

Condition of the State

January 9, 2024

Vision for Iowa
State Budget | FY 2025

Governor Kim Reynolds
Lt. Governor Adam Gregg



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January 9, 2024



Excerpt from Governor Reynolds' 2024 Condition of the State Address to the Iowa General Assembly.



“When I look at the result of our hard work, I know that we’ve made a difference.

And it drives me to do it again. To work even harder this session.”

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Condition of the State Address
Governor Kim Reynolds
January 9, 2024

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

Last week, the unthinkable happened in Iowa when shots were fired in the halls of Perry High School... taking the life of 11-year-old Ahmir Jolliff and injuring seven others.

Our hearts are still heavy and our prayers continue for the victims and their families, and for the entire Perry community.

It's impossible to understand why things like this happen. The senselessness of it shakes us to our very core.

Yet even in the darkest hour, light and hope break through. This was certainly the case on that day.

Principal Dan Marburger was nearby when the shooting began. Despite the danger, he put himself in harm's way, risking his life to protect his students. Dan sustained multiple gunshot wounds at close range.

His unflinching bravery saved lives that morning. Dan is a hero, and we pray that he's back where he belongs soon, with the students who are so lucky to have him.

I also want to recognize the courageous actions of the local law enforcement officers, first responders, and state and federal agents who were on scene that day. The first officers arrived just minutes after the shooting began, and immediately entered the building.

And within thirty minutes of the school's call for help, an army of more than 150 police officers and first responders from across the metro area and other surrounding communities had arrived on the scene to assist.

Officers who heard the dispatch remarked how calm everyone sounded. How focused they were. How well they worked together in the midst of such a tragedy.

This is who Iowans are and what we do. Whether in person or in spirit, Iowans showed up that day in Perry... and we'll be there every day through their recovery.

Please join me expressing our gratitude to some of the brave men and women who courageously served that day.

Iowa's law enforcement officers, first responders and military service members live up to their oath to protect our communities and citizens every day. These jobs demand service above self and great personal sacrifice.

This past year, two Iowans gave the ultimate sacrifice in the line of duty.

Officer Kevin Cram of the Algona Police Department, and Tony Hoffman, a firefighter with the Ionia Fire Department.

Please join me in a moment of silence to honor these two fallen heroes, and their families, as well as all those affected by the tragic events in Perry.

This is the seventh time I've addressed this body to report on the condition of the state. The first time, in 2018, workforce was one of the top issues.

At that time, only about 58% of all Iowans in the workforce had training or education beyond high school. The result was thousands of high-quality jobs going unfilled, and thousands of Iowans missing out on a rewarding career.

So together, we set out to increase that number to 70% by 2025. I introduced the Future Ready Iowa Act, and a few months later, it passed the legislature with unanimous support.

Tonight, I'm happy to say that we've reached our ambitious goal, and we did it ahead of schedule.

Now I want to be clear: This isn't mission accomplished. The work of connecting Iowa's employers with thousands of skilled workers will continue this session.

But reaching this milestone serves as a powerful lesson in how real change happens.

Future Ready Iowa was born in this building with an executive order and bipartisan legislation. We set the vision and laid the foundation. But elected leaders aren't the ones who got it done.

It was the people of Iowa—the teachers, administrators, business owners, community colleges, and of course, countless students and adult learners.

They are the ones who created a new culture, merging the worlds of work and education like never before. They created apprenticeship programs and brought the workplace into the classroom. They mentored young Iowans, encouraged their friends to go back to school, and supported their loved ones' dreams.

Iowans took the tools we gave them and built something extraordinary.

To those who have contributed, thank you. You are one of the many reasons why I can stand before you tonight and confidently say: the condition of our state is strong!

Everything we do in this building should follow that same pattern. Set a bold vision, build the infrastructure, and then turn it over to the people of Iowa to do what they do best.

Future Ready Iowa is one example. School choice is yet another.

Last year, we made it our top priority to give all our children a quality education that meets their needs. That meant giving families a choice.

And that is exactly what we did. In the face of intense pressure to keep the status quo, we passed one of the boldest school choice programs in the country, kicking off a national revolution.

We laid the foundation, and now Iowa parents—regardless of their income—can decide what's best for their children.

One semester in, this new educational freedom is already changing lives.

Just recently, I heard from a family whose autistic son is thriving in a Catholic school that welcomed him with open arms; I also heard from a father who feels like his boys now have a true shot at the American Dream thanks to their new school.

I want to emphasize, though: the change we're seeing isn't just limited to those who choose private schools. Because educational freedom isn't about public versus private; it's about what's best for each individual child.

It's about understanding that there isn't just one way to educate our kids.

Which is why I'm happy to announce that, this month, the State Board of Education will vote on eight new public charter school applications, including schools that focus on career training and at-risk youth.

Our public school districts also are stepping up their efforts to attract and retain students.

Here in Des Moines, the superintendent recently highlighted the district's efforts to deliver an educational product that quote: "attracts our students and attracts parents to either stay with us or to come back to us."

In Oskaloosa, the public school saw a net gain of students this year from private schools. And after hearing about the culture they've created and the great things they're doing, I understand why.

It goes to show that a rising tide of competition and choice really can lift all boats.

Our education policies are working, because—together—we stood firm and passed a law that puts Iowans in charge of their children's future.

By locking in educational freedom, we sent a powerful message: Where our children are concerned, no system, however long-standing, is above reform.

This session, we must be guided by that same principle once again.

Because there is still a group of students who are being left behind. And yet another long-standing system in need of reform.

In Iowa, special education is overseen by what we call Area Education Agencies, or AEAs. These nine regional entities, which operate without meaningful state oversight, were created in the 70s to provide special-education support for school districts.

This type of regional system makes sense and isn't unique to Iowa.

But what is unique to Iowa is that our school districts are forced to give their special-education funding to the AEAs. This mandate leaves little room for accountability.

Over the last year, in dozens of conversations with parents, teachers, school administrators and AEA staff, it's become clear that while some of our AEAs are doing great work others are underperforming.

We have superintendents who won't use their services but are still required to pay for them.

And AEAs have grown well beyond their core mission of helping students with disabilities, creating top-heavy organizations with high administrative expenses.

The results are troubling.

Iowa students with disabilities are performing below the national average. In the last five years, they've ranked 30th or worse on 9 of 12 national assessments. Yet, Iowa spends over \$5,300 dollars more per-pupil on special education than the national average.

That's unacceptable. And tonight, I'm announcing legislation to change it.

Under my proposal, AEAs will focus solely on students with disabilities, as they should. Independent oversight will move to the Department of Education.

And most importantly, school districts will now control their special education funds—meaning they will no longer be mandated to send those funds to the AEAs.

If schools like the services from their AEA, they can continue to use them. If they want to use a neighboring AEA instead, they can do that.

Or, they can go outside the AEA system—contract with a private company or partner with other districts to share a speech or behavioral therapist. Or they can spend more on special education teachers and put the dollars right into the classroom.

In short, each school will decide how best to meet the needs of their students.

Now, I know there are parents of students with disabilities who have been told that we're planning to end the AEAs or even cut services their families depend on.

Let me speak directly to you: This claim is categorically false. In fact, we are not reducing special-education funding by one dime. We are simply giving control of the funding to those who work directly with your child on a daily basis and taking special education off autopilot, where it has been stuck for far too long.

Once again, let's drive transformational change and do what's right for our children.

Being able to read is a key component of every child's success.

Nationally, our reading scores have held steady over the last few years because, unlike so many states, we kept our kids in school throughout the pandemic.

But holding steady isn't good enough, especially when reading is the foundation of learning.

Children who can't read by third grade are four times more likely to drop out of high school, which dramatically increases their chances of being arrested, using illegal drugs, and having poor health.

Yet 35% of Iowa's third graders aren't reading proficiently. Again, it's better than most states; 60% of California third graders don't meet that mark.

But something is clearly not working.

We're the only state in the country that doesn't require competency in early literacy instruction for teacher licensure. The only state.

And over the last few decades, the way we teach reading has changed from what we know works. Phonics—sounding out letters—has increasingly fallen out of fashion.

Thankfully, many educators aren't letting phonics become a thing of the past. Ann Mincks is one of them. She teaches reading to high school students who don't speak English as their primary language.

What a difficult job, and Ann has done amazing things.

Using evidence-based instruction, grounded in what's called the "science of reading," Ann has helped increase the reading proficiency of her students at Des Moines Hoover by 25%.

As she herself puts it, she is giving these students "one of the most fundamental human rights in education."

In recognition of her success, Ann has been named the 2024 Iowa teacher of the year. She's here with us tonight, so please join me in recognizing her outstanding efforts.

I want to spread what Ann is doing at Hoover to every school in this state—to make sure that our teaching techniques are grounded in the science of reading.

And I'm proud to announce that we're well on our way.

Through a partnership with Lexia Learning, the State is providing—at no charge—a training program on the science of reading.

This program helped improve reading scores in other states, and I'm confident it will do the same here.

I'm pleased to report that nearly 2,000 teachers and administrators have already started the training or are registered to start soon.

We're also going to require, as every other state does, that our teachers pass a nationally recognized test. And we're going to hold colleges and universities accountable by making the Foundations of Reading assessment a requirement for education majors to graduate.

Like their students, our talented educators will meet high expectations when they have the support they need.

I hope every legislator in this room will join me in making literacy a top priority in every Iowa classroom.

Whatever improvements we make to our education system, the success of our kids will always depend on great teachers.

Aside from parents, teachers are some of the most influential figures in a child's life. They push them to be their best, help set them on a path to

success, and impart a love of learning that can change their lives for the better.

We want younger Iowans to see the teaching profession as something to aspire to. It's one of the highest callings one can have, so let's make sure that teacher pay sends that message.

Tonight I'm asking the legislature to invest \$96 million in new money to increase starting pay by 50%, to \$50,000, and set a minimum salary of \$62,000 for teachers with at least 12 years of experience.

In addition, I'm proposing to allocate \$10 million to a merit-based fund that will reward teachers who have gone above and beyond to help their students succeed.

These investments will put Iowa in the top-five states for starting pay and help recruit more of the best and brightest to join the teaching profession.

In a rare and historic special session, we voted to pass the fetal heartbeat bill by an even wider margin than the first time. That was more than an ordinary vote. It was an act of courage and conviction that will ultimately save precious lives. As we continue to fight for the law in the courts, I want to thank you for putting Iowa firmly on the side of life.

By passing the heartbeat bill, we affirmed an essential truth: every Iowan counts.

To continue building a robust culture of life, we must also do everything in our power to ensure new moms and their families—especially those who are struggling—have what they need to make ends meet.

Today, Medicaid only covers postpartum care for two months after birth. I'm proposing to expand that coverage to 12 months, for new moms who make less than \$42,000 a year.

Let's do more to help moms, babies, and their families get off to a good start.

Programs like Medicaid are critical for families working to get back on their feet. But government support is just the first step on the road to lasting self-sufficiency. Support from within the community is just as important.

The good news is that many of these resources already exist across our state—from faith communities, to nonprofits, and so many other remarkable organizations. They are doing life-changing work every day.

Government's role is not to replace these grassroots efforts, but to amplify and facilitate them.

That's why I'm thrilled to announce Thrive Iowa, a remarkable new initiative that will leverage faith-based organizations and private sector networks to connect individuals and families to support outside of government assistance.

Whatever the challenge, Thrive Iowa will be there with dedicated navigators to help Iowans find their way to lasting independence.

And countless lives will surely change for the better.

In the aftermath of Covid, with the influence of social media, and the breakdown of the family, mental health remains a real challenge for many Iowans.

We've made significant progress over the last several years, investing millions in behavioral health providers, creating the state's first children's mental health system, and funding numerous impactful projects around the state.

One of those projects will soon mark a pivotal moment for Iowa's youth. This year YSS, a youth-centered non-profit, will open Ember Recovery Campus, a groundbreaking new facility offering 70 behavioral health beds and focused on emergency shelter, crisis stabilization, and addiction treatment.

This project, the first of its kind in Iowa, represents the largest public private investment in children's behavioral health in our history and is a model for our state.

With us tonight is YSS CEO Andrew Allen, and we're especially proud to have Karly and Andrew, siblings who recently graduated from the YSS addiction treatment program. Their shared battle against substance use disorder is all too familiar for families struggling through the opioid epidemic. They are proof that in the midst of desperation, there is hope for recovery.

Please join me in recognizing them.

But there's still more work to be done. In Iowa, there is little to no coordination between our 13 mental-health and 19 substance-use regions. That's a problem, because over 25% of adults with serious mental health challenges also suffer from substance use.

Our state is filled with capable professionals who care about getting Iowans the support they need. But their talent and dedication are short-changed by a fractured system that makes coordination almost impossible.

To better serve Iowans, I am proposing we combine the 32 different substance-use and mental-health regions together into seven new, unified behavioral health districts.

I'm also proposing that we increase support for behavioral-health services with a portion of Iowa's opioid settlement funds.

The results will be a greater investment on the ground, improved connectivity between providers, districts, and the state, and—most importantly—treatment delivered to Iowans when and where they need it.

Better customer service for Iowans was the goal of our alignment bill last year. And I'm proud to say, we have already begun to deliver.

We have reduced the approval time for physician licenses from 65 days to three; we have created a new building and construction division to consolidate permitting, building code standards, and safety inspections into a single front door, and are transitioning more than 80 state agency websites onto a single platform to improve the user experience for Iowans.

To top it off, we made these improvements while at the same time reducing the size of government. With the legislature's help, we cut 21 agencies from my cabinet, removed 620 open positions, and saved millions of dollars in just the first year.

We also cut red tape. Through an ongoing review, our agencies have proposed to eliminate over 1,800 government regulations.

And I'm proposing that we put this process in Iowa code and apply it to all of state government. My bill would require a cost-benefit analysis of every new rule and bolster the requirement that they be reviewed every five years or sunset.

The result will be less red tape now and in the future—creating a regulatory system that prioritizes growth for years to come.

While we've made a lot of progress, there is one more area in need of alignment—boards and commissions. The alignment bill you passed last year created a committee—with representation from the legislature—to review all 256 boards and commissions.

After four public meetings, engagement with the boards, and review of 1300 public comments, the committee submitted their final recommendations in September.

My proposal would implement their recommendations, eliminating 111 redundant or obsolete boards—a decrease of 43%—while streamlining those that remain.

This is the first comprehensive boards and commissions review process we've done in our one-hundred and seventy-five-year history. That seems a little long, so this bill would also require that we evaluate each board at least every five years to ensure they are actually meeting the needs of Iowans.

Iowans elected us to create and execute policies that carry out their will—not outsource that authority to others they can't hold accountable at the ballot box. While many boards and commissions will continue to play an important role, the democratic process is the best way to preserve Iowans' engagement in their government.

This bill empowers us to carry out the kind of oversight the people of Iowa expect.

As alignment shows, efficient and effective government is about delivering services to Iowans in a way that helps them meet their own long-term goals.

That's why we turned our unemployment system into a reemployment system. And it's having the intended effect.

Our unemployment rate remains low, we have the 6th highest labor force participation rate in the country, and Iowans are now spending on average less than 10 weeks on unemployment. That's the lowest rate in 56 years!

It turns out good things happen when we promote work.

Because so many Iowans are drawing a paycheck instead of a government check, our unemployment trust fund is full—to the point where we can reduce the unemployment insurance payments that employers make by half.

The result will be significant savings for employers of all sizes, saving more than \$800 million over five years. Instead of paying money into the government, these businesses can create more jobs, increase salaries, or reinvest into their communities.

In short, this will create even greater prosperity throughout our state.

State governments are generally focused on domestic policy—on what’s happening here in our communities.

But over the last few years, states have been forced to deal with foreign threats—sometimes because the federal government has refused to carry out its constitutional duty.

The crisis at the Southern Border is at the top of the list. Thankfully, our men and women in uniform continue to answer the call to step in where their national leaders have failed.

In August and September of last year, 109 Iowa National Guard soldiers and 31 state troopers and special agents from the Department of Public Safety were deployed to the US Southern Border in Texas to support Operation Lone Star.

There, they worked alongside the Texas National Guard and Highway Patrol, combating criminal activity along a 1,200 mile stretch of the Rio Grande.

They manned illegal points of entry, worked human smuggling and drug trafficking cases, and apprehended nearly 3,000 illegal migrants.

I had the opportunity to visit the border during the Guard’s deployment. One of the soldiers I spoke with told me that Operation Lone Star had given him the greatest sense of service to his country he’s ever known.

And it's worth noting that every soldier and officer who served at the border did so voluntarily, because they all believed so strongly in the mission.

Many of them are here with us tonight. Please stand and join me in expressing our heartfelt gratitude.

The crisis on our southern border isn't the only foreign threat where states have had to take the lead.

China continues to grow more aggressive, and buying American land has been one of the many ways they have waged this new battle.

Fortunately, Iowa already has some of the strongest laws in the country on foreign ownership of land—in fact, other states have looked to us as a model for their own policies.

But as China's threat adapts, our laws should too. Because we cannot let foreign governments undermine the agricultural dominance our farmers have worked so hard to build.

To that end, working in conjunction with Secretary of Agriculture Naig, we've developed a bill to further protect our farmland from foreign interests. This legislation will enhance reporting and enforcement, increase penalties, and provide more transparency to Iowans on what land is currently under foreign ownership.

Let's continue to lead the nation. Let's make sure that American soil remains in American hands.

You know it wouldn't be a condition of the state address without me talking about your money—or as the government calls it, taxes.

When we started this journey in 2018, our income-tax rate was the sixth highest in the nation at 8.98%, and it was clear we needed to make a change.

That year, we passed legislation that finally cut rates and—even more important—established an approach that would guide us over the next five years.

It's defined, above all, by a sense of responsibility to the people of Iowa. They deserve a government that exercises the discipline and restraint to live within its means, as well as the humility to collect only what it needs, while returning the rest to them.

This approach has served us well. Since 2018, Iowa has delivered two more major tax reform packages that cut income taxes, eliminated tax on retirement income, and made our code more friendly to farm families. And we did so while continuing to make strategic investments in key priorities.

Our most recent income tax legislation established a flat rate of 3.9%, set to phase in gradually until finally taking effect in 2026. As always, it was an aggressive, growth-oriented policy on a responsible, conservative timeline.

Once again, opponents said that letting Iowans keep more of their money would break the government. One left-leaning group called it a "recipe for disaster."

Well, that was wrong. Two years later, it's clear that we are well positioned to go further, faster.

Even with the tax cuts we have already delivered, state revenue continues to grow, ending the year with a \$1.83 billion surplus and more than \$900 million in reserve funds.

Let me be absolutely clear: the surplus does **not** mean that we aren't spending enough; it means we're still taking too much of Iowans' hard-earned money.

Tonight, I'm proposing a bill that reduces the income-tax rate to flat 3.65%, while allowing it to take effect this year, retroactive to January 1st. The following year, in 2025, the rate would fall again to flat 3.5%.

This bill represents a total savings of almost \$3.8 billion for taxpayers over the next five years. And it gets there by cutting taxes for every Iowan who pays them.

The average family of four with an income of about \$78,000 will see a tax savings of over 25%. A single mother of two making \$47,000 would see an even greater savings of more than 42%.

And there would be no waiting. The cuts would start to show up in their paychecks this year! So let's not hesitate. Let's stick to the approach we established in 2018 and allow lowans to keep more of **their** money.

When I look back on what we've done over the last year—and really over the last six—I'm so proud of what we've accomplished together.

There are those who said we did too much, too fast. That change wasn't necessary or that it would make us worse off.

But when I look at the result of our hard work, I know that we've made a difference. And it drives me to do it again. To work even harder this session.

Because you know what? Iowa is on the rise, and when the world descends on our state over this next week, they're going to see it.

They're going to see one the most livable, most affordable states in the country. A state that's #1 for retirement and #1 for young home ownership.

They're going to see what it's like to be in a state that saves more than it spends, cuts taxes, and rewards economic growth and innovation; that orients its educational system to students, parents, and teachers; where life is protected, family comes first, and community runs deep.

They will see a place that, despite no mountains or oceans, has been recognized as one of the best states in the country, period.

In an uneasy nation, Iowa stands out as a fixed point of prosperity and stability. As a reminder that remarkable people can always be trusted to build remarkable things.

It is because of them—because of lowans—that the condition of our state is truly strong—and our future is truly bright.

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

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A new year is dawning, and the eyes of the nation are on Iowa. As the General Assembly gavel in for the legislative session, we're just days away from the Iowa Caucus and the launch of the presidential election cycle. Again, we find ourselves in the national spotlight—and for good reason.



Gov. Reynolds signs Iowa's historic Students First Act into law on Jan. 24, 2023, providing educational freedom for all families.

Iowa is on the leading edge when it comes to enacting common-sense, fiscally responsible, pro-growth policies to ensure its people have the freedom to flourish. Whether it's reducing taxes so families keep more of their hard-earned money, or providing opportunities for them to choose the best education for their children, our focus has been and will remain on serving the needs of Iowans according to their terms.

Last year, we enacted one of the most comprehensive school choice programs in the nation. We bolstered our health care system, especially in rural areas, through tort reform and programs designed to recruit and retain workforce at all levels. And we initiated a transformational alignment of state government to deliver the best outcomes possible for Iowans.

While these policies and their results have captured America's attention, they should come as no surprise. Over the last six years, we've been working together to set a course for our state that promotes prosperity for all. And our strategic plan is a simple one: get back to the basics.





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GOV. KIM REYNOLDS

photo by: Rogers Photography



Gov. Reynolds meets with Iowa National Guard soldiers at the U.S.-Mexico border on Aug. 21, 2023.

Focusing schools of all types on academic excellence, so students reach their highest potential. Creating opportunities for people of all backgrounds and abilities to develop skills that lead to employment and self-sustainability. Getting government out of the way. Promoting the importance of strong families and strong communities. Building a culture of life.

These are the fundamental building blocks of society, and the heart and soul of our state. Iowa has a strong foundation on which we will continue to build—and lead the nation by example.

GOV. REYNOLDS PROPOSES:

- 1) Elevating Education for Every Student
- 2) Preparing the Next-gen Workforce
- 3) Cutting Taxes
- 4) Supporting Health and Well-being
- 5) Holding Government Accountable
- 6) Protecting Iowa's Farmland



Gov. Reynolds visits the Dubuque Dream Center on June 14, 2023.

Elevating Education for Every Student

Education is the great equalizer. In Iowa, we're working to provide every student—regardless of income, zip code, or ability—access to the type of school that will best prepare them for a successful life.

In recent years, the state has expanded open enrollment, allowing students more flexibility to transfer from one public school to another that may be a better fit. We've put policies in place to encourage the establishment of public charter schools that create innovative learning environments with specific educational objectives. And last year, Iowa enacted universal school choice legislation, creating educational savings accounts (ESAs) to support families who choose accredited nonpublic schools for their children.



Gov. Reynolds visits Boone Middle School on Oct. 17, 2023.

Iowa's education system is evolving, and for good reason. Thirty years ago, we regularly ranked in the top five states for math and reading proficiency. In 1992, Iowa's 8th graders ranked first in the nation for math, and 4th graders ranked second in math and fifth in reading, according to the National Assessment of Educational Progress (NAEP).

But over the years—under Democrat and Republican leadership, and even with historic investments in education for more than a decade—we've fallen in national rankings. Even though Iowa's students didn't experience the level of learning loss many other states did during the pandemic, our scores have been trending down. Today, 35% percent of Iowa's third graders aren't reading proficiently. And Iowa's students who

utilize special education services are lagging far behind other students with disabilities nationwide.

Our students deserve an education system built to help them achieve their highest potential and prepare them to succeed in college or a career. Our teachers deserve to be well compensated and have the training and tools to effectively educate students of all backgrounds and abilities. And our schools deserve the flexibility to determine how to best serve their students.

Elevating education in Iowa means creating a system with high-quality educational options designed to address the unique needs of students and inspire their success.

GOV. REYNOLDS PROPOSES:

- 1) Giving teachers a much-deserved raise by increasing the existing statutory minimum salary, establishing a statutory minimum for experienced teachers, and creating the Merit Teacher Incentive Fund.
- 2) Implementing a standard, evidence-based literacy training program for teachers statewide to support reading proficiency by the third grade.
- 3) Supporting public charter schools in Iowa to provide more educational options for students and families.
- 4) Reforming Iowa's Area Education Agencies (AEAs) to focus on improving the delivery of high-quality special education services and supports for children and students with disabilities.

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GOV. KIM REYNOLDS



Gov. Reynolds welcomes 2024 Iowa Teacher of the Year Ann Mincks (third from left) to the Capitol on Dec. 4, 2023.

1 Teacher Salaries

Iowa last adjusted the statutory minimum teacher salary in 2013. As a result, we rank among the bottom half of U.S. states for average starting teacher salary according to the National Education Association.

By increasing salary minimums for new teachers, Iowa will be ranked in the top five states for average starting teacher salary, greatly improving our ability to attract, recruit, and retain quality educators.

- Invest \$47.1 million in new funding to increase the statutory minimum teacher salary from \$33,500 to \$50,000.
- Invest \$25.8 million in new funding to create a statutory minimum teacher salary of \$62,000 for teachers with 12 years of experience.
- Invest \$23.1 million in new funding to establish Teacher Salary Supplement (TSS) tiers with minimum floors to equalize funding by school district size and for those that are close to or have reached the minimum salary requirements.
- Invest \$10 million in ARPA funding to create the Merit Teacher Incentive Fund to reward teachers for student improvement.

2 Literacy

Iowa is the only state in the nation that does not require its teachers to pass a reading instruction competency test to earn an education degree or license. Today, 35% of our state's third graders are not proficient readers. Reading is the foundation of all learning, and we must do better for Iowa's students.

By investing in evidence-based reading instruction, our educators will learn to more effectively teach reading and writing, raising the level of literacy for Iowa students and opening more doors to opportunity for them.

- Iowa has invested \$9.2 million in LETRS, a science of reading training program, for 5,000 K-5 educators and 1,000 administrators in public school districts, and 500 K-5 teachers and 100 administrators in accredited nonpublic schools. Launched in November 2023 by the Iowa Department of Education, nearly 2,000 teachers and administrators are now registered or have begun training.
- Hold Iowa colleges and universities responsible for training education students in the science of reading. Require future Early Childhood, Elementary, K-12 Reading and Literacy Preparation, and Special Education teacher licensure candidates to pass the Foundations of Reading assessment as a condition of graduation.
- Invest \$3.1 million to cover the cost of the assessment for current teachers who will be required to pass it within three years.
- Iowa schools will be required to develop personalized reading plans for students not proficient in reading by third grade and up to sixth grade.
- School districts will be required to notify parents of the option to retain students who are not proficient in reading in third grade.



Gov. Reynolds works with a student at Emmetsburg Catholic School on Aug. 31, 2023.



Gov. Reynolds meets with a group of eighth graders at St. Anthony School in Des Moines on Feb. 22, 2023.



Gov. Reynolds attends ribbon cutting ceremony at Horizon Science Academy in Des Moines on Sept. 7, 2023.

3 Public Charter Schools

Charter schools are tuition-free public schools that provide different types of educational experiences to help students thrive. Some charter schools focus on fine arts or provide students with an intensive STEM curriculum. Others specialize in providing at-risk youth access to resources and opportunities to succeed not only in the classroom, but as productive members of their communities after graduation.

Public charter schools serve more than 3.7 million American students and account for 22 of the top 100 public high schools nationwide. Today, Iowa has just five charter schools which serve more than 430 students. But with eight applications for new charter schools currently under review, Iowa could see significant growth soon.

By encouraging the addition of new high-quality public charter schools, Iowa will expand educational freedom for more families and prepare students for their future.

- Invest \$5 million to create the Charter School Start-up Grant program to support new or high-performing existing charter schools.
- Allow vacant or underutilized public school district facilities to be available for lease or purchase by other educational entities including nonpublic or charter schools.
- Support the expansion of high-quality charter school options.

