                         | -                                | -                                    |
| Legislative Services Agency                | 11,770,221           | 12,395,000                    | 12,395,000                       | 12,539,960                           |
| <b>Total Legislative Services Agency</b>   | <b>11,774,048</b>    | <b>12,401,173</b>             | <b>12,395,000</b>                | <b>12,539,960</b>                    |
| <b>TOTAL LEGISLATIVE BRANCH</b>            | <b>35,556,146</b>    | <b>37,000,000</b>             | <b>37,000,000</b>                | <b>37,417,636</b>                    |
| <b>Total General Fund</b>                  | <b>7,646,022,515</b> | <b>7,638,754,021</b>          | <b>7,839,629,325</b>             | <b>8,092,787,311</b>                 |

# State of Iowa

## Other Fund Appropriations

### FY 2021 Governor's Recommendations

| DESCRIPTION                           | FY 2019<br>Actual    | FY 2020<br>Budget<br>Estimate | FY 2021<br>Department<br>Request | FY 2021<br>Governor's<br>Recommended |
|---------------------------------------|----------------------|-------------------------------|----------------------------------|--------------------------------------|
| Administration and Regulation         | 137,406,538          | 130,738,061                   | 109,978,086                      | 153,090,086                          |
| Agriculture and Natural Resources     | 101,852,392          | 100,107,943                   | 94,907,943                       | 79,727,943                           |
| Economic Development                  | 39,443,684           | 36,736,084                    | 38,536,084                       | 39,736,084                           |
| Education                             | 85,243,292           | 82,870,870                    | 84,074,666                       | 79,213,466                           |
| Human Services                        | 291,202,028          | 302,861,944                   | 292,766,144                      | 298,581,144                          |
| Justice System                        | 21,644,337           | 32,946,789                    | 26,717,425                       | 25,527,968                           |
| Transportation                        | 392,264,783          | 386,419,814                   | 389,983,814                      | 386,477,561                          |
| Judicial Branch                       | 3,000,000            | -                             | 163,000                          | 163,000                              |
| Capital                               | 72,775,705           | 104,336,655                   | 190,251,075                      | 84,575,614                           |
| <b>Total Other Fund Appropriation</b> | <b>1,144,832,758</b> | <b>1,177,018,160</b>          | <b>1,227,378,237</b>             | <b>1,147,092,866</b>                 |

# State of Iowa

## Other Fund Appropriations

### FY 2021 Governor's Recommendations

| DESCRIPTION                                               | FY 2019<br>Actual | FY 2020<br>Budget<br>Estimate | FY 2021<br>Department<br>Request | FY 2021<br>Governor's<br>Recommended |
|-----------------------------------------------------------|-------------------|-------------------------------|----------------------------------|--------------------------------------|
| <b>0006 - Iowa Skilled Worker and Job Creation Fund</b>   |                   |                               |                                  |                                      |
| <b>Economic Development Authority</b>                     |                   |                               |                                  |                                      |
| Empower Rural Iowa Housing Needs Assess                   | -                 | 100,000                       | -                                | 100,000                              |
| Empower Rural Iowa Rural Community Vision Grants          | -                 | -                             | -                                | 100,000                              |
| Empower Rural Iowa Rural Innovation Grants                | -                 | 300,000                       | 300,000                          | -                                    |
| Empower Rural Iowa Rural Leadership Support               | -                 | -                             | -                                | 50,000                               |
| Future Ready Iowa Mentor Prog                             | -                 | 400,000                       | 400,000                          | 400,000                              |
| High Quality Job Creation                                 | 13,650,000        | 11,700,000                    | 11,800,000                       | 12,100,000                           |
| STEM Scholarships-ISWJCF                                  | 1,000,000         | 1,000,000                     | 1,000,000                        | 1,000,000                            |
| <b>Total Economic Development Authority</b>               | <b>14,650,000</b> | <b>13,500,000</b>             | <b>13,500,000</b>                | <b>13,750,000</b>                    |
| <b>Iowa Workforce Development</b>                         |                   |                               |                                  |                                      |
| 2nd Chance Grant Program                                  | -                 | -                             | -                                | 250,000                              |
| AMOS A Mid-Iowa Organizing Strategy                       | 100,000           | 100,000                       | 100,000                          | 100,000                              |
| Future Ready Iowa Coordinator                             | -                 | 150,000                       | 150,000                          | 150,000                              |
| Workforce Diploma Piolet Program                          | -                 | -                             | -                                | 500,000                              |
| <b>Total Iowa Workforce Development</b>                   | <b>100,000</b>    | <b>250,000</b>                | <b>250,000</b>                   | <b>1,000,000</b>                     |
| <b>Total Economic Development</b>                         | <b>14,750,000</b> | <b>13,750,000</b>             | <b>13,750,000</b>                | <b>14,750,000</b>                    |
| <b>Education, Department of</b>                           |                   |                               |                                  |                                      |
| ACE Infrastructure - SWJCF                                | 6,000,000         | 6,000,000                     | 6,000,000                        | 6,000,000                            |
| Adult Literacy for the Workforce - SWJCF                  | 5,500,000         | 5,500,000                     | 5,500,000                        | 5,500,000                            |
| Gap Tuition Assistance Fund - SWJCF                       | 2,000,000         | 2,000,000                     | 2,000,000                        | 2,000,000                            |
| PACE and Regional Sectors - SWJCF                         | 5,000,000         | 5,000,000                     | 5,000,000                        | 5,000,000                            |
| Workbased Learning Intermediary Network - SWJCF           | 1,500,000         | 1,500,000                     | 1,500,000                        | 1,500,000                            |
| Workforce Preparation Outcome Reporting System - SWJCF    | 200,000           | 200,000                       | 200,000                          | 200,000                              |
| Workforce Training and Economic Development Funds - SWJCF | 15,100,000        | 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>35,300,000</b>                    |

# State of Iowa

## Other Fund Appropriations

### FY 2021 Governor's Recommendations

| DESCRIPTION                                            | FY 2019<br>Actual | FY 2020<br>Budget<br>Estimate | FY 2021<br>Department<br>Request | FY 2021<br>Governor's<br>Recommended |
|--------------------------------------------------------|-------------------|-------------------------------|----------------------------------|--------------------------------------|
| <b>College Student Aid Commission</b>                  |                   |                               |                                  |                                      |
| Future Ready Iowa Grant Program - SWJCF                | -                 | 1,000,000                     | 1,000,000                        | -                                    |
| Skilled Workforce Shortage Tuition Grant - SWJCF       | 5,000,000         | 5,000,000                     | 5,000,000                        | 5,000,000                            |
| <b>Total College Student Aid Commission</b>            | <b>5,000,000</b>  | <b>6,000,000</b>              | <b>6,000,000</b>                 | <b>5,000,000</b>                     |
| <b>Regents, Board of</b>                               |                   |                               |                                  |                                      |
| BOR - Regents Innovation Fund                          | 3,000,000         | 3,000,000                     | 3,000,000                        | 3,000,000                            |
| ISU - Economic Development                             | 2,424,302         | 2,424,302                     | 2,424,302                        | 2,424,302                            |
| SUI - Economic Development                             | 209,279           | 209,279                       | 209,279                          | 209,279                              |
| SUI - Entrepreneurship and Economic Growth             | 2,000,000         | 2,000,000                     | 2,000,000                        | 2,000,000                            |
| UNI - Economic Development                             | 1,066,419         | 1,066,419                     | 1,066,419                        | 1,066,419                            |
| <b>Total Regents, Board of</b>                         | <b>8,700,000</b>  | <b>8,700,000</b>              | <b>8,700,000</b>                 | <b>8,700,000</b>                     |
| <b>Total Education</b>                                 | <b>49,000,000</b> | <b>50,000,000</b>             | <b>50,000,000</b>                | <b>49,000,000</b>                    |
| <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>63,750,000</b>                    |

# State of Iowa

## Other Fund Appropriations

### FY 2021 Governor's Recommendations

| DESCRIPTION                                               | FY 2019<br>Actual | FY 2020<br>Budget<br>Estimate | FY 2021<br>Department<br>Request | FY 2021<br>Governor's<br>Recommended |
|-----------------------------------------------------------|-------------------|-------------------------------|----------------------------------|--------------------------------------|
| <b>0017 - Rebuild Iowa Infrastructure Fund</b>            |                   |                               |                                  |                                      |
| <b>Chief Information Officer, Office of the</b>           |                   |                               |                                  |                                      |
| Broadband                                                 | 1,300,000         | -                             | -                                | -                                    |
| <b>Total Chief Information Officer,<br/>Office of the</b> | <b>1,300,000</b>  | <b>-</b>                      | <b>-</b>                         | <b>-</b>                             |
| <b>Management, Department of</b>                          |                   |                               |                                  |                                      |
| Environment First Fund Appropriation                      | 42,000,000        | 42,000,000                    | 42,000,000                       | 22,320,000                           |
| Technology Reinvestment Fund<br>Appropriation from RIIF   | 14,400,000        | 18,069,975                    | -                                | 35,000,000                           |
| <b>Total Management, Department of</b>                    | <b>56,400,000</b> | <b>60,069,975</b>             | <b>42,000,000</b>                | <b>57,320,000</b>                    |
| <b>Treasurer of State</b>                                 |                   |                               |                                  |                                      |
| County Fair Improvements                                  | 1,060,000         | 1,060,000                     | -                                | 1,060,000                            |
| <b>Total Treasurer of State</b>                           | <b>1,060,000</b>  | <b>1,060,000</b>              | <b>-</b>                         | <b>1,060,000</b>                     |
| <b>Total Administration and Regulation</b>                | <b>58,760,000</b> | <b>61,129,975</b>             | <b>42,000,000</b>                | <b>58,380,000</b>                    |
| <b>Agriculture and Land Stewardship</b>                   |                   |                               |                                  |                                      |
| Agricultural Drainage Wells RIIF                          | 1,875,000         | -                             | -                                | -                                    |
| Renewable Fuels Infrastructure Fund                       | 3,000,000         | 3,000,000                     | 3,000,000                        | 5,000,000                            |
| Water Quality Initiative RIIF                             | 5,200,000         | 5,200,000                     | -                                | 2,600,000                            |
| <b>Total Agriculture and Land<br/>Stewardship</b>         | <b>10,075,000</b> | <b>8,200,000</b>              | <b>3,000,000</b>                 | <b>7,600,000</b>                     |
| <b>Natural Resources</b>                                  |                   |                               |                                  |                                      |
| Derelict Buildings Program                                | -                 | -                             | -                                | 400,000                              |
| Water Trails and Low Head Dam<br>Programs                 | 500,000           | 500,000                       | 500,000                          | -                                    |
| <b>Total Natural Resources</b>                            | <b>500,000</b>    | <b>500,000</b>                | <b>500,000</b>                   | <b>400,000</b>                       |
| <b>Total Agriculture and Natural<br/>Resources</b>        | <b>10,575,000</b> | <b>8,700,000</b>              | <b>3,500,000</b>                 | <b>8,000,000</b>                     |
| <b>Cultural Affairs, Department of</b>                    |                   |                               |                                  |                                      |
| Great Places RIIF                                         | 1,000,000         | 1,000,000                     | 1,000,000                        | 1,000,000                            |
| YMCA Strengthen Community Grants                          | 250,000           | 250,000                       | -                                | 250,000                              |
| <b>Total Cultural Affairs, Department of</b>              | <b>1,250,000</b>  | <b>1,250,000</b>              | <b>1,000,000</b>                 | <b>1,250,000</b>                     |



# State of Iowa

## Other Fund Appropriations

### FY 2021 Governor's Recommendations

| DESCRIPTION                                                 | FY 2019<br>Actual | FY 2020<br>Budget<br>Estimate | FY 2021<br>Department<br>Request | FY 2021<br>Governor's<br>Recommended |
|-------------------------------------------------------------|-------------------|-------------------------------|----------------------------------|--------------------------------------|
| <b>Economic Development Authority</b>                       |                   |                               |                                  |                                      |
| Community & Tourism Grant Appropriation                     | 5,000,000         | 5,000,000                     | 5,000,000                        | 5,000,000                            |
| Easterseals Iowa Independence Innovation Center             | -                 | 200,000                       | 800,000                          | 800,000                              |
| Gas Pipeline                                                | 250,000           | -                             | -                                | -                                    |
| Lewis & Clark Rural Water System                            | 4,750,000         | -                             | 1,750,000                        | 1,750,000                            |
| National Junior Olympics                                    | 250,000           | -                             | -                                | -                                    |
| Regional Sports Authorities (RIIF)                          | 500,000           | 500,000                       | 500,000                          | 500,000                              |
| Vacant State Buildings Demolition Fund                      | -                 | 1,000,000                     | 1,000,000                        | 1,000,000                            |
| Vacant State Buildings Rehabilitation Fund                  | -                 | 1,000,000                     | 1,000,000                        | 1,000,000                            |
| World Food Prize Borlaug/Ruan Scholar Program               | 300,000           | 300,000                       | -                                | -                                    |
| <b>Total Economic Development Authority</b>                 | <b>11,050,000</b> | <b>8,000,000</b>              | <b>10,050,000</b>                | <b>10,050,000</b>                    |
| <b>Iowa Finance Authority</b>                               |                   |                               |                                  |                                      |
| State Housing Trust Fund                                    | -                 | 50,000                        | 50,000                           | -                                    |
| State Housing Trust Fund (RIIF)                             | 3,000,000         | 3,000,000                     | 3,000,000                        | 3,000,000                            |
| <b>Total Iowa Finance Authority</b>                         | <b>3,000,000</b>  | <b>3,050,000</b>              | <b>3,050,000</b>                 | <b>3,000,000</b>                     |
| <b>Total Economic Development</b>                           | <b>15,300,000</b> | <b>12,300,000</b>             | <b>14,100,000</b>                | <b>14,300,000</b>                    |
| <b>Regents, Board of</b>                                    |                   |                               |                                  |                                      |
| BOR - Tuition Replacement - Academic Building Revenue Bonds | 31,471,292        | 28,098,870                    | 28,268,466                       | 28,268,466                           |
| <b>Total Regents, Board of</b>                              | <b>31,471,292</b> | <b>28,098,870</b>             | <b>28,268,466</b>                | <b>28,268,466</b>                    |
| <b>Total Education</b>                                      | <b>31,471,292</b> | <b>28,098,870</b>             | <b>28,268,466</b>                | <b>28,268,466</b>                    |
| <b>Human Services - Assistance</b>                          |                   |                               |                                  |                                      |
| ChildServe                                                  | 500,000           | -                             | -                                | 1,000,000                            |
| Nursing Facility Renovation and Constr.-RIIF                | 500,000           | 500,000                       | -                                | -                                    |
| <b>Total Human Services - Assistance</b>                    | <b>1,000,000</b>  | <b>500,000</b>                | <b>-</b>                         | <b>1,000,000</b>                     |
| <b>Veterans Affairs, Department of</b>                      |                   |                               |                                  |                                      |
| DVA Capital/Improvements                                    | -                 | -                             | 50,000                           | 50,000                               |
| <b>Total Veterans Affairs, Department of</b>                | <b>-</b>          | <b>-</b>                      | <b>50,000</b>                    | <b>50,000</b>                        |
| <b>Total Human Services</b>                                 | <b>1,000,000</b>  | <b>500,000</b>                | <b>50,000</b>                    | <b>1,050,000</b>                     |

# State of Iowa

## Other Fund Appropriations

### FY 2021 Governor's Recommendations

| DESCRIPTION                                                 | FY 2019<br>Actual | FY 2020<br>Budget<br>Estimate | FY 2021<br>Department<br>Request | FY 2021<br>Governor's<br>Recommended |
|-------------------------------------------------------------|-------------------|-------------------------------|----------------------------------|--------------------------------------|
| <b>Law Enforcement Academy</b>                              |                   |                               |                                  |                                      |
| ILEA - RIIF Funds                                           | 1,449,938         | 10,826,911                    | 830,000                          | 830,000                              |
| <b>Total Law Enforcement Academy</b>                        | <b>1,449,938</b>  | <b>10,826,911</b>             | <b>830,000</b>                   | <b>830,000</b>                       |
| <b>Public Safety, Department of</b>                         |                   |                               |                                  |                                      |
| Ballistic Vests - 0017 RIIF                                 | -                 | -                             | 467,500                          | 467,500                              |
| Bomb Suits - 0017 RIIF                                      | -                 | -                             | 384,000                          | 384,000                              |
| DPS Various Equipment Projects - RIIF 0017.                 | 740,000           | -                             | -                                | -                                    |
| Iowa Statewide Interoperable Comm. System Lease Purch. 0017 | 1,351,666         | 3,719,355                     | 3,890,402                        | 3,960,945                            |
| Portable Bomb Tech Kits-0017                                | -                 | -                             | 565,000                          | -                                    |
| Telecommunications Equipment-0017                           | -                 | -                             | 650,000                          | -                                    |
| <b>Total Public Safety, Department of</b>                   | <b>2,091,666</b>  | <b>3,719,355</b>              | <b>5,956,902</b>                 | <b>4,812,445</b>                     |
| <b>Total Justice System</b>                                 | <b>3,541,604</b>  | <b>14,546,266</b>             | <b>6,786,902</b>                 | <b>5,642,445</b>                     |
| <b>Transportation, Department of</b>                        |                   |                               |                                  |                                      |
| Commercial Air Service Airports                             | 1,500,000         | 1,900,000                     | 1,900,000                        | 1,500,000                            |
| General Aviation Airports                                   | 700,000           | 1,000,000                     | 1,000,000                        | 1,000,000                            |
| Public Transit Assistance                                   | 1,500,000         | 1,500,000                     | 1,500,000                        | 1,500,000                            |
| Rail Revolving Loan & Grant Fund                            | 1,000,000         | 1,000,000                     | 2,000,000                        | 1,000,000                            |
| Recreational Trails                                         | 1,000,000         | 1,500,000                     | 2,500,000                        | -                                    |
| <b>Total Transportation, Department of</b>                  | <b>5,700,000</b>  | <b>6,900,000</b>              | <b>8,900,000</b>                 | <b>5,000,000</b>                     |
| <b>Total Transportation</b>                                 | <b>5,700,000</b>  | <b>6,900,000</b>              | <b>8,900,000</b>                 | <b>5,000,000</b>                     |
| <b>State Fair Authority Capital</b>                         |                   |                               |                                  |                                      |
| Historical Building Task Force                              | -                 | 500,000                       | -                                | -                                    |
| NW Events Area                                              | 8,500,000         | -                             | -                                | -                                    |
| Renovation of 4-H Building                                  | -                 | 500,000                       | 4,500,000                        | 4,500,000                            |
| <b>Total State Fair Authority Capital</b>                   | <b>8,500,000</b>  | <b>1,000,000</b>              | <b>4,500,000</b>                 | <b>4,500,000</b>                     |
| <b>Corrections Capital</b>                                  |                   |                               |                                  |                                      |
| DOC Capitals Request                                        | -                 | 150,000                       | 18,324,547                       | 4,000,000                            |
| <b>Total Corrections Capital</b>                            | <b>-</b>          | <b>150,000</b>                | <b>18,324,547</b>                | <b>4,000,000</b>                     |
| <b>Cultural Affairs Capital</b>                             |                   |                               |                                  |                                      |
| Historical Building Renovation                              | -                 | -                             | 13,700,000                       | -                                    |
| <b>Total Cultural Affairs Capital</b>                       | <b>100</b>        | <b>-</b>                      | <b>13,700,000</b>                | <b>-</b>                             |

# State of Iowa

## Other Fund Appropriations

### FY 2021 Governor's Recommendations

| DESCRIPTION                                                 | FY 2019<br>Actual | FY 2020<br>Budget<br>Estimate | FY 2021<br>Department<br>Request | FY 2021<br>Governor's<br>Recommended |
|-------------------------------------------------------------|-------------------|-------------------------------|----------------------------------|--------------------------------------|
| <b>Administrative Services - Capitals</b>                   |                   |                               |                                  |                                      |
| DGS Capitol Complex Security                                | -                 | -                             | -                                | 250,000                              |
| Routine Maintenance                                         | 2,000,000         | 2,000,000                     | 2,000,000                        | 2,000,000                            |
| Statewide Major Maintenance RIIF                            | 24,500,000        | 20,000,000                    | 20,000,000                       | 20,000,000                           |
| <b>Total Administrative Services - Capitals</b>             | <b>26,500,000</b> | <b>22,000,000</b>             | <b>22,000,000</b>                | <b>22,250,000</b>                    |
| <b>Human Services - Capital</b>                             |                   |                               |                                  |                                      |
| ADA Capital                                                 | -                 | -                             | 596,500                          | 596,500                              |
| Health/Safety/Loss                                          | -                 | -                             | 6,251,376                        | -                                    |
| Major Projects                                              | -                 | -                             | 4,668,595                        | -                                    |
| <b>Total Human Services - Capital</b>                       | <b>-</b>          | <b>-</b>                      | <b>11,516,471</b>                | <b>596,500</b>                       |
| <b>Judicial Branch Capital</b>                              |                   |                               |                                  |                                      |
| County Justice Center Furniture & Equipment Requests (0017) | -                 | 193,620                       | 211,455                          | 211,455                              |
| Judicial Building Improvements (0017)-RIIF Fd               | -                 | -                             | 400,000                          | 400,000                              |
| Polk County Justice Center Furniture & Equipment (0017)     | 1,464,705         | -                             | -                                | -                                    |
| <b>Total Judicial Branch Capital</b>                        | <b>1,464,705</b>  | <b>193,620</b>                | <b>611,455</b>                   | <b>611,455</b>                       |
| <b>Legislature-Capital</b>                                  |                   |                               |                                  |                                      |
| State Capitol Maintenance Fund Appropriation                | 500,000           | 500,000                       | 500,000                          | 500,000                              |
| <b>Total Legislature-Capital</b>                            | <b>500,000</b>    | <b>500,000</b>                | <b>500,000</b>                   | <b>500,000</b>                       |
| <b>Natural Resources Capital</b>                            |                   |                               |                                  |                                      |
| DNR Lakes Restoration & Water Quality                       | 9,600,000         | 9,600,000                     | 9,600,000                        | 4,800,000                            |
| State Parks Infrastructure Renovations                      | 2,000,000         | 2,000,000                     | 2,000,000                        | 1,000,000                            |
| <b>Total Natural Resources Capital</b>                      | <b>11,600,000</b> | <b>11,600,000</b>             | <b>11,600,000</b>                | <b>5,800,000</b>                     |
| <b>Public Defense Capital</b>                               |                   |                               |                                  |                                      |
| Armory Construction Improvement Projects (RIIF)             | 1,000,000         | 1,000,000                     | 2,000,000                        | 1,000,000                            |
| Camp Dodge Infrastructure Upgrades                          | 250,000           | 250,000                       | 500,000                          | 250,000                              |
| Facility/Armory Maintenance (RIIF)                          | 1,000,000         | 1,000,000                     | 2,000,000                        | 1,000,000                            |
| <b>Total Public Defense Capital</b>                         | <b>2,250,000</b>  | <b>2,250,000</b>              | <b>4,500,000</b>                 | <b>2,250,000</b>                     |

# State of Iowa

## Other Fund Appropriations

### FY 2021 Governor's Recommendations

| DESCRIPTION                                                   | FY 2019<br>Actual  | FY 2020<br>Budget<br>Estimate | FY 2021<br>Department<br>Request | FY 2021<br>Governor's<br>Recommended |
|---------------------------------------------------------------|--------------------|-------------------------------|----------------------------------|--------------------------------------|
| <b>Public Safety Capital</b>                                  |                    |                               |                                  |                                      |
| DCI Lab Liquid Chromatograph<br>Tandem Mass Spectrometer-0017 | -                  | 325,000                       | -                                | -                                    |
| DPS - Investigation Tools - 0017                              | -                  | -                             | 257,819                          | -                                    |
| DPS - ISP Aircrafts - 0017                                    | -                  | -                             | 3,426,340                        | 3,426,340                            |
| DPS - ISP Emergency Rescue Vehicles<br>- 0017                 | -                  | -                             | 1,158,092                        | -                                    |
| DPS ISP Patrol Post 9 Replacement<br>Cedar Falls - 0017       | -                  | -                             | 8,500,000                        | -                                    |
| Explosives Trace Detectors - 0017                             | -                  | 29,000                        | -                                | -                                    |
| <b>Total Public Safety Capital</b>                            | <b>-</b>           | <b>354,000</b>                | <b>13,342,251</b>                | <b>3,426,340</b>                     |
| <b>Regents Capital</b>                                        |                    |                               |                                  |                                      |
| Deferred Maintenance - Fire and<br>Environmental Safety       | -                  | -                             | 20,000,000                       | -                                    |
| IPR - Replace Transmission Equipment                          | -                  | -                             | 1,200,000                        | -                                    |
| ISD - Girls Dormitory HVAC / Electrical                       | -                  | -                             | 4,823,000                        | -                                    |
| ISD - Long Hall Renovation                                    | -                  | 3,000,000                     | 1,325,000                        | 1,325,000                            |
| ISU - Biosciences Facilities                                  | 4,000,000          | -                             | -                                | -                                    |
| ISU - LeBaron/MacKay Complex                                  | -                  | -                             | 10,000,000                       | -                                    |
| ISU - Student Innovation Center                               | 6,000,000          | 7,000,000                     | 10,000,000                       | 10,000,000                           |
| ISU - Veterinary Diagnostic Laboratory                        | 1,000,000          | 12,500,000                    | 12,500,000                       | 12,500,000                           |
| SUI - Pentacrest Modernization                                | -                  | -                             | 3,355,000                        | -                                    |
| SUI - Pharmacy Building Replacement/<br>Improvements          | 5,500,000          | -                             | -                                | -                                    |
| UNI - Industrial Technology Center<br>Modernization           | -                  | -                             | 1,000,000                        | 1,000,000                            |
| <b>Total Regents Capital</b>                                  | <b>16,500,000</b>  | <b>22,500,000</b>             | <b>64,203,000</b>                | <b>24,825,000</b>                    |
| <b>Iowa Veterans Home Capital</b>                             |                    |                               |                                  |                                      |
| Mechanical & Electrical Distribution<br>Systems Replacement   | -                  | 6,134,840                     | -                                | -                                    |
| Pharmaceutical Mgmt and Health<br>Support Services Renovation | -                  | -                             | 8,145,081                        | -                                    |
| <b>Total Iowa Veterans Home Capital</b>                       | <b>-</b>           | <b>6,134,840</b>              | <b>8,145,081</b>                 | <b>-</b>                             |
| <b>Total Capital</b>                                          | <b>67,314,705</b>  | <b>66,682,460</b>             | <b>172,942,805</b>               | <b>68,759,295</b>                    |
| <b>Total Rebuild Iowa Infrastructure Fund</b>                 | <b>193,662,601</b> | <b>198,857,571</b>            | <b>276,548,173</b>               | <b>189,400,206</b>                   |

# State of Iowa

## Other Fund Appropriations

FY 2021 Governor's Recommendations

| DESCRIPTION                                   | FY 2019<br>Actual | FY 2020<br>Budget<br>Estimate | FY 2021<br>Department<br>Request | FY 2021<br>Governor's<br>Recommended |
|-----------------------------------------------|-------------------|-------------------------------|----------------------------------|--------------------------------------|
| <b>0019 - Commerce Revolving Fund</b>         |                   |                               |                                  |                                      |
| <b>Banking Division</b>                       |                   |                               |                                  |                                      |
| Banking Division Commerce Fund                | 11,145,778        | 11,978,695                    | 11,978,695                       | 11,978,695                           |
| <b>Total Banking Division</b>                 | <b>11,145,778</b> | <b>11,978,695</b>             | <b>11,978,695</b>                | <b>11,978,695</b>                    |
| <b>Credit Union Division</b>                  |                   |                               |                                  |                                      |
| Credit Union Division                         | 2,204,256         | 2,407,929                     | 2,407,929                        | 2,407,929                            |
| <b>Total Credit Union Division</b>            | <b>2,204,256</b>  | <b>2,407,929</b>              | <b>2,407,929</b>                 | <b>2,407,929</b>                     |
| <b>Insurance Division</b>                     |                   |                               |                                  |                                      |
| Insurance Division-Commerce<br>Revolving Fund | 5,485,889         | 5,817,851                     | 5,817,851                        | 6,306,851                            |
| <b>Total Insurance Division</b>               | <b>5,485,889</b>  | <b>5,817,851</b>              | <b>5,817,851</b>                 | <b>6,306,851</b>                     |
| <b>Utilities Division</b>                     |                   |                               |                                  |                                      |
| Utilities Division                            | 8,732,098         | 8,945,728                     | 8,945,728                        | 8,945,728                            |
| <b>Total Utilities Division</b>               | <b>8,732,098</b>  | <b>8,945,728</b>              | <b>8,945,728</b>                 | <b>8,945,728</b>                     |
| <b>Total Administration and Regulation</b>    | <b>27,568,021</b> | <b>29,150,203</b>             | <b>29,150,203</b>                | <b>29,639,203</b>                    |
| <b>Consumer Advocate</b>                      |                   |                               |                                  |                                      |
| Consumer Advocate - Fund 0019                 | 3,137,588         | 3,137,588                     | 3,137,588                        | 3,137,588                            |
| <b>Total Consumer Advocate</b>                | <b>3,137,588</b>  | <b>3,137,588</b>              | <b>3,137,588</b>                 | <b>3,137,588</b>                     |
| <b>Total Justice System</b>                   | <b>3,137,588</b>  | <b>3,137,588</b>              | <b>3,137,588</b>                 | <b>3,137,588</b>                     |
| <b>Total Commerce Revolving Fund</b>          | <b>30,705,609</b> | <b>32,287,791</b>             | <b>32,287,791</b>                | <b>32,776,791</b>                    |

# State of Iowa

## Other Fund Appropriations

### FY 2021 Governor's Recommendations

| DESCRIPTION                                                   | FY 2019<br>Actual | FY 2020<br>Budget<br>Estimate | FY 2021<br>Department<br>Request | FY 2021<br>Governor's<br>Recommended |
|---------------------------------------------------------------|-------------------|-------------------------------|----------------------------------|--------------------------------------|
| <b>0030 - DPS-Gaming Enforcement Revolving Fund - 0030</b>    |                   |                               |                                  |                                      |
| <b>Public Safety, Department of</b>                           |                   |                               |                                  |                                      |
| DPS Gaming Enforcement - 0030                                 | 10,469,077        | 10,797,935                    | 10,797,935                       | 10,797,935                           |
| <b>Total Public Safety, Department of</b>                     | <b>10,469,077</b> | <b>10,797,935</b>             | <b>10,797,935</b>                | <b>10,797,935</b>                    |
| <b>Total Justice System</b>                                   | <b>10,469,077</b> | <b>10,797,935</b>             | <b>10,797,935</b>                | <b>10,797,935</b>                    |
| <b>Total DPS-Gaming Enforcement<br/>Revolving Fund - 0030</b> | <b>10,469,077</b> | <b>10,797,935</b>             | <b>10,797,935</b>                | <b>10,797,935</b>                    |

# State of Iowa

## Other Fund Appropriations

### FY 2021 Governor's Recommendations

| DESCRIPTION                                       | FY 2019<br>Actual | FY 2020<br>Budget<br>Estimate | FY 2021<br>Department<br>Request | FY 2021<br>Governor's<br>Recommended |
|---------------------------------------------------|-------------------|-------------------------------|----------------------------------|--------------------------------------|
| <b>0035 - Racing and Gaming Revolving Fund</b>    |                   |                               |                                  |                                      |
| <b>Racing Commission</b>                          |                   |                               |                                  |                                      |
| Racing and Gaming Regulatory<br>Revolving Fund    | 6,492,010         | 6,796,481                     | 6,796,481                        | 6,796,481                            |
| <b>Total Racing Commission</b>                    | <b>6,492,010</b>  | <b>6,796,481</b>              | <b>6,796,481</b>                 | <b>6,796,481</b>                     |
| <b>Total Administration and Regulation</b>        | <b>6,492,010</b>  | <b>6,796,481</b>              | <b>6,796,481</b>                 | <b>6,796,481</b>                     |
| <b>Total Racing and Gaming Revolving<br/>Fund</b> | <b>6,492,010</b>  | <b>6,796,481</b>              | <b>6,796,481</b>                 | <b>6,796,481</b>                     |

# State of Iowa

## Other Fund Appropriations

### FY 2021 Governor's Recommendations

| DESCRIPTION                                | FY 2019<br>Actual | FY 2020<br>Budget<br>Estimate | FY 2021<br>Department<br>Request | FY 2021<br>Governor's<br>Recommended |
|--------------------------------------------|-------------------|-------------------------------|----------------------------------|--------------------------------------|
| <b>0038 - Iowa Economic Emergency Fund</b> |                   |                               |                                  |                                      |
| <b>Executive Council</b>                   |                   |                               |                                  |                                      |
| Performance Of Duty EEF                    | 19,124,623        | 7,613,318                     | 7,613,318                        | 7,613,318                            |
| <b>Total Executive Council</b>             | <b>19,124,623</b> | <b>7,613,318</b>              | <b>7,613,318</b>                 | <b>7,613,318</b>                     |
| <b>Total Administration and Regulation</b> | <b>19,124,623</b> | <b>7,613,318</b>              | <b>7,613,318</b>                 | <b>7,613,318</b>                     |
| <b>Total Iowa Economic Emergency Fund</b>  | <b>19,124,623</b> | <b>7,613,318</b>              | <b>7,613,318</b>                 | <b>7,613,318</b>                     |



# State of Iowa

## Other Fund Appropriations

### FY 2021 Governor's Recommendations

| DESCRIPTION                                                 | FY 2019<br>Actual | FY 2020<br>Budget<br>Estimate | FY 2021<br>Department<br>Request | FY 2021<br>Governor's<br>Recommended |
|-------------------------------------------------------------|-------------------|-------------------------------|----------------------------------|--------------------------------------|
| <b>0046 - Wireless E911 Surcharge</b>                       |                   |                               |                                  |                                      |
| <b>Homeland Security and Emergency Management</b>           |                   |                               |                                  |                                      |
| E911 Emerg Comm Admin-E911<br>Surcharge                     | 250,000           | 250,000                       | 250,000                          | 250,000                              |
| <b>Total Homeland Security and<br/>Emergency Management</b> | <b>250,000</b>    | <b>250,000</b>                | <b>250,000</b>                   | <b>250,000</b>                       |
| <b>Total Justice System</b>                                 | <b>250,000</b>    | <b>250,000</b>                | <b>250,000</b>                   | <b>250,000</b>                       |
| <b>Total Wireless E911 Surcharge</b>                        | <b>250,000</b>    | <b>250,000</b>                | <b>250,000</b>                   | <b>250,000</b>                       |

