

Condition of the State

January 12, 2021

Vision for Iowa
State Budget | FY 22 - 23

Governor Kim Reynolds
Lt. Governor Adam Gregg





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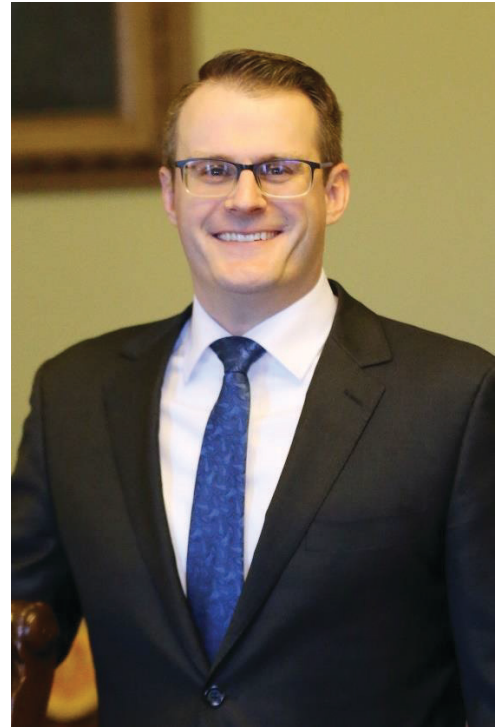
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Excerpt from Governor Reynolds' 2021 Condition of the State Address to the Iowa General Assembly.



"If anything, this year has shown us what we can accomplish, and how fast we can do it. Hold onto that spirit. To that ingenuity and collaboration. To the feeling that we're working for the greater good, and not ourselves. If we can do that—if we can work with and for each other—then we will do great things."

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Condition of the State

January 12, 2021

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

Our state constitution says that, every year, the governor must communicate to the general assembly the condition of the state. That usually happens in the morning on the second day of the legislative session, but tonight I'm breaking with that tradition so that I may speak directly to Iowans.

It's been a year—and I'll let you fill in whatever adjective you want. Covid-19. Civil Unrest. A drought. A derecho. We've been beaten and battered in about every way imaginable and some unimaginable. But together, we've met every challenge with bravery and outright grit.

We're told that "tribulation produces perseverance and perseverance, character." From what I've seen, there's no shortage of character in the people of Iowa. And despite what we've been through—or maybe because of it—the condition of our state has never been stronger.

We live in a place where 82-year-old Blanche Chizek from Britt sewed over 1,000 masks and baked dozens of pastries for healthcare workers. Where 17-year-old Tanner Kenin recruited his friends to start a grocery delivery company for the elderly. Where an anonymous donor gave out more than \$80,000 in gift cards from local businesses to every resident of Earlham. And where countless other Iowans donated food, time, and resources.

Thousands of Iowans—truck drivers, manufacturers, grocery store clerks, meat-processing workers, and so many others—showed up to work everyday to make sure that the people of this state, and the world, were fed. Police officers, social workers, and government employees worked around the clock to deliver PPE and make sure Iowans continued to receive the services they depend on. Small businesses adjusted their hours and often how they operate to protect their employees and customers.

And nowhere was the dedication and commitment to others more evident than in our healthcare system.

Nurses, doctors, technicians, janitors, pharmacists, EMTs, social workers, and the thousands of direct care workers in our senior living communities: In 2020, you worked some of the longest hours, in the most uncertain conditions. Your actions saved lives. Your spirit inspired us.

And you didn't just provide medical care. Your patients often couldn't be with their loved ones, so you also provided them comfort and company. You sat with them when no one else could. You held their hand, facilitated calls to family, and in some cases stood by them while they took their last breath. While many of us were shielded from the worst of the pandemic, you were on the front lines everyday.

We cannot sufficiently express our gratitude, but we will try. Please join me in thanking these heroic Iowans.

Iowans are well-accustomed to the extremes of Mother Nature's temper, but the derecho in August was unlike anything we've seen. Hurricane-force winds recorded as high as 126 miles an hour raged across our state. Over one-third of our counties impacted; 584,000 households left without power; thousands of homes damaged. Millions of acres of crops were flattened, and as grain bins crumpled, we lost over 100 million bushels of grain storage. It was a disaster of unprecedented scope.

In Marshalltown, the derecho left behind three times as much debris as the F3 tornado that ripped through the city's downtown in 2018. And the scars will be evident for generations to come in places like Cedar Rapids and Marion, where they lost more than half of their tree canopy.

We praise the dedication of the more than 200 National Guard members who deployed to help remove debris; the local police, fire, public works departments, and emergency managers, who stepped up and served their neighbors tirelessly; and the dedicated staff of state agencies like DHS, DNR and DOT, who pressed ahead where their state needed them.

We thank the thousands of line workers who came from across the country to supplement the crews from Alliant, MidAmerican, and our other utilities to restore electricity with astonishing speed, often to the applause of Iowans.

I spoke with some of the line workers from out of state, and heard not only that our disaster was as bad as the aftermath of hurricanes whose names have been retired, but also that Iowans showed more hope, more patience, and more gratitude than people from anywhere else.

Good corporate citizenship was put on display not only by our power companies, but by essential suppliers like Hy-Vee and Fareway that donated food, water, and supplies. It was shown by small-business owners like Willie Ray Fairley, whose Willie Ray's Q Shack gave away hundreds of meals a day to people whose own refrigerators and stoves weren't working. Willie Ray didn't just fill hungry stomachs, he fed a sense of community. And that's what makes a disaster bearable.

What happened this year went beyond Iowa nice. You showed a humanity that rivals what most of us have seen in our lifetime.

Our job now is to hold on to that humanity. 2020 left its mark on everyone, but not evenly. There are people across this state who are still hurting. Many lost their job or their business or even their home.

And many lost loved ones to this horrible pandemic. For them, and for anyone who lost someone this year, whatever the cause, saying goodbye was even harder than it usually is. You may not have been able to be with them while they were sick, to hold their hand one last time, or to fully celebrate their life at a funeral with all of those they loved.

Whether you're in the chamber or watching at home, please take a moment, bow your head, and remember all of those we lost this year and the loved ones they leave behind.

When I stood here last year, our fiscal health was strong. We had one of the lowest unemployment rates in the country, incomes were going up, and our economy was roaring. Then 2020 happened.

We took a hit like everyone else, but we didn't falter long. Because of conservative budgeting practices, Iowa's diverse economy, the decision to keep over 80% of our businesses open, and the tenacity of our people, Iowa isn't facing a massive budget shortfall like many states.

As I stand here tonight, our unemployment rate has returned to 3.6%, one of the lowest in the country, and our GDP grew over 36% in the third quarter of 2020, outpacing the nation. Iowa's coming back, and we're coming back strong.

Iowa's success has always been about turning obstacles into opportunities and overcoming adversity together. The post-Covid world won't be the same as the pre-Covid world. And it shouldn't.

We've learned a lot. Entire sectors of our economy were forced to innovate overnight and adapt to survive. We can approach Iowa's economic recovery in a number of ways. We can return to where we were, which is a realistic but still ambitious goal. Or we can take what we've learned and the innovation that's been applied over the past ten months and capitalize on the opportunity to reimagine, modernize, and possibly restructure everything from healthcare and education, to our workforce and quality of life.

It's about ensuring our future prosperity is widespread and reaches all people and all parts of Iowa, including those that too often feel left out when times are good.

That's why I formed the Economic Recovery Advisory Board this summer. Chaired by Ruan Transportation CEO Ben McLean, the 15-member board and 350 working group members volunteered their time and talents to meet my charge to be bold, innovative and direct about the challenges facing our economy. I want to thank them for their diligent work to make sure that we support every part of Iowa and every Iowan.

The report will be released soon, but there are a few big issues that we can begin to address tonight.

The need for universal broadband is one of them. As we've seen during the pandemic, high-speed internet is as vital to our communities as running water and electricity; if they don't have it, they can't grow.

Every year I've been governor, I've focused on expanding broadband to every Iowa community, and we're making progress. But not enough.

About a third of our counties are still broadband deserts, where high-speed internet is rarely offered. And for many Iowans, it's just not affordable. Iowa also has the second lowest broadband speeds in the country.

I'm done taking small steps and hoping for big change. This is the time for bold action and leadership. Let's plant a stake in the ground and declare that every part of Iowa will have affordable, high-speed broadband by 2025.

We'll get there by committing \$450 million over that time period, which will leverage millions more in private investment, giving Iowa the biggest buildout of high-speed internet in the country.

Iowa has more households with all parents working than any other state, yet we've lost one-third of our childcare spots over the last five years. When schools abruptly closed last spring, a system already under stress was pushed even harder.

Some families were able to adapt by working from home. Others leaned on grandparents, aunts and uncles, and family friends for support. In Pottawattamie County, a group of daycare providers and other partners teamed up to provide free daycare for essential workers.

But many parents weren't so lucky and struggled to find ways to care for their children and still show up for work—often in roles that are essential to all of us. Even when the coronavirus is a distant memory, Iowa will still need an abundance of high-quality child care so that families can prosper and children can grow.

Many of our communities and businesses are working together to address this issue. In Stuart, seventeen local businesses joined together to purchase an empty building, with plans to renovate and lease it to a childcare provider.

It's in our state's interests to encourage these types of public-private partnerships, which is why we created the Child Care Challenge Fund last year. It's an innovative program that encourages employers, community leaders, and others to collaborate in developing child care facilities.

This year, we need to fund that program, so I'm allocating \$3 million to jump-start these public-private partnerships. I'm also using \$25 million of child care development block grants to further promote child care startups. Every community has different needs and different resources. Just as the leaders in Stuart found a solution that fits their hometown, we want to facilitate local solutions in other places, too.

Let's remove the obstacles to high-quality, affordable child care so that Iowa families can nurture their kids while parents maintain the maximum freedom to enter and remain in the workforce.

As our economy comes back, we're facing a familiar problem: more job openings than there are people who have skills to fill them. That's why we need to continue the work we started with Future Ready Iowa, a program that is designed to increase the number of Iowans with education or training beyond high school.

Education *or* training. That's worth repeating. We have exceptional universities, colleges, and community colleges in this state. But not all skills are learned in a classroom. On-the-job training and reskilling are some of the most valuable ways to advance our workforce and increase Iowan's wages. We need to continue to find ways to recognize this type of experience.

We took a big step in June by passing a significant licensing reform package. It didn't get a lot of attention at the time, but at the beginning of this session we should stop to recognize how important it was: Iowa now has the most flexible licensing reciprocity and recognition laws in the nation, which sends a signal to the country that Iowa is open for business.

And we're not done. This year, we'll begin the task of reviewing each of our licensing boards and commissions to make sure they are serving their purpose.

We must also continue the great strides we've made by integrating work-based learning into the K-12 curriculum. We know that many kids think of education differently when it involves real-life experience. They see why education matters and it can be key in helping them choose and prepare for a career that fits them.

Many schools across the state are offering these work-based learning experiences. Let's make sure that every high-school student gets that same chance. I'm calling on the legislature to make that an expectation of all our schools.

When Iowa families come together after work and school, they need a place to call home. Unfortunately, we have a growing mismatch between where job opportunities are thriving and where people can find affordable places to live.

Some communities have rallied to buck this trend. Forest City hadn't seen a new affordable apartment complex in more than 25 years, so community leaders raised \$4 million in financing by leveraging local and state resources. And a new apartment complex was built in 2017.

In Davenport, leaders used the same public-private partnership to convert an old, vacant school building into 41 affordable apartments, which were rented within two months. This project brought new housing to the historic riverfront and served as a catalyst for redevelopment.

Forest City and Davenport exemplify the spirit of Iowa communities. But the reality is, there aren't enough resources to go around. Last year alone, Iowa communities requested more than three times what was available.

We must expand initiatives like these that address pent-up demand for affordable housing, helping our communities thrive and our families move where opportunities await them.

There's a lot to do this year, but if we tackle issues like broadband, childcare, workforce training, and affordable housing, we'll set Iowa on a solid path for economic prosperity for years to come.

And remember, that unlike many states we're starting from a good financial position. We aren't looking at tough budget cuts and we're certainly not looking at raising taxes. If anything, we need to continue the conversation about cutting taxes, and we can start by getting rid of the unnecessary triggers that were put in place in 2018. Let's make Iowa more competitive and guarantee our taxpayers that they can keep more of their hard earned money.

A high-quality education system is the foundation of our state. Historically, we've had some of the best schools in the nation. And I believe we still do. What many of our teachers and administrators did this last year was nothing short of amazing.

In Clear Creek Amana, Barb Hunt's special-education students were struggling with virtual learning, so she worked with transportation director Denny Schreckengast to convert a camper into a classroom. Since the kids couldn't come to the classroom, they brought the classroom to them.

In Hinton, when the school went to a hybrid model for a few weeks, teachers spent hours holding individual Zoom calls with students, sometimes going into the evening, to make sure they weren't falling behind.

At West Sioux, teachers personally went to the homes of Spanish-speaking families who needed help setting up internet service.

In Clarinda, the district was short on bus drivers so Josh Porter, a school administrator with a CDL, jumped behind the wheel to make sure his kids could be in the classroom.

And in Cedar Rapids, Superintendent Noreen Bush made heroic efforts to get her kids back into the classroom just weeks after many of their schools were ripped apart by the derecho, and she did it while receiving chemotherapy.

There are stories like this from all across the state. Teachers and administrators put their students first in uncertain and difficult times, especially as they implemented plans to safely and responsibly reopen schools.

But that hasn't been the case everywhere. Over the last few months, I've heard the frustration from many parents, students and teachers who didn't have the opportunity to go back to school. Let me give you just a sample of those frustrations.

I talked to a passionate teacher whose student hasn't logged in for class in nine weeks, and there is nothing she can do about it.

I visited with the parent of a child with special needs who is devastated by seeing her daughter's education and social progress fade because a computer screen isn't a substitute.

I spoke to a middle-school student who has to watch her younger siblings during the day and complete her own school work at night.

And I heard from numerous parents whose kids' school day consisted of just 60 to 90 minutes of online instruction per day, at most.

Nicole, a mother of three elementary students who, since March, have spent less than a week in the classroom, told me she's struggling to facilitate her children's online learning while keeping up with her job. She said she feels like she's failing as a parent, a spouse, and an employee.

These stories are heartbreaking. And let me assure you Nicole, it's not you who's failing. The vast majority of our schools found a way to safely and responsibly reopen, all day, Monday through Friday. It's past time that every district makes that happen. As one parent told me: "Options are good. But if some parents get the option to go 100% online, why don't my kids get the option to be 100% in the classroom?"

I agree, so tonight I am asking the legislature to immediately send a bill to my desk that gives parents the choice to send their child back to school full time. We can't wait any longer. Our kids can't wait any longer.

If there's one thing the pandemic has taught us about education, it's that our parents need choice. And it's not just in-person versus virtual. Sometimes it's about which school to attend altogether.

When some schools remained closed or went part-time this fall, a lot of parents sent their kids to private school or open enrolled. But not everyone had that option. Many parents can't afford private school. And because some of our larger districts prohibit open enrollment, they won't let you transfer to another public school.

One parent I talked to said that a school administrator actually recommended that she buy a house in the neighboring district if she wanted her son to go to school in-person.

We need to fix that. School choice shouldn't be limited to those who have the financial means or are lucky to live in a district that's confident enough to allow open enrollment. So let's make choice an option for everyone.

We can do that by making open enrollment available in all districts and by allowing our communities more flexibility to create public charter schools where there is a need for an alternative. And we should create education savings accounts for students who are trapped in a failing school; let's give them another choice by making sure money isn't their barrier.

Make no mistake, it's imperative that we have a strong public school system—which is why we have and will continue to prioritize school funding while many other states are cutting their education budgets. But school choice isn't a zero sum game. It has the potential to raise the quality for all schools. And for those schools that do fall behind, it ensures our children don't fall with them. Let's work together to make sure every child receives a quality education, regardless of income, and no matter their zip code.

In 2020, we saw an overwhelming call for racial justice in Iowa and across the nation.

We heard that call and, with a bipartisan effort, passed the More Perfect Union Act to improve police work in Iowa. I'm proud of that legislation, and we're continuing to make criminal justice reform a priority.

I'm also very proud of our law enforcement. They put their lives on the line every day—something we should never forget. And if we needed a reminder, last year's civil unrest and last week's attack on the Capitol provided it.

Our prayers are with the families of the Capitol Police Officers, who sacrificed their lives to defend the beacon of our democracy and the people in it. And our prayers are with every other officer who defends us against those who are intent on violence.

This summer, when protests gave way to rioting and looting in the Quad Cities, three Davenport police officers were ambushed. Thirty-two rounds of gunfire were pumped into the truck that Sgt. Lansing, Lt. Behning, and Detective Sievert were in.

The truck windows were shattered, Sgt. Lansing was shot in the leg, and multiple bullets struck his headrest. The truck took so much fire that it could barely accelerate, but Sgt. Lansing navigated it to safety.

In her Quad-City Times column, Barb Ickes eloquently wrote that this nightmare scene is “precisely what police train for,” but that “the resulting courage cannot be taught.” “Their escape is astonishing,” she said. “Most of us can't even imagine it.”

I couldn't agree more. We should never take this bravery for granted, but in cities like Minneapolis, Portland, and New York, they have. They've embraced the attacks on law enforcement, and now their violent crime rates are rising for the first time in a generation.

That's not going to happen in Iowa; not on my watch. We should never be afraid to talk about ways to improve policing, but there will be no talk of defunding the police here. Our men and women in blue will always have my respect, and I will always have their back.

To that end, I'll be introducing a bill that protects law enforcement and continues our march toward racial justice.

The bill will make clear that if you riot or attack our men and women in uniform, you will be punished. We won't stand for it.

The bill will also ban racial profiling and other forms of disparate treatment. Because no actions should ever be taken based upon the color of someone's skin. As Martin Luther King Jr. recognized, "injustice anywhere is a threat to justice everywhere."

Let's come together again, like we did last year, to support our law enforcement and racial justice. Let's make Iowa a safer place for everyone.

When Iowans come together, we do big things. We've grown our economy, protected life and our second amendment, lowered the tax burden on Iowans, promoted renewable energy, supported our farmers and producers by increasing demand for biofuels, and so much more.

Like this past year, when we watched healthcare in Iowa transform from a collection of competing hospitals and clinics to a single statewide healthcare system committed to collaborating for the sake of all Iowans.

As we move forward, let's build on this collaborative and innovative spirit. In my budget, I'm proposing \$1 million to encourage hospitals and clinics to start what's called a Center of Excellence. It's a program that aligns rural physicians with specialists, creating regional hubs that provide highly-skilled care closer to where patients and their primary-care providers live.

Whether you're dealing with the trauma of an accident or the joy of childbirth, it's not just the quality of the team that matters—it's the proximity. I want a better system of care for all Iowans, regardless of where they live.

I also want to be sure that when Iowans call 911 for an emergency, there's a quick response. I know members in this chamber are already working on a bill to improve rural EMS services; I look forward to working with you this session.

We must also continue to focus on mental health. While the virus threatened our physical wellbeing, the realities of last year placed unimaginable stress on so many Iowans. Seniors were isolated from friends and loved ones; kids were kept out of the classroom and away from the stability it provides; and thousands of Iowans had their livelihoods turned upside down.

In the last three years, we have reformed our mental health system and we're continuing to make it better. I'm proposing to increase mental health funding by \$15 million this year, and another \$15 million next year, to fully fund these reform efforts. And I know that our mental health regions are working on innovative solutions to address the unique needs of children who have been affected by the pandemic.

And because of the legislation we passed last year, which allows schools to host behavioral health sessions by using telehealth services, kids no longer have to leave school for hours to receive quality treatment.

That's a lesson many of us learned over the last ten months: telehealth is a powerful tool that we should continue to encourage and expand. And it's not just for mental health. Thousands of Iowans experienced it first-hand this year, receiving treatment and check-ups from their own home.

In 2020, we asked so much of our healthcare providers. And they've met those expectations at every step of the way. Many of our hospitals were at the forefront of developing treatments for Covid-19, and the University of Iowa has been key in the development of vaccines.

The availability of vaccines marks the most significant turning point since the pandemic began. And I'm proud to say that Iowa is one of the states leading the nation in administering the vaccine.

To date, nearly 100,000 Iowans, including our healthcare workers, have received their first dose, and several thousand have now received their second. And by January 25, all 90,000 nursing-home residents and staff will have received the vaccine, ensuring that Iowans most at risk are among the first to have this protection.

I know we are all eager to be vaccinated and turn the corner, and wider distribution to more Iowans is imminent.

But as we begin to put 2020 behind us, I have two requests for my fellow Iowans.

First, let's not forget those neighbors who are still hurting. Reach out. Keep volunteering; continue to stock food banks. Continue to show the country that it doesn't take a pandemic or a derecho to lend a helping hand.

Second, let's not return to normal. Let's be better. Let's think bigger. Be bolder.

If anything, this year has shown us what we can accomplish, and how fast we can do it. Hold onto that spirit. To that ingenuity and collaboration. To the feeling that we're working for the greater good, and not ourselves.

If we can do that—if we can work with and for each other—then we will do great things.

I believe in this State, because I believe in you. I've seen what you've done; I've watched, sometimes with tears of pride in my eyes. And that's how I know that the condition of our State is strong. Because *you* are strong—stronger than you ever imagined.

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

Iowa's Resilient Economy

At the beginning of 2020, our fiscal health was strong. We had one of the lowest unemployment rates in the country, incomes were going up, and our economy was roaring. Then the pandemic happened. We took a hit like everyone else, but because of our conservative budget practices, diverse economy, and the decision to keep 80% of our businesses open, we didn't falter long. Iowa isn't facing a massive budget shortfall like many states, in fact we ended fiscal year 2020 with our cash reserves full and a \$305 million surplus.

HOW IOWA RANKS

For all of these reasons and more, when The Council on State Governments and KPMG ranked all 50 states to determine their economic risk associated with managing the COVID-19 pandemic, Iowa ranked:

- #1 for having the lowest risk of the pandemic impacting our economy and having the highest resiliency to repair our economy after the pandemic is concluded.

IOWA IS COMING BACK, AND WE'RE COMING BACK STRONG.

Before the pandemic, Iowa's unemployment rate was 2.5%. It quickly increased to 11%, but while the national unemployment rate is currently 6.7%, Iowa again is one of the lowest in the country at 3.6%. In fact, Iowa had the biggest bounce-back in unemployment rate of any state in 2020. Our GDP grew over 36% in the third quarter of 2020, outpacing the nation.

In a survey from the Iowa Business Council, comprised of the largest businesses based in Iowa, their members expressed the highest level of optimism for the future of our economy in over a year.

And the Iowa chapter of Associated Business and Industry, comprised of 1500 businesses, half of which are manufacturers, is also optimistic. More than half expect their sales to grow and hiring to increase in the first quarter of 2021. Nearly 70% plan to make capital expenditures during that time.

1 Expanding Tax Relief

In 2018, we passed the largest income tax cut in Iowa history. It was a multi-step approach, with a 10% cut in the first year and even more to follow in 2023. To make sure these cuts were fiscally responsible, we put triggers in place so that future cuts wouldn't undermine our budget if we found ourselves in an economic downturn. Because of our fiscal discipline, we can:

- Remove the triggers, ensuring the income tax cuts will happen in 2023 as planned.
 - Lower our top individual income tax rate from 8.53% to 6.5%.
 - Collapse our tax brackets from 9 to 4.
- Review options to make tax cuts even sooner in 2022 as our economy continues to recover from COVID-19.
- Reassess the budget and look for opportunities to reduce income taxes even further.



“

We must ensure that our future prosperity is widespread and reaches all people and all parts of Iowa, including those who too often feel left out when times are good.

GOV. KIM REYNOLDS

2 Building on our Economic Success:

Despite the challenges of the past year, Iowa is in a strong position and primed for a comeback that can lead the nation. We're moving ahead with hope and confidence, ready to realize our full potential.

We will:

- Reimagine education and empower parents to choose the best path for their children's future.
- Expand broadband access in every corner of our state to better connect Iowa to opportunities beyond our borders and across the globe.
- Increase the availability of affordable child care so it's easier for parents to earn a living.
- Creatively expand housing opportunities so more families have the security of a roof over their heads and a community to call home.
- Honor our agriculture tradition by encouraging innovation and supporting the next generation of farmers.
- Build a bigger, stronger, more future-ready workforce making Iowa an employer of choice across the nation.
- Work together—regardless of race, background or circumstances—to build strong communities where opportunities exist for all.
- Improve access to quality health care in rural communities by building regional hubs of medical expertise, while keeping primary care local.

This is Iowa's time to shine.



Putting Students First

Schools play a critical role in shaping young lives. Beyond academics, they provide social emotional support, mental health services, nutritious meals, and more. When schools closed nationwide due to the pandemic, Iowa lawmakers had the good sense to put measures in place that would ensure students returned to some form of in-person learning when the new academic year began.

RETURN TO LEARN

Iowa's Return to Learn plan provided sensible guidance and flexibility to support schools in reopening safely and responsibly. The results have been overwhelmingly positive.

- Cases among school-age children in Iowa have remained low. Since March, children up to age 10 account for 4% of all cases, 3% of cases are among kids 11-14, and 6% among those 15-18 years old. These rates remained consistent even after schools reopened.
- Transmission among students in Iowa schools is rare, and infection most often occurs between family members in households.
- The CDC has reported that schools are not a primary driver of virus spread and that they are the safest place for kids to be during this time.

IMPACT ON LEARNING

Even though Iowa was one of few states nationwide that reopened its schools in the fall, the learning experience has not been equitable for our children. National studies show that keeping kids out of the classroom has resulted in significant learning loss, and that students of color are most impacted.

- Literacy screening scores have decreased 21% among Iowa first graders this school year.
- In December, Des Moines Public Schools reported that nearly 17,000 students, more than half the district, were failing or near failing courses.

We must ensure that Iowa's schools are serving the needs of all students and families. In-person learning is what's best for our students, full-time and all day. It needs to be an option for all families, just as full-time remote learning is.

Governor Reynolds calls upon the Legislature to immediately draft a bill that gives parents the choice to send their children back to school for full-time, in-person learning.

1 Students First Act

The current education model in Iowa limits opportunities for some students because per student funding is allocated to school districts rather than families. School choice allows public education funds to follow students to the schools or services that meet their needs—and allows parents to choose what's best for their children, whether that's a different public school, a private or charter school, home school or other learning environment.

Governor Reynolds believes in creating opportunities for all Iowans, including our youngest, and proposes to expand the options available for K-12 education in Iowa.



IMAGE PRE-PANDEMIC



IMAGE PRE-PANDEMIC

2 Open Enrollment

Parents frequently request to open enroll after the deadline for legitimate reasons due to academic concerns. The Iowa Department of Education receives more than 1,000 phone calls each year regarding this issue.

- Include a good cause exemption to the March 1 deadline for students at risk of serious academic failure who have not received adequate support from the school.
- Offer an additional open enrollment deadline for students attending failing schools as defined by Iowa School Performance Profile (ISPP).

3 Voluntary Transfer Ban

Under Iowa law, students are prevented from transferring out of high poverty school districts based on their family income. Diversity plans are currently used in five Iowa school districts to regulate student transfers: Davenport, Des Moines, Postville, Waterloo and West Liberty.

- Eliminate voluntary diversity plans and allow transfers regardless of income levels.

4 Charter Schools

Charter schools are tuition-free public schools open to all students that provide greater flexibility to serve a diverse and changing student population. They promote innovation within the classroom and flexibility with resource allocation.

- Allow for a charter school founding group — usually a nonprofit organization, or even a group of interested parents and community members — to apply through the State Board of Education to open a school that will be held to high standards outlined in their charter.

5 Innovative Waivers

Public school districts have an opportunity to engage students in learning through offering unique and innovative educational experiences.

- Promote the use of innovative waivers, which are currently available but not used, that grant districts the flexibility to include non-traditional learning opportunities in their educational program, such as STEM/STEAM and work-based learning.
- Provide new funding flexibility that is only available with the innovative waivers.

6 Education Savings Account (ESA)

Per student funds, which are typically allocated directly to a student’s public school district, are deposited into an education savings account for the family and can be used for allowable expenses at the school of their choice.

- Eligible students include those who are currently attending or will be entering Kindergarten at a school that is identified for Comprehensive Support and Improvement based on the Every Student Succeeds Act (ESSA).

7 Attendance and Funding

Per student funding in Iowa for both general and special education is based on a single-day attendance count taken each year in October. Other states have student information systems that track attendance at points throughout the year, ensuring a more accurate allocation of funding. This system incentivizes schools to ensure students are attending, and has resulted in higher attendance and graduation rates.

Students matter every day—not just on the single day they’re counted. We can do better and should, and the state proposes to put systems in place to enable that.

- Utilize federal relief funds to implement a statewide student information system and improve overall school data management, including attendance.
- Update the per student funding methodology based on ongoing attendance.

8 School Board Accountability

Local school boards have been a feature of the U.S. public education system for nearly 100 years, and they are widely regarded as the principal democratic body capable of representing citizens in local education decisions.

- Amend Iowa Code to include language stating school boards are responsible for student improvement and achievement.

“
It’s imperative that we have a strong public school system. But school choice isn’t a zero sum game. It has the potential to raise the standards for all schools. And for those schools that do fall behind, it ensures our children don’t fall with them.

GOV. KIM REYNOLDS

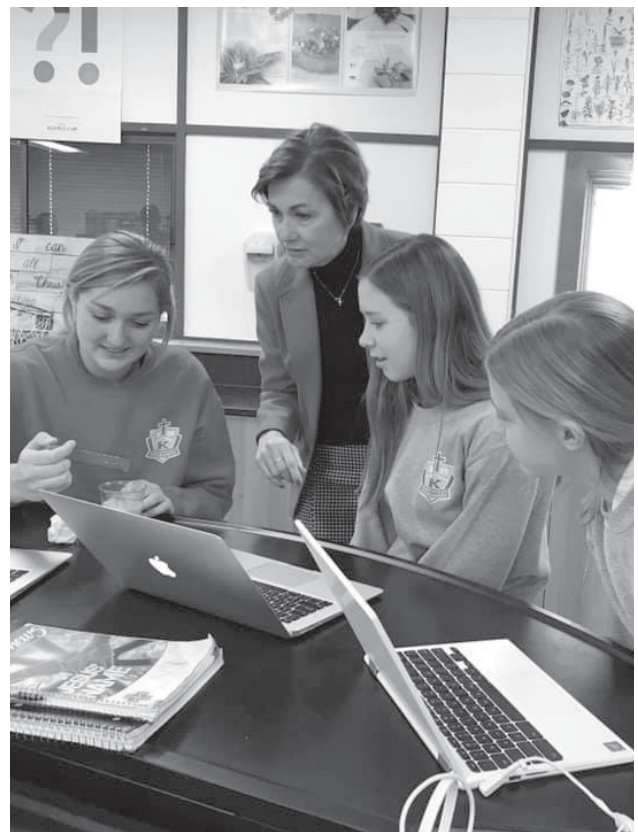


IMAGE PRE-PANDEMIC

Creating Universal Broadband Access

Among the many lessons learned from the challenges of 2020, one of the most critical is that access to reliable high-speed internet is not a luxury; it is just as vital to Iowa communities as running water and electricity. Iowa's technology infrastructure begins with a robust broadband network, and its speed and reliability are essential to every aspect of the state's future.

IOWA'S BROADBAND NEEDS ARE HIGHER THAN EVER

The pandemic accentuated Iowa's lag in broadband access and speed, especially in rural areas. While the state has made progress in building out broadband infrastructure over the last several years, much more must be done.

Today, about one-third of Iowa's counties are still broadband deserts, where high-speed internet is rarely offered and only 18.5% of Iowans have access to affordable internet plans, well below the national average of 50.1%.

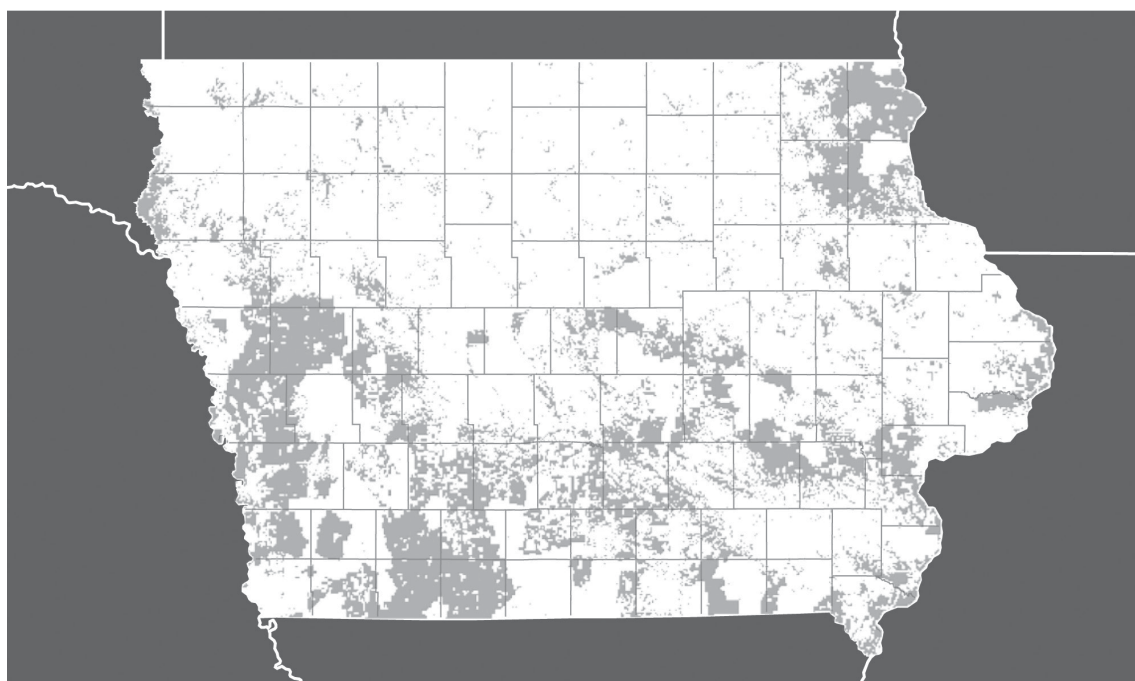
Broadband connections are defined as having download speeds of at least 25 megabits per second (Mbps) and minimum upload speeds of 3 Mbps. About 35% of Iowa households lack this "25/3" benchmark for broadband speed.

Iowa ranks 45th in the nation in broadband access and has the second-slowest internet speed nationwide, with an average download speed of 78.9 Mbps, according to BroadbandNow.com.

While reasons for access vary, a national study suggests a link between the lack of broadband connectivity and high poverty rates.

It is critical that broadband access is available to all Iowans, and that funding be targeted for a future-ready, future-proof network that supports distance learning, telehealth and telework applications.

A longtime advocate for expanding Iowa's broadband network, Governor Reynolds is proposing a bold initiative that will finally ensure broadband access to all Iowans in every part of our state by 2025. If approved, the plan will move Iowa from one of the lowest ranking states for broadband access and speed to among the best, and benefit every aspect of how we live, learn, work and conduct business.



UNSERVED AREA LACKING 25/3 HOUSEHOLDS
PER SQUARE MILE / PER CENSUS BLOCKS

■ UNSERVED AREAS

1 Universal Broadband Access

To ensure broadband access for all Iowans by 2025, the Governor's plan will provide adequate funding to resolve the long-standing issues of technology infrastructure and affordability that have been barriers to expanded access for years.

To achieve this goal, the Governor proposes:

- A \$450 million investment by the State
 - An annual investment of \$150 million for 3 years with grant matching ranging from 35% to 75%.
 - Millions in additional private funds will be leveraged.
- Incentivizing providers to expand service in Iowa with the slowest speeds by covering 75% project cost for Tier 1 targeted service areas.
 - The new tiered system will scale the state's covered cost depending on current speed in that area with Tier 2 receiving 50% and Tier 3 receiving 35%.
- Requiring all providers to install at least 100 Mbps download and upload service for all projects that receive grant funding.
- Identify state funding as well as public-private partnership opportunities to subsidize broadband, enabling access for low income Iowans.



IMAGE PRE-PANDEMIC



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*We can't take small steps
hoping for big change.
Now is the time to be bold.
Let's declare that every part
of Iowa will have high-speed
broadband by 2025.*

GOV. KIM REYNOLDS

Confronting Iowa's Child Care Crisis

Too many working parents struggle to find safe, nurturing and affordable care for their children while they work. The state has more households with all parents working than any other state in the country, but too few options for child care — a problem that intensified during the pandemic. Over the past five years, Iowa has lost 33% of its child care businesses and the state is short 350,000 child care slots for children younger than 12 years old. Twenty-three percent of Iowans live in child care deserts, areas with shortages of licensed providers.

This child care crisis hurts more than just Iowa families. It also costs the state close to \$1 billion dollars each year in lost tax revenue and employee absences. The Governor proposes the following to create more opportunities for Iowa families:

1 Child Care Challenge Fund

Many Iowa communities and businesses are working together to make child care more available and affordable for families. Last year, Governor Reynolds launched the Child Care Challenge Fund, an innovative program that encourages employers, community leaders and other stakeholders to work together on solutions. Specifically, this matching grant program helps with the construction, renovation and remodeling of child care facilities.

- \$3 million appropriation this year will be used to jump-start this program.

2 Child Care and Development Block Grants

Iowa receives federal funding through Child Care and Development Block Grants to subsidize child care for low income families. These funds can be paired with state money to improve the overall quality of state and local child care programs.

- \$25 million for start-up grants to address child care deserts. Similar to the Child Care Challenge Fund, the money can be used to on-board child care staff hired and to purchase furnishings and other needed equipment.
- \$7 million for WAGE\$ to offer salary stipends to early child care and education workforce based on staff level of education and commitment to their program.
- \$38 million for monthly stipends to facilities offering care to Child Care Assistance families and co-pay reimbursements to these same lower income families.

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Let's remove the obstacles to high-quality, affordable child care so Iowa families can nurture their kids while parents maintain the maximum freedom to enter and remain in the workforce.

GOV. KIM REYNOLDS



3 Increase Eligibility for Child Care Tax Credits

Iowa must increase the number of families who qualify for tax relief through the Early Childhood Development (ECD) and Child and Dependent Care (CDC) tax credits. Governor Reynolds proposes doubling the maximum net income amount for eligibility from \$45,000 to \$90,000.

4 Comprehensive Child Care Strategy

Iowa's child care crisis calls for a long-term strategy rather than a quick fix. Governor Reynolds will convene a group of Iowans to develop a strategic plan under the leadership of the Iowa Business and Child Care Coalition, Iowa Workforce Development, and the Iowa Department of Human Services.



IMAGE PRE-PANDEMIC

Expanding Housing Opportunities

National and industry leaders agree that housing is the single-most significant opportunity for rapid economic recovery and growth for families and communities.

QUALITY, AFFORDABLE HOUSING

With the state projected to gain 47,000 more households by 2030, Iowa faces widespread demand for quality, affordable housing. But much of Iowa's housing inventory is aging. Forty percent of all housing units in the state were built before 1950.

The 2020 Iowa Profile cites cost burdens as the most common housing issue in Iowa. More than 38% of renters and nearly 16% of homeowners are spending more than 30% of their income on housing.

Iowa needs innovative solutions to bolster the housing supply and financial assistance to help Iowans who need it most, including low-income families and seniors. To that end, the Governor proposes the following comprehensive housing plan:

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We must expand creative solutions that address pent-up demand for affordable housing, helping our communities thrive and our families move where opportunities await them.

GOV. KIM REYNOLDS

1 Increase Workforce Housing Tax Credits

This existing program provides tax benefits to developers to expand housing in Iowa communities, focusing especially on projects using abandoned, empty or dilapidated properties. The program has a current backlog of \$13.3 million in shovel ready housing projects.

- Increase the Workforce Housing Tax Credit from \$25 million to \$50 million, and increase the small cities set-aside from \$10 million to \$20 million for three years.

2 Establish Iowa Housing Tax Credit Program

This new program will address the housing need for the lowest-income Iowans. The program is expected to assist in the development of approximately 375 new rental homes each year for a total of 3,750 new rental homes by 2030.

- Establish the Iowa Housing Tax Credit program and provide an annual allocation of \$15 million in tax credits.



IMAGE PRE-PANDEMIC



IMAGE PRE-PANDEMIC

3 Expand Redevelopment Tax Credits

Developers in Iowa can receive tax credits for redeveloping abandoned, idled or underutilized industrial or commercial properties known as brownfield properties; or grayfield properties, which include abandoned public buildings, industrial or commercial properties.

Increasing the availability of Brownfield and Grayfield Redevelopment Tax Credits will increase the supply of housing options for all Iowans, revitalize neighborhoods and boost economic growth in redeveloping communities.

- Extend the sunset date for redevelopment tax credits by 10 years to June 30, 2031.
- Increase the allocation from \$10 million to \$20 million per year.

4 Create Disaster Recovery Housing Assistance

Create a standing Disaster Recovery Housing Assistance program to assist in immediate recovery efforts after natural disasters, to be implemented and funded upon the issuance of a state disaster proclamation.

5 Support Main Street Revitalization

Create a Main Street Loan Guarantee Program in partnership with Iowa banks to allow businesses access to financing for eligible downtown revitalization projects.

6 Support State Housing Trust Fund

Remove the current cap from the Real Estate Transfer Tax as an enhanced funding mechanism for the State Housing Trust Fund.

Innovating Iowa's Workforce

The key to economic growth is to build a highly skilled workforce. Iowa has more job openings available than there are people trained to fill them. The state's commitment to increase the number of Iowans with education or training beyond high school, and willingness to improve access to affordable housing and childcare, will make Iowa a destination for building successful careers and lives.

1 Future Ready Iowa

Iowans celebrate the fact that our unemployment rate is among the lowest in the nation and our economy is vibrant and strong. But the state is experiencing a shortage of skilled workers across every region and all types of industries from manufacturing and skilled trades, to health care and information technology.

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

More than \$30 million has now been invested in Future Ready Iowa, mostly supporting scholarships and grants that create pathways to high-demand careers. This year, the Governor proposes building on that investment so the state continues to make progress toward its goal.

- Increase funding by \$10 million for Last Dollar Scholarships, for a total of \$23 million to cover tuition for students enrolled in eligible community and private college programs leading to high-demand jobs.
- Include \$1.2 million for the Employer Innovation Fund, a grant program to help communities carry out initiatives that address local workforce issues.

2 Occupational Licensing

To attract and retain skilled workers, Iowa must remove barriers to professional licensing that put the state at a competitive disadvantage. Twenty-five percent of Iowa workers need a license from the state to do their jobs, the second highest rate in the nation. In June 2020, Governor Reynolds passed significant reform and now Iowa has the most flexible licensing reciprocity and recognition laws in the country. This reform:

- Allows new Iowa residents with an out-of-state license to use their skills and training in the same licensed profession without additional red tape.
- Recognizes work experience as a substitute for formal education.
- Waives initial licensing fees for low-income applicants.
- Sets a uniform standard of review for denial of licensure based on a person's criminal history.

Governor Reynolds believes in building on these efforts and proposes periodic comprehensive reviews of all state licensing boards and commissions to make sure they are serving their purpose.



Not all skills are learned in a classroom. On-the-job training is one of the most valuable ways to advance our workforce and increase Iowans' wages.

GOV. KIM REYNOLDS

3 Work-based Learning

Work-based learning empowers students to apply what they learn in the classroom to hands-on, real-life professional experiences. Students have the opportunity to test drive careers and build skills for the workplace. Employers benefit by developing their workforce talent pipeline earlier. To continue Iowa's progress in integrating work-based learning into schools, Governor Reynolds has set the following goals:

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

To help schools and families meet these goals, Governor Reynolds proposes:

WORK-BASED LEARNING

Allow Iowa school districts to share work-based learning coordinators, who integrate career experiences into the classroom and connect students to work-based learning opportunities with local employers.

STEM BEST PROGRAM

Expand Iowa's STEM BEST (*Businesses Engaging Students and Teachers*) program with an additional \$700,000 appropriation.

STEM BEST connects schools and businesses together to prepare students for career pathways in the STEM fields of manufacturing, information technology, bioscience, finance and more.

REGISTERED APPRENTICESHIPS

Expand high school Registered Apprenticeship programs to help expose students to job opportunities earlier and provide a career pathway for them upon graduation.

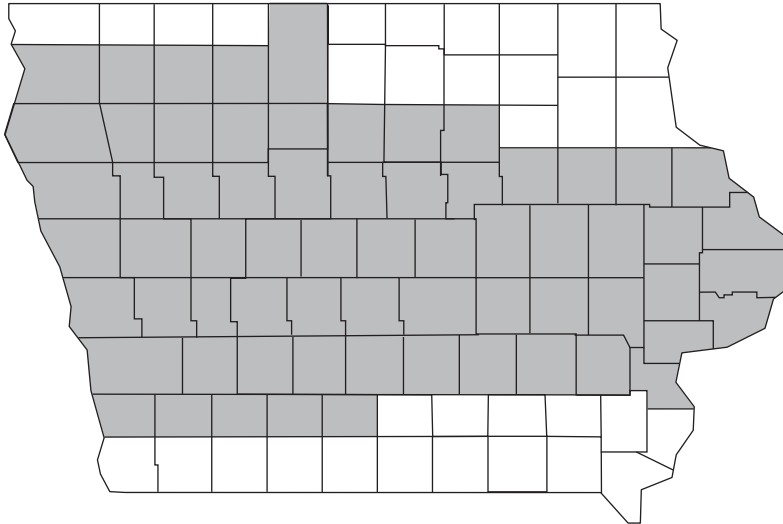
Iowa currently leads the nation in high school Registered Apprenticeships as well as adult Registered Apprenticeship programs per capita.



IMAGE PRE-PANDEMIC

Reinvigorating the Iowa Agriculture Economy

2020 marks what could be considered one of the most tumultuous years in Iowa agriculture. A global pandemic caused many agribusinesses, processors and manufacturers to halt production. More than 6 million acres of crops were flattened by a derecho, and millions of bushels of grain storage capacity were lost. A record drought affected up to 99% of the state, and commodity markets witnessed record volatility.



Left: Following a request by Governor Reynolds, 66 counties in Iowa were designated by the U.S. Secretary of Agriculture as natural disaster areas from the historic derecho and drought.

Governor Reynolds has taken a balanced approach to supporting Iowa's agriculture industry and the farm families that make it strong. She believes that continued investment in rural communities will ensure our recovery and increase opportunities for Iowans.



1 Biofuels

Iowa leads the nation in corn, soybean, ethanol and biodiesel production. Driving demand for biofuels benefits rural Iowa communities, improves air and water quality, and reduces Iowa's carbon footprint. To expand the availability of cleaner-burning, Iowa-grown ethanol and biodiesel, the Governor proposes:

- Raising the ethanol and biodiesel fuel standards at Iowa retail fuel stations.
- Elevating the standard for all newly constructed and upgraded retail fuel stations to install higher blend-compatible fuel infrastructure.
- Increasing Iowa's investment in the Renewable Fuel Infrastructure Program and modernizing fuel retail tax credits to incentivize higher blends of renewable fuels.



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*Farming is more than a job.
It's a way of life we value,
and we'll do everything to
protect it for our families and
future generations.*

GOV. KIM REYNOLDS

2 Beginning Farmer Tax Credits

Beginning farmers are disproportionately impacted by extreme economic conditions and weather events. Supporting the next generation of farmers is an investment in Iowa's leading role in feeding and fueling the world. By expanding eligibility for the Beginning Farmer Tax Credit, Governor Reynolds is helping more new farmers gain access to capital by connecting owners of agricultural assets with those who are looking to get started.

To expand eligibility, the Governor proposes:

- Increasing the number of years the tax credit can be claimed.

3 Use of CARES Act Funds

To aid recovery from Covid-19 related economic impact, Governor Reynolds allocated over \$110 million to critical sectors of the Iowa agriculture industry:

- \$61M to assist 6,235 livestock producers.
- \$14M to provide debt relief to 1,564 beginning farmers.
- \$12M for ethanol and biodiesel facilities due to demand destruction.
- \$7M for business disruption losses for 167 fuel retail locations and hundreds of biofuel projects.
- \$7M for lost revenue for 105 county fairs and the Iowa State Fair.
- \$750,000 to enable 100+ schools and child care centers to purchase local produce and protein.
- \$4.7M to assist livestock producers with disposal and supply chain disruption.
- \$4M to aid processing capacity for 200+ local meat and poultry processors.

Ensuring Strong, Safe Communities

Iowans have a unique ability to come together and resolve tough issues that could otherwise divide us. Respecting our differences, we can find common ground, work to end injustice and keep the peace. We are more alike than we are different, and together we can create positive, productive change.

1 More Perfect Union Act

On June 12, 2020, Governor Reynolds signed the More Perfect Union Act into law just hours after lawmakers in both the House and Senate unanimously approved it. The package of policing reforms was aimed to prevent violence between police and communities and address racial injustices.

- Bans law enforcement from using chokeholds, except to prevent deadly force.
- Strengthens requirements for anti-bias and de-escalation training, and certification of officers.
- Prohibits law enforcement fired for serious misconduct from being rehired.
- Allows the Attorney General's Office to prosecute officers whose actions result in death.

2 Back the Blue Act

Law enforcement officers take an oath of honor to serve their communities, and willingly put themselves in harm's way to protect lives and property every day. In return, we must do our part to protect and defend them.

This year, Governor Reynolds is proposing legislation that calls for tougher penalties on those who harm law enforcement or cause chaos in their community.

- Officers shall have the right to pursue civil remedies against a person that injures them for being in law enforcement or files a false claim against them.
- Enhance penalties under Iowa Code for harassment and assault of peace officers.
- Address riotous behavior through higher penalties for actions that destroy communities.
- Withhold state funding to local governments that reduce police budgets.





We should never be afraid to talk about ways to improve policing, but there will be no talk of defunding the police here. Our men and women in blue will always have my respect, and I will always have their back.

GOV. KIM REYNOLDS

3 Governor's FOCUS Committee on Criminal Justice Reform

In November 2019, Governor Reynolds established the Governor's FOCUS Committee on Criminal Justice Reform. The committee was charged with making recommendations for building an unbiased criminal justice system in Iowa. The committee has presented several recommendations focused on supporting the successful re-entry of incarcerated individuals, many of which have now been implemented.

- The Governor's licensing reform bill changed the process used to grant professional licenses to those with past convictions. Only convictions directly related to the professions can be grounds for denial.
- High school equivalency tests are completed by all incarcerated individuals.
- Incarcerated individuals can receive Second Chance Pell Grants to pursue postsecondary education through Southeastern Community College and Iowa Central Community College.
- Assistance provided to improve reentering citizens' access to transportation.

This year, legislation will be introduced based on the committee's latest recommendations to end racial profiling:

- Adopt a statutory prohibition on disparate treatment in law enforcement activities and the delivery of law enforcement services.
- Require and automate data collection on race and ethnicity from law enforcement stops.
- Assign a reconstituted Justice Advisory Board, with more representation for communities of color, the responsibility to analyze the stop data, and issue an annual report on profiling in Iowa.

4 Re-entry Pilot Program

Approximately 72% of people in prison have a history of mental illness and substance use disorder. Providing treatment during incarceration and connecting individuals with resources in advance of re-entry to the community is critically important to reducing recidivism and protecting public safety.

Currently in Iowa, 61% of incarcerated individuals do not receive or complete treatment while incarcerated, and 90% of moderate to high-risk individuals do not receive treatment in community-based correctional facilities. Iowa's current recidivism rate is 39%, but by improving access to treatment, it's estimated the rate could drop to 30%.

- \$1 million will fund pilot programs to expand treatment in Community Based Corrections and at the Iowa Correctional Institution for Women and Mt. Pleasant Correctional Facility.

5 Felon Voting Rights

On August 5, 2020, Governor Reynolds signed Executive Order 7, restoring the voting rights of thousands of Iowans who have completed their felony sentences. This action was a step forward in acknowledging the importance of redemption, second chances and the need to address inequalities in Iowa's justice system.

The Governor's ultimate goal remains a constitutional amendment that offers a permanent solution to this issue and will be introducing legislation to do so again this year.

Improving Access to Quality Health Care

Every Iowan deserves to have access to high quality health care when and where they need it. But rising costs and a shortage of providers make that challenging, especially in rural communities. New models of care delivery, based on the needs of Iowans, can ensure that quality health care remains accessible, affordable and close to home.

1 Centers of Excellence

Declining populations in some communities have resulted in lower volumes of patients. Local hospitals and health care providers are struggling to sustain all the services they've historically offered. Changing how and where care is delivered by leveraging resources regionally can improve access to care in some areas of our state.

Centers of Excellence are innovative care models that specialize in specific areas of medicine, offer a variety of services and treatments, and can be established to create regional access to specialty care.

Governor Reynolds proposes \$1 million for the creation of two Centers of Excellence to encourage innovation and collaboration among regional health care providers and improve care delivery in Iowa.

- Two \$500,000 grant awards will be supplemented by matching community investments.
- Funding can be used for compensation to attract specialty providers, redesign or remodel physical space to accommodate services in the center, or to invest in necessary technology.
- Proposals must include a five-year sustainability plan.

2 Mental Health

In 2018, Governor Reynolds signed two historic bills into law expanding mental health services and advancing suicide prevention. Then in 2019, the Governor successfully established the state's first Children's Mental Health System with overwhelming bipartisan support from the Legislature. Solutions are now in place to provide core services statewide that address the needs of adults, children and families.

In 2020, the Governor allocated \$30 million from Iowa's Coronavirus Relief Fund for the state's 14 MHDS regions, and \$10 million to mental health providers, to support the increased need for services during the COVID-19 pandemic.

Sustainable mental health funding remains a high priority. The Governor proposes:

- \$30 million state appropriation split over the next two years, FY 2022 and FY 2023.





Whether you're dealing with the trauma of an accident or the joy of childbirth, it's not just the quality of the team that matters — it's the proximity. I want a better system of care for all Iowans, regardless of where they live.

GOV. KIM REYNOLDS

3 Psychiatry Residency Program

The Psychiatry Residency Training Program designates funding to support the expansion of psychiatry residency spots in established accredited programs in Iowa.

- Additional \$200,000 in funding to expand the number of graduating residents, for a total investment of \$600,000.

4 Nursing Facilities

Throughout the pandemic, nursing facility administrators and staff were on the frontline, doing their part to prevent infection among residents and providing quality care when illness occurred.

- \$10 million increase proposed this year and next for nursing facility rebasing funds.

5 Home and Community-based Services

Home and community-based care for the aging and disabled allows individuals to remain at home where they prefer to be, rather than moving to a care facility. Services focus on maintaining health, providing assistance with activities of daily living, and promoting quality of life.