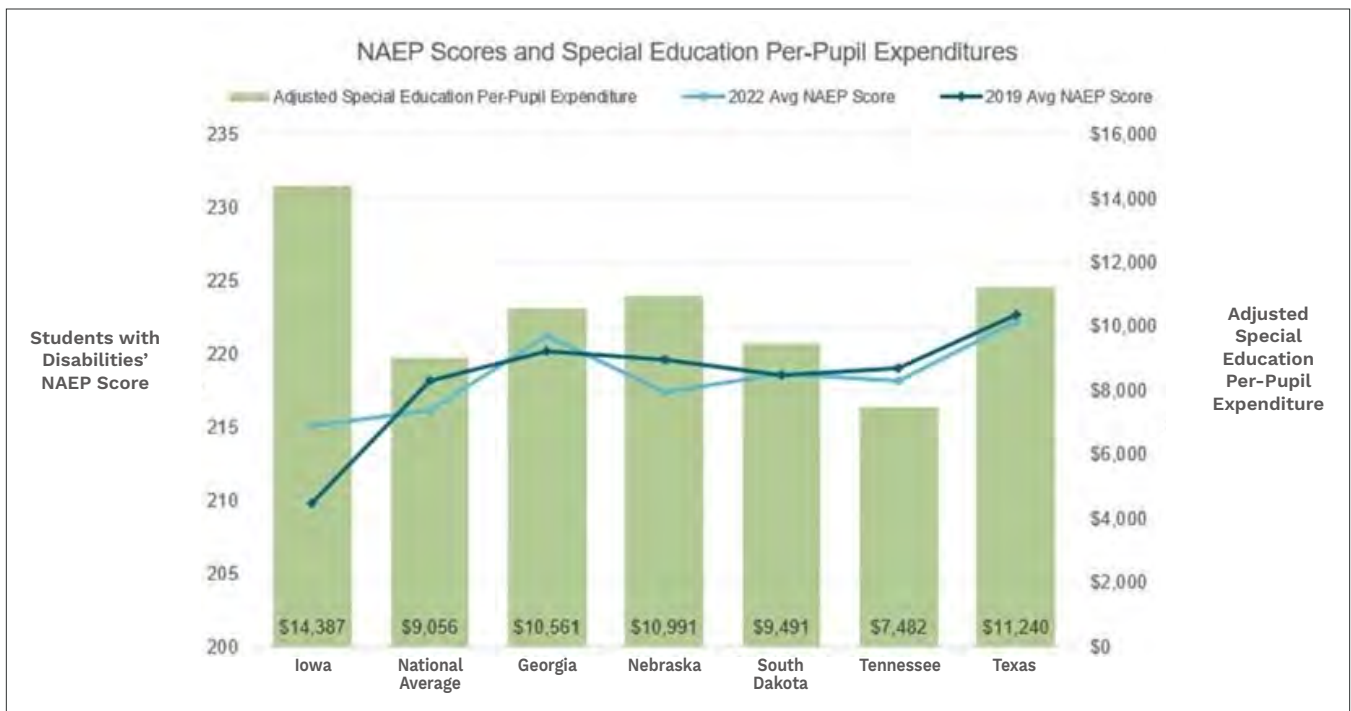


Gov. Reynolds visits students in the Ankeny School District's Orbis program on Oct. 3, 2023.

4 Area Education Agencies

In 1974, the Iowa Legislature established a statewide network of 15 Area Education Agencies (AEAs) to serve children and students with disabilities from birth to age 21.

Since 2000, voluntary mergers have reduced the number of AEAs to nine, but their services and infrastructure have grown well beyond the scope of special education to include a wide array of education and media services for school districts across the state.



Today, Iowa’s students with disabilities are performing below the national average—even though Iowa spends \$5,331 more than the national average of per-pupil expenditures for special education services.

Across NAEP testing cycles in 2017, 2019, and 2022, Iowa’s students with disabilities ranked 30th or worse on 9 of 12 assessments, and the Iowa Statewide Assessment of Student Progress (ISASP) Spring 2023 Assessment revealed a 41% proficiency gap for students with disabilities as compared to overall student results.

AEAs received more than \$529 million in funding for fiscal year 2023 yet have had little meaningful oversight or accountability over the years.

Iowa is the only state that requires its school districts to pay into an education support agency and mandates they use that same agency for special

education services. While some school districts are using only a small portion of prepaid services, 88.7% of districts across the state are currently running a special education deficit.

AEAs employ more than 3,400 staff members, compared to the Iowa Department of Education’s 555. The average compensation package for an AEA chief is more than \$312,000. For comparison, the average public school district superintendent’s total compensation is almost \$100,000 less. AEA’s own or lease at least 54 properties, and their average administrative overhead is estimated at 19%.

Over the years, AEAs have expanded beyond the scope of their core mission, diverting their focus away from special education. They’re too big, too distracted, and too expensive.

AEAs would better serve Iowa students and schools by refocusing on their core mission, reorganizing their structure and service delivery, and working with the Department of Education to ensure appropriate supervision and compliance with state and federal laws.

Provide Iowa public school districts local control of their special education funds.

- State special education funding will no longer be mandated to flow through a school district to its AEA. Districts can choose to retain their state funding and receive their share of federal special education funds.
- Schools can opt to continue using their AEA exclusively for special education services, or they can use their special education funds to contract with other providers.

Shift general supervision authority and related funds from AEAs to the Iowa Department of Education.

- The department will establish the Division of Special Education to provide general supervision and technical assistance as required by federal law.
- The division will be staffed with 139 FTEs focused on active oversight and improvement of Iowa's special education system.
- \$20.1 million in oversight funds will shift from AEAs to the department to support the division; no new money is needed.

Authorize AEAs to provide only special education services for children and students with disabilities from birth to age 21; special and general education services to juvenile, detention, and foster care children and adults; and some additional services pursuant to current contracts.

- AEAs will no longer provide education services, media services, and professional development.
- Launch a media services grant program through the Department of Education to support schools.
- Remove \$36.6 million from property taxes for education services funding.
- Shift \$2.1 million in professional development funding and \$3.38 million in mental health funding to the Department of Education to support local school districts.
- Remove \$33.1 million from property taxes for media services funding.

Allow a year-long transition period to implement changes, ensuring stability and improved support for children and students with disabilities.

- AEA boards will assume an advisory role.
- The nine existing AEA regions will remain for one year with adjusted staffing and a goal to consolidate and reduce administrative costs.
- The Iowa Department of Administrative Services (DAS) will assume ownership of property, leases, and media services equipment, and prepare a building disposition plan.
- The Iowa Department for the Blind will assume media materials for the visually impaired and support school districts in creating new materials as needed.



Greeting Boone Middle School students.

Preparing Iowa’s Next-gen Workforce

In 2018, Governor Reynolds signed the Future Ready Iowa Act, launching an aggressive workforce policy initiative to ensure 70 percent of Iowans in the workforce attained training or education beyond high school by 2025.

Thanks to the state’s strategic investments in scholarship programs for certificates or degrees leading to high-demand jobs, registered apprenticeship programs, child care, and more, Iowa has achieved its goal two years ahead of schedule.

Now it’s time to shift our focus to recruiting the next generation of Iowa’s workforce—and that starts in our schools. Work-based learning (WBL) experiences introduce young Iowans to the possibilities that await them in a dynamic economy and the various paths they can take to get there.



Gov. Reynolds attends registered apprenticeship signing day for Quad Cities-area high school students on May 10, 2023.

GOV. REYNOLDS PROPOSES:

- 1) Reinvesting \$30 million in existing funds to create the Workforce Opportunity Fund for sustaining critical WBL programs.
- 2) Allowing students to earn core credit for competency-based WBL programs and defining “WBL” in code to ensure consistent training.
- 3) Refocusing the Last Dollar Scholar program to reward WBL experience and high demand career paths.
- 4) Updating student teaching requirements to allow on-the-job experience.

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Together, we’ve created a new culture, merging the worlds of work and education like never before.

GOV. KIM REYNOLDS

1 Workforce Opportunity Fund

The new Workforce Opportunity Fund will sustain highly successful WBL programs started with COVID-era funding, including the Health Careers and first-in-the-nation Teacher and Paraeducator Registered Apprenticeship programs.

- Reinvest \$30 million in existing funds to establish the Workforce Opportunity Fund without an additional appropriation.
- The fund will be managed by IWD, and an annual report of expenditures will be provided to the legislature.

2 Core Credit for WBL

Natural synergies exist between a variety of core courses and WBL programs, like the application of geometry in construction trades. Students who participate in these programs should get credit for their work.

- Define WBL in Iowa Code to ensure consistent application focused on hands-on training.
- Approve WBL as a competency-based program for core credit.
- Allow schools to offer core credit for WBL programs during the school year and summer months.

3 Last Dollar Scholar

Originally intended to support students enrolled in postsecondary education programs leading to high demand jobs, the scholarships can be even more focused by tiering awards based on WBL experience in high school and prioritizing the state's top ten workforce needs.

- Invest \$23.9 million to support Iowans who choose pathways to high-demand careers.
- Focus financial support on students with the greatest need.

4 Student Teaching Requirements

Teacher and Paraeducator Registered Apprenticeship participants gain valuable experience while working in school classrooms. By allowing the classroom time they accrue during the program to count toward their student teaching requirements.



Cutting Taxes for Iowans

When Governor Reynolds took office in 2018, Iowa's income tax rate was nearly 9%—the sixth highest in the country. Now, after three historic tax cuts under her leadership, Iowa has reduced income taxes, eliminated tax on retirement income, and created an economic climate where businesses can thrive—all while continuing to invest in key priorities like housing, broadband, child care, and more.

2018

- Enacted the largest individual income tax cut in state history.
- Over five years, the plan reduced the state's existing nine tax brackets to four, taking the highest rate from 8.98% to 6.5%.
- In its first year, it generated a 10% across-the-board cut for Iowans.

2021

- Enacted an additional \$400 million in tax cuts.
- Phased out the inheritance tax.
- Eliminated the mental health levy tax.
- Expanded the Beginning Farmer Tax Credit.

2022

- Enacted a 3.9% flat income tax for all tax-paying Iowans to take effect January 1, 2026.
- Eliminated tax on retirement income.
- Provided retired farmers with income exemption options.
- Allowed individuals with qualified corporate or employee stock ownership one lifetime election to exclude net capital gains from state income tax.
- Reformed corporate income tax, gradually reducing the rate from 9.8% to 5.5%. The current rate is 7.1%.



Gov. Reynolds signs bill enacting a \$100 million property tax cut on May 4, 2023.

In 2022, Governor Reynolds and the Iowa Legislature took a bold but prudent step to further reform taxes by enacting a 3.9% income tax rate for all—flat and fair. As it's been gradually implemented, revenue to the state has continued to grow, generating a \$1.83 billion budget surplus and cash reserves of \$902 million, indicating that further income tax cuts are both possible and warranted.

During the same legislative session, Iowa also reformed its unemployment system, refocusing its efforts on supporting Iowans to become re-employed sooner. As a result, Iowans are spending an average of less than 10 weeks on unemployment, far below the national average and the maximum 16 weeks allowed by the state—and the lowest rate in 55 years.

Iowa's unemployment tax rates rank 25th when compared to states nationwide. The Unemployment Trust Fund is at an all-time high of \$1.8 billion, an amount well beyond what's necessary to meet the short-term needs of Iowans out of work. Just as individuals deserve a tax break, so do the businesses that employ our workforce and invest in our state and local communities.

GOV. REYNOLDS PROPOSES:

- 1) Accelerating and further reducing the flat tax transition from the current top rate of 5.7% to a 3.65% flat rate in tax year 2024, and then to 3.5% in 2025.
- 2) Simplifying the unemployment insurance system to make Iowa's business climate more competitive.
- 3) Creating property tax parity between commercial child care centers and in-home providers.

1 Income Tax Relief

Despite the tax cuts already delivered, Iowa ended the year with a \$1.83 billion surplus, \$902 million in reserve funds, and \$2.74 billion in the Taxpayer Relief Fund. The state is over collecting from Iowans—they deserve to keep more of their hard-earned money.

- Effective this year, accelerate and enact the flat income tax at a reduced rate of 3.65% retroactive to January 1, 2024.
- Next year, reduce the flat rate even further to 3.5%, effective January 1, 2025.
- Modernize the cash reserve and economic emergency funds to index to the current needs of the state.

2 Unemployment Insurance Reform

By simplifying the system and reducing our rates to the lowest level allowable under federal law, Iowa will cut the taxable wage base in half and reduce unemployment taxes by approximately 40%, helping companies of all sizes prosper—especially small businesses—and making Iowa more competitive.

- Reduce the Unemployment Trust Fund balance requirement to remain in the lowest tax rate table.
- Lower the maximum tax rate from 7% to 5.4% in all tax tables.
- Reduce the number of tax tables from eight to four.
- Reduce the tax table rankings from 21 to nine, effectively cutting overall tax categories from 168 to 36.
- Save employers more than \$800 million over five years.

3 Child Care Property Tax Parity

A strong child care system empowers parents to remain in the workforce, contributing to their family's well-being and our state's economy. By aligning property taxes for commercial and residential child care providers, tuition can be more affordable for working parents.

- Create a subcategory of commercial property for child care centers, allowing them to be taxed at residential center rates and saving child care centers much needed funds that can be reinvested in their workforce.

Household Income	Estimated Tax Liability Under Current Law	Estimated Tax Liability Under Proposed Law 3.65% Flat Rate	Average Savings at 3.65%	Percent Reduction
Married w/ 2 Children • Welder - \$44,454 • CNA - \$34,410 • Joint Income: \$78,864	\$1,997	\$1,472	\$525	26.3%
Single Parent w/ 2 Children • Teacher - \$47,535	\$616	\$356	\$260	42.2%
Single Adult • Administrative Assistant - \$39,542	\$1,085	\$828	\$257	23.7%

Source: Iowa Department of Revenue, Salary.com

Supporting the Health and Well-being of Iowans

Since taking office, Governor Reynolds has made health care access a key priority of her administration. Working alongside stakeholders, she has developed policy solutions that have strengthened the foundation of Iowa's health care system and expanded access to care for more Iowans.



Gov. Reynolds tours Washington County Hospital on May 10, 2023.

Workforce Shortages

Established residency and fellowship programs to recruit physicians to rural communities; loan repayment programs to recruit high-demand providers; and a health careers registered apprenticeship program to provide high school students with education and training for entry-level positions.

Tort Reform

Reformed medical malpractice laws to improve physician recruitment and retention.

Directed Payment Program

Implemented a program to leverage federal funding available from CMS for Iowa hospitals.

Maternal Health

Established family medicine/obstetrics fellowships and grants for Centers of Excellence for maternal health services in rural areas.

Mental Health

Expanded adult mental health services, established the state's first children's mental health system, advanced suicide prevention, increased funding for mental health and disability service (MHDS) regions and providers, increased rates for mental services, and created a higher rate for intensive care.

Telehealth

Secured payment parity for mental health services and expanded sites of service to include schools.

Emergency Care

Established a rural emergency hospital designation and a rural EMS pilot program to maintain emergency services in rural areas.

Substance Use

Increased funding for residential and outpatient substance use disorder treatment.

Aging and Disability Services

Increased funding for home and community-based services, and long-term care facilities.

With a strong foundation on which to build, we can focus on ensuring the right care is available at the right time and place to meet the unique needs of Iowans. That means creating better alignment of state programs and funding, and building strong connections with community-based providers and partners. Together, we can make a positive impact on the health, well-being, and lives of Iowans.

GOV. REYNOLDS PROPOSES:

- 1) Establishing Thrive Iowa to immediately connect Iowans in need to resources, followed by ongoing support while they work to achieve self-sustainability and long-term independence.
- 2) Aligning Iowa's MHDS regions to improve services and outcomes.
- 3) Investing Iowa's opioid settlement funds in drug prevention, treatment and recovery.
- 4) Extending postpartum Medicaid coverage to 12 months.
- 5) Providing paid paternal leave for state employees.
- 6) Improving access to hormonal contraceptives.
- 7) Protecting minors from online pornography.

1 Thrive Iowa

Across the state, countless faith-based and non-profit organizations stand ready to provide goods and support to Iowans in need. Yet too often, those who need immediate assistance don't know where to turn for help. Without a way to connect them to the resources they need, they can too easily fall through the cracks.

Thrive Iowa, a new resource through the Department of Health and Human Services (HHS), will create a network of navigators to help at-risk individuals find immediate support from community organizations and then follow them over time, helping them develop an individualized plan for self-sufficiency and long-term independence.

- Implement an online system that facilitates the participation of churches, non-profits, and businesses.
- Establish a network of navigators to work with program participants.
- Establish a primary entry point for Iowans in need of help or referring organizations to engage with a navigator.

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Government's role is not to replace grassroots, community-based efforts that support Iowans, but to amplify and facilitate them.

GOV. KIM REYNOLDS



Gov. Reynolds attends Ruth Harbor Ministries event on Nov. 1, 2023.

2 Behavioral Health System Alignment

Iowa has made significant progress improving and expanding its mental health system in recent years. Still, too many vulnerable Iowans get lost in its complexity.

Iowa's 13 mental health and disability service (MHDS) regions are funded by the state but lack meaningful state oversight and are largely disconnected from the substance use disorder service system. The result is duplicative programs, inefficient operations, and poor outcomes. Iowans deserve an aligned system that enables coordination of services and delivers the best outcome for every person.

- Create a newly aligned behavioral health system that includes both mental health and substance use disorder services. HHS will contract with a lead agency in each district to deliver services.
- Move disability services from the regions to the HHS Aging and Disability Network.
- Districts will have advisory boards to maintain a strong local connection.
- The state will implement performance measures and define district boundaries as well as required core services.



Gov. Reynolds participates in a groundbreaking ceremony for the YSS Ember Youth Recovery Campus on Aug. 9, 2023.

3 Opioid Settlement Investment

Iowa's share of opioid settlement funds would be best used to support drug prevention, treatment and recovery of Iowans impacted by the ongoing epidemic.

- Invest \$8 million to establish a recovery infrastructure grant program expanding recovery providers in Iowa.
- Invest \$1.5 million to support individuals with scholarships or workforce training and employment opportunities.
- Invest \$1 million to deploy peer support to emergency rooms so people have someone who's been in their shoes to help with recovery.
- Invest \$3 million for youth substance use treatment and behavioral health.



Gov. Reynolds tours the Ember Youth Recovery Campus construction site on Nov. 11, 2023.



Gov. Reynolds joins new moms at a postpartum support group at St. Anthony Regional Hospital in Carroll on June 8, 2023.

4 Postpartum Medicaid Coverage

Support healthy outcomes for new moms and their babies by extending postpartum Medicaid coverage from 60 days to 12 months.

- Provide 12 months of continuous postpartum Medicaid coverage for new moms at 215% of federal poverty level (FPL) and below.

Household	Income Eligibility At or Below 215% FPL
Single mom with one child	\$42,398
Single mom with two children	\$53,449
Married couple with two children	\$64,500

5 Paid Parental Leave

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

- Provide four weeks paid maternity leave for mothers and one week paid paternity leave for fathers.
- Provide four weeks paid leave for parents adopting a child.

6 Over-the-Counter Contraceptives

Barriers to access can prevent the regular use of birth control. Expanding access to over-the-counter contraceptives helps prevent unintended pregnancies.

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

7 Internet Safety for Minors

It's estimated that up to 90% of U.S. youth between the ages of 12 to 18 have access to the internet. A recent study by Common Sense Media found that 54% of teens are exposed to online pornography before the age of 13. Pornographic content has exploded online, and children should be protected from it.

- Allow the Attorney General to seek and enforce civil penalties against pornographic websites that do not require visitors to complete an age verification process before entering the site and engaging with content.
- Websites are prohibited from retaining any personal or identifiable information gathered through the age verification process.
- Websites are liable for damages if sites do not perform age verification and if identifying information is retained during the verification process.

Holding Government Accountable to Iowans

When state government operates efficiently and effectively, the result is better service to its people and better stewardship of taxpayer dollars. That was the purpose of the government alignment initiative undertaken by Governor Reynolds a year ago. Now several months into implementation, the early results indicate it's accomplishing the intended goals. Cabinet departments have been streamlined, silos eliminated, and taxpayer dollars saved.

Alignment legislation also created a committee to review some 250-plus state boards and commissions created over decades, to determine whether systemic and structural changes are needed to better serve today's needs.

The Boards and Commissions Review Committee, comprised of members from the executive branch, legislative branch, and the public, completed a thorough review of all statutorily created boards and commissions this past year. Following a series of public meetings, the committee made recommendations based upon the thoughtful review of information received from the public and data submitted by the boards themselves.

The Governor also signed Executive Order 10, directing a review of Iowa's administrative code to reduce rules and regulations that, over time, have become counter-productive and stand in the way of economic growth.

Agencies have proposed repealing one-third of the administrative rules reviewed in 2023 and reducing the overall page count of the rule chapters reviewed last year by approximately 40%.

This common-sense approach to governing ensures Iowa is accountable to the people it serves.



Gov. Reynolds signs bill to align state government on April 4, 2023.



Gov. Reynolds is joined by members of her cabinet at the Capitol on July 19, 2023.

GOV. REYNOLDS PROPOSES:

- 1) Implementing the recommendations of the Boards and Commissions Review Committee.
- 2) Updating Iowa code to include a regular review process for administrative rules and regulations.

1 Boards and Commissions

Create an ongoing process to ensure boards and commissions are meeting the needs of Iowans.

- Require boards and commissions to undergo a five-year review to be reinstated.
- Require a three-fifths vote of the Legislature to create a new board or commission.
- Eliminate the current gender balance requirement for boards and commissions.
- Eliminate defunct, duplicative, ineffective, or inefficient boards and commissions.
- Consolidate or merge related boards into a single board that focuses more broadly on an industry, profession, or group.

2 Administrative Rules and Regulations

Ensure a regular and comprehensive evaluation of administrative rules to determine necessity and effectiveness with the intent to cut red tape and improve the regulatory environment in Iowa.

- Require a five-year review process for all rules that includes a regulatory analysis.
- Require a statement of intent to promulgate new rules which must include a public comment period and approval prior to drafting the proposed rule.

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Iowans elected us to create and execute policies that carry out their will — not outsource that authority to others they can't hold accountable at the ballot box.

GOV. KIM REYNOLDS

Protecting Iowa's Farmland

Governor Reynolds is deeply committed to preserving Iowa's proud farming tradition and its reputation as an agricultural powerhouse. Her record includes policies that support farm families, enhance market opportunities, and reinforce the diversity of Iowa's ag industry for generations to come.

The landmark biofuels bill enacted in 2022 was the largest expansion of biofuels in our state's history. It doubled the biodiesel production tax credit, secured the state's fuel supply chain, and established Iowa as the first state to implement an E15 standard. Governor Reynolds actively advocates for the sale of higher ethanol blends nationwide and opposes regulations that could adversely affect Iowa's farmers.

When providing tax cuts and eliminating retirement income tax for all Iowans, the Governor provided tailored tax relief for farm families. Understanding the unique link between farmers' retirement

security and their land, she provided options to exempt taxes on income from leased land and capital gains tax on its sale. Furthermore, with \$315 million in property tax relief, and historic investments in water quality, conservation, and ISU's Vet Diagnostic lab, her policies help secure the future of agriculture in our state and the prosperity of Iowa farmers.

To that end, it's essential that Iowa maintain and advance its competitive edge in the global marketplace and secure its farmland at home.





GOV. REYNOLDS PROPOSES:

- 1) Strengthening Iowa's laws regarding foreign ownership of land.

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We cannot let foreign governments undermine the agricultural dominance our farmers have worked so hard to build. Let's continue to lead the nation — let's make sure American soil remains in American hands.

GOV. KIM REYNOLDS

1 Foreign Ownership of Land

Iowa is known for having the strongest, most comprehensive laws on the books for monitoring and restricting nonresident aliens, foreign entities, or foreign governments from owning land. In fact, many states have looked to Iowa's laws when crafting their own. This year, Iowa can continue to lead by enhancing our existing laws.

- Require additional information from entities on mandatory reports filed with the Secretary of State each year, including complete ownership structure for an entity and a complete list of landholdings in the United States.
- Enhance enforcement by granting the Attorney General subpoena powers to further investigate suspected wrongdoing, ensuring bad actors are exposed and held accountable.
- Increase financial penalties for failing to register with the Secretary of State or falsifying information on registration or ongoing reports.
- Require the Secretary of State to file an annual report to the Governor and General Assembly on all records of foreign land ownership for both new purchases and existing land holdings.

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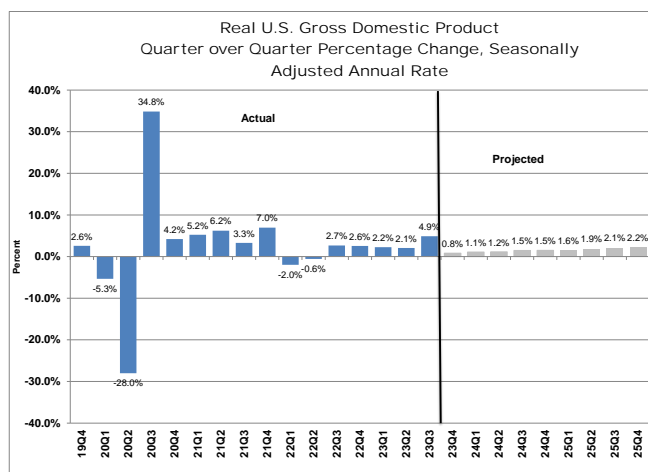
National Economic Conditions

The theme for the U.S. economy this year has been resilience. U.S. economic growth defied expectations of a recession in 2023, despite the rapid rise in interest rates. Furthermore, inflation has cooled, down to 3.1 percent after reaching almost 9 percent in mid-2022.

U.S. Real Gross Domestic Product (GDP)

According to the Bureau of Economic Analysis, U.S. real (inflation-adjusted) GDP accelerated 5.2 percent in the third quarter of 2023. In the third quarter, real consumer spending increased 3.6 percent.

Moody's Analytics expects real GDP growth to slow to 0.8 percent in the fourth quarter and grow around 1.0 percent in the subsequent quarters.

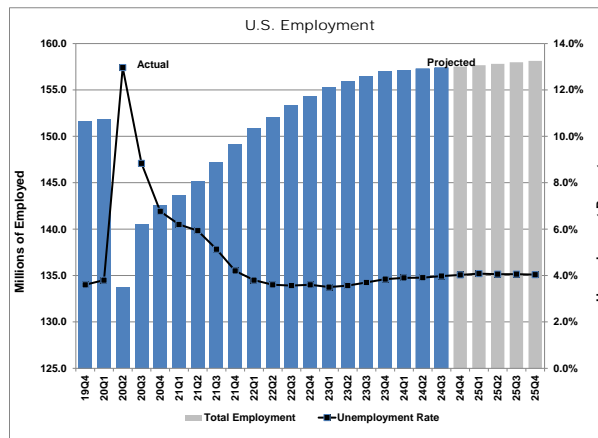


Source: Moody's Analytics, as of November 2023, text differs from table, as text data is from Bureau of Economic Analysis

U.S. Employment

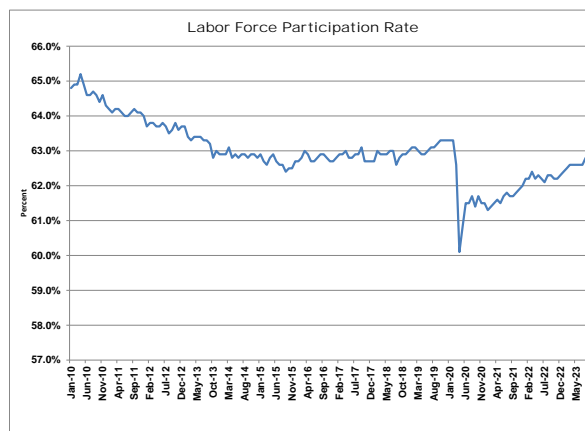
For November 2023, total nonfarm payroll employment increased by 199,000 jobs and the unemployment rate was 3.7 percent.

Moody's Analytics estimates that the U.S. labor market is on track to gain 2.3 million jobs in 2023 and forecasts that job growth will decelerate to 0.7 million jobs in 2024 and to 0.4 million jobs in 2025.



Source: Moody's Analytics, as of December 2023

The labor force participation rate increased year over year as of November – up to 62.8 percent from 62.2 percent in November 2022.