# State of Iowa

## Other Fund Appropriations

FY 2021 Governor's Recommendations

| DESCRIPTION                                    | FY 2019<br>Actual | FY 2020<br>Budget<br>Estimate | FY 2021<br>Department<br>Request | FY 2021<br>Governor's<br>Recommended |
|------------------------------------------------|-------------------|-------------------------------|----------------------------------|--------------------------------------|
| <b>0048 - Snowmobile Registration Fees</b>     |                   |                               |                                  |                                      |
| <b>Natural Resources</b>                       |                   |                               |                                  |                                      |
| Snowmobile Registration Fees                   | 100,000           | 100,000                       | 100,000                          | 100,000                              |
| <b>Total Natural Resources</b>                 | <b>100,000</b>    | <b>100,000</b>                | <b>100,000</b>                   | <b>100,000</b>                       |
| <b>Total Agriculture and Natural Resources</b> | <b>100,000</b>    | <b>100,000</b>                | <b>100,000</b>                   | <b>100,000</b>                       |
| <b>Total Snowmobile Registration Fees</b>      | <b>100,000</b>    | <b>100,000</b>                | <b>100,000</b>                   | <b>100,000</b>                       |

# State of Iowa

## Other Fund Appropriations

FY 2021 Governor's Recommendations

| DESCRIPTION                                    | FY 2019<br>Actual | FY 2020<br>Budget<br>Estimate | FY 2021<br>Department<br>Request | FY 2021<br>Governor's<br>Recommended |
|------------------------------------------------|-------------------|-------------------------------|----------------------------------|--------------------------------------|
| <b>0050 - Groundwater Protection Fund</b>      |                   |                               |                                  |                                      |
| <b>Natural Resources</b>                       |                   |                               |                                  |                                      |
| GWF-Geographic Information System              | 297,500           | 297,500                       | 297,500                          | 297,500                              |
| GWF-Groundwater Monitoring-DNR                 | 1,686,751         | 1,686,751                     | 1,686,751                        | 1,686,751                            |
| GWF-Household Hazardous Waste-DNR              | 447,324           | 447,324                       | 447,324                          | 447,324                              |
| GWF-Landfill Alternatives-DNR                  | 618,993           | 618,993                       | 618,993                          | 618,993                              |
| GWF-Solid Waste Authorization                  | 50,000            | 50,000                        | 50,000                           | 50,000                               |
| GWF-Storage Tanks Study-DNR                    | 100,303           | 100,303                       | 100,303                          | 100,303                              |
| GWF-Waste Reduction and Assistance             | 192,500           | 192,500                       | 192,500                          | 192,500                              |
| GWF-Well Testing Admin 2%-DNR                  | 62,461            | 62,461                        | 62,461                           | 62,461                               |
| <b>Total Natural Resources</b>                 | <b>3,455,832</b>  | <b>3,455,832</b>              | <b>3,455,832</b>                 | <b>3,455,832</b>                     |
| <b>Total Agriculture and Natural Resources</b> | <b>3,455,832</b>  | <b>3,455,832</b>              | <b>3,455,832</b>                 | <b>3,455,832</b>                     |
| <b>Total Groundwater Protection Fund</b>       | <b>3,455,832</b>  | <b>3,455,832</b>              | <b>3,455,832</b>                 | <b>3,455,832</b>                     |

# State of Iowa

## Other Fund Appropriations

### FY 2021 Governor's Recommendations

| DESCRIPTION                                  | FY 2019<br>Actual | FY 2020<br>Budget<br>Estimate | FY 2021<br>Department<br>Request | FY 2021<br>Governor's<br>Recommended |
|----------------------------------------------|-------------------|-------------------------------|----------------------------------|--------------------------------------|
| <b>0052 - Special Contingency Fund</b>       |                   |                               |                                  |                                      |
| <b>Iowa Workforce Development</b>            |                   |                               |                                  |                                      |
| P & I Workforce Development Field<br>Offices | 1,766,084         | 1,766,084                     | 1,766,084                        | 1,766,084                            |
| <b>Total Iowa Workforce Development</b>      | <b>1,766,084</b>  | <b>1,766,084</b>              | <b>1,766,084</b>                 | <b>1,766,084</b>                     |
| <b>Total Economic Development</b>            | <b>1,766,084</b>  | <b>1,766,084</b>              | <b>1,766,084</b>                 | <b>1,766,084</b>                     |
| <b>Total Special Contingency Fund</b>        | <b>1,766,084</b>  | <b>1,766,084</b>              | <b>1,766,084</b>                 | <b>1,766,084</b>                     |

# State of Iowa

## Other Fund Appropriations

### FY 2021 Governor's Recommendations

| DESCRIPTION                               | FY 2019<br>Actual | FY 2020<br>Budget<br>Estimate | FY 2021<br>Department<br>Request | FY 2021<br>Governor's<br>Recommended |
|-------------------------------------------|-------------------|-------------------------------|----------------------------------|--------------------------------------|
| <b>006R - Medicaid Fraud Account Fund</b> |                   |                               |                                  |                                      |
| <b>Human Services - Assistance</b>        |                   |                               |                                  |                                      |
| Medicaid - Medicaid Fraud Account         | 650,000           | 75,000                        | 75,000                           | 150,000                              |
| <b>Total Human Services - Assistance</b>  | <b>650,000</b>    | <b>75,000</b>                 | <b>75,000</b>                    | <b>150,000</b>                       |
| <b>Total Human Services</b>               | <b>650,000</b>    | <b>75,000</b>                 | <b>75,000</b>                    | <b>150,000</b>                       |
| <b>Total Medicaid Fraud Account Fund</b>  | <b>650,000</b>    | <b>75,000</b>                 | <b>75,000</b>                    | <b>150,000</b>                       |

# State of Iowa

## Other Fund Appropriations

### FY 2021 Governor's Recommendations

| DESCRIPTION                                          | FY 2019<br>Actual | FY 2020<br>Budget<br>Estimate | FY 2021<br>Department<br>Request | FY 2021<br>Governor's<br>Recommended |
|------------------------------------------------------|-------------------|-------------------------------|----------------------------------|--------------------------------------|
| <b>0087 - State Housing Trust Fund</b>               |                   |                               |                                  |                                      |
| <b>Professional Licensing &amp; Regulation</b>       |                   |                               |                                  |                                      |
| Housing Improvement Fund Field Auditor               | 62,317            | 62,317                        | 62,317                           | 62,317                               |
| <b>Total Professional Licensing &amp; Regulation</b> | <b>62,317</b>     | <b>62,317</b>                 | <b>62,317</b>                    | <b>62,317</b>                        |
| <b>Total Administration and Regulation</b>           | <b>62,317</b>     | <b>62,317</b>                 | <b>62,317</b>                    | <b>62,317</b>                        |
| <b>Total State Housing Trust Fund</b>                | <b>62,317</b>     | <b>62,317</b>                 | <b>62,317</b>                    | <b>62,317</b>                        |

# State of Iowa

## Other Fund Appropriations

FY 2021 Governor's Recommendations

| DESCRIPTION                                                     | FY 2019<br>Actual | FY 2020<br>Budget<br>Estimate | FY 2021<br>Department<br>Request | FY 2021<br>Governor's<br>Recommended |
|-----------------------------------------------------------------|-------------------|-------------------------------|----------------------------------|--------------------------------------|
| <b>0088 - Consumer Education Fund</b>                           |                   |                               |                                  |                                      |
| <b>Justice, Department of</b>                                   |                   |                               |                                  |                                      |
| AG Prosecutions, Appeals, Chapter<br>669 Duties - Fd 0088       | 1,500,000         | 1,500,000                     | 500,000                          | 1,800,000                            |
| Consumer Fraud-Public Education &<br>Enforcement                | 1,871,313         | 1,875,000                     | 1,875,000                        | 1,875,000                            |
| Farm Mediation Services - Fd 0088                               | 300,000           | 300,000                       | -                                | 300,000                              |
| Older Iowans Consumer Fraud-Public<br>Education & Investigation | 124,754           | 125,000                       | 125,000                          | 125,000                              |
| <b>Total Justice, Department of</b>                             | <b>3,796,068</b>  | <b>3,800,000</b>              | <b>2,500,000</b>                 | <b>4,100,000</b>                     |
| <b>Total Justice System</b>                                     | <b>3,796,068</b>  | <b>3,800,000</b>              | <b>2,500,000</b>                 | <b>4,100,000</b>                     |
| <b>Total Consumer Education Fund</b>                            | <b>3,796,068</b>  | <b>3,800,000</b>              | <b>2,500,000</b>                 | <b>4,100,000</b>                     |

# State of Iowa

## Other Fund Appropriations

FY 2021 Governor's Recommendations

| DESCRIPTION                                                     | FY 2019<br>Actual | FY 2020<br>Budget<br>Estimate | FY 2021<br>Department<br>Request | FY 2021<br>Governor's<br>Recommended |
|-----------------------------------------------------------------|-------------------|-------------------------------|----------------------------------|--------------------------------------|
| <b>008J - Address Confidentiality Program Revolving Fund</b>    |                   |                               |                                  |                                      |
| <b>Secretary of State</b>                                       |                   |                               |                                  |                                      |
| Address Confidentiality Program                                 | 120,400           | 195,400                       | 195,400                          | 195,400                              |
| <b>Total Secretary of State</b>                                 | <b>120,400</b>    | <b>195,400</b>                | <b>195,400</b>                   | <b>195,400</b>                       |
| <b>Total Administration and Regulation</b>                      | <b>120,400</b>    | <b>195,400</b>                | <b>195,400</b>                   | <b>195,400</b>                       |
| <b>Total Address Confidentiality Program<br/>Revolving Fund</b> | <b>120,400</b>    | <b>195,400</b>                | <b>195,400</b>                   | <b>195,400</b>                       |



# State of Iowa

## Other Fund Appropriations

### FY 2021 Governor's Recommendations

| DESCRIPTION                                                  | FY 2019<br>Actual  | FY 2020<br>Budget<br>Estimate | FY 2021<br>Department<br>Request | FY 2021<br>Governor's<br>Recommended |
|--------------------------------------------------------------|--------------------|-------------------------------|----------------------------------|--------------------------------------|
| <b>0137 - Primary Road Fund</b>                              |                    |                               |                                  |                                      |
| <b>Transportation, Department of</b>                         |                    |                               |                                  |                                      |
| Field Facility Deferred Maint.                               | 1,700,000          | 1,700,000                     | 1,700,000                        | 1,700,000                            |
| Garage Fuel & Waste Management                               | 800,000            | 1,000,000                     | 1,000,000                        | 1,000,000                            |
| PRF - Auditor of State Reimbursement                         | 536,382            | 551,260                       | 565,880                          | 565,880                              |
| PRF - DAS Utility Services                                   | 1,594,440          | 2,007,247                     | 2,007,247                        | 2,007,247                            |
| PRF-DOT Workers' Compensation                                | 4,217,954          | 3,811,421                     | 4,085,021                        | 4,085,021                            |
| PRF-Highway Division                                         | 247,828,001        | 250,577,127                   | 251,841,127                      | 252,436,259                          |
| PRF - Indirect Cost Recoveries                               | 660,000            | 660,000                       | 660,000                          | 660,000                              |
| PRF-Inventory & Equipment Replacement                        | 10,465,000         | 10,330,000                    | 10,085,000                       | 10,085,000                           |
| PRF-Motor Vehicle Division                                   | 1,081,781          | 1,272,705                     | 1,272,705                        | 1,272,705                            |
| PRF-Operations                                               | 41,052,430         | 41,725,936                    | 41,725,936                       | 41,773,560                           |
| PRF-Planning, Programming & Modal                            | 8,508,616          | 8,556,215                     | 8,556,215                        | 8,556,215                            |
| PRF - Strategic Performance                                  | 4,124,123          | 4,152,292                     | 4,152,292                        | 4,152,292                            |
| PRF-Unemployment Compensation                                | 138,000            | 138,000                       | 138,000                          | 138,000                              |
| Purchase of Salt                                             | 8,700,000          | -                             | -                                | -                                    |
| Rest Area Facility Maintenance                               | 250,000            | 250,000                       | 250,000                          | 250,000                              |
| Statewide Interoperable Communications System-PRF            | 3,054,172          | 702,142                       | 702,992                          | 487,793                              |
| Transportation Maps                                          | 242,000            | -                             | 242,000                          | 242,000                              |
| <b>Total Transportation, Department of</b>                   | <b>334,952,899</b> | <b>327,434,345</b>            | <b>328,984,415</b>               | <b>329,411,972</b>                   |
| <b>Total Transportation</b>                                  | <b>334,952,899</b> | <b>327,434,345</b>            | <b>328,984,415</b>               | <b>329,411,972</b>                   |
| <b>Transportation Capital</b>                                |                    |                               |                                  |                                      |
| ADA Improvements                                             | 150,000            | 150,000                       | 150,000                          | 150,000                              |
| Ames Administration Building                                 | -                  | -                             | 11,287,000                       | 11,287,000                           |
| DOT Capitals - Garage Roofing Projects                       | 500,000            | 500,000                       | 500,000                          | 500,000                              |
| DOT Capitals - Heating, Cooling, Exhaust System Improvements | 700,000            | 700,000                       | 700,000                          | 700,000                              |
| DOT Capitals - Utility Improvements                          | 400,000            | 400,000                       | 400,000                          | 400,000                              |
| Sioux City Combined Facility                                 | -                  | 26,951,000                    | -                                | -                                    |
| Waterloo Garage Renovations                                  | 1,790,000          | -                             | -                                | -                                    |
| <b>Total Transportation Capital</b>                          | <b>3,540,000</b>   | <b>28,701,000</b>             | <b>13,037,000</b>                | <b>13,037,000</b>                    |
| <b>Total Capital</b>                                         | <b>3,540,000</b>   | <b>28,701,000</b>             | <b>13,037,000</b>                | <b>13,037,000</b>                    |

## State of Iowa

### Other Fund Appropriations

FY 2021 Governor's Recommendations

|                         | FY 2019     | FY 2020            | FY 2021               | FY 2021                   |
|-------------------------|-------------|--------------------|-----------------------|---------------------------|
| DESCRIPTION             | Actual      | Budget<br>Estimate | Department<br>Request | Governor's<br>Recommended |
| Total Primary Road Fund | 338,492,899 | 356,135,345        | 342,021,415           | 342,448,972               |

# State of Iowa

## Other Fund Appropriations

### FY 2021 Governor's Recommendations

| DESCRIPTION                                        | FY 2019<br>Actual | FY 2020<br>Budget<br>Estimate | FY 2021<br>Department<br>Request | FY 2021<br>Governor's<br>Recommended |
|----------------------------------------------------|-------------------|-------------------------------|----------------------------------|--------------------------------------|
| <b>0170 - Workforce Development Withholding</b>    |                   |                               |                                  |                                      |
| <b>Economic Development Authority</b>              |                   |                               |                                  |                                      |
| Apprenticeship Training Program                    | 3,000,000         | 3,000,000                     | 3,000,000                        | 3,000,000                            |
| Job Training                                       | 3,000,000         | 3,000,000                     | 3,000,000                        | 3,000,000                            |
| <b>Total Economic Development<br/>Authority</b>    | <b>6,000,000</b>  | <b>6,000,000</b>              | <b>6,000,000</b>                 | <b>6,000,000</b>                     |
| <b>Total Economic Development</b>                  | <b>6,000,000</b>  | <b>6,000,000</b>              | <b>6,000,000</b>                 | <b>6,000,000</b>                     |
| <b>Total Workforce Development<br/>Withholding</b> | <b>6,000,000</b>  | <b>6,000,000</b>              | <b>6,000,000</b>                 | <b>6,000,000</b>                     |

# State of Iowa

## Other Fund Appropriations

FY 2021 Governor's Recommendations

| DESCRIPTION                              | FY 2019<br>Actual | FY 2020<br>Budget<br>Estimate | FY 2021<br>Department<br>Request | FY 2021<br>Governor's<br>Recommended |
|------------------------------------------|-------------------|-------------------------------|----------------------------------|--------------------------------------|
| <b>0173 - Pharmaceutical Settlement</b>  |                   |                               |                                  |                                      |
| <b>Human Services - Assistance</b>       |                   |                               |                                  |                                      |
| Medical Contracts Supplement             | 1,446,266         | 234,193                       | 234,193                          | 234,193                              |
| <b>Total Human Services - Assistance</b> | <b>1,446,266</b>  | <b>234,193</b>                | <b>234,193</b>                   | <b>234,193</b>                       |
| <b>Total Human Services</b>              | <b>1,446,266</b>  | <b>234,193</b>                | <b>234,193</b>                   | <b>234,193</b>                       |
| <b>Total Pharmaceutical Settlement</b>   | <b>1,446,266</b>  | <b>234,193</b>                | <b>234,193</b>                   | <b>234,193</b>                       |

# State of Iowa

## Other Fund Appropriations

### FY 2021 Governor's Recommendations

| DESCRIPTION                                                 | FY 2019<br>Actual | FY 2020<br>Budget<br>Estimate | FY 2021<br>Department<br>Request | FY 2021<br>Governor's<br>Recommended |
|-------------------------------------------------------------|-------------------|-------------------------------|----------------------------------|--------------------------------------|
| <b>0211 - Wine And Beer Promotion Board</b>                 |                   |                               |                                  |                                      |
| <b>Regents, Board of</b>                                    |                   |                               |                                  |                                      |
| ISU - Midwest Grape and Wine Industry<br>Institute Standing | 250,000           | 250,000                       | 250,000                          | 250,000                              |
| <b>Total Regents, Board of</b>                              | <b>250,000</b>    | <b>250,000</b>                | <b>250,000</b>                   | <b>250,000</b>                       |
| <b>Total Education</b>                                      | <b>250,000</b>    | <b>250,000</b>                | <b>250,000</b>                   | <b>250,000</b>                       |
| <b>Total Wine And Beer Promotion Board</b>                  | <b>250,000</b>    | <b>250,000</b>                | <b>250,000</b>                   | <b>250,000</b>                       |

# State of Iowa

## Other Fund Appropriations

### FY 2021 Governor's Recommendations

| DESCRIPTION                                 | FY 2019<br>Actual | FY 2020<br>Budget<br>Estimate | FY 2021<br>Department<br>Request | FY 2021<br>Governor's<br>Recommended |
|---------------------------------------------|-------------------|-------------------------------|----------------------------------|--------------------------------------|
| <b>0216 - Sports Wagering Receipts Fund</b> |                   |                               |                                  |                                      |
| <b>Public Health, Department of</b>         |                   |                               |                                  |                                      |
| Gambling Treatment Program                  | -                 | 300,000                       | 300,000                          | 300,000                              |
| <b>Total Public Health, Department of</b>   | -                 | <b>300,000</b>                | <b>300,000</b>                   | <b>300,000</b>                       |
| <b>Total Human Services</b>                 | -                 | <b>300,000</b>                | <b>300,000</b>                   | <b>300,000</b>                       |
| <b>Total Sports Wagering Receipts Fund</b>  | -                 | <b>300,000</b>                | <b>300,000</b>                   | <b>300,000</b>                       |

# State of Iowa

## Other Fund Appropriations

### FY 2021 Governor's Recommendations

| DESCRIPTION                                    | FY 2019<br>Actual | FY 2020<br>Budget<br>Estimate | FY 2021<br>Department<br>Request | FY 2021<br>Governor's<br>Recommended |
|------------------------------------------------|-------------------|-------------------------------|----------------------------------|--------------------------------------|
| <b>0233 - Fish And Wildlife Trust Fund</b>     |                   |                               |                                  |                                      |
| <b>Natural Resources</b>                       |                   |                               |                                  |                                      |
| F&G-DNR Admin Expenses                         | 44,007,044        | 45,091,595                    | 45,091,595                       | 45,091,595                           |
| <b>Total Natural Resources</b>                 | <b>44,007,044</b> | <b>45,091,595</b>             | <b>45,091,595</b>                | <b>45,091,595</b>                    |
| <b>Total Agriculture and Natural Resources</b> | <b>44,007,044</b> | <b>45,091,595</b>             | <b>45,091,595</b>                | <b>45,091,595</b>                    |
| <b>Total Fish And Wildlife Trust Fund</b>      | <b>44,007,044</b> | <b>45,091,595</b>             | <b>45,091,595</b>                | <b>45,091,595</b>                    |

# State of Iowa

## Other Fund Appropriations

FY 2021 Governor's Recommendations

| DESCRIPTION                                    | FY 2019<br>Actual | FY 2020<br>Budget<br>Estimate | FY 2021<br>Department<br>Request | FY 2021<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                        | 500,000                              |
| Conservation Reserve Program                   | 900,000           | 900,000                       | 900,000                          | 450,000                              |
| Cost Share                                     | 8,325,000         | 8,325,000                     | 8,325,000                        | 4,162,500                            |
| Farm Management Demonstration                  | -                 | -                             | -                                | 100,000                              |
| Soil & Water Conservation                      | 3,800,000         | 3,800,000                     | 3,800,000                        | 1,900,000                            |
| Water Quality Initiative EFF                   | 2,375,000         | 2,375,000                     | 2,375,000                        | 1,187,500                            |
| Watershed Protection Fund                      | 900,000           | 900,000                       | 900,000                          | 450,000                              |
| <b>Total Agriculture and Land Stewardship</b>  | <b>17,300,000</b> | <b>17,300,000</b>             | <b>17,300,000</b>                | <b>8,750,000</b>                     |
| <b>Natural Resources</b>                       |                   |                               |                                  |                                      |
| Ambient Air Quality Monitoring                 | 425,000           | 425,000                       | 425,000                          | 425,000                              |
| Animal Feeding Operations                      | 1,320,000         | 1,320,000                     | 1,320,000                        | 1,320,000                            |
| Floodplain Mgmt and Dam Safety                 | 375,000           | 375,000                       | 375,000                          | 187,500                              |
| GIS Information for Watershed                  | 195,000           | 195,000                       | 195,000                          | 97,500                               |
| Park Operations & Maintenance                  | 6,235,000         | 6,235,000                     | 6,235,000                        | 3,117,500                            |
| REAP                                           | 12,000,000        | 12,000,000                    | 12,000,000                       | 6,000,000                            |
| Water Quality Monitoring                       | 2,955,000         | 2,955,000                     | 2,955,000                        | 1,477,500                            |
| Water Quality Protection                       | 500,000           | 500,000                       | 500,000                          | 250,000                              |
| <b>Total Natural Resources</b>                 | <b>24,005,000</b> | <b>24,005,000</b>             | <b>24,005,000</b>                | <b>12,875,000</b>                    |
| <b>Total Agriculture and Natural Resources</b> | <b>41,305,000</b> | <b>41,305,000</b>             | <b>41,305,000</b>                | <b>21,625,000</b>                    |
| <b>Regents, Board of</b>                       |                   |                               |                                  |                                      |
| SUI - Geological and Water Survey Operations   | 200,000           | 200,000                       | 200,000                          | 200,000                              |
| SUI - Water Resource Management                | 495,000           | 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>695,000</b>                       |
| <b>Total Education</b>                         | <b>695,000</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>                | <b>22,320,000</b>                    |



# State of Iowa

## Other Fund Appropriations

### FY 2021 Governor's Recommendations

| DESCRIPTION                                        | FY 2019<br>Actual | FY 2020<br>Budget<br>Estimate | FY 2021<br>Department<br>Request | FY 2021<br>Governor's<br>Recommended |
|----------------------------------------------------|-------------------|-------------------------------|----------------------------------|--------------------------------------|
| <b>0441 - Unclaimed Winnings Fund</b>              |                   |                               |                                  |                                      |
| <b>Agriculture and Land Stewardship</b>            |                   |                               |                                  |                                      |
| Native Horse and Dog Program                       | 305,516           | 305,516                       | 305,516                          | 305,516                              |
| <b>Total Agriculture and Land<br/>Stewardship</b>  | <b>305,516</b>    | <b>305,516</b>                | <b>305,516</b>                   | <b>305,516</b>                       |
| <b>Total Agriculture and Natural<br/>Resources</b> | <b>305,516</b>    | <b>305,516</b>                | <b>305,516</b>                   | <b>305,516</b>                       |
| <b>Total Unclaimed Winnings Fund</b>               | <b>305,516</b>    | <b>305,516</b>                | <b>305,516</b>                   | <b>305,516</b>                       |

# State of Iowa

## Other Fund Appropriations

### FY 2021 Governor's Recommendations

| DESCRIPTION                                                    | FY 2019<br>Actual | FY 2020<br>Budget<br>Estimate | FY 2021<br>Department<br>Request | FY 2021<br>Governor's<br>Recommended |
|----------------------------------------------------------------|-------------------|-------------------------------|----------------------------------|--------------------------------------|
| <b>0445 - Hospital Health Care Access Trust</b>                |                   |                               |                                  |                                      |
| <b>Human Services - Assistance</b>                             |                   |                               |                                  |                                      |
| Medical Assistance Supplemental-<br>Hospital Care Access Trust | 33,920,554        | 33,920,554                    | 33,920,554                       | 33,920,554                           |
| <b>Total Human Services - Assistance</b>                       | <b>33,920,554</b> | <b>33,920,554</b>             | <b>33,920,554</b>                | <b>33,920,554</b>                    |
| <b>Total Human Services</b>                                    | <b>33,920,554</b> | <b>33,920,554</b>             | <b>33,920,554</b>                | <b>33,920,554</b>                    |
| <b>Total Hospital Health Care Access<br/>Trust</b>             | <b>33,920,554</b> | <b>33,920,554</b>             | <b>33,920,554</b>                | <b>33,920,554</b>                    |

# State of Iowa

## Other Fund Appropriations

FY 2021 Governor's Recommendations

| DESCRIPTION                                        | FY 2019<br>Actual | FY 2020<br>Budget<br>Estimate | FY 2021<br>Department<br>Request | FY 2021<br>Governor's<br>Recommended |
|----------------------------------------------------|-------------------|-------------------------------|----------------------------------|--------------------------------------|
| <b>0450 - UST Unassigned Revenue (Nonbond)</b>     |                   |                               |                                  |                                      |
| <b>Agriculture and Land Stewardship</b>            |                   |                               |                                  |                                      |
| Fuel Inspection                                    | 250,000           | 250,000                       | 250,000                          | 250,000                              |
| <b>Total Agriculture and Land<br/>Stewardship</b>  | <b>250,000</b>    | <b>250,000</b>                | <b>250,000</b>                   | <b>250,000</b>                       |
| <b>Natural Resources</b>                           |                   |                               |                                  |                                      |
| Technical Tank Review                              | 200,000           | 200,000                       | 200,000                          | 200,000                              |
| UST Administration Match                           | 200,000           | 200,000                       | 200,000                          | 200,000                              |
| <b>Total Natural Resources</b>                     | <b>400,000</b>    | <b>400,000</b>                | <b>400,000</b>                   | <b>400,000</b>                       |
| <b>Total Agriculture and Natural<br/>Resources</b> | <b>650,000</b>    | <b>650,000</b>                | <b>650,000</b>                   | <b>650,000</b>                       |
| <b>Total UST Unassigned Revenue<br/>(Nonbond)</b>  | <b>650,000</b>    | <b>650,000</b>                | <b>650,000</b>                   | <b>650,000</b>                       |

# State of Iowa

## Other Fund Appropriations

FY 2021 Governor's Recommendations

| DESCRIPTION                             | FY 2019<br>Actual | FY 2020<br>Budget<br>Estimate | FY 2021<br>Department<br>Request | FY 2021<br>Governor's<br>Recommended |
|-----------------------------------------|-------------------|-------------------------------|----------------------------------|--------------------------------------|
| <b>0692 - UI Reserve Fund</b>           |                   |                               |                                  |                                      |
| <b>Iowa Workforce Development</b>       |                   |                               |                                  |                                      |
| IWD Field Offices (UI Reserve Interest) | 1,600,000         | 2,850,000                     | 2,850,000                        | 2,850,000                            |
| <b>Total Iowa Workforce Development</b> | <b>1,600,000</b>  | <b>2,850,000</b>              | <b>2,850,000</b>                 | <b>2,850,000</b>                     |
| <b>Total Economic Development</b>       | <b>1,600,000</b>  | <b>2,850,000</b>              | <b>2,850,000</b>                 | <b>2,850,000</b>                     |
| <b>Total UI Reserve Fund</b>            | <b>1,600,000</b>  | <b>2,850,000</b>              | <b>2,850,000</b>                 | <b>2,850,000</b>                     |

# State of Iowa

## Other Fund Appropriations

### FY 2021 Governor's Recommendations

| DESCRIPTION                                                              | FY 2019<br>Actual | FY 2020<br>Budget<br>Estimate | FY 2021<br>Department<br>Request | FY 2021<br>Governor's<br>Recommended |
|--------------------------------------------------------------------------|-------------------|-------------------------------|----------------------------------|--------------------------------------|
| <b>0791 - IPERS Fund</b>                                                 |                   |                               |                                  |                                      |
| <b>Iowa Public Employees' Retirement System Administration</b>           |                   |                               |                                  |                                      |
| IPERS Administration                                                     | 17,988,567        | 17,988,567                    | 17,988,567                       | 17,988,567                           |
| <b>Total Iowa Public Employees'<br/>Retirement System Administration</b> | <b>17,988,567</b> | <b>17,988,567</b>             | <b>17,988,567</b>                | <b>17,988,567</b>                    |
| <b>Total Administration and Regulation</b>                               | <b>17,988,567</b> | <b>17,988,567</b>             | <b>17,988,567</b>                | <b>17,988,567</b>                    |
| <b>Total IPERS Fund</b>                                                  | <b>17,988,567</b> | <b>17,988,567</b>             | <b>17,988,567</b>                | <b>17,988,567</b>                    |

# State of Iowa

## Other Fund Appropriations

FY 2021 Governor's Recommendations

| DESCRIPTION                                               | FY 2019<br>Actual | FY 2020<br>Budget<br>Estimate | FY 2021<br>Department<br>Request | FY 2021<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                        | 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>1,623,897</b>                     |
| <b>Management, Department of</b>                          |                   |                               |                                  |                                      |
| DOM Road Use Tax Fund<br>Appropriation                    | 56,000            | 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>56,000</b>                        |
| <b>Treasurer of State</b>                                 |                   |                               |                                  |                                      |
| Funds for I3 Expenses - Road Use Tax                      | 93,148            | 93,148                        | 93,148                           | 93,148                               |
| <b>Total Treasurer of State</b>                           | <b>93,148</b>     | <b>93,148</b>                 | <b>93,148</b>                    | <b>93,148</b>                        |
| <b>Total Administration and Regulation</b>                | <b>1,773,045</b>  | <b>1,773,045</b>              | <b>1,773,045</b>                 | <b>1,773,045</b>                     |
| <b>Transportation, Department of</b>                      |                   |                               |                                  |                                      |
| County Treasurer Equipment Standing                       | 650,000           | 650,000                       | 650,000                          | 650,000                              |
| County Treasurers Support                                 | 1,406,000         | 1,406,000                     | 1,406,000                        | 1,406,000                            |
| Drivers' Licenses                                         | 3,876,000         | 3,876,000                     | 3,876,000                        | 3,876,000                            |
| Highway Division                                          | 10,233,174        | 10,319,346                    | 10,319,346                       | 10,319,346                           |
| Mississippi River Parkway Commission                      | 40,000            | 40,000                        | 40,000                           | 40,000                               |
| Personal Delivery of Services DOT                         | 225,000           | 225,000                       | 225,000                          | 225,000                              |
| RUTF - Auditor of State<br>Reimbursement                  | 87,318            | 89,740                        | 92,120                           | 92,120                               |
| RUTF - DAS Utility Services                               | 259,560           | 337,404                       | 337,404                          | 337,404                              |
| RUTF - Indirect Cost Recoveries                           | 90,000            | 90,000                        | 90,000                           | 90,000                               |
| RUTF-Motor Vehicle Division                               | 25,962,748        | 26,552,992                    | 26,552,992                       | 26,552,992                           |
| RUTF-Operations                                           | 6,682,954         | 6,792,594                     | 6,792,594                        | 6,800,347                            |
| RUTF-Planning, Programs & Modal                           | 447,822           | 450,327                       | 450,327                          | 450,327                              |
| RUTF - Strategic Performance                              | 671,369           | 675,955                       | 675,955                          | 675,955                              |
| RUTF-Unemployment Compensation                            | 7,000             | 7,000                         | 7,000                            | 7,000                                |
| RUTF-Workers' Compensation                                | 175,748           | 158,809                       | 170,209                          | 170,209                              |
| Statewide Interoperable<br>Communications System-RUTF     | 497,191           | 114,302                       | 114,452                          | 72,889                               |
| TraCS/MACH                                                | 300,000           | 300,000                       | 300,000                          | 300,000                              |
| <b>Total Transportation, Department of</b>                | <b>51,611,884</b> | <b>52,085,469</b>             | <b>52,099,399</b>                | <b>52,065,589</b>                    |
| <b>Total Transportation</b>                               | <b>51,611,884</b> | <b>52,085,469</b>             | <b>52,099,399</b>                | <b>52,065,589</b>                    |

# State of Iowa

## Other Fund Appropriations

### FY 2021 Governor's Recommendations

| DESCRIPTION                         | FY 2019<br>Actual | FY 2020<br>Budget<br>Estimate | FY 2021<br>Department<br>Request | FY 2021<br>Governor's<br>Recommended |
|-------------------------------------|-------------------|-------------------------------|----------------------------------|--------------------------------------|
| <b>Transportation Capital</b>       |                   |                               |                                  |                                      |
| Dallas County Driver's License      | -                 | 350,000                       | -                                | -                                    |
| MVD Field Facilities Maintenance    | 300,000           | 300,000                       | 300,000                          | 300,000                              |
| <b>Total Transportation Capital</b> | <b>300,000</b>    | <b>650,000</b>                | <b>300,000</b>                   | <b>300,000</b>                       |
| <b>Total Capital</b>                | <b>300,000</b>    | <b>650,000</b>                | <b>300,000</b>                   | <b>300,000</b>                       |
| <b>Total Road Use Tax Fund</b>      | <b>53,684,929</b> | <b>54,508,514</b>             | <b>54,172,444</b>                | <b>54,138,634</b>                    |

