CONDITION OF THE STATE

JANUARY 11, 2022





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Excerpt from Governor Reynolds' 2022 Condition of the State Address to the Iowa General Assembly.

"If we get this right, if we take this opportunity, then people will come—but for reasons that are obvious.

They'll come because here they can find freedom and opportunity. Because of our small towns and thriving cities. They'll come because we reward work, value personal responsibility, and care for our neighbors.

Above all, they'll come because we put our faith in lowans—and because lowans always come through."

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Condition of the State January 11, 2022 When We Put Our Faith in Iowans, Iowans Come Through

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

Two years ago, Ilee and Michael Muller were living in California but they were looking for something else. Something away from the hustle and bustle, the crowded highways and high cost of living.

They had visited the city of Elk Horn in Shelby county and fallen in love with it, so when a restaurant came up for sale, they made the leap and put their faith in Iowa.

They bought an acreage outside of town, packed their belongings, and began to build a life and introduce themselves and their two daughters to the community.

They opened their restaurant, Grace on Main, in March of 2020—and you know what came next.

But the Mullers quickly realized that the Iowa way of life isn't a myth.

The community came together—and came in droves to the restaurant window to buy their unique pizzas.

Unlike so many states, Iowa's economy stayed open, and so did Grace on Main.

And they did more than stay open. The Mullers and their restaurant have thrived, winning multiple awards, including the Rural Operator of the Year from the Iowa Restaurant Association.

When I stopped by Grace on Main for lunch this fall, Ilee told me "Iowa Nice isn't just a slogan, it's real. It's not who has a nicer car and how much money you have. If you need help, everyone is willing to drop everything. You don't get that back in California."

I couldn't help but smile, because that's exactly what we've always done. And what we'll always do.

The Mullers had faith in Iowa. And Iowa came through.

The Mullers, along with some of their most loyal customers, are with us tonight. Won't you please join me in welcoming the Mullers to Iowa and recognizing the community that embraced them.

Two years ago, about the time the Mullers were moving to Iowa, I stood here before you at the beginning of a new decade. I talked about how far we'd come in ten years.

About how we'd gone from a time when families lost their life savings, Iowans lost their jobs, and our state government lost control of its budget—to a time of record-low unemployment, a budget surplus, and record investments in K-12 education.

But most important, I talked about a vision for our future. About the need to be bold; to show the world that Iowa truly is the state of opportunity.

The pandemic delayed some of our efforts, but it didn't change our direction. In the last eight months alone we:

- Invested \$300 million more in broadband,
- Strengthened funding for mental health by making it more sustainable,
- Made our communities safer and supported our law enforcement;
- Encouraged more quality housing,
- Extended and expanded our water-quality efforts,
- Repealed the inheritance tax on families,
- Gave parents more choices in their child's education,
- Protected life,
- and expanded telehealth services to increase access to affordable health care across every part of our state.

When US News and World Report ranked Iowa the #1 state for opportunity last year, it wasn't because we wanted it. It was because we earned it.

It was because we had faith in Iowans. And Iowans came through.

Of course, rankings are nice. But they're not what matters.

What matters is how we come together in our own communities —from cities like Des Moines to small towns like Elk Horn—where we live and work and worship.

This is my fourth time speaking to you from this chamber on the condition of the state. And I'm proud to report, for the fourth time, in every corner of Iowa, the condition of our state is strong.

We're strong because we've been guided by the lights of common sense, fairness, and freedom. By the knowledge that bold action isn't always government action. It's Iowans making their own decisions for their own families and future.

Under these high ceilings, next to this marble, among these columns and portraits, it's tempting to believe that nothing good happens unless we legislate it, regulate it, or fund it.

But in the small towns, around kitchen tables, in the fields and back-offices, Iowans understand that we in this building don't fund anything. They do.

And right now, they're paying too much.

Last year, the state ended with a \$1.2 billion surplus, on top of nearly \$1 billion cash reserves.

That's good. We kept spending down.

But it also means that, despite the historic 2018 tax cuts, we're still taking too much from Iowans' paychecks.

That needs to stop. Now.

Tomorrow, I'll introduce a comprehensive bill that significantly cuts taxes for all Iowans.

First, it eliminates our complex system of multiple tax brackets and sets one tax rate of 4%. Flat and fair.

The cuts will occur gradually over the next four years so that we protect priorities like education and public safety. But in the first year alone, taxpayers will save almost \$500 million. And by 2026, when the bill is fully implemented, an average Iowa family will pay over \$1,300 less in taxes, which is on top of their \$1,000 tax cut from the 2018 bill.

That's money that can be reinvested into our economy and used to promote the prosperity of every Iowan.

Yes, we'll have less to spend once a year at the Capitol, but we'll see it spent every single day on Main Streets, in grocery stores, and at restaurants across Iowa. We'll see it spent in businesses instead of on bureaucracies.

We'll put our faith in Iowans, and they won't let us down.

Also, starting next year, for Iowans who have worked all their lives and saved for retirement, this bill will do even more by eliminating the taxation of retirement income.

For the vast majority of retired Iowans—those who rely on their 401K, IRA, or pension—that's not just an income-tax cut; it's a full income-tax repeal.

And that's how it should be. You've worked hard all your life, saving for retirement and paying your fair share in taxes. It's time you get a break from the tax collector; you've earned it, now you should enjoy it.

Under my plan, the tax repeal on retirement income won't be limited to bank accounts.

For farmers, whose savings is as much the black dirt under their boots as the money in the bank, this bill will eliminate the tax on cash-rent payments they receive when they retire from farming.

And for employees who received stock in their company for years of hard work, the bill will eliminate the tax on the sale of those shares.

This will be a game-changer that will incentivize employers to share ownership with their employees and send a message to the rest of the country: Come. Move to Iowa. Work here and become an owner in a company and grow your investment tax free. Have faith in Iowa and we'll come through.

All of these tax cuts have one thing in common—they reward work. Work to be done and a lifetime of work to be proud of.

That's never been more important, as the country is facing an unprecedented worker shortage.

Across the nation, job openings far outnumber the workers available to fill them, and 4 million fewer Americans are working now than they were before the pandemic.

Iowa is better positioned than most, with the ninth highest labor participation rate in the country. But we're still down from where we were at the beginning of 2020. And if we don't take bold action, other states will.

Thanks to the leadership and careful planning of many of you in this room, we're building on a solid foundation.

Through bipartisan efforts, we established Future Ready Iowa, which provides tuition-free community college and certification programs to Iowans training for high-demand jobs.

Since the fall of 2019, more than 35,000 scholarships have been awarded empowering nearly 17,000 Iowans to pursue careers and advance Iowa's workforce—with thousands more to come.

We've also focused on expanding apprenticeship programs, incorporating work-based learning in our schools, integrating computer science into the curriculum, and so much more.

With these efforts, we're on the path to giving every Iowan the opportunity to find a rewarding career. But barriers to work still exist, including the need for childcare.

That's also a national issue but, contrary to what some in D.C. believe, there isn't a national solution.

In Iowa we've taken a bottom up approach. Last legislative session we created the Childcare Challenge, a program where providers apply for grants that fit the needs of *their* communities. It's already paying off.

In less than a year, we've awarded grants that will create 4,000 new childcare spots across the state.

Sprouts Early Learning Academy in Carlisle is a great example. Paige and Taylor Smothers own the Academy, and thanks to a state grant they overcame inflated construction costs and regulatory burdens to open an amazing preschool and child care center for 70 2-5 year-olds.

When I visited the academy, I could see that we're on the right path.

I've invited Paige and Taylor to be with us tonight so they can be recognized for their achievement and hear firsthand that their efforts, and the efforts of others like them, have inspired us to do even more. Won't you please stand.

Because of the positive results from the Childcare Challenge, and because of the overwhelming number of outstanding applicants, I'm announcing that the State is expanding this program to provide another 5,000-plus childcare openings across the state.

Last week, I had the privilege of calling some of the applicants to let them know they would be receiving a state grant. Let me give you a sample of what's to come.

In Dubuque, Aspire Home Daycare Network will remodel and equip homes that will help stay-at-home moms start their own daycare business. In Williamsburg, the school district will renovate a vacant house, in partnership with the high-school construction club, that will serve as a childcare center for teachers' children. And in Hull, the Bright Start Daycare and Preschool will expand its facility to help cut the current waitlist of 67 children in this rural community.

These are more than just buildings. They are the physical reminders of the thousands of lives that will be enriched. And it's not just the children—it's also the lives of parents empowered to go to work knowing their child is cared for.

Last spring I established the Governor's Childcare Task Force and charged the group with developing a comprehensive strategy to address this issue. I'm happy to report that we've already made progress in implementing many of their recommendations, including relieving childcare providers of onerous regulations.

There's more to do, and I look forward to working with the legislature this session. Because no one should be forced to choose between earning a living and caring for their child.

There are many reasons for the worker shortage, but we need to recognize that, in some cases, it's because the government has taken away the need or desire to work. The safety net has become a hammock.

Don't mistake me; this isn't the only cause. But it's a growing problem, and it's not just an economic one.

There is dignity in work; it gives us meaning and purpose. So when it's degraded, when idleness is rewarded with enhanced unemployment and stimulus checks, when work begins to seem optional rather than fundamental, then society begins to decay.

I'm worried that we're reaching that point. Where workers who stay home are being put ahead of the workers who show up.

Tomorrow, somewhere in Iowa, a carpenter will struggle to set rafters by himself in the freezing cold. He needs help, and he's been asking for it. But too many are at home, living on his tax dollars. It's been the same for almost two years now. His hands are tired; his back is tired. He's just tired.

He has faith in Iowa—he believes we'll come through—but D.C. doesn't seem to care.

So let's show him that Iowa does care. Let's show him that in this State, we appreciate the value of work and will promote it at every turn.

We start by revamping our unemployment system so that it becomes a re-employment system.

Unemployment benefits serve an important purpose as a short-term safety net for Iowans who are unexpectedly out of work, through no fault of their own. But we can't forget these are taxpayer funds, and we have to recognize that we're living in a time of prolonged low unemployment.

Today, there are many more job openings than Iowans on unemployment.

Those Iowans have six months to collect unemployment benefits while they look for one of the many open jobs. Frankly, that's more time than necessary.

I'll be introducing a bill that lowers benefits to 16 weeks—about four months—and ensures that those collecting unemployment can't turn down suitable jobs while living on taxpayer funds.

We'll also increase our efforts to match unemployed Iowans with new opportunities. To that end, I'm announcing the creation of a separate re-employment division within the State, whose sole focus will be helping Iowans get back to work.

We want these Iowans to succeed, and we'll give them every opportunity to do so.

Unemployment payments and stimulus checks aren't the only government-created problems we're facing.

We need to continue our work this session to eliminate unnecessary licensing requirements that keep people from moving to or working in Iowa.

We also need to address a legal system that is awarding millions of dollars in damages without regard to the consequences.

When accidents and mistakes happen, injured Iowans deserve to be fairly compensated. But arbitrary, multimillion dollar jury awards do more than that. They act as a tax on all Iowans, raising the costs of goods and services and jeopardizing our healthcare system.

Like many states have already done, we need to put reasonable caps on non-economic damages for trucking accidents and medical malpractice. Let's work together to do just that.

The shortage of healthcare workers is one of our greatest workforce concerns, especially in rural Iowa.

Five of the state's top-10 job postings are healthcare careers, with registered nurses and nursing assistants at the top of the list. And the problem is expected to get worse, as the US Bureau of Labor Statistics projects the need for 1.1 million more nurses nationally by 2030.

Once again, Iowa is ahead of the curve, as we've already begun the process to recruit and train.

We're expanding our loan forgiveness programs for healthcare professionals who commit to Iowa, especially our rural areas. And we're making it easier for part-time nurses to teach while they work.

We're also starting our training programs earlier, to give our students a first-hand view of what a career in healthcare looks like.

In Pella, the high-school Career Academy recently launched a patient-care registered apprenticeship program that offers students hands-on experience in a variety of medical settings, while at the same time earning a wage.

Before they even leave high school, these students can become a certified nursing assistant, and then qualify to work as a lab or surgical technician. And within a few short years, they can go on to become an OB tech, RN or BSN—all while being paid.

This innovative approach, and the public-private partnerships that make it possible, are what Iowa's education and healthcare systems need. That's why we're launching a new healthcare registered apprenticeship program that will provide funding to at least five communities to scale what Pella has done.

Marie Vander Wilt, the first apprentice in Pella's program, said that getting hands-on experience in healthcare gave her a new appreciation for this career path. She told me "the job isn't always easy but I get to leave work each day knowing that I made a difference."

Marie, along with her instructor, Kay Landon, and the program partners from Pella Regional Hospital and Wesley Life are with us tonight. Let's thank them for leading.

Across the state, educators are teaming up with professionals in their field to train our students. In fact, we're a national leader in work-based learning.

But for all the real-world experience we've brought to the classroom—from welding to information technology to healthcare—we've missed an important one: education.

When it comes to training the next generation of teachers, we haven't been using our best asset: our teachers in the classroom. The ones who put their skills to work every day to make a difference.

Starting tomorrow, we'll be launching the first teacher registered apprenticeship program in the country, letting schools effectively grow their own workforce.

High school apprentices start classroom instruction in their junior year and, within a year of graduation, they can earn a paraeducator credential and associates degree. And for paraeducators, their day jobs will count toward student teaching requirements, greatly reducing the cost and time required to become a teacher.

The teachers of tomorrow are in our schools today. Let's give them a head start on their journey to one of the most rewarding careers.

Talk to someone who's been successful and without fail they'll tell you about a teacher who set them on their path. About someone who inspired them; who pushed them to be what they are today.

Our teachers provide more than textbook instruction. They give emotional support and structure. They help guide our children through their most difficult and formative years.

That's why it was and is so important that our schools stay open. And that's why I'm proud of the tens of thousands of Iowa educators who stayed in the classroom when so many in other states did not.

As a means of saying "Thank you"—and to help retain our educators—I'm announcing tonight that we'll use federal ESSER funds to award a \$1,000 retention bonus to teachers who stayed on the job through the pandemic and who will continue teaching next year. Your work is essential and we want you to know it.

The importance of a strong public school system is reflected in the State budget, where public education accounts for more than 56% of all state spending.

And for PreK-12 education, that's over \$3.7 billion, with an increase of nearly \$1 billion in the last decade.

For most Iowa families, that's money well spent. Across the State, in every one of our 99 counties, there are strong schools with dedicated teachers.

But for some families, the school district doesn't fit their values or meet the needs of their child.

And sadly, in some cases, school administrators are ignoring the problem or just not listening. Some even believe that it's a school's responsibility to not just teach kids to learn but to control *what* they learn—to push their worldview.

The problem has been building for some time, but parents are no longer in the dark.

Recently, several parents brought to light that schools are buying and teaching with books that contain vulgar and sexually explicit material involving minors. These books are so explicit they'd be X-rated if they were shown in the theater. The content is so bad that after a parent read one of them at a school board meeting, the school district took the live stream down from its website because the passages were too inappropriate—and *yet* many of these books remain in school libraries today.

We live in a free country with free expression. But there's a difference between shouting vulgarities from a street corner and assigning them as required classroom reading. There's a difference between late-night cable TV and the school library.

If school boards and administrators refuse to understand that—if they believe the classroom is about pushing their worldview—then we're on the wrong path.

So to the parents who are listening tonight, who are frustrated with what's happening: Know that I and members of this legislature have heard you loud and clear. Enough is enough. Parents matter, and we're going to make sure you stay in charge of your child's education.

It starts with full transparency. All schools should be required to publish what they're teaching. There's no reason to hide it—at least no *good* reason.

The same goes for the books in the library. Parents should know what their kids have access to, and they should have a timely process to address their concerns. Because when our parents are fully informed, they can make informed choices.

And ultimately, that's what every parent deserves: a choice. Even when the school is doing what it should, that doesn't necessarily mean the unique needs and values of every student are being met.

Wealthier parents always have an alternative. But many middle- and lower-income families don't. They don't have a choice.

Jacky Ochoa, a mother of four daughters who attend St. Rose of Lima Catholic school in Denison said it best. Writing to the Des Moines Register, she said that "school choice is personal; it's about students. Choice empowers parents—a child's strongest advocates, and the people who best know their skills and interests—to select the learning environment that will allow their child to shine."

Jacky, I couldn't agree more—which is why I'll be introducing legislation that allows middle- and low-income families and students with an individualized educational plan to receive a portion of the 'per pupil' funds allocated annually by the state to move their child to the education system of their choice.

About 70% (over \$5,300) of those funds will go directly into an account for families to customize their child's education. The remaining 30% will be distributed by the state to smaller school districts.

We want to ensure our small districts stay strong while, at the same time, empowering parents to choose what's best for their child.

As I said last year, school choice isn't a zero sum game. It has the potential to raise the quality of all schools. After we expanded open enrollment last session, one superintendent responded by setting the goal of making his district the "destination of choice."

That is precisely what we want: For every school, public or private, to strive to be the best it can be. Because when our schools succeed, Iowa becomes a "destination of choice" for parents everywhere.

My focus tonight is about work and workers. About what puts food on the table and a roof over our head. About what gives us meaning and purpose.

But sometimes work means more than that. Sometimes—for a small but brave few—it means putting someone else's life above their own.

For those workers—those who serve in our armed forces, who patrol our streets, guard our prisons, or in any other way protect and serve—an occasion like this would be incomplete without saying thank you and recognizing those Iowans who gave the ultimate sacrifice this year.

Cpl. Daegan William-Tyeler Page, who was killed by terrorists as he bravely protected US citizens and Afghan refugees attempting to evacuate Kabul.

Nurse Lorena Schulte and Correctional Officer Robert McFarland, who sacrificed their lives to stop two inmates from escaping Anamosa prison.

And State Patrol Sgt. Jim Smith and Trooper Ted Benda, who spent their careers protecting Iowans and keeping our communities safe, who tragically lost their lives in the line of duty.

I also want to honor the life of Congressman Neal Smith, a man who served this state and his country for almost all of his 101 years, including as a military pilot who earned the Purple Heart in World War II.

And I want to recognize the absence of my friend, John Landon, who served his country in Vietnam and served this State as a representative of this body. John, I miss seeing your reassuring face from this podium, but I'm so happy that your legacy lives on.

To honor all of these brave men and women we lost this year, please join me and the family members who are with us tonight in a moment of silence.

Whether it's patrolling our streets or guarding our prisons, public safety jobs are difficult and absolutely vital.

I want to thank the legislature for giving additional funds to the Department of Corrections to help keep our prisons secure. And I want to recognize the importance of the Back the Blue Bill you passed last year.

It's more important than ever that we show these men and women that we appreciate what they do.

Because across the country, far too many don't have that appreciation; they don't believe in prisons and don't see the need for police.

That way of thinking isn't just wrong; it's dangerous. And in Iowa, it has no place.

To re-enforce that message, we're using federal ARPA funds to give our brave men and women in law enforcement and corrections a \$1,000 retention bonus, while also aggressively recruiting officers in other states.

When officers are treated like villains and other jobs are plentiful, it's no wonder that applications nationally are down and resignations are up. It's no wonder that our young people are saying, "no thanks" to a career in public safety.

While we can't fix attitudes in other states, we can certainly let our officers—and officers across the country—know that in Iowa, they're welcome and will receive the respect and support they deserve.

Most of what we do here in this building is about what happens in Iowa. It's about educating our children in our schools, getting Iowans back to work, or just making sure that we, the government, aren't standing in their way.

But Iowa is also a national and international leader; what we do here reverberates beyond our borders.

That's certainly true when it comes to agriculture and energy—especially when the two meet.

Iowa is a leader in renewable energy. In fact, we lead the nation in the production of both ethanol and biodiesel and the crops that make them.

Everyone knows that renewable fuel is important to Iowa. But D.C. is losing sight of its importance to the country.

Time and again—in administrations of both parties—the federal government has walked away from its commitment to renewable fuels, and we've had to bring them back.

We need to do it again. The Biden Administration has focused almost all of its efforts on electric vehicles, actively working to eliminate gas-powered cars.

That's a mistake, especially as China works to lock up the precious metals that make EV batteries.

Instead, we must continue to embrace an all-of-the-above approach, where we support energy sources that come from right here in Iowa.

To do that, I am introducing new legislation that will improve access to E15 and B20 and upgrade Iowa's fuel infrastructure to offer higher blends. And I'm proposing that we invest in carbon-capture solutions to sustain and build on our leadership position in renewable energy.

Let's send DC a message that can't be ignored. Let's remind them that America's energy is growing, right here, in Iowa's fields.

I want to end tonight where I began—by highlighting the amazing things that are happening in our communities.

I do this to shine a light on what Iowans are doing, and to remind us, in here, that it's not our doing.

In Mason City, residents are completely remaking their downtown. With the historic Frank Lloyd Wright hotel as an anchor, they've created a beautiful park on Main Street, repurposed a mall as an ice arena, and lined the street's buildings with second-floor housing.

In Elkader, the small community of just 1,200 remade itself into a destination by creating one of Iowa's first whitewater courses, by reviving landmarks like the Elkader Theater and the Opera House, and by opening numerous restaurants, bars, and coffee shops that have created a cultural hub.

In Woodbine, the school, businesses, and local leaders partnered together to create the CREW Center, a place that combines recreation, education, and community. Where the small school district created an innovative work-based learning program, IGNITE Pathways, that is a magnet for all of SW Iowa.

Revitalization efforts like these are happening all over the state. They're happening because people see something special in our small towns and cities. They see something special in each other.

At the end of Field of Dreams—a magical movie that we got to relive last summer—James Earl Jones' character tells Ray Kinsella, in a baritone voice I can't imitate: "People will come Ray. They'll come to Iowa for reasons they can't even fathom."

If we get this right, if we take this opportunity, then people will come—but for reasons that are obvious.

They'll come because here they can find freedom and opportunity. Because of our small towns and thriving cities. They'll come because we reward work, value personal responsibility, and care for our neighbors.

Above all, they'll come because we put our faith in Iowans—and because Iowans always come through.

Thank you, God Bless you, and God Bless the great State of Iowa.

2022 Vision for Iowa

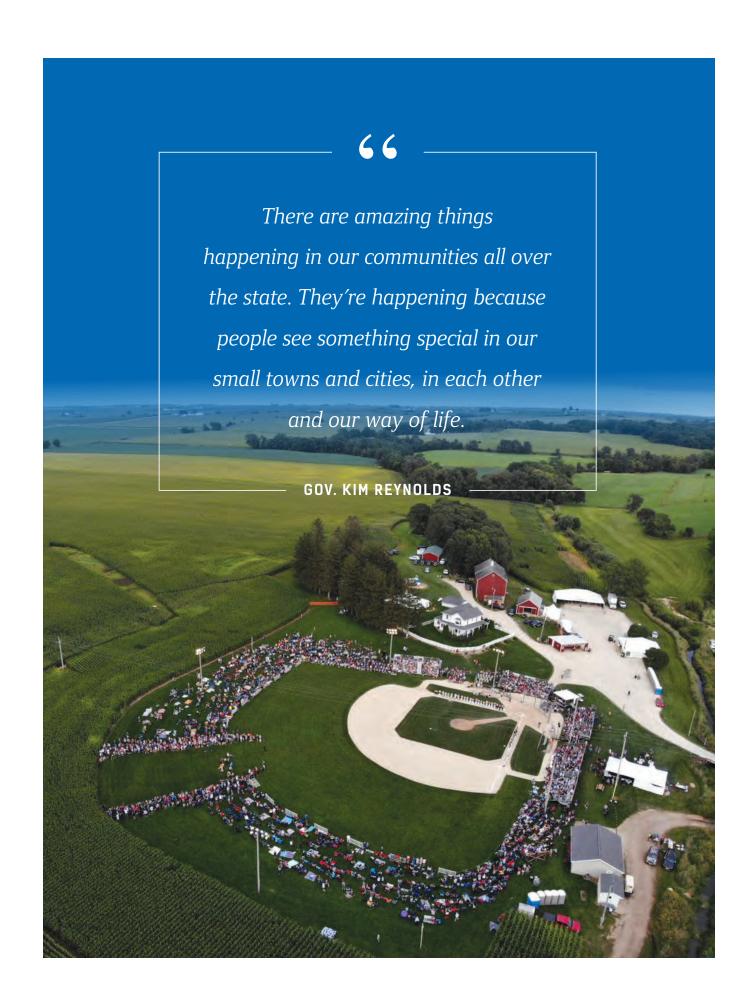
"People will come... they'll come to lowa for reasons they can't even fathom." A line made famous by the epic movie Field of Dreams gets to the heart of what makes our state great. Ask any lowan, and we know the answer why. It's about who we are, what we're made of, and the things we can accomplish together.

Last year, we advanced historic income and property tax cuts to increase opportunity and prosperity. We made transformative investments to enhance access to K-12 education, housing, broadband, mental health, and child care. We expanded freedom in education and led the nation in getting children back in school. The impact of these policies is all around us. Our economy is thriving, our recovery has been recognized as the fastest in the nation, and we remain the #1 state for opportunity.

As we begin 2022, the condition of our state is strong and its future is bright. We are strong because we've been guided by the lights of common-sense, fairness and freedom, and by the knowledge that bold action isn't always government action. It's lowans making their own decisions for their own families and future.









When Iowans in Elkader and Mason City came together to revitalize their Main Streets, they were grassroots efforts. When local leaders in Woodbine thought to create a community hub for recreation, education, and social life, it wasn't because someone in Des Moines or Washington told them to. Iowans are neither timid nor hesitant; they are bold and decisive.

There are amazing things happening in our communities all over the state. They're happening because people see something special in our small towns and cities, in each other and our way of life.

They're happening because in lowa we reward work, value personal responsibility, and care for our neighbors. We know that the best policies are the ones that expand freedom, not constrict it; the ones that empower people, not government; the ones that rest on faith in lowans, not bureaucrats.

GOV. REYNOLDS PROPOSES:

- 1) Cutting taxes for all Iowans
- 2) Making Iowa an employment destination
- 3) Improving access to child care
- 4) Building Iowa's health care workforce
- 5) Preparing students for high-demand careers
- 6) Providing educational choice and transparency for Iowa families
- 7) Growing the fuels of the future





Cutting Taxes for All Iowans

When Governor Reynolds took office in 2018, lowa had the sixth highest individual income tax rate in the nation. With the Governor's plan proposed this year, lowa's rate will be the fifth lowest among all states that charge income tax, ranking us among the most tax-friendly states in America.



In 2018, the Governor proposed and the Legislature passed the largest individual income tax cut in state history.

- Once fully implemented, it would allow lowans to keep more than \$2.16 billion of their hard-earned pay.
- Over five years, it would reduce lowa's nine tax brackets to a total of four, and decrease one of the highest rates in the nation from 8.98% to 6.5%.
- In its first year, it generated a 10% across-the-board cut for lowans.

Then in 2021, amidst continued strong economic performance even while managing the COVID-19 pandemic, lowa took another step forward by enacting an additional \$400 million in tax cuts.

- Phased out the inheritance tax.
- Eliminated the mental health property tax levy.
- Expanded the Beginning Farmer Tax Credit.

Thanks to the administration's strong, conservative budgeting practices and fiscal responsibility, lowa is in a formidable economic position.

- Last fiscal year, lowa closed its books with a \$1.24 billion surplus and nearly \$1 billion in cash reserves.
- In December 2021, the Revenue Estimating Conference projected that the state's net general fund revenues for the current fiscal year (FY22) will exceed \$9 billion, a 3% increase over the prior fiscal year.
- Iowa's Taxpayer Relief Fund balance could top \$2 billion.

There's never been a better time in lowa for bold, yet practical tax reform that meets the priorities of the state, allows lowans to keep more of what they earn, and creates a highly competitive tax system.

GOV. REYNOLDS PROPOSES:

- 1) Establishing a flat 4% individual income tax rate, further reducing individual income tax for all lowans.
- 2) Eliminating retirement income tax.
- 3) Exempting net capital gains on sales of employee-awarded capital stock.
- 4) Reforming Iowa's corporate income tax.

1 Cut Individual Income Taxes

State finances are strong and it's time that lowans reap the benefit. Hardworking taxpayers deserve a raise. Rather than overpaying the government and waiting for a refund, lowans should keep more of their hard-earned pay upfront.

4% Flat Income Tax:

- Beginning in tax year 2023, implement four tax brackets ranging from 4.4% to 6.0%.
- In subsequent tax years, eliminate the top rate annually until a 4% flat tax rate is achieved in tax year 2026.
- A 4% flat tax is projected to save lowa taxpayers more than \$1.583 billion by tax year 2026.

Regular Tax (Individual)			al)	Current Rates	Proposed Rates				
Ov	er	Bu	t not over		TY2023	TY2024	TY2025	TY2026 & After	
\$	_	\$	6,000	4.40 %	4.40 %	4.40 %	4.40 %	4.00 %	
\$	6,000	\$	30,000	4.82 %	4.82 %	4.82 %	4.82 %	4.00 %	
\$	30,000	\$	75,000	5.70 %	5.70 %	5.70 %	4.82 %	4.00 %	
\$	75,000	or more		6.50 %	6.00 %	5.70 %	4.82 %	4.00 %	

Tax brackets are indexed under lowa law. This table uses tax year (TY) 2023 brackets as an example.



2 Fully Repeal State Taxes on Retirement Income in 2023

According to the AARP, the market activities of lowa's 50-plus population create jobs, wages and salaries. In 2018, adults 50-plus supported \$6.3 billion in state and local taxes, 38% of lowa's total. That figure is projected to more than triple to \$22 billion by 2050.

• Retirement Income Exemption

Beginning in tax year 2023, lowans age 55 and older will be exempt from state tax on retirement income earned from individual retirement account (IRA) distributions, taxable pensions and annuities.

• Farmer Retirement Income Exemption

Beginning in tax year 2023, lowa farmers age 55 and older who farmed for at least 10 years but have retired from farming operations, can elect an exemption of income from either cash rent or farm crop shares for all years the income is earned; or elect one, lifetime election to exclude the net capital gains from the sale of farmland.

3 One-stock Net Capital Gains Exemption

lowans who are awarded capital stock from their employers currently pay all or some of the net capital gains taxes on those shares when they choose to sell them. Many states, including some neighboring lowa, offer exemptions to prevent residents from relocating to avoid the tax penalty.

- Allow one lifetime election to exclude the net capital gains from one stock of one qualified corporate or employee stock ownership plan (ESOP) from state income tax.
- Qualified corporations must have done business in lowa for a minimum of 10 years. Employee owners must have acquired capital stock while employed by the corporation for at least 10 years.
- Under current law, 50% of net capital gains from an ESOP is allowed for deduction. The proposal would allow 100% of the net capital gains to be deducted.

4 Reform Corporate Income Tax

Corporate tax levels directly affect economic activity in states, and those with more competitive structures and rates are in much better positions to grow existing businesses and attract new ones. Just a few years ago, lowa's rate was the highest in the country, but recent reforms have improved our national standing. Through continued common sense, pro-business strategies, lowa can maximize its competitive advantage by offering businesses an opportunity to reduce their tax rate when they increase their revenue in lowa.

- For every fiscal year in which net corporate income tax receipts exceed \$700 million, the surplus will be used to buy down the current top rate.
- Following the close of the fiscal year, the Department of Revenue will determine the new top corporate income tax rate and apply it effective January 1 of the following tax year.
- New top rates will be determined each fiscal year that net corporate income tax receipts exceed \$700 million, until a uniform 5.5% corporate income tax rate is achieved, at which time it would be capped.
- Once the rate is capped, excess tax revenue beyond \$700 million will go into the state's general fund.



All of these tax cuts have one thing in common — they reward work. Work to be done and a lifetime of work to be proud of.

GOV. KIM REYNOLDS

Making Iowa an Employment Destination

Across the nation, job openings far outnumber the workers available to fill them. In December 2021, nearly 4 million fewer Americans were working compared to February 2020 before the start of the pandemic.

lowa's post-COVID economic recovery has been recognized as the fastest in the nation and our strong financial performance is projected to continue, but serious workforce shortages are challenging nearly every business sector in our state.

In November 2021, our unemployment rate was 3.7%, lower than the national average and significantly better than a state high of 11.1% at the start of the pandemic — but still far from the 2.9% rate during the month preceding the pandemic. Sixty-six percent of lowans receiving unemployment benefits are between the age of 25 and 54.

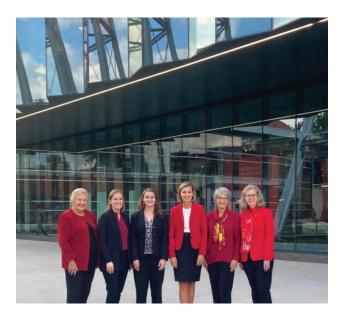
lowa's labor participation rate has grown by 1.3% in the last year and has remained steady since August at 66.8%, ranking ninth in the nation. But it remains nearly four percentage points lower from the 10-year high of 70.4% in November 2019.



Governor Reynolds believes that growing lowa's workforce is the path forward to long-term, broad-based prosperity for our state and the people who call it home, and she has the record to prove it. In the last year alone, she:

- Invested over \$300 million to expand broadband access statewide.
- Invested \$330 million for attainable housing.
- Invested \$480 million in state and federal funding to support child care access during the pandemic and throughout the recovery process.
- Invested \$30 million in manufacturing innovation grants to bolster workforce for small and mid-size manufacturers.
- Held roundtable discussions with employers and community leaders around the state and conducted nearly 100 workforce needs assessments.
- Directed Iowa Workforce
 Development to expand
 re-employment services
 and modify unemployment
 requirements, doubling the
 weekly job searches required
 and narrowing the scope of
 work search activities that
 qualify.

But more must be done to recruit workers for existing and future career opportunities in lowa, and Governor Reynolds is introducing a comprehensive workforce bill to re-employ the unemployed, eliminate barriers to employment, and make lowa a destination for career building.



GOV. REYNOLDS PROPOSES:

- 1) Reforming the state's unemployment system to re-employ out-of-work lowans sooner.
- 2) Retaining lowa's law enforcement officers and recruiting others to our state.
- 3) Recruiting military veterans to civilian careers in lowa.
- 4) Easing licensure requirements that delay employment.
- 5) Limiting non-economic damages in tort litigation.
- 6) Standardizing building codes to promote construction of attainable housing and child care facilities.



Iowa is in a better position than most states, but we're not yet where we were before the pandemic. We must take bold action now to fully recover and grow.

GOV. KIM REYNOLDS

1 Unemployment Insurance Reform

Unemployment benefits started in the 1930s to ensure Americans could provide for their families during the Great Depression. Today, these benefits continue to serve an important purpose as a short-term safety net for individuals unexpectedly out of work. But they are not intended to provide long-term support. Especially amidst a post-pandemic workforce shortage, our state cannot afford to have employable lowans on the sidelines of our economy for an extended amount of time. Our goal is to return unemployment to its original mission — providing financial support for a limited time while working to re-employ out-of-work lowans as quickly as possible.

- Reduce the term of regular unemployment benefits from the current maximum of 26 weeks to a maximum 16 weeks. Reduce the extension of benefits for plant closings from the current 39 week maximum to 26 weeks.
- Benefit payment will begin one week after a claim is filed, allowing time for claims and potential employer appeals to be processed, while also encouraging a faster return to work.
- Under current law, benefit recipients are required after a certain number of weeks to accept a job that pays a fraction of their prior wage or lose their benefit. The percentage of prior wages will decrease on a more rapid timeline to encourage reemployment.
- Define "misconduct" for unemployment benefit determinations to provide clarity and consistency in claim resolution.
- Allow unemployment decisions to be directly appealed to district court.

2 Attract and Retain Law Enforcement

In lowa, we value safe, strong communities and the brave men and women who protect them. Unfortunately, in some states, law enforcement officers are treated like villains and police department funding is slashed. We can't fix attitudes in other states, but we can let officers around the country know that if they come to lowa, they will be treated with the respect they deserve.

- Award \$1,000 one-time retention bonuses to certified peace officers and corrections officers.
- Launch a multi-state law enforcement recruitment effort in 2022, and execute a strategic marketing plan to attract the law enforcement leaders of tomorrow.

Recruit Military Veterans

The unique skills, training and experiences developed through military service make veterans ideal recruits for civilian careers. Through programs such as Home Base Iowa, veterans have proven to be tremendous assets to Iowa's workforce and our state should prioritize recruiting them.

- Waive testing and licensing fees for experienced veterans pursuing a career as an Emergency Medical Technician (EMT).
- Waive CDL and other occupational license fees for certain veterans.
- Increase Military Service Property Tax Exemption to \$2,500.
- Offer all veterans lifetime hunting and fishing licenses.

4 Occupational Licensing Reform

After Governor Reynolds introduced and signed significant licensing reform legislation in 2020, lowa now has the most flexible licensing reciprocity and recognition laws in the country. But more can be done to ensure qualified workers can be on the job as soon as possible.

- Issue a temporary professional license to military spouses so they can work in Iowa until their full license is issued.
- Allow non-residents in most professions to have their out-of-state license recognized to quickly obtain an lowa professional license.
- Eliminate the requirement for individuals to hold a professional license in another state for at least one year before obtaining their license in lowa.
- Issue temporary licenses for individuals awaiting the completion of background checks.

5 Tort Reform

When accidents or mistakes occur resulting in harm to others, responsible parties must be held accountable. But tort litigation must also be handled responsibly and reasonably, without excessive damages that have far-reaching consequences and limit businesses from investing in their workforce.

 Limit liability by establishing hard caps on non-economic damages in cases of medical malpractice and trucking accidents.

6 Establish Building Standards that Encourage Growth

Differences in construction codes and zoning are creating barriers to building attainable housing units and child care facilities that will help attract workers to communities where jobs are available.

- Establish single statewide building codes.
- Ensure zoning regulations do not prevent future development when 80% of existing structures do not conform.
- Streamline placement of federally regulated manufactured housing by preventing duplicative inspections.



WORKFORCE

Improving Access to Child Care

The shortage of child care is a national issue, and one that hits close to home. Iowa has more households with all parents working than any other state in the country, but too few options for child care. The pandemic only made the situation worse, and the ripple effect is further complicating the state's workforce shortage. Iowa's child care crisis not only hurts our families. It costs the state close to \$1 billion each year in lost tax revenue, employee absences and turnover.

Governor Reynolds established the Child Care Task Force by Executive Order in March 2021 and charged the group with developing a comprehensive strategic plan to address the child care shortage. The final report was issued in November detailing a number of solutions for businesses, providers, families, and the child care workforce.

Governor Reynolds has directed state agencies to implement many of the report's recommendations, investing more the \$480 million of state and federal funds to address the crisis. The state of lowa will continue working to expand further access to quality, affordable child care for lowa's working families.

Child Care Solutions for Businesses

- lowa is the first state to launch the "Best Place for Working Parents" designation for eligible businesses that support family-friendly policies, effective January 2022.
- Providing technical assistance to businesses interested in pursuing child care options for employees.

2 Support for Child Care Providers

- Investing \$300 million in federal funds to help child care providers stay open and address monetary losses during the pandemic.
- Developing a shared services model that will allow child care providers to access a statewide, web-based partnership platform for business operations support.
- Reducing regulatory burdens on child development homes and child care centers by addressing child-staff ratios and staffing restrictions.





3 Quality Child Care for Families

- Created more than 9,000 new child care openings statewide through the Child Care Challenge program.
- Invested \$2.4 million in co-pay reimbursements for Child Care Assistance (CCA) families.
- Invested \$7 million to launch a pilot program with the Council Bluffs Community School District for an early learning center that will serve nearly 200 children from birth to age 5.
- Launched a program to provide planning grants for school districts to pursue public-private partnerships that blend child care and early learning models.
- Created a Rural Child Care Market Study Grant program to support rural communities in determining tailored child care solutions.

4 Investing in the Child Care Workforce

- Expanded the T.E.A.C.H. and Child Care WAGE\$ programs statewide to boost qualifications and compensation for child care workers.
- Awarding child care workers a \$1,000 recruitment and retention bonus.



Child care certainly
enriches the lives of
children, but it also
empowers parents to go
to work knowing their
children are cared for.

GOV. KIM REYNOLDS



WORKFORCE

Building Iowa's Health Care Workforce

The pandemic further exacerbated an already existing workforce shortage in the health care industry. Physicians, nurses, and other critical care providers are in short supply nationwide, and the trend is expected to continue.

A study from the Association of American Medical Colleges estimates that the United States is facing a shortage of up to 139,000 physicians by 2033, and the U.S. Bureau of Labor Statistics projects the need for 1.1 million new registered nurses (RNs) by 2030 to replace retirees and meet the health care needs of an aging population.

In December 2021, health care careers represented four of the state's top 10 job postings. RNs and nursing assistants topped the list with 5,192 and 1,704 openings respectively.