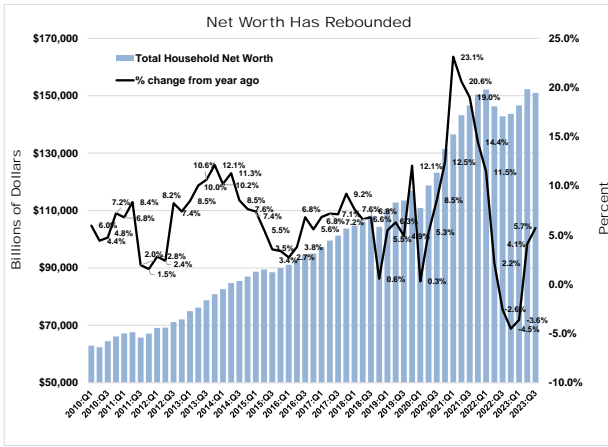


Source: Bureau of Labor Statistics, as of November 2023

Consumer Wealth and Spending

Net worth has contracted after reaching record highs in 2022. However, it has rebounded with better asset markets in 2023, as of the third quarter.

Consumer spending is expected to decelerate from the gain of 3.6 percent in the third quarter - to grow around 1.9 percent in the fourth quarter of 2023 and 1.9 percent in 2024.



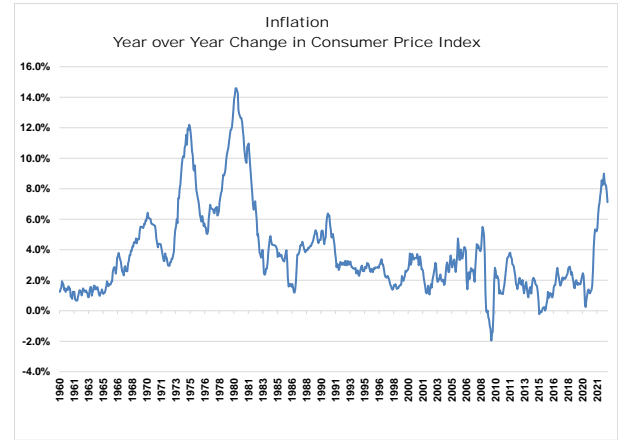
Source: Federal Reserve, Federal Reserve Bank of St. Louis, as of Q3 2023

Inflation

Inflation has declined, year over year, significantly after peaking in June 2022 – moving from almost 9 percent to 3.1 percent in November 2023. The dramatic turn in price growth in 2022 comes after years of low inflation, where policymakers were concerned about too little inflation instead of too much.

Energy prices have declined 5.4 percent over the last year driving down “headline” inflation. The less volatile

ex-food and energy, or core inflation, is up 4.0 percent year over year as services inflation remains elevated.



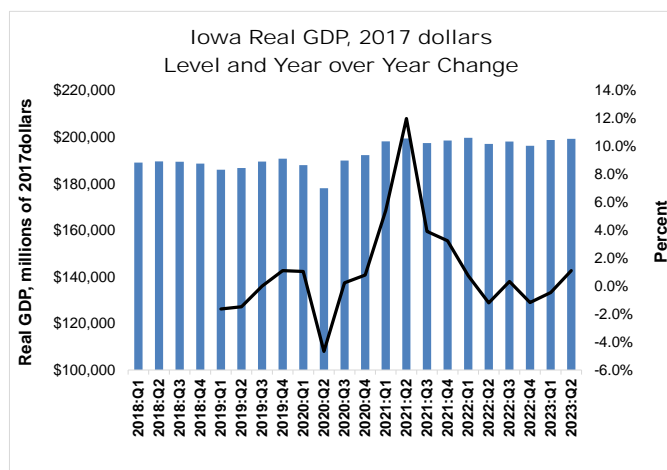
Source: Federal Reserve Bank of St. Louis, Bureau of Labor Statistics, as of November 2023

Iowa Economic Conditions

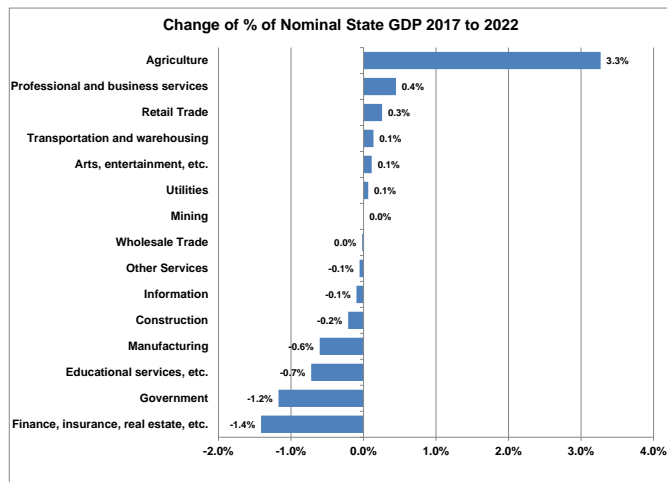
Iowa Gross Domestic Product

Iowa real GDP declined 0.3 percent in the year 2022. Year over year in 2023 real GDP declined 0.45 percent in the first quarter and increased 1.1 percent in the second quarter.

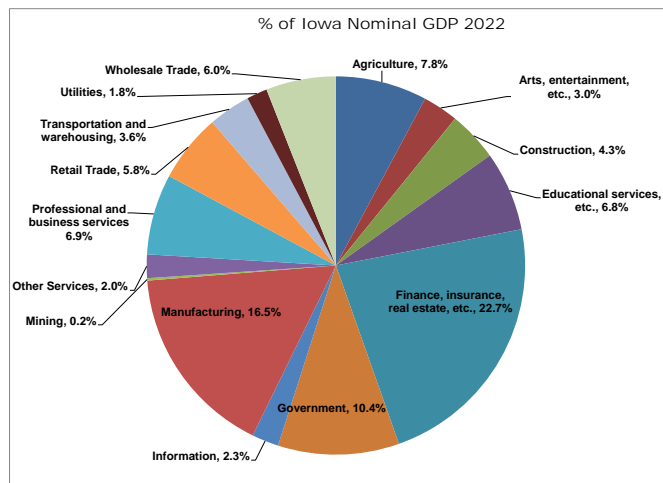
In 2022, 22.7 percent of the state's nominal GDP was in finance and insurance and real estate, down from 24.1 percent in 2017. Manufacturing made up 16.5 percent of GDP, down from 17.1 percent in 2017. Agriculture made up 7.8 percent of nominal GDP versus 4.5 percent in 2017.



Source: Bureau of Economic Analysis, as of Q2 2023



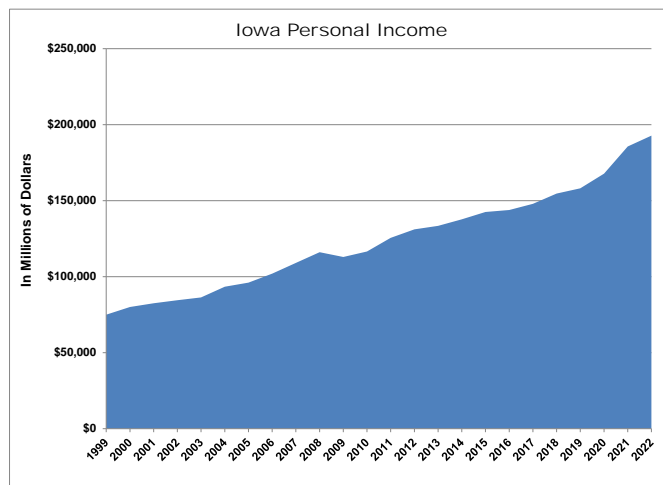
Source: Bureau of Economic Analysis, annual data from 2022



Source: Bureau of Economic Analysis, as annual data from 2022

Personal Income

Iowa nominal personal income growth decelerated in 2022 – increasing 3.8 percent after growing 10.6 percent in 2021 and 6.1 percent in 2020.



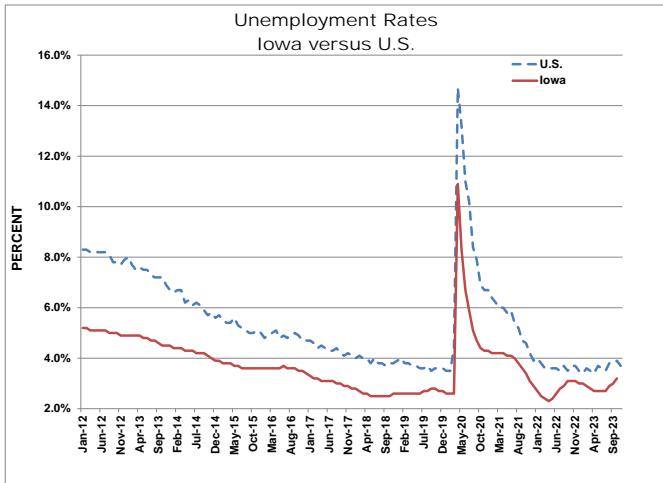
Source: Bureau of Economic Analysis, annual data from 2022

Employment

Iowa's labor market has cooled. As of October, Iowa added 3,100 jobs year over year. The largest gains were in education and health services (up 6,000 jobs), government (up 3,900 jobs), and manufacturing (up 2,600 jobs). Professional and business services shed the most jobs – losing 6,700.

Iowa's unemployment rate has historically been below the national average. As of October 2023, the state unemployment rate was 3.2 percent, up

from a recent trough of 2.3 percent reached in April 2022; the unemployment rate last October was 3.1 percent. The national unemployment rate was 3.7 percent in November.

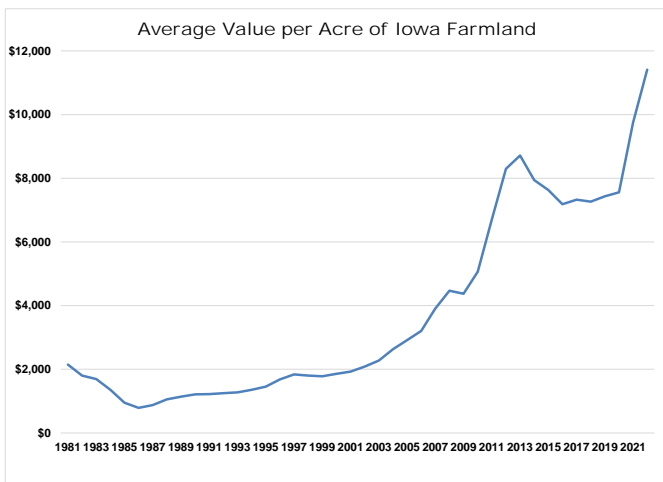


Source: Bureau of Labor Statistics, Iowa data as of October 2023

Agriculture

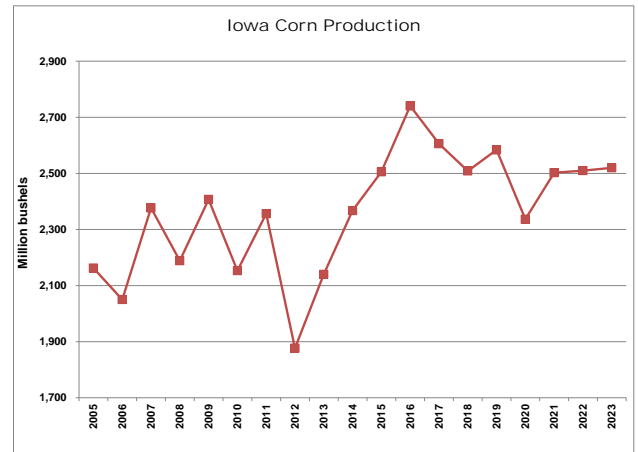
Iowa State University, in its December 2023 Land Value Survey, announced that the average land value increased to the highest nominal value on record, with data going back to 1941. The estimated \$11,835 per-acre statewide average for all qualities of land represents a 3.72 percent increase from 2022. In contrast, land values increased over 17 percent in 2022.

According to the survey, in real terms, land values only increased 0.5 percent. The survey press release stated the lower interest rates in the first half of the year, still high commodity prices, and better than expected yields contributed to the continued elevated land prices.

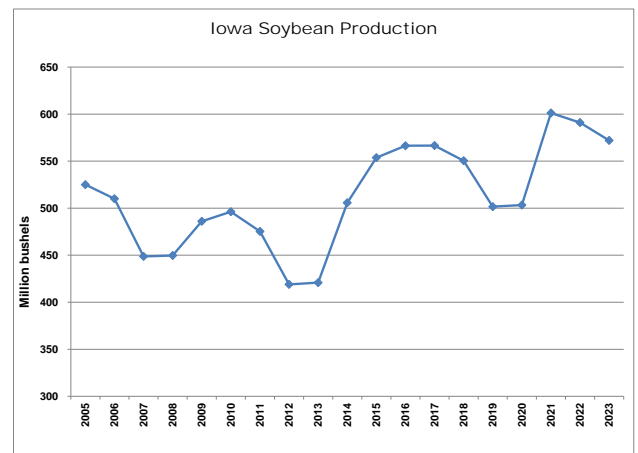


Source: Iowa State University, as of December 2023

The November 2023 update from the United States Department of Agriculture (USDA) found that, if realized, corn production would reach 2.52 billion bushels in 2023. Based on conditions as of November, yields are expected to average 200 bushels per acre. Corn planted acreage is estimated at 13.1 million acres. An estimated 12.6 million of the acres planted will be harvested for grain. Soybean production is forecasted at 572 million bushels. Soybean acreage is estimated at 9.95 million acres with 9.87 million acres to be harvested.

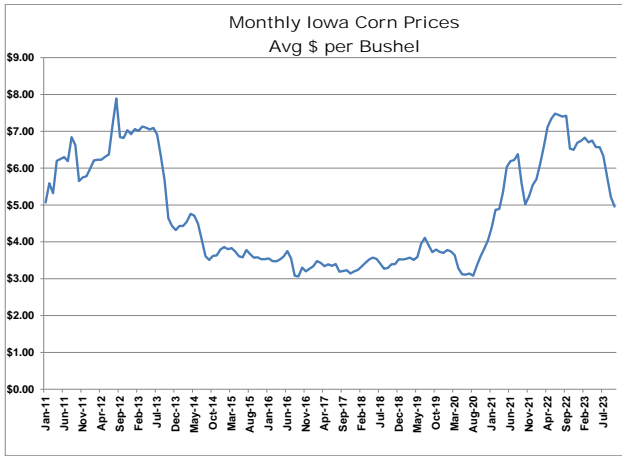


Source: United States Department of Agriculture, as of November 2023

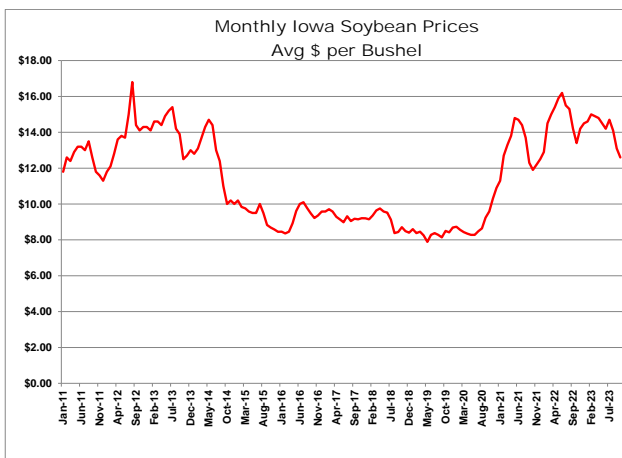


Source: United States Department of Agriculture, as of November 2023

As reported by the USDA, the average price received by farmers in Iowa for corn during October 2023 was \$4.96 per bushel, down from \$6.53 last October. The average price received by farmers in Iowa for soybeans was \$12.60 per bushel during October 2023, down from \$13.40 last October.



Source: Iowa State University/NASS/USDA, as of October 2023

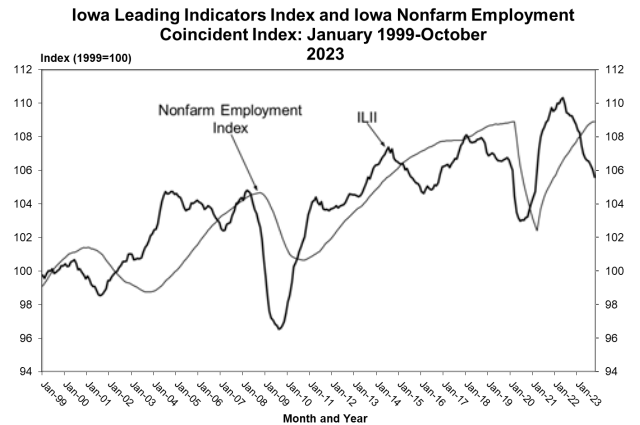


Source: Iowa State University/NASS/USDA, as of October 2023

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 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; it is necessary to consider the direction of the index over several consecutive months.



Source: Iowa Department of Revenue, as of October 2023

The Iowa Leading Indicators Index (ILII) decreased to 105.6 (100=1999) in October (-0.4 percent) from a revised 106.0 in September. The monthly diffusion index decreased to 25.0 in October from 37.5 in September. The Iowa nonfarm employment coincident index recorded a 0.01 percent increase in October. Long term trends in the ILII suggest that nonfarm employment will decrease over the next three to six months. During the six-month span through October, the ILII decreased 1.3 percent (an annualized rate of -2.6 percent). The six-month diffusion index increased to 25.0 in October from 18.8 in September.

The ILII was constructed to signal economic turning points with two key metrics that when seen together are considered a signal of a coming contraction: a six-month annualized change in the index below -2.0 percent and a six-month diffusion index below 50.0. The six-month diffusion index remained a contractionary signal for the tenth month in a row, and the six-month annualized change showed contraction for the twelfth month in a row.

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Budgeting Policies

Basis of Budgeting

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

For budgeting purposes, with the modified cash basis of budgeting, tax receipts are recorded at the time of deposit during the fiscal year. During the accrual period, tax receipts are determined when earned and adjusted back to the appropriate fiscal year. All other receipts are deposited to the appropriate fiscal year in which the revenues were earned if received within 60 days after the end of the fiscal year; if received after those 60 days, they are recorded in the fiscal year received. For expenditures, statute requires that no payment for goods or services may be charged subsequent to the last day of the fiscal year unless the goods or services are received on or before the last day of the fiscal year. The only exceptions allowed are repair projects, purchases of specialized equipment and furnishings, and other contracts for services and capital expenditures for the purchase of land or erection of buildings or new construction or remodeling which were committed and in progress prior to the end of the fiscal year. In other words, except for the previously mentioned exceptions, the state must have received the goods or services on or before June 30, creating an actual liability.

Relationship to the Generally Accepted Accounting Principles (GAAP)

Under GAAP, the General Fund is used to account for all financial resources except those

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

Budget Control

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

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

All claims presented for payment must be approved by the appropriate department. The expenditure must be for a purpose intended by

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

General Fund

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

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

General Fund Expenditure Limitation

The Code of Iowa, section 8.54, establishes a state General Fund expenditure limitation of 99 percent of the adjusted appropriable revenue estimate. The adjusted revenue estimate is the appropriable revenue estimate for the General Fund for the following fiscal year as determined by the Revenue Estimating Conference. Adjustments may be made by adding any new revenues which may be considered to be eligible for deposit into the General Fund subtracted by

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

Reserve Funds

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

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

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

Significant Budget Policies

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

Maintaining the Reserve Funds and Keeping Them Full

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

Using One-Time Funding for One-Time Purposes

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

Long-Term Planning

A five-year financial plan for state government allows the governor and legislature to better track the long-term impacts that taxing and spending decisions in the subsequent year have on the ability of the state to balance its budget, meet critical future needs, and avoid budget cliffs for

years. Past practices tended to focus on a year-to-year approach to balancing the budget. As a result, little regard was given to how current decisions impacted future budgets, created new burdens for taxpayers or hindered our ability to meet critical future needs. Governor Reynolds is committed to a forward-looking approach to budgeting to prevent the pitfalls of a year-to-year approach.

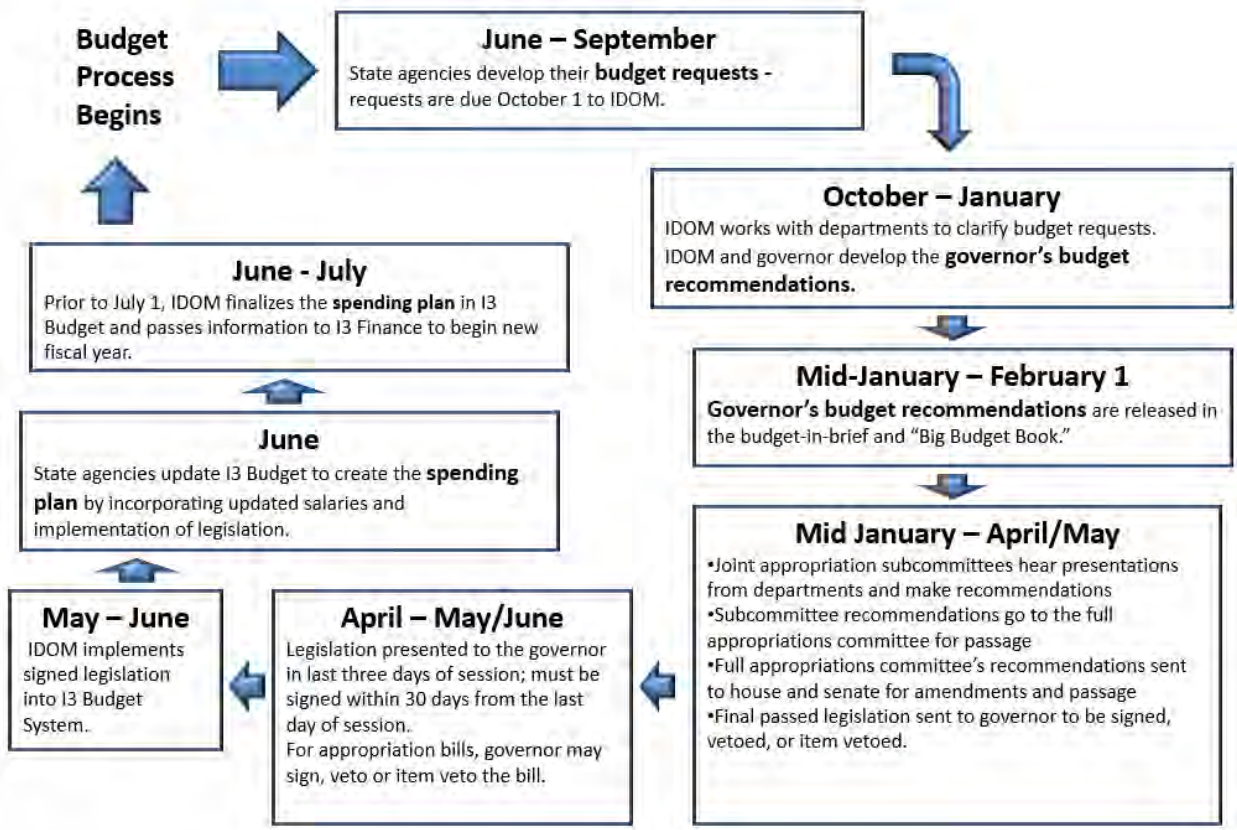
Budget Process

Preparation of the governor's budget for the State of Iowa is the responsibility of DOM. Preparation, deliberation, and execution of the budget is a continual process throughout the year. This process regularly involves the legislative and executive branches with occasional counsel from the judicial branch.

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

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

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



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 2025, these taxes are estimated to make up approximately 92 percent of gross General Fund revenues. The remaining eight 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). All retirement income and Social Security benefits are exempt from taxation. As of tax year 2023, Iowa has a tax structure of four rates on individual tax ranging from 4.4 to 6.0 percent. Moving forward, Iowa is set to reduce the number of brackets each year phasing to a flat tax rate of 3.9 percent effective 2026.
- *Sales and Use Tax.* This tax was enacted in 1934 and imposed on the gross receipts from the purchase of tangible personal property and payment for performing enumerated services sold. Major exemptions from this tax include food for home consumption, prescription drugs and medical devices, motor fuel and motor vehicles (which are subject to a fee which is deposited in the Road Use Tax Fund). Also, certain machinery and equipment used in processing and agricultural production are exempt from this tax. A rate of six 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, calculated based on a single sales factor method. Iowa has a progressive tax structure with rates ranging from 5.5 to 8.4 percent in tax year 2023. Corporate income tax rates are subject to reduction in future tax years based on the extent to which actual receipts exceed \$700 million each fiscal year. In tax year 2024, Iowa will have two corporation income tax brackets, with rates of 5.5 percent and 7.1 percent, respectively. The corporate tax rate is expected to reach a single flat rate of 5.5 percent by about 2026.

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 2024 and 2025 General Fund revenues, as established by the Revenue Estimating Conference on December 13, 2023, 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>FY2023</u>	<u>FY2024</u>	<u>FY2025</u>
<u>Capped Program</u>			
Accelerated Career Education Tax Credit	(4.1)	(4.2)	(4.2)
Beginning Farmer Tax Credit	(5.0)	(5.6)	(5.8)
Custom Farming Contract Tax Credit	(0.0)	(0.0)	(0.0)
Employer Child Care Tax Credit	-	(0.8)	(0.7)
Endow Iowa Tax Credit	(5.0)	(9.0)	(7.3)
Enterprise Zone Program	(0.1)	(0.1)	(0.0)
Enterprise Zone Program - Housing Component	(0.4)	(0.1)	-
Geothermal Heat Pump Tax Credit	(0.6)	(0.6)	(0.2)
High Quality Jobs Program	(21.0)	(53.6)	(45.6)
Historic Preservation Tax Credit	(28.3)	(38.1)	(35.6)
Hoover Presidential Library Tax Credit	(0.1)	(0.2)	(0.6)
Redevelopment Tax Credit	(3.8)	(8.0)	(9.5)
Renewable Chemical Production Tax Credit	(1.0)	(1.6)	(1.1)
Renewable Energy Tax Credit	(1.8)	(3.6)	(3.7)
School Tuition Organization Tax Credit	(14.0)	(18.0)	(18.6)
Solar Energy System Tax Credit	(6.7)	(4.6)	(2.6)
Supplemental Research Activities Tax Credit	(7.6)	(1.8)	(1.4)
Venture Capital Tax Credit - Qualifying Business	(1.6)	(1.7)	(1.7)
Venture Capital Tax Credit - Innovation Fund	(1.7)	(3.1)	(3.7)
Wind Energy Production Tax Credit	(0.1)	(0.5)	(0.3)
Workforce Housing Tax Incentive Program	(7.4)	(41.1)	(43.3)
Total Capped Programs	<u>(110.4)</u>	<u>(196.3)</u>	<u>(185.9)</u>
<u>Uncapped Programs</u>			
Adoption Tax Credit	(0.9)	(1.0)	(1.1)
Biodiesel Blended Fuel Tax Credit	(25.7)	(21.7)	(25.6)
Charitable Conservation Contribution Tax Credit	(0.6)	(0.6)	(0.6)
Child & Dependent Care Tax Credit	(9.5)	(11.3)	(11.5)
E15 Plus Gasoline Promotion Tax Credit	(5.7)	(7.3)	(10.8)
E85 Gasoline Promotion Tax Credit	(3.3)	(2.9)	(3.0)
Early Childhood Development Tax Credit	(0.9)	(0.9)	(0.9)
Earned Income Tax Credit	(71.1)	(67.8)	(72.6)
Ethanol Promotion Tax Credit	(0.2)	(0.2)	(0.1)
Farm to Food Donation Tax Credit	(0.0)	(0.0)	(0.0)
Iowa Industrial New Job Training Program (260E)	(37.7)	(44.6)	(45.0)
Research Activities Tax Credit	(41.3)	(86.4)	(51.4)
Targeted Jobs Tax Credit from Withholding	(1.3)	(0.9)	(1.1)
Tuition and Textbook Tax Credit	(26.3)	(27.5)	(27.7)
Volunteer Firefighter and EMS Tax Credit	(3.4)	(3.2)	(3.2)
Total Uncapped Programs	<u>(227.9)</u>	<u>(276.3)</u>	<u>(254.6)</u>
Tax Credit Program Total	<u>(338.3)</u>	<u>(472.6)</u>	<u>(440.5)</u>

Note: These estimates are based on the Tax Credit Expected Claims Projection published by the Department of Revenue in December 2023. 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 FY2024 and FY2025 REC estimates.