# State of Iowa

## Other Fund Appropriations

### FY 2021 Governor's Recommendations

| DESCRIPTION                                     | FY 2019<br>Actual | FY 2020<br>Budget<br>Estimate | FY 2021<br>Department<br>Request | FY 2021<br>Governor's<br>Recommended |
|-------------------------------------------------|-------------------|-------------------------------|----------------------------------|--------------------------------------|
| <b>0828 - County Endowment Fund</b>             |                   |                               |                                  |                                      |
| <b>Economic Development Authority</b>           |                   |                               |                                  |                                      |
| Endow Iowa Admin - County<br>Endowment Fund     | 27,600            | 70,000                        | 70,000                           | 70,000                               |
| <b>Total Economic Development<br/>Authority</b> | <b>27,600</b>     | <b>70,000</b>                 | <b>70,000</b>                    | <b>70,000</b>                        |
| <b>Total Economic Development</b>               | <b>27,600</b>     | <b>70,000</b>                 | <b>70,000</b>                    | <b>70,000</b>                        |
| <b>Total County Endowment Fund</b>              | <b>27,600</b>     | <b>70,000</b>                 | <b>70,000</b>                    | <b>70,000</b>                        |



# State of Iowa

## Other Fund Appropriations

FY 2021 Governor's Recommendations

| DESCRIPTION                         | FY 2019<br>Actual | FY 2020<br>Budget<br>Estimate | FY 2021<br>Department<br>Request | FY 2021<br>Governor's<br>Recommended |
|-------------------------------------|-------------------|-------------------------------|----------------------------------|--------------------------------------|
| 0867 - MVFT-Unapportioned           |                   |                               |                                  |                                      |
| Revenue, Department of              |                   |                               |                                  |                                      |
| Motor Veh Fuel Tx-Admin Approp      | 1,305,775         | 1,305,775                     | 1,305,775                        | 1,305,775                            |
| Total Revenue, Department of        | 1,305,775         | 1,305,775                     | 1,305,775                        | 1,305,775                            |
| Total Administration and Regulation | 1,305,775         | 1,305,775                     | 1,305,775                        | 1,305,775                            |
| Total MVFT-Unapportioned            | 1,305,775         | 1,305,775                     | 1,305,775                        | 1,305,775                            |

# State of Iowa

## Other Fund Appropriations

### FY 2021 Governor's Recommendations

| DESCRIPTION                                                  | FY 2019<br>Actual | FY 2020<br>Budget<br>Estimate | FY 2021<br>Department<br>Request | FY 2021<br>Governor's<br>Recommended |
|--------------------------------------------------------------|-------------------|-------------------------------|----------------------------------|--------------------------------------|
| <b>0943 - Technology Reinvestment Fund</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>              |                   |                               |                                  |                                      |
| Data Center - OCIO                                           | -                 | -                             | -                                | 400,000                              |
| IT Consolidation - OCIO                                      | 1,000,000         | 1,000,000                     | -                                | -                                    |
| Workday - OCIO                                               | -                 | -                             | -                                | 20,889,000                           |
| <b>Total Chief Information Officer, Office of the</b>        | <b>1,000,000</b>  | <b>1,000,000</b>              | -                                | <b>21,289,000</b>                    |
| <b>Human Rights, Department of</b>                           |                   |                               |                                  |                                      |
| Infrastructure for Integrating Justice Data Systems TRF      | 1,200,000         | 1,200,000                     | 1,400,000                        | 1,400,000                            |
| Justice Data Warehouse TRF                                   | 157,980           | 157,980                       | 157,980                          | 157,980                              |
| <b>Total Human Rights, Department of</b>                     | <b>1,357,980</b>  | <b>1,357,980</b>              | <b>1,557,980</b>                 | <b>1,557,980</b>                     |
| <b>Inspections &amp; Appeals, Department of</b>              |                   |                               |                                  |                                      |
| Electronic Case Management System                            | -                 | -                             | -                                | 850,000                              |
| <b>Total Inspections &amp; Appeals, Department of</b>        | -                 | -                             | -                                | <b>850,000</b>                       |
| <b>Public Defender</b>                                       |                   |                               |                                  |                                      |
| SPD Application(CRS,OLS, iDOCIT) Enhancements-0943, TRF      | 88,800            | 50,000                        | -                                | -                                    |
| <b>Total Public Defender</b>                                 | <b>88,800</b>     | <b>50,000</b>                 | -                                | -                                    |
| <b>Management, Department of</b>                             |                   |                               |                                  |                                      |
| Iowa Grants Management Implementation (TRF)                  | 70,000            | 50,000                        | 70,000                           | 70,000                               |
| Local Government Budget & Property Tax System Upgrade/Redesi | 600,000           | 120,000                       | 20,000                           | 624,000                              |
| Transparency Project                                         | 45,000            | 45,000                        | 45,000                           | 45,000                               |
| <b>Total Management, Department of</b>                       | <b>715,000</b>    | <b>215,000</b>                | <b>135,000</b>                   | <b>739,000</b>                       |
| <b>Revenue, Department of</b>                                |                   |                               |                                  |                                      |
| Tax System Modernization                                     | -                 | -                             | -                                | 3,000,000                            |
| <b>Total Revenue, Department of</b>                          | -                 | -                             | -                                | <b>3,000,000</b>                     |
| <b>Secretary of State</b>                                    |                   |                               |                                  |                                      |
| Updating of Voter Registration System                        | 1,050,000         | 2,100,000                     | 1,400,000                        | 1,400,000                            |
| <b>Total Secretary of State</b>                              | <b>1,050,000</b>  | <b>2,100,000</b>              | <b>1,400,000</b>                 | <b>1,400,000</b>                     |

# State of Iowa

## Other Fund Appropriations

FY 2021 Governor's Recommendations

| DESCRIPTION                                    | FY 2019<br>Actual | FY 2020<br>Budget<br>Estimate | FY 2021<br>Department<br>Request | FY 2021<br>Governor's<br>Recommended |
|------------------------------------------------|-------------------|-------------------------------|----------------------------------|--------------------------------------|
| <b>Total Administration and Regulation</b>     | <b>4,211,780</b>  | <b>4,722,980</b>              | <b>3,092,980</b>                 | <b>29,335,980</b>                    |
| <b>Natural Resources</b>                       |                   |                               |                                  |                                      |
| Air Quality Application System                 | 954,000           | -                             | -                                | -                                    |
| <b>Total Natural Resources</b>                 | <b>954,000</b>    | <b>-</b>                      | <b>-</b>                         | <b>-</b>                             |
| <b>Total Agriculture and Natural Resources</b> | <b>954,000</b>    | <b>-</b>                      | <b>-</b>                         | <b>-</b>                             |
| <b>Education, Department of</b>                |                   |                               |                                  |                                      |
| ICN Part III Leases & Maintenance Network TRF  | 2,727,000         | 2,727,000                     | 2,727,000                        | -                                    |
| Statewide Education Data Warehouse 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>-</b>                             |
| <b>Iowa PBS</b>                                |                   |                               |                                  |                                      |
| Iowa PBS Equipment Replace TRF                 | 500,000           | 500,000                       | 1,534,200                        | 1,000,000                            |
| <b>Total Iowa PBS</b>                          | <b>500,000</b>    | <b>500,000</b>                | <b>1,534,200</b>                 | <b>1,000,000</b>                     |
| <b>Total Education</b>                         | <b>3,827,000</b>  | <b>3,827,000</b>              | <b>4,861,200</b>                 | <b>1,000,000</b>                     |
| <b>Public Health, Department of</b>            |                   |                               |                                  |                                      |
| Consolidate AMANDA Instances                   | -                 | 796,800                       | -                                | -                                    |
| Medical Cannabidiol Registry                   | 350,000           | -                             | -                                | -                                    |
| State Medical Examiner Office                  | -                 | -                             | 395,000                          | 395,000                              |
| <b>Total Public Health, Department of</b>      | <b>350,000</b>    | <b>796,800</b>                | <b>395,000</b>                   | <b>395,000</b>                       |
| <b>Veterans Affairs, Department of</b>         |                   |                               |                                  |                                      |
| Technology Equipment                           | -                 | 5,000                         | 21,000                           | 21,000                               |
| <b>Total Veterans Affairs, Department of</b>   | <b>-</b>          | <b>5,000</b>                  | <b>21,000</b>                    | <b>21,000</b>                        |
| <b>Total Human Services</b>                    | <b>350,000</b>    | <b>801,800</b>                | <b>416,000</b>                   | <b>416,000</b>                       |
| <b>Law Enforcement Academy</b>                 |                   |                               |                                  |                                      |
| ILEA Technology Projects - TRF - 0943          | -                 | 15,000                        | 800,000                          | 400,000                              |
| <b>Total Law Enforcement Academy</b>           | <b>-</b>          | <b>15,000</b>                 | <b>800,000</b>                   | <b>400,000</b>                       |
| <b>Parole Board</b>                            |                   |                               |                                  |                                      |
| Parole Board Technology Projects - TRF 0943    | 50,000            | -                             | -                                | -                                    |
| <b>Total Parole Board</b>                      | <b>50,000</b>     | <b>-</b>                      | <b>-</b>                         | <b>-</b>                             |

# State of Iowa

## Other Fund Appropriations

FY 2021 Governor's Recommendations

| DESCRIPTION                                                | FY 2019<br>Actual | FY 2020<br>Budget<br>Estimate | FY 2021<br>Department<br>Request | FY 2021<br>Governor's<br>Recommended |
|------------------------------------------------------------|-------------------|-------------------------------|----------------------------------|--------------------------------------|
| <b>Homeland Security and Emergency Management</b>          |                   |                               |                                  |                                      |
| EMS Data System TRF Homeland Security                      | 400,000           | 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>400,000</b>                       |
| <b>Public Safety, Department of</b>                        |                   |                               |                                  |                                      |
| Computer Room HVAC Replacement - 0943 TRF.                 | -                 | -                             | 400,000                          | -                                    |
| Criminal History Record System Replacement - 0943 TRF.     | -                 | -                             | 800,000                          | 800,000                              |
| FSTB Tablets for Certification Testing - 0943 TRF.         | -                 | -                             | 55,000                           | -                                    |
| Latent Print Digital Camera System Replacement - 0943 TRF. | -                 | -                             | 310,000                          | -                                    |
| Oracle Database Appliance Replacement - 0943 TRF.          | -                 | -                             | 280,000                          | -                                    |
| PI/PS/BE Technology Enhancements - 0943 TRF.               | -                 | -                             | 200,000                          | -                                    |
| <b>Total Public Safety, Department of</b>                  | <b>-</b>          | <b>-</b>                      | <b>2,045,000</b>                 | <b>800,000</b>                       |
| <b>Total Justice System</b>                                | <b>450,000</b>    | <b>415,000</b>                | <b>3,245,000</b>                 | <b>1,600,000</b>                     |
| <b>Judicial Branch</b>                                     |                   |                               |                                  |                                      |
| County Courthouse Technology Projects-0943-TRF             | -                 | -                             | 163,000                          | 163,000                              |
| Judicial Branch Technology Projects-0943-TRF               | 3,000,000         | -                             | -                                | -                                    |
| <b>Total Judicial Branch</b>                               | <b>3,000,000</b>  | <b>-</b>                      | <b>163,000</b>                   | <b>163,000</b>                       |
| <b>Total Judicial Branch</b>                               | <b>3,000,000</b>  | <b>-</b>                      | <b>163,000</b>                   | <b>163,000</b>                       |
| <b>Corrections Capital</b>                                 |                   |                               |                                  |                                      |
| DOC Technology Reinvestment Fund - 0943                    | -                 | 629,000                       | 1,566,951                        | 500,000                              |
| <b>Total Corrections Capital</b>                           | <b>-</b>          | <b>629,000</b>                | <b>1,566,951</b>                 | <b>500,000</b>                       |
| <b>Human Services - Capital</b>                            |                   |                               |                                  |                                      |
| FACS System Replacement                                    | -                 | 5,525,660                     | -                                | -                                    |
| Medicaid Technology                                        | 636,000           | 1,228,535                     | 1,979,319                        | 1,979,319                            |
| <b>Total Human Services - Capital</b>                      | <b>636,000</b>    | <b>6,754,195</b>              | <b>1,979,319</b>                 | <b>1,979,319</b>                     |

# State of Iowa

## Other Fund Appropriations

### FY 2021 Governor's Recommendations

| DESCRIPTION                                                  | FY 2019<br>Actual | FY 2020<br>Budget<br>Estimate | FY 2021<br>Department<br>Request | FY 2021<br>Governor's<br>Recommended |
|--------------------------------------------------------------|-------------------|-------------------------------|----------------------------------|--------------------------------------|
| <b>Public Safety Capital</b>                                 |                   |                               |                                  |                                      |
| DPS - DCI Lab Digital Evidence Management System - 0943      | -                 | 80,000                        | -                                | -                                    |
| DPS Firewall Hardware Repl. for All Wide-Area Network - 0943 | -                 | -                             | 125,000                          | -                                    |
| DPS Laboratory Info Management System (LIMS) Upgrade-0943    | -                 | 300,000                       | -                                | -                                    |
| DPS Radio Replacement-TRF-0943                               | 860,000           | -                             | -                                | -                                    |
| DPS Tech Projects - TRF 0943                                 | 125,000           | -                             | -                                | -                                    |
| DPS Virtual Storage Archival System - 0943                   | -                 | 290,000                       | -                                | -                                    |
| ISP & Investigations Digital Photo Evidence Storage Sys-0943 | -                 | -                             | 300,000                          | -                                    |
| Post 16 Technology Upgrade - TRF                             | -                 | 250,000                       | -                                | -                                    |
| <b>Total Public Safety Capital</b>                           | <b>985,000</b>    | <b>920,000</b>                | <b>425,000</b>                   | <b>-</b>                             |
| <b>Total Capital</b>                                         | <b>1,621,000</b>  | <b>8,303,195</b>              | <b>3,971,270</b>                 | <b>2,479,319</b>                     |
| <b>Total Technology Reinvestment Fund</b>                    | <b>14,413,780</b> | <b>18,069,975</b>             | <b>15,749,450</b>                | <b>34,994,299</b>                    |

# State of Iowa

## Other Fund Appropriations

### FY 2021 Governor's Recommendations

| DESCRIPTION                                         | FY 2019<br>Actual | FY 2020<br>Budget<br>Estimate | FY 2021<br>Department<br>Request | FY 2021<br>Governor's<br>Recommended |
|-----------------------------------------------------|-------------------|-------------------------------|----------------------------------|--------------------------------------|
| <b>0944 - Renewable Fuel Infrastructure Fund</b>    |                   |                               |                                  |                                      |
| <b>Agriculture and Land Stewardship</b>             |                   |                               |                                  |                                      |
| Motor Fuel Inspection                               | 500,000           | 500,000                       | 500,000                          | 500,000                              |
| <b>Total Agriculture and Land<br/>Stewardship</b>   | <b>500,000</b>    | <b>500,000</b>                | <b>500,000</b>                   | <b>500,000</b>                       |
| <b>Total Agriculture and Natural<br/>Resources</b>  | <b>500,000</b>    | <b>500,000</b>                | <b>500,000</b>                   | <b>500,000</b>                       |
| <b>Total Renewable Fuel Infrastructure<br/>Fund</b> | <b>500,000</b>    | <b>500,000</b>                | <b>500,000</b>                   | <b>500,000</b>                       |

# State of Iowa

## Other Fund Appropriations

FY 2021 Governor's Recommendations

| DESCRIPTION                              | FY 2019<br>Actual  | FY 2020<br>Budget<br>Estimate | FY 2021<br>Department<br>Request | FY 2021<br>Governor's<br>Recommended |
|------------------------------------------|--------------------|-------------------------------|----------------------------------|--------------------------------------|
| <b>0955 - Health Care Trust</b>          |                    |                               |                                  |                                      |
| <b>Human Services - Assistance</b>       |                    |                               |                                  |                                      |
| Medical Assistance - HCTF                | 217,130,000        | 208,460,000                   | 199,200,000                      | 203,940,000                          |
| <b>Total Human Services - Assistance</b> | <b>217,130,000</b> | <b>208,460,000</b>            | <b>199,200,000</b>               | <b>203,940,000</b>                   |
| <b>Total Human Services</b>              | <b>217,130,000</b> | <b>208,460,000</b>            | <b>199,200,000</b>               | <b>203,940,000</b>                   |
| <b>Total Health Care Trust</b>           | <b>217,130,000</b> | <b>208,460,000</b>            | <b>199,200,000</b>               | <b>203,940,000</b>                   |

# State of Iowa

## Other Fund Appropriations

### FY 2021 Governor's Recommendations

| DESCRIPTION                                                 | FY 2019<br>Actual | FY 2020<br>Budget<br>Estimate | FY 2021<br>Department<br>Request | FY 2021<br>Governor's<br>Recommended |
|-------------------------------------------------------------|-------------------|-------------------------------|----------------------------------|--------------------------------------|
| <b>0985 - Quality Assurance Trust Fund</b>                  |                   |                               |                                  |                                      |
| <b>Human Services - Assistance</b>                          |                   |                               |                                  |                                      |
| Medical Assistance Supplemental-<br>Quality Assurance Trust | 36,705,208        | 58,570,397                    | 58,570,397                       | 58,570,397                           |
| <b>Total Human Services - Assistance</b>                    | <b>36,705,208</b> | <b>58,570,397</b>             | <b>58,570,397</b>                | <b>58,570,397</b>                    |
| <b>Total Human Services</b>                                 | <b>36,705,208</b> | <b>58,570,397</b>             | <b>58,570,397</b>                | <b>58,570,397</b>                    |
| <b>Total Quality Assurance Trust Fund</b>                   | <b>36,705,208</b> | <b>58,570,397</b>             | <b>58,570,397</b>                | <b>58,570,397</b>                    |



## Selected State General Fund Appropriations for Education - FY 2020 vs FY 2021

|                                                                           | FY 2020 Estimated      | FY 2021 Governor's<br>Recommendation | Difference FY 21 vs<br>FY 20 |
|---------------------------------------------------------------------------|------------------------|--------------------------------------|------------------------------|
| <b>Pre-K - 12 Education</b>                                               |                        |                                      |                              |
| State Foundation School Aid                                               | \$3,285,449,656        | \$3,381,112,130                      | \$95,662,474                 |
| Transportation Equity Fund                                                | \$19,000,000           | \$24,475,000                         | \$5,475,000                  |
| Special Education Services Birth to 3                                     | \$1,721,400            | \$1,721,400                          | \$0                          |
| Iowa Reading Research Center                                              | \$1,300,176            | \$1,550,000                          | \$249,824                    |
| 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                                       | \$22,662,799           | \$22,662,799                         | \$0                          |
| Department of Education Administration                                    | \$5,975,526            | \$6,080,644                          | \$105,118                    |
| Career and Technical Education<br>Administration                          | \$598,197              | \$606,190                            | \$7,993                      |
| School Food Service                                                       | \$2,176,797            | \$2,176,797                          | \$0                          |
| Textbooks for Non-Public Schools                                          | \$652,000              | \$652,000                            | \$0                          |
| Secondary Career and Technical Education                                  | \$2,952,459            | \$2,952,459                          | \$0                          |
| Student Achievement/Teacher Quality                                       | \$2,965,467            | \$2,974,718                          | \$9,251                      |
| Jobs for America's Grads                                                  | \$2,666,188            | \$3,166,188                          | \$500,000                    |
| Attendance Center Performance/Website                                     | \$250,000              | \$252,725                            | \$2,725                      |
| 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                          |
| Transportation Non-Public Students                                        | \$8,197,091            | \$8,197,091                          | \$0                          |
| LEA Assessment                                                            | \$3,000,000            | \$3,000,000                          | \$0                          |
| Computer Science Professional                                             | \$500,000              | \$500,000                            | \$0                          |
| Future Ready Iowa Statewide Clearinghouse<br>- Expand Work-Based Learning | \$300,000              | \$300,000                            | \$0                          |
| Future Ready Iowa Summer Joint Enrollment<br>Program                      | \$600,000              | \$1,000,000                          | \$400,000                    |
| Statewide Education Data Warehouse                                        | \$0                    | \$600,000                            | \$600,000                    |
| ICN Part III Leases and Maintenance<br>Network                            | \$0                    | \$2,727,000                          | \$2,727,000                  |
| Best Buddies Iowa                                                         | \$25,000               | \$25,000                             | \$0                          |
| Children's Mental Health School-Based<br>Training and Support             | \$2,100,000            | \$3,000,000                          | \$900,000                    |
| <b>Pre-K-12 Education Grand Total</b>                                     | <b>\$3,384,031,427</b> | <b>\$3,490,670,812</b>               | <b>\$106,639,385</b>         |

### Higher Education

|                                     |                      |                      |                     |
|-------------------------------------|----------------------|----------------------|---------------------|
| College Student Aid Commission      | \$73,619,620         | \$77,629,877         | \$4,010,257         |
| Community Colleges                  | \$208,690,889        | \$213,908,161        | \$5,217,272         |
| Board of Regents                    | \$582,380,275        | \$601,046,126        | \$18,665,851        |
| <b>Higher Education Grand Total</b> | <b>\$864,690,784</b> | <b>\$892,584,164</b> | <b>\$27,893,380</b> |

Source: Iowa Department of Management

## All State Appropriations for Education - FY 2020 vs FY 2021

|                                                                        | FY 2020 Estimated      | FY 2021 Governor's Recommendation | Difference FY 21 vs FY 20 |
|------------------------------------------------------------------------|------------------------|-----------------------------------|---------------------------|
| <b>General Fund</b>                                                    |                        |                                   |                           |
| <b>Pre-K - 12 Education</b>                                            |                        |                                   |                           |
| State Foundation School Aid                                            | \$3,285,449,656        | \$3,381,112,130                   | \$95,662,474              |
| Transportation Equity Fund                                             | \$19,000,000           | \$24,475,000                      | \$5,475,000               |
| Special Education Services Birth to 3                                  | \$1,721,400            | \$1,721,400                       | \$0                       |
| Iowa Reading Research Ctr.                                             | \$1,300,176            | \$1,550,000                       | \$249,824                 |
| 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                                    | \$22,662,799           | \$22,662,799                      | \$0                       |
| Department of Education Administration                                 | \$5,975,526            | \$6,080,644                       | \$105,118                 |
| Career and Technical Education Administration                          | \$598,197              | \$606,190                         | \$7,993                   |
| School Food Service                                                    | \$2,176,797            | \$2,176,797                       | \$0                       |
| Textbooks for Non-Public Schools                                       | \$652,000              | \$652,000                         | \$0                       |
| Secondary Career and Technical Education                               | \$2,952,459            | \$2,952,459                       | \$0                       |
| Student Achievement/Teacher Quality                                    | \$2,965,467            | \$2,974,718                       | \$9,251                   |
| Jobs for America's Grads                                               | \$2,666,188            | \$3,166,188                       | \$500,000                 |
| Attendance Center Performance/Website                                  | \$250,000              | \$252,725                         | \$2,725                   |
| 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                       |
| Transportation Non-Public Students                                     | \$8,197,091            | \$8,197,091                       | \$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              | \$1,000,000                       | \$400,000                 |
| Statewide Education Data Warehouse                                     | \$0                    | \$600,000                         | \$600,000                 |
| ICN Part III Leases and Maintenance Network                            | \$0                    | \$2,727,000                       | \$2,727,000               |
| Best Buddies Iowa                                                      | \$25,000               | \$25,000                          | \$0                       |
| Children's Mental Health School-Based Training and Support             | \$2,100,000            | \$3,000,000                       | \$900,000                 |
| <b>Pre-K-12 Education GF Total</b>                                     | <b>\$3,384,031,427</b> | <b>\$3,490,670,812</b>            | <b>\$106,639,385</b>      |
| <b>Other Education</b>                                                 |                        |                                   |                           |
| Midwestern Higher Education Compact                                    | \$115,000              | \$115,000                         | \$0                       |
| State Library                                                          | \$2,532,594            | \$2,567,965                       | \$35,371                  |
| 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                                          | \$2,252,001            | \$2,483,203                       | \$231,202                 |
| Iowa PBS (Iowa Public Television)                                      | \$7,770,316            | \$8,004,902                       | \$234,586                 |
| Iowa Vocational Rehabilitation Services (All GF appropriations)        | \$6,006,114            | \$6,091,446                       | \$85,332                  |
| <b>Other Education GF Total</b>                                        | <b>\$22,870,848</b>    | <b>\$23,457,339</b>               | <b>\$586,491</b>          |
| <b>Total General Fund for Education</b>                                | <b>\$3,406,902,275</b> | <b>\$3,514,128,151</b>            | <b>\$107,225,876</b>      |

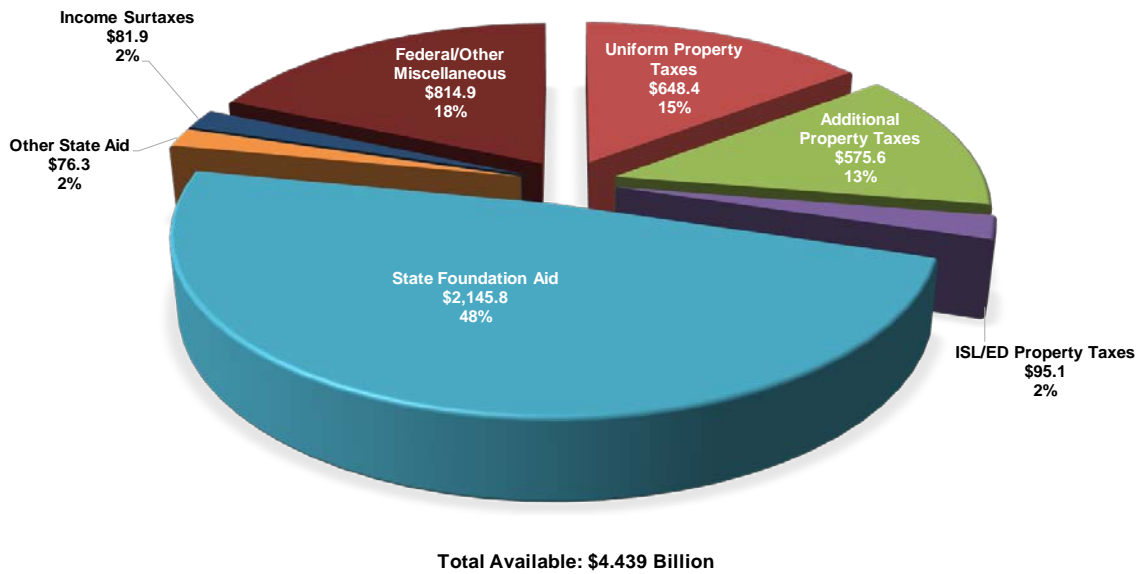
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## All State Appropriations for Education - FY 2020 vs FY 2021

|                                                        | FY 2020 Estimated      | FY 2021 Governor's Recommendation | Difference FY 21 vs FY 20 |
|--------------------------------------------------------|------------------------|-----------------------------------|---------------------------|
| <b>Other Funds</b>                                     |                        |                                   |                           |
| Statewide Education Data Warehouse                     | \$600,000              | \$0                               | -\$600,000                |
| ICN Part III Leases and Maintenance Network            | \$2,727,000            | \$0                               | -\$2,727,000              |
| Iowa PBS Equipment Replacement                         | \$500,000              | \$1,000,000                       | \$500,000                 |
| <b>Other Funds Total</b>                               | <b>\$3,827,000</b>     | <b>\$1,000,000</b>                | <b>-\$2,827,000</b>       |
| <b>Total Appropriations for Education</b>              | <b>\$3,410,729,275</b> | <b>\$3,515,128,151</b>            | <b>\$104,398,876</b>      |
| <b>General Fund</b>                                    |                        |                                   |                           |
| <b>Higher Education</b>                                |                        |                                   |                           |
| College Student Aid Commission (All GF appropriations) | \$73,619,620           | \$77,629,877                      | \$4,010,257               |
| Community Colleges                                     | \$208,690,889          | \$213,908,161                     | \$5,217,272               |
| Board of Regents (All GF appropriations)               | \$582,380,275          | \$601,046,126                     | \$18,665,851              |
| <b>Higher Education GF Total</b>                       | <b>\$864,690,784</b>   | <b>\$892,584,164</b>              | <b>\$27,893,380</b>       |
| <b>Other Funds</b>                                     |                        |                                   |                           |
| Community Colleges                                     |                        |                                   |                           |
| Skilled Worker Job Creation Fund                       | \$41,300,000           | \$40,300,000                      | -\$1,000,000              |
| Board of Regents                                       |                        |                                   |                           |
| Tuition Replacement                                    | \$28,098,870           | \$28,268,466                      | \$169,596                 |
| Rebuild Iowa Infrastructure Fund                       | \$22,500,000           | \$24,825,000                      | \$2,325,000               |
| Skilled Worker Job Creation Fund                       | \$8,700,000            | \$8,700,000                       | \$0                       |
| Environment First Fund                                 | \$695,000              | \$695,000                         | \$0                       |
| Midwest Grape and Wine Industry                        | \$250,000              | \$250,000                         | \$0                       |
|                                                        | \$60,243,870           | \$62,738,466                      | \$2,494,596               |
| <b>Higher Education Other Funds Total</b>              | <b>\$101,543,870</b>   | <b>\$103,038,466</b>              | <b>\$1,494,596</b>        |
| <b>Total Appropriations for Higher Education</b>       | <b>\$966,234,654</b>   | <b>\$995,622,630</b>              | <b>\$29,387,976</b>       |

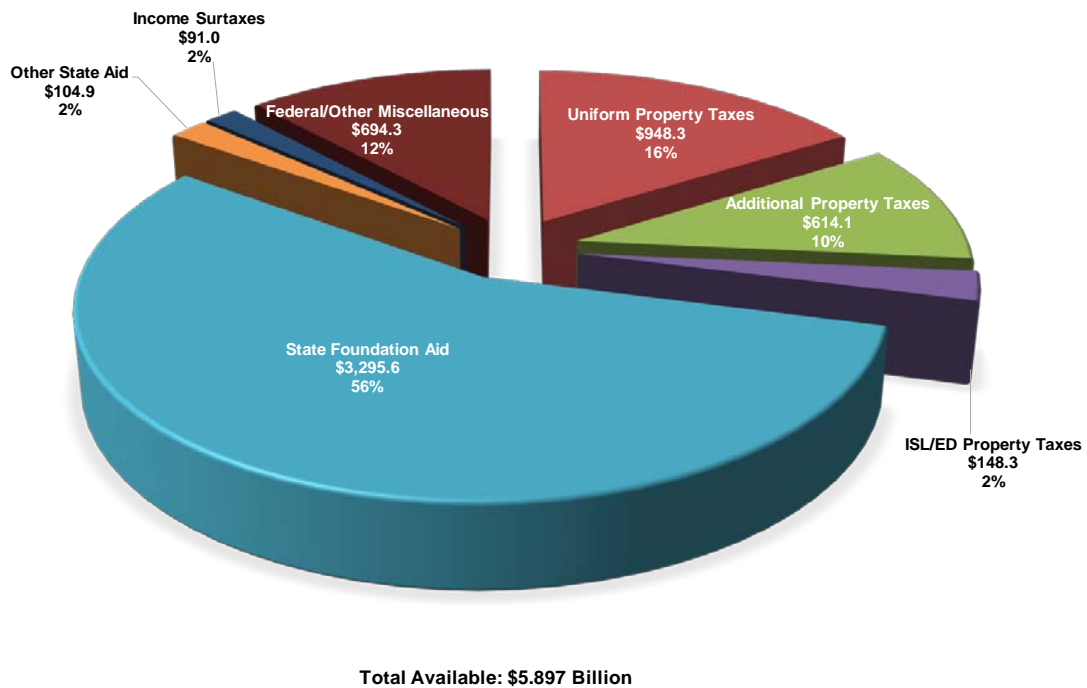
Source: Iowa Department of Management

PK-12 EDUCATION GENERAL OPERATING FUND SOURCES DETAIL  
SCHOOL YEAR 2009-2010  
(IN MILLIONS)



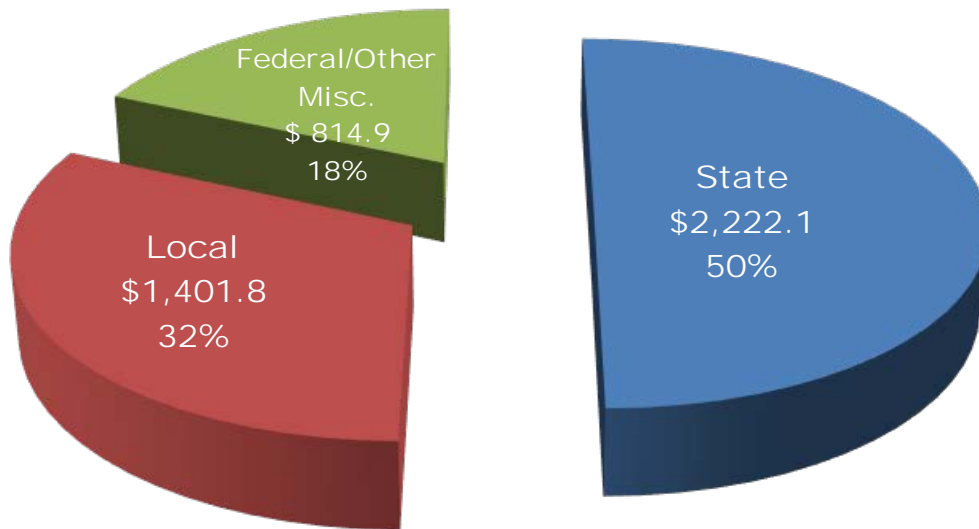
Source: Iowa Department of Education

PK-12 EDUCATION GENERAL OPERATING FUND SOURCES DETAIL  
SCHOOL YEAR 2019-2020  
(IN MILLIONS)



Source: Iowa Department of Education

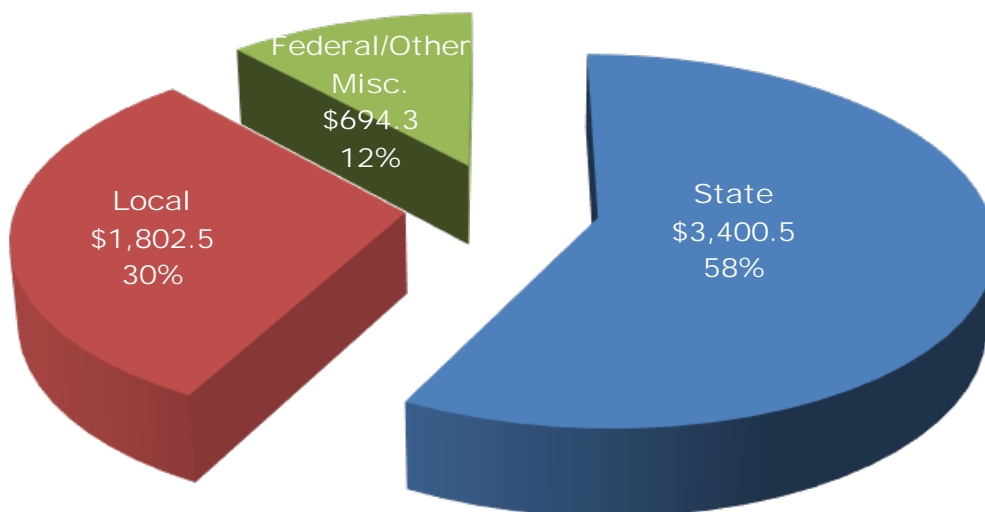
PK-12 Education General Operating Fund Sources  
School Year 2009-2010  
(In Millions)