- \$8 million increase proposed for Home and Community-based Services and Habilitation Medicaid programs.
- \$30 million was additionally allocated from Iowa's Coronavirus Relief Fund to assist with increased costs due to the pandemic.

6 Psychiatric Medical Institutes for Children (PMIC)

Children who struggle with ongoing mental health challenges may benefit from inpatient care and therapy provided at PMICs. Access to these services is critical for helping children reach their potential and for supporting their families. Over the last year, as kids were kept out of the classroom and away from the stability it provides, the need for these services only increased.

- \$3.9 million is proposed for a rate increase.

7 Sensible Tort Reform

The ability to deliver health care in every part of the state is currently being threatened by limitless, multi-million dollar tort claims, many of which are being brought by out-of-state attorneys. Iowans who are injured by legal malpractice need to be fairly compensated, but as a majority of states have recognized, out-of-control verdicts decrease access to medical treatment, especially in our rural areas. Governor Reynolds supports reasonable caps on medical malpractice lawsuits that protect patients and our health care system.

8 Supporting Life

Our efforts to promote strong and healthy Iowans must be inclusive of all lives, including the unborn. The Governor supports a constitutional amendment clarifying that abortion is not a right in Iowa.

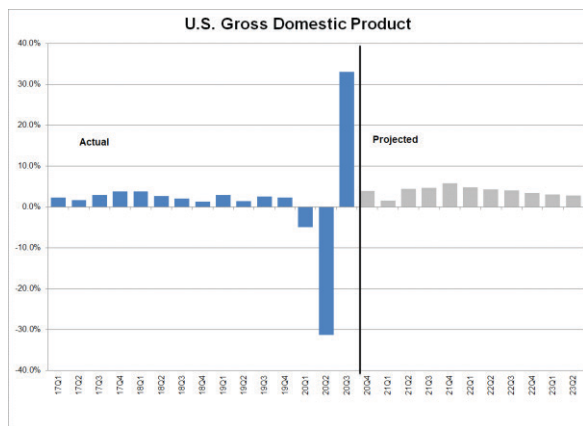
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National Economic Conditions

The global COVID-19 pandemic ended a decade of economic expansion. Up through February 2020, the national economy was running on all cylinders. Job growth drove unemployment down, personal income continued to rise, and U.S. Gross Domestic Product (GDP) was expected to grow. In February 2020, Moody's Analytics expected GDP in 2020 to grow 1.7 percent. However, with the onset of the pandemic in March 2020, the national economy ground to a halt. Moody's Analytics now expects U.S. GDP to contract 3.5 percent. The U.S. lost more than 22 million jobs in March and April, nearly 15 percent of February employment. The unemployment rate peaked at 14.7 percent in April.

U.S. Gross Domestic Product

The Bureau of Economic Analysis estimates that real GDP grew at an annual rate of 33.4 percent in the third quarter of 2020, up from the drop in the second quarter of 2020 of 31.4 percent. The increase came about after the economy took the hit from the economic shutdown in the second quarter in response to the COVID-19 pandemic. The third quarter growth reflected continued efforts to reopen businesses and resume activities that were postponed or restricted due to the COVID-19 pandemic. Moody's Analytics projects GDP to drop overall 3.5 percent in calendar year 2020, grow 4.1 percent in calendar year 2021 and 4.7 percent in calendar year 2022, and slow to 3.2 percent growth in calendar year 2023.

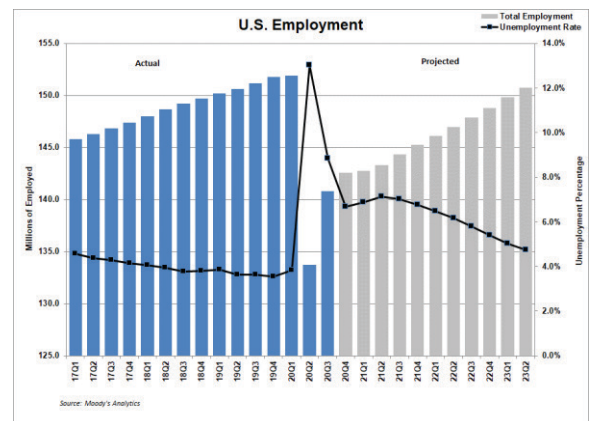


Source: Moody's Analytics

U.S. Employment

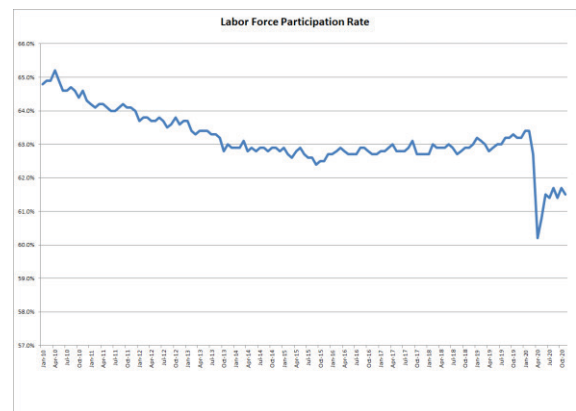
For November 2020, total nonfarm payroll employment increased by 245,000 and the unemployment rate edged down to 6.7 percent compared to October 2020. These improvements in the labor market reflect the continued resumption of economic activity that had been curtailed due to the COVID-19 pandemic and efforts to contain it. However, the pace of improvement in the labor market has moderated in recent months.

Moody's Analytics estimates the U.S. labor market is on track to lose 5.6 million jobs in 2020 due to the impact of the COVID-19 pandemic. Job gains will come back in 2021 with projections for 1.6 million new jobs. Moody's Analytics expects job growth to accelerate in 2022 with growth of 3.5 million jobs and in 2023 with growth of 3.6 million jobs.



Source: Moody's Analytics

The labor participation rate edged down to 61.5 percent in November 2020, which is 1.9 percent below its February 2020 level.

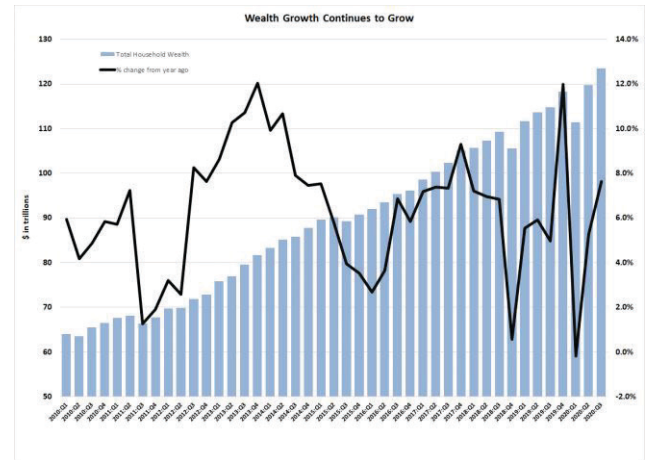


Source: Bureau of Labor Statistics

Consumer Spending

U.S. consumers and their spending behavior were significantly impacted by the COVID-19 pandemic. Millions of individuals lost their jobs, and restrictions on activities have been severe and ever changing. Some restrictions that were relaxed or lifted earlier in the year are being reimposed as the latest wave of infections proves larger than previous ones. Yet, despite these disruptions, consumers have continued to spend. In October 2020, spending was only 2.2 percent below the February 2020 pre-pandemic level.

One of the major drivers of spending growth over the last several years was rapidly growing household wealth. Other than dips in late 2015, late 2018, and first quarter 2020 stemming from temporary drops in equity prices, wealth has grown strongly, generally faster than income, since 2012.



Source: Federal Reserve

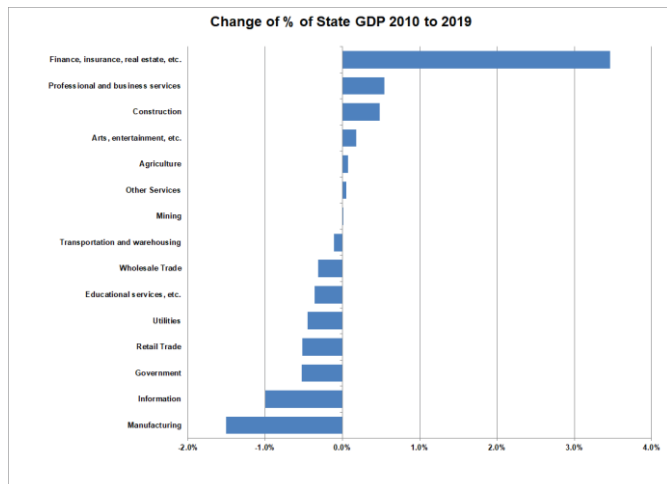
Moody's Analytics expects spending will be erratic for at least the next six months. Spending surged as pent-up demand was released after stay-at-home orders and other restrictions on economic activity were eased. Another smaller surge will come when the next round of stimulus benefits consumers. Until then, the reality of lost income, increased uncertainty especially regarding the virus, and restrictions on gatherings are keeping activity below pre-crisis levels.

Iowa Economic Conditions

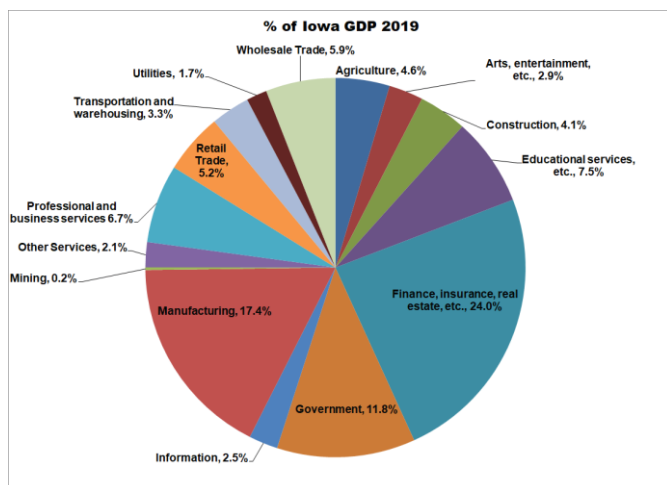
Since March 2017, Iowa had been showing continued job growth until the COVID-19 pandemic hit in March 2020. Restrictions were put into place and Iowa jobs dropped by almost 200,000 from January 2020 to June 2020. As restrictions were lifted, jobs started to come back with 55,087 jobs added from June 2020 to November 2020.

Iowa Gross Domestic Product

For 2019, Gross Domestic Product (GDP) for Iowa increased 0.9 percent, up from a revised 2.2 percent for 2018. The United States' average growth for 2019 was 2.3 percent. In 2019, 24 percent of the state's GDP was in finance and insurance, up from 20.6 percent in 2010. Manufacturing was 17.4 percent, down from 18.9 percent in 2010.



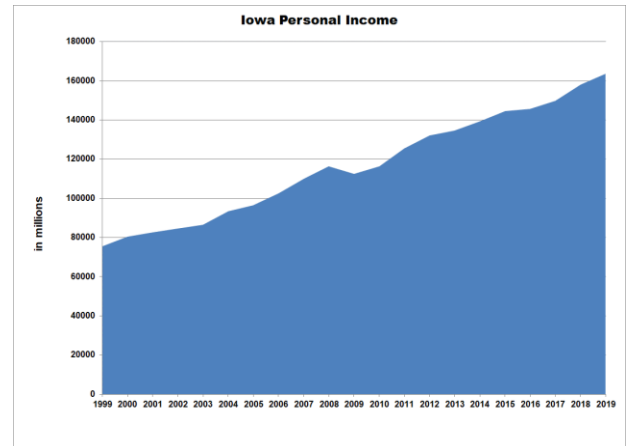
Source: Bureau of Economic Analysis



Source: Bureau of Economic Analysis

Personal Income

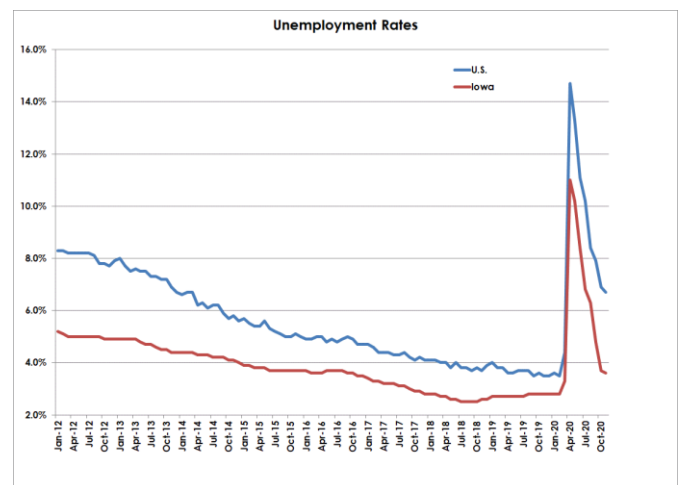
Personal income for the nation, as reported by the Bureau of Economic Analysis, increased 4.4 percent during 2019. Iowa's personal income rose 5 percent, which ranked Iowa 11th in growth nationwide.



Source: Bureau of Economic Analysis

Employment

Iowa's employment rate has historically been below the national average by up to 3.6 percent. As the national average has dropped, the difference between the two rates has narrowed, especially over the past two years. As of November 2020, the state unemployment rate stood at 3.6 percent, and the national unemployment rate was 6.7 percent.

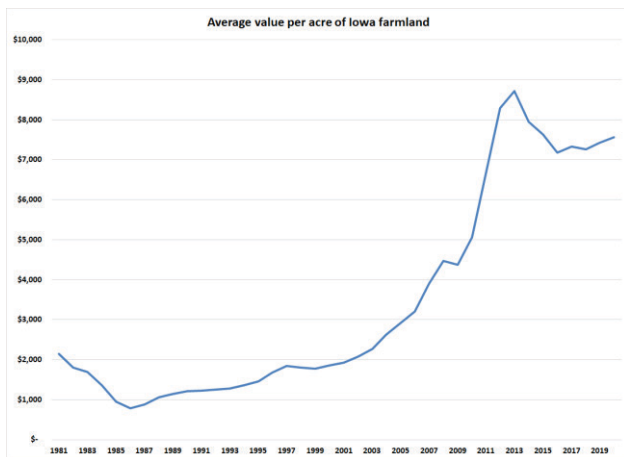


Source: Bureau of Labor Services

Agriculture

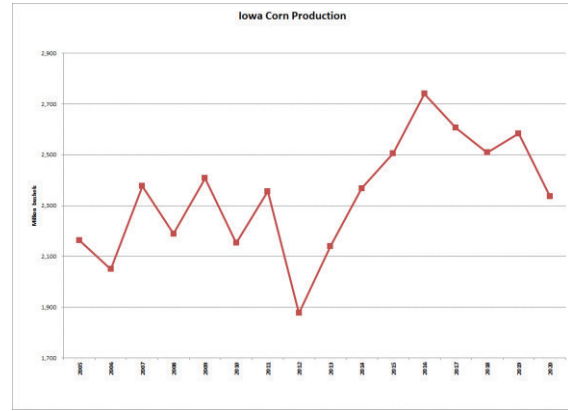
Iowa is ranked first nationally in corn, pork and egg production and second nationally in the total value of agricultural products sold, only behind California. Iowa is home to 36 of the largest 100 food manufacturers and processors in the nation. Iowa ranks first in the nation in ethanol production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

Iowa State University, in its December 2020 land survey, announced for the third time in six years that the average land value increased. The estimated \$7,559 per-acre statewide average for all qualities of land represents a 1.7 percent increase from November 2019. This recent rise is largely attributable to record-level ad hoc payments, drastic cuts in interest rates by the Federal Reserve, recent surges in agricultural exports and commodity prices, and limited land supply. In general, the results from the survey echo results from other surveys, which all showed relatively stable farmland market trends.

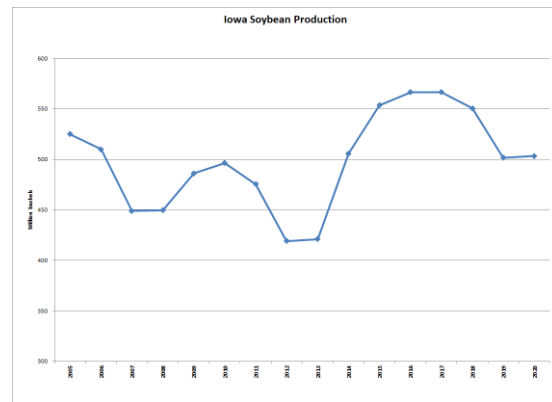


Source: Iowa State University

The November 2020 update from the United States Department of Agriculture (USDA) found that, if realized, corn production would reach 2.34 billion bushels. Based on conditions as of November 1, yields are expected to average 184 bushels per acre, down 2 bushels per acre from the October 1 forecast and down 14 bushels per acre from last year. Corn planted acreage is estimated at 13.7 million acres. An estimated 12.7 million of the acres planted will be harvested for grain. Soybean production is forecast at 503 million bushels. The yield is forecast at 54 bushels per acre, down 2 bushels per acre from the October forecast and 1 bushel per acre lower than 2019. Soybean acreage is estimated at 9.4 million acres with 9.3 million acres to be harvested.

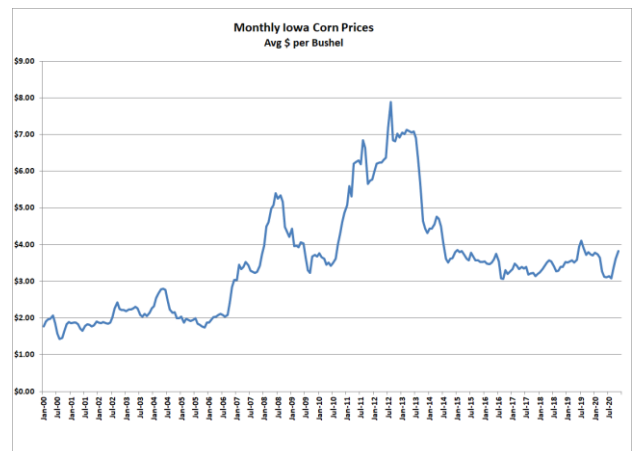


Source: United States Department of Agriculture

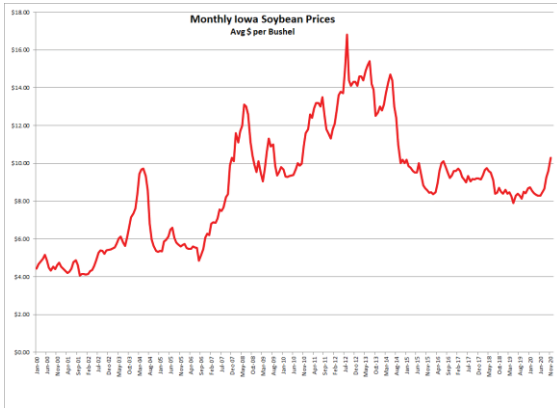


Source: United States Department of Agriculture

As reported by the USDA, the average price received by farmers in Iowa for corn during November 2020 was \$3.82 per bushel. This was up \$0.21 from the October price and \$0.18 above the November 2019 price. The average price received by farmers in Iowa for soybeans was \$10.30 per bushel during November 2020. This was up \$0.71 cents from October and \$1.80 above the November 2019 price.



Source: NASS/USDA

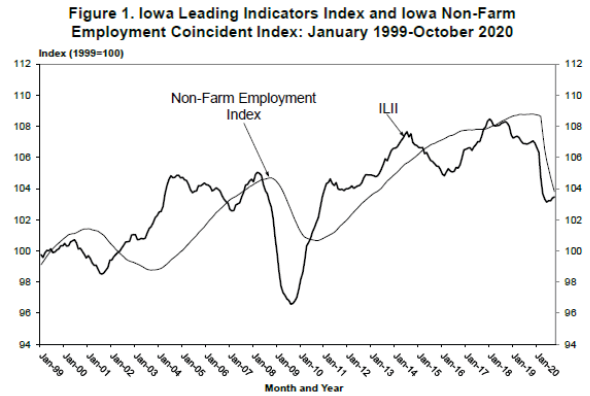


Source: NASS/USDA

Iowa Leading Indicators

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

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



Source: Iowa Department of Revenue

The ILII increased to 103.5 in October 2020 (100=1999) from 103.4 in September. October is the third month that the index has increased since the COVID-19 pandemic began in Iowa. The ILII has decreased 2.7 percent from February 2020, the last month before the COVID-19 pandemic.

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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, approximately 400 funds are classified as part of the General Fund under GAAP; only one is included in the Budget Basis General Fund. Further information on the measurement focus and basis of accounting for funds reported in the state's Comprehensive Financial Report is discussed in Note 1 to the Financial Statements of that report.

Budget Control

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

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

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

General Fund

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

sales/use tax, and certain other taxes and revenue.

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

General Fund Expenditure Limitation

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

only 95 percent of the new revenues may be added. Reductions to the General Fund estimate due to tax rate or structure changes and reduced or eliminated fees are made at 100 percent of the amount.

Reserve Funds

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

The Cash Reserve Fund was created in Iowa Code section 8.56. This fund is

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

Significant Budget Policies

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

Maintaining the Reserve Funds and Keeping Them Full

Having reserve funds and keeping them full is crucial in bringing the budget into fiscal sustainability. That does not mean the funds should never be used; they are clearly in place for emergencies. However, a balanced approach in using the reserves is important because full

depletion of reserves in one year without other budget adjustments can create a structural gap.

Using One-Time Funding for One-Time Purposes

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

Biennial Budgeting

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

Long-Term Planning

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

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

Budget Process

Preparation of the Governor's budget for the State of Iowa is the responsibility of DOM. Preparation, deliberation, and execution of the budget is a continual process throughout the year. This process regularly involves the Legislative and Executive Branches with occasional counsel from the Judicial Branch.

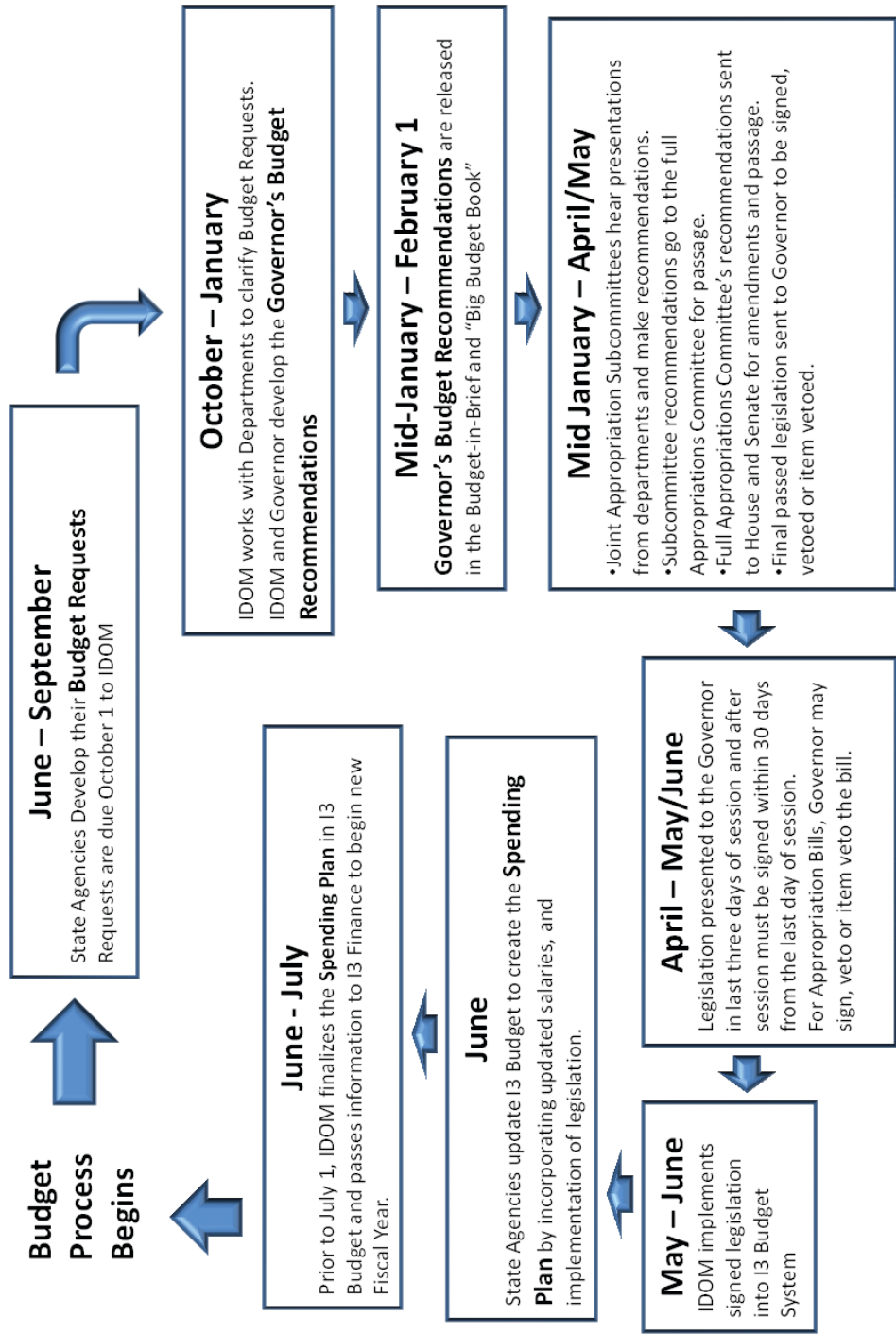
The budget process starts when DOM sends out budget instructions in June/July. State agencies are required by statute to submit their budget requests for the upcoming fiscal year by October 1. From October through December, DOM works with other departments and the Governor's Office to review and analyze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

The Governor is required by law to submit her budget recommendations to the Legislature by February 1 along with appropriation bills. The Legislature passes appropriation bills during the session (with most bills being passed during the last week of the session, usually in April/May) and sends them to the Governor for signature. The Governor has the options of signing, vetoing, or item vetoing the bill.

During May/June, departments enter their spending plans based upon the enacted

appropriation bills. The spending plans are transferred to the accounting system, and spending is tracked through the accounting system during the fiscal year.

At the end of the fiscal year, remaining appropriation balances after the payment of all appropriate expenditures are reverted to the original fund.



General Fund Revenues

The General Fund is primarily comprised of the state's major tax revenues and includes personal income tax, sales and use tax, and corporate income tax. For Fiscal Year 2022, these taxes are estimated to make up approximately 93 percent of gross General Fund revenues. The remaining 7 percent comes from a combination of lesser taxes including inheritance tax, insurance premium tax, and franchise tax along with fees and other revenue sources. Transfers from other funds to the General Fund also occur.

Major Revenue Sources

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

- **Personal Income Tax.** This tax was enacted in 1934 and imposed on Iowa taxable income of individuals and estates and trusts. Individuals under 65 years of age with a net income of less than \$9,000 (\$13,500 if married) are generally not required to pay Iowa income tax or file a tax return. Individuals who are at least 65 years of age are generally subject to the tax if their income exceeds \$24,000 (\$32,000 if married). Social Security benefits and all military retirement pay are exempt from taxation. Iowa has a progressive tax structure of nine rates on individual tax ranging from 0.33 to 8.53 percent.
- **Sales and Use Tax.** This tax was enacted in 1934 and imposed on the gross receipts from the purchase of tangible personal property and payment for performing enumerated services sold. Major exemptions from this tax include food for home consumption, prescription drugs and medical devices, motor fuel and motor vehicles (which are subject to a fee which is deposited in the Road Use Tax Fund). Also, machinery and equipment used in processing, personal property used in agricultural production, and farm machinery and equipment are exempt from this tax. A rate of 6 percent is imposed on taxable transactions. One-sixth of this amount is transferred from the General Fund

to the Secure an Advanced Vision for Education (SAVE) Fund for distribution to local school districts for school infrastructure projects.

- **Corporate Income Tax.** This tax was enacted in 1934 and imposed on Iowa net income earned by the corporations in Iowa (single sales factor). Iowa has a progressive tax structure with rates ranging from 6 to 12 percent. These percentages are brought down as corporations are allowed to deduct one-half of their federal taxes (federal deductibility). Starting with tax year 2021, tax rates are reduced to a range of 5.5 to 9.8 percent. For tax years beginning on or after January 1, 2022, federal deductibility is eliminated. In 2021, the deduction applies only to payments for tax years beginning prior to January 1, 2021.

Diversion of General Fund Revenues

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

Expected State Tax Credit Claims

Fiscal Years 2021 and 2022 General Fund revenues, as established by the Revenue Estimating Conference on December 11, 2020, include estimates provided by the Department of Revenue for numerous tax credits available to taxpayers. The table below shows the tax credits that are expected to be claimed against the state. In some cases, any person or corporation meeting the eligibility criteria can claim the credit. In other cases, tax credits are awarded to individuals or corporations which meet specific criteria set out in the tax credit. Where there is a "cap" on the credit, there is a maximum that may be claimed either in one year or over a period of years.

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

<u>Tax Credit Program</u>	<u>FY2020</u>	<u>FY2021</u>	<u>FY2022</u>
<u>Capped Program</u>			
EDA Awarded Sales Tax Refund	(7.7)	(18.4)	(28.0)
Accelerated Career Education Tax Credit	(4.6)	(4.2)	(4.2)
Beginning Farmer Tax Credit	(4.1)	(4.6)	(61.0)
Custom Farming Contract Tax Credit	-	-	-
Endow Iowa Tax Credit	(4.3)	(5.0)	(5.0)
Enterprise Zone Program	(0.8)	(0.9)	(0.6)
Enterprise Zone Program-Housing Component	(3.2)	(0.8)	(0.3)
High Quality Job Program	(23.1)	(39.1)	(34.7)
High Quality Jobs Program Corporation Tax Credit for Third Party Sales Taxes	-	(0.3)	(0.6)
Historic Preservation and Cultural and Entertainment District Tax Credit	(55.3)	(50.6)	(37.7)
Redevelopment Tax Credit	(4.6)	(8.3)	(9.8)
Renewable Chemical Production Tax Credit	(1.0)	(1.2)	(1.2)
Renewable Energy Tax Credit	(6.1)	(4.5)	(6.3)
School Tuition Organization Tax Credit	(9.5)	(13.4)	(14.1)
Solar Energy System Tax Credit	(3.9)	(4.2)	(4.3)
Venture Capital Tax Credit-Innovation Fund	(1.4)	(3.2)	(3.9)
Venture Capital Tax Credit-Iowa Fund of Funds	-	-	-
Venture Capital Tax Credit-Qualified Business	(1.5)	(2.6)	(2.0)
Venture Capital Tax Credit - Venture Capital Funds	-	-	-
Wind Energy Production Tax Credit	(0.7)	(1.1)	(0.5)
Workforce Housing Tax Incentive Program	(21.3)	(23.5)	(25.0)
Total Capped Programs	<u>(153.1)</u>	<u>(185.9)</u>	<u>(239.2)</u>
<u>Uncapped Programs</u>			
Adoption Tax Credit	(0.9)	(1.4)	(1.5)
Biodiesel Blended Fuel Tax Credit	(14.7)	(23.6)	(20.3)
Charitable Conservation Contribution Tax Credit	(0.5)	(1.0)	(1.0)
Child and Dependent Care Tax Credit	(6.6)	(7.1)	(6.3)
E15 Gasoline Promotion Tax Credit	(2.1)	(2.5)	(2.8)
E85 Gasoline Promotion Tax Credit	(2.6)	(3.0)	(2.7)
Early Childhood Development Tax Credit	(0.7)	(0.6)	(0.7)
Earned Income tax Credit	(71.8)	(68.7)	(69.3)
Ethanol Promotion Tax Credit	(0.3)	(0.8)	(0.5)
Farm to Food Donation Tax Credit	-	-	-
Geothermal Heat Pump Tax Credit	(0.5)	(1.0)	(1.1)
Geothermal Tax Credit	(0.3)	(0.1)	-
Iowa New Job Training Program Withholding Credits (260E)	(39.2)	(42.6)	(42.9)
Iowa Industrial New Job Training Program (260E)	-	-	-
New Capital Investment Program Investment Tax Credit	-	-	-
New Jobs and Income Program Investment Tax Credit	-	-	-
Research Activities Tax Credit	(81.4)	(70.3)	(73.9)
Supplemental Research Activities Tax Credit	(2.6)	(2.2)	(1.6)
Targeted Jobs Tax Credit from Withholding	(5.8)	(5.5)	(5.2)
Tuition and Textbook Tax Credit	(14.8)	(14.5)	(14.6)
Volunteer Firefighter and EMS Tax Credit	(1.3)	(1.3)	(1.3)
Total Uncapped Programs	<u>(246.1)</u>	<u>(246.2)</u>	<u>(245.7)</u>
Tax Credit Program Total	<u>(399.2)</u>	<u>(432.1)</u>	<u>(484.9)</u>

Note: These estimates are based on the Tax Credit Expected Claims Projection published by the Department of Revenue in December 2020. 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 FY2021 and FY2022 REC estimates.

Source: Iowa Department of Revenue

Other Revenue Diversions

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

- *Flood Mitigation Program*. Established in 2012, the program provides funding to certain governmental entities for flood mitigation projects. It is estimated that \$29.9 million will go to the fund in Fiscal Year 2022.
- *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 2022 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 \$201.8 million in Fiscal Year 2021 and \$204.2 million in Fiscal Year 2022.
- *Gaming Revenues*. As discussed in another section, gaming revenues were diverted for specific purposes; however, due to a change in statute, starting in Fiscal Year 2019, \$2.2 million will be deposited into the General Fund.
- *Judicial Revenues*. As discussed in another section, \$13.8 million of judicial revenues are diverted to pay for prison construction bonds in Fiscal Year 2022.
- *Real Estate Transfer Tax*. Thirty percent, up to \$3 million, of real estate transfer tax is deposited into the State Housing Trust Fund with 5 percent, up to 0.9 million, of the real estate transfer tax transferred to the Shelter Assistance Fund. It is estimated that in Fiscal Year 2021, \$3 million will be deposited into the State Housing Trust Fund and \$0.9 million into the Shelter Assistance Fund. It is estimated that in Fiscal Year 2022, \$3 million will be deposited into the State Housing Trust Fund and \$0.9 million to the Shelter Assistance Fund.
- *Lottery Transfers*. Lottery revenues of \$2.5 million are transferred to the Veterans Trust Fund and \$0.1 million to the Public Safety Survivor Benefits Fund before any transfer of lottery profits are made to the General Fund.

Capital Budgeting

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

The capital budget presented in this document, itemized by department, is for Fiscal Year 2022 and Fiscal Year 2023 Governor's recommendations.

Department of Administrative Services

Major Maintenance

- \$20 million in Fiscal Year 2022 and in Fiscal Year 2023 from the Rebuild Iowa Infrastructure Fund (RIIF) for major maintenance projects on state properties.

Routine Maintenance

- \$2 million in Fiscal Year 2022 and in Fiscal Year 2023 from RIIF for routine maintenance projects on state properties.

Department of Corrections

Clarinda Treatment Complex Kitchen Expansion

- \$5.2 million in Fiscal Year 2022 and \$4 million in Fiscal Year 2023 from RIIF for the expansion of the kitchen at the Clarinda Treatment Complex.

Department of Natural Resources

State Park Infrastructure Renovation

- \$2 million in Fiscal Year 2022 and in Fiscal Year 2023 from RIIF for State Park major maintenance projects in the State Park system.

Lake Dredging and Water Quality

- \$9.6 million in Fiscal Year 2022 and in Fiscal Year 2023 from RIIF for lake restoration, dredging, and water quality projects.

Department of Public Defense

Facility and Armory Maintenance

- \$1 million in Fiscal Year 2022 and in Fiscal Year 2023 from RIIF for facility and armory major maintenance around Iowa.
- \$1.8 million in Fiscal Year 2022 and \$1.85 million in Fiscal Year 2023 from RIIF for armory upgrades throughout Iowa.
- \$0.25 million in Fiscal Year 2022 and in Fiscal Year 2023 from RIIF for upgrades at Camp Dodge.

Board of Regents

University of Northern Iowa Industrial Technology Center

- \$13 million in Fiscal Year 2022 and \$18 million in Fiscal Year 2023 for the renovation and addition of the Industrial Technology Center. The total state appropriations will be \$40.5 million with the overall cost of the project estimated at \$42 million. The remaining amount will come from other sources.

Iowa State University Construction of the Student Innovation Center

- \$13.375 million in Fiscal Year 2022 from RIIF for the construction of the Student Innovation Center at ISU. The total state appropriations will be \$40 million over five years with the overall cost of the project estimated to be \$80 million. The remaining amount will come from private gifts.

Iowa State University Construction of Veterinary Diagnostic Laboratory

- \$12.5 million in Fiscal Year 2022 and in Fiscal Year 2023 from RIIF for the construction of a new facility at ISU. The total state appropriations will be \$63.5 million over five years with the overall cost of the project estimated to be \$75 million. The remaining amounts will come from private gifts and university funds.

Department of Transportation

Major Maintenance

- \$5.3 million in Fiscal Year 2022 and in Fiscal Year 2023 from the Primary Road Fund for major maintenance projects on state transportation properties.

Routine Maintenance

- \$4.7 million in Fiscal Year 2022 and in Fiscal Year 2023 from the Primary Road Fund for routine maintenance projects on state transportation properties.

Office of Chief Information Officer

Workday

- \$21 million in Fiscal Year 2021 from the General Fund, and \$17 million in Fiscal Year 2022 and \$6.23 million in Fiscal year 2023 from the Technology Reinvestment Fund for total state funding of \$44.23 million for a new enterprise resource planning system for the State. Overall cost of the project is estimated to be \$62.14 million with the remaining funding coming from other sources.

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 2020 is \$5.6 billion.

Outstanding Bonds Supported by State Revenues

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

Gaming Revenues

The state has dedicated future gaming revenues from the taxes and certain fees collected at the riverboats and casinos to be deposited into various debt service funds to repay debt issued for the Vision Iowa and I-JOBS Programs. Vision Iowa bonds were issued in 2001 to provide grants or loans to communities to enhance local recreational, cultural, and entertainment opportunities and were paid off at the end of Fiscal Year 2021. I-JOBS bonds were issued in July 2009 and October 2010 to finance certain infrastructure projects and certain grant and loan programs of the state.

The Fiscal Year 2021 allocation of gaming revenues is as follows:

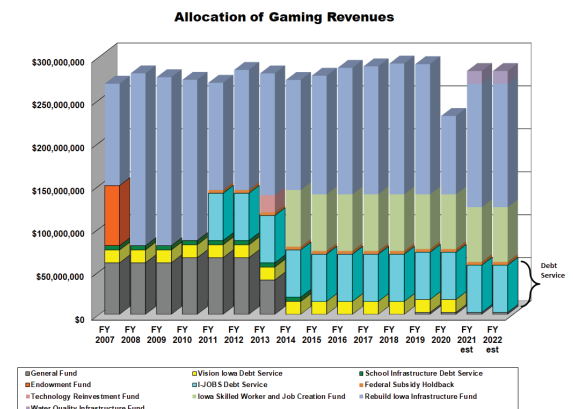
Gaming Revenue Overall Allocation (in millions)

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

(Remaining amounts to Rebuild Iowa Infrastructure Fund. For FY2021, this is estimated at \$143.7 million)

Source: Iowa Department of Management

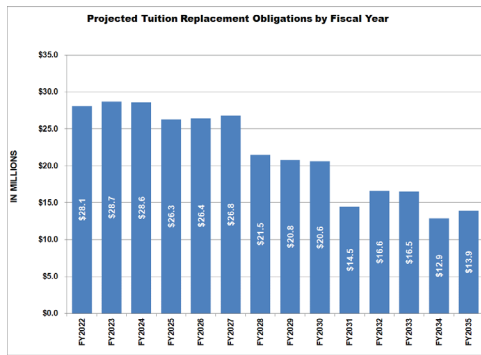
As seen in the following chart, the diversion of gaming revenues has grown since Fiscal Year 2004, impacting the amount of funds available to go to the Rebuild Iowa Infrastructure Fund.



Source: Iowa Department of Management

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

This appropriation, known as Tuition Replacement, is \$28.8 million in Fiscal Year 2022. 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 2022 is \$283.4 million, \$85.6 million or 31 percent of which is set aside for debt service on bonds.

Judicial Revenues

For Fiscal Year 2022, the first \$13.8 million of court fines and fees due to the State General Fund are diverted to pay for Prison Construction Bonds. These bonds were issued in July 2010 for the construction of a new maximum-security prison at Fort Madison in the amount of \$135,050,000. A partial advanced refunding was done on these bonds in July 2016. The final maturity on these bonds is 2027.

Utilities Assessments

For Fiscal Year 2022, the Utilities Board and the Consumer Advocate will pay \$881,142 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 2022, an estimated \$35 million or 78 percent of the total amounts payable to the state under the Tobacco Master Settlement Agreement (MSA) is pledged as security for bonds issued by the Tobacco Settlement Authority. The original and advance refunding bond proceeds provided funding for various capital projects. The original bonds were issued in 2001 with an advance refunding done in 2005. Total issuance was \$1.365 billion over the two issuances with the bonds' final maturity in 2046. The remaining 22 percent of amounts payable under the MSA are deposited into the Rebuild Iowa Infrastructure Fund.

Outstanding Bonds Supported by Other Funding Sources

Univer

Academic Revenue Bonds

The Legislature periodically authorizes the Board of Regents to issue Academic Revenue Bonds for construction, reconstruction, and renovation of facilities at the three state universities. The revenue repayment of the bonds is derived from student tuition and fees. As described previously, the Governor recommends and the Legislature appropriates annually funds (Tuition Replacement) to reimburse the universities for tuition and fees used to pay the debt service on the bonds. As of June 30, 2020, the universities had an original issuance amount of \$389,299,923 for outstanding bonds with an outstanding principal of \$308,093,736. In Fiscal Year 2022, the Governor's recommended tuition replacement appropriation from the Rebuild Iowa Infrastructure Fund is \$28.8 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, 2020, the universities had an original issuance amount of \$1,795,924,215 for bonds with outstanding principal of \$1,423,256,604.

University's Foundation

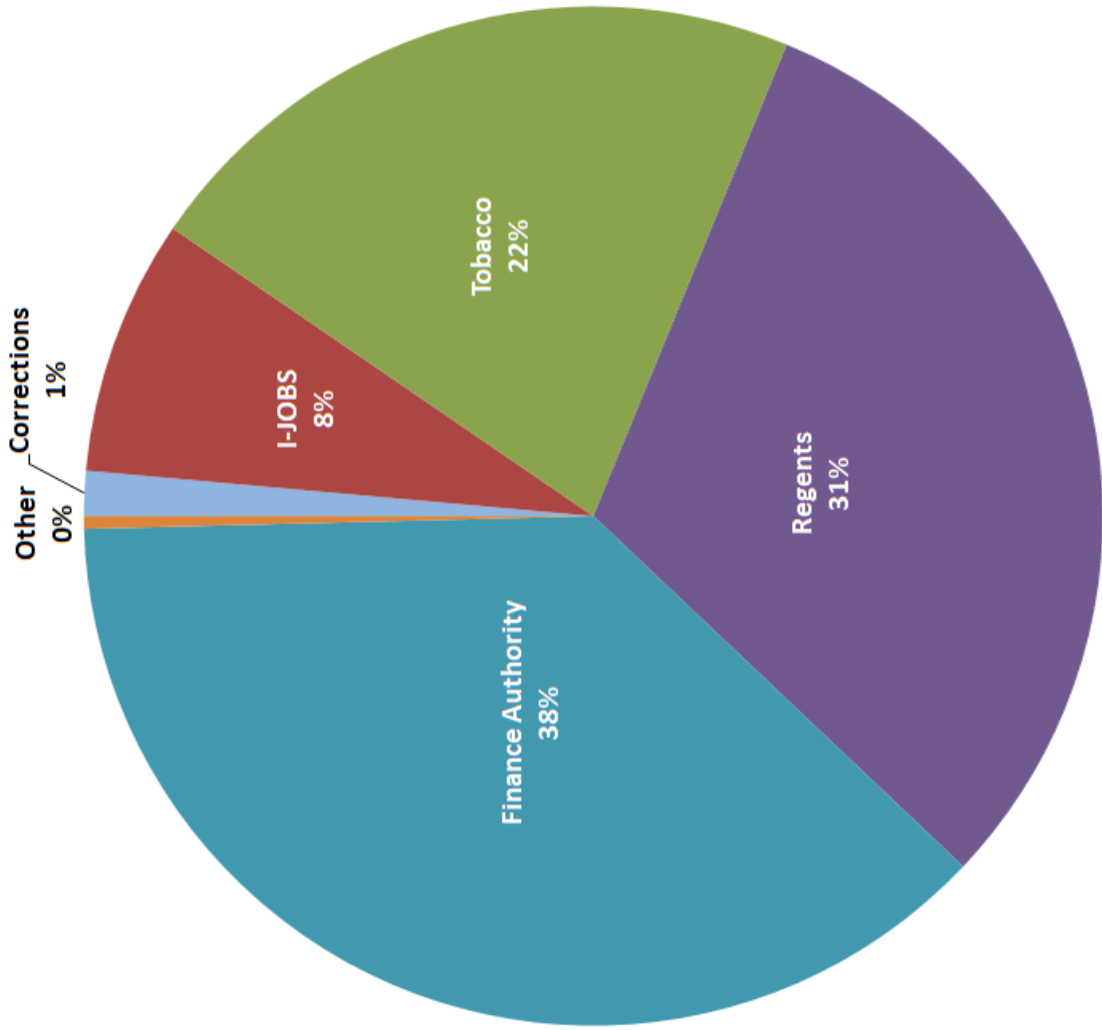
The Iowa State University Foundation in prior years issued \$3,850,000 of bonds to purchase and remodel the Foundation Advancement Center building. The bonds are collateralized with a mortgage on the building and other real estate owned by the Foundation. In March 2010, the bonds were refinanced under an amended agreement. In December 2019, the bonds were refinanced to a mortgage.

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, 2020, IFA had an original issuance of outstanding bonds of \$2,918,836,000 with outstanding principal of \$2,105,092,000. It is estimated that for Fiscal Year 2021, \$159,324,000 will be paid in total debt service.

Bonding Obligations

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



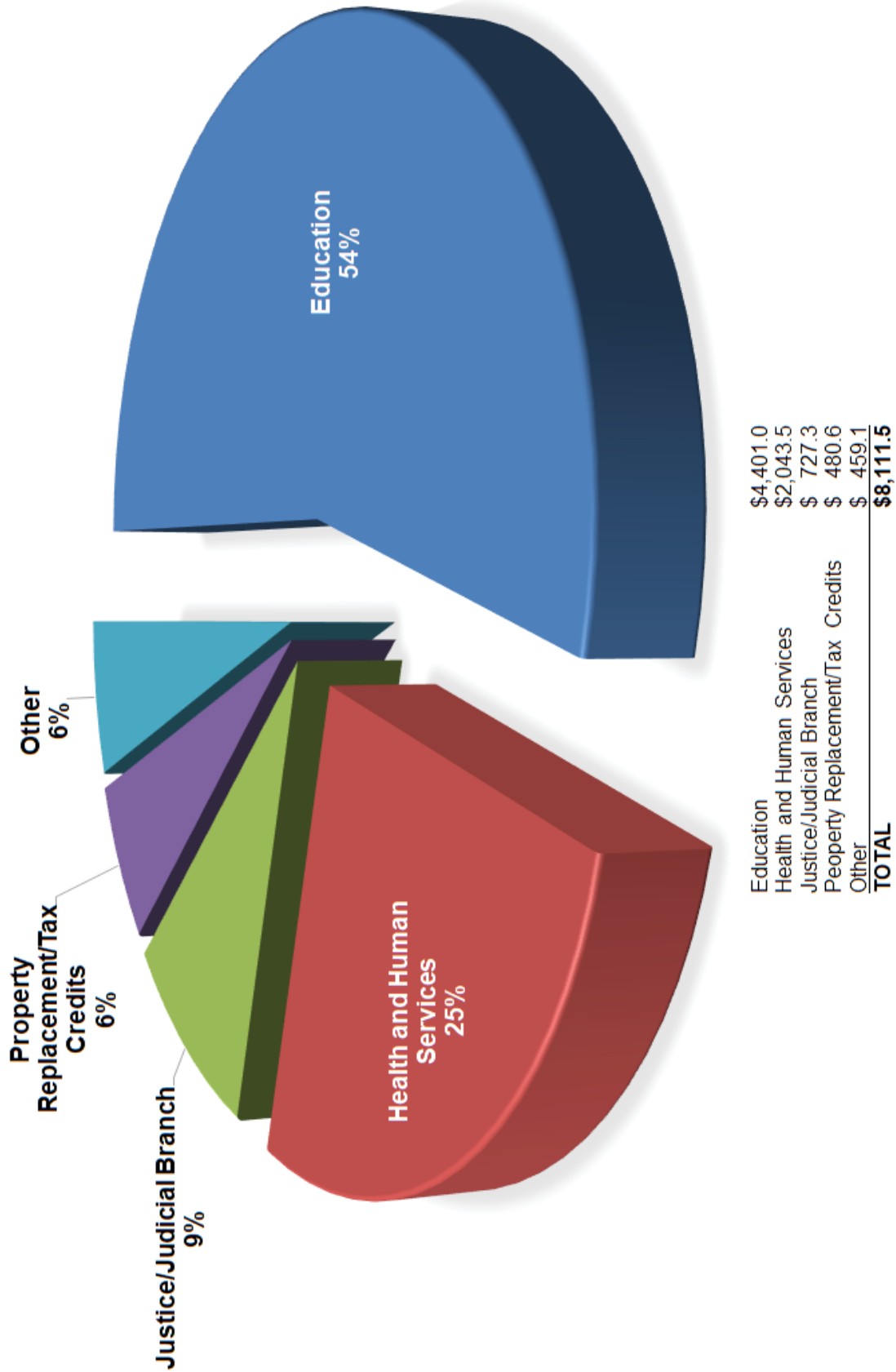
Source: Iowa Department of Management

**Total Outstanding Bonds
as of June 30, 2020**

	Issue Dates	Original Issuance	Interest Rates	Maturity Dates	Outstanding Principal		
					7/1/2018 Balance	Additions	Deletions
Bonds							6/30/2019 Balance
State of Iowa							
Vision Iowa	November-01	196,375,000	2.25-5.50%	2002-2021	29,715,000	-	14,445,000
Tobacco Settlement Authority	November-05	1,365,435,000	5.375-7.125%	2006-2046	1,217,480,000	-	3,350,000
I-JOBS	7/09 - 6/19	781,360,000	2.00-6.75%	2011-2038	478,970,000	-	23,140,000
Iowa Utilities Building	8/2009 - 6/2020	12,640,000	5.04%/1.88%	2011-2029	8,190,000	7,230,000	8,190,000
Prison Infrastructure	7/10 - 7/16	214,840,000	2.0-5.0%	2012-2027	90,025,000	-	10,235,000
Iowa Finance Authority	1978-2019	2,918,836,000	Variable	2012-2050	1,853,220,000	384,955,000	133,083,000
Universities							
Iowa State University	2008-2018	665,360,000	1.50-5.00%	2010-2043	498,230,000	77,625,000	53,515,000
University of Northern Iowa	2010-2018	158,094,138	1.00-5.00%	2011-2040	113,552,897	17,718,310	15,280,867
University of Iowa	2005-2019	1,361,770,000	0.30-5.00%	2007-2050	1,286,875,000	76,800,000	270,665,000
Universities Foundations (ISU)	2002	3,850,000	2.40-4.22%	2003-2020	1,788,052	-	1,788,052
		<u>7,678,560,138</u>			<u>5,578,045,949</u>	<u>564,328,310</u>	<u>533,691,919</u>
							<u>5,608,682,340</u>