Solving Iowa's health care workforce shortage requires short and long-term strategies and investments, public-private partnerships, and innovative collaborations between and within local communities. It also demands aggressive strategies to retain medical school graduates in our state and begin recruiting future health care professionals at an early age.

GOV. REYNOLDS PROPOSES:

- Strengthening existing programs that recruit new health care providers to rural communities.
- 2) Investing in residency programs that increase mental health specialists.
- 3) Developing high school Registered Apprenticeship Programs that create health care career pathways for lowa's youth.



1 Loan Repayment Programs

With national shortages of physicians and nurses even before the pandemic, rural states like Iowa must compete to attract and retain health care providers. Offering Ioan repayment assistance in return for a commitment to practice in rural areas helps ensure that quality care is available in underserved communities across our state.

Rural Iowa Primary Care Loan Repayment Program

- Increase program funding from \$1.75 million to \$4 million.
- Expand eligibility to physicians who complete residencies out-of-state.
- Include neurology on the list of eligible physician specialties.
- Allow part-time practice (70%) in a rural area to satisfy the five-year rural practice requirement for loan repayment.

Health Care Loan Repayment Program

- Increase program funding from \$250,000 to \$1 million.
- Expand eligibility to part-time nurse educators who also practice nursing in a health care facility.
- Allow eligible providers who do not have student loan debt to qualify for an annual award in lieu of loan repayment for up to five years in exchange for practicing in rural lowa.

Health Professional Recruitment Program

• Include RNs and Advanced Registered Nurse Practitioners (ARNPs) in professions eligible for the program.

2 Rural Psychiatry Residency Program

Key to achieving the goal of improving lowans' access to mental health care is training more mental health professionals. The state's Rural Psychiatry Residency Program provides training experiences in rural health care settings for the next generation of lowa's psychiatrists.

• Provide \$200,000 to expand the program by an additional two residency slots for a total of eight.



The shortage of doctors
and nurses is one of the
greatest workforce concerns,
especially in rural areas.
But in Iowa, we've already
begun the process to recruit
and train our future
health care professionals.

GOV. KIM REYNOLDS





3 High School Registered Apprenticeship Program

The Career Academy of Pella, which promotes outstanding work-based learning opportunities for high school students, recently launched a Patient Care Registered Apprenticeship Program that offers students hands-on experience in a variety of medical settings, while earning a wage. The program takes advantage of virtual reality training and real-world work experience with a local nursing facility and hospital. Before they leave high school, students can become a certified nursing assistant and be qualified for employment in a variety of health care careers, including medical surgical tech, lab tech, and phlebotomist. With some additional training or education after high school, they can also become qualified for employment as an obstetrics (OB) tech or emergency department tech, become an RN or earn a BSN degree — all while getting paid.

This type of innovative approach, and the public-private partnerships that make it possible, are what lowa's education and health care systems need to offer meaningful learning experiences that can lead students to successful health care careers.

These opportunities also offer solutions to today's workforce challenges. Pella's Patient Care Registered Apprenticeship Program is a model that can be scaled and spread statewide, helping health care providers recruit local talent to learn, grow and stay in the community to fill critical, high-demand jobs.

- Establish the Iowa Health Careers Registered Apprenticeship Grant Program.
- Grants will be awarded to a minimum of five applicant communities to start a new high school Registered Apprenticeship Program for health care careers or expand an existing program.
- Awardees will receive supplemental assistance from the state to acquire virtual reality patient care simulation software and hardware to further enhance students' educational and practical experience, and job readiness.

WORKFORCE

Preparing Students for High-Demand Careers

In 2018, Governor Reynolds proposed and the Legislature unanimously passed the Future Ready Iowa Act, an aggressive workforce policy initiative to ensure 70% of Iowans achieve training or education beyond high school by 2025.

Programs like the Future Ready lowa Last Dollar Scholarship help cover tuition for community and private college students enrolled in educational programs leading to high-demand occupations. Since it began in the fall of 2019, more than 35,000 scholarships have been awarded empowering nearly 17,000 lowans to pursue their career goals and advance lowa's workforce.

Last Dollar Scholarship AWARDS BY PROGRAM

Program	2019-2020	2020-2021	Fall 2021
Associate Degree Nursing	3,016	3,290	1,533
Licensed Practical/Vocational Nurse Training	1,156	1,092	223
Computer Programming, Specific Applications	453	719	347
Automotive Technology (AA)	496	655	315
Medical Assistant	412	581	112
Welding Technology/Welder	407	535	318
Radiologic Technology/Science - Radiographer	339	464	56
Diesel Truck Technology (AA)	350	458	193
Transportation Storage and Distribution Managers	252	369	-
Heating, Air Conditioning, Ventilation and Refrigeration Maintenance Technology/Technician	226	361	179
Others	5,832	7,023	3,772
Total Awards	12,939	15,547	7,048





In order to meet the immediate and long-term workforce needs of the industries critical to lowa's economy, we must commit to developing occupational awareness and readiness in lowa's PreK-12 school students at an early age.

Governor Reynolds has long been an advocate for work-based learning (WBL) opportunities that prepare lowa's youth for their future.

Electricians, nurses, computer programmers, and welders all have diverse professional backgrounds and a wealth of knowledge to share, but typically don't have a degree in teaching. That often keeps them out of the classroom and Governor Reynolds believes we need to change that.

The Governor has set an expectation that WBL is integrated into Iowa's public schools:

- By 2023, 75% of Iowa school districts will have one or more school-business partnerships; and
- By 2024, all high school students will participate in at least one WBL experience.

These opportunities not only introduce students to endless career possibilities and inspire them to discover their own paths, they also offer strategic solutions for employers to plan for future growth.

GOV. REYNOLDS PROPOSES:

- Further expanding and integrating work-based learning into lowa schools.
- 2) Growing and retaining lowa's education workforce.

Work-based Learning

WBL programs give students hands-on, real-life professional experiences that build knowledge and skills leading them to additional education, training or immediate employment following graduation.

- Expand WBL availability throughout lowa by making it easier for industry professionals without a teaching background to supervise WBL programs by completing a one semester online course.
- Integrate WBL and completion of the Free Application for Federal Student Aid (FAFSA) into individual career and academic planning (ICAP).
- Require school districts to report metrics on the types of and participation in WBL programs.



Iowa is a national leader in work-based learning. All across the state, educators are teaming up with industry professionals to bring real-world experience to the classroom.

GOV. KIM REYNOLDS -

2 Attract and Retain Teachers

Schools in Iowa and nationwide are experiencing a shortage of teachers. Since the start of the pandemic, more teachers have retired early or left the profession. But another factor impacting the situation is a decrease in students and young professionals choosing education as a career path. Iowa must address this issue head-on by retaining current teachers and attracting young Iowans to this rewarding career.

Teacher Retention Bonus

Throughout the pandemic, countless educators across lowa remained on the job and at the service of their communities, while too many other states left schools closed. Our state is grateful.

 Award \$1,000 one-time retention bonuses to teachers at public and accredited private schools who stayed on the job through the pandemic and will continue teaching next school year.



Talk to someone successful and without fail they'll tell you about a teacher who set them on their path.

GOV. KIM REYNOLDS -

Teacher Registered Apprenticeship Pilot Program

lowa schools are the ideal environment to recruit and develop future teachers. By providing a unique, tuition-free educational opportunity that leads to a degree while earning a paycheck, lowa can build its education workforce from within.

- Create a Registered Apprenticeship Program that recruits and trains nearly 200 future educators.
- The pilot program offers distinct pathways for current high school students and for currently employed certified paraeducators.
- The program pays for all required education classes for both pathways.
- High school students earn \$12/hour while working in area schools as part of the program.
 Student wages are paid by the program, not the school district.
- The program pays for 50% of certified paraeducator wages. The remaining 50% of wages are covered by their school district of employment, resulting in a reduction of the district's labor expenses.
- Upon completion of the program, high school students will have earned an associate degree and a paraeducator certificate. Paraeducators will have earned a Bachelor's degree and be recommended for a teaching license.



EDUCATION

Providing Educational Choice and Transparency for Iowa Families

A strong public education system is vital to lowa's success, which is why public education is the single largest line item on the State of lowa's balance sheet, accounting for more than 56% of the entire state budget. Education is a worthy investment, and since fiscal year 2012, Republican leaders have had a strong record of increasing school funding year-over-year for a total increase of \$1.1 billion. Since fiscal year 2018, under Governor Reynolds' leadership and a Republican-controlled Legislature, lowa's total public education budget has increased by nearly \$500 million.

PreK-12 Education Budget:





For most lowa families, this is money well spent. Across the state, in every one of our 99 counties, there are strong schools with dedicated teachers who provide more than just textbook instruction. They give emotional support and structure. They help guide our children through their most difficult and formative years.

But for some families, their school district doesn't fit their values or meet the needs of their child. And sadly, in some cases, school administrators are ignoring the problem or just not listening. Some even believe that it's a school's responsibility to not just teach kids to learn, but to control what they learn — to push their own worldview. This problem has been building for some time, but parents are no longer in the dark and it will not be tolerated in lowa.

Parents matter, and when it comes to their children's education, it matters that they have information, options, and the respect they deserve.

Last year, the Governor introduced the Students First Act:

- A sweeping education bill aimed at expanding options for lowa families.
- Nearly every one of the proposals was signed into law, resulting in:
- More opportunities for charter schools.
- Open enrollment.
- Innovative learning experiences.
- Tax credits and deductions to reduce educational expenses for both parents and teachers.

But there is still more to do. In order to ensure that every child is successful in school, we must provide options, ensure transparency and engage families in the educational experience.



GOV. REYNOLDS PROPOSES:

- Allowing a portion of lowa's per pupil educational funds to follow eligible students to private schools or other educational programs.
- 2) Requiring all public schools to publish course syllabuses, materials, and available library books online.
- 3) Requiring all high school students to pass the Civics portion of the U.S. Naturalization Service Test to graduate from high school.
- 4) Eliminating the need for AEA approval to place students receiving special education services in competent private instruction.
- 5) Eliminating the requirement for PreK-12 school librarians to have a Master's degree.



Students First Scholarships

Parents who choose to move their eligible children from public to private schools or other educational programs will receive a portion of the "per pupil" funds allocated annually by the state to use for qualified educational expenses. These include tuition, tutoring, curriculum or material costs, vocational or life skills training, and community college or other higher education expenses.

Funds are deposited into an educational savings account (ESA) each year until students graduate from high school. Accounts are maintained following graduation and remaining funds can be used until the student is 23 years of age, at which point the account balance reverts to the state general fund.

The Students First Scholarships will begin in fiscal year 2023 and will be effective for the 2022-23 school year.

- Eligible students must be currently enrolled in a public school for the 2021-22 school year, and have a household income that does not exceed 400% of the federal poverty level (FPL), or have an individualized educational plan (IEP).
- The current FPL for a family of four is \$26,500.
 Therefore, a family of four with a household income of \$106,000 or less is eligible for a scholarship. Income eligibility is the same as that of lowa's School Tuition Organization programs.
- Scholarships will be capped at a total of 10,000 during the first year of implementation and divided equally among the two eligibility groups. If the total number of available scholarships for either group is not used and a waiting list exists for the other group, the remainder will be awarded to those eligible applicants.

The current per pupil allocation that will follow a student who withdraws from a public school is \$5,359, or 70% of a student's state education funding. The remaining \$2,270 or 30% will remain with the state to be reallocated to smaller, often rural, school districts. Because in these districts, the loss of funding for just one student can have an impact.

Other student funding generated by local taxes and federal funds will remain with the respective school districts — even though the students it's intended for will no longer be educated there. It's estimated that lowa's public schools will retain around \$1,458 per pupil in local property tax dollars for each student who leaves to attend private school or other educational programs, generating an automatic boost to their budget.

2 Transparency in Education

Throughout the pandemic, parents had more visibility than ever before into their children's school experience, sparking a national movement for transparency in education. While lowa's public schools are required to annually assure to the lowa Department of Education that they are teaching to the lowa Academic Standards, they are not currently required to post specific information such as course syllabuses and class materials publicly where it can be reviewed by the families they serve.

Parent Engagement and School Transparency

- Public schools will be required to publish their class materials on school and/or district websites where parents and families can review it. Information shall include course syllabuses or written summaries, state academic standards, and titles of or links to textbooks used for classes.
- Public schools will also be required to publish a comprehensive list of books available in their libraries and provide information about the process for filing a concern about a book. If the concern is not addressed by the school district within 30 days, it can be appealed directly to the State Board of Education.
- State funding will be withheld from schools that do not comply with these requirements.

Fostering Citizenship Among all Students

- High school students will be required to pass the civics section of the United States Naturalization Test to graduate from high school. The exam tests knowledge of U.S. history and government.
- Students must score at least 70% to pass the test and can take it more than once to satisfy the graduation requirement.





3 Student Empowerment

Opportunities should exist equally for every student, and any barriers that could prevent students from reaching their potential should be removed.

Private Instruction for Children with Disabilities

- Currently, public school students receiving special education services can only be placed in competent private instruction with the approval of the Area Education Agency (AEA) Director of Special Education.
- This requirement should be removed, allowing parents to decide what instruction is best for their children.

Late Open Enrollment Exception for Siblings

- Currently, when students who are harassed, bullied, or have serious health conditions are granted late open enrollment for good cause to move to a school that better fits their needs, their siblings and step-siblings are not automatically eligible to move with them. They are instead subject to the approval of the school boards of their resident district and the receiving district.
- An amendment to the law would grant open enrollment to all family members, keeping siblings together for the benefit of the vulnerable child.

4 Education Requirements for School Librarians

lowa currently requires teaching licenses and Bachelor's degrees for school librarians who work in elementary, middle, and high schools. However, in schools where PreK-12 students attend together and share a library, school librarians are required to have a Master's degree. This requirement is exorbitant for school librarians and creates resource challenges for smaller school districts.

 Eliminate the requirement for a Master's degree from the educational qualifications for lowa school librarians.



Every school, public or private, should strive to be the best option it can be.

When they succeed, Iowa becomes an education destination of choice for families everywhere.

GOV. KIM REYNOLDS

AGRICULTURE

Growing the Fuels of the Future

Iowa is proud to be the nation's top producer of ethanol, biodiesel, and the corn and soybean feedstock used to make it. These cleaner-burning, environmentally friendly renewable fuels contribute more than \$4 billion to our state's GDP and support more than 37,000 jobs for lowans.

Yet the renewable fuel industry is under attack from federal energy policies and executive decisions that favor refineries, seek to reduce renewable fuel volumes (RVOs), and manufacture demand for electric vehicles (EV). This puts lowa's ethanol and biodiesel industry at serious risk and increases our nation's dependency on foreign oil and China's EV battery supply chain.



66

Everyone knows renewable fuel is important to Iowa.

But Washington seems to be losing sight of its importance to the country.

GOV. KIM REYNOLDS



Governor Reynolds is a strong advocate for renewable fuels and has a long-standing record of supporting the industry. During the COVID-19 pandemic, she allocated \$7 million in federal CARES Act funding to help cover business disruption losses for 167 fuel retailer locations and hundreds of biofuel projects. Another \$12 million supported ethanol and biodiesel facilities impacted by demand destruction.

Following a DC Court of Appeals decision in August 2021 that reversed the EPA's 2019 rule allowing year-round sales of E-15 fuel, Governor Reynolds led a bipartisan multi-state effort with six other Midwest governors to request that EPA Administrator Michael Regan provide immediate guidance on how lowa and other states can continue to sell E-15 without restriction. No response has been received to date.

Since the inception of the Iowa Renewable Fuels Infrastructure Program in 2007, the state has invested over \$42 million to help fuel retailers upgrade their infrastructure so it's compatible with higher blends. Additionally, Iowa provides nearly \$30 million in tax credits each year for marketing and selling those products.

Governor Reynolds is committed to the continued growth of the renewable fuel industry. This year, she is introducing revised legislation that aims to significantly improve consumer access to higher biofuel blends like E-15 and B-20 and future-proof lowa's fuel infrastructure, ensuring lower-emission, lower-price options at the pump.

Governor Reynolds is also laying the foundation for lowa to become a worldwide leader in carbon sequestration, creating another value-added market for farmers. After convening an industry-wide, expert-led task force on carbon sequestration during the fall of 2021, Governor Reynolds is proposing increased investments in research and programming to increase carbon value and expand participation in carbon markets.

GOV. REYNOLDS PROPOSES:

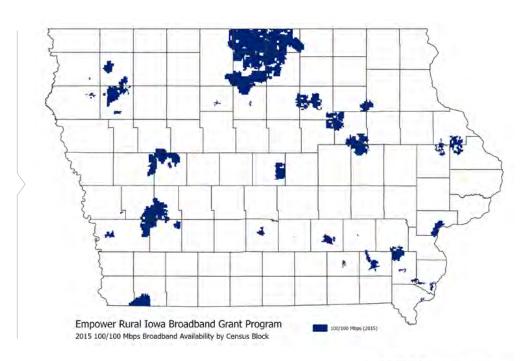
- All retailers with compatible infrastructure must offer E-15 by January 1, 2026.
- 2) Any newly installed or upgraded fuel infrastructure must be E-85 or B-20 compatible.
- 3) Invest \$10 million in state funding each year for five years in the Renewable Fuels Infrastructure Program, on top of the nearly \$50 million in state and federal funds already invested.
- 4) Optimize and extend fuel retailer tax credits to incentivize higher blends of ethanol and biodiesel.

- 5) Codify the Governor's 2019 Executive Order which requires state vehicles with diesel engines to be B-20 biodiesel compatible.
- Require the Iowa Department of Administrative Services to report annually on biofuel usage by the state's vehicle fleet.
- 7) The bill will remain revenue neutral, while increasing savings to the Road Use Tax Fund and imposing no additional cost for lowans.



2015

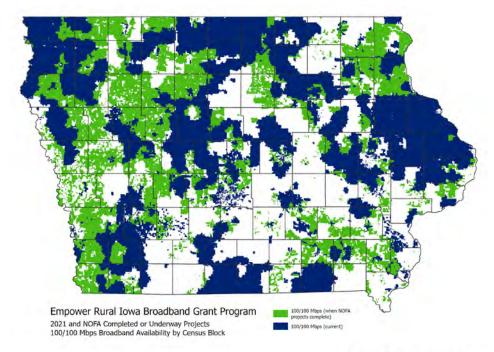
Governor Reynolds is proud of the historic investments the State of lowa has made to bring broadband to lowans across the state in recent years, and to inspire new private sector investment.



Data sources: FCC 477 Reporting, Connected Nation, State of Iriwa Empower Rural Iowa Broadband Grant Program

2021

To date, the Empower
Rural Iowa Broadband
Grant Program has
awarded grant funding
that will result in over
\$880 million in new
broadband investment,
reaching approximately
115,000 homes, schools,
and businesses upon the
completion of
grant-funded projects.



Data sources: FCC 477 Reporting, Connected Nation, State of Iowa Empower Rural Iowa Broadband Grant Program

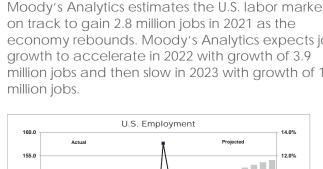
National Economic Conditions

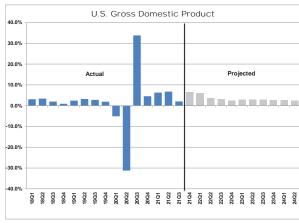
The U.S economy ran hot in 2021 as the country recovered from the shortest recession on record. The pandemic-induced recession only lasted two months, according the National Bureau of Economic Research, making it the shortest recession on record with data going back to 1857.1 This short-lived recession and speedy recovery stands in sharp contrast to the prolonged downturn and sluggish recovery associated with the 2008 to 2009 recession. Real gross domestic production (GDP) contracted over 10 percent from its peak during the first and second quarter of 2020. However, it moved above its pre-recessionary peak just one year later. The unemployment rate hit nearly 15 percent in April 2020 but is now 4.2 percent, a remarkable recovery, albeit still below the pre-pandemic low of 3.5 percent. More than 22 million jobs were lost last April, so far 18.4 million jobs have come back, still down about 2.6 percent from the previous peak.

The post-recession economic landscape is markedly different from the pre-pandemic one. Labor supply issues, supply chain challenges, and resurgent inflation pose risks to this nascent business cycle. Capacity constraints may tether how quickly the economy can grow and propel inflation up even further. Ultimately higher inflation and any interest rate hikes needed to fight it may cut this business cycle short.

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 2020, down from a pace of 6.7 percent in the second quarter. Real consumer spending decelerated sharply from 12.0 percent growth to a paltry 1.7 percent. Durable goods spending detracted from growth for the first time since the start of the pandemic, suggesting that surging demand for durables like cars and household equipment is waning. Overall investment spending was up, although residential investment (housing) contracted for the second quarter in a row. Inventory build added significantly to overall growth. Moody's Analytics projects GDP to grow overall 6.7 percent in calendar year 2021, grow 4.5 percent in calendar year 2022 and slow to 2.9 percent growth in calendar year 2023.



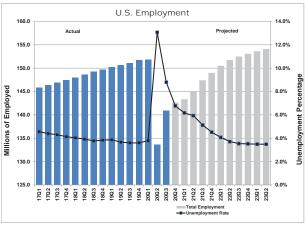


Source: Moody's Analytics

U.S. Employment

For November 2021, total nonfarm payroll employment increased by 210,000 jobs and the unemployment rate edged down to 4.2 percent compared to October 2020. The U.S. continues to claw back jobs lost during the pandemic. However, job gains have slowed since the summer.

Moody's Analytics estimates the U.S. labor market is economy rebounds. Moody's Analytics expects job million jobs and then slow in 2023 with growth of 1.5



Source: Moody's Analytics

The labor participation rate moved up slightly in November 2021 compared to October, up to 61.8

¹ https://www.nber.org/research/data/us-business-cycleexpansions-and-contractions

percent from 61.6 percent. This is welcome news as participation remains stubbornly below its prepandemic level. However, it will take several months to see if the gain is more than just statistical noise.

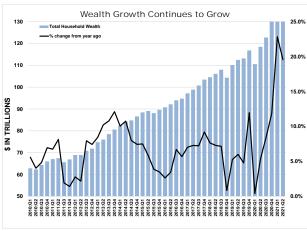


Source: Bureau of Labor

Consumer Spending

Despite the pandemic, consumers are spending, flush with stimulus cash and strong investment portfolios. Real consumer spending increased 0.7 percent month-over-month in October in spite of surging inflation pressures. Real consumer spending is now over 4.2 percent above its pre-pandemic level.

One of the major drivers of spending growth over the last several years was rapidly growing household wealth. Other than dips in late 2015, late 2018, and first quarter 2020 stemming from temporary drops in equity prices, wealth has grown strongly, generally faster than income, since 2012. Wealth has grown at around 20 percent in the first two quarters of 2021 supporting by soaring stock prices.



Source: Federal Reserve

Moody's Analytics expects spending growth to be strong in the fourth quarter of 2021 before decelerating over the next few quarters. Savings built up during the pandemic is dwindling. Median household income is expected to contract slightly in 2022.

Inflation

The year over year pace of the consumer price index (CPI) reached 6.8 percent in November, the fastest pace in nearly 40 years. The dramatic turn comes after years of low inflation, where policy-makers were concerned with too little inflation instead of too much. Recent price gains have been broad-based. As of November, energy prices were up over 33 percent year over year, food was up 6.1 percent, used cars were up 31.4 percent, and shelter was up 3.8 percent.

Moody's anticipates that CPI inflation will end in 2021 being up 4.1 percent. Moody's forecasts that CPI inflation will still be a strong 3.8 percent in 2022 before slowing to 2.2 percent in 2023.



Source: Bureau of Labor

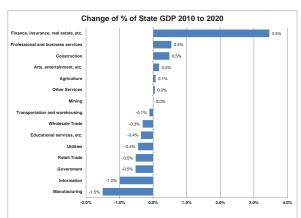
Iowa Economic Conditions

lowa has added back 127,400 of the 178,400 jobs lost in the pandemic. Jobs are still 51,000 below the pre-pandemic peak from February 2020. lowa added 26,500 jobs in 2021 after adding over 100,000 jobs from April to December 2020.

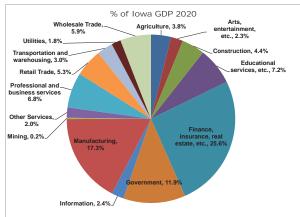
Iowa Gross Domestic Product

For 2020, real Gross Domestic Product (GDP) for lowa dropped 2 percent as the pandemic dragged down growth in the second quarter. Iowa real GDP contracted 28.5 percent on a quarter-over-quarter annualized basis in the second quarter of 2020 before rebounding 38.1 percent in the third quarter. Iowa real GDP is now almost 4 percent above its pre-pandemic peak and grew 7.7 percent on a quarter over quarter annualized basis in the second quarter of 2021.

In 2020, over 25 percent of the state's GDP was in finance and insurance, up from 20.7 percent in 2010. Manufacturing was 17.3 percent, down from 18.9 percent in 2010.



Source: Bureau of Economic Analysis



Source: Bureau of Economic Analysis

Personal Income

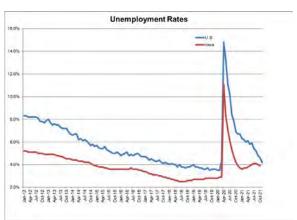
lowa personal income grew almost 6 percent in 2020, despite contracting output and jobs. Personal income for the nation, as reported by the Bureau of Economic Analysis, increased 6.5 percent during 2020.



Source: Bureau of Economic Analysis

Employment

lowa's unemployment rate has historically been below the national average. However, as the U.S. has recovered from pandemic, the spread between the U.S. and lowa unemployment has narrowed significantly. It now stands at 0.7 percentage points. As of October 2021, the state unemployment rate stood at 3.9, and the national unemployment rate was 4.6 percent.

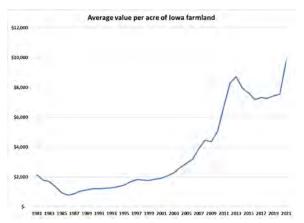


Source: Bureau of Labor Services

Agriculture

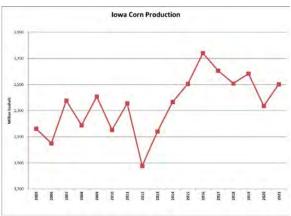
lowa is ranked first nationally in corn, pork and egg production and second nationally in the total value of agricultural products sold, only behind California. Iowa is home to 36 of the largest 100 food manufacturers and processors in the nation. lowa ranks first in the nation in ethanol production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

Iowa State University, in its December 2021 land survey, announced that the average land value increased to the highest nominal value since 1941. The estimated \$9.751 per-acre statewide average for all qualities of land represents a 29.0 percent increase from 2020. This recent rise is largely attributable to strong commodity prices fueled by export demand, better than expected crop yields, and continued government payments.

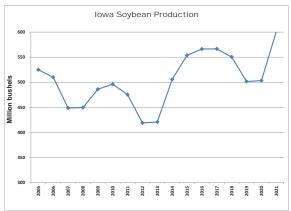


Source: Iowa State University

The November 2021 update from the United States Department of Agriculture (USDA) found that, if realized, corn production would reach 2.5 billion bushels. Based on conditions as of November, yields are expected to average 201 bushels per acre, up 24 bushels per acre from last year. Corn planted acreage is estimated at 12.9 million acres. An estimated 12.5 million of the acres planted will be harvested for grain. Soybean production is forecast at 601 million bushels. The yield is forecast at 60 bushels per acre, down 1 bushel per acre from the October forecast but up 6 bushels per acre versus 2020. Soybean acreage is estimated at 10.1 million acres with 10.0 million acres to be harvested.

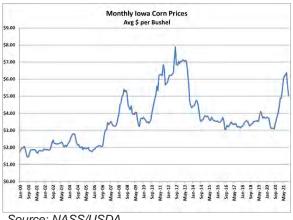


Source: United States Department of Agriculture

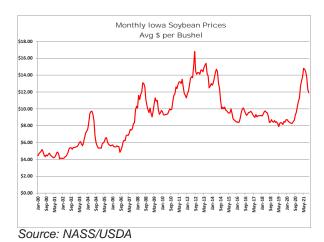


Source: United States Department of Agriculture

As reported by the USDA, the average price received by farmers in Iowa for corn during October 2021 was \$5.02 per bushel. This was down \$0.58 from the September price and \$1.41 above the October 2020 price. The average price received by farmers in Iowa for soybeans was \$12.84 per bushel during October 2021. This was up \$0.19 cents from September and \$4.20 above the October 2020 price.



Source: NASS/USDA



Iowa Leading Indicators

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

construct the national leading indicators index. A movement in ILII for only one month does not produce a clear signal; rather it is necessary to consider the direction of the index over several consecutive months.

Index (1999=100) Nonfarm Employment Index

Figure 1. Iowa Leading Indicators Index and Iowa Nonfarm Employment Coincident Index: January 1999-October 2021

Source: Iowa Department of Revenue

The ILII increased to 109.8 in October 2020 (100=1999) from 109.4 in September. The ILII had decreased as much as 3.0 percent (June 2020) from March 2020 to a low of 103.4 before gradually improving for the past year or so.

Budgeting Policies

Basis of Budgeting

lowa'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 Department of Management approve all appropriation transfers. The Governor and the General Assembly act on supplemental appropriation bills in a manner similar to original

appropriations. Appropriations lapse at fiscal year-end, and unobligated balances revert to the state treasury unless otherwise provided.

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

General Fund

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

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

General Fund Expenditure Limitation

The Code of Iowa, section 8.54, establishes a state General Fund expenditure limitation of 99

percent of the adjusted appropriable revenue estimate. The adjusted revenue estimate is the appropriable revenue estimate for the General Fund for the following fiscal year as determined by the Revenue Estimating Conference. Adjustments may be made by adding any new revenues which may be considered to be eligible for deposit into the General Fund subtracted by any revenues which are considered not eligible for deposit into the General Fund that are determined to happen after the Revenue Estimating Conference meets. "New revenues" means moneys which are estimated to be received by the state due to increased tax rates or changes in tax structures and increased or newly created fees. For expenditure limitation purposes, only 95 percent of the new revenues may be added. Reductions to the General Fund estimate due to tax rate or structure changes and reduced or eliminated fees are made at 100 percent of the amount.

Reserve Funds

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

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

Significant Budget Policies

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

Maintaining the Reserve Funds and Keeping Them Full

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

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

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 taxpayers or hindered our ability to meet critical future needs. Governor Reynolds is committed to a forward-looking approach to budgeting to prevent the pitfalls of a year-to-year approach.

Budget Process

Preparation of the Governor's budget for the State of Iowa is the responsibility of DOM.

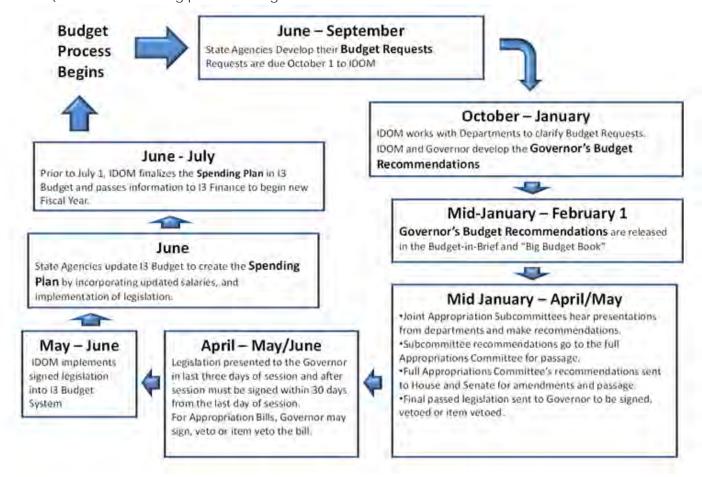
Preparation, deliberation, and execution of the budget is a continual process throughout the year. This process regularly involves the Legislative and Executive Branches with occasional counsel from the Judicial Branch.

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

The Governor is required by law to submit her budget recommendations to the Legislature by February 1 along with appropriation bills. The Legislature passes appropriation bills during the session (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 appropriation bills. The spending plans are transferred to the accounting system, and spending is tracked through the accounting system during the fiscal year. At the end of the fiscal year, remaining appropriation balances after the payment of all appropriate expenditures are reverted to the original fund.



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 2023, these taxes are estimated to make up approximately 94 percent of gross General Fund revenues. The remaining 6 percent comes from a combination of lesser taxes including inheritance tax, insurance premium tax, and franchise tax along with fees and other revenue sources. Transfers from other funds to the General Fund also occur.

Major Revenue Sources

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

- Personal Income Tax. This tax was enacted in 1934 and imposed on lowa 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 lowa 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 0.33 to 8.53 percent. (For tax years starting January 1, 2023, federal deductibility is eliminated and tax rates are reduced to four rates ranging from 4.4 to 6.5 percent.)
- Sales and Use Tax. This tax was enacted in 1934 and imposed on the gross receipts from the purchase of tangible personal property and payment for performing enumerated services sold. Major exemptions from this tax include food for home consumption, prescription drugs and medical devices, motor fuel and motor vehicles (which are subject to a fee which is deposited in the Road Use Tax Fund). Also, 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 lowa net income earned by the corporations in lowa (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, tax rates are reduced to a range of 5.5 to 9.8 percent. For tax years beginning on or after January 1, 2022, federal deductibility is eliminated. In 2021, the deduction applies only to payments for tax years beginning prior to January 1, 2021.

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 2022 and 2023 General Fund revenues, as established by the Revenue Estimating Conference on December 13, 2021, 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 (\$ in millions)

Tax Credit Program	FY2021	FY2022	FY2023
Capped Program			
EDA Awarded Sales Tax Refund	(18.4)	(27.4)	(18.9)
Accelerated Career Education Tax Credit	(3.9)	(4.1)	(4.1)
Beginning Farmer Tax Credit	(5.4)	(6.2)	(7.0)
Custom Farming Contract Tax Credit	-	-	-
Endow Iowa Tax Credit	(4.2)	(5.0)	(5.0)
Enterprise Zone Program	(1.5)	(1.6)	(0.4)
Enterprise Zone Program-Housing Component	(3.2)	(0.7)	(0.2)
High Quality Job Program	(8.0)	(30.6)	(27.9)
High Quality Jobs Program Corporation Tax Credit for Third Party Sales Taxes	(0.3)	(0.6)	(0.6)
Historic Preservation and Cultural and Entertainment District Tax Credit	(28.5)	(38.0)	(40.4)
Redevelopment Tax Credit	(7.1)	(11.7)	(7.6)
Renewable Chemical Production Tax Credit	(1.8)	(1.5)	(1.4)
Renewable Energy Tax Credit	(2.6)	(4.9)	(5.4)
School Tuition Organization Tax Credit	(11.8)	(13.5)	(17.4)
Solar Energy System Tax Credit	(5.1)	(4.3)	(4.6)
Venture Capital Tax Credit-Innovation Fund	(1.9)	(3.4)	(4.0)
Venture Capital Tax Credit-Iowa Fund of Funds	-	-	` - '
Venture Capital Tax Credit-Qualified Business	(1.9)	(1.7)	(1.7)
Venture Capital Tax Credit - Venture Capital Funds	-	-	-
Wind Energy Production Tax Credit	(0.2)	(0.9)	(0.4)
Workforce Housing Tax Incentive Program	(18.3)	(32.5)	(35.8)
Total Capped Programs	(124.1)	(188.6)	(182.8)
	((10010)	(10210)
Uncapped Programs	(
Adoption Tax Credit	(1.0)	(1.1)	(1.2)
Biodiesel Blended Fuel Tax Credit	(21.8)	(24.0)	(24.6)
Charitable Conservation Contribution Tax Credit	(0.5)	(0.7)	(0.6)
Child and Dependent Care Tax Credit	(4.0)	(24.7)	(12.1)
E15 Gasoline Promotion Tax Credit	(3.3)	(4.4)	(4.9)
E85 Gasoline Promotion Tax Credit	(2.8)	(3.3)	(3.6)
Early Childhood Development Tax Credit	(0.6)	(0.7)	(8.0)
Earned Income tax Credit	(62.5)	(74.2)	(72.3)
Ethanol Promotion Tax Credit	(0.6)	(0.6)	(0.1)
Farm to Food Donation Tax Credit	-	-	-
Geothermal Heat Pump Tax Credit	(0.6)	(1.2)	(1.2)
Geothermal Tax Credit	(0.1)	_	-
Hoover Library Tax Credit	-	(2.2)	(1.6)
Iowa New Job Training Program Withholding Credits (260E)	(38.0)	(43.8)	(44.1)
Iowa Industrial New Job Training Program (260E)	-	-	-
New Capital Investment Program Investment Tax Credit	-	-	-
New Jobs and Income Program Investment Tax Credit	-	-	-
Research Activities Tax Credit	(71.0)	(50.9)	(64.6)
Supplemental Research Activities Tax Credit	(2.9)	(1.4)	(1.1)
Targeted Jobs Tax Credit from Withholding	(4.7)	(8.6)	(1.6)
Tuition and Textbook Tax Credit	(13.9)	(48.3)	(48.5)
Volunteer Firefighter and EMS Tax Credit	(1.3)	(3.2)	(3.2)
Total Uncapped Programs	(229.6)	(293.3)	(286.1)
Tax Credit Program Total	(353.7)	(481.9)	(468.9)
- ax Oroak i Togram Toka	(000.1)	(+01.0)	(+00.0)

Note: These estimates are based on the Tax Credit Expected Claims Projection published by the Department of Revenue in December 2021. 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 FY2022 and FY2023 REC estimates.

Source: Iowa Department of Revenue

Other Revenue Diversions

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

- Flood Mitigation Program. Established in 2012, the program provides funding to certain governmental entities for flood mitigation projects. It is estimated that \$29.6 million will go to the fund in Fiscal Year 2023.
- 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 2023 is
 \$2.1 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 \$199.0 million in Fiscal Year 2022 and \$200.7 million in Fiscal Year 2023.
- 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 annually.

- Judicial Revenues. As discussed in another section, \$13.8 million of judicial revenues are diverted to pay for prison construction bonds in Fiscal Year 2023.
- Real Estate Transfer Tax. Thirty percent, up to \$7 million, of real estate transfer tax is deposited into the State Housing Trust Fund with 5 percent, up to 0.9 million, of the real estate transfer tax transferred to the Shelter Assistance Fund. It is estimated that in Fiscal Year 2022, \$7 million will be deposited into the State Housing Trust Fund and \$0.9 million into the Shelter Assistance Fund. It is estimated that in Fiscal Year 2023, \$7 million will be deposited into the State Housing Trust Fund and \$0.9 million to the Shelter Assistance Fund.
- Lottery Transfers. Lottery revenues of \$2.5 million are transferred to the Veterans Trust Fund and \$0.1 million to the Public Safety Survivor Benefits Fund before any transfer of lottery profits are made to the General Fund.

Capital Budgeting

A capital project is defined by statute as specific activities which involve 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 2023 Governor's recommendations.

Department of Administrative Services

Major Maintenance

\$20 million in Fiscal Year 2023 from the Rebuild Iowa Infrastructure Fund (RIIF) for major maintenance projects on state properties.

Routine Maintenance

\$2 million for Fiscal Year 2023 from RIIF for routine maintenance projects on state properties.

Department of Corrections

Clarinda Treatment Complex Kitchen Expansion \$4 million in Fiscal Year 2023 from RIIF for the second year of expansion of the kitchen at the Clarinda Treatment Complex and \$0.75 million for furniture, fixtures and equipment for a total cost of \$10 million from RIIF.

DOC Capitals Request

\$4.9 million in Fiscal Year 2023 from RIIF for various capital projects at the Correctional institutions.

Department of Human Services

Facility Renovation and Remodeling \$3.161 million in Fiscal Year 2023 from RIIF for various capital projects at the Department's institutions.

Department of Natural Resources

State Park Infrastructure Renovation \$4 million in Fiscal Year 2023 from RIIF for State Park major maintenance projects in the State Park system.

Lake Dredging and Water Quality \$9.6 million in Fiscal Year 2023 from RIIF for lake restoration, dredging, and water quality projects.

Department of Public Defense

upgrades throughout lowa.

Facility and Armory Maintenance

\$2.1 million in Fiscal Year 2023 from RIIF for facility and armory major maintenance around lowa. \$2.1 million in Fiscal Year 2023 from RIIF for armory

\$0.55 million in Fiscal Year 2023 from RIIF for upgrades at Camp Dodge.

\$1.85 million in Fiscal Year 2023 from RIIF for the second year of funding for the West Des Moines Armory for a total funding of \$3.7 million from RIIF.