Total Available: \$4.439 Billion

Source: Iowa Department of Management

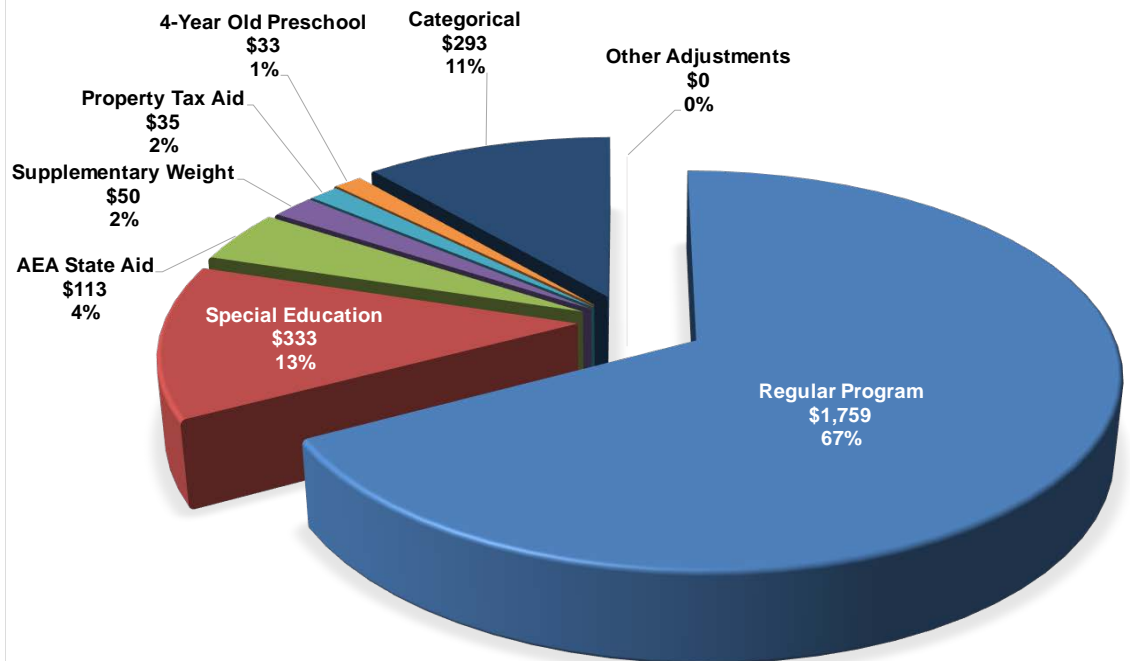
PK-12 Education General Operating Fund Sources  
School Year 2019-2020  
(In Millions)



Total Available: \$5.897 Billion

Source: Iowa Department of Management

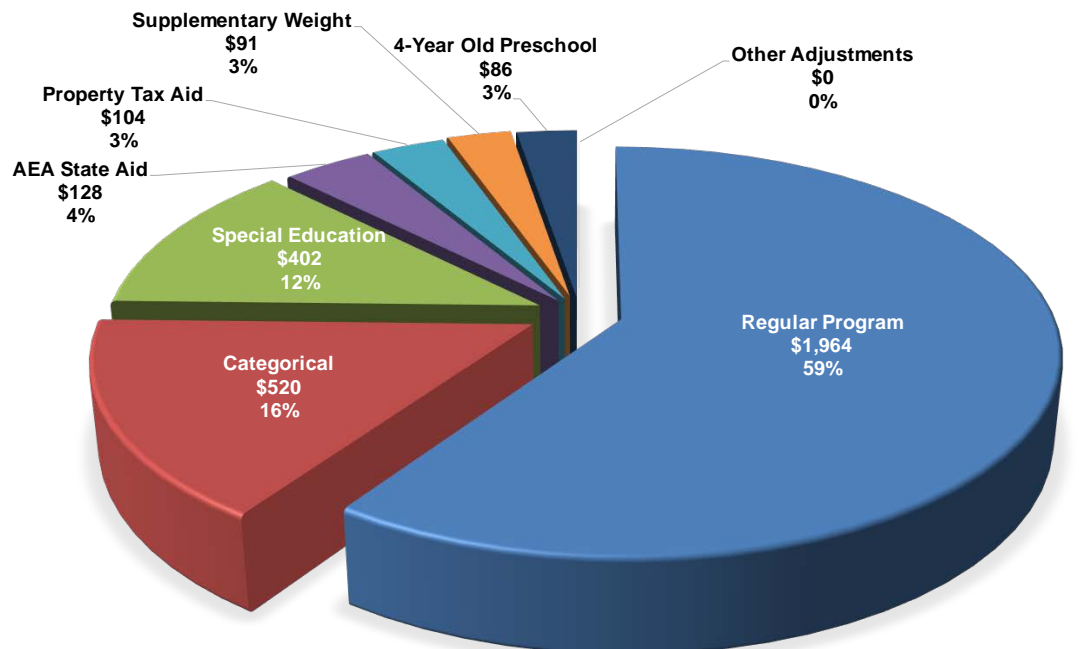
STATE FOUNDATION AID DISTRIBUTION  
FISCAL YEAR 2010  
(IN MILLIONS)



Source: Iowa Department of Management

**Total Available: \$2.588 Billion**  
Other Adjustments included in Total Available: (\$0.2 Million)

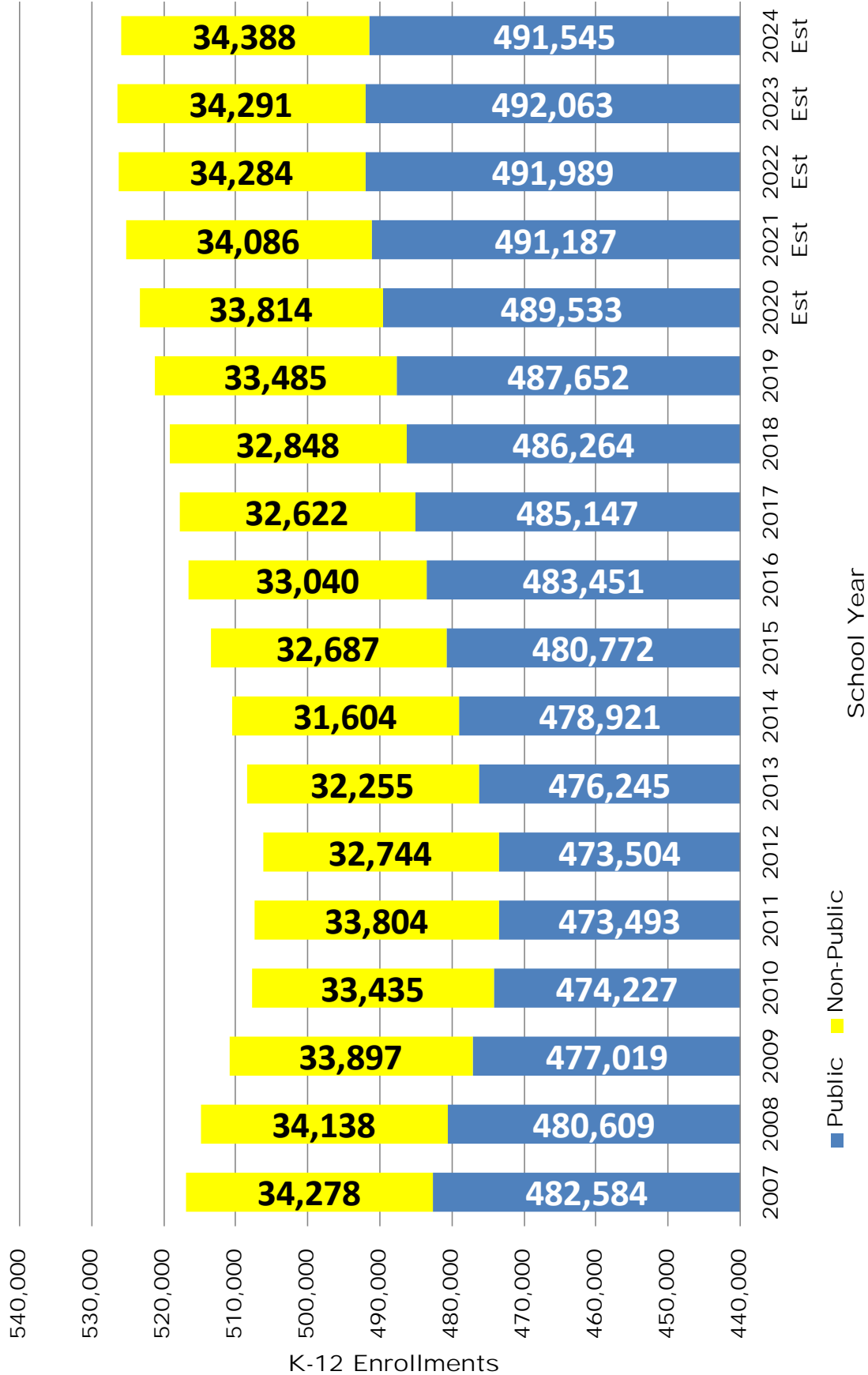
STATE FOUNDATION AID DISTRIBUTION  
FISCAL YEAR 2020  
(IN MILLIONS)



Source: Iowa Department of Management

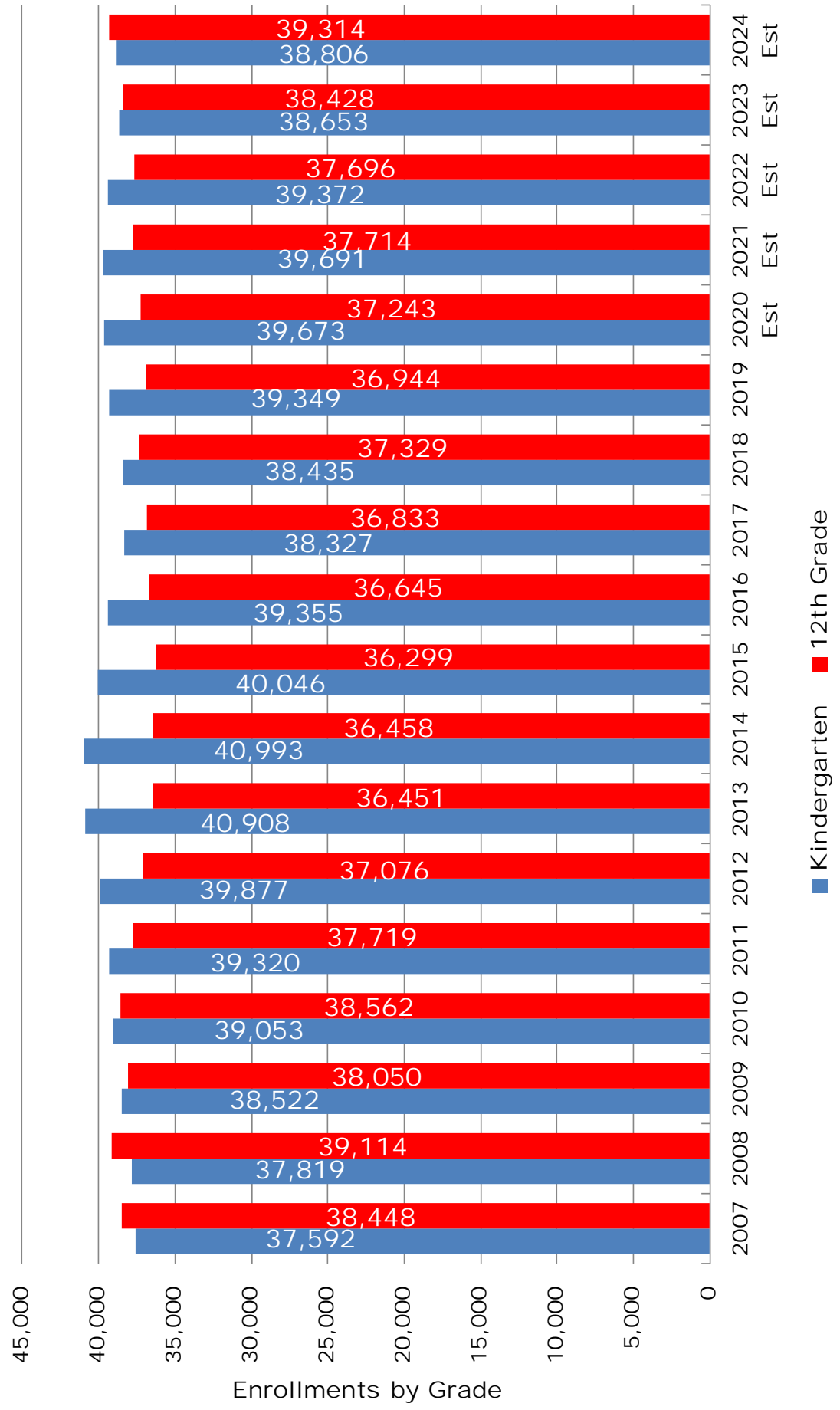
**Total Available \$3.296 Billion**  
Other Adjustments included in Total Available: \$0.1 Million

# Iowa's K-12 Public and Non-Public School Enrollments School Years 2007 - 2024



Source: Iowa Department of Education

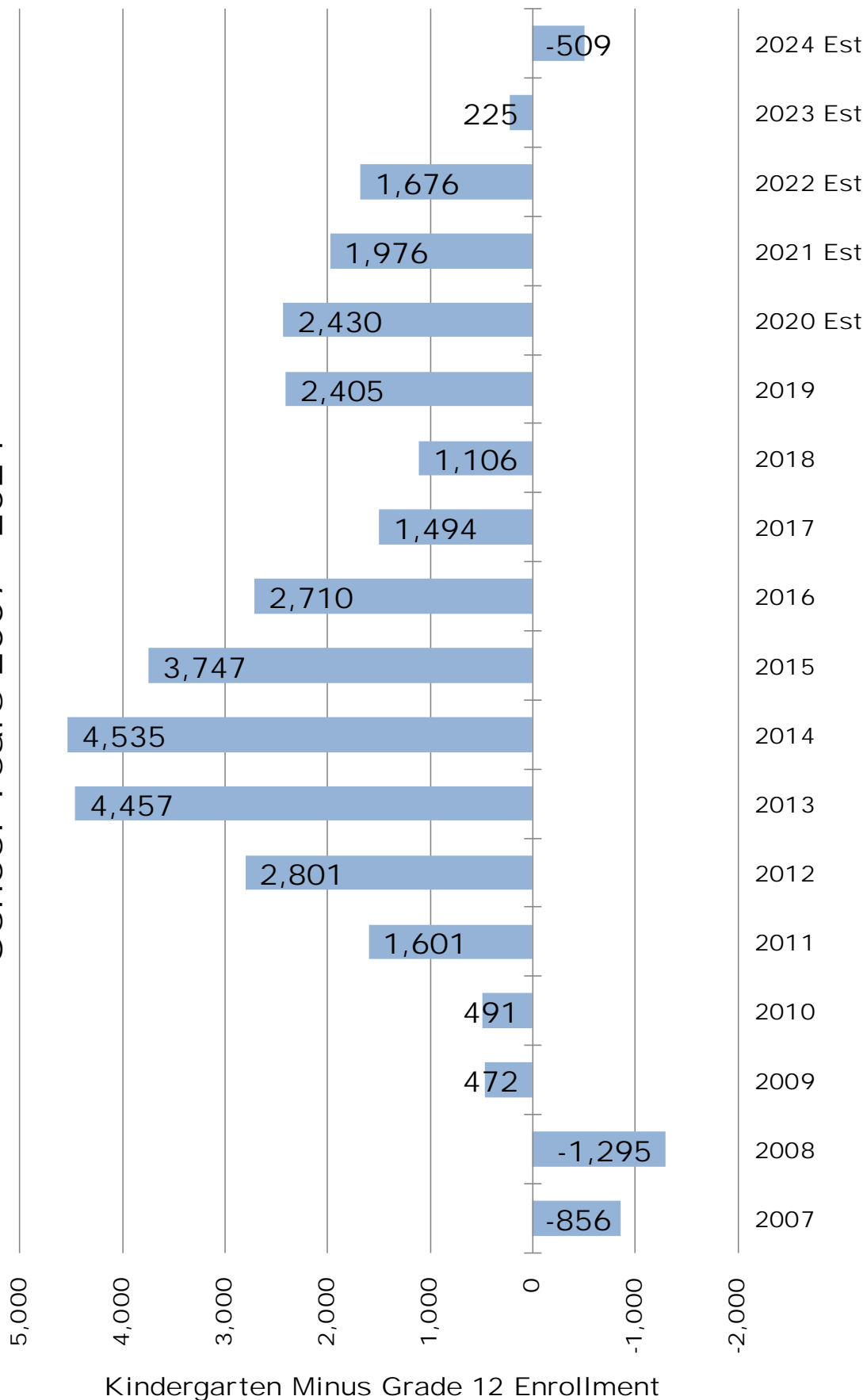
# Iowa's Public School Enrollments Kindergarten Compared to 12th Grade School Years 2007-2024



Source: Iowa Department of Education



# Iowa's Public School Enrollments Kindergarten Compared to 12th Grade School Years 2007 - 2024



Source: Iowa Department of Education

# 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 \$1,000 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:

- \$142.2 million in FY 2020 – Property Tax Adjustment Aid, Property Tax Replacement Payment (PTRP), Additional Levy Buy-Down, and Commercial and Industrial Replacement

## FY 2020 Big Picture:

- 327 school districts
- 9 AEAs
- 487,652 budget enrollments
- \$6,880 state cost per pupil
- \$3,295,560,427 state foundation aid
- \$1,562,483,957 foundation property tax
- \$2,558,424,535 total property tax
- \$101,472,589 total income surtax
- \$528.5 million estimated SAVE for school infrastructure and property tax relief

## 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

Source: Iowa Department of Management

**Iowa Department of Human Services  
Total Clients Served by Program (FY 2019)**

| Program                                            | Number of Clients Served | SFY 2019            |                             |    | SFY 2019<br>Total Cost | Total Cost Per<br>Client | State Cost Per<br>Client |
|----------------------------------------------------|--------------------------|---------------------|-----------------------------|----|------------------------|--------------------------|--------------------------|
|                                                    |                          | SFY19<br>State Cost | Federal/Other Funds<br>Cost |    |                        |                          |                          |
| Adoption Subsidy***                                | 9,864                    | \$ 40,108,727       | \$ 37,371,715               | \$ | 77,480,442             | \$ 7,855                 | \$ 4,066                 |
| Adult MH/DD Services *SFY18 information            | 32,536                   | \$ -                | \$ 113,405,533              | \$ | 113,405,533            | \$ 3,486                 | \$ -                     |
| Child Care Assistance^                             | 24,180                   | \$ 34,966,931       | \$ 85,971,226               | \$ | 120,938,157            | \$ 5,002                 | \$ 1,446                 |
| Child Support                                      | 571,113                  | \$ 14,578,581       | \$ 37,229,586               | \$ | 51,808,167             | \$ 91                    | \$ 26                    |
| Child Welfare                                      | 8,113                    | \$ 45,754,856       | \$ 51,769,010               | \$ | 97,523,866             | \$ 12,021                | \$ 5,640                 |
| Family Investment Program^^                        | 18,139                   | \$ 20,755,968       | \$ 8,951,141                | \$ | 29,707,109             | \$ 1,638                 | \$ 1,144                 |
| Hawki (includes expanded Medicaid and dental only) | 72,838                   | \$ 6,588,888        | \$ 139,468,333              | \$ | 146,057,221            | \$ 2,005                 | \$ 90                    |
| Medicaid/Iowa Health and Wellness Plan**           | 598,411                  | \$ 1,709,965,002    | \$ 3,968,533,060            | \$ | 5,678,498,063          | \$ 9,489                 | \$ 2,858                 |

**Cost of Facilities Based on Average Daily Census**

| Program                                              | Average Daily<br>Census (ADC) | SFY19         |               | Federal/Other<br>Funds Cost | SFY19<br>Total Cost | Total Cost<br>Per Client | State Cost<br>Per Client |
|------------------------------------------------------|-------------------------------|---------------|---------------|-----------------------------|---------------------|--------------------------|--------------------------|
|                                                      |                               | State Cost    |               |                             |                     |                          |                          |
| <b>Juvenile Facilities:</b>                          |                               |               |               |                             |                     |                          |                          |
| Eldora                                               | 84                            | \$ 13,998,158 | \$ 2,352,562  | \$                          | 16,350,720          | \$ 194,651               | \$ 166,645               |
| <b>Civil Commitment Unit for Sexual Offenders^^^</b> | 120                           | \$ 12,627,622 | \$ 6,360      | \$                          | 12,633,982          | \$ 104,933               | \$ 104,881               |
| <b>Mental Health Institutes:</b>                     | 89                            | \$ 32,947,995 | \$ 2,176,342  | \$                          | 35,124,337          | \$ 394,655               | \$ 370,202               |
| Cherokee                                             | 34                            | \$ 13,959,676 | \$ 1,370,428  | \$                          | 15,330,104          | \$ 453,553               | \$ 413,008               |
| Independence ^^^                                     | 55                            | \$ 18,988,319 | \$ 805,914    | \$                          | 19,794,233          | \$ 358,591               | \$ 343,991               |
| <b>State Resource Centers:</b>                       | 337                           | \$ 38,176,953 | \$ 90,437,129 | \$                          | 128,614,082         | \$ 381,531               | \$ 113,251               |
| Glenwood                                             | 204                           | \$ 23,162,968 | \$ 51,151,289 | \$                          | 74,314,257          | \$ 363,751               | \$ 113,377               |
| Woodward                                             | 133                           | \$ 15,013,985 | \$ 39,285,840 | \$                          | 54,299,825          | \$ 408,884               | \$ 113,057               |

**NOTE:**

\* Adult MH/DD Services clients served and dollars are for SFY18.

\*\*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 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

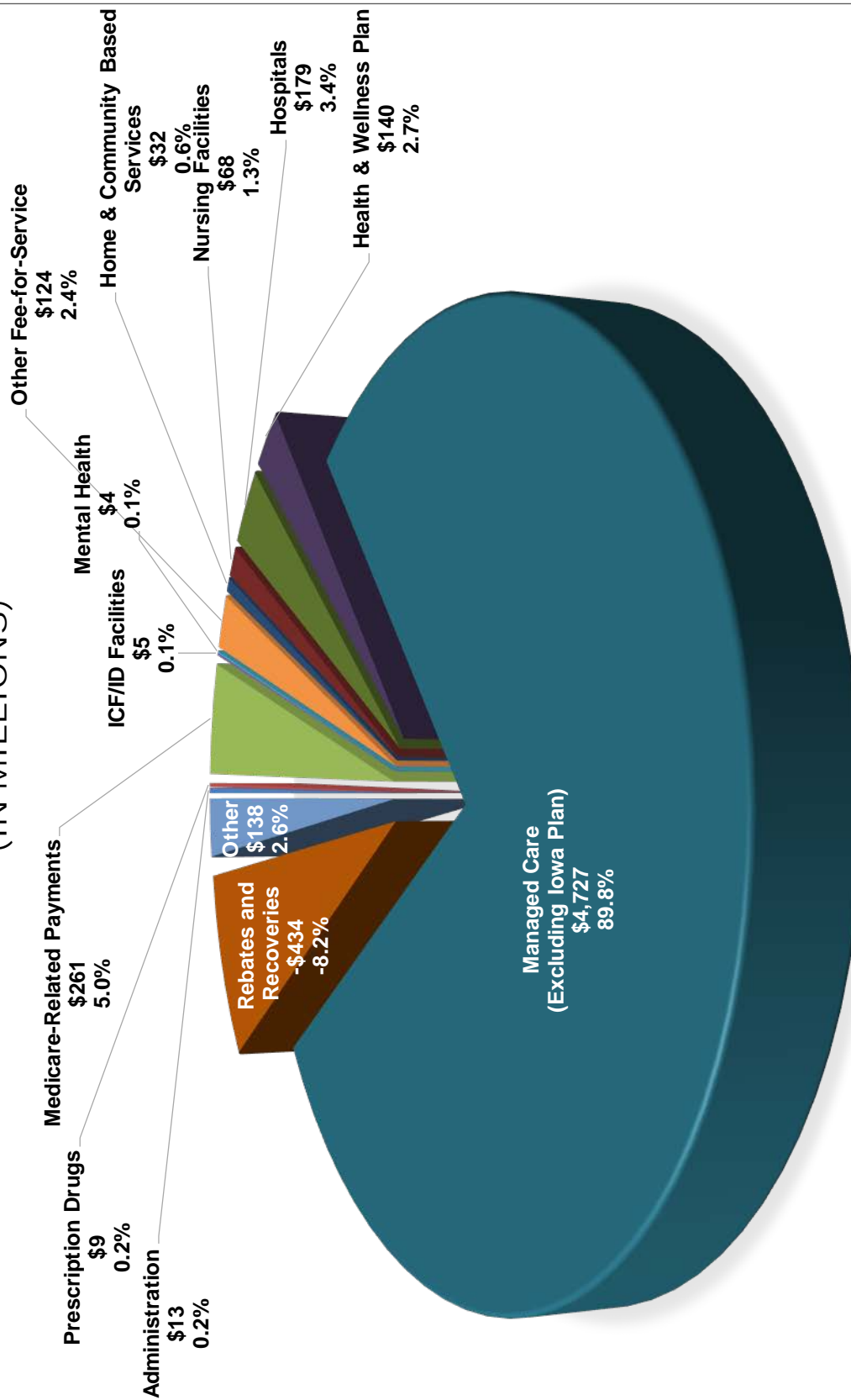
^^^^ Resource Center state cost net of SFY19 general fund appropriation transfers

Source: Iowa Department of Human Services

# MEDICAID EXPENSES

## FISCAL YEAR 2019 ALL FUNDS (ACTUAL)

### (IN MILLIONS)

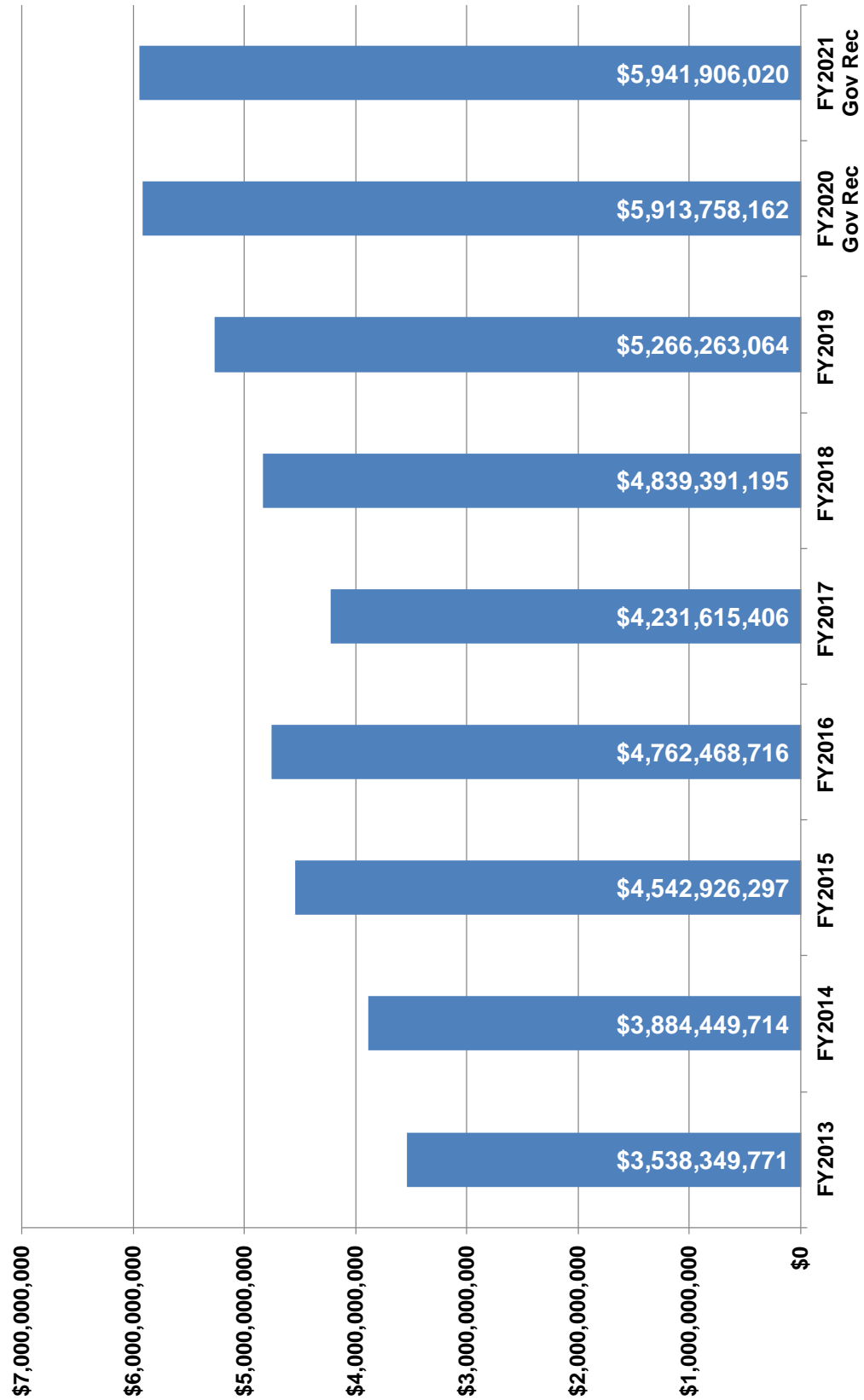


**Notes:**  
 The amounts shown here are net of rebates and recoveries.  
 Medicaid switched to Managed Care beginning April 1, 2016. These amounts are reflective of capitation payments (not encounter data) paid via managed care and claims paid via fee-for-service.