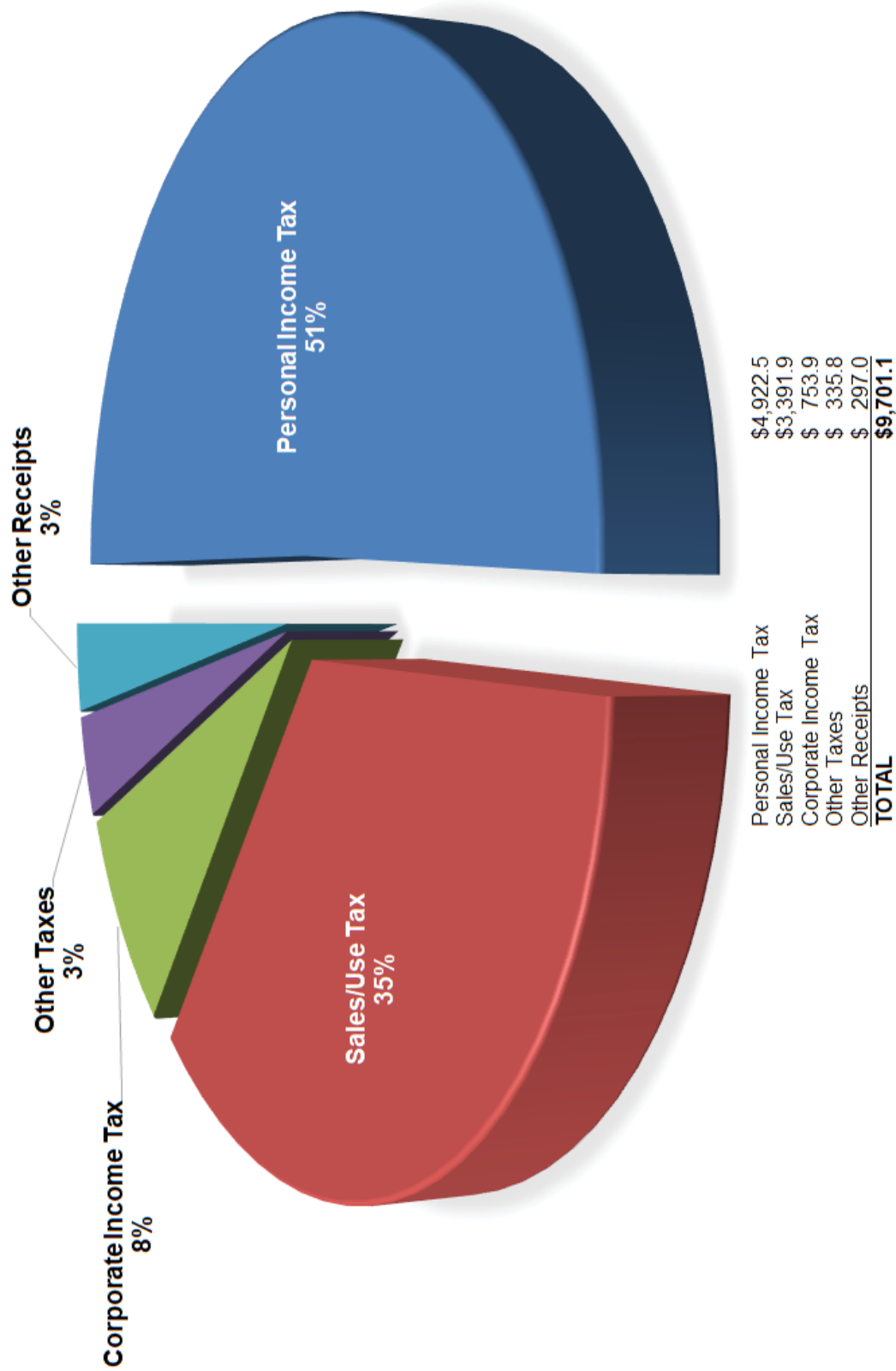
Source: Iowa Department of Management

**GENERAL FUND APPROPRIATIONS
FISCAL YEAR 2022
(IN MILLIONS)**



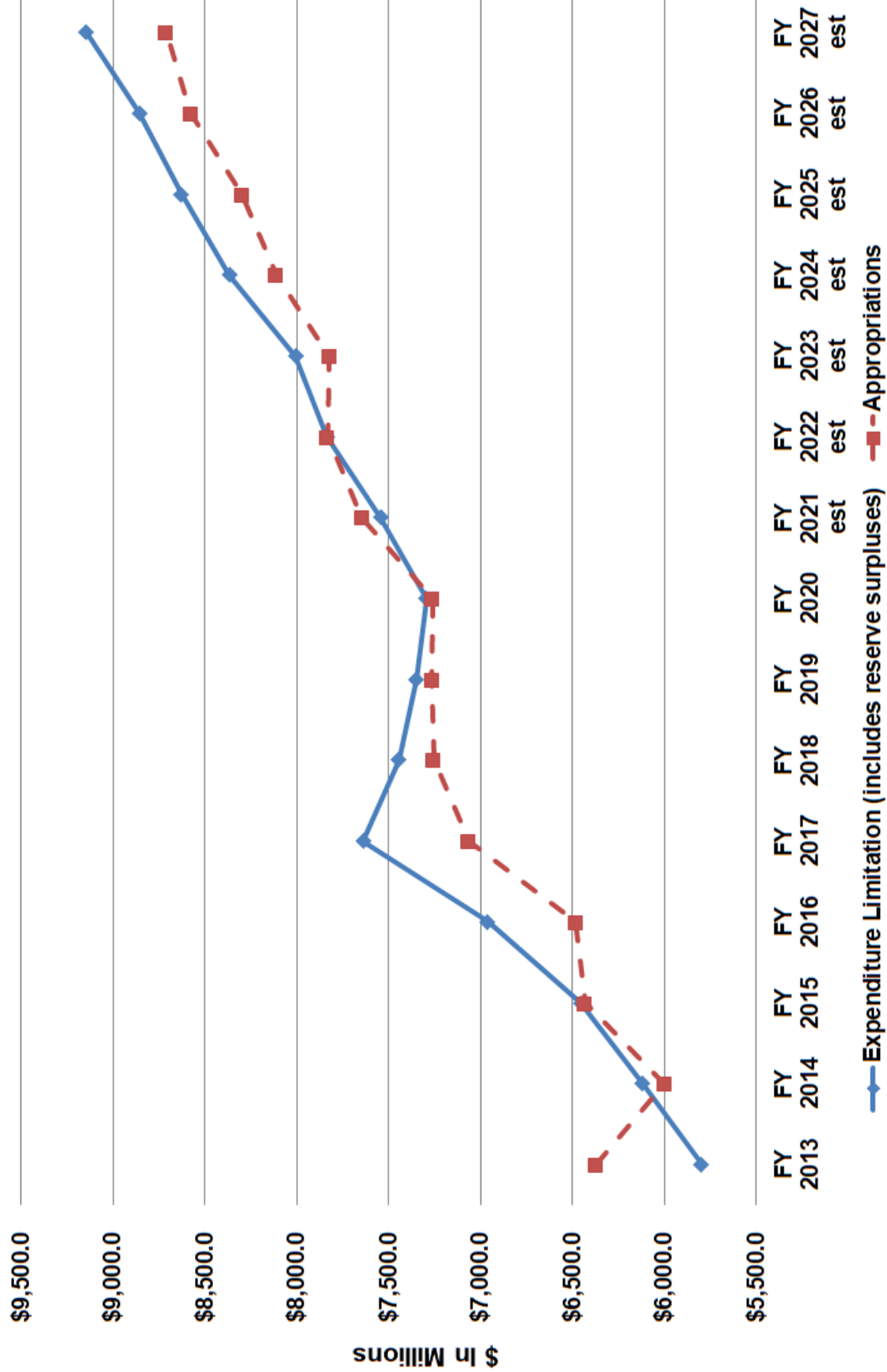
Source: Iowa Department of Management

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



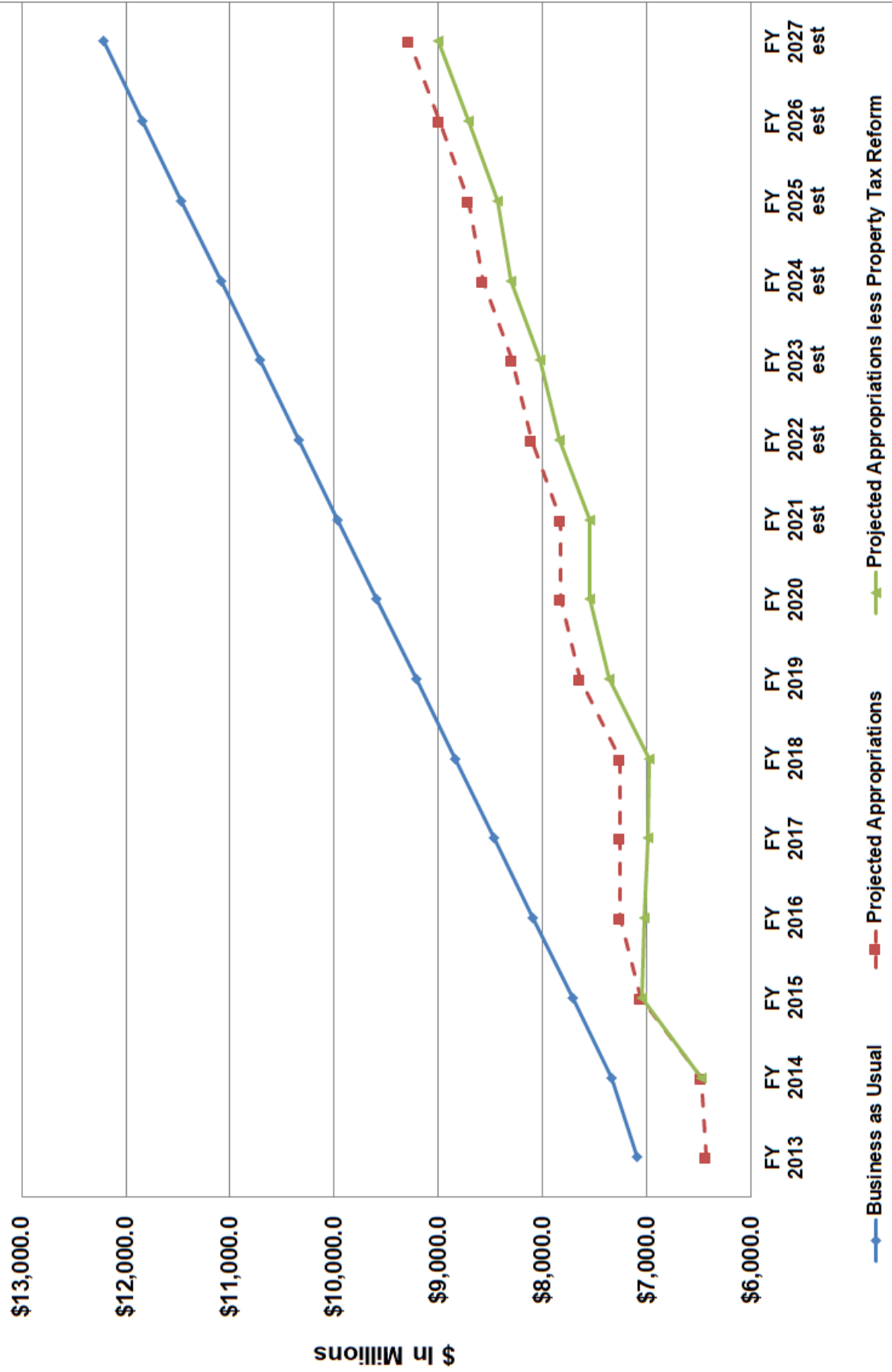
Source: Iowa Department of Management

Expenditure Limitation vs. Projected Appropriations



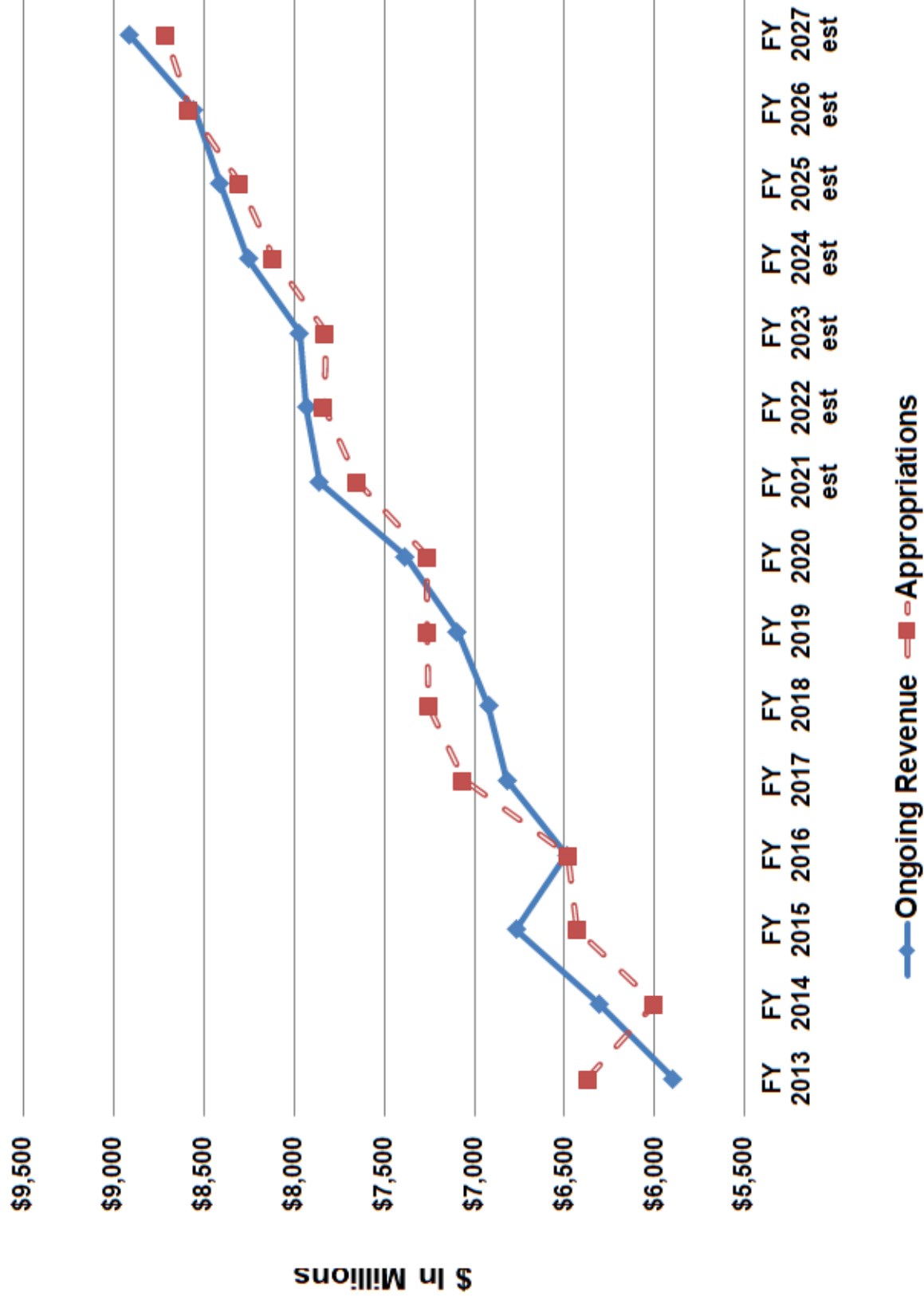
Source: Iowa Department of Management

Business as Usual



Source: Iowa Department of Management

Ongoing Revenues vs. Projected Appropriations



Source: Iowa Department of Management

State of Iowa Major Spending
(in millions)

	Actual FY2020	Estimate FY2021	Gov Rec FY2022	Gov Rec FY2023
General Fund:				
Appropriations	7,642.6	7,778.5	8,114.1	8,299.8
Transfer to Technology Reinvestment Fund	-		(35.0)	(25.0)
Changes in Standings	4.7	5.1	-	-
Appropriation Adjustments	185.6	46.0	-	-
Total General Fund Appropriations	7,832.9	7,829.6	8,079.1	8,274.8
Health Care Trust Fund (Cigarette/Tobacco Taxes)	211.8	208.5	200.6	206.5
Iowa Skilled Worker and Job Creation Fund	63.8	63.8	63.8	63.8
Performance of Duty to Economic Emergency Fund	13.5	30.8	26.5	21.8
Net General Fund Appropriation	8,122.0	8,132.7	8,370.0	8,566.9
Rebuild Iowa Infrastructure Fund	198.9	170.3	197.4	173.7
Less: Transfer to Environment First Fund	(42.0)	(42.0)	(42.0)	(42.0)
Transfer to Technology Reinvestment Fund	(18.1)	(18.6)	-	-
Net RIIF Spending	138.8	109.7	155.4	131.7
Appropriations from other funds				
Technology Reinvestment Fund	18.1	18.6	35.0	25.0
Environment First Fund	42.0	42.0	42.0	42.0
Total	8,320.9	8,303.0	8,602.4	8,765.6
	7.4%	-0.2%	3.6%	1.9%
Less: Property Tax Replacement/Tax Credits	(476.2)	(483.7)	(480.5)	(482.4)
Total	7,844.8	7,819.3	8,121.9	8,283.2
	7.9%	-0.3%	3.9%	2.0%

Source: Iowa Department of Management

State of Iowa

Estimated Condition of the General Fund

Financial Summary

(\$ in Millions)

	Actual FY2020	Estimate FY2021	Governor's Recommendation FY2022	Governor's Recommendation FY2023
Estimated Funds Available:				
Total Gross Receipts	\$ 9,136.1	\$ 9,804.2	\$ 9,701.1	
Net Accruals	307.7	(307.2)	22.0	
Refunds	(1,120.3)	(1,101.7)	(1,014.1)	
School Infrastructure Transfer from General Fund	(507.6)	(534.0)	(553.3)	
Transfers	114.7	108.0	110.0	
Total Net General Fund Receipts	7,930.6	7,969.3	8,265.7	8,596.3
Revenue Adjustments:		-	(12.4)	(183.7)
Excess from Reserve Funds	195.6	246.9	196.7	303.2
Total Funds Available	8,126.2	8,216.2	8,450.0	8,715.8
<i>Expenditure Limitation</i>			\$ 8,367.3	\$ 8,629.9
Estimated Appropriations:				
Executive Branch	7,421.0	7,558.4	7,883.9	8,068.1
Judicial Branch	184.6	184.1	193.2	194.7
Legislative Branch	37.0	36.0	37.0	37.0
Adjustment to Standings	4.7	5.1		
Recommended Appropriation Adjustments	185.6	41.0		
Total Appropriations	7,832.9	7,824.6	8,114.1	8,299.8
Reversions-operations	(12.2)	(5.0)	(5.0)	(5.0)
Net Appropriations	7,820.7	7,819.6	8,109.1	8,294.8
Ending Balance	\$ 305.5	\$ 396.6	\$ 340.9 *	\$ 421.0
Distribution of Ending Balance				
Reserve Funds	(305.5)	(396.6)	(340.9)	(421.0)
Total	\$ -	\$ -	\$ -	\$ -

State of Iowa

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

(\$ in Millions)

	Actual FY2020	Estimate FY2021	Governor's Recommendation FY2022	Governor's Recommendation FY2023
<u>Cash Reserve Fund</u>				
Balance Brought Forward	\$ 571.6	\$ 587.9	\$ 587.8	\$ 619.0
Estimated Revenues:				
Prior Fiscal Year Ending Balance	289.3	305.5	396.6	340.9
Intrastate Receipts	-			
Total Funds Available	860.9	893.4	984.4	959.9
Transfer to GAAP Retirement Account	(273.0)	(305.6)	(365.4)	(329.0)
Ending Balance - Cash Reserve Fund	\$ 587.9	\$ 587.8	\$ 619.0	\$ 630.9
<i>Cash Reserve Fund Goal (7.5%)</i>	\$ 587.9	\$ 587.8	\$ 619.0	\$ 630.9
<u>GAAP Retirement Account</u>				
Balance Brought Forward	\$ -	\$ -	\$ -	\$ -
Estimated Revenues:				
Transfer From Cash Reserve Fund	273.0	305.6	365.4	329.0
Total Funds Available	273.0	305.6	365.4	329.0
Excess to Economic Emergency Fund	(273.0)	(305.6)	(365.4)	(329.0)
Ending Balance - GAAP Retirement Fund	\$ -	\$ -	\$ -	\$ -
<u>Economic Emergency Fund</u>				
Balance Brought Forward	\$ 185.6	\$ 189.5	\$ 195.9	\$ 206.3
Estimated Revenues:				
Transfer From GAAP Retirement Account	273.0	305.6	365.4	329.0
Other Receipts	-	-	-	-
Total Funds Available	458.6	495.1	561.3	535.3
Standing Appropriation for Performance of Duty	(13.5)	(30.8)	(26.5)	(21.8)
Transfer to IEDA for Small Business Program	(17.0)	-	-	-
Transfer from Coronavirus Relief Fund	17.0			
Transfer to Taxpayer Relief Fund	(60.0)	(21.5)	(131.8)	-
Excess Reserves Transfer to General Fund	(195.6)	(246.9)	(196.7)	(303.2)
Total Transfers Out:	(269.1)	(299.2)	(355.0)	(325.0)
Ending Balance - Economic Emergency Fund	\$ 189.5	\$ 195.9	\$ 206.3	\$ 210.3
<i>Economic Emergency Fund Goal (2.5%)</i>	\$ 196.0	\$ 195.9	\$ 206.3	\$ 210.3
Total Reserve Funds	\$ 777.4	\$ 783.7	\$ 825.3	\$ 841.2

State of Iowa

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

	Actual FY2020	Estimate FY2021	Estimate FY2022	Estimate FY2023
<u>Taxpayer Relief Fund</u>				
Beginning Balance	\$ 13.6	\$ 74.1	\$ 90.3	\$ 222.1
Revenues:				
Transfer from Economic Emergency Fund	60.0	21.5	131.8	-
Interest	0.5	-	-	-
Total Funds Available	<u>74.1</u>	<u>95.6</u>	<u>222.1</u>	<u>222.1</u>
Expenditures				
Homestead Property Tax Credit	-	(2.8)	-	-
Elderly and Disabled Property Tax Credit		(2.5)		
Ending Balance - Taxpayer Trust Fund	<u>\$ 74.1</u>	<u>\$ 90.3</u>	<u>\$ 222.1</u>	<u>\$ 222.1</u>

FY2020 Calculation

Actual FY2019 Net General Fund Revenues	7,728.6
FY2019 Adjusted Revenue	<u>(7,621.9)</u>
Amount Estimated to be Available to the Taxpayer Trust Fund	<u>106.7</u>
Limit to the Taxpayer Trust Fund	<u>60.0</u>

FY2021 Calculation

Actual FY2020 Net General Fund Revenues	7,930.6
FY2020 Adjusted Revenue	<u>(7,839.1)</u>
Amount Estimated to be Available to the Taxpayer Trust Fund	91.5
First \$70 million is transferred to RIIF	<u>(70.0)</u>
Amount to the Taxpayer Trust Fund	<u>21.5</u>

FY2022 Calculation

December 2020 REC estimate Fiscal Year 2021	7,969.3
FY2021 Adjusted Revenue	<u>(7,837.5)</u>
Amount Estimated to be Available to the Taxpayer Trust Fund	<u>131.8</u>

State of Iowa

General Fund Revenue (Appropriable Revenues)

Cash Basis

(\$ in Millions)

	Actual FY2020	Estimated FY2021	Estimated FY2022
Tax Receipts			
Personal Income Tax	\$ 4,652.0	\$ 5,100.5	\$ 4,922.5
Use Tax	3,176.1	3,274.0	3,391.9
Corporate Income Tax	648.7	812.0	753.9
Inheritance Tax	81.5	85.6	88.6
Insurance Premium Tax	143.5	141.3	145.4
Beer Tax	9.8	6.5	9.2
Franchise Tax	67.9	66.0	67.8
Miscellaneous Tax	24.9	24.8	24.8
Total Tax Receipts	8,804.4	9,510.7	9,404.1
Other Receipts			
Institutional Payments	12.6	9.2	11.0
Liquor Profits	131.9	141.1	141.1
Interest	15.1	3.1	3.1
Fees	28.4	27.8	25.9
Judicial Revenue	90.4	63.4	66.6
Miscellaneous Revenues	51.1	46.7	47.1
Racing and Gaming	2.2	2.2	2.3
Total Other Receipts	331.7	293.5	297.1
Total Tax & Other Receipts	\$ 9,136.1	\$ 9,804.2	\$ 9,701.2
	-2.3%	7.3%	-1.1%

State of Iowa

General Fund Accrued Revenue Changes

(\$ in Millions)

	Actual FY2020	Estimated FY2021	Estimated FY2022
Tax Receipts:			
Personal Income Tax	\$ 567.9	\$ 333.0	\$ 343.0
Sales/Use Tax	275.8	276.0	284.0
Corporate Income Tax	123.4	50.0	53.0
Inheritance Tax	12.9	15.0	16.0
Insurance Premium Tax	-	-	-
Beer Tax	0.9	1.5	1.5
Franchise Tax	8.0	3.0	3.0
Miscellaneous Tax	4.8	5.0	5.0
Total Tax Receipts	<u>993.7</u>	<u>683.5</u>	<u>705.5</u>
Other Receipts:			
Institutional Payments	1.0	2.0	2.0
Liquor Profits	13.4	14.0	14.0
Interest	0.5	1.0	1.0
Fees	(0.6)	-	-
Judicial Revenue	2.5	3.0	3.0
Miscellaneous Receipts	6.2	6.0	6.0
Racing and Gaming	-	-	-
Total Other Receipts	<u>23.0</u>	<u>26.0</u>	<u>26.0</u>
Total Receipts and Transfers	<u>\$ 1,016.7</u>	<u>\$ 709.5</u>	<u>\$ 731.5</u>
Net Change	\$ 307.7	\$ (307.2)	\$ 22.0

State of Iowa

General Fund Refunds/School Infrastructure Transfers/Transfers

(\$ in Millions)

	Actual FY2020	Estimated FY2021	Estimated FY2022
Refunds:			
Personal Income Tax	\$ (952.3)	\$ (927.0)	\$ (834.4)
Sales/Use Tax	(62.9)	(70.4)	(80.0)
Corporate Income Tax	(95.0)	(88.6)	(87.4)
Inheritance Tax	(2.0)	(6.8)	(6.8)
Cigarette Tax	(0.6)	(0.5)	(0.5)
Franchise Tax	(3.2)	(2.5)	(1.5)
Other	(8.2)	(8.9)	(6.5)
Total Gross Refunds	(1,124.2)	(1,104.7)	(1,017.1)
Less: Reimbursements	3.9	3.0	3.0
Total Net Refunds	<u>\$ (1,120.3)</u>	<u>\$ (1,101.7)</u>	<u>\$ (1,014.1)</u>
School Infrastructure Transfers	<u>\$ (507.6)</u>	<u>\$ (534.0)</u>	<u>\$ (553.3)</u>
Transfers:			
Lottery	\$ 78.9	\$ 82.0	\$ 84.0
Other	35.8	26.0	26.0
Total Transfers	<u>\$ 114.7</u>	<u>\$ 108.0</u>	<u>\$ 110.0</u>

State of Iowa

General Fund Revenue

Governor's Recommended Revenue Adjustments

(\$ in Millions)

	<u>FY2021</u>	<u>FY2022</u>	<u>FY2023</u>
Revenue Adjustments:			
Removal of SF2417 Triggers	-	-	(157.2)
Increase Workforce Housing Tax Incentive Program	-	(7.7)	(16.1)
Increase Redevelopment Tax Credit	-	-	(0.4)
Affordable Housing Tax Credit	-	-	-
Remove \$3 million cap on 30% transfer real estate transfer tax to Housing Trust Fund	-	(4.4)	(4.7)
Expansion of the EDC/CDC Tax Credits	-	(0.3)	(5.3)
Total Revenue Adjustments	<u>\$ -</u>	<u>\$ (12.4)</u>	<u>\$ (183.7)</u>

State of Iowa

Governor's Recommended Appropriation Adjustments

General Fund

FY2021

	<u>Amount</u>
Departments	
OCIO-Workday	21,000,000
Education-Additional School Financing	20,000,000
Total Adjustments	<u>41,000,000</u>

State of Iowa

Calculation of Statutory Expenditure Limit

Fiscal Year 2022/Fiscal Year 2023

(\$ in Millions)

	Governor's Recommendation		
	Proposed FY2022	% Calculation	FY22 Expenditure Limitation
Fiscal Year 2022			
December 2018 REC Estimate			
Total Gross Receipts	\$ 9,701.1	99%	\$ 9,604.1
Accruals	22.0	99%	21.8
Refunds	(1,014.1)	99%	(1,004.0)
School Infrastructure Transfer	(553.3)	99%	(547.8)
Transfers	110.0	99%	108.9
Total Revenue Estimating Conference	<u>8,265.7</u>		<u>8,183.0</u>
Transfer/Revenue Adjustments:			
Revenue Adjustments	(12.4)	100%	(12.4)
Total Revenue Adjustments	<u>(12.4)</u>		<u>(12.4)</u>
Transfer from Economic Emergency Fund			196.7
			<u>\$ 8,367.3</u>

	Governor's Recommendation		
	Proposed FY2023	% Calculation	FY23 Expenditure Limitation
Fiscal Year 2023			
Governor's Estimate	\$ 8,596.3	99%	\$ 8,510.4
Total Governor's Estimate	<u>8,596.3</u>		<u>8,510.4</u>
Transfer/Revenue Adjustments:			
Revenue Adjustments	(183.7)	100%	(183.7)
Total Revenue Adjustments	<u>(183.7)</u>		<u>(183.7)</u>
Transfer from Economic Emergency Fund			305.8
			<u>\$ 8,632.5</u>

State of Iowa

Calculation of Cash Reserve Fund and Economic Emergency Fund Percentage Goals Fiscal Year 2020/Fiscal Year 2021/Fiscal Year 2022/Fiscal Year 2023 (\$ in Millions)

<u>Fiscal Year 2020</u>	
March 2019 Revenue Estimating Conference Net Receipts Estimate	\$ 7,848.4
2019 Session Revenue Adjustments for FY2020	(9.3)
FY2020 Adjusted Revenue	<u>\$ 7,839.1</u>
Cash Reserve Fund 7.5% Goal	\$ 587.9
Economic Emergency Fund 2.5% Goal	\$ 196.0

<u>Fiscal Year 2021</u>	
May 2020 Revenue Estimating Conference Net Receipts Estimate	\$ 7,876.6
2020 Session Legislative Action Adjustments for FY2021	(39.1)
FY2021 Adjusted Revenue	<u>\$ 7,837.5</u>
Cash Reserve Fund 7.5% Goal	\$ 587.8
Economic Emergency Fund 2.5% Goal	\$ 195.9

<u>Governor's Recommendation Fiscal Year 2022</u>	
December 2020 Revenue Estimating Conference Net Receipts Estimate	\$ 8,265.7
2021 Session Governor's Proposed Revenue Adjustments for FY2022	(12.4)
Estimated FY2022 Adjusted Revenue	<u>\$ 8,253.3</u>
Cash Reserve Fund 7.5% Goal	\$ 619.0
Economic Emergency Fund 2.5% Goal	\$ 206.3

<u>Governor's Recommendation Fiscal Year 2023</u>	
Governor's Estimate for FY2023	\$ 8,596.3
2021 Session Governor's Proposed Revenue Adjustments for FY2023	(183.7)
Estimated FY2022 Adjusted Revenue	<u>\$ 8,412.6</u>
Cash Reserve Fund 7.5% Goal	\$ 630.9
Economic Emergency Fund 2.5% Goal	\$ 210.3

State of Iowa

Estimated Condition of the Rebuild Iowa Infrastructure Fund Financial Summary

	Actual FY2020	Estimate FY2021	Governor's Recommendation FY2022	Governor's Recommendation FY2023
Resources				
Beginning Balance	\$ 10,921,715	\$ 19,778,211	\$ 24,367,363	\$ 1,834,860
Adjustment to Beginning Balance	-	-	-	-
Revenues:				
Wagering Tax and Fees	92,190,748	144,849,188	144,849,188	144,849,188
Licensing Fees	7,000	7,000	7,000	7,000
Revenue Bond Debt Service Fund Transfer	9,275,247	9,275,000	9,275,000	9,275,000
Federal Subsidy Holdback fund Transfer	3,804,100	3,750,000	3,750,000	3,750,000
Interest	14,416,615	4,000,000	4,000,000	4,000,000
MSA Tobacco Payment Transfers	13,072,342	13,000,000	13,000,000	13,000,000
General Fund Appropriation	70,000,000	-	-	-
Total Revenues	202,766,052	174,881,188	174,881,188	174,881,188
Total Resources Available	213,687,767	194,659,399	199,248,551	176,716,048
Appropriations				
DAS Major Maintenance	20,000,000	12,000,000	20,000,000	20,000,000
DAS Routine Maintenance	2,000,000	1,000,000	2,000,000	2,000,000
DAS Security Cameras on Capital Complex	-	250,000	-	-
DALS Water Quality Initiative	5,200,000	5,200,000	5,200,000	5,200,000
DALS Renewable Fuels	3,000,000	3,000,000	5,000,000	5,000,000
Blind Building Repairs	-	-	139,100	-
Corr Capitals Request	150,000	-	5,242,619	4,000,000
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	250,000
EDA Community Attraction & Tourism Grants	5,000,000	5,000,000	5,000,000	5,000,000
EDA Regional Sport Authorities	500,000	500,000	500,000	500,000
EDA World Food Prize Borlaug/Ruan Scholar Program,	300,000	-	-	-
EDA Easter Seals	200,000	800,000	-	-
EDA Vacant State Building Demolition Fund	1,000,000	-	1,000,000	-
EDA Vacant State Building Renovation Fund	1,000,000	-	1,000,000	-
IFA State Housing Trust Fund	3,050,000	3,000,000	3,000,000	3,000,000
ILEA Law Enforcement Academy Remodel	10,826,911	-	-	-
ILEA FF&E and resurfacing parking lots	-	280,000	-	-
DHS Nursing Home Facility Improvements	500,000	500,000	-	-
DHS ADA Capital Project	-	596,500	-	-
DHS Childserve Project	-	-	500,000	-
DHS Major Projects	-	-	6,500,000	-
Judicial Judicial Building Improvements	-	400,000	-	-
Judicial County Justice Center Furniture & Equipment	193,620	211,455	2,522,990	-
Legis Capitol Building Maintenance	500,000	500,000	500,000	500,000
Legis Capitol Building Gutter Replacement	-	1,250,000	1,250,000	-
DOM Environment First Appropriation	42,000,000	42,000,000	42,000,000	42,000,000
DOM Technology Reinvestment Fund	18,069,975	18,550,000	-	-
DNR State Park Infrastructure	2,000,000	1,000,000	2,000,000	2,000,000
DNR Lakes Restoration & Water Quality	9,600,000	8,600,000	9,600,000	9,600,000
DNR Water Trails and Low Head Dam Safety Grants	500,000	250,000	500,000	500,000
DPD Facility/Armory Maintenance	1,000,000	1,000,000	1,000,000	1,000,000
DPD Construction Improvements Statewide	1,000,000	1,000,000	1,800,000	1,850,000
DPD Camp Dodge Infrastructure Upgrades	250,000	250,000	250,000	250,000
Regents Tuition Replacement	28,098,870	28,268,466	28,100,000	28,100,000
Regents ISU Student Innovation Center	7,000,000	6,625,000	13,375,000	-
Regents ISU Veterinary Diagnostic Laboratory	12,500,000	8,900,000	12,500,000	12,500,000
Regents ISD Long Hall Renovation	3,000,000	1,325,000	-	-
Regents UNI Industrial Technology Center Renovation	-	1,000,000	13,000,000	18,000,000

(continued)

State of Iowa

Estimated Condition of the Rebuild Iowa Infrastructure Fund Financial Summary

	Actual FY2020	Estimate FY2021	Governor's Recommendation FY2022	Governor's Recommendation FY2023
(continued)				
StateFair Renovation of 4-H Building	500,000	4,500,000	-	-
StateFair State Historical Building Task Force	500,000	-	-	-
DPS Statewide Interoperability Network	3,719,355	3,960,945	4,114,482	4,118,754
DPS Lab Liquid Chromatograph	325,000	-	-	-
DPS Explosive Trace Detectors	29,000	-	-	-
DPS Ballistic Vests	-	467,500	-	-
DPS Bomb Suites	-	384,000	-	-
DPS ISP Aircraft	-	1,713,170	-	-
DPS Portable bomb tech kits	-	-	565,000	-
DPS Investigation Reponse, Analysis, Collection Tools	-	-	212,000	-
DPS IPS Emergency Rescue Vehicles	-	-	232,500	232,500
DOT Recreational Trails	1,500,000	1,000,000	1,500,000	1,500,000
DOT Public Transit Infrastructure	1,500,000	500,000	1,500,000	1,500,000
DOT Commercial Air Service Airports	1,900,000	1,000,000	1,500,000	1,000,000
DOT General Aviation Airport Grants	1,000,000	650,000	1,000,000	1,000,000
DOT Rail Assistance	1,000,000	500,000	1,000,000	1,000,000
TOS County Fairs Infrastructure	1,060,000	1,060,000	1,060,000	1,060,000
Vets Affai Resurfacing roads at Veteran's Cemetery	-	50,000	-	-
Vets Hom Mechanical & Electrical Distribution	6,134,840	-	-	-
Total Appropriations/Expenditures	<u>198,857,571</u>	<u>170,292,036</u>	<u>197,413,691</u>	<u>173,661,254</u>
Reversions	(4,948,015)	-	-	-
Net Appropriations	<u>193,909,556</u>	<u>170,292,036</u>	<u>197,413,691</u>	<u>173,661,254</u>
Net Available Balance Forward	\$ 19,778,211	\$ 24,367,363	\$ 1,834,860	\$ 3,054,794

State of Iowa

Estimated Financial Condition of the Technology Reinvestment Fund Financial Summary

	Actual FY2020	Estimate FY2021	Governor's Recommendation FY2022	Governor's Recommendation FY2023
Resources				
Beginning Balance	\$ 5,855	\$ 5,855	\$ (2,698)	\$ 300,007
Revenues:				
Rebuild Iowa Infrastructure Appropriation	18,069,975	18,550,000	-	-
General Fund Appropriation	-	-	35,000,000	25,000,000
Total Revenues	18,069,975	18,550,000	35,000,000	25,000,000
Total Resources Available	18,075,830	18,555,855	34,997,302	25,300,007
Appropriations				
Ethics Update to the Candidate Reporting System	-	500,000	500,000	500,000
OCIO Technology Projects/Consolidation	1,000,000	-	-	-
OCIO Workday	-	-	17,000,000	6,230,000
DOC Technology Projects	629,000	-	-	-
DOC Institution Building Automation Systems	-	500,000	-	-
DOC State Storage Area Network Replacement	-	-	210,000	-
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 IPTV Equipment Replacement	500,000	1,000,000	1,998,600	1,797,400
Homeland EMS Mass Messaging System	400,000	400,000	400,000	400,000
DHR Integrating Justice Data Systems	1,200,000	1,400,000	1,400,000	1,400,000
DHR Justice Datawarehouse	157,980	157,980	187,980	187,980
ICN Firewall.Ddox Protection	-	2,071,794	-	-
ILEA Technology Projects	15,000	400,000	-	-
DHS Medicaid Management Information System	1,228,535	1,979,319	1,625,363	1,416,680
DHS Family and Children Services System Replacement	5,525,660	-	-	-
DHS State Poison Center	-	34,000	34,000	34,000
DIA Electronic Storage Space	50,000	-	-	-
DIA Child Advocacy Bd-Foster Care Registry	-	-	350,000	-
Courts Phased VOIP Phone Upgrade	-	163,000	433,100	-
DOM Transparency Project	45,000	45,000	45,000	45,000
DOM Grants Management System	50,000	70,000	70,000	70,000
DOM Local Government Budget & Property Tax upgrade	120,000	624,000	120,000	120,000
DOM Socrata Software License	-	-	371,292	382,131
DPD Technology Projects	-	-	100,000	-
DPH Equipment-State Medical Examiner	-	395,000	-	-
DPH Consolidate AMANDA Instances	796,800	-	-	-
DPS Lab Management System	300,000	-	-	-
DPS Virtual Storage Archival System	290,000	-	-	-
DPS Lab Digital Evidence Management System	80,000	-	-	-
DPS Post 16 Technology Upgrade	250,000	-	-	-
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 Server Room HVAC	-	-	-	400,000
DPS ISP Bondy Cameras & Storage	-	-	-	3,098,000
DPS Fireservice Training Tablets	-	-	-	55,000
Revenue Tax System Modernization	-	4,070,460	4,070,460	4,070,460
SecState Technology Projects	2,100,000	1,400,000	1,400,000	1,400,000
Vets Affai Technology Equipment	5,000	21,000	2,500	-
Total Appropriations	18,069,975	18,558,553	34,697,295	24,933,651
Reversions	-	-	-	-
Net Appropriations	18,069,975	18,558,553	34,697,295	24,933,651
Net Available Balance Forward	\$ 5,855	\$ (2,698)	\$ 300,007	\$ 366,356

State of Iowa

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

	Actual FY2020	Estimate FY2021	Governor's Recommendation FY2022	Governor's Recommendation FY2023
Resources				
Beginning Balance	\$ -	\$ -	\$ -	\$ -
Revenues:				
Gaming receipts	63,750,000	63,750,000	63,750,000	63,750,000
Total Revenues	63,750,000	63,750,000	63,750,000	63,750,000
Total Resources Available	63,750,000	63,750,000	63,750,000	63,750,000
Appropriations				
College A Skilled Workforce Shortage Tuition Grant	5,000,000	5,000,000	5,000,000	5,000,000
College A Future Ready Iowa Grant Program	1,000,000	1,000,000	-	-
IEDA High Quality Jobs	11,700,000	11,700,000	11,700,000	11,700,000
IEDA STEM Scholarships	1,000,000	1,000,000	1,000,000	1,000,000
IEDA STEM Best	-	-	700,000	700,000
IEDA Future Ready Iowa Mentor Prog	400,000	400,000	400,000	400,000
IEDA Empower Rural Iowa Program	-	-	700,000	700,000
IEDA Empower Rural Iowa Housing Needs Assess	100,000	100,000	-	-
IEDA Empower Rural Iowa Rural Innovation Grants	300,000	300,000	-	-
Educ Workforce Training and Economic Development Func	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	5,500,000
Educ PACE and Regional Sectors	5,000,000	5,000,000	5,000,000	5,000,000
Educ Gap Tuition Assistance Fund	2,000,000	2,000,000	2,000,000	2,000,000
Educ Workbased Learning Intermediary Network	1,500,000	1,500,000	1,500,000	1,500,000
Educ Workforce Preparation Outcome Reporting System	200,000	200,000	200,000	200,000
Educ ACE Infrastructure	6,000,000	6,000,000	6,000,000	6,000,000
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
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	1,066,419	1,066,419
Regents Regents Innovation Fund	3,000,000	3,000,000	3,000,000	3,000,000
Total Appropriations	63,750,000	63,750,000	63,750,000	63,750,000
Reversions		-	-	-
Net Appropriations	63,750,000	63,750,000	63,750,000	63,750,000
Net Available Balance Forward	\$ -	\$ -	\$ -	\$ -

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

	Actual 09/10		Actual 10/11		Actual 11/12		Actual 12/13		Actual 13/14		Actual 14/15	
	Dollars	Percent	Dollars	Percent	Dollars	Percent	Dollars	Percent	Dollars	Percent	Dollars	Percent
Uniform Property Taxes	648.4	14.6	676.8	14.4	703.6	14.6	729.7	15.0	759.3	15.4	774.2	15.0
Additional Property Taxes	575.6	13.0	573.4	12.2	611.0	12.7	581.1	12.0	578.6	11.7	575.1	11.1
ISL Property Taxes	95.1	2.1	98.3	2.1	100.4	2.1	104.2	2.1	114.5	2.3	119.5	2.3
State Foundation Aid	2,145.8	48.4	2,476.6	52.8	2,631.2	54.6	2,661.1	54.8	2,725.6	55.3	2,873.8	55.6
Other State Aid	76.3	1.7	68.1	1.5	41.4	0.9	99.6	2.1	60.1	1.2	123.0	2.4
Income Surtaxes	81.9	1.9	84.5	1.8	85.4	1.8	85.9	1.8	85.7	1.7	92.2	1.8
Federal/Other Miscellaneous	814.9	18.4	710.2	15.2	643.2	13.4	598.9	12.3	606.1	12.3	614.6	11.9
Total Funds	4,438.0	100.0	4,687.9	100.0	4,816.2	100.0	4,860.5	100.0	4,929.9	100.0	5,172.3	100.0
Formula (Weighted) Enrollment	553,016		550,510		551,107		549,157		550,466		553,160	
Actual Fall Enrollment	474,227		473,493		473,504		476,245		478,921		480,772	

	Actual 15/16		Actual 16/17		Actual 17/18		Actual 18/19		Estimated 19/20		Estimated 20/21	
	Dollars	Percent	Dollars	Percent	Dollars	Percent	Dollars	Percent	Dollars	Percent	Dollars	Percent
Uniform Property Taxes	792.4	14.9	827.8	14.9	862.1	15.2	905.4	15.6	948.3	16.0	990.9	16.3
Additional Property Taxes	587.9	11.0	593.5	10.7	612.7	10.8	624.9	10.8	614.1	10.4	621.9	10.2
ISL Property Taxes	128.0	2.4	133.9	2.4	138.1	2.4	142.7	2.5	148.3	2.5	153.1	2.5
State Foundation Aid	2,959.2	55.5	3,099.1	55.9	3,189.4	56.1	3,217.3	55.5	3,295.6	55.7	3,391.7	55.8
Other State Aid	146.2	2.7	138.8	2.5	93.4	1.6	100.6	1.7	107.9	1.8	116.7	1.9
Income Surtaxes	89.2	1.7	90.4	1.6	91.4	1.6	92.0	1.6	91.0	1.5	93.2	1.5
Federal/Other Miscellaneous	630.7	11.8	657.2	11.9	694.3	12.2	710.4	12.3	710.4	12.0	710.4	11.7
Total Funds	5,333.5	100.0	5,540.7	100.0	5,681.2	100.0	5,793.3	100.0	5,915.6	100.0	6,077.8	100.0
Formula (Weighted) Enrollment	554,974		559,535		563,424		566,101		569,536		573,161	
Actual Fall Enrollment	483,451		485,147		486,264		487,652		490,094			

Source: Iowa Department of Management

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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
SPECIAL TAXES:										
Personal Income Tax	3,461,734	3,634,281	4,083,903	3,974,838	4,207,250	4,355,435	4,468,935	4,746,683	4,944,019	4,651,979
Sales/Use Tax	2,381,395	2,505,299	2,547,603	2,642,332	2,753,080	2,810,661	2,812,336	2,941,479	3,045,492	3,176,088
Corporation Income Tax	394,512	520,719	555,289	549,581	576,279	520,532	549,704	565,042	706,278	648,682
Inheritance Tax	66,395	77,645	86,809	91,034	86,977	91,780	86,193	83,070	80,677	81,524
Insurance Premium Tax	97,098	101,406	104,885	105,532	109,633	119,675	114,808	121,863	153,441	143,431
Cigarette & Tobacco Taxes	227,305	119,432	121,397	1,410	(5)	4	-	-	(4)	4
Beer & Liquor Taxes	14,340	14,236	14,522	14,127	14,460	14,100	13,940	13,707	13,518	9,845
Franchise Tax	36,323	41,486	42,904	42,918	46,949	52,036	53,798	46,696	59,644	67,910
Miscellaneous Taxes	1,046	1,085	1,146	1,225	1,395	1,467	1,386	1,654	14,067	24,939
TOTAL SPECIAL TAXES	6,680,148	7,015,589	7,558,458	7,422,997	7,796,018	7,965,690	8,101,100	8,520,194	9,017,132	8,804,402
Percentage Increase	5.2%	5.0%	7.7%	-1.8%	5.0%	2.2%	1.7%	5.2%	5.8%	-2.4%
OTHER RECEIPTS										
Institutional Payments	9,963	12,984	14,325	12,774	15,506	12,088	11,523	11,967	11,220	12,587
Liquor Transfers	89,318	94,601	96,049	96,630	108,397	112,273	116,041	118,071	125,615	131,909
Interest	2,990	2,449	2,627	3,376	3,656	4,125	2,262	4,732	8,999	15,098
Fees	30,133	29,129	29,121	28,843	27,772	28,048	25,355	26,119	28,901	28,406
Judicial Revenue	101,549	113,830	107,988	103,972	99,883	97,683	94,315	97,444	95,343	90,397
Miscellaneous Receipts	38,396	37,730	39,855	43,368	39,689	42,732	60,568	52,322	62,145	51,069
Racing & Gaming Receipts	66,000	66,000	40,000	-	-	-	-	-	2,250	2,250
TOTAL OTHER RECEIPTS	338,349	356,723	329,965	288,963	294,903	296,949	310,064	310,655	334,473	331,716
	-5.9%	5.4%	-7.5%	-12.4%	2.1%	0.7%	4.4%	0.2%	7.7%	-0.8%
Accruals	15,040	61,266	13,042	(16,164)	19,588	14,234	73,577	48,046	19,217	307,673
Refunds	(825,992)	(820,595)	(830,504)	(955,255)	(967,888)	(1,018,286)	(1,059,834)	(1,135,120)	(1,131,931)	(1,120,325)
School Infrastructure Transf	(394,093)	(410,596)	(419,169)	(440,422)	(450,532)	(466,891)	(460,443)	(480,800)	(503,111)	(507,604)
Transfers	85,614	108,740	116,945	188,950	127,638	129,443	275,556	120,972	123,046	114,700
TOTAL NET APPROPRIABLE RECEIPTS	5,899,066	6,311,127	6,768,737	6,489,069	6,819,727	6,921,139	7,240,020	7,383,947	7,858,826	7,930,562
Percentage Increase	4.7%	7.0%	7.3%	-4.1%	5.1%	1.5%	4.6%	2.0%	6.4%	0.9%

Source: Iowa Department of Management

State of Iowa

General Fund Appropriations

FY 2022 and 2023 Governor's Recommendations

DESCRIPTION	FY 2020 Actual	FY 2021 Budget Estimate	FY 2022 Department Request	FY 2022 Governor's Recommended	FY 2023 Department Request	FY 2023 Governor's Recommended
Administration and Regulation	708,165,202	633,581,443	651,685,870	821,708,104	651,580,640	814,242,038
Agriculture and Natural Resources	38,197,933	38,547,933	42,872,933	37,672,933	42,872,933	37,672,933
Economic Development	40,313,833	40,095,830	41,095,831	43,345,830	41,095,830	43,345,830
Education	4,251,669,130	4,341,611,014	4,377,599,226	4,403,584,770	4,366,907,605	4,561,804,071
Human Services	2,028,625,393	1,988,442,827	2,072,213,669	2,043,504,651	2,135,647,180	2,077,136,643
Justice System	545,689,923	521,147,510	523,532,223	534,078,732	523,532,223	533,932,732
Judicial Branch	184,623,737	184,123,737	193,212,527	193,212,527	194,691,757	194,691,757
Legislative Branch	35,664,450	36,000,000	37,000,000	37,000,000	37,000,000	37,000,000
Total General Fund Appropriation	7,832,949,601	7,783,550,294	7,939,212,279	8,114,107,547	7,993,328,168	8,299,826,004

State of Iowa

General Fund Appropriations

FY 2022 and 2023 Governor's Recommendations

DESCRIPTION	FY 2020 Actual	FY 2021 Budget Estimate	FY 2022 Department Request	FY 2022 Governor's Recommended	FY 2023 Department Request	FY 2023 Governor's Recommended
ADMINISTRATION AND REGULATION						
Administrative Services						
Administrative Services, Dept.	3,603,404	3,603,404	3,603,404	3,603,404	3,603,404	3,603,404
Real Property Listing	50,000	-	-	-	-	-
Terrace Hill Operations	418,200	418,200	461,674	461,674	461,674	461,674
Utilities	3,524,611	3,882,948	4,104,239	4,104,239	3,991,009	4,104,239
Total Administrative Services	7,596,215	7,904,552	8,169,317	8,169,317	8,056,087	8,169,317
State Accounting Trust Accounts						
Federal Cash Management Standing	177,198	54,182	54,182	54,182	54,182	54,182
Unemployment Compensation-State Standing	212,340	421,655	421,655	421,655	421,655	421,655
Total State Accounting Trust Accounts	389,538	475,837	475,837	475,837	475,837	475,837
Auditor Of State						
Auditor of State - General Office	986,193	986,193	986,193	986,193	986,193	986,193
Total Auditor Of State	986,193	986,193	986,193	986,193	986,193	986,193
Campaign Finance Disclosure Commission						
Iowa Ethics & Campaign Disclosure Board	668,863	668,863	743,505	743,505	746,005	743,505
Total Campaign Finance Disclosure Commission	668,863	668,863	743,505	743,505	746,005	743,505
Chief Information Officer, Office of the						
3 Year Broadband Grants	-	-	-	150,000,000	-	150,000,000
Broadband Grants	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Total Chief Information Officer, Office of the	5,000,000	5,000,000	5,000,000	155,000,000	5,000,000	155,000,000
Alcoholic Beverages						
Alcoholic Beverages Operations	1,075,454	1,075,454	1,075,454	1,075,454	1,075,454	1,075,454
Total Alcoholic Beverages	1,075,454	1,075,454	1,075,454	1,075,454	1,075,454	1,075,454
Professional Licensing & Regulation						
Professional Licensing Bureau	360,856	360,856	360,856	360,856	360,856	360,856
Total Professional Licensing & Regulation	360,856	360,856	360,856	360,856	360,856	360,856

State of Iowa

General Fund Appropriations

FY 2022 and 2023 Governor's Recommendations

DESCRIPTION	FY 2020 Actual	FY 2021 Budget Estimate	FY 2022 Department Request	FY 2022 Governor's Recommended	FY 2023 Department Request	FY 2023 Governor's Recommended
Executive Council						
Court Costs	1,196,557	56,455	56,455	56,455	56,455	56,455
Drainage Assessment	168,008	19,367	19,367	19,367	19,367	19,367
Public Improvements	-	9,575	9,575	9,575	9,575	9,575
Total Executive Council	1,364,565	85,397	85,397	85,397	85,397	85,397
Governor's Office						
Governor/Lt. Governor's Office	2,315,344	2,315,344	2,315,344	2,315,344	2,315,344	2,315,344
Terrace Hill Quarters	142,702	142,702	142,702	142,702	142,702	142,702
Total Governor's Office	2,458,046	2,458,046	2,458,046	2,458,046	2,458,046	2,458,046
Office of Drug Control Policy						
Drug Policy Coordinator	239,271	239,271	239,271	239,271	239,271	239,271
Total Office of Drug Control Policy	239,271	239,271	239,271	239,271	239,271	239,271
Human Rights, Department of						
Community Advocacy and Services	956,894	956,894	956,894	956,894	956,894	956,894
Criminal & Juvenile Justice	1,226,399	1,226,399	1,226,399	1,226,399	1,226,399	1,226,399
Human Rights Administration	189,071	189,071	189,071	189,071	189,071	189,071
Single Grant Program	140,000	140,000	140,000	140,000	140,000	140,000
Total Human Rights, Department of	2,512,364	2,512,364	2,512,364	2,512,364	2,512,364	2,512,364
Inspections & Appeals, Department of						
Administration Division	546,312	546,312	546,312	546,312	546,312	546,312
Administrative Hearings Div.	625,827	625,827	625,827	625,827	625,827	625,827
Child Advocacy Board	2,582,454	2,582,454	2,582,454	2,582,454	2,582,454	2,582,454
Employment Appeal Board	38,912	38,912	38,912	38,912	38,912	38,912
Food and Consumer Safety	574,819	574,819	574,819	574,819	574,819	574,819
Health Facilities Division	4,734,682	4,734,682	4,866,882	4,866,882	4,866,882	4,866,882
Investigations Division	2,471,791	2,471,791	2,339,591	2,339,591	2,339,591	2,339,591
Total Inspections & Appeals, Department of	11,574,797	11,574,797	11,574,797	11,574,797	11,574,797	11,574,797
Public Defender						
Indigent Defense Appropriation	40,760,448	40,760,448	40,760,448	40,760,448	40,760,448	40,760,448
Public Defender	27,144,382	27,144,382	27,144,382	27,144,382	27,144,382	27,144,382
Total Public Defender	67,904,830	67,904,830	67,904,830	67,904,830	67,904,830	67,904,830