Board of Regents

University of Northern Iowa Industrial Technology Center

\$18 million in Fiscal Year 2023 for the renovation and addition of the Industrial Technology Center. The total state appropriations will be \$40.5 million 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

\$2 million in Fiscal Year 2023 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 2023 from RIIF 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.

\$15.7 million in Fiscal Year 2023 from RIIF for the addition to the laboratory at ISU. Additional appropriations of \$15.7 million for Fiscal Year 2024, \$16.5 million for Fiscal Year 2025 and \$11 million in Fiscal Year 2026 are also recommended for a total cost of \$58.9 million to come from RIIF for this project.

Iowa School for the Deaf Girls Dormitory HVAC/Electrical project

\$5.18 million for Fiscal Year 2023 from RIIF for the HVAC and Electrical project at the Iowa School for the Deaf.

University of Iowa Pentacrest Renewal and Modernization Phase 1 – MacLean Hall \$2.8 million for Fiscal Year 2023 from RIIF for Phase 1 of the Pentacrest Renewal and Modernization project. Additional appropriations of \$12.4 million in Fiscal Year 2024 and \$12.775 million for Fiscal Year

2025 are recommended for a total cost of \$27.975 million to come from RIIF for this project.

State Fair Board

Remodel Fair Barns

\$6 million in Fiscal Year 2023 from RIIF for the remodel of the barns at the State Fair. Additional appropriation of \$6 million is recommended in Fiscal Year 2024 from RIIF for a total cost of the project of \$12 million.

Legislative Branch

State Capitol Building Dome Repair \$5.25 million in Fiscal Year 2023 from RIIF for the second year for the repair of the State Capitol Domes. The total appropriation for this project is \$10.5 million from RIIF.

Department of Transportation

Major Maintenance

\$5.3 million in Fiscal Year 2023 from the Primary Road Fund for major maintenance projects on state transportation properties.

Routine Maintenance

\$4.7 million in Fiscal Year 2023 from the Primary Road Fund for routine maintenance projects on state transportation properties.

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 lowa'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 2021 is \$5.1 billion.

Outstanding Bonds Supported by State Revenues

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

Gaming Revenues

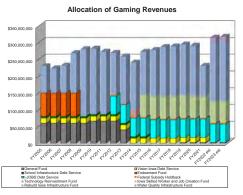
The state has dedicated future gaming revenues from the taxes and certain fees collected at the riverboats and casinos to be deposited into various debt service funds to repay debt issued for the Vision lowa and I-JOBS Programs. Vision lowa bonds were issued in 2001 to provide grants or loans to communities to enhance local recreational, cultural, and entertainment opportunities and were paid off at the end of Fiscal Year 2021. 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 2022 allocation of gaming revenues is as follows:

	Ψ	2.5
General Fund	Φ.	2.3
owa Skilled Worker and Job Creation Fund	\$	63.7
Water Quality Infrastructure Fund	\$	15.0
Federal Subsidy Holdback Fund	\$	3.8
JOBS Debt Service	\$	55.0
Gaming Revenue Overall Allocaton (in millions)		

Source: Iowa Department of Management

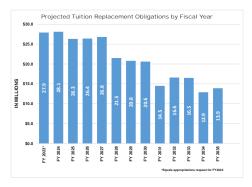
As seen in the following chart, the diversion of gaming revenues has grown since Fiscal Year 2004, impacting the amount of funds available to go to the Rebuild Iowa Infrastructure Fund.



Source: Iowa Department of Management

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

This appropriation, known as Tuition Replacement, is \$28.1 million in Fiscal Year 2023. The bonds issued are not projected to be paid off until Fiscal Year 2035.



Source: Board of Regents

Total estimated gaming revenue for Fiscal Year 2023 is \$317.6 million, \$86.9 million or 27 percent of which is set aside for debt service on bonds.

Judicial Revenues

For Fiscal Year 2023, the first \$13.8 million of court fines and fees due to the State General Fund are diverted to pay for Prison Construction Bonds. These bonds were issued in July 2010 for the construction of a maximum-security prison at Fort Madison in the amount of \$135,050,000. A partial advanced refunding was done on these bonds in July 2016. The final maturity on these bonds is 2027.

Utilities Assessments

For Fiscal Year 2023, the Utilities Board and the Consumer Advocate will pay \$881,142 for debt service on the bonds issued for the building of the lowa Utilities Board and Consumer Advocate State Building. The payment of debt will come from the Utilities Board and Consumer Advocate charges billed to the various industries they regulate. The original issuance on the bonds was \$12,640,000 with the final maturity in 2029.

Tobacco Master Settlement Agreement Revenues

For Fiscal Year 2023, an estimated \$35 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 and 2019. Total issuance was \$1.365 billion over the three issuances with the bonds' final maturity in 2065. The remaining 22 percent of amounts payable under the MSA are deposited into the Rebuild Iowa Infrastructure Fund.

Outstanding Bonds Supported by Other Funding Sources

Universities

Academic Revenue Bonds

The Legislature periodically authorizes the Board of Regents to issue Academic Revenue Bonds for construction, reconstruction, and renovation of facilities at the three state universities. The revenue repayment of the bonds is derived from student tuition and fees. As described previously, the Governor recommends and the Legislature appropriates annually funds (Tuition Replacement) to reimburse the universities for tuition and fees used to pay the debt service on the bonds. As of June 30, 2021, the universities had an original issuance amoun

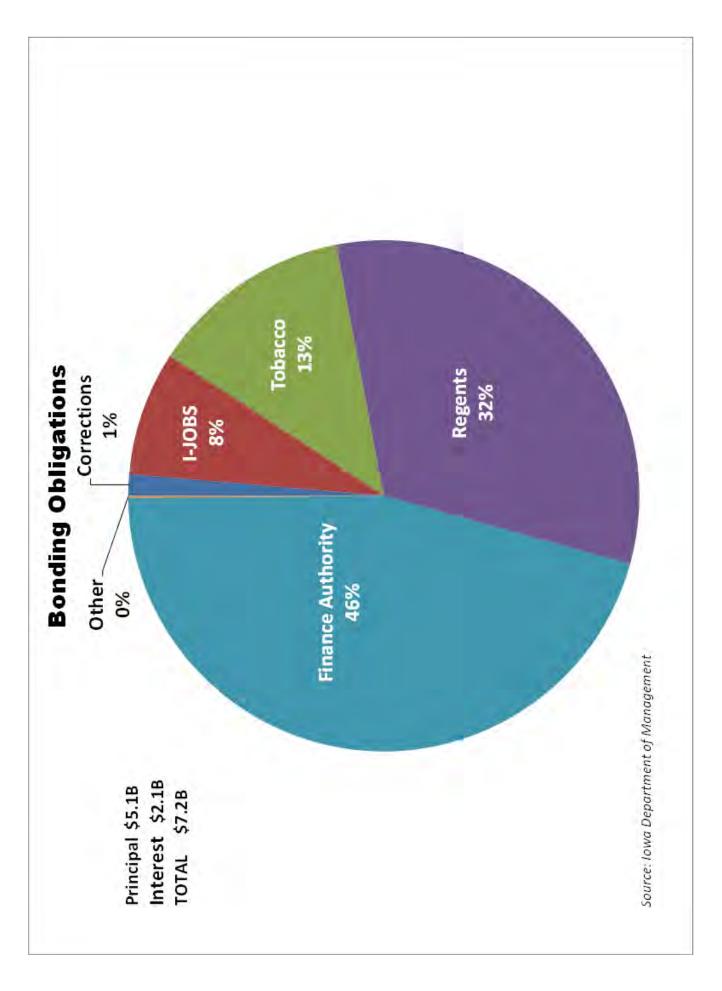
an outstanding principal of \$283,531,817. In Fiscal Year 2023, the Governor's recommended tuition replacement appropriation from the Rebuild Iowa Infrastructure Fund is \$28.1 million.

Self-Supporting Bonds

The Board of Regents is authorized under various lowa 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, 2021, the universities had an original issuance amount of \$1,858,528,087 for bonds with outstanding principal of \$1,354,328,690.

Iowa Finance Authority

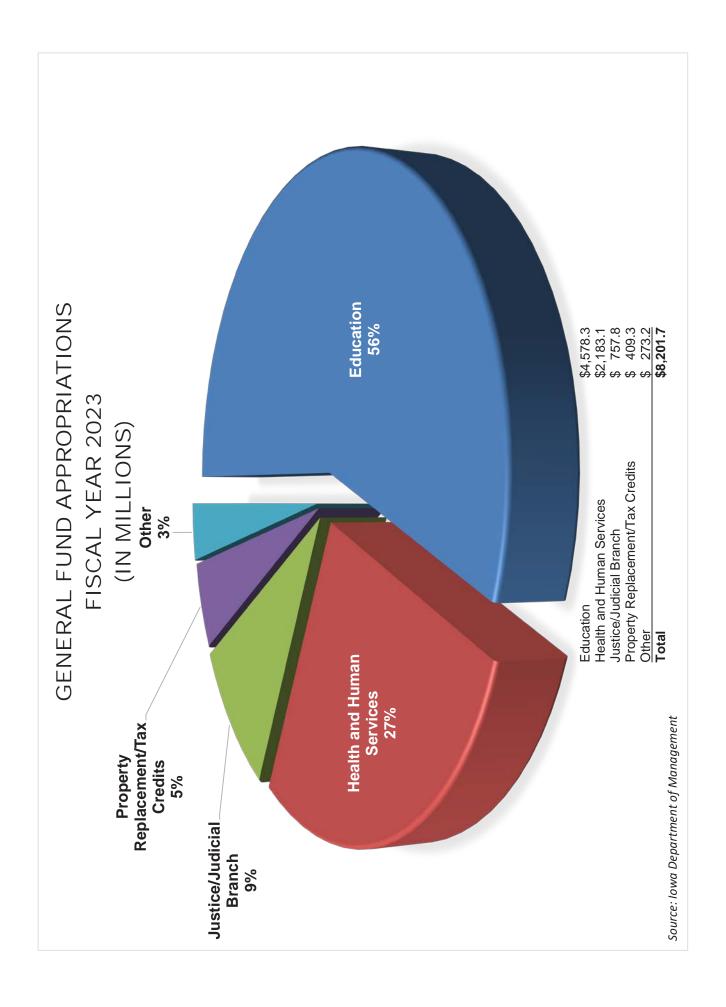
The Iowa Finance Authority (IFA) is authorized to issue and has issued bonds to provide affordable mortgage financing and to meet the 20-percent match required for federal capitalization grants which are used to provide loans for construction of wastewater and drinking water facilities. The bonds are 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, 2021, IFA had an original issuance of outstanding bonds \$3,164,316,000 with outstanding principal \$2,342,997. It is estimated that for Fiscal Year 2022, \$156,036,000 will be paid in total debt service.

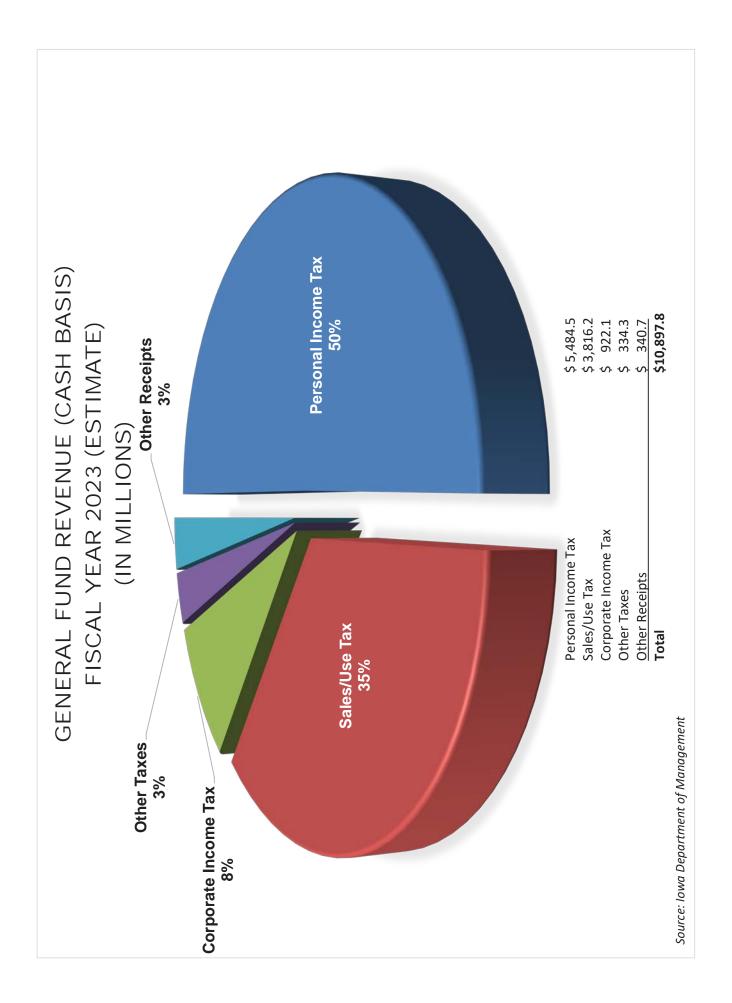


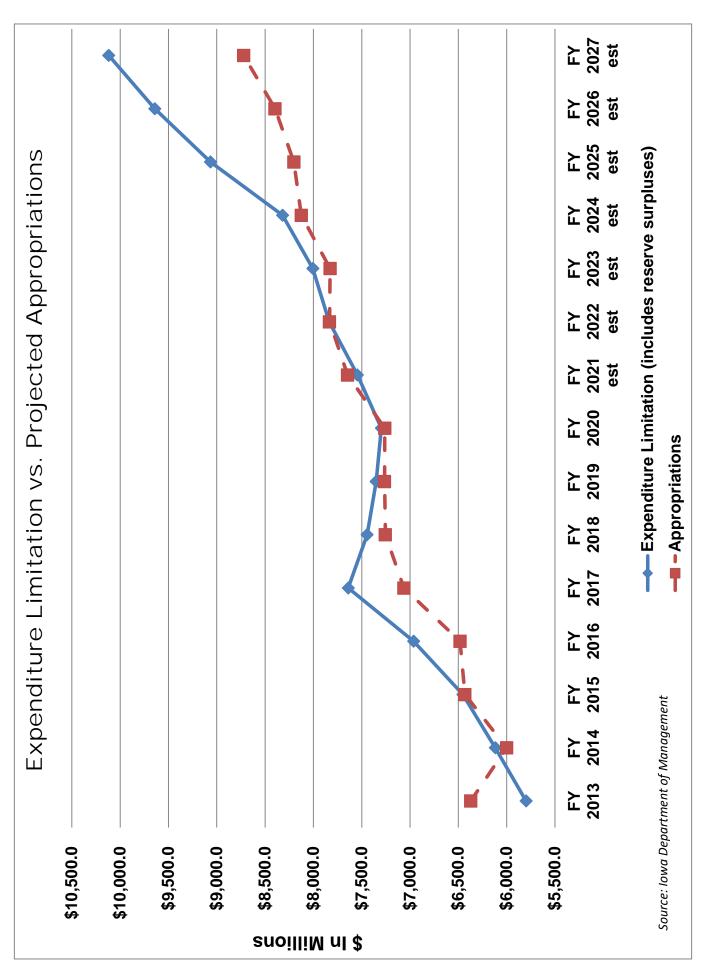
tal Outstanding Bonds of June 30, 2021

						Outstanding Principal	g Principal	
	Issue	Original	Interest	Maturity	7/1/2020			6/30/2021
	Dates	Issuance	Rates	Dates	Balance	Additions	Deletions	Balance
spu								
ite of Iowa								
Vision Iowa	November-01	196,375,000	2.25-5.50% 2002-2021	2021	15,270,000	1	15,270,000	•
Tobacco Settlement Authority	11/05-09/20	1,365,435,000	5.375-7.125% 2006-2046	·	1,214,130,000	688,805,891	1,244,795,000	658,140,891
I-JOBS	7/09 - 6/19	781,360,000	2.00-6.75% 2011-2038	2038	455,830,000	90,825,000	142,540,000	404,115,000
Iowa Utilities Building	8/2009 - 6/2020	12,640,000	5.04%/1.88% 2011-2029	5029	7,230,000	1	740,000	6,490,000
Prison Infrastructure	7/10 - 7/16	214,840,000	2.0-5.0% 2012-2027	2027	79,790,000	•	9,800,000	69,990,000
Iowa Finance Authority	1978-2021	3,164,316,000	Variable 2012-2051		2,105,092,000	533,483,000	295,578,000	2,342,997,000
iversities								
Iowa State University	2009-2021	611,200,000	1.50-5.00% 2011-2043	2043	544,205,000	22,990,000	53,335,000	513,860,000
University of Northern Iowa	2012-2021	148,103,010	1.00-5.00% 2011-2043	2043	115,990,340	15,385,677	25,160,510	106,215,507
University of Iowa	2005-2021	1,279,975,000	0.30-5.00% 2007-2050		1,093,020,000	97,425,000	149,670,000	1,040,775,000
		7,774,244,010		2	,630,557,340	5,630,557,340 1,448,914,568	1,936,888,510	5,142,583,398

Source: Iowa Department of Management







State of Iowa Major Spending

(in millions)

	Actual FY2021	Estimate FY2022	Gov Rec FY2023
General Fund:			
Appropriations	7,778.5	8,118.5	8,201.7
Transfer to Technology Reinvestment Fund	-	(17.7)	-
Changes in Standings	4.1	6.4	-
Appropriation Adjustments	44.2	<u> </u>	
Total General Fund Appropriations	7,826.8	8,107.2	8,201.7
Health Care Trust Fund (Cigarette/Tobacco Taxes)	204.8	199.0	200.7
Iowa Skilled Worker and Job Creation Fund	63.8	63.8	63.8
Performance of Duty to Economic Emergency Fund	13.4	26.0	22.7
Net General Fund Appropriation	8,108.8	8,396.0	8,488.9
Rebuild Iowa Infrastructure Fund	170.3	202.6	268.6
Less: Transfer to Environment First Fund	(42.0)	(42.0)	(42.0)
Transfer to Technology Reinvestment Fund	(18.6)	<u> </u>	(20.5)
Net RIIF Spending	109.7	160.6	206.1
Appropriations from other funds			
Technology Reinvestment Fund	18.6	17.7	20.5
Environment First Fund	42.0	42.0	42.0
Total	8,279.1	8,616.3	8,757.5
	6.8%	4.1%	1.6%
Less: Property Tax Replacement/Tax Credits	(478.4)	(480.5)	(409.3)
Total	7,800.8	8,135.8	8,348.2
	-0.6%	4.3%	2.6%

Source: Iowa Department of Management

Estimated Condition of the General Fund Financial Summary

(\$ in Millions)

	Actual FY2021	Estimate FY2022	Governor's Recommendation FY2023		
Estimated Funds Available:					
Total Gross Receipts Net Accruals Refunds School Infrastructure Transfer from General Fund Transfers Total Net General Fund Receipts	\$ 10,625.0 (274.9) (1,114.5) (560.4) 125.4 8,800.6	\$ 10,693.1 18.0 (1,178.7) (596.8) 125.0 9,060.6	\$	10,897.8 16.3 (1,207.9) (623.6) 128.0 9,210.6	
Revenue Adjustments:		-		(232.4)	
Excess from Reserve Funds	246.9	233.8		178.7	
Total Funds Available	9,047.5	 9,294.4		9,156.9	
Expenditure Limitation			\$	9,064.7	
Estimated Appropriations:					
Executive Branch Judicial Branch Legislative Branch	7,558.4 184.1 36.0	7,888.3 193.2 37.0		7,962.0 201.7 38.0	
Adjustment to Standings Recommended Appropriation Adjustments	4.1 44.2	6.4			
Total Appropriations	7,826.8	8,124.9		8,201.7	
Reversions-operations	(17.9)	(5.0)		(5.0)	
Net Appropriations	7,808.9	8,119.9		8,196.7	
Ending Balance	\$ 1,238.6	\$ 1,174.5	\$	960.2	
Distribution of Ending Balance Reserve Funds	(1,238.6)	(1,174.5)		(960.2)	
Total	\$ -	\$ -	\$	-	

Estimated Condition of the Cash Reserve, GAAP, and Economic Emergency Funds (\$ in Millions)

		Actual -Y2021	Estimate FY2022	Reco	overnor's ommendation FY2023
Cash Reserve Fund					
Balance Brought Forward	\$	587.9	\$ 587.8	\$	612.6
Estimated Revenues: Prior Fiscal Year Ending Balance Intrastate Receipts		305.5 -	1,238.6		1,174.5
Total Funds Available		893.4	1,826.4		1,787.1
Transfer to GAAP Retirement Account		(305.6)	(1,213.8)		(1,113.7)
Ending Balance - Cash Reserve Fund	\$	587.8	\$ 612.6	\$	673.4
Cash Reserve Fund Goal (7.5%)	\$	587.8	\$ 612.6	\$	673.4
GAAP Retirement Account					
Balance Brought Forward	\$	-	\$ -	\$	-
Estimated Revenues: Transfer From Cash Reserve Fund		305.6	1,213.8		1,113.7
Total Funds Available	-	305.6	 1,213.8		1,113.7
Excess to Economic Emergency Fund		(305.6)	(1,213.8)		(1,113.7)
Ending Balance - GAAP Retirement Fund	\$		\$ 	\$	-
Economic Emergency Fund					
Balance Brought Forward	\$	189.5	\$ 213.3	\$	204.2
Estimated Revenues: Transfer From GAAP Retirement Account Other Receipts		305.6 -	1,213.8 -		1,113.7 -
Total Funds Available		495.1	1,427.1		1,317.9
Standing Appropriation for Performance of Duty Transfer to Taxpayer Relief Fund Excess Reserves Transfer to General Fund		(13.4) (21.5) (246.9)	(26.0) (963.1) (233.8)		(22.7) (892.0) (178.7)
Total Transfers Out:		(281.8)	(1,222.9)		(1,093.4)
Ending Balance - Economic Emergency Fund	\$	213.3	\$ 204.2	\$	224.5
Economic Emergency Fund Goal (2.5%)	\$	195.9	\$ 204.2	\$	224.5
Total Reserve Funds	\$	801.1	\$ 816.8	\$	897.9

Estimated Condition of the Taxpayer Relief Fund (\$ in Millions)

	Actual Y2021			Estimate FY2023	
Taxpayer Relief Fund					
Beginning Balance	\$ 74.1	\$	90.4	\$	1,053.7
Revenues: Transfer from Economic Emergency Fund Interest Total Funds Available	 21.5 0.1 95.7		963.1 0.2 1,053.7		892.0 0.2 1,945.9
Expenditures Homestead Property Tax Credit Elderly and Disabled Property Tax Credit	(2.8) (2.5)				-
Ending Balance - Taxpayer Trust Fund	\$ 90.4	\$	1,053.7	\$	1,945.9
FY2021 Calculation Actual FY2020 Net General Fund Revenues FY2020 Adjusted Revenue Amount Estimated to be Available to the Taxpayer Trust Fund First \$70 million is transferred to RIIF Amount to the Taxpayer Trust Fund	7,930.6 (7,839.1) 91.5 (70.0) 21.5				
FY2022 Calculation FY2021 Actual Revenues FY2021 Adjusted Revenue Amount Estimated to be Available to the Taxpayer Trust Fund			8,800.6 (7,837.5) 963.1		
FY2023 Calculation December 2021 REC estimate Fiscal Year 2022 FY2022 Adjusted Revenue Amount Estimated to be Availabile to the Taxpayer Relief Fund					9,060.6 (8,168.6) 892.0

General Fund Revenue (Appropriable Revenues)

Cash Basis (\$ in Millions)

	Actual FY2021	Estimated FY2022		stimated FY2023
Tax Receipts				
Personal Income Tax	\$ 5,434.5	\$	5,391.5	\$ 5,484.5
Sales & Use Tax	3,512.3		3,695.6	3,816.2
Corporate Income Tax	983.8		928.2	922.1
Inheritance Tax	94.5		84.3	69.5
Insurance Premium Tax	144.0		147.7	154.5
Beer Tax	17.7		19.4	19.4
Franchise Tax	69.9		67.8	72.1
Miscellaneous Tax	22.9		18.8	18.8
Total Tax Receipts	10,279.6		10,353.3	10,557.1
Other Receipts				
Institutional Payments	7.1		10.0	10.0
Liquor Profits	146.4		148.0	148.5
Interest	2.5		2.5	2.5
Fees	29.9		28.4	27.6
Judicial Revenue	86.5		90.0	94.0
Miscellaneous Revenues	70.8		58.7	55.9
Racing and Gaming	2.2		2.2	2.2
Total Other Receipts	 345.4		339.8	340.7
Total Tax & Other Receipts	\$ 10,625.0	\$	10,693.1	\$ 10,897.8
	 16.3%		0.6%	1.9%

General Fund Accrued Revenue Changes (\$ in Millions)

	Actual FY2021		Estimated FY2022		Estimated FY2023	
Tax Receipts:						
Personal Income Tax	\$	325.5	\$	359.0	\$	372.0
Sales/Use Tax		337.6		294.0		299.3
Corporate Income Tax		17.6		47.0		47.0
Inheritance Tax		20.4		12.0		10.0
Insurance Premium Tax		-		-		-
Beer Tax		1.4		2.0		2.0
Franchise Tax		4.9		6.5		6.5
Miscellaneous Tax		3.3		5.0		5.0
Total Tax Receipts		710.7		725.5		741.8
Other Receipts:						
Institutional Payments		1.5		2.0		2.0
Liquor Profits		16.8		18.0		18.0
Interest		0.2		2.0		2.0
Fees		(0.7)		(0.7)		(0.7)
Judicial Revenue		2.9		3.0		3.0
Miscellaneous Receipts		10.4		10.0		10.0
Racing and Gaming		-		-		-
Total Other Receipts		31.1		34.3		34.3
Total Receipts and Transfers	\$	741.8	\$	759.8	\$	776.1
Net Change	\$	(274.9)	\$	18.0	\$	16.3

General Fund Refunds/School Infrastructure Transfers/Transfers (\$ in Millions)

		Actual Y2021	_	stimated FY2022	Estimated FY2023		
Refunds: Personal Income Tax Sales/Use Tax Corporate Income Tax	\$	(945.9) (58.7) (84.3)	\$	(993.9) (70.9) (85.7)	\$	(1,011.3) (65.8) (102.2)	
Inheritance Tax Cigarette Tax Franchise Tax Other		(17.8) (0.1) (1.9) (9.1)		(17.8) (0.5) (1.5) (11.9)		(18.3) (0.5) (1.5) (11.8)	
Total Gross Refunds Less: Reimbursements		(1,117.8)		(1,182.2)		(1,211.4)	
Total Net Refunds	\$	(1,114.5)	\$	(1,178.7)	\$	(1,207.9)	
School Infrastructure Transfers	\$	(560.4)	\$	(596.8)	\$	(623.6)	
Transfers: Lottery Other Total Transfers	\$ 	99.0 26.4 125.4	\$ 	99.0 26.0 125.0	\$	102.0 26.0 128.0	
IOIAI ITAIISICIS	Ψ	120.4	Ψ	120.0	Ψ	120.0	

General Fund Revenue Governor's Recommended Revenue Adjustments (\$ in Millions)

	FY2	022	F'	Y2023
Revenue Adjustments:				
Governor's Proposed Tax Plan Governor's Proposed Corporate Tax Plan		-		(225.9) (6.5)
Total Revenue Adjustments	\$		\$	(232.4)

Calculation of Statutory Expenditure Limit Fiscal Year 2023

(\$ in Millions)

	Go	overnor's Recomn	nendat	tion
	Proposed		FY2	3 Expenditure
	FY2023	% Calculation		Limitation
Fiscal Year 2023				
December 2021 REC Estimate				
Total Gross Receipts	\$ 10,897.8	99%	\$	10,788.8
Accruals	16.3	99%		16.1
Refunds	(1,207.9)	99%		(1,195.8)
School Infrastructure Transfer	(623.6)	99%		(617.4)
Transfers	128.0	99%		126.7
Total Revenue Estimating Conference	9,210.6			9,118.4
Transfer/Revenue Adjustments:				
Revenue Adjustments	(232.4)	100%		(232.4)
Total Revenue Adjustments	(232.4)			(232.4)
Transfer from Economic Emergency Fund				178.7
FY2023 Expenditure Limitation			\$	9,064.7

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

May 2020 Revenue Estimating Conference Net Receipts Estimate	\$ 7,876
2020 Session Legislative Action Adjustments for FY2021	\$ (39
FY2021 Adjusted Revenue	\$ 7,837
Cash Reserve Fund 7.5% Goal	\$ 587
Economic Emergency Fund 2.5% Goal	\$ 195

Fiscal Year 2022	
December 2020 Revenue Estimating Conference Net Receipts Estimate	\$ 8,265.7
2021 Session Legislative Action Adjustments for FY2022	\$ (97.1)
FY2022 Adjusted Revenue	\$ 8,168.6
Cash Reserve Fund 7.5% Goal	\$ 612.6
Economic Emergency Fund 2.5% Goal	\$ 204.2

Governor's Recommendation Fiscal Year 2023	
December 2021 Revenue Estimating Conference Net Receipts Estimate	\$ 9,210.6
2022 Session Governor's Proposed Revenue Adjustments for FY2023	 (232.4)
Estimated FY2023 Adjusted Revenue	\$ 8,978.2
Cash Reserve Fund 7.5% Goal	\$ 673.4
Economic Emergency Fund 2.5% Goal	\$ 224.5

State of Iowa Estimated Condition of the Rebuild Iowa Infrastructure Fund **Financial Summary**

			Actual FY2021	Estimate FY2022	Re	Governor's commendation FY2023
esources						
Beginning B Adjustment	Balance to Beginning Balance	\$	19,778,210 -	\$ 60,620,761	\$	65,908,570
Revenues:						
	Wagering Tax and Fees		176,402,499	177,850,000		177,850,000
	Licensing Fees		14,800	7,000		7,000
	Revenue Bond Debt Service Fund Transfer		10,678,378	10,500,000		10,500,000
	Federal Subsidy Holdback fund Transfer		3,759,851	3,750,000		3,750,000
	Interest		2,016,973	2,000,000		2,000,00
	MSA Tobacco Payment Transfers		13,854,090	13,000,000		13,000,00
	Unused ACE funds		2,749,253	750,000		
	Transfer from Autism Support Fund			 750,000		
	Total Revenues	_	209,475,844	207,857,000		207,107,00
otal Resour	ces Available		229,254,054	 268,477,761		273,015,57
ppropriation	ns					
DAS	Major Maintenance		12,000,000	20,000,000		20,000,000
DAS	Routine Maintenance		1,000,000	2,000,000		2,000,00
DAS	Security Cameras on Capital Complex		250,000	250,000		
DALS	Water Quality Initiative		5,200,000	5,200,000		5,200,00
DALS	Renewable Fuels		3,000,000	-		10,000,00
DALS	Fertilizer Management					1,000,00
DALS	Carbon Initiative at the Bioeconomy Institute					2,000,00
Blind	Building Repairs		-	139,100		196,90
Corr	Clarinda Correctional Facility Kitchen Expansion		-	5,242,619		4,000,00
Corr	Clarinda Correctional Facility Kitchen FF&E					750,00
Corr	DOC Capitals Request					4,900,00
DCA	Great Places Infrastructure Grants		1,000,000	1,000,000		1,000,00
DCA	Strengthening Communities Grants		250,000	250,000		250,00
DCA	Harold Keller Memorial Statue			15,000		
EDA	Community Attraction & Tourism Grants		5,000,000	5,000,000		5,000,00
EDA	Regional Sport Authorities		500,000	-		
EDA	World Food Prize Borlaug/Ruan Scholar Program,		-	-		
EDA EDA	Easter Seals Vacant State Building Demolition Fund		800,000	750,000		1 000 00
EDA	Vacant State Building Renovation Fund		-	750,000		1,000,00
EDA	Carbon Ignition Fund		-	750,000		1,000,00 5,000,00
IFA	State Housing Trust Fund		3,000,000	3,000,000		3,000,00
	School Safety, Flood Mitigation, Other Emergency		3,000,000	2,500,000		2,000,00
ILEA	Law Enforcement Academy Remodel		_	2,000,000		2,000,00
ILEA	FF&E and resurfacing parking lots		280,000	_		
DHS	Nursing Home Facility Improvements		500,000	_		
DHS	ADA Capital Project		596,500	-		
DHS	Childserve Building Project		•	500,000		
DHS	Childserve Project		-	750,000		
DHS	Eldora Dorm Project		-	6,500,000		
DHS	Facility Renovation & Remodeling		-	-		3,161,00
Judicial	Judicial Building Improvements		400,000	=		
Judicial	Remodel Projects/Furniture Requests all 8 Districts		211,455	2,522,990		624,51
Judicial	Woodbury Co LES New Construction Project		-	-		165,00
Legis	Capitol Building Maintenance		500,000	500,000		500,00
Legis	Capitol Building Gutter Replacement		1,250,000	1,250,000		
Legis	Capitol Building domes repair		-	5,250,000		5,250,00
DOM	Environment First Appropriation		42,000,000	42,000,000		42,000,00
DOM	Technology Reinvestment Fund		18,550,000	-		20,500,00
DNR	State Park Infrastructure		1,000,000	2,000,000		4,000,00
DNR	Lakes Restoration & Water Quality		8,600,000	9,600,000		9,600,00
DNR	Water Trails and Low Head Dam Safety Grants		250,000	1,000,000		1,000,00
DNR	Community Forestry Grant Program		-	250,000		
DNR	Fort Atkinson State Preserve renovations		-	100,000		
DNR	On-stream Impoundment Restoration		-	500,000		
DNR	Buchanan County Park improvements			150,000		

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Estimated Condition of the Rebuild Iowa Infrastructure Fund Financial Summary

		Actual FY2021	Estimate FY2022	Governor's Recommendation FY2023
	(continued)			
DPD	Facility/Armory Maintenance	1,000,000	1,000,000	2,100,000
DPD	Construction Improvements Statewide	1,000,000	1,000,000	2,100,000
DPD	Camp Dodge Infrastructure Upgrades	250,000	250,000	550,000
DPD	West Des Moines Readiness Center	· -	1,800,000	1,850,000
Regents	Tuition Replacement	28,268,466	28,100,000	27,900,000
Regents	ISU Student Innovation Center	6,625,000	11,375,000	2,000,000
Regents	ISU Veterinary Diagnostic Laboratory	8,900,000	12,500,000	12,500,000
Regents	ISD Long Hall Renovation	1,325,000	-	-
Regents	UNI Industrial Technology Center Renovation	1,000,000	13,000,000	18,000,000
Regents	SUI Penticrest Phase 1	· · · · -	· · · · · -	2,800,000
Regents	ISU Veterinary Diagnostic Laboratory Phase 2	-	-	15,700,000
Regents	Girls Dorm - HVAC/Elec	-	-	5,180,000
StateFair	Renovation of 4-H Building	4,500,000	-	-
StateFair	Barn Restoration	-	-	6,000,000
DPS	Statewide Interoperability Network	3,960,945	4,114,482	4,330,150
DPS	Ballistic Vests	467,500	-	-
DPS	Bomb Suites	384,000	-	-
DPS	ISP Aircraft	1,713,170	-	-
DPS	Public Safety Equipment Fund	-	2,500,000	2,500,000
DOT	Recreational Trails	1,000,000	1,500,000	2,500,000
DOT	Public Transit Infrastructure	500,000	1,500,000	1,500,000
DOT	Commercial Air Service Airports	1,000,000	1,900,000	1,900,000
DOT	General Aviation Airport Grants	650,000	1,000,000	1,000,000
DOT	Rail Assistance	500,000	1,000,000	2,000,000
TOS	County Fairs Infrastructure	1,060,000	1,060,000	1,060,000
Vets Affair	Resurfacing roads at Veteran's Cemetery	50,000	-	-
Total Appr	opriations/Expenditures	170,292,036	202,569,191	268,567,568
Reversions		(1,658,743)	-	-
Net Approp	riations	168,633,293	202,569,191	268,567,568
Net Available	Balance Forward	\$ 60,620,761	\$ 65,908,570	\$ 4,448,002

Estimated Financial Condition of the Technology Reinvestment Fund Financial Summary

		Actual Y2021	Estimate FY2022	Governor's commendation FY2023
Resources				
Beginning I	Balance	\$ 5,855	\$ (2,698)	\$ 7
Revenues:				
	Rebuild Iowa Infrastructure Appropriation General Fund Appropriation	18,550,000	17,700,000	20,500,000
	Total Revenues	 18,550,000	 17,700,000	 20,500,000
Total Resour	ces Available	18,555,855	17,697,302	 20,500,007
Appropriation				
Ethics	Update to the Candidate Reporting System	500,000	500,000	-
DOC	Institution Building Automation Systems	500,000	-	-
DOC	State Storage Area Network Replacement	-	210,000	250,000
DOC	DOC Radio Software Upgrade	-	-	350,000
DOC	Technology Projects ICN Part III & Maintenance & Leases	2 727 000	2 727 000	2,415,954
Educ		2,727,000	2,727,000	2,727,000
Educ	Statewide Education Data Warehouse	600,000	600,000	600,000
Educ	IPTV Equipment Replacement	1,000,000	1,998,600	1,000,000
	EMS Mass Messaging System	400,000	400,000	400,000
DHR	Integrating Justice Data Systems	1,400,000	1,400,000	1,400,000
DHR	Justice Datewarehouse	157,980	187,980	187,980
ICN	Firewall.Ddos Protection	2,071,794	-	1,510,724
ILEA	Technology Projects	400,000	4 005 000	4 440 000
DHS	Medicaid Management Information System	1,979,319	1,625,363	1,416,680
DHS	State Poison Center	34,000	34,000	-
DIA	Child Advocacy Bd-Foster Care Registry	=	350,000	-
DIA	Health Facilities Database Enhancement	=	-	250,000
DIA	Food Safety Data System Enhancement & Interface	=	-	410,000
DIA	Admin Hearings E-Filing	-	-	100,000
Courts	Phased VOIP Phone Upgrade	163,000	433,100	10.101
Courts	Connect District Phones to JB Building			40,464
Courts	Install/Repurpose Sound Systems	-	-	610,000
DOM	Transparency Project	45,000	45,000	45,000
DOM	Grants Management System	70,000	70,000	70,000
DOM	Local Government Budget & Property Tax upgrade	624,000	120,000	120,000
DOM	Socrata Software License	=	371,292	382,131
DPD	Technology Projects	-	100,000	500,000
DPH	Equipment-State Medical Examiner	395,000	-	-
DPS	Criminal History Record System	-	600,000	-
DPS	Human Trafficking Training	=	98,000	=
DPS	Oracle Database Replacement	-	280,000	-
DPS	HQ Data Center Replacement	-	74,000	-
DPS	Body Worn Cameras Licensing	4.070.400	4 070 400	385,000
Revenue	Tax System Modernization	4,070,460	4,070,460	4,070,460
SecState	Technology Projects	1,400,000	1,400,000	1,400,000
vets Affair	:Technology Equipment	21,000	2,500	
Total Appr	•	 18,558,553	 17,697,295	 20,391,393
Reversions		<u>-</u>	-	-
Net Approp	riations	18,558,553	17,697,295	20,391,393
Net Available	Balance Forward	\$ (2,698)	\$ 7	\$ 108,614

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

		Act FY2		estimate FY2022	Reco	overnor's ommendation FY2023
Resources Beginning B	alance	\$	-	\$ -	\$	-
Revenues:						
	Gaming receipts	63	,750,000	63,750,000		63,750,000
	Total Revenues	63	,750,000	 63,750,000	-	63,750,000
Total Resource	es Available	63	,750,000	63,750,000		63,750,000
Appropriation		-	000 000	F 000 000		F 000 000
_	Skilled Workforce Shortage Tuition Grant		,000,000	5,000,000		5,000,000
_	Future Ready Iowa Grant Program		,000,000	-		-
IEDA	High Quality Jobs		,700,000	11,700,000		11,700,000
IEDA	STEM Scholarships	1	,000,000	1,000,000		1,000,000
IEDA	STEM Best		400.000	700,000		700,000
IEDA	Future Ready Iowa Mentor Prog		400,000	400,000		400,000
IEDA	Empower Rural Iowa Program		400.000	700,000		700,000
IEDA	Empower Rural Iowa Housing Needs Assess		100,000	-		-
IEDA	Empower Rural Iowa Rural Innovation Grants	4.5	300,000	-		-
Educ	Workforce Training and Economic Development Fund		,100,000	15,100,000		15,100,000
Educ	Adult Literacy for the Workforce		,500,000	5,500,000		5,500,000
Educ	PACE and Regional Sectors		,000,000	5,000,000		5,000,000
Educ	Gap Tuition Assistance Fund		,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		150,000
Regents	UI-Economic Development		209,279	209,279		209,279
Regents	UI-Entrepreneurship and Econ Growth		,000,000	2,000,000		2,000,000
Regents	ISU-Economic Development		,424,302	2,424,302		2,424,302
Regents	UNI-Economic Development		,066,419	1,066,419		1,066,419
Regents	Regents Innovation Fund	3	,000,000	3,000,000		3,000,000
Total Appro	ppriations	63	,750,000	 63,750,000		63,750,000
Reversions						
Net Appropr	iations	63	,750,000	63,750,000		63,750,000
Net Available	Balance Forward	\$		\$ 	\$	-