**Total Expenditures: \$5.266 Billion**  
 State Funds 33%  
 Federal/Other Funds 67%

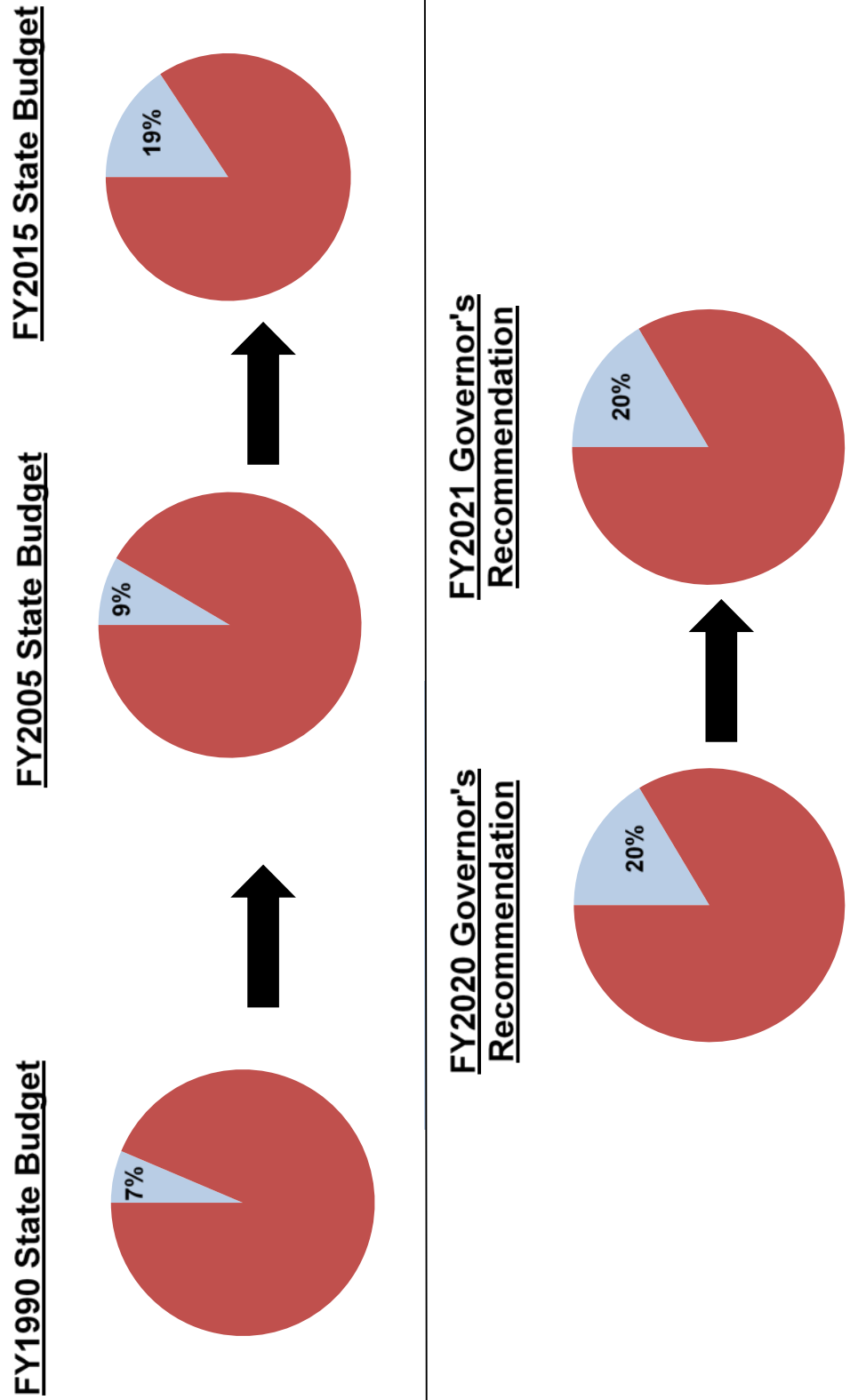
Source: Iowa Department of Human Services

# Medicaid Expenditures (All Funds) Fiscal Years 2013-2021



Source: Iowa Department of Human Services

# Medicaid Expenditures in the State Budget General Fund Only



Source: Iowa Department of Management

Medicaid & IA Health & Wellness Plan Estimated State Expenditures and Revenues by Category  
FY 2019 Actual - FY 2020-FY 2021 Governor Recommendations

| <u>Service Category</u>                                                | <u>FY19 Actual</u>      | <u>FY20 Gov</u>         | <u>FY21 Gov</u>         | <u>FY20 vs FY19</u>    | <u>FY21 vs FY20</u>    |
|------------------------------------------------------------------------|-------------------------|-------------------------|-------------------------|------------------------|------------------------|
| <b>Expenditures</b>                                                    |                         |                         |                         |                        |                        |
| Modernization Expenditures:                                            |                         |                         |                         |                        |                        |
| Managed Care (includes IHWP)                                           | \$ 1,409,449,682        | \$ 1,626,555,263        | \$ 1,626,683,899        | \$ 217,105,581         | \$ 128,636             |
| Health Insurer Fee                                                     | \$ 15,272,542           | \$ -                    | \$ 25,613,294           | \$ (15,272,542)        | \$ 25,613,294          |
| Prior Fiscal Year Obligations                                          | \$ 87,834,430           | \$ 6,497,378            | \$ -                    | \$ (81,337,052)        | \$ (6,497,378)         |
| June 2019 United Healthcare Payment                                    | \$ -                    | \$ 76,315,556           | \$ -                    | \$ 76,315,556          | \$ (76,315,556)        |
| Other MCO Adjustments                                                  | \$ 15,722,052           | \$ 28,719,274           | \$ 30,525,603           | \$ 12,997,222          | \$ 1,806,329           |
| <b>Total Modernization Expenditures</b>                                | <b>\$ 1,528,278,706</b> | <b>\$ 1,738,087,471</b> | <b>\$ 1,682,822,796</b> | <b>\$ 209,808,765</b>  | <b>\$ (55,264,675)</b> |
| Non-Modernization Expenditures:                                        |                         |                         |                         |                        |                        |
| Hospital                                                               | \$ 30,291,743           | \$ 27,262,233           | \$ 28,388,779           | \$ (3,029,510)         | \$ 1,126,546           |
| Other Fee for Service Providers                                        | \$ 37,340,882           | \$ 33,606,379           | \$ 34,995,083           | \$ (3,734,503)         | \$ 1,388,704           |
| Prescription Drug                                                      | \$ 3,626,121            | \$ 3,263,469            | \$ 3,398,324            | \$ (362,652)           | \$ 134,855             |
| Drug Rebates                                                           | \$ (93,378,238)         | \$ (106,226,005)        | \$ (96,584,943)         | \$ (12,847,767)        | \$ 9,641,062           |
| Chronic Care Health Home Payments                                      | \$ 9,326                | \$ 8,394                | \$ 8,740                | \$ (932)               | \$ 346                 |
| Health Home Payments                                                   | \$ 183,575              | \$ 165,215              | \$ 172,042              | \$ (18,360)            | \$ 6,827               |
| School Based Services                                                  | \$ -                    | \$ -                    | \$ -                    | \$ -                   | \$ -                   |
| Mental Health Services                                                 | \$ 543,801              | \$ 489,415              | \$ 509,639              | \$ (54,386)            | \$ 20,224              |
| Nursing Facility                                                       | \$ 27,411,013           | \$ 24,669,608           | \$ 25,689,020           | \$ (2,741,405)         | \$ 1,019,412           |
| (ID)                                                                   | \$ 2,467,578            | \$ 2,220,793            | \$ 2,312,562            | \$ (246,785)           | \$ 91,769              |
| ICF/ID Assessment Fee                                                  | \$ (17,074,761)         | \$ (16,024,437)         | \$ (16,184,681)         | \$ 1,050,324           | \$ (160,244)           |
| Transfer from State Resource Centers                                   | \$ (28,261,598)         | \$ (26,324,944)         | \$ (26,324,944)         | \$ 1,936,654           | \$ -                   |
| Home Community Based Waivers (HCBS)                                    | \$ 12,984,142           | \$ 11,685,583           | \$ 12,168,462           | \$ (1,298,559)         | \$ 482,879             |
| Home Health Care                                                       | \$ 6,091,978            | \$ 5,482,712            | \$ 5,709,272            | \$ (609,266)           | \$ 226,560             |
| Dental Wellness Plan                                                   | \$ 13,255,523           | \$ 11,929,823           | \$ 12,422,795           | \$ (1,325,700)         | \$ 492,972             |
| PACE                                                                   | \$ 8,884,353            | \$ 7,995,819            | \$ 8,326,227            | \$ (888,534)           | \$ 330,408             |
| Medicare-Related Payments                                              | \$ 173,283,518          | \$ 175,333,272          | \$ 181,544,663          | \$ 2,049,754           | \$ 6,211,391           |
| Medical Transportation                                                 | \$ 311,041              | \$ 279,934              | \$ 291,501              | \$ (31,107)            | \$ 11,567              |
| Targeted Case Management                                               | \$ 2,262,347            | \$ 2,036,087            | \$ 2,120,224            | \$ (226,260)           | \$ 84,137              |
| Other Providers/Programs                                               | \$ 3,256,894            | \$ 2,931,169            | \$ 3,052,292            | \$ (325,725)           | \$ 121,123             |
| Money Follows Person-State                                             | \$ 1,386,676            | \$ 1,247,993            | \$ 1,299,563            | \$ (138,683)           | \$ 51,570              |
| Recoveries                                                             | \$ (24,709,129)         | \$ (23,440,277)         | \$ (23,586,772)         | \$ 1,268,852           | \$ (146,495)           |
| Administrative Activities                                              | \$ 6,428,725            | \$ 5,785,781            | \$ 6,029,693            | \$ (642,944)           | \$ 243,912             |
| UIHC Lodging Transfer                                                  | \$ 130,585              | \$ 117,525              | \$ 122,382              | \$ (13,060)            | \$ 4,857               |
| Transfers to Other Entities                                            | \$ 5,060,066            | \$ 4,554,004            | \$ 4,742,187            | \$ (506,062)           | \$ 188,183             |
| MHDS Redesign Standardized Assess.                                     | \$ 1,307,612            | \$ 1,176,836            | \$ 1,225,466            | \$ (130,776)           | \$ 48,631              |
| Health & Wellness Plan - Newly Eligible (Non-MCO)                      | \$ 8,045,085            | \$ 7,240,488            | \$ 7,539,683            | \$ (804,597)           | \$ 299,196             |
| Health & Wellness Plan - Not Newly Eligible (Non-MCO)                  | \$ 6,905,201            | \$ 6,214,604            | \$ 6,471,408            | \$ (690,597)           | \$ 256,804             |
| Adjustment Offsets                                                     | \$ 247,757              | \$ 222,978              | \$ 232,192              | \$ (24,779)            | \$ 9,214               |
| Audits/Financial Review                                                | \$ 351,194              | \$ 316,071              | \$ 329,132              | \$ (35,123)            | \$ 13,061              |
| <b>Total Non-Modernization Expenditures</b>                            | <b>\$ 188,643,009</b>   | <b>\$ 164,220,521</b>   | <b>\$ 186,419,991</b>   | <b>\$ (24,422,488)</b> | <b>\$ 22,199,470</b>   |
| Additional Governor Recommended Increases:                             |                         |                         |                         |                        |                        |
| Nursing Facility Rebase                                                |                         |                         | \$ 8,000,000            | \$ -                   | \$ 8,000,000           |
| HCBS Provider Rate Increase                                            |                         |                         | \$ 3,300,000            | \$ -                   | \$ 3,300,000           |
| Substance Use Disorder Residential & Outpatient Provider Rate Increase |                         |                         | \$ 6,065,620            | \$ -                   | \$ 6,065,620           |
| Telehealth Services                                                    |                         |                         | \$ 5,000,000            | \$ -                   | \$ 5,000,000           |
| <b>Total Additional Governor Recommended Increases</b>                 |                         |                         | <b>\$ 22,365,620</b>    | <b>\$ -</b>            | <b>\$ 22,365,620</b>   |
| <b>TOTAL ALL EXPENDITURES</b>                                          | <b>\$ 1,716,921,715</b> | <b>\$ 1,902,307,992</b> | <b>\$ 1,891,608,407</b> | <b>\$ 185,386,277</b>  | <b>\$ (10,699,585)</b> |
| FMAP - Traditional Medicaid (included above)                           | \$ -                    | \$ (53,134,931)         | \$ (32,412,311)         |                        |                        |
| FMAP - IA Health and Wellness Plan (included above)                    | \$ -                    | \$ 16,914,375           | \$ 13,454,459           |                        |                        |
| Total FMAP Changes                                                     | \$ -                    | \$ (36,220,556)         | \$ (18,957,852)         |                        |                        |
| <b>Revenues:</b>                                                       |                         |                         |                         |                        |                        |
| Medicaid General Fund Appropriation                                    | \$ 1,487,946,375        | \$ 1,427,381,675        | \$ 1,427,381,675        | \$ (60,564,700)        | \$ -                   |
| Governor General Fund Increase/(Decrease)                              | \$ -                    | \$ 88,982,734           | \$ 167,043,700          | \$ 88,982,734          | \$ 78,060,966          |
| Carry Forward from Previous Fiscal Year                                | \$ 36,170,463           | \$ 87,888,114           | \$ -                    | \$ 51,717,651          | \$ (87,888,114)        |
| Decategorization Fund Balance                                          | \$ 2,932,149            | \$ 500,000              | \$ -                    | \$ (2,432,149)         | \$ (500,000)           |
| Transfer from CFS for Foster Care Expenses                             | \$ 5,000,000            | \$ -                    | \$ -                    | \$ (5,000,000)         | \$ -                   |
| Health Care Trust Fund                                                 | \$ 202,680,114          | \$ 204,545,241          | \$ 203,940,000          | \$ 1,865,127           | \$ (605,241)           |
| Nursing Facility Quality Assurance Fund                                | \$ 34,138,988           | \$ 57,735,513           | \$ 58,570,397           | \$ 23,596,525          | \$ 834,884             |
| Hospital Trust Fund                                                    | \$ 33,920,554           | \$ 33,920,554           | \$ 33,920,554           | \$ -                   | \$ -                   |
| Medicaid Fraud Account                                                 | \$ 612,518              | \$ 150,000              | \$ 150,000              | \$ (462,518)           | \$ -                   |
| Palo Tax                                                               | \$ 1,408,668            | \$ 1,204,161            | \$ 602,081              | \$ (204,507)           | \$ (602,080)           |
| <b>TOTAL REVENUES</b>                                                  | <b>\$ 1,804,809,829</b> | <b>\$ 1,902,307,992</b> | <b>\$ 1,891,608,407</b> | <b>\$ 97,498,163</b>   | <b>\$ (10,699,585)</b> |

**Iowa Department of Human Services  
FY19 Medical Services Detailed Expenditures**

|                                                |                             | SFY 2019 Final Expenditures |                         |                        |                      |
|------------------------------------------------|-----------------------------|-----------------------------|-------------------------|------------------------|----------------------|
|                                                |                             | Total \$\$                  | Federal \$\$            | State \$\$             | Other \$\$           |
| <b><u>Hospital</u></b>                         | <b><u># Recipients*</u></b> |                             |                         |                        |                      |
| Inpatient Hospital                             | 9,333                       | \$ 56,994,580               | \$ 34,020,065           | \$ 20,333,825          | \$ 2,640,690         |
| Outpatient Hospital                            | 44,682                      | \$ 20,044,016               | \$ 11,964,273           | \$ 8,079,743           | \$ -                 |
| UIHC Funded Supplemental GME                   |                             | \$ 30,235,751               | \$ 18,120,286           | \$ -                   | \$ 12,115,465        |
| Broadlawns Funded DSH                          |                             | \$ 7,210,712                | \$ 3,053,391            | \$ -                   | \$ 4,157,321         |
| UIHC Funded DSH                                |                             | \$ 60,433,677               | \$ 35,998,694           | \$ -                   | \$ 24,434,983        |
| County/Local Funded DSH                        |                             | \$ -                        | \$ -                    | \$ -                   | \$ -                 |
| Other DSH                                      |                             | \$ 3,907,722                | \$ 2,029,547            | \$ 1,878,175           | \$ -                 |
| <b>Subtotal - Hospital</b>                     |                             | <b>\$ 178,826,458</b>       | <b>\$ 105,186,256</b>   | <b>\$ 30,291,743</b>   | <b>\$ 43,348,459</b> |
| <b><u>Other Fee-for-Service Categories</u></b> |                             |                             |                         |                        |                      |
| Physician                                      | 49,806                      | \$ 8,951,586                | \$ 5,343,202            | \$ 3,608,384           | \$ -                 |
| UIHC Physician UPL                             | Incl in Physician Total     | \$ 9,642,808                | \$ 7,018,307            | \$ -                   | \$ 2,624,501         |
| Clinics                                        | 16,952                      | \$ 25,394,120               | \$ 15,157,750           | \$ 10,236,370          | \$ -                 |
| Dental                                         | 143,980                     | \$ 43,783,088               | \$ 26,134,125           | \$ 17,648,963          | \$ -                 |
| Other Practitioner                             | 22,454                      | \$ 27,220,613               | \$ 16,247,984           | \$ 2,145,739           | \$ 8,826,891         |
| Optometric                                     | 4,764                       | \$ 386,415                  | \$ 230,651              | \$ 155,764             | \$ -                 |
| Chiropractic                                   | 1,882                       | \$ 125,678                  | \$ 75,017               | \$ 50,661              | \$ -                 |
| Podiatrist                                     | 1,305                       | \$ 70,663                   | \$ 42,179               | \$ 28,484              | \$ -                 |
| Family Planning Services                       | 1,458                       | \$ 227,255                  | \$ 204,529              | \$ 22,725              | \$ -                 |
| EPSDT                                          | 33,759                      | \$ 5,486,011                | \$ 3,274,600            | \$ 2,211,411           | \$ -                 |
| Medical Supplies/DME                           | 7,090                       | \$ 2,303,945                | \$ 1,375,225            | \$ 928,720             | \$ -                 |
| Lab/X-Ray                                      | 9,214                       | \$ 753,315                  | \$ 449,654              | \$ 303,661             | \$ -                 |
| <b>Subtotal - Other FFS Categories</b>         |                             | <b>\$ 124,345,495</b>       | <b>\$ 75,553,222</b>    | <b>\$ 37,340,882</b>   | <b>\$ 11,451,391</b> |
| <b><u>Prescription Drugs</u></b>               |                             |                             |                         |                        |                      |
| Drugs                                          | 23,135                      | \$ 8,995,586                | \$ 5,369,465            | \$ 3,626,121           | \$ -                 |
| Drug Rebates                                   |                             | \$ (209,650,300)            | \$ (125,082,758)        | \$ (84,567,542)        | \$ -                 |
| <b>Subtotal - Prescription Drugs</b>           |                             | <b>\$ (200,654,714)</b>     | <b>\$ (119,713,292)</b> | <b>\$ (80,941,422)</b> | <b>\$ -</b>          |
| <b><u>Health Homes</u></b>                     |                             |                             |                         |                        |                      |
| Chronic Care Health Home                       |                             | \$ 23,085                   | \$ 13,758               | \$ 9,326               | \$ -                 |
| Integrated Health Home                         |                             | \$ 455,729                  | \$ 272,154              | \$ 183,575             | \$ -                 |
| <b>Subtotal - Health Homes</b>                 | <b>704</b>                  | <b>\$ 478,814</b>           | <b>\$ 285,913</b>       | <b>\$ 192,901</b>      | <b>\$ -</b>          |
| <b><u>School-Based Services</u></b>            |                             |                             |                         |                        |                      |
| Local Education Agencies                       | 5,882                       | \$ 93,553,301               | \$ 55,841,966           | \$ -                   | \$ 37,711,336        |
| Infant & Toddler                               | 1,159                       | \$ 424,674                  | \$ 253,488              | \$ -                   | \$ 171,186           |
| <b>Subtotal - School-Based Services</b>        |                             | <b>\$ 93,977,975</b>        | <b>\$ 56,095,454</b>    | <b>\$ -</b>            | <b>\$ 37,882,522</b> |
| <b><u>Mental Health Services</u></b>           |                             |                             |                         |                        |                      |
| Iowa Plan                                      | -                           | \$ -                        | \$ -                    | \$ (950,000)           | \$ 950,000           |
| BHIS -- FFS                                    | 532                         | \$ 1,544,055                | \$ 921,647              | \$ 622,409             | \$ -                 |
| Habilitation -- FFS                            | 276                         | \$ 1,216,575                | \$ 726,174              | \$ 490,401             | \$ -                 |
| Psychiatric Services                           | 4,291                       | \$ 945,153                  | \$ 564,162              | \$ 380,991             | \$ -                 |
| <b>Subtotal - Mental Health Services</b>       |                             | <b>\$ 3,705,783</b>         | <b>\$ 2,211,982</b>     | <b>\$ 543,801</b>      | <b>\$ 950,000</b>    |
| <b><u>Nursing Facility</u></b>                 |                             |                             |                         |                        |                      |
| Intermediate Care                              | 3,768                       | \$ 28,933,839               | \$ 17,294,202           | \$ 11,639,637          | \$ -                 |
| Skilled-Nursing Care                           | 618                         | \$ 3,684,154                | \$ 2,199,071            | \$ 1,485,082           | \$ -                 |
| Nursing Facilities for the Mentally Ill        | 11                          | \$ 135,508                  | \$ 80,885               | \$ 54,623              | \$ -                 |
| Iowa Veteran's Home                            | Incl in Int Care Total      | \$ 34,030,084               | \$ 20,306,225           | \$ 13,723,859          | \$ -                 |
| Nurse Aid Training                             |                             | \$ 1,015,624                | \$ 507,812              | \$ 507,812             | \$ -                 |
| <b>Subtotal - Nursing Facility</b>             |                             | <b>\$ 67,799,209</b>        | <b>\$ 40,388,196</b>    | <b>\$ 27,411,013</b>   | <b>\$ -</b>          |
| <b><u>ICF/ID</u></b>                           |                             |                             |                         |                        |                      |
| Community-Based ICF-ID                         |                             | \$ 4,876,022                | \$ 2,912,574            | \$ 1,963,448           | \$ -                 |
| Glenwood & Woodward                            |                             | \$ 1,254,944                | \$ 750,814              | \$ (27,757,468)        | \$ 28,261,598        |
| ICF/ID Assessment Fee Offset                   |                             | \$ (17,074,761)             | \$ -                    | \$ (17,074,761)        | \$ -                 |
| <b>Subtotal - ICF/MR</b>                       | <b>67</b>                   | <b>\$ (10,943,795)</b>      | <b>\$ 3,663,388</b>     | <b>\$ (42,868,781)</b> | <b>\$ 28,261,598</b> |

*continued*



**Iowa Department of Human Services  
FY19 Medical Services Detailed Expenditures**

|                                                      |                             | SFY 2019 Final Expenditures |                         |                         |                      |
|------------------------------------------------------|-----------------------------|-----------------------------|-------------------------|-------------------------|----------------------|
|                                                      |                             | Total \$\$                  | Federal \$\$            | State \$\$              | Other \$\$           |
| <b><u>HCBS Waivers</u></b>                           | <b><u># Recipients*</u></b> |                             |                         |                         |                      |
| Intellectual Disabilities                            | 1,126                       | \$ 21,377,344               | \$ 12,760,137           | \$ 8,617,207            | \$ -                 |
| Elderly                                              | 554                         | \$ 378,875                  | \$ 226,151              | \$ 152,725              | \$ -                 |
| Health & Disability                                  | 466                         | \$ 6,044,995                | \$ 3,608,257            | \$ 2,436,737            | \$ -                 |
| Brain Injury                                         | 242                         | \$ 3,725,604                | \$ 2,223,813            | \$ 1,501,791            | \$ -                 |
| CMH                                                  | 76                          | \$ 588,153                  | \$ 351,068              | \$ 237,084              | \$ -                 |
| Physical Disabilities                                | 14                          | \$ 95,750                   | \$ 57,153               | \$ 38,597               | \$ -                 |
| AIDS                                                 | -                           | \$ -                        | \$ -                    | \$ -                    | \$ -                 |
| <b>Subtotal - HCBS Waivers</b>                       |                             | <b>\$ 32,210,721</b>        | <b>\$ 19,226,579</b>    | <b>\$ 12,984,142</b>    | <b>\$ -</b>          |
| <b><u>Home Health Care</u></b>                       |                             |                             |                         |                         |                      |
| Home Health Services                                 |                             | \$ 13,461,625               | \$ 8,035,244            | \$ 5,426,381            | \$ -                 |
| Hospice                                              |                             | \$ 1,651,195                | \$ 985,598              | \$ 665,597              | \$ -                 |
| <b>Subtotal - Home Health Care</b>                   | <b>4,200</b>                | <b>\$ 15,112,820</b>        | <b>\$ 9,020,842</b>     | <b>\$ 6,091,978</b>     | <b>\$ -</b>          |
| <b><u>Managed Care (Excluding the Iowa Plan)</u></b> |                             |                             |                         |                         |                      |
| IA Health Link Pmts                                  | 616,116                     | \$ 3,629,810,939            | \$ 2,164,269,053        | \$ 1,439,499,006        | \$ 26,042,880        |
| Dental Wellness Plan                                 | 193,446                     | \$ 32,883,956               | \$ 19,628,433           | \$ 13,255,523           | \$ -                 |
| PACE                                                 | 655                         | \$ 22,040,071               | \$ 13,155,718           | \$ 8,884,353            | \$ -                 |
| <b>Subtotal - Managed Care</b>                       |                             | <b>\$ 3,684,734,966</b>     | <b>\$ 2,197,053,204</b> | <b>\$ 1,461,638,881</b> | <b>\$ 26,042,880</b> |
| <b><u>Medicare-Related Payments</u></b>              |                             |                             |                         |                         |                      |
| Buy-In                                               |                             | \$ 152,169,039              | \$ 87,867,548           | \$ 64,301,490           | \$ -                 |
| Medicare Part D Clawback                             |                             | \$ 108,982,027              | \$ -                    | \$ 108,982,027          | \$ -                 |
| <b>Subtotal - Medicare-Related Payments</b>          |                             | <b>\$ 261,151,066</b>       | <b>\$ 87,867,548</b>    | <b>\$ 173,283,518</b>   | <b>\$ -</b>          |
| <b><u>Medical Transportation</u></b>                 |                             |                             |                         |                         |                      |
| NEMT - Agency                                        |                             | \$ (206)                    | \$ (103)                | \$ (103)                | \$ -                 |
| NEMT - Brokerage                                     | 81,076                      | \$ 420,539                  | \$ 251,020              | \$ 169,519              | \$ -                 |
| Ambulance                                            | 2,989                       | \$ 351,340                  | \$ 209,715              | \$ 141,625              | \$ -                 |
| <b>Subtotal - Medical Transportation</b>             |                             | <b>\$ 771,673</b>           | <b>\$ 460,632</b>       | <b>\$ 311,041</b>       | <b>\$ -</b>          |
| <b><u>Other Providers/Programs</u></b>               |                             |                             |                         |                         |                      |
| Targeted Case Management                             | 1,337                       | \$ 5,612,371                | \$ 3,350,024            | \$ 2,262,347            | \$ -                 |
| Health Insurance Premium Payments                    | 2,813                       | \$ 6,420,168                | \$ 3,815,186            | \$ 2,604,982            | \$ -                 |
| Family Planning Program                              | 1,986                       | \$ 406,882                  | \$ -                    | \$ 406,882              | \$ -                 |
| Supplemental Personal Needs Allowance                |                             | \$ 245,031                  | \$ -                    | \$ 245,031              | \$ -                 |
| <b>Subtotal - Other Providers/Programs</b>           |                             | <b>\$ 12,684,451</b>        | <b>\$ 7,165,210</b>     | <b>\$ 5,519,241</b>     | <b>\$ -</b>          |
| <b><u>Money Follows the Person</u></b>               |                             |                             |                         |                         |                      |
| MFP Services                                         |                             | \$ 6,878,207                | \$ 5,491,531            | \$ 1,386,676            | \$ -                 |
| <b>Subtotal - Money Follows the Person</b>           |                             | <b>\$ 6,878,207</b>         | <b>\$ 5,491,531</b>     | <b>\$ 1,386,676</b>     | <b>\$ -</b>          |
| <b><u>Recoveries</u></b>                             |                             |                             |                         |                         |                      |
| State Recoveries                                     |                             | \$ (57,121,081)             | \$ (34,052,799)         | \$ (23,068,282)         | \$ -                 |
| State Recovery Refunds                               |                             | \$ 104,997                  | \$ 43,955               | \$ 61,042               | \$ -                 |
| MEPD Premiums                                        |                             | \$ (3,139,226)              | \$ (1,870,634)          | \$ (1,268,592)          | \$ -                 |
| Premium Refunds                                      |                             | \$ 125,726                  | \$ 74,864               | \$ 50,862               | \$ -                 |
| <b>Subtotal - Recoveries</b>                         |                             | <b>\$ (60,029,584)</b>      | <b>\$ (35,804,614)</b>  | <b>\$ (24,224,970)</b>  | <b>\$ -</b>          |
| <b><u>Administrative Activities</u></b>              |                             |                             |                         |                         |                      |
| IDPH Case Management Contract                        |                             | \$ 6,129,444                | \$ 3,064,722            | \$ 3,064,722            | \$ -                 |
| Postage                                              |                             | \$ 1,279,884                | \$ 663,441              | \$ 616,442              | \$ -                 |
| HMS Contract                                         |                             | \$ 3,004,637                | \$ 1,502,319            | \$ 1,502,319            | \$ -                 |
| Leveraging Activities                                |                             | \$ 1,809,111                | \$ 1,079,675            | \$ 729,436              | \$ -                 |
| Translation & Interpreter Services                   |                             | \$ 74,853                   | \$ 46,836               | \$ 28,017               | \$ -                 |
| HIPP Admin.                                          |                             | \$ 821,454                  | \$ 410,234              | \$ 411,220              | \$ -                 |
| TPL/AOR Fees                                         |                             | \$ 153,136                  | \$ 76,568               | \$ 76,568               | \$ -                 |
| <b>Subtotal - Administrative Activities</b>          |                             | <b>\$ 13,272,519</b>        | <b>\$ 6,843,794</b>     | <b>\$ 6,428,725</b>     | <b>\$ -</b>          |

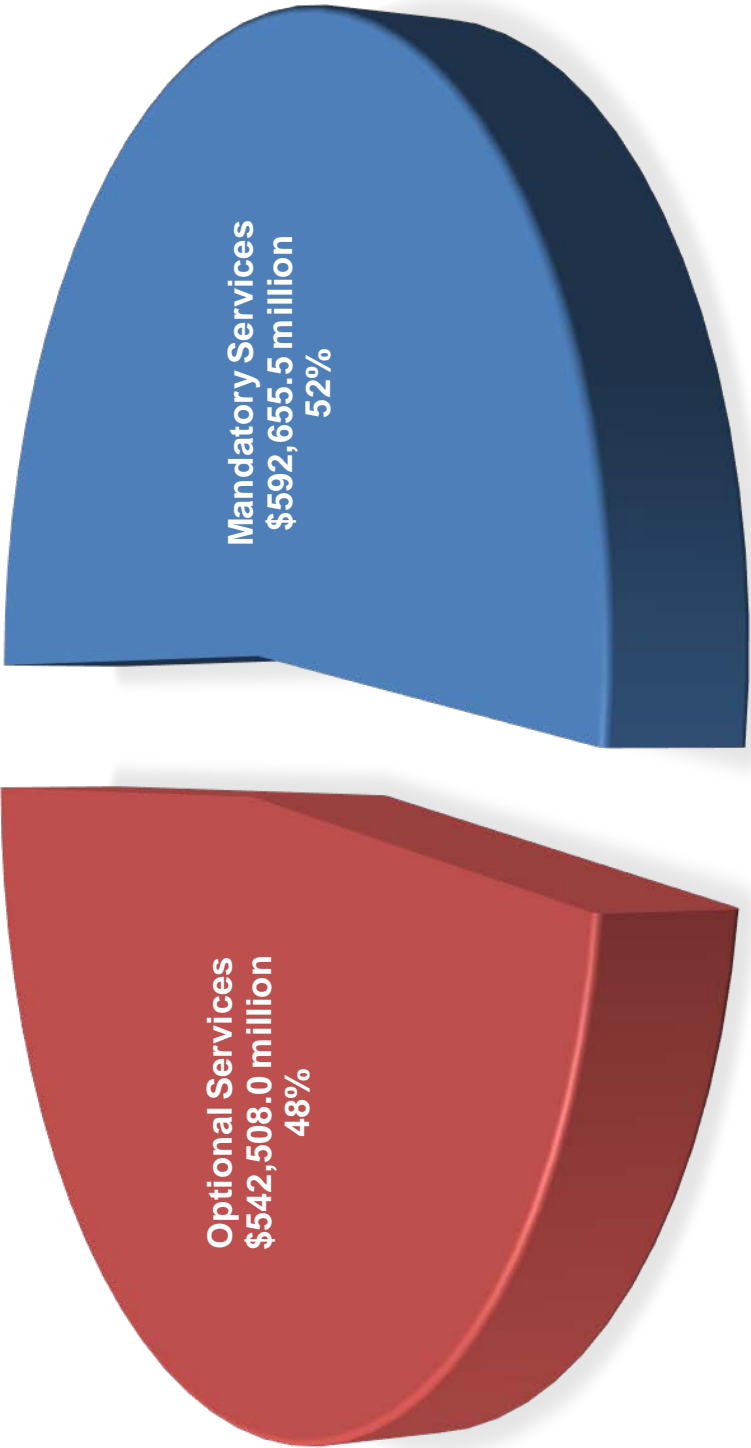
*continued*

**Iowa Department of Human Services  
FY19 Medical Services Detailed Expenditures**

|                                                          |                             | SFY 2019 Final Expenditures |                         |                         |                       |
|----------------------------------------------------------|-----------------------------|-----------------------------|-------------------------|-------------------------|-----------------------|
|                                                          |                             | Total \$\$                  | Federal \$\$            | State \$\$              | Other \$\$            |
| <b><u>Transfers</u></b>                                  | <b><u># Recipients*</u></b> |                             |                         |                         |                       |
| MHI Transfer                                             |                             | \$ -                        | \$ -                    | \$ -                    | \$ -                  |
| UIHC Lodging Contract                                    |                             | \$ 130,585                  | \$ -                    | \$ 130,585              | \$ -                  |
| <b>Subtotal - IowaCare Transfers</b>                     |                             | <b>\$ 130,585</b>           | <b>\$ -</b>             | <b>\$ 130,585</b>       | <b>\$ -</b>           |
| <b><u>Transfers to Other Appropriations/Entities</u></b> |                             |                             |                         |                         |                       |
| Transfer to Field & Admin-Part D                         |                             | \$ 2,300,000                | \$ -                    | \$ 2,300,000            | \$ -                  |
| Medical Contracts Transfers                              |                             | \$ 2,035,501                | \$ -                    | \$ 2,035,501            | \$ -                  |
| Money Follows the Person Admin                           |                             | \$ 724,566                  | \$ -                    | \$ 724,566              | \$ -                  |
| Transfer to General Admin                                |                             | \$ -                        | \$ -                    | \$ -                    | \$ -                  |
| <b>Subtotal - Other Transfers</b>                        |                             | <b>\$ 5,060,066</b>         | <b>\$ -</b>             | <b>\$ 5,060,066</b>     | <b>\$ -</b>           |
| <b><u>MHDS Transfers</u></b>                             |                             |                             |                         |                         |                       |
| Standardized Assessments                                 |                             | \$ 1,307,612                | \$ -                    | \$ 1,307,612            | \$ -                  |
| Implementation/Administration                            |                             | \$ -                        | \$ -                    | \$ -                    | \$ -                  |
| Administration                                           |                             | \$ -                        | \$ -                    | \$ -                    | \$ -                  |
| <b>Subtotal - MHDS Redesign</b>                          |                             | <b>\$ 1,307,612</b>         | <b>\$ -</b>             | <b>\$ 1,307,612</b>     | <b>\$ -</b>           |
| <b><u>Health and Wellness Plan</u></b>                   |                             |                             |                         |                         |                       |
| Not Newly Eligible                                       |                             | \$ 17,112,121               | \$ 10,206,920           | \$ 6,905,201            | \$ -                  |
| Newly Eligible                                           |                             | \$ 122,884,762              | \$ 114,839,676          | \$ 8,045,085            | \$ -                  |
| IA Health Link - IHWP Not Newly                          |                             | \$ 62,360,574               | \$ 37,187,000           | \$ 25,173,574           | \$ -                  |
| IA Health Link - IHWP Newly                              |                             | \$ 979,903,758              | \$ 916,297,632          | \$ 63,606,126           | \$ -                  |
| Drug Rebates                                             |                             | \$ (139,053,047)            | \$ (130,242,352)        | \$ (8,810,696)          | \$ -                  |
| State Recoveries                                         |                             | \$ (7,765,430)              | \$ (7,281,271)          | \$ (484,159)            | \$ -                  |
| <b>Subtotal - Health and Wellness Plan</b>               | <b>327,764</b>              | <b>\$ 1,035,442,737</b>     | <b>\$ 941,007,605</b>   | <b>\$ 94,435,132</b>    | <b>\$ -</b>           |
| <b><u>Adjustments/Offsets</u></b>                        |                             |                             |                         |                         |                       |
| FMAP/BCCT/State-Only Adjustment                          |                             | \$ -                        | \$ (247,757)            | \$ 247,757              | \$ -                  |
| <b>Subtotal - Adjustments/Offsets</b>                    |                             | <b>\$ -</b>                 | <b>\$ (247,757)</b>     | <b>\$ 247,757</b>       | <b>\$ -</b>           |
| <b><u>OIG Audits/CMS Financial Mgmt Reviews</u></b>      |                             |                             |                         |                         |                       |
| OIG Audits                                               |                             | \$ -                        | \$ (351,194)            | \$ 351,194              | \$ -                  |
| <b>Subtotal - Audits/FMRs</b>                            |                             | <b>\$ -</b>                 | <b>\$ (351,194)</b>     | <b>\$ 351,194</b>       | <b>\$ -</b>           |
| <b>Total</b>                                             |                             | <b>\$ 5,266,263,064</b>     | <b>\$ 3,401,404,498</b> | <b>\$ 1,716,921,715</b> | <b>\$ 147,936,851</b> |
| Plus Rebates and Recoveries & Assmt Fee                  |                             | \$ 433,803,846              |                         |                         |                       |
| <b>Gross Expenditures</b>                                |                             | <b>\$ 5,700,066,909</b>     |                         |                         |                       |

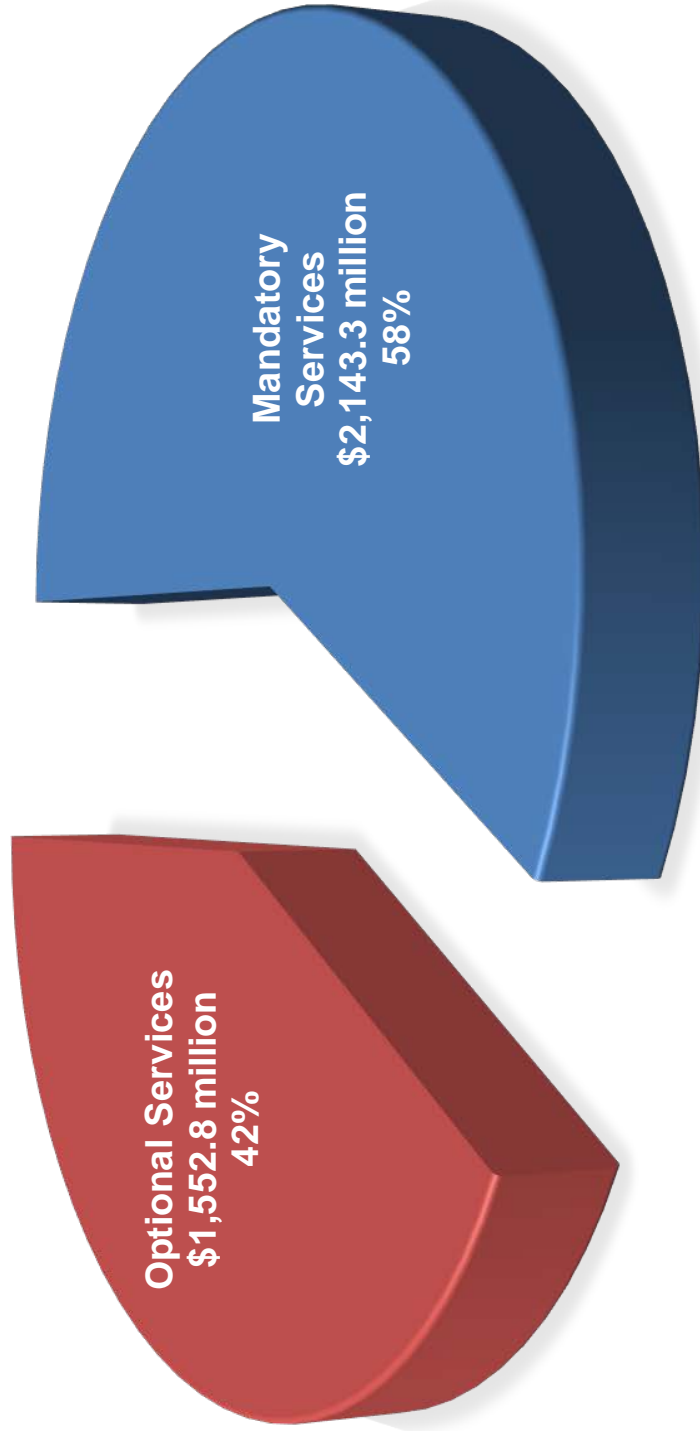
Source: Iowa Department of Human Services

FISCAL YEAR 2019 CHILDREN'S MEDICAID SERVICES  
OPTIONAL VS. MANDATORY (ALL FUNDS)\*



\* Includes Managed Care (encounter data) and fee-for-service payments.  
Note: The department's actuarial contract has changed vendors since the last report for SFY17. Due to differences in the methodology of service level bucketing, the values and percentages may vary from the previous report. For SFY18 forward, the methodology used for this report will be leveraged for consistency.

