



Condition of the State

January 10, 2023

Vision for Iowa
State Budget | FY 2024

Governor Kim Reynolds
Lt. Governor Adam Gregg



THE PEOPLE FOR THE

WHERE LAW ENDS TYRANNY BEGINS

PEOPLE SHALL NOT

PERISH FOR

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January 10, 2023



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



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

Now, we have a chance to do it again.

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

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

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Condition of the State Address
Governor Kim Reynolds
January 10, 2023

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

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

Each time, it's both familiar and new.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Again, we were attacked.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

This isn't about money.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

The results have been extraordinary.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Now, we have a chance to do it again.

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

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

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

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

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

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



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

“

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

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

GOV. KIM REYNOLDS

photo by: Rogers Photography



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

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

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

A place where everyone has the freedom to flourish.

GOV. REYNOLDS PROPOSES:

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



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

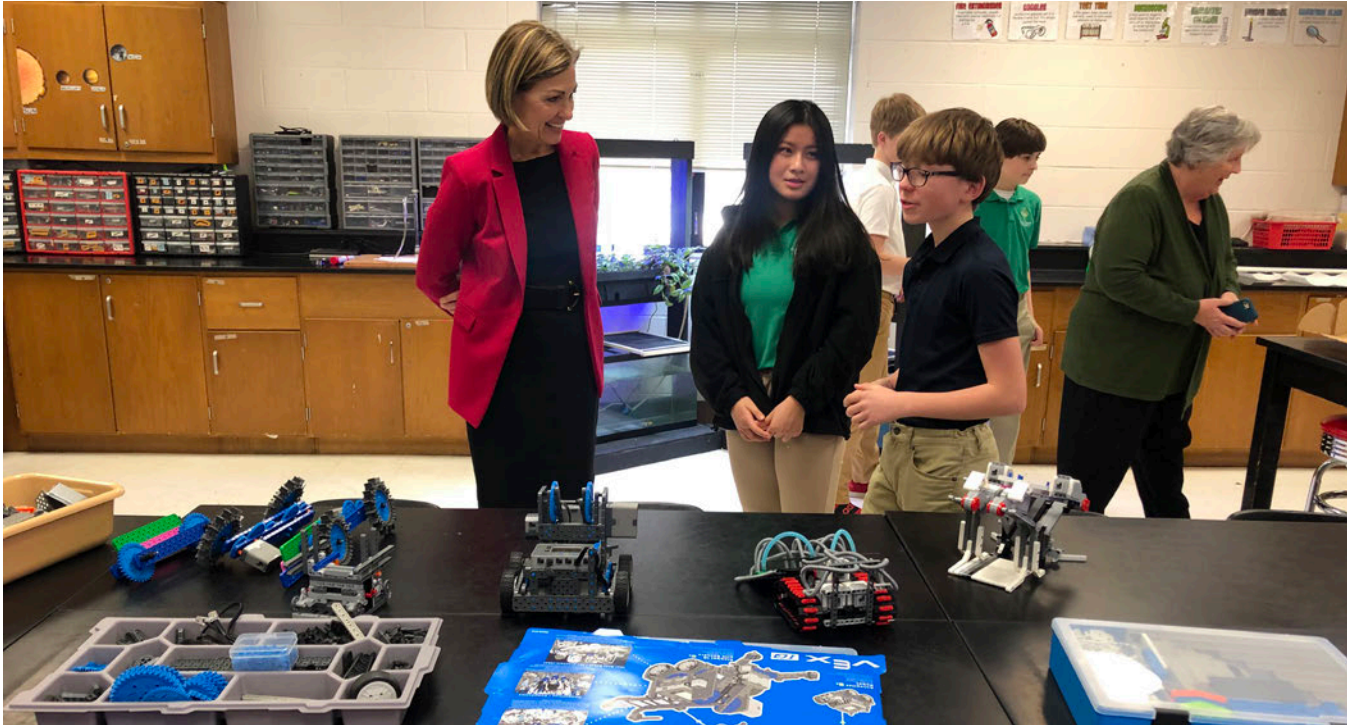


Gov. Reynolds visits Shalom Community Impact Center in Urbandale.

Supporting Success at School

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

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



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

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

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

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

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

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

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

GOV. REYNOLDS PROPOSES:

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



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

GOV. KIM REYNOLDS

1 Education Savings Accounts

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

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

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

YEAR 1 (2023-24)	YEAR 2 (2024-25)	YEAR 3 (2025-26)
<ul style="list-style-type: none">• All kindergarten students• All public school students• Private school students at or below 300% FPL <p>\$83,250 for a family of four</p>	<ul style="list-style-type: none">• All kindergarten students• All public school students• Private school students at or below 400% FPL <p>\$111,000 for a family of four</p>	<ul style="list-style-type: none">• All K-12 students in Iowa <p>Regardless of income</p>

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

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

2 Teacher Salaries

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

3 Educational Flexibility

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

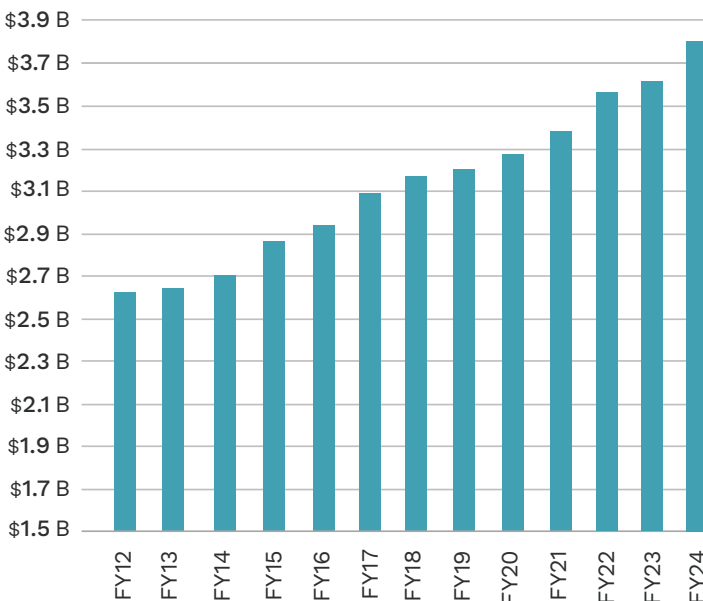
4 Parent Empowerment

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



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

PreK-12 Education Budget:



Gov. Reynolds' FY24 budget proposal

FY24 Total Education Funding

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

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

Promoting Healthy Families and Communities

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

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



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

GOV. REYNOLDS PROPOSES:

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

1 MOMS Program – More Options for Maternal Support

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

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

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

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

GOV. KIM REYNOLDS

2 Family Medicine OB Fellowship Program

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

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

3 Preventative Care

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

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

4 Paid Parental Leave

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

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



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

5 Adoption Subsidy Program

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

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

6 Child Care Affordability

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

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

7 Educational Access for Students Formerly in Foster Care

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

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

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



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

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

GOV. KIM REYNOLDS

8 Regional Centers of Excellence

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

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

9 Rural Emergency Hospital Designation

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

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

10 Tort Reform

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

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

11 Iowa Health Careers Registered Apprenticeship Program

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

12 Rural EMS Pilot Program

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

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



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

Building Workforce through Apprenticeships

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

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

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

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

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

Apprenticeships:

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

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



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

GOV. REYNOLDS PROPOSES:

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

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

GOV. KIM REYNOLDS

① Iowa Health Careers Registered Apprenticeship Program

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

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

② State Apprenticeship Agency

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

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

Aligning Government to Better Serve Iowans

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

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

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

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

GOV. REYNOLDS PROPOSES:

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

“

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

GOV. KIM REYNOLDS

1 Key Alignment Proposals

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

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

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

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

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

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

2 How Iowans Benefit from Alignment

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

FOUR-YEAR COST SAVINGS OPPORTUNITIES

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

Combating the Fentanyl Crisis

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

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

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

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

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

Experts say:

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

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

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

GOV. KIM REYNOLDS



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

GOV. REYNOLDS PROPOSES:

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

1 Increase Criminal Penalties

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

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

2 Enhanced Sentences

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

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

3 Expand Access to Life-saving Medication

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

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

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

Protecting State Investments from ESG

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

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

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

GOV. REYNOLDS PROPOSES:

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



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

National Economic Conditions

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

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

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

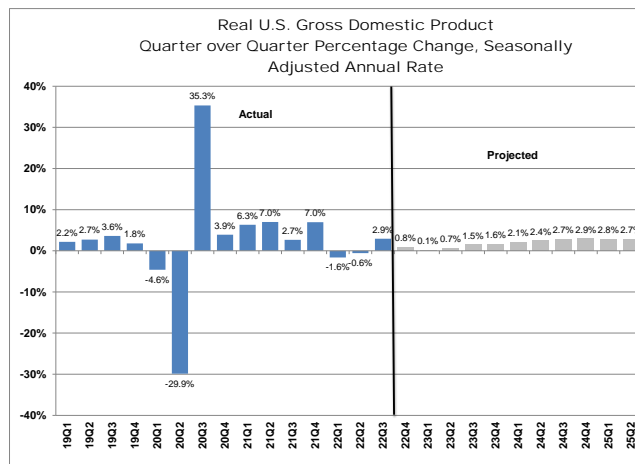
Real consumer spending growth has slowed but remains positive despite the pick up in inflation. However, the savings rate has fallen sharply, suggesting that spending growth may not be sustainable.

U.S. Real Gross Domestic Product (GDP)

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

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

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

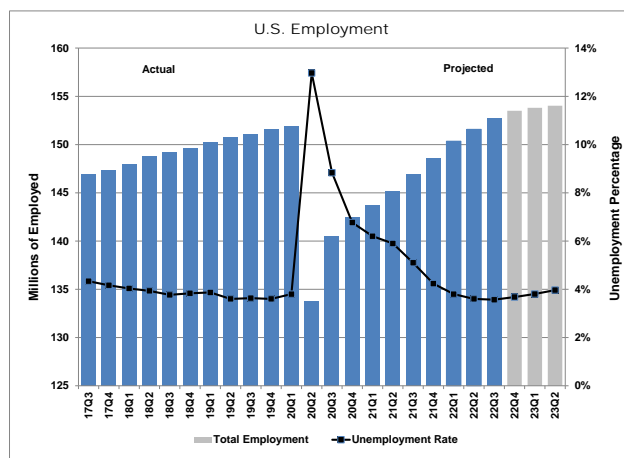


Source: Moody’s Analytics, as of December 2022

U.S. Employment

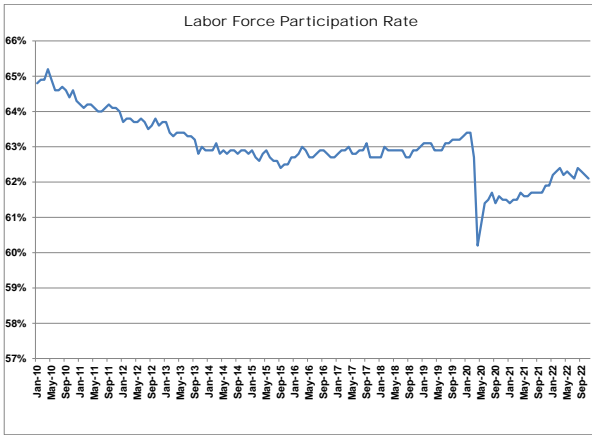
For November 2022, total nonfarm payroll employment increased by 263,000 jobs, and the unemployment rate was flat at 3.7 percent.

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



Source: Moody’s Analytics, as of December 2022

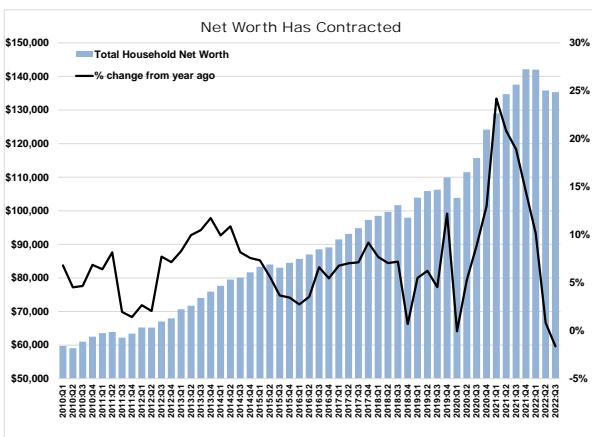
The labor participation rate declined slightly in November 2022 compared to October, down to 62.1 percent from 62.2 percent. Participation remains stubbornly below its pre-pandemic level.



Source: Bureau of Labor Statistics, as of November

Consumer Wealth and Spending

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



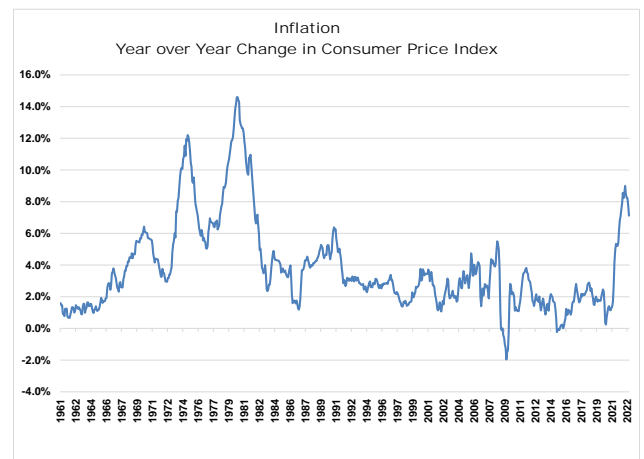
Source: Federal Reserve, Federal Reserve Bank of St. Louis, as of Q3 2022

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

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

Inflation

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



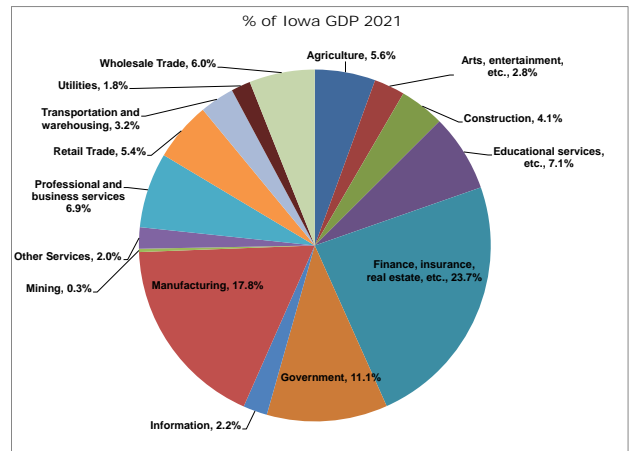
Source: Federal Reserve Bank of St. Louis, Bureau of Labor Statistics, as of November 2022

Iowa Economic Conditions

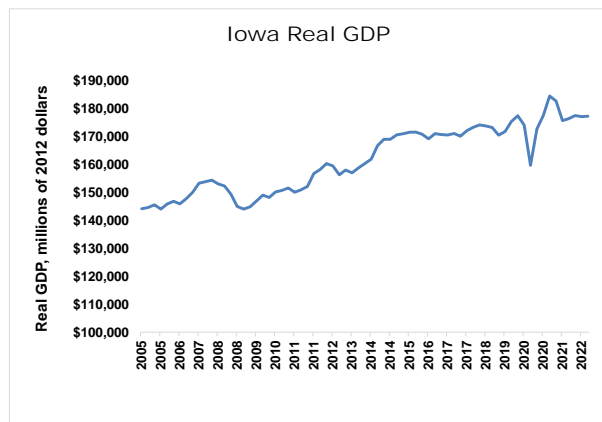
Iowa Gross Domestic Product

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

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



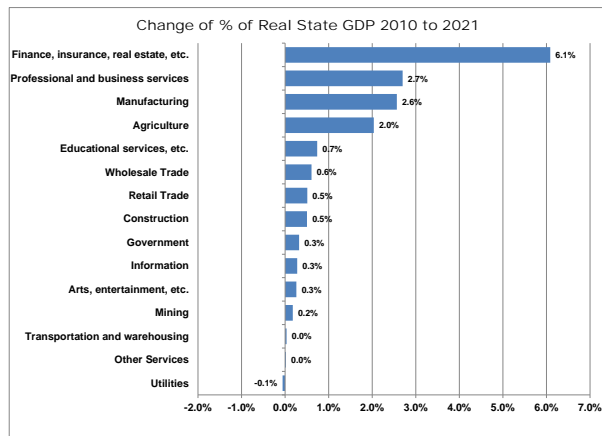
Source: Bureau of Economic Analysis



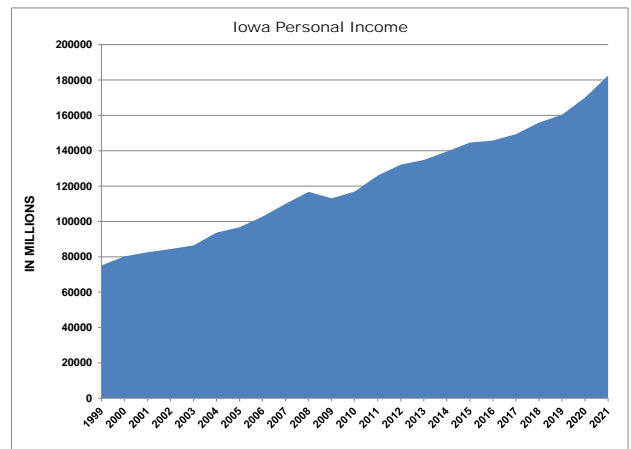
Source: Bureau of Economic Analysis, as of Q3 2022

Personal Income

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



Source: Bureau of Economic Analysis

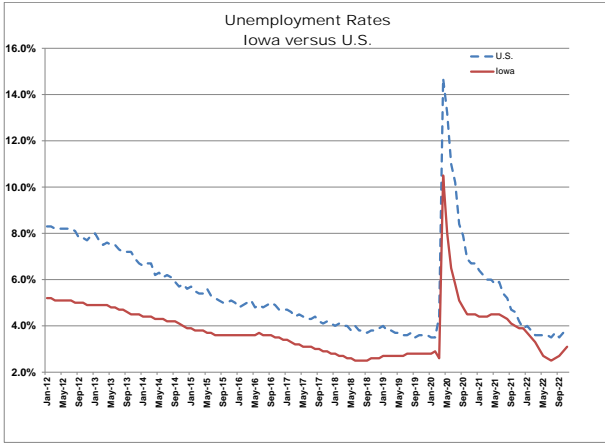


Source: Bureau of Economic Analysis, as of 2021

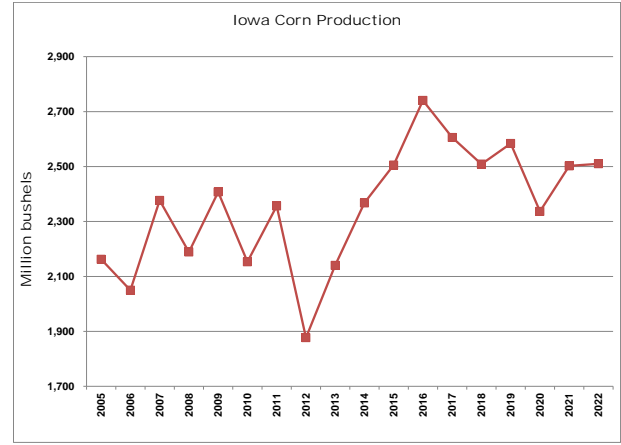
Employment

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

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



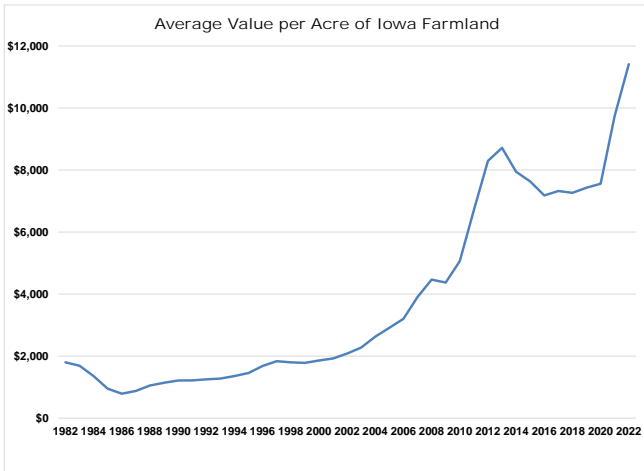
Source: Bureau of Labor Statistics



Source: United States Department of Agriculture

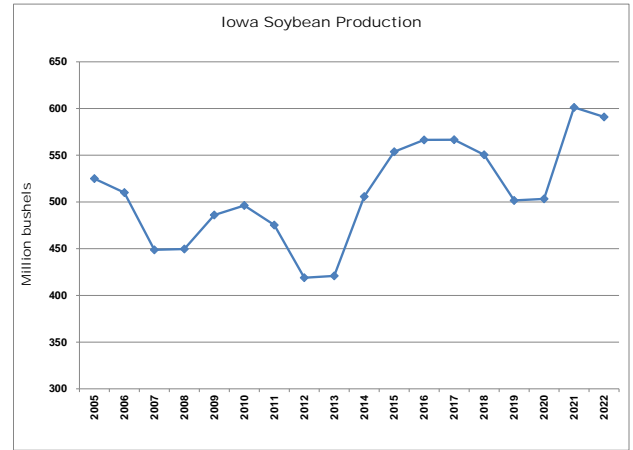
Agriculture

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



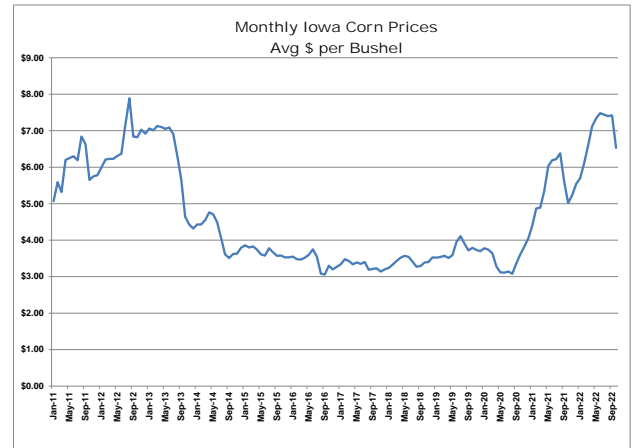
Source: Iowa State University, as of December 2022