Source: Iowa Department of Revenue

Other Revenue Diversions

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

- *Flood Mitigation Program.* Established in 2012, the program provides funding to certain governmental entities for flood mitigation projects. It is estimated that \$30.3 million will go to the fund in Fiscal Year 2025.
- *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 2025 is \$3.4 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 appropriated estimates for Medicaid are 178.7 million in Fiscal Year 2024 and 176.5 million in Fiscal Year 2025.
- *Gaming Revenues.* As discussed in another section, gaming revenues were diverted for specific purposes; however, due to a change in statute, starting in Fiscal Year 2019, \$2.2 million will be deposited into the General Fund annually.
- *Beer and Liquor Control Fund.* Before transfers are made from the Beer and Liquor Control Fund to the General Fund, \$ 2.0 million is transferred to the Economic Development Authority for a statewide tourism marketing campaign and the Beer, Wine, and Spirits Promotion Board.
- *Judicial Revenues.* As discussed in another section, \$13.8 million of judicial revenues are diverted to pay for prison construction bonds in Fiscal Year 2024.
- *Real Estate Transfer Tax.* Thirty percent, up to \$7 million, of real estate transfer tax is deposited into the State Housing Trust Fund and 5 percent of the real estate transfer tax is transferred to the Shelter Assistance Fund. It is estimated that in Fiscal Year 2025 \$7 million will be deposited into the State Housing Trust Fund and \$1.3 million into the Shelter Assistance Fund.
- *Lottery Transfers.* Lottery revenues of \$2.5 million are transferred to the Veterans Trust Fund and \$0.1 million to the Public Safety Survivor Benefits Fund before any transfer of lottery profits is made to the General Fund.

Capital Budgeting

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

The capital budget presented in this document, itemized by department, is for Fiscal Year 2025 governor's recommendations.

Department of Administrative Services

Major Maintenance

- \$35.0 million in Fiscal Year 2025 from the Rebuild Iowa Infrastructure Fund (RIIF) for major maintenance projects on state properties.

Routine Maintenance

- \$2.0 million for Fiscal Year 2025 from RIIF for routine maintenance projects on state properties.
- \$5.4 million in Fiscal Year 2025 from RIIF for elevator upgrades and replacements.

Building Demolition

- \$1.9 million for Fiscal Year 2025 from RIIF for the Fleet Building demolition.

Department of Corrections

Technology Expenditures

- \$2.5 million for Fiscal Year 2025 from the Technology Reinvestment Fund (TRF) for camera system upgrades at institutions.
- \$500,000 for Fiscal Year 2025 from the TRF for network switch replacements.

Department of Education

Equipment Maintenance

- \$2.7 million for Fiscal Year 2025 from the TRF for equipment leases and maintenance.
- \$600,000 for Fiscal Year 2025 from the TRF for the statewide education data warehouse.

Department of Health and Human Services

Facility Renovation and Remodeling

- \$43.1 million in Fiscal Year 2025 from RIIF for various building improvements.
- \$3.1 million in Fiscal Year 2025 from the TRF for modernization of software systems.

Department of Management

Technology Improvements

- \$382,000 in Fiscal Year 2025 from the TRF for the data analytics system license.
- \$282,000 for Fiscal Year 2025 from the TRF for criminal justice data warehouse charges.

Department of Natural Resources

State Park Infrastructure Renovation

- \$5.0 million in Fiscal Year 2025 from RIIF for State Park major maintenance projects in the State Park system.

Lake Water Quality

- \$9.6 million in Fiscal Year 2025 from RIIF for lake restoration & water quality.

Equipment

- \$1.6 million in Fiscal Year 2025 from RIIF for law enforcement radios.

Dam Safety

- \$1.5 million in Fiscal Year 2025 from RIIF for water trails and & low head dam safety.

Department of Public Defense

Facility and Armory Maintenance

- \$4.2 million in Fiscal Year 2025 from RIIF for facility and armory major maintenance and improvements.

Camp Dodge Upgrades

- \$550,000 in Fiscal Year 2025 from RIIF for upgrades at Camp Dodge.

Department of Transportation*Trail Development*

- \$2.5 million in Fiscal Year 2025 from RIFF for the development of recreational trails.

Board of Regents*University of Northern Iowa*

- \$3.9 million in Fiscal Year 2025 from RIFF for the Industrial Tech Center.
- \$1.5 million in Fiscal Year 2025 from RIFF for Iowa Lakeside Lab facilities renovations.

Department of Revenue*Software Modernization*

- \$4.1 million for Fiscal Year 2025 from the TRF for software modernization.

Iowa Economic Development Authority*Renovation*

- \$750,000 in Fiscal Year 2025 from RIFF for the USS Iowa deck renovation.

Treasurer of State*County Fairs*

- \$1.1 million in Fiscal Year 2025 from RIFF for county fairs infrastructure.

Legislative Branch*Routine Maintenance*

- \$500,000 in Fiscal Year 2025 from RIFF for routine maintenance projects at the State Capitol and Miller building.

Judicial*Building Maintenance*

- \$475,000 in Fiscal Year 2025 from RIFF for air conditioner upgrades.

Homeland Security and Emergency Management*EMS Data System Improvements*

- \$400,000 in Fiscal Year 2025 from the TRF for the EMS data system improvements.

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
- 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 2023 is \$7.4 billion.

Outstanding Bonds Supported by State Revenues

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

Gaming Revenues

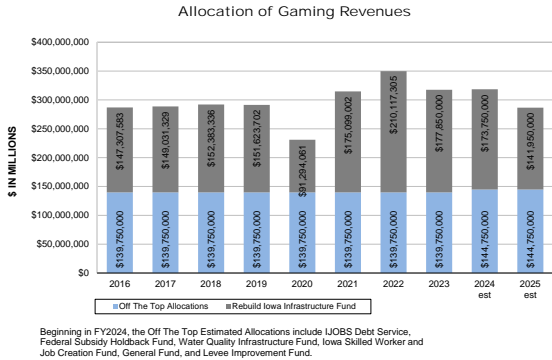
The state has dedicated future gaming revenues from the taxes and certain fees collected at the riverboats and casinos to be deposited into various debt service funds to repay debt issued for I-JOBS Programs. I-JOBS bonds were issued in July 2009 and October 2010 to finance certain infrastructure projects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

The Fiscal Year 2024 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
Levee Improvement Fund	\$ 5.0
Iowa Skilled Worker and Job Creation Fund	\$ 63.7
General Fund	\$ 2.3
Total Specific Allocations	\$ 144.8

Source: Iowa Department of Management

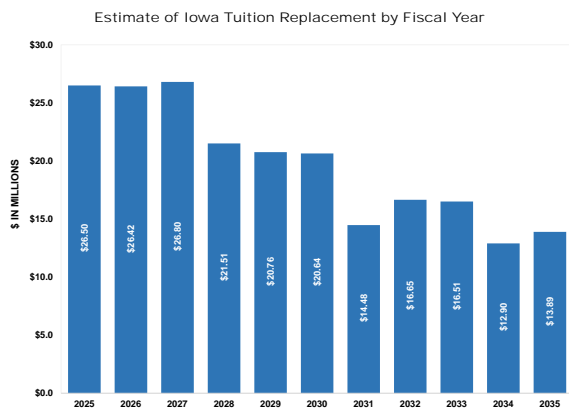
As seen in the following chart, the diversion of gaming revenues has grown since Fiscal Year 2004, impacting the amount of funds available to go to the Rebuild Iowa Infrastructure Fund.



Source: Iowa Department of Management

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

This appropriation, known as Tuition Replacement, is \$27.9 million in Fiscal Year 2024. 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 2025 is \$286.7 million, \$85.3 million or 29.7 percent of which is set aside for debt service on bonds.

Judicial Revenues

For Fiscal Year 2025, the first \$13.8 million of court fines and fees due to the State General Fund are diverted to pay for Prison Construction Bonds. These bonds were issued in July 2010 for the construction of a maximum-security prison at Fort Madison in the amount of \$135,050,000. A partial advanced refunding was done on these bonds in July 2016. The final maturity on these bonds is 2027.

Utilities Assessments

For Fiscal Year 2025, the Utilities Board and the Consumer Advocate will pay \$881,290 for debt service on the bonds issued for the building of the Iowa Utilities Board and Consumer Advocate State Building. The payment of debt will come from the Utilities

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

Tobacco Master Settlement Agreement Revenues

For Fiscal Year 2025, an estimated \$34.3 million or 78 percent of the total amounts payable to the state under the Tobacco Master Settlement Agreement (MSA) is pledged as security for bonds issued by the Tobacco Settlement Authority. The original and advance refunding bond proceeds provided funding for various capital projects. The original bonds were issued in 2001 with an advance refunding done in 2005 and 2019. Total issuance was \$1.365 billion over the three issuances with the bonds' final maturity in 2065. The remaining 22 percent of amounts payable under the MSA are deposited into the Rebuild Iowa Infrastructure Fund.

Outstanding Bonds Supported by Other Funding Sources

Universities

Academic Revenue Bonds

The legislature periodically authorizes the Board of Regents to issue Academic Revenue Bonds for construction, reconstruction, and renovation of facilities at the three state universities. The revenue repayment of the bonds is derived from student tuition and fees. As described previously, the governor recommends and the legislature appropriates annually funds (Tuition Replacement) to reimburse the universities for tuition and fees used to pay the debt service on the bonds. In Fiscal Year 2025, the governor's recommended tuition replacement appropriation from the Rebuild Iowa Infrastructure Fund is \$26.5 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

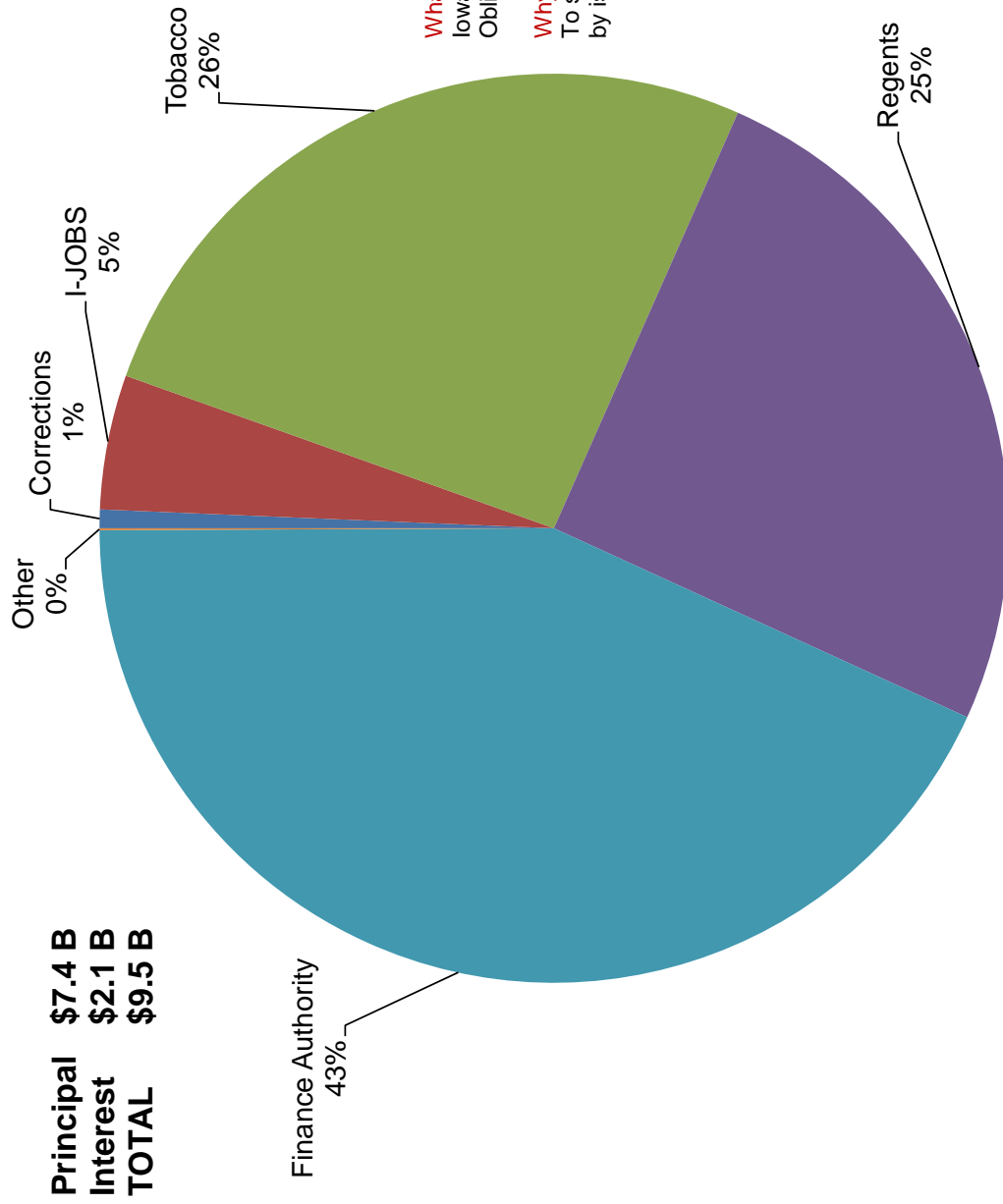
of self-supporting units are dormitory systems, athletic facilities, student health facilities, and the University of Iowa Hospitals and Clinics. As of June 30, 2023, the universities had an original issuance amount of \$2,334,932,958 for bonds with outstanding principal of \$1,863,747,045.

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, 2023, IFA had an original issuance of outstanding bonds of \$4,256,748,000 with outstanding principal of \$3,189,341,000. It is estimated that for Fiscal Year 2024, \$248,443,000 will be paid in total debt service.

Bonding Obligations



Principal \$7.4 B
Interest \$2.1 B
TOTAL \$9.5 B

What is this chart showing?
 Iowa Outstanding Bond Obligations.

Why is it important?
 To show make-up of obligations by issuing entity.

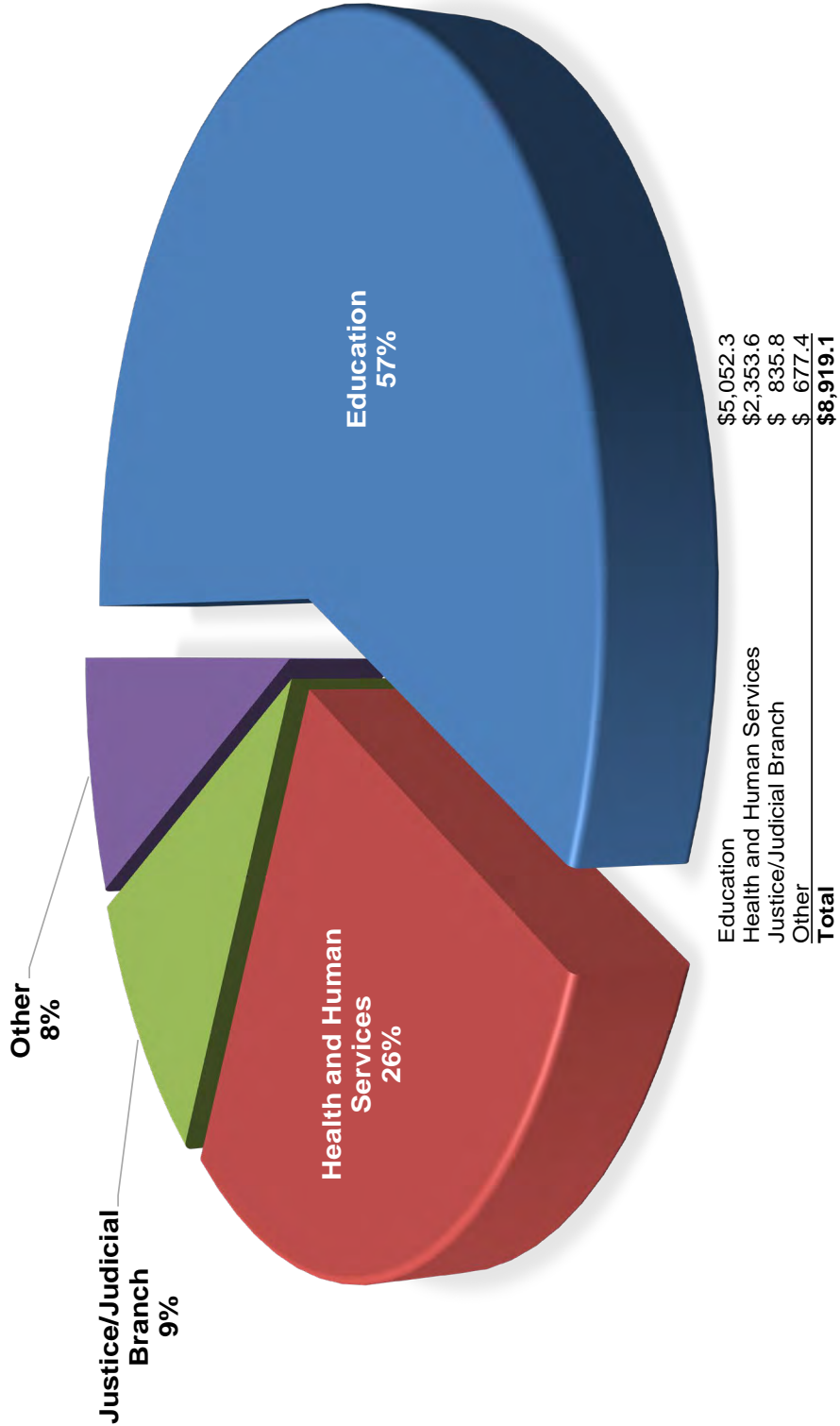
Source: Iowa Department of Management

**Total Outstanding Bonds
as of June 30, 2023**

	Issue Dates	Original Issuance	Interest Rates	Maturity Dates	Outstanding Principal			
					7/1/2022 Balance	Additions	Deletions	6/30/2023 Balance
Bonds								
State of Iowa								
Tobacco Settlement Authority	11/05-09/20	688,805,891	0.513-5.0%	2027-2065	1,966,035,000	-	28,520,000.00	1,937,515,000
I-JOBS	7/09 - 6/19	499,925,000	2.00-5.00%	2011-2034	379,720,000	-	25,610,000	354,110,000
Iowa Utilities Building	8/2009 - 6/2020	7,230,000	5.04%/1.88%	2011-2029	5,731,000	-	774,000	4,957,000
Prison Infrastructure	7/10 - 7/16	79,790,000	5.00%	2012-2027	59,700,000	-	10,805,000	48,895,000
Iowa Finance Authority	2007-2053	4,256,748,000	Variable	2022-2053	2,656,665,224	929,750,000	397,074,224	3,189,341,000
Universities								
Iowa State University	2009-2021	608,250,000	1.50-5.00%	2011-2043	470,070,000	-	30,245,000	439,825,000
University of Northern Iowa	2012-2021	122,362,958	1.05-5.00%	2012-2040	96,667,107	-	10,830,062	85,837,045
University of Iowa	2005-2021	1,604,320,000	0.30-5.00%	2007-2062	1,353,750,000	187,245,000	202,910,000	1,338,085,000
		<u>7,867,431,849</u>			<u>6,988,338,331</u>	<u>1,116,995,000</u>	<u>706,768,286</u>	<u>7,398,565,045</u>

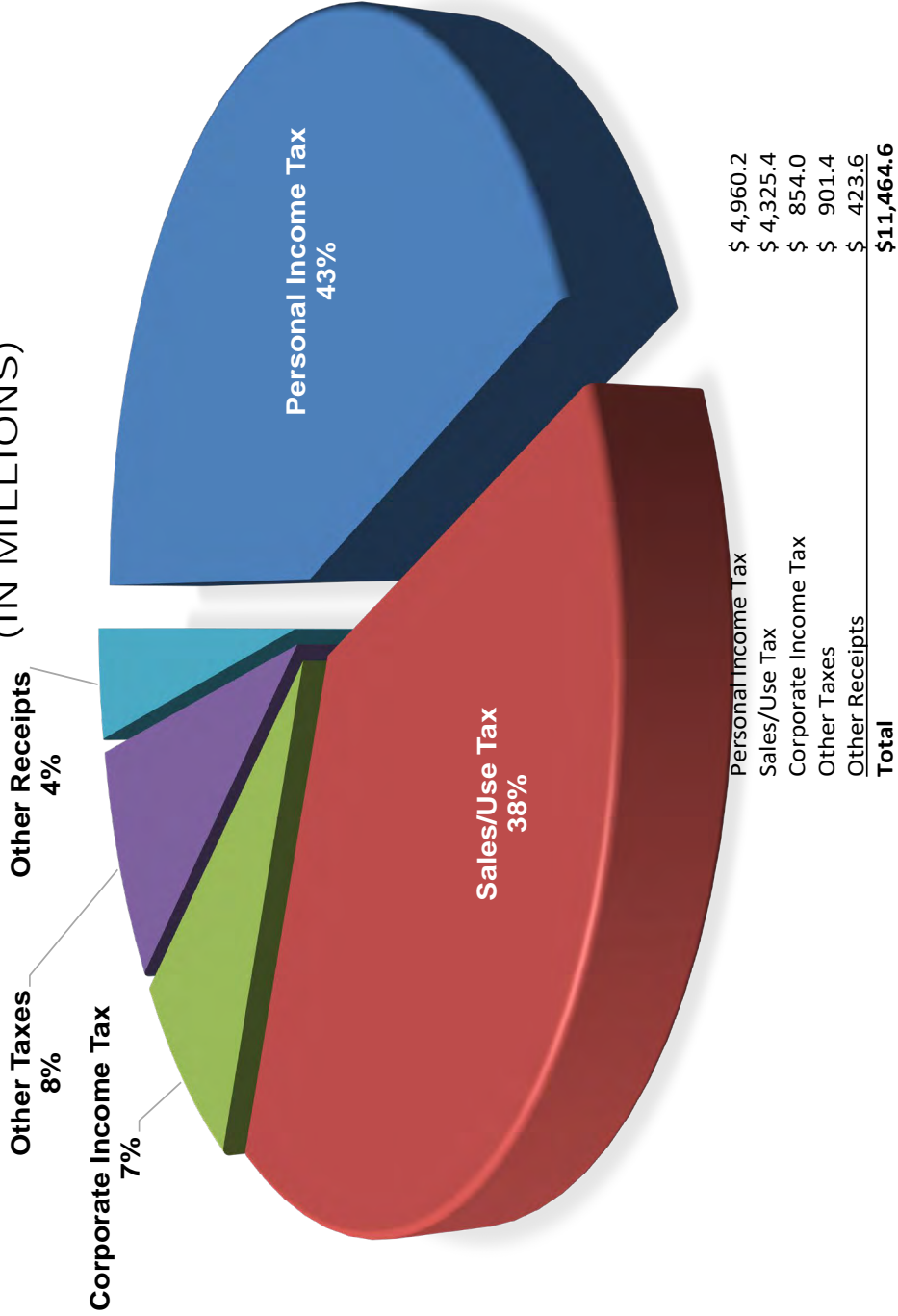
Source: Iowa Department of Management

**GENERAL FUND APPROPRIATIONS
FISCAL YEAR 2025
(IN MILLIONS)**



Source: Iowa Department of Management

GENERAL FUND REVENUE (CASH BASIS)
FISCAL YEAR 2025 (ESTIMATE)
(IN MILLIONS)



What is this chart showing?
Revenues received by the state for budgetary purposes.

Why is it important?
Provides a breakdown of revenue sources the state utilizes for budgetary purposes.

Source: Iowa Department of Management

State of Iowa Major Spending
(in millions)

	Actual FY2023	Estimate FY2024	Gov Rec FY2025
General Fund:			
Appropriations	8,209.2	8,552.0	8,919.1
Changes in Standings	12.3	-	-
Total General Fund Appropriations	8,221.5	8,552.0	8,919.1
Health Care Trust Fund (Cigarette/Tobacco Taxes)	183.7	189.9	176.5
Iowa Skilled Worker and Job Creation Fund	65.4	63.8	63.8
Performance of Duty to Economic Emergency Fund	10.7	21.5	20.4
Net General Fund Appropriation	8,481.3	8,827.2	9,179.8
Rebuild Iowa Infrastructure Fund	291.6	255.8	293.2
Less: Transfer to Environment First Fund	(42.0)	(42.0)	(42.0)
Transfer to Technology Reinvestment Fund	(20.5)	(18.4)	(20.5)
Net RIIF Spending	229.1	195.4	230.7
Appropriations from other funds			
Technology Reinvestment Fund	20.4	18.9	16.6
Environment First Fund	42.0	42.0	42.0
Total	8,772.8	9,083.5	9,469.1
	1.9%	3.5%	4.2%
Less: Property Tax Replacement/Tax Credits	(463.4)	(396.8)	(386.4)
Total	8,309.4	8,686.7	9,082.7
	2.2%	4.5%	4.6%

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State of Iowa

Estimated Condition of the General Fund

Financial Summary

(\$ in Millions)

	Actual FY2023	Estimate FY2024	Governor's Recommendation FY2025
Estimated Funds Available:			
Total Gross Receipts	\$ 11,513.1	\$ 11,467.3	\$ 11,464.6
Net Accruals	146.6	129.2	(168.1)
Refunds	(1,230.3)	(1,304.4)	(1,075.1)
School Infrastructure Transfer from General Fund	(708.1)	(693.1)	(716.7)
Transfers	124.0	147.5	132.4
Total Net General Fund Receipts	9,845.3	9,746.5	9,637.1
Revenue Adjustments	-	(279.3)	(1,348.1)
Excess from Reserve Funds	197.3	878.8	1,598.0
Total Funds Available	10,042.6	10,346.0	9,887.0
<i>Expenditure Limitation</i>			\$ 9,790.8
Estimated Appropriations:			
Executive Branch	7,977.4	8,267.5	8,662.9
Judicial Branch	193.7	212.5	216.2
Legislative Branch	38.0	38.5	40.0
Adjustment to Standings	12.3	33.5	-
Total Appropriations	8,221.5	8,552.0	8,919.1
Reversions-operations	(9.9)	(5.0)	(5.0)
Net Appropriations	8,211.6	8,547.0	8,914.1
Ending Balance	\$ 1,831.0	\$ 1,799.0	\$ 972.9
Distribution of Ending Balance			
Reserve Funds	(1,831.0)	(1,799.0)	(972.9)
Total	\$ -	\$ -	\$ -

State of Iowa

Estimated Condition of the Cash Reserve and Economic Emergency Funds

(\$ in Millions)

	Actual FY2023	Estimate FY2024	Governor's Recommendation FY2025
<u>Cash Reserve Fund</u>			
Balance Brought Forward	\$ 612.6	\$ 671.4	\$ 721.4
Estimated Revenues:			
Prior Fiscal Year Ending Balance	1,914.2	1,831.0	1,799.0
Intrastate Receipts			
Total Funds Available	<u>2,526.8</u>	<u>2,502.4</u>	<u>2,520.4</u>
Performance of Duty			(20.4)
Transfer to Taxpayer Relief Fund			(106.4)
Transfer from Economic Emergency Fund			240.5
Transfer to General Fund			(1,598.0)
Transfer to Economic Emergency Fund	(1,855.4)	(1,781.0)	-
Ending Balance - Cash Reserve Fund	<u>\$ 671.4</u>	<u>\$ 721.4</u>	<u>\$ 1,036.1</u>
<i>Cash Reserve Fund Goal (7.5% FY23 & FY24; 12.5% FY25)</i>	\$ 671.4	\$ 721.4	\$ 1,036.1
<u>Economic Emergency Fund</u>			
Balance Brought Forward	\$ 218.0	\$ 230.6	\$ 240.5
Estimated Revenues:			
Transfer From Cash Reserve Fund	1,855.4	1,781.0	-
Other Receipts	-	-	-
Total Funds Available	<u>2,073.4</u>	<u>2,011.6</u>	<u>240.5</u>
Standing Appropriation for Performance of Duty	(10.7)	(21.5)	-
Transfer to Taxpayer Relief Fund	(1,634.8)	(870.8)	-
Excess Reserves Transfer to General Fund	(197.3)	(878.8)	(240.5)
Total Transfers Out:	<u>(1,842.8)</u>	<u>(1,771.1)</u>	<u>(240.5)</u>
Ending Balance - Economic Emergency Fund	<u>\$ 230.6</u>	<u>\$ 240.5</u>	<u>\$ -</u>
<i>Economic Emergency Fund Goal (2.5% FY23 & FY24)</i>	\$ 223.8	\$ 240.5	\$ -
Total Reserve Funds	\$ 902.0	\$ 961.9	\$ 1,036.1