State of Iowa

General Fund Appropriations

FY 2022 and 2023 Governor's Recommendations

DESCRIPTION	FY 2020 Actual	FY 2021 Budget Estimate	FY 2022 Department Request	FY 2022 Governor's Recommended	FY 2023 Department Request	FY 2023 Governor's Recommended
Management, Department of						
Appeal Board Claims	16,737,674	4,501,794	4,501,794	4,501,794	4,501,794	4,501,794
Department of Management Operations	2,695,693	2,695,693	2,695,693	2,695,693	2,695,693	2,695,693
OCIO Rate Adjustment	99,381	-	-	-	-	-
Rebuild Iowa Infrastructure Fund Deposit from GF FY 20 Suppl	70,000,000	-	-	-	-	-
Special Olympics Fund	100,000	100,000	100,000	100,000	100,000	100,000
Technology Reinvestment Fund Appropriation	-	-	17,500,000	35,000,000	17,500,000	25,000,000
Transportation Equity Fund Appropriation	19,000,000	26,690,088	26,690,088	27,357,340	26,690,088	28,041,274
Total Management, Department of	108,632,748	33,987,575	51,487,575	69,654,827	51,487,575	60,338,761
Public Information Board						
Iowa Public Information Board	343,019	343,019	358,039	358,039	363,539	358,039
Total Public Information Board	343,019	343,019	358,039	358,039	363,539	358,039
Revenue, Department of						
Ag Land Tax Credit	39,076,603	39,100,000	39,100,000	39,100,000	39,100,000	39,100,000
Business Property Tax Credit	125,000,000	125,000,000	125,000,000	125,000,000	125,000,000	125,000,000
Commercial and Industrial Property Tax Replacement	152,004,107	152,114,544	152,114,544	152,114,544	152,114,544	152,114,544
Elderly & Disabled Property Tax Credit	18,312,025	20,500,000	20,500,000	17,910,000	20,500,000	17,820,000
Homestead Tax Credit Aid	140,024,888	139,984,518	139,984,518	144,740,000	139,984,518	146,740,000
Inheritance Refund	0	-	-	-	-	-
Military Service Tax Refunds	1,760,081	1,700,500	1,700,500	1,640,000	1,700,500	1,580,000
Printing Cigarette Stamps	80,106	124,652	124,652	124,652	124,652	124,652
Refund Income Corp & Franchise Sale	0	-	-	-	-	-
Revenue, Department of	15,149,692	15,149,692	15,149,692	15,149,692	15,149,692	15,149,692
Technology Upgrades	1,070,460	-	-	-	-	-
Tobacco Reporting Requirements	17,525	17,525	17,525	17,525	17,525	17,525
Total Revenue, Department of	492,495,487	493,691,431	493,691,431	495,796,413	493,691,431	497,646,413
Secretary of State						
Elections/Voter Reg	2,124,870	1,874,870	2,124,870	1,874,870	2,124,870	1,874,870
Secretary of State-Business Services	1,420,646	1,420,646	1,420,646	1,420,646	1,420,646	1,420,646
Total Secretary of State	3,545,516	3,295,516	3,545,516	3,295,516	3,545,516	3,295,516

State of Iowa

General Fund Appropriations

FY 2022 and 2023 Governor's Recommendations

DESCRIPTION	FY 2020 Actual	FY 2021 Budget Estimate	FY 2022 Department Request	FY 2022 Governor's Recommended	FY 2023 Department Request	FY 2023 Governor's Recommended
Treasurer of State						
Treasurer - General Office	1,017,442	1,017,442	1,017,442	1,017,442	1,017,442	1,017,442
Total Treasurer of State	1,017,442	1,017,442	1,017,442	1,017,442	1,017,442	1,017,442
TOTAL ADMINISTRATION AND REGULATION	708,165,203	633,581,443	651,685,870	821,708,104	651,580,640	814,242,038

State of Iowa

General Fund Appropriations

FY 2022 and 2023 Governor's Recommendations

DESCRIPTION	FY 2020 Actual	FY 2021 Budget Estimate	FY 2022 Department Request	FY 2022 Governor's Recommended	FY 2023 Department Request	FY 2023 Governor's Recommended
AGRICULTURE AND NATURAL RESOURCES						
Agriculture and Land Stewardship						
Agricultural Education	25,000	25,000	25,000	25,000	25,000	25,000
Farmers with Disabilities	180,000	180,000	180,000	180,000	180,000	180,000
Foreign Animal Disease	500,000	500,000	1,000,000	1,000,000	1,000,000	1,000,000
GF-Administrative Division	18,335,679	18,335,679	18,335,679	18,335,679	18,335,679	18,335,679
GF-Ag Drainage Wells	1,875,000	1,875,000	-	-	-	-
Grain Regulation	-	350,000	350,000	350,000	350,000	350,000
Hungry Canyons acct of Loess Hills Fund	50,000	50,000	50,000	50,000	50,000	50,000
Local Food and Farm	75,000	75,000	75,000	75,000	75,000	75,000
Milk Inspections	189,196	189,196	189,196	189,196	189,196	189,196
Value Added Agriculture Grant Program	-	-	500,000	500,000	500,000	500,000
Water Quality Initiative	3,000,000	3,000,000	8,200,000	3,000,000	8,200,000	3,000,000
Total Agriculture and Land Stewardship	24,229,875	24,579,875	28,904,875	23,704,875	28,904,875	23,704,875
Natural Resources						
Floodplain Management Program	1,510,000	1,510,000	1,510,000	1,510,000	1,510,000	1,510,000
Forestry Health Management GF	500,000	500,000	500,000	500,000	500,000	500,000
GF-Natural Resources Operations	11,958,058	11,958,058	11,958,058	11,958,058	11,958,058	11,958,058
Total Natural Resources	13,968,058	13,968,058	13,968,058	13,968,058	13,968,058	13,968,058
TOTAL AGRICULTURE AND NATURAL RESOURCES	38,197,933	38,547,933	42,872,933	37,672,933	42,872,933	37,672,933

State of Iowa

General Fund Appropriations

FY 2022 and 2023 Governor's Recommendations

DESCRIPTION	FY 2020 Actual	FY 2021 Budget Estimate	FY 2022 Department Request	FY 2022 Governor's Recommended	FY 2023 Department Request	FY 2023 Governor's Recommended
ECONOMIC DEVELOPMENT						
Cultural Affairs, Department of						
Administrative Division	168,637	168,637	168,637	168,637	168,637	168,637
Arts Council	1,317,188	1,317,188	1,317,189	1,317,188	1,317,188	1,317,188
Community Cultural Grants	172,090	172,090	172,090	172,090	172,090	172,090
County Endowment Funding - DCA Grants	448,403	448,403	448,403	448,403	448,403	448,403
Cultural Trust Grants	150,000	150,000	150,000	150,000	150,000	150,000
Great Places GF	150,000	150,000	150,000	150,000	150,000	150,000
Historical Division	3,142,351	3,142,351	3,142,351	3,142,351	3,142,351	3,142,351
Historic Sites	426,398	426,398	426,398	426,398	426,398	426,398
Records Center Rent - GF	227,243	-	-	-	-	-
Total Cultural Affairs, Department of	6,202,310	5,975,067	5,975,068	5,975,067	5,975,067	5,975,067
Economic Development Authority						
Councils of Governments (COGs) Assistance	275,000	275,000	275,000	275,000	275,000	275,000
Economic Development Approp	13,318,553	13,318,553	14,318,553	13,318,553	14,318,553	13,318,553
ICVS-Promise	168,201	168,201	168,201	168,201	168,201	168,201
Registered Apprenticeship Program	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Tourism marketing - Adjusted Gross Receipts	890,760	900,000	900,000	900,000	900,000	900,000
World Food Prize	375,000	375,000	375,000	375,000	375,000	375,000
Total Economic Development Authority	16,027,514	16,036,754	17,036,754	16,036,754	17,036,754	16,036,754
Iowa Finance Authority						
Rent Subsidy Program	658,000	658,000	658,000	658,000	658,000	658,000
Total Iowa Finance Authority	658,000	658,000	658,000	658,000	658,000	658,000

State of Iowa

General Fund Appropriations

FY 2022 and 2023 Governor's Recommendations

DESCRIPTION	FY 2020 Actual	FY 2021 Budget Estimate	FY 2022 Department Request	FY 2022 Governor's Recommended	FY 2023 Department Request	FY 2023 Governor's Recommended
Iowa Workforce Development						
Employee Misclassification	379,631	379,631	379,631	379,631	379,631	379,631
Homebase Iowa	-	-	-	250,000	-	250,000
I3 State Accounting System	228,822	228,822	228,822	228,822	228,822	228,822
Iowa Employer Innovation Fund	1,200,000	1,200,000	1,200,000	4,200,000	1,200,000	4,200,000
IWD Labor Services Division	3,491,252	3,491,252	3,491,252	3,491,252	3,491,252	3,491,252
IWD Workers Compensation Division	3,321,044	3,321,044	3,321,044	3,321,044	3,321,044	3,321,044
Offender Reentry Program	387,158	387,158	387,158	387,158	387,158	387,158
Summer Youth Work Pilot	250,000	250,000	250,000	250,000	250,000	250,000
Workforce Development Field Offices	6,675,650	6,675,650	6,675,650	6,675,650	6,675,650	6,675,650
Total Iowa Workforce Development	15,933,557	15,933,557	15,933,557	19,183,557	15,933,557	19,183,557
Public Employment Relations Board						
PER Board - General Office	1,492,452	1,492,452	1,492,452	1,492,452	1,492,452	1,492,452
Total Public Employment Relations Board	1,492,452	1,492,452	1,492,452	1,492,452	1,492,452	1,492,452
TOTAL ECONOMIC DEVELOPMENT	40,313,833	40,095,830	41,095,831	43,345,830	41,095,830	43,345,830

State of Iowa

General Fund Appropriations

FY 2022 and 2023 Governor's Recommendations

DESCRIPTION	FY 2020 Actual	FY 2021 Budget Estimate	FY 2022 Department Request	FY 2022 Governor's Recommended	FY 2023 Department Request	FY 2023 Governor's Recommended
EDUCATION						
Blind, Department of						
Department for the Blind	2,252,001	2,252,001	2,780,724	2,780,724	2,780,724	2,780,724
Total Blind, Department of	2,252,001	2,252,001	2,780,724	2,780,724	2,780,724	2,780,724
College Student Aid Commission						
All Iowa Opportunity Scholarships	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
College Aid Commission	429,279	429,279	429,279	429,279	429,279	429,279
Des Moines University Programs	400,973	400,973	400,973	400,973	400,973	400,973
Future Ready Iowa Administration	130,254	162,254	162,254	162,254	162,254	162,254
Future Ready Iowa Last-Dollar Scholarship Program	13,004,744	13,004,744	13,004,744	23,004,744	13,004,744	23,004,744
Health Care-Related Loan Program	250,000	250,000	250,000	250,000	250,000	250,000
National Guard Benefits Program	4,700,000	4,700,000	4,700,000	4,700,000	4,700,000	4,700,000
Rural Iowa Primary Care Loan Repayment Program	1,424,502	1,424,502	1,424,502	1,424,502	1,424,502	1,424,502
Rural Veterinarian Loan Repayment Program	-	300,000	300,000	300,000	300,000	300,000
Teach Iowa Scholars	400,000	400,000	400,000	400,000	400,000	400,000
Tuition Grant - For-Profit	426,220	426,220	426,220	436,876	426,220	447,798
Tuition Grant Program-Standing	47,703,463	47,703,463	47,703,463	48,896,050	47,703,463	50,118,451
Vocational Technical Tuition Grant	1,750,185	1,750,185	1,750,185	1,750,185	1,750,185	1,750,185
Total College Student Aid Commission	73,619,620	73,951,620	73,951,620	85,154,863	73,951,620	86,388,186
Education, Department of						
Administration	5,975,526	5,975,526	5,975,526	5,975,526	5,975,526	5,975,526
Adult Education and Literacy Programs	500,000	500,000	500,000	500,000	500,000	500,000
Attendance Center Performance/Website & Data System Support	250,000	250,000	250,000	250,000	250,000	250,000
Best Buddies Iowa	25,000	25,000	25,000	25,000	25,000	25,000
Career and Technical Education Administration	598,197	598,197	598,197	598,197	598,197	598,197
Child Development	8,848,526	10,524,389	10,524,389	10,524,389	10,524,389	10,524,389
Children's Mental Health School-Based Training and Support	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000
Classroom Behavior Guidelines	-	-	-	500,000	-	500,000

State of Iowa

General Fund Appropriations

FY 2022 and 2023 Governor's Recommendations

DESCRIPTION	FY 2020 Actual	FY 2021 Budget Estimate	FY 2022 Department Request	FY 2022 Governor's Recommended	FY 2023 Department Request	FY 2023 Governor's Recommended
Community College State General Aid	208,690,889	208,690,889	208,690,889	213,908,161	208,690,889	219,255,865
Computer Science Professional Development Incentive Fund	500,000	500,000	500,000	500,000	500,000	500,000
Early Childhood Iowa - School Ready	22,662,799	22,662,799	22,662,799	22,662,799	22,662,799	22,662,799
Early Head Start Projects	574,500	574,500	574,500	574,500	574,500	574,500
Early Warning System for Literacy	1,915,000	1,915,000	1,915,000	1,915,000	1,915,000	1,915,000
Education Savings Account and School Choice	-	-	-	3,000,000	-	-
Enrich Iowa Libraries	2,464,823	2,464,823	2,464,823	2,464,823	2,464,823	2,464,823
Iowa Reading Research Center	1,300,176	1,300,176	1,300,176	1,300,176	1,300,176	1,300,176
Jobs For America's Grads	2,666,188	2,666,188	2,666,188	3,666,188	2,666,188	3,666,188
LEA Assessment	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Midwestern Higher Education Compact	115,000	115,000	115,000	115,000	115,000	115,000
Nonpublic School Concurrent Enrollment Payments to Comm Coll	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Online State Job Posting System	230,000	230,000	230,000	230,000	230,000	230,000
Sac and Fox Indian Settlement Education	100,000	100,000	100,000	100,000	100,000	100,000
School Food Service	2,176,797	2,176,797	2,176,797	2,176,797	2,176,797	2,176,797
Secondary Career and Technical Education	2,952,459	2,952,459	2,952,459	2,952,459	2,952,459	2,952,459
Special Education Services Birth to 3	1,721,400	1,721,400	1,721,400	1,721,400	1,721,400	1,721,400
State Foundation School Aid	3,285,676,012	3,381,273,449	3,387,147,718	3,401,415,317	3,358,111,797	3,541,053,591
State Library	2,532,594	2,532,594	2,532,594	2,532,594	2,532,594	2,532,594
Statewide Clearinghouse to Expand Work-Based Learning	300,000	300,000	300,000	300,000	300,000	300,000
Successful Progression for Early Readers	7,824,782	7,824,782	7,824,782	7,824,782	7,824,782	7,824,782
Summer Joint Enrollment Program	600,000	600,000	600,000	600,000	600,000	600,000
Teacher Quality/Student Achievement	2,965,467	2,965,467	2,965,467	2,965,467	2,965,467	2,965,467
Textbook Services For Nonpublic	652,000	652,000	652,000	652,000	652,000	652,000
Therapeutic Classroom Incentive Fund Appropriation	-	-	-	1,582,650	-	1,582,650
Therapeutic Classroom Transportation Claims Reimbursement	-	-	-	500,000	-	500,000
Transportation Nonpublic Students	8,197,091	8,197,091	8,197,091	8,197,091	8,197,091	8,197,091

State of Iowa

General Fund Appropriations

FY 2022 and 2023 Governor's Recommendations

DESCRIPTION	FY 2020 Actual	FY 2021 Budget Estimate	FY 2022 Department Request	FY 2022 Governor's Recommended	FY 2023 Department Request	FY 2023 Governor's Recommended
Total Education, Department of	3,579,115,226	3,676,388,526	3,682,262,795	3,708,330,316	3,653,226,874	3,850,316,294
Vocational Rehabilitation						
Entrepreneurs with Disabilities Program	138,506	138,506	138,506	138,506	138,506	138,506
Independent Living	84,823	84,823	84,823	84,823	84,823	84,823
Independent Living Center Grant	86,457	86,457	86,457	86,457	86,457	86,457
Iowa Vocational Rehabilitation Services	5,696,328	5,696,328	5,696,328	5,996,328	5,696,328	5,996,328
Total Vocational Rehabilitation	6,006,114	6,006,114	6,006,114	6,306,114	6,006,114	6,306,114
Iowa PBS						
Iowa PBS	7,770,316	7,770,316	7,870,316	7,870,316	7,870,316	7,870,316
Total Iowa PBS	7,770,316	7,770,316	7,870,316	7,870,316	7,870,316	7,870,316
Regents, Board of						
BOR - Board Office	775,655	764,642	764,642	764,642	764,642	764,642
BOR - Iowa Public Radio	350,648	345,669	386,589	345,669	386,589	345,669
BOR - Regent Appropriation Restoration	-	-	8,000,000	15,000,000	8,000,000	30,000,000
BOR - Regents Resource Centers	272,161	268,297	268,297	268,297	268,297	268,297
IBS - Iowa Braille and Sight Saving School	4,334,759	4,434,459	4,536,459	4,434,459	4,638,459	4,434,459
ISD - Iowa School for the Deaf	10,299,287	10,536,171	10,778,471	10,536,171	11,020,771	10,536,171
ISU - Agricultural Experiment Station	29,886,877	29,462,535	29,462,535	29,462,535	29,462,535	29,462,535
ISU - Biosciences Innovation Ecosystem - GF	825,000	813,286	2,988,286	2,988,286	2,988,286	2,988,286
ISU - Cooperative Extension	18,266,722	18,007,366	18,007,366	18,007,366	18,007,366	18,007,366
ISU - General University	174,624,125	172,144,766	179,144,766	172,144,766	186,144,766	172,144,766
ISU - Livestock Disease Research	172,844	170,390	170,390	170,390	170,390	170,390
ISU - Veterinary Diagnostic Laboratory	4,400,000	4,337,528	4,337,528	4,337,528	4,337,528	4,337,528
SUI - Biocatalysis	706,371	696,342	696,342	696,342	696,342	696,342
SUI - Biosciences Innovation Ecosystem	275,000	271,095	996,095	996,095	996,095	996,095
SUI - Family Practice Program	1,745,379	1,720,598	1,720,598	1,720,598	1,720,598	1,720,598
SUI - General University	218,710,793	215,605,480	222,605,480	215,605,480	229,605,480	215,605,480
SUI - Hygienic Laboratory	4,822,610	4,822,610	4,822,610	4,822,610	4,822,610	4,822,610
SUI - Iowa Flood Center	1,171,222	1,154,593	1,154,593	1,154,593	1,154,593	1,154,593
SUI - Iowa Online Advanced Placement Academy	470,293	463,616	463,616	463,616	463,616	463,616
SUI - Iowa's Center for Agricultural Safety & Health	130,000	128,154	128,154	128,154	128,154	128,154

State of Iowa

General Fund Appropriations

FY 2022 and 2023 Governor's Recommendations

DESCRIPTION	FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023
	Actual	Budget Estimate	Department Request	Governor's Recommended	Department Request	Governor's Recommended
SUI - Oakdale Campus	2,134,120	2,103,819	2,103,819	2,103,819	2,103,819	2,103,819
SUI - Primary Health Care	633,367	624,374	624,374	624,374	624,374	624,374
SUI - Specialized Children Health Services	643,641	634,502	634,502	634,502	634,502	634,502
SUI - State of Iowa Birth Defects Registry	37,370	36,839	36,839	36,839	36,839	36,839
SUI - State of Iowa Cancer Registry	145,476	143,410	143,410	143,410	143,410	143,410
SUI - Substance Abuse Consortium	54,197	53,427	53,427	53,427	53,427	53,427
SUI - Waterman Iowa Nonprofit Resource Center	158,641	156,389	156,389	156,389	156,389	156,389
UIHC - Rural Psychiatry Residencies	-	-	200,000	-	200,000	-
UNI - Additive Manufacturing	400,000	394,321	394,321	394,321	394,321	394,321
UNI - General University	99,712,362	98,296,620	102,296,620	98,296,620	106,296,620	98,296,620
UNI - Math & Science Collaborative	6,446,375	6,354,848	6,354,848	6,354,848	6,354,848	6,354,848
UNI - Real Estate Education Program	125,302	123,523	123,523	123,523	123,523	123,523
UNI - Recycling and Reuse Center	175,256	172,768	172,768	172,768	172,768	172,768
Total Regents, Board of	582,905,853	575,242,437	604,727,657	593,142,437	623,071,957	608,142,437
TOTAL EDUCATION	4,251,669,130	4,341,611,014	4,377,599,226	4,403,584,770	4,366,907,605	4,561,804,071

State of Iowa

General Fund Appropriations

FY 2022 and 2023 Governor's Recommendations

DESCRIPTION	FY 2020 Actual	FY 2021 Budget Estimate	FY 2022 Department Request	FY 2022 Governor's Recommended	FY 2023 Department Request	FY 2023 Governor's Recommended
HUMAN SERVICES						
Iowa Department on Aging						
Aging Programs	11,164,382	11,164,382	11,164,382	11,164,382	11,164,382	11,164,382
Office of Long-Term Care Ombudsman	1,149,821	1,149,821	1,399,821	1,149,821	1,399,821	1,149,821
Total Iowa Department on Aging	12,314,203	12,314,203	12,564,203	12,314,203	12,564,203	12,314,203
Public Health, Department of						
Addictive Disorders	25,109,379	23,659,379	23,659,379	23,659,379	23,659,379	23,659,379
Chronic Conditions	4,223,373	4,223,373	4,223,373	4,223,373	4,223,373	4,223,373
Community Capacity	5,594,306	5,594,306	5,594,306	6,794,306	5,594,306	6,794,306
Essential Public Health Services	7,662,464	7,662,464	7,662,464	7,662,464	7,662,464	7,662,464
Healthy Children and Families	5,816,681	5,816,681	5,816,681	5,816,681	5,816,681	5,816,681
Infectious Diseases	1,796,206	1,796,206	1,796,206	1,796,206	1,796,206	1,796,206
Iowa Registry for Congenital & Inherited Disorders	188,428	223,521	223,521	223,521	223,521	223,521
Public Protection	4,085,220	4,085,220	4,085,220	4,466,601	4,085,220	4,466,601
Resource Management	933,871	933,871	933,871	933,871	933,871	933,871
Total Public Health, Department of	55,409,928	53,995,021	53,995,021	55,576,402	53,995,021	55,576,402
Human Services - General Administration						
Commission Of Inquiry	1,394	1,394	1,394	1,394	1,394	1,394
DHS - Department Wide Duties	2,879,274	2,879,274	2,879,274	2,879,274	2,879,274	2,879,274
General Administration	13,772,533	13,772,533	13,772,533	14,542,189	13,772,533	14,542,189
Non Resident Commitment M.III	142,802	142,802	142,802	142,802	142,802	142,802
Total Human Services - General Administration	16,796,003	16,796,003	16,796,003	17,565,659	16,796,003	17,565,659
Human Services - Field Operations						
Child Support Recoveries	14,867,813	14,867,813	14,867,813	15,942,885	14,867,813	15,942,885
Field Operations	55,600,398	55,600,398	55,600,398	60,596,667	55,600,398	61,362,351
Total Human Services - Field Operations	70,468,211	70,468,211	70,468,211	76,539,552	70,468,211	77,305,236
Human Services - Eldora Training School						
Eldora Training School	13,950,961	16,029,488	16,029,488	17,397,068	16,029,488	17,397,068
Total Human Services - Eldora Training School	13,950,961	16,029,488	16,029,488	17,397,068	16,029,488	17,397,068

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FY 2022 and 2023 Governor's Recommendations

DESCRIPTION	FY 2020 Actual	FY 2021 Budget Estimate	FY 2022 Department Request	FY 2022 Governor's Recommended	FY 2023 Department Request	FY 2023 Governor's Recommended
Human Services - Cherokee CCUSO						
Civil Commitment Unit for Sexual Offenders	12,070,565	12,070,565	12,070,565	13,643,727	12,070,565	13,643,727
Total Human Services - Cherokee CCUSO	12,070,565	12,070,565	12,070,565	13,643,727	12,070,565	13,643,727
Human Services - Cherokee						
Cherokee MHI	14,245,968	14,245,968	14,245,968	16,058,356	14,245,968	16,058,356
Total Human Services - Cherokee	14,245,968	14,245,968	14,245,968	16,058,356	14,245,968	16,058,356
Human Services - Independence						
Independence MHI	19,201,644	19,201,644	19,201,644	20,628,077	19,201,644	20,628,077
Total Human Services - Independence	19,201,644	19,201,644	19,201,644	20,628,077	19,201,644	20,628,077
Human Services - Glenwood						
Glenwood Resource Center	17,033,867	16,700,867	16,700,867	14,802,873	16,700,867	14,802,873
Total Human Services - Glenwood	17,033,867	16,700,867	16,700,867	14,802,873	16,700,867	14,802,873
Human Services - Woodward						
Woodward Resource Center	10,913,360	10,913,360	10,913,360	13,698,094	10,913,360	13,698,094
Total Human Services - Woodward	10,913,360	10,913,360	10,913,360	13,698,094	10,913,360	13,698,094
Human Services - Assistance						
Adoption Subsidy	40,596,007	40,596,007	40,596,007	40,596,007	40,596,007	40,596,007
Child Abuse Prevention	205,835	420,998	232,570	232,570	232,570	232,570
Child and Family Services	89,071,930	89,071,930	89,071,930	89,071,930	89,071,930	89,071,930
Child Care Assistance	40,816,931	40,816,931	40,816,931	40,816,931	40,816,931	40,816,931
Children's Health Insurance	21,098,426	37,598,984	44,972,799	40,460,555	48,040,303	48,326,863
Connors Training	33,632	33,632	33,632	33,632	33,632	33,632
Family Investment Program/ JOBS	40,003,978	40,003,978	40,003,978	40,003,978	40,003,978	40,003,978
Family Support Subsidy	949,282	949,282	949,282	949,282	949,282	949,282
Health Program Operations	17,831,343	17,831,343	17,831,343	17,831,343	17,831,343	17,831,343
Medical Assistance	1,516,364,409	1,459,599,409	1,535,934,864	1,481,499,409	1,596,300,871	1,491,499,409
MHDS Regional Services	-	-	-	15,000,000	-	30,000,000
State Supplementary Assistance	7,812,909	7,349,002	7,349,002	7,349,002	7,349,002	7,349,002
Volunteers	84,686	84,686	84,686	84,686	84,686	84,686
Total Human Services - Assistance	1,774,869,368	1,734,356,182	1,817,877,024	1,773,929,325	1,881,310,535	1,806,795,633

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General Fund Appropriations

FY 2022 and 2023 Governor's Recommendations

DESCRIPTION	FY 2020 Actual	FY 2021 Budget Estimate	FY 2022 Department Request	FY 2022 Governor's Recommended	FY 2023 Department Request	FY 2023 Governor's Recommended
Veterans Affairs, Department of						
General Administration	1,229,763	1,229,763	1,229,763	1,229,763	1,229,763	1,229,763
Veterans County Grants	990,000	990,000	990,000	990,000	990,000	990,000
Vets Home Ownership Program	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Total Veterans Affairs, Department of	4,219,763	4,219,763	4,219,763	4,219,763	4,219,763	4,219,763
Iowa Veterans Home						
Iowa Veterans Home	7,131,552	7,131,552	7,131,552	7,131,552	7,131,552	7,131,552
Total Iowa Veterans Home	7,131,552	7,131,552	7,131,552	7,131,552	7,131,552	7,131,552
TOTAL HUMAN SERVICES	2,028,625,393	1,988,442,827	2,072,213,669	2,043,504,651	2,135,647,180	2,077,136,643

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General Fund Appropriations

FY 2022 and 2023 Governor's Recommendations

DESCRIPTION	FY 2020 Actual	FY 2021 Budget Estimate	FY 2022 Department Request	FY 2022 Governor's Recommended	FY 2023 Department Request	FY 2023 Governor's Recommended
JUSTICE SYSTEM						
Justice, Department of						
General Office A.G.	6,006,268	6,006,268	6,006,268	6,006,268	6,006,268	6,006,268
Legal Services Poverty Grants	2,634,601	2,634,601	2,634,601	2,634,601	2,634,601	2,634,601
Victim Assistance Grants	5,016,708	5,016,708	5,016,708	5,016,708	5,016,708	5,016,708
Total Justice, Department of	13,657,577	13,657,577	13,657,577	13,657,577	13,657,577	13,657,577
Civil Rights Commission						
Civil Rights Commission	1,252,899	1,252,899	1,252,899	1,252,899	1,252,899	1,252,899
Total Civil Rights Commission	1,252,899	1,252,899	1,252,899	1,252,899	1,252,899	1,252,899
Community Based Corrections District 1						
CBC District I	15,219,261	15,219,261	15,219,261	15,219,261	15,219,261	15,219,261
Total Community Based Corrections District 1	15,219,261	15,219,261	15,219,261	15,219,261	15,219,261	15,219,261
Community Based Corrections District 2						
CBC District II	11,758,160	11,758,160	11,758,160	11,758,160	11,758,160	11,758,160
Total Community Based Corrections District 2	11,758,160	11,758,160	11,758,160	11,758,160	11,758,160	11,758,160
Community Based Corrections District 3						
CBC District III	7,324,425	7,324,425	7,324,425	7,324,425	7,324,425	7,324,425
Total Community Based Corrections District 3	7,324,425	7,324,425	7,324,425	7,324,425	7,324,425	7,324,425
Community Based Corrections District 4						
CBC District IV	5,815,391	5,815,391	5,815,391	5,815,391	5,815,391	5,815,391
Total Community Based Corrections District 4	5,815,391	5,815,391	5,815,391	5,815,391	5,815,391	5,815,391
Community Based Corrections District 5						
CBC District V	22,008,023	22,008,023	22,008,023	22,008,023	22,008,023	22,008,023
Total Community Based Corrections District 5	22,008,023	22,008,023	22,008,023	22,008,023	22,008,023	22,008,023
Community Based Corrections District 6						
CBC District VI	15,069,674	15,069,674	15,069,674	15,069,674	15,069,674	15,069,674
Total Community Based Corrections District 6	15,069,674	15,069,674	15,069,674	15,069,674	15,069,674	15,069,674
Community Based Corrections District 7						
CBC District VII	8,013,609	8,013,609	8,013,609	8,013,609	8,013,609	8,013,609
Total Community Based Corrections District 7	8,013,609	8,013,609	8,013,609	8,013,609	8,013,609	8,013,609

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FY 2022 and 2023 Governor's Recommendations

DESCRIPTION	FY 2020 Actual	FY 2021 Budget Estimate	FY 2022 Department Request	FY 2022 Governor's Recommended	FY 2023 Department Request	FY 2023 Governor's Recommended
Community Based Corrections District 8						
CBC District VIII	8,547,829	8,547,829	8,547,829	8,547,829	8,547,829	8,547,829
Total Community Based Corrections District 8	8,547,829	8,547,829	8,547,829	8,547,829	8,547,829	8,547,829
Community Based Corrections Statewide						
CBC Statewide	-	-	-	663,219	-	663,219
Total Community Based Corrections Statewide	-	-	-	663,219	-	663,219
Corrections-Central Office						
Corrections Administration	5,473,325	5,473,325	5,473,325	5,473,325	5,473,325	5,473,325
Corrections Education	2,608,109	2,608,109	2,608,109	2,608,109	2,608,109	2,608,109
Corrections Real Estate- Capitals from Sales	94,068	623,770	-	-	-	-
County Confinement	1,082,635	1,082,635	1,082,635	1,082,635	1,082,635	1,082,635
DOC - Department Wide Duties	-	-	-	5,000,000	-	5,000,000
Federal Prisoners/ Contractual	234,411	234,411	234,411	234,411	234,411	234,411
Iowa Corrections Offender Network	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Mental Health/Substance Abuse - DOC wide	28,065	28,065	28,065	28,065	28,065	28,065
State Cases Court Costs	-	10,000	10,000	10,000	10,000	10,000
Total Corrections-Central Office	11,520,613	12,060,315	11,436,545	16,436,545	11,436,545	16,436,545
Corrections - Fort Madison						
Ft. Madison Institution	41,647,701	41,647,701	41,647,701	41,647,701	41,647,701	41,647,701
Total Corrections - Fort Madison	41,647,701	41,647,701	41,647,701	41,647,701	41,647,701	41,647,701
Corrections - Anamosa						
Anamosa Institution	32,868,225	32,868,225	32,868,225	32,868,225	32,868,225	32,868,225
Total Corrections - Anamosa	32,868,225	32,868,225	32,868,225	32,868,225	32,868,225	32,868,225
Corrections - Oakdale						
Oakdale Institution	62,610,335	62,610,335	62,610,335	62,610,335	62,610,335	62,610,335
Total Corrections - Oakdale	62,610,335	62,610,335	62,610,335	62,610,335	62,610,335	62,610,335
Corrections - Newton						
Newton Institution	28,818,686	28,818,686	28,818,686	28,818,686	28,818,686	28,818,686
Total Corrections - Newton	28,818,686	28,818,686	28,818,686	28,818,686	28,818,686	28,818,686

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FY 2022 and 2023 Governor's Recommendations

DESCRIPTION	FY 2020 Actual	FY 2021 Budget Estimate	FY 2022 Department Request	FY 2022 Governor's Recommended	FY 2023 Department Request	FY 2023 Governor's Recommended
Corrections - Mt Pleasant						
Mt. Pleasant Inst.	25,902,776	25,902,776	25,902,776	26,177,884	25,902,776	26,177,884
Total Corrections - Mt Pleasant	25,902,776	25,902,776	25,902,776	26,177,884	25,902,776	26,177,884
Corrections - Rockwell City						
Rockwell City Institution	10,623,767	10,623,767	10,623,767	10,623,767	10,623,767	10,623,767
Total Corrections - Rockwell City	10,623,767	10,623,767	10,623,767	10,623,767	10,623,767	10,623,767
Corrections - Clarinda						
Clarinda Institution	25,132,431	25,132,431	25,132,431	25,132,431	25,132,431	25,132,431
Total Corrections - Clarinda	25,132,431	25,132,431	25,132,431	25,132,431	25,132,431	25,132,431
Corrections - Mitchellville						
Mitchellville Institution	23,483,038	23,483,038	23,483,038	23,483,038	23,483,038	23,483,038
Total Corrections - Mitchellville	23,483,038	23,483,038	23,483,038	23,483,038	23,483,038	23,483,038
Corrections - Fort Dodge						
Ft. Dodge Institution	30,324,956	30,324,956	30,324,956	30,324,956	30,324,956	30,324,956
Total Corrections - Fort Dodge	30,324,956	30,324,956	30,324,956	30,324,956	30,324,956	30,324,956
Law Enforcement Academy						
ILEA Officer Certification & Training-GF	-	140,000	-	-	-	-
Iowa Law Enforcement Academy	978,914	978,914	1,193,868	1,193,868	1,193,868	1,193,868
Iowa Law Enforcement Academy Relocation Expenses.	1,015,442	-	-	-	-	-
Total Law Enforcement Academy	1,994,356	1,118,914	1,193,868	1,193,868	1,193,868	1,193,868
Parole Board						
Parole Board	1,240,265	1,240,265	1,240,265	1,240,265	1,240,265	1,240,265
Total Parole Board	1,240,265	1,240,265	1,240,265	1,240,265	1,240,265	1,240,265
Public Defense, Department of						
Compensation and Expense Public Defense, Department of	1,557,043	342,556	342,556	342,556	342,556	342,556
	6,428,140	6,428,140	6,961,669	6,678,140	6,961,669	6,928,140
Total Public Defense, Department of	7,985,183	6,770,696	7,304,225	7,020,696	7,304,225	7,270,696

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FY 2022 and 2023 Governor's Recommendations

DESCRIPTION	FY 2020 Actual	FY 2021 Budget Estimate	FY 2022 Department Request	FY 2022 Governor's Recommended	FY 2023 Department Request	FY 2023 Governor's Recommended
Homeland Security and Emergency Management						
Flood Recovery	21,003,186	-	-	-	-	-
Homeland Security & Emergency Mgmt. Division	2,139,390	2,139,390	2,139,390	2,139,390	2,139,390	2,139,390
Total Homeland Security and Emergency Management	23,142,576	2,139,390	2,139,390	2,139,390	2,139,390	2,139,390
Public Safety, Department of						
DCI - Crime Lab Equipment/ Training	650,000	650,000	650,000	650,000	650,000	650,000
DPS Fire Marshal	5,242,651	5,242,651	5,231,360	5,231,360	5,231,360	5,231,360
DPS - Human Trafficking	150,000	150,000	150,000	340,000	150,000	340,000
DPS Implementation of HF2581 Hemp-GF	-	411,000	-	-	-	-
DPS Overtime Salaries & Support-GF	2,400,000	-	2,400,000	-	2,400,000	-
DPS-POR Unfunded Liabilities Until 85 Percent	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
DPS/SPOC Sick Leave Payout	279,517	279,517	279,517	279,517	279,517	279,517
DPS-Volunteer Fire Training & Equipment-GF	50,000	50,000	50,000	50,000	50,000	50,000
Fire Fighter Training	825,520	825,520	825,520	825,520	825,520	825,520
Iowa State Patrol	66,542,117	66,542,117	66,037,699	66,037,699	66,037,699	66,037,699
Narcotics Enforcement	8,139,785	8,139,785	8,124,117	8,124,117	8,124,117	8,124,117
Public Safety Administration	4,860,294	4,860,294	5,427,386	5,591,361	5,427,386	5,591,361
Public Safety DCI	15,263,580	15,263,580	15,638,865	17,576,601	15,638,865	17,180,601
Public Safety - Department Wide Duties	-	-	-	5,000,000	-	5,000,000
Public Safety Undercover Funds	209,042	209,042	209,042	209,042	209,042	209,042
Statewide Interoperable Communications System.	115,661	115,661	115,661	115,661	115,661	115,661
Total Public Safety, Department of	109,728,167	107,739,167	110,139,167	115,030,878	110,139,167	114,634,878
TOTAL JUSTICE SYSTEM	545,689,923	521,147,510	523,532,223	534,078,732	523,532,223	533,932,732

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General Fund Appropriations

FY 2022 and 2023 Governor's Recommendations

DESCRIPTION	FY 2020 Actual	FY 2021 Budget Estimate	FY 2022 Department Request	FY 2022 Governor's Recommended	FY 2023 Department Request	FY 2023 Governor's Recommended
JUDICIAL BRANCH						
Judicial Branch						
Judicial Branch	181,523,737	181,023,737	190,112,527	190,112,527	191,591,757	191,591,757
Jury & Witness (GF) to Revolving Fund (0043)	3,100,000	3,100,000	3,100,000	3,100,000	3,100,000	3,100,000
Total Judicial Branch	184,623,737	184,123,737	193,212,527	193,212,527	194,691,757	194,691,757
TOTAL JUDICIAL BRANCH	184,623,737	184,123,737	193,212,527	193,212,527	194,691,757	194,691,757

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General Fund Appropriations

FY 2022 and 2023 Governor's Recommendations

DESCRIPTION	FY 2020 Actual	FY 2021 Budget Estimate	FY 2022 Department Request	FY 2022 Governor's Recommended	FY 2023 Department Request	FY 2023 Governor's Recommended
LEGISLATIVE BRANCH						
House of Representatives						
House	11,939,875	12,420,000	12,765,000	12,765,000	12,765,000	12,765,000
Total House of Representatives	11,939,875	12,420,000	12,765,000	12,765,000	12,765,000	12,765,000
Senate						
Senate	8,861,620	9,180,000	9,435,000	9,435,000	9,435,000	9,435,000
Total Senate	8,861,620	9,180,000	9,435,000	9,435,000	9,435,000	9,435,000
Joint Expenses of Legislature						
Joint Legislative Expenses	1,400,918	1,440,000	1,480,000	1,480,000	1,480,000	1,480,000
Total Joint Expenses of Legislature	1,400,918	1,440,000	1,480,000	1,480,000	1,480,000	1,480,000
Ombudsman, Office of						
Citizens Aide	1,818,726	1,620,000	1,665,000	1,665,000	1,665,000	1,665,000
Total Ombudsman, Office of	1,818,726	1,620,000	1,665,000	1,665,000	1,665,000	1,665,000
Legislative Services Agency						
International Relations Account	5,434	-	-	-	-	-
Legislative Services Agency	11,637,878	11,340,000	11,655,000	11,655,000	11,655,000	11,655,000
Total Legislative Services Agency	11,643,312	11,340,000	11,655,000	11,655,000	11,655,000	11,655,000
TOTAL LEGISLATIVE BRANCH	35,664,450	36,000,000	37,000,000	37,000,000	37,000,000	37,000,000
Total General Fund	7,832,949,601	7,783,550,294	7,939,212,279	8,114,107,547	7,993,328,168	8,299,826,004

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Other Fund Appropriations

FY 2022 and 2023 Governor's Recommendations

DESCRIPTION	FY 2020 Actual	FY 2021 Budget Estimate	FY 2022 Department Request	FY 2022 Governor's Recommended	FY 2023 Department Request	FY 2023 Governor's Recommended
Administration and Regulation	156,241,033	166,341,732	117,517,096	153,427,486	117,517,096	137,629,747
Agriculture and Natural Resources	100,107,943	101,039,849	98,089,849	103,289,849	98,089,849	103,289,849
Economic Development	36,722,889	34,586,084	35,786,084	37,186,084	33,786,084	35,186,084
Education	82,870,870	83,540,466	84,370,600	83,370,600	84,169,400	83,169,400
Human Services	306,299,689	308,976,144	295,967,386	293,432,386	297,275,886	298,829,886
Justice System	32,946,789	24,391,764	24,763,801	25,132,801	23,518,073	27,071,073
Transportation	386,419,814	391,893,955	396,862,373	394,338,627	397,833,873	394,810,611
Judicial Branch	-	163,000	433,100	433,100	-	-
Capital	104,336,655	67,971,444	194,628,251	104,891,572	190,287,130	84,183,180
Total Other Fund Appropriation	1,205,945,682	1,178,904,438	1,248,418,540	1,195,502,505	1,242,477,391	1,164,169,830

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Other Fund Appropriations

FY 2022 and 2023 Governor's Recommendations

DESCRIPTION	FY 2020 Actual	FY 2021 Budget Estimate	FY 2022 Department Request	FY 2022 Governor's Recommended	FY 2023 Department Request	FY 2023 Governor's Recommended
0006 - Iowa Skilled Worker and Job Creation Fun						
Economic Development Authority						
Empower Rural Iowa Housing Needs Assess	100,000	-	-	-	-	-
Empower Rural Iowa Program	-	-	-	700,000	-	700,000
Empower Rural Iowa Rural Innovation Grants	300,000	-	-	-	-	-
Future Ready Iowa Mentor Prog	400,000	400,000	400,000	400,000	400,000	400,000
High Quality Job Creation	11,700,000	11,700,000	11,700,000	11,700,000	11,700,000	11,700,000
STEM Best	-	-	-	700,000	-	700,000
STEM Scholarships-ISWJCF	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Total Economic Development Authority	13,500,000	13,100,000	13,100,000	14,500,000	13,100,000	14,500,000
Iowa Workforce Development						
AMOS A Mid-Iowa Organizing Strategy	100,000	100,000	100,000	100,000	100,000	100,000
Future Ready Iowa Coordinator	150,000	150,000	150,000	150,000	150,000	150,000
Total Iowa Workforce Development	250,000	250,000	250,000	250,000	250,000	250,000
Total Economic Development	13,750,000	13,350,000	13,350,000	14,750,000	13,350,000	14,750,000
Education, Department of						
ACE Infrastructure - SWJCF	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000
Adult Literacy for the Workforce - SWJCF	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000
Gap Tuition Assistance Fund - SWJCF	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
PACE and Regional Sectors - SWJCF	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Workbased Learning Intermediary Network - SWJCF	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Workforce Preparation Outcome Reporting System - SWJCF	200,000	200,000	200,000	200,000	200,000	200,000
Workforce Training and Economic Development Funds - SWJCF	15,100,000	15,100,000	15,100,000	15,100,000	15,100,000	15,100,000
Total Education, Department of	35,300,000	35,300,000	35,300,000	35,300,000	35,300,000	35,300,000

State of Iowa

Other Fund Appropriations

FY 2022 and 2023 Governor's Recommendations

DESCRIPTION	FY 2020 Actual	FY 2021 Budget Estimate	FY 2022 Department Request	FY 2022 Governor's Recommended	FY 2023 Department Request	FY 2023 Governor's Recommended
College Student Aid Commission						
Future Ready Iowa Grant Program - SWJCF	1,000,000	1,000,000	1,000,000	-	1,000,000	
Skilled Workforce Shortage Tuition Grant - SWJCF	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Total College Student Aid Commission	6,000,000	6,000,000	6,000,000	5,000,000	6,000,000	5,000,000
Regents, Board of						
BOR - Regents Innovation Fund	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
ISU - Economic Development	2,424,302	2,424,302	2,424,302	2,424,302	2,424,302	2,424,302
SUI - Economic Development	209,279	209,279	209,279	209,279	209,279	209,279
SUI - Entrepreneurship and Economic Growth	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
UNI - Economic Development	1,066,419	1,066,419	1,066,419	1,066,419	1,066,419	1,066,419
Total Regents, Board of	8,700,000	8,700,000	8,700,000	8,700,000	8,700,000	8,700,000
Total Education	50,000,000	50,000,000	50,000,000	49,000,000	50,000,000	49,000,000
Total Iowa Skilled Worker and Job Creation Fund	63,750,000	63,350,000	63,350,000	63,750,000	63,350,000	63,750,000

State of Iowa

Other Fund Appropriations

FY 2022 and 2023 Governor's Recommendations

DESCRIPTION	FY 2020 Actual	FY 2021 Budget Estimate	FY 2022 Department Request	FY 2022 Governor's Recommended	FY 2023 Department Request	FY 2023 Governor's Recommended
0017 - Rebuild Iowa Infrastructure Fund						
Management, Department of						
Environment First Fund Appropriation	42,000,000	42,000,000	42,000,000	42,000,000	42,000,000	42,000,000
Technology Reinvestment Fund Appropriation from RIIF	18,069,975	18,550,000	-	-	-	-
Total Management, Department of	60,069,975	60,550,000	42,000,000	42,000,000	42,000,000	42,000,000
Treasurer of State						
County Fair Improvements	1,060,000	1,060,000	-	1,060,000	-	1,060,000
Total Treasurer of State	1,060,000	1,060,000	-	1,060,000	-	1,060,000
Total Administration and Regulation	61,129,975	61,610,000	42,000,000	43,060,000	42,000,000	43,060,000
Agriculture and Land Stewardship						
Renewable Fuels Infrastructure Fund	3,000,000	3,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Water Quality Initiative RIIF	5,200,000	5,200,000	-	5,200,000	-	5,200,000
Total Agriculture and Land Stewardship	8,200,000	8,200,000	5,000,000	10,200,000	5,000,000	10,200,000
Natural Resources						
Water Trails and Low Head Dam Programs	500,000	250,000	500,000	500,000	500,000	500,000
Total Natural Resources	500,000	250,000	500,000	500,000	500,000	500,000
Total Agriculture and Natural Resources	8,700,000	8,450,000	5,500,000	10,700,000	5,500,000	10,700,000
Cultural Affairs, Department of						
Great Places RIIF	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
YMCA Strengthen Community Grants	250,000	250,000	250,000	250,000	250,000	250,000
Total Cultural Affairs, Department of	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000

State of Iowa

Other Fund Appropriations

FY 2022 and 2023 Governor's Recommendations

DESCRIPTION	FY 2020 Actual	FY 2021 Budget Estimate	FY 2022 Department Request	FY 2022 Governor's Recommended	FY 2023 Department Request	FY 2023 Governor's Recommended
Economic Development Authority						
Community & Tourism Grant Appropriation	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Easterseals Iowa Independence Innovation Center	200,000	800,000	-	-	-	-
Regional Sports Authorities (RIIF)	500,000	500,000	500,000	500,000	500,000	500,000
Vacant State Buildings Demolition Fund	1,000,000	-	1,000,000	1,000,000	-	-
Vacant State Buildings Rehabilitation Fund	1,000,000	-	1,000,000	1,000,000	-	-
World Food Prize Borlaug/ Ruan Scholar Program	300,000	-	-	-	-	-
Total Economic Development Authority	8,000,000	6,300,000	7,500,000	7,500,000	5,500,000	5,500,000
Iowa Finance Authority						
State Housing Trust Fund	50,000	-	-	-	-	-
State Housing Trust Fund (RIIF)	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Total Iowa Finance Authority	3,050,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Total Economic Development	12,300,000	10,550,000	11,750,000	11,750,000	9,750,000	9,750,000
Regents, Board of						
BOR - Tuition Replacement - Academic Building Revenue Bonds	28,098,870	28,268,466	28,100,000	28,100,000	28,100,000	28,100,000
Total Regents, Board of	28,098,870	28,268,466	28,100,000	28,100,000	28,100,000	28,100,000
Total Education	28,098,870	28,268,466	28,100,000	28,100,000	28,100,000	28,100,000
Human Services - Assistance						
ChildServe	-	-	500,000	500,000	-	-
Nursing Facility Renovation and Constr.-RIIF	500,000	500,000	-	-	-	-
Total Human Services - Assistance	500,000	500,000	500,000	500,000	-	-
Veterans Affairs, Department of						
DVA Capital/Improvements	-	50,000	-	-	-	-
Total Veterans Affairs, Department of	-	50,000	-	-	-	-
Total Human Services	500,000	550,000	500,000	500,000	-	-

State of Iowa

Other Fund Appropriations

FY 2022 and 2023 Governor's Recommendations

DESCRIPTION	FY 2020 Actual	FY 2021 Budget Estimate	FY 2022 Department Request	FY 2022 Governor's Recommended	FY 2023 Department Request	FY 2023 Governor's Recommended
Law Enforcement Academy						
ILEA - RIIF Funds	10,826,911	280,000	550,000	-	-	
Total Law Enforcement Academy	10,826,911	280,000	550,000	-	-	
Public Safety, Department of						
Ballistic Vests - 0017 RIIF	-	467,500	-	-	-	
Bomb Suits - 0017 RIIF	-	384,000	-	-	-	
Iowa Statewide Interoperable Comm. System Lease Purch. 0017	3,719,355	3,960,945	4,114,482	4,114,482	4,118,754	4,118,754
Portable Bomb Tech Kits-0017	-	-	-	565,000	-	
Total Public Safety, Department of	3,719,355	4,812,445	4,114,482	4,679,482	4,118,754	4,118,754
Total Justice System	14,546,266	5,092,445	4,664,482	4,679,482	4,118,754	4,118,754
Transportation, Department of						
Commercial Air Service Airports	1,900,000	1,000,000	1,900,000	1,500,000	1,900,000	1,000,000
General Aviation Airports	1,000,000	650,000	1,000,000	1,000,000	1,000,000	1,000,000
Public Transit Assistance	1,500,000	500,000	1,500,000	1,500,000	1,500,000	1,500,000
Rail Revolving Loan & Grant Fund	1,000,000	500,000	2,000,000	1,000,000	2,000,000	1,000,000
Recreational Trails	1,500,000	1,000,000	2,500,000	1,500,000	2,500,000	1,500,000
Total Transportation, Department of	6,900,000	3,650,000	8,900,000	6,500,000	8,900,000	6,000,000
Total Transportation	6,900,000	3,650,000	8,900,000	6,500,000	8,900,000	6,000,000
State Fair Authority Capital						
Historical Building Task Force	500,000	-	-	-	-	
Renovation of 4-H Building	500,000	4,500,000	-	-	-	
Total State Fair Authority Capital	1,000,000	4,500,000	-	-	-	
Department For The Blind Capitals						
Dept. for the Blind Building Repairs	-	-	139,100	139,100	-	
Total Department For The Blind Capitals	-	-	139,100	139,100	-	
Corrections Capital						
DOC Capitals Request	150,000	-	36,661,554	5,242,619	20,631,518	4,000,000
Total Corrections Capital	150,000	-	36,661,554	5,242,619	20,631,518	4,000,000

State of Iowa

Other Fund Appropriations

FY 2022 and 2023 Governor's Recommendations

DESCRIPTION	FY 2020 Actual	FY 2021 Budget Estimate	FY 2022 Department Request	FY 2022 Governor's Recommended	FY 2023 Department Request	FY 2023 Governor's Recommended
Cultural Affairs Capital						
Historical Building Renovation	-	-	13,700,000	-	13,700,000	
Total Cultural Affairs Capital	-	-	13,700,000	-	13,700,000	
Administrative Services - Capitals						
DGS Capitol Complex Security	-	250,000	-	-	-	
Routine Maintenance	2,000,000	1,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Statewide Major Maintenance RIIF	20,000,000	12,000,000	20,000,000	20,000,000	20,000,000	20,000,000
Total Administrative Services - Capitals	22,000,000	13,250,000	22,000,000	22,000,000	22,000,000	22,000,000
Human Services - Capital						
ADA Capital	-	596,500	-	-	-	
Health/Safety/Loss	-	-	5,892,471	-	10,440,315	
Maintenance	-	-	1,750,000	-	2,153,258	
Major Projects	-	-	8,250,000	6,500,000	2,138,313	
Total Human Services - Capital	-	596,500	15,892,471	6,500,000	14,731,886	
Judicial Branch Capital						
County Justice Center Furniture & Equipment Requests (0017)	193,620	211,455	2,522,990	2,522,990	-	
Judicial Building Improvements (0017)-RIIF Fd	-	400,000	-	-	-	
Total Judicial Branch Capital	193,620	611,455	2,522,990	2,522,990	-	
Legislature-Capital						
Capitol Building Gutter Replacement	-	1,250,000	1,250,000	1,250,000	-	
State Capitol Maintenance Fund Appropriation	500,000	500,000	500,000	500,000	500,000	500,000
Total Legislature-Capital	500,000	1,750,000	1,750,000	1,750,000	500,000	500,000
Natural Resources Capital						
DNR Lakes Restoration & Water Quality	9,600,000	8,600,000	9,600,000	9,600,000	9,600,000	9,600,000
State Parks Infrastructure Renovations	2,000,000	1,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Total Natural Resources Capital	11,600,000	9,600,000	11,600,000	11,600,000	11,600,000	11,600,000