## FISCAL YEAR 2019 ADULT MEDICAID SERVICES OPTIONAL VS. MANDATORY (ALL FUNDS)\*



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

Note: The department's actuarial contract has changed vendors since the last report for SFY17. Due to differences in the methodology of service level bucketing, the values and percentages may vary from the previous report. For SFY18 forward, the methodology used for this report will be leveraged for consistency.

Source: Iowa Department of Human Services

Medical Assistance  
Mandatory and Optional Services  
Payments by Service Category  
Fiscal Year 2019

**Mandatory Services Payments:**

| <b>Services Category</b> | <b>Child</b>         | <b>Adult</b>           |
|--------------------------|----------------------|------------------------|
| Inpatient Hospital       | \$145,679,574        | \$315,377,644          |
| Nursing Facility         | \$39,103,715         | \$901,265,337          |
| Preventative Care        | \$73,070,889         | \$75,103,930           |
| Professional Services    | \$106,871,295        | \$199,802,638          |
| Outpatient Hospital      | \$100,362,064        | \$353,049,342          |
| Ambulance                | \$1,821,253          | \$7,267,997            |
| NEMT                     | \$11,870,043         | \$40,214,978           |
| Other                    | \$5,402,141          | \$5,900,475            |
| Emergency Room           | \$64,714,705         | \$188,120,374          |
| Encounters T1015 (FQHC)  | \$43,759,819         | \$57,199,334           |
| <b>Total Mandatory</b>   | <b>\$592,655,499</b> | <b>\$2,143,302,048</b> |

**Optional Services Payments:**

| <b>Services Category</b> | <b>Child</b>         | <b>Adult</b>           |
|--------------------------|----------------------|------------------------|
| Behavioral Health        | \$189,557,943        | \$183,397,559          |
| Ancillary                | \$21,476,831         | \$44,111,842           |
| Therapy                  | \$7,978,990          | \$15,212,335           |
| Vision                   | \$8,109,109          | \$7,476,825            |
| HCBS / LTSS              | \$64,085,138         | \$762,948,403          |
| Home Health              | \$30,135,275         | \$41,392,852           |
| Dental                   | \$63,263,869         | \$47,130,475           |
| Pharmacy                 | \$157,900,878        | \$451,166,396          |
| <b>Total Optional</b>    | <b>\$542,508,031</b> | <b>\$1,552,836,688</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

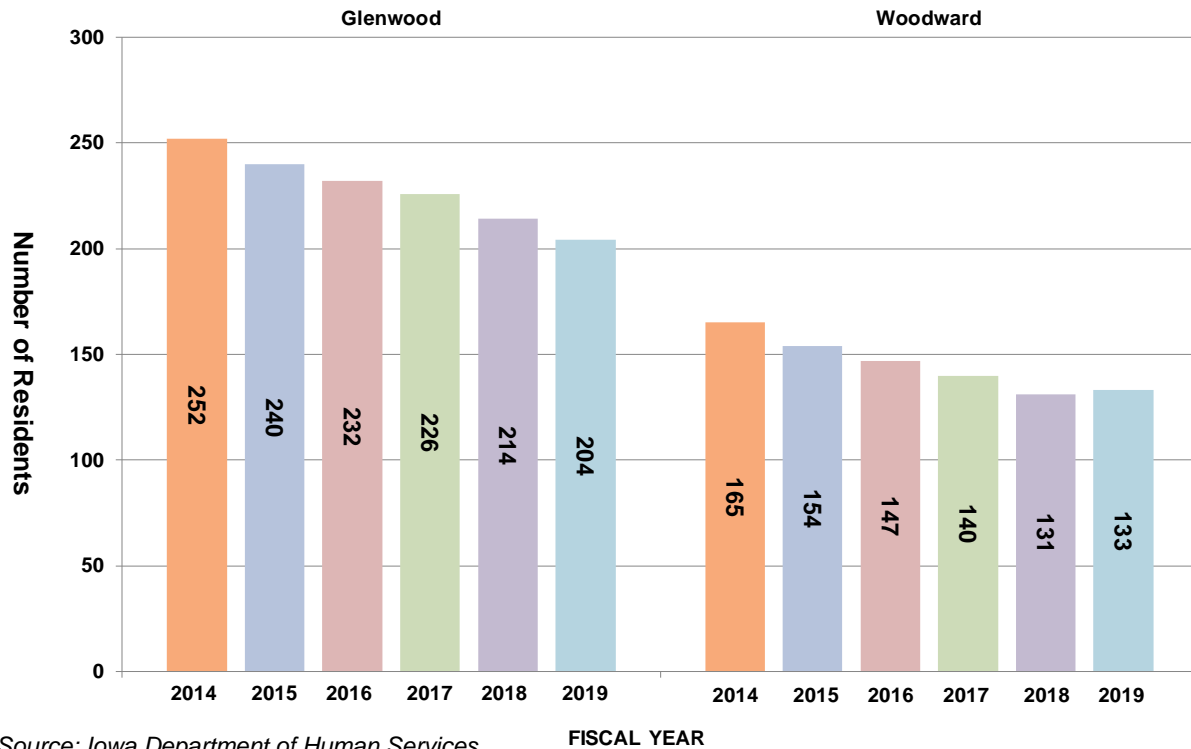
Gross Adjustments to Providers

MCO Health Insurer Fee Payments

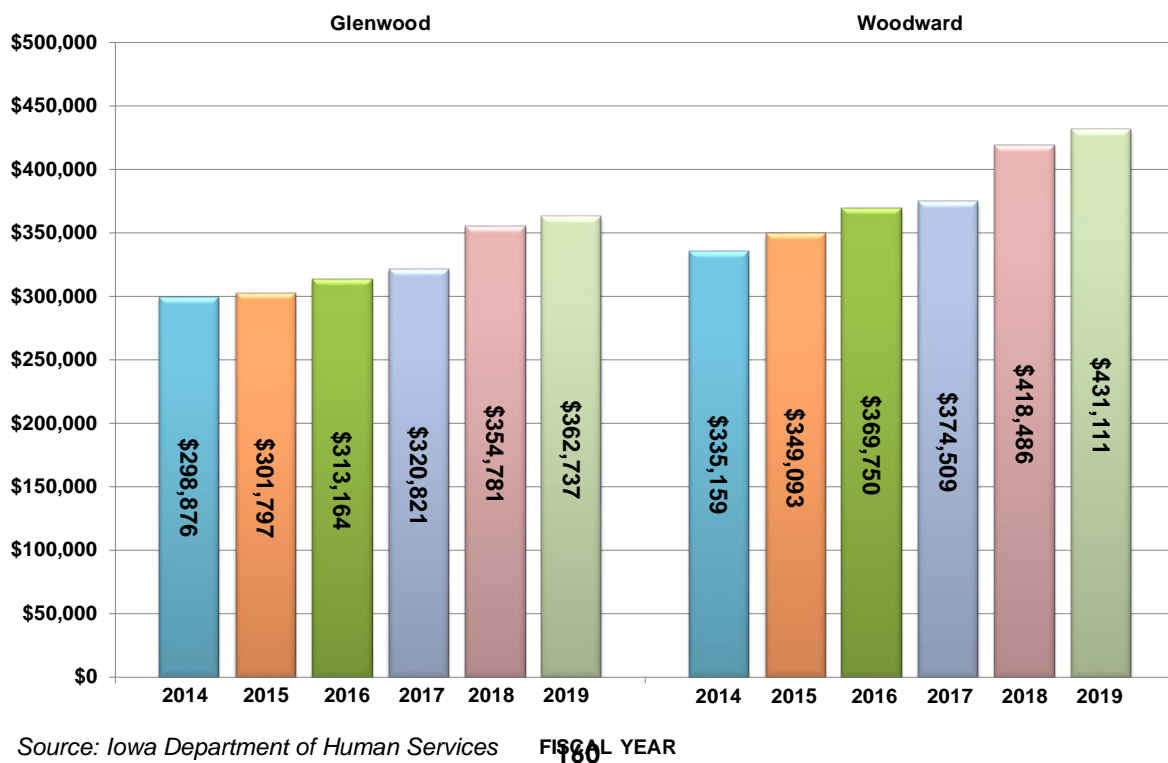
MCO Pay for Performance Payments

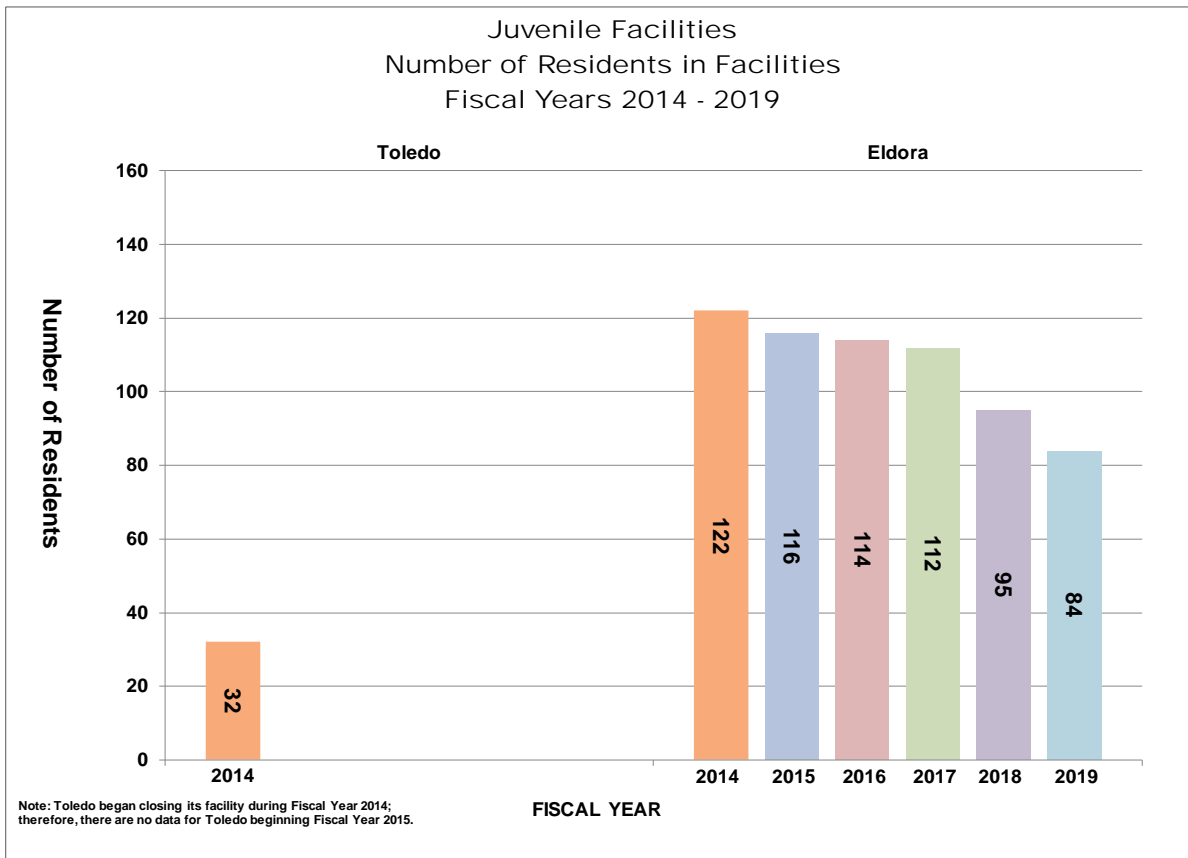
Source: Iowa Department of Human Services

State Resource Centers  
Number of Residents in Facilities  
Fiscal Years 2014 - 2019

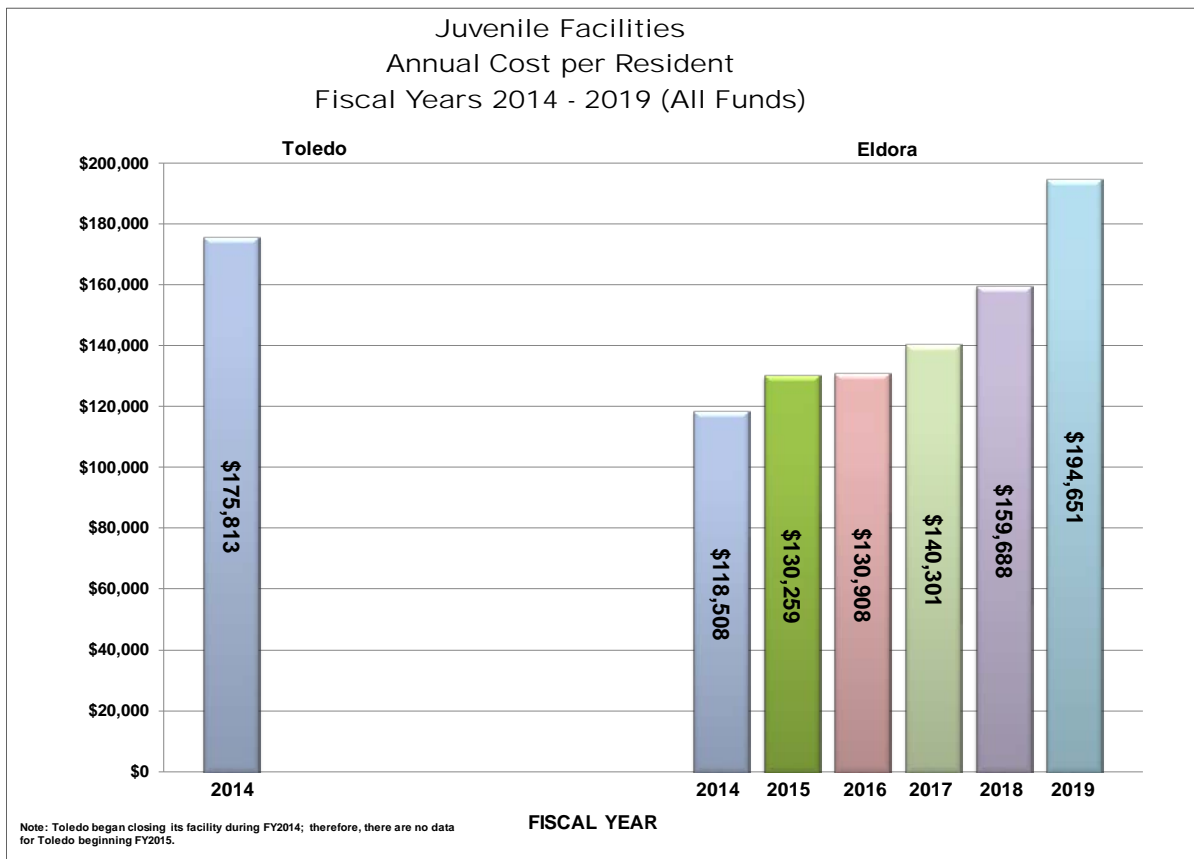


State Resource Centers  
Annual Cost per Resident  
Fiscal Years 2014 - 2019 (All Funds)

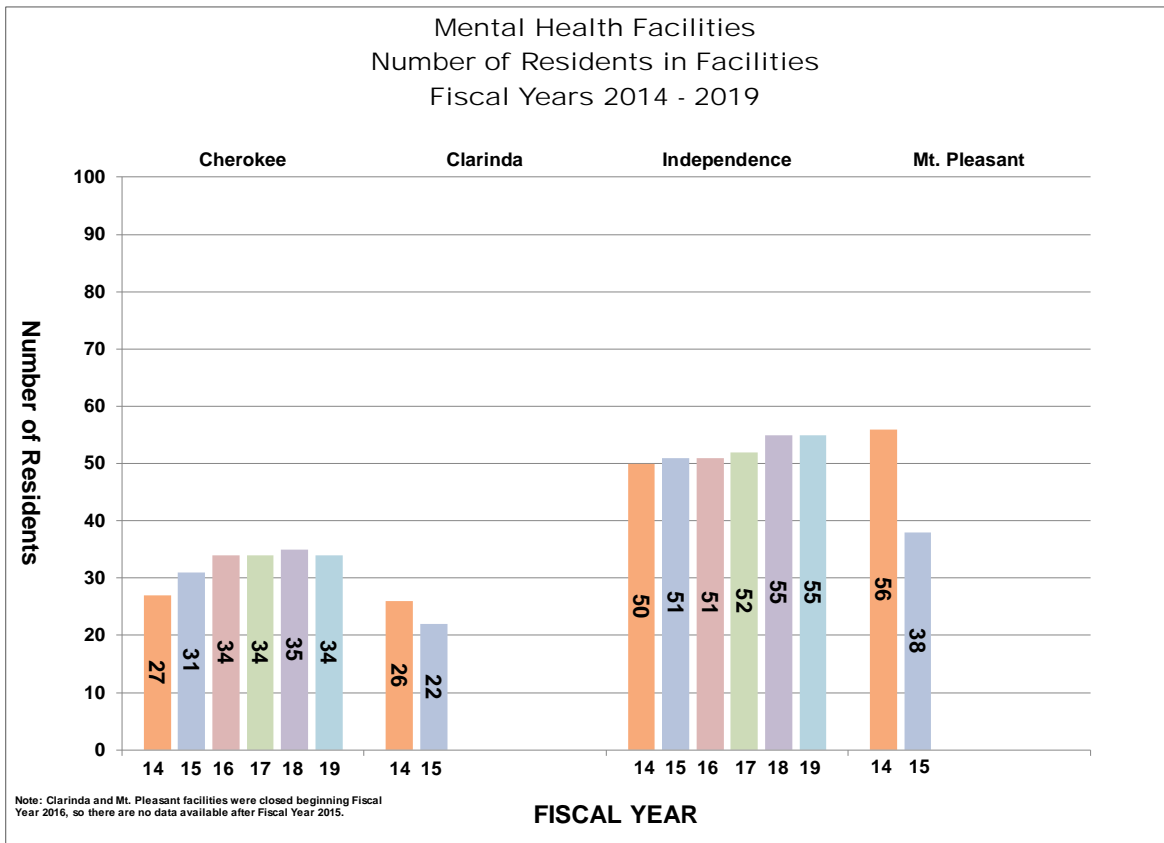




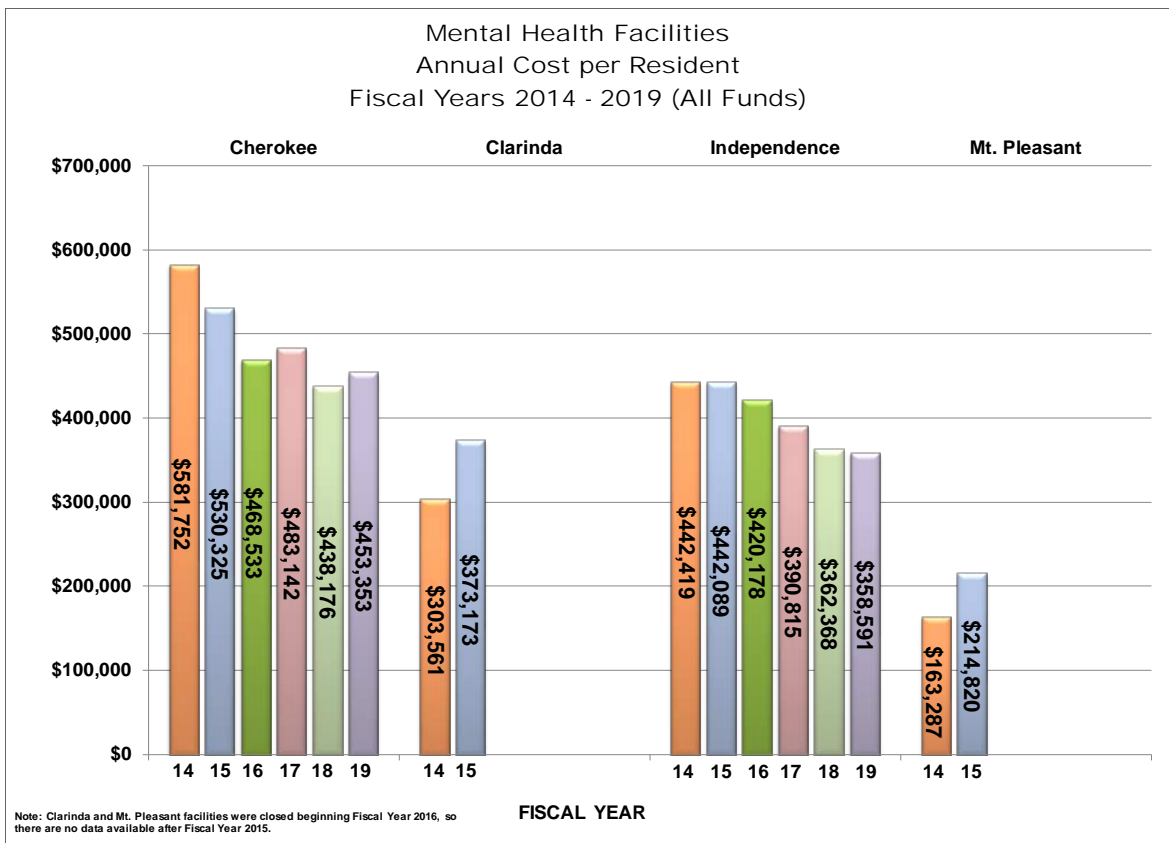
Source: Iowa Department of Human Services



Source: Iowa Department of Human Services

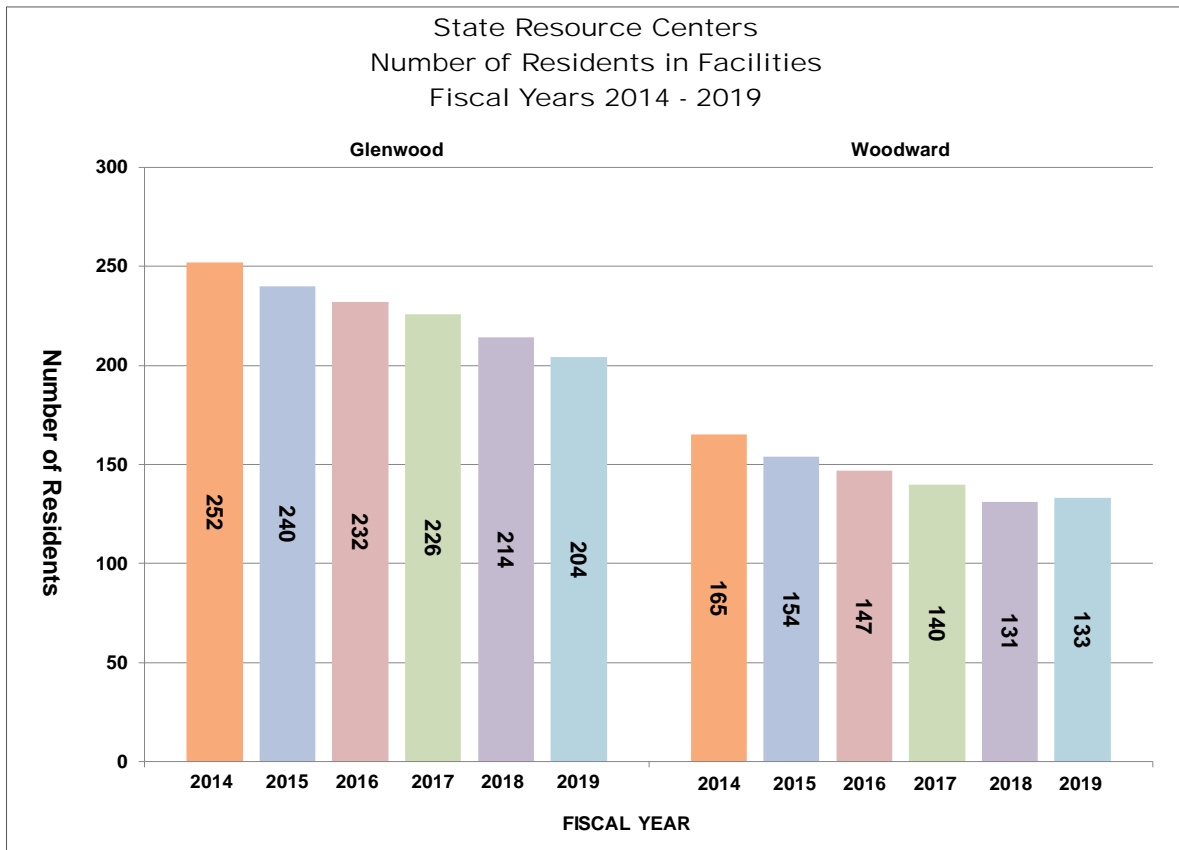


Source: Iowa Department of Human Services

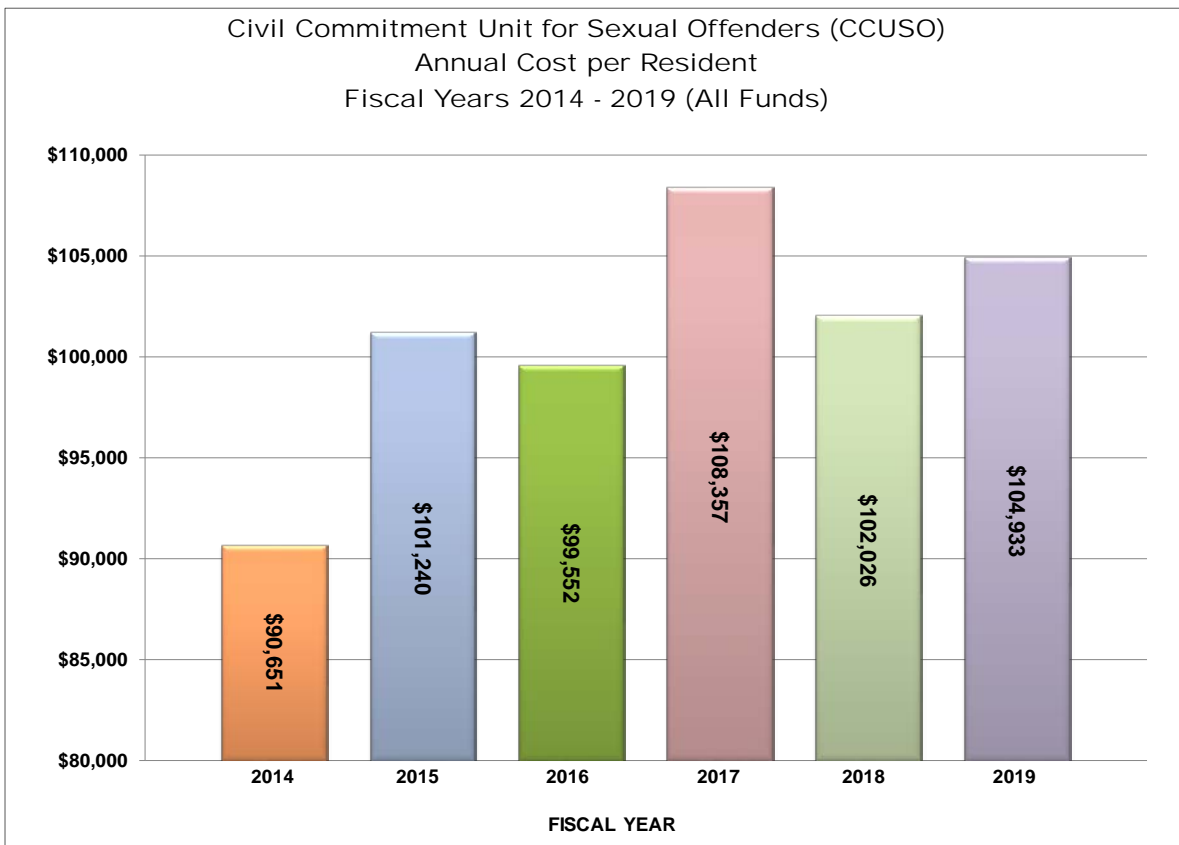


Source: Iowa Department of Human Services



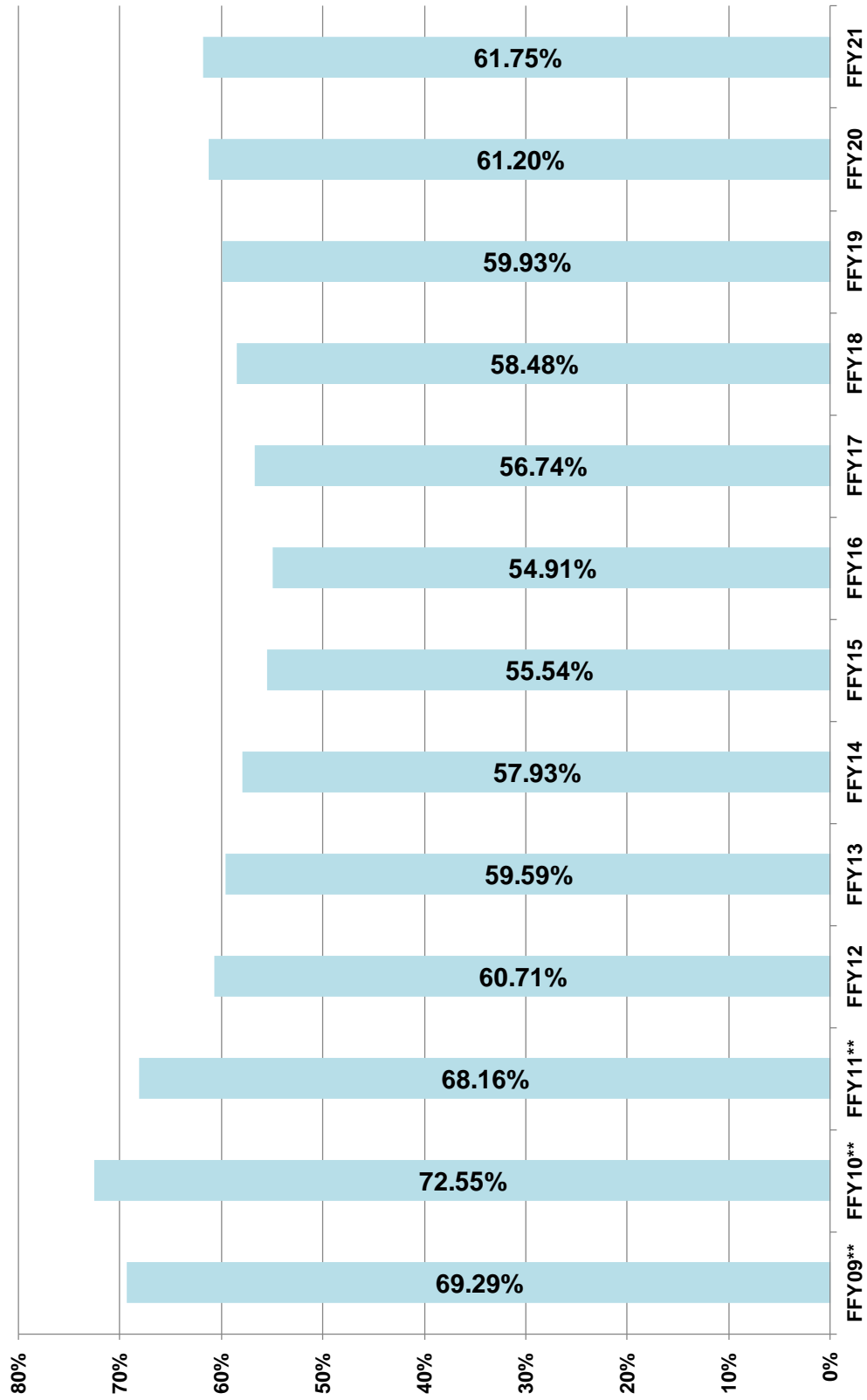


Source: Iowa Department of Human Services



Source: Iowa Department of Human Services

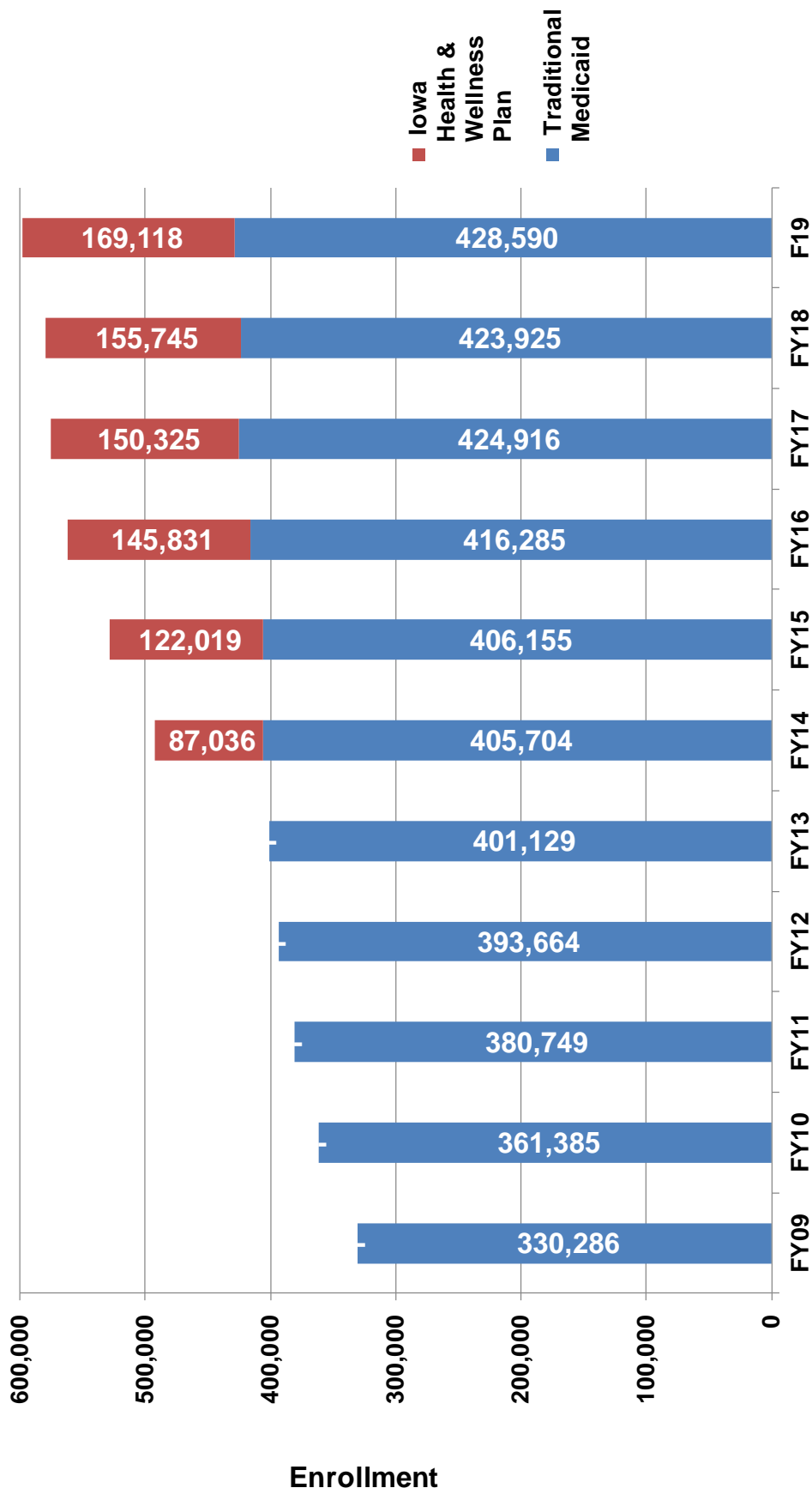
# Federal Medical Assistance Percentages (FMAP) for Medical Assistance by Federal Fiscal Year



\*\*FFY09-FFY11 includes the calculations pursuant to the American Recovery and Reinvestment Act of 2009.