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

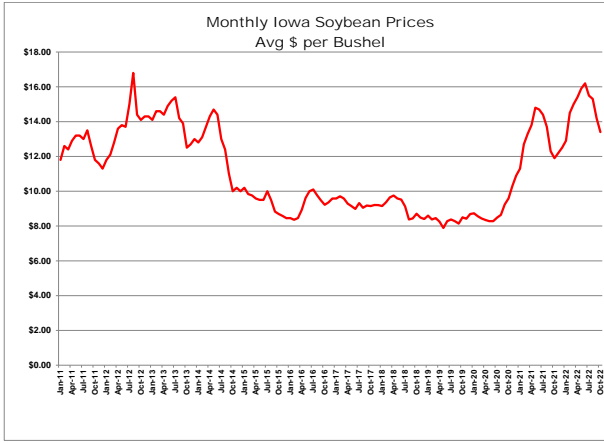


Source: United States Department of Agriculture, as of November 2022

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



Source: NASS/USDA, as of October 2022

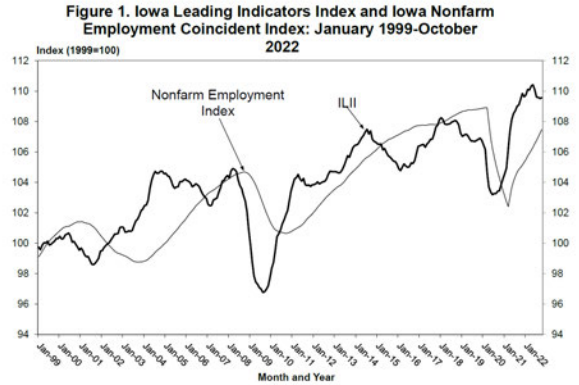


Source: NASS/USDA, as of October 2022

Iowa Leading Indicators

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

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



Source: Iowa Department of Revenue, as of October 2022

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

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Budgeting Policies

Basis of Budgeting

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

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

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

Relationship to the Generally Accepted Accounting Principles (GAAP)

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

Budget Control

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

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

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

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

General Fund

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

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

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

General Fund Expenditure Limitation

The Code of Iowa, section 8.54, establishes a state General Fund expenditure limitation of 99 percent of the adjusted appropriable revenue estimate. The adjusted revenue estimate is the appropriable revenue estimate for the General Fund for the following fiscal year as determined by the Revenue Estimating Conference. Adjustments may be made by adding any new revenues which may be considered to be eligible for deposit into the General Fund subtracted by any revenues which are considered not eligible for deposit into the General Fund that are determined to happen after the Revenue Estimating Conference meets. "New revenues" means moneys which are estimated to be received by the state due to increased tax rates or changes in tax structures and increased or newly created fees. For expenditure limitation purposes, only 95 percent of the

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

Reserve Funds

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

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

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

Significant Budget Policies

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

Maintaining the Reserve Funds and Keeping Them Full

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

Using One-Time Funding for One-Time Purposes

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

Long-Term Planning

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

Budget Process

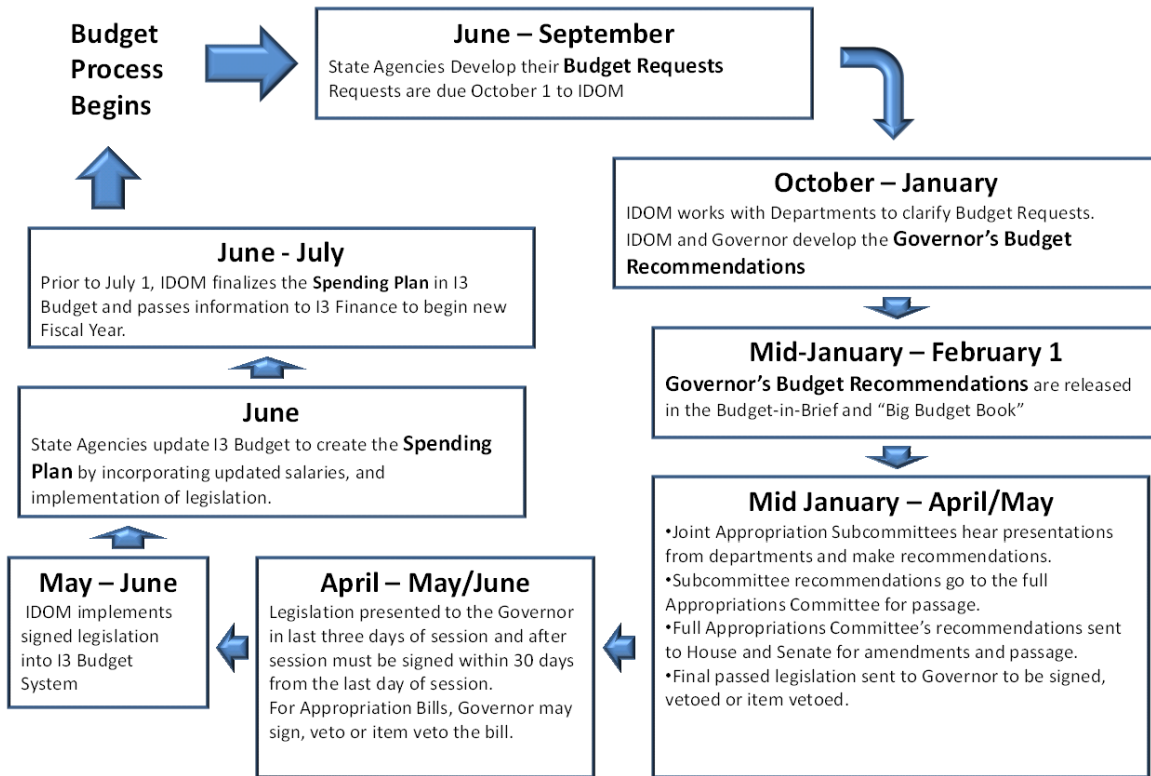
Preparation of the Governor's budget for the State of Iowa is the responsibility of DOM. Preparation, deliberation, and execution of the budget is a continual process throughout the year. This process regularly involves the

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

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

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

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



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General Fund Revenues

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

Major Revenue Sources

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

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

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

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

Diversion of General Fund Revenues

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

Expected State Tax Credit Claims

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

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

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

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

Source: Iowa Department of Revenue

Other Revenue Diversions

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

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

Capital Budgeting

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

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

Department of Administrative Services

Major Maintenance

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

Routine Maintenance

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

Department of Corrections

DOC Capitals Request

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

Department of Health and Human Services

Facility Renovation and Remodeling

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

Department of Natural Resources

State Park Infrastructure Renovation

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

Lake Dredging and Water Quality

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

Remodel State Fair Building

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

Department of Public Defense

Facility and Armory Maintenance

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

Iowa Communications Network

HVAC Replacement at the Lucas Building Switch Room

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

Board of Regents

Iowa State University Construction of Veterinary Diagnostic Lab

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

Renovation of Iowa School for the Deaf girl's dormitory

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

State Fair Board*Remodel Fair Barns*

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

Legislative Branch*Routine Maintenance*

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

Department of Transportation*Major Maintenance*

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

Routine Maintenance

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

Davenport Facility Construction

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

Bond Summary

Bonds

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

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

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

Outstanding Bonds

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

Outstanding Bonds Supported by State Revenues

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

Gaming Revenues

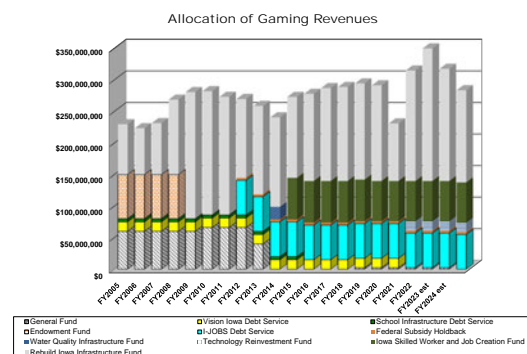
The state has dedicated future gaming revenues from the taxes and certain fees collected at the riverboats and casinos to be deposited into various debt service funds to repay debt issued for I-JOBS Programs. I-JOBS bonds were issued in July 2009 and October 2010 to finance certain infrastructure projects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

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

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

Source: Iowa Department of Management

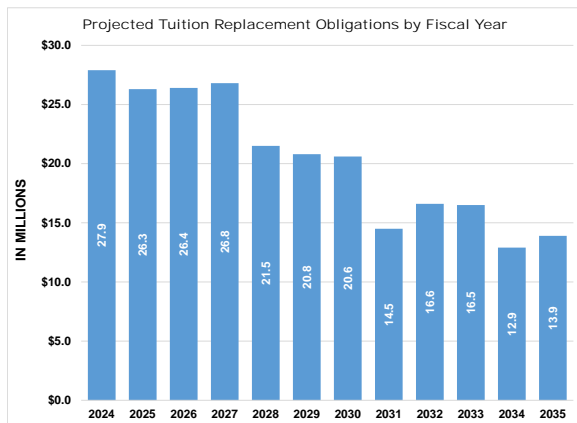
As seen in the following chart, the diversion of gaming revenues has grown since Fiscal Year 2004, impacting the amount of funds available to go to the Rebuild Iowa Infrastructure Fund.



Source: Iowa Department of Management

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

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



Source: Board of Regents

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

Judicial Revenues

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

Utilities Assessments

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

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

Tobacco Master Settlement Agreement Revenues

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

Outstanding Bonds Supported by Other Funding Sources

Universities

Academic Revenue Bonds

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

Self-Supporting Bonds

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

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

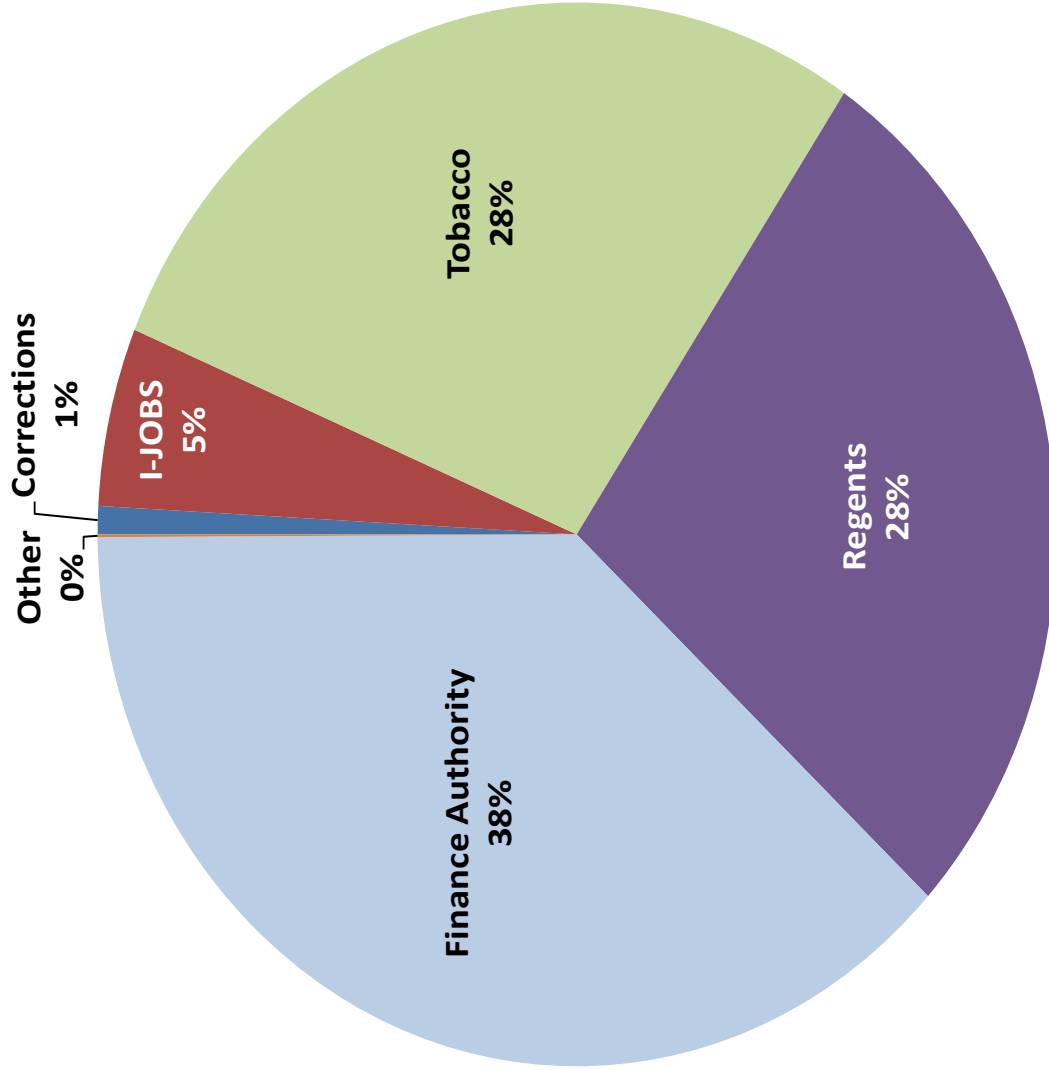
Iowa Finance Authority

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

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

Bonding Obligations

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



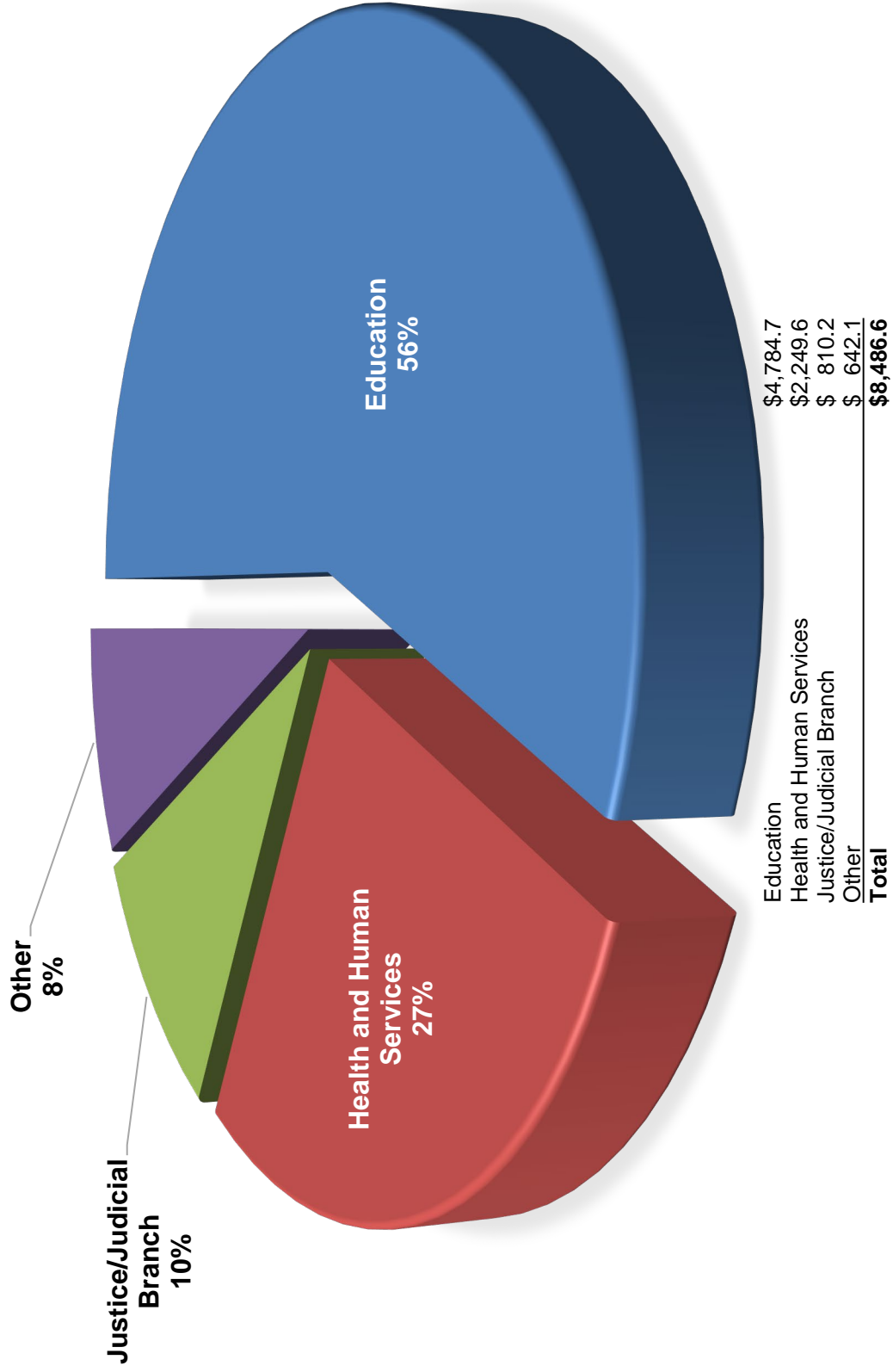
Source: Iowa Department of Management

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

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

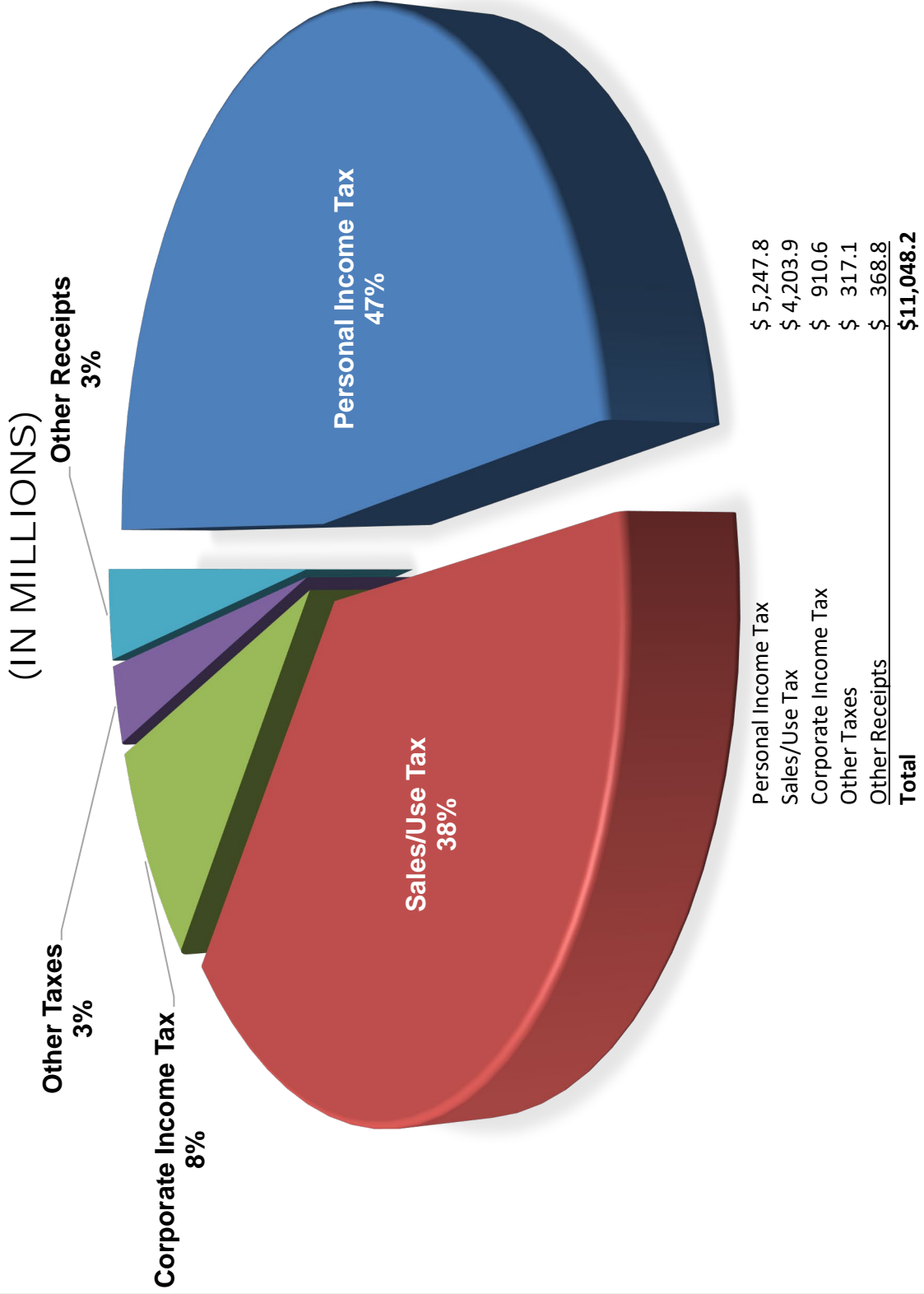
Source: Iowa Department of Management

GENERAL FUND APPROPRIATIONS
FISCAL YEAR 2024
(IN MILLIONS)



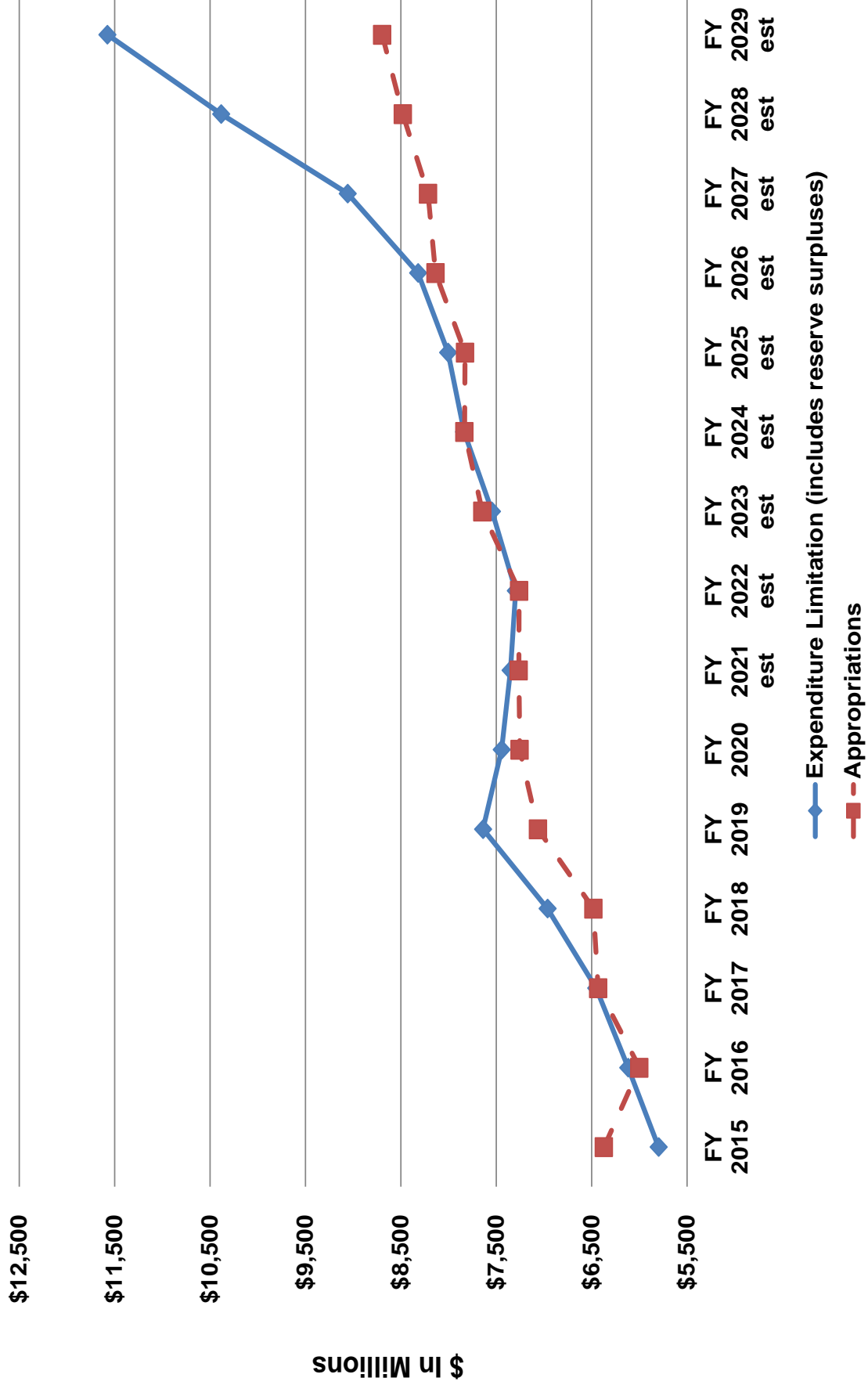
Source: Iowa Department of Management

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



Source: Iowa Department of Management

Expenditure Limitation vs. Projected Appropriations



Source: Iowa Department of Management

State of Iowa Major Spending
(in millions)