State of Iowa

Other Fund Appropriations

FY 2022 and 2023 Governor's Recommendations

DESCRIPTION	FY 2020 Actual	FY 2021 Budget Estimate	FY 2022 Department Request	FY 2022 Governor's Recommended	FY 2023 Department Request	FY 2023 Governor's Recommended
Public Defense Capital						
Armory Construction Improvement Projects (RIIF)	1,000,000	1,000,000	3,950,000	1,800,000	4,050,000	1,850,000
Camp Dodge Infrastructure Upgrades	250,000	250,000	550,000	250,000	575,000	250,000
Facility/Armory Maintenance (RIIF)	1,000,000	1,000,000	2,100,000	1,000,000	2,200,000	1,000,000
Total Public Defense Capital	2,250,000	2,250,000	6,600,000	3,050,000	6,825,000	3,100,000
Public Safety Capital						
DCI Lab Liquid Chromatograph Tandem Mass Spectrometer-0017	325,000	-	-	-	-	-
DPS - Investigation Tools - 0017	-	-	-	212,000	-	-
DPS - ISP Aircrafts - 0017	-	1,713,170	-	-	-	-
DPS - ISP Emergency Rescue Vehicles - 0017	-	-	-	232,500	-	232,500
Explosives Trace Detectors - 0017	29,000	-	-	-	-	-
Total Public Safety Capital	354,000	1,713,170	-	444,500	-	232,500
Regents Capital						
Deferred Maintenance - Fire and Environmental Safety	-	-	30,000,000	-	20,000,000	-
IPR - Replace Transmission Equipment	-	-	-	-	1,200,000	-
ISD - Girls Dormitory HVAC / Electrical	-	-	-	-	5,043,000	-
ISD - Long Hall Renovation	3,000,000	1,325,000	-	-	-	-
ISU - LeBaron/MacKay Complex	-	-	-	-	10,800,000	-
ISU - Student Innovation Center	7,000,000	6,625,000	13,375,000	13,375,000	-	-
ISU - Vet Diagnostic Lab Addition	-	-	-	-	15,700,000	-
ISU - Veterinary Diagnostic Laboratory	12,500,000	8,900,000	12,500,000	12,500,000	12,500,000	12,500,000
SUI - Pentacrest Modernization	-	-	-	-	3,432,000	-
UNI - Industrial Technology Center Modernization	-	1,000,000	13,000,000	13,000,000	18,000,000	18,000,000
Total Regents Capital	22,500,000	17,850,000	68,875,000	38,875,000	86,675,000	30,500,000
Iowa Veterans Home Capital						
Mechanical & Electrical Distribution Systems Replacement	6,134,840	-	-	-	-	-
Total Iowa Veterans Home Capital	6,134,840	-	-	-	-	-

State of Iowa

Other Fund Appropriations

FY 2022 and 2023 Governor's Recommendations

DESCRIPTION	FY 2020 Actual	FY 2021 Budget Estimate	FY 2022 Department Request	FY 2022 Governor's Recommended	FY 2023 Department Request	FY 2023 Governor's Recommended
Total Capital	66,682,460	52,121,125	179,741,115	92,124,209	176,663,404	71,932,500
Total Rebuild Iowa Infrastructure Fund	198,857,571	170,292,036	281,155,597	197,413,691	275,032,158	173,661,254

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Other Fund Appropriations

FY 2022 and 2023 Governor's Recommendations

DESCRIPTION	FY 2020 Actual	FY 2021 Budget Estimate	FY 2022 Department Request	FY 2022 Governor's Recommended	FY 2023 Department Request	FY 2023 Governor's Recommended
0019 - Commerce Revolving Fund						
Banking Division						
Banking Division Commerce Fund	11,978,695	12,468,015	12,468,015	12,468,015	12,468,015	12,468,015
Total Banking Division	11,978,695	12,468,015	12,468,015	12,468,015	12,468,015	12,468,015
Credit Union Division						
Credit Union Division	2,407,929	2,460,005	2,260,005	2,260,005	2,260,005	2,260,005
Total Credit Union Division	2,407,929	2,460,005	2,260,005	2,260,005	2,260,005	2,260,005
Insurance Division						
Insurance Division-Commerce Revolving Fund	5,817,851	6,097,094	6,367,094	6,367,094	6,367,094	6,367,094
Total Insurance Division	5,817,851	6,097,094	6,367,094	6,367,094	6,367,094	6,367,094
Utilities Division						
Utilities Division	8,945,728	8,945,728	8,945,727	8,945,727	8,945,727	8,945,727
Total Utilities Division	8,945,728	8,945,728	8,945,727	8,945,727	8,945,727	8,945,727
Total Administration and Regulation	29,150,203	29,970,842	30,040,841	30,040,841	30,040,841	30,040,841
Consumer Advocate						
Consumer Advocate - Fund 0019	3,137,588	3,137,588	3,137,588	3,137,588	3,137,588	3,137,588
Total Consumer Advocate	3,137,588	3,137,588	3,137,588	3,137,588	3,137,588	3,137,588
Total Justice System	3,137,588	3,137,588	3,137,588	3,137,588	3,137,588	3,137,588
Total Commerce Revolving Fund	32,287,791	33,108,430	33,178,429	33,178,429	33,178,429	33,178,429

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Other Fund Appropriations

FY 2022 and 2023 Governor's Recommendations

DESCRIPTION	FY 2020 Actual	FY 2021 Budget Estimate	FY 2022 Department Request	FY 2022 Governor's Recommended	FY 2023 Department Request	FY 2023 Governor's Recommended
0030 - DPS-Gaming Enforcement Revolving Fun						
Public Safety, Department of						
DPS Gaming Enforcement - 0030	10,797,935	11,311,731	11,311,731	11,311,731	11,311,731	11,311,731
Total Public Safety, Department of	10,797,935	11,311,731	11,311,731	11,311,731	11,311,731	11,311,731
Total Justice System	10,797,935	11,311,731	11,311,731	11,311,731	11,311,731	11,311,731
Total DPS-Gaming Enforcement Revolving Fund - 0030	10,797,935	11,311,731	11,311,731	11,311,731	11,311,731	11,311,731

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Other Fund Appropriations

FY 2022 and 2023 Governor's Recommendations

DESCRIPTION	FY 2020 Actual	FY 2021 Budget Estimate	FY 2022 Department Request	FY 2022 Governor's Recommended	FY 2023 Department Request	FY 2023 Governor's Recommended
0035 - Racing and Gaming Revolving Fund						
Racing Commission						
Racing and Gaming Regulatory Revolving Fund	6,796,481	6,869,938	6,869,938	6,869,938	6,869,938	6,869,938
Total Racing Commission	6,796,481	6,869,938	6,869,938	6,869,938	6,869,938	6,869,938
Total Administration and Regulation	6,796,481	6,869,938	6,869,938	6,869,938	6,869,938	6,869,938
Total Racing and Gaming Revolving Fund	6,796,481	6,869,938	6,869,938	6,869,938	6,869,938	6,869,938

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Other Fund Appropriations

FY 2022 and 2023 Governor's Recommendations

DESCRIPTION	FY 2020 Actual	FY 2021 Budget Estimate	FY 2022 Department Request	FY 2022 Governor's Recommended	FY 2023 Department Request	FY 2023 Governor's Recommended
0037 - Taxpayer Trust Fund						
Revenue, Department of						
Elderly & Disabled Property Tax Credit - TPRF	-	2,460,000	-	-	-	-
Homestead Tax Credit Aid - TPRF	-	2,799,690	-	-	-	-
Total Revenue, Department of	-	5,259,690	-	-	-	-
Total Administration and Regulation	-	5,259,690	-	-	-	-
Total Taxpayer Trust Fund	-	5,259,690	-	-	-	-

State of Iowa

Other Fund Appropriations

FY 2022 and 2023 Governor's Recommendations

DESCRIPTION	FY 2020 Actual	FY 2021 Budget Estimate	FY 2022 Department Request	FY 2022 Governor's Recommended	FY 2023 Department Request	FY 2023 Governor's Recommended
0038 - Iowa Economic Emergency Fund						
Management, Department of						
FY 2020 Emergency Appropriation	19,600,000	-	-	-	-	-
Total Management, Department of	19,600,000	-	-	-	-	-
Executive Council						
Performance Of Duty EEF	13,516,290	30,842,469	7,613,318	26,492,416	7,613,318	21,803,838
Total Executive Council	13,516,290	30,842,469	7,613,318	26,492,416	7,613,318	21,803,838
Total Administration and Regulation	33,116,290	30,842,469	7,613,318	26,492,416	7,613,318	21,803,838
Total Iowa Economic Emergency Fund	33,116,290	30,842,469	7,613,318	26,492,416	7,613,318	21,803,838

State of Iowa

Other Fund Appropriations

FY 2022 and 2023 Governor's Recommendations

DESCRIPTION	FY 2020 Actual	FY 2021 Budget Estimate	FY 2022 Department Request	FY 2022 Governor's Recommended	FY 2023 Department Request	FY 2023 Governor's Recommended
0046 - Wireless E911 Surcharge						
Homeland Security and Emergency Management						
E911 Emerg Comm Admin- E911 Surcharge	250,000	250,000	250,000	250,000	250,000	250,000
Total Homeland Security and Emergency Management	250,000	250,000	250,000	250,000	250,000	250,000
Total Justice System	250,000	250,000	250,000	250,000	250,000	250,000
Total Wireless E911 Surcharge	250,000	250,000	250,000	250,000	250,000	250,000

State of Iowa

Other Fund Appropriations

FY 2022 and 2023 Governor's Recommendations

DESCRIPTION	FY 2020 Actual	FY 2021 Budget Estimate	FY 2022 Department Request	FY 2022 Governor's Recommended	FY 2023 Department Request	FY 2023 Governor's Recommended
0048 - Snowmobile Registration Fees						
Natural Resources						
Snowmobile Registration Fees	100,000	100,000	100,000	100,000	100,000	100,000
Total Natural Resources	100,000	100,000	100,000	100,000	100,000	100,000
Total Agriculture and Natural Resources	100,000	100,000	100,000	100,000	100,000	100,000
Total Snowmobile Registration Fees	100,000	100,000	100,000	100,000	100,000	100,000

State of Iowa

Other Fund Appropriations

FY 2022 and 2023 Governor's Recommendations

DESCRIPTION	FY 2020 Actual	FY 2021 Budget Estimate	FY 2022 Department Request	FY 2022 Governor's Recommended	FY 2023 Department Request	FY 2023 Governor's Recommended
0050 - Groundwater Protection Fund						
Natural Resources						
GWF-Geographic Information System	297,500	297,500	297,500	297,500	297,500	297,500
GWF-Groundwater Monitoring-DNR	1,686,751	1,686,751	1,686,751	1,686,751	1,686,751	1,686,751
GWF-Household Hazardous Waste-DNR	447,324	447,324	447,324	447,324	447,324	447,324
GWF-Landfill Alternatives-DNR	618,993	618,993	618,993	618,993	618,993	618,993
GWF-Solid Waste Authorization	50,000	50,000	50,000	50,000	50,000	50,000
GWF-Storage Tanks Study-DNR	100,303	100,303	100,303	100,303	100,303	100,303
GWF-Waste Reduction and Assistance	192,500	192,500	192,500	192,500	192,500	192,500
GWF-Well Testing Admin 2%-DNR	62,461	62,461	62,461	62,461	62,461	62,461
Total Natural Resources	3,455,832	3,455,832	3,455,832	3,455,832	3,455,832	3,455,832
Total Agriculture and Natural Resources	3,455,832	3,455,832	3,455,832	3,455,832	3,455,832	3,455,832
Total Groundwater Protection Fund	3,455,832	3,455,832	3,455,832	3,455,832	3,455,832	3,455,832

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Other Fund Appropriations

FY 2022 and 2023 Governor's Recommendations

DESCRIPTION	FY 2020 Actual	FY 2021 Budget Estimate	FY 2022 Department Request	FY 2022 Governor's Recommended	FY 2023 Department Request	FY 2023 Governor's Recommended
0052 - Special Contingency Fund						
Iowa Workforce Development						
P & I Workforce Development Field Offices	1,766,084	1,766,084	1,766,084	1,766,084	1,766,084	1,766,084
Total Iowa Workforce Development	1,766,084	1,766,084	1,766,084	1,766,084	1,766,084	1,766,084
Total Economic Development	1,766,084	1,766,084	1,766,084	1,766,084	1,766,084	1,766,084
Total Special Contingency Fund	1,766,084	1,766,084	1,766,084	1,766,084	1,766,084	1,766,084

State of Iowa

Other Fund Appropriations

FY 2022 and 2023 Governor's Recommendations

DESCRIPTION	FY 2020 Actual	FY 2021 Budget Estimate	FY 2022 Department Request	FY 2022 Governor's Recommended	FY 2023 Department Request	FY 2023 Governor's Recommended
006R - Medicaid Fraud Account Fund						
Human Services - Assistance						
Medicaid - Medicaid Fraud Account	215,000	75,000	150,000	150,000	150,000	150,000
Total Human Services - Assistance	215,000	75,000	150,000	150,000	150,000	150,000
Total Human Services	215,000	75,000	150,000	150,000	150,000	150,000
Total Medicaid Fraud Account Fund	215,000	75,000	150,000	150,000	150,000	150,000

State of Iowa

Other Fund Appropriations

FY 2022 and 2023 Governor's Recommendations

DESCRIPTION	FY 2020 Actual	FY 2021 Budget Estimate	FY 2022 Department Request	FY 2022 Governor's Recommended	FY 2023 Department Request	FY 2023 Governor's Recommended
0087 - State Housing Trust Fund						
Professional Licensing & Regulation						
Housing Improvement Fund Field Auditor	62,317	62,317	62,317	62,317	62,317	62,317
Total Professional Licensing & Regulation	62,317	62,317	62,317	62,317	62,317	62,317
Total Administration and Regulation	62,317	62,317	62,317	62,317	62,317	62,317
Total State Housing Trust Fund	62,317	62,317	62,317	62,317	62,317	62,317

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Other Fund Appropriations

FY 2022 and 2023 Governor's Recommendations

DESCRIPTION	FY 2020 Actual	FY 2021 Budget Estimate	FY 2022 Department Request	FY 2022 Governor's Recommended	FY 2023 Department Request	FY 2023 Governor's Recommended
0088 - Consumer Education Fund						
Justice, Department of						
AG Prosecutions, Appeals, Chapter 669 Duties - Fd 0088	1,500,000	1,500,000	2,000,000	2,000,000	2,000,000	2,000,000
Consumer Fraud-Public Education & Enforcement	1,875,000	1,875,000	1,875,000	1,875,000	1,875,000	1,875,000
Farm Mediation Services - Fd 0088	300,000	300,000	300,000	300,000	300,000	300,000
Older Iowans Consumer Fraud-Public Education & Investigation	125,000	125,000	125,000	125,000	125,000	125,000
Total Justice, Department of	3,800,000	3,800,000	4,300,000	4,300,000	4,300,000	4,300,000
Total Justice System	3,800,000	3,800,000	4,300,000	4,300,000	4,300,000	4,300,000
Total Consumer Education Fund	3,800,000	3,800,000	4,300,000	4,300,000	4,300,000	4,300,000

State of Iowa

Other Fund Appropriations

FY 2022 and 2023 Governor's Recommendations

DESCRIPTION	FY 2020 Actual	FY 2021 Budget Estimate	FY 2022 Department Request	FY 2022 Governor's Recommended	FY 2023 Department Request	FY 2023 Governor's Recommended
008J - Address Confidentiality Program Revolving						
Secretary of State						
Address Confidentiality Program	195,400	195,400	195,400	195,400	195,400	195,400
Total Secretary of State	195,400	195,400	195,400	195,400	195,400	195,400
Total Administration and Regulation	195,400	195,400	195,400	195,400	195,400	195,400
Total Address Confidentiality Program Revolving Fund	195,400	195,400	195,400	195,400	195,400	195,400

State of Iowa

Other Fund Appropriations

FY 2022 and 2023 Governor's Recommendations

DESCRIPTION	FY 2020 Actual	FY 2021 Budget Estimate	FY 2022 Department Request	FY 2022 Governor's Recommended	FY 2023 Department Request	FY 2023 Governor's Recommended
0137 - Primary Road Fund						
Transportation, Department of						
Field Facility Deferred Maint.	1,700,000	1,700,000	-	-	-	
Garage Fuel & Waste Management	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
PRF - Auditor of State Reimbursement	551,260	565,880	583,080	583,080	600,710	600,710
PRF - DAS Utility Services	2,007,247	2,007,247	2,384,018	2,384,018	2,384,018	2,384,018
PRF-DOT Workers' Compensation	3,811,421	4,085,021	3,353,322	3,353,322	3,353,322	3,353,322
PRF-Highway Division	250,577,127	256,690,271	260,796,386	260,796,386	262,706,786	262,706,786
PRF - Indirect Cost Recoveries	660,000	660,000	660,000	660,000	660,000	660,000
PRF-Inventory & Equipment Replacement	10,330,000	10,085,000	7,796,000	7,796,000	6,515,000	6,515,000
PRF-Motor Vehicle Division	1,272,705	1,351,138	1,154,188	1,154,188	1,154,188	1,154,188
PRF-Operations	41,725,936	42,306,807	42,306,807	42,306,807	42,306,807	42,306,807
PRF-Planning, Programming & Modal	8,556,215	8,702,673	8,702,673	8,702,673	8,702,673	8,702,673
PRF - Strategic Performance	4,152,292	4,298,498	4,298,498	4,298,498	4,298,498	4,298,498
PRF-Unemployment Compensation	138,000	138,000	138,000	138,000	138,000	138,000
Rest Area Facility Maintenance	250,000	250,000	400,000	400,000	400,000	400,000
Statewide Interoperable Communications System-PRF	702,142	487,793	487,793	380,134	487,793	380,529
Transportation Maps	-	242,000	-	-	242,000	242,000
Total Transportation, Department of	327,434,345	334,570,328	334,060,765	333,953,106	334,949,795	334,842,531
Total Transportation	327,434,345	334,570,328	334,060,765	333,953,106	334,949,795	334,842,531

State of Iowa

Other Fund Appropriations

FY 2022 and 2023 Governor's Recommendations

DESCRIPTION	FY 2020 Actual	FY 2021 Budget Estimate	FY 2022 Department Request	FY 2022 Governor's Recommended	FY 2023 Department Request	FY 2023 Governor's Recommended
Transportation Capital						
ADA Improvements	150,000	150,000	-	-	-	-
Ames Administration Building	-	11,287,000	-	-	-	-
DOT Capitals - Garage Roofing Projects	500,000	500,000	-	-	-	-
DOT Capitals - Heating, Cooling, Exhaust System Improvements	700,000	700,000	-	-	-	-
DOT Capitals - Utility Improvements	400,000	400,000	-	-	-	-
Facility Major Maintenance & Enhancements	-	-	5,300,000	5,300,000	5,300,000	5,300,000
Facility Routine Maintenance & Preservation	-	-	4,700,000	4,700,000	4,700,000	4,700,000
Sioux City Combined Facility	26,951,000	-	-	-	-	-
Total Transportation Capital	28,701,000	13,037,000	10,000,000	10,000,000	10,000,000	10,000,000
Total Capital	28,701,000	13,037,000	10,000,000	10,000,000	10,000,000	10,000,000
Total Primary Road Fund	356,135,345	347,607,328	344,060,765	343,953,106	344,949,795	344,842,531

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Other Fund Appropriations

FY 2022 and 2023 Governor's Recommendations

DESCRIPTION	FY 2020 Actual	FY 2021 Budget Estimate	FY 2022 Department Request	FY 2022 Governor's Recommended	FY 2023 Department Request	FY 2023 Governor's Recommended
0170 - Workforce Development Withholding						
Economic Development Authority						
Apprenticeship Training Program	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Job Training	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Total Economic Development Authority	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000
Total Economic Development	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000
Total Workforce Development Withholding	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000

State of Iowa

Other Fund Appropriations

FY 2022 and 2023 Governor's Recommendations

DESCRIPTION	FY 2020 Actual	FY 2021 Budget Estimate	FY 2022 Department Request	FY 2022 Governor's Recommended	FY 2023 Department Request	FY 2023 Governor's Recommended
0173 - Pharmaceutical Settlement						
Human Services - Assistance						
Health Program Operations Supplement	234,193	234,193	234,193	234,193	234,193	234,193
Total Human Services - Assistance	234,193	234,193	234,193	234,193	234,193	234,193
Total Human Services	234,193	234,193	234,193	234,193	234,193	234,193
Total Pharmaceutical Settlement	234,193	234,193	234,193	234,193	234,193	234,193

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Other Fund Appropriations

FY 2022 and 2023 Governor's Recommendations

DESCRIPTION	FY 2020 Actual	FY 2021 Budget Estimate	FY 2022 Department Request	FY 2022 Governor's Recommended	FY 2023 Department Request	FY 2023 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	250,000	250,000	250,000
Total Regents, Board of	250,000	250,000	250,000	250,000	250,000	250,000
Total Education	250,000	250,000	250,000	250,000	250,000	250,000
Total Wine And Beer Promotion Board	250,000	250,000	250,000	250,000	250,000	250,000

State of Iowa

Other Fund Appropriations

FY 2022 and 2023 Governor's Recommendations

DESCRIPTION	FY 2020 Actual	FY 2021 Budget Estimate	FY 2022 Department Request	FY 2022 Governor's Recommended	FY 2023 Department Request	FY 2023 Governor's Recommended
0216 - Sports Wagering Receipts Fund						
Public Health, Department of						
Gambling Treatment Program	300,000	1,750,000	1,750,000	1,750,000	1,750,000	1,750,000
Total Public Health, Department of	300,000	1,750,000	1,750,000	1,750,000	1,750,000	1,750,000
Total Human Services	300,000	1,750,000	1,750,000	1,750,000	1,750,000	1,750,000
Total Sports Wagering Receipts Fund	300,000	1,750,000	1,750,000	1,750,000	1,750,000	1,750,000

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Other Fund Appropriations

FY 2022 and 2023 Governor's Recommendations

DESCRIPTION	FY 2020 Actual	FY 2021 Budget Estimate	FY 2022 Department Request	FY 2022 Governor's Recommended	FY 2023 Department Request	FY 2023 Governor's Recommended
0233 - Fish And Wildlife Trust Fund						
Natural Resources						
F&G-DNR Admin Expenses	45,091,595	46,273,501	46,273,501	46,273,501	46,273,501	46,273,501
Total Natural Resources	45,091,595	46,273,501	46,273,501	46,273,501	46,273,501	46,273,501
Total Agriculture and Natural Resources	45,091,595	46,273,501	46,273,501	46,273,501	46,273,501	46,273,501
Total Fish And Wildlife Trust Fund	45,091,595	46,273,501	46,273,501	46,273,501	46,273,501	46,273,501

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Other Fund Appropriations

FY 2022 and 2023 Governor's Recommendations

DESCRIPTION	FY 2020 Actual	FY 2021 Budget Estimate	FY 2022 Department Request	FY 2022 Governor's Recommended	FY 2023 Department Request	FY 2023 Governor's Recommended
0295 - Environment First Fund						
Agriculture and Land Stewardship						
Conservation Reserve Enhance	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Conservation Reserve Program	900,000	900,000	900,000	900,000	900,000	900,000
Cost Share	8,325,000	8,325,000	8,325,000	8,325,000	8,325,000	8,325,000
Soil & Water Conservation	3,800,000	3,800,000	3,800,000	3,800,000	3,800,000	3,800,000
Water Quality Initiative EFF	2,375,000	2,375,000	2,375,000	2,375,000	2,375,000	2,375,000
Watershed Protection Fund	900,000	900,000	900,000	900,000	900,000	900,000
Total Agriculture and Land Stewardship	17,300,000	17,300,000	17,300,000	17,300,000	17,300,000	17,300,000
Natural Resources						
Ambient Air Quality Monitoring	425,000	425,000	425,000	425,000	425,000	425,000
Animal Feeding Operations	1,320,000	1,320,000	1,320,000	1,320,000	1,320,000	1,320,000
Floodplain Mgmt and Dam Safety	375,000	375,000	375,000	375,000	375,000	375,000
GIS Information for Watershed	195,000	195,000	195,000	195,000	195,000	195,000
Park Operations & Maintenance	6,235,000	6,235,000	6,235,000	6,235,000	6,235,000	6,235,000
REAP	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000
Water Quality Monitoring	2,955,000	2,955,000	2,955,000	2,955,000	2,955,000	2,955,000
Water Quality Protection	500,000	500,000	500,000	500,000	500,000	500,000
Total Natural Resources	24,005,000	24,005,000	24,005,000	24,005,000	24,005,000	24,005,000
Total Agriculture and Natural Resources	41,305,000	41,305,000	41,305,000	41,305,000	41,305,000	41,305,000
Regents, Board of						
SUI - Geological and Water Survey Operations	200,000	200,000	200,000	200,000	200,000	200,000
SUI - Water Resource Management	495,000	495,000	495,000	495,000	495,000	495,000
Total Regents, Board of	695,000	695,000	695,000	695,000	695,000	695,000
Total Education	695,000	695,000	695,000	695,000	695,000	695,000
Total Environment First Fund	42,000,000	42,000,000	42,000,000	42,000,000	42,000,000	42,000,000

State of Iowa

Other Fund Appropriations

FY 2022 and 2023 Governor's Recommendations

DESCRIPTION	FY 2020 Actual	FY 2021 Budget Estimate	FY 2022 Department Request	FY 2022 Governor's Recommended	FY 2023 Department Request	FY 2023 Governor's Recommended
0441 - Unclaimed Winnings Fund						
Agriculture and Land Stewardship						
Native Horse and Dog Program	305,516	305,516	305,516	305,516	305,516	305,516
Total Agriculture and Land Stewardship	305,516	305,516	305,516	305,516	305,516	305,516
Total Agriculture and Natural Resources	305,516	305,516	305,516	305,516	305,516	305,516
Total Unclaimed Winnings Fund	305,516	305,516	305,516	305,516	305,516	305,516

State of Iowa

Other Fund Appropriations

FY 2022 and 2023 Governor's Recommendations

DESCRIPTION	FY 2020 Actual	FY 2021 Budget Estimate	FY 2022 Department Request	FY 2022 Governor's Recommended	FY 2023 Department Request	FY 2023 Governor's Recommended
0445 - Hospital Health Care Access Trust						
Human Services - Assistance						
Medical Assistance Supplemental-Hospital Care Access Trust	33,920,554	33,920,554	33,920,554	33,920,554	33,920,554	33,920,554
Total Human Services - Assistance	33,920,554	33,920,554	33,920,554	33,920,554	33,920,554	33,920,554
Total Human Services	33,920,554	33,920,554	33,920,554	33,920,554	33,920,554	33,920,554
Total Hospital Health Care Access Trust	33,920,554	33,920,554	33,920,554	33,920,554	33,920,554	33,920,554

State of Iowa

Other Fund Appropriations

FY 2022 and 2023 Governor's Recommendations

DESCRIPTION	FY 2020 Actual	FY 2021 Budget Estimate	FY 2022 Department Request	FY 2022 Governor's Recommended	FY 2023 Department Request	FY 2023 Governor's Recommended
0450 - UST Unassigned Revenue (Nonbond)						
Agriculture and Land Stewardship						
Fuel Inspection	250,000	250,000	250,000	250,000	250,000	250,000
Total Agriculture and Land Stewardship	250,000	250,000	250,000	250,000	250,000	250,000
Natural Resources						
Technical Tank Review	200,000	200,000	200,000	200,000	200,000	200,000
UST Administration Match	200,000	200,000	200,000	200,000	200,000	200,000
Total Natural Resources	400,000	400,000	400,000	400,000	400,000	400,000
Total Agriculture and Natural Resources	650,000	650,000	650,000	650,000	650,000	650,000
Total UST Unassigned Revenue (Nonbond)	650,000	650,000	650,000	650,000	650,000	650,000

State of Iowa

Other Fund Appropriations

FY 2022 and 2023 Governor's Recommendations

DESCRIPTION	FY 2020 Actual	FY 2021 Budget Estimate	FY 2022 Department Request	FY 2022 Governor's Recommended	FY 2023 Department Request	FY 2023 Governor's Recommended
0494 - Grow Iowa Values Fund						
Human Services - Assistance						
Polk County MHDS Grant - GIVF	-	5,000,000	-	-	-	-
Total Human Services - Assistance	-	5,000,000	-	-	-	-
Total Human Services	-	5,000,000	-	-	-	-
Total Grow Iowa Values Fund	-	5,000,000	-	-	-	-

State of Iowa

Other Fund Appropriations

FY 2022 and 2023 Governor's Recommendations

DESCRIPTION	FY 2020 Actual	FY 2021 Budget Estimate	FY 2022 Department Request	FY 2022 Governor's Recommended	FY 2023 Department Request	FY 2023 Governor's Recommended
0692 - UI Reserve Fund						
Iowa Workforce Development						
IWD Field Offices (UI Reserve Interest)	2,850,000	2,850,000	2,850,000	2,850,000	2,850,000	2,850,000
Total Iowa Workforce Development	2,850,000	2,850,000	2,850,000	2,850,000	2,850,000	2,850,000
Total Economic Development	2,850,000	2,850,000	2,850,000	2,850,000	2,850,000	2,850,000
Total UI Reserve Fund	2,850,000	2,850,000	2,850,000	2,850,000	2,850,000	2,850,000

State of Iowa

Other Fund Appropriations

FY 2022 and 2023 Governor's Recommendations

DESCRIPTION	FY 2020 Actual	FY 2021 Budget Estimate	FY 2022 Department Request	FY 2022 Governor's Recommended	FY 2023 Department Request	FY 2023 Governor's Recommended
0791 - IPERS Fund						
Iowa Public Employees' Retirement System Adm						
IPERS Administration	17,988,567	18,113,022	18,113,022	18,113,022	18,113,022	18,113,022
Total Iowa Public Employees' Retirement System Administration	17,988,567	18,113,022	18,113,022	18,113,022	18,113,022	18,113,022
Total Administration and Regulation	17,988,567	18,113,022	18,113,022	18,113,022	18,113,022	18,113,022
Total IPERS Fund	17,988,567	18,113,022	18,113,022	18,113,022	18,113,022	18,113,022

State of Iowa

Other Fund Appropriations

FY 2022 and 2023 Governor's Recommendations

DESCRIPTION	FY 2020 Actual	FY 2021 Budget Estimate	FY 2022 Department Request	FY 2022 Governor's Recommended	FY 2023 Department Request	FY 2023 Governor's Recommended
0810 - Road Use Tax Fund						
Inspections & Appeals, Department of						
DIA - Use Tax	1,623,897	1,623,897	1,623,897	1,623,897	1,623,897	1,623,897
Total Inspections & Appeals, Department of	1,623,897	1,623,897	1,623,897	1,623,897	1,623,897	1,623,897
Management, Department of						
DOM Road Use Tax Fund Appropriation	56,000	56,000	56,000	56,000	56,000	56,000
Total Management, Department of	56,000	56,000	56,000	56,000	56,000	56,000
Treasurer of State						
Funds for I3 Expenses - Road Use Tax	93,148	93,148	93,148	93,148	93,148	93,148
Total Treasurer of State	93,148	93,148	93,148	93,148	93,148	93,148
Total Administration and Regulation	1,773,045	1,773,045	1,773,045	1,773,045	1,773,045	1,773,045

State of Iowa

Other Fund Appropriations

FY 2022 and 2023 Governor's Recommendations

DESCRIPTION	FY 2020 Actual	FY 2021 Budget Estimate	FY 2022 Department Request	FY 2022 Governor's Recommended	FY 2023 Department Request	FY 2023 Governor's Recommended
Transportation, Department of						
County Treasurer Equipment Standing	650,000	650,000	650,000	650,000	650,000	650,000
County Treasurers Support	1,406,000	1,406,000	1,406,000	1,406,000	1,406,000	1,406,000
Drivers' Licenses	3,876,000	3,876,000	3,876,000	3,876,000	3,876,000	3,876,000
Highway Division	10,319,346	10,858,490	10,866,516	10,866,516	10,946,116	10,946,116
Mississippi River Parkway Commission	40,000	40,000	40,000	40,000	40,000	40,000
Personal Delivery of Services DOT	225,000	225,000	225,000	225,000	225,000	225,000
RUTF - Auditor of State Reimbursement	89,740	92,120	94,920	94,920	97,790	97,790
RUTF - DAS Utility Services	337,404	337,404	388,096	388,096	388,096	388,096
RUTF - Indirect Cost Recoveries	90,000	90,000	90,000	90,000	90,000	90,000
RUTF-Motor Vehicle Division	26,552,992	27,503,569	27,700,519	27,700,519	27,700,519	27,700,519
RUTF-Operations	6,792,594	6,887,155	6,887,155	6,887,155	6,887,155	6,887,155
RUTF-Planning, Programs & Modal	450,327	458,035	458,035	458,035	458,035	458,035
RUTF - Strategic Performance	675,955	699,756	699,756	699,756	699,756	699,756
RUTF-Unemployment Compensation	7,000	7,000	7,000	7,000	7,000	7,000
RUTF-Workers' Compensation	158,809	170,209	139,722	139,722	139,722	139,722
Statewide Interoperable Communications System-RUTF	114,302	72,889	72,889	56,802	72,889	56,891
TraCS/MACH	300,000	300,000	300,000	300,000	300,000	300,000
Total Transportation, Department of	52,085,469	53,673,627	53,901,608	53,885,521	53,984,078	53,968,080
Total Transportation	52,085,469	53,673,627	53,901,608	53,885,521	53,984,078	53,968,080
Transportation Capital						
Dallas County Driver's License	350,000	-	-	-	-	-
MVD Field Facilities Maintenance	300,000	300,000	400,000	400,000	400,000	400,000
MVE Field Facilities Maintenance	-	-	400,000	400,000	400,000	400,000
Total Transportation Capital	650,000	300,000	800,000	800,000	800,000	800,000
Total Capital	650,000	300,000	800,000	800,000	800,000	800,000
Total Road Use Tax Fund	54,508,514	55,746,672	56,474,653	56,458,566	56,557,123	56,541,125

State of Iowa

Other Fund Appropriations

FY 2022 and 2023 Governor's Recommendations

DESCRIPTION	FY 2020 Actual	FY 2021 Budget Estimate	FY 2022 Department Request	FY 2022 Governor's Recommended	FY 2023 Department Request	FY 2023 Governor's Recommended
0828 - County Endowment Fund						
Economic Development Authority						
Endow Iowa Admin - County Endowment Fund	56,805	70,000	70,000	70,000	70,000	70,000
Total Economic Development Authority	56,805	70,000	70,000	70,000	70,000	70,000
Total Economic Development	56,805	70,000	70,000	70,000	70,000	70,000
Total County Endowment Fund	56,805	70,000	70,000	70,000	70,000	70,000

State of Iowa

Other Fund Appropriations

FY 2022 and 2023 Governor's Recommendations

DESCRIPTION	FY 2020 Actual	FY 2021 Budget Estimate	FY 2022 Department Request	FY 2022 Governor's Recommended	FY 2023 Department Request	FY 2023 Governor's Recommended
0867 - MVFT-Unapportioned						
Revenue, Department of						
Motor Veh Fuel Tx-Admin Approp	1,305,775	1,305,775	1,305,775	1,305,775	1,305,775	1,305,775
Total Revenue, Department of	1,305,775	1,305,775	1,305,775	1,305,775	1,305,775	1,305,775
Total Administration and Regulation	1,305,775	1,305,775	1,305,775	1,305,775	1,305,775	1,305,775
Total MVFT-Unapportioned	1,305,775	1,305,775	1,305,775	1,305,775	1,305,775	1,305,775

State of Iowa

Other Fund Appropriations

FY 2022 and 2023 Governor's Recommendations

DESCRIPTION	FY 2020 Actual	FY 2021 Budget Estimate	FY 2022 Department Request	FY 2022 Governor's Recommended	FY 2023 Department Request	FY 2023 Governor's Recommended
0943 - Technology Reinvestment Fund						
Campaign Finance Disclosure Commission						
Electronic Filing	-	500,000	500,000	500,000	500,000	500,000
Total Campaign Finance Disclosure Commission	-	500,000	500,000	500,000	500,000	500,000
Chief Information Officer, Office of the						
IT Consolidation - OCIO	1,000,000	-	1,750,000	-	1,750,000	-
Workday - OCIO	-	-	-	17,000,000	-	6,230,000
Total Chief Information Officer, Office of the	1,000,000	-	1,750,000	17,000,000	1,750,000	6,230,000
Iowa Communications Network						
Firewall/Ddos Protection	-	2,071,794	-	-	-	-
Total Iowa Communications Network	-	2,071,794	-	-	-	-
Human Rights, Department of						
Infrastructure for Integrating Justice Data Systems TRF	1,200,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000
Justice Data Warehouse TRF	157,980	157,980	187,980	187,980	187,980	187,980
Total Human Rights, Department of	1,357,980	1,557,980	1,587,980	1,587,980	1,587,980	1,587,980
Inspections & Appeals, Department of						
CAB Foster Care Registry	-	-	-	350,000	-	-
Total Inspections & Appeals, Department of	-	-	-	350,000	-	-
Public Defender						
SPD Application(CRS,OLS, iDOCIT) Enhancements-0943, TRF	50,000	-	-	-	-	-
Total Public Defender	50,000	-	-	-	-	-
Management, Department of						
Iowa Grants Management Implementation (TRF)	50,000	70,000	70,000	70,000	70,000	70,000
Local Government Budget & Property Tax System Upgrade/Redesi	120,000	624,000	120,000	120,000	120,000	120,000
Socrata License	-	-	-	371,292	-	382,131
Transparency Project	45,000	45,000	45,000	45,000	45,000	45,000
Total Management, Department of	215,000	739,000	235,000	606,292	235,000	617,131

State of Iowa

Other Fund Appropriations

FY 2022 and 2023 Governor's Recommendations

DESCRIPTION	FY 2020 Actual	FY 2021 Budget Estimate	FY 2022 Department Request	FY 2022 Governor's Recommended	FY 2023 Department Request	FY 2023 Governor's Recommended
Revenue, Department of						
Tax System Modernization	-	4,070,460	4,070,460	4,070,460	4,070,460	4,070,460
Total Revenue, Department of	-	4,070,460	4,070,460	4,070,460	4,070,460	4,070,460
Secretary of State						
Updating of Voter Registration System	2,100,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000
Total Secretary of State	2,100,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000
Total Administration and Regulation	4,722,980	10,339,234	9,543,440	25,514,732	9,543,440	14,405,571
Education, Department of						
ICN Part III Leases & Maintenance Network TRF	2,727,000	2,727,000	2,727,000	2,727,000	2,727,000	2,727,000
Statewide Education Data Warehouse TRF	600,000	600,000	600,000	600,000	600,000	600,000
Total Education, Department of	3,327,000	3,327,000	3,327,000	3,327,000	3,327,000	3,327,000
Iowa PBS						
Iowa PBS Equipment Replace TRF	500,000	1,000,000	1,998,600	1,998,600	1,797,400	1,797,400
Total Iowa PBS	500,000	1,000,000	1,998,600	1,998,600	1,797,400	1,797,400
Total Education	3,827,000	4,327,000	5,325,600	5,325,600	5,124,400	5,124,400
Public Health, Department of						
Consolidate AMANDA Instances	796,800	-	-	-	-	-
State Medical Examiner Office	-	395,000	-	-	-	-
Total Public Health, Department of	796,800	395,000	-	-	-	-
Veterans Affairs, Department of						
Technology Equipment	5,000	21,000	2,500	2,500	-	-
Total Veterans Affairs, Department of	5,000	21,000	2,500	2,500	-	-
Total Human Services	801,800	416,000	2,500	2,500		
Law Enforcement Academy						
ILEA Technology Projects - TRF - 0943	15,000	400,000	-	-	-	-
Total Law Enforcement Academy	15,000	400,000	-	-	-	-

State of Iowa

Other Fund Appropriations

FY 2022 and 2023 Governor's Recommendations

DESCRIPTION	FY 2020 Actual	FY 2021 Budget Estimate	FY 2022 Department Request	FY 2022 Governor's Recommended	FY 2023 Department Request	FY 2023 Governor's Recommended
Public Defense, Department of						
Technology Projects	-	-	100,000	100,000	-	-
Total Public Defense, Department of	-	-	100,000	100,000	-	-
Homeland Security and Emergency Management						
EMS Data System TRF Homeland Security	400,000	400,000	400,000	400,000	400,000	400,000
Total Homeland Security and Emergency Management	400,000	400,000	400,000	400,000	400,000	400,000
Public Safety, Department of						
Computer Room HVAC Replacement - 0943 TRF.	-	-	-	-	-	400,000
Criminal History Record System Replacement - 0943 TRF.	-	-	600,000	600,000	-	-
DPS HQ Data Center UPS Replacement	-	-	-	74,000	-	-
FSTB Tablets for Certification Testing - 0943 TRF.	-	-	-	-	-	55,000
ISP Body Cameras, Video Storage & Upload of Video Evidence	-	-	-	-	-	3,098,000
Oracle Database Appliance Replacement - 0943 TRF.	-	-	-	280,000	-	-
Total Public Safety, Department of	-	-	600,000	954,000	-	3,553,000
Total Justice System	415,000	800,000	1,100,000	1,454,000	400,000	3,953,000
Judicial Branch						
County Courthouse Technology Projects-0943- TRF	-	163,000	433,100	433,100	-	-
Total Judicial Branch	-	163,000	433,100	433,100	-	-
Total Judicial Branch	-	163,000	433,100	433,100	-	-
Corrections Capital						
DOC Technology Reinvestment Fund - 0943	629,000	500,000	2,363,773	210,000	1,407,046	-
Total Corrections Capital	629,000	500,000	2,363,773	210,000	1,407,046	-

State of Iowa

Other Fund Appropriations

FY 2022 and 2023 Governor's Recommendations

DESCRIPTION	FY 2020 Actual	FY 2021 Budget Estimate	FY 2022 Department Request	FY 2022 Governor's Recommended	FY 2023 Department Request	FY 2023 Governor's Recommended
Human Services - Capital						
FACS System Replacement	5,525,660	-	-	-	-	-
Medicaid Technology	1,228,535	1,979,319	1,625,363	1,625,363	1,416,680	1,416,680
State Poison Control Center	-	34,000	-	34,000	-	34,000
Total Human Services - Capital	6,754,195	2,013,319	1,625,363	1,659,363	1,416,680	1,450,680
Public Safety Capital						
DPS - DCI Lab Digital Evidence Management System - 0943	80,000	-	-	-	-	-
DPS Laboratory Info Management System (LIMS) Upgrade-0943	300,000	-	-	-	-	-
DPS Virtual Storage Archival System - 0943	290,000	-	-	-	-	-
Human Trafficking Hotel/Motel Training System (Fd-0943-TRF)	-	-	98,000	98,000	-	-
Post 16 Technology Upgrade - TRF	250,000	-	-	-	-	-
Total Public Safety Capital	920,000	-	98,000	98,000	-	-
Total Capital	8,303,195	2,513,319	4,087,136	1,967,363	2,823,726	1,450,680
Total Technology Reinvestment Fund	18,069,975	18,558,553	20,491,776	34,697,295	17,891,566	24,933,651

State of Iowa

Other Fund Appropriations

FY 2022 and 2023 Governor's Recommendations

DESCRIPTION	FY 2020 Actual	FY 2021 Budget Estimate	FY 2022 Department Request	FY 2022 Governor's Recommended	FY 2023 Department Request	FY 2023 Governor's Recommended
0944 - Renewable Fuel Infrastructure Fund						
Agriculture and Land Stewardship						
Motor Fuel Inspection	500,000	500,000	500,000	500,000	500,000	500,000
Total Agriculture and Land Stewardship	500,000	500,000	500,000	500,000	500,000	500,000
Total Agriculture and Natural Resources	500,000	500,000	500,000	500,000	500,000	500,000
Total Renewable Fuel Infrastructure Fund	500,000	500,000	500,000	500,000	500,000	500,000

State of Iowa

Other Fund Appropriations

FY 2022 and 2023 Governor's Recommendations

DESCRIPTION	FY 2020 Actual	FY 2021 Budget Estimate	FY 2022 Department Request	FY 2022 Governor's Recommended	FY 2023 Department Request	FY 2023 Governor's Recommended
0955 - Health Care Trust						
Human Services - Assistance						
Medical Assistance - HCTF	211,757,745	208,460,000	203,105,000	200,570,000	204,916,000	206,470,000
Total Human Services - Assistance	211,757,745	208,460,000	203,105,000	200,570,000	204,916,000	206,470,000
Total Human Services	211,757,745	208,460,000	203,105,000	200,570,000	204,916,000	206,470,000
Total Health Care Trust	211,757,745	208,460,000	203,105,000	200,570,000	204,916,000	206,470,000

State of Iowa

Other Fund Appropriations

FY 2022 and 2023 Governor's Recommendations

DESCRIPTION	FY 2020 Actual	FY 2021 Budget Estimate	FY 2022 Department Request	FY 2022 Governor's Recommended	FY 2023 Department Request	FY 2023 Governor's Recommended
0985 - Quality Assurance Trust Fund						
Human Services - Assistance						
Medical Assistance Supplemental-Quality Assurance Trust	58,570,397	58,570,397	56,305,139	56,305,139	56,305,139	56,305,139
Total Human Services - Assistance	58,570,397	58,570,397	56,305,139	56,305,139	56,305,139	56,305,139
Total Human Services	58,570,397	58,570,397	56,305,139	56,305,139	56,305,139	56,305,139
Total Quality Assurance Trust Fund	58,570,397	58,570,397	56,305,139	56,305,139	56,305,139	56,305,139

Selected State General Fund Appropriations for Education - FY 2021 vs FY 2022 and FY 2023

	FY 2021 Estimated	FY 2022 Governor's Recommendation	FY 2023 Governor's Recommendation	Difference FY 22 vs FY 21
Pre-K - 12 Education				
State Foundation School Aid	\$3,381,273,449	\$3,401,415,317	\$3,541,053,591	\$20,141,868
Transportation Equity Fund	\$26,690,088	\$27,357,340	\$28,041,274	\$667,252
Special Education Services Birth to 3	\$1,721,400	\$1,721,400	\$1,721,400	\$0
Iowa Reading Research Center	\$1,300,176	\$1,300,176	\$1,300,176	\$0
Early Head Start Projects	\$574,500	\$574,500	\$574,500	\$0
Successful Progression for Early Readers	\$7,824,782	\$7,824,782	\$7,824,782	\$0
Early Childhood Iowa - School Ready	\$22,662,799	\$22,662,799	\$22,662,799	\$0
Department of Education Administration	\$5,975,526	\$5,975,526	\$5,975,526	\$0
Career and Technical Education Administration	\$598,197	\$598,197	\$598,197	\$0
School Food Service	\$2,176,797	\$2,176,797	\$2,176,797	\$0
Textbooks for Non-Public Schools	\$652,000	\$652,000	\$652,000	\$0
Secondary Career and Technical Education	\$2,952,459	\$2,952,459	\$2,952,459	\$0
Student Achievement/Teacher Quality	\$2,965,467	\$2,965,467	\$2,965,467	\$0
Jobs for America's Grads	\$2,666,188	\$3,666,188	\$3,666,188	\$1,000,000
Attendance Center Performance/Website	\$250,000	\$250,000	\$250,000	\$0
Early Warning System for Literacy	\$1,915,000	\$1,915,000	\$1,915,000	\$0
Child Development Education	\$10,524,389	\$10,524,389	\$10,524,389	\$0
Transportation Non-Public Students	\$8,197,091	\$8,197,091	\$8,197,091	\$0
LEA Assessment	\$3,000,000	\$3,000,000	\$3,000,000	\$0
Computer Science Professional Development Incentive Fund	\$500,000	\$500,000	\$500,000	\$0
Future Ready Iowa Statewide Clearinghouse - Expand Work-Based Learning	\$300,000	\$300,000	\$300,000	\$0
Future Ready Iowa Summer Joint Enrollment Program	\$600,000	\$600,000	\$600,000	\$0
Best Buddies Iowa	\$25,000	\$25,000	\$25,000	\$0
Children's Mental Health School-Based Training and Support	\$2,100,000	\$2,100,000	\$2,100,000	\$0
Education Savings Account and School Choice	\$0	\$3,000,000	\$0	\$3,000,000
Classroom Behavior Guidelines	\$0	\$500,000	\$500,000	\$500,000
Therapeutic Classroom Incentive Fund Appropriation	\$0	\$1,582,650	\$1,582,650	\$1,582,650
Therapeutic Classroom Transportation Claims Reimbursement	\$0	\$500,000	\$500,000	\$500,000
Pre-K-12 Education Grand Total	\$3,487,545,308	\$3,514,937,078	\$3,652,259,286	\$27,391,770

Higher Education

College Student Aid Commission (All GF appropriations)	\$73,951,620	\$85,154,863	\$86,388,186	\$11,203,243
Community Colleges	\$208,690,889	\$213,908,161	\$219,255,865	\$5,217,272
Board of Regents (All GF appropriations)	\$575,242,437	\$593,142,437	\$608,142,437	\$17,900,000
Higher Education Grand Total	\$857,884,946	\$892,205,461	\$913,786,488	\$34,320,515

Source: Iowa Department of Management

All State Appropriations for Education - FY 2021 vs FY 2022 and FY 2023

General Fund	FY 2021 Estimated	FY 2022 Governor's Recommendation	FY 2023 Governor's Recommendation	Difference FY 22 vs FY 21
Pre-K - 12 Education				
State Foundation School Aid	\$3,381,273,449	\$3,401,415,317	\$3,541,053,591	\$20,141,868
Transportation Equity Fund (in DOM)	\$26,690,088	\$27,357,340	\$28,041,274	\$667,252
Special Education Services Birth to 3	\$1,721,400	\$1,721,400	\$1,721,400	\$0
Iowa Reading Research Center	\$1,300,176	\$1,300,176	\$1,300,176	\$0
Early Head Start Projects	\$574,500	\$574,500	\$574,500	\$0
Successful Progression for Early Readers	\$7,824,782	\$7,824,782	\$7,824,782	\$0
Early Childhood Iowa - School Ready	\$22,662,799	\$22,662,799	\$22,662,799	\$0
Department of Education Administration	\$5,975,526	\$5,975,526	\$5,975,526	\$0
Career and Technical Education Administration	\$598,197	\$598,197	\$598,197	\$0
School Food Service	\$2,176,797	\$2,176,797	\$2,176,797	\$0
Textbooks for Non-Public Schools	\$652,000	\$652,000	\$652,000	\$0
Secondary Career and Technical Education	\$2,952,459	\$2,952,459	\$2,952,459	\$0
Student Achievement/Teacher Quality	\$2,965,467	\$2,965,467	\$2,965,467	\$0
Jobs for America's Grads	\$2,666,188	\$3,666,188	\$3,666,188	\$1,000,000
Attendance Center Performance/Website	\$250,000	\$250,000	\$250,000	\$0
Early Warning System for Literacy	\$1,915,000	\$1,915,000	\$1,915,000	\$0
Child Development	\$10,524,389	\$10,524,389	\$10,524,389	\$0
Sac and Fox Indian Settlement Education	\$100,000	\$100,000	\$100,000	\$0
Transportation Non-Public Students	\$8,197,091	\$8,197,091	\$8,197,091	\$0
LEA Assessment	\$3,000,000	\$3,000,000	\$3,000,000	\$0
Computer Science Professional Development Incentive Fund	\$500,000	\$500,000	\$500,000	\$0
Future Ready Iowa Statewide Clearinghouse - Expand Work-Based Learning	\$300,000	\$300,000	\$300,000	\$0
Future Ready Iowa Summer Joint Enrollment Program	\$600,000	\$600,000	\$600,000	\$0
Best Buddies Iowa	\$25,000	\$25,000	\$25,000	\$0
Children's Mental Health School-Based Training and Support	\$2,100,000	\$2,100,000	\$2,100,000	\$0
Education Savings Account and School Choice	\$0	\$3,000,000	\$0	\$3,000,000
Classroom Behavior Guidelines	\$0	\$500,000	\$500,000	\$500,000
Therapeutic Classroom Incentive Fund Appropriation	\$0	\$1,582,650	\$1,582,650	\$1,582,650
Therapeutic Classroom Transportation Claims Reimbursement	\$0	\$500,000	\$500,000	\$500,000
Pre-K-12 Education GF Total	\$3,487,545,308	\$3,514,937,078	\$3,652,259,286	\$27,391,770
Other Education				
Midwestern Higher Education Compact	\$115,000	\$115,000	\$115,000	\$0
State Library	\$2,532,594	\$2,532,594	\$2,532,594	\$0
Enrich Iowa Libraries	\$2,464,823	\$2,464,823	\$2,464,823	\$0
Online State Job Posting System	\$230,000	\$230,000	\$230,000	\$0
Adult Education and Literacy Programs	\$500,000	\$500,000	\$500,000	\$0
Non Public School Concurrent Enrollment	\$1,000,000	\$1,000,000	\$1,000,000	\$0
Iowa Department for the Blind	\$2,252,001	\$2,780,724	\$2,780,724	\$528,723
Iowa PBS (Iowa Public Television)	\$7,770,316	\$7,870,316	\$7,870,316	\$100,000
Iowa Vocational Rehabilitation Services (All GF appropriations)	\$6,006,114	\$6,306,114	\$6,306,114	\$300,000
Other Education GF Total	\$22,870,848	\$23,799,571	\$23,799,571	\$928,723
Total General Fund for Education	\$3,510,416,156	\$3,538,736,649	\$3,676,058,857	\$28,320,493

continued

All State Appropriations for Education - FY 2021 vs FY 2022 and FY 2023

	FY 2021 Estimated	FY 2022 Governor's Recommendation	FY 2023 Governor's Recommendation	Difference FY 22 vs FY 21
ICN Part III Leases and Maintenance Network	\$2,727,000	\$2,727,000	\$2,727,000	\$0
Iowa Department for the Blind Building Repairs	\$0	\$139,100	\$0	\$139,100
Iowa PBS Equipment Replacement	\$1,000,000	\$1,998,600	\$1,797,400	\$998,600
Other Funds Total	\$3,727,000	\$4,864,700	\$4,524,400	\$1,137,700
Total Appropriations for Education	\$3,514,143,156	\$3,543,601,349	\$3,680,583,257	\$29,458,193

General Fund

Higher Education

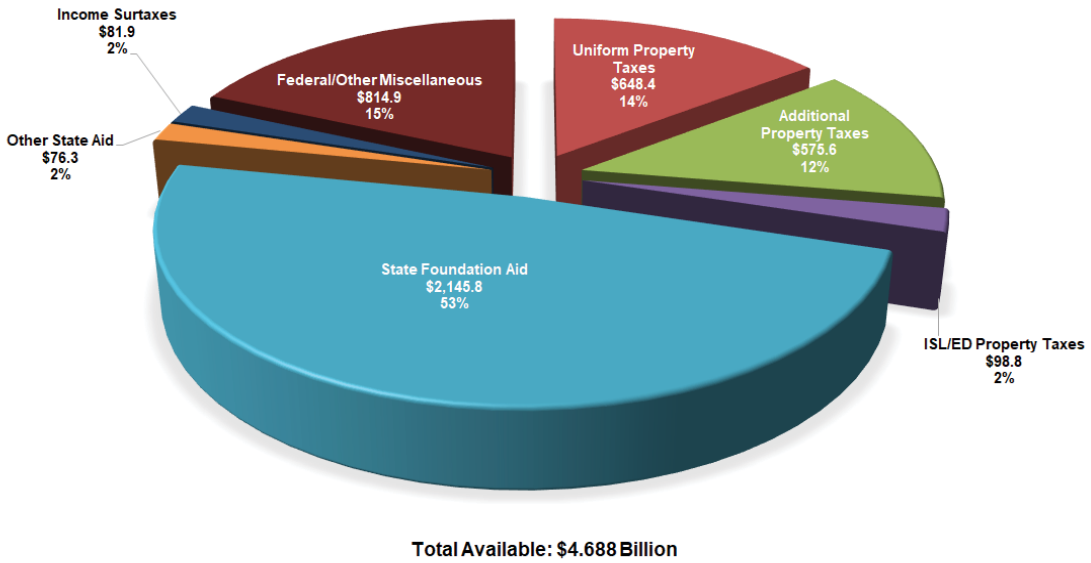
College Student Aid Commission (All GF appropriations)	\$73,951,620	\$85,154,863	\$86,388,186	\$11,203,243
Community Colleges	\$208,690,889	\$213,908,161	\$219,255,865	\$5,217,272
Board of Regents (All GF appropriations)	\$575,242,437	\$593,142,437	\$608,142,437	\$17,900,000
Higher Education GF Total	\$857,884,946	\$892,205,461	\$913,786,488	\$34,320,515