Source: Iowa Department of Human Services

## Medicaid Enrollment Fiscal Years 2009-2019



1. Iowa Health and Wellness Plan (IHAWP) enrollment does NOT include presumptive eligibility population.
2. The IHAWP population for Fiscal Year 2014 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 Human Services.
4. Figures are not adjusted for retroactive eligibility.

Source: Iowa Department of Human Services

|                        |                     |                      |                     |                   |                    |                      |                     |                     |                     |                     |
|------------------------|---------------------|----------------------|---------------------|-------------------|--------------------|----------------------|---------------------|---------------------|---------------------|---------------------|
| Lyon<br>12.3%          | Osceola<br>15.8%    | Dickinson<br>13.9%   | Emmett<br>19.8%     | Kossuth<br>15.1%  | Winnebago<br>16.7% | Worth<br>16.7%       | Mitchell<br>14.0%   | Howard<br>15.2%     | Winnesiek<br>10.8%  | Allamakee<br>18.9%  |
| Sioux<br>11.7%         | O'Brien<br>17.3%    | Clay<br>19.6%        | Palo Alto<br>18.6%  | Kosuth<br>15.1%   |                    | Cerro Gordo<br>22.0% | Floyd<br>22.7%      | Chickasaw<br>15.0%  | Fayette<br>22.9%    |                     |
| Plymouth<br>13.9%      | Cherokee<br>17.2%   | Buena Vista<br>22.3% | Pocahontas<br>20.7% | Humboldt<br>16.2% | Wright<br>21.9%    | Franklin<br>19.0%    | Butler<br>16.3%     | Bremer<br>11.0%     | Clayton<br>14.7%    |                     |
| Woodbury<br>28.2%      | Ida<br>18.1%        | Sac<br>16.4%         | Calhoun<br>18.1%    | Webster<br>26.5%  |                    | Hardin<br>19.2%      | Grundy<br>11.9%     | Black Hawk<br>22.1% | Buchanan<br>15.4%   | Delaware<br>13.9%   |
| Monona<br>23.6%        | Crawford<br>21.4%   | Carroll<br>18.5%     | Greene<br>21.6%     | Boone<br>16.0%    | Story<br>9.6%      | Marshall<br>25.3%    | Tama<br>21.6%       | Benton<br>15.2%     | Linn<br>19.8%       | Jones<br>16.5%      |
| Harrison<br>20.4%      | Shelby<br>17.8%     | Audubon<br>19.6%     | Guthrie<br>17.1%    | Dallas<br>9.8%    | Polk<br>21.4%      | Jasper<br>18.8%      | Poweshieck<br>14.7% | Iowa<br>14.8%       | Johnson<br>12.9%    | Cedar<br>13.2%      |
| Pottawattamie<br>26.6% | Cass<br>23.9%       |                      | Adair<br>18.8%      | Madison<br>13.7%  | Warren<br>12.6%    | Marion<br>15.1%      | Mahaska<br>20.8%    | Keokuk<br>20.8%     | Washington<br>17.7% | Muscatine<br>24.0%  |
| Mills<br>18.0%         | Montgomery<br>28.1% | Adams<br>20.2%       | Union<br>24.4%      | Clarke<br>24.4%   | Lucas<br>24.2%     | Monroe<br>19.8%      | Wapello<br>30.3%    | Jefferson<br>20.2%  | Henry<br>21.9%      | Des Moines<br>27.8% |
| Fremont<br>22.2%       | Page<br>23.2%       | Taylor<br>20.2%      | Ringgold<br>18.0%   | Decatur<br>25.3%  | Wayne<br>20.3%     | Appanoose<br>28.2%   | Davis<br>16.4%      | Van Buren<br>20.0%  | Lee<br>26.1%        |                     |

Statewide 19.6% of the Population Receives Medicaid

Percentage of Medicaid Recipients by County

Percentage of Medicaid Recipients

166

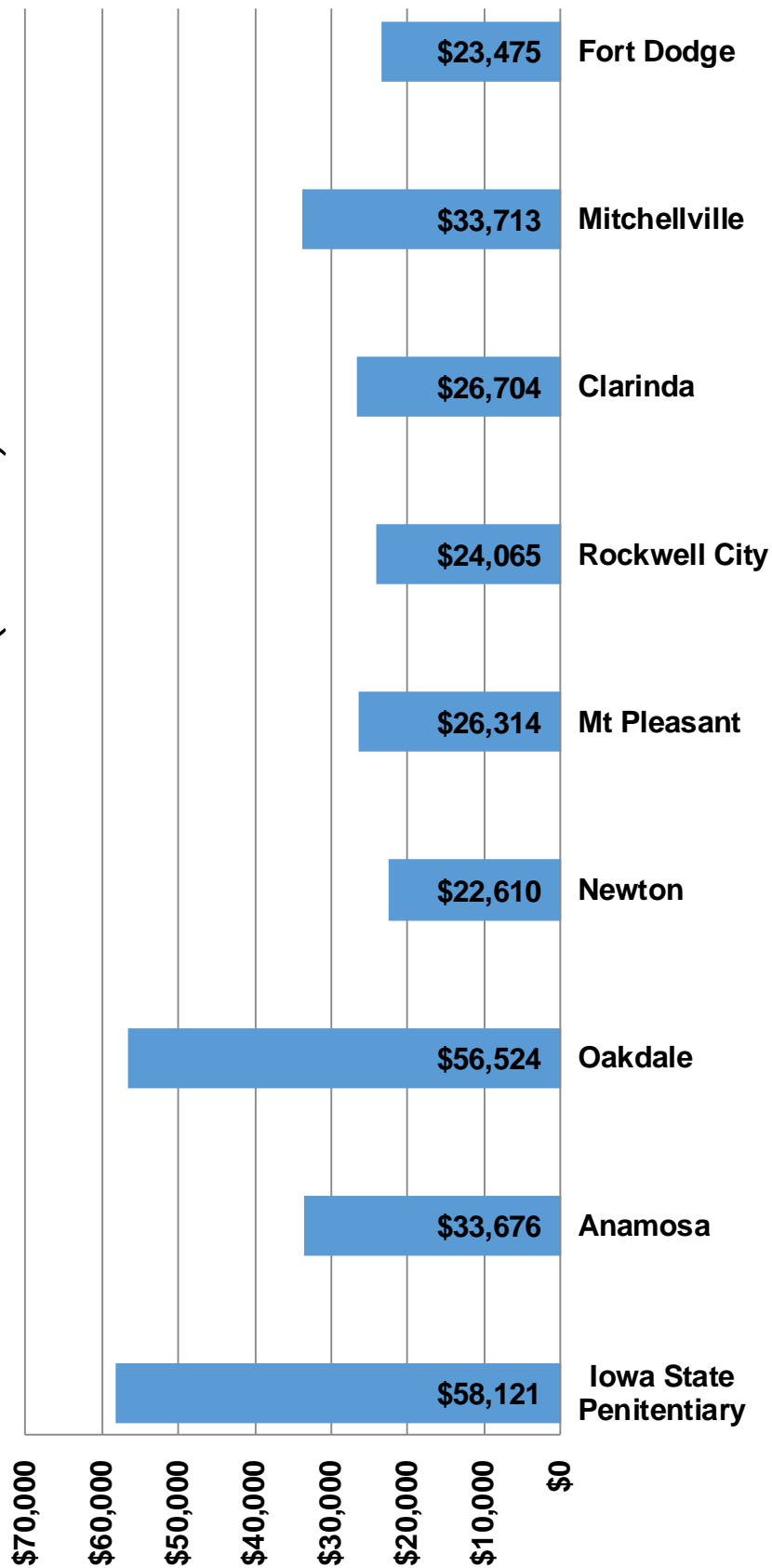
Department of Corrections  
Average Cost per Year per Inmate  
by Correctional Institution  
Fiscal Year 2019 (Actual)

| Correctional<br>Institution | Total Cost    | Average Daily<br>Population | Cost per Year<br>per Inmate |
|-----------------------------|---------------|-----------------------------|-----------------------------|
| Iowa State Penitentiary     | \$42,153,660  | 725.28                      | \$58,121                    |
| Anamosa                     | \$33,316,340  | 989.33                      | \$33,676                    |
| Oakdale                     | \$55,211,785  | 976.78                      | \$56,524                    |
| Newton                      | \$29,521,625  | 1,305.67                    | \$22,610                    |
| Mt Pleasant                 | \$25,973,769  | 987.08                      | \$26,314                    |
| Rockwell City               | \$11,273,271  | 468.46                      | \$24,065                    |
| Clarinda                    | \$26,609,143  | 996.43                      | \$26,704                    |
| Mitchellville               | \$24,540,979  | 727.93                      | \$33,713                    |
| Fort Dodge                  | \$31,259,941  | 1,331.60                    | \$23,475                    |
| TOTAL                       | \$279,860,513 | 8,508.56                    | \$32,892                    |

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

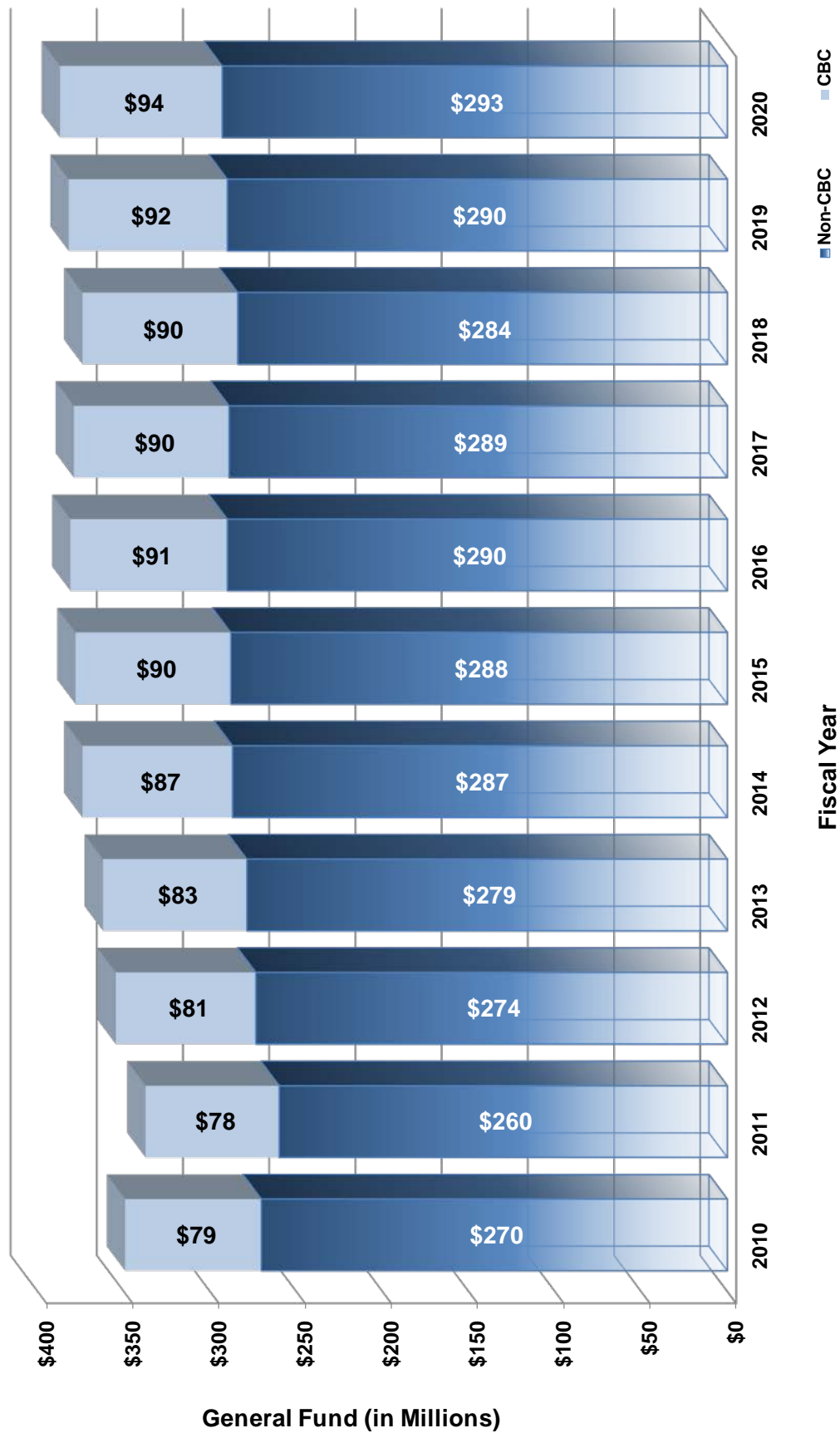
Source: Iowa Department of Corrections

# Department of Corrections Average Cost per Year per Inmate By Institution Fiscal Year 2019 (Actual)

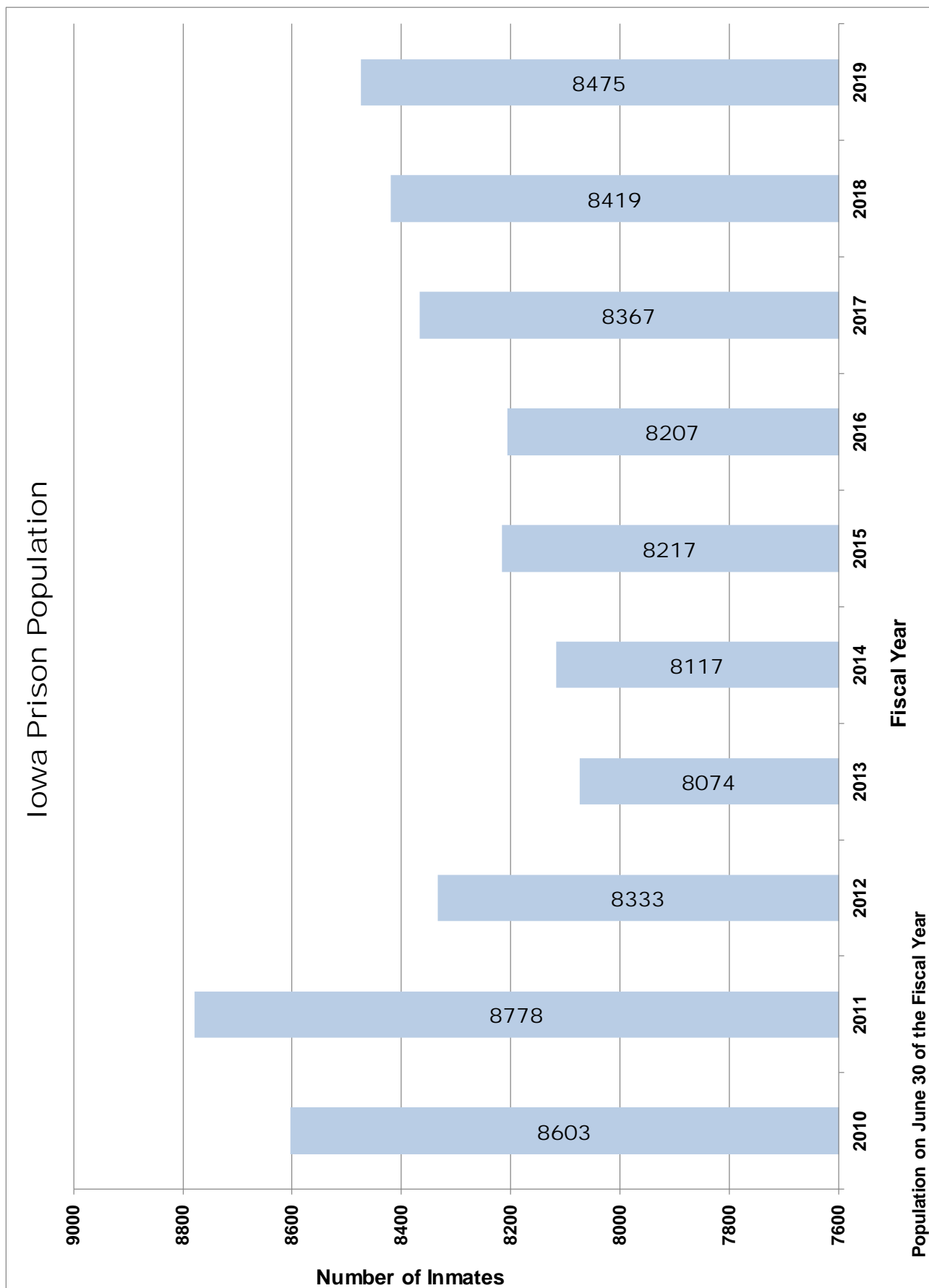


Source: Iowa Department of Corrections

Department of Corrections  
General Fund Operating Budgets  
Fiscal Years 2010 - 2020 (Estimate)



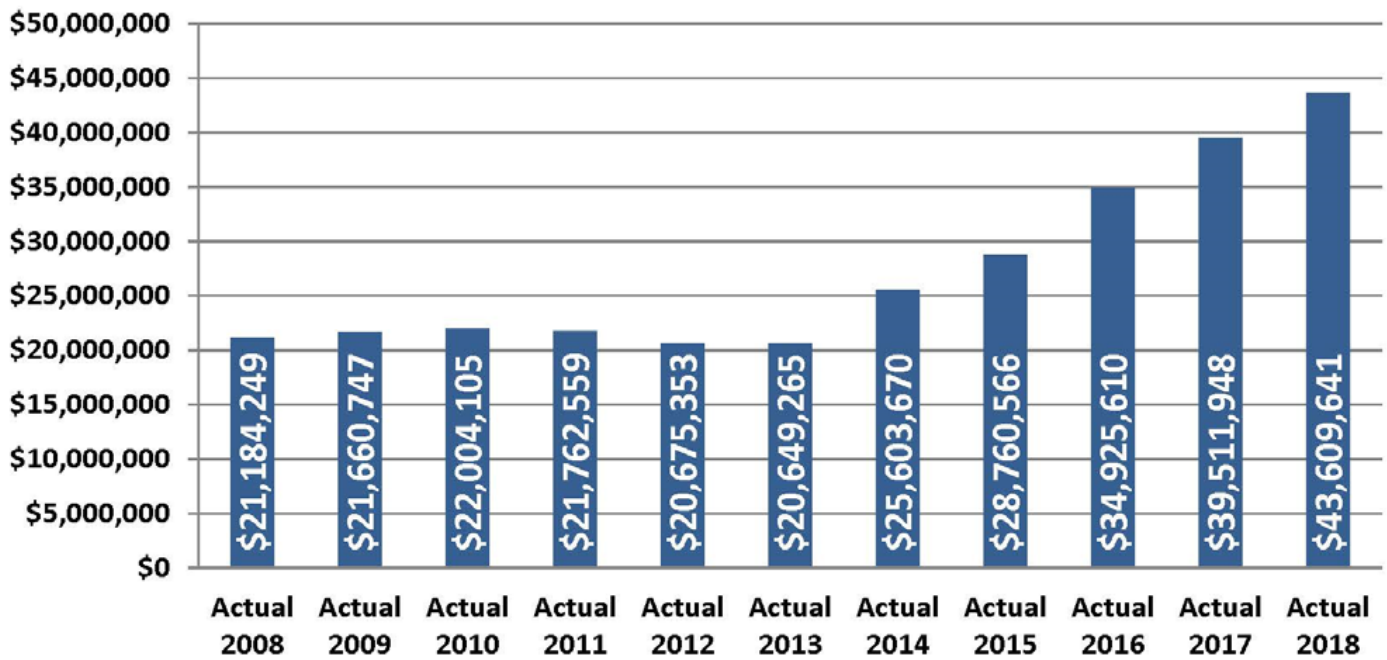
Source: Iowa Department of Corrections



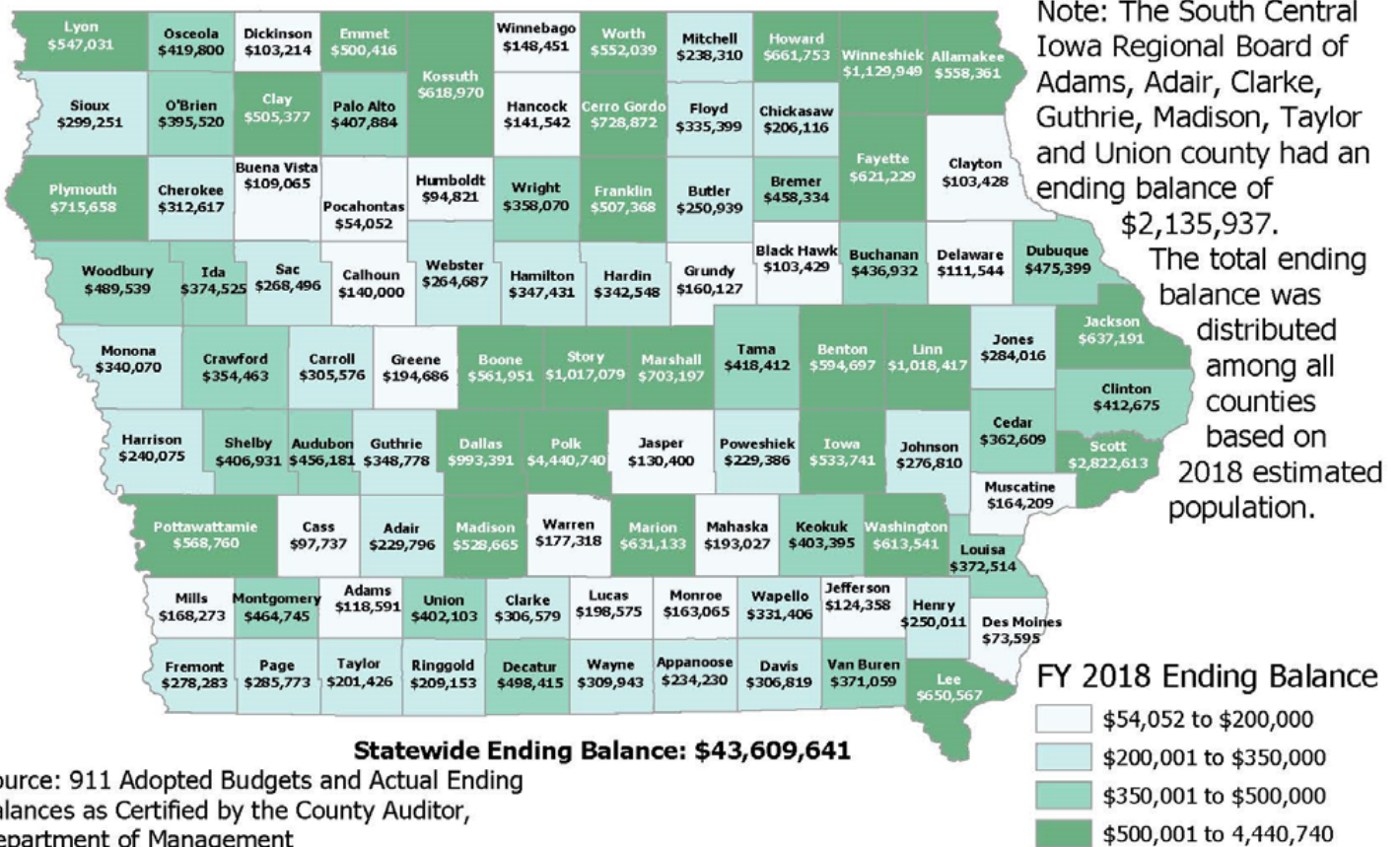
Source: Iowa Department of Corrections



## Surcharge Fund Balances from 911 Service Board Certified Budgets



**FY 2018 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, 2018 Population Estimates

\* Prior versions included the Operating Fund Balances in addition to the Surcharge Fund

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172

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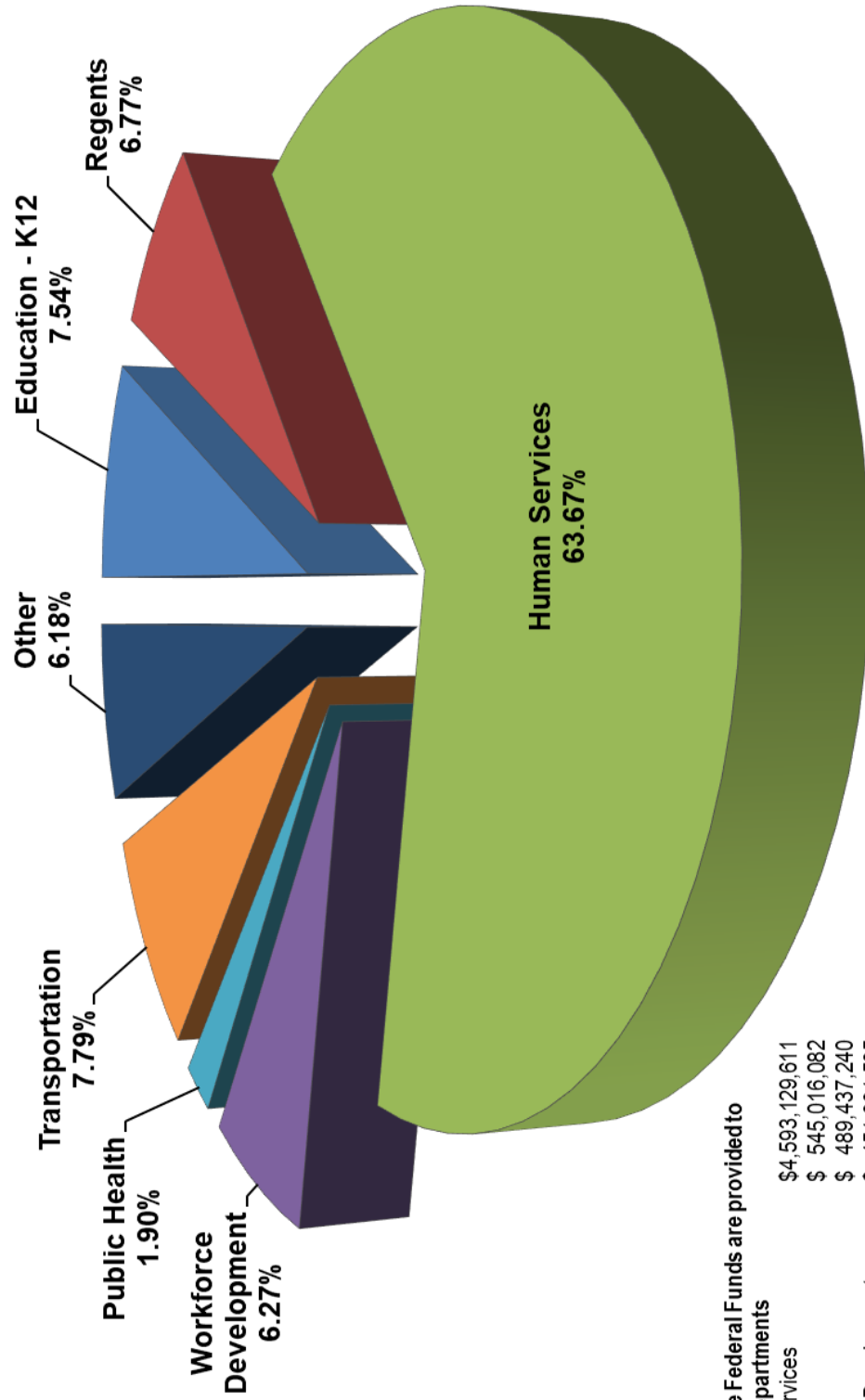


## Federal Funds Report

| <u>Department</u>                    | <u>FY19 Actual</u>      | <u>FY20 Estimate</u>    | <u>FY21 Estimate</u>    |
|--------------------------------------|-------------------------|-------------------------|-------------------------|
| General Fund Use                     | \$ 5,726,353            | \$ -                    | \$ -                    |
| Administration                       | \$ -                    | \$ -                    | \$ -                    |
| Aging                                | \$ 17,093,281           | \$ 16,231,664           | \$ 16,028,762           |
| Agriculture and Land Stewardship     | \$ 9,719,572            | \$ 11,539,950           | \$ 11,539,950           |
| Attorney General/DOJ                 | \$ 27,610,859           | \$ 30,205,156           | \$ 30,317,869           |
| Blind                                | \$ 4,713,725            | \$ 5,957,500            | \$ 6,572,086            |
| Chief Information Officer, Office of | \$ 834,965              | \$ -                    | \$ -                    |
| Commerce                             | \$ 1,823,291            | \$ 2,216,443            | \$ 2,255,011            |
| Insurance Division                   |                         |                         |                         |
| Utilities Division                   |                         |                         |                         |
| Corrections                          | \$ 681,889              | \$ 1,246,168            | \$ 1,246,168            |
| Cultural Affairs                     | 1,835,072               | \$ 1,961,237            | \$ 1,787,618            |
| Education                            | \$ 532,275,995          | \$ 545,016,082          | \$ 545,535,230          |
| Homeland Security                    | \$ 28,929,490           | \$ 85,849,869           | \$ 83,946,021           |
| Human Rights                         | \$ 65,944,990           | \$ 66,533,049           | \$ 67,496,399           |
| Human Services                       | \$ 4,416,054,447        | \$ 4,593,129,611        | \$ 4,899,831,574        |
| Human Services Capitals              | \$ 134,437              | \$ -                    | \$ -                    |
| Inspections and Appeals              | \$ 11,633,873           | \$ 12,598,266           | \$ 12,598,266           |
| Iowa Civil Rights Commission         | \$ 907,827              | \$ 638,200              | \$ 1,245,832            |
| Iowa College Student Aid Comm        | \$ 1,712,691            | \$ 3,353,216            | \$ 3,353,216            |
| Iowa Economic Development Auth       | \$ 45,123,676           | \$ 65,809,876           | \$ 65,809,876           |
| Iowa Finance Authority               | \$ 6,764,686            | \$ 11,744,330           | \$ 11,744,330           |
| Iowa Workforce Development           | \$ 423,217,418          | \$ 451,991,535          | \$ 452,959,303          |
| Judicial Branch                      | \$ 1,689,368            | \$ 1,457,407            | \$ 1,457,407            |
| Management                           | \$ 203,639              | \$ 1,940,119            | \$ 1,940,119            |
| Natural Resources                    | \$ 47,937,786           | \$ 48,548,755           | \$ 48,548,755           |
| Natural Resources Capitals           | \$ 486,776              | \$ 250,000              | \$ 400,000              |
| Office of Drug Control Policy        | \$ 2,840,098            | \$ 2,985,000            | \$ 2,985,000            |
| Public Defense                       | \$ 39,125,947           | \$ 32,889,467           | \$ 32,889,467           |
| Public Health                        | \$ 128,729,379          | \$ 137,155,209          | \$ 141,897,120          |
| Public Safety                        | \$ 10,863,750           | \$ 12,464,074           | \$ 14,164,074           |
| Regents                              | \$ 454,600,351          | \$ 489,437,240          | \$ 489,437,240          |
| Secretary of State                   | \$ -                    | \$ -                    | \$ -                    |
| Transportation                       | \$ 589,454,085          | \$ 562,543,813          | \$ 562,543,813          |
| Treasurer of State                   | \$ 620,798              | \$ 670,000              | \$ 670,000              |
| Veterans Affairs                     | \$ 22,619,501           | \$ 21,122,502           | \$ 21,147,502           |
| Veterans Affairs Capitals            | \$ -                    | \$ 8,039,094            | \$ -                    |
|                                      | <b>\$ 6,901,910,015</b> | <b>\$ 7,225,524,832</b> | <b>\$ 7,532,348,008</b> |