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

State of Iowa

Estimated Condition of the General Fund

Financial Summary

(\$ in Millions)

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

State of Iowa

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

(\$ in Millions)

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

State of Iowa

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

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

State of Iowa

General Fund Revenue (Appropriable Revenues)

Cash Basis

(\$ in Millions)

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

State of Iowa

General Fund Accrued Revenue Changes

(\$ in Millions)

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

State of Iowa

General Fund Refunds/School Infrastructure Transfers/Transfers

(\$ in Millions)

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

State of Iowa

Calculation of Statutory Expenditure Limit

Fiscal Year 2023

(\$ in Millions)

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

State of Iowa

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

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

Fiscal Year 2023	
December 2021 Revenue Estimating Conference Net Receipts Estimate	\$ 9,210.6
2022 Legislative Revenue Adjustments	\$ (258.0)
Estimated FY2023 Adjusted Revenue	<u>\$ 8,952.6</u>
Cash Reserve Fund 7.5% Goal	\$ 671.4
Economic Emergency Fund 2.5% Goal	\$ 223.8

Governor's Recommendation Fiscal Year 2024	
December 2022 Revenue Estimating Conference Net Receipts Estimate	\$ 9,625.5
Estimated FY2024 Adjusted Revenue	<u>\$ 9,625.5</u>
Cash Reserve Fund 7.5% Goal	\$ 721.9
Economic Emergency Fund 2.5% Goal	\$ 240.6

State of Iowa

Estimated Condition of the Rebuild Iowa Infrastructure Fund Financial Summary

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

(continued)

State of Iowa

Estimated Condition of the Rebuild Iowa Infrastructure Fund Financial Summary

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

State of Iowa

Estimated Financial Condition of the Technology Reinvestment Fund Financial Summary

	Actual FY2022	Estimate FY2023	Governor's Recommendation FY2024	Governor's Recommendation After Alignment FY2024
Resources				
Beginning Balance	\$ (2,698)	\$ 444,817	\$ 519,424	\$ 519,424
Revenues:				
Rebuild Iowa Infrastructure Appropriation	-	20,500,000	17,476,050	17,476,050
General Fund Appropriation	17,700,000	-	-	-
Total Revenues	<u>17,700,000</u>	<u>20,500,000</u>	<u>17,476,050</u>	<u>17,476,050</u>
Total Resources Available	<u>17,697,302</u>	<u>20,944,817</u>	<u>17,995,474</u>	<u>17,995,474</u>
Appropriations				
Auditor Servers Move to Lightedge	-	-	292,500	292,500
AG Cybersecurity & IT Infrastructure Funds	-	-	278,503	278,503
Ethics Update to the Candidate Reporting System	500,000	-	-	-
DOC State Storage Area Network Replacement	210,000	-	-	-
DOC DOC Radio Software Upgrade	-	350,000	-	-
DOC Technology Projects	-	2,415,954	2,204,936	2,204,936
BOP Technology Programming	-	-	20,000	20,000
Educ ICN Part III & Maintenance & Leases	2,727,000	2,727,000	2,727,000	2,727,000
Educ Statewide Education Data Warehouse	600,000	600,000	600,000	600,000
Educ Digital Asset Management	-	-	343,808	343,808
Educ IPTV Equipment Replacement	1,998,600	1,000,000	-	-
Homeland EMS Mass Messaging System	400,000	400,000	400,000	400,000
DHR Integrating Justice Data Systems	1,400,000	1,400,000	1,400,000	-
DHR Justice Datawarehouse	187,980	187,980	282,664	-
ICN Firewall.Ddos Protection	-	1,510,724	-	-
HHS Medicaid Management Information System	1,625,363	1,416,680	1,578,280	1,578,280
HHS State Poison Center	34,000	34,000	-	-
HHS Integrating Justice Data Systems	-	-	-	1,400,000
HHS Justice Datawarehouse	-	-	-	282,664
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	433,100	-	-	-
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	45,000
DOM Grants Management System	70,000	70,000	50,000	50,000
DOM Local Government Budget & Property Tax upgrade	120,000	120,000	120,000	120,000
DOM Socrata Software License	371,292	382,131	382,131	382,131
DOM Phone Management Software	-	-	3,180,000	3,180,000
DPS Technology Projects	100,000	500,000	-	-
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	-	385,000	-	-
Revenue Tax System Modernization	4,070,460	4,070,460	4,070,460	4,070,460
Sec State Technology Projects	1,400,000	1,400,000	-	-
Vets Affairs Technology Equipment	2,500	-	-	-
Total Appropriations	<u>17,697,295</u>	<u>20,425,393</u>	<u>17,975,282</u>	<u>17,975,282</u>
Reversions	(444,810)	-	-	-
Net Appropriations	<u>17,252,485</u>	<u>20,425,393</u>	<u>17,975,282</u>	<u>17,975,282</u>
Net Available Balance Forward	<u>\$ 444,817</u>	<u>\$ 519,424</u>	<u>\$ 20,192</u>	<u>\$ 20,192</u>

State of Iowa

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

Financial Summary

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

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

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

State of Iowa

General Fund Appropriations

FY2024 Governor Recommended Budget - Alignment

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

State of Iowa

General Fund Appropriations

FY2024 Governor Recommended Budget - Alignment

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

State of Iowa

General Fund Appropriations

FY2024 Governor Recommended Budget - Alignment

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

State of Iowa

General Fund Appropriations

FY2024 Governor Recommended Budget - Alignment

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

State of Iowa

General Fund Appropriations

FY2024 Governor Recommended Budget - Alignment

DESCRIPTION	Estimate FY2023	Governor's Recommendation FY2024	Governor's Recommendation After Alignment FY2024
Arts Division	-	-	1,315,526
Cultural Grants	-	-	172,090
Great Places	-	-	149,710
Alignment Savings	-	-	(300,494)
Total Department of Economic Development	18,048,779	18,028,079	19,795,113
Iowa Finance Authority			
Rent Subsidy Program	658,000	873,000	873,000
Housing Renewal Pilot Program	500,000	500,000	500,000
Total Iowa Finance Authority	1,158,000	1,373,000	1,373,000
Iowa Workforce Development			
IWD Workers Comp Operations (GF)	3,321,044	3,321,044	-
IWD Labor Services Division	3,491,252	3,491,252	-
Workforce Development Field Offices	6,675,650	6,675,650	6,675,650
Offender Reentry Program	387,158	387,158	387,158
Employee Misclassification	379,631	379,631	379,631
I3 State Accounting System	228,822	228,822	228,822
Future Ready Iowa Summer Youth Work Pilot	250,000	250,000	250,000
Voc Ed Salaries & Support	-	-	598,197
Career & Technical Education Secondary Schools	-	-	2,952,459
Adult Education and Literacy Programs	-	-	500,000
Vocational Rehabilitation	-	-	6,106,732
Independent Living	-	-	84,804
Entrepreneurs w/Disabilities	-	-	138,506
Independent Living Center Grant	-	-	86,457
Total Iowa Workforce Development	14,733,557	14,733,557	18,388,416
Public Employment Relations Board			
General Office	1,492,452	1,490,230	1,290,230
Total Public Employment Relations Board	1,492,452	1,490,230	1,290,230
TOTAL ECONOMIC DEVELOPMENT	41,407,855	41,591,120	40,846,759
EDUCATION			
Department of the Blind			
Operations	2,893,503	2,889,911	2,889,911
Total Department of the Blind	2,893,503	2,889,911	2,889,911
College Aid Commission			
General Office	591,533	591,533	-
National Guard Benefits Program	4,700,000	6,600,000	-
All Iowa Opportunity Assistance Program	3,229,468	3,229,468	-
DSM University Programs	500,973	500,973	-
Future Ready Iowa Last Dollar Scholarship	23,927,005	23,927,005	-
Rural Iowa Primary Care Loan Repayment Program	2,504,933	2,504,933	-
Teach Iowa Scholars	650,000	650,000	-
Health Care Related Loan Program	500,000	500,000	-
Tuition Grant Program - Not-for-Profit	50,118,451	51,371,412	-
Voc. Tech Grants	1,750,185	1,750,185	-

State of Iowa

General Fund Appropriations

FY2024 Governor Recommended Budget - Alignment

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

State of Iowa

General Fund Appropriations

FY2024 Governor Recommended Budget - Alignment

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

HEALTH & HUMAN SERVICES

Department on Aging

State of Iowa

General Fund Appropriations

FY2024 Governor Recommended Budget - Alignment

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

State of Iowa

General Fund Appropriations

FY2024 Governor Recommended Budget - Alignment

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

State of Iowa

General Fund Appropriations

FY2024 Governor Recommended Budget - Alignment

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

State of Iowa

General Fund Appropriations

FY2024 Governor Recommended Budget - Alignment

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

State of Iowa

Other Fund Appropriations

FY2024 Governor Recommended Budget - Alignment

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

State of Iowa

Other Fund Appropriations

FY2024 Governor Recommended Budget - Alignment

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

State of Iowa

Other Fund Appropriations

FY2024 Governor Recommended Budget - Alignment

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

State of Iowa

Other Fund Appropriations

FY2024 Governor Recommended Budget - Alignment

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

State of Iowa

Other Fund Appropriations

FY2024 Governor Recommended Budget - Alignment

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

State of Iowa

Other Fund Appropriations

FY2024 Governor Recommended Budget - Alignment

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

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Other Fund Appropriations

FY2024 Governor Recommended Budget - Alignment

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

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Other Fund Appropriations

FY2024 Governor Recommended Budget - Alignment

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

State of Iowa

Other Fund Appropriations

FY2024 Governor Recommended Budget - Alignment

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

State of Iowa

Other Fund Appropriations

FY2024 Governor Recommended Budget - Alignment

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

State of Iowa

Other Fund Appropriations

FY2024 Governor Recommended Budget - Alignment

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

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

State of Iowa

General Fund Appropriations

FY 2024 Governor's Recommendations

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

State of Iowa

General Fund Appropriations

FY 2024 Governor's Recommendations

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

State of Iowa

General Fund Appropriations

FY 2024 Governor's Recommendations

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

State of Iowa

General Fund Appropriations

FY 2024 Governor's Recommendations

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

State of Iowa

General Fund Appropriations

FY 2024 Governor's Recommendations

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

State of Iowa

General Fund Appropriations

FY 2024 Governor's Recommendations

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

State of Iowa

General Fund Appropriations

FY 2024 Governor's Recommendations

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

State of Iowa

General Fund Appropriations

FY 2024 Governor's Recommendations

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

State of Iowa

General Fund Appropriations

FY 2024 Governor's Recommendations

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

State of Iowa

General Fund Appropriations

FY 2024 Governor's Recommendations

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

State of Iowa

General Fund Appropriations

FY 2024 Governor's Recommendations

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

State of Iowa

General Fund Appropriations

FY 2024 Governor's Recommendations

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

State of Iowa

General Fund Appropriations

FY 2024 Governor's Recommendations

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

State of Iowa

General Fund Appropriations

FY 2024 Governor's Recommendations

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

State of Iowa

General Fund Appropriations

FY 2024 Governor's Recommendations

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

State of Iowa

General Fund Appropriations

FY 2024 Governor's Recommendations

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

State of Iowa

General Fund Appropriations

FY 2024 Governor's Recommendations

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

State of Iowa

General Fund Appropriations

FY 2024 Governor's Recommendations

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

State of Iowa

General Fund Appropriations

FY 2024 Governor's Recommendations

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

State of Iowa

General Fund Appropriations

FY 2024 Governor's Recommendations

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

State of Iowa

Other Fund Appropriations

FY 2024 Governor's Recommendations

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

State of Iowa

Other Fund Appropriations

FY 2024 Governor's Recommendations

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

State of Iowa

Other Fund Appropriations

FY 2024 Governor's Recommendations

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

State of Iowa

Other Fund Appropriations

FY 2024 Governor's Recommendations

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

State of Iowa

Other Fund Appropriations

FY 2024 Governor's Recommendations

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

State of Iowa

Other Fund Appropriations

FY 2024 Governor's Recommendations

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

State of Iowa

Other Fund Appropriations

FY 2024 Governor's Recommendations

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

State of Iowa

Other Fund Appropriations

FY 2024 Governor's Recommendations

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

State of Iowa

Other Fund Appropriations

FY 2024 Governor's Recommendations

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

State of Iowa

Other Fund Appropriations

FY 2024 Governor's Recommendations

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

State of Iowa

Other Fund Appropriations

FY 2024 Governor's Recommendations

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

State of Iowa

Other Fund Appropriations

FY 2024 Governor's Recommendations

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

State of Iowa

Other Fund Appropriations

FY 2024 Governor's Recommendations

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

State of Iowa

Other Fund Appropriations

FY 2024 Governor's Recommendations

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

State of Iowa

Other Fund Appropriations

FY 2024 Governor's Recommendations

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

State of Iowa

Other Fund Appropriations

FY 2024 Governor's Recommendations

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

State of Iowa

Other Fund Appropriations

FY 2024 Governor's Recommendations

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

State of Iowa

Other Fund Appropriations

FY 2024 Governor's Recommendations

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

State of Iowa

Other Fund Appropriations

FY 2024 Governor's Recommendations

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

State of Iowa

Other Fund Appropriations

FY 2024 Governor's Recommendations

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

State of Iowa

Other Fund Appropriations

FY 2024 Governor's Recommendations

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

State of Iowa

Other Fund Appropriations

FY 2024 Governor's Recommendations

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

State of Iowa

Other Fund Appropriations

FY 2024 Governor's Recommendations

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

State of Iowa

Other Fund Appropriations

FY 2024 Governor's Recommendations

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

State of Iowa

Other Fund Appropriations

FY 2024 Governor's Recommendations

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

State of Iowa

Other Fund Appropriations

FY 2024 Governor's Recommendations

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

State of Iowa

Other Fund Appropriations

FY 2024 Governor's Recommendations

DESCRIPTION	FY 2022 Actual	FY 2023 Budget Estimate	FY 2024 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	1,500,000	1,500,000	1,500,000
Public Health, Department of			
Gambling Treatment Program	1,750,000	1,750,000	1,750,000
Total Public Health, Department of	1,750,000	1,750,000	1,750,000
Total Human Services	1,750,000	1,750,000	1,750,000
Total Sports Wagering Receipts Fund	3,250,000	3,250,000	3,250,000

State of Iowa

Other Fund Appropriations

FY 2024 Governor's Recommendations

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

State of Iowa

Other Fund Appropriations

FY 2024 Governor's Recommendations

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

State of Iowa

Other Fund Appropriations

FY 2024 Governor's Recommendations

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

State of Iowa

Other Fund Appropriations

FY 2024 Governor's Recommendations

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

State of Iowa

Other Fund Appropriations

FY 2024 Governor's Recommendations

DESCRIPTION	FY 2022 Actual	FY 2023 Budget Estimate	FY 2024 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
Total Human Services - Assistance	33,920,554	33,920,554	33,920,554
Total Human Services	33,920,554	33,920,554	33,920,554
Total Hospital Health Care Access Trust	33,920,554	33,920,554	33,920,554

State of Iowa

Other Fund Appropriations

FY 2024 Governor's Recommendations

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

State of Iowa

Other Fund Appropriations

FY 2024 Governor's Recommendations

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

State of Iowa

Other Fund Appropriations

FY 2024 Governor's Recommendations

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

State of Iowa

Other Fund Appropriations

FY 2024 Governor's Recommendations

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

State of Iowa

Other Fund Appropriations

FY 2024 Governor's Recommendations

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

State of Iowa

Other Fund Appropriations

FY 2024 Governor's Recommendations

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

State of Iowa

Other Fund Appropriations

FY 2024 Governor's Recommendations

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

State of Iowa

Other Fund Appropriations

FY 2024 Governor's Recommendations

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

State of Iowa

Other Fund Appropriations

FY 2024 Governor's Recommendations

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

State of Iowa

Other Fund Appropriations

FY 2024 Governor's Recommendations

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

State of Iowa

Other Fund Appropriations

FY 2024 Governor's Recommendations

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

State of Iowa

Other Fund Appropriations

FY 2024 Governor's Recommendations

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

State of Iowa

Other Fund Appropriations

FY 2024 Governor's Recommendations

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

State of Iowa

Other Fund Appropriations

FY 2024 Governor's Recommendations

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

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

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

Higher Education

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

Source: Iowa Department of Management

All State Appropriations for Education - FY 2023 vs FY 2024

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

continued

Other Education

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

Total General Fund for Education	\$3,715,560,675	\$3,906,082,202	\$190,521,527
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Other Funds

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

Total Appropriations for Education	\$3,720,084,575	\$3,909,985,010	\$189,900,435
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General Fund

Higher Education

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

Other Funds

Community Colleges

Skilled Worker Job Creation Fund	\$40,300,000	\$40,300,000	\$0
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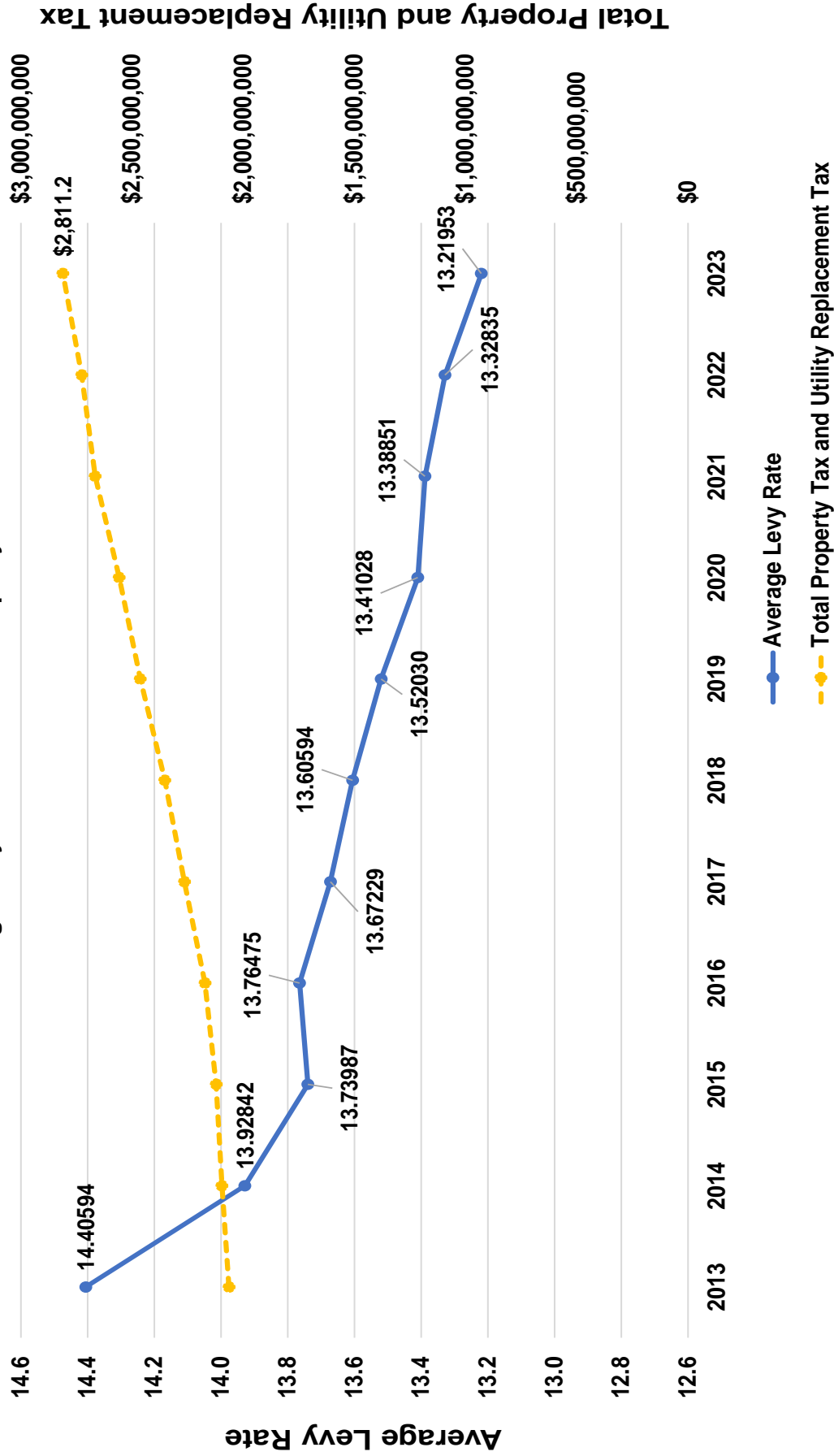
Board of Regents