Other Funds

Community Colleges Skilled Worker Job Creation Fund	\$41,300,000	\$40,300,000	\$40,300,000	-\$1,000,000
Board of Regents				
Tuition Replacement	\$28,268,466	\$28,100,000	\$28,100,000	-\$168,466
Rebuild Iowa Infrastructure Fund	\$17,850,000	\$38,875,000	\$30,500,000	\$21,025,000
Skilled Worker Job Creation Fund	\$8,700,000	\$8,700,000	\$8,700,000	\$0
Environment First Fund	\$695,000	\$695,000	\$695,000	\$0
Midwest Grape and Wine Industry	\$250,000	\$250,000	\$250,000	\$0
	\$55,763,466	\$76,620,000	\$68,245,000	\$20,856,534
Higher Education Other Funds Total	\$97,063,466	\$116,920,000	\$108,545,000	\$19,856,534
Total Appropriations for Higher Education	\$954,948,412	\$1,009,125,461	\$1,022,331,488	\$54,177,049

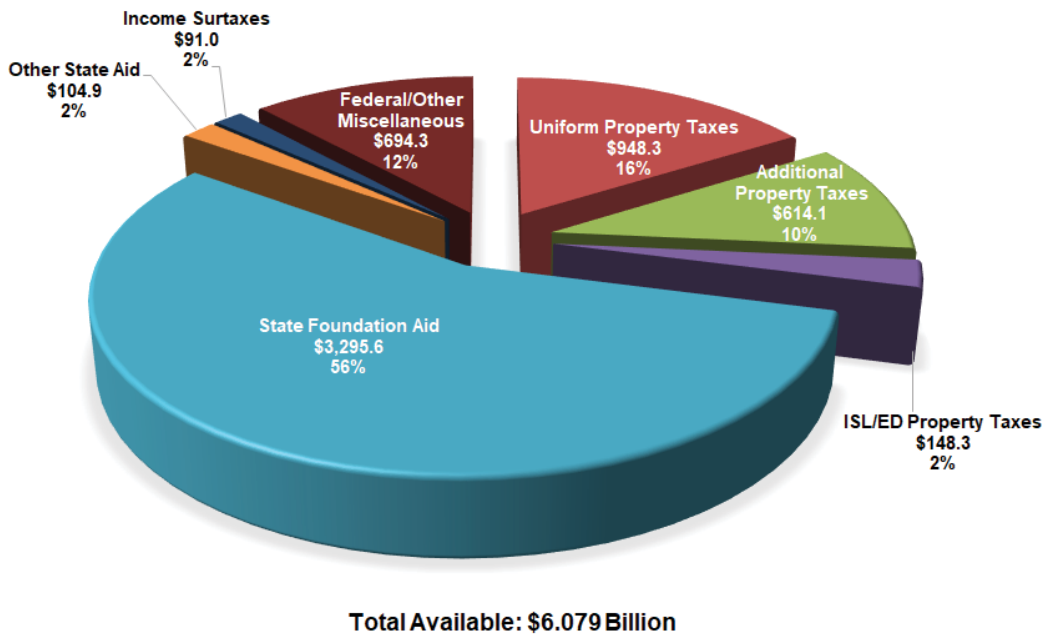
Source: Iowa Department of Management

**PK-12 EDUCATION GENERAL OPERATING FUND SOURCES DETAIL
SCHOOL YEAR 2010-2011
(IN MILLIONS)**



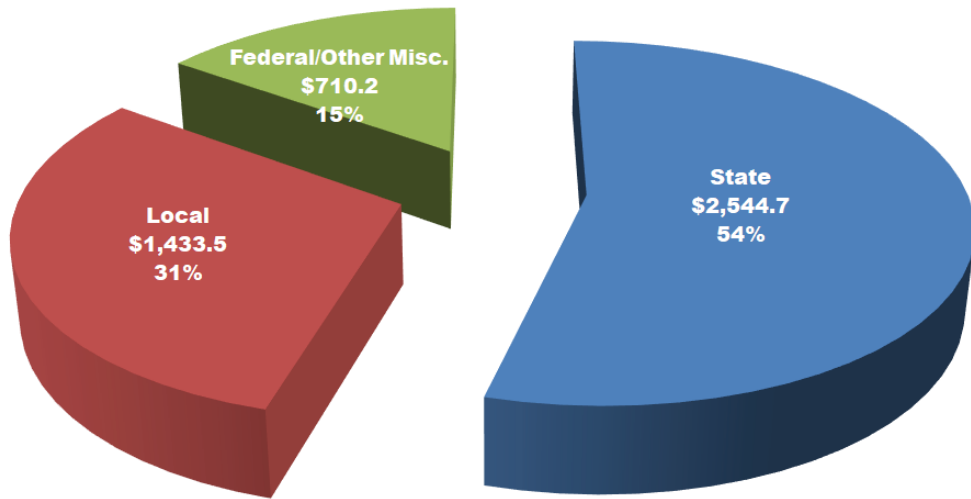
Source: Iowa Department of Management

**PK-12 EDUCATION GENERAL OPERATING FUND
SOURCES DETAIL
SCHOOL YEAR 2020-2021
(IN MILLIONS)**



Source: Iowa Department of Management

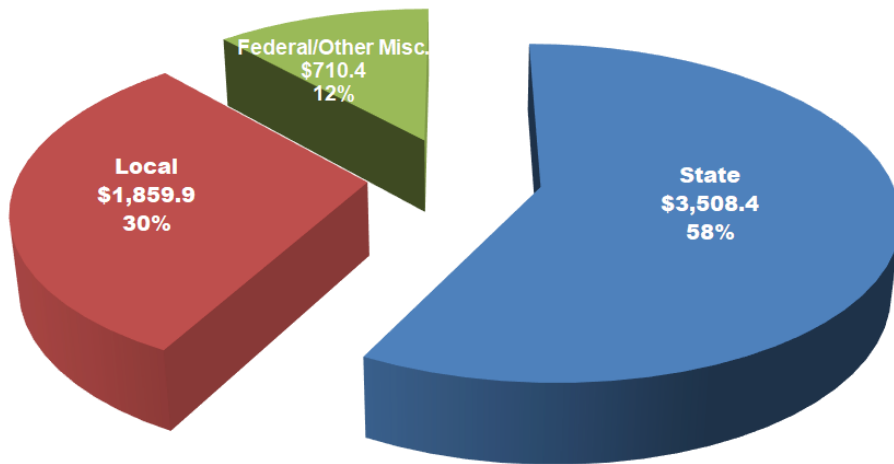
**PK-12 Education General Operating Fund Sources
School Year 2010-2011
(In Millions)**



Total Available: \$4.688 Billion

Source: Iowa Department of Management

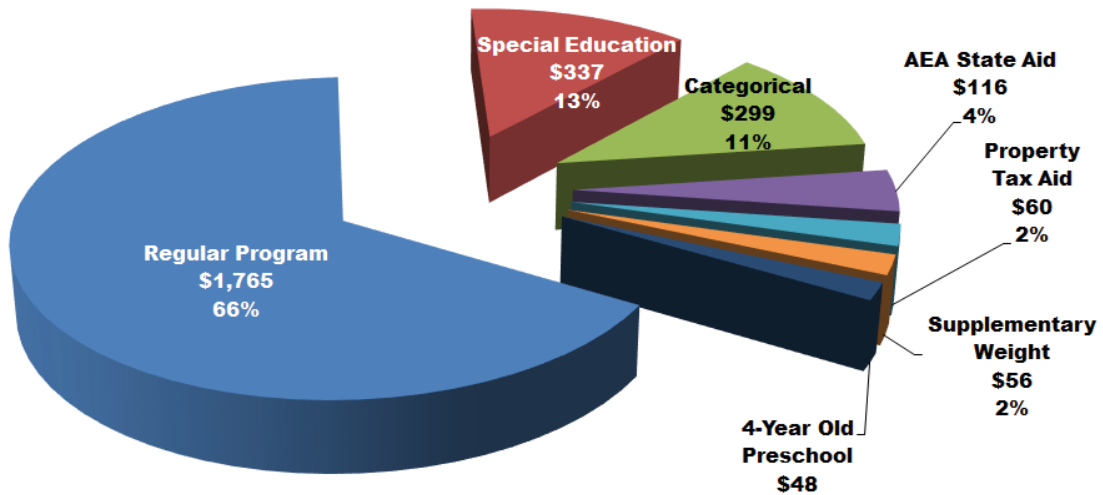
**PK-12 Education General Operating Fund Sources
School Year 2020-2021
(In Millions)**



Total Available: \$6.079 Billion

Source: Iowa Department of Management

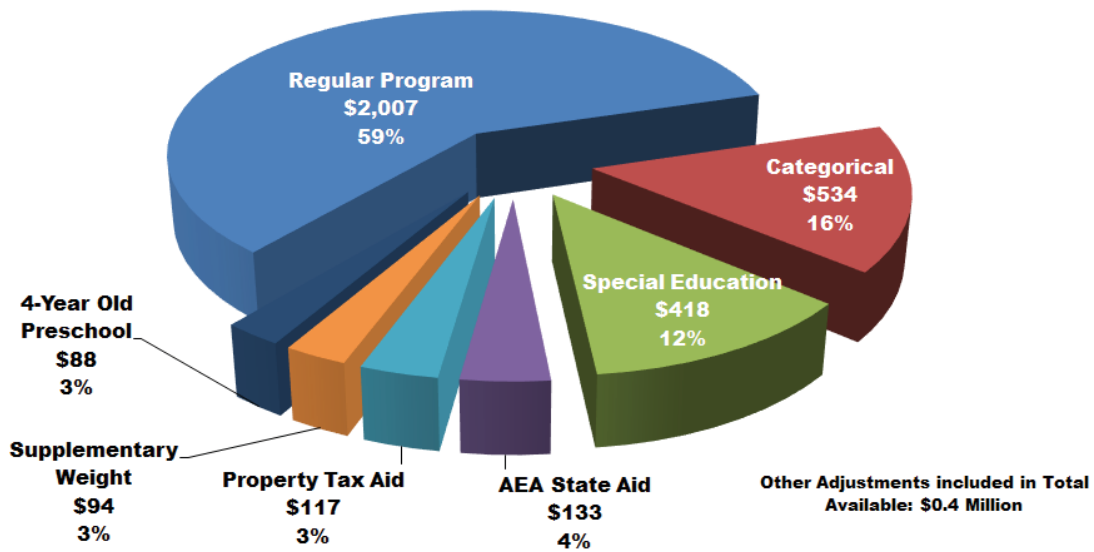
**STATE FOUNDATION AID DISTRIBUTION
FISCAL YEAR 2011
(In Millions)**



Total Available: \$2.525

Source: Iowa Department of Management

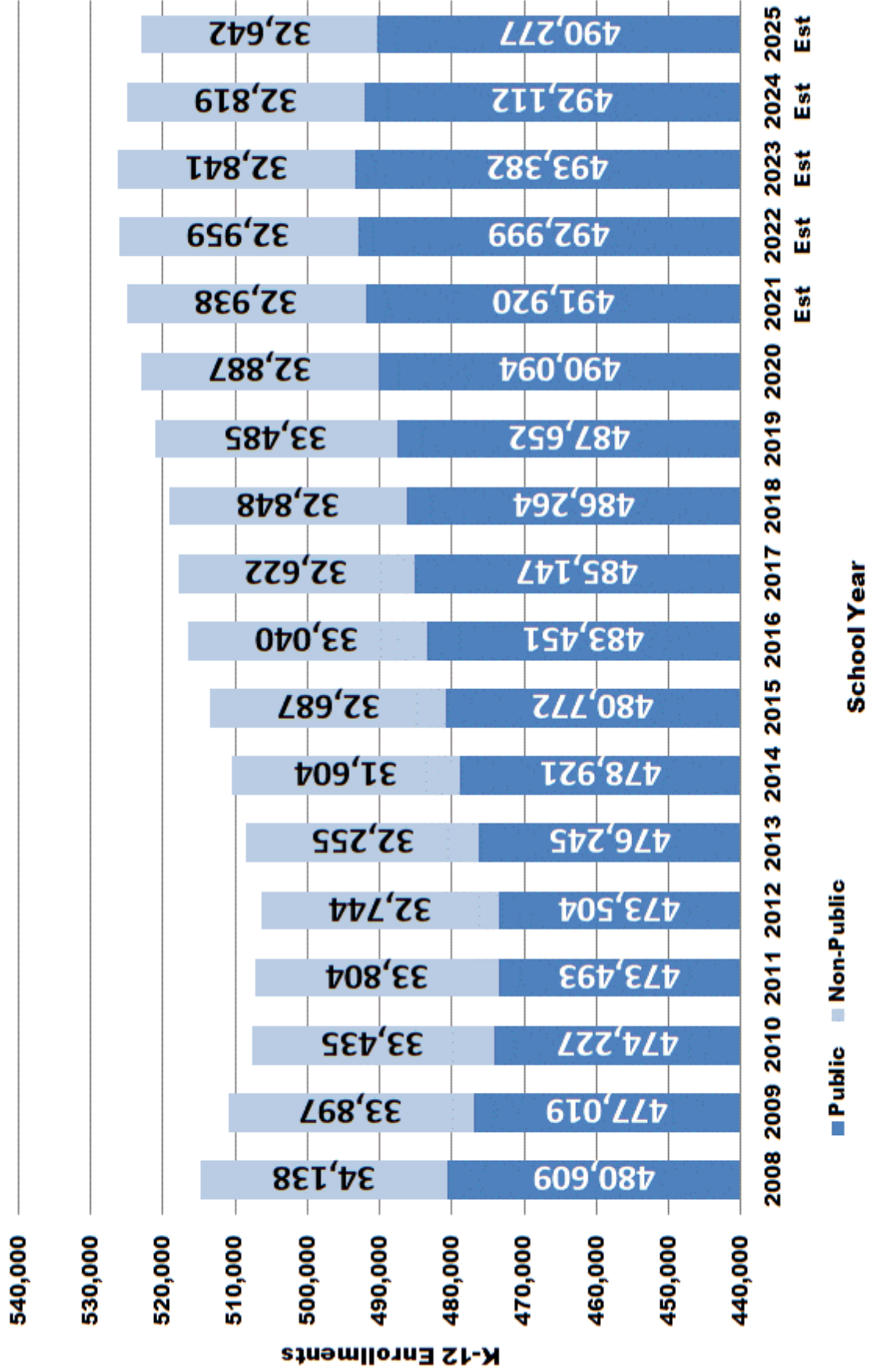
**STATE FOUNDATION AID DISTRIBUTION
FISCAL YEAR 2021
(In Millions)**



Total Available: \$3.392 Billion

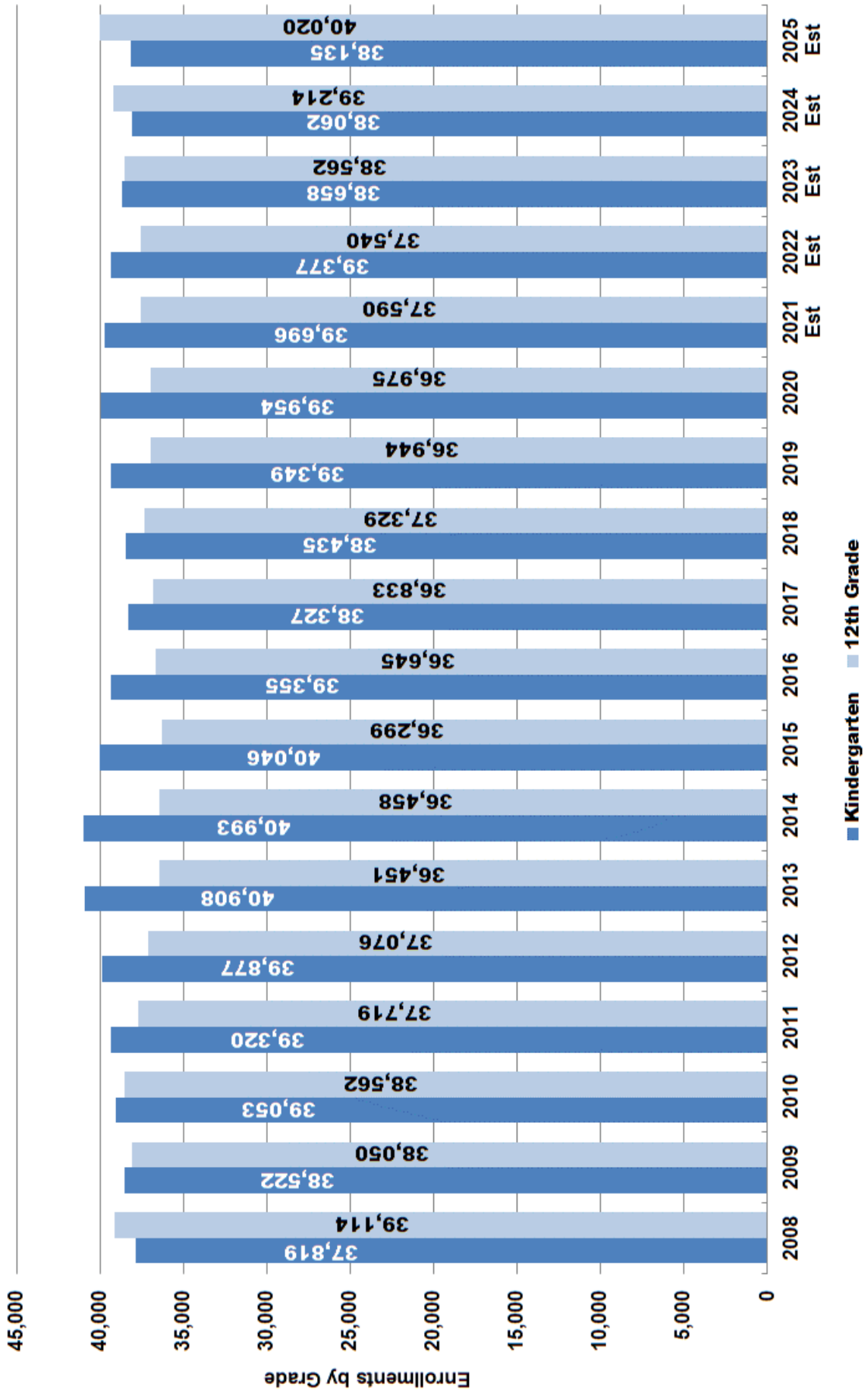
Source: Iowa Department of Management

Iowa's K-12 Public and Non-public School Enrollments School Years 2008 - 2025



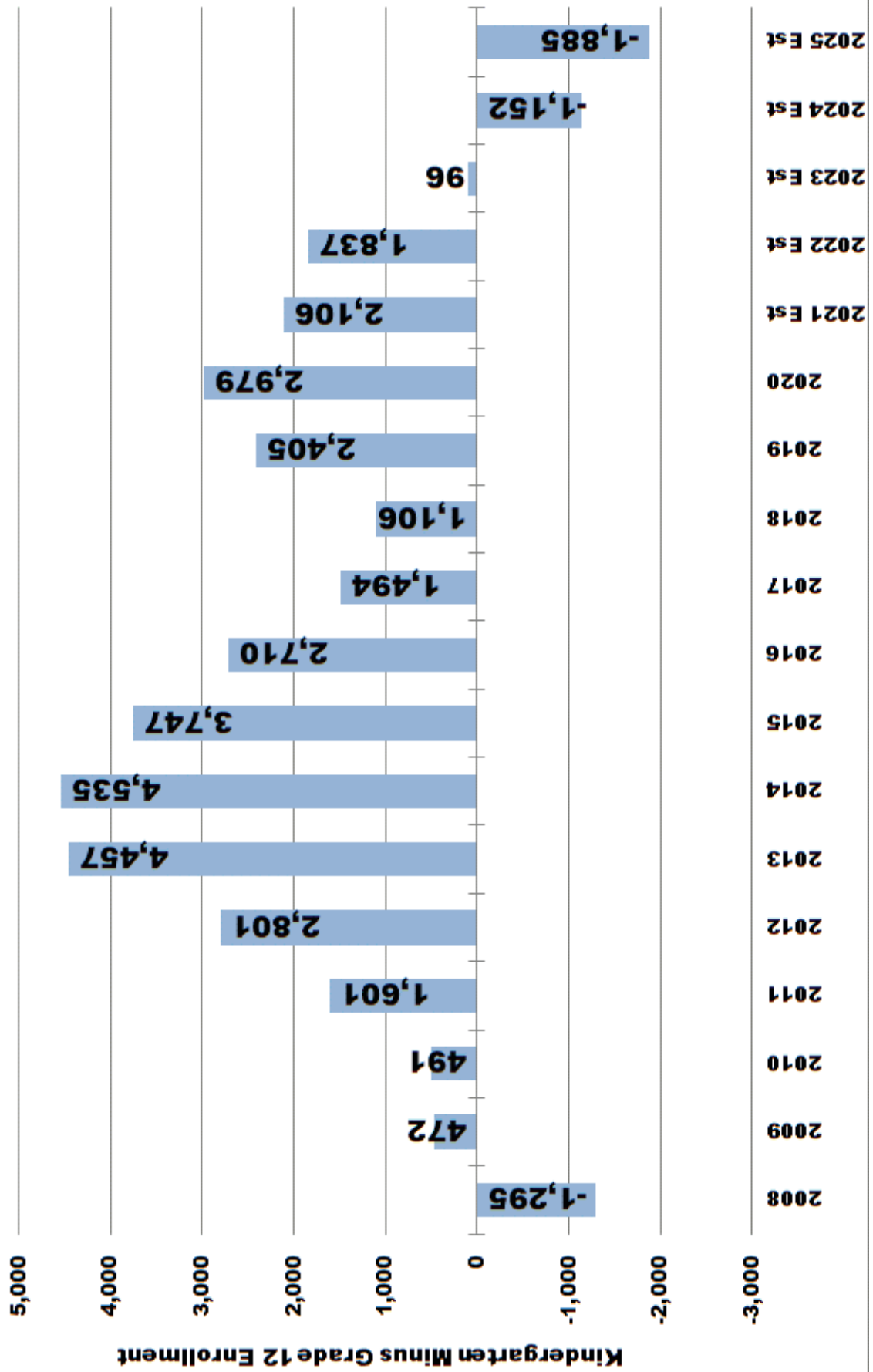
Source: Iowa Department of Education

Iowa's Public School Enrollments Kindergarten Compared to 12th Grade School Years 2008-2025



Source: Iowa Department of Education

Iowa's Public School Enrollments
 Kindergarten Compared to 12th Grade
 School Years 2008-2025



Source: Iowa Department of Education

Iowa School Foundation Formula Summary

Iowa Code 257.31 Foundation Formula Goals:

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

Basics:

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

Enrollment:

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

Foundation Formula Funding Sources – 3 components:

- Uniform Levy – property tax levy of \$5.40 per \$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:

- \$155.7 million in FY 2021 – Property Tax Adjustment Aid, Property Tax Replacement Payment (PTRP), Additional Levy Buy-Down, and Commercial and Industrial Replacement

FY 2021 Big Picture:

- 327 school districts
- 9 AEAs
- 490,094 budget enrollment
- \$7,048 state cost per pupil
- \$3,391,653,768 state foundation aid
- \$1,612,838,942 foundation property tax
- \$2,665,976,244 total property tax
- \$103,985,054 total income surtax
- \$531.8 million estimated SAVE for school infrastructure and property tax relief

Other:

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

Source: Iowa Department of Management

**Iowa Department of Human Services
Total Clients Served by Program (FY 2020)**

Program	# of Clients Served	SFY 2020			Total Cost Per Client	State Cost Per Client
		SFY 2020 State Cost	Federal/Other Funds Cost	SFY 2020 Total Cost		
Adoption Subsidy***	10,038	\$ 37,567,294	\$ 41,671,404	\$ 79,238,698	\$ 7,894	\$ 3,743
Adult MH/DD Services* (SFY19 information)	31,423	-	\$ 114,738,290	\$ 114,738,290	\$ 3,651	\$ -
Child Care Assistance^	22,451	\$ 34,880,686	\$ 81,284,883	\$ 116,165,569	\$ 5,174	\$ 1,554
Child Support	555,027	\$ 14,859,108	\$ 39,566,727	\$ 54,425,835	\$ 98	\$ 27
Child Welfare	7,548	\$ 45,667,905	\$ 47,772,691	\$ 93,440,596	\$ 12,380	\$ 6,050
Family Investment Program^^	16,671	\$ 17,287,491	\$ 10,751,055	\$ 28,038,546	\$ 1,682	\$ 1,037
Hawki (includes expanded Medicaid & Dental Only)	78,548	\$ 18,799,320	\$ 161,729,695	\$ 180,529,015	\$ 2,298	\$ 239
Medicaid/Iowa Health and Wellness Plan**	605,378	\$ 1,723,609,443	\$ 4,447,775,633	\$ 6,171,385,076	\$ 10,194	\$ 2,847

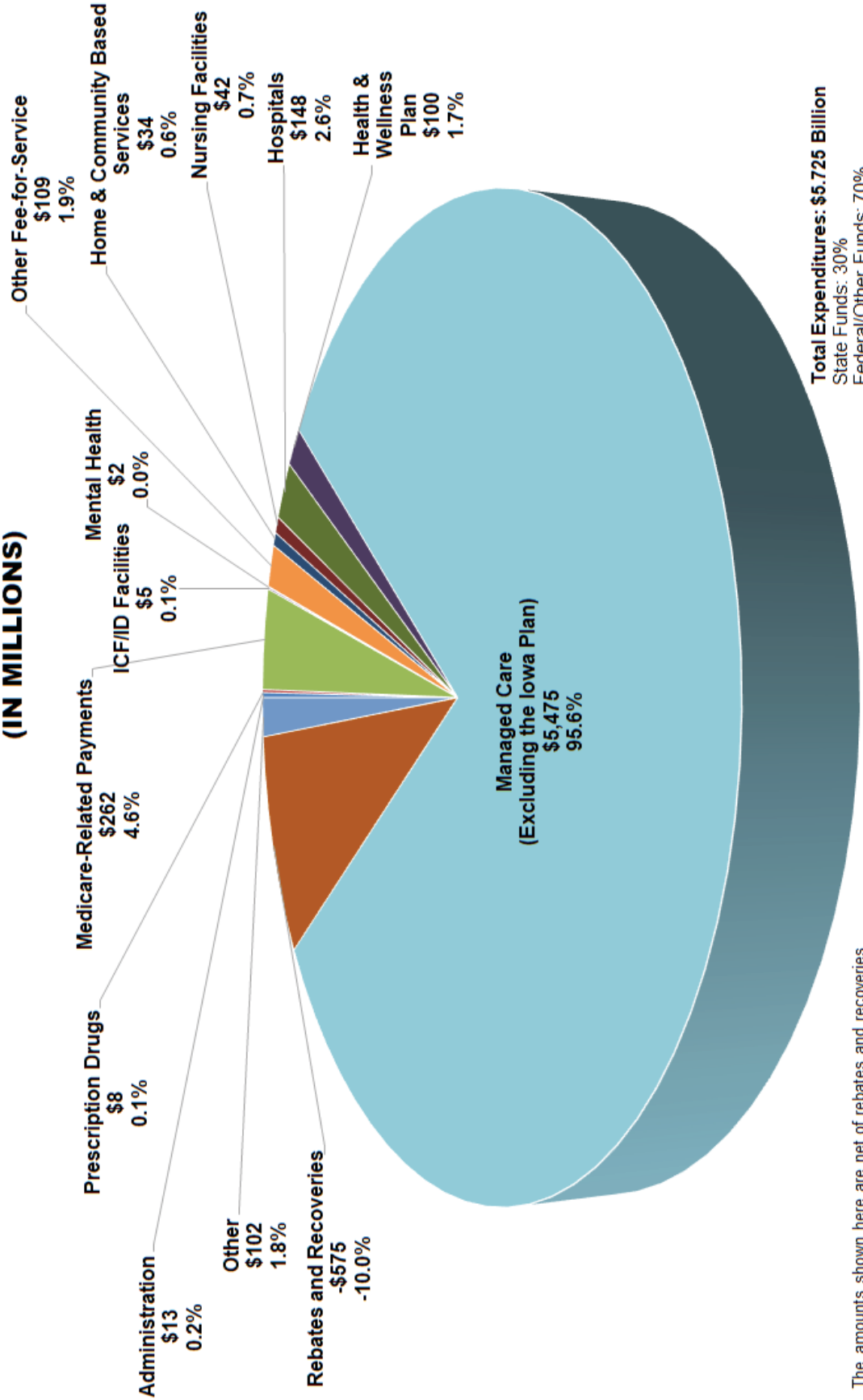
Facilities Costs Based on Avg Daily Census	SFY20 Average Daily Census (ADC)	SFY20 State Cost		SFY20 Total Cost Per Client	State Cost Per Client
		State Cost	Federal/Other Funds Cost		
Boys State Training School at Eldora	80	\$ 16,379,647	\$ 2,213,228	\$ 18,592,875	\$ 204,746
Civil Commitment Unit for Sexual Offenders^	128	\$ 14,093,985	\$ 8,300	\$ 14,102,285	\$ 109,852
Mental Health Institutes:	82	\$ 35,239,670	\$ 2,440,203	\$ 37,679,873	\$ 429,229
Cherokee	31	\$ 15,211,245	\$ 1,386,212	\$ 16,597,457	\$ 538,878
Independence^	51	\$ 20,028,425	\$ 1,053,991	\$ 21,082,416	\$ 390,418
State Resource Centers:	325	\$ 36,269,237	\$ 92,244,151	\$ 128,513,388	\$ 111,666
Glenwood	195	\$ 23,277,552	\$ 51,151,289	\$ 74,428,841	\$ 119,495
Woodward	130	\$ 12,991,685	\$ 41,092,862	\$ 54,084,547	\$ 99,936

NOTE:

- * Adult MH/DD Services clients served and dollars are for SFY19.
- **Medicaid/IHP clients served represents average monthly enrollment. Expenditures have been adjusted to reflect costs incurred in the applicable fiscal year.
- ***Adoption Subsidy includes all costs paid from the Adoption Subsidy appropriation, including adoption reinvestment expenditures.
- ^Child Care Assistance clients served represents the average monthly number of children served
- ^^FIP clients served represents the average monthly number of recipients.
- ^^^Eldora & CCUSO Average Daily Census represents the net number served in the individual facilities
- ^^^^ Net of Toledo, Clarinda, Mt. Pleasant ongoing expenditures
- ^^^^^ Resource Center state cost net of SFY20 general fund appropriation transfers

Source: Iowa Department of Human Services

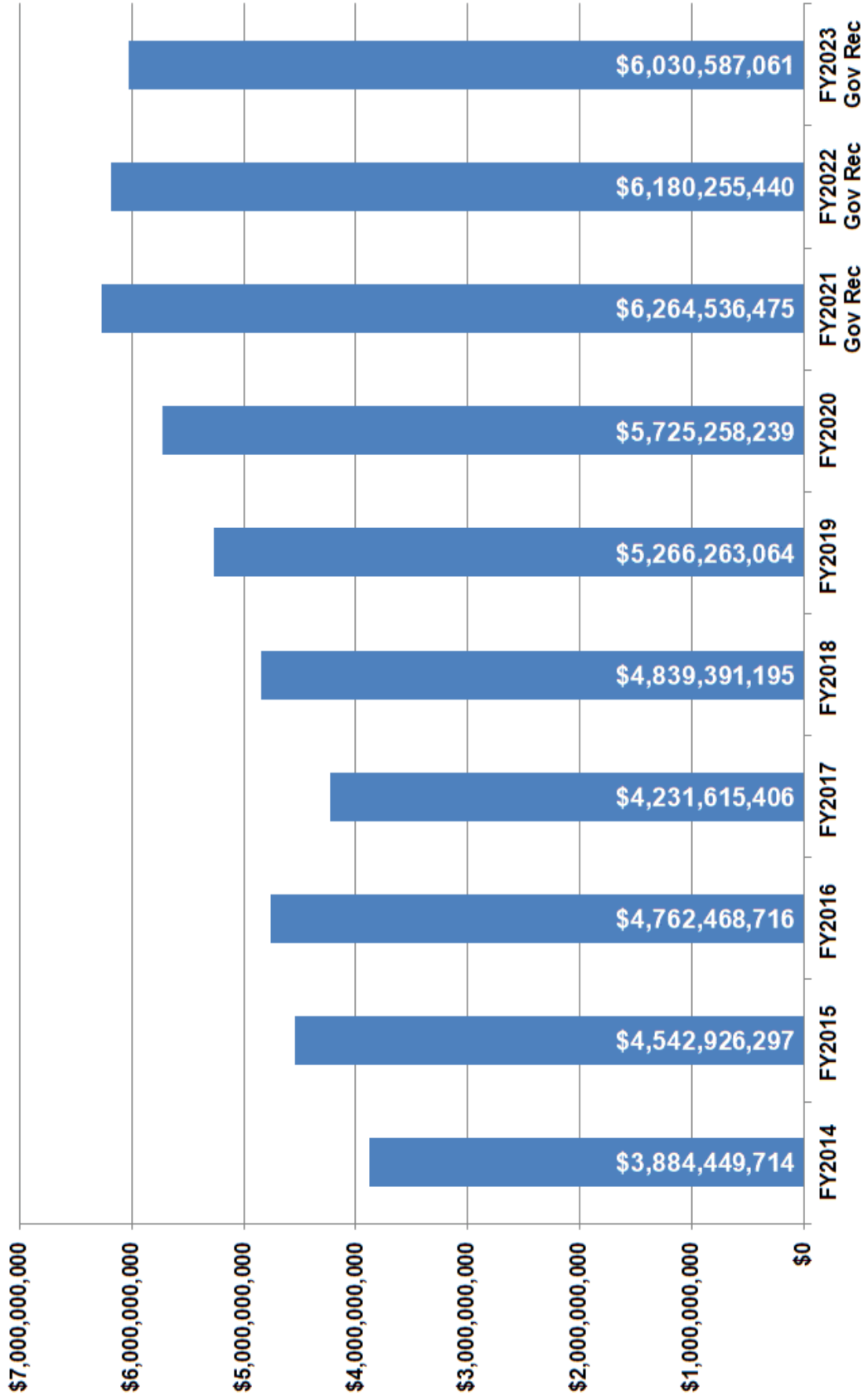
**MEDICAID EXPENSES
FISCAL YEAR 2020 ALL FUNDS (ACTUAL)
(IN MILLIONS)**



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

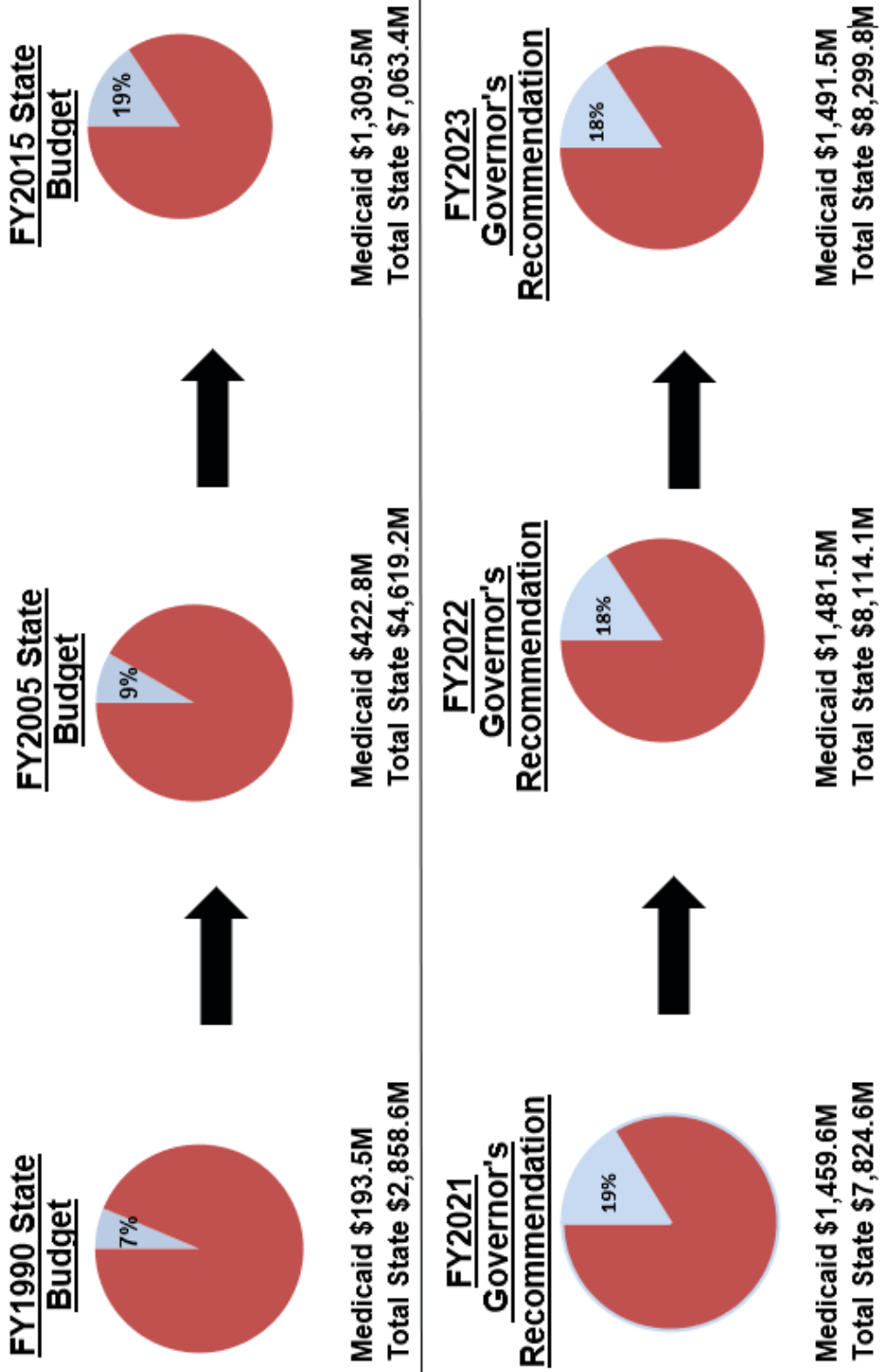
Source: Iowa Department of Human Services

Medicaid Expenditures (All Funds) Fiscal Years 2014-2023



Source: Iowa Department of Human Services

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



(1) Beginning January 2020, Medicaid received an enhanced federal match due to COVID. This impacts and lowers the state share need in FY 2021 through FY 2023.
 (2) MCO capitation rate adjustments for FY 2022 and FY 2023 are not included above.

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

**Medicaid & IA Health & Wellness Plan Estimated State Expenditures and Revenues by Category
FY 2020 Actual - FY 2021-FY 2023 Governor Recommendations**

<u>Service Category</u>	<u>FY20 Actual</u>	<u>FY21 Gov</u>	<u>FY22 Gov</u>	<u>FY23 Gov</u>	<u>FY21 vs FY20</u>	<u>FY22 vs FY21</u>	<u>FY23 vs FY22</u>
Expenditures							
Modernity Expenditures:							
Managed Care (includes IHWP)	\$ 1,505,500,530	\$ 1,466,840,888	\$ 1,690,820,425	\$ 1,634,896,986	\$ (38,659,642)	\$ 223,979,537	\$ (55,923,439)
FY2021 Capitation Rate Increase	\$ -	\$ 6,228,317	\$ 14,503,010	\$ 14,456,760	\$ 6,228,317	\$ 8,274,693	\$ (46,250)
Health Insurer Fee	\$ -	\$ 19,310,261	\$ -	\$ -	\$ 19,310,261	\$ (19,310,261)	\$ -
Prior Fiscal Year Obligations	\$ 22,412,790	\$ 48,001,038	\$ 22,737,039	\$ 25,820,936	\$ 25,588,248	\$ (25,263,999)	\$ 3,083,897
June 2019 United Healthcare Payment	\$ 69,461,391	\$ -	\$ -	\$ -	\$ (69,461,391)	\$ -	\$ -
Other MCO Adjustments	\$ -	\$ 1,129,202	\$ 1,377,548	\$ 1,415,137	\$ 1,129,202	\$ 248,346	\$ 37,589
Total Modernization Expenditures	\$ 1,597,374,711	\$ 1,541,509,706	\$ 1,729,438,022	\$ 1,676,589,819	\$ (55,865,005)	\$ 187,928,316	\$ (52,848,203)
Non-Modernization Expenditures:							
Hospital	\$ 12,886,236	\$ 10,401,785	\$ 12,560,735	\$ 12,826,897	\$ (2,484,451)	\$ 2,158,950	\$ 266,162
Other Fee for Service Providers	\$ 31,599,138	\$ 24,813,560	\$ 29,368,947	\$ 30,332,925	\$ (6,785,578)	\$ 4,555,387	\$ 963,979
Prescription Drug	\$ 2,855,707	\$ 2,242,474	\$ 2,654,158	\$ 2,741,276	\$ (613,233)	\$ 411,684	\$ 87,118
Drug Rebates	\$ (101,122,572)	\$ (59,143,590)	\$ (92,657,873)	\$ (95,411,594)	\$ 41,978,982	\$ (33,514,283)	\$ (2,753,721)
Chronic Care Health Home Payments	\$ 5,772	\$ 4,533	\$ 5,365	\$ 5,541	\$ (1,239)	\$ 832	\$ 176
Health Home Payments	\$ 121,077	\$ 95,077	\$ 112,532	\$ 116,225	\$ (26,000)	\$ 17,455	\$ 3,694
Mental Health Services	\$ (272,156)	\$ (213,713)	\$ (252,948)	\$ (261,250)	\$ 58,443	\$ (39,234)	\$ (8,303)
Nursing Facility (ID)	\$ 15,229,862	\$ 11,959,411	\$ 14,154,975	\$ 14,619,584	\$ (3,270,451)	\$ 2,195,563	\$ 464,610
ICF/ID Assessment Fee	\$ 1,795,459	\$ 1,409,903	\$ 1,668,740	\$ 1,723,513	\$ (385,556)	\$ 258,836	\$ 54,773
Transfer from State Resource Centers	\$ (16,551,042)	\$ (16,689,681)	\$ (16,689,681)	\$ (16,689,681)	\$ (138,639)	\$ -	\$ -
Home Community Based Waivers (HCBS)	\$ (21,281,506)	\$ (23,814,678)	\$ (25,156,559)	\$ (25,156,559)	\$ (2,533,172)	\$ (1,341,881)	\$ -
Home Health Care	\$ 12,317,883	\$ 9,672,749	\$ 11,448,516	\$ 11,824,292	\$ (2,645,134)	\$ 1,775,767	\$ 375,775
Dental Wellness Plan	\$ 3,601,628	\$ 2,828,217	\$ 3,347,434	\$ 3,457,307	\$ (773,411)	\$ 519,217	\$ 109,873
PACE	\$ 13,511,194	\$ 10,609,809	\$ 12,557,606	\$ 12,969,785	\$ (2,901,385)	\$ 1,947,797	\$ 412,179
Medicare-Related Payments	\$ 10,553,964	\$ 8,287,613	\$ 9,809,090	\$ 10,131,055	\$ (2,266,351)	\$ 1,521,478	\$ 321,964
Medical Transportation	\$ 163,076,586	\$ 158,194,988	\$ 192,005,782	\$ 200,892,304	\$ (4,881,598)	\$ 33,810,794	\$ 8,886,522
Targeted Case Management	\$ 162,220	\$ 127,385	\$ 150,771	\$ 155,720	\$ (34,835)	\$ 23,386	\$ 4,949
Other Providers/Programs	\$ 1,658,317	\$ 1,302,211	\$ 1,541,277	\$ 1,591,866	\$ (356,106)	\$ 239,066	\$ 50,589
Money Follows Person-State	\$ 2,816,908	\$ 2,212,007	\$ 2,618,097	\$ 2,704,031	\$ (604,901)	\$ 406,090	\$ 85,934
Recoveries	\$ 796,296	\$ 625,300	\$ 740,095	\$ 764,387	\$ (170,996)	\$ 114,795	\$ 24,292
Administrative Activities	\$ (38,453,444)	\$ (24,202,088)	\$ (19,960,191)	\$ (20,053,253)	\$ 14,251,356	\$ 4,241,896	\$ (93,062)
UIHC Lodging Transfer	\$ 5,788,921	\$ 6,685,938	\$ 6,280,781	\$ 6,193,251	\$ 897,017	\$ (405,157)	\$ (87,531)
Transfers to Other Entities	\$ 125,702	\$ 150,000	\$ 150,000	\$ 150,000	\$ 24,299	\$ -	\$ -
Health & Wellness Plan - Newly Eligible (Non-MCO)	\$ 7,423,216	\$ 11,139,615	\$ 11,575,989	\$ 11,259,802	\$ 3,716,400	\$ 436,374	\$ (316,187)
Health & Wellness Plan - Not Newly Eligible (Non-MCO)	\$ 7,125,465	\$ 7,389,312	\$ 7,696,302	\$ 8,659,347	\$ 263,848	\$ 306,989	\$ 963,046
Adjustment Offsets	\$ 5,853,510	\$ 4,596,531	\$ 5,440,383	\$ 5,618,953	\$ (1,256,979)	\$ 843,852	\$ 178,570
Audits/Financial Review- Health Home Audit	\$ 837,888	\$ -	\$ -	\$ -	\$ (837,888)	\$ -	\$ -
Total Non-Modernization Expenditures	\$ 1,433	\$ 18,953,592	\$ 18,400,582	\$ -	\$ 18,952,159	\$ (553,010)	\$ (18,400,582)
Total Additional Governor Recommended Increases:	\$ -	\$ -	\$ 21,900,000	\$ 31,900,000	\$ -	\$ 21,900,000	\$ 10,000,000
Nursing Facility Rebase	\$ -	\$ -	\$ 10,000,000	\$ 20,000,000	\$ -	\$ 10,000,000	\$ 10,000,000
Home & Community Based Services Provider Rate Incr	\$ -	\$ -	\$ 8,000,000	\$ 8,000,000	\$ -	\$ 8,000,000	\$ -
PMIC Provider Rate Increase	\$ -	\$ -	\$ 3,900,000	\$ 3,900,000	\$ -	\$ 3,900,000	\$ -
Total Additional Governor Recommended Increases	\$ -	\$ -	\$ 21,900,000	\$ 31,900,000	\$ -	\$ 21,900,000	\$ 10,000,000
TOTAL ALL EXPENDITURES	\$ 1,719,838,371	\$ 1,711,147,967	\$ 1,940,908,927	\$ 1,889,655,543	\$ (8,690,404)	\$ 229,760,960	\$ (51,253,383)
FMAP - Traditional Medicaid (incl above)		\$ (53,134,931)	\$ (19,455,091)	\$ (4,509,522)			
FMAP - IA Health and Wellness Plan (incl above)		\$ 16,914,375	\$ -	\$ -			
FMAP - Families First Coronavirus Response Act (incl above)		\$ 288,130,758	\$ -	\$ -			
Total FMAP Changes		\$ 251,910,202	\$ (19,455,091)	\$ (4,509,522)			
Revenues:							
Medicaid General Fund Appropriation	\$ 1,427,381,675	\$ 1,459,599,409	\$ 1,459,599,409	\$ 1,459,599,409	\$ 32,217,734	\$ -	\$ -
Governor General Fund Increase/(Decrease)	\$ -	\$ -	\$ 21,900,000	\$ 31,900,000	\$ -	\$ 21,900,000	\$ 10,000,000
GF Supplemental	\$ 88,982,734	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Carry Forward from Previous Fiscal Year	\$ 87,888,114	\$ 185,769,260	\$ 228,409,506	\$ 60,561,605	\$ 97,881,146	\$ 42,640,246	\$ (167,847,901)
Decategorization Fund Balance	\$ 907,404	\$ -	\$ -	\$ -	\$ (907,404)	\$ -	\$ -
Health Care Trust Fund	\$ 211,757,745	\$ 202,416,069	\$ 200,570,000	\$ 206,470,000	\$ (9,341,676)	\$ (1,846,069)	\$ 5,900,000
Nursing Facility Quality Assurance Fund	\$ 53,353,966	\$ 56,305,139	\$ 56,305,139	\$ 56,305,139	\$ 2,951,173	\$ 1	\$ -
Hospital Trust Fund	\$ 33,920,554	\$ 33,920,554	\$ 33,920,554	\$ 33,920,554	\$ -	\$ -	\$ -
Medicaid Fraud Account	\$ 211,278	\$ 150,000	\$ 150,000	\$ 150,000	\$ (61,278)	\$ -	\$ -
Palo Tax	\$ 1,204,161	\$ 1,397,043	\$ 615,923	\$ -	\$ 192,882	\$ (781,120)	\$ (615,923)
TOTAL REVENUES	\$ 1,905,607,631	\$ 1,939,557,473	\$ 2,001,470,531	\$ 1,848,906,707	\$ 122,932,576	\$ 61,913,058	\$ (152,563,824)