State of Iowa

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

	Actual FY2023	Estimate FY2024	Estimate FY2025
<u>Taxpayer Relief Fund</u>			
Beginning Balance	\$ 1,055.3	\$ 2,737.9	\$ 3,677.2
Revenues:			
Transfer from Economic Emergency Fund	1,634.8	870.8	106.4
Interest	47.8	68.5	73.5
Total Funds Available	<u>2,737.9</u>	<u>3,677.2</u>	<u>3,857.1</u>
Expenditures	-	-	-
Ending Balance - Taxpayer Trust Fund	<u>\$ 2,737.9</u>	<u>\$ 3,677.2</u>	<u>\$ 3,857.1</u>
FY2023 Calculation			
FY2022 Actual Revenues	9,803.4		
FY2022 Adjusted Revenue	<u>(8,168.6)</u>		
Amount Estimated to be Available to the Taxpayer Relief Fund	<u>1,634.8</u>		
FY2024 Calculation			
FY2023 Actual		9,845.3	
FY2023 Adjusted Revenue		<u>(8,952.6)</u>	
Transfer to School Aid Formula		(21.9)	
Amount Estimated to be Available to the Taxpayer Relief Fund		<u>870.8</u>	
FY2025 Calculation			
December 2023 FY2024 REC Estimate			9,746.5
FY2024 Adjusted Revenue			<u>(9,618.2)</u>
Transfer to School Aid Formula			(21.9)
Amount Estimated to be Available to the Taxpayer Relief Fund			<u>106.4</u>

State of Iowa

General Fund Revenue (Appropriable Revenues)

Cash Basis
(\$ in Millions)

	Actual FY2023	Estimated FY2024	Estimated FY2025
Tax Receipts			
Personal Income Tax	\$ 5,599.3	\$ 5,226.7	\$ 4,960.2
Use Tax	3,937.1	4,138.1	4,325.4
Corporate Income Tax	984.1	998.9	854.0
Inheritance Tax	93.6	70.3	48.7
Insurance Premium Tax	174.4	175.5	183.0
Beer Tax	13.3	12.8	12.6
Franchise Tax	92.5	87.0	90.2
Miscellaneous Tax	190.0	326.2	566.9
Total Tax Receipts	<u>11,084.3</u>	<u>11,035.5</u>	<u>11,041.0</u>
Other Receipts			
Institutional Payments	13.3	11.6	11.6
Liquor Profits	150.5	151.5	152.5
Interest	70.3	85.0	78.0
Fees	29.7	27.2	26.7
Judicial Revenue	89.1	95.0	95.0
Miscellaneous Revenues	73.6	59.2	57.5
Racing and Gaming	2.3	2.3	2.3
Total Other Receipts	<u>428.8</u>	<u>431.8</u>	<u>423.6</u>
Total Tax & Other Receipts	<u>\$ 11,513.1</u>	<u>\$ 11,467.3</u>	<u>\$ 11,464.6</u>
	1.7%	-0.4%	0.0%

State of Iowa

General Fund Accrued Revenue Changes

(\$ in Millions)

	Actual FY2023	Estimated FY2024	Estimated FY2025
Tax Receipts:			
Personal Income Tax	\$ 345.4	\$ 323.7	\$ 311.6
Sales/Use Tax	536.1	562.0	572.0
Corporate Income Tax	27.4	30.1	28.1
Inheritance Tax	13.2	10.5	8.0
Insurance Premium Tax	-	-	-
Beer Tax	1.3	1.4	1.4
Franchise Tax	7.3	5.7	5.7
Miscellaneous Tax	(120.7)	5.0	(155.0)
Total Tax Receipts	810.0	938.4	771.8
Other Receipts:			
Institutional Payments	1.6	2.0	1.8
Liquor Profits	13.2	14.0	14.4
Interest	7.6	6.0	5.0
Fees	-	(1.0)	(0.6)
Judicial Revenue	2.4	3.0	2.7
Miscellaneous Receipts	6.4	8.0	7.3
Racing and Gaming	-	-	-
Total Other Receipts	31.2	32.0	30.5
Total Receipts and Transfers	\$ 841.2	\$ 970.4	\$ 802.3
Net Change	\$ 146.7	\$ 129.2	\$ (168.1)

State of Iowa

General Fund Refunds/School Infrastructure Transfers/Transfers

(\$ in Millions)

	Actual FY2023	Estimated FY2024	Estimated FY2025
Refunds:			
Personal Income Tax	\$ (996.8)	\$ (965.3)	\$ (613.5)
Sales/Use Tax	(81.6)	(102.0)	(86.6)
Corporate Income Tax	(119.0)	(151.2)	(100.7)
Inheritance Tax	(25.6)	(28.3)	(29.1)
Cigarette Tax	(0.5)	(0.5)	(0.5)
Franchise Tax	(3.1)	(2.1)	(2.2)
Other	(7.1)	(7.0)	(7.0)
Total Gross Refunds	(1,233.7)	(1,256.4)	(839.7)
Less: Reimbursements	3.4	3.6	4.4
Total Net Refunds	\$ (1,230.3)	\$ (1,252.8)	\$ (835.3)
School Infrastructure Transfers	\$ (708.1)	\$ (693.1)	\$ (716.7)
Transfers:			
Lottery	\$ 105.7	\$ 108.8	\$ 107.7
Other	18.3	38.7	24.7
Total Transfers	\$ 124.0	\$ 147.5	\$ 132.4

State of Iowa

Calculation of Statutory Expenditure Limit

Fiscal Year 2025

(\$ in Millions)

	Governor's Recommendation		
	Proposed FY2025	% Calculation	FY25 Expenditure Limitation
Fiscal Year 2025			
December 2023 REC Estimate			
Total Gross Receipts	\$ 11,464.6	99%	\$ 11,350.0
Accruals	(168.1)	99%	(166.4)
Refunds	(1,075.1)	99%	(1,064.3)
School Infrastructure Transfer	(716.7)	99%	(709.5)
Transfers	132.4	99%	131.1
Total Revenue Estimating Conference	<u>9,637.1</u>		<u>9,540.9</u>
Revenue Adjustment			(1,348.1)
Surplus			1,598.0
			<u>\$ 9,790.8</u>
			<u>\$ 9,790.8</u>

FY2025 Expenditure Limitation

State of Iowa

Calculation of Cash Reserve Fund and Economic Emergency Fund Percentage Goals Fiscal Year 2023/Fiscal Year 2024/Fiscal Year 2025 (\$ in Millions)

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

Fiscal Year 2024	
December 2022 Revenue Estimating Conference Net Receipts Estimate	\$ 9,625.5
Revenue Adjustments	\$ (7.3)
Estimated FY2024 Adjusted Revenue	<u>\$ 9,618.2</u>
Cash Reserve Fund 7.5% Goal	\$ 721.4
Economic Emergency Fund 2.5% Goal	\$ 240.5

Governor's Recommendation Fiscal Year 2025	
December 2023 Revenue Estimating Conference Net Receipts Estimate	\$ 9,637.1
Revenue Adjustments	\$ (1,348.1)
Estimated FY2025 Adjusted Revenue	<u>\$ 8,289.0</u>
Cash Reserve Fund 12.5% Goal	\$ 1,036.1
Economic Emergency Fund Moves to Cash Reserve Fund in FY2025	\$ -

State of Iowa

Estimated Condition of the Rebuild Iowa Infrastructure Fund Financial Summary

	Actual FY2023	Estimate FY2024	Governor's Recommendation FY2025
Resources			
Beginning Balance	\$ 102,135,693	\$ 72,308,752	\$ 85,311,488
Adjustment to Beginning Balance	32,254		
Revenues:			
Wagering Tax and Fees	204,203,666	175,150,000	143,350,000
Licensing Fees	5,400	7,000	7,000
Revenue Bond Debt Service Fund Transfer	10,990,237	10,650,000	10,650,000
Federal Subsidy Holdback Fund Transfer	3,839,912	3,750,000	3,750,000
Interest	26,121,037	40,700,000	40,700,000
MSA Tobacco Payment Transfers	14,373,561	38,521,532	9,408,691
Total Revenues	<u>259,533,813</u>	<u>268,778,532</u>	<u>207,865,691</u>
Total Resources Available	<u>361,701,760</u>	<u>341,087,284</u>	<u>293,177,179</u>
Appropriations			
DAS Major Maintenance	20,000,000	20,000,000	35,000,000
DAS Routine Maintenance	2,000,000	2,000,000	2,000,000
DAS Fleet Building	-	-	1,997,500
DAS Elevator Upgrades/Replacements	-	-	5,364,500
DAS Security Cameras on Capital Complex	1,000,000	200,000	-
DAS Capitol Planning Commission Monuments Fund	500,000	-	-
DALS Water Quality Initiative	8,200,000	8,200,000	8,200,000
DALS Renewable Fuels	10,000,000	15,000,000	10,000,000
DALS Fertilizer Management	1,000,000	1,000,000	1,000,000
Blind Building Repairs	196,900	232,000	225,600
Corr Clarinda Kitchen FF&E	750,000	-	-
Corr Clarinda Kitchen Expansion	4,000,000	-	-
Corr DOC Capitols' Request	4,900,000	-	-
Corr MPCF Apprenticeship Building	-	1,200,000	-
Corr IMCC Electrical Upgrade	-	2,800,000	-
Corr Prison Safety Operations - Body Scanners	-	865,000	-
DCA Great Places Infrastructure Grants	1,000,000	-	-
DCA Strengthening Communities Grants	250,000	-	-
EDA Community Attraction & Tourism Grants	10,000,000	10,000,000	10,000,000
EDA Regional Sport Authorities	500,000	700,000	700,000
EDA Sports Tourism Program	12,000,000	-	-
EDA Vacant State Building Demolition Fund	1,000,000	-	-
EDA Vacant State Building Renovation Fund	1,000,000	-	-
EDA Junior Olympics	150,000	-	-
EDA Destination Iowa Fund	-	6,500,000	6,500,000
EDA Strengthening Communities Grants	-	250,000	250,000
EDA USS Iowa Deck Renovation	-	-	750,000
Education ISD-Girl's Dorm HVAC	-	5,700,000	-
Ethics Office Space Renovations	-	66,000	-
ICN Lucas Building Switch Room HVAC	-	578,412	-
IFA State Housing Trust Fund	3,000,000	3,000,000	3,000,000
HMSEMD Flood Study	650,000	-	-
HHS Facility Renovation & Remodeling	3,161,000	-	10,000,000
HHS Childserve Project	750,000	-	-
HHS Brain Injury Rehab - On With Life	1,000,000	-	-
HHS Woodward Tunnel Decentralization	-	5,572,736	21,700,000
HHS Newborn Safe Haven Act	-	15,000	-
HHS Brain Injury Rehab - On With Life	-	750,000	-
HHS CCUSO - Patient Doors Conversion	-	-	50,000
HHS CCUSO Renovation	-	-	7,000,000

State of Iowa

Estimated Condition of the Rebuild Iowa Infrastructure Fund Financial Summary

		Actual FY2023	Estimate FY2024	Governor's Recommendation FY2025
HHS	Medical Examiner	-	-	36,300,000
Judicial	Remodel Projects/Furniture Requests all 8 Districts	624,518	-	-
Judicial	Woodbury Co LES New Construction Project	165,000	100,000	-
Judicial	Judicial Building Improvements	-	-	475,000
Legis	Capitol Building Maintenance	500,000	500,000	500,000
Legis	Capitol Building domes repair	5,250,000	-	-
DOM	Environment First Appropriation	42,000,000	42,000,000	42,000,000
DOM	Technology Reinvestment Fund	20,500,000	18,390,290	16,585,215
DNR	State Park Infrastructure	5,000,000	5,000,000	5,000,000
DNR	Lakes Restoration & Water Quality	9,600,000	9,600,000	9,600,000
DNR	Water Trails and Low Head Dam Safety Grants	1,500,000	1,500,000	1,500,000
DNR	Community Forestry Grant Program	250,000	250,000	250,000
DNR	Law Enforcement Radios	-	-	1,565,000
DNR	Fort Atkinson State Preserve renovations	350,000	-	-
DNR	On-stream Impoundment Restoration	500,000	-	-
DNR	Iowa State Fair Renovation	-	500,000	-
DNR	Honey Creek Deferred Maintenance Contract	-	6,000,000	-
DPD	Facility/Armory Maintenance	2,100,000	2,100,000	2,100,000
DPD	Construction Improvements Statewide	2,100,000	2,100,000	2,100,000
DPD	Camp Dodge Infrastructure Upgrades	550,000	550,000	550,000
DPD	West Des Moines Readiness Center	3,700,000	1,000,000	-
DPD	JFHQ-IA Basement HVAC	-	2,442,000	-
Regents	Tuition Replacement	27,900,000	27,900,000	26,500,000
Regents	ISU Student Innovation Center	2,000,000	-	-
Regents	ISU Veterinary Diagnostic Laboratory	28,600,000	-	-
Regents	UNI Industrial Technology Center Renovation	26,500,000	-	3,850,000
Regents	ISU Veterinary Diagnostic Laboratory Phase 2	-	18,000,000	-
Regents	Iowa Lakeside Lab - Housing Facility	-	-	1,500,000
State Fair	Barn Restoration	6,000,000	6,000,000	-
DPS	Statewide Interoperability Network	4,330,150	6,754,358	6,424,379
DPS	Fire Training Center	2,100,000	-	-
DPS	Public Safety Equipment Fund	2,500,000	2,500,000	2,500,000
DOT	Recreational Trails	2,500,000	2,500,000	2,500,000
DOT	Public Transit Infrastructure	1,500,000	1,000,000	1,500,000
DOT	Commercial Air Service Airports	1,900,000	1,900,000	1,900,000
DOT	General Aviation Airport Grants	1,000,000	1,000,000	1,000,000
DOT	Rail Assistance	2,000,000	500,000	2,000,000
DOT	One-Time Comm Air Service Vertical Infrastructure Grants	-	10,000,000	-
DVA	Cemetery Equipment Replacement	-	-	168,388
TOS	County Fairs Infrastructure	1,060,000	1,060,000	1,060,000
Total Appropriations/Expenditures		291,587,568	255,775,796	293,165,582
Reversions		(2,194,560)	-	-
Net Appropriations		289,393,008	255,775,796	293,165,582
Net Available Balance Forward		\$ 72,308,752	\$ 85,311,488	\$ 11,597

State of Iowa

Estimated Financial Condition of the Technology Reinvestment Fund

Financial Summary

	Actual FY2023	Estimate FY2024	Governor's Recommendation FY2025
Resources			
Beginning Balance	\$ 444,817	\$ 519,424	\$ 10,142
Revenues:			
Rebuild Iowa Infrastructure Appropriation	20,500,000	18,390,290	16,585,215
General Fund Appropriation	-	-	-
Total Revenues	<u>20,500,000</u>	<u>18,390,290</u>	<u>16,585,215</u>
Total Resources Available	<u>20,944,817</u>	<u>18,909,714</u>	<u>16,595,357</u>
Appropriations			
Auditor Servers Move to Lightedge	-	292,500	-
AG Cybersecurity & IT Infrastructure Funds	-	278,503	278,503
Ethics Update to the Candidate Reporting System	-	-	-
DOC State Storage Area Network Replacement	-	-	-
DOC DOC Radio Software Upgrade	350,000	-	-
DOC Institution Body Cameras	-	325,000	-
DOC Technology Projects	2,415,954	1,879,936	3,604,279
BOP Technology Programming	-	20,000	-
Educ ICN Part III & Maintenance & Leases	2,727,000	2,727,000	2,727,000
Educ Statewide Education Data Warehouse	600,000	600,000	600,000
Educ Digital Asset Management	-	343,808	196,000
Educ IPTV Equipment Replacement	1,000,000	-	-
ILEA ILEA Technology Projects	-	100,000	-
Homeland EMS Mass Messaging System	400,000	400,000	400,000
DHR Integrating Justice Data Systems	1,400,000	-	-
DHR Justice Datawarehouse	187,980	-	-
ICN Firewall.Ddos Protection	1,510,724	-	-
HHS Medicaid Management Information System	1,416,680	1,578,280	1,335,178
HHS State Poison Center	34,000	34,000	-
HHS Integrating Justice Data Systems	-	1,400,000	1,400,000
HHS Justice Datawarehouse	-	282,664	-
HHS MEME Maintenance and Operations	-	-	330,000
DIA Child Advocacy Bd-Foster Care Registry	-	-	-
DIA Health Facilities Database Enhancement	250,000	-	-
DIA Food Safety Data System Enhancement & Interface	410,000	-	-
DIA Admin Hearings E-Filing	100,000	-	-
Courts Phased VOIP Phone Upgrade	-	-	-
Courts Connect District Phones to JB Building	40,464	125,290	-
Courts Install/Repurpose Sound Systems	610,000	565,000	-
DOM Transparency Project	45,000	45,000	45,000
DOM Grants Management System	70,000	50,000	70,000
DOM Local Government Budget & Property Tax upgrade	120,000	120,000	120,000
DOM Socrata Software License	382,131	382,131	382,131
DOM Phone Management Software	-	3,180,000	-
DOM Justice Datawarehouse	-	-	282,664
DPS Technology Projects	500,000	100,000	-
DPS Criminal History Record System	-	-	-
DPS Human Trafficking Training	-	-	-
DPS Oracle Database Replacement	-	-	-
DPS HQ Data Center Replacement	-	-	-
DPS Body Worn Cameras Licensing	385,000	-	-
Revenue Tax System Modernization	4,070,460	4,070,460	4,070,460
Sec State Technology Projects	1,400,000	-	324,000
Treasurer Technology Projects	-	-	420,000
Vets Affairs Technology Equipment	-	-	-
Total Appropriations	<u>20,425,393</u>	<u>18,899,572</u>	<u>16,585,215</u>
Reversions	-	-	-
Net Appropriations	<u>20,425,393</u>	<u>18,899,572</u>	<u>16,585,215</u>
Net Available Balance Forward	<u>\$ 519,424</u>	<u>\$ 10,142</u>	<u>\$ 10,142</u>

State of Iowa

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

	Actual FY2023	Estimate FY2024
Resources		
Beginning Balance	\$ 45,554	\$ 45,554
Adjustment to Beginning Balance		
Revenues:		
Gaming receipts	63,750,000	63,750,000
Total Revenues	<u>63,750,000</u>	<u>63,750,000</u>
Total Resources Available	<u>63,795,554</u>	<u>63,795,554</u>
Appropriations		
IEDA High Quality Jobs	11,700,000	11,700,000
IEDA STEM Scholarships	633,325	-
IEDA Future Ready Iowa Mentor Prog	400,000	-
IEDA STEM Best	700,000	700,000
IEDA Butchery Innovation and Revitalization	366,675	366,675
IEDA Empower Rural Iowa Program	700,000	-
IEDA Manufacturing 4.0	-	-
IWD AMOS A Mid-Iowa Organizing Strategy	100,000	100,000
IWD Future Ready Iowa Coordinator	150,000	150,000
IWD Intermediary Network	-	1,500,000
IWD Adult Ed and Literacy Program Workforce SWJCF	-	5,500,000
IWD STEM Scholarships	-	633,325
IWD Adult Literacy for the Workforce	-	-
IWD PACE and Regional Sectors IWD	-	-
IWD Workbased Learning Intermediary Network	-	-
College Aid Skilled Workforce Shortage Tuition Grant	5,000,000	-
Educ Workforce Training and Economic Development Funds	15,100,000	15,100,000
Educ Adult Literacy for the Workforce	5,500,000	-
Educ PACE and Regional Sectors	5,000,000	5,000,000
Educ Gap Tuition Assistance Fund	2,000,000	2,000,000
Educ Workbased Learning Intermediary Network	1,500,000	-
Educ Workforce Preparation Outcome Reporting System	200,000	200,000
Educ ACE Infrastructure	6,000,000	6,000,000
Educ Skilled Workforce Shortage Tuition Grant	-	5,000,000
Educ STEM Best	-	700,000
Regents UI-Economic Development	209,279	209,279
Regents UI-Entrepreneurship and Econ Growth	2,000,000	2,000,000
Regents ISU-Economic Development	2,424,302	2,424,302
Regents UNI-Economic Development	1,066,419	1,466,419
Regents Regents Innovation Fund	3,000,000	3,000,000
Total Appropriations	<u>63,750,000</u>	<u>63,750,000</u>
Reversions	-	-
Net Appropriations	<u>63,750,000</u>	<u>63,750,000</u>
Net Available Balance Forward	<u>\$ 45,554</u>	<u>\$ 45,554</u>

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
SPECIAL TAXES:										
Personal Income Tax	3,974,838	4,207,250	4,355,435	4,468,935	4,746,683	4,944,019	4,651,979	5,434,533	5,780,061	5,599,309
Sales/Use Tax	2,642,332	2,753,080	2,810,661	2,812,336	2,941,479	3,045,492	3,176,088	3,512,320	3,853,736	3,937,183
Corporation Income Tax	549,581	576,279	520,532	549,704	565,042	706,278	648,682	983,758	918,925	984,071
Inheritance Tax	91,034	86,977	91,780	86,193	83,070	80,677	81,524	94,588	97,682	93,581
Insurance Premium Tax	105,532	109,633	119,675	114,808	121,863	153,441	143,431	144,029	150,992	174,402
Cigarette & Tobacco Taxes	1,410	(5)	4	-	-	(4)	4	(1)	14	-
Beer & Liquor Taxes	14,127	14,460	14,100	13,940	13,707	13,518	9,845	17,648	13,694	13,291
Franchise Tax	42,918	46,949	52,036	53,798	46,696	59,644	67,910	69,815	72,362	92,491
Miscellaneous Taxes	1,225	1,395	1,467	1,386	1,654	14,067	24,939	22,915	68,672	189,984
TOTAL SPECIAL TAXES	7,422,997	7,796,018	7,965,690	8,101,100	8,520,194	9,017,132	8,804,402	10,279,605	10,956,138	11,084,311
Percentage Increase	-1.8%	5.0%	2.2%	1.7%	5.2%	5.8%	-2.4%	16.8%	6.6%	1.2%
OTHER RECEIPTS										
Institutional Payments	12,774	15,506	12,088	11,523	11,967	11,220	12,587	7,055	11,674	13,281
Liquor Transfers	96,630	108,397	112,273	116,041	118,071	125,615	131,909	146,414	152,847	150,489
Interest	3,376	3,656	4,125	2,262	4,732	8,999	15,098	2,540	3,599	70,282
Fees	28,843	27,772	28,048	25,355	26,119	28,901	28,406	29,913	30,687	29,736
Judicial Revenue	103,972	99,883	97,683	94,315	97,444	95,343	90,397	86,487	88,211	89,200
Miscellaneous Receipts	43,368	39,689	42,732	60,568	52,322	62,145	51,069	70,754	75,304	73,523
Racing & Gaming Receipts	-	-	-	-	-	2,250	2,250	2,250	2,250	2,250
TOTAL OTHER RECEIPTS	288,963	294,903	296,949	310,064	310,655	334,473	331,716	345,413	364,572	428,761
Percentage Increase	-7.5%	2.1%	0.7%	4.4%	0.2%	7.7%	-0.8%	4.1%	5.5%	17.6%
Accruals	(16,164)	19,588	14,234	73,577	48,046	19,217	307,673	(274,905)	(47,211)	146,603
Refunds	(955,255)	(967,888)	(1,018,286)	(1,059,834)	(1,135,120)	(1,131,931)	(1,120,325)	(1,114,467)	(1,028,794)	(1,230,312)
School Infrastructure Transf	(440,422)	(450,532)	(466,891)	(460,443)	(480,800)	(503,111)	(507,604)	(560,425)	(571,298)	(708,142)
Transfers	188,950	127,638	129,443	275,556	120,972	123,046	114,700	125,408	130,028	124,021
TOTAL NET APPROPRIABLE RECEIPTS	6,489,069	6,819,727	6,921,139	7,240,020	7,383,947	7,858,826	7,930,562	8,800,629	9,803,435	9,845,242
Percentage Increase	-4.1%	5.1%	1.5%	4.6%	2.0%	6.4%	0.9%	11.0%	11.4%	0.4%

State of Iowa

General Fund Appropriations

FY 2025 Governor's Recommendations

DESCRIPTION	FY 2023 Actual	FY 2024 Budget Estimate	FY 2025 Department Request	FY 2025 Governor's Recommended
Administration and Regulation	570,530,940	559,264,316	564,175,465	559,497,570
Agriculture and Natural Resources	37,245,451	38,824,683	40,324,683	39,954,201
Economic Development	47,833,969	37,441,222	36,941,222	37,524,075
Education	4,568,164,768	4,799,668,307	4,770,541,911	5,052,774,036
Human Services	2,203,114,981	2,266,016,754	2,272,715,308	2,353,620,530
Justice System	564,607,645	599,797,154	607,790,568	619,562,333
Judicial Branch	193,700,550	212,493,550	223,235,028	216,152,531
Legislative Branch	36,164,430	38,500,000	40,000,000	40,000,000
Total General Fund Appropriation	8,221,362,734	8,552,005,986	8,555,724,185	8,919,085,276

State of Iowa

General Fund Appropriations

FY 2025 Governor's Recommendations

DESCRIPTION	FY 2023 Actual	FY 2024 Budget Estimate	FY 2025 Department Request	FY 2025 Governor's Recommended
ADMINISTRATION AND REGULATION				
Administrative Services				
Administrative Services, Dept.	3,603,404	3,597,181	3,597,181	3,713,718
Cultural Activities	-	168,403	168,403	168,403
Enrich Iowa Libraries	-	-	2,464,823	2,464,823
Historical Resources	-	3,136,371	3,136,371	3,136,371
Historical Sites	-	425,751	425,751	425,751
State Library	-	-	2,532,594	2,615,697
Terrace Hill Operations	461,674	460,884	460,884	460,884
Utilities	4,104,239	4,487,598	4,487,598	4,487,598
Volunteer Emergency Services Provider Death Benefit	100,000	-	-	-
Total Administrative Services	8,269,317	12,276,188	17,273,605	17,473,245
State Accounting Trust Accounts				
Federal Cash Management Standing	193,026	54,182	54,182	54,182
Unemployment Compensation-State Standing	125,481	421,655	421,655	421,655
Total State Accounting Trust Accounts	318,507	475,837	475,837	475,837
DAS - State Library of Iowa				
Enrich Iowa Libraries	2,464,823	2,464,823	-	-
State Library	2,532,594	2,557,594	-	-
Total DAS - State Library of Iowa	4,997,417	5,022,417	-	-
Auditor Of State				
Auditor of State - General Office	986,193	983,971	1,646,771	1,002,686
Auditor of State - Transition costs of State Entities	-	65,400	-	-
Total Auditor Of State	986,193	1,049,371	1,646,771	1,002,686
Campaign Finance Disclosure Commission				
Iowa Ethics & Campaign Disclosure Board	774,910	773,554	773,554	894,377
Total Campaign Finance Disclosure Commission	774,910	773,554	773,554	894,377
DIFS - Insurance				
IID Captive Insurance	-	450,000	450,000	450,000
Total DIFS - Insurance	-	450,000	450,000	450,000

State of Iowa

General Fund Appropriations

FY 2025 Governor's Recommendations

DESCRIPTION	FY 2023 Actual	FY 2024 Budget Estimate	FY 2025 Department Request	FY 2025 Governor's Recommended
Executive Council				
Court Costs	344,609	56,455	56,455	56,455
Drainage Assessment	106,471	19,367	19,367	19,367
Public Improvements	-	9,575	9,575	9,575
Total Executive Council	451,080	85,397	85,397	85,397
Governor's Office				
Governor/Lt. Governor's Office	2,315,344	2,810,502	2,810,502	2,857,344
Terrace Hill Quarters	142,702	142,281	142,281	142,281
Total Governor's Office	2,458,046	2,952,783	2,952,783	2,999,625
Office of Drug Control Policy				
Drug Policy Coordinator	239,271	-	-	-
Total Office of Drug Control Policy	239,271	-	-	-
Professional Licensing & Regulation				
Professional Licensing Bureau	360,856	-	-	-
Total Professional Licensing & Regulation	360,856	-	-	-
Inspections, Appeals, & Licensing, Department of				
Administration Division	546,312	545,733	545,733	1,094,684
Administrative Hearings Div.	625,827	624,374	624,374	624,374
Child Advocacy Board	2,607,454	-	-	-
Division of Workers Compensation	-	3,321,044	3,321,044	3,321,044
Employment Appeal Board	38,912	38,865	38,865	38,865
Food and Consumer Safety	574,819	509,565	509,565	509,565
Health Facilities Division	5,185,782	4,862,971	4,862,971	6,097,662
Investigations Division	2,339,591	2,235,992	2,235,992	2,705,970
Iowa State Civil Rights Commission	-	1,337,999	1,337,999	1,337,999
Labor Services - DIAL	-	3,365,697	3,365,697	2,895,719
Professional Licensing - DIAL	-	2,862,660	2,862,660	1,627,969
Total Inspections, Appeals, & Licensing, Department of	11,918,697	19,704,900	19,704,900	20,253,851
DIAL - State Public Defender				
Indigent Defense Appropriation	42,160,374	44,046,374	44,046,374	44,046,374
Public Defender	30,112,503	30,718,203	30,718,203	31,477,894
Total DIAL - State Public Defender	72,272,877	74,764,577	74,764,577	75,524,268