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

Higher Education Other Funds Total	\$134,945,000	\$91,101,500	-\$43,843,500
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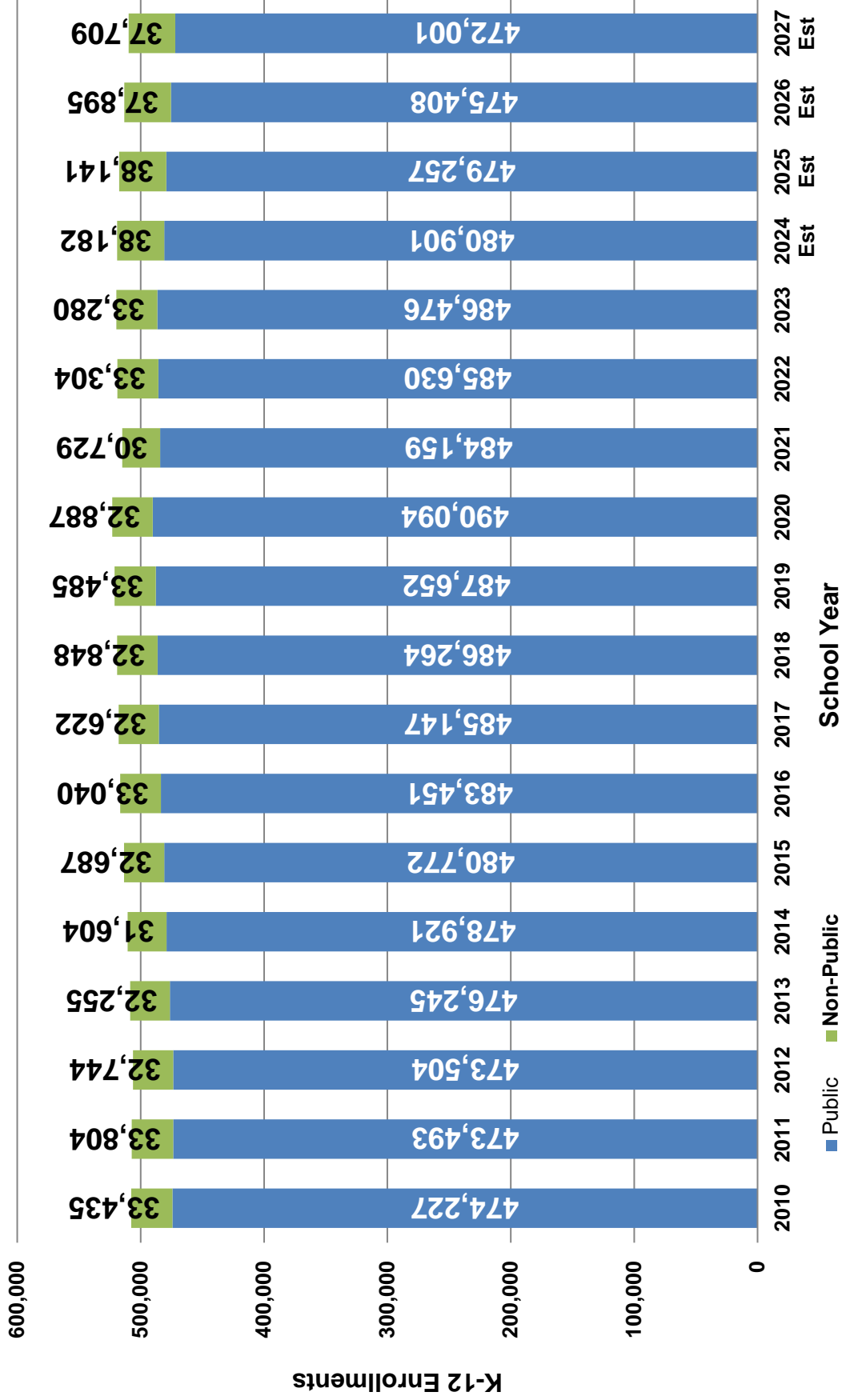
Total Appropriations for Higher Education	\$1,031,241,360	\$1,008,637,033	-\$22,604,327
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Schools Average Levy Rate and Total Property Taxes Levied



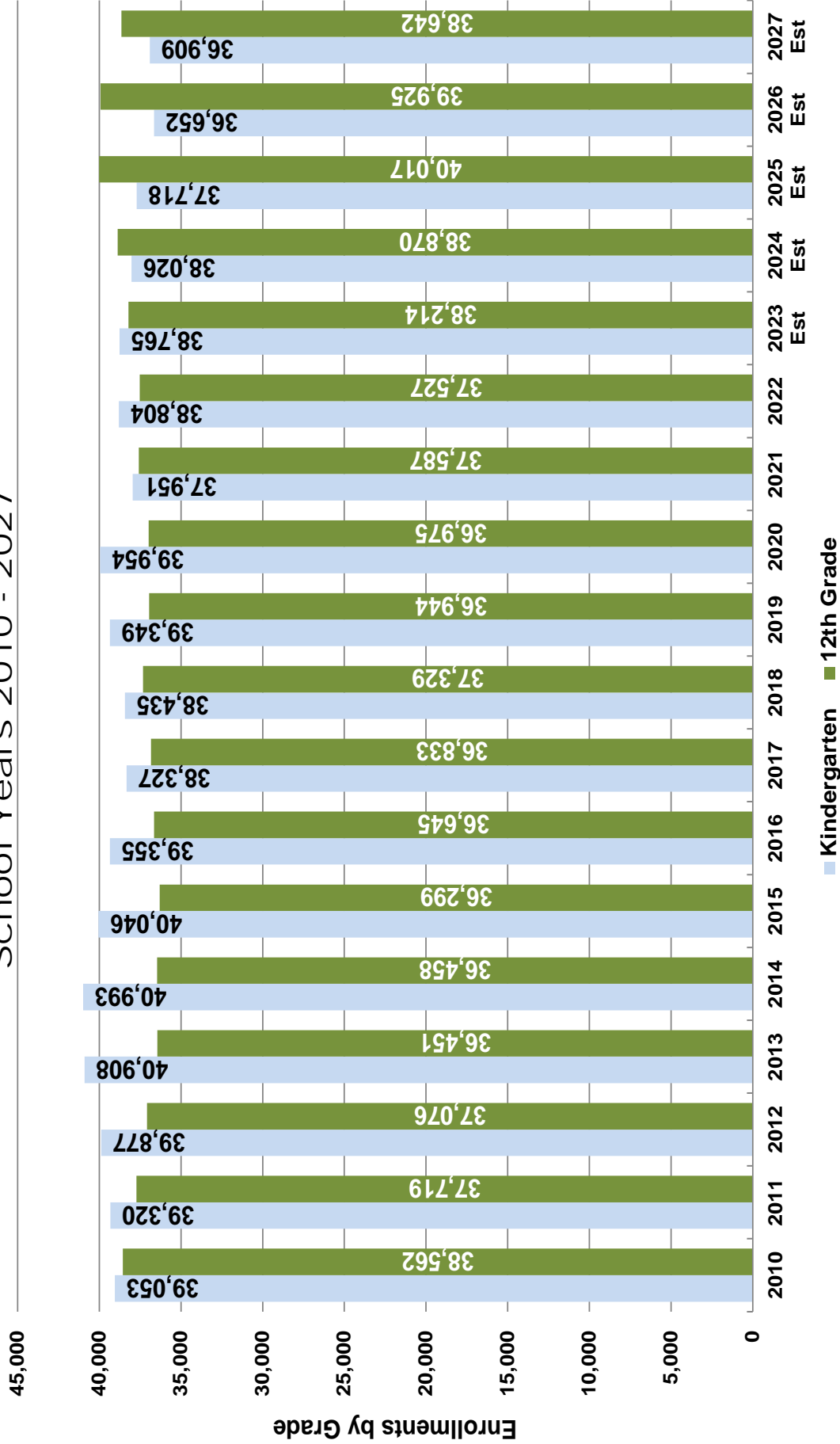
Source: Iowa Department of Management

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



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

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



Iowa School Foundation Formula Summary

Iowa Code 257.31 Foundation Formula Goals:

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

Basics:

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

Enrollment:

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

Foundation Formula Funding Sources – 3 components:

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

Property tax relief included in the School Foundation Aid Formula:

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

FY 2023 Big Picture:

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

Other:

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

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

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

Facilities Costs Based on Avg Daily Census

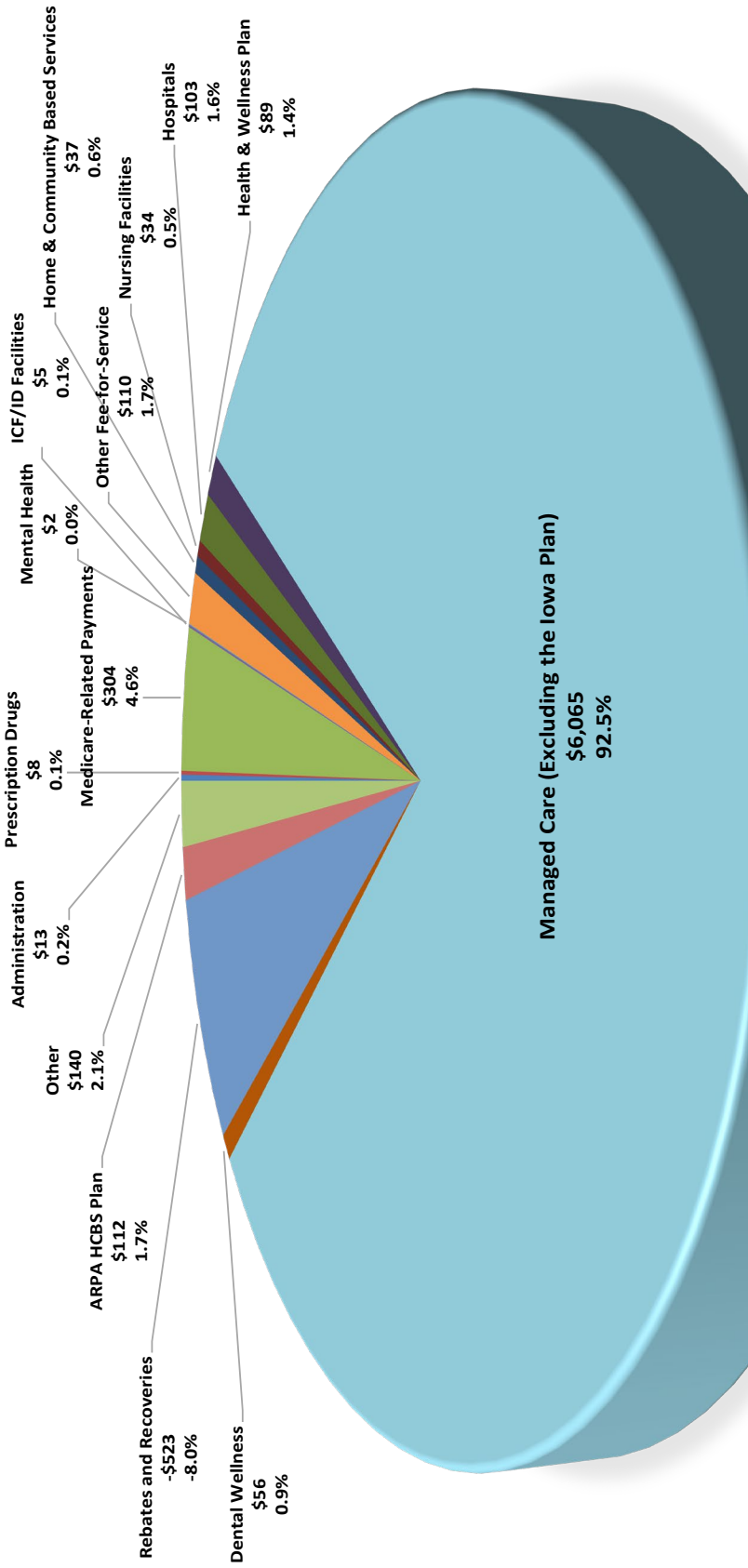
Program	SFY22 Average Daily Census (ADC)	SFY22 State Cost	Federal/Other Funds Cost	SFY22 Total Cost	Total Cost Per Client	State Cost Per Client
Boys State Training School at Eldora	48	\$ 17,459,661	\$ 1,949,382	\$ 19,409,043	\$ 406,898	\$ 366,031
Civil Commitment Unit for Sexual Offenders^^^	143	\$ 37,185,096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

NOTE:

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

Source: Iowa Department of Health and Human Services

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

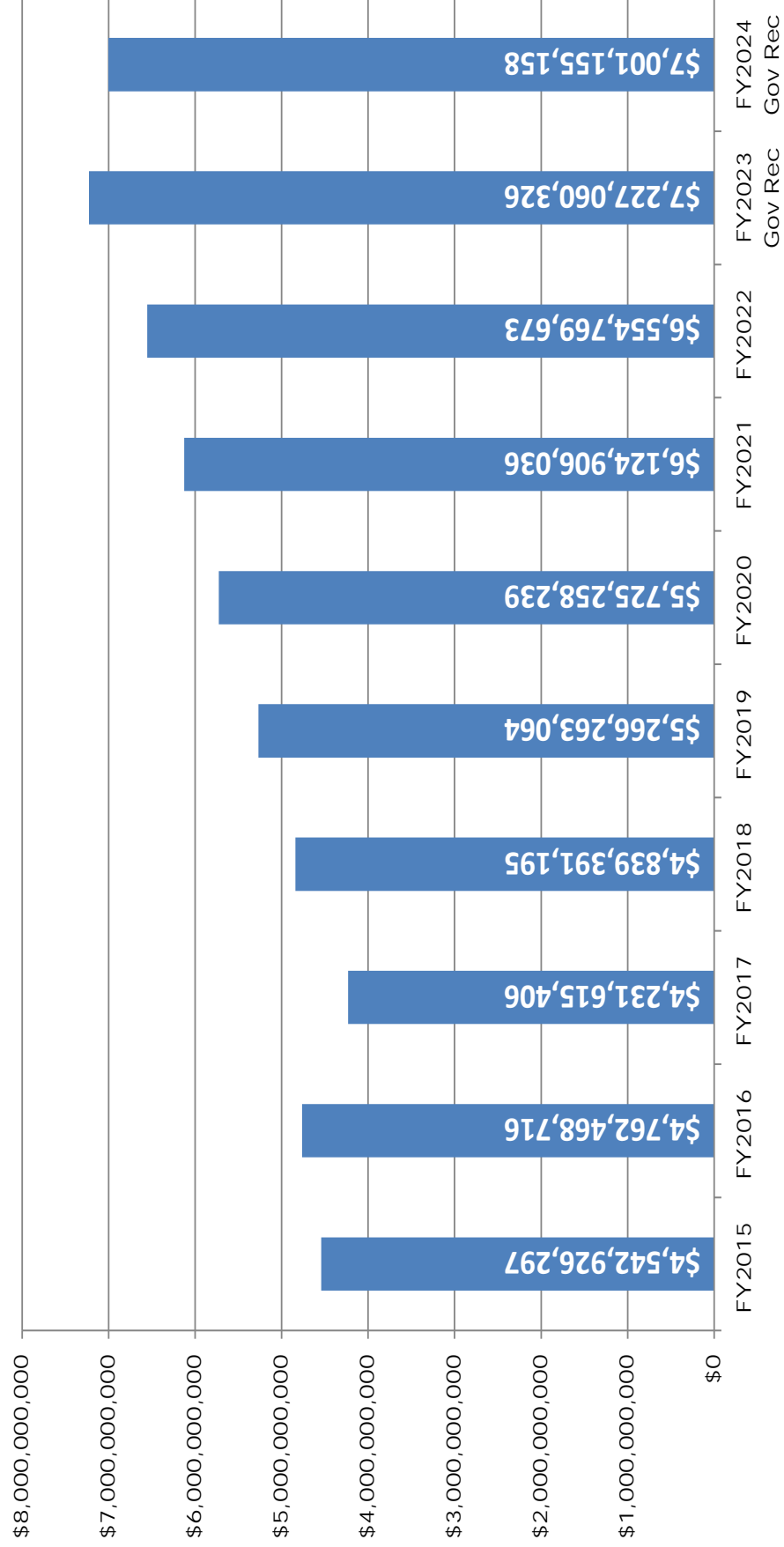


Amounts shown are net of rebates & recoveries and are reflective of capitation payments (not encounter data) paid via managed care and claims paid via fee-for-service.

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

Source: Iowa Department of Health and Human Services

Medicaid Expenditures (All Funds) Fiscal Years 2015-2024



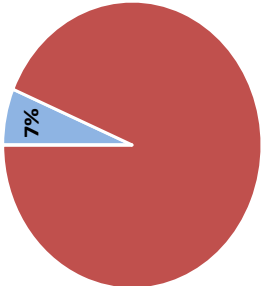
Note: Fiscal Years 2023 and 2024 above do not incorporate the phase-out of the enhanced federal match provisions passed in the 2023 Consolidated Appropriations Act enacted on December 29, 2022. More detail from CMS is needed before final estimates can be calculated under the new law. FY2024 also does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

Source: Iowa Department of Health and Human Services

Medicaid Expenditures as a Percentage of the Total State Budget

General Fund Only

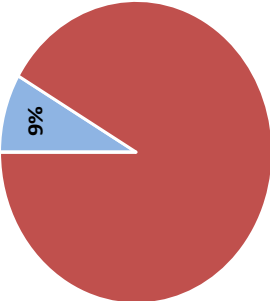
FY1990 State Budget



Medicaid \$193.5M
Total State \$2,858.6M



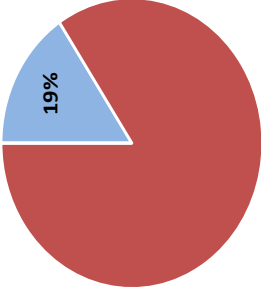
FY2005 State Budget



Medicaid \$422.8M
Total State \$4,619.2M



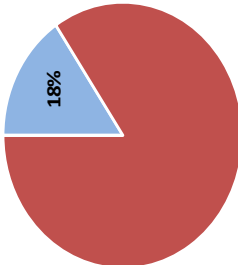
FY2015 State Budget



Medicaid \$1,309.5M
Total State \$7,063.4M

FY2023

Governor's Recommendation

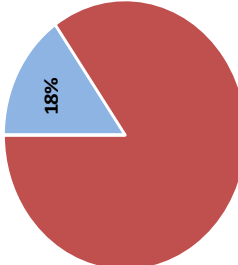


Medicaid \$1,510.1M
Total State \$8,214.8M



FY2024

Governor's Recommendation



Medicaid \$1,525.1M
Total State \$8,489.4M

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

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

Medicaid & IA Health & Wellness Plan Estimated State Expenditures and Revenues by Category
FY 2022 Actual - FY 2023-FY 2024 Governor Recommendations

Assumes the Families First Coronavirus Response Act enhanced FMAP effective through June 2023

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

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

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

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

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

Continued

Source: Iowa Department of Health and Human Services

Home Health Care

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

Managed Care

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

Medicare-Related Payments

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

Medical Transportation

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

Other Providers/Programs

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

Money Follows the Person

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

Recoveries

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

Administrative Activities

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

Transfers to Other Appropriations/Entities

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

Health and Wellness Plan

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

Continued

Source: Iowa Department of Health and Human Services

Adjustments/Offsets

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

ARPA HCBS Plan

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

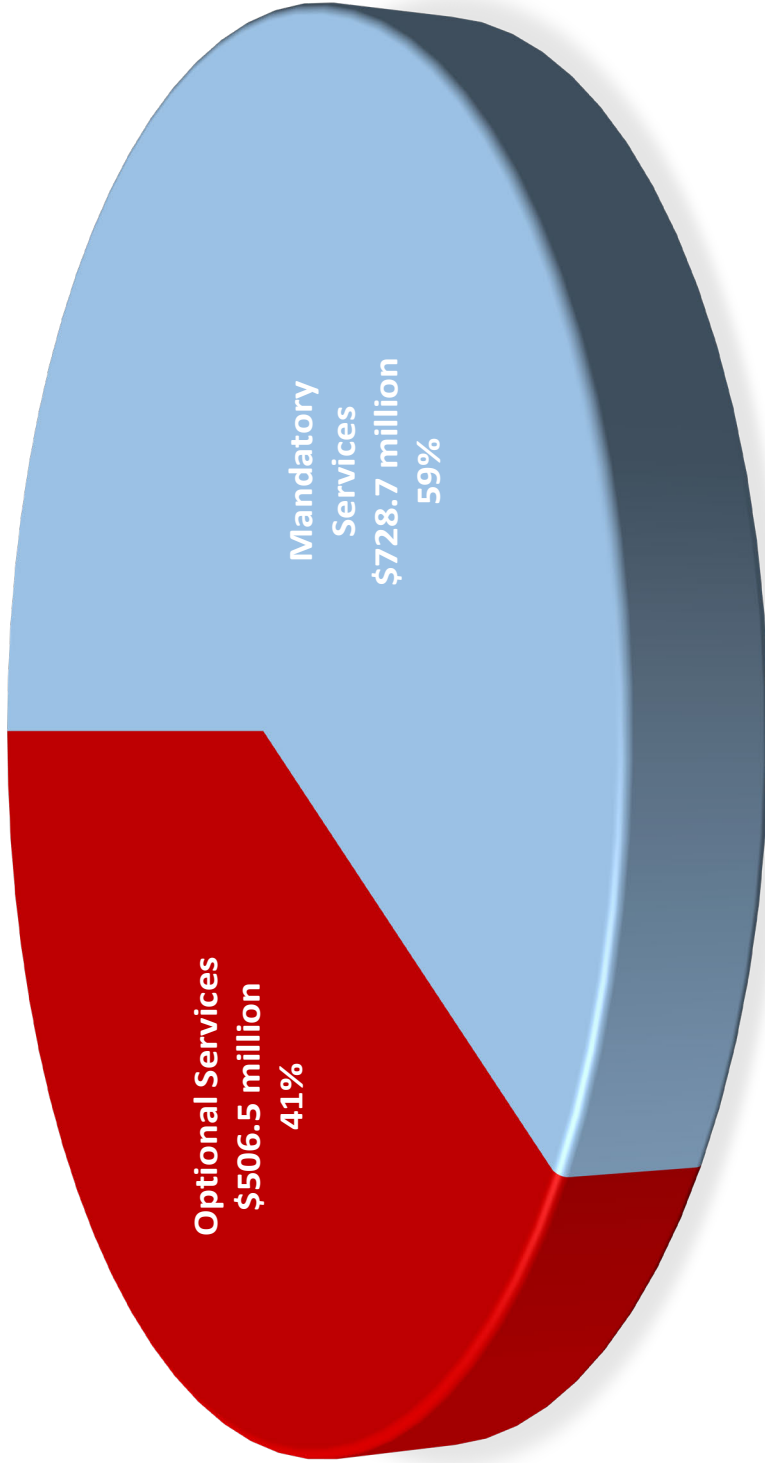
OIG Audits/CMS Financial Mgmt Reviews

OIG Audits	\$	-	\$	-	\$	-	\$	-
CMS Financial Mgmt Reviews	\$	-	\$	-	\$	-	\$	-
Subtotal - Audits/FMRs	\$	-	\$	-	\$	-	\$	-