STATE OF IOWA HISTORY OF APPROPRIABLE RECEIPTS (IN \$ THOUSANDS)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
SPECIAL TAXES:										
Personal Income Tax	3,634,281	4,083,903	3,974,838	4,207,250	4,355,435	4,468,935	4,746,683	4,944,019	4,651,979	5,434,533
Sales/Use Tax	2,505,299	2,547,603	2,642,332	2,753,080	2,810,661	2,812,336	2,941,479	3,045,492	3,176,088	3,512,320
Corporation Income Tax	520,719	555,289	549,581	576,279	520,532	549,704	565,042	706,278	648,682	983,758
Inheritance Tax	77,645	86,809	91,034	86,977	91,780	86,193	83,070	80,677	81,524	94,588
Insurance Premium Tax	101,406	104,885	105,532	109,633	119,675	114,808	121,863	153,441	143,431	144,029
Cigarette & Tobacco Taxes	119,432	121,397	1,410	(2)	4	•	•	(4)	4	(1)
Beer & Liquor Taxes	14,236	14,522	14,127	14,460	14,100	13,940	13,707	13,518	9,845	17,648
Franchise Tax	41,486	42,904	42,918	46,949	52,036	53,798	46,696	59,644	67,910	69,815
Miscellaneous Taxes	1,085	1,146	1,225	1,395	1,467	1,386	1,654	14,067	24,939	22,915
TOTAL SPECIAL TAXES	7,015,589	7,558,458	7,422,997	7,796,018	7,965,690	8,101,100	8,520,194	9,017,132	8,804,402	10,279,605
Percentage Increase	2.0%	7.7%	-1.8%	2.0%	2.2%	1.7%	5.2%	2.8%	-2.4%	16.8%
OTHER RECEIPTS										
Institutional Payments	12,984	14,325	12,774	15,506	12,088	11,523	11,967	11,220	12,587	7,055
Liquor Transfers	94,601	96,049	96,630	108,397	112,273	116,041	118,071	125,615	131,909	146,414
Interest	2,449	2,627	3,376	3,656	4,125	2,262	4,732	8,999	15,098	2,540
Fees	29,129	29,121	28,843	27,772	28,048	25,355	26,119	28,901	28,406	29,913
Judicial Revenue	113,830	107,988	103,972	99,883	97,683	94,315	97,444	95,343	90,397	86,487
Miscellaneous Receipts	37,730	39,855	43,368	39,689	42,732	60,568	52,322	62,145	51,069	70,754
Racing & Gaming Receipts	000'99	40,000	•	1	1	1	•	2,250	2,250	2,250
TOTAL OTHER										
RECEIPTS	356,723	329,965	288,963	294,903	296,949	310,064	310,655	334,473	331,716	345,413
	5.4%	-7.5%	-12.4%	2.1%	%2'0	4.4%	0.5%	7.7%	-0.8%	4.1%
Accruals	61,266	13,042	(16,164)	19,588	14,234	73,577	48,046	19,217	307,673	(274,905)
Refunds	(820,595)	(830,504)	(955,255)	(967,888)	(1,018,286)	(1,059,834)	(1,135,120)	(1,131,931)	(1, 120, 325)	(1,114,467)
School Infrastructure Transl	(410,596)	(419,169)	(440,422)	(450,532)	(466,891)	(460,443)	(480,800)	(503,111)	(507,604)	(560,425)
Transfers	108,740	116,945	188,950	127,638	129,443	275,556	120,972	123,046	114,700	125,408
TOTAL NET APPROPRIABLE										
RECEIPTS	6,311,127	6,768,737	6,489,069	6,819,727	6,921,139	7,240,020	7,383,947	7,858,826	7,930,562	8,800,629
Percentage Increase	%0.2	7.3%	-4.1%	5.1%	1.5%	4.6%	2.0%	6.4%	%6:0	11.0%

General Fund Appropriations

	FY 2021	FY 2022	FY 2023	FY 2023 Governor's
DESCRIPTION	Actual	Budget Estimate	Department Request	Recommended
Administration and Regulation	679,502,925	752,536,562	678,691,815	564,750,778
Agriculture and Natural Resources	38,547,933	44,110,451	45,245,451	39,360,451
Economic Development	40,027,303	44,105,830	44,105,830	40,355,830
Education	4,340,676,127	4,398,616,028	4,519,102,592	4,578,300,850
Human Services	1,988,046,554	2,100,853,079	2,176,375,643	2,183,126,747
Justice System	520,645,744	554,408,677	553,691,746	556,063,780
Judicial Branch	184,123,737	193,240,252	206,068,895	201,740,252
Legislative Branch	35,265,221	37,010,000	38,000,000	38,000,000
Total General Fund Appropriation	7,826,835,544	8,124,880,879	8,261,281,972	8,201,698,688

General Fund Appropriations

	FY 2021	FY 2022	FY 2023	FY 2023
DESCRIPTION	Actual	Budget Estimate	Department Request	Governor's Recommended
ADMINISTRATION AND REGULATION				
Administrative Services				
Administrative Services, Dept.	3,603,404	3,603,404	3,603,404	3,603,404
Terrace Hill Operations	418,200	461,674	461,674	461,674
Utilities	3,882,948	4,104,239	4,104,239	4,104,239
Total Administrative Services	7,904,552	8,169,317	8,169,317	8,169,317
State Accounting Trust Accounts				
Federal Cash Management Standing Unemployment Compensation-State	215,335	54,182	54,182	54,182
Standing	226,479	421,655	421,655	421,655
Total State Accounting Trust Accounts	441,814	475,837	475,837	475,837
Auditor Of State				
Auditor of State - General Office	986,193	986,193	986,193	986,193
Total Auditor Of State	986,193	986,193	986,193	986,193
Campaign Finance Disclosure Commission				
lowa Ethics & Campaign Disclosure Board	668,863	720,710	720,710	774,910
Total Campaign Finance Disclosure Commission	668,863	720,710	720,710	774,910
Chief Information Officer, Office of the				
Broadband Grants	5,000,000	100,000,000	100,000,000	-
Enterprise Personnel, Accounting and Budget System	21,000,000	-	-	-
Enterprise Personnel, Accounting and Budget System II	23,230,000	-	-	-
Total Chief Information Officer, Office of the	49,230,000	100,000,000	100,000,000	-
Alcoholic Beverages				
Alcoholic Beverages Operations	1,075,454	1,075,454	1,075,454	1,075,454
Total Alcoholic Beverages	1,075,454	1,075,454	1,075,454	1,075,454
Professional Licensing & Regulation				
Professional Licensing Bureau	360,856	360,856	360,856	360,856
Total Professional Licensing & Regulation	360,856	360,856	360,856	360,856

General Fund Appropriations

	FY 2021	FY 2022	FY 2023	FY 2023
DESCRIPTION	Actual	Budget Estimate	Department Request	Governor's Recommended
Executive Council				
Court Costs	311,869	56,455	56,455	56,455
Drainage Assessment	135,009	19,367	19,367	19,367
Public Improvements	11,129	9,575	9,575	9,575
Total Executive Council	458,007	85,397	85,397	85,397
Governor's Office				
Governor/Lt. Governor's Office	2,315,344	2,315,344	2,315,344	2,315,344
Presidential Electors	465	-	-	-
Terrace Hill Quarters	142,702	142,702	142,702	142,702
Total Governor's Office	2,458,511	2,458,046	2,458,046	2,458,046
Office of Drug Control Policy				
Drug Policy Coordinator	239,271	239,271	239,271	239,271
Total Office of Drug Control Policy	239,271	239,271	239,271	239,271
Human Rights, Department of				
Community Advocacy and Services	956,894	956,894	956,894	956,894
Criminal & Juvenile Justice	1,226,399	1,288,368	1,288,368	1,288,368
Human Rights Administration	189,071	189,071	189,071	189,071
Single Grant Program	140,000	140,000	140,000	140,000
Total Human Rights, Department of	2,512,364	2,574,333	2,574,333	2,574,333
Inspections & Appeals, Department of				
Administration Division	546,312	546,312	546,312	546,312
Administrative Hearings Div.	625,827	625,827	625,827	625,827
Child Advocacy Board	2,582,454	2,582,454	2,582,454	2,582,454
Employment Appeal Board	38,912	38,912	38,912	38,912
Food and Consumer Safety	574,819	574,819	574,819	574,819
Health Facilities Division	4,734,682	4,866,882	4,866,882	5,185,782
Investigations Division	2,471,791	2,339,591	2,339,591	2,339,591
Total Inspections & Appeals, Department of	11,574,797	11,574,797	11,574,797	11,893,697
Public Defender				
Indigent Defense Appropriation	40,760,448	41,160,374	41,160,374	41,160,374
Public Defender	27,144,382	29,483,120	29,483,120	29,483,120
Total Public Defender	67,904,830	70,643,494	70,643,494	70,643,494

General Fund Appropriations

	FY 2021	FY 2022	FY 2023	FY 2023
DESCRIPTION	Actual	Budget Estimate	Department Request	Governor's Recommended
Management, Department of				
Appeal Board Claims	12,168,278	4,501,794	4,501,794	4,501,794
Department of Management Operations	2,695,693	2,695,693	2,695,693	2,795,693
Special Olympics Fund	100,000	100,000	100,000	100,000
Technology Reinvestment Fund Appropriation	_	17,700,000	17,500,000	_
Transportation Equity Fund				
Appropriation	26,690,088	27,457,960	27,457,935	28,144,409
Total Management, Department of	41,654,059	52,455,447	52,255,422	35,541,896
Public Information Board				
Iowa Public Information Board	343,019	358,039	358,039	358,039
Total Public Information Board	343,019	358,039	358,039	358,039
Revenue, Department of				
Ag Land Tax Credit	39,098,532	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 Replacement	152,106,228	152,114,544	78,469,822	79,019,211
Elderly & Disabled Property Tax Credit	14,360,986	17,910,000	17,910,000	17,820,000
Homestead Tax Credit Aid	139,836,557	144,740,000	144,740,000	146,740,000
Inheritance Refund	0	-	-	-
Military Service Tax Refunds	1,696,053	1,640,000	1,640,000	1,580,000
Printing Cigarette Stamps	111,804	124,652	124,652	124,652
Revenue, Department of	15,149,692	15,149,692	15,149,692	15,149,692
School Infrastructure Transfer	0	-	-	-
Tobacco Products Tax Refund	0	-	-	-
Tobacco Reporting Requirements	17,525	17,525	17,525	17,525
Total Revenue, Department of	487,377,378	495,796,413	422,151,691	424,551,080
Secretary of State				
Elections/Voter Reg	1,874,870	2,124,870	2,124,870	2,124,870
Secretary of State-Business Services	1,420,646	1,420,646	1,420,646	1,420,646
Total Secretary of State	3,295,516	3,545,516	3,545,516	3,545,516
Treasurer of State				
Treasurer - General Office	1,017,442	1,017,442	1,017,442	1,017,442
Total Treasurer of State	1,017,442	1,017,442	1,017,442	1,017,442

General Fund Appropriations

FY 2021	FY 2022	FY 2023	FY 2023
Actual	Budget Estimate	Department Request	Governor's Recommended
679,502,926	752,536,562	678,691,815	564,750,778
	Actual	Budget Actual Estimate	Budget Department Actual Estimate Request

General Fund Appropriations

	FY 2021	FY 2022	FY 2023	FY 2023
DESCRIPTION	Actual	Budget Estimate	Department Request	Governor's Recommended
AGRICULTURE AND NATURAL RESOURC	ES			
Agriculture and Land Stewardship				
Agricultural Education	25,000	25,000	25,000	25,000
Farmers with Disabilities	180,000	180,000	180,000	180,000
Foreign Animal Disease	500,000	750,000	750,000	750,000
GF-Administrative Division	18,335,679	18,538,194	18,923,194	18,538,194
GF-Ag Drainage Wells	1,875,000	-	-	-
Grain Regulation	350,000	350,000	350,000	350,000
Hungry Canyons acct of Loess Hills Fund	50,000	-	-	-
Local Food and Farm	75,000	75,000	75,000	75,000
Loess Hills Development and Conservation Fund	-	400,000	400,000	400,000
Milk Inspections	189,196	189,196	189,196	189,196
Renewable Fuel Infrastructure Fund	-	5,000,000	5,000,000	-
Southern Iowa Development and Conservation Fund	-	250,000	250,000	250,000
Value Added Agriculture Grant Program	-	250,000	1,000,000	500,000
Water Quality Initiative	3,000,000	3,000,000	3,000,000	3,000,000
Total Agriculture and Land Stewardship	24,579,875	29,007,390	30,142,390	24,257,390
Natural Resources				
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	500,000
GF-Natural Resources Operations	11,958,058	12,093,061	12,093,061	12,093,061
State Park Operations	-	1,000,000	1,000,000	1,000,000
Total Natural Resources	13,968,058	15,103,061	15,103,061	15,103,061
TOTAL AGRICULTURE AND NATURAL RESOURCES	38,547,933	44,110,451	45,245,451	39,360,451

General Fund Appropriations

	FY 2021	FY 2022	FY 2023	FY 2023
DESCRIPTION	Actual	Budget Estimate	Department Request	Governor's Recommended
ECONOMIC DEVELOPMENT				
Cultural Affairs, Department of				
Administrative Division	168,637	168,637	168,637	168,637
Arts Council	1,317,188	1,317,188	1,317,188	1,317,188
Community Cultural Grants County Endowment Funding - DCA	172,090	172,090	172,090	172,090
Grants	448,403	448,403	448,403	448,403
Cultural Trust Grants	150,000	150,000	150,000	150,000
Great Places GF	150,000	150,000	150,000	150,000
Greenlight Grants	-	-	-	450,000
Historical Division	3,142,351	3,142,351	3,142,351	3,142,351
Historic Sites	426,398	426,398	426,398	426,398
Total Cultural Affairs, Department of	5,975,067	5,975,067	5,975,067	6,425,067
Economic Development Authority				
Butchery Innovation & Revitalization Councils of Governments (COGs)	-	750,000	750,000	750,000
Assistance	275,000	275,000	275,000	275,000
Economic Development Approp	13,318,553	13,318,553	13,318,553	13,318,553
ICVS-Promise	168,201	168,201	168,201	168,201
Regional Sports Authorities (RIIF)	-	500,000	500,000	500,000
Registered Apprenticeship Program Tourism marketing - Adjusted Gross	1,000,000	760,000	760,000	760,000
Receipts	831,473	900,000	900,000	900,000
World Food Prize	375,000	375,000	375,000	375,000
Total Economic Development Authority	15,968,227	17,046,754	17,046,754	17,046,754
lowa Finance Authority				
Rent Subsidy Program	658,000	658,000	658,000	658,000
Total Iowa Finance Authority	658,000	658,000	658,000	658,000

General Fund Appropriations

	FY 2021	FY 2022 Budget	FY 2023 Department	FY 2023 Governor's
DESCRIPTION	Actual	Estimate	Request	Recommended
Iowa Workforce Development				
Employee Misclassification	379,631	379,631	379,631	379,631
I3 State Accounting System	228,822	228,822	228,822	228,822
Iowa Employer Innovation Fund	1,200,000	4,200,000	4,200,000	-
IWD Labor Services Division	3,491,252	3,491,252	3,491,252	3,491,252
IWD Workers Compensation Division	3,321,044	3,321,044	3,321,044	3,321,044
Offender Reentry Program	387,158	387,158	387,158	387,158
Summer Youth Work Pilot	250,000	250,000	250,000	250,000
Workforce Development Field Offices	6,675,650	6,675,650	6,675,650	6,675,650
Total lowa Workforce Development	15,933,557	18,933,557	18,933,557	14,733,557
Public Employment Relations Board				
PER Board - General Office	1,492,452	1,492,452	1,492,452	1,492,452
Total Public Employment Relations Board	1,492,452	1,492,452	1,492,452	1,492,452
TOTAL ECONOMIC DEVELOPMENT	40,027,303	44,105,830	44,105,830	40,355,830

General Fund Appropriations

	FY 2021	FY 2022	FY 2023	FY 2023
DESCRIPTION	Actual	Budget Estimate	Department Request	Governor's Recommended
EDUCATION				
Blind, Department of				
Department for the Blind	2,252,001	2,780,724	2,893,503	2,893,503
Total Blind, Department of	2,252,001	2,780,724	2,893,503	2,893,503
College Student Aid Commission				
All Iowa Opportunity Scholarships	3,000,000	3,100,000	3,100,000	3,100,000
College Aid Commission	429,279	429,279	429,279	429,279
Future Ready Iowa Administration	162,254	162,254	162,254	162,254
Future Ready Iowa Last-Dollar Scholarship Program	13,004,744	23,004,744	23,004,744	23,004,744
Health Care Professional Recruitment	400,973	500,973	500,973	500,973
Health Care-Related Loan Program	250,000	250,000	250,000	1,000,000
National Guard Benefits Program	4,700,000	4,700,000	4,700,000	4,700,000
Rural Iowa Primary Care Loan Repayment Program Rural Veterinarian Loan Repayment	1,424,502	1,724,502	1,724,502	4,000,000
Program	300,000	400,000	400,000	400,000
Teach Iowa Scholars	400,000	400,000	400,000	400,000
Tuition Grant - For-Profit	426,220	456,220	456,220	467,626
Tuition Grant Program-Standing	47,703,463	48,896,050	48,896,050	50,118,451
Vocational Technical Tuition Grant	1,750,185	1,750,185	1,750,185	1,750,185
Total College Student Aid Commission	73,951,620	85,774,207	85,774,207	90,033,512
Education, Department of				
Administration	5,975,526	5,975,526	5,975,526	5,975,526
Adult Education and Literacy Programs	500,000	500,000	500,000	500,000
Attendance Center Performance/ Website & Data System Support	250,000	250,000	250,000	250,000
Best Buddies Iowa	25,000	25,000	25,000	25,000
Career and Technical Education Administration	598,197	598,197	598,197	598,197
Child Development	10,524,389	10,524,389	10,524,389	10,524,389
Children's Mental Health School-Based Training and Support	2,100,000	3,183,936	3,183,936	3,183,936
Classroom Behavior Guidelines	2,100,000	500,000	500,000	500,000
Community College State General Aid	208,690,889	215,158,161	215,158,161	220,537,115
Computer Science Professional				
Development Incentive Fund	500,000	500,000	500,000	500,000
Early Childhood Iowa - School Ready	22,662,799	23,206,799	23,206,799	23,206,799

General Fund Appropriations

	FY 2021	FY 2022	FY 2023	FY 2023
DESCRIPTION	Actual	Budget Estimate	Department Request	Governor's Recommended
Early Head Start Projects	574,500	574,500	574,500	574,500
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
Iowa Reading Research Center	1,300,176	1,550,176	1,550,176	1,550,176
Jobs For America's Grads	2,666,188	4,666,188	4,666,188	5,666,188
LEA Assessment	3,000,000	3,000,000	3,000,000	3,000,000
Midwestern Higher Education Compact	115,000	115,000	115,000	115,000
Nonpublic School Concurrent Enrollment Payments to Comm Coll	1,000,000	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 Education	100,000	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 Education	2,952,459	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	3,380,338,562	3,408,570,509	3,506,587,269	3,562,667,848
State Library	2,532,594	2,532,594	2,532,594	2,532,594
Statewide Clearinghouse to Expand Work-Based Learning	300,000	300,000	300,000	300,000
Successful Progression for Early Readers	7,824,782	7,824,782	7,824,782	7,824,782
Summer Joint Enrollment Program	600,000	600,000	600,000	600,000
Teacher Quality/Student Achievement	2,965,467	2,965,467	2,965,467	2,965,467
Textbook Services For Nonpublic	652,000	852,000	852,000	852,000
Therapeutic Classroom Incentive Fund Appropriation	-	1,626,075	1,626,075	1,626,075
Therapeutic Classroom Transportation Claims Reimbursement	-	500,000	500,000	500,000
Transportation Nonpublic Students	8,197,091	8,997,091	8,997,091	8,997,091
Total Education, Department of	3,675,453,639	3,717,656,869	3,815,673,629	3,878,133,162
Vocational Rehabilitation				
Entrepreneurs with Disabilities Program	138,506	138,506	138,506	138,506
Independent Living	84,823	84,823	84,823	84,823
Independent Living Center Grant	86,457	86,457	86,457	86,457
Iowa Vocational Rehabilitation Services	5,696,328	5,996,328	5,996,328	5,996,328
Total Vocational Rehabilitation	6,006,114	6,306,114	6,306,114	6,306,114

General Fund Appropriations

	FY 2021	FY 2022	FY 2023	FY 2023
DESCRIPTION	Actual	Budget Estimate	Department Request	Governor's Recommended
lowa PBS				
Iowa PBS	7,770,316	7,870,316	7,970,316	7,870,316
Total Iowa PBS	7,770,316	7,870,316	7,970,316	7,870,316
Regents, Board of	-			
BOR - Board Office	764,642	764,642	764,642	764,642
BOR - Iowa Public Radio	345,669	345,669	570,669	345,669
BOR - Regents Resource Centers IBS - Iowa Braille and Sight Saving	268,297	268,297	268,297	268,297
School	4,434,459	4,540,886	4,665,886	4,654,408
ISD - Iowa School for the Deaf	10,536,171	10,789,039	11,144,039	11,058,765
ISU - Agricultural Experiment Station ISU - Biosciences Innovation	29,462,535	29,462,535	29,462,535	29,462,535
Ecosystem - GF	813,286	2,623,481	3,000,000	3,000,000
ISU - Cooperative Extension	18,007,366	18,157,366	18,157,366	18,157,366
ISU - General University	172,144,766	172,144,766	179,144,766	176,448,385
ISU - Livestock Disease Research	170,390	170,390	170,390	170,390
ISU - Veterinary Diagnostic Laboratory	4,337,528	4,400,000	4,400,000	4,400,000
SUI - Biocatalysis	696,342	696,342	696,342	696,342
SUI - Biosciences Innovation Ecosystem	271,095	874,494	1,000,000	1,000,000
SUI - Family Practice Program	1,720,598	1,720,598	2,220,598	2,220,598
SUI - General University	215,605,480	215,605,480	219,605,480	220,995,617
SUI - Hygienic Laboratory	4,822,610	4,822,610	5,822,610	4,822,610
SUI - Iowa Flood Center	1,154,593	1,154,593	1,654,593	1,154,593
SUI - Iowa Online Advanced Placement Academy	463,616	463,616	463,616	463,616
SUI - Iowa's Center for Agricultural Safety & Health SUI/ISU - Biosciences Matching Funds	128,154	128,154	128,154	128,154
(one time)	-	-	1,250,000	-
SUI - Oakdale Campus	2,103,819	2,103,819	3,103,819	2,103,819
SUI - Primary Health Care	624,374	624,374	624,374	624,374
SUI - Specialized Children Health Services	634,502	634,502	634,502	634,502
SUI - State of Iowa Birth Defects Registry	36,839	36,839	36,839	36,839
SUI - State of Iowa Cancer Registry	143,410	143,410	143,410	143,410
SUI - Substance Abuse Consortium	53,427	53,427	53,427	53,427
SUI - Waterman Iowa Nonprofit Resource Center	156,389	156,389	156,389	156,389

General Fund Appropriations

	FY 2021	FY 2022	FY 2023	FY 2023
DESCRIPTION	Actual	Budget Estimate	Department Request	Governor's Recommended
UIHC - Rural Psychiatry Residencies	-	-	200,000	-
UNI - Additive Manufacturing	394,321	394,321	394,321	394,321
UNI - Community College Degree Attainment Program	-	-	1,600,000	1,300,000
UNI - General University	98,296,620	98,296,620	102,296,620	100,754,036
UNI - Math & Science Collaborative	6,354,848	6,354,848	6,354,848	6,354,848
UNI - Real Estate Education Program	123,523	123,523	123,523	123,523
UNI - Recycling and Reuse Center	172,768	172,768	172,768	172,768
Total Regents, Board of	575,242,437	578,227,798	600,484,823	593,064,243
TOTAL EDUCATION	4,340,676,127	4,398,616,028	4,519,102,592	4,578,300,850

General Fund Appropriations

	FY 2021	FY 2022 Budget	FY 2023 Department	FY 2023 Governor's Recommended
DESCRIPTION	Actual	Estimate	Request	
HUMAN SERVICES				
lowa Department on Aging				
Aging Programs	11,164,382	11,304,082	11,304,082	11,804,082
Office of Long-Term Care Ombudsman	1,149,821	1,149,821	1,149,821	1,149,821
Total lowa Department on Aging	12,314,203	12,453,903	12,453,903	12,953,903
Public Health, Department of				
Addictive Disorders	23,659,379	23,659,379	23,659,379	23,659,379
Chronic Conditions	4,223,373	4,258,373	4,258,373	4,258,373
Community Capacity	5,594,306	7,319,306	6,319,306	6,519,306
Essential Public Health Services	7,662,464	7,662,464	7,662,464	7,662,464
Healthy Children and Families	5,816,681	5,816,681	5,816,681	5,816,681
Infectious Diseases	1,796,206	1,796,206	1,796,206	1,796,206
lowa Registry for Congenital & Inherited Disorders	188,528	223,521	223,521	223,521
Public Protection	4,085,220	4,466,601	4,466,601	4,706,601
Resource Management	933,871	933,871	933,871	933,871
Total Public Health, Department of	53,960,028	56,136,402	55,136,402	55,576,402
Human Services - General Administration				
Commission Of Inquiry	-	1,394	1,394	1,394
DHS - Department Wide Duties	2,879,274	2,879,274	2,879,274	4,172,123
General Administration	13,772,533	15,342,189	15,342,189	15,342,189
Non Resident Commitment M.III	15,487	142,802	142,802	142,802
Total Human Services - General Administration	16,667,294	18,365,659	18,365,659	19,658,508
Human Services - Field Operations				
Child Support Recoveries	14,867,813	15,942,885	15,942,885	15,942,885
Field Operations	55,600,398	60,596,667	60,596,667	65,894,438
Total Human Services - Field Operations	70,468,211	76,539,552	76,539,552	81,837,323
Human Services - Eldora Training School				
Eldora Training School	16,029,488	17,397,068	17,397,068	17,606,871
Total Human Services - Eldora Training School	16,029,488	17,397,068	17,397,068	17,606,871

General Fund Appropriations

	FY 2021	FY 2022	FY 2023	FY 2023
DESCRIPTION	Actual	Budget Estimate	Department Request	Governor's Recommended
Human Services - Cherokee CCUSO				
Civil Commitment Unit for Sexual Offenders	12,070,565	13,643,727	13,643,727	13,891,276
Total Human Services - Cherokee CCUSO	12,070,565	13,643,727	13,643,727	13,891,276
Human Services - Cherokee				
Cherokee MHI	14,245,968	15,457,597	15,457,597	15,613,624
Total Human Services - Cherokee	14,245,968	15,457,597	15,457,597	15,613,624
Human Services - Independence				
Independence MHI	19,201,644	19,652,379	19,652,379	19,688,928
Total Human Services - Independence	19,201,644	19,652,379	19,652,379	19,688,928
Human Services - Glenwood				
Glenwood Resource Center	16,700,867	14,802,873	14,802,873	16,288,739
Total Human Services - Glenwood	16,700,867	14,802,873	14,802,873	16,288,739
Human Services - Woodward				
Woodward Resource Center	10,913,360	12,237,937	12,237,937	13,409,294
Total Human Services - Woodward	10,913,360	12,237,937	12,237,937	13,409,294
Human Services - Assistance				
Adoption Subsidy	40,596,007	40,596,007	40,596,007	40,596,007
Child Abuse Prevention	188,428	232,570	232,570	232,570
Child and Family Services	89,071,930	89,071,930	89,071,930	89,371,930
Child Care Assistance	40,816,931	40,816,931	40,816,931	40,816,931
Children's Health Insurance	37,598,984	37,957,643	47,304,299	41,713,403
Conners Training	33,632	33,632	33,632	33,632
Family Investment Program/JOBS	40,003,978	41,003,978	41,003,978	41,003,978
Family Support Subsidy	949,282	949,282	949,282	949,282
Health Program Operations	17,831,343	17,831,343	17,831,343	17,831,343
Medical Assistance	1,459,599,409	1,503,848,253	1,503,848,253	1,503,848,253
MHDS Regional Services Fund	-	50,039,410	120,215,318	121,234,022
MHDS Regions Incentive Fund	-	3,000,000	-	-
State Supplementary Assistance	7,349,002	7,349,002	7,349,002	7,349,002
Volunteers	84,686	84,686	84,686	84,686
Total Human Services - Assistance	1,734,123,612	1,832,814,667	1,909,337,231	1,905,065,039

General Fund Appropriations

	FY 2021	FY 2022	FY 2023	FY 2023
DESCRIPTION	Actual	Budget Estimate	Department Request	Governor's Recommended
Veterans Affairs, Department of				
General Administration	1,229,763	1,229,763	1,229,763	1,415,288
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
Total Veterans Affairs, Department of	4,219,763	4,219,763	4,219,763	4,405,288
lowa Veterans Home				
Iowa Veterans Home	7,131,552	7,131,552	7,131,552	7,131,552
Total Iowa Veterans Home	7,131,552	7,131,552	7,131,552	7,131,552
TOTAL HUMAN SERVICES	1,988,046,554	2,100,853,079	2,176,375,643	2,183,126,747

General Fund Appropriations

	FY 2021	FY 2022	FY 2023	FY 2023
DESCRIPTION	Actual	Budget Estimate	Department Request	Governor's Recommended
JUSTICE SYSTEM				
Justice, Department of				
General Office A.G.	6,006,268	6,361,238	7,063,298	6,563,298
Legal Services Poverty Grants	2,634,601	2,634,601	2,634,601	2,634,601
Victim Assistance Grants	5,016,708	5,016,708	5,016,708	5,016,708
Total Justice, Department of	13,657,577	14,012,547	14,714,607	14,214,607
Civil Rights Commission				
Civil Rights Commission	1,252,899	1,318,718	1,318,718	1,318,718
Total Civil Rights Commission	1,252,899	1,318,718	1,318,718	1,318,718
Community Based Corrections District 1				
CBC District I	15,219,261	15,553,865	15,725,362	15,915,362
Total Community Based Corrections District 1	15,219,261	15,553,865	15,725,362	15,915,362
Community Based Corrections District 2				
CBC District II	11,758,160	12,015,201	12,307,966	12,536,466
Total Community Based Corrections District 2	11,758,160	12,015,201	12,307,966	12,536,466
Community Based Corrections District 3				
CBC District III	7,324,425	7,519,274	7,519,274	7,519,274
Total Community Based Corrections District 3	7,324,425	7,519,274	7,519,274	7,519,274
Community Based Corrections District 4				
CBC District IV	5,815,391	5,941,717	6,095,454	6,095,454
Total Community Based Corrections District 4	5,815,391	5,941,717	6,095,454	6,095,454
Community Based Corrections District 5				
CBC District V	22,008,023	22,514,230	23,014,230	23,014,230
Total Community Based Corrections District 5	22,008,023	22,514,230	23,014,230	23,014,230
Community Based Corrections District 6				
CBC District VI	15,069,674	15,431,664	16,201,038	16,430,310
Total Community Based Corrections District 6	15,069,674	15,431,664	16,201,038	16,430,310
Community Based Corrections District 7				
CBC District VII	8,013,609	8,213,355	9,222,177	9,463,844
Total Community Based			 -	

General Fund Appropriations

	FY 2021	FY 2022	FY 2023	FY 2023
DESCRIPTION	Actual	Budget Estimate	Department Request	Governor's Recommended
Community Based Corrections District 8				
CBC District VIII	8,547,829	8,761,954	9,035,497	9,035,497
Total Community Based Corrections District 8	8,547,829	8,761,954	9,035,497	9,035,497
Community Based Corrections Statewide				
CBC Statewide	-	663,219	<u>-</u>	-
Total Community Based Corrections Statewide	<u>-</u> _	663,219	<u>-</u> .	<u>-</u>
Corrections-Central Office				
Corrections Administration	5,473,325	5,558,227	5,987,688	6,238,128
Corrections Education	2,608,109	2,608,109	2,608,109	2,608,109
Corrections Real Estate-Capitals from Sales	779	622,991	-	_
County Confinement	1,082,635	1,082,635	1,082,635	1,082,635
DOC - Department Wide Duties	-	10,079,991	2,826,924	243,797
Federal Prisoners/ Contractual	234,411	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 wide	28,065	28,065	28,065	28,065
State Cases Court Costs	<u> </u>	10,000	10,000	10,000
Total Corrections-Central Office	11,427,324	22,224,429	14,777,832	12,445,145
Corrections - Fort Madison				
Ft. Madison Institution	41,647,701	42,488,273	43,100,831	43,200,288
Total Corrections - Fort Madison	41,647,701	42,488,273	43,100,831	43,200,288
Corrections - Anamosa				
Anamosa Institution	32,868,225	35,868,225	36,087,370	36,087,370
Total Corrections - Anamosa	32,868,225	35,868,225	36,087,370	36,087,370
Corrections - Oakdale				
DOC Institutional Pharmaceuticals	-	-	8,556,620	8,556,620
Oakdale Institution	62,610,335	63,688,978	55,418,190	55,418,190
Total Corrections - Oakdale	62,610,335	63,688,978	63,974,810	63,974,810
Corrections - Newton				
Newton Institution	28,818,686	29,390,947	29,758,822	29,823,196
Total Corrections - Newton	28,818,686	29,390,947	29,758,822	29,823,196

General Fund Appropriations

	FY 2021	FY 2022	FY 2023	FY 2023
DESCRIPTION	Actual	Budget Estimate	Department Request	Governor's Recommended
Corrections - Mt Pleasant			-	
Mt. Pleasant Inst.	25,902,776	26,680,161	27,359,710	28,033,084
Total Corrections - Mt Pleasant	25,902,776	26,680,161	27,359,710	28,033,084
Corrections - Rockwell City				
Rockwell City Institution	10,623,767	10,841,112	10,841,112	10,841,112
Total Corrections - Rockwell City	10,623,767	10,841,112	10,841,112	10,841,112
Corrections - Clarinda				
Clarinda Institution	25,132,431	25,647,227	26,802,003	26,802,003
Total Corrections - Clarinda	25,132,431	25,647,227	26,802,003	26,802,003
Corrections - Mitchellville				
Mitchellville Institution	23,483,038	23,979,152	24,362,498	24,362,498
Total Corrections - Mitchellville	23,483,038	23,979,152	24,362,498	24,362,498
Corrections - Fort Dodge				
Ft. Dodge Institution	30,324,956	30,903,150	31,517,156	32,123,199
Total Corrections - Fort Dodge	30,324,956	30,903,150	31,517,156	32,123,199
Law Enforcement Academy				
ILEA Officer Certification & Training-GF	140,000	-	-	-
lowa Law Enforcement Academy	978,914	1,220,749	1,220,749	1,220,749
Total Law Enforcement Academy	1,118,914	1,220,749	1,220,749	1,220,749
Parole Board				
Parole Board	1,240,265	1,285,739	1,285,739	1,285,739
Total Parole Board	1,240,265	1,285,739	1,285,739	1,285,739
Public Defense, Department of				
Compensation and Expense	473,780	342,556	342,556	342,556
Public Defense, Department of	6,428,140	6,916,601	6,916,601	6,916,601
Total Public Defense, Department of	6,901,920	7,259,157	7,259,157	7,259,157
Homeland Security and Emergency Manager	ment			_
Homeland Security & Emergency Mgmt. Division	2,139,390	2,287,756	2,287,756	2,287,756
Levee District Study	-	400,000	-	-
Total Homeland Security and Emergency Management	2,139,390	2,687,756	2,287,756	2,287,756

General Fund Appropriations

	FY 2021	FY 2022	FY 2023	FY 2023
DESCRIPTION	Actual	Budget Estimate	Department Request	Governor's Recommended
Public Safety, Department of				
DCI - Crime Lab Equipment/Training	650,000	650,000	650,000	650,000
DPS Fire Marshal	5,242,651	5,460,291	5,420,082	5,420,082
DPS-GF Equipment Approp to Fund	-	2,500,000	2,500,000	2,500,000
DPS - Human Trafficking	150,000	197,325	197,325	197,325
DPS Implementation of HF2581 Hemp- GF	411,000	-	-	-
DPS-POR Unfunded Liabilities Until 85 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 & Equipment-GF	50,000	50,000	50,000	50,000
Fire Fighter Training	825,520	825,520	825,520	825,520
Iowa State Patrol	66,542,117	69,432,433	69,033,063	69,033,063
Narcotics Enforcement	8,139,785	8,428,156	8,479,256	8,479,256
Public Safety Administration	4,860,294	5,833,065	6,045,820	6,302,854
Public Safety DCI	15,263,580	19,316,868	19,096,592	19,311,592
Public Safety - Department Wide Duties	-	-	-	2,400,000
Public Safety Undercover Funds	209,042	209,042	209,042	209,042
Statewide Interoperable Communications System.	115,661	115,661	115,661	115,661
Total Public Safety, Department of	107,739,167	118,297,878	117,901,878	120,773,912
TOTAL JUSTICE SYSTEM	520,645,744	554,408,677	553,691,746	556,063,780

General Fund Appropriations

	FY 2021	FY 2022	FY 2023	FY 2023
DESCRIPTION	Actual	Budget Estimate	Department Request	Governor's Recommended
JUDICIAL BRANCH				
Judicial Branch				
Judicial Branch	181,023,737	189,640,252	202,468,895	198,140,252*
Jury & Witness (GF) to Revolving Fund (0043)	3,100,000	3,600,000	3,600,000	3,600,000
Total Judicial Branch	184,123,737	193,240,252	206,068,895	201,740,252
TOTAL JUDICIAL BRANCH	184,123,737	193,240,252	206,068,895	201,740,252

^{*}The Governor is recommending the language be struck from the Iowa Code requiring the pass through of the Judicial Branch budget request in the governor's recommendations.