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

**Iowa Department of Human Services
SFY 2020 Medicaid Detailed Expenditures**

		SFY 2020 Final Expenditures			
		Total \$\$	Federal \$\$	State \$\$	Other \$\$
Hospital	# Recipients*				
Inpatient Hospital	5,936	\$ 21,737,785	\$ 13,921,493	\$ 5,673,439	\$ 2,142,853
Outpatient Hospital	21,418	\$ 16,086,707	\$ 10,306,191	\$ 5,780,516	\$ -
UIHC Funded Supplemental GME		\$ 38,191,217	\$ 24,460,954	\$ -	\$ 13,730,263
Broadlawns Funded DSH		\$ 8,560,647	\$ 5,752,410	\$ -	\$ 2,808,237
UIHC Funded DSH		\$ 59,346,616	\$ 37,891,964	\$ -	\$ 21,454,652
County/Local Funded DSH		\$ -	\$ -	\$ -	\$ -
Other DSH		\$ 3,899,130	\$ 2,466,850	\$ 1,432,280	\$ -
Subtotal - Hospital		\$ 147,822,102	\$ 94,799,862	\$ 12,886,236	\$ 40,136,004
Other Fee-for-Service Categories					
Physician	27,421	\$ 1,576,522	\$ 1,008,659	\$ 567,863	\$ -
UIHC Physician UPL	Incl in Physician Total	\$ 8,279,768	\$ 6,052,443	\$ -	\$ 2,227,325
Clinics	9,767	\$ 30,643,142	\$ 19,631,990	\$ 11,011,152	\$ -
Dental	129,183	\$ 38,402,602	\$ 24,603,205	\$ 13,799,397	\$ -
Other Practitioner	16,178	\$ 25,143,663	\$ 16,097,458	\$ 4,379,294	\$ 4,666,911
Optometric	2,463	\$ 186,657	\$ 119,585	\$ 67,072	\$ -
Chiropractic	1,181	\$ 96,890	\$ 62,074	\$ 34,816	\$ -
Podiatrist	914	\$ 56,581	\$ 36,250	\$ 20,332	\$ -
Family Planning Services	1,355	\$ 233,267	\$ 149,446	\$ 83,821	\$ -
EPSDT	27,682	\$ 2,344,515	\$ 1,502,049	\$ 842,466	\$ -
Medical Supplies/DME	4,751	\$ 1,835,642	\$ 1,176,032	\$ 659,610	\$ -
Lab/X-Ray	5,701	\$ 371,003	\$ 237,689	\$ 133,314	\$ -
Subtotal - Other FFS Categories		\$ 109,170,252	\$ 70,676,879	\$ 31,599,138	\$ 6,894,235
Prescription Drugs					
Drugs	8,296	\$ 7,947,201	\$ 5,091,494	\$ 2,855,707	\$ -
Drug Rebates		\$ (282,901,363)	\$ (181,778,791)	\$ (101,122,572)	\$ -
Subtotal - Prescription Drugs		\$ (274,954,162)	\$ (176,687,297)	\$ (98,266,865)	\$ -
Health Homes					
Chronic Care Health Home		\$ 15,989	\$ 10,218	\$ 5,772	\$ -
Integrated Health Home		\$ 341,324	\$ 220,247	\$ 121,077	\$ -
Subtotal - Health Homes	374	\$ 357,314	\$ 230,464	\$ 126,849	\$ -
School-Based Services					
Local Education Agencies	5,711	\$ 65,289,334	\$ 41,772,116	\$ -	\$ 23,517,218
Infant & Toddler	1,267	\$ 221,944	\$ 142,000	\$ -	\$ 79,944
Subtotal - School-Based Services		\$ 65,511,278	\$ 41,914,116	\$ -	\$ 23,597,162
Mental Health Services					
Iowa Plan	-	\$ (328)	\$ (197)	\$ (950,132)	\$ 950,000
BHIS -- FFS	354	\$ 319,206	\$ 204,504	\$ 114,702	\$ -
Habilitation -- FFS	78	\$ 1,106,655	\$ 708,995	\$ 397,660	\$ -
Psychiatric Services	2,545	\$ 460,889	\$ 295,276	\$ 165,614	\$ -
Subtotal - Mental Health Services		\$ 1,886,423	\$ 1,208,579	\$ (272,156)	\$ 950,000
Nursing Facility					
Intermediate Care	1,690	\$ 3,239,829	\$ 2,290,138	\$ 949,691	\$ -
Skilled-Nursing Facility	355	\$ 2,504,919	\$ 1,602,647	\$ 902,272	\$ -
Nursing Facilities for the Mentally Ill	3	\$ (23,500)	\$ (94,035)	\$ 70,535	\$ -
Iowa Veteran's Home	Incl in Int Care Total	\$ 35,577,382	\$ 22,766,071	\$ 12,811,312	\$ -
Nurse Aid Training		\$ 992,106	\$ 496,053	\$ 496,053	\$ -
Subtotal - Nursing Facility		\$ 42,290,736	\$ 27,060,874	\$ 15,229,862	\$ -
ICF/ID					
Community-Based ICF-ID		\$ 5,061,798	\$ 3,266,339	\$ 1,795,459	\$ -
Glenwood & Woodward		\$ 1,507,041	\$ 976,238	\$ (21,281,506)	\$ 21,812,309
ICF/ID Assessment Fee Offset		\$ (16,551,042)	\$ -	\$ (16,551,042)	\$ -
Subtotal - ICF/MR	60	\$ (9,982,203)	\$ 4,242,576	\$ (36,037,088)	\$ 21,812,309
HCBS Waivers					
Intellectual Disabilities	846	\$ 23,044,886	\$ 14,764,053	\$ 8,280,833	\$ -
Elderly	54	\$ 258,289	\$ 165,476	\$ 92,812	\$ -
Health & Disability	403	\$ 6,092,467	\$ 3,903,231	\$ 2,189,236	\$ -
Brain Injury	175	\$ 4,225,848	\$ 2,707,353	\$ 1,518,495	\$ -
CMH	68	\$ 573,712	\$ 367,557	\$ 206,155	\$ -
Physical Disabilities	12	\$ 83,781	\$ 53,675	\$ 30,105	\$ -
AIDS	1	\$ 687	\$ 440	\$ 247	\$ -
Subtotal - HCBS Waivers		\$ 34,279,669	\$ 21,961,786	\$ 12,317,883	\$ -
Home Health Care					
Home Health Services		\$ 7,889,806	\$ 5,054,723	\$ 2,835,083	\$ -
Hospice		\$ 2,133,233	\$ 1,366,688	\$ 766,545	\$ -
Subtotal - Home Health Care	2,852	\$ 10,023,039	\$ 6,421,411	\$ 3,601,628	\$ -

continued

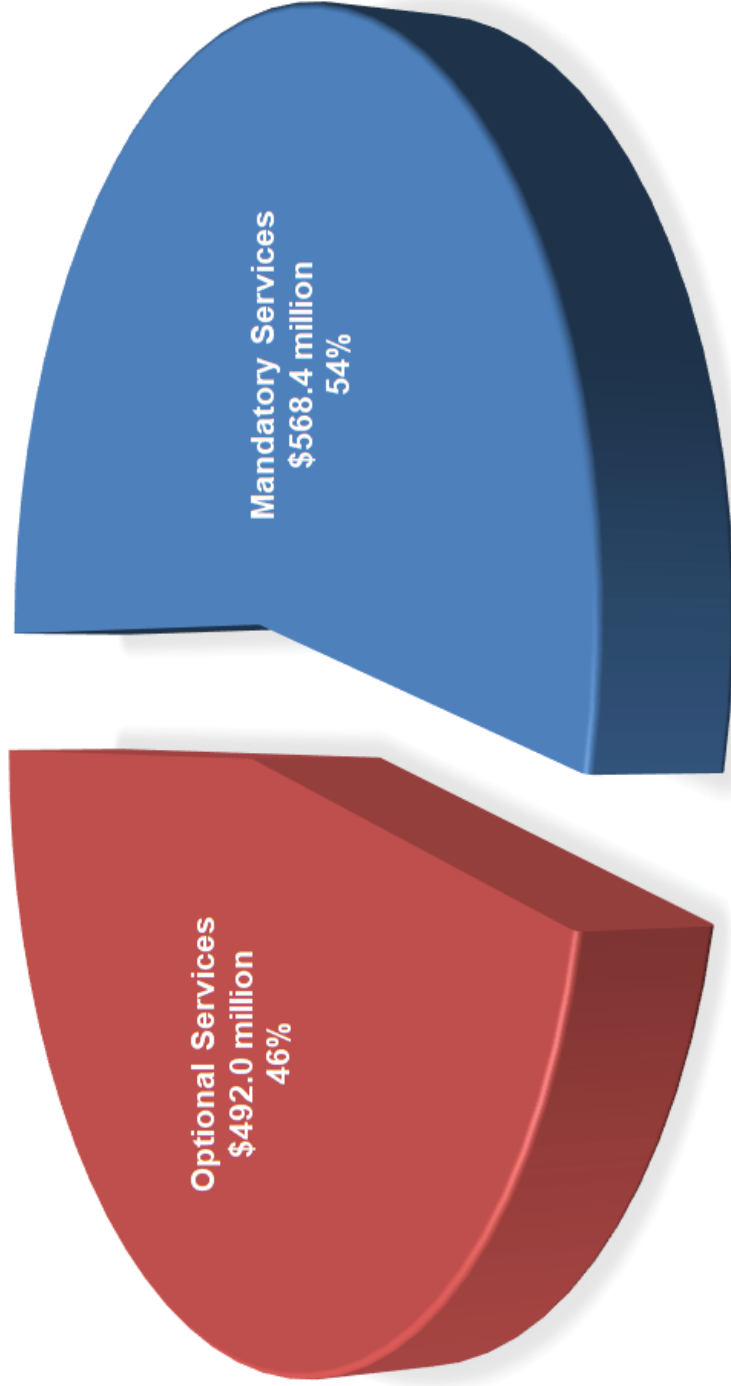
**Iowa Department of Human Services
SFY 2020 Medicaid Detailed Expenditures**

	# Recipients*	SFY 2020 Final Expenditures			
		Total \$\$	Federal \$\$	State \$\$	Other \$\$
Managed Care (Excluding the Iowa Plan)					
IA HealthLink Payments	543,483	\$ 4,191,773,589	\$ 2,681,804,391	\$ 1,474,676,826	\$ 35,292,371
Dental Wellness	197,269	\$ 37,600,556	\$ 24,089,362	\$ 13,511,194	\$ -
PACE	690	\$ 29,370,825	\$ 18,816,861	\$ 10,553,964	\$ -
Subtotal - Managed Care		\$ 4,258,744,970	\$ 2,724,710,615	\$ 1,498,741,983	\$ 35,292,371
Medicare-Related Payments					
Buy-In		\$ 160,679,657	\$ 99,291,377	\$ 61,388,279	\$ -
Medicare Part D Clawback		\$ 101,688,306	\$ -	\$ 101,688,306	\$ -
Subtotal - Medicare-Related Payments		\$ 262,367,963	\$ 99,291,377	\$ 163,076,586	\$ -
Medical Transportation					
NEMT - Agency		\$ (182)	\$ (91)	\$ (91)	\$ -
NEMT - Brokerage	31,115	\$ 246,235	\$ 157,754	\$ 88,481	\$ -
Ambulance	1,940	\$ 205,462	\$ 131,632	\$ 73,830	\$ -
Subtotal - Medical Transportation		\$ 451,516	\$ 289,296	\$ 162,220	\$ -
Other Providers/Programs					
Targeted Case Management	814	\$ 5,197,026	\$ 3,538,709	\$ 1,658,317	\$ -
Health Insurance Premium Payments	2,507	\$ 5,956,260	\$ 3,804,503	\$ 2,151,757	\$ -
Family Planning Program	1,719	\$ 382,885	\$ -	\$ 382,885	\$ -
Supplemental Personal Needs Allowance		\$ 282,266	\$ -	\$ 282,266	\$ -
Subtotal - Other Providers/Programs		\$ 11,818,437	\$ 7,343,212	\$ 4,475,225	\$ -
Money Follows the Person					
MFP Services		\$ 4,307,171	\$ 3,510,876	\$ 796,296	\$ -
Subtotal - Money Follows the Person		\$ 4,307,171	\$ 3,510,876	\$ 796,296	\$ -
Recoveries					
State Recoveries		\$ (53,457,888)	\$ (33,487,125)	\$ (19,970,763)	\$ -
State Recovery Refunds		\$ 93,903	\$ 53,688	\$ 40,215	\$ -
MEPD Premiums		\$ (2,069,433)	\$ (1,299,335)	\$ (770,098)	\$ -
Premium Refunds		\$ 72,278	\$ 45,388	\$ 26,890	\$ -
Subtotal - Recoveries		\$ (55,361,141)	\$ (34,687,384)	\$ (20,673,756)	\$ -
Administrative Activities					
IDPH Case Management Contract		\$ 5,600,885	\$ 2,800,442	\$ 2,800,442	\$ -
Postage		\$ 1,447,243	\$ 987,451	\$ 459,792	\$ -
HMS Contract		\$ 2,787,429	\$ 1,393,715	\$ 1,393,715	\$ -
Leveraging Activities		\$ 1,797,250	\$ 1,078,244	\$ 719,006	\$ -
Iowa Care Funds - Admin		\$ 530	\$ 265	\$ 265	\$ -
Translation & Interpreter Services		\$ 30,820	\$ 17,618	\$ 13,202	\$ -
HIPP Admin.		\$ 749,809	\$ 374,654	\$ 375,156	\$ -
TPL/AOR Fees		\$ 54,685	\$ 27,343	\$ 27,343	\$ -
UIHC Lodging Contract		\$ 125,702	\$ -	\$ 125,702	\$ -
Subtotal - Administrative Activities		\$ 12,594,354	\$ 6,679,731	\$ 5,914,623	\$ -
Transfers to Other Appropriations/Entities					
Field Transfers		\$ 2,940,726	\$ -	\$ 2,940,726	\$ -
Medical Contracts Transfers		\$ 3,575,376	\$ -	\$ 3,575,376	\$ -
General Admin Transfers		\$ 907,114	\$ -	\$ 907,114	\$ -
Subtotal - Other Transfers		\$ 7,423,216	\$ -	\$ 7,423,216	\$ -
Health and Wellness Plan					
Not Newly Eligible		\$ 16,179,573	\$ 10,326,063	\$ 5,853,510	\$ -
Newly Eligible		\$ 84,094,114	\$ 76,968,650	\$ 7,125,465	\$ -
Modernization - IHWP Not Newly		\$ 72,619,228	\$ 46,911,257	\$ 25,707,971	\$ -
Modernization - IHWP Newly		\$ 1,143,969,736	\$ 1,046,979,822	\$ 96,989,914	\$ -
Drug Rebates		\$ (215,901,358)	\$ (198,467,568)	\$ (17,433,790)	\$ -
State Recoveries		\$ (4,453,989)	\$ (4,108,091)	\$ (345,898)	\$ -
Subtotal - Health and Wellness Plan	278,748	\$ 1,096,507,305	\$ 978,610,133	\$ 117,897,172	\$ -
Adjustments/Offsets					
FMAP/BCCT/State-Only Adjustment		\$ -	\$ (837,888)	\$ 837,888	\$ -
Subtotal - Adjustments/Offsets		\$ -	\$ (837,888)	\$ 837,888	\$ -
Subtotal - Audits/FMRs		\$ -	\$ (1,433)	\$ 1,433	\$ -
Total		\$ 5,725,258,239	\$ 3,876,737,785	\$ 1,719,838,371	\$ 128,682,083
Rebates and Recoveries Total		\$ 575,335,074			
Total With Rebates and Recoveries & Assessment Fee		\$ 6,300,593,312			

* Recipient counts for Managed Care and Medical Transportation are based on a per member, per month basis. The number that actually utilized services may be less.

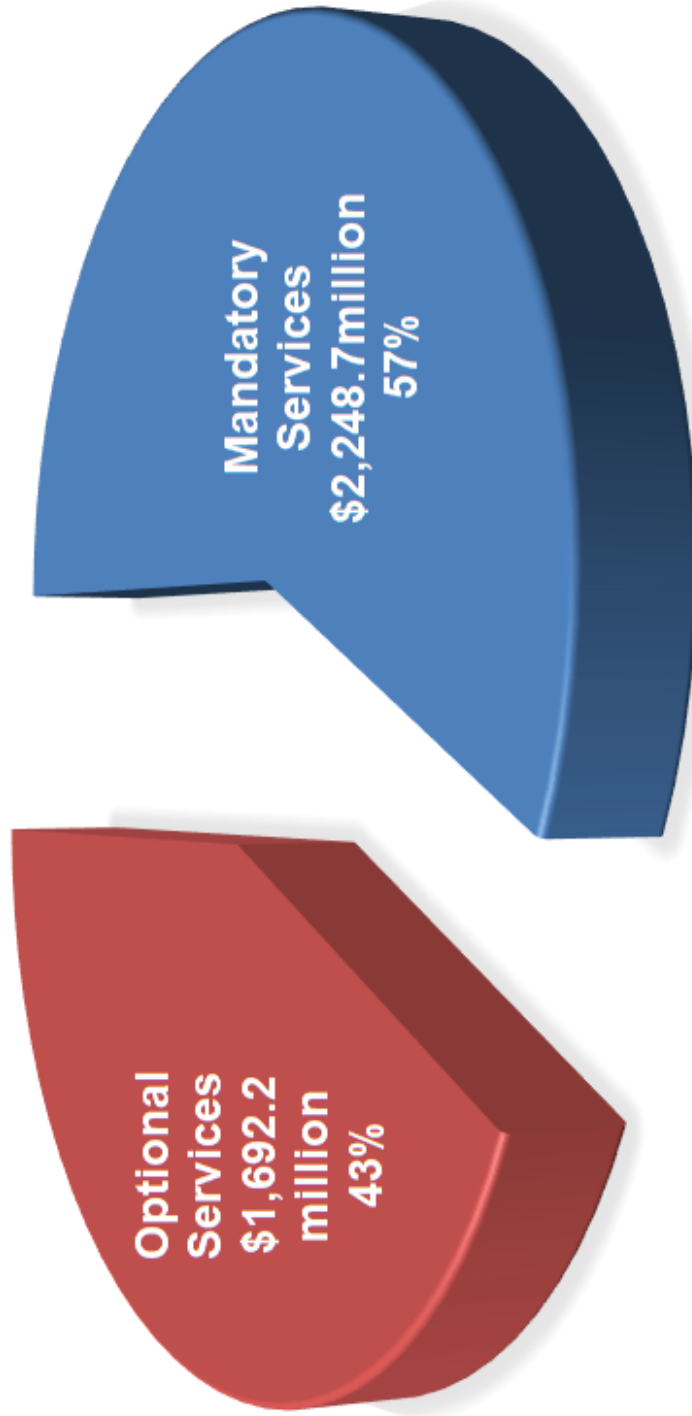
Source: Iowa Department of Human Services

FISCAL YEAR 2020 CHILDREN'S MEDICAID SERVICES OPTIONAL VS. MANDATORY (ALL FUNDS)*



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

FISCAL YEAR 2020 ADULT MEDICAID SERVICES OPTIONAL VS. MANDATORY (ALL FUNDS)*



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

Source: Iowa Department of Human Services

**Medical Assistance
Mandatory and Optional Services
Payments by Service Category
Fiscal Year 2020**

Mandatory Services Payments:

Services Category	Child	Adult
Inpatient Hospital	\$132,818,202	\$338,694,655
Nursing Facility	\$37,830,257	\$986,839,447
Preventative Care	\$66,741,942	\$71,243,525
Professional Services	\$95,996,522	\$197,518,186
Outpatient Hospital	\$95,678,032	\$337,995,739
Ambulance	\$4,740,716	\$27,593,517
NEMT	\$8,447,238	\$36,309,232
Other	\$22,516,776	\$10,319,965
Emergency Room	\$60,820,150	\$182,112,771
Encounters T1015 (FQHC)	\$42,834,634	\$60,041,879
Total Mandatory	\$568,424,469	\$2,248,668,916

Optional Services Payments:

Services Category	Child	Adult
Behavioral Health	\$149,923,706	\$197,536,379
Ancillary	\$22,077,783	\$44,952,802
Therapy	\$8,106,917	\$15,276,513
Vision	\$7,269,882	\$6,815,099
HCBS / LTSS	\$59,648,036	\$832,188,395
Home Health	\$33,069,988	\$55,618,457
Dental	\$53,575,894	\$38,961,729
Pharmacy	\$158,371,889	\$500,846,654
Total Optional	\$492,044,095	\$1,692,196,028

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

Costs Not Included in Amount Paid

Dental Managed Care Administrative %

IA Health Link Administrative %

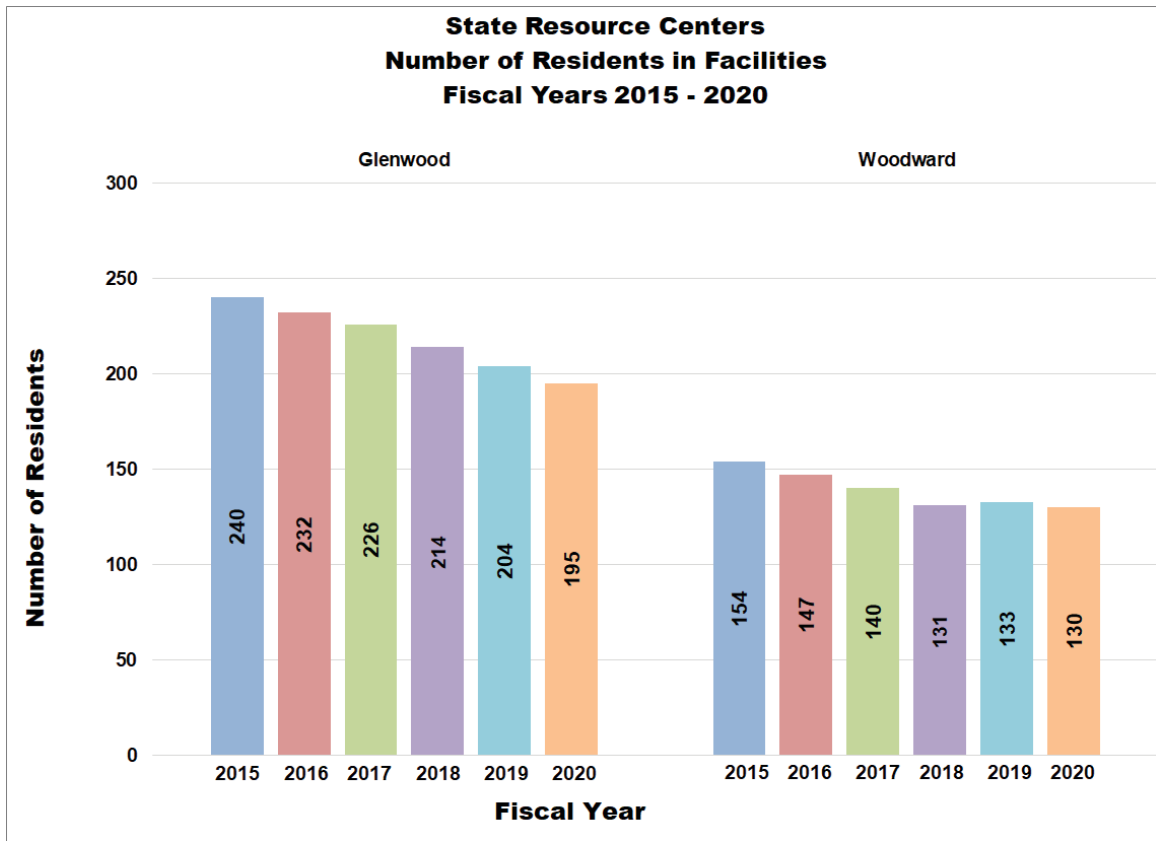
FFS NEMT Capitated Payments

Gross Adjustments to Providers

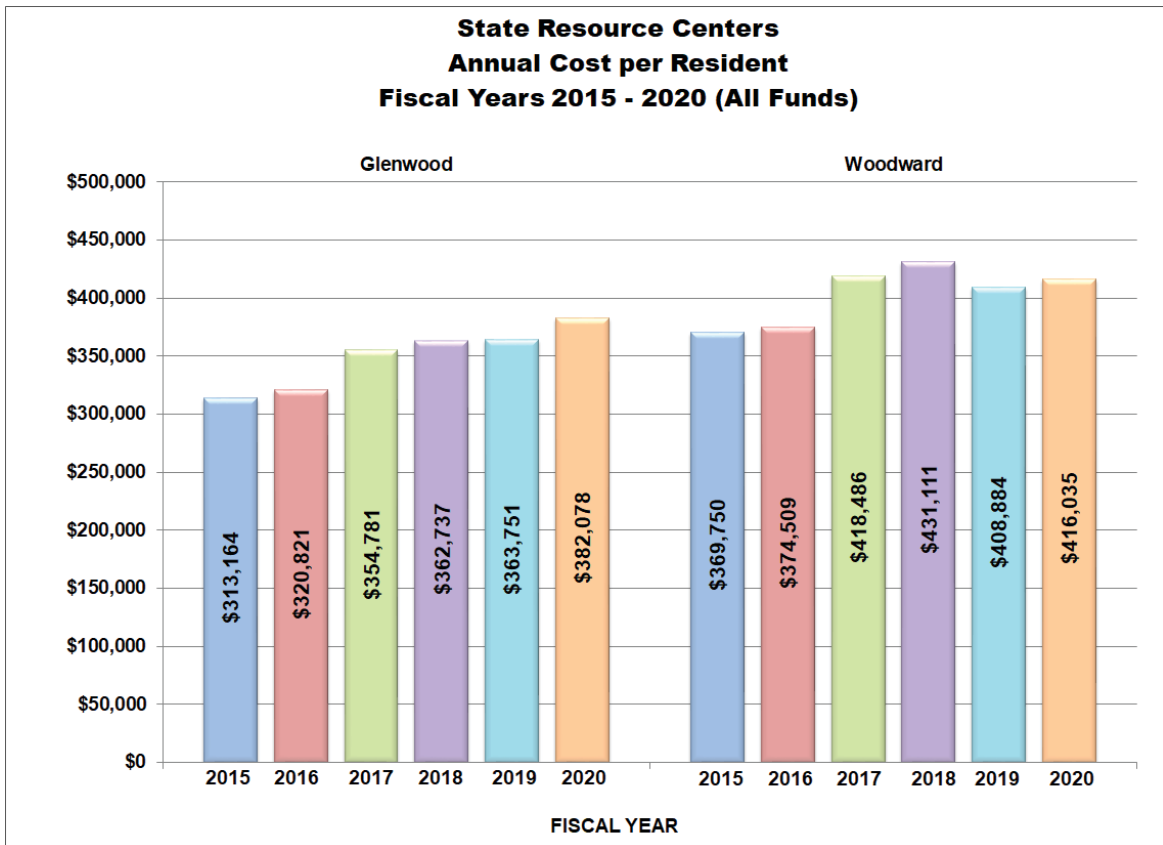
MCO Health Insurer Fee Payments

MCO Pay for Performance Payments

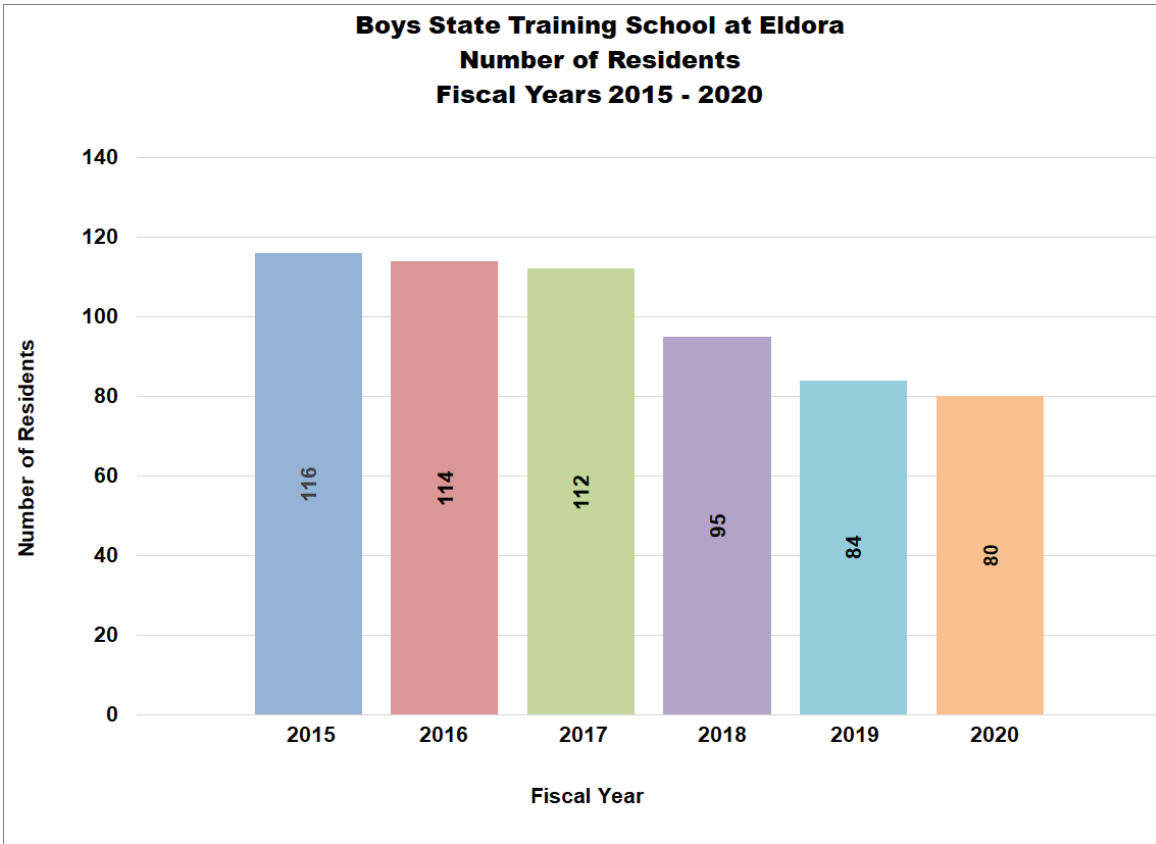
Source: Iowa Department of Human Services



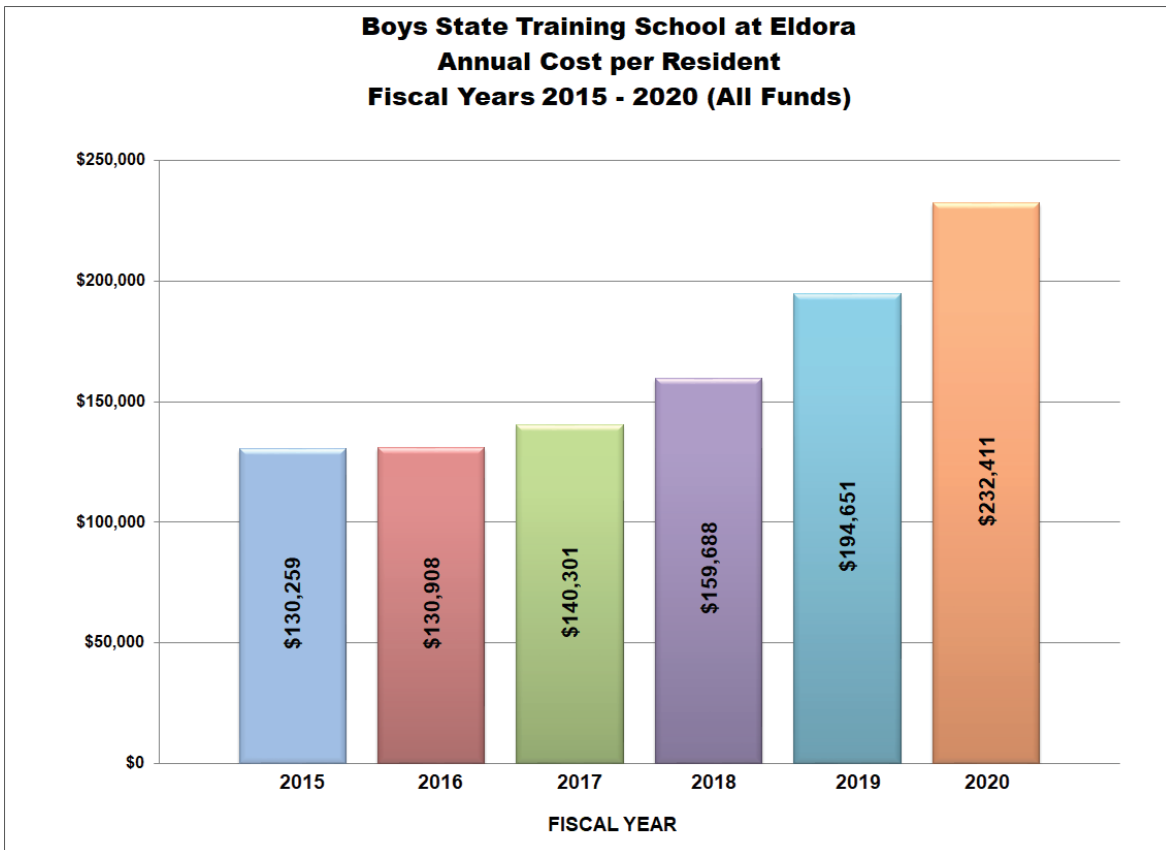
Source: Iowa Department of Human Services



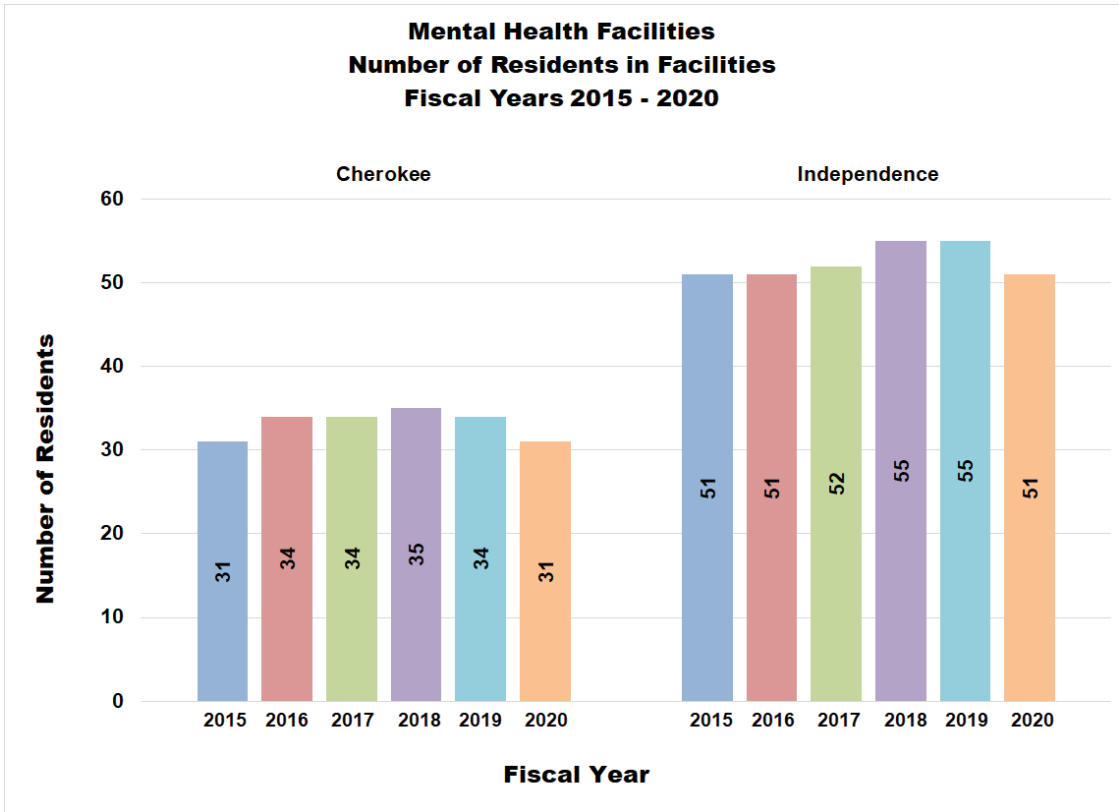
Source: Iowa Department of Human Services



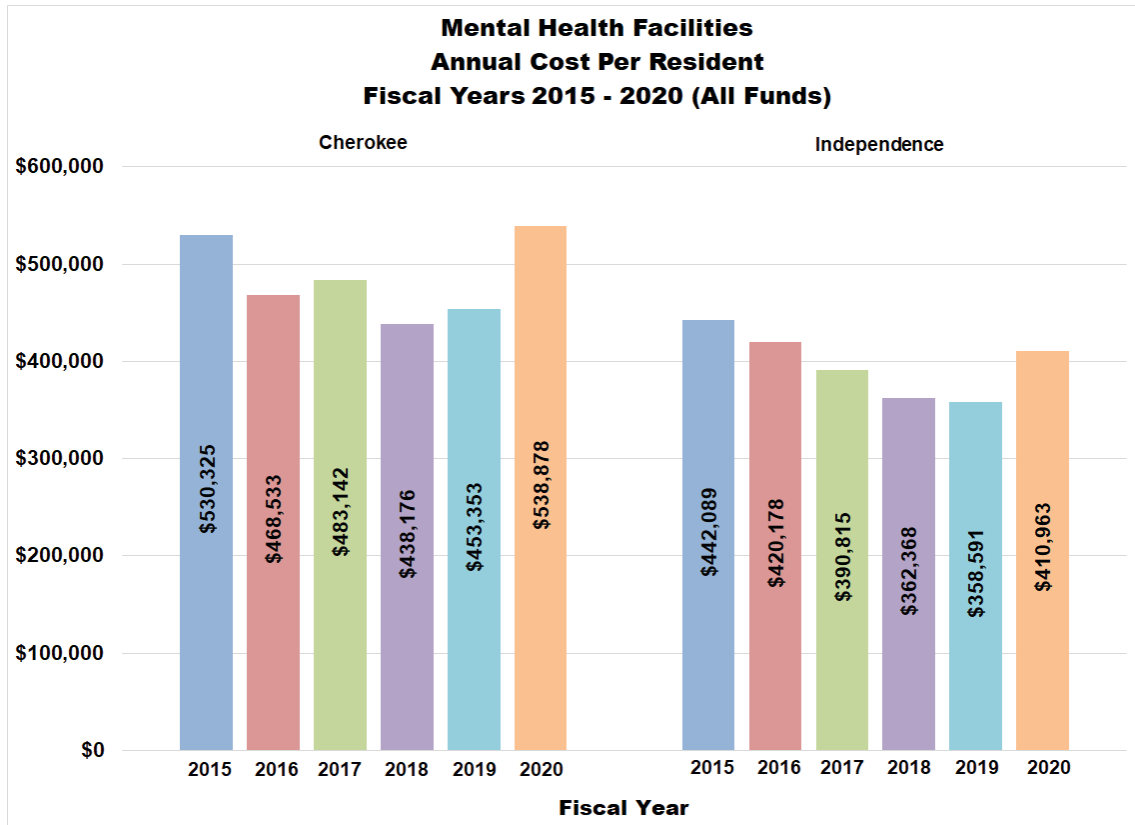
Source: Iowa Department of Human Services



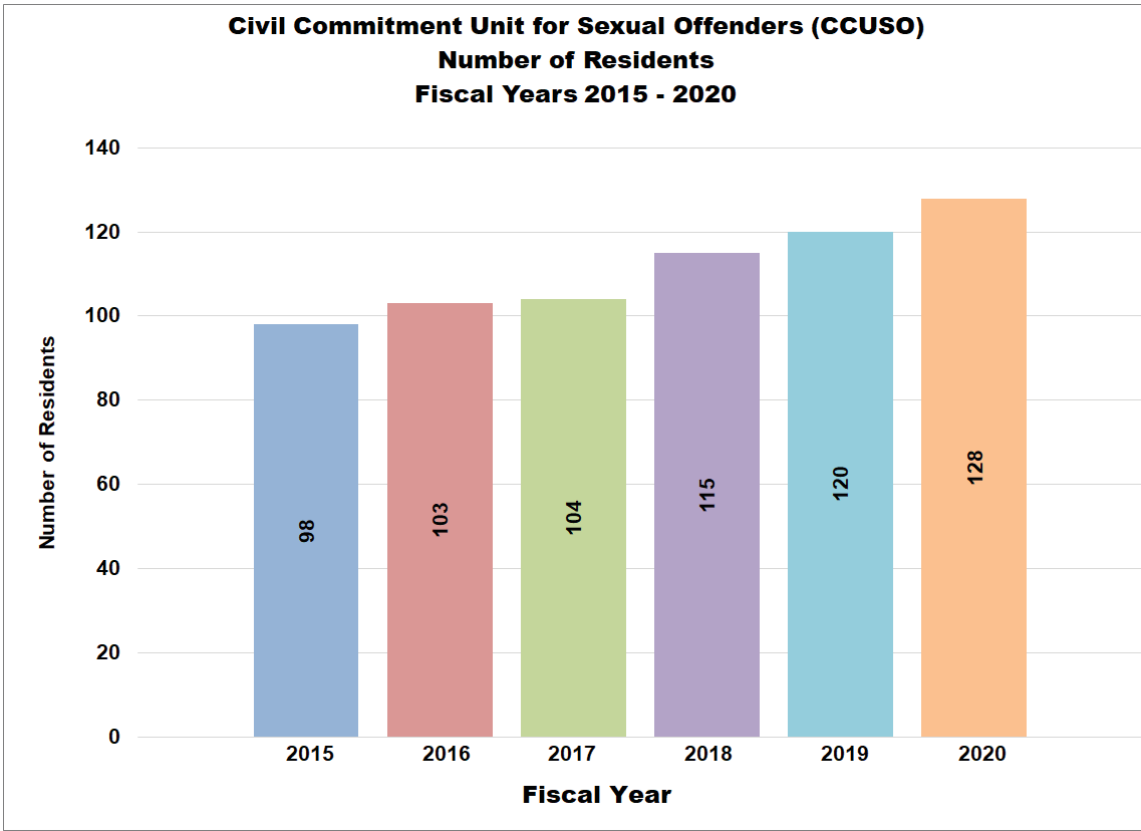
Source: Iowa Department of Human Services



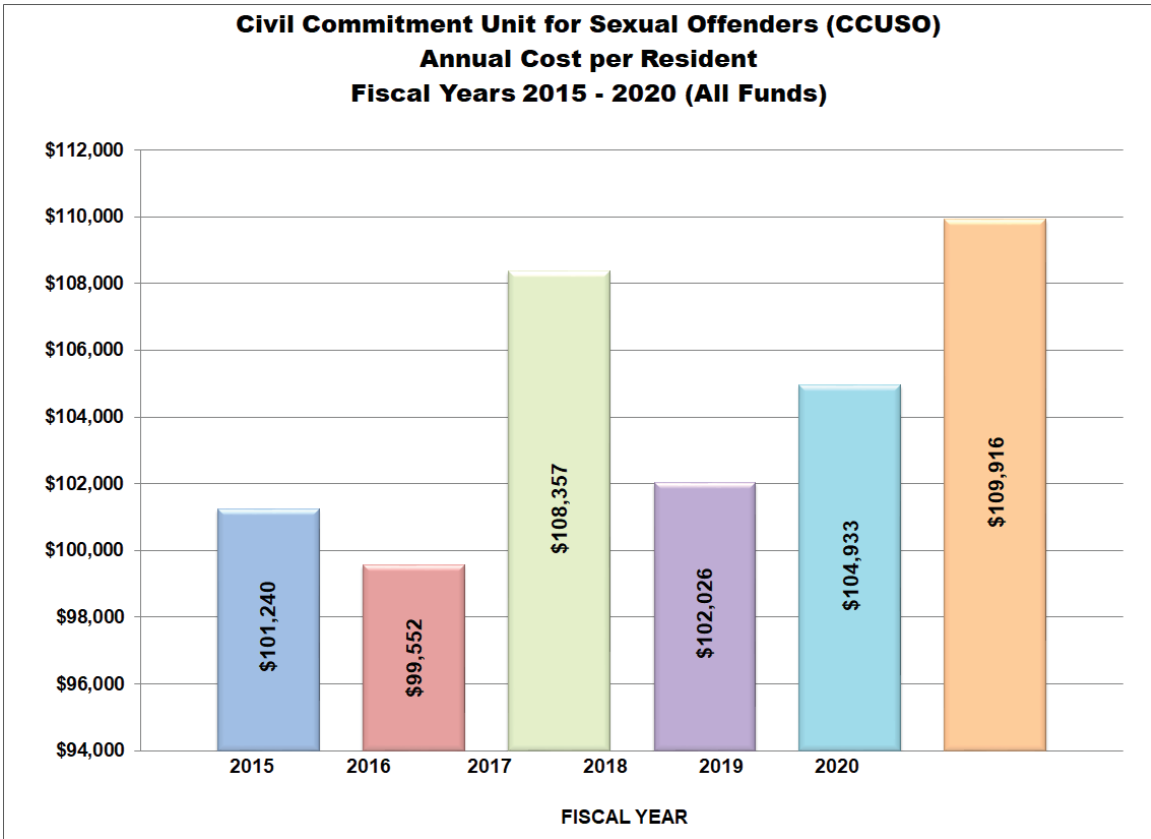
Source: Iowa Department of Human Services



Source: Iowa Department of Human Services

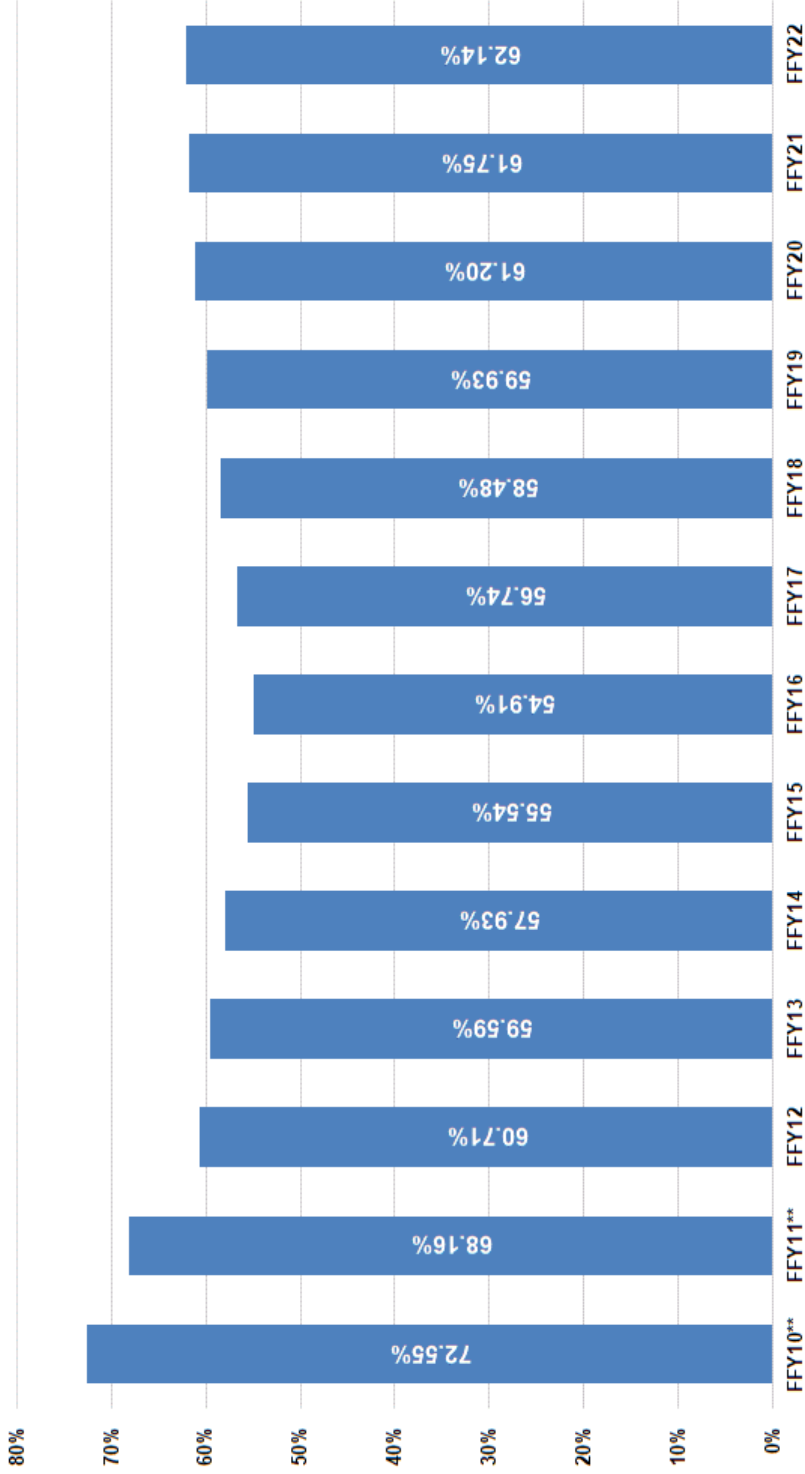


Source: Iowa Department of Human Services



Source: Iowa Department of Human Services

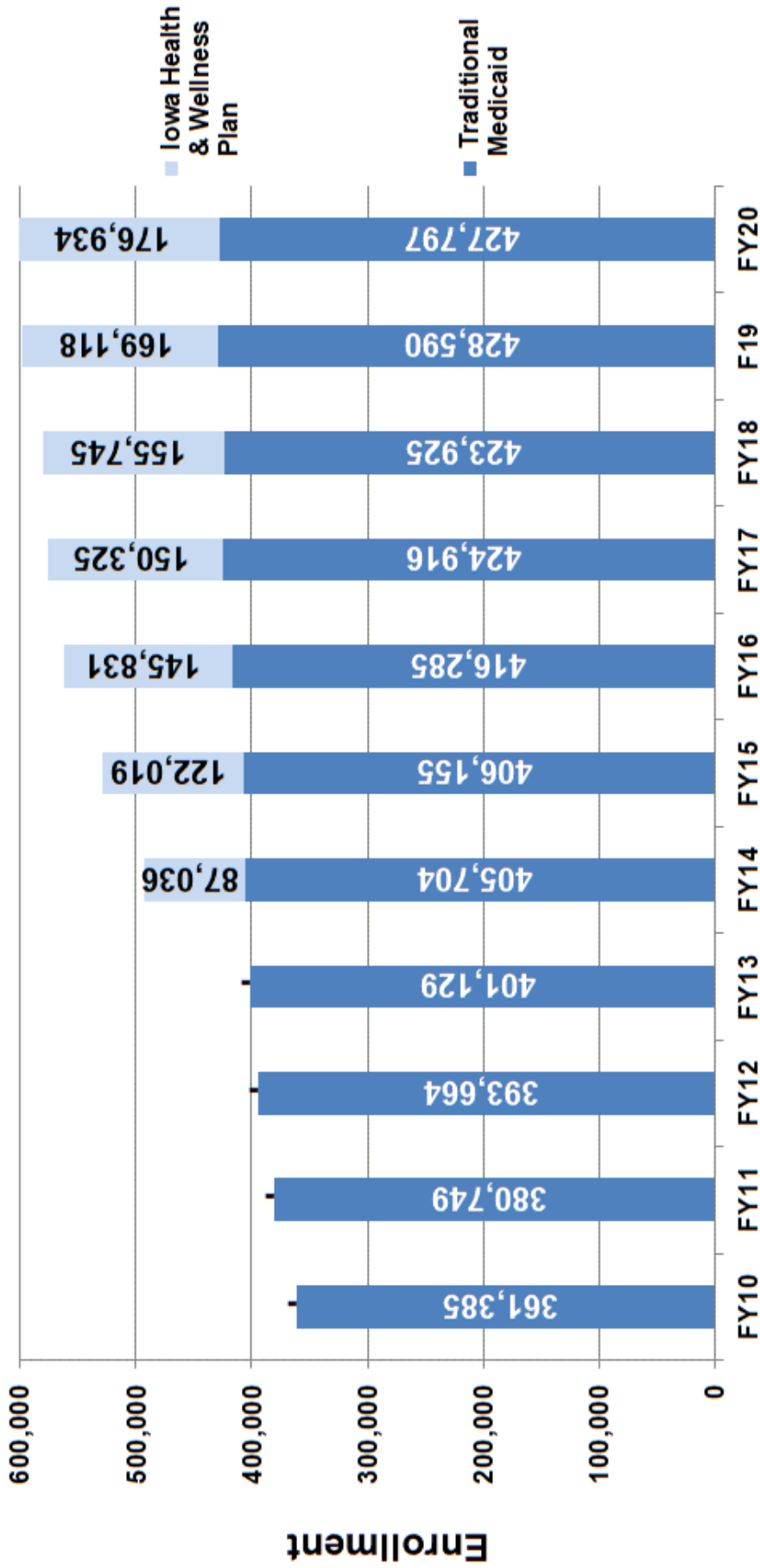
Federal Medical Assistance Percentages (FMAP) by Federal Fiscal Year



**FFY10-FFY11 includes the calculations pursuant to the American Recovery and Reinvestment Act of 2009.
 **Does not include the temporary enhanced FMAP provided through the Families First Coronavirus Response Act which results in an increase of 6.2% during the quarters in which the COVID public health emergency is in effect.

Source: Federal Funds Information for States

Medicaid Enrollment Fiscal Years 2010-2020



1. Iowa Health and Wellness Plan (IHAWP) enrollment does NOT include presumptive eligibility population.
2. The IHAWP population for FY 2014 is an average over a six-month period since the program began January 1, 2014.
3. Enrollment data is retrieved from monthly eligibility reports provided by the Iowa Department of Human Services.
4. Figures are not adjusted for retroactive eligibility.
5. Although the COVID public health emergency went into effect during FY 2020, the impact on enrollment did not become evident until FY 2021.