Source: Iowa Department of Management

# **Federal Funds Percentage by Department Fiscal Year 2020 Estimate**

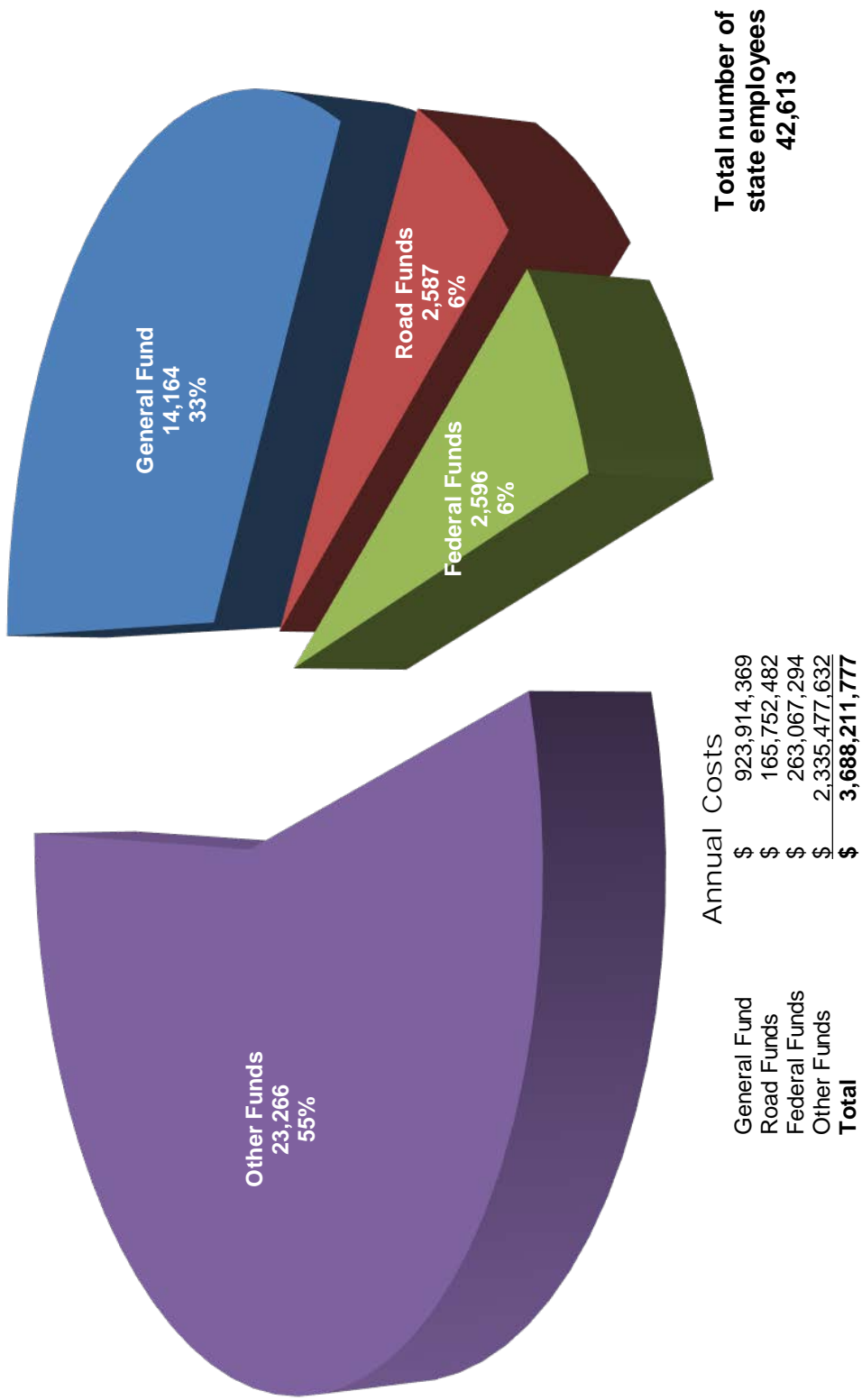


94% of the Federal Funds are provided to  
6 State Departments

|                       |                        |
|-----------------------|------------------------|
| Human Services        | \$4,593,129,611        |
| Education             | \$ 545,016,082         |
| Regents               | \$ 489,437,240         |
| Workforce Development | \$ 451,991,535         |
| Transportation        | \$ 562,543,813         |
| Public Health         | \$ 137,155,209         |
| <b>Total</b>          | <b>\$6,779,273,490</b> |

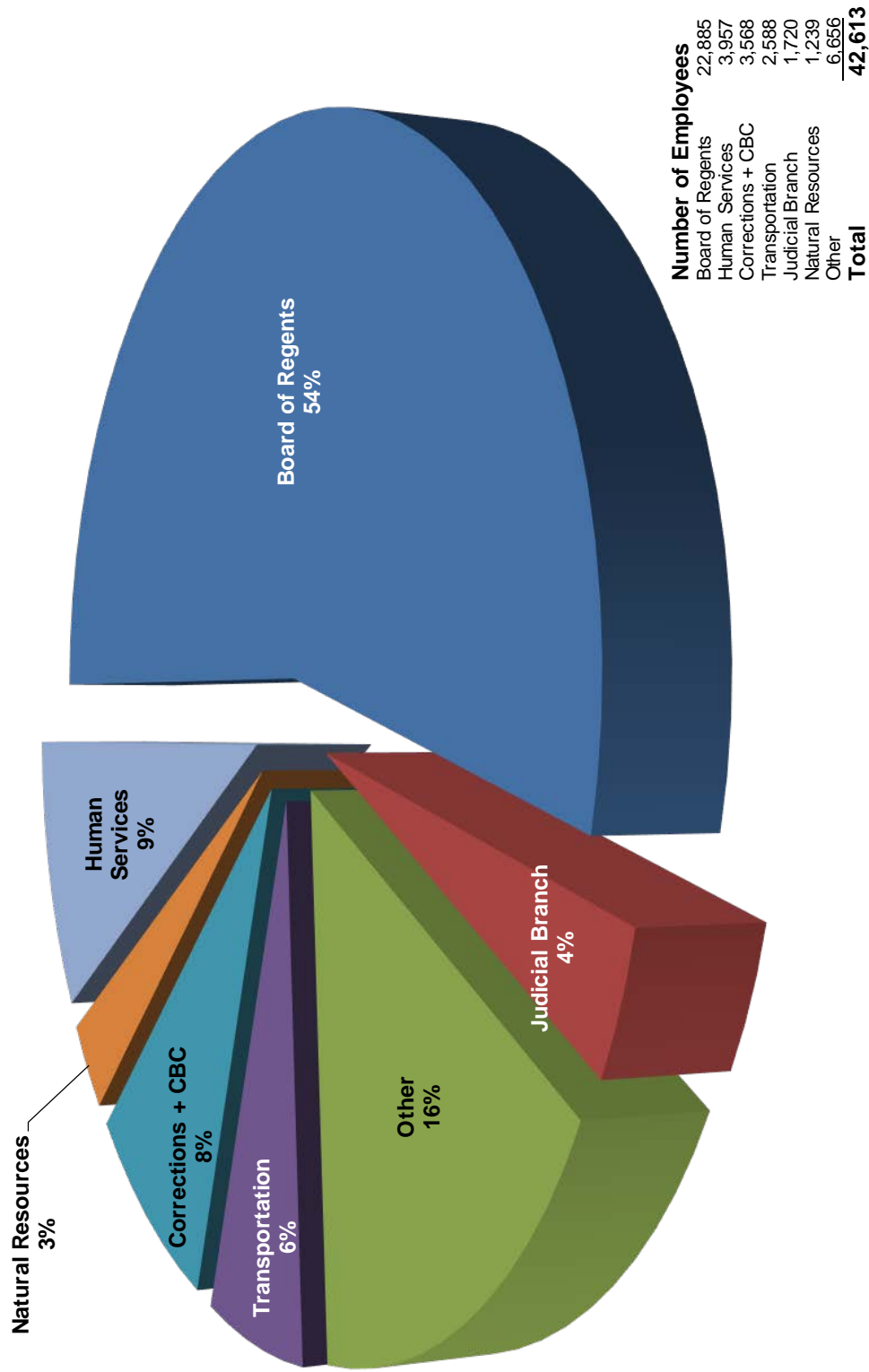
Source: Iowa Department of Management

# Number of State Employees and Costs By Funding Source Fiscal Year 2019



Source: Iowa Department of Management

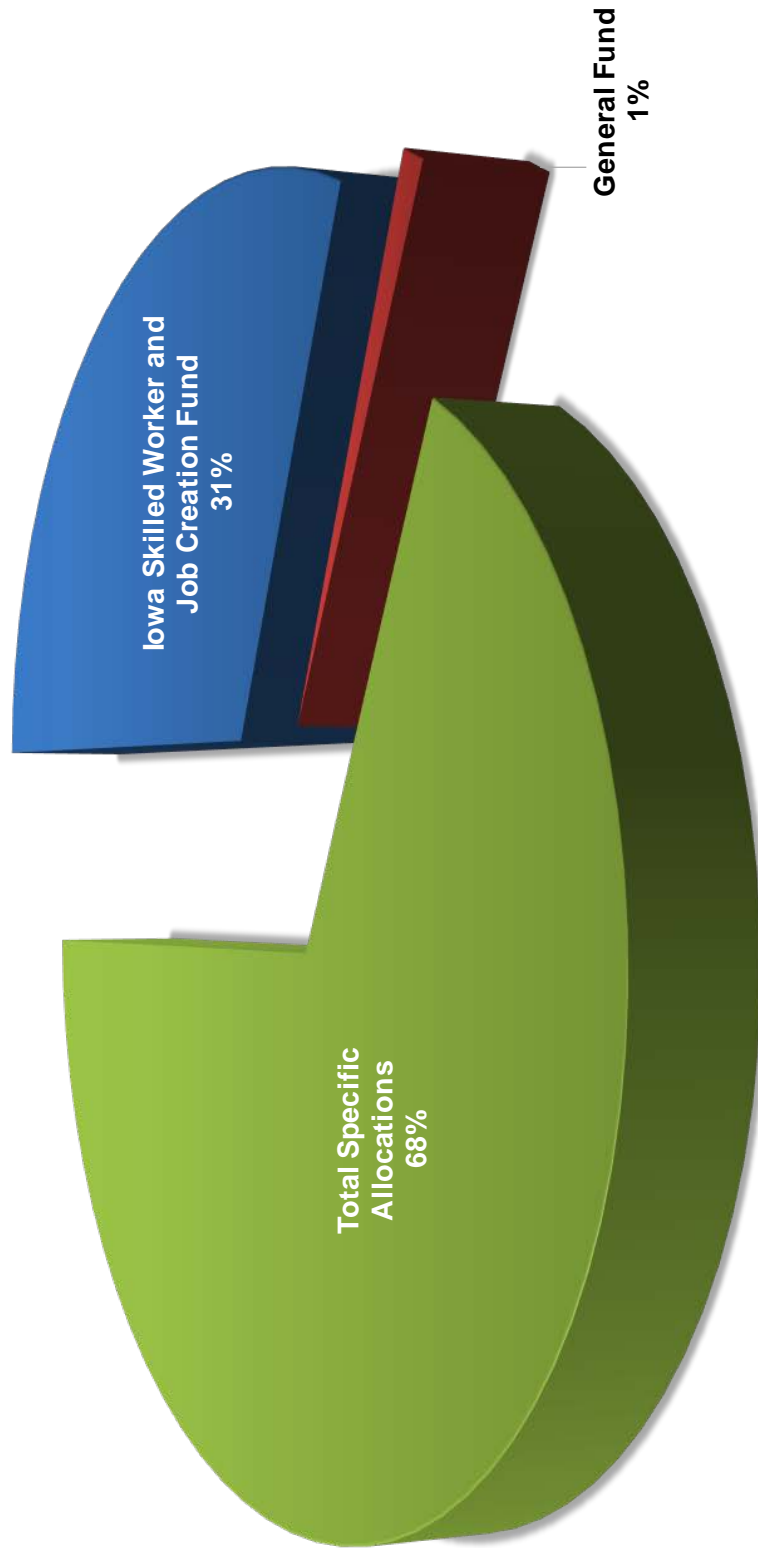
# Percentage of State Employees By Department As of October 2019 (All Funds)



Source: Iowa Department of Management



## Gaming Revenue Distribution Fiscal Year 2020

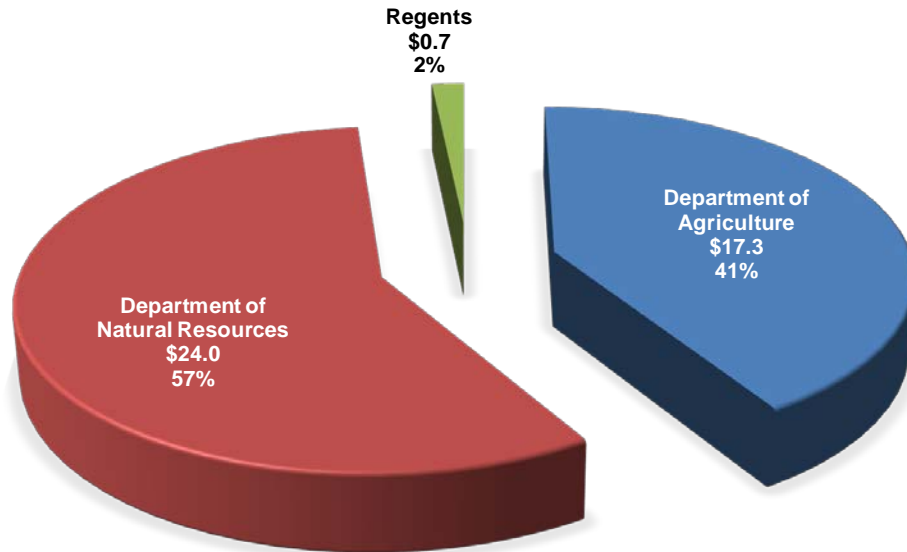


Source: Iowa Department of Management

# ENVIRONMENT FIRST FUND (FY2021)

(In Millions)

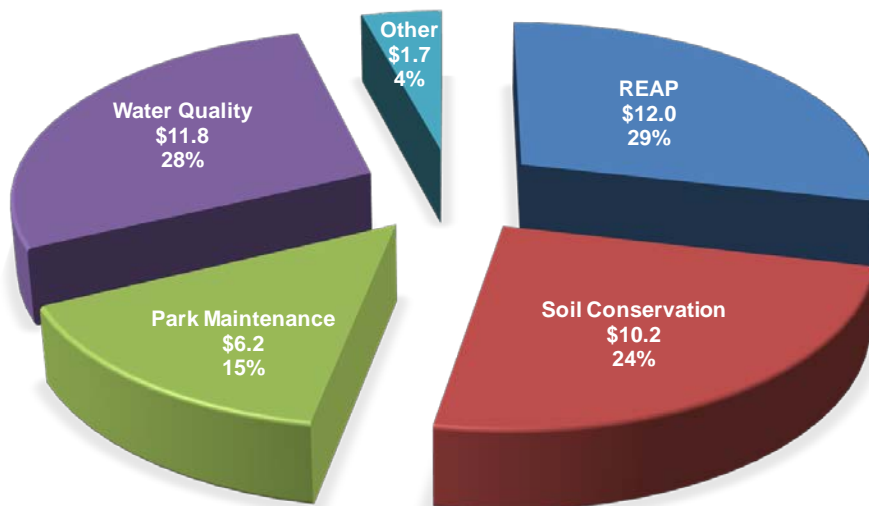
DISTRIBUTION BY STATE DEPARTMENT



Total: \$42M

Source: Iowa Department of Management

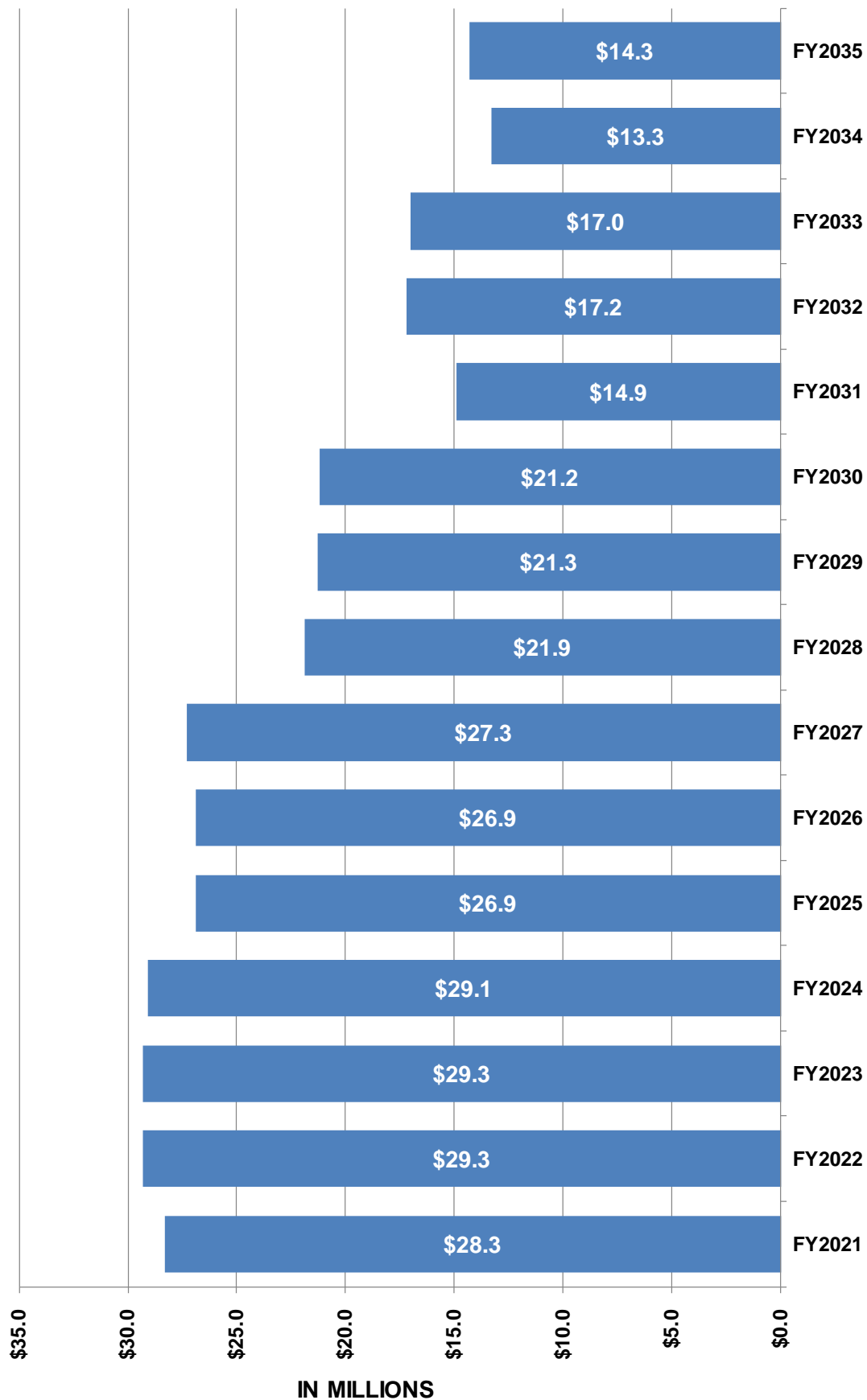
DISTRIBUTION BY FUNCTION



Total: \$42M

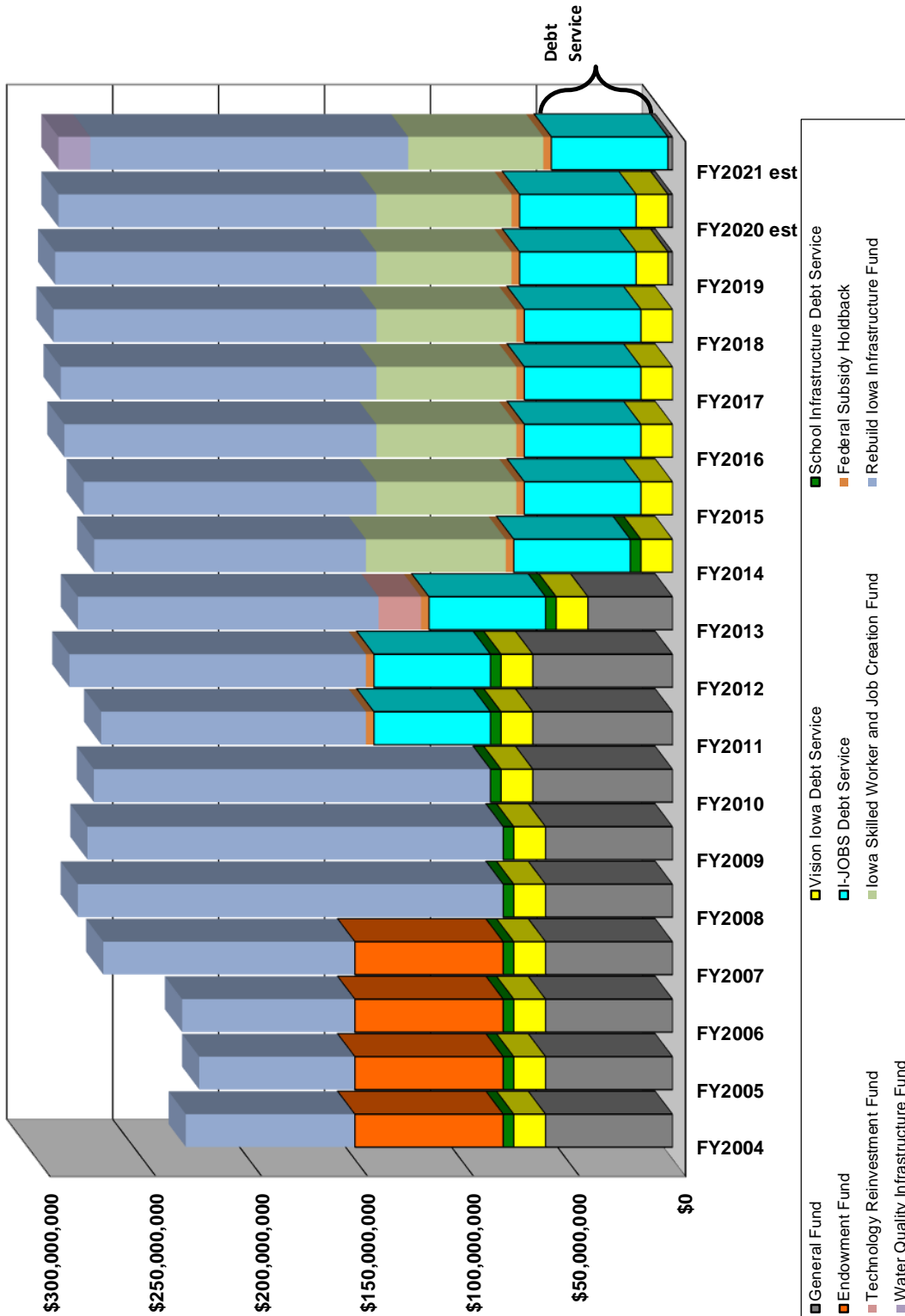
Source: Iowa Department of Management

# Projected Tuition Replacement Obligations by Fiscal Year



Source: Iowa Board of Regents

# Allocation of Gaming Revenues



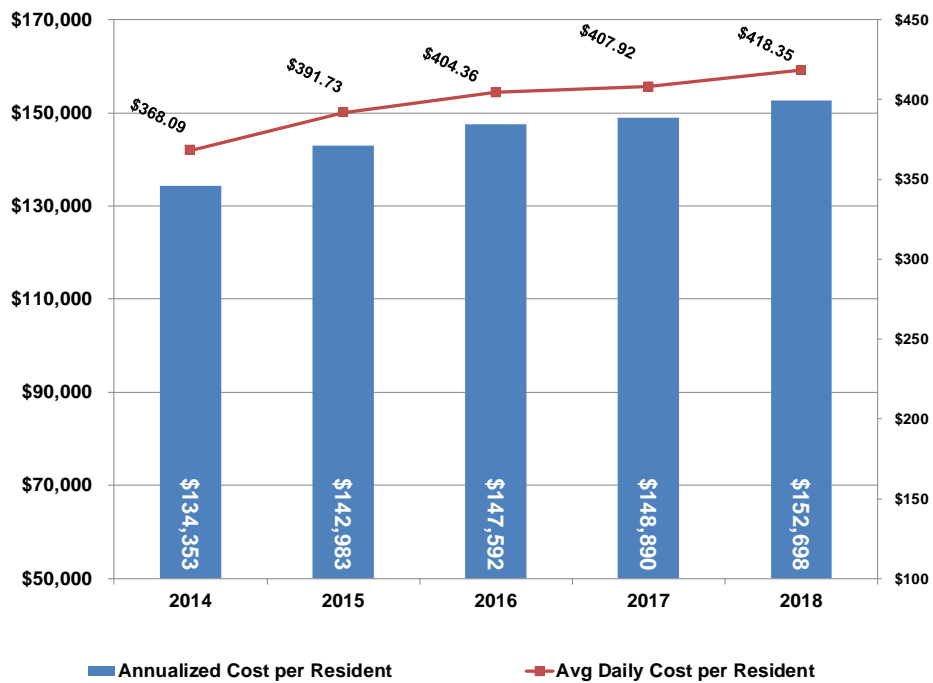
Source: Iowa Department of Management

### Iowa Veterans Home Average Number of Residents and Employees



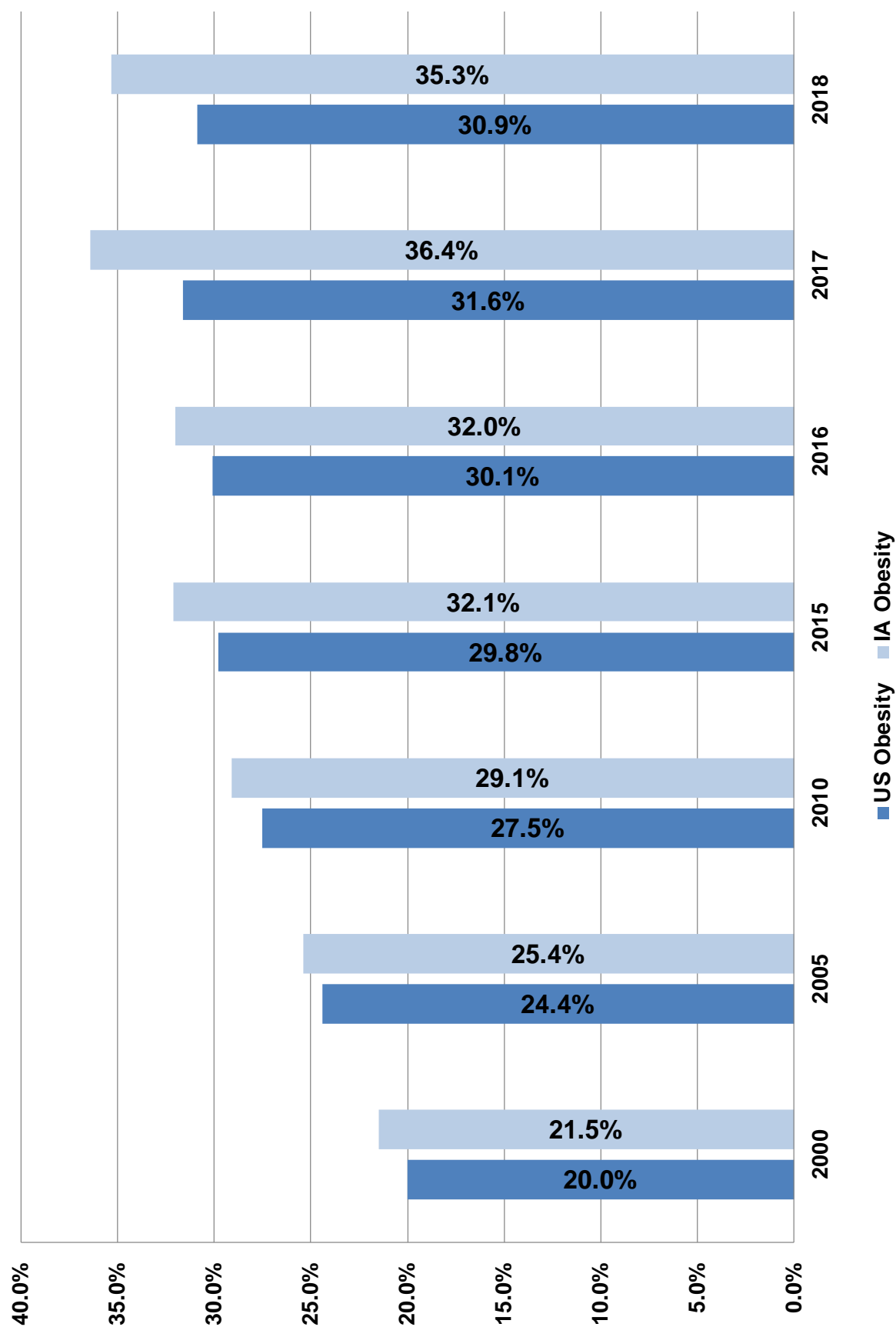
Source: Iowa Veterans Home

### Iowa Veterans Home Average Cost Per Resident



Source: Iowa Veterans Home

# Adult Obesity Rates - US vs Iowa



Source: Iowa Department of Public Health

## REVISED Tax brackets and Rates Under Current Law and Under the Proposal

| Under Iowa Current Law (SF 2417) |                  |           |       | Under the Proposal With Revenue Targets |                  |           |       |
|----------------------------------|------------------|-----------|-------|-----------------------------------------|------------------|-----------|-------|
| Over                             | But Not Over     | Tax Rates |       | Over                                    | But Not Over     | Tax Rates |       |
| <b>Tax Year 2021</b>             |                  |           |       |                                         |                  |           |       |
| [1]                              | \$0              | \$1,682   | 0.33% | [1]                                     | \$0              | \$3,364   | 0.30% |
| [2]                              | \$1,682          | \$3,364   | 0.67% | [2]                                     | \$3,364          | \$6,728   | 2.03% |
| [3]                              | \$3,364          | \$6,728   | 2.25% | [3]                                     | \$6,728          | \$15,138  | 3.73% |
| [4]                              | \$6,728          | \$15,138  | 4.14% | [4]                                     | \$15,138         | \$25,230  | 5.07% |
| [5]                              | \$15,138         | \$25,230  | 5.63% | [5]                                     | \$25,230         | \$33,640  | 5.36% |
| [6]                              | \$25,230         | \$33,640  | 5.96% | [6]                                     | \$33,640         | \$50,460  | 5.63% |
| [7]                              | \$33,640         | \$50,460  | 6.25% | [7]                                     | \$50,460         | \$75,690  | 6.97% |
| [8]                              | \$50,460         | \$75,690  | 7.44% | [8]                                     | \$75,690 or more |           | 7.48% |
| [9]                              | \$75,690 or more | 8.53%     |       |                                         |                  |           |       |
| <b>Tax Year 2022</b>             |                  |           |       |                                         |                  |           |       |
| [1]                              | \$0              | \$1,704   | 0.33% | [1]                                     | \$0              | \$3,408   | 0.30% |
| [2]                              | \$1,704          | \$3,408   | 0.67% | [2]                                     | \$3,408          | \$6,816   | 2.03% |
| [3]                              | \$3,408          | \$6,816   | 2.25% | [3]                                     | \$6,816          | \$15,336  | 3.73% |
| [4]                              | \$6,816          | \$15,336  | 4.14% | [4]                                     | \$15,336         | \$25,560  | 5.07% |
| [5]                              | \$15,336         | \$25,560  | 5.63% | [5]                                     | \$25,560         | \$34,080  | 5.36% |
| [6]                              | \$25,560         | \$34,080  | 5.96% | [6]                                     | \$34,080         | \$51,120  | 5.63% |
| [7]                              | \$34,080         | \$51,120  | 6.25% | [7]                                     | \$51,120         | \$76,680  | 6.97% |
| [8]                              | \$51,120         | \$76,680  | 7.44% | [8]                                     | \$76,680 or more |           | 7.48% |
| [9]                              | \$76,680 or more | 8.53%     |       |                                         |                  |           |       |
| <b>Tax Year 2023</b>             |                  |           |       |                                         |                  |           |       |
| [1]                              | \$0              | \$6,000   | 4.40% | [1]                                     | No change        | No change | 4.00% |
| [2]                              | \$6,000          | \$30,000  | 4.82% | [2]                                     | No change        | No change | 4.50% |
| [3]                              | \$30,000         | \$75,000  | 5.70% | [3]                                     | No change        | No change | 4.99% |
| [4]                              | \$75,000 or more | 6.50%     |       | [4]                                     | No change        | No change | 5.50% |
| <b>Tax Year 2024</b>             |                  |           |       |                                         |                  |           |       |
| [1]                              | \$0              | \$6,114   | 4.40% | [1]                                     | No change        | No change | 4.00% |
| [2]                              | \$6,114          | \$30,570  | 4.82% | [2]                                     | No change        | No change | 4.50% |
| [3]                              | \$30,570         | \$76,425  | 5.70% | [3]                                     | No change        | No change | 4.99% |
| [4]                              | \$76,425 or more | 6.50%     |       | [4]                                     | No change        | No change | 5.50% |
| <b>Tax Year 2025</b>             |                  |           |       |                                         |                  |           |       |
| [1]                              | \$0              | \$6,228   | 4.40% | [1]                                     | No change        | No change | 4.00% |
| [2]                              | \$6,228          | \$31,140  | 4.82% | [2]                                     | No change        | No change | 4.50% |
| [3]                              | \$31,140         | \$77,850  | 5.70% | [3]                                     | No change        | No change | 4.99% |
| [4]                              | \$77,850 or more | 6.50%     |       | [4]                                     | No change        | No change | 5.50% |

Note: It is assumed that the FY 2022 revenues would meet the requirements in SF 2417 to trigger further tax law changes in TY 2023 under current law.