General Fund Appropriations

	FY 2021	FY 2022	FY 2023	FY 2023
DESCRIPTION	Actual	Budget Estimate	Department Request	Governor's Recommended
LEGISLATIVE BRANCH				
House of Representatives				
House	12,096,341	12,765,000	13,110,000	13,110,000
Total House of Representatives	12,096,341	12,765,000	13,110,000	13,110,000
Senate				
Senate	8,859,201	9,435,000	9,690,000	9,690,000
Total Senate	8,859,201	9,435,000	9,690,000	9,690,000
Joint Expenses of Legislature				
Joint Legislative Expenses	1,440,252	1,480,000	1,520,000	1,520,000
Total Joint Expenses of Legislature	1,440,252	1,480,000	1,520,000	1,520,000
Ombudsman, Office of				
Citizens Aide	1,767,576	1,665,000	1,710,000	1,710,000
Total Ombudsman, Office of	1,767,576	1,665,000	1,710,000	1,710,000
Legislative Services Agency				
International Relations Account	-	10,000	-	-
Legislative Services Agency	11,101,851	11,655,000	11,970,000	11,970,000
Total Legislative Services Agency	11,101,851	11,665,000	11,970,000	11,970,000
TOTAL LEGISLATIVE BRANCH	35,265,221	37,010,000	38,000,000	38,000,000
Total General Fund	7,826,835,545	8,124,880,879	8,261,281,972	8,201,698,688

Other Fund Appropriations

	FY 2021	FY 2022 Budget	FY 2023 Department	FY 2023 Governor's
DESCRIPTION	Actual	Estimate	Request	Recommended
Administration and Regulation	148,902,331	137,778,310	137,608,328	160,381,678
Agriculture and Natural Resources	101,039,849	100,958,353	100,308,353	113,058,353
Economic Development	34,981,571	39,451,084	39,686,084	44,936,084
Education	83,540,466	83,370,600	82,989,400	82,172,000
Human Services	309,091,144	294,812,386	293,559,886	293,019,886
Justice System	24,391,764	28,873,754	27,026,080	28,470,422
Transportation	391,783,864	399,661,003	401,661,003	411,318,932
Judicial Branch	163,000	433,100	650,464	650,464
Capital	67,971,444	109,047,072	192,824,664	142,410,052
Total Other Fund Appropriation	1,161,865,434	1,194,385,662	1,276,314,262	1,276,417,871

Other Fund Appropriations

	FY 2021	FY 2022	FY 2023	FY 2023
DESCRIPTION	Actual	Budget Estimate	Department Request	Governor's Recommended
0006 - Iowa Skilled Worker and Job Creation	n Fund			
Economic Development Authority				
Empower Rural Iowa Housing Needs Assess	100,000	-	-	-
Empower Rural Iowa Program Empower Rural Iowa Rural Innovation	-	700,000	700,000	700,000
Grants	300,000	-	-	-
Future Ready Iowa Mentor Prog	400,000	400,000	400,000	400,000
High Quality Job Creation	11,700,000	11,700,000	11,700,000	11,700,000
STEM Best	-	700,000	700,000	700,000
STEM Scholarships-ISWJCF	1,000,000	1,000,000	1,000,000	1,000,000
Total Economic Development Authority	13,500,000	14,500,000	14,500,000	14,500,000
Iowa Workforce Development				
AMOS A Mid-Iowa Organizing Strategy	100,000	100,000	100,000	100,000
Future Ready Iowa Coordinator	150,000	150,000	150,000	150,000
Total lowa Workforce Development	250,000	250,000	250,000	250,000
Total Economic Development	13,750,000	14,750,000	14,750,000	14,750,000
Education, Department of				
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
Total Education, Department of	35,300,000	35,300,000	35,300,000	35,300,000
College Student Aid Commission				
Future Ready Iowa Grant Program - SWJCF	1,000,000	-	-	-
Skilled Workforce Shortage Tuition Grant - SWJCF	5,000,000	5,000,000	5,000,000	5,000,000
Total College Student Aid Commission	6,000,000	5,000,000	5,000,000	5,000,000
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Other Fund Appropriations

	FY 2021	FY 2022	FY 2023	FY 2023
DESCRIPTION	Actual	Budget Estimate	Department Request	Governor's Recommended
Regents, Board of				
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
Total Regents, Board of	8,700,000	8,700,000	8,700,000	8,700,000
Total Education	50,000,000	49,000,000	49,000,000	49,000,000
Total lowa Skilled Worker and Job Creation Fund	63,750,000	63,750,000	63,750,000	63,750,000

Other Fund Appropriations

	FY 2021	FY 2022	FY 2023	FY 2023
DESCRIPTION	Actual	Budget Estimate	Department Request	Governor's Recommended
0017 - Rebuild Iowa Infrastructure Fund				
Management, Department of				
Environment First Fund Appropriation	42,000,000	42,000,000	42,000,000	42,000,000
Technology Reinvestment Fund Appropriation from RIIF	18,550,000	-	-	20,500,000
Total Management, Department of	60,550,000	42,000,000	42,000,000	62,500,000
Treasurer of State				
County Fair Improvements	1,060,000	1,060,000	-	1,060,000
Total Treasurer of State	1,060,000	1,060,000	-	1,060,000
Total Administration and Regulation	61,610,000	43,060,000	42,000,000	63,560,000
Agriculture and Land Stewardship				
Carbon Initiative at the Bioeconomy				0.000.000
Institute	-	-	-	2,000,000
Fertilizer Management	-	-	-	1,000,000
Renewable Fuels Infrastructure Fund	3,000,000	-	-	10,000,000
Water Quality Initiative RIIF Total Agriculture and Land	5,200,000	5,200,000	5,200,000	5,200,000
Stewardship	8,200,000	5,200,000	5,200,000	18,200,000
Natural Resources				
Buchanan County Park Improvements	-	150,000	-	-
Community Forestry Grant Program	-	250,000	250,000	-
On-stream Impoundment Restoration	-	500,000	-	-
Water Trails and Low Head Dam Programs	250,000	1,000,000	1,000,000	1,000,000
Total Natural Resources	250,000	1,900,000	1,250,000	1,000,000
Total Agriculture and Natural				
Resources	8,450,000	7,100,000	6,450,000	19,200,000
Cultural Affairs, Department of				
Great Places RIIF	1,000,000	1,000,000	1,000,000	1,000,000
Harold Keller Memorial Statue	-	15,000	-	-
YMCA Strengthen Community Grants	250,000	250,000	<u>-</u>	250,000
Total Cultural Affairs, Department of	1,250,000	1,265,000	1,000,000	1,250,000

Other Fund Appropriations

	FY 2021	FY 2022	FY 2023	FY 2023
DESCRIPTION	Actual	Budget Estimate	Department Request	Governor's Recommended
Economic Development Authority				
Carbon Ignition Fund	-	-	-	5,000,000
Community & Tourism Grant Appropriation	5,000,000	5,000,000	5,000,000	5,000,000
Easterseals Iowa Independence Innovation Center	800,000	-	-	-
Regional Sports Authorities (RIIF)	500,000	-	-	-
Vacant State Buildings Demolition Fund	-	750,000	1,000,000	1,000,000
Vacant State Buildings Rehabilitation Fund	<u> </u>	750,000	1,000,000	1,000,000
Total Economic Development Authority	6,300,000	6,500,000	7,000,000	12,000,000
lowa Finance Authority				
State Housing Trust Fund (RIIF)	3,000,000	3,000,000	3,000,000	3,000,000
Total Iowa Finance Authority	3,000,000	3,000,000	3,000,000	3,000,000
Total Economic Development	10,550,000	10,765,000	11,000,000	16,250,000
Regents, Board of				
BOR - Tuition Replacement - Academic Building Revenue Bonds	28,268,466	28,100,000	27,900,000	27,900,000
Total Regents, Board of	28,268,466	28,100,000	27,900,000	27,900,000
Total Education	28,268,466	28,100,000	27,900,000	27,900,000
Human Services - Assistance				
ChildServe	-	500,000	-	-
ChildServe Project	-	750,000	-	-
Nursing Facility Renovation and ConstrRIIF	500,000	-	-	-
Total Human Services - Assistance	500,000	1,250,000	_	-
Veterans Affairs, Department of				
DVA Capital/Improvements	50,000	<u>-</u> _	<u>-</u>	<u>-</u>
Total Veterans Affairs, Department of	50,000	<u> </u>		<u> </u>
Total Human Services	550,000	1,250,000		
Law Enforcement Academy				
ILEA - RIIF Funds	280,000	<u> </u>	<u> </u>	<u>-</u>
Total Law Enforcement Academy	280,000			<u>-</u>

Other Fund Appropriations

DESCRIPTION	FY 2021 Actual	FY 2022 Budget Estimate	FY 2023 Department Request	FY 2023 Governor's Recommended
School Safety, Flood Mitigation, Other		2 500 000	2 000 000	2 000 000
Emerg Total Homeland Security and Emergency Management	_	2,500,000	2,000,000	2,000,000
	<u> </u>	2,500,000	2,000,000	2,000,000
Public Safety, Department of				
Ballistic Vests - 0017 RIIF	467,500	-	-	-
Bomb Suits - 0017 RIIF	384,000	-	-	-
DPS-RIIF Equipment Appropriation to DPS Equipment Fund	-	2,500,000	2,500,000	2,500,000
Iowa Statewide Interoperable Comm. System Lease Purch. 0017	3,960,945	4,114,482	4,320,808	4,330,150
Total Public Safety, Department of	4,812,445	6,614,482	6,820,808	6,830,150
Total Justice System	5,092,445	9,114,482	8,820,808	8,830,150
Transportation, Department of				
Commercial Air Service Airports	1,000,000	1,900,000	1,900,000	1,900,000
General Aviation Airports	650,000	1,000,000	1,000,000	1,000,000
Public Transit Assistance	500,000	1,500,000	1,500,000	1,500,000
Rail Revolving Loan & Grant Fund	500,000	1,000,000	2,000,000	2,000,000
Recreational Trails	1,000,000	1,500,000	2,500,000	2,500,000
Total Transportation, Department of	3,650,000	6,900,000	8,900,000	8,900,000
Total Transportation	3,650,000	6,900,000	8,900,000	8,900,000
State Fair Authority Capital				
Barn Restoration	-	-	-	6,000,000
Renovation of 4-H Building	4,500,000	<u> </u>	<u>-</u>	-
Total State Fair Authority Capital	4,500,000			6,000,000
Department For The Blind Capitals				
Dept. for the Blind Building Repairs		139,100	196,900	196,900
Total Department For The Blind Capitals		139,100	196,900	196,900

Other Fund Appropriations

	FY 2021	FY 2022	FY 2023	FY 2023
DESCRIPTION	Actual	Budget Estimate	Department Request	Governor's Recommended
Corrections Capital			<u> </u>	
Clarinda Correctional Facility Kitchen		5.040.040	4 000 000	4 000 000
Expansion Clarinda Correctional Facility Kitchen FF&E	-	5,242,619	4,000,000	4,000,000
	-	-	750,000	750,000
DOC Capitals Request	-	<u> </u>	16,433,098	4,900,000
Total Corrections Capital	-	5,242,619	21,183,098	9,650,000
Cultural Affairs Capital				
Historical Building Renovation	- -	<u>-</u> _	13,700,000	-
Total Cultural Affairs Capital	<u>-</u> _		13,700,000	-
Administrative Services - Capitals				
DGS Capitol Complex Security	250,000	250,000	-	-
Routine Maintenance	1,000,000	2,000,000	2,000,000	2,000,000
Statewide Major Maintenance RIIF	12,000,000	20,000,000	20,000,000	20,000,000
Total Administrative Services - Capitals	13,250,000	22,250,000	22,000,000	22,000,000
Human Services - Capital				
ADA Capital	596,500	-	-	-
Health/Safety/Loss	-	-	3,085,000	-
Maintenance	-	-	3,791,166	-
Major Projects	<u>-</u>	6,500,000	1,570,000	3,161,000
Total Human Services - Capital	596,500	6,500,000	8,446,166	3,161,000
Judicial Branch Capital				
County Justice Center Furniture & Equipment Requests (0017)	211,455	2,522,990	-	-
Judicial Building Improvements (0017)- RIIF Fd	400,000	_	_	_
Remodel Projects/Furniture Requests	400,000			
all 8 District-RIIF0017 Woodbury Co LEC New Construction	-	-	624,518	624,518
Project-0017		<u> </u>	165,000	165,000
Total Judicial Branch Capital	611,455	2,522,990	789,518	789,518
∟egislature-Capital				
Capitol Building Gutter Replacement	1,250,000	1,250,000	-	-
Repair and Renovate State Capitol Domes	-	5,250,000	5,250,000	5,250,000
State Capitol Maintenance Fund Appropriation	500,000	500,000	500,000	500,000
Total Legislature-Capital	1,750,000	7,000,000	5,750,000	5,750,000

Other Fund Appropriations

	FY 2021	FY 2022	FY 2023	FY 2023
DESCRIPTION	Actual	Budget Estimate	Department Request	Governor's Recommended
Natural Resources Capital				
DNR Lakes Restoration & Water Quality	8,600,000	9,600,000	9,600,000	9,600,000
Fort Atkinson State Park Preserve	0,000,000		3,000,000	3,000,000
Renovations	-	100,000	-	-
State Parks Infrastructure Renovations	1,000,000	2,000,000	2,750,000	4,000,000
Total Natural Resources Capital	9,600,000	11,700,000	12,350,000	13,600,000
Public Defense Capital				
Armory Construction Improvement Projects (RIIF)	1,000,000	1,000,000	1,000,000	2,100,000
Camp Dodge Infrastructure Upgrades	250,000	250,000	250,000	550,000
Facility/Armory Maintenance (RIIF)	1,000,000	1,000,000	1,000,000	2,100,000
West Des Moines Armory	-	1,800,000	1,850,000	1,850,000
Total Public Defense Capital	2,250,000	4,050,000	4,100,000	6,600,000
•		.,,,,,,,,,		
Public Safety Capital				
DPS - ISP Aircrafts - 0017	1,713,170	<u> </u>		<u>-</u>
Total Public Safety Capital	1,713,170	<u>-</u>		<u>-</u>
Regents Capital				
Deferred Maintenance - Fire and Environmental Safety	-	-	20,000,000	-
IPR - Replace Transmission Equipment	-	-	520,000	-
ISD - Girls Dormitory HVAC / Electrical	-	-	5,180,000	5,180,000
ISD - Long Hall Renovation	1,325,000	-	-	-
ISU - Student Innovation Center	6,625,000	11,375,000	2,000,000	2,000,000
ISU - Vet Diagnostic Lab Addition	-	-	15,700,000	15,700,000
ISU - Veterinary Diagnostic Laboratory	8,900,000	12,500,000	12,500,000	12,500,000
SUI - Pentacrest Mod Phase 1 (Maclean)	_	_	2,800,000	2,800,000
UNI - Industrial Technology Center			2,000,000	2,000,000
Modernization	1,000,000	13,000,000	18,000,000	18,000,000
Total Regents Capital	17,850,000	36,875,000	76,700,000	56,180,000
Total Capital	52,121,125	96,279,709	165,215,682	123,927,418
Total Rebuild Iowa Infrastructure Fund	170,292,036	202,569,191	270,286,490	268,567,568

Other Fund Appropriations

	FY 2021	FY 2022	FY 2023	FY 2023
DESCRIPTION	Actual	Budget Estimate	Department Request	Governor's Recommended
0019 - Commerce Revolving Fund				
Commerce-Administration Commerce, Dept of Office of Financial Literacy	<u> </u>			350,000
Total Commerce-Administration	<u> </u>	<u> </u>	<u> </u>	350,000
Banking Division				
Banking Division Commerce Fund	12,468,015	12,990,766	12,990,766	12,990,766
Total Banking Division	12,468,015	12,990,766	12,990,766	12,990,766
Credit Union Division				
Credit Union Division	2,460,005	2,333,413	2,333,413	2,433,413
Total Credit Union Division	2,460,005	2,333,413	2,333,413	2,433,413
Insurance Division				
IID Financial Exploitation Investigations Insurance Division-Commerce	-	75,000	-	-
Revolving Fund	6,097,094	6,403,101	6,478,101	6,523,101
Total Insurance Division	6,097,094	6,478,101	6,478,101	6,523,101
Utilities Division				
Utilities Division	8,945,728	9,226,486	9,226,486	9,226,486
Total Utilities Division	8,945,728	9,226,486	9,226,486	9,226,486
Total Administration and Regulation	29,970,842	31,028,766	31,028,766	31,523,766
Consumer Advocate				
Consumer Advocate - Fund 0019	3,137,588	3,199,004	3,199,004	3,199,004
Total Consumer Advocate	3,137,588	3,199,004	3,199,004	3,199,004
Total Justice System	3,137,588	3,199,004	3,199,004	3,199,004
Total Commerce Revolving Fund	33,108,430	34,227,770	34,227,770	34,722,770

Other Fund Appropriations

	FY 2021	FY 2022	FY 2023	FY 2023
DESCRIPTION	Actual	Budget Estimate	Department Request	Governor's Recommended
0030 - DPS-Gaming Enforcement Revolvin	g Fund - 0030			
Public Safety, Department of				
DPS Gaming Enforcement - 0030	11,311,731	10,556,268	10,556,268	10,556,268
Total Public Safety, Department of	11,311,731	10,556,268	10,556,268	10,556,268
Total Justice System	11,311,731	10,556,268	10,556,268	10,556,268
Total DPS-Gaming Enforcement Revolving Fund - 0030	11,311,731	10,556,268	10,556,268	10,556,268

Other Fund Appropriations

	FY 2021	FY 2022	FY 2023	FY 2023
DESCRIPTION	Actual	Budget Estimate	Department Request	Governor's Recommended
0035 - Racing and Gaming Revolving Fund				
Racing Commission				
Racing and Gaming Regulatory				
Revolving Fund	6,869,938	6,912,974	6,912,974	6,912,974
Total Racing Commission	6,869,938	6,912,974	6,912,974	6,912,974
Total Administration and Regulation	6,869,938	6,912,974	6,912,974	6,912,974
Total Racing and Gaming Revolving				
Fund	6,869,938	6,912,974	6,912,974	6,912,974

Other Fund Appropriations

	FY 2021	FY 2022	FY 2023	FY 2023
		Budget	Department	Governor's
DESCRIPTION	Actual	Estimate	Request	Recommended
0037 - Taxpayer Trust Fund				
Revenue, Department of				
Elderly & Disabled Property Tax Credit				
- TPRF	2,460,000	-	-	-
Homestead Tax Credit Aid - TPRF	2,799,690			
Total Revenue, Department of	5,259,690	<u>-</u>	<u> </u>	
Total Administration and Regulation	5,259,690	<u>-</u> -	<u>-</u>	
Total Taxpayer Trust Fund	5,259,690		_	_

Other Fund Appropriations

1 1 2023 GOVERNORS RECOmmendations				
	FY 2021	FY 2022	FY 2023	FY 2023
	Antoni	Budget	Department	Governor's
DESCRIPTION	Actual	Estimate	Request	Recommended
0038 - Iowa Economic Emergency Fund				
Executive Council				
Performance Of Duty EEF	13,403,068	26,492,416	26,492,416	26,492,416
Total Executive Council	13,403,068	26,492,416	26,492,416	26,492,416
Total Administration and Regulation	13,403,068	26,492,416	26,492,416	26,492,416
Total Iowa Economic Emergency Fund	13,403,068	26,492,416	26,492,416	26,492,416

Other Fund Appropriations

DESCRIPTION	FY 2021	FY 2022	FY 2023	FY 2023
	Actual	Budget Estimate	Department Request	Governor's Recommended
0046 - Wireless E911 Surcharge				
Homeland Security and Emergency Mana	agement			
E911 Emerg Comm Admin-E911 Surcharge	250,000	250,000	250,000	300,000
Total Homeland Security and Emergency Management	250,000	250,000	250,000	300,000
Total Justice System	250,000	250,000	250,000	300,000
Total Wireless E911 Surcharge	250,000	250,000	250,000	300,000

Other Fund Appropriations

	FY 2021	FY 2022	FY 2023	FY 2023
DESCRIPTION	Actual	Budget Estimate	Department Request	Governor's Recommended
0048 - Snowmobile Registration Fees				
Natural Resources				
Snowmobile Registration Fees	100,000	100,000	100,000	100,000
Total Natural Resources	100,000	100,000	100,000	100,000
Total Agriculture and Natural Resources	100,000	100,000	100,000	100,000
Total Snowmobile Registration Fees	100,000	100,000	100,000	100,000

Other Fund Appropriations

	FY 2021	FY 2022	FY 2023	FY 2023
DESCRIPTION	Actual	Budget Estimate	Department Request	Governor's Recommended
0050 - Groundwater Protection Fund				
Natural Resources				
GWF-Geographic Information System	297,500	297,518	297,518	297,518
GWF-Groundwater Monitoring-DNR GWF-Household Hazardous Waste-	1,686,751	1,686,751	1,686,751	1,686,751
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
Total Natural Resources	3,455,832	3,455,850	3,455,850	3,455,850
Total Agriculture and Natural Resources	3,455,832	3,455,850	3,455,850	3,455,850
Total Groundwater Protection Fund	3,455,832	3,455,850	3,455,850	3,455,850

Other Fund Appropriations

	FY 2021	FY 2022	FY 2023	FY 2023
DESCRIPTION	Actual	Budget Estimate	Department Request	Governor's Recommended
0052 - Special Contingency Fund				
Iowa Workforce Development				
P & I Workforce Development Field Offices	1,766,084	2,416,084	2,416,084	2,416,084
Total Iowa Workforce Development	1,766,084	2,416,084	2,416,084	2,416,084
Total Economic Development	1,766,084	2,416,084	2,416,084	2,416,084
Total Special Contingency Fund	1,766,084	2,416,084	2,416,084	2,416,084

Other Fund Appropriations

	FY 2021	FY 2022	FY 2023	FY 2023
DESCRIPTION	Actual	Budget Estimate	Department Request	Governor's Recommended
006R - Medicaid Fraud Account Fund				
Human Services - Assistance				
Medicaid - Medicaid Fraud Account	190,000	150,000	150,000	150,000
Total Human Services - Assistance	190,000	150,000	150,000	150,000
Total Human Services	190,000	150,000	150,000	150,000
Total Medicaid Fraud Account Fund	190,000	150,000	150,000	150,000

Other Fund Appropriations

	FY 2021	FY 2022	FY 2023	FY 2023
DESCRIPTION	Actual	Budget Estimate	Department Request	Governor's Recommended
0087 - State Housing Trust Fund				
Professional Licensing & Regulation				
Housing Improvement Fund Field Auditor	62,317	62,317	62,317	62,317
Total Professional Licensing & Regulation	62,317	62,317	62,317	62,317
Total Administration and Regulation	62,317	62,317	62,317	62,317
Total State Housing Trust Fund	62,317	62,317	62,317	62,317

Other Fund Appropriations

DESCRIPTION	FY 2021	FY 2022	FY 2023	FY 2023
	Actual	Budget Estimate	Department Request	Governor's Recommended
0088 - Consumer Education Fund				
Justice, Department of				
AG Prosecutions, Appeals, Chapter 669 Duties - Fd 0088	1,500,000	2,000,000	1,500,000	2,000,000
Consumer Fraud-Public Education & Enforcement	1,875,000	1,875,000	1,875,000	1,875,000
Farm Mediation Services - Fd 0088	300,000	300,000	300,000	300,000
Older Iowans Consumer Fraud-Public Education & Investigation	125,000	125,000	125,000	125,000
Total Justice, Department of	3,800,000	4,300,000	3,800,000	4,300,000
Total Justice System	3,800,000	4,300,000	3,800,000	4,300,000
Total Consumer Education Fund	3,800,000	4,300,000	3,800,000	4,300,000

Other Fund Appropriations

	FY 2021	FY 2022	FY 2023	FY 2023
DESCRIPTION	Actual	Budget Estimate	Department Request	Governor's Recommended
008J - Address Confidentiality Program Rev	olving Fund			
Secretary of State				
Address Confidentiality Program	195,400	195,400	195,400	195,400
Total Secretary of State	195,400	195,400	195,400	195,400
Total Administration and Regulation	195,400	195,400	195,400	195,400
Total Address Confidentiality Program Revolving Fund	195,400	195,400	195,400	195,400

Other Fund Appropriations

	FY 2021	FY 2022	FY 2023	FY 2023
DESCRIPTION	Actual	Budget Estimate	Department Request	Governor's Recommended
0137 - Primary Road Fund				
Transportation, Department of				
Field Facility Deferred Maint.	1,700,000	-	-	-
Garage Fuel & Waste Management	1,000,000	1,000,000	1,000,000	1,000,000
PRF - Auditor of State Reimbursement	565,880	583,080	583,080	583,080
PRF - DAS Utility Services	2,007,247	2,384,018	2,384,018	2,492,449
PRF-DOT Workers' Compensation	4,085,021	3,353,322	3,353,322	3,496,159
PRF - Indirect Cost Recoveries	660,000	660,000	660,000	660,000
PRF-Inventory & Equipment Replacement	10,085,000	7,796,000	7,796,000	12,700,000
PRF-Motor Vehicle Division	1,351,138	1,161,169	1,161,169	1,161,169
PRF-Operations	42,306,807	42,589,140	-	-
PRF-Planning, Programming & Modal	8,702,673	8,891,739	-	_
PRF - Strategic Performance	4,298,498	4,361,311	-	_
PRF-Transportation Operations	256,690,271	264,645,745	320,487,935	324,562,935
PRF-Unemployment Compensation	138,000	138,000	138,000	138,000
Rest Area Facility Maintenance	250,000	400,000	400,000	400,000
Statewide Interoperable Communications System-PRF	487,793	380,134	380,134	296,665
Transportation Maps	242,000	-	-	195,000
Total Transportation, Department of	334,570,328	338,343,658	338,343,658	347,685,457
Total Transportation	334,570,328	338,343,658	338,343,658	347,685,457
Transportation Capital				
ADA Improvements	150,000	-	-	-
Ames Administration Building	11,287,000	-	-	-
DOT Capitals - Garage Roofing Projects	500,000	-	-	-
DOT Capitals - Heating, Cooling, Exhaust System Improvements	700,000	-	-	-
DOT Capitals - Utility Improvements	400,000	-	-	-
Electronic Records Management System-PRF	-	-	-	210,000
Facility Major Maintenance & Enhancements	-	5,300,000	5,300,000	5,300,000
Facility Routine Maintenance &				
Preservation	-	4,700,000	4,700,000	4,700,000

Other Fund Appropriations

	FY 2021	FY 2022	FY 2023	FY 2023
DESCRIPTION	Actual	Budget Estimate	Department Request	Governor's Recommended
Total Capital	13,037,000	10,000,000	10,000,000	10,210,000
Total Primary Road Fund	347,607,328	348,343,658	348,343,658	357,895,457

Other Fund Appropriations

	FY 2021	FY 2022	FY 2023	FY 2023
DESCRIPTION	Actual	Budget Estimate	Department Request	Governor's Recommended
0170 - Workforce Development Withholding				
Economic Development Authority				
Apprenticeship Training Program	3,000,000	3,000,000	3,000,000	3,000,000
Job Training	3,000,000	4,750,000	4,750,000	4,750,000
Total Economic Development Authority	6,000,000	7,750,000	7,750,000	7,750,000
Total Economic Development	6,000,000	7,750,000	7,750,000	7,750,000
Total Workforce Development Withholding	6,000,000	7,750,000	7,750,000	7,750,000

Other Fund Appropriations

	FY 2021	FY 2022	FY 2023	FY 2023
DESCRIPTION	Actual	Budget Estimate	Department Request	Governor's Recommended
0173 - Pharmaceutical Settlement				
Human Services - Assistance				
Health Program Operations Supplement	234,193	234,193	234,193	234,193
Total Human Services - Assistance	234,193	234,193	234,193	234,193
Total Human Services	234,193	234,193	234,193	234,193
Total Pharmaceutical Settlement	234,193	234,193	234,193	234,193

Other Fund Appropriations

	FY 2021	FY 2022	FY 2023	FY 2023
	Budget Department	Governor's		
DESCRIPTION	Actual	Estimate	Request	Recommended
0211 - Wine And Beer Promotion Board				
Regents, Board of				
ISU - Midwest Grape and Wine Industry				
Institute Standing	250,000	250,000	250,000	250,000
Total Regents, Board of	250,000	250,000	250,000	250,000
Total Education	250,000	250,000	250,000	250,000
Total Wine And Beer Promotion Board	250,000	250,000	250,000	250,000

Other Fund Appropriations

	FY 2021	FY 2022	FY 2023	FY 2023
DESCRIPTION	Actual	Budget Estimate	Department Request	Governor's Recommended
0216 - Sports Wagering Receipts Fund				
Economic Development Authority				
Sports Tourism Program	-	1,500,000	1,500,000	1,500,000
Total Economic Development Authority		1,500,000	1,500,000	1,500,000
Total Economic Development	<u> </u>	1,500,000	1,500,000	1,500,000
Public Health, Department of				
Gambling Treatment Program	1,750,000	1,750,000	1,750,000	1,750,000
Total Public Health, Department of	1,750,000	1,750,000	1,750,000	1,750,000
Total Human Services	1,750,000	1,750,000	1,750,000	1,750,000
Total Sports Wagering Receipts Fund	1,750,000	3,250,000	3,250,000	3,250,000

Other Fund Appropriations

	FY 2021	FY 2022	FY 2023	FY 2023
DESCRIPTION	Actual	Budget Estimate	Department Request	Governor's Recommended
0233 - Fish And Wildlife Trust Fund				
Natural Resources				
F&G-DNR Admin Expenses	46,273,501	47,541,987	47,541,987	47,541,987
Total Natural Resources	46,273,501	47,541,987	47,541,987	47,541,987
Total Agriculture and Natural Resources	46,273,501	47,541,987	47,541,987	47,541,987
Total Fish And Wildlife Trust Fund	46,273,501	47,541,987	47,541,987	47,541,987

Other Fund Appropriations

	FY 2021	FY 2022	FY 2023	FY 2023
DESCRIPTION	Actual	Budget Estimate	Department Request	Governor's Recommended
0295 - Environment First Fund				
Agriculture and Land Stewardship				
Conservation Reserve Enhance	1,000,000	1,000,000	1,000,000	1,000,000
Conservation Reserve Program	900,000	900,000	900,000	900,000
Cost Share	8,325,000	8,325,000	8,325,000	8,325,000
Soil & Water Conservation	3,800,000	3,800,000	3,800,000	3,800,000
Water Quality Initiative EFF	2,375,000	2,375,000	2,375,000	2,375,000
Watershed Protection Fund	900,000	900,000	900,000	900,000
Total Agriculture and Land Stewardship	17,300,000	17,300,000	17,300,000	17,300,000
Natural Resources				
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	375,000
GIS Information for Watershed	195,000	195,000	195,000	195,000
Park Operations & Maintenance	6,235,000	6,235,000	6,235,000	6,235,000
REAP	12,000,000	12,000,000	12,000,000	12,000,000
Water Quality Monitoring	2,955,000	2,955,000	2,955,000	2,955,000
Water Quality Protection	500,000	500,000	500,000	500,000
Total Natural Resources	24,005,000	24,005,000	24,005,000	24,005,000
Total Agriculture and Natural Resources	41,305,000	41,305,000	41,305,000	41,305,000
Regents, Board of SUI - Geological and Water Survey	200.000	200 000	200 000	200,000
Operations	200,000	200,000	200,000	200,000
SUI - Water Resource Management	495,000	495,000	495,000	495,000
Total Regents, Board of	695,000	695,000	695,000	695,000
Total Education	695,000	695,000	695,000	695,000
Total Environment First Fund	42,000,000	42,000,000	42,000,000	42,000,000

Other Fund Appropriations

	FY 2021	FY 2022	FY 2023	FY 2023
DESCRIPTION	Actual	Budget Estimate	Department Request	Governor's Recommended
0441 - Unclaimed Winnings Fund				
Agriculture and Land Stewardship				
Native Horse and Dog Program	305,516	305,516	305,516	305,516
Total Agriculture and Land Stewardship	305,516	305,516	305,516	305,516
Total Agriculture and Natural Resources	305,516	305,516	305,516	305,516
Total Unclaimed Winnings Fund	305,516	305.516	305,516	305,516

Other Fund Appropriations

	FY 2021	FY 2022	FY 2023	FY 2023
DESCRIPTION	Actual	Budget Estimate	Department Request	Governor's Recommended
0445 - Hospital Health Care Access Trust				
Human Services - Assistance				
Medical Assistance Supplemental- Hospital Care Access Trust	33,920,554	33,920,554	33,920,554	33,920,554
Total Human Services - Assistance	33,920,554	33,920,554	33,920,554	33,920,554
Total Human Services	33,920,554	33,920,554	33,920,554	33,920,554
Total Hospital Health Care Access Trust	33,920,554	33,920,554	33,920,554	33,920,554

Other Fund Appropriations

	FY 2021	FY 2022	FY 2023	FY 2023
DESCRIPTION	Actual	Budget Estimate	Department Request	Governor's Recommended
0450 - UST Unassigned Revenue (Nonbond)				
Agriculture and Land Stewardship				
Fuel Inspection	250,000	250,000	250,000	250,000
Total Agriculture and Land Stewardship	250,000	250,000	250,000	250,000
Natural Resources				
Technical Tank Review	200,000	200,000	200,000	200,000
UST Administration Match	200,000	200,000	200,000	200,000
Total Natural Resources	400,000	400,000	400,000	400,000
Total Agriculture and Natural Resources	650,000	650,000	650,000	650,000
Total UST Unassigned Revenue (Nonbond)	650,000	650,000	650,000	650,000

Other Fund Appropriations

	FY 2021	FY 2022	2022 FY 2023	FY 2023
DESCRIPTION	Actual	Budget Estimate	Department Request	Governor's Recommended
0494 - Grow Iowa Values Fund				
Human Services - Assistance				
Polk County MHDS Grant - GIVF	5,000,000	<u> </u>	<u>-</u>	
Total Human Services - Assistance	5,000,000	<u> </u>	<u>-</u>	
Total Human Services	5,000,000	<u> </u>	<u>-</u>	
Total Grow Iowa Values Fund	5,000,000	-	_	-

Other Fund Appropriations

	FY 2021	FY 2022	FY 2023	FY 2023
DESCRIPTION	Actual	Budget Estimate	Department Request	Governor's Recommended
0692 - UI Reserve Fund				
lowa Workforce Development				
IWD Field Offices (UI Reserve Interest)	2,850,000	2,200,000	2,200,000	2,200,000
Total lowa Workforce Development	2,850,000	2,200,000	2,200,000	2,200,000
Total Economic Development	2,850,000	2,200,000	2,200,000	2,200,000
Total UI Reserve Fund	2,850,000	2,200,000	2,200,000	2,200,000

Other Fund Appropriations

DESCRIPTION	FY 2021	FY 2022	FY 2023	FY 2023
	Actual	Budget Estimate	Department Request	Governor's Recommended
0791 - IPERS Fund				
lowa Public Employees' Retirement Systen	n Administration			
IPERS Administration	18,113,022	18,432,885	18,432,885	18,432,885
Total Iowa Public Employees' Retirement System Administration	18,113,022	18,432,885	18,432,885	18,432,885
Total Administration and Regulation	18,113,022	18,432,885	18,432,885	18,432,885
Total IPERS Fund	18,113,022	18,432,885	18,432,885	18,432,885

Other Fund Appropriations

FY 2023 Governor's Recommendations

	FY 2021	FY 2022 Budget	FY 2023 Department	FY 2023 Governor's
DESCRIPTION	Actual	Estimate	Request	Recommended
0810 - Road Use Tax Fund				
Inspections & Appeals, Department of				
DIA - Use Tax	1,623,897	1,623,897	1,623,897	1,623,897
Total Inspections & Appeals, Department of	1,623,897	1,623,897	1,623,897	1,623,897
· -	.,020,00:	.,020,001	.,020,001	1,020,001
Management, Department of DOM Road Use Tax Fund				
Appropriation	56,000	56,000	56,000	56,000
Total Management, Department of	56,000	56,000	56,000	56,000
Treasurer of State				
Funds for I3 Expenses - Road Use Tax	93,148	93,148	269,953	269,953
Total Treasurer of State	93,148	93,148	269,953	269,953
Total Administration and Regulation	1,773,045	1,773,045	1,949,850	1,949,850
Transportation, Department of				
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
Mississippi River Parkway Commission	40,000	40,000	40,000	40,000
Personal Delivery of Services DOT	114,909	225,000	225,000	225,000
RUTF - Auditor of State Reimbursement	92,120	94,920	94,920	94,920
RUTF - DAS Utility Services	337,404	388,096	388,096	405,748
RUTF - Indirect Cost Recoveries	90,000	90,000	90,000	90,000
RUTF-Motor Vehicle Division	27,503,569	27,760,997	27,760,997	27,760,997
RUTF-Operations	6,887,155	6,933,116	,,,,,,,,,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
RUTF-Planning, Programs & Modal	458,035	467,986	_	-
RUTF - Strategic Performance	699,756	709,981	_	-
RUTF - Transportation Operations	10,858,490	11,271,725	19,382,808	19,687,808
RUTF-Unemployment Compensation	7,000	7,000	7,000	7,000
RUTF-Workers' Compensation	170,209	139,722	139,722	145,673
Statewide Interoperable Communications System-RUTF	72,889	56,802	56,802	44,329
TraCS/MACH	300,000	300,000	300,000	300,000
Total Transportation, Department of	53,563,536	54,417,345	54,417,345	54,733,475
Total Transportation	53,563,536	54,417,345	54,417,345	54,733,475
=	137			

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Other Fund Appropriations

	FY 2021	FY 2022	FY 2023	FY 2023
DESCRIPTION	Actual	Budget Estimate	Department Request	Governor's Recommended
Transportation Capital				
Electronic Records Management System	-	-	3,500,000	3,290,000
MVD Field Facilities Maintenance	300,000	400,000	400,000	400,000
MVE Field Facilities Maintenance	<u> </u>	400,000	400,000	400,000
Total Transportation Capital	300,000	800,000	4,300,000	4,090,000
Total Capital	300,000	800,000	4,300,000	4,090,000
Total Road Use Tax Fund	55,636,581	56,990,390	60,667,195	60,773,325

Other Fund Appropriations

	FY 2021	FY 2022	FY 2023	FY 2023 Governor's Recommended
DESCRIPTION	Actual	Budget Estimate	Department Request	
0828 - County Endowment Fund				
Economic Development Authority				
Endow Iowa Admin - County Endowment Fund	65,487	70,000	70,000	70,000
Total Economic Development Authority	65,487	70,000	70,000	70,000
Total Economic Development	65,487	70,000	70,000	70,000
Total County Endowment Fund	65,487	70,000	70,000	70,000

Other Fund Appropriations

	FY 2021	FY 2022	FY 2023	FY 2023
DESCRIPTION	Actual	Budget Estimate	Department Request	Governor's 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

Other Fund Appropriations

	FY 2021	FY 2022 Budget	FY 2023 Department	FY 2023 Governor's
DESCRIPTION	Actual	Estimate	Request	Recommende
0943 - Technology Reinvestment Fund				
Campaign Finance Disclosure Commission				
Electronic Filing	500,000	500,000	41,650	
Total Campaign Finance Disclosure Commission	500,000	500,000	41,650	
owa Communications Network				
Firewall/Ddos Protection	2,071,794	<u> </u>	1,510,724	1,510,724
Total Iowa Communications Network	2,071,794		1,510,724	1,510,72
Human Rights, Department of				
Infrastructure for Integrating Justice Data Systems TRF	1,400,000	1,400,000	1,400,000	1,400,000
Justice Data Warehouse TRF	157,980	187,980	187,980	187,980
Total Human Rights, Department of	1,557,980	1,587,980	1,587,980	1,587,98
Inspections & Appeals, Department of				
Administrative Hearings E-filing Upgrade	-	-	-	100,00
CAB Foster Care Registry	-	350,000	-	
Food Safety Data System Enhancement & GovConnect Interface	-	-	-	410,00
Health Facilities Database Enhancement	-	-	-	250,00
Total Inspections & Appeals, Department of	<u>-</u>	350,000	<u>-</u>	760,00
Management, Department of				
Iowa Grants Management Implementation (TRF)	70,000	70,000	70,000	70,00
Local Government Budget & Property Tax System Upgrade/Redesi	624,000	120,000	120,000	120,000
Socrata License	-	371,292	382,131	382,13
Transparency Project	45,000	45,000	45,000	45,000
Total Management, Department of	739,000	606,292	617,131	617,13
Revenue, Department of				
Tax System Modernization	4,070,460	4,070,460	4,070,460	4,070,460
Total Revenue, Department of	4,070,460	4,070,460	4,070,460	4,070,46
Secretary of State				
Updating of Voter Registration System	1,400,000	1,400,000	1,400,000	1,400,000
Total Secretary of State	1,400,000	1,400,000	1,400,000	1,400,00
Total Administration and Regulation	10,339,234	8,514,732	9,227,945	9,946,29
	141	-,,	-,/,	-,,

Other Fund Appropriations

	FY 2021	FY 2022	FY 2023	FY 2023
DESCRIPTION	Actual	Budget Estimate	Department Request	Governor's Recommended
Education, Department of			·	
ICN Part III Leases & Maintenance Network TRF	2,727,000	2,727,000	2,727,000	2,727,000
Statewide Education Data Warehouse TRF	600,000	600,000	600,000	600,000
Total Education, Department of	3,327,000	3,327,000	3,327,000	3,327,000
lowa PBS				
Iowa PBS Equipment Replace TRF	1,000,000	1,998,600	1,817,400	1,000,000
Total Iowa PBS	1,000,000	1,998,600	1,817,400	1,000,000
Total Education	4,327,000	5,325,600	5,144,400	4,327,000
Public Health, Department of				
State Medical Examiner Office	395,000	<u> </u>	-	
Total Public Health, Department of	395,000	<u> </u>	<u> </u>	
Veterans Affairs, Department of				
Technology Equipment	21,000	2,500	<u>-</u>	_
Total Veterans Affairs, Department of	21,000	2,500		<u>.</u>
Total Human Services	416,000	2,500	<u>-</u>	_
Law Enforcement Academy				
ILEA Technology Projects - TRF - 0943	400,000	<u> </u>		
Total Law Enforcement Academy	400,000	<u> </u>		<u>-</u>
Public Defense, Department of				
Technology Projects	<u> </u>	100,000		500,000
Total Public Defense, Department of	<u>-</u>	100,000	<u>-</u>	500,000
Homeland Security and Emergency Managel EMS Data System TRF Homeland	ment			
Security Total Homeland Security and	400,000	400,000	400,000	400,000
Emergency Management	400,000	400,000	400,000	400,000