Source: Iowa Department of Human Services

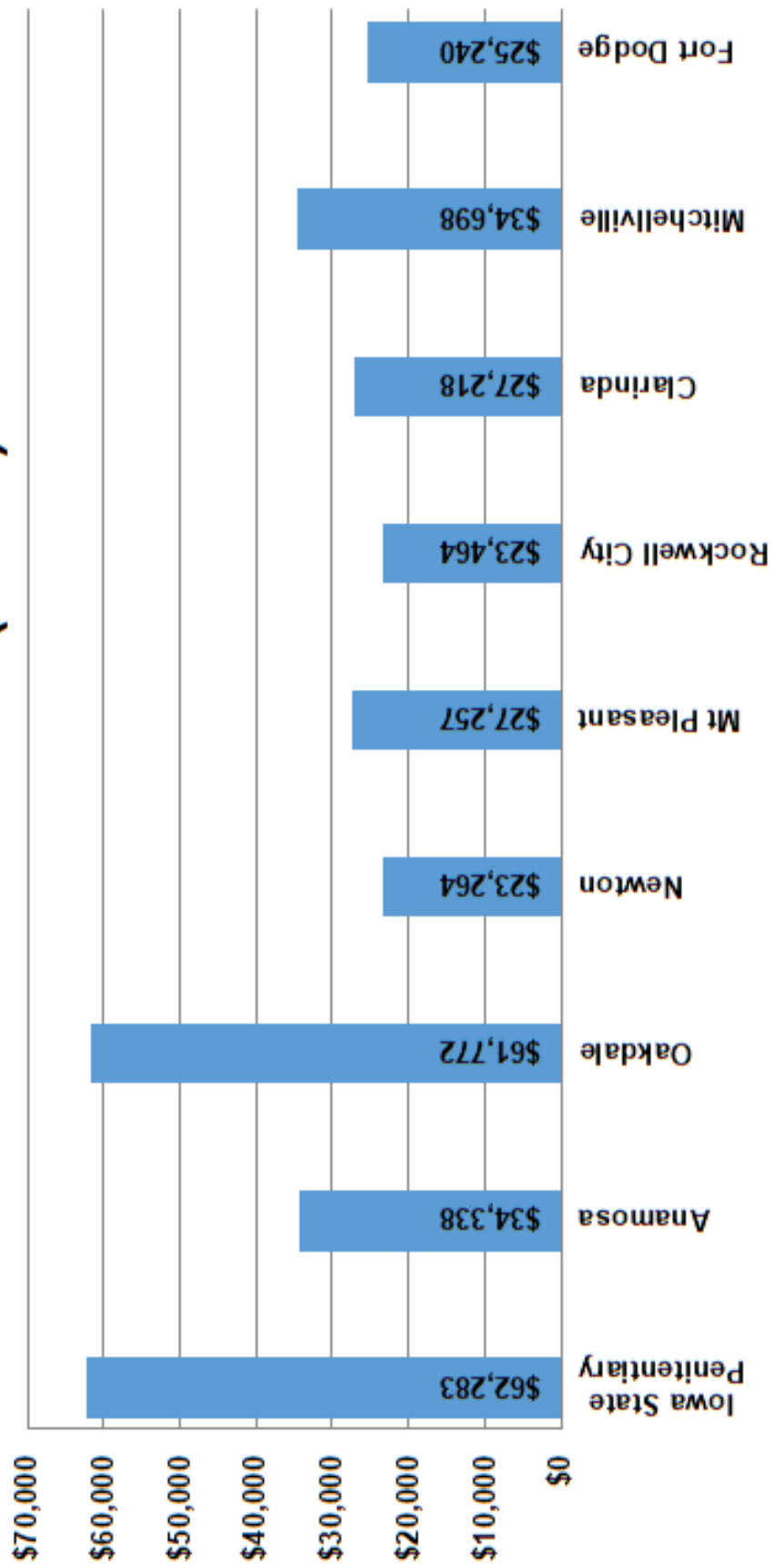
Department of Corrections
Average Cost per Year per Inmate
by Correctional Institution
Fiscal Year 2020 (Actual)

Correctional Institution	Total Cost	Average Daily Population	Cost per Inmate
Iowa State Penitentiary	\$44,069,274	707.56	\$62,283
Anamosa	\$33,841,190	985.54	\$34,338
Oakdale	\$57,006,718	922.86	\$61,772
Newton	\$30,045,401	1,291.52	\$23,264
Mt Pleasant	\$26,564,995	974.61	\$27,257
Rockwell City	\$11,415,204	486.50	\$23,464
Clarinda	\$26,675,155	980.06	\$27,218
Mitchellville	\$24,773,424	713.98	\$34,698
Fort Dodge	\$31,682,944	1,255.26	\$25,240
Total	\$286,074,305	8,317.89	\$34,393

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

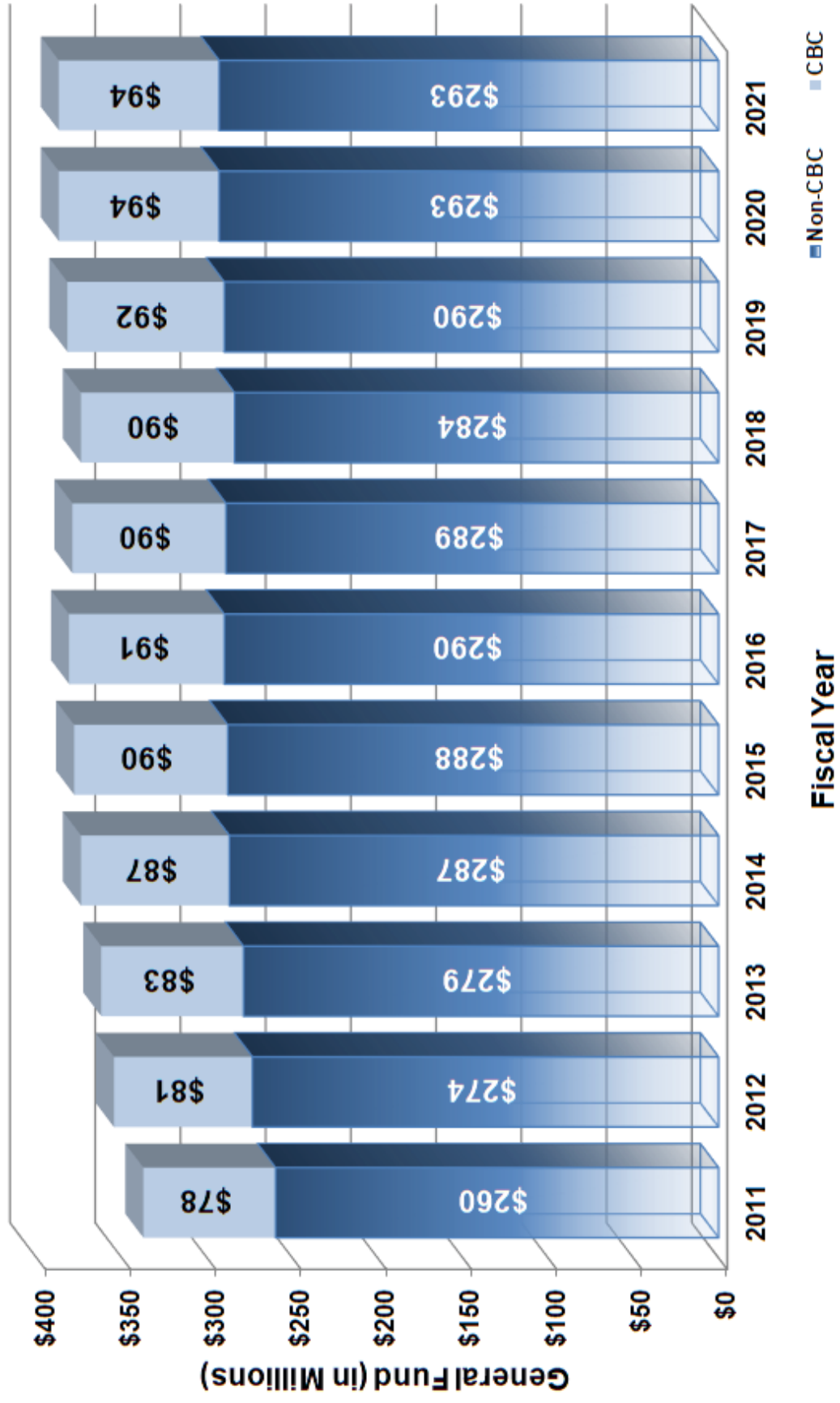
Source: Iowa Department of Corrections

**Department of Corrections
Average Cost per Year per Inmate By Institution
Fiscal Year 2020 (Actual)**



Source: Iowa Department of Corrections

Department of Corrections General Fund Operating Budgets Fiscal Years 2011 - 2021 (Estimate)



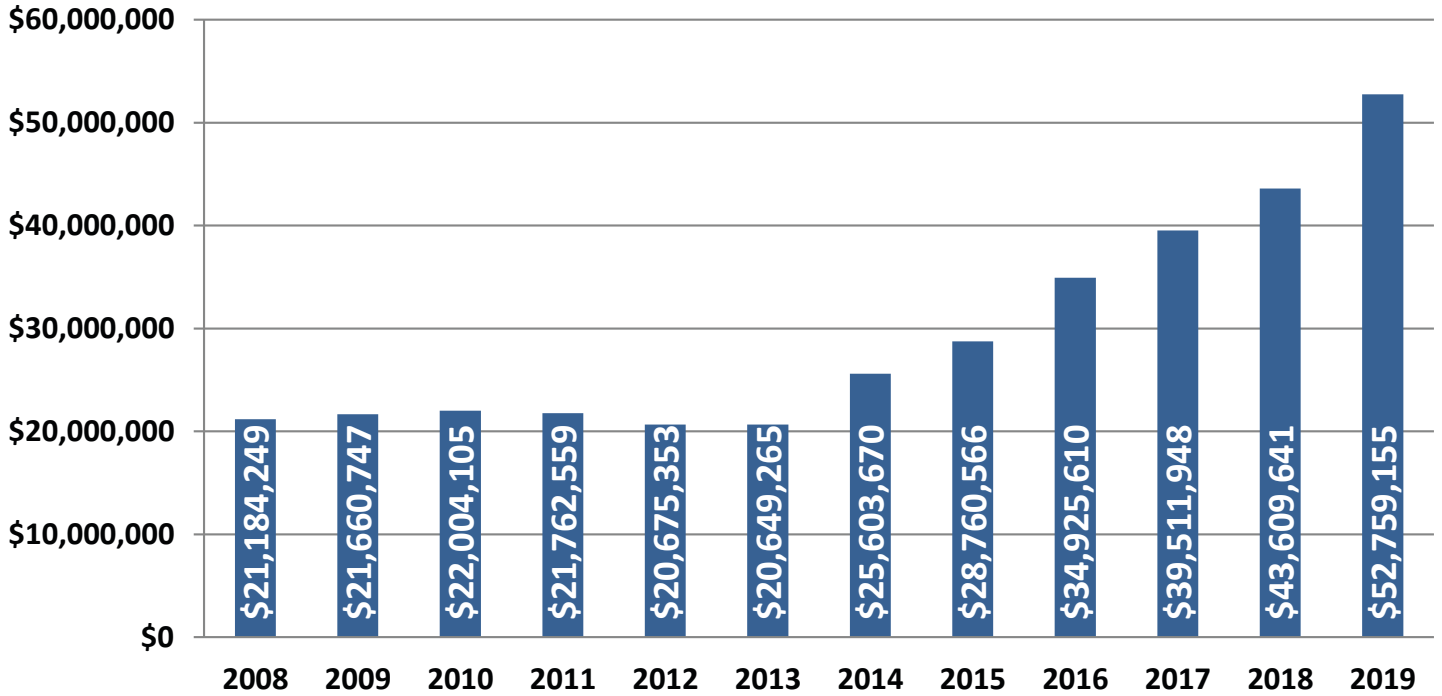
Source: Iowa Department of Corrections

Iowa Prison Population

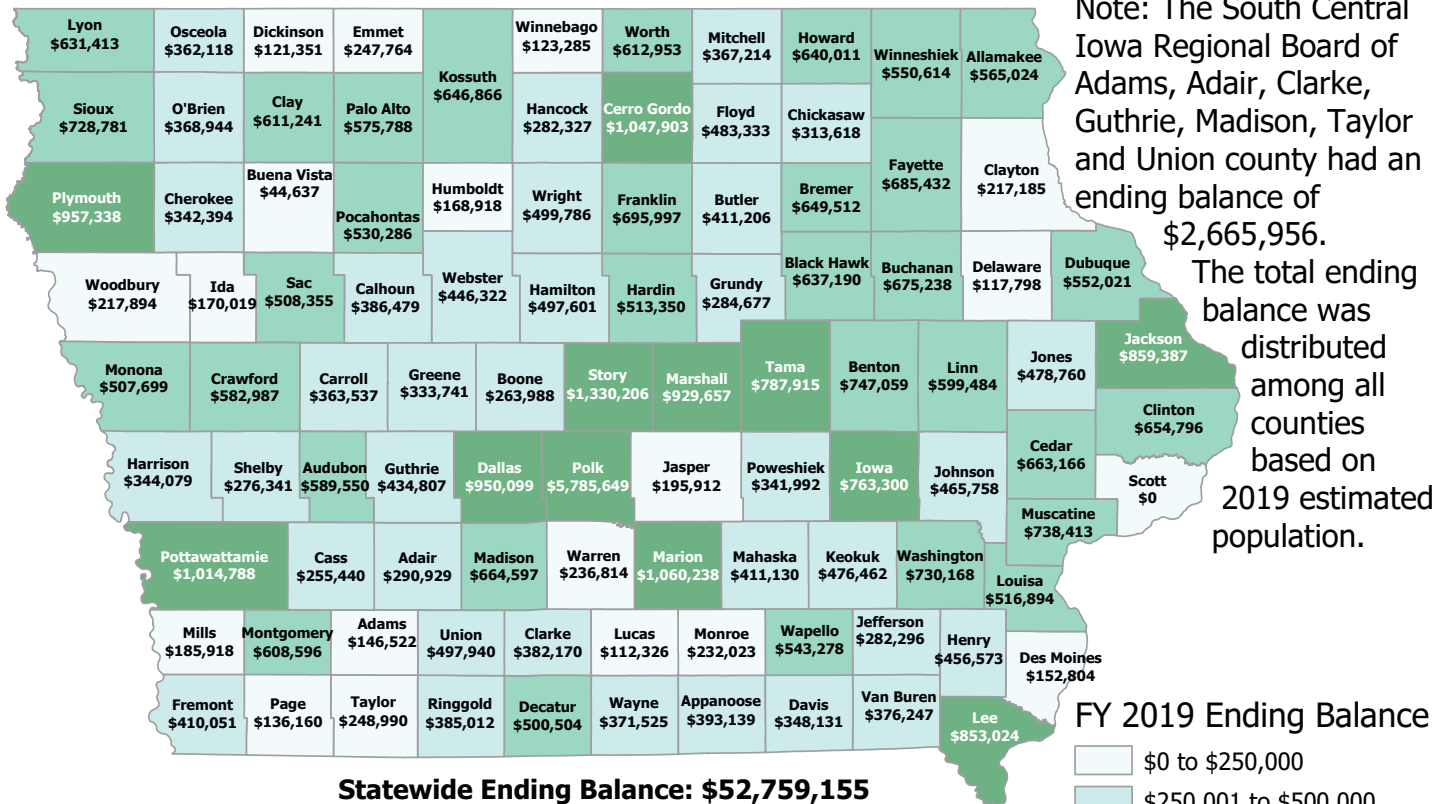


Source: Iowa Department of Corrections

Surcharge Fund Balances from 911 Service Board Certified Budgets



FY 2019 911 Service Board Surcharge Fund Ending Balance



FY 2019 Ending Balance

- \$0 to \$250,000
- \$250,001 to \$500,000
- \$500,001 to \$750,000
- \$750,001 to \$5,785,649

Source: 911 Adopted Budgets and Actual Ending Balances as Certified by the County Auditor, Department of Management
U.S. Census Bureau, 2019 Population Estimates

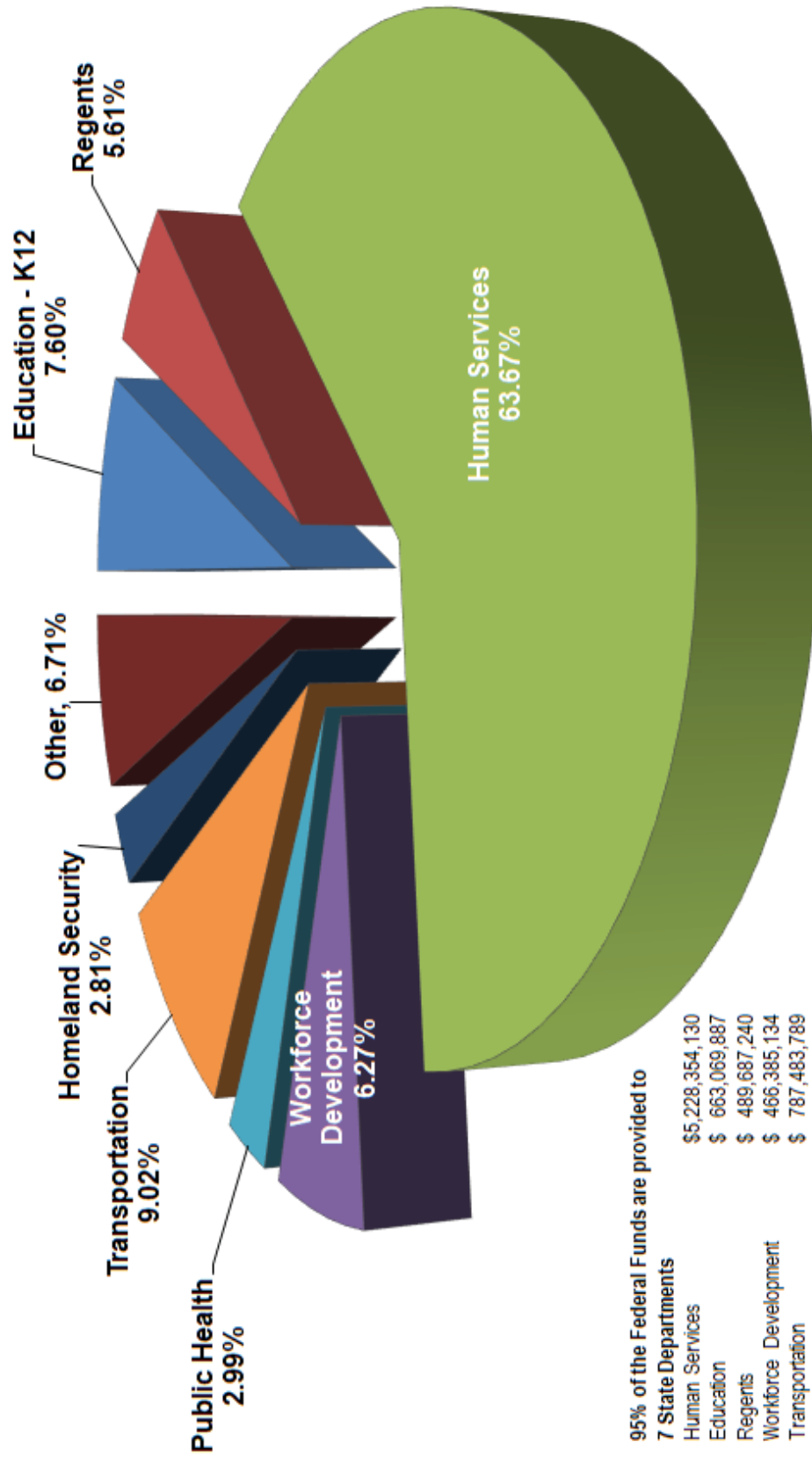
* Prior versions included the Operating Fund Balances in addition to the Surcharge Fund

Federal Funds Report

<u>Department</u>	<u>FY20 Actual</u>	<u>FY21 Estimate</u>	<u>FY22 Estimate</u>	<u>FY23 Estimate</u>
General Fund Use	\$ 5,367,081	\$ -	\$ -	\$ -
Administration	\$ -	\$ -		
Aging	\$ 21,895,356	\$ 21,173,026	\$ 15,106,590	\$ 15,100,350
Agriculture and Land Stewardship	\$ 11,236,790	\$ 11,685,747	\$ 11,132,601	\$ 11,132,601
Attorney General/DOJ	\$ 26,975,079	\$ 23,092,034	\$ 23,284,365	\$ 23,284,365
Blind	\$ 5,931,205	\$ 7,423,074	\$ 7,079,986	\$ 7,079,986
Chief Information Officer, Office of	\$ -	\$ -		
Commerce	\$ 1,697,711	\$ 2,243,103	\$ 1,852,419	\$ 1,852,419
Insurance Division				
Utilities Division				
Corrections	\$ 1,412,465	\$ 910,781	\$ 910,781	\$ 910,781
Cultural Affairs	\$ 2,803,693	\$ 2,591,636	\$ 2,539,242	\$ 2,541,846
Education	\$ 591,223,105	\$ 663,069,887	\$ 661,349,994	\$ 662,196,245
Homeland Security	\$ 110,366,484	\$ 245,216,894	\$ 243,602,517	\$ 243,591,728
Human Rights	\$ 68,625,553	\$ 82,910,755	\$ 74,477,828	\$ 74,177,828
Human Services	\$ 4,935,987,190	\$ 5,228,354,130	\$ 5,041,130,153	\$ 5,066,647,388
Human Services Capitals	\$ -	\$ -	\$ -	\$ -
Inspections and Appeals	\$ 11,715,027	\$ 12,721,455	\$ 12,721,455	\$ 12,721,455
Iowa Civil Rights Commission	\$ 1,017,178	\$ 1,245,832	\$ 1,280,426	\$ 1,280,426
Iowa College Student Aid Comm	\$ 1,880,313	\$ 3,523,893	\$ 3,523,893	\$ 3,523,893
Iowa Economic Development Auth	\$ 52,240,710	\$ 98,058,905	\$ 91,878,116	\$ 91,878,116
Iowa Finance Authority	\$ 78,092,310	\$ 184,100,000	\$ 78,300,000	\$ 78,300,000
Iowa Workforce Development	\$ 2,235,030,783	\$ 466,385,134	\$ 464,720,134	\$ 464,720,134
Judicial Branch	\$ 1,894,619	\$ 1,964,450	\$ 1,964,450	\$ 1,964,450
Management	\$ 1,251,946,471	\$ 1,940,119	\$ -	\$ -
Natural Resources	\$ 46,637,893	\$ 44,792,035	\$ 44,792,035	\$ 44,792,035
Natural Resources Capitals	\$ 200,462	\$ 150,000	\$ 150,000	\$ 150,000
Office of Drug Control Policy	\$ 8,618,921	\$ 7,837,473	\$ 7,553,789	\$ 7,553,789
Public Defense	\$ 41,413,644	\$ 38,528,227	\$ 35,855,690	\$ 35,855,690
Public Health	\$ 133,010,043	\$ 260,881,745	\$ 259,139,918	\$ 259,139,918
Public Safety	\$ 10,725,419	\$ 13,174,273	\$ 14,374,273	\$ 13,174,273
Regents	\$ 525,497,720	\$ 489,687,240	\$ 489,687,240	\$ 489,687,240
Secretary of State	\$ 10,004,797	\$ 1,004,660	\$ -	\$ -
Transportation	\$ 671,732,022	\$ 787,483,789	\$ 787,483,777	\$ 787,483,777
Treasurer of State	\$ 678,505	\$ 670,000	\$ 670,000	\$ 670,000
Veterans Affairs	\$ 24,765,442	\$ 23,475,000	\$ 22,890,000	\$ 22,890,000
Veterans Affairs Capitals	\$ 7,203,667	\$ -	\$ 2,103,800	\$ -
	\$ 10,897,827,658	\$ 8,726,295,297	\$ 8,401,555,472	\$ 8,424,300,733

Source: Iowa Department of Management

Federal Funds Percentage by Department Fiscal Year 2021 Estimate

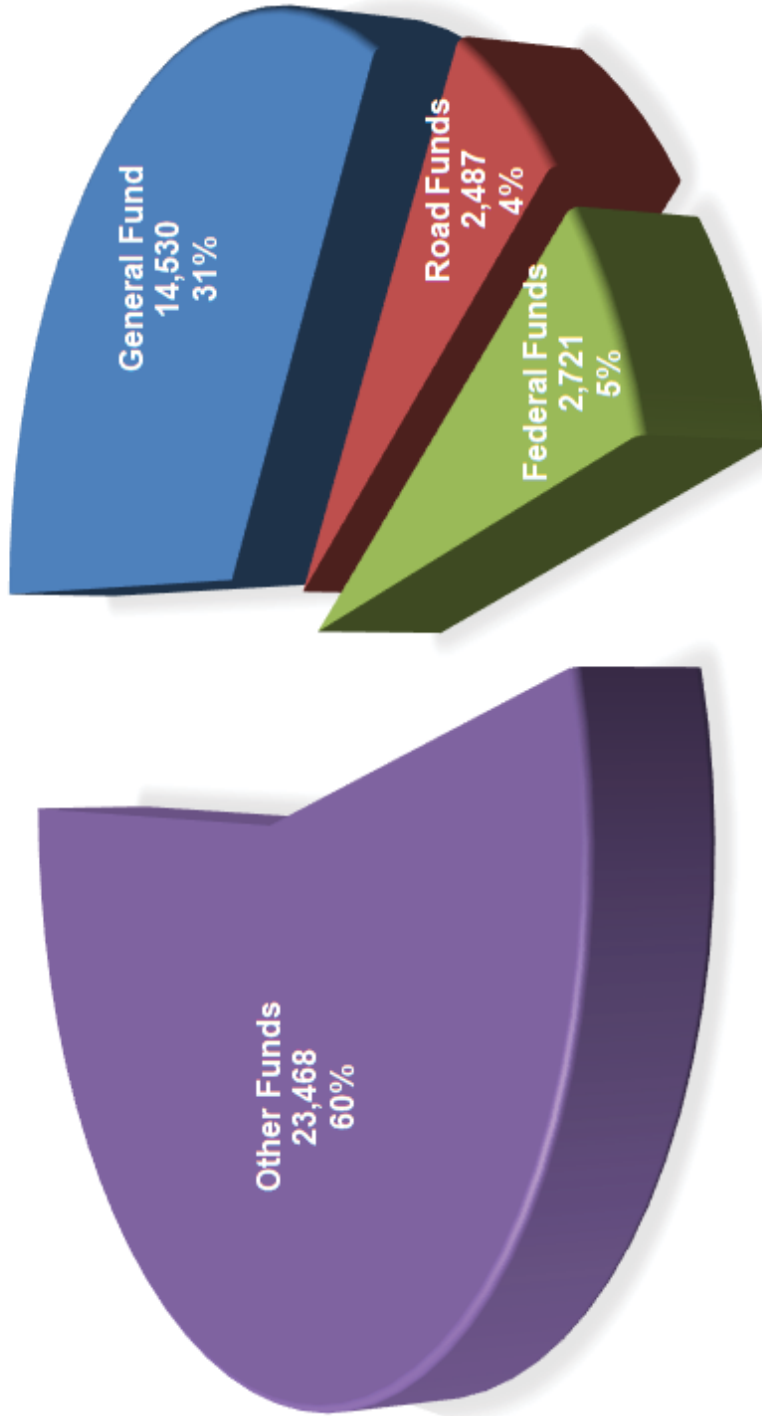


95% of the Federal Funds are provided to
7 State Departments

Human Services	\$5,228,354,130
Education	\$ 663,069,887
Regents	\$ 489,687,240
Workforce Development	\$ 466,385,134
Transportation	\$ 787,483,789
Public Health	\$ 260,881,745
Homeland Security	\$ 245,216,894
Total	\$8,141,078,819

Source: Iowa Department of Management

NUMBER OF STATE EMPLOYEES AND COSTS BY FUNDING SOURCE FISCAL YEAR 2020

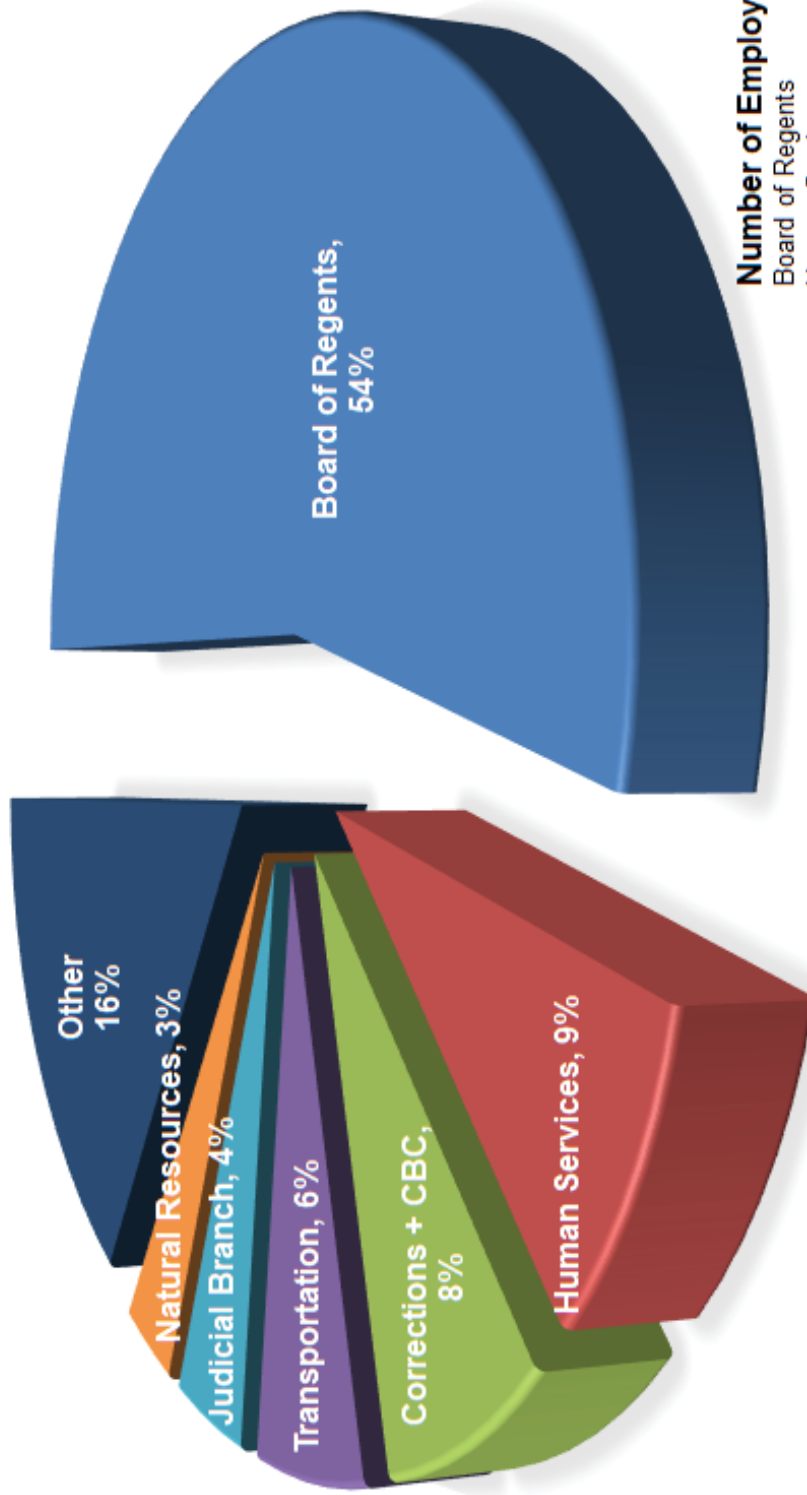


**Total number of
state employees
43,206**

	Annual Costs
General Fund	\$ 1,173,449,908
Road Funds	\$ 167,087,507
Federal Funds	\$ 185,409,208
Other Funds	\$ 2,277,079,582
Total	\$ 3,803,026,205

Source: Iowa Department of Management

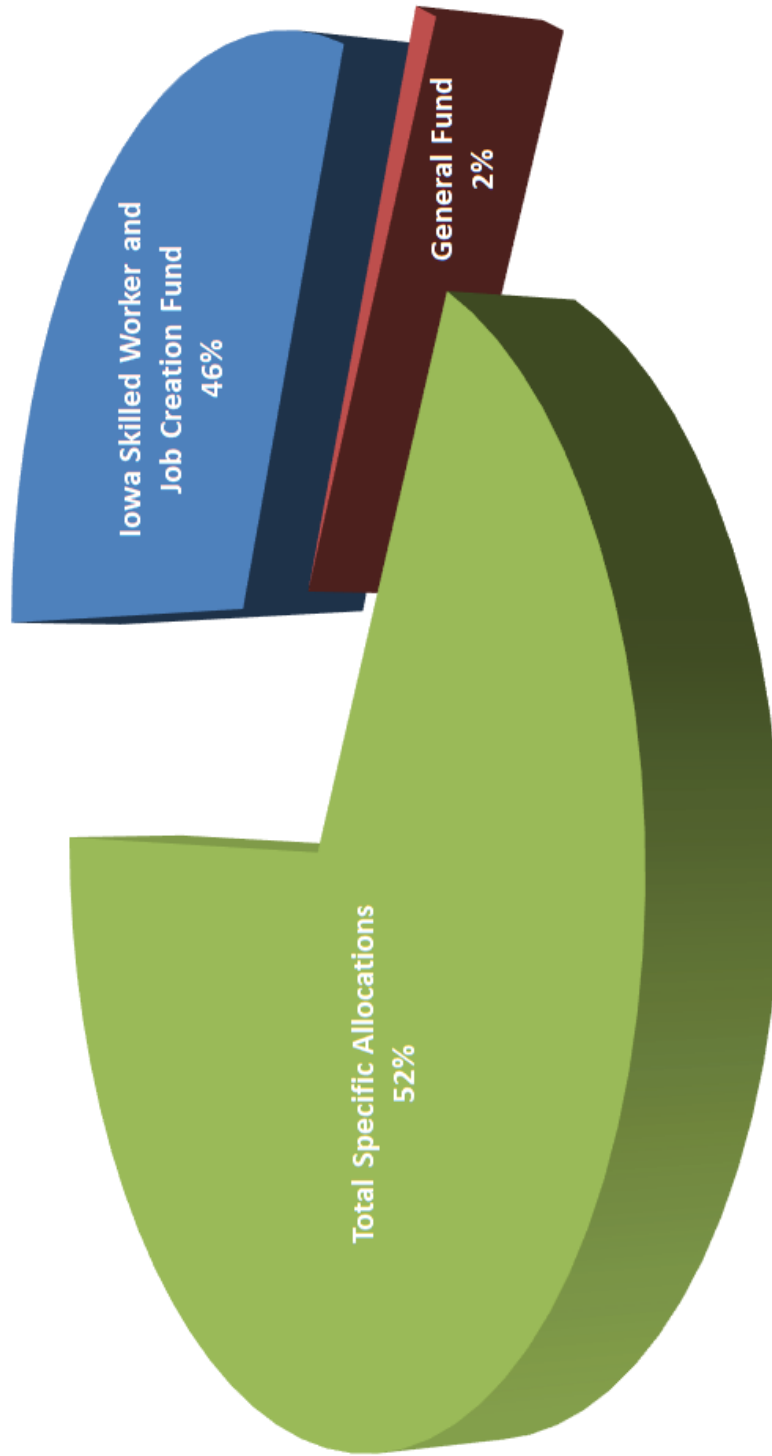
**PERCENTAGE OF STATE EMPLOYEES
BY DEPARTMENT
AS OF NOVEMBER 2020
(ALL FUNDS)**



Number of Employees	
Board of Regents	23,159
Human Services	4,080
Corrections & CBC	3,535
Transportation	2,564
Judicial Branch	1,731
Natural Resources	1,169
Other	6,968
Total	43,206

Source: Iowa Department of Management

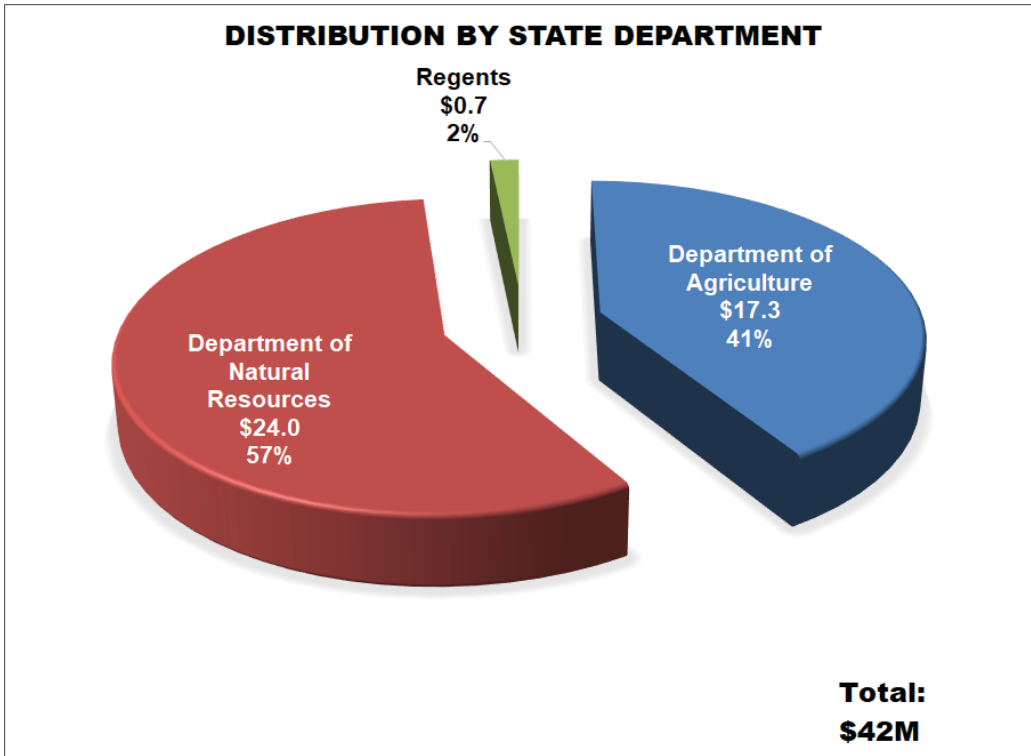
Gaming Revenue Distribution Fiscal Year 2021



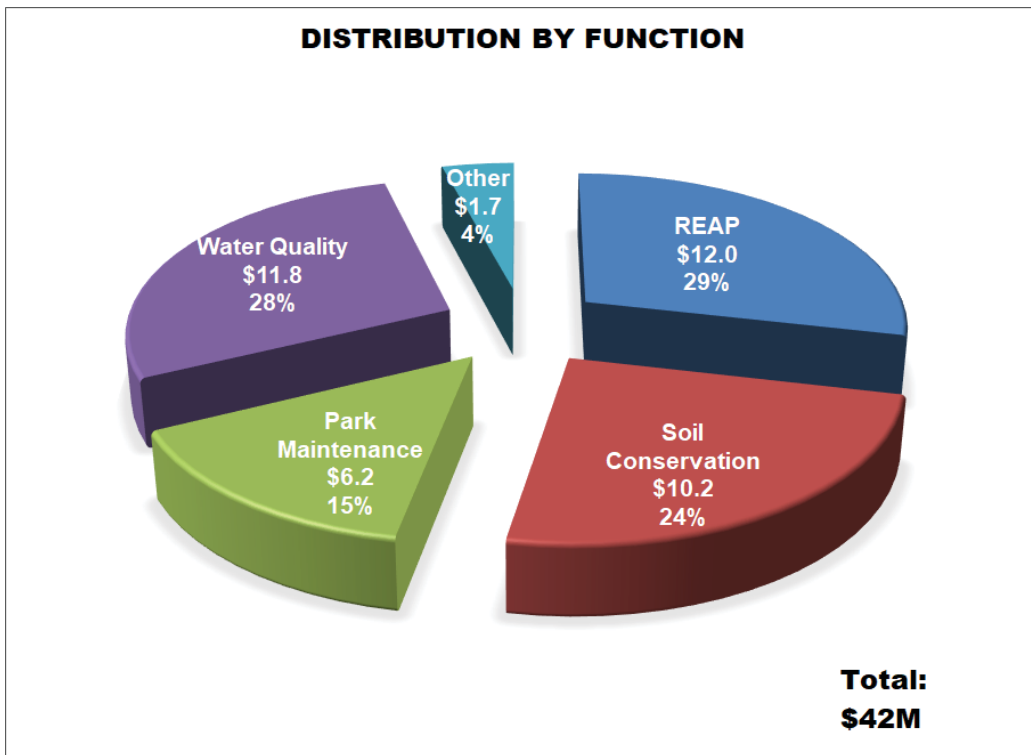
Source: Iowa Department of Management

ENVIRONMENT FIRST FUND (FY2021)

(In Millions)

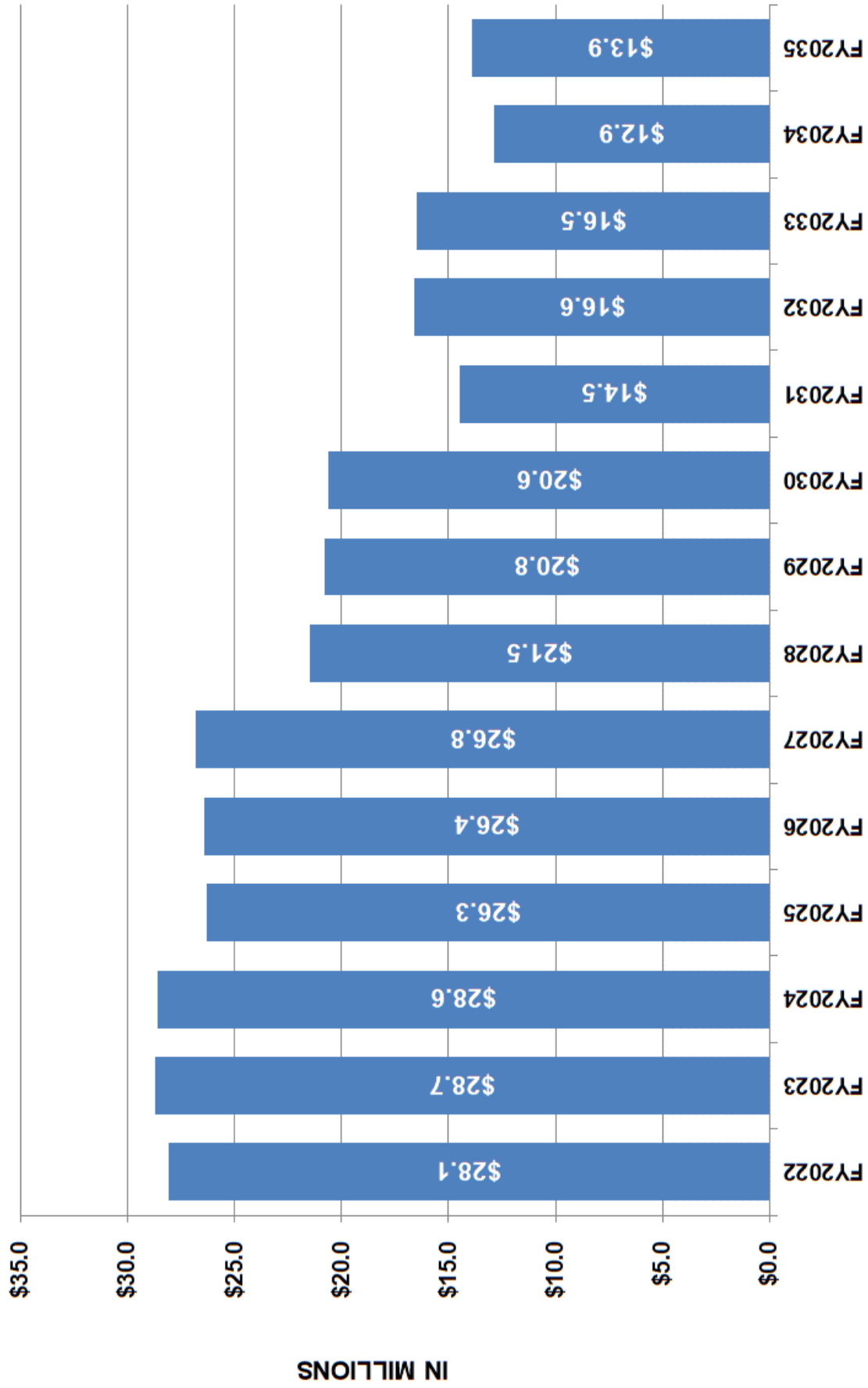


Source: Iowa Department of Management



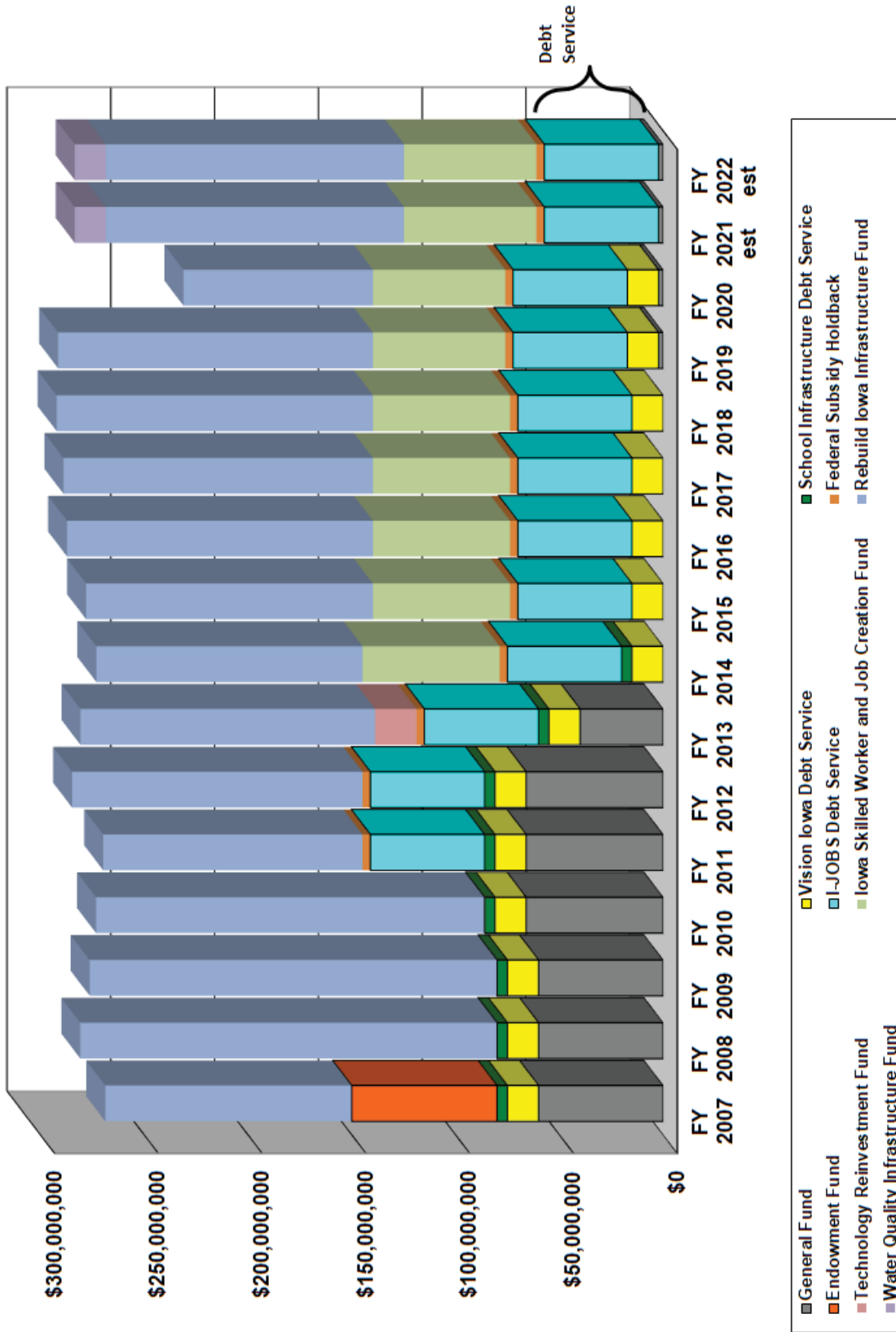
Source: Iowa Department of Management

Projected Tuition Replacement Obligations by Fiscal Year



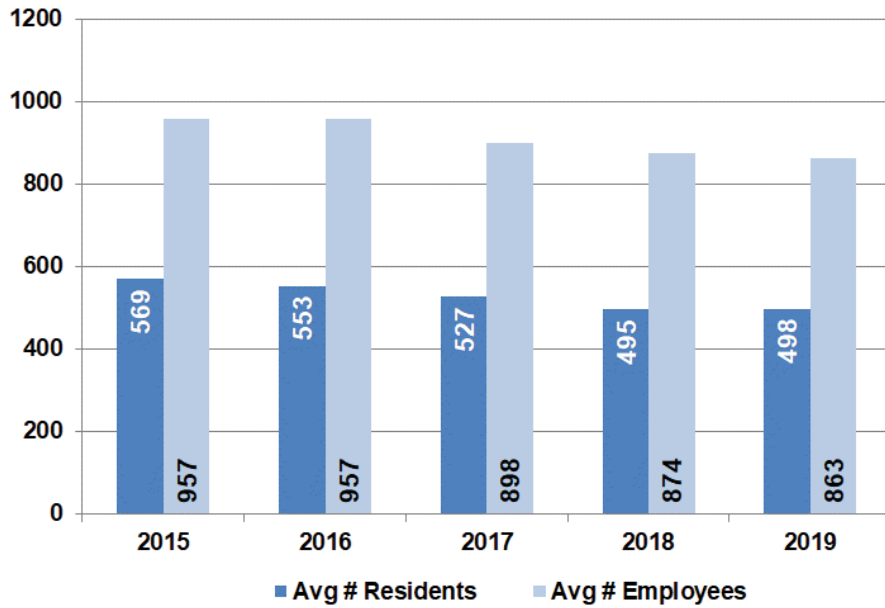
Source: Iowa Board of Regents

Allocation of Gaming Revenues



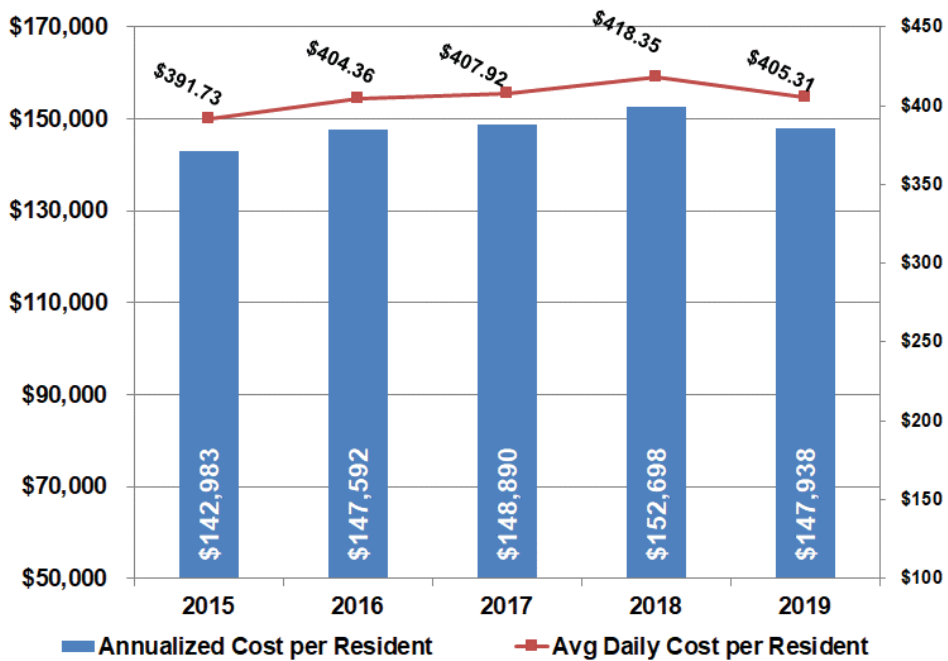
Source: Iowa Department of Management

Iowa Veterans Home Average Number of Residents and Employees



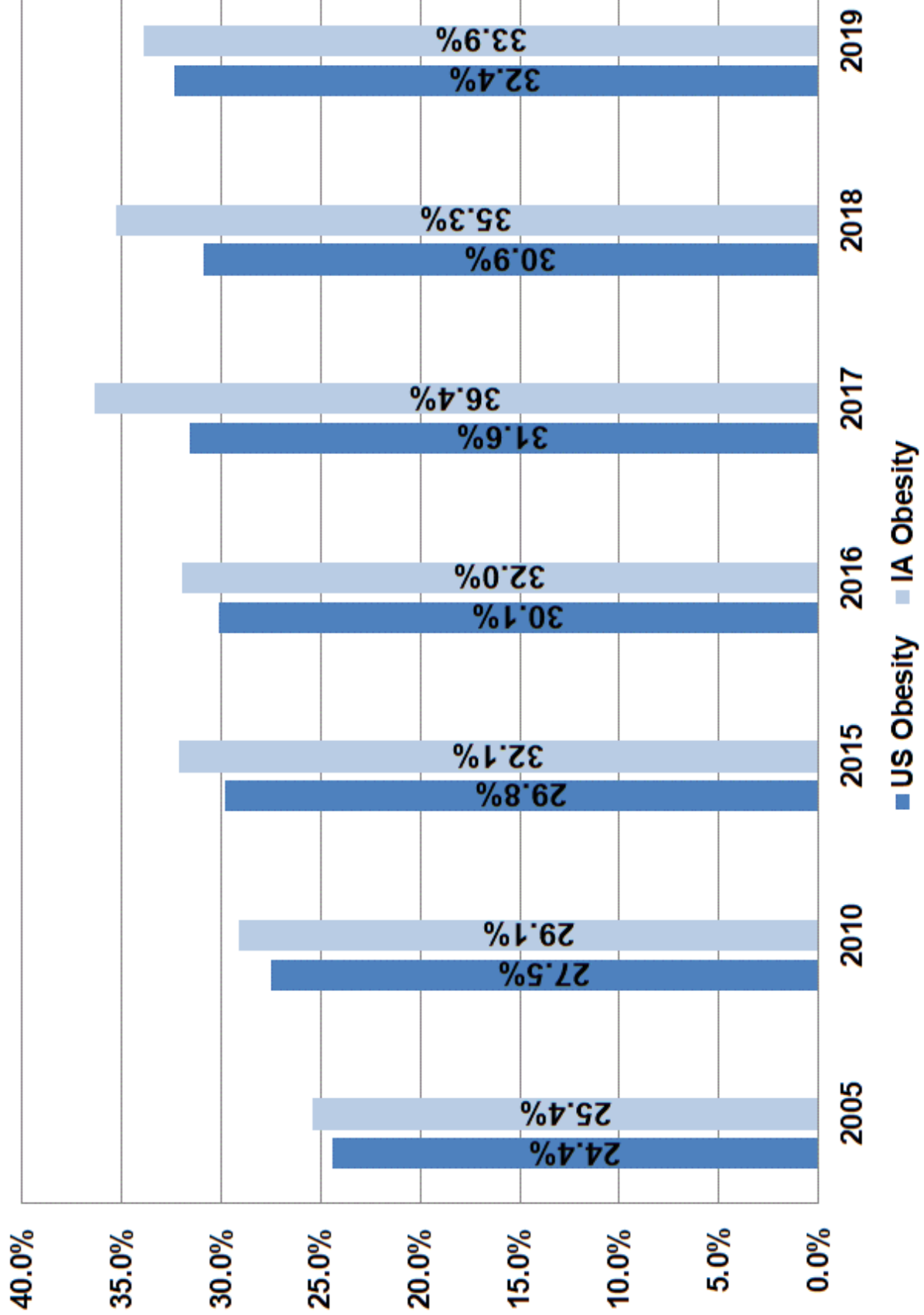
Source: Office of Auditor of State

Iowa Veterans Home Average Cost Per Resident



Source: Office of Auditor of State

Adult Obesity Rates - US vs Iowa



Source: CDC BRFSS Prevalence & Trends

Iowa Coronavirus Relief Fund Transfers and Expenditures as of 12/31/2020

The table below summarizes transfers and expenditures associated with the Iowa Coronavirus Relief Fund (ICRF) which occurred between March 1, 2020 and December 31, 2020. ICRF received \$1.250 billion in federal funds through the Coronavirus Aid, Relief, and Economic Security (CARES) Act on April 20, 2020 to respond directly to the public health emergency associated with the Coronavirus Disease 2019 (COVID-19), and provide economic support to those suffering from employment or business interruptions due to COVID-19-related business closures. Transfers are funds transferred out of the ICRF by the Department of Management for the purpose noted. Expenditures are funds expended by a State department for the described purpose. Where totals are \$0, transfer and/or expenditure have not yet occurred.

Name	Description	Transfers	Expenditures
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.	\$490,000,000	\$490,000,000
Small Business Relief Grants	To provide financial assistance to eligible small businesses, non-profit organizations, and utilities that have been impacted by the COVID-19 pandemic.	\$114,450,000	\$109,779,067
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.	\$106,109,895	\$93,838,387
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.	\$62,850,000	\$62,073,450
Broadband Grants	To address the increased need for internet connectivity due to the COVID-19 pandemic. Communication Service Providers who install broadband infrastructure or facilitate broadband service in Iowa are eligible to receive funds.	\$50,000,000	\$9,167,654
Mental Health Services	To address increased need and costs associated with mental health services due to the stressors and isolation associated with the pandemic.	\$50,000,000	\$49,560,771
State FEMA PA Match	To support state department match to the Federal Emergency Management Agency (FEMA) Public Assistance (PA) program	\$50,000,000	\$21,721,041
Eviction and Foreclosure Prevention Program	To provide short-term relief to income-eligible renters and homeowners who have been economically impacted by COVID-19 and may be facing housing hardships and are at risk of eviction or foreclosure	\$37,400,000	\$34,507,296
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.	\$30,000,000	\$29,947,128
Iowa Hospital COVID-19 Relief Program	To provide direct relief to Iowa's hospitals to support their staffing needs due to COVID-19.	\$25,000,000	\$25,000,000
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.	\$16,000,000	\$14,143,755
Master Data Management	To design and develop a statewide data system and prioritized data streams associated with public health, human services, corrections, workforce development and revenue that provide the backbone for analytics during another pandemic.	\$13,000,000	\$39,335
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.	\$12,650,000	\$12,122,348
DHS COVID Mitigation	To assist the Iowa Department of Human Services deliver services and mitigate disruptions caused by COVID-19.	\$11,716,632	\$3,721,856
State Government COVID Staffing	To support payroll expenses for whose services were diverted to a substantially different use as a result of COVID-19.	\$11,000,000	\$448,449
Local FEMA PA Match	To support local agency match to the Federal Emergency Management Agency (FEMA) Public Assistance (PA) program	\$10,000,000	\$624,455

Source: Iowa Department of Management

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.	\$7,985,019	\$8,163,631
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.	\$7,050,225	\$8,437,703
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	\$6,925,000
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.	\$6,491,614	\$6,491,614
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.	\$6,322,245	\$3,786,786
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.	\$5,845,820	\$5,237,753
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.	\$5,500,000	\$5,295,080
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	\$5,100,000
COVID-19 Surge Medical Support	To cover COVID-19 surge medical support provided by temporary nurses at the hospitals during the CARES Act performance period.	\$5,000,000	\$0
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	\$4,811,500	\$4,811,500
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.	\$4,329,686	\$1,074,961
COVID Technology Support	To support ongoing technology needs for Iowa response to the pandemic.	\$3,967,517	\$179,821
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	\$2,150,000
Double Up Bucks	To provide emergency relief for Iowans who are facing food insecurity due to COVID-19 related unemployment and income losses.	\$2,000,000	\$2,000,000
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	\$232,787
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.	\$264,586	\$54,957
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.	\$0	\$478,988
Legislative Technology Upgrades	To facilitate telework and provide ease of access to the Iowa Legislature while following recommended health protocols.	\$0	\$974,109
Total		\$1,164,844,972	\$1,018,089,682

Source: Iowa Department of Management