State of Iowa

General Fund Appropriations

FY 2025 Governor's Recommendations

DESCRIPTION	FY 2023 Actual	FY 2024 Budget Estimate	FY 2025 Department Request	FY 2025 Governor's Recommended
DOM - Office of the Chief Information Officer				
Endpoint Detection and Response	-	-	-	1,117,658
Iowa Centralized Logging and Monitoring Platform	-	-	-	1,830,000
OCIO Cybersecurity Office	-	4,421,887	4,421,887	4,421,887
Total DOM - Office of the Chief Information Officer	-	4,421,887	4,421,887	7,369,545
Management, Department of				
Appeal Board Claims	17,879,193	4,501,794	4,501,794	4,501,794
Department of Management Operations	2,770,693	2,766,693	2,766,693	3,979,513
Special Olympics Fund	100,000	100,000	100,000	100,000
Technology Reinvestment Fund Appropriation	-	-	17,500,000	-
Transportation Equity Fund Appropriation	29,456,377	30,340,068	30,340,068	31,098,570
Total Management, Department of	50,206,263	37,708,555	55,208,555	39,679,877
Public Information Board				
Iowa Public Information Board	358,039	357,407	357,407	362,101
Total Public Information Board	358,039	357,407	357,407	362,101
IDR - Alcoholic Beverages				
Alcoholic Beverages Operations	1,075,454	1,010,054	-	-
Total IDR - Alcoholic Beverages	1,075,454	1,010,054	-	-

State of Iowa

General Fund Appropriations

FY 2025 Governor's Recommendations

DESCRIPTION	FY 2023 Actual	FY 2024 Budget Estimate	FY 2025 Department Request	FY 2025 Governor's Recommended
Revenue, Department of				
Ag Land Tax Credit	39,099,732	39,100,000	39,100,000	39,100,000
Alcoholic Beverages Operations	-	-	1,010,054	-
Barrel Tax Refunds	1,534,511	-	-	-
Business Property Tax Credit	125,000,000	122,350,000	122,350,000	122,350,000
Commercial and Industrial Property Tax Replacement	78,974,299	64,873,759	50,770,846	50,770,846
Elderly & Disabled Property Tax Credit	5,118,607	4,327,772	4,327,772	4,327,772
Homestead Tax Credit Aid	144,776,913	146,226,904	146,226,904	154,176,435
Military Service Tax Refunds	1,553,051	1,580,000	1,580,000	1,580,000
Printing Cigarette Stamps	56,724	124,652	124,652	124,652
Refund Cigarette Stamps	0	-	-	-
Revenue, Department of	15,149,692	15,056,183	15,056,183	15,321,014
Tobacco Products Tax Refund	0	-	-	-
Tobacco Reporting Requirements	17,525	17,525	17,525	17,525
Total Revenue, Department of	411,281,055	393,656,795	380,563,936	387,768,244
Secretary of State				
Elections/Voter Reg	2,124,870	2,121,759	2,561,631	2,555,250
Secretary of State-Business Services	1,420,646	1,417,535	1,919,325	1,568,795
Total Secretary of State	3,545,516	3,539,294	4,480,956	4,124,045
Treasurer of State				
Treasurer - General Office	1,017,442	1,015,300	1,015,300	1,034,472
Total Treasurer of State	1,017,442	1,015,300	1,015,300	1,034,472
TOTAL ADMINISTRATION AND REGULATION	570,530,940	559,264,316	564,175,465	559,497,570

State of Iowa

General Fund Appropriations

FY 2025 Governor's Recommendations

DESCRIPTION	FY 2023 Actual	FY 2024 Budget Estimate	FY 2025 Department Request	FY 2025 Governor's Recommended
AGRICULTURE AND NATURAL RESOURCES				
Agriculture and Land Stewardship				
Agricultural Education	25,000	75,000	75,000	75,000
Choose Iowa Promotion Program	500,000	500,000	600,000	600,000
Farmers with Disabilities	180,000	230,000	230,000	230,000
Foreign Animal Disease	750,000	1,000,000	1,000,000	1,000,000
GF-Administrative Division	18,960,194	19,210,194	20,610,194	19,682,310
GF- Dairy Innovation Program	-	750,000	750,000	750,000
GF-Foreign Animal Disease Capitals	-	250,000	250,000	250,000
GF-Foreign Animal Disease Vaccine Development	-	250,000	250,000	250,000
Grain Regulation	350,000	350,000	350,000	350,000
Local Food and Farm	75,000	75,000	75,000	75,000
Loess Hills Development and Conservation Fund	400,000	400,000	400,000	400,000
Milk Inspections	189,196	189,196	189,196	189,196
Southern Iowa Development and Conservation Fund	250,000	150,000	150,000	150,000
Value Added Agriculture Grant Program	463,000	463,000	463,000	463,000
Total Agriculture and Land Stewardship	22,142,390	23,892,390	25,392,390	24,464,506
Natural Resources				
Floodplain Management Program	1,510,000	1,510,000	1,510,000	1,510,000
Forestry Health Management GF	500,000	500,000	500,000	500,000
GF-Natural Resources Operations	12,093,061	11,922,293	11,922,293	12,479,695
State Park Operations	1,000,000	1,000,000	1,000,000	1,000,000
Total Natural Resources	15,103,061	14,932,293	14,932,293	15,489,695
TOTAL AGRICULTURE AND NATURAL RESOURCES	37,245,451	38,824,683	40,324,683	39,954,201

State of Iowa

General Fund Appropriations

FY 2025 Governor's Recommendations

DESCRIPTION	FY 2023 Actual	FY 2024 Budget Estimate	FY 2025 Department Request	FY 2025 Governor's Recommended
ECONOMIC DEVELOPMENT				
Cultural Affairs, Department of				
Administrative Division	168,637	-	-	-
Arts Council	1,317,188	-	-	-
County Endowment Funding - DCA Grants	448,403	-	-	-
Cultural Grants	172,090	-	-	-
Cultural Trust Grants	150,000	-	-	-
Great Places GF	150,000	-	-	-
Historical Division	3,142,351	-	-	-
Historic Sites	426,398	-	-	-
Total Cultural Affairs, Department of	5,975,067	-	-	-
Economic Development Authority				
Butchery Innovation & Revitalization	633,325	633,325	633,325	-
Community Attraction and Tourism Strategic Plan	1,100,000	1,100,000	1,100,000	1,100,000
Councils of Governments (COGs) Assistance	250,000	250,000	250,000	250,000
Cultural Grants	-	172,090	172,090	172,090
Cultural Trust Grants	-	150,000	150,000	150,000
Economic Development Approp	13,318,553	12,807,359	12,807,359	12,921,510
Great Places	-	149,710	149,710	149,710
ICVS-Promise	168,201	-	-	-
Iowa Arts Council	-	1,400,000	1,400,000	1,400,000
Operational Support Grants AGR's	-	448,403	448,403	448,403
Registered Apprenticeship Program	760,000	-	-	-
Tourism marketing - Adjusted Gross Receipts	1,443,700	1,443,700	1,443,700	1,443,700
World Food Prize	375,000	500,000	500,000	750,000
Total Economic Development Authority	18,048,779	19,054,587	19,054,587	18,785,413
Iowa Finance Authority				
Housing Renewal Pilot Program	500,000	500,000	-	500,000
Rent Subsidy Program	658,000	873,000	873,000	873,000
Total Iowa Finance Authority	1,158,000	1,373,000	873,000	1,373,000

State of Iowa

General Fund Appropriations

FY 2025 Governor's Recommendations

DESCRIPTION	FY 2023 Actual	FY 2024 Budget Estimate	FY 2025 Department Request	FY 2025 Governor's Recommended
IWD - Vocational Rehabilitation Services				
Entrepreneurs with Disabilities Program	138,506	138,506	138,506	138,506
Independent Living	84,823	84,804	84,804	84,804
Independent Living Center Grant	86,457	86,547	86,547	86,547
Iowa Vocational Rehabilitation Services	6,116,328	6,106,732	6,106,732	6,226,739
Total IWD - Vocational Rehabilitation Services	6,426,114	6,416,589	6,416,589	6,536,596
Iowa Workforce Development				
Adult Ed and Literacy Program	-	500,000	500,000	500,000
Cash Receipts/Workplace Injury and Safety Surveys.	-	125,555	125,555	125,555
Employee Misclassification	379,631	379,631	379,631	379,631
I3 State Accounting System	228,822	228,822	228,822	228,822
IWD Labor Services Division	3,491,252	-	-	-
IWD Workers Compensation Division	3,321,044	-	-	-
Offender Reentry Program	387,158	387,158	387,158	387,158
Registered Apprenticeship	-	760,000	760,000	760,000
Summer Youth Work Pilot	250,000	250,000	250,000	250,000
Workforce Development Field Offices	6,675,650	6,675,650	6,675,650	6,902,636
Total Iowa Workforce Development	14,733,557	9,306,816	9,306,816	9,533,802
Public Employment Relations Board				
PER Board - General Office	1,492,452	1,290,230	1,290,230	1,295,264
Total Public Employment Relations Board	1,492,452	1,290,230	1,290,230	1,295,264
TOTAL ECONOMIC DEVELOPMENT	47,833,969	37,441,222	36,941,222	37,524,075

State of Iowa

General Fund Appropriations

FY 2025 Governor's Recommendations

DESCRIPTION	FY 2023 Actual	FY 2024 Budget Estimate	FY 2025 Department Request	FY 2025 Governor's Recommended
EDUCATION				
Blind, Department of				
Department for the Blind	2,893,503	3,043,503	3,043,503	3,087,171
Total Blind, Department of	2,893,503	3,043,503	3,043,503	3,087,171
College Student Aid Commission				
All Iowa Opportunity Scholarships	3,229,468	-	-	-
College Aid Commission	591,533	-	-	-
Future Ready Iowa Last-Dollar Scholarship Program	23,927,005	-	-	-
Health Care Professional Recruitment	500,973	-	-	-
Health Care-Related Loan Program	500,000	-	-	-
Mental Health Practitioner Loan Repayment Program	520,000	-	-	-
National Guard Benefits Program	4,700,000	-	-	-
Rural Iowa Primary Care Loan Repayment Program	2,504,933	-	-	-
Rural Veterinarian Loan Repayment Program	700,000	-	-	-
Teach Iowa Scholars	650,000	-	-	-
Tuition Grant - For-Profit	499,431	-	-	-
Tuition Grant Program-Standing	50,118,451	-	-	-
Vocational Technical Tuition Grant	1,750,185	-	-	-
Total College Student Aid Commission	90,191,979	-	-	-
Education, Department of				
Administration	5,975,526	5,893,672	5,893,672	6,581,620
Adult Education and Literacy Programs	500,000	-	-	-
All Iowa Opportunity Scholarships	-	3,229,468	3,229,468	3,229,468
Attendance Center Performance/ Website & Data System Support	250,000	250,000	250,000	250,000
Best Buddies Iowa	35,000	35,000	35,000	35,000
Career and Technical Education Administration	598,197	598,197	598,197	598,197
Charter Schools	1,077,401	3,200,000	3,200,000	3,200,000
Child Development	10,524,389	10,524,389	10,524,389	10,524,389
Children's Mental Health School-Based Training and Support	3,383,936	3,383,936	3,383,936	3,383,936
College Aid Commission	-	591,533	591,533	591,533
Community College State General Aid	221,658,161	228,858,161	228,858,161	234,579,615

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General Fund Appropriations

FY 2025 Governor's Recommendations

DESCRIPTION	FY 2023 Actual	FY 2024 Budget Estimate	FY 2025 Department Request	FY 2025 Governor's Recommended
Computer Science Professional Development Incentive Fund	500,000	500,000	500,000	500,000
Early Childhood Iowa - School Ready	23,406,799	-	-	-
Early Head Start Projects	574,500	574,500	574,500	574,500
Early Warning System for Literacy	1,915,000	1,915,000	1,915,000	1,915,000
Education Savings Accounts	-	127,939,695	107,409,180	179,190,414
Future Ready Iowa Last-Dollar Scholarship Program	-	23,927,005	23,927,005	23,927,005
Future Ready Iowa Skilled Workforce Grant Program	-	275,000	275,000	275,000
Health Care Professional Recruitment	-	500,973	500,973	500,973
Health Care-Related Loan Program	-	500,000	500,000	500,000
IESBVI	-	4,794,040	4,794,040	4,913,891
Iowa Reading Research Center	600,000	1,500,000	1,500,000	1,500,000
Iowa Workforce Grant and Incentive Program	-	6,500,000	6,500,000	6,500,000
ISD - Iowa School for the Deaf	-	11,421,710	11,421,710	11,707,253
Jobs For America's Grads	8,146,450	9,146,450	9,146,450	9,646,450
LEA Assessment	3,000,000	3,000,000	3,000,000	3,000,000
LEAD-K Program	-	200,000	200,000	200,000
Mental Health Practitioner Loan Repayment Program	-	520,000	520,000	520,000
Midwestern Higher Education Compact	115,000	115,000	115,000	115,000
National Guard Benefits Program	-	6,600,000	6,600,000	6,600,000
Nonpublic School Concurrent Enrollment Payments to Comm Coll	1,000,000	1,000,000	1,000,000	1,000,000
Online State Job Posting System	230,000	-	-	-
Professional Development	-	-	-	2,129,265
Rural Iowa Primary Care Loan Repayment Program	-	2,504,933	2,504,933	2,504,933
Rural Veterinarian Loan Repayment Program	-	700,000	700,000	700,000
Sac and Fox Indian Settlement Education	100,000	100,000	100,000	100,000
School Food Service	2,176,797	2,176,797	2,176,797	2,176,797
Science, Technology, Engineering and Math	-	6,354,848	6,354,848	6,354,848
Secondary Career and Technical Education	2,952,459	2,952,459	2,952,459	3,076,041
Special Education Division	-	-	-	20,134,573
Special Education Services Birth to 3	1,721,400	1,721,400	1,721,400	1,721,400

State of Iowa

General Fund Appropriations

FY 2025 Governor's Recommendations

DESCRIPTION	FY 2023 Actual	FY 2024 Budget Estimate	FY 2025 Department Request	FY 2025 Governor's Recommended
State Foundation School Aid	3,567,952,982	3,667,447,054	3,619,330,173	3,729,755,057
Statewide Clearinghouse to Expand Work-Based Learning	300,000	300,000	300,000	300,000
Successful Progression for Early Readers	7,824,782	7,824,782	7,824,782	7,824,782
Summer Joint Enrollment Program	600,000	600,000	600,000	600,000
Teacher Quality/Student Achievement	2,965,467	2,990,467	2,990,467	2,990,467
Teacher Salaries	-	-	-	96,051,719
Teach Iowa Scholars	-	650,000	650,000	650,000
Textbook Services For Nonpublic	852,000	-	-	-
Therapeutic Classroom Incentive Fund Appropriation	2,351,382	2,351,382	2,351,382	2,351,382
Therapeutic Classroom Transportation Claims Reimbursement	500,000	500,000	500,000	500,000
Transportation Nonpublic Students	8,975,691	8,997,091	8,997,091	8,997,091
Tuition Grant - For-Profit	-	108,000	108,000	110,700
Tuition Grant Program-Standing	-	51,421,531	51,421,531	52,707,069
Vocational Technical Tuition Grant	-	1,750,185	1,750,185	1,750,185
Total Education, Department of	3,882,763,320	4,218,944,658	4,150,297,262	4,459,545,553
Iowa PBS				
Iowa PBS	7,870,316	7,943,538	8,164,538	8,116,032
Total Iowa PBS	7,870,316	7,943,538	8,164,538	8,116,032
Regents, Board of				
BOR - Board Office	764,642	764,642	764,642	764,642
BOR - Expanded Student Mental Health Services	-	-	1,000,000	-
BOR - John Pappajohn Centers	-	125,000	125,000	125,000
BOR - Regents Resource Centers	268,297	268,297	268,297	268,297
IBS - Iowa Braille and Sight Saving School	4,654,408	-	-	-
ISD - Iowa School for the Deaf	11,089,039	-	-	-
ISU - Agricultural Experiment Station	29,462,535	29,462,535	29,462,535	29,462,535
ISU - Biosciences Innovation Ecosystem - GF	2,623,481	2,963,995	2,963,995	2,963,995
ISU - Cooperative Extension	18,307,366	18,157,366	18,157,366	18,157,366
ISU - Future Ready Workforce	-	2,800,000	12,800,000	2,800,000
ISU - General University	174,092,719	174,092,719	178,592,719	178,445,037
ISU - Livestock Disease Research	170,390	191,390	191,390	191,390

State of Iowa

General Fund Appropriations

FY 2025 Governor's Recommendations

DESCRIPTION	FY 2023	FY 2024	FY 2025	FY 2025
	Actual	Budget Estimate	Department Request	Governor's Recommended
ISU - Veterinary Diagnostic Laboratory	4,400,000	4,400,000	4,400,000	4,400,000
SUI - Biocatalysis	696,342	696,342	696,342	696,342
SUI - Biosciences Innovation Ecosystem	874,494	1,000,000	1,000,000	1,000,000
SUI - College of Nursing	-	2,800,000	2,800,000	2,800,000
SUI - Family Practice Program	2,220,598	2,220,598	2,220,598	2,220,598
SUI - General University	218,045,224	218,045,224	222,545,224	223,496,355
SUI - Hygienic Laboratory	4,822,610	4,822,610	5,322,610	4,822,610
SUI - Iowa Flood Center	1,154,593	1,154,593	1,154,593	1,154,593
SUI - Iowa Online Advanced Placement Academy	463,616	463,616	463,616	463,616
SUI - Iowa's Center for Agricultural Safety & Health	128,154	128,154	128,154	128,154
SUI - Oakdale Campus	2,103,819	2,103,819	2,103,819	2,103,819
SUI - Primary Health Care	624,374	624,374	624,374	624,374
SUI - Rural Iowa Health Care	-	-	10,000,000	-
SUI - Specialized Children Health Services	634,502	634,502	634,502	634,502
SUI - State of Iowa Birth Defects Registry	36,839	36,839	36,839	36,839
SUI - State of Iowa Cancer Registry	143,410	143,410	143,410	143,410
SUI - Substance Abuse Consortium	53,427	53,427	53,427	53,427
SUI - Waterman Iowa Nonprofit Resource Center	156,389	156,389	156,389	156,389
UNI - Additive Manufacturing	394,321	394,321	394,321	394,321
UNI - Educators for Iowa	-	1,500,000	4,000,000	1,500,000
UNI - General University	99,408,923	99,408,923	105,208,923	101,894,146
UNI - Math & Science Collaborative	6,354,848	-	-	-
UNI - Real Estate Education Program	123,523	123,523	123,523	123,523
UNI - Recycling and Reuse Center	172,768	-	-	-
UNI - UNI @ IACC Partnership Program	-	-	500,000	-
Total Regents, Board of	584,445,651	569,736,608	609,036,608	582,025,280
TOTAL EDUCATION	4,568,164,768	4,799,668,307	4,770,541,911	5,052,774,036

State of Iowa

General Fund Appropriations

FY 2025 Governor's Recommendations

DESCRIPTION	FY 2023 Actual	FY 2024 Budget Estimate	FY 2025 Department Request	FY 2025 Governor's Recommended
HUMAN SERVICES				
DHHS - Aging				
Aging Programs	11,304,082	11,799,361	11,799,361	11,799,361
Office of Long-Term Care Ombudsman	1,149,821	1,148,959	1,148,959	1,148,959
Total DHHS - Aging	12,453,903	12,948,320	12,948,320	12,948,320
DHHS - Human Rights				
Community Advocacy and Services	956,894	956,894	956,894	956,894
Criminal & Juvenile Justice	1,318,547	1,318,547	1,318,547	156,843
Human Rights Administration	189,071	186,913	186,913	186,913
LiHEAP Weatherization Assistance Program support	211,224	1	1	1
Single Grant Program	140,000	140,000	140,000	140,000
Total DHHS - Human Rights	2,815,736	2,602,355	2,602,355	1,440,651
DHHS - Human Services				
Commission Of Inquiry	-	1,394	1,394	1,394
General Administration	15,842,189	18,913,662	18,913,662	19,490,662
HHS - Department Wide Duties	4,172,123	2,157,590	2,157,590	7,882,987
Non Resident Commitment M.III	12,530	142,802	142,802	142,802
Total DHHS - Human Services	20,026,842	21,215,448	21,215,448	27,517,845
DHHS - Community Services				
Child Support Recoveries	15,942,885	15,914,329	15,914,329	15,914,329
Field Operations	65,894,438	72,056,945	72,056,945	72,736,945
Total DHHS - Community Services	81,837,323	87,971,274	87,971,274	88,651,274
DHHS - Eldora State Training School				
Eldora Training School	17,606,871	17,568,511	17,568,511	18,529,635
Total DHHS - Eldora State Training School	17,606,871	17,568,511	17,568,511	18,529,635
DHHS - Civil Commitment Unit / Sexual Offenders				
Civil Commitment Unit for Sexual Offenders	13,891,276	14,865,337	14,865,337	16,793,575
Total DHHS - Civil Commitment Unit / Sexual Offenders	13,891,276	14,865,337	14,865,337	16,793,575

State of Iowa

General Fund Appropriations

FY 2025 Governor's Recommendations

DESCRIPTION	FY 2023 Actual	FY 2024 Budget Estimate	FY 2025 Department Request	FY 2025 Governor's Recommended
DHHS - Cherokee Mental Health Institution				
Cherokee MHI	15,613,624	15,923,252	15,923,252	18,482,310
Total DHHS - Cherokee Mental Health Institution	15,613,624	15,923,252	15,923,252	18,482,310
DHHS - Independence Mental Health Institution				
Independence MHI	19,688,928	19,811,470	19,811,470	22,876,090
Total DHHS - Independence Mental Health Institution	19,688,928	19,811,470	19,811,470	22,876,090
DHHS - Glenwood Resource Center				
Glenwood Resource Center	16,288,739	16,255,132	16,255,132	5,255,132
Total DHHS - Glenwood Resource Center	16,288,739	16,255,132	16,255,132	5,255,132
DHHS - Woodward Resource Center				
Woodward Resource Center	13,409,294	13,389,577	13,389,577	13,389,577
Total DHHS - Woodward Resource Center	13,409,294	13,389,577	13,389,577	13,389,577
DHHS - Assistance Payment				
Adoption Subsidy	40,596,007	40,883,507	40,883,507	40,883,507
Child Abuse Prevention	202,081	232,570	232,570	232,570
Child and Family Services	93,571,677	79,027,794	79,027,794	79,362,294
Child Care Assistance	40,816,931	64,223,730	64,223,730	64,223,730
Children's Health Insurance	38,661,688	38,661,688	38,661,688	42,597,798
Connors Training	33,632	33,632	33,632	33,632
Family Investment Program/JOBS	41,003,978	41,003,575	41,003,575	38,103,575
Family Support Subsidy	949,282	949,282	949,282	949,282
Health Program Operations	17,446,343	17,446,067	17,446,067	18,631,728
Medical Assistance	1,510,127,388	1,543,626,779	1,543,626,779	1,618,583,680
MHDS Regional Services Fund	121,234,022	127,723,160	134,421,714	134,421,714
Rent Reimbursement	10,739,452	13,320,000	13,320,000	13,320,000
State Supplementary Assistance	7,349,002	7,349,002	7,349,002	5,749,002
Volunteers	84,686	84,686	84,686	84,686
Total DHHS - Assistance Payment	1,922,816,169	1,974,565,472	1,981,264,026	2,057,177,198

State of Iowa

General Fund Appropriations

FY 2025 Governor's Recommendations

DESCRIPTION	FY 2023 Actual	FY 2024 Budget Estimate	FY 2025 Department Request	FY 2025 Governor's Recommended
DHHS - Public Health				
Addictive Disorders	23,659,379	23,656,992	23,656,992	23,656,992
Chronic Conditions	4,258,373	4,256,595	4,256,595	4,256,595
Community Capacity	6,519,306	7,435,682	7,435,682	7,435,682
Essential Public Health Services	7,662,464	7,662,464	7,662,464	7,662,464
Healthy Children and Families	5,816,681	5,815,491	5,815,491	5,815,491
Infectious Diseases	1,796,206	1,795,902	1,795,902	1,795,902
Iowa Registry for Congenital & Inherited Disorders	202,081	223,521	223,521	223,521
Psychiatry Residency & Fellowship Program	-	1,200,000	1,200,000	1,200,000
Public Protection	4,466,601	4,581,792	4,581,792	4,581,792
Resource Management	933,871	933,543	933,543	933,543
Total DHHS - Public Health	55,314,962	57,561,982	57,561,982	57,561,982
Veterans Affairs, Department of				
Cemetery Grounds Service	-	-	-	292,000
General Administration	1,229,763	1,033,289	1,033,289	1,369,205
Veterans County Grants	990,000	990,000	990,000	990,000
Vets Home Ownership Program	2,000,000	2,200,000	2,200,000	2,200,000
Total Veterans Affairs, Department of	4,219,763	4,223,289	4,223,289	4,851,205
Iowa Veterans Home				
Iowa Veterans Home	7,131,552	7,115,335	7,115,335	8,145,736
Total Iowa Veterans Home	7,131,552	7,115,335	7,115,335	8,145,736
TOTAL HUMAN SERVICES	2,203,114,981	2,266,016,754	2,272,715,308	2,353,620,530

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FY 2025 Governor's Recommendations

DESCRIPTION	FY 2023 Actual	FY 2024 Budget Estimate	FY 2025 Department Request	FY 2025 Governor's Recommended
JUSTICE SYSTEM				
Justice, Department of				
AG Cybersecurity and Technology-Gen Fd	202,060	202,060	202,060	202,060
General Office A.G.	6,530,099	7,749,860	11,153,853	9,042,483
Legal Services Poverty Grants	2,634,601	2,634,601	2,634,601	2,634,601
Victim Assistance Grants	5,016,708	5,016,708	9,606,129	5,016,708
Total Justice, Department of	14,383,468	15,603,229	23,596,643	16,895,852
Civil Rights Commission				
Civil Rights Commission	1,343,051	-	-	-
Total Civil Rights Commission	1,343,051	-	-	-
Community Based Corrections District 1				
CBC District I	16,207,339	16,207,339	16,823,058	16,826,981
Total Community Based Corrections District 1	16,207,339	16,207,339	16,823,058	16,826,981
Community Based Corrections District 2				
CBC District II	12,789,649	12,789,649	13,625,453	13,637,109
Total Community Based Corrections District 2	12,789,649	12,789,649	13,625,453	13,637,109
Community Based Corrections District 3				
CBC District III	7,710,790	7,710,790	8,610,790	8,615,128
Total Community Based Corrections District 3	7,710,790	7,710,790	8,610,790	8,615,128
Community Based Corrections District 4				
CBC District IV	6,193,805	6,193,805	6,457,807	6,465,898
Total Community Based Corrections District 4	6,193,805	6,193,805	6,457,807	6,465,898
Community Based Corrections District 5				
CBC District V	23,440,024	23,440,024	24,315,024	24,328,291
Total Community Based Corrections District 5	23,440,024	23,440,024	24,315,024	24,328,291
Community Based Corrections District 6				
CBC District VI	16,755,370	16,755,370	17,113,637	17,128,661
Total Community Based Corrections District 6	16,755,370	16,755,370	17,113,637	17,128,661

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FY 2025 Governor's Recommendations