Other Fund Appropriations

	FY 2021	FY 2022	FY 2023	FY 2023
DESCRIPTION	Actual	Budget Estimate	Department Request	Governor's Recommended
Public Safety, Department of				
Criminal History Record System Replacement - 0943 TRF.	-	600,000	-	-
DPS Body Worn Cameras Licensing- TRF-0943	-	-	-	385,000
DPS HQ Data Center UPS Replacement	-	74,000	-	-
Oracle Database Appliance Replacement - 0943 TRF.		280,000		
Total Public Safety, Department of	<u> </u>	954,000	<u> </u>	385,000
Total Justice System	800,000	1,454,000	400,000	1,285,000
Judicial Branch				
Connect District phones to JB Bldg system-TRF-0943	-	-	40,464	40,464
County Courthouse Technology Projects-0943-TRF	163,000	433,100	-	-
Repurpose/Install CTI Sound Systems - D2,D3,D5 TRF-0943	<u> </u>	<u> </u>	610,000	610,000
Total Judicial Branch	163,000	433,100	650,464	650,464
Total Judicial Branch	163,000	433,100	650,464	650,464
Corrections Capital				
DOC Radio Software Upgrade- Technology Reinvestment Fd - 0943	-	-	-	350,000
DOC Technology Reinvestment Fund - 0943	500,000	210,000	8,776,654	2,415,954
Total Corrections Capital	500,000	210,000	8,776,654	2,765,954
Human Services - Capital				
Medicaid Technology	1,979,319	1,625,363	4,532,328	1,416,680
State Poison Control Center	34,000	34,000	<u>-</u>	<u>-</u>
Total Human Services - Capital	2,013,319	1,659,363	4,532,328	1,416,680
Public Safety Capital				
Human Trafficking Hotel/Motel Training System (Fd-0943-TRF)	<u>-</u> _	98,000	<u>-</u>	<u>-</u>
Total Public Safety Capital		98,000		-
Total Capital	2,513,319	1,967,363	13,308,982	4,182,634

Other Fund Appropriations

DESCRIPTION	FY 2021	FY 2022	['] 2022 FY 2023	FY 2023 Governor's Recommended
	Actual	Budget Estimate	Department Request	
0944 - Renewable Fuel Infrastructure Fund	I			
Agriculture and Land Stewardship				
Motor Fuel Inspection	500,000	500,000	500,000	500,000
Total Agriculture and Land Stewardship	500,000	500,000	500,000	500,000
Total Agriculture and Natural Resources	500,000	500,000	500,000	500,000
Total Renewable Fuel Infrastructure Fund	500,000	500,000	500,000	500,000

State of Iowa

Other Fund Appropriations

FY 2023 Governor's Recommendations

	FY 2021	FY 2022	FY 2023	FY 2023
DESCRIPTION	Actual	Budget Estimate	Department Request	Governor's Recommended
0955 - Health Care Trust				
Human Services - Assistance				
Medical Assistance - HCTF	208,460,000	201,200,000	201,200,000	200,660,000
Total Human Services - Assistance	208,460,000	201,200,000	201,200,000	200,660,000
Total Human Services	208,460,000	201,200,000	201,200,000	200,660,000
Total Health Care Trust	208,460,000	201,200,000	201,200,000	200,660,000

State of Iowa

Other Fund Appropriations

FY 2023 Governor's Recommendations

	FY 2021	FY 2022	FY 2023	FY 2023
DESCRIPTION	Actual	Budget Estimate	Department Request	Governor's Recommended
0985 - Quality Assurance Trust Fund			· ·	
Human Services - Assistance				
Medical Assistance Supplemental- Quality Assurance Trust	58,570,397	56,305,139	56,305,139	56,305,139
Total Human Services - Assistance	58,570,397	56,305,139	56,305,139	56,305,139
Total Human Services	58,570,397	56,305,139	56,305,139	56,305,139
Total Quality Assurance Trust Fund	58,570,397	56,305,139	56,305,139	56,305,139

Selected State General Fund Appropriations for Education - FY 2022 vs FY 2023

FY 2023 Governor's Difference FY 23 vs FY 2022 Estimated Recommendation **FY 22** Pre-K - 12 Education State Foundation School Aid \$3,408,570,509 \$3,562,667,848 \$154,097,339 Transportation Equity Fund \$27,457,960 \$28,144,409 \$686,449 \$1,721,400 Special Education Services Birth to 3 \$1,721,400 \$0 Iowa Reading Research Center \$0 \$1,550,176 \$1,550,176 Early Head Start Projects \$0 \$574,500 \$574,500 \$7,824,782 Successful Progression for Early Readers \$0 \$7,824,782 Early Childhood Iowa - School Ready \$23,206,799 \$23,206,799 \$0 Department of Education Administration \$0 \$5,975,526 \$5,975,526 Career and Technical Education Administration \$598,197 \$0 \$598,197 School Food Service \$2,176,797 \$2,176,797 \$0 Textbooks for Non-Public Schools \$852,000 \$0 \$852,000 Secondary Career and Technical Education \$0 \$2,952,459 \$2,952,459 Student Achievement/Teacher Quality \$0 \$2,965,467 \$2,965,467 Jobs for America's Grads \$1,000,000 \$4,666,188 \$5,666,188 Attendance Center Performance/Website \$250,000 \$250,000 \$0 Early Warning System for Literacy \$1,915,000 \$0 \$1,915,000 Child Development \$10,524,389 \$10,524,389 \$0 Sac and Fox Indian Settlement Education \$100,000 \$100,000 \$0 Transportation Non-Public Students \$8,997,091 \$8,997,091 \$0 LEA Assessment \$3,000,000 \$3,000,000 \$0 Computer Science Professional Development Incentive Fund \$500,000 \$500,000 \$0 Future Ready Iowa Statewide Clearinghouse - Expand Work-Based Learning \$300,000 \$0 \$300,000 Future Ready Iowa Summer Joint Enrollment Program \$0 \$600,000 \$600,000 Best Buddies Iowa \$25,000 \$25,000 \$0 Children's Mental Health School-Based Training and Support \$0 \$3,183,936 \$3,183,936 Classroom Behavior Guidelines \$500,000 \$500,000 \$0 Therapeutic Classroom Incentive Fund Appropriation \$1,626,075 \$1,626,075 \$0 Therapeutic Classroom Transportation Claims Reimbursement \$500,000 \$500,000 \$0 Pre-K-12 Education Grand Total \$3,523,114,251 \$3,678,898,039 \$155,783,788 **Higher Education** College Student Aid Commission (All GF appropriations) \$85,774,207 \$90,033,512 \$4,259,305 Community Colleges \$215,158,161 \$220,537,115 \$5,378,954 Board of Regents (All GF appropriations) \$578,227,798 \$593.064.243 \$14,836,445 **Higher Education Grand Total** \$879,160,166 \$903,634,870 \$24,474,704

Source: Iowa Department of Management

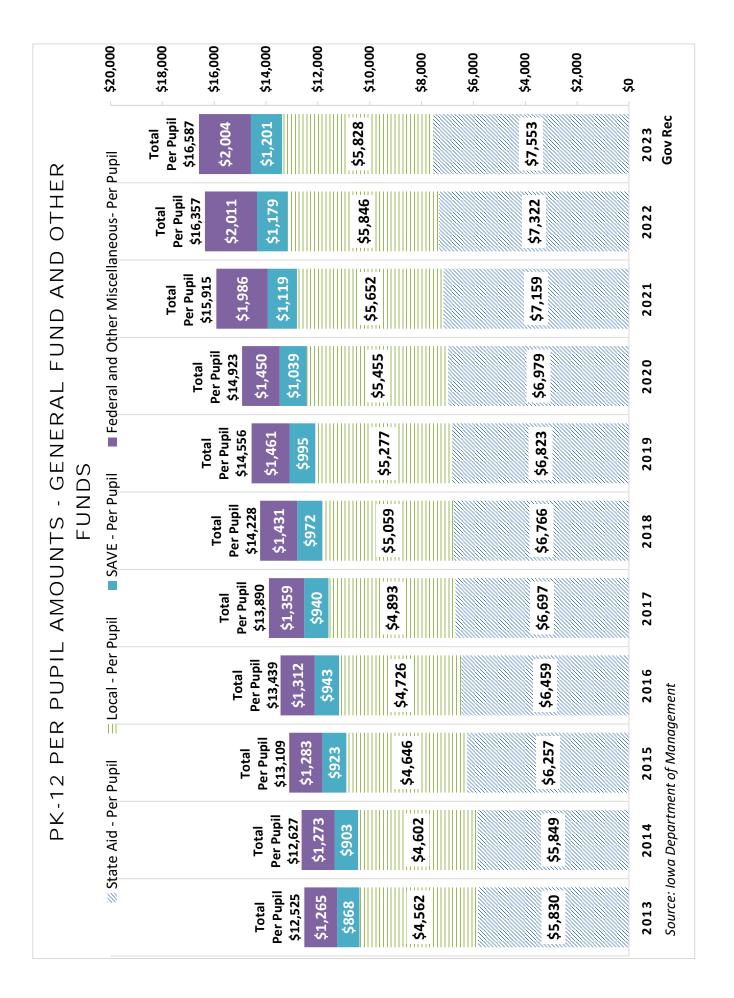
All State Appropriations for Education - FY 2022 vs FY 2023

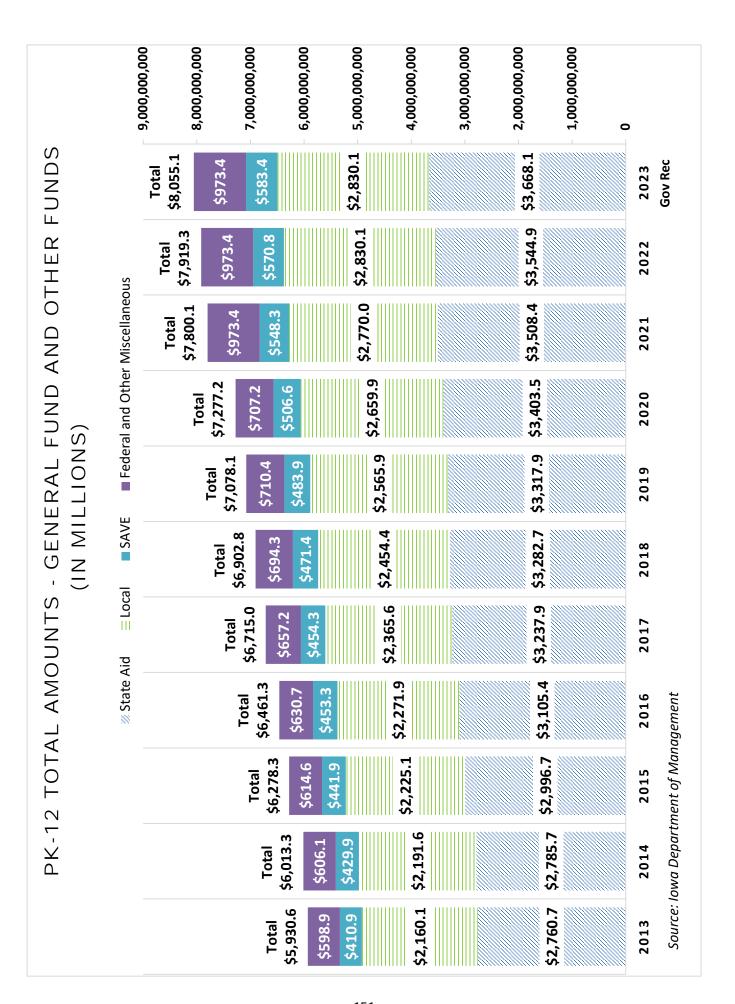
	FY 2022 Estimated	FY 2023 Governor's Recommendation	Difference FY 23 vs FY 22
nd			
K - 12 Education			
State Foundation School Aid	\$3,408,570,509	\$3,562,667,848	
Transportation Equity Fund (in DOM)	\$27,457,960	\$28,144,409	\$686,44
Special Education Services Birth to 3	\$1,721,400	\$1,721,400	
lowa Reading Research Center	\$1,550,176	\$1,550,176	\$
Early Head Start Projects	\$574,500	\$574,500	\$
Successful Progression for Early Readers	\$7,824,782	\$7,824,782	\$
Early Childhood Iowa - School Ready	\$23,206,799	\$23,206,799	
Department of Education Administration	\$5,975,526	\$5,975,526	
Career and Technical Education Administration	\$598,197	\$598,197	
School Food Service	\$2,176,797	\$2,176,797	
Textbooks for Non-Public Schools	\$852,000	\$852,000	·
Secondary Career and Technical Education	\$2,952,459	\$2,952,459	
Student Achievement/Teacher Quality			
<u> </u>	\$2,965,467	\$2,965,467	
Jobs for America's Grads	\$4,666,188	\$5,666,188	
Attendance Center Performance/Website	\$250,000	\$250,000	
Early Warning System for Literacy	\$1,915,000	\$1,915,000	
Child Development	\$10,524,389	\$10,524,389	
Sac and Fox Indian Settlement Education	\$100,000	\$100,000	9
Transportation Non-Public Students	\$8,997,091	\$8,997,091	9
LEA Assessment	\$3,000,000	\$3,000,000	
Computer Science Professional Development			
Incentive Fund	\$500,000	\$500,000	
Future Ready Iowa Statewide Clearinghouse - Expand Work-Based Learning	\$300,000	\$300,000	
Future Ready Iowa Summer Joint Enrollment			
Program	\$600,000	\$600,000	,
Best Buddies Iowa	\$25,000	\$25,000	
Children's Mental Health School-Based Training			
and Support	\$3,183,936	\$3,183,936	
Classroom Behavior Guidelines	\$500,000	\$500,000	7
Therapeutic Classroom Incentive Fund	φουσ,σουσ	Ψοσο,σσο	
Appropriation	\$1,626,075	\$1,626,075	
Therapeutic Classroom Transportation Claims Reimbursement	\$500,000	\$500,000	
Pre-K-12 Education GF Total	\$3,523,114,251	\$3,678,898,039	
r Education	*************************************	¥ - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	***************************************
Midwestern Higher Education Compact	\$115,000	\$115,000	
State Library	\$2,532,594	\$2,532,594	
Enrich Iowa Libraries	\$2,464,823	\$2,464,823	
Online State Job Posting System	\$230,000	\$230,000	1
Adult Education and Literacy Programs	\$500,000	\$500,000	·
Non Public School Concurrent Enrollment	\$1,000,000	\$1,000,000	·
lowa Department for the Blind			
	\$2,780,724	\$2,893,503	ļi
lowa PBS (lowa Public Television)	\$7,870,316	\$7,870,316	
Iowa Vocational Rehabilitation Services (All GF			
appropriations)	\$6,306,114	\$6,306,114	
Other Education GF Total	\$23,799,571	\$23,912,350	\$112,7
Total General Fund for Education	\$3,546,913,822	\$3,702,810,389	\$155,896,5
Is			
Statewide Education Data Warehouse	\$600,000	\$600,000	
,	\$600,000 \$2,727,000	\$600,000 \$2,727,000	
Statewide Education Data Warehouse ICN Part III Leases and Maintenance Network	\$2,727,000	\$2,727,000	
Statewide Education Data Warehouse ICN Part III Leases and Maintenance Network lowa Department for the Blind Building Repairs	\$2,727,000 \$139,100	\$2,727,000 \$196,900	\$57,80
ICN Part III Leases and Maintenance Network lowa Department for the Blind Building Repairs lowa PBS Equipment Replacement	\$2,727,000 \$139,100 \$1,998,600	\$2,727,000 \$196,900 \$1,000,000	\$57,8 -\$998,6
Statewide Education Data Warehouse ICN Part III Leases and Maintenance Network lowa Department for the Blind Building Repairs	\$2,727,000 \$139,100	\$2,727,000 \$196,900	\$57,80 -\$998,60

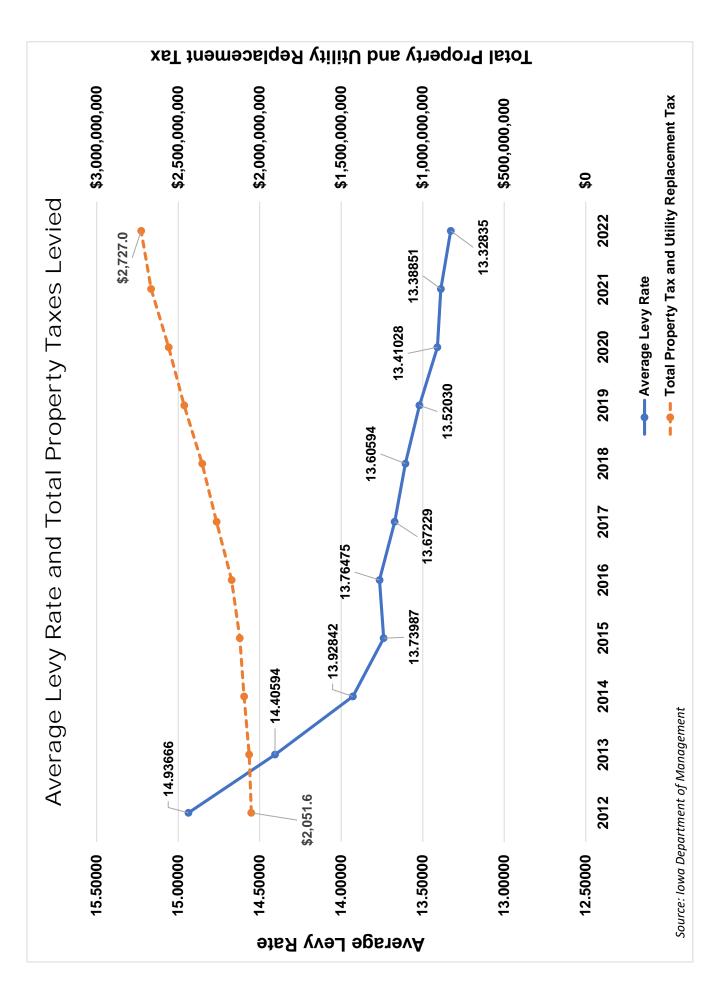
General Fund

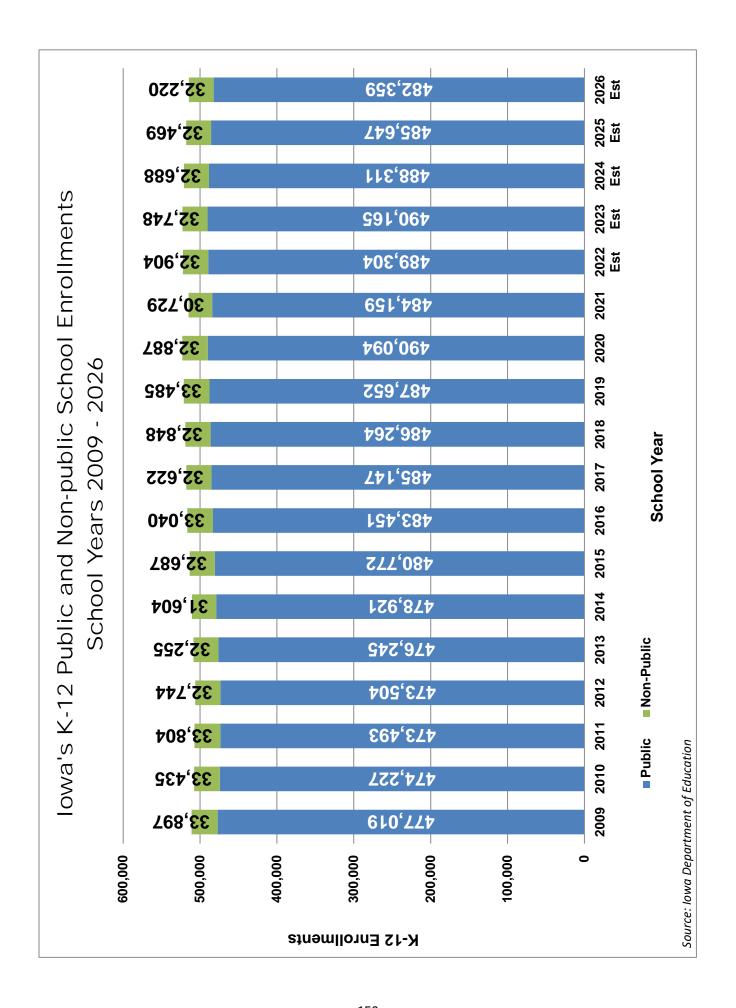
Higher Education			
College Student Aid Commission (All GF			
appropriations)	\$85,774,207	\$90,033,512	\$4,259,305
Community Colleges	\$215,158,161	\$220,537,115	\$5,378,954
Board of Regents (All GF appropriations)	\$578,227,798	\$593,064,243	\$14,836,445
Higher Education GF Total	\$879,160,166	\$903,634,870	\$24,474,704
Other Funds			
Community Colleges			
Skilled Worker Job Creation Fund	\$40,300,000	\$40,300,000	\$0
Board of Regents			
Tuition Replacement	\$28,100,000	\$27,900,000	-\$200,000
Rebuild lowa Infrastructure Fund	\$36,875,000	\$56,180,000	\$19,305,000
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
	\$74,620,000	\$93,725,000	\$19,105,000
Higher Education Other Funds Total	\$114,920,000	\$134,025,000	\$19,105,000
Total Appropriations for Higher Education	\$994,080,166	\$1,037,659,870	\$43,579,704

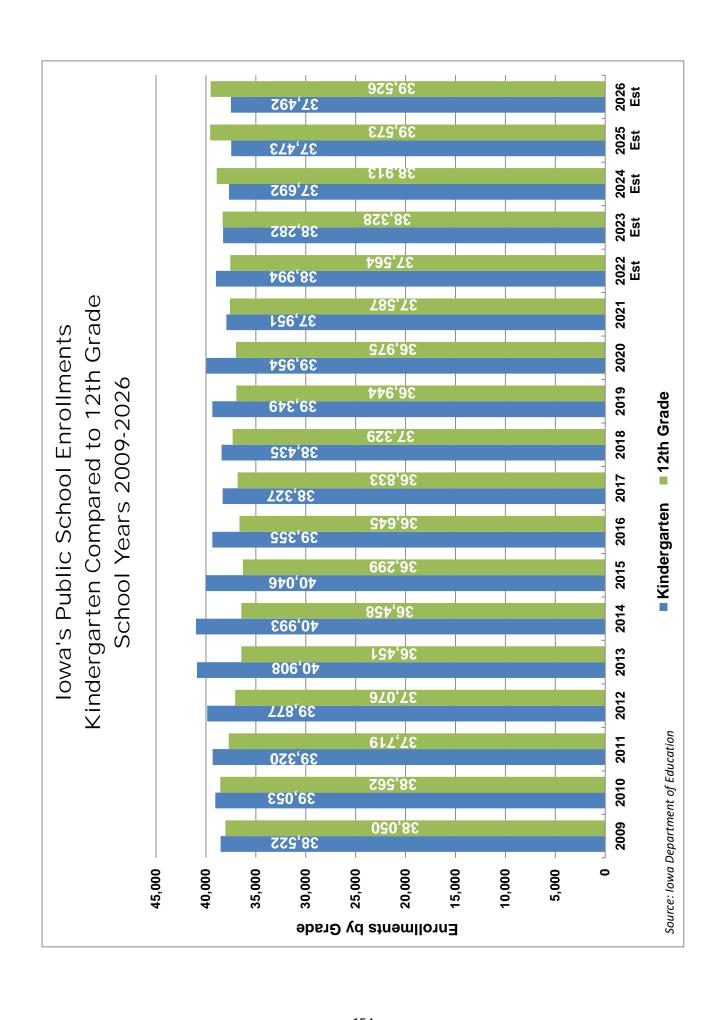
Source: Iowa Department of Management

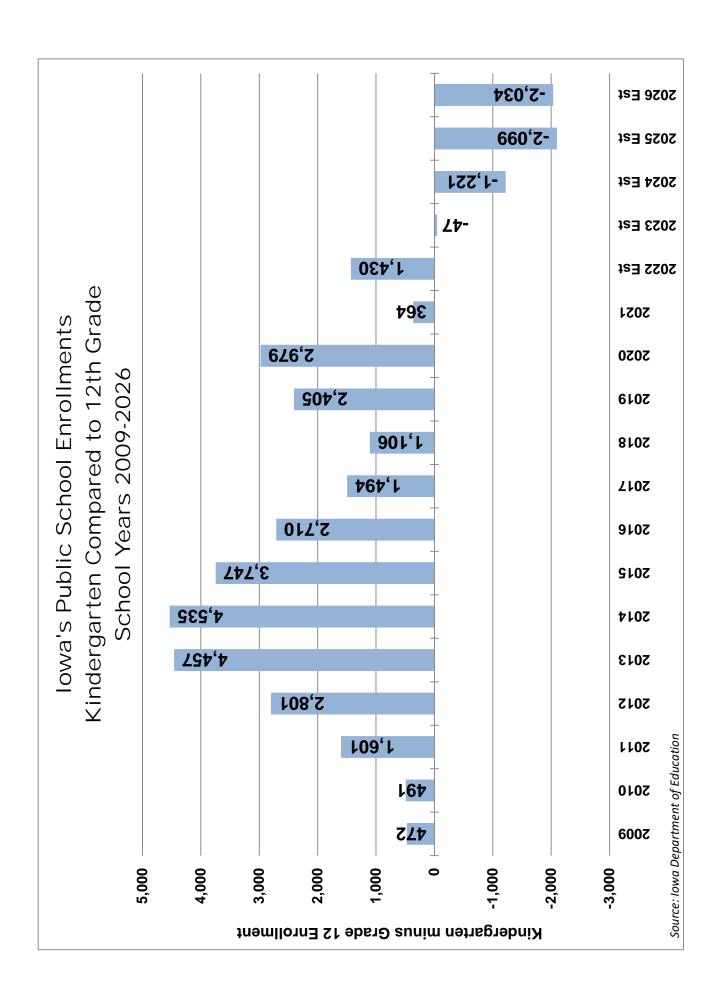












Iowa School Foundation Formula Summary

Iowa Code 257.31 Foundation Formula Goals:

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

Basics:

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

Enrollment:

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

Foundation Formula Funding Sources – 3 components:

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

Property tax relief included in the School Foundation Aid Formula:

• \$171.9 million in FY 2022 – Property Tax Adjustment Aid, Property Tax Replacement Payment (PTRP), Additional Levy Buy-Down, and Commercial and Industrial Replacement

FY 2022 Big Picture:

- 327 school districts
- 9 AEAs
- 484,159 budget enrollment
- \$7,227 state cost per pupil
- \$3,424,776,911 state foundation aid
- \$1,658,737,487 foundation property tax
- \$2,727,047,686 total property tax
- \$103,101,824 total income surtax
- \$570.8 million estimated SAVE for school infrastructure and Career Academies

Other:

- Discretionary non General Fund property tax levies (included in the total above) include:
 - o 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

Soure: Iowa Department of Management

Total Clients Served by Program (FY 2021) Iowa Department of Human Services

State Cost Per	Client	3,423	1	1,793	28	6,662	1,260	425	2,515	State Cost	Per Client	430,434	124,257	569,470	613,922	540,030	113,989	103,495	129,425
State										ភ	Δ.								
	±	\$			⇔		⇔		*			€	₩.	₩.	\$		⇔		\$
Total Cost Per	Client	7,869	3,594	5,862	103	13,443	1,628	2,219	9,460	Total Cost	Per Client	484,846	124,277	634,677	720,602	577,772	435,843	402,781	484,472
	<u>,,</u>	↔	\$					\$	↔			↔	₩.	⇔				\$	↔
SFY 2021	Total Cost	79,634,487	109,959,186	114,020,272	54,702,113	89,676,748	26,343,837	181,349,289	6,406,289,257	SFY21	Total Cost	18,375,667	15,857,776	39,984,663	18,087,098	21,897,565	131,275,783	72,218,646	59,057,137
		s	s	s	s	s	s	s	s			₩.	s	63	s	s	63	s	s
SFY 2021 Federal/Other Funds	Cost	44,997,534	109,959,186	79,153,305	39,843,005	45,232,984	5,961,634	146,607,893	4,703,275,324	Federal/Other	Funds Cost	2,062,214	2,526	4,108,076	2,677,654	1,430,422	96,942,197	53,661,943	43,280,254
Б		↔	s	s	↔	↔	↔	↔	\$			69	69	63	s	8	63	s	s
SFY21	State Cost	34,636,953	•	34,866,968	14,859,108	44,443,764	20,382,203	34,741,396	1,703,013,933	SFY 21	State Cost	16,313,453	15,855,250	35,876,587	15,409,444	20,467,143	34,333,586	18,556,703	15,776,883
		8	છ	છ	s	s	s	8	છ			63	69	63	↔	8	63	છ	↔
	# of Clients Served	10,120	30,591	19,451	528,715	6,671	16,180	81,728	677,210	SFY21 Average Daily	Census (ADC)	38	128	63	25	38	301	179	122
	Program	Adoption Subsidy***	Adult MH/DD Services* (SFY20 information)	Child Care Assistance^	Child Support	Child Welfare	Family Investment Program ^M	Hawki (includes expanded Medicaid & Dental Only)	Medicaid/Iowa Health and Wellness Plan**		Facilities Costs Based on Avg Daily Census	Boys State Training School at Eldora	Civil Commitment Unit for Sexual Offenders^^^	Mental Health Institutes:	Cherokee	Independence www	State Resource Centers:	Glenwood	Woodward

Source: Iowa Department of Human Services

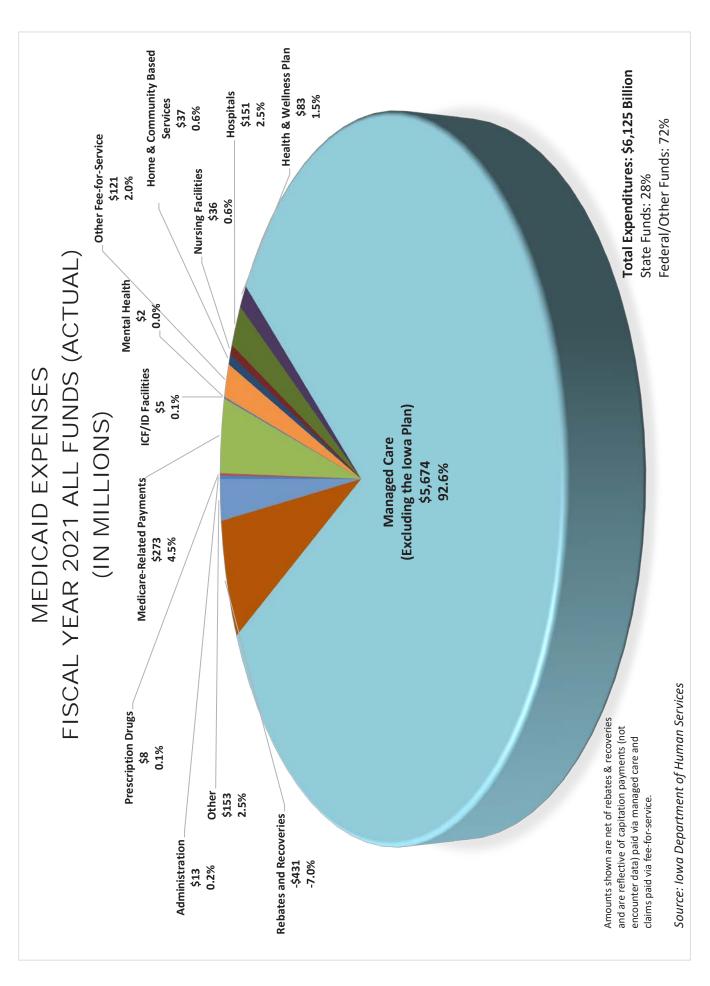
^{*} Adult MH/DD Services clients served and dollars are for SFY20.

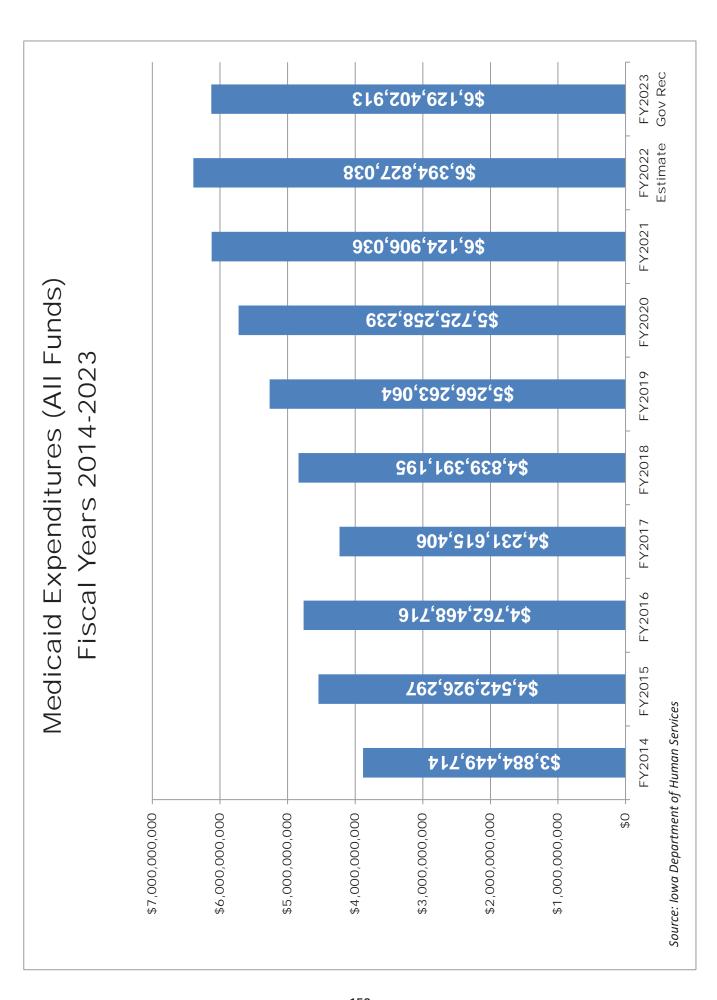
^{***}Medicaid/IHWP clients served represents average monthly enrollment. Expenditures have been adjusted to reflect costs incurred in the applicable fiscal year.
***Adoption Subsidy includes all costs paid from the Adoption Subsidy appropriation, including adoption reinvestment expenditures.
**Child Care Assistance clients served represents the average monthly number of children served

wFIP clients served represents the average monthly number of recipients. wEldora & CCUSO Average Daily Census represents the net number served in the individual facilities

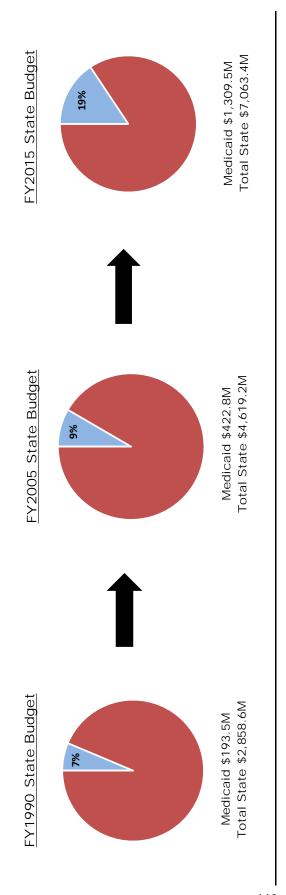
www Net of Toledo, Clarinda, Mt. Pleasant ongoing expenditures

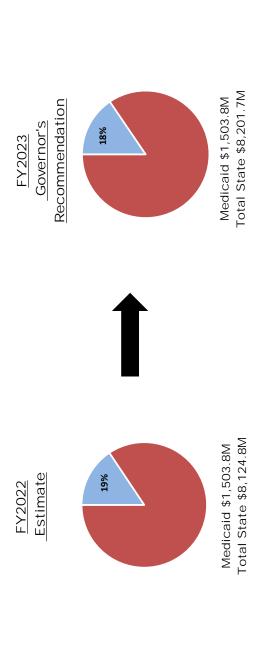
www Resource Center state cost net of SFY21 general fund appropriation transfers





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





- Beginning January 2020, Medicaid received an enhanced federal match due to COVID. This impacts and lowers the state share need in Fiscal Years 2021 through 2023.

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

⁻ The Medicaid estimates for FY2023 do not include any possible adjustments to Managed Care capitation rates.