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

Source: Iowa Department of Health and Human Services

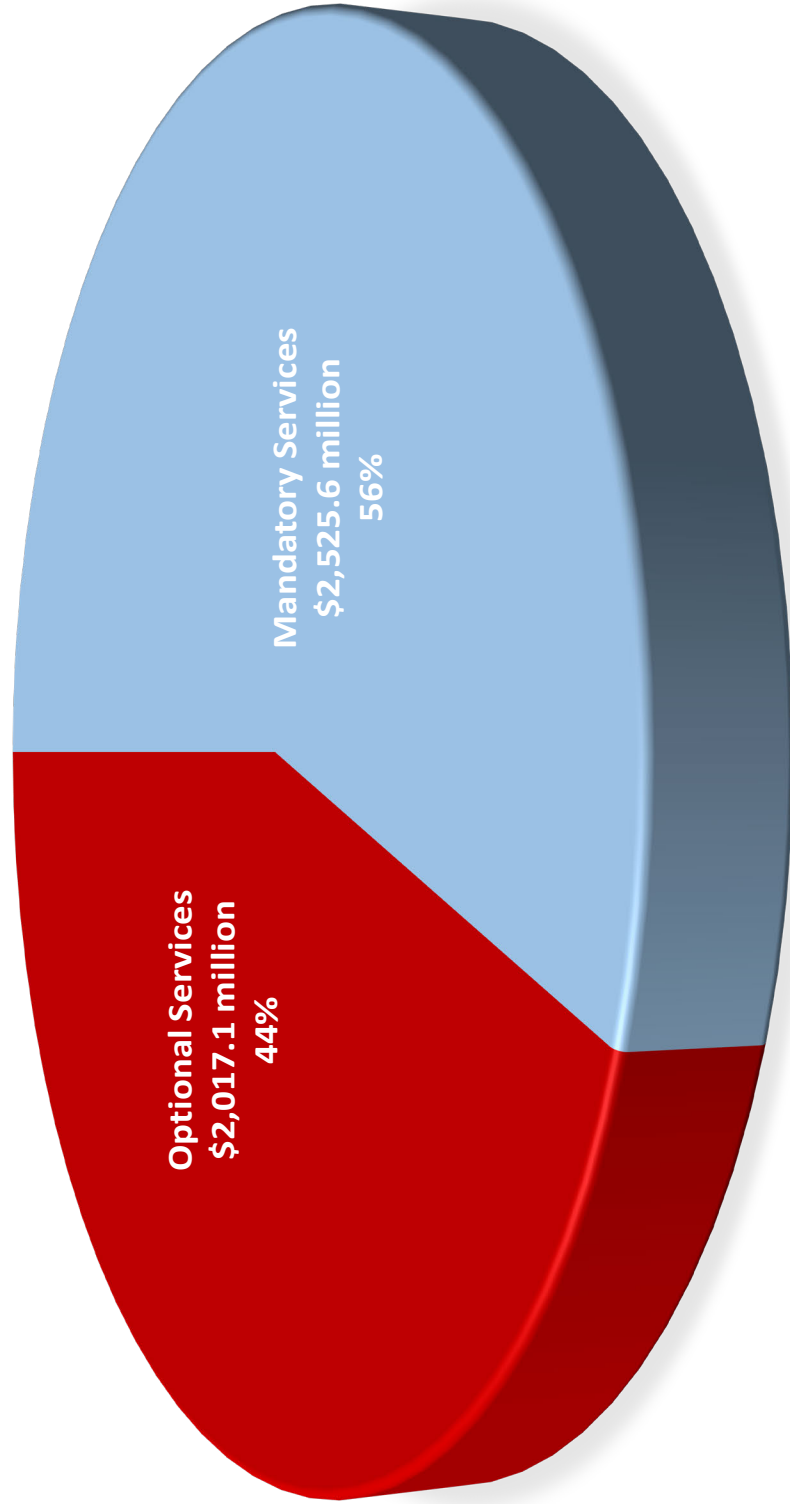
FISCAL YEAR 2022 CHILDREN'S MEDICAID SERVICES
OPTIONAL VS. MANDATORY (ALL FUNDS)*



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

Source: Iowa Department of Health and Human Services

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



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

Source: Iowa Department of Health and Human Services

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

Mandatory Services Payments:

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

Optional Services Payments:

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

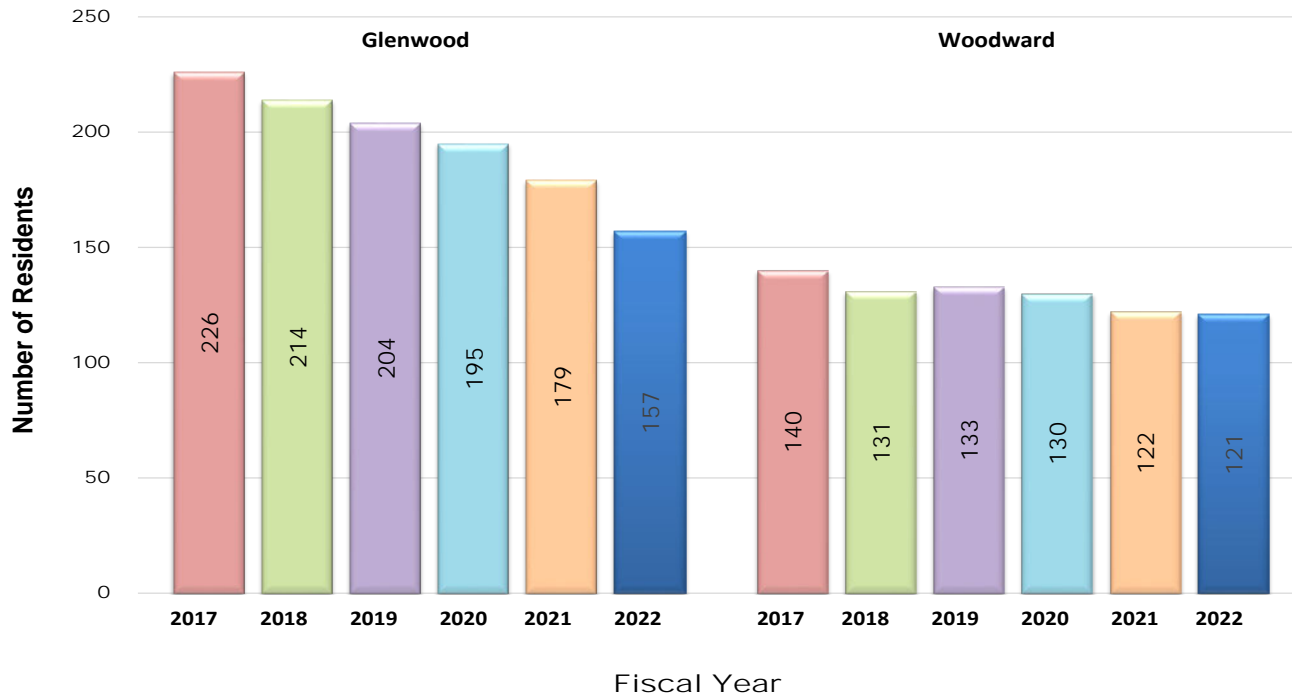
* Includes managed care (encounter data) and fee-for-service payments.

Costs Not Included in Amount Paid

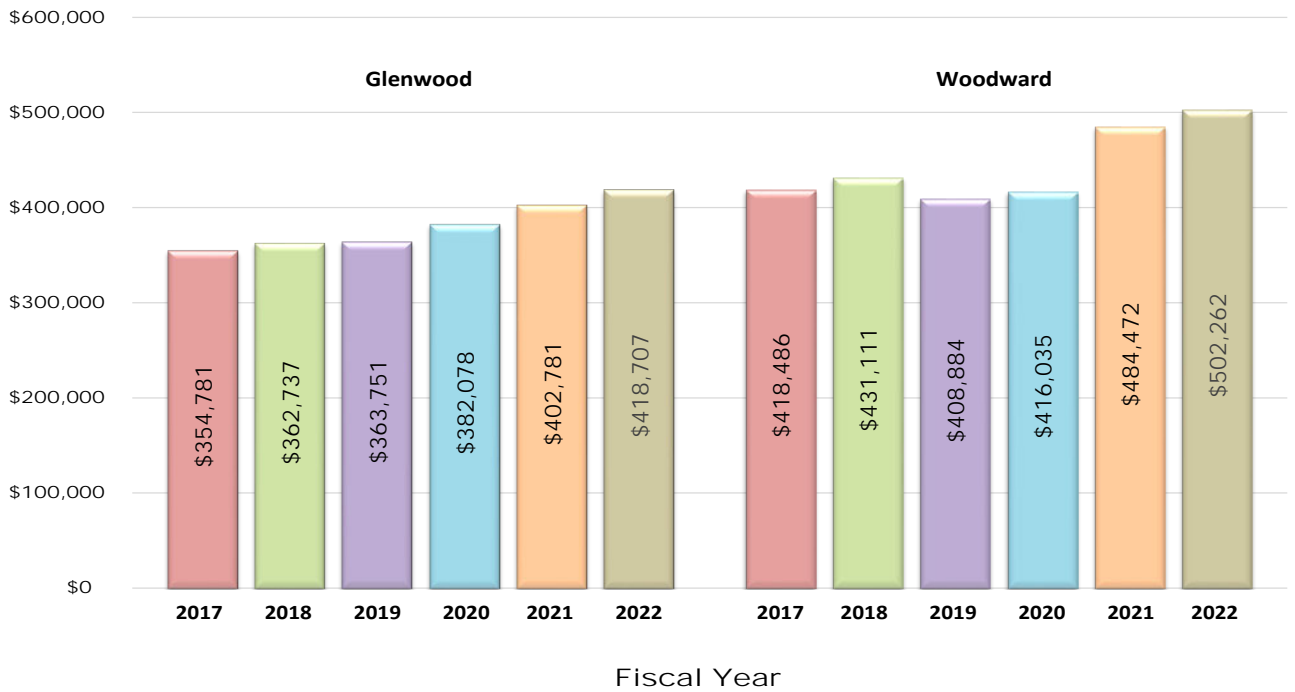
- Dental Managed Care Administrative %
- IA Health Link Administrative %
- FFS NEMT Capitated Payments
- Gross Adjustments to Providers
- MCO Health Insurer Fee Payments
- MCO Pay for Performance Payments

Source: Iowa Department of Health and Human Services

State Resource Centers
Number of Residents
Fiscal Years 2017 - 2022

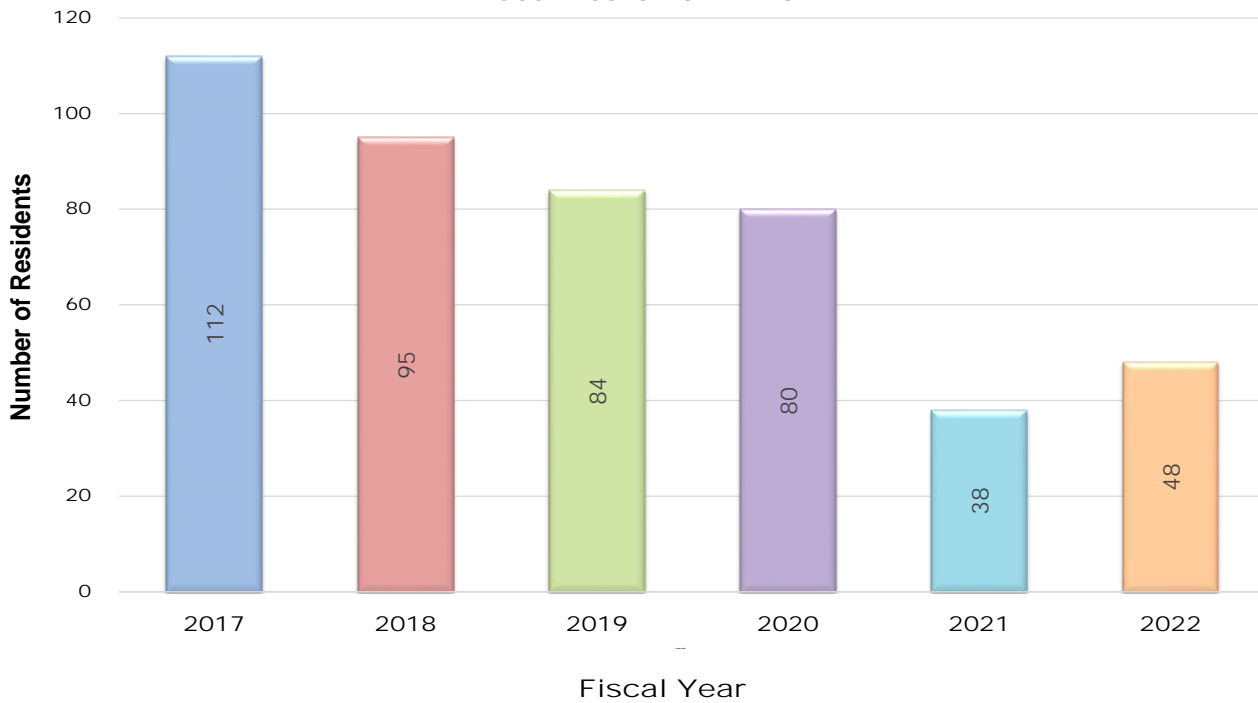


State Resource Centers
Annual Cost per Resident
Fiscal Years 2017 - 2022 (All Funds)



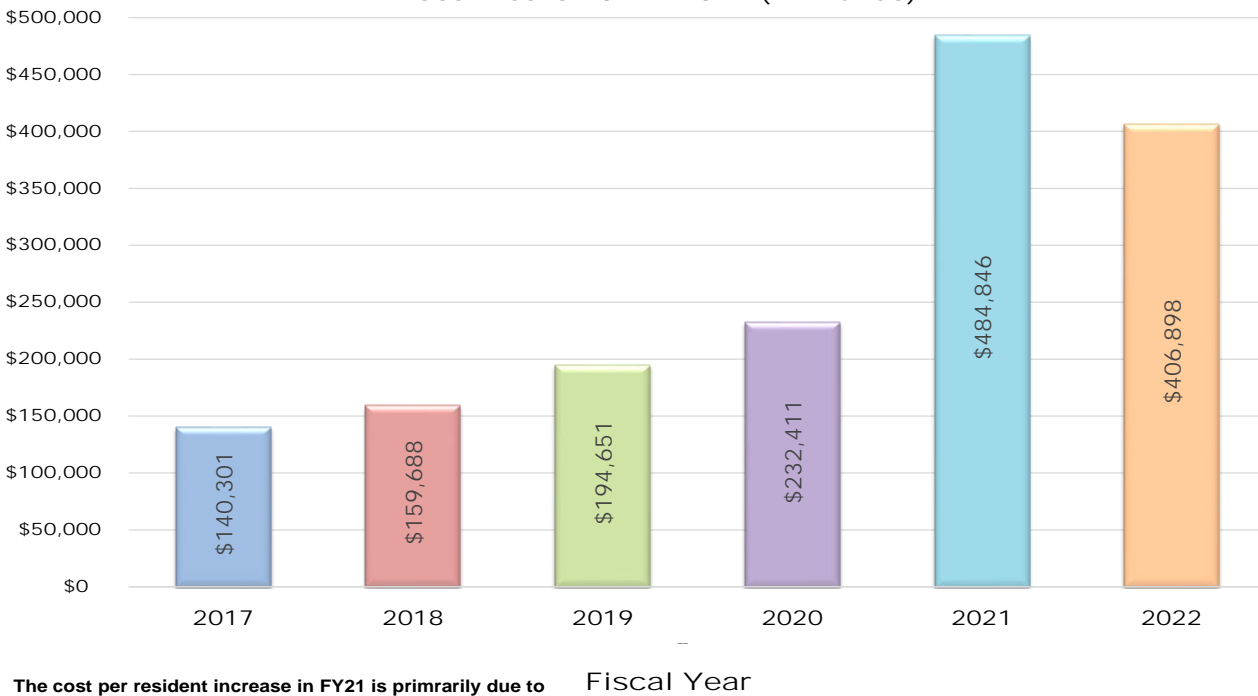
Source: Iowa Department of Health and Human Services

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



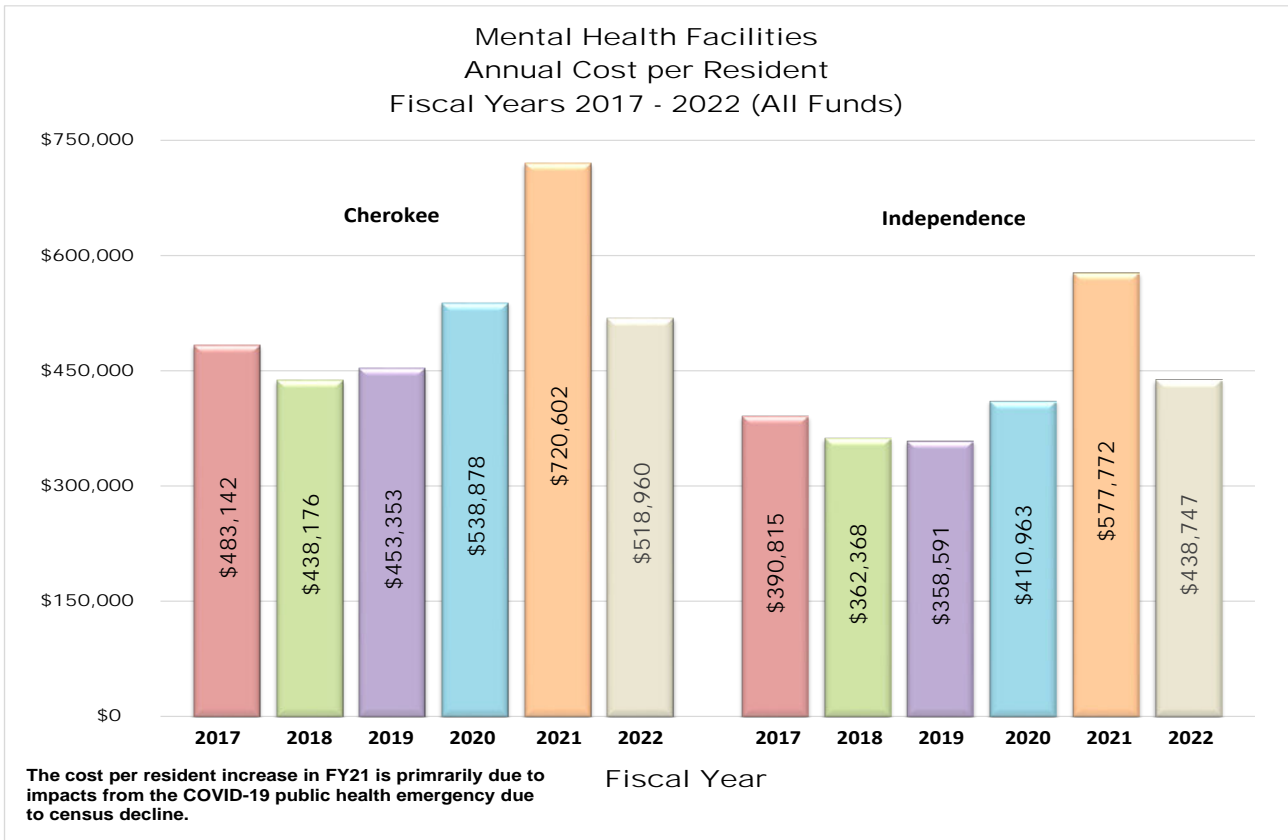
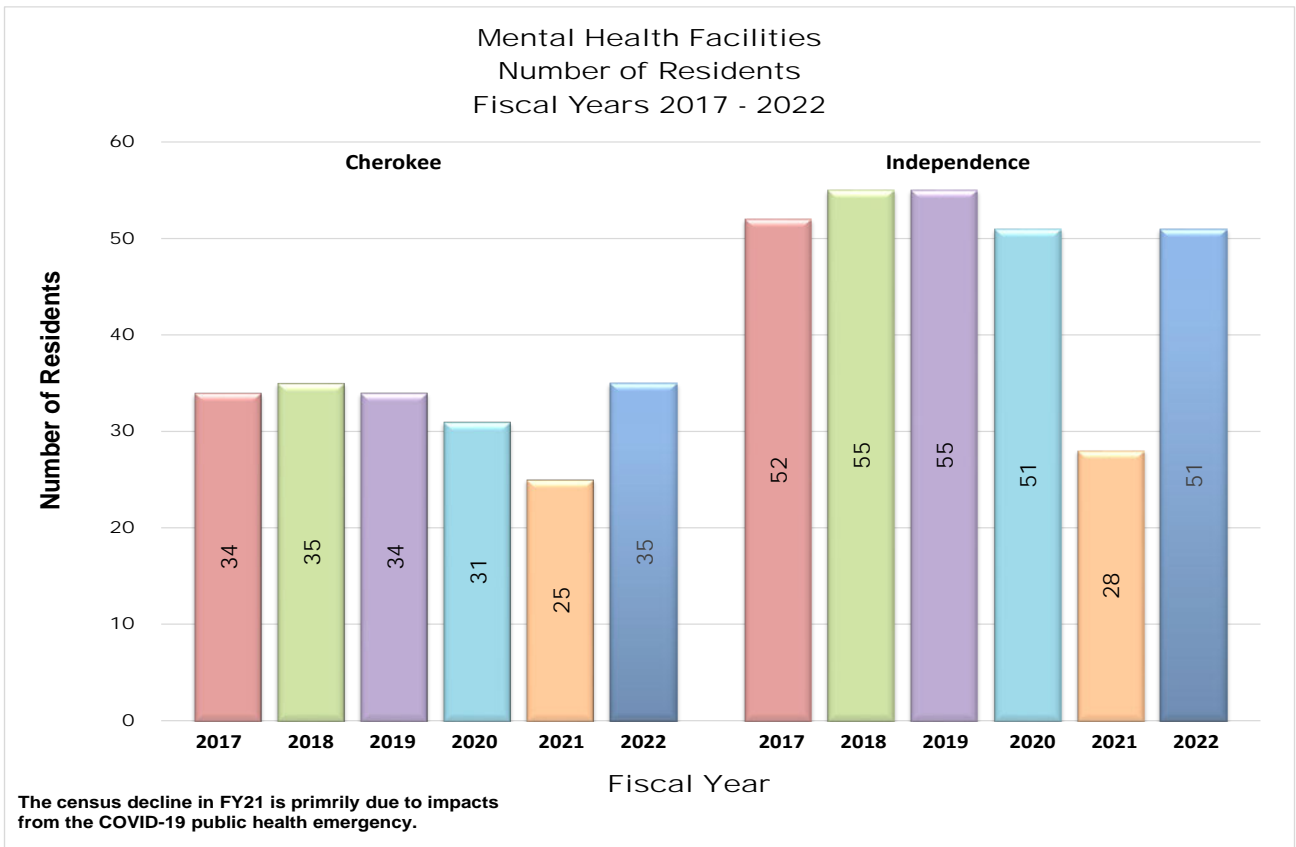
The census decline in FY21 is primarily due to impacts from the COVID-19 public health emergency.