DESCRIPTION	FY 2023 Actual	FY 2024 Budget Estimate	FY 2025 Department Request	FY 2025 Governor's Recommended
Community Based Corrections District 7				
CBC District VII	9,672,851	10,362,851	10,655,349	10,671,655
Total Community Based Corrections District 7	9,672,851	10,362,851	10,655,349	10,671,655
Community Based Corrections District 8				
CBC District VIII	9,238,778	9,238,778	9,993,638	10,001,148
Total Community Based Corrections District 8	9,238,778	9,238,778	9,993,638	10,001,148
Corrections-Central Office				
Corrections Administration	6,321,190	6,313,331	7,075,331	7,662,297
Corrections Education	2,608,109	2,608,109	2,608,109	2,608,109
Corrections Real Estate-Capitals from Sales	927,688	-	-	-
County Confinement	1,195,319	1,195,319	1,345,319	1,345,319
DOC - Department Wide Duties	243,797	12,974,108	-	8,654,633
Federal Prisoners/ Contractual	234,411	234,411	234,411	234,411
Iowa Corrections Offender Network Mental Health/Substance Abuse - DOC wide	2,000,000 28,065	2,000,000 28,065	2,000,000 28,065	2,000,000 28,065
State Cases Court Costs	-	10,000	10,000	10,000
Total Corrections-Central Office	13,558,579	25,363,343	13,301,235	22,542,834
Corrections - Fort Madison				
Ft. Madison Institution	43,937,403	44,192,771	45,192,771	45,522,762
Total Corrections - Fort Madison	43,937,403	44,192,771	45,192,771	45,522,762
Corrections - Anamosa				
Anamosa Institution	36,849,581	37,022,808	38,012,808	38,887,065
Total Corrections - Anamosa	36,849,581	37,022,808	38,012,808	38,887,065
Corrections - Oakdale				
DOC Institutional Pharmaceuticals	8,556,620	9,550,417	9,925,417	9,925,417
Oakdale Institution	56,250,842	56,368,832	57,393,832	57,703,792
Total Corrections - Oakdale	64,807,462	65,919,249	67,319,249	67,629,209
Corrections - Newton				
Newton Institution	30,318,214	30,437,665	31,262,665	31,522,181
Total Corrections - Newton	30,318,214	30,437,665	31,262,665	31,522,181

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General Fund Appropriations

FY 2025 Governor's Recommendations

DESCRIPTION	FY 2023 Actual	FY 2024 Budget Estimate	FY 2025 Department Request	FY 2025 Governor's Recommended
Corrections - Mt Pleasant				
Mt. Pleasant Inst.	28,464,947	28,642,429	29,592,429	29,729,489
Total Corrections - Mt Pleasant	28,464,947	28,642,429	29,592,429	29,729,489
Corrections - Rockwell City				
Rockwell City Institution	11,043,114	11,090,142	11,256,100	11,364,524
Total Corrections - Rockwell City	11,043,114	11,090,142	11,256,100	11,364,524
Corrections - Clarinda				
Clarinda Institution	27,175,874	27,355,684	28,400,684	28,625,610
Total Corrections - Clarinda	27,175,874	27,355,684	28,400,684	28,625,610
Corrections - Mitchellville				
Mitchellville Institution	24,823,392	24,946,721	25,306,721	25,512,183
Total Corrections - Mitchellville	24,823,392	24,946,721	25,306,721	25,512,183
Corrections - Fort Dodge				
Ft. Dodge Institution	32,636,226	32,742,479	33,172,479	33,279,423
Total Corrections - Fort Dodge	32,636,226	32,742,479	33,172,479	33,279,423
Law Enforcement Academy				
Iowa Law Enforcement Academy	1,239,824	1,238,504	1,238,504	2,904,407
Total Law Enforcement Academy	1,239,824	1,238,504	1,238,504	2,904,407
Parole Board				
Parole Board	1,308,724	1,517,894	1,517,894	1,545,114
Total Parole Board	1,308,724	1,517,894	1,517,894	1,545,114
Public Defense, Department of				
Compensation and Expense	89,143	342,556	342,556	342,556
Public Defense, Department of	7,014,705	6,963,037	6,963,037	7,211,221
Total Public Defense, Department of	7,103,848	7,305,593	7,305,593	7,553,777
Homeland Security and Emergency Management				
Homeland Security & Emergency Mgmt. Division	2,289,389	2,439,389	2,439,389	2,442,595
Total Homeland Security and Emergency Management	2,289,389	2,439,389	2,439,389	2,442,595

State of Iowa

General Fund Appropriations

FY 2025 Governor's Recommendations

DESCRIPTION	FY 2023 Actual	FY 2024 Budget Estimate	FY 2025 Department Request	FY 2025 Governor's Recommended
Public Safety, Department of				
DCI - Crime Lab Equipment/Training	650,000	650,000	650,000	650,000
DPS Fire Marshal	5,602,778	3,230,743	3,418,466	3,418,466
DPS-GF Equipment Approp to Fund	2,500,000	2,500,000	2,500,000	2,500,000
DPS - Human Trafficking	200,742	200,742	200,742	200,742
DPS-POR Unfunded Liabilities Until 85 Percent	5,000,000	5,000,000	5,000,000	5,000,000
DPS/SPOC Sick Leave Payout	279,517	279,517	279,517	279,517
DPS-Volunteer Fire Training & Equipment-GF	50,000	-	-	-
Fire Fighter Training	1,025,520	1,075,520	1,075,520	1,075,520
Iowa State Patrol	71,409,788	87,066,931	90,056,257	90,056,257
Narcotics Enforcement	8,613,894	8,613,894	9,243,545	9,243,545
Office of Drug Control Policy-DPS	-	249,219	249,219	249,219
Public Safety Administration	5,946,368	5,920,476	7,092,910	7,092,910
Public Safety DCI	19,712,633	19,712,633	21,189,769	21,189,769
Public Safety - Department Wide Duties	-	6,456,270	-	4,649,789
Public Safety Undercover Funds	209,042	209,042	209,042	209,042
Statewide Interoperable Communications System.	115,661	115,661	115,661	115,661
Total Public Safety, Department of	121,315,943	141,280,648	141,280,648	145,930,437
TOTAL JUSTICE SYSTEM	564,607,645	599,797,154	607,790,568	619,562,333

State of Iowa

General Fund Appropriations

FY 2025 Governor's Recommendations

DESCRIPTION	FY 2023 Actual	FY 2024 Budget Estimate	FY 2025 Department Request	FY 2025 Governor's Recommended
JUDICIAL BRANCH				
Judicial Branch				
Court Ordered Services-GF	-	3,290,000	3,290,000	3,290,000
Graduated Sanctions-GF	-	12,253,000	12,253,000	12,253,000
Judicial Branch	190,100,550	193,350,550	204,092,028	197,009,531
Jury & Witness (GF) to Revolving Fund (0043)	3,600,000	3,600,000	3,600,000	3,600,000
Total Judicial Branch	193,700,550	212,493,550	223,235,028	216,152,531
TOTAL JUDICIAL BRANCH	193,700,550	212,493,550	223,235,028	216,152,531

State of Iowa

General Fund Appropriations

FY 2025 Governor's Recommendations

DESCRIPTION	FY 2023 Actual	FY 2024 Budget Estimate	FY 2025 Department Request	FY 2025 Governor's Recommended
LEGISLATIVE BRANCH				
House of Representatives				
House	12,323,125	12,850,000	13,350,649	13,350,649
Total House of Representatives	12,323,125	12,850,000	13,350,649	13,350,649
Senate				
Senate	8,877,092	9,400,000	9,766,234	9,766,234
Total Senate	8,877,092	9,400,000	9,766,234	9,766,234
Joint Expenses of Legislature				
Joint Legislative Expenses	1,409,549	1,700,000	1,766,234	1,766,234
Total Joint Expenses of Legislature	1,409,549	1,700,000	1,766,234	1,766,234
Ombudsman, Office of				
Citizens Aide	1,966,659	2,200,000	2,285,714	2,285,714
Total Ombudsman, Office of	1,966,659	2,200,000	2,285,714	2,285,714
Legislative Services Agency				
International Relations Account	1,415	-	-	-
Legislative Services Agency	11,586,590	12,350,000	12,831,169	12,831,169
Total Legislative Services Agency	11,588,005	12,350,000	12,831,169	12,831,169
TOTAL LEGISLATIVE BRANCH	36,164,430	38,500,000	40,000,000	40,000,000
Total General Fund	8,221,362,734	8,552,005,986	8,555,724,185	8,919,085,276

State of Iowa

Other Fund Appropriations

FY 2025 Governor's Recommendations

DESCRIPTION	FY 2023 Actual	FY 2024 Budget Estimate	FY 2025 Department Request	FY 2025 Governor's Recommended
Administration and Regulation	151,294,156	155,637,500	131,705,298	153,664,969
Agriculture and Natural Resources	116,163,703	122,518,459	117,018,459	117,018,459
Economic Development	57,584,800	53,536,084	45,786,084	54,286,084
Education	82,172,000	81,435,808	89,317,800	74,188,000
Human Services	306,335,633	339,578,616	338,813,616	323,909,340
Justice System	31,227,812	29,546,061	29,096,082	29,096,082
Transportation	414,826,363	436,139,295	427,739,295	434,391,723
Judicial Branch	650,464	690,290	-	-
Capital	150,164,052	126,398,952	144,304,736	180,437,416
Total Other Fund Appropriation	1,310,418,983	1,345,481,065	1,323,781,370	1,366,992,073

State of Iowa

Other Fund Appropriations

FY 2025 Governor's Recommendations

DESCRIPTION	FY 2023 Actual	FY 2024 Budget Estimate	FY 2025 Department Request	FY 2025 Governor's Recommended
0006 - Iowa Skilled Worker and Job Creation Fund				
Economic Development Authority				
Butchery Innovation and Revitalization	366,675	366,675	366,675	-
Empower Rural Iowa Program	700,000	700,000	700,000	700,000
Future Ready Iowa Mentor Prog	400,000	-	-	-
High Quality Job Creation	11,700,000	11,700,000	11,700,000	11,700,000
Manufacturing 4.0 SWJCF	-	-	-	2,016,675
STEM Best	700,000	-	-	-
STEM Scholarships-ISWJCF	633,325	-	-	-
Total Economic Development Authority	14,500,000	12,766,675	12,766,675	14,416,675
Iowa Workforce Development				
Adult Ed and Literacy Program Workforce SWJCF	-	5,500,000	5,500,000	5,500,000
AMOS A Mid-Iowa Organizing Strategy	100,000	100,000	100,000	100,000
Future Ready Iowa Coordinator	150,000	150,000	150,000	-
Intermediary Network	-	1,500,000	1,500,000	-
STEM Internships	-	633,325	633,325	633,325
Total Iowa Workforce Development	250,000	7,883,325	7,883,325	6,233,325
Total Economic Development	14,750,000	20,650,000	20,650,000	20,650,000
Education, Department of				
ACE Infrastructure - SWJCF	6,000,000	6,000,000	6,000,000	6,000,000
Adult Literacy for the Workforce - SWJCF	5,500,000	-	-	-
Gap Tuition Assistance Fund - SWJCF	2,000,000	2,000,000	2,000,000	2,000,000
PACE and Regional Sectors - SWJCF	5,000,000	5,000,000	5,000,000	5,000,000
Skilled Workforce Shortage Tuition Grant - SWJCF	-	5,000,000	5,000,000	5,000,000
STEM Best	-	700,000	700,000	700,000
Workbased Learning Intermediary Network - SWJCF	1,500,000	-	-	-
Workforce Preparation Outcome Reporting System - SWJCF	200,000	200,000	200,000	200,000
Workforce Training and Economic Development Funds - SWJCF	15,100,000	15,100,000	15,100,000	15,100,000
Total Education, Department of	35,300,000	34,000,000	34,000,000	34,000,000

State of Iowa

Other Fund Appropriations

FY 2025 Governor's Recommendations

DESCRIPTION	FY 2023 Actual	FY 2024 Budget Estimate	FY 2025 Department Request	FY 2025 Governor's Recommended
College Student Aid Commission				
Skilled Workforce Shortage Tuition Grant - SWJCF	5,000,000	-	-	-
Total College Student Aid Commission	5,000,000	-	-	-
Regents, Board of				
BOR - Regents Innovation Fund	3,000,000	3,000,000	3,000,000	3,000,000
ISU - Economic Development	2,424,302	2,424,302	2,424,302	2,424,302
SUI - Economic Development	209,279	209,279	209,279	209,279
SUI - Entrepreneurship and Economic Growth	2,000,000	2,000,000	2,000,000	2,000,000
UNI - Economic Development	1,066,419	1,466,419	1,466,419	1,466,419
Total Regents, Board of	8,700,000	9,100,000	9,100,000	9,100,000
Total Education	49,000,000	43,100,000	43,100,000	43,100,000
Total Iowa Skilled Worker and Job Creation Fund	63,750,000	63,750,000	63,750,000	63,750,000

State of Iowa

Other Fund Appropriations

FY 2025 Governor's Recommendations

DESCRIPTION	FY 2023 Actual	FY 2024 Budget Estimate	FY 2025 Department Request	FY 2025 Governor's Recommended
0017 - Rebuild Iowa Infrastructure Fund				
Campaign Finance Disclosure Commission				
Office Space Improvements	-	66,000	-	-
Total Campaign Finance Disclosure Commission	-	66,000	-	-
Iowa Communications Network				
Lucas Building Switch Room HVAC	-	578,412	-	-
Total Iowa Communications Network	-	578,412	-	-
Management, Department of				
Environment First Fund Appropriation	42,000,000	42,000,000	42,000,000	42,000,000
Technology Reinvestment Fund Appropriation from RIIF	20,500,000	18,390,290	-	16,585,215
Total Management, Department of	62,500,000	60,390,290	42,000,000	58,585,215
Treasurer of State				
County Fair Improvements	1,060,000	1,060,000	-	1,060,000
Total Treasurer of State	1,060,000	1,060,000	-	1,060,000
Total Administration and Regulation	63,560,000	62,094,702	42,000,000	59,645,215
Agriculture and Land Stewardship				
Additional Renewable Fuels Infrastructure Fund	-	5,000,000	-	-
Fertilizer Management	1,000,000	1,000,000	1,000,000	1,000,000
Renewable Fuels Infrastructure Fund	10,000,000	10,000,000	10,000,000	10,000,000
Water Quality Initiative RIIF	8,200,000	8,200,000	8,200,000	8,200,000
Total Agriculture and Land Stewardship	19,200,000	24,200,000	19,200,000	19,200,000
Natural Resources				
Community Forestry Grant Program	250,000	250,000	250,000	250,000
Iowa State Fair Building Improvements	-	500,000	-	-
On-stream Impoundment Restoration	500,000	-	-	-
Water Trails and Low Head Dam Programs	1,500,000	1,500,000	1,500,000	1,500,000
Total Natural Resources	2,250,000	2,250,000	1,750,000	1,750,000
Total Agriculture and Natural Resources	21,450,000	26,450,000	20,950,000	20,950,000

State of Iowa

Other Fund Appropriations

FY 2025 Governor's Recommendations

DESCRIPTION	FY 2023 Actual	FY 2024 Budget Estimate	FY 2025 Department Request	FY 2025 Governor's Recommended
Cultural Affairs, Department of				
Great Places RIF	1,000,000	-	-	-
YMCA Strengthen Community Grants	250,000	-	-	-
Total Cultural Affairs, Department of	1,250,000	-	-	-
Economic Development Authority				
Community & Tourism Grant Appropriation	10,000,000	10,000,000	10,000,000	10,000,000
Destination Iowa	-	6,500,000	6,500,000	6,500,000
National Junior Olympics	150,000	-	-	-
Regional Sports Authorities (RIIF)	500,000	700,000	700,000	700,000
Rural YMCA Grant Program	-	250,000	250,000	250,000
Sports Tourism	12,000,000	-	-	-
USS Iowa Battleship - Deck Renovation	-	-	-	750,000
Vacant State Buildings Demolition Fund	1,000,000	-	-	-
Vacant State Buildings Rehabilitation Fund	1,000,000	-	-	-
Total Economic Development Authority	24,650,000	17,450,000	17,450,000	18,200,000
Iowa Finance Authority				
State Housing Trust Fund (RIIF)	3,000,000	3,000,000	3,000,000	3,000,000
Total Iowa Finance Authority	3,000,000	3,000,000	3,000,000	3,000,000
Total Economic Development	28,900,000	20,450,000	20,450,000	21,200,000
Education, Department of				
ISD - Girls Dormitory HVAC / Electrical	-	5,700,000	-	-
Total Education, Department of	-	5,700,000	-	-
Regents, Board of				
BOR - Tuition Replacement - Academic Building Revenue Bonds	27,900,000	27,900,000	30,000,000	26,500,000
Total Regents, Board of	27,900,000	27,900,000	30,000,000	26,500,000
Total Education	27,900,000	33,600,000	30,000,000	26,500,000

State of Iowa

Other Fund Appropriations

FY 2025 Governor's Recommendations

DESCRIPTION	FY 2023 Actual	FY 2024 Budget Estimate	FY 2025 Department Request	FY 2025 Governor's Recommended
DHHS - Assistance Payment				
ChildServe Project	750,000	-	-	-
Newborn Safety Box-RIIF	-	15,000	-	-
On With Life	1,000,000	750,000	-	-
Total DHHS - Assistance Payment	1,750,000	765,000	-	-
Veterans Affairs, Department of				
Cemetery Equipment Replacement	-	-	-	168,388
Total Veterans Affairs, Department of	-	-	-	168,388
Total Human Services	1,750,000	765,000	-	168,388
Homeland Security and Emergency Management				
Flood Prevention Study	650,000	-	-	-
Total Homeland Security and Emergency Management	650,000	-	-	-
Public Safety, Department of				
DPS-RIIF Equipment Appropriation to DPS Equipment Fund	2,500,000	2,500,000	2,500,000	2,500,000
Iowa Statewide Interoperable Comm. System Lease Purch. 0017	4,330,150	6,754,358	6,424,379	6,424,379
Total Public Safety, Department of	6,830,150	9,254,358	8,924,379	8,924,379
Total Justice System	7,480,150	9,254,358	8,924,379	8,924,379
Transportation, Department of				
Commercial Air Service Airports	1,900,000	1,900,000	1,900,000	1,900,000
Commercial Air Service Terminals	-	10,000,000	-	-
General Aviation Airports	1,000,000	1,000,000	1,000,000	1,000,000
Public Transit Assistance	1,500,000	1,000,000	1,500,000	1,500,000
Rail Revolving Loan & Grant Fund	2,000,000	500,000	2,000,000	2,000,000
Recreational Trails	2,500,000	2,500,000	2,500,000	2,500,000
Total Transportation, Department of	8,900,000	16,900,000	8,900,000	8,900,000
Total Transportation	8,900,000	16,900,000	8,900,000	8,900,000
State Fair Authority Capital				
Barn Restoration	6,000,000	6,000,000	-	-
Total State Fair Authority Capital	6,000,000	6,000,000	-	-

State of Iowa

Other Fund Appropriations

FY 2025 Governor's Recommendations

DESCRIPTION	FY 2023 Actual	FY 2024 Budget Estimate	FY 2025 Department Request	FY 2025 Governor's Recommended
Department For The Blind Capitals				
Dept. for the Blind Building Repairs	196,900	232,000	390,794	225,600
Total Department For The Blind Capitals	196,900	232,000	390,794	225,600
Corrections Capital				
Apprenticeship Bldg. at MPCF - RIIF	-	1,200,000	-	-
Clarinda Correctional Facility Kitchen Expansion	4,000,000	-	-	-
Clarinda Correctional Facility Kitchen FF&E	750,000	-	-	-
DOC Capital Projects-FY23-0017-RIIF	4,900,000	-	-	-
DOC Capitals Request	-	-	14,822,521	-
Electrical Service Upgrades at IMCC - RIIF	-	2,800,000	-	-
Prison Body Scanners - RIIF	-	865,000	-	-
Total Corrections Capital	9,650,000	4,865,000	14,822,521	-
Administrative Services - Capitals				
Capitol Complex Monument and Artwork Repair and Restoration	500,000	-	-	-
DGS Capitol Complex Security	1,000,000	200,000	-	-
Elevator Upgrades/Replacements	-	-	-	5,364,500
Fleet Building Demolition	-	-	-	1,997,500
Routine Maintenance	2,000,000	2,000,000	2,000,000	2,000,000
Statewide Major Maintenance RIIF	20,000,000	20,000,000	26,862,000	35,000,000
Total Administrative Services - Capitals	23,500,000	22,200,000	28,862,000	44,362,000
DHHS - Capitals				
Health/Safety/Loss	-	-	1,900,000	50,000
Maintenance	-	-	656,376	-
Major Projects	3,161,000	5,572,736	21,748,400	75,000,000
Total DHHS - Capitals	3,161,000	5,572,736	24,304,776	75,050,000

State of Iowa

Other Fund Appropriations

FY 2025 Governor's Recommendations

DESCRIPTION	FY 2023 Actual	FY 2024 Budget Estimate	FY 2025 Department Request	FY 2025 Governor's Recommended
Judicial Branch Capital				
Dallas Cty Courthouse Renovation & Furniture (0017)-RIIF Fd	-	-	481,200	-
Johnson Cty Courthouse Renovation & Furniture (0017)-RIIF Fd	-	-	111,000	-
Judicial Building Improvements (0017)-RIIF Fd	-	-	475,000	475,000
Remodel Projects/Furniture Requests all 8 District-RIIF0017	624,518	-	-	-
Woodbury Co LEC New Construction Project-0017	165,000	100,000	-	-
Total Judicial Branch Capital	789,518	100,000	1,067,200	475,000
Legislature-Capital				
Repair and Renovate State Capitol Domes	5,250,000	-	-	-
State Capitol Maintenance Fund Appropriation	500,000	500,000	500,000	500,000
Total Legislature-Capital	5,750,000	500,000	500,000	500,000
Natural Resources Capital				
DNR Lakes Restoration & Water Quality	9,600,000	9,600,000	9,600,000	9,600,000
Fort Atkinson State Park Preserve Renovations	350,000	-	-	-
Honey Creek - RIIF	-	6,000,000	-	-
Law Enforcement Radios	-	-	-	1,565,000
State Parks Infrastructure Renovations	5,000,000	5,000,000	5,000,000	5,000,000
Total Natural Resources Capital	14,950,000	20,600,000	14,600,000	16,165,000
Public Defense Capital				
Armory Construction Improvement Projects (RIIF)	2,100,000	2,100,000	2,100,000	2,100,000
Camp Dodge Infrastructure Upgrades	550,000	550,000	550,000	550,000
Facility/Armory Maintenance (RIIF)	2,100,000	2,100,000	2,100,000	2,100,000
JFHQ Chiller - Iowa National Guard	-	2,442,000	-	-
West Des Moines Armory	3,700,000	1,000,000	-	-
Total Public Defense Capital	8,450,000	8,192,000	4,750,000	4,750,000
Public Safety Capital				
DPS-Fire Fighter Training Facility-0017 RIIF	2,100,000	-	-	-
Total Public Safety Capital	2,100,000	-	-	-

State of Iowa

Other Fund Appropriations

FY 2025 Governor's Recommendations

DESCRIPTION	FY 2023 Actual	FY 2024 Budget Estimate	FY 2025 Department Request	FY 2025 Governor's Recommended
Regents Capital				
All - Building Renewal	-	-	30,000,000	-
Iowa Lakeside Lab - Housing Facility	-	-	1,500,000	1,500,000
ISU - Student Innovation Center	2,000,000	-	-	-
ISU - Vet Diagnostic Lab Addition	-	18,000,000	-	-
ISU - Veterinary Diagnostic Laboratory	28,600,000	-	-	-
UNI - Industrial Technology Center Modernization	26,500,000	-	3,850,000	3,850,000
Total Regents Capital	57,100,000	18,000,000	35,350,000	5,350,000
Total Capital	131,647,418	86,261,736	124,647,291	146,877,600
Total Rebuild Iowa Infrastructure Fund	291,587,568	255,775,796	255,871,670	293,165,582

State of Iowa

Other Fund Appropriations

FY 2025 Governor's Recommendations

DESCRIPTION	FY 2023 Actual	FY 2024 Budget Estimate	FY 2025 Department Request	FY 2025 Governor's Recommended
0019 - Commerce Revolving Fund				
DIFS - Banking Division				
Banking Division Commerce Fund	13,025,180	14,004,469	14,004,469	14,004,469
Total DIFS - Banking Division	13,025,180	14,004,469	14,004,469	14,004,469
DIFS - Credit Union				
Credit Union Division	2,553,593	2,624,690	2,624,690	2,624,690
Total DIFS - Credit Union	2,553,593	2,624,690	2,624,690	2,624,690
DIFS - Insurance				
Insurance Division-Commerce Revolving Fund	6,676,987	7,398,148	7,398,148	7,398,148
Insurance Div - Pharmacy Benefit Managers Program	200,000	-	-	-
Total DIFS - Insurance	6,876,987	7,398,148	7,398,148	7,398,148
Utilities Board				
Utilities Division	10,260,840	11,002,937	11,002,937	11,002,937
Total Utilities Board	10,260,840	11,002,937	11,002,937	11,002,937
Total Administration and Regulation	32,716,600	35,030,244	35,030,244	35,030,244
Consumer Advocate				
Consumer Advocate - Fund 0019	3,378,093	3,450,713	3,450,713	3,450,713
Total Consumer Advocate	3,378,093	3,450,713	3,450,713	3,450,713
Total Justice System	3,378,093	3,450,713	3,450,713	3,450,713
Total Commerce Revolving Fund	36,094,693	38,480,957	38,480,957	38,480,957

State of Iowa

Other Fund Appropriations

FY 2025 Governor's Recommendations

DESCRIPTION	FY 2023 Actual	FY 2024 Budget Estimate	FY 2025 Department Request	FY 2025 Governor's Recommended
0030 - DPS-Gaming Enforcement Revolving Fund - 0030				
Public Safety, Department of				
DPS Gaming Enforcement - 0030	10,778,483	11,442,487	11,442,487	11,442,487
Total Public Safety, Department of	10,778,483	11,442,487	11,442,487	11,442,487
Total Justice System	10,778,483	11,442,487	11,442,487	11,442,487
Total DPS-Gaming Enforcement Revolving Fund - 0030	10,778,483	11,442,487	11,442,487	11,442,487

State of Iowa

Other Fund Appropriations

FY 2025 Governor's Recommendations

DESCRIPTION	FY 2023 Actual	FY 2024 Budget Estimate	FY 2025 Department Request	FY 2025 Governor's Recommended
0035 - Racing and Gaming Revolving Fund				
DIAL - Racing and Gaming Commission				
Racing and Gaming Regulatory Revolving Fund	7,013,449	7,166,071	7,166,071	7,166,071
Total DIAL - Racing and Gaming Commission	7,013,449	7,166,071	7,166,071	7,166,071
Total Administration and Regulation	7,013,449	7,166,071	7,166,071	7,166,071
Total Racing and Gaming Revolving Fund	7,013,449	7,166,071	7,166,071	7,166,071

State of Iowa

Other Fund Appropriations

FY 2025 Governor's Recommendations

DESCRIPTION	FY 2023 Actual	FY 2024 Budget Estimate	FY 2025 Department Request	FY 2025 Governor's Recommended
0038 - Iowa Economic Emergency Fund				
Executive Council				
Performance Of Duty EEF	10,699,565	18,417,131	18,417,131	20,374,295
Total Executive Council	10,699,565	18,417,131	18,417,131	20,374,295
Total Administration and Regulation	10,699,565	18,417,131	18,417,131	20,374,295
Total Iowa Economic Emergency Fund	10,699,565	18,417,131	18,417,131	20,374,295

State of Iowa

Other Fund Appropriations

FY 2025 Governor's Recommendations

DESCRIPTION	FY 2023 Actual	FY 2024 Budget Estimate	FY 2025 Department Request	FY 2025 Governor's Recommended
0046 - Wireless E911 Surcharge				
Homeland Security and Emergency Management				
E911 Emerg Comm Admin-E911 Surcharge	300,000	300,000	300,000	300,000
Total Homeland Security and Emergency Management	300,000	300,000	300,000	300,000
Total Justice System	300,000	300,000	300,000	300,000
Total Wireless E911 Surcharge	300,000	300,000	300,000	300,000

State of Iowa

Other Fund Appropriations

FY 2025 Governor's Recommendations

DESCRIPTION	FY 2023 Actual	FY 2024 Budget Estimate	FY 2025 Department Request	FY 2025 Governor's Recommended
0048 - Snowmobile Registration Fees				
Natural Resources				
Snowmobile Registration Fees	100,000	100,000	100,000	100,000
Total Natural Resources	100,000	100,000	100,000	100,000
Total Agriculture and Natural Resources	100,000	100,000	100,000	100,000
Total Snowmobile Registration Fees	100,000	100,000	100,000	100,000