Medicaid & IA Health & Wellness Plan Estimated State Expenditures and Revenues by Category FY 2021 Actual - FY 2022-FY 2023 Governor Recommendations

Assumes the Families First Coronavirus Response Act enhanced FMAP effective through March 2022

Service Category	 FY21 Actual	 FY22 Gov		FY23 Gov		FY22 vs FY21	F	Y23 vs FY22
Expenditures								
Modernization Expenditures:								
Managed Care (includes IHWP)	\$ 1,448,565,116	\$ 1,575,464,882	\$	1,660,448,508	\$	126,899,766	\$	84,983,626
Health Insurer Fee	\$ 18,890,464	\$ -	\$	-	\$	(18,890,464)	\$	-
Prior Fiscal Year Obligations	\$ 42,292,191	\$ 25,904,783	\$	26,724,717	\$	(16,387,408)	\$	819,934
Other MCO Adjustments	\$ -	\$ 1,374,000	\$	1,387,415	\$	1,374,000	\$	13,415
Total Modernization Expenditures	\$ 1,509,747,771	\$ 1,602,743,665	\$	1,688,560,641	\$	92,995,894	\$	85,816,975
Non-Modernization Expenditures:								
Hospital	\$ 14,088,876	\$ 16,055,366	\$	17,494,271	\$	1,966,490	\$	1,438,904
Other Fee for Service Providers	\$ 25,406,872	\$ 28,034,320	\$	30,473,950	\$	2,627,448	\$	2,439,630
Prescription Drug	\$ 2,445,403	\$ 2,698,294	\$	2,933,108	\$	252,891	\$	234,814
Drug Rebates	\$ (75,509,885)	\$ (84,212,241)	\$	(93,632,711)	\$	(8,702,356)	\$	(9,420,470)
Chronic Care Health Home Payments	\$ 13,171	\$ 14,533	\$	15,798	\$	1,362	\$	1,265
Health Home Payments	\$ 82,231	\$ 90,735	\$	98,631	\$	8,504	\$	7,896
Mental Health Services	\$ 653,467	\$ 721,045	\$	783,793	\$	67,578	\$	62,748
Nursing Facility	\$ 9,725,442	\$ 10,731,197	\$	11,665,058	\$	1,005,755	\$	933,861
(ID)	\$ 1,646,897	\$ 1,817,211	\$	1,975,350	\$	170,314	\$	158,139
ICF/ID Assessment Fee	\$ (16,626,642)	\$ (16,626,642)	\$	(16,626,642)	\$	0	\$	-
Transfer from State Resource Centers	\$ (19,780,416)	\$ (23,097,040)	\$	(24,496,306)	\$	(3,316,624)	\$	(1,399,266)
Home Community Based Waivers (HCBS)	\$ 11,494,688	\$ 12,683,410	\$	13,787,158	\$	1,188,722	\$	1,103,748
Home Health Care	\$ 3,104,967	\$ 3,426,067	\$	3,724,213	\$	321,100	\$	298,147
Dental Wellness Plan	\$ 11,517,188	\$ 12,708,236	\$	13,814,145	\$	1,191,048	\$	1,105,909
PACE	\$ 8,735,925	\$ 9,639,349	\$	10,478,194	\$	903,424	\$	838,845
Medicare-Related Payments	\$ 159,426,359	\$ 179,804,042	\$	213,999,570	\$	20,377,683	\$	34,195,528
Medical Transportation	\$ 194,117	\$ 214,192	\$	232,831	\$	20,075	\$	18,640
Targeted Case Management	\$ 1,436,952	\$ 1,585,554	\$	1,723,534	\$	148,602	\$	137,980
Other Providers/Programs	\$ 2,383,842	\$ 2,630,367	\$	2,859,269	\$	246,525	\$	228,902
Money Follows Person-State	\$ 1,149,584	\$ 1,268,468	\$	1,378,854	\$	118,884	\$	110,386
Recoveries	\$ (18,813,072)	\$ (25,450,047)	\$	(19,669,531)	\$	(6,636,975)	\$	5,780,516
Administrative Activities	\$ 6,137,047	\$ 6,354,467	\$	6,411,011	\$	217,420	\$	56,543
UIHC Lodging Transfer	\$ 137,020	\$ 150,000	\$	150,000	\$	12,980	\$	-
Transfers to Other Entities	\$ 7,004,026	\$ 11,575,989	\$	11,568,696	\$	4,571,963	\$	(7,293)
Health & Wellness Plan - Newly Eligible (Non-MCO)	\$ 6,891,223	\$ 7,603,878	\$	8,265,591	\$	712,655	\$	661,712
Health & Wellness Plan - Not Newly Eligible (Non-MCO)	\$ 4,345,236	\$ 4,794,598	\$	5,211,838	\$	449,362	\$	417,240
Adjustment Offsets	\$ (1,064,666)	\$ (1,174,768)	\$	(1,277,000)	\$	(110,102)	\$	(102,232)
Audits/Financial Review, incl Health Home Audit	\$ 47,040,309	\$ -	\$	-	\$	(47,040,309)	\$	-
Total Non-Modernization Expenditures	\$ 193,266,162	\$ 164,040,581	\$	203,342,673	\$	(29,225,581)	\$	39,302,092
TOTAL ALL EXPENDITURES	\$ 1,703,013,933	\$ 1,766,784,246	\$	1,891,903,313	\$	63,770,314	\$	125,119,067
FMAP - Traditional Medicaid (incl above)		\$ (20,731,158)	\$	(39,590,019)				
FMAP - Families First Coronavirus Response Act (incl above)		\$ (223,518,743)	\$	-				
Total FMAP Changes	•	\$ (244,249,901)	\$	(39,590,019)				
Revenues	FY21 Actual	 FY22 Gov	_	FY23 Gov	_	FY22 vs FY21	F	Y23 vs FY22
Medicaid General Fund Appropriation	\$ 1,459,599,409	\$ 1,503,848,253	\$	1,503,848,253	\$	44,248,844	\$	-
Governor General Fund Increase/(Decrease)	\$ -	\$ -	\$	-	\$	-	\$	-
Carry Forward from Previous Fiscal Year	\$ 185,769,260	\$ 230,391,877	\$	257,865,127	\$	44,622,617	\$	27,473,249
Decategorization Fund Balance	\$ 1,014,945	\$ -	\$	-	\$	(1,014,945)	\$	-
Health Care Trust Fund	\$ 204,900,416	\$ 199,343,983	\$	200,660,000	\$	(5,556,433)	\$	1,316,017
Nursing Facility Quality Assurance Fund	\$ 46,615,311	\$ 56,305,139	\$	56,305,139	\$	9,689,828	\$	-
Hospital Trust Fund	\$ 33,920,554	\$ 33,920,554	\$	33,920,554		-	\$	-
Medicaid Fraud Account	\$ 188,872	\$ 150,000	\$	150,000	\$	(38,872)	\$	-
Palo Tax	\$ 1,397,043	\$ 689,567	\$		\$	(707,477)	\$	(689,567)
TOTAL REVENUES	\$ 1,933,405,810	\$ 2,024,649,373	\$	2,052,749,072	\$	91,243,563	\$	28,099,700

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

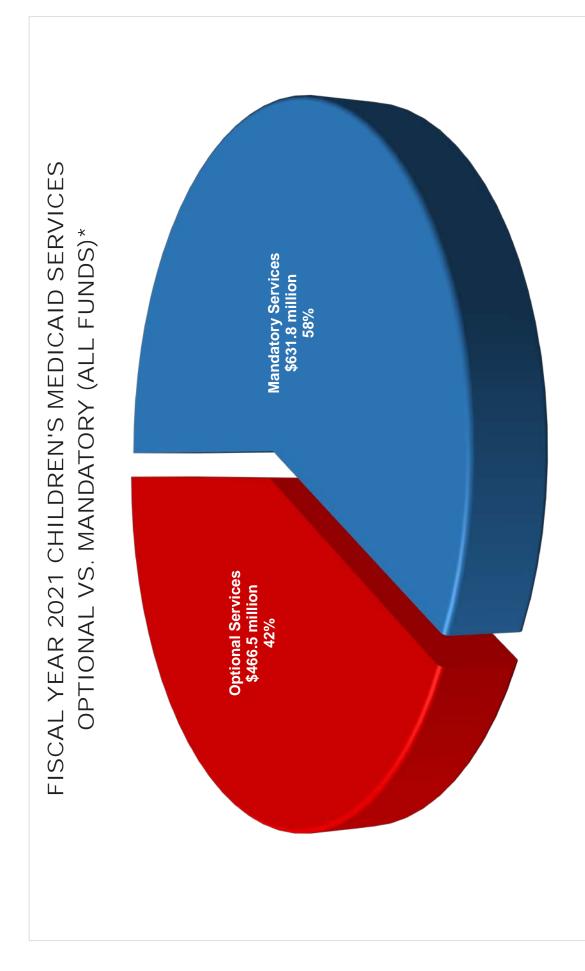
Iowa Department of Human Services SFY 2021 Medicaid Detailed Expenditures

					SFY 2021 Fina	al Ex	penditures	
			Total \$\$		Federal \$\$		State \$\$	Other \$\$
<u>Hospital</u>	# Recipients							
Inpatient Hospital	4,275	\$	31,695,131	\$	21,825,602.73	\$	9,081,373 \$	788,155
Outpatient Hospital	16,523	\$	12,055,762		8,312,333	\$	3,743,428 \$	-
UIHC Funded Supplemental GME		\$	37,661,723			\$	- \$	16,921,005
Broadlawns Funded DSH		\$	6,013,378	\$	4,090,821	\$	- \$	1,922,558
UIHC Funded DSH		\$	59,995,165	\$	40,685,792		- \$	19,309,373
County/Local Funded DSH		\$	2 000 420	\$	2 625 055	\$	- \$	-
Other DSH		\$ \$	3,899,130	\$ \$	2,635,055	\$ \$	1,264,075 \$ 14,088,876 \$	- 20.041.000
Subtotal - Hospital		ş	151,320,288	Ą	98,290,322	Ą	14,000,070 3	38,941,090
Other Fee-for-Service Categories								
Physician	18,608	\$	7,968,792	\$	5,403,638	\$	2,565,154 \$	-
UIHC Physician UPL	Incl in Physician Tot	\$	3,229,512	\$	2,402,099	\$	- \$	827,413
Clinics	5,850	\$	21,993,524	\$	15,164,326	\$	6,829,198 \$	=
Dental	132,026	\$	44,064,650	\$	30,382,158	\$	13,682,492 \$	-
Other Practitioner	13,908	\$	39,856,014	\$	27,069,063	\$	1,177,358 \$	11,609,594
Optometric	2,290	\$	179,784	\$	123,960	\$	55,825 \$	-
Chiropractic	892	\$	98,524	\$	67,932	\$	30,593 \$	-
Podiatrist	729	\$	55,011	\$	37,930	\$	17,082 \$	=
Family Planning Services	964	\$	158,513	\$	109,294	\$	49,220 \$	-
EPSDT	10,668	\$	1,278,040	\$	881,197		396,844 \$	-
Medical Supplies/DME	4,939	\$	1,670,574	\$	1,151,845	\$	518,729 \$	-
Lab/X-Ray	4,137	\$	271,745	\$	187,365	\$	84,379 \$	<u> </u>
Subtotal - Other FFS Categories		\$	120,824,684	\$	82,980,805	\$	25,406,872 \$	12,437,006
Prescription Drugs								
Drugs	5,921	Ś	7,875,454	Ś	5,430,051	\$	2,445,403 \$	_
Drug Rebates	3,321	\$	(180,925,637)		(122,790,623)		(58,135,014) \$	_
Subtotal - Prescription Drugs		\$	(173,050,183)		(117,360,572)		(55,689,611) \$	-
• •								
Health Homes								
Chronic Care Health Home		\$	40,585	\$	27,414	\$	13,171 \$	-
Integrated Health Home		\$	256,690	\$	174,458	\$	82,231 \$	-
Subtotal - Health Homes	270	\$	297,274	\$	201,872	\$	95,402 \$	-
School Based Services								
School-Based Services Local Education Agencies	4,304	¢	48,345,594	¢	32,783,147	¢	- \$	15,562,447
Infant & Toddler	995	\$	137,605	\$	93,310	\$	- \$	44,295
Subtotal - School-Based Services	333	\$	48,483,199	\$	32,876,457	\$	- \$	15,606,742
			, ,		, , , , ,			-,,
Mental Health Services								
BHIS FFS	228	\$	480,254	\$	331,131	\$	149,124 \$	-
Habilitation FFS	60	\$	1,162,076	\$	801,241	\$	360,836 \$	-
Psychiatric Services	1,682		462,170	\$	318,662	\$	143,508 \$	=
Subtotal - Mental Health Services		\$	2,104,500	\$	1,451,033	\$	653,467 \$	
Nursing Engility								
Nursing Facility Intermediate Care	483	ć	1,025,222	ć	696,774	ć	328,448 \$	
Skilled-Nursing Facility	212			\$	1,313,992		623,763 \$	_
Nursing Facilities for the Mentally III	1	\$	299,436		203,136		96,300 \$	_
lowa Veteran's Home	Incl in Int Care Total	\$	33,054,288		22,429,353		10,624,935 \$	_
Nurse Aid Training	mer in inc care rotar	\$	103,991		51,996		51,996 \$	_
RIIF Transfers		\$	-	\$	-	\$	(2,000,000) \$	2,000,000
Subtotal - Nursing Facility		\$	36,420,692	\$	24,695,250	\$	9,725,442 \$	2,000,000
- '								
ICF/ID								
Community-Based ICF-ID		\$	5,122,701	\$	3,475,805	\$	1,646,897 \$	-
Glenwood & Woodward		\$	1,296,867	\$	880,155	\$	(19,780,416) \$	20,197,127
ICF/ID Assessment Fee Offset		\$	(16,626,642)		-	\$	(16,626,642) \$	-
Subtotal - ICF/MR	47	\$	(10,207,073)	\$	4,355,960	\$	(34,760,160) \$	20,197,127
HCDC Melicens								
HCBS Waivers	764	4	25 000 540	,	47 200 200	,	7.700.220 6	
Intellectual Disabilities	761		25,088,510		17,298,289		7,790,220 \$	-
Elderly	32	\$	290,009		199,958		90,050 \$	-
Health & Disability	369	\$	6,356,097		4,382,468		1,973,628 \$	-
Brain Injury CMH	170 66	\$ \$	4,791,301 368 731		3,303,557		1,487,744 \$ 114,494 \$	-
Physical Disabilities	10	\$ \$	368,731 124,150	\$ \$	254,236 85,600	\$ \$	114,494 \$ 38,550 \$	-
AIDS	-	ς ς	124,130	\$ \$	65,600	\$	38,550 \$	-
Subtotal - HCBS Waivers	-	\$	37,018,797	۶ \$	25,524,109	\$	11,494,688 \$	<u>-</u> _
January 11000 Walveld		<u> </u>	31,010,131	7	23,324,103	7	41,474,000 J	

Continued					SFY 2021 Fina	al Exp	enditures		
Home Health Care									
Home Health Services		\$	9,823,566	\$	6,773,255	Ś	3,050,310	\$	_
Hospice		\$	180,826	\$	126,169	\$	54,657	\$	-
Subtotal - Home Health Care	2,852		10,004,391	\$	6,899,424	_	3,104,967	\$	-
	,	-	.,,	<u> </u>	.,,	•	-, -, -		
Managed Care (Excluding the Iowa Plan)									
IA HealthLink Payments	502,681		4,253,384,004	\$	2,896,427,702			\$	37,263,702
IDPH Revenue		\$	-	\$	-	\$	(950,000)	\$	950,000
COVID Vaccine Admin Costs		\$	636,895	\$	636,855	\$	40		
Dental Wellness	221,744	\$	37,091,261	\$	25,574,073	\$	11,517,188	\$	-
PACE	740	\$	28,134,164	\$	19,398,239	\$	8,735,925	\$	-
Subtotal - Managed Care		\$	4,319,246,323	\$	2,942,036,868	\$	1,338,995,753	\$	38,213,702
Medicare-Related Payments									
Buy-In		\$	174,004,704	\$	113,979,662	Ś	60,025,042	\$	_
Medicare Part D Clawback		\$	99,401,317	\$	-	\$	99,401,317	\$	_
Subtotal - Medicare-Related Payments		\$	273,406,021	\$	113,979,662	\$	159,426,359	_	
			270,100,022	· ·		· ·	100,110,000	*	
Medical Transportation									
NEMT - Agency		\$	241	\$	121	\$	121	\$	-
NEMT - Brokerage	14,340	\$	246,016	\$	169,626	\$	76,390	\$	-
Ambulance	1,577	\$	378,753	\$	261,146	\$	117,606	\$	-
Subtotal - Medical Transportation		\$	625,010	\$	430,893	\$	194,117	\$	-
Other Providers/Programs									
Targeted Case Management	761	ċ	4,884,277	\$	3,447,325	\$	1,436,952	\$	
Health Insurance Premium Payments	2,185	\$	5,880,502	۶ \$	3,985,034	۶ \$	1,895,468	۶ \$	-
•	,				3,963,034				-
Family Planning Program	1,117	\$	245,105		-	\$	245,105		-
Supplemental Personal Needs Allowance		\$	243,270	\$		\$	243,270	\$	
Subtotal - Other Providers/Programs		\$	11,253,154	>	7,432,360	\$	3,820,794	>	<u>-</u>
Money Follows the Person									
MFP Services		\$	7,176,683	\$	6,027,098	\$	1,149,584	\$	-
Subtotal - Money Follows the Person		\$	7,176,683	\$	6,027,098	\$	1,149,584	\$	-
Description									
Recoveries		<u>,</u>	(57 200 022)	ċ	(20.540.545)	ć	(40,000,247)	<u> </u>	
State Recoveries		\$	(57,200,832)		(38,510,515)		(18,690,317)		-
State Recovery Refunds		\$		\$	126,666		169,920	\$	-
MEPD Premiums		\$	(136,477)		(92,507)		(43,970)		-
Premium Refunds		\$	20,198	\$	13,620	\$	6,578	\$	-
Interest on IowaCare		\$	- (\$	-	\$	-	\$	
Subtotal - Recoveries		\$	(57,020,526)	Ş	(38,462,736)	Ş	(18,557,790)	Ş	<u> </u>
Administrative Activities									
Administrative Case Management		\$	5,597,025	\$	2,798,512	\$	2,798,512	\$	-
Postage		\$	577,732		311,355		266,377		-
HMS Contract		\$	3,458,656		1,729,328		1,729,328		-
Leveraging Activities		\$	2,170,941	\$	1,269,590	\$	901,352		-
Iowa Care Funds - Admin		\$	428	\$	214		214		-
Translation & Intepreter Services		\$	13,169	\$	7,102		6,067	\$	_
HIPP Admin.		\$	823,508	\$	411,754		411,754		-
TPL/AOR Fees		\$	46,885	\$	23,443	\$	23,443	\$	-
Optional COVID-19 Testing		\$	69,113		69,113			\$	-
UIHC Lodging Contract		\$	137,020	\$	-	\$	137,020	\$	-
Subtotal - Administrative Activities		\$	12,894,478		6,620,411	\$	6,274,067		
Subtotal Manimistrative Metrities			12,034,470	<u> </u>	0,020,411	<u> </u>	0,214,007	<u> </u>	
Transfers to Other Appropriations/Entities									
Transfer to Field & Admin-Part D		\$	2,940,726	\$	-	\$	2,940,726	\$	-
Health Program Operations Transfer		\$	3,279,724	\$	-	\$	3,279,724	\$	-
Money Follows the Person Admin		\$	-	\$	-	\$	-	\$	-
Transfer to General Admin		\$	783,576	\$	=	\$		\$	-
Subtotal - Other Transfers		\$	7,004,026	\$	-	\$	7,004,026	\$	-
Health and Wellness Plan									
FFS-Not Newly Eligible		\$	13,514,828	\$	9,169,593	\$	4,345,236	Ś	_
FFS-Newly Eligible		\$	68,912,231		62,021,008		6,891,223		-
· -		۶ \$			114,953,454				-
MCO - IHWP Not Newly		\$ \$	169,439,096				54,485,642 136,519,490		-
MCO - IHWP Newly			1,251,539,676		1,115,020,186		136,519,490		-
Drug Rebates		\$	(173,748,711)		(156,373,840)		(17,374,871)		-
State Recoveries	250.465	\$	(2,552,822)		(2,297,539)		(255,282)		-
Subtotal - Health and Wellness Plan	250,465	\$	1,327,104,298	Ş	1,142,492,861	Ş	184,611,437	>	<u> </u>

Continued		SFY 2021 Fina	l Exp	enditures	
Adjustments/Offsets					
FMAP/BCCT/State-Only Adjustment	\$ -	\$ 1,064,666	\$	(1,064,666)	\$ -
Subtotal - Adjustments/Offsets	\$ -	\$ 1,064,666	\$	(1,064,666)	\$ -
OIG Audits/CMS Financial Mgmt Reviews					
OIG Audits	\$ -	\$ (37,132,109)	\$	37,132,109	\$ -
CMS 64 Quarterly Adjustments	\$ -	\$ (9,908,200)	\$	9,908,200	\$
Subtotal - Audits/FMRs	\$ -	\$ (47,040,309)	\$	47,040,309	\$ -
	Total \$\$	Federal \$\$		State \$\$	Other \$\$
Total	\$ 6,124,906,036	\$ 4,294,496,435	\$	1,703,013,933	\$ 127,395,668
Rebates and Recoveries Total	\$ 431,191,121				
Total With Rebates and Recoveries & Assessment Fee	\$ 6,556,097,157				

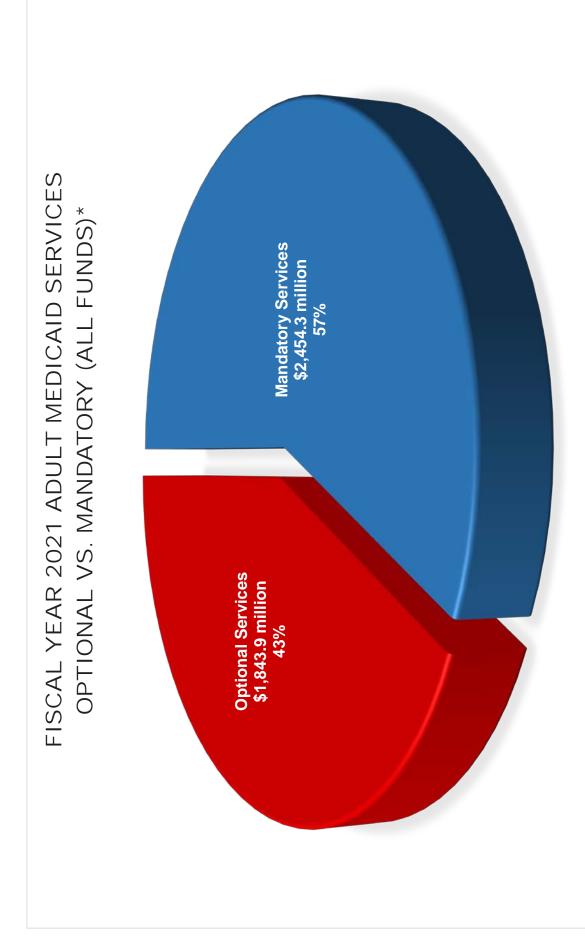
Source: Iowa Department Human Services



* 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

Source: Iowa Department of Human Services



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

Source: Iowa Department of Human Services

Medical Assistance Mandatory and Optional Services Payments by Service Category Fiscal Year 2021

Mandatory Services Payments:

Services Category	Child	Adult
Inpatient Hospital	\$129,887,361	\$368,960,885
Nursing Facility	\$38,606,653	\$931,282,769
Preventative Care	\$71,434,409	\$90,961,312
Professional Services	\$108,954,686	\$242,528,539
Outpatient Hospital	\$106,478,436	\$451,493,850
Ambulance	\$4,493,017	\$29,783,316
NEMT	\$8,988,179	\$34,094,596
Other	\$58,333,077	\$23,190,286
Emergency Room	\$54,171,242	\$203,264,603
Encounters T1015 (FQHC)	\$50,491,282	\$78,761,875
Total Mandatory	\$631,838,341	\$2,454,322,030

Optional Services Payments:

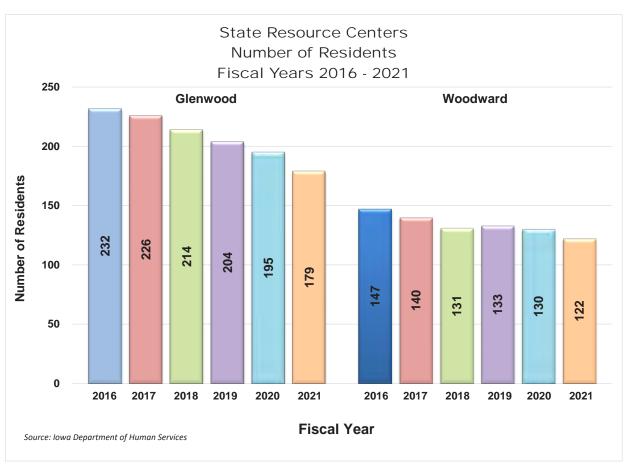
Services Category	Child	Adult
Behavioral Health	\$126,672,911	\$215,633,841
Ancillary	\$22,146,300	\$47,381,361
Therapy	\$9,983,540	\$18,090,234
Vision	\$7,895,628	\$8,199,909
HCBS / LTSS	\$59,244,294	\$878,914,154
Home Health	\$32,816,675	\$55,292,043
Dental	\$62,332,013	\$46,346,805
Pharmacy	\$145,424,107	\$574,032,058
Total Optional	\$466,515,467	\$1,843,890,405

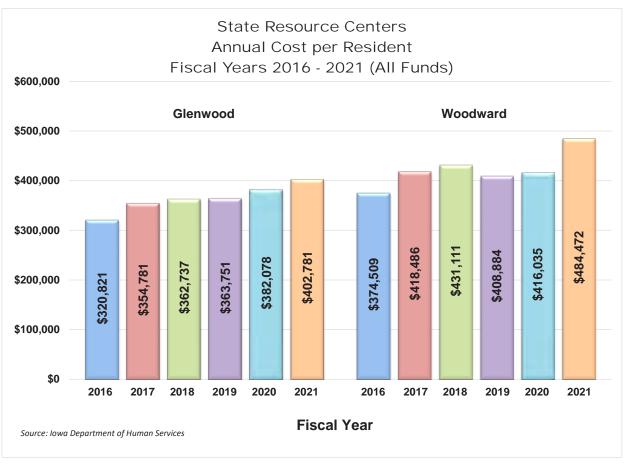
^{*} Includes managed care (encounter data) and fee-for-service payments.

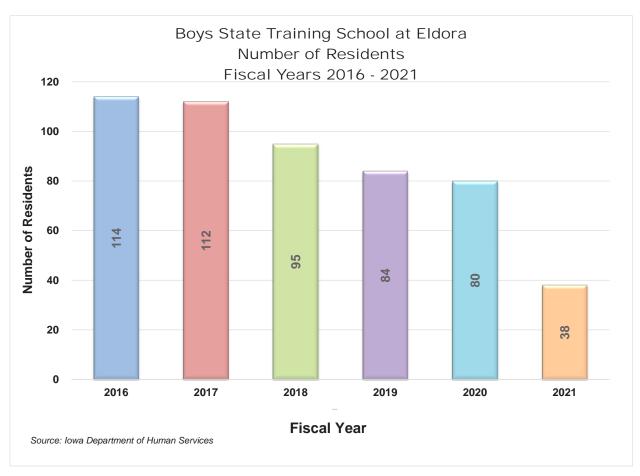
Costs Not Included in Amount Paid

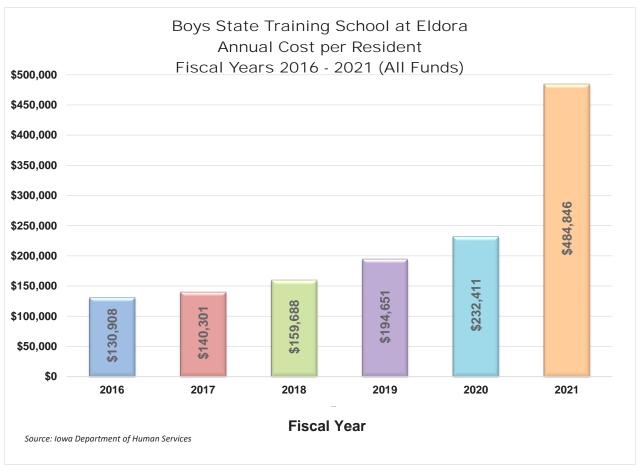
Dental Managed Care Administrative %
IA Health Link Administrative %
FFS NEMT Capitated Payments
Gross Adjustments to Providers
MCO Health Insurer Fee Payments
MCO Pay for Performance Payments

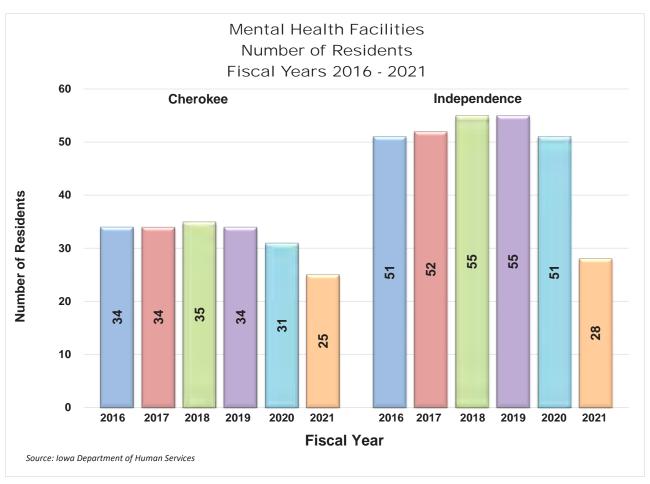
Source: Iowa Department of Human Services

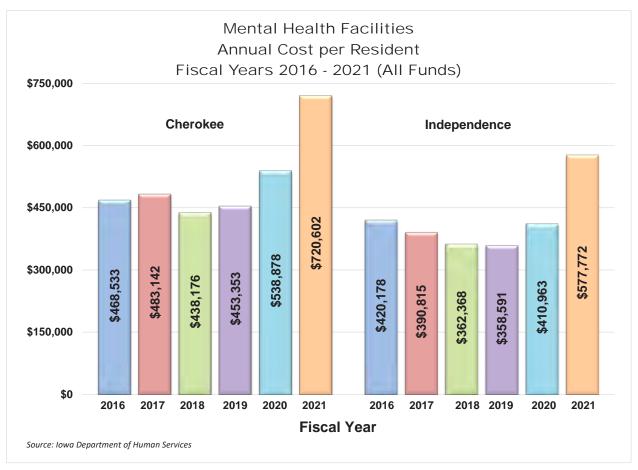


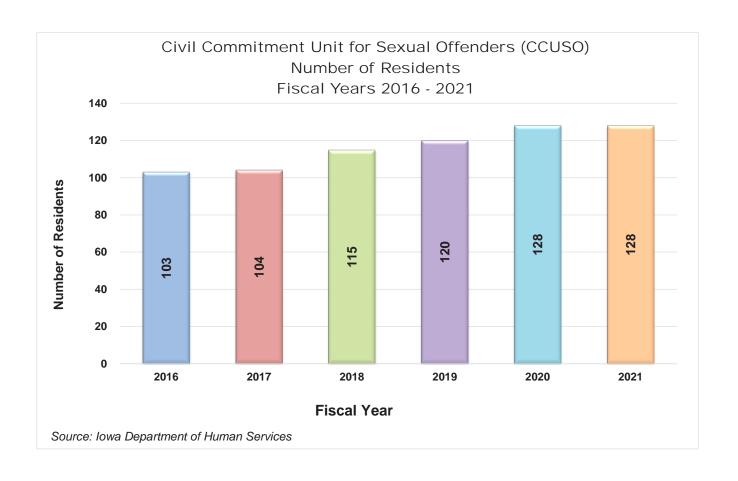


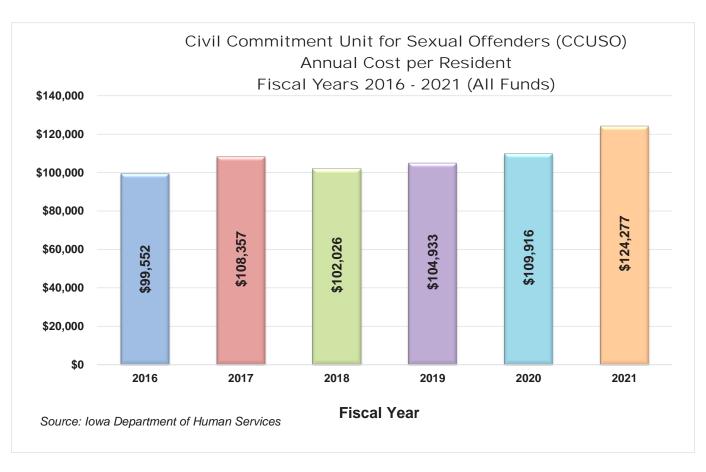


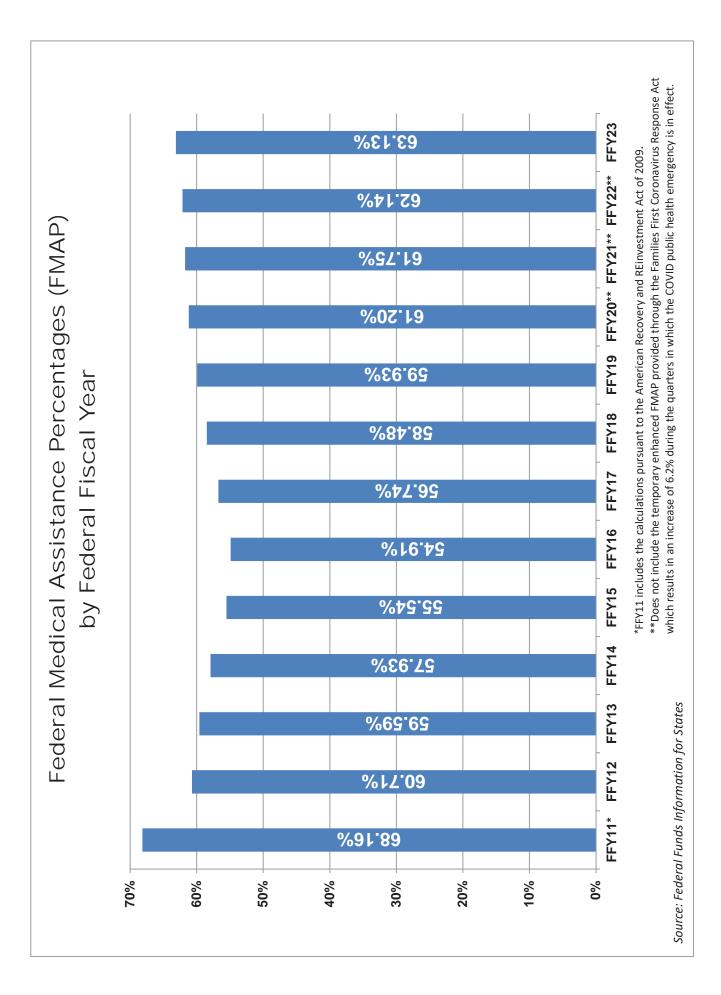


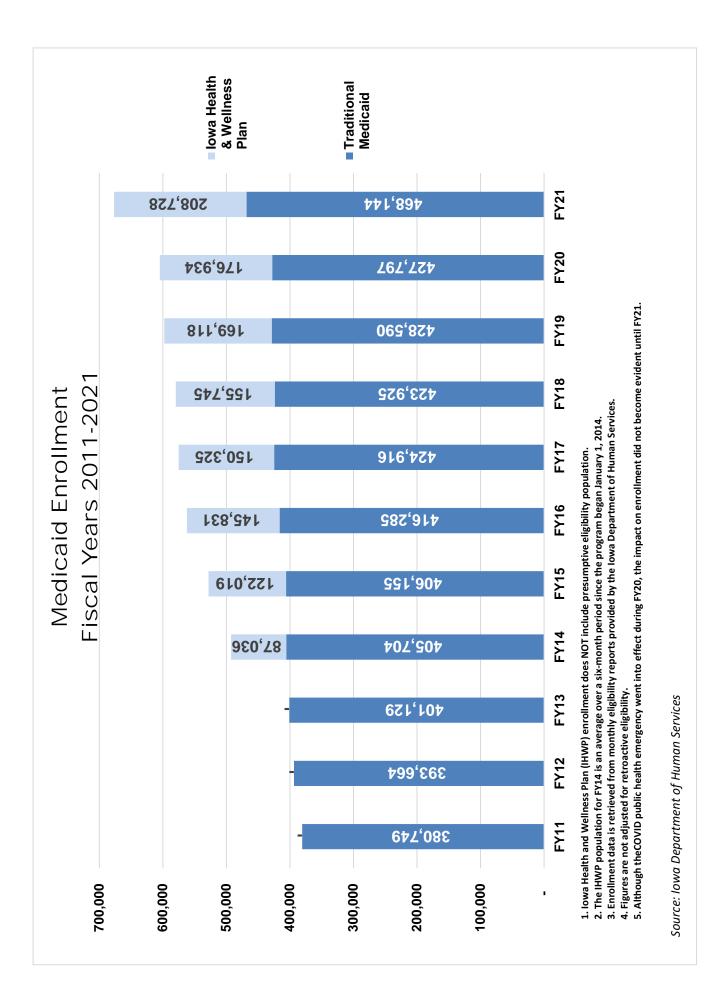




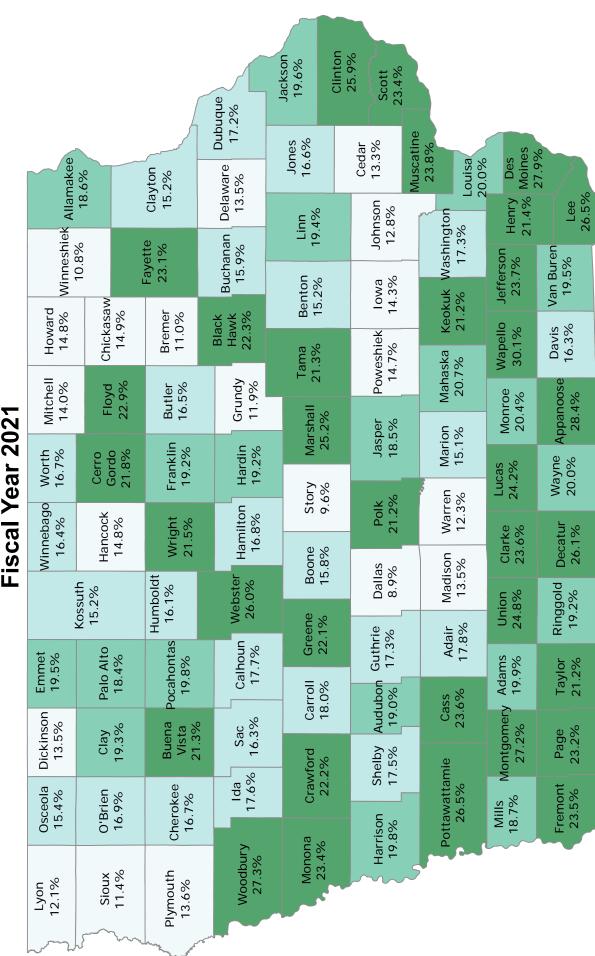








Percentage of the Population Receiving Medicaid



Statewide 19.4% of the Population Receives Medicaid

Percentage of Medicaid Recipients

18.1% to 21.0% 21.1% to 30.1%

15.1% to 18.0%

8.9% to 15.0%

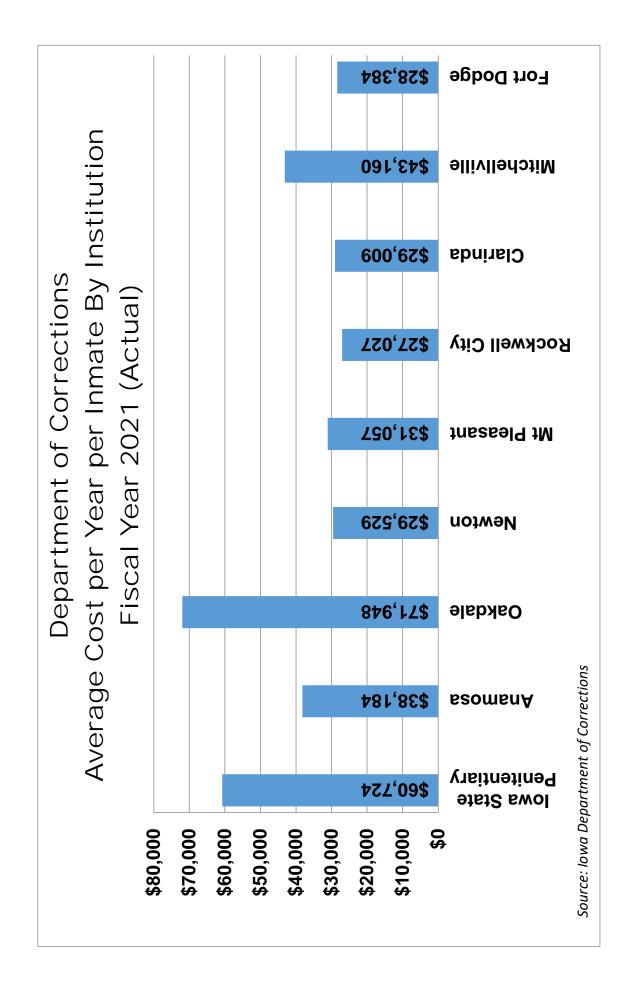
Source: Iowa Department of Human Services, U.S. Census Bureau Population Estimates - July 1, 2021

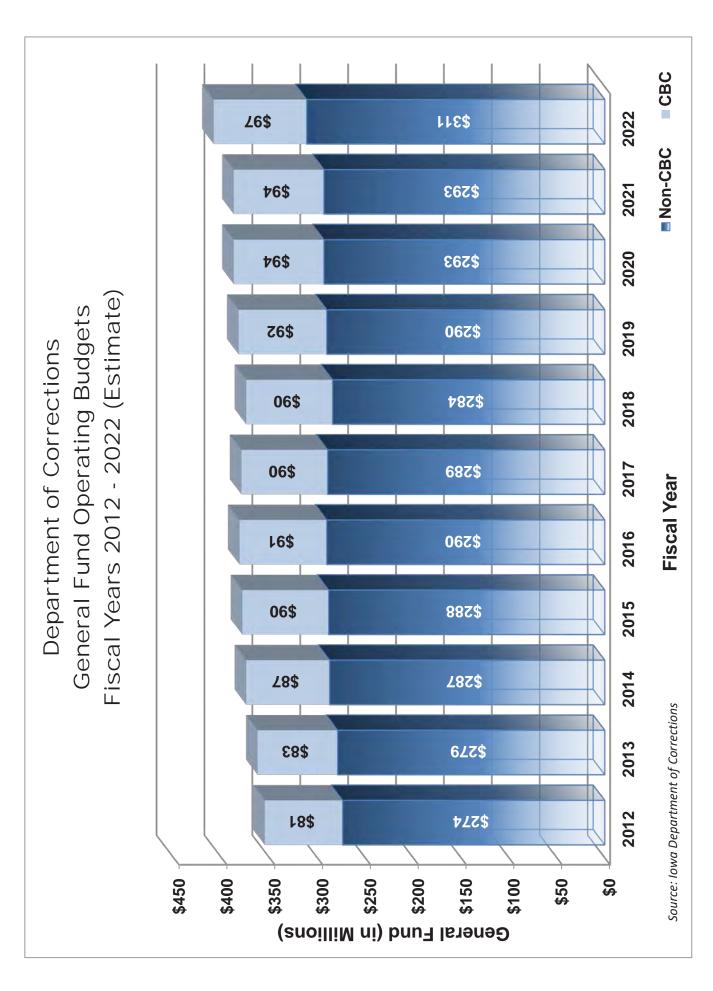
Department of Corrections
Average Cost per Year per Inmate
by Correctional Institution
Fiscal Year 2021 (Actual)