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



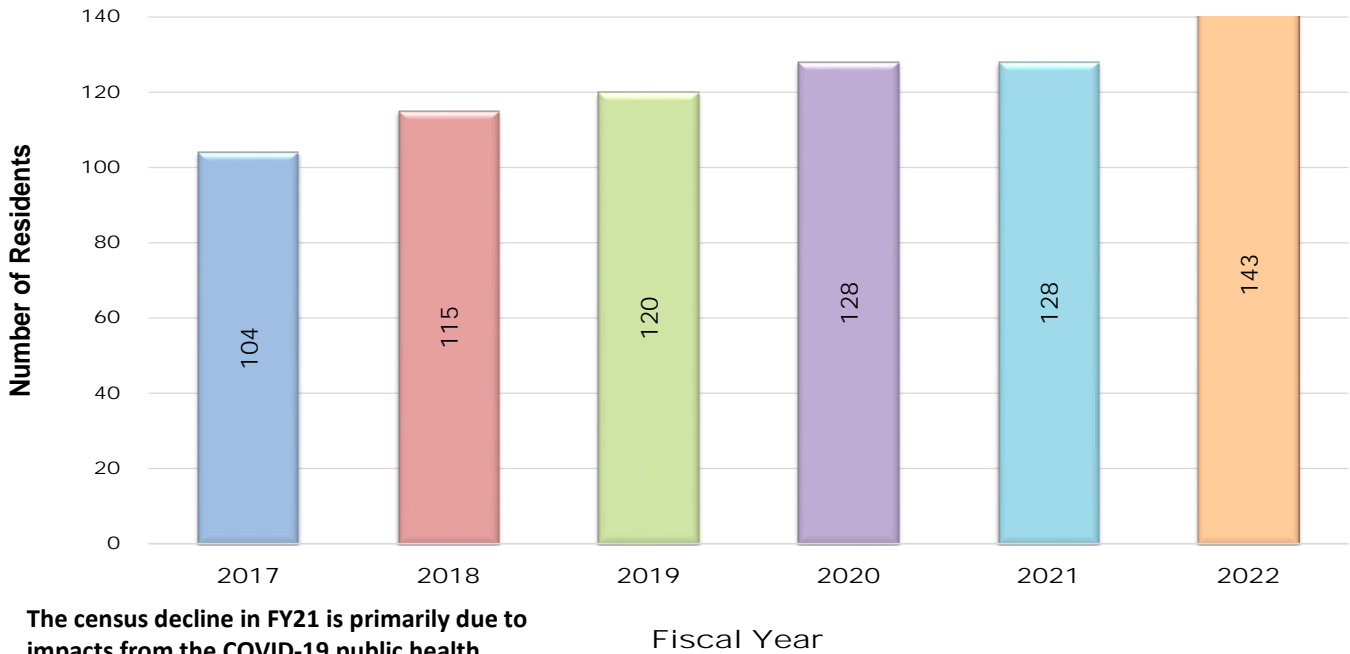
The cost per resident increase in FY21 is primarily due to impacts from the COVID-19 public health emergency due to census decline.

Source: Iowa Department of Health and Human Services



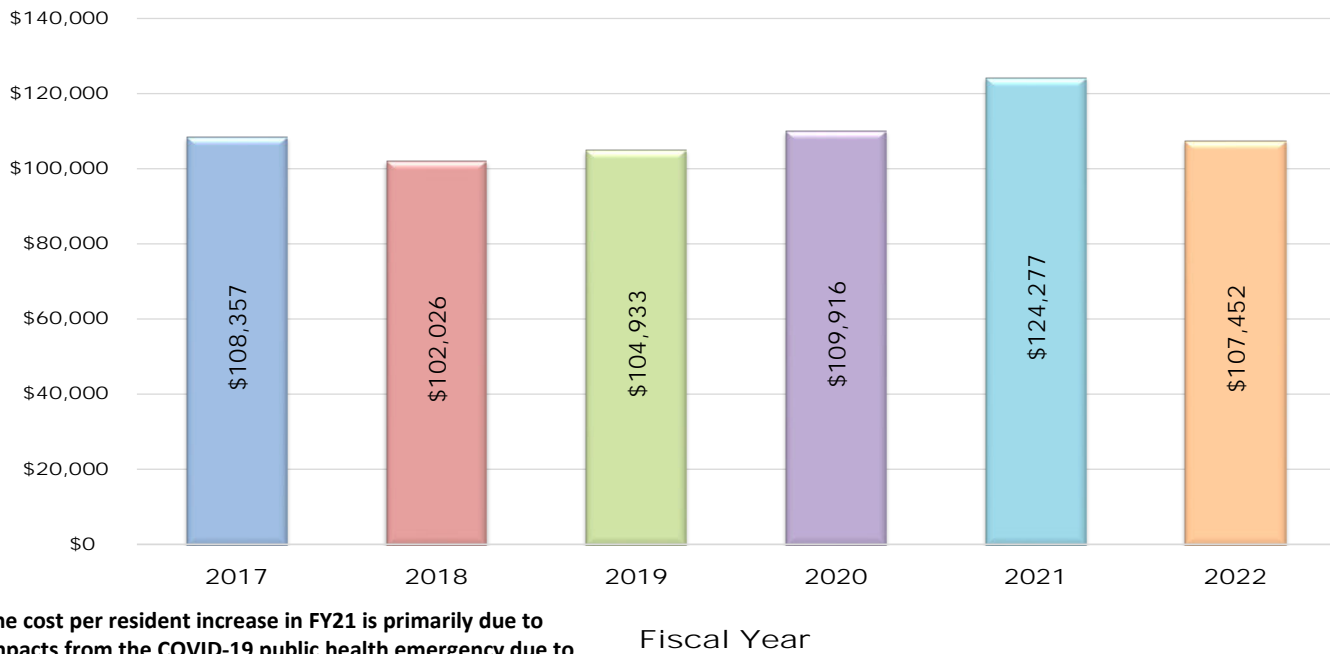
Source: Iowa Department of Health and Human Services

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



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

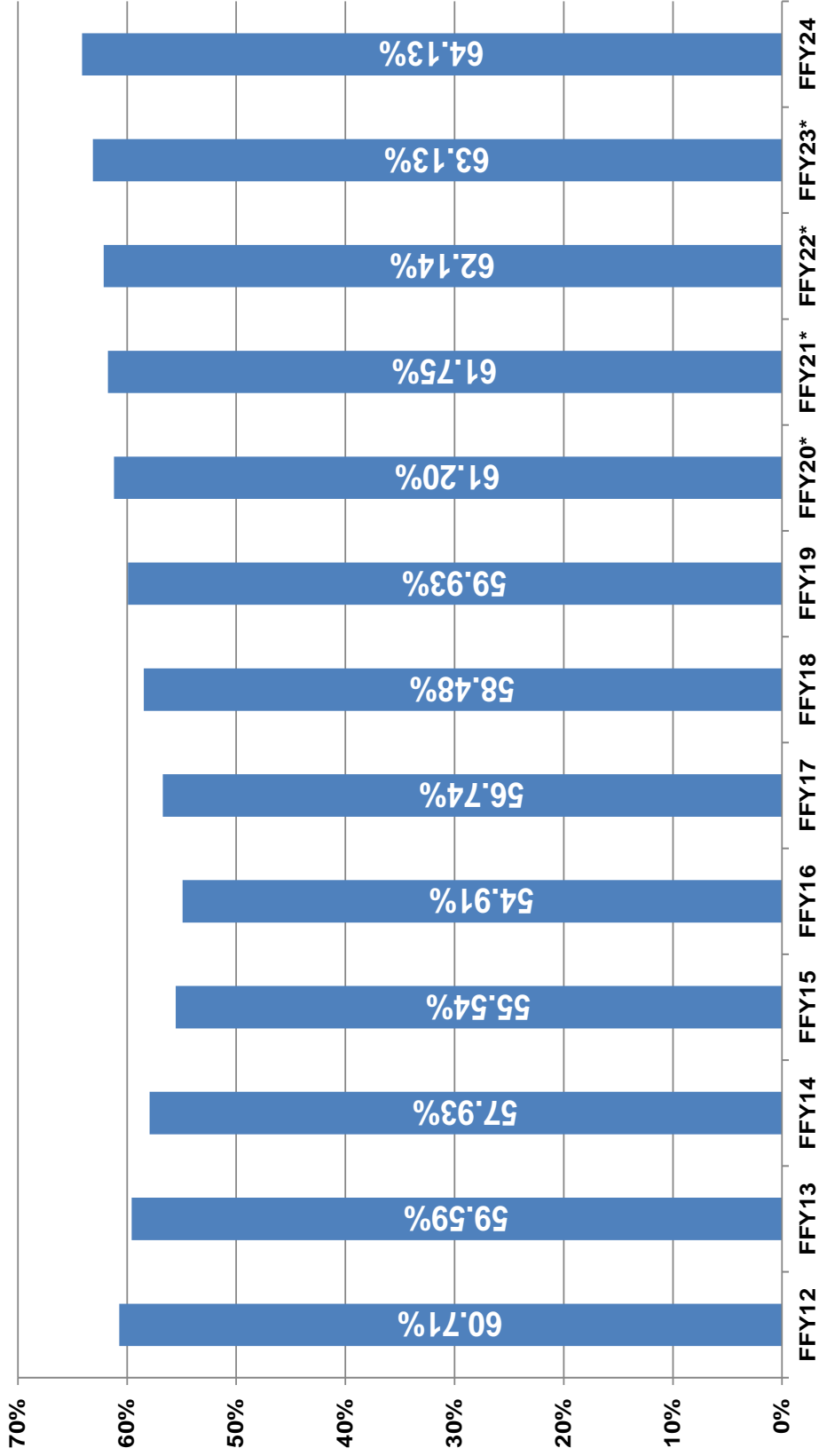
Civil Commitment Unit for Sexual Offenders (CCUSO)
 Annual Cost per Resident
 Fiscal Years 2017 - 2022 (All Funds)



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

Source: Iowa Department of Health and Human Services

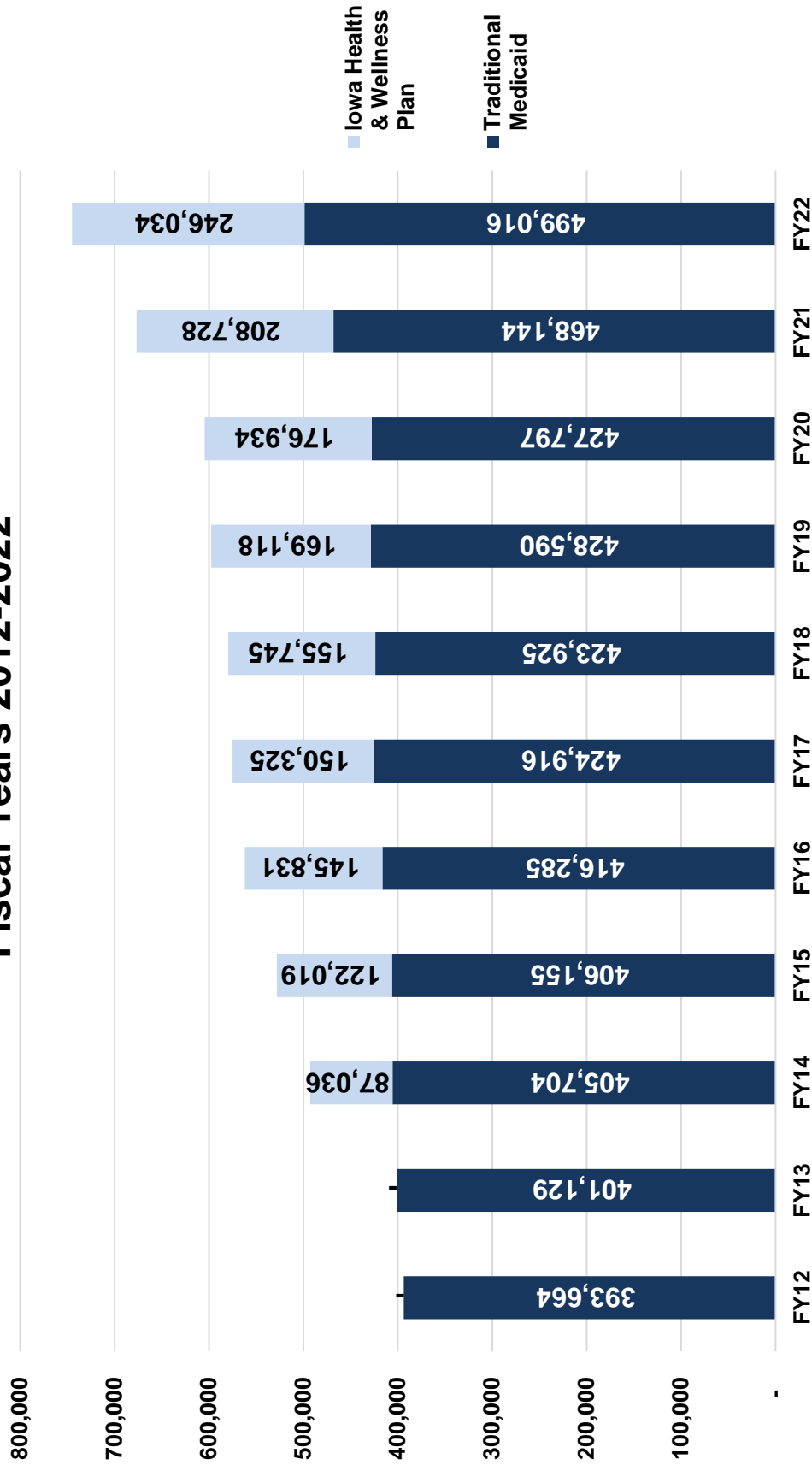
Federal Medical Assistance Percentages (FMAP) by Federal Fiscal Year



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

Source: Federal Funds Information for States

Medicaid Enrollment Fiscal Years 2012-2022



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

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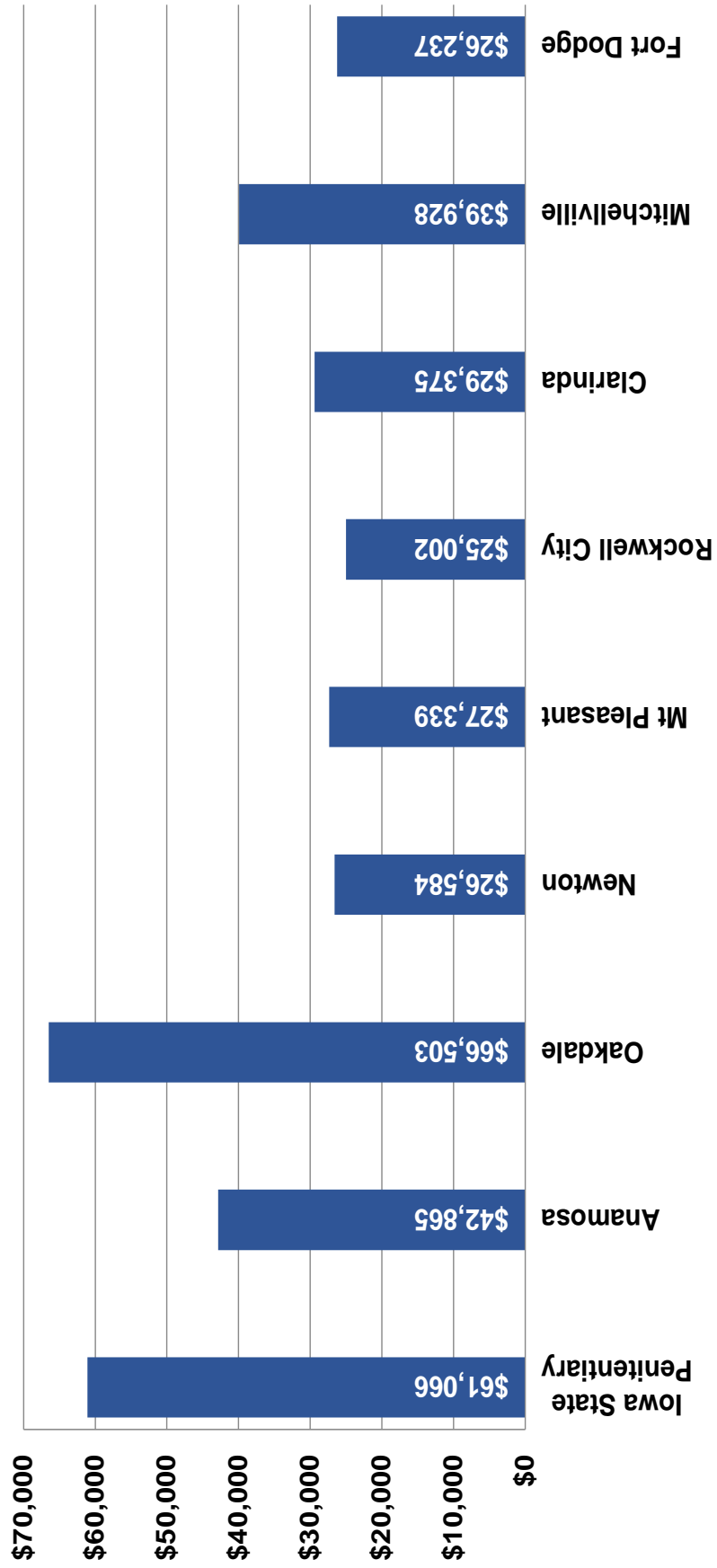
Department of Corrections
Average Cost per Year per Inmate
by Correctional Institution
Fiscal Year 2022 (Actual)

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

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

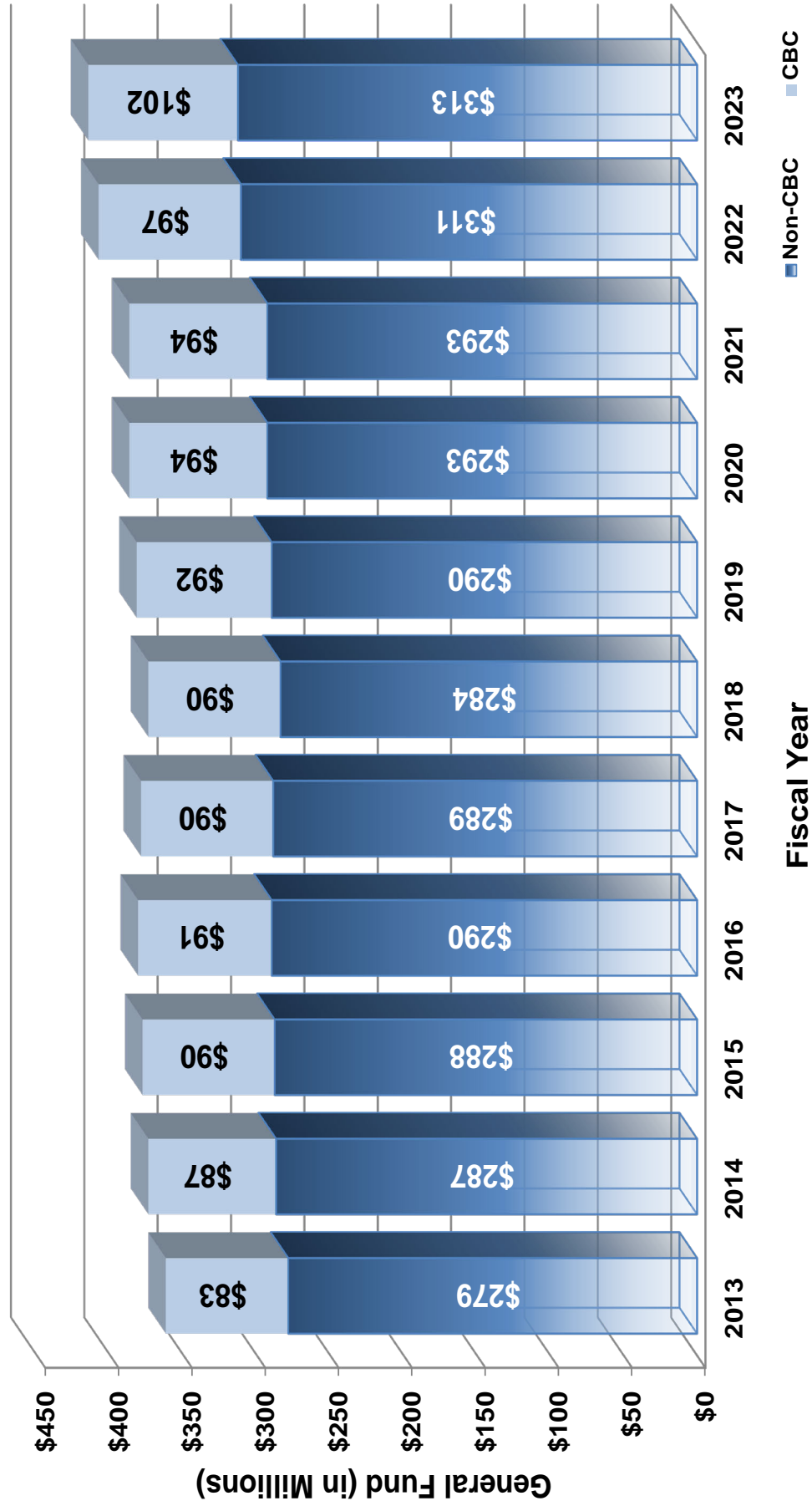
Source: Iowa Department of Corrections

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



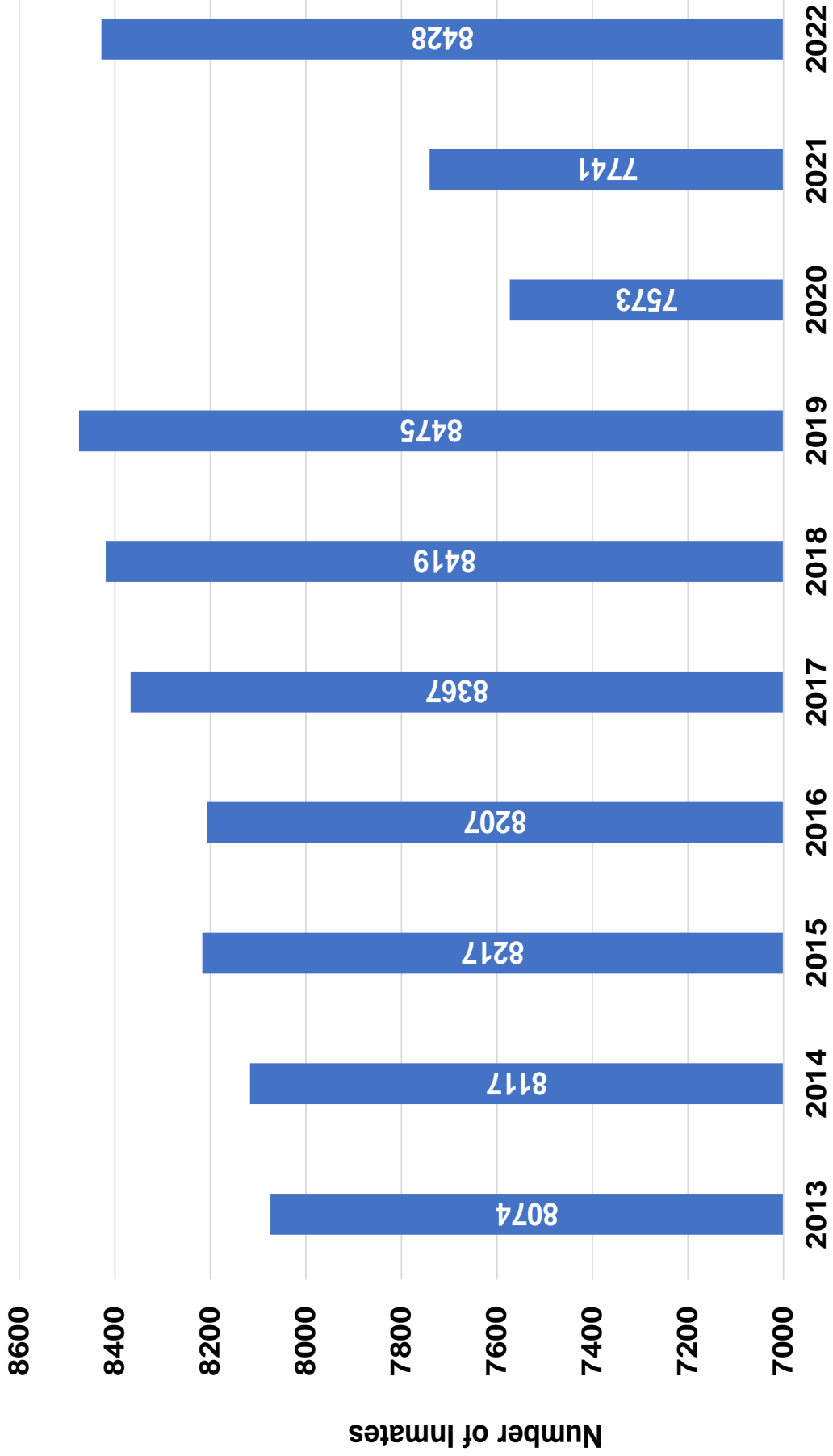
Source: Iowa Department of Corrections

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



Source: Iowa Department of Corrections

Iowa Prison Population

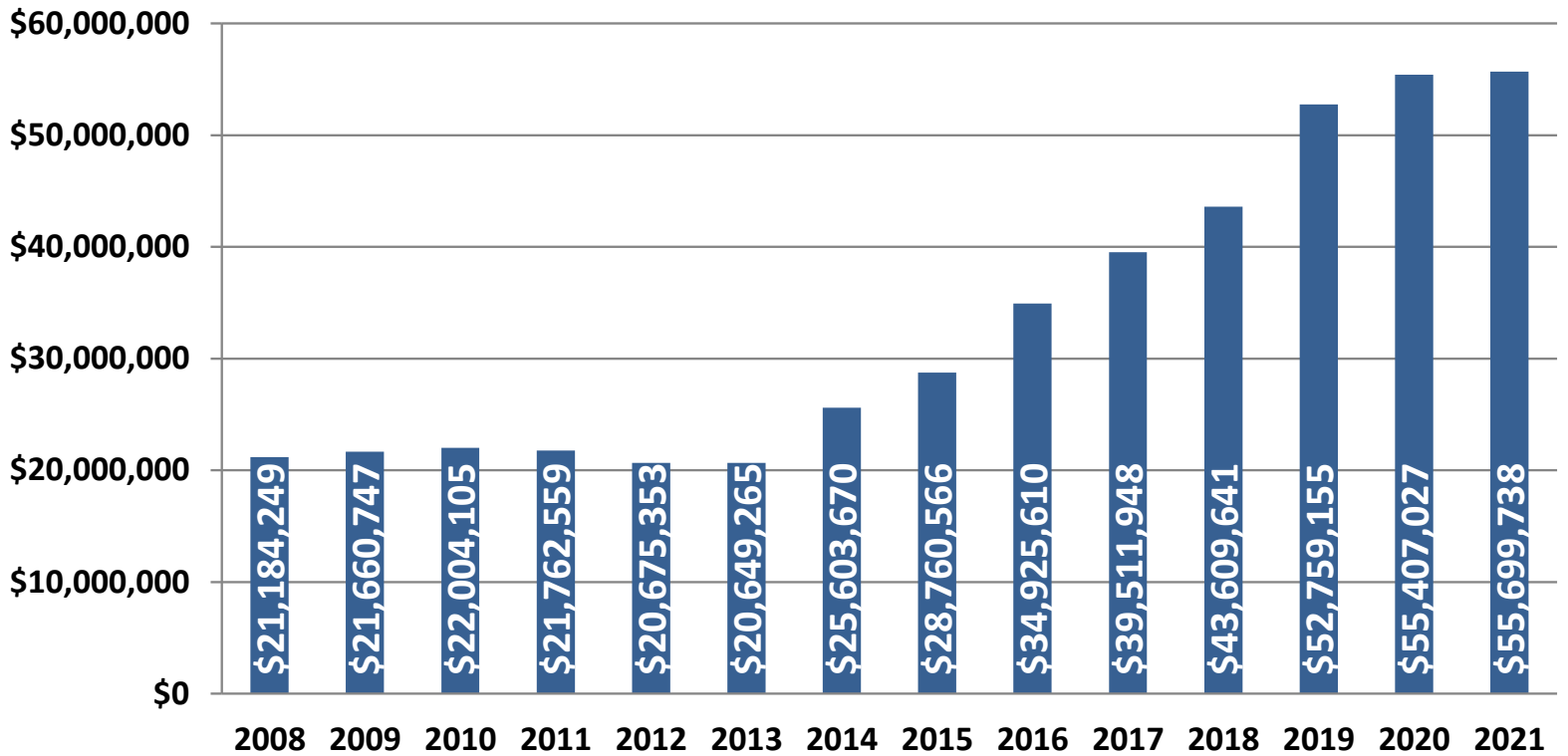


Fiscal Year

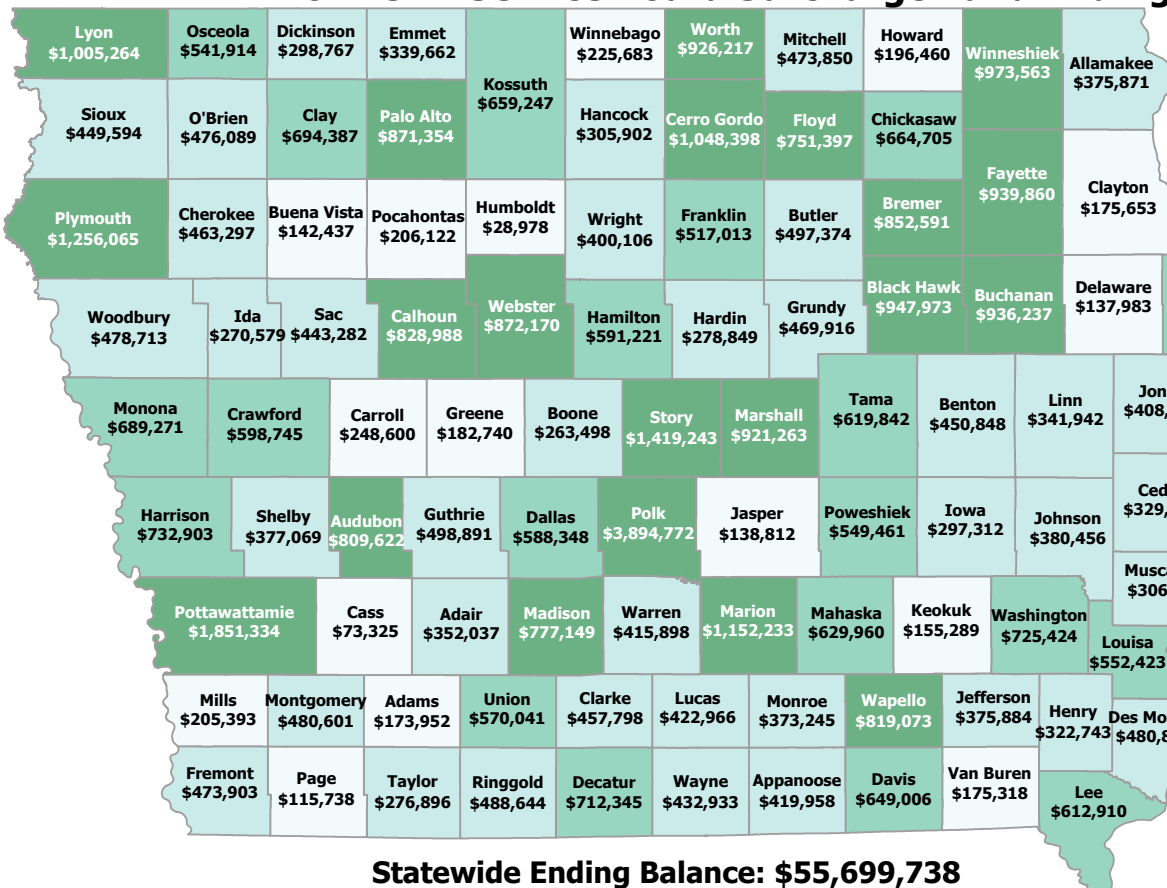
Population on June 30 of the Fiscal Year

Source: Iowa Department of Corrections

Surcharge Fund Balances from 911 Service Board Certified Budgets



FY 2021 911 Service Board Surcharge Fund Ending Balance

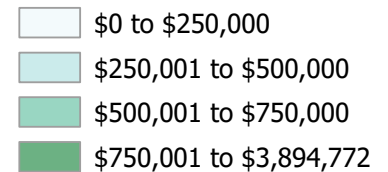


Note: The South Central Iowa Regional Board of Adams, Adair, Clarke, Guthrie, Madison, Taylor and Union county had an ending balance of \$3,106,763.

The total ending balance was distributed among all counties based on 2020 Census population.

Statewide Ending Balance: \$55,699,738

FY 2021 Ending Balance



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

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

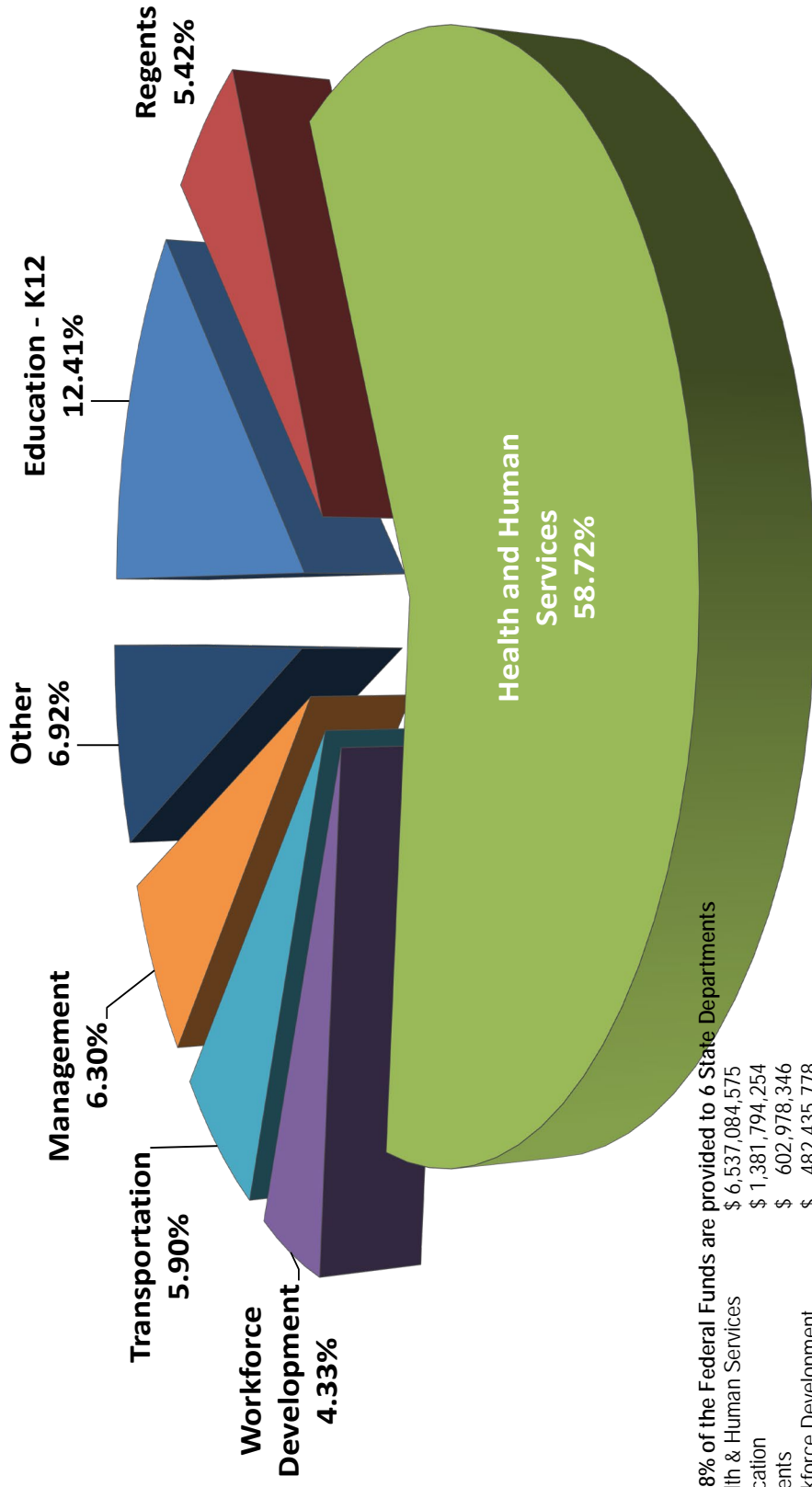
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Federal Funds Report

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

Source: Iowa Department of Management and Iowa Finance Authority

Federal Funds
 Percentage by Department
 Fiscal Year 2024 Estimate

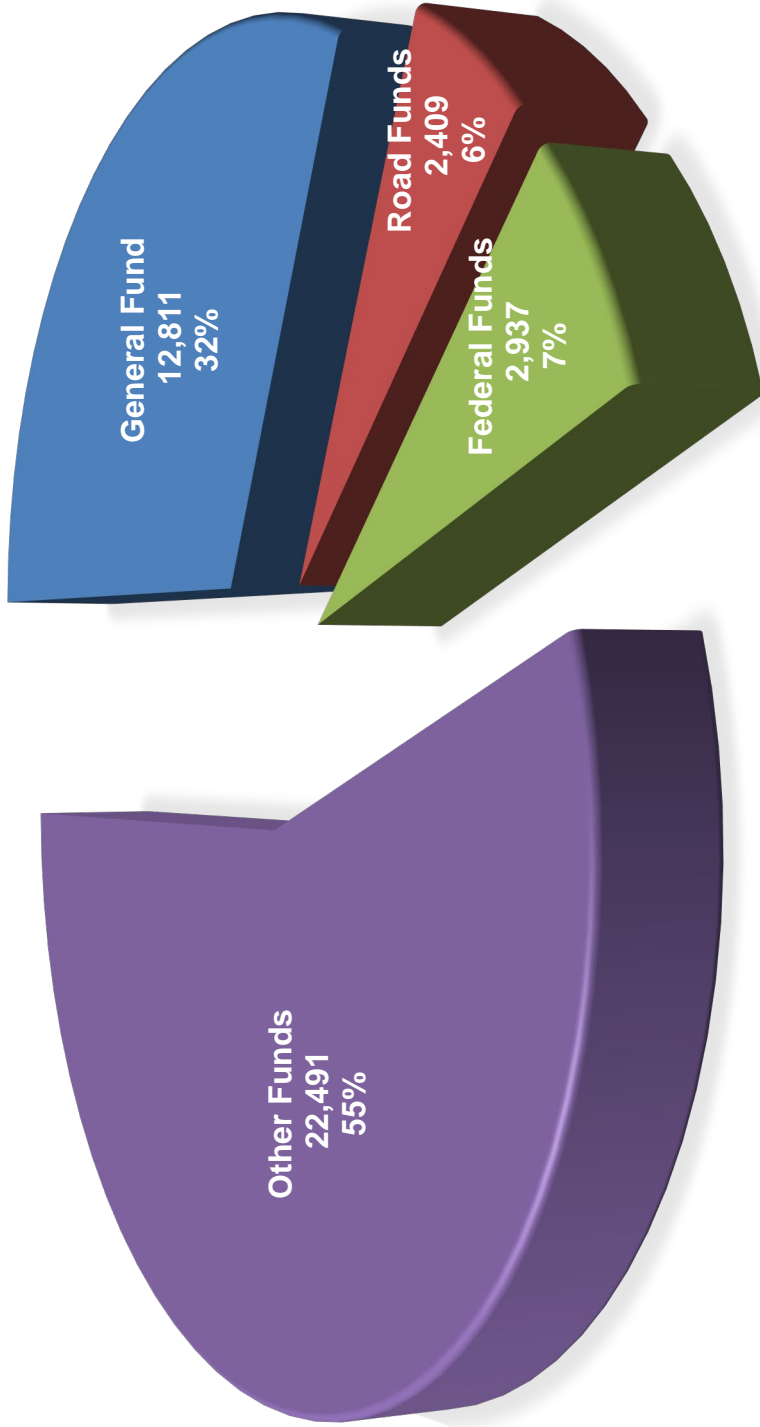


93.08% of the Federal Funds are provided to 6 State Departments

Health & Human Services	\$ 6,537,084,575
Education	\$ 1,381,794,254
Regents	\$ 602,978,346
Workforce Development	\$ 482,435,778
Transportation	\$ 656,277,068
Management	\$ 701,000,000
Total	\$10,361,570,021

Source: Iowa Department of Management

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



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

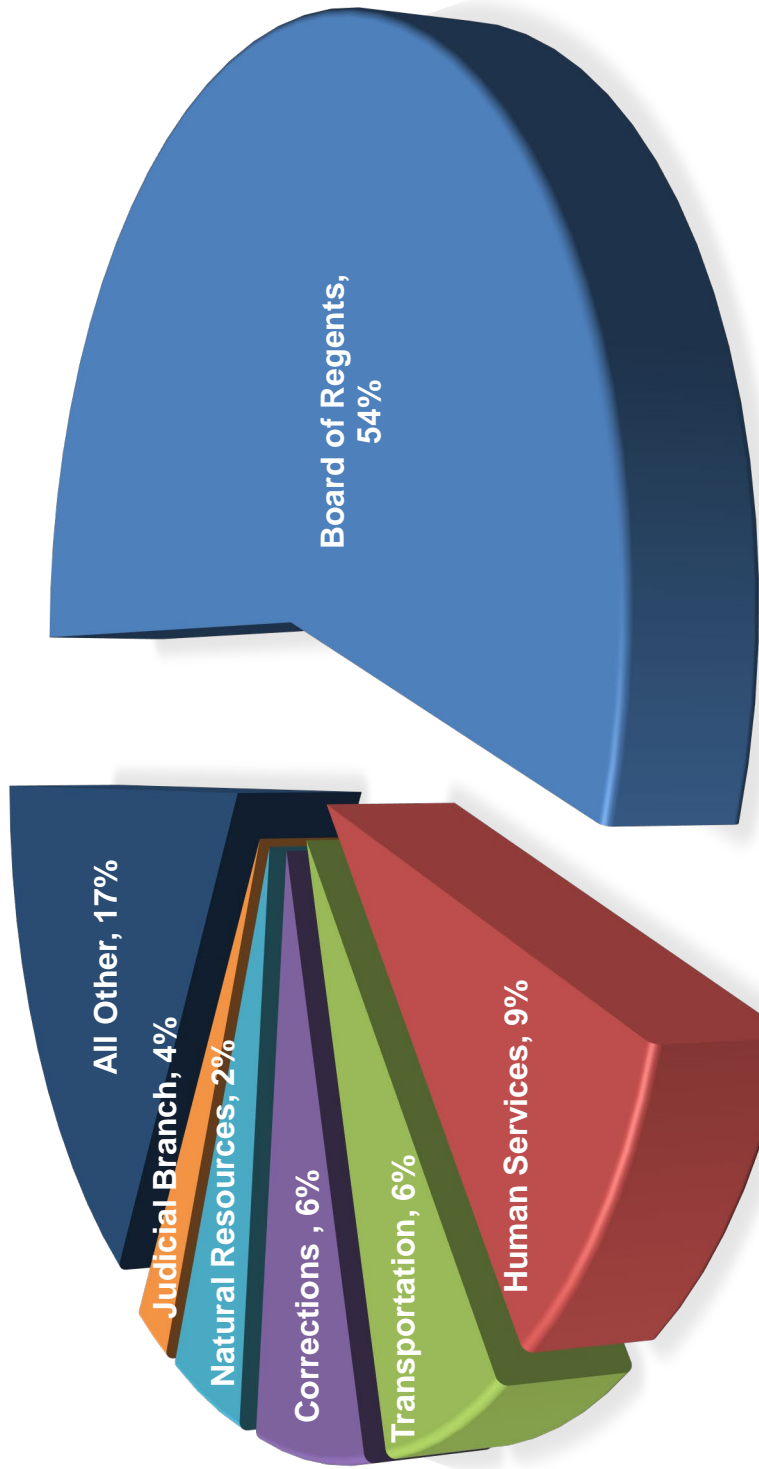
Annual Costs

(includes FY 2022 gross wages from all employees)

General Fund	\$ 1,122,751,582
Road Funds	175,642,091
Federal Funds	212,368,833
Other Funds	2,503,069,159
Total	\$ 4,013,831,665