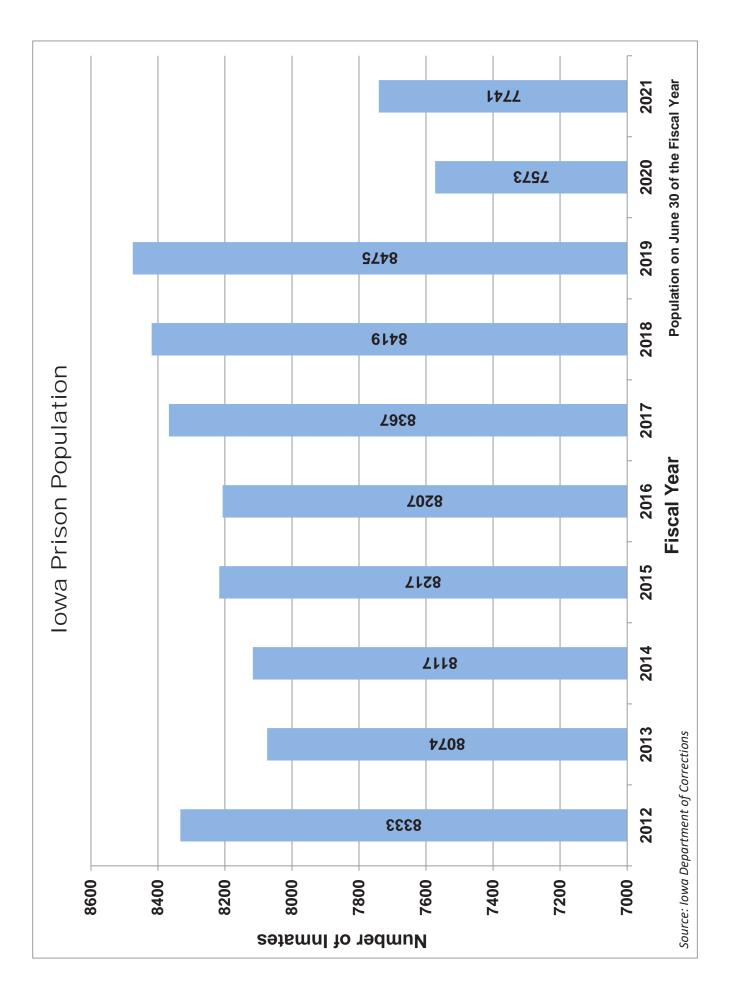
Correctional Institution	Total Cost	Average Daily Population	Cost per Year per Inmate
lowa State Penitentiary	\$43,229,668	711.91	\$60,724
Anamosa	\$35,037,965	917.61	\$38,184
Oakdale	\$58,212,776	809.10	\$71,948
Newton	\$32,451,448	1,098.96	\$29,529
Mt Pleasant	\$27,345,329	880.49	\$31,057
Rockwell City	\$11,786,660	436.11	\$27,027
Clarinda	\$27,519,290	948.66	\$29,009
Mitchellville	\$25,116,324	581.94	\$43,160
Fort Dodge	\$32,411,668	1,141.89	\$28,384
TOTAL	\$293,111,128	7,526.67	\$38,943

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

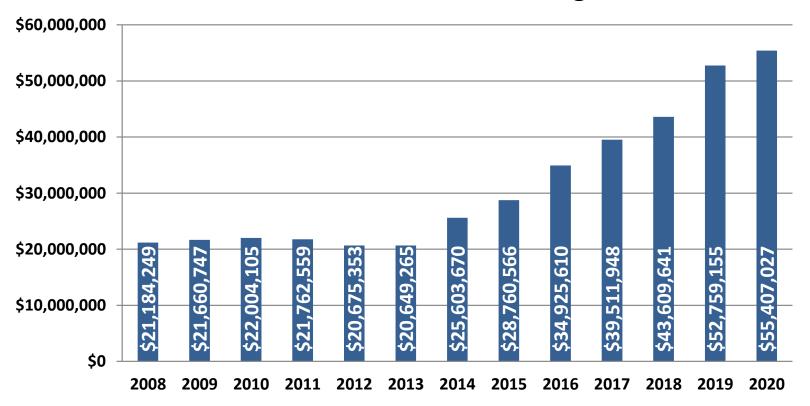
Source: Iowa Department of Corrections



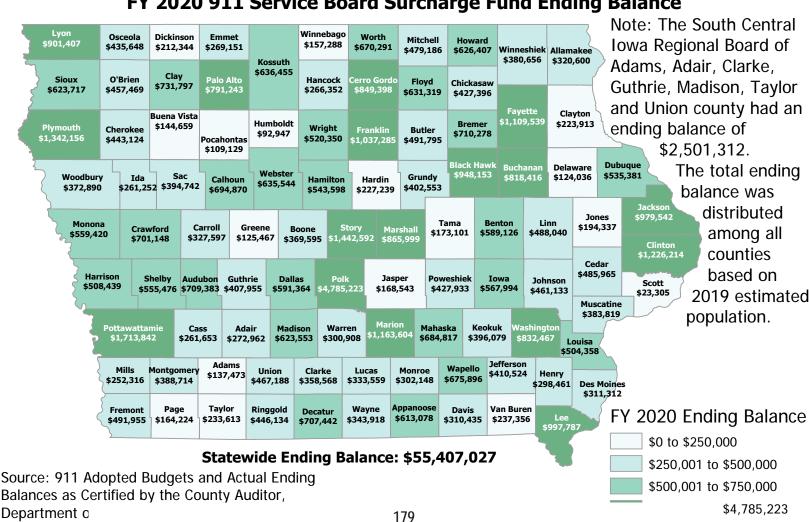




Surcharge Fund Balances from 911 Service Board Certified Budgets



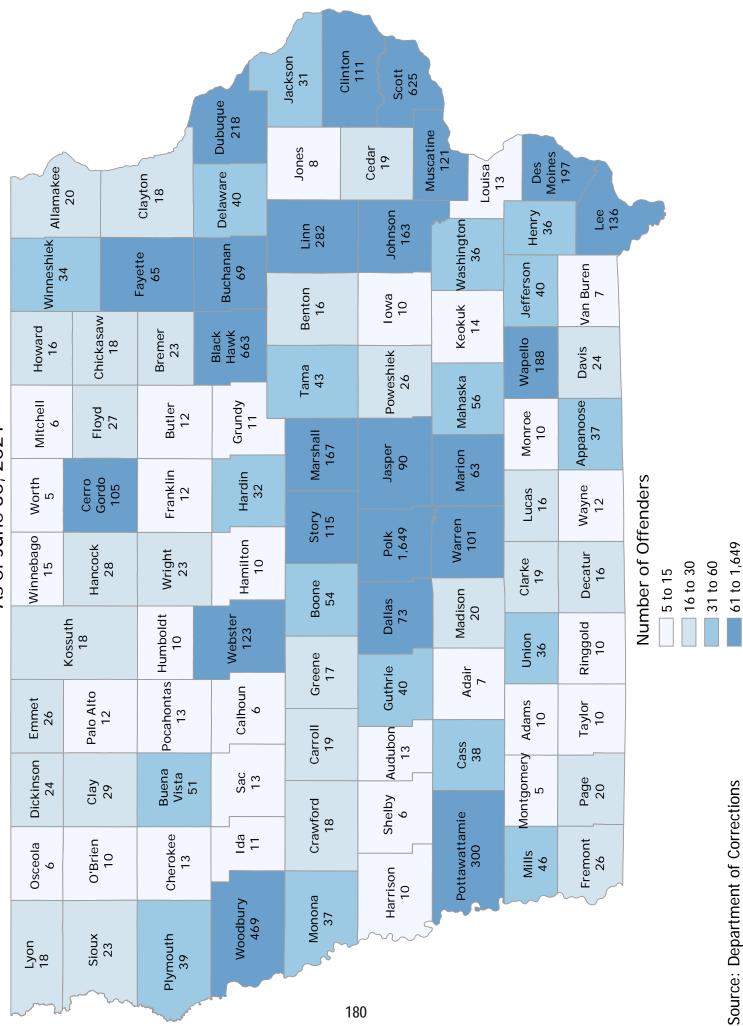
FY 2020 911 Service Board Surcharge Fund Ending Balance



charge Fund

U.S. Census E

County of Most Serious Charge - Prison Inmates As of June 30, 2021



61 to 1,649

County of Most Serious Charge - CBC Offenders As of June 30, 2021

					en	Jackson 70	Clinton	221 Scott 1,189						
	Allamakee	80		Clayton 98	Delaware Dubuque 165 729	Jones 151		Cedar 49	Muscatine 301	Louisa 89	Des Moines	479		
						Linn 1,160		Johnson 730	Washington	169	Henry 159	Lee 391		
	Winneshiek 147		L	257	wk Buchanan 246	Benton 132		lowa 83	7. YOU		Jefferson 137	Van Buren 36	lers	
- 1	Howard 53	Chickasaw	86	Bremer 168	Black Hawk 1,648	Tama 188		Poweshiek 87			Wapello 536	Davis 73	Offend	0
	Mitchell 36	Floyd	152	Butler 54	Grundy 54	Marshall T	000	Jasper Pow 266	Mahaska		Monroe 44	Appanoose 150	Number of Offenders	51 to 100
	Worth 36	Cerro Gordo	433	Franklin 40	Hardin 125	Story Ma			en Marion		Lucas 67	Wayne 49	Z []	
	Winnebago 73	Hancock 111		Wright 67	Hamilton 62	Boone St		Polk 4,214	Warren		Clarke 125	Decatur 39		
		Kossuth 99		Humboldt 39	Webster 287			Dallas 446		103	Union 115	Ringgold 1		
	Emmet 53	Palo Alto 57		Pocahontas F	Calhoun 42	oll Greene		on Guthrie 149	\ \ \ \ \		Adams 34	Taylor F		
	Dickinson 74	Clay F		Buena Pc Vista 147	Sac 36	ord Carroll		Shelby Audubon		110	Montgomery 61	Page 100		
	Osceola 1	O'Brien	t O	Cherokee 69	lda 57	Crawford)			650	Mills Mc	Fremont 74		
	Lyon 61	Sioux		Plymouth 212	Woodbury 848	Monona	,	Harrison 54	5	c				
	~~~		~~				18 ⁻	1						

Note: The count of does not include federal or out-of-state offenders. Source: Department of Corrections

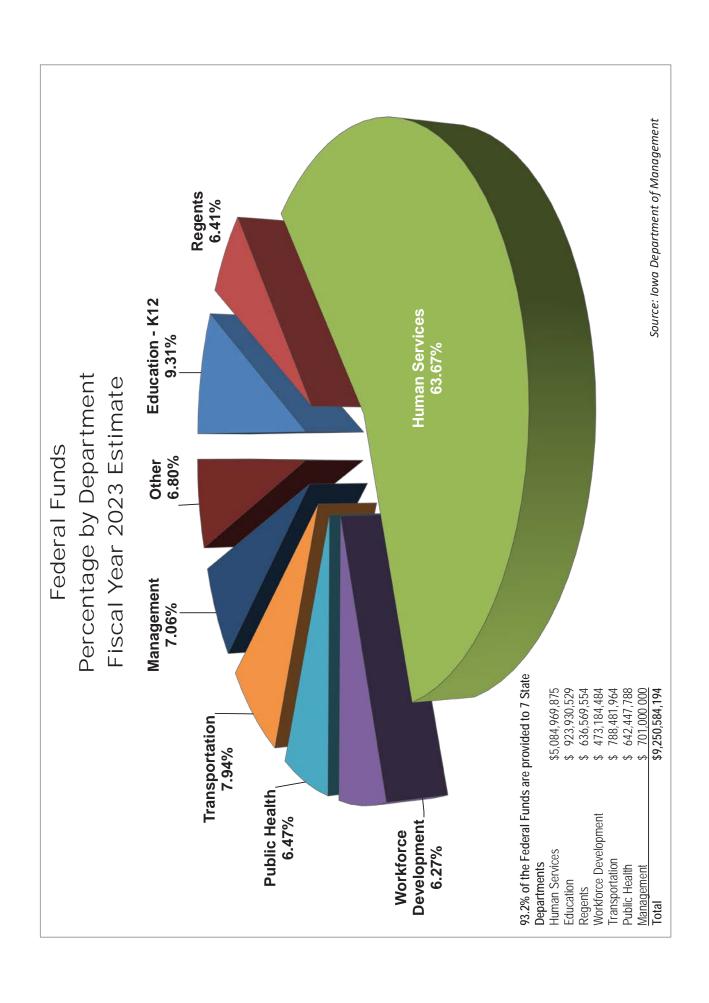
201 to 4,214 101 to 200

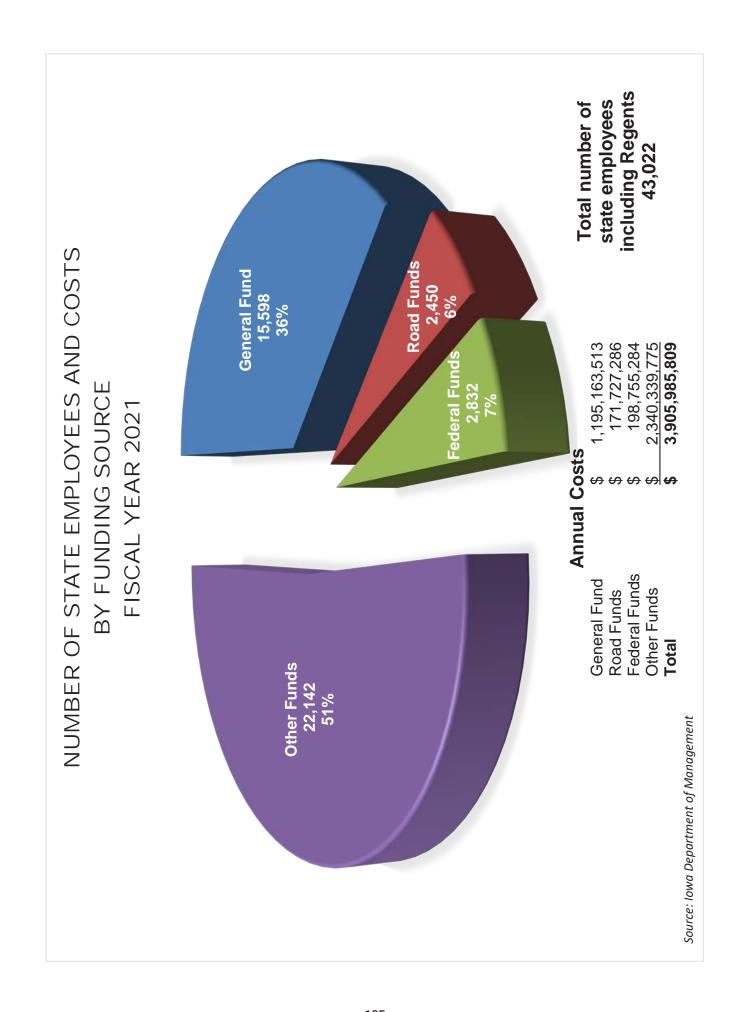
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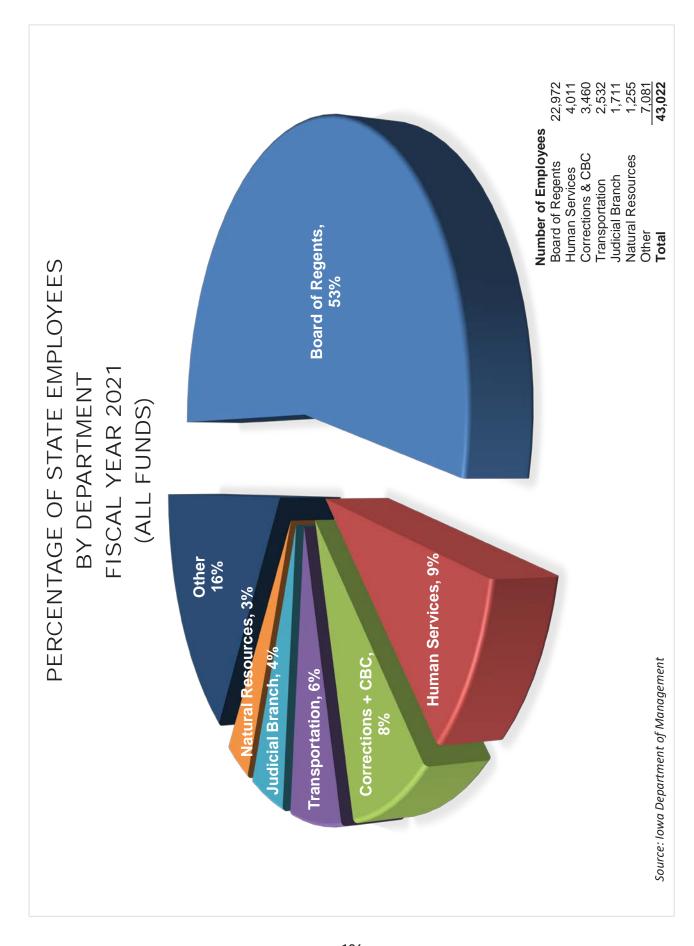
# Federal Funds Report

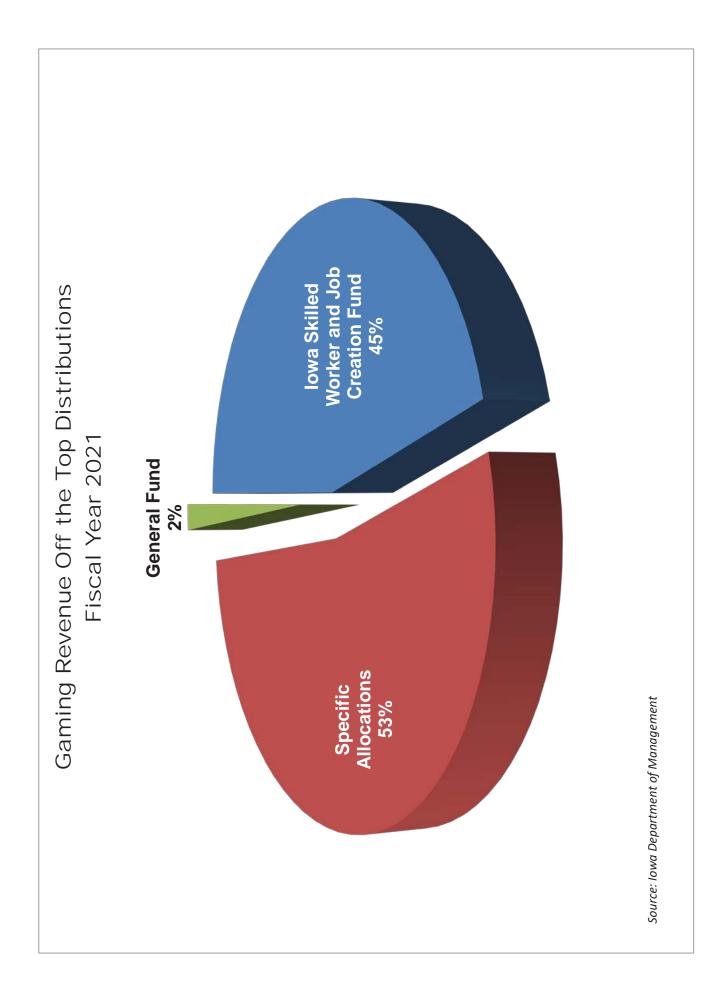
<u>Department</u>		FY21 Actual		FY22 Estimate		FY23 Estimate	
General Fund Use	\$	2,825,550	\$	-	\$	-	
Administration	\$	-	\$	-			
Aging	\$	23,828,620	\$	19,536,844	\$	18,331,739	
Agriculture and Land Stewardship	\$	10,395,190	\$	12,620,592	\$	11,877,634	
Attorney General/DOJ	\$	25,583,870	\$	23,364,934	\$	23,364,934	
Blind	\$	6,503,241	\$	7,266,759	\$	7,632,409	
Chief Information Officer, Office of	\$	428,954	\$	-	\$	-	
Commerce	\$	1,626,764	\$	1,942,254	\$	1,919,567	
Insurance Division	\$	925,062	\$	1,126,234	\$	1,126,234	
Utilities Division	\$	701,701	\$	816,020	\$	793,333	
Corrections	\$	915,313	\$	725,239	\$	696,069	
Cultural Affairs	\$	2,184,515	\$	4,236,725	\$	2,499,565	
Education	\$	911,325,775	\$	1,920,158,407	\$	923,930,529	
Homeland Security	\$	181,957,958	\$	190,466,792	\$	191,897,107	
Human Rights	\$	80,795,734	\$	148,256,251	\$	85,395,852	
Human Services	\$	5,739,546,033	\$	5,556,371,269	\$	5,081,854,227	
Human Services Capitals	\$	-	\$	-	\$	3,115,648	
Inspections and Appeals	\$	11,304,985	\$	12,793,625	\$	12,793,625	
Iowa Civil Rights Commission	\$	983,826	\$	1,280,426	\$	1,250,426	
Iowa College Student Aid Comm	\$	3,988,569	\$	4,486,913	\$	4,486,913	
Iowa Communications Network	\$	51,228	\$	-	\$	-	
Iowa Economic Development Auth	\$	57,777,867	\$	96,963,801	\$	96,993,801	
Iowa Finance Authority	\$	206,309,068	\$	209,780,000	\$	84,780,000	
Iowa Workforce Development	\$	2,473,437,943	\$	473,184,484	\$	473,184,484	
Judicial Branch	\$	1,705,266	\$	1,964,450	\$	1,964,450	
Management	\$	40,550	\$	811,868,911	\$	701,000,000	
Natural Resources	\$	37,732,701	\$	49,284,175	\$	49,284,175	
Natural Resources Capitals	\$	1,684,629	\$	400,000	\$	400,000	
Office of Drug Control Policy	\$	4,812,229	\$	7,790,654	\$	6,189,205	
Public Defense	\$	42,668,851	\$	39,405,950	\$	36,516,112	
Public Health	\$	180,772,132	\$	646,883,456	\$	642,447,788	
Public Safety	\$	11,387,336	\$	13,928,645	\$	13,946,645	
Regents	\$	610,234,838	\$	636,569,554	\$	636,569,554	
Secretary of State	\$	32,751	\$	-	\$	-	
Transportation	\$	633,136,006	\$	788,481,966	\$	788,481,964	
Treasurer of State	\$	49,602	\$	670,000	\$	670,000	
Veterans Affairs	\$	29,659,452	\$	19,599,875	\$	19,599,875	
Veterans Affairs Capitals		-	\$	-	\$	-	
	\$	11,297,314,109	\$	11,702,225,205	\$	9,924,993,864	

Source: Iowa Department of Management & Iowa Finance Authority

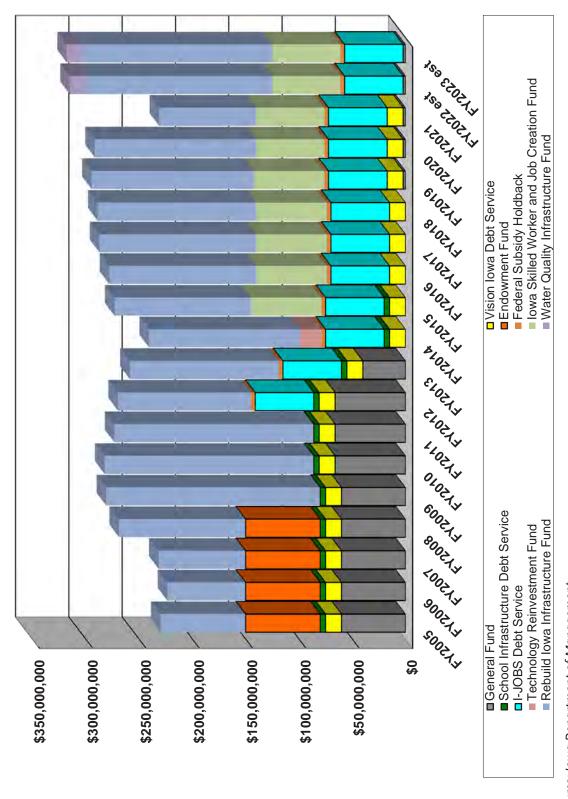




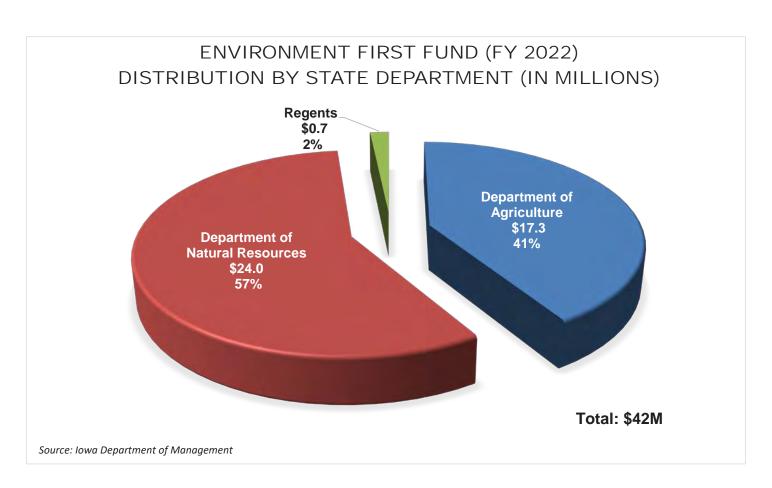


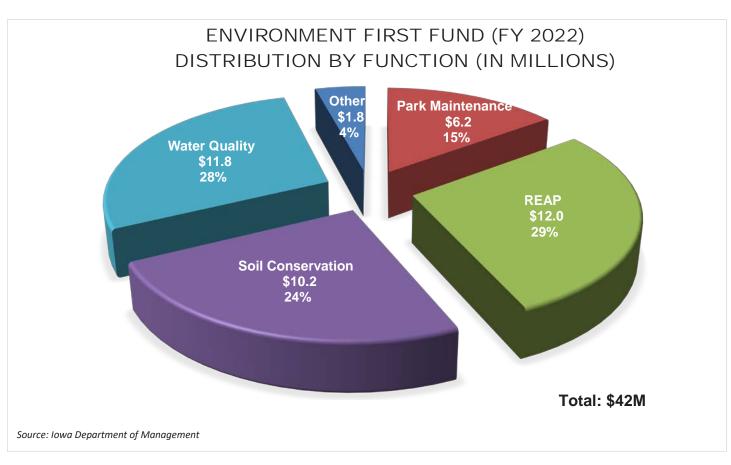


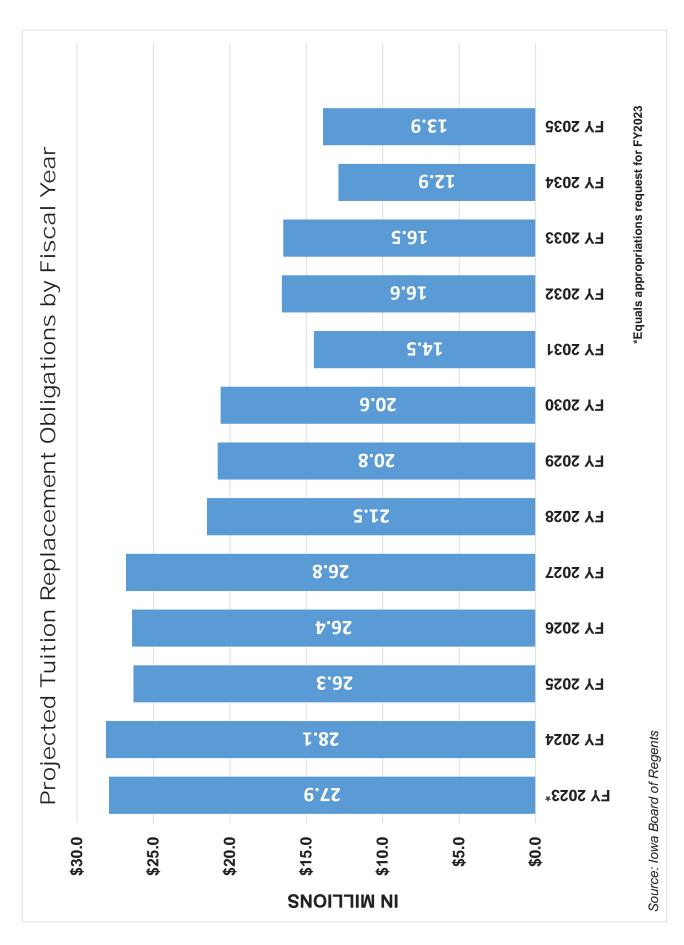
Allocation of Gaming Revenues

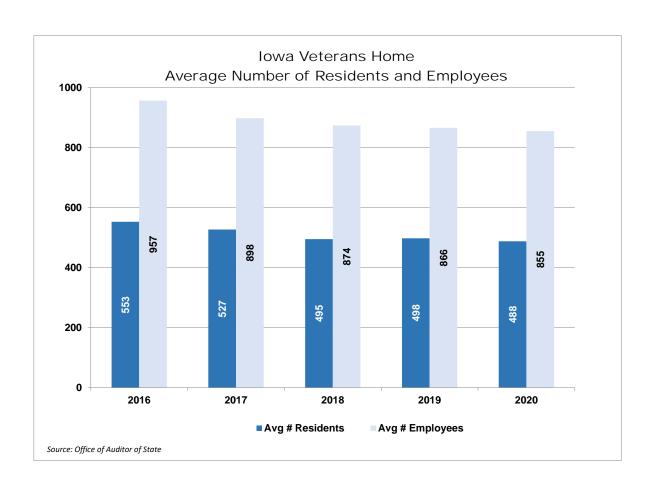


Source: Iowa Department of Management











## **American Rescue Plan**

The table below summarizes American Rescue Plan funding announcements since the State of Iowa received its first of two allocations from the U.S. Department of the Treasury on July 23, 2021 through December 31, 2021. When the second tranche is transferred twelve months later, the State of Iowa will receive a total of \$1,480,862,558. Among other programs, the American Rescue Plan provides \$350 billion to state, local, territorial and tribal governments to meet the following objectives: (1) Support urgent COVID-19 response efforts; (2) Replace lost public sector revenue; (3) Support immediate economic stabilization; and (4) Address systemic public health and economic challenges.

American Rescue Plan funds are required to be obligated by December 31, 2024 and spent by December 31, 2026.

UI Trust Fund	\$237,470,586
Broadband	\$211,939,219
Housing	\$100,000,000
Federal Housing Tax Credit Program	\$45,000,000
Workforce Housing Tax Credit Program	\$20,000,000
<ul> <li>Downtown Housing Grant Program</li> </ul>	\$20,000,000
<ul> <li>Homes for lowa</li> </ul>	\$10,000,000
Home Repair Block Grant Pilot Program	\$4,000,000
<ul> <li>Minority Homebuyer Down Payment Assistance Pilot Program</li> </ul>	\$1,000,000
Tourism	
<ul> <li>This Is Iowa National Ad Buy</li> </ul>	\$3,900,000
Water Infrastructure	\$100,000,000
<ul> <li>Economically Significant Projects</li> </ul>	\$40,000,000
<ul> <li>Watershed Protection Projects</li> </ul>	\$30,000,000
<ul> <li>Industrial Water Reuse Projects</li> </ul>	\$15,000,000
<ul> <li>Wastewater Infrastructure for Unsewered Communities</li> </ul>	\$15,000,000
Workforce	
<ul> <li>Reemployment Case Management System</li> </ul>	\$2,769,166
IOWA Works Advertisement	\$568,997
Manufacturing 4.0 - Small Manufacturers	\$5,000,000
<ul> <li>Manufacturing 4.0 - Mid-Size Manufacturers</li> </ul>	\$25,000,000

^{*}This information is current as of December 31, 2021.

### **Iowa Coronavirus Relief Fund Obligations and Expenditures**

Iowa Coronavirus Relief Fund (ICRF) received federal funds through the Coronavirus Aid, Relief, and Economic Security (CARES) Act on April 20, 2020. This table reports cumulative obligations and expenditures through December 31, 2021. Broadband grants have been obligated by December 31, 2021 and invoices will be processed by September 30, 2022, which is allowable under the U.S. Treasury revised rules dated December 14, 2021.

Project Name	Description	Funds Obligated	Funds Expended	_
Arts & Cultural Marketing	Iowa Arts & Culture Marketing Grants support arts and cultural organizations in their efforts to remarket their reopening or to publicize the resumption of activities in response to the pandemic and steps taken to ensure a safe experience re-engaging in creative and cultural experiences	1,000,000.00	1,000,000.00	
Broadband Grants	To address the increased need for internet connectivity due to the COVID- 19 pandemic. Communication Service Providers who install broadband infrastructure or facilitate broadband service in Iowa are eligible to receive funds.	50,000,000.00	20,081,984.75	*
Business Relief Programs	To provide financial assistance to eligible businesses, non-profit organizations, and utilities that have been impacted by the COVID-19 pandemic.	172,212,857.00	172,212,857.00	
Court Technology	To provide technology upgrades for courtrooms and other areas of courthouses, as well as COVID related technology, equipment for staff and clients, and PSAs regarding "Serving Safely" as a juror.	6,345,910.00	6,345,910.00	
COVID Administration & Oversight	To support administrative, oversight, and auditing expenses associated with COVID response and recovery. Additional expenses will be incurred in accordance with U.S. Treasury revised rules.	442,433.81	442,433.81	**
COVID Response Efforts	Project supports expenses associated with public utility services and other governmental and non-profit response efforts during the COVID-19 pandemic.	3,431,633.76	1,544,832.39	**
COVID Technology & Office Support	To support ongoing technology needs for lowa response to the pandemic and economic recovery, and make technology and other purchases that allow for working remotely, conducting virtual meetings, and move to a contactless and physically distanced environment.	22,944,968.82	9,250,885.83	**
DHS COVID Mitigation	To assist the Iowa Department of Human Services deliver services and mitigate disruptions caused by COVID-19.	11,359,029.00	11,135,821.24	**
Double Up Food Bucks	To provide emergency relief for Iowans who are facing food insecurity due to COVID-19 related unemployment and income losses.	3,394,000.00	3,394,000.00	
Earn and Learn Grants	To fund projects that support the creation and expansion of short-term training programs and support services resulting in industry-recognized credentials.	5,794,763.87	5,794,763.87	
Eviction and Foreclosure Prevention Program	To provide short-term relief to income-eligible renters and homeowners who have been economically impacted by COVID-19 and may be facing housing hardships and are at risk of eviction or foreclosure	37,400,000.00	37,400,000.00	
Feeding Iowans Initiative	To help Iowa food pantries and food banks meet increasing demands due to the COVID-19 pandemic by increasing refrigeration capacity to offer more perishable, locally-grown foods, increasing the supply of meat available, and funding bulk purchase or repackaging of food products and supplies.	16,608,545.94	16,608,545.94	
Future Ready Iowa Employer Innovation	The Future Ready lowa Employer Innovation provides grants to carry out creative solutions that address local workforce issues as a result of the pandemic. It encourages employers, community leaders, and others to lead efforts for developing regional workforce talent pools. Employers can promote credit and non-credit education and training opportunities in high-demand jobs. The fund can be used in innovative ways to help lowans achieve their training and education goals.	4,183,826.29	4,183,826.29	
Future Ready Iowa Last-Dollar Scholarship	To assist covering remaining gap between federal and state grants/scholarships and tuition and qualified fees for new high school graduates or adult learners participating in eligible programs based on job demand created by the pandemic.	5,100,000.00	5,100,000.00	_
Improving Enterprise Applications	To create a single centralized login and citizen identity for state government services available online, including unemployment, food assistance, and public health services to improve responsiveness during public health emergencies.	6,694,665.00	6,264,664.74	**

Iowa Arts and Cultural Recovery	To provide short-term relief to arts venues, cultural organizations and	7,000,000.00	7,000,000.00
Program	creative workers who have lost significant business or income due to the		
Iowa Beginning Farmer Debt Relief	pandemic.  COVID-19 has negatively and disproportionately impacted a large number of beginning farmers in Iowa, creating the potential for longer-term generational damage to Iowa agriculture. This program will provide eligible beginning farmers with a long-term debt service payment of up to	14,228,853.22	14,228,853.22
	\$10,000, to be paid directly to their lender.		
Iowa Child Care	To provide space and supervision for children so parents could go to work after disruptions in the workforce caused by the pandemic.	7,850,856.67	7,850,856.67
Iowa County Fair Relief Program	To provide short-term relief to eligible county and district fairs for the purpose of continuing or resuming operations in the context of the public health emergency.	6,975,000.00	6,975,000.00
Iowa COVID-19 Hospital Transfer Line	To support a platform designed to coordinate care of patients by recommending the nearest hospital to admit each patient based on bed availability, the patient's level of care needs and current location; and help ensure hospitals do not become overloaded with COVID-19 transfers.	615,153.89	615,153.89
Iowa COVID-19 Pandemic Emergency Management Infrastructure	To provide medical and emergency management support in response to the COVID-19 public health emergency.	7,058,402.00	365,677.89
Iowa Hospital COVID-19 Relief	To provide direct relief to Iowa's hospitals to support their staffing needs due to COVID-19.	42,416,202.57	42,416,202.57
Program  Iowa Livestock Producer Relief	To provide grants of up to \$10,000 to eligible producers of pork, beef, chicken, turkeys, dairy, fish or sheep to serve as working capital to stabilize livestock producers.	62,526,634.45	62,526,634.45
Legislative Technology Upgrades	To facilitate telework and provide ease of access to the Iowa Legislature while following recommended pandemic health protocols.	1,014,566.87	1,014,566.87
Livestock Disposal Assistance	To help producers cover disposal costs of livestock that could not be harvested due to unprecedented market disruptions caused by COVID-19	4,811,499.61	4,811,499.61
Local Government Relief	To reimburse cities and counties for expenditures incurred due to the public health emergency with respect to COVID-19, or provide required match for local governments seeking reimbursement for expenses through the U.S. Department of Homeland Security, Federal Emergency Management Agency's public assistance program. Eligible expenses include such items as personal protective equipment, sanitizing products, necessary medical supplies and equipment, and temporary emergency staffing and overtime costs for staff that is substantially dedicated to the mitigation or response to the COVID-19 public health emergency.	119,596,650.00	119,596,650.00
Long-Term Care and Other Services	To be distributed to Medicaid providers of home and community based services (HCBS) and habilitation services under the HCBS waiver programs to cover increased costs associated with the pandemic for providing long-term care services and supports to people in their home or community rather than an institutional setting. Additionally, to be used for qualified pandemic related expense reimbursements for QRTP's and juvenile shelters.	35,536,425.93	35,536,425.93
Long-Term Nursing Facilities Infection Control Surveys	To provide the technological infrastructure to make infection control surveys conducted during the pandemic in long-term nursing facilities available for citizen and facility access.	875,233.00	875,233.00
Meals for Vulnerable Older Adults	To provide emergency relief funding to the Iowa Area Agencies on Aging for vital nutrition services to the food insecure, homebound, and socially isolated which saw a 256% increase in the number of home delivered meals served due to the pandemic.	264,448.95	264,448.95
Mental Health Services	To address increased need and costs associated with mental health services due to the stressors and isolation associated with the pandemic.	48,386,705.51	48,386,705.51

Nano Vaccine Development	To support the development of a next-generation COVID-19 vaccine through a partnership between Iowa State University and the University of Iowa.	2,150,000.00	2,150,000.00
Registered Apprenticeship Incentive Grant Program	The purpose of the grant program is to fund projects that support the creation and expansion of short-term training programs and support services resulting in industry-recognized credentials. The projects must serve Iowans whose jobs have been affected by the pandemic.	6,088,765.96	6,088,765.96
Renewable Fuel Retail Recovery Program	To help gas stations, truck stops and other fuel retailers recover from lost demand caused by COVID-19. Iowa fuel retailers that dispense, or have plans to dispense, ethanol blends of E15 or higher or biodiesel blends of B11 or higher, and biodiesel terminal facilities are eligible to apply for the relief funds.	6,782,647.03	6,782,647.03
State Biofuel Grant Program	Biofuels producers were excluded from receiving aid under other parts of the CARES Act; this program will provide relief to those Iowa ethanol and biodiesel producers based on gallons produced.	12,122,348.00	12,122,348.00
State Government COVID Staffing	To support payroll expenses for whose services were diverted to a substantially different use as a result of COVID-19, and assist employees who used Emergency Paid Sick Leave due to the COVID-19 pandemic.	26,578,322.72	26,578,322.72
Unemployment Insurance Benefits	To ensure eligible lowans continue to receive unemployment insurance benefits and minimize the pandemic's impact on employers so they can focus on growing and reinvesting in lowa.	491,040,595.00	491,040,595.00
Volunteer Assistance Recovery Program	Funding supports the ramp up of volunteer efforts in response to the COVID-19 pandemic.	150,711.29	150,711.29
World Food Prize	Project provides economic relief to the World Food Prize Foundation whose normal operations have been interrupted due to the pandemic and ongoing public health emergency.	500,000.00	500,000.00
Total		1,251,482,656.16	1,198,637,824.42

^{*} Broadband grants have been obligated by December 31, 2021 and invoices will be processed by September 30, 2022, which is allowable under the U.S. Treasury revised rules dated December 14, 2021.

Source: Iowa Department of Management

^{**}Additional expenses will be incurred in accordance with U.S. Treasury revised rules dated December 14, 2021.

^{***}Services provided or expenses incurred by December 31, 2021 and invoices or corrections not yet received will be processed by March 31, 2022 in accordance with U.S. Treasury revised rules dated December 14, 2021.