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

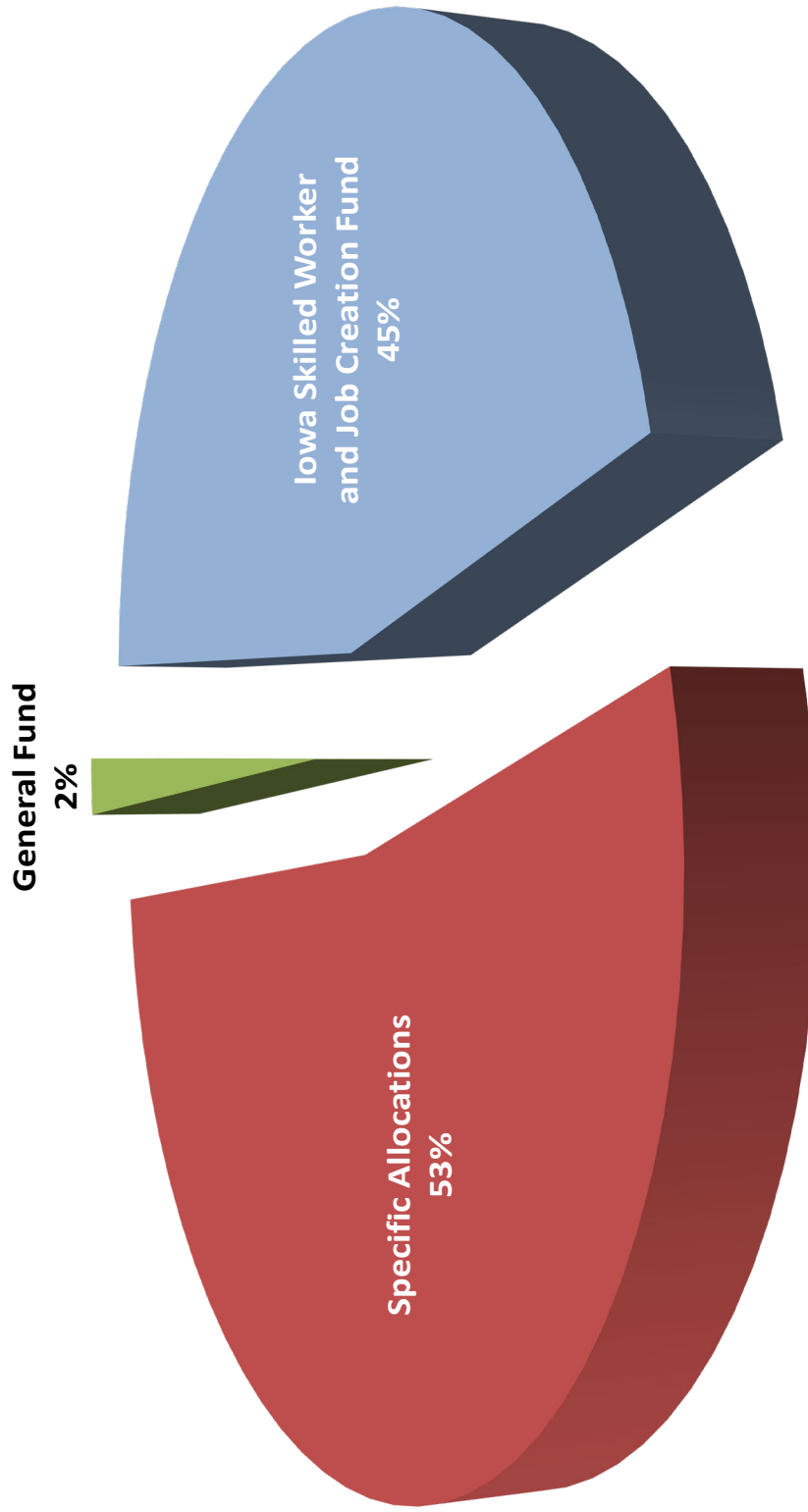
PERCENTAGE AND NUMBER OF FULL-TIME
STATE EMPLOYEES BY DEPARTMENT
AS OF JUNE 30, 2022 (ALL FUNDS)



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

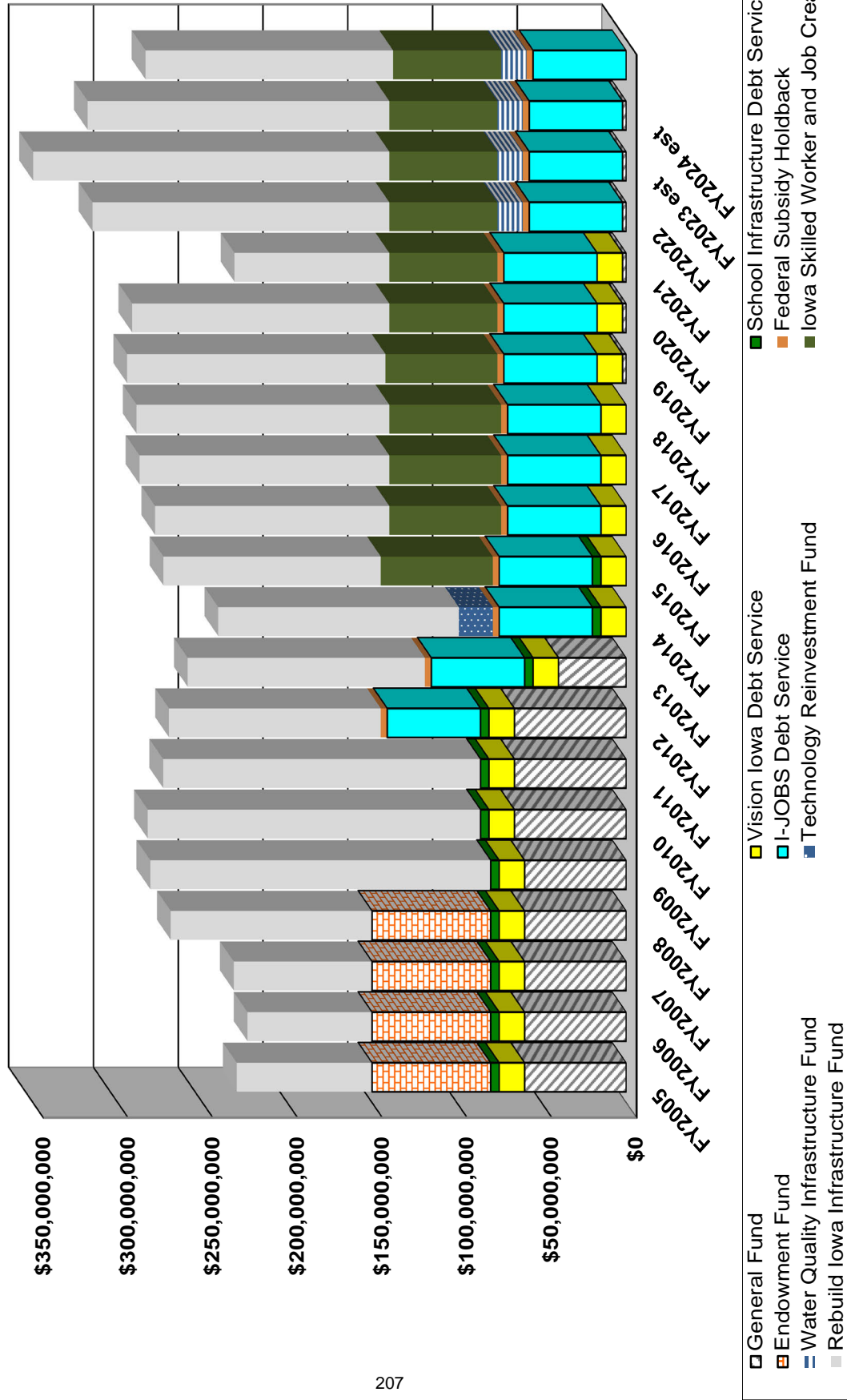
Note: Employee count does not include Community Based Corrections, part-time, temporary, seasonal, or student employees. Board of Regents full-time employee count includes faculty & institutional, professional & scientific, and general service employees.

Gaming Revenue Off the Top Distributions Fiscal Year 2022



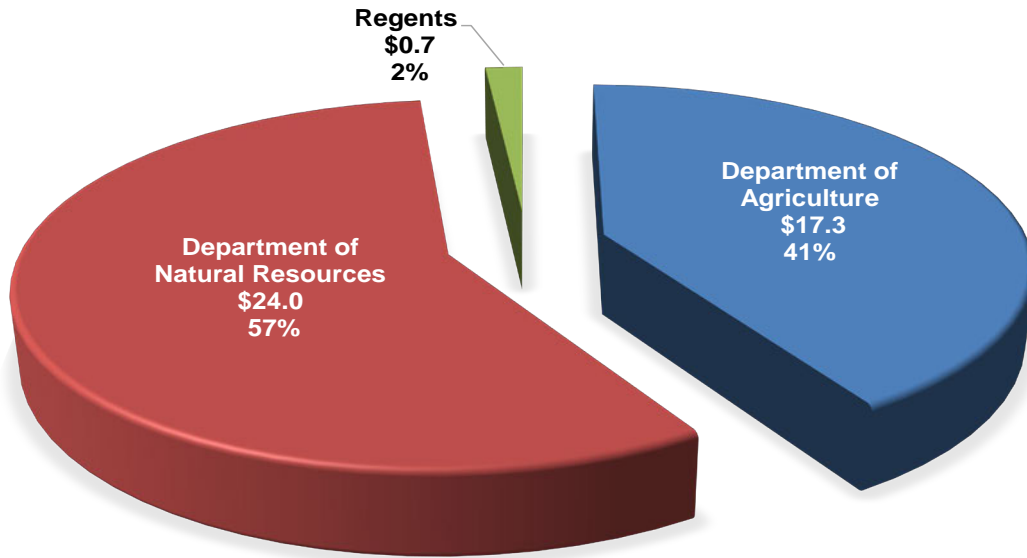
Source: Iowa Department of Management

Allocation of Gaming Revenues



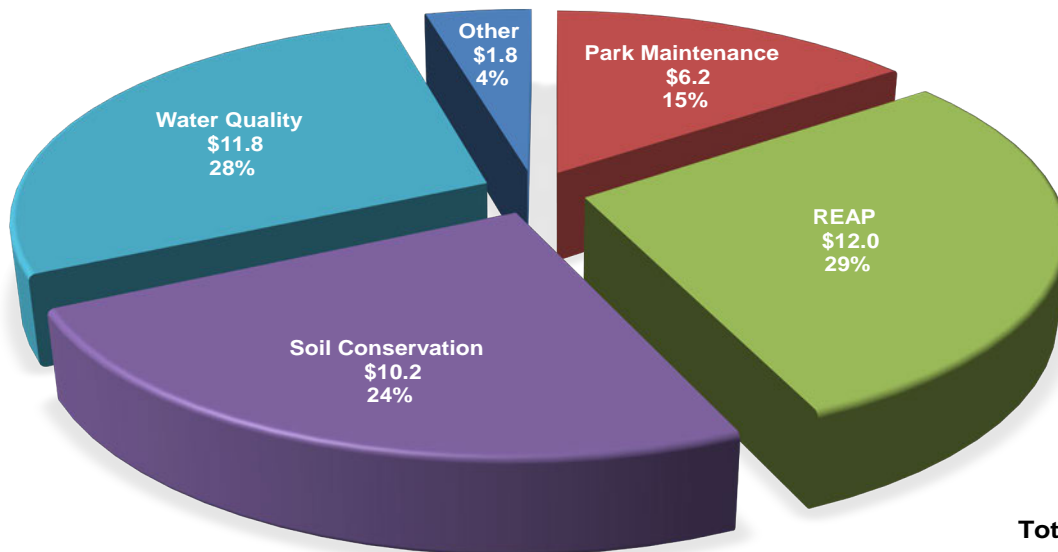
Source: Iowa Department of Management

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



Total: \$42M

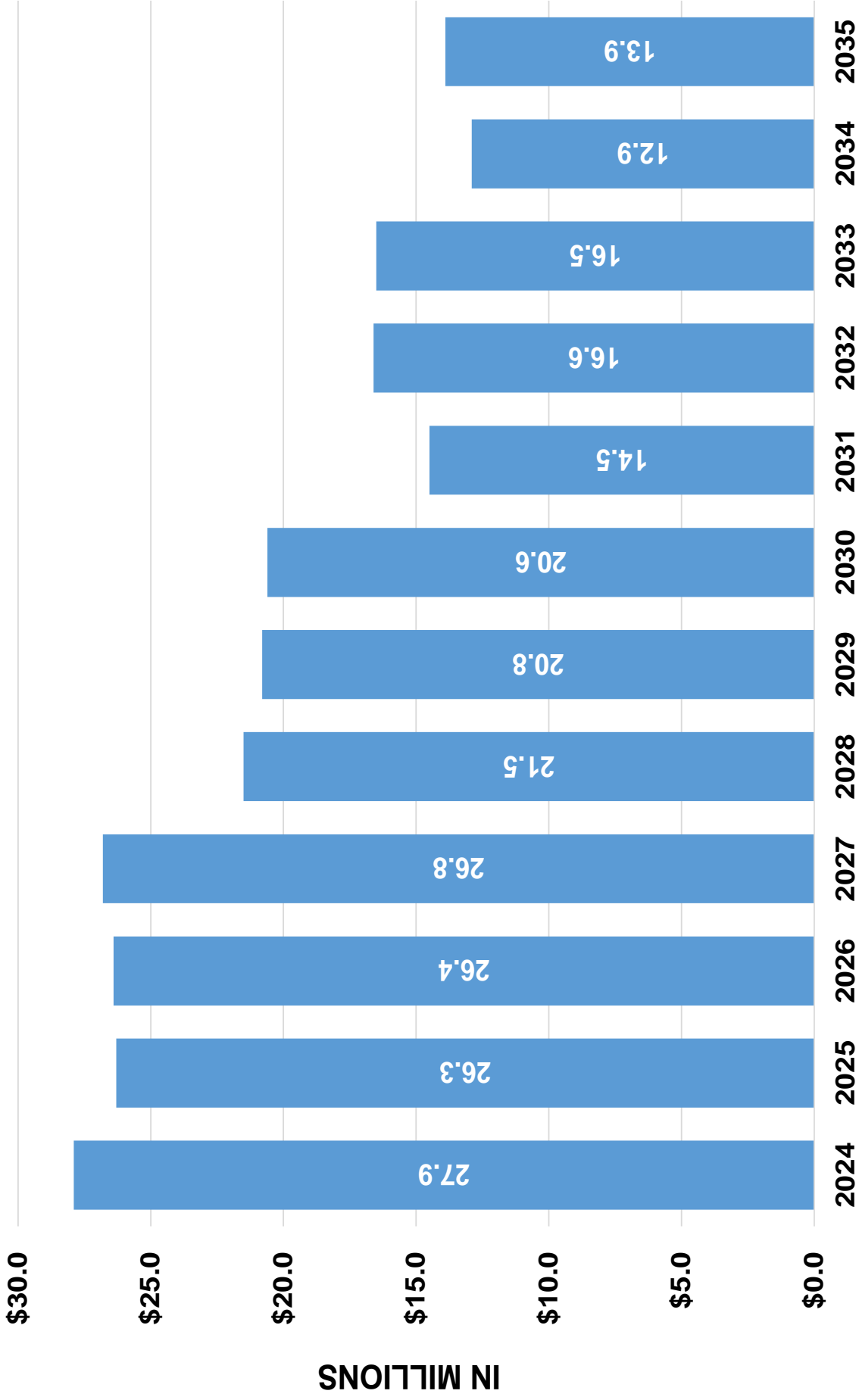
ENVIRONMENT FIRST FUND (FY 2023)
DISTRIBUTION BY FUNCTION (IN MILLIONS)



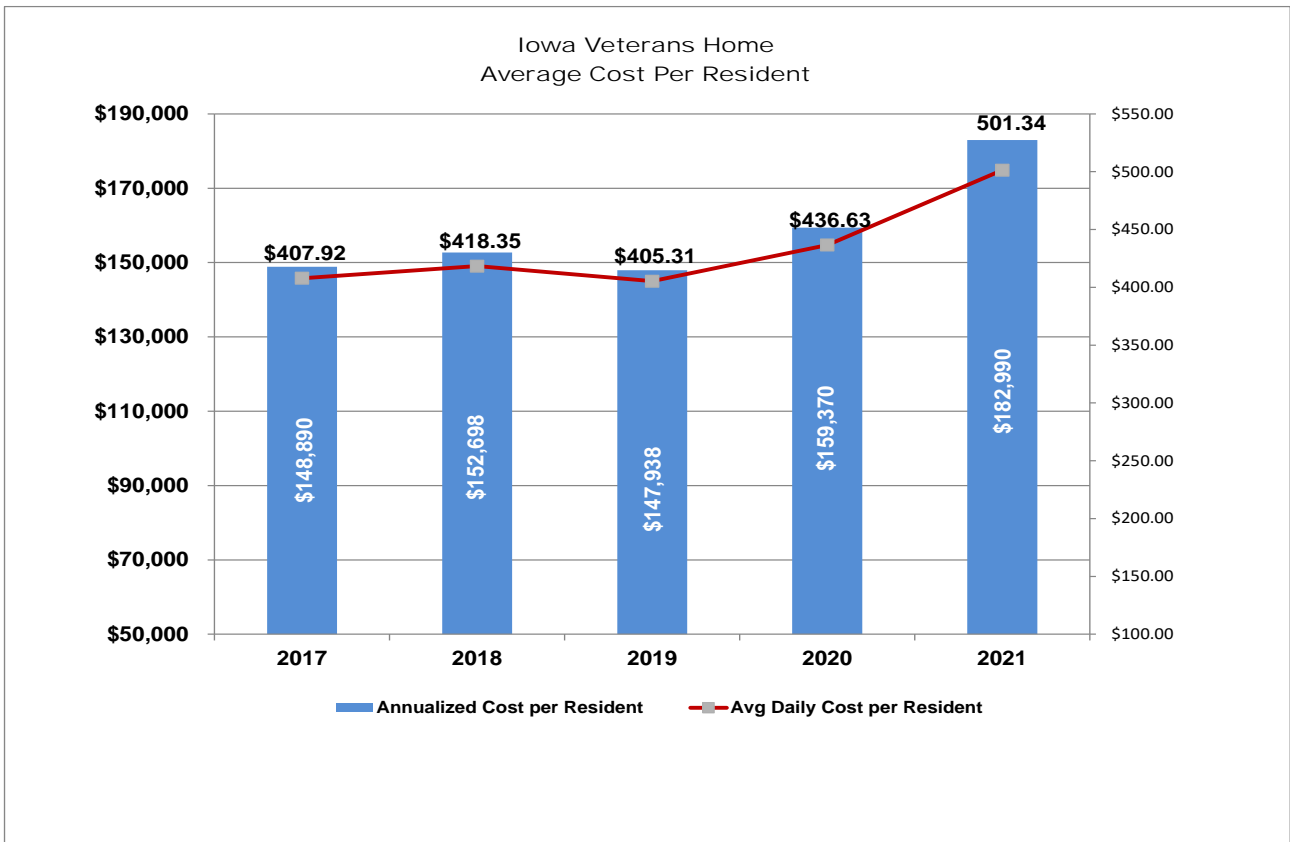
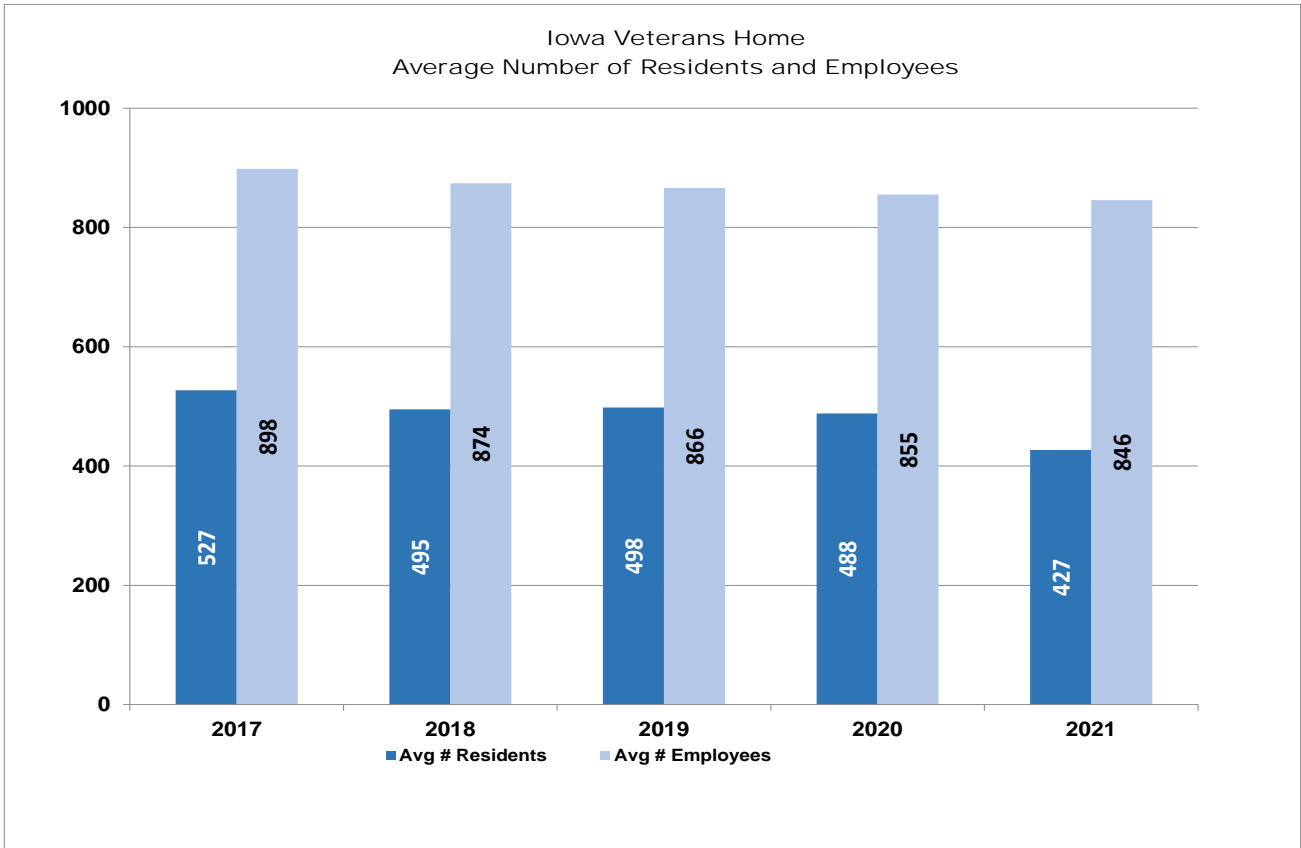
Total: \$42M

Source: Iowa Department of Management

Projected Tuition Replacement Obligations by Fiscal Year



Source: Iowa Board of Regents



Source: Iowa Department of Management

American Rescue Plan

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

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

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

Iowa Coronavirus Relief Fund Expenditures

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

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

Source: Iowa Department of Management

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

Source: Iowa Department of Management