State of Iowa

Other Fund Appropriations

FY 2025 Governor's Recommendations

DESCRIPTION	FY 2023 Actual	FY 2024 Budget Estimate	FY 2025 Department Request	FY 2025 Governor's Recommended
0050 - Groundwater Protection Fund				
Natural Resources				
GWF-Geographic Information System	297,518	297,518	297,518	297,518
GWF-Groundwater Monitoring-DNR	1,686,751	1,686,751	1,686,751	1,686,751
GWF-Household Hazardous Waste-DNR	447,324	447,324	447,324	447,324
GWF-Landfill Alternatives-DNR	618,993	618,993	618,993	618,993
GWF-Solid Waste Authorization	50,000	50,000	50,000	50,000
GWF-Storage Tanks Study-DNR	100,303	100,303	100,303	100,303
GWF-Waste Reduction and Assistance	192,500	192,500	192,500	192,500
GWF-Well Testing Admin 2%-DNR	62,461	62,461	62,461	62,461
Total Natural Resources	3,455,850	3,455,850	3,455,850	3,455,850
Total Agriculture and Natural Resources	3,455,850	3,455,850	3,455,850	3,455,850
Total Groundwater Protection Fund	3,455,850	3,455,850	3,455,850	3,455,850

State of Iowa

Other Fund Appropriations

FY 2025 Governor's Recommendations

DESCRIPTION	FY 2023 Actual	FY 2024 Budget Estimate	FY 2025 Department Request	FY 2025 Governor's Recommended
0052 - Special Contingency Fund				
Iowa Workforce Development				
P & I Workforce Development Field Offices	2,416,084	2,416,084	2,416,084	2,416,084
Total Iowa Workforce Development	2,416,084	2,416,084	2,416,084	2,416,084
Total Economic Development	2,416,084	2,416,084	2,416,084	2,416,084
Total Special Contingency Fund	2,416,084	2,416,084	2,416,084	2,416,084

State of Iowa

Other Fund Appropriations

FY 2025 Governor's Recommendations

DESCRIPTION	FY 2023 Actual	FY 2024 Budget Estimate	FY 2025 Department Request	FY 2025 Governor's Recommended
006R - Medicaid Fraud Account Fund				
DHHS - Assistance Payment				
Medicaid - Medicaid Fraud Account	150,000	150,000	150,000	150,000
Total DHHS - Assistance Payment	150,000	150,000	150,000	150,000
Total Human Services	150,000	150,000	150,000	150,000
Total Medicaid Fraud Account Fund	150,000	150,000	150,000	150,000

State of Iowa

Other Fund Appropriations

FY 2025 Governor's Recommendations

DESCRIPTION	FY 2023 Actual	FY 2024 Budget Estimate	FY 2025 Department Request	FY 2025 Governor's Recommended
0087 - State Housing Trust Fund				
Professional Licensing & Regulation				
Housing Improvement Fund Field Auditor	62,317	-	-	-
Total Professional Licensing & Regulation	62,317	-	-	-
Inspections, Appeals, & Licensing, Department of				
DIAL Housing Trust fund professional licensing	-	62,317	62,317	62,317
Total Inspections, Appeals, & Licensing, Department of	-	62,317	62,317	62,317
Total Administration and Regulation	62,317	62,317	62,317	62,317
Total State Housing Trust Fund	62,317	62,317	62,317	62,317

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Other Fund Appropriations

FY 2025 Governor's Recommendations

DESCRIPTION	FY 2023 Actual	FY 2024 Budget Estimate	FY 2025 Department Request	FY 2025 Governor's Recommended
0088 - Consumer Education Fund				
Justice, Department of				
AG Prosecutions, Appeals, Chapter 669 Duties - Fd 0088	2,000,000	2,000,000	2,000,000	2,000,000
Consumer Fraud-Public Education & Enforcement	1,786,437	1,875,000	1,875,000	1,875,000
Farm Mediation Services - Fd 0088	300,000	300,000	300,000	300,000
Older Iowans Consumer Fraud-Public Education & Investigation	119,649	125,000	125,000	125,000
Total Justice, Department of	4,206,086	4,300,000	4,300,000	4,300,000
Total Justice System	4,206,086	4,300,000	4,300,000	4,300,000
Total Consumer Education Fund	4,206,086	4,300,000	4,300,000	4,300,000

State of Iowa

Other Fund Appropriations

FY 2025 Governor's Recommendations

DESCRIPTION	FY 2023 Actual	FY 2024 Budget Estimate	FY 2025 Department Request	FY 2025 Governor's Recommended
008J - Address Confidentiality Program Revolving Fund				
Secretary of State				
Address Confidentiality Program	195,400	195,400	195,400	195,400
Total Secretary of State	195,400	195,400	195,400	195,400
Total Administration and Regulation	195,400	195,400	195,400	195,400
Total Address Confidentiality Program Revolving Fund	195,400	195,400	195,400	195,400

State of Iowa

Other Fund Appropriations

FY 2025 Governor's Recommendations

DESCRIPTION	FY 2023 Actual	FY 2024 Budget Estimate	FY 2025 Department Request	FY 2025 Governor's Recommended
008V - Iowa Nutrient Research Fund				
Regents, Board of				
ISU - Vet Diagnostic Lab - Iowa Nutrient Research Fund	-	120,000	120,000	120,000
Total Regents, Board of	-	120,000	120,000	120,000
Total Education	-	120,000	120,000	120,000
Total Iowa Nutrient Research Fund	-	120,000	120,000	120,000

State of Iowa

Other Fund Appropriations

FY 2025 Governor's Recommendations

DESCRIPTION	FY 2023 Actual	FY 2024 Budget Estimate	FY 2025 Department Request	FY 2025 Governor's Recommended
011P - Opioid Settlement Fund				
Justice, Department of				
AG-Medication, Addiction, Treatment Program-UIHC-Fund 011P	3,800,000	-	-	-
Total Justice, Department of	3,800,000	-	-	-
Total Justice System	3,800,000	-	-	-
Total Opioid Settlement Fund	3,800,000	-	-	-

State of Iowa

Other Fund Appropriations

FY 2025 Governor's Recommendations

DESCRIPTION	FY 2023 Actual	FY 2024 Budget Estimate	FY 2025 Department Request	FY 2025 Governor's Recommended
0137 - Primary Road Fund				
Transportation, Department of				
Garage Fuel & Waste Management	1,000,000	1,000,000	1,000,000	1,000,000
PRF - Auditor of State Reimbursement	583,080	583,080	583,080	662,716
PRF - DAS Utility Services	2,492,449	2,860,529	2,860,529	2,798,974
PRF - DOT Workers' Compensation	3,496,159	3,339,125	3,339,125	3,432,963
PRF - Indirect Cost Recoveries	660,000	660,000	660,000	660,000
PRF - Inventory & Equipment Replacement	12,700,000	23,784,000	23,784,000	29,626,000
PRF - Motor Vehicle Division	1,194,260	1,242,505	1,242,505	-
PRF-Transportation Operations	327,881,007	328,229,713	328,229,713	333,994,227
PRF - Unemployment Compensation	138,000	138,000	138,000	138,000
Rest Area Facility Maintenance	400,000	400,000	-	-
Statewide Interoperable Communications System-PRF	296,665	423,989	423,989	442,162
Transportation Maps	195,000	-	-	195,000
Total Transportation, Department of	351,036,620	362,660,941	362,260,941	372,950,042
Total Transportation	351,036,620	362,660,941	362,260,941	372,950,042
Transportation Capital				
Albia Garage Renovation	-	-	-	7,291,067
Davenport Facility	-	21,900,000	-	-
Electronic Records Management System-PRF	210,000	217,200	126,000	126,000
Facility Major Maintenance & Enhancements	5,300,000	5,300,000	5,300,000	6,300,000
Facility Routine Maintenance & Preservation	4,700,000	4,700,000	4,700,000	5,200,000
Jefferson Garage Renovation	-	-	-	6,999,292
Rest Area Facility Maintenance-646	-	-	400,000	-
Total Transportation Capital	10,210,000	32,117,200	10,526,000	25,916,359
Total Capital	10,210,000	32,117,200	10,526,000	25,916,359
Total Primary Road Fund	361,246,620	394,778,141	372,786,941	398,866,401

State of Iowa

Other Fund Appropriations

FY 2025 Governor's Recommendations

DESCRIPTION	FY 2023 Actual	FY 2024 Budget Estimate	FY 2025 Department Request	FY 2025 Governor's Recommended
0170 - Workforce Development Withholding				
Economic Development Authority				
Apprenticeship Training Program	3,000,000	-	-	-
Job Training	4,750,000	-	-	-
Total Economic Development Authority	7,750,000	-	-	-
Iowa Workforce Development				
Apprenticeship Training Program	-	3,000,000	-	3,000,000
Job Training	-	4,750,000	-	4,750,000
Total Iowa Workforce Development	-	7,750,000	-	7,750,000
Total Economic Development	7,750,000	7,750,000	-	7,750,000
Total Workforce Development Withholding	7,750,000	7,750,000	-	7,750,000

State of Iowa

Other Fund Appropriations

FY 2025 Governor's Recommendations

DESCRIPTION	FY 2023 Actual	FY 2024 Budget Estimate	FY 2025 Department Request	FY 2025 Governor's Recommended
0173 - Pharmaceutical Settlement				
DHHS - Assistance Payment				
Health Program Operations Supplement	234,193	234,193	234,193	234,193
Total DHHS - Assistance Payment	234,193	234,193	234,193	234,193
Total Human Services	234,193	234,193	234,193	234,193
Total Pharmaceutical Settlement	234,193	234,193	234,193	234,193

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Other Fund Appropriations

FY 2025 Governor's Recommendations

DESCRIPTION	FY 2023 Actual	FY 2024 Budget Estimate	FY 2025 Department Request	FY 2025 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
Total Regents, Board of	250,000	250,000	250,000	250,000
Total Education	250,000	250,000	250,000	250,000
Total Wine And Beer Promotion Board	250,000	250,000	250,000	250,000

State of Iowa

Other Fund Appropriations

FY 2025 Governor's Recommendations

DESCRIPTION	FY 2023 Actual	FY 2024 Budget Estimate	FY 2025 Department Request	FY 2025 Governor's Recommended
0216 - Sports Wagering Receipts Fund				
Management, Department of				
Sports Wagering Receipts - Endow Iowa Tax Credit	7,000,000	-	-	-
Total Management, Department of	7,000,000	-	-	-
Total Administration and Regulation	7,000,000	-	-	-
Economic Development Authority				
Sports Tourism Program	1,500,000	-	-	-
Total Economic Development Authority	1,500,000	-	-	-
Total Economic Development	1,500,000	-	-	-
DHHS - Public Health				
Gambling Treatment Program	1,750,000	1,750,000	1,750,000	1,750,000
Total DHHS - Public Health	1,750,000	1,750,000	1,750,000	1,750,000
Total Human Services	1,750,000	1,750,000	1,750,000	1,750,000
Total Sports Wagering Receipts Fund	10,250,000	1,750,000	1,750,000	1,750,000

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Other Fund Appropriations

FY 2025 Governor's Recommendations

DESCRIPTION	FY 2023 Actual	FY 2024 Budget Estimate	FY 2025 Department Request	FY 2025 Governor's Recommended
0233 - Fish And Wildlife Trust Fund				
Natural Resources				
F&G-DNR Admin Expenses	48,397,337	49,752,093	49,752,093	49,752,093
Total Natural Resources	48,397,337	49,752,093	49,752,093	49,752,093
Total Agriculture and Natural Resources	48,397,337	49,752,093	49,752,093	49,752,093
Total Fish And Wildlife Trust Fund	48,397,337	49,752,093	49,752,093	49,752,093

State of Iowa

Other Fund Appropriations

FY 2025 Governor's Recommendations

DESCRIPTION	FY 2023 Actual	FY 2024 Budget Estimate	FY 2025 Department Request	FY 2025 Governor's Recommended
0295 - Environment First Fund				
Agriculture and Land Stewardship				
Conservation Reserve Enhance	1,000,000	1,000,000	1,000,000	1,000,000
Conservation Reserve Program	900,000	900,000	900,000	900,000
Cost Share	8,325,000	8,325,000	8,325,000	8,325,000
Soil & Water Conservation	3,800,000	3,800,000	3,800,000	3,800,000
Water Quality Initiative EFF	2,375,000	2,375,000	2,375,000	2,375,000
Watershed Protection Fund	900,000	900,000	900,000	900,000
Total Agriculture and Land Stewardship	17,300,000	17,300,000	17,300,000	17,300,000
Natural Resources				
Ambient Air Quality Monitoring	425,000	425,000	425,000	425,000
Animal Feeding Operations	1,320,000	1,320,000	1,320,000	1,320,000
Floodplain Mgmt and Dam Safety	375,000	375,000	375,000	375,000
GIS Information for Watershed	195,000	195,000	195,000	195,000
Park Operations & Maintenance	6,235,000	6,235,000	6,235,000	6,235,000
REAP	12,000,000	12,000,000	12,000,000	12,000,000
Water Quality Monitoring	2,955,000	2,955,000	2,955,000	2,955,000
Water Quality Protection	500,000	500,000	500,000	500,000
Total Natural Resources	24,005,000	24,005,000	24,005,000	24,005,000
Total Agriculture and Natural Resources	41,305,000	41,305,000	41,305,000	41,305,000
Regents, Board of				
SUI - Geological and Water Survey Operations	200,000	200,000	200,000	200,000
SUI - Water Resource Management	495,000	495,000	495,000	495,000
Total Regents, Board of	695,000	695,000	695,000	695,000
Total Education	695,000	695,000	695,000	695,000
Total Environment First Fund	42,000,000	42,000,000	42,000,000	42,000,000

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Other Fund Appropriations

FY 2025 Governor's Recommendations

DESCRIPTION	FY 2023 Actual	FY 2024 Budget Estimate	FY 2025 Department Request	FY 2025 Governor's Recommended
0441 - Unclaimed Winnings Fund				
Agriculture and Land Stewardship				
Native Horse and Dog Program	305,516	305,516	305,516	305,516
Total Agriculture and Land Stewardship	305,516	305,516	305,516	305,516
Total Agriculture and Natural Resources	305,516	305,516	305,516	305,516
Total Unclaimed Winnings Fund	305,516	305,516	305,516	305,516

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Other Fund Appropriations

FY 2025 Governor's Recommendations

DESCRIPTION	FY 2023 Actual	FY 2024 Budget Estimate	FY 2025 Department Request	FY 2025 Governor's Recommended
0445 - Hospital Health Care Access Trust				
DHHS - Assistance Payment				
Medical Assistance Supplemental- Hospital Care Access Trust	33,920,554	33,920,554	33,920,554	33,920,554
Total DHHS - Assistance Payment	33,920,554	33,920,554	33,920,554	33,920,554
Total Human Services	33,920,554	33,920,554	33,920,554	33,920,554
Total Hospital Health Care Access Trust	33,920,554	33,920,554	33,920,554	33,920,554

State of Iowa

Other Fund Appropriations

FY 2025 Governor's Recommendations

DESCRIPTION	FY 2023 Actual	FY 2024 Budget Estimate	FY 2025 Department Request	FY 2025 Governor's Recommended
0450 - UST Unassigned Revenue (Nonbond)				
Agriculture and Land Stewardship				
Fuel Inspection	250,000	250,000	250,000	250,000
Total Agriculture and Land Stewardship	250,000	250,000	250,000	250,000
Natural Resources				
Technical Tank Review	200,000	200,000	200,000	200,000
UST Administration Match	200,000	200,000	200,000	200,000
Total Natural Resources	400,000	400,000	400,000	400,000
Total Agriculture and Natural Resources	650,000	650,000	650,000	650,000
Total UST Unassigned Revenue (Nonbond)	650,000	650,000	650,000	650,000

State of Iowa

Other Fund Appropriations

FY 2025 Governor's Recommendations

DESCRIPTION	FY 2023 Actual	FY 2024 Budget Estimate	FY 2025 Department Request	FY 2025 Governor's Recommended
0692 - UI Reserve Fund				
Iowa Workforce Development				
IWD Field Offices (UI Reserve Interest)	2,200,000	2,200,000	2,200,000	2,200,000
Total Iowa Workforce Development	2,200,000	2,200,000	2,200,000	2,200,000
Total Economic Development	2,200,000	2,200,000	2,200,000	2,200,000
Total UI Reserve Fund	2,200,000	2,200,000	2,200,000	2,200,000

State of Iowa

Other Fund Appropriations

FY 2025 Governor's Recommendations

DESCRIPTION	FY 2023 Actual	FY 2024 Budget Estimate	FY 2025 Department Request	FY 2025 Governor's Recommended
0791 - IPERS Fund				
Iowa Public Employees' Retirement System Administration				
IPERS Administration	18,432,885	21,129,084	20,629,084	20,774,712
Total Iowa Public Employees' Retirement System Administration	18,432,885	21,129,084	20,629,084	20,774,712
Total Administration and Regulation	18,432,885	21,129,084	20,629,084	20,774,712
Total IPERS Fund	18,432,885	21,129,084	20,629,084	20,774,712

State of Iowa

Other Fund Appropriations

FY 2025 Governor's Recommendations

DESCRIPTION	FY 2023 Actual	FY 2024 Budget Estimate	FY 2025 Department Request	FY 2025 Governor's Recommended
0810 - Road Use Tax Fund				
Inspections, Appeals, & Licensing, Department of				
DIA - Use Tax	1,623,897	1,623,897	1,623,897	1,623,897
Total Inspections, Appeals, & Licensing, Department of	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
Total Management, Department of	56,000	56,000	56,000	56,000
Treasurer of State				
Funds for I3 Expenses - Road Use Tax	269,953	316,788	316,788	316,788
Total Treasurer of State	269,953	316,788	316,788	316,788
Total Administration and Regulation	1,949,850	1,996,685	1,996,685	1,996,685
Transportation, Department of				
County Treasurer Equipment Standing	650,000	650,000	650,000	650,000
County Treasurers Support	1,406,000	1,406,000	1,406,000	1,406,000
Drivers' Licenses	3,876,000	3,876,000	3,876,000	1,600,000
Mississippi River Parkway Commission	40,000	40,000	40,000	40,000
Personal Delivery of Services DOT	126,141	225,000	225,000	225,000
RUTF - Auditor of State Reimbursement	94,920	94,920	94,920	107,884
RUTF - DAS Utility Services	405,748	465,668	465,668	455,647
RUTF - Indirect Cost Recoveries	90,000	90,000	90,000	90,000
RUTF - Motor Vehicle Division	27,804,332	29,299,760	29,299,760	30,542,265
RUTF - Transportation Operations	19,899,600	19,922,944	19,922,944	16,976,308
RUTF-Unemployment Compensation	7,000	7,000	7,000	7,000
RUTF-Workers' Compensation	145,673	137,707	137,707	141,577
Statewide Interoperable Communications System-RUTF	44,329	63,355	63,355	-
TraCS/MACH	300,000	300,000	300,000	300,000
Total Transportation, Department of	54,889,743	56,578,354	56,578,354	52,541,681
Total Transportation	54,889,743	56,578,354	56,578,354	52,541,681

State of Iowa

Other Fund Appropriations

FY 2025 Governor's Recommendations

DESCRIPTION	FY 2023 Actual	FY 2024 Budget Estimate	FY 2025 Department Request	FY 2025 Governor's Recommended
Transportation Capital				
Electronic Records Management System	3,290,000	3,402,800	1,974,000	1,974,000
MVD Field Facilities Maintenance	400,000	400,000	400,000	400,000
MVE Field Facilities Maintenance	400,000	400,000	400,000	-
Total Transportation Capital	4,090,000	4,202,800	2,774,000	2,374,000
Total Capital	4,090,000	4,202,800	2,774,000	2,374,000
Total Road Use Tax Fund	60,929,593	62,777,839	61,349,039	56,912,366

State of Iowa

Other Fund Appropriations

FY 2025 Governor's Recommendations

DESCRIPTION	FY 2023 Actual	FY 2024 Budget Estimate	FY 2025 Department Request	FY 2025 Governor's Recommended
0828 - County Endowment Fund				
Economic Development Authority				
Endow Iowa Admin - County Endowment Fund	68,716	70,000	70,000	70,000
Total Economic Development Authority	68,716	70,000	70,000	70,000
Total Economic Development	68,716	70,000	70,000	70,000
Total County Endowment Fund	68,716	70,000	70,000	70,000

State of Iowa

Other Fund Appropriations

FY 2025 Governor's Recommendations

DESCRIPTION	FY 2023 Actual	FY 2024 Budget Estimate	FY 2025 Department Request	FY 2025 Governor's Recommended
0867 - MVFT-Unapportioned				
Revenue, Department of				
Motor Veh Fuel Tx-Admin Approp	1,305,775	1,305,775	1,305,775	1,305,775
Total Revenue, Department of	1,305,775	1,305,775	1,305,775	1,305,775
Total Administration and Regulation	1,305,775	1,305,775	1,305,775	1,305,775
Total MVFT-Unapportioned	1,305,775	1,305,775	1,305,775	1,305,775

State of Iowa

Other Fund Appropriations

FY 2025 Governor's Recommendations

DESCRIPTION	FY 2023 Actual	FY 2024 Budget Estimate	FY 2025 Department Request	FY 2025 Governor's Recommended
0943 - Technology Reinvestment Fund				
Auditor Of State				
Auditor of State - Technology Projects	-	292,500	215,000	-
Total Auditor Of State	-	292,500	215,000	-
DOM - Office of the Chief Information Officer				
OCIO Phone Management Software	-	3,180,000	-	-
Total DOM - Office of the Chief Information Officer	-	3,180,000	-	-
Iowa Communications Network				
Firewall/Ddos Protection	1,510,724	-	-	-
Total Iowa Communications Network	1,510,724	-	-	-
Inspections, Appeals, & Licensing, Department of				
Administrative Hearings E-filing Upgrade	100,000	-	-	-
Food Safety Data System Enhancement & GovConnect Interface	410,000	-	-	-
Health Facilities Database Enhancement	250,000	-	-	-
Total Inspections, Appeals, & Licensing, Department of	760,000	-	-	-
Management, Department of				
Infrastructure for Integrating Justice Data Systems	-	-	-	1,400,000
Iowa Grants Management Implementation (TRF)	70,000	50,000	70,000	70,000
Justice Data Warehouse	-	-	-	282,664
Local Government Budget & Property Tax System Upgrade/Redesi	120,000	120,000	120,000	120,000
Local Government Property Tax Technology - HF 718	-	100,000	-	-
Socrata License	382,131	382,131	382,131	382,131
Transparency Project	45,000	45,000	45,000	45,000
Total Management, Department of	617,131	697,131	617,131	2,299,795
Revenue, Department of				
Tax System Modernization	4,070,460	4,070,460	4,070,460	4,070,460
Total Revenue, Department of	4,070,460	4,070,460	4,070,460	4,070,460

State of Iowa

Other Fund Appropriations

FY 2025 Governor's Recommendations

DESCRIPTION	FY 2023 Actual	FY 2024 Budget Estimate	FY 2025 Department Request	FY 2025 Governor's Recommended
Secretary of State				
Secretary of State Cyber Technology	-	-	-	324,000
Updating of Voter Registration System	1,400,000	-	-	-
Total Secretary of State	1,400,000	-	-	324,000
Treasurer of State				
Clearwater Software	-	-	-	192,000
Tyler Tech Software	-	-	-	228,000
Total Treasurer of State	-	-	-	420,000
Total Administration and Regulation	8,358,315	8,240,091	4,902,591	7,114,255
Education, Department of				
ICN Part III Leases & Maintenance Network TRF	2,727,000	2,727,000	2,727,000	2,727,000
Statewide Education Data Warehouse TRF	600,000	600,000	600,000	600,000
Total Education, Department of	3,327,000	3,327,000	3,327,000	3,327,000
Iowa PBS				
Digital Asset Management System	-	343,808	-	196,000
Iowa PBS Equipment Replace TRF	1,000,000	-	11,825,800	-
Total Iowa PBS	1,000,000	343,808	11,825,800	196,000
Total Education	4,327,000	3,670,808	15,152,800	3,523,000
DHHS - Human Rights				
Infrastructure for Integrating Justice Data Systems TRF	1,400,000	1,400,000	1,400,000	-
Justice Data Warehouse TRF	187,980	282,664	282,664	-
Total DHHS - Human Rights	1,587,980	1,682,664	1,682,664	-
Total Human Services	1,587,980	1,682,664	1,682,664	-
Justice, Department of				
AG Cybersecurity and Technology- TRF-0943	-	278,503	278,503	278,503
Total Justice, Department of	-	278,503	278,503	278,503
Law Enforcement Academy				
ILEA Technology Projects - TRF - 0943	-	100,000	-	-
Total Law Enforcement Academy	-	100,000	-	-

State of Iowa

Other Fund Appropriations

FY 2025 Governor's Recommendations

DESCRIPTION	FY 2023 Actual	FY 2024 Budget Estimate	FY 2025 Department Request	FY 2025 Governor's Recommended
Parole Board				
Parole Board Technology Projects - TRF 0943	-	20,000	-	-
Total Parole Board	-	20,000	-	-
Public Defense, Department of				
Technology Projects	500,000	-	-	-
Total Public Defense, Department of	500,000	-	-	-
Homeland Security and Emergency Management				
EMS Data System TRF Homeland Security	400,000	400,000	400,000	400,000
Total Homeland Security and Emergency Management	400,000	400,000	400,000	400,000
Public Safety, Department of				
DPS Body Worn Cameras Licensing- TRF-0943	385,000	-	-	-
Total Public Safety, Department of	385,000	-	-	-
Total Justice System	1,285,000	798,503	678,503	678,503
Judicial Branch				
Connect District phones to JB Bldg system-TRF-0943	40,464	-	-	-
County Courthouse Technology Projects-0943-TRF	-	125,290	-	-
Repurpose/Install CTI Sound Systems - D2,D3,D5 TRF-0943	610,000	565,000	-	-
Total Judicial Branch	650,464	690,290	-	-
Total Judicial Branch	650,464	690,290	-	-
Corrections Capital				
Body Cameras at DOC Inst. - TRF	-	325,000	-	-
Camera System Upgrades at DOC Inst. - TRF	-	1,879,936	-	-
DOC Radio Software Upgrade- Technology Reinvestment Fd - 0943	350,000	-	-	-
DOC Technology Reinvestment Fund - 0943	-	-	5,022,267	3,604,279
DOC Technology Reinvestment Projects-FY23-0943/TRF	2,415,954	-	-	-
Total Corrections Capital	2,765,954	2,204,936	5,022,267	3,604,279

State of Iowa

Other Fund Appropriations

FY 2025 Governor's Recommendations

DESCRIPTION	FY 2023 Actual	FY 2024 Budget Estimate	FY 2025 Department Request	FY 2025 Governor's Recommended
DHHS - Capitals				
Medicaid Technology	1,416,680	1,578,280	1,335,178	1,335,178
MEME Maint. & Operations	-	-	-	330,000
State Poison Control Center	34,000	34,000	-	-
Total DHHS - Capitals	1,450,680	1,612,280	1,335,178	1,665,178
Total Capital	4,216,634	3,817,216	6,357,445	5,269,457
Total Technology Reinvestment Fund	20,425,393	18,899,572	28,774,003	16,585,215

State of Iowa

Other Fund Appropriations

FY 2025 Governor's Recommendations

DESCRIPTION	FY 2023 Actual	FY 2024 Budget Estimate	FY 2025 Department Request	FY 2025 Governor's Recommended
0944 - Renewable Fuel Infrastructure Fund				
Agriculture and Land Stewardship				
Motor Fuel Inspection	500,000	500,000	500,000	500,000
Total Agriculture and Land Stewardship	500,000	500,000	500,000	500,000
Total Agriculture and Natural Resources	500,000	500,000	500,000	500,000
Total Renewable Fuel Infrastructure Fund	500,000	500,000	500,000	500,000

State of Iowa

Other Fund Appropriations

FY 2025 Governor's Recommendations

DESCRIPTION	FY 2023 Actual	FY 2024 Budget Estimate	FY 2025 Department Request	FY 2025 Governor's Recommended
0955 - Health Care Trust				
DHHS - Assistance Payment				
Medical Assistance - HCTF	200,660,000	189,860,000	189,860,000	176,470,000
Total DHHS - Assistance Payment	200,660,000	189,860,000	189,860,000	176,470,000
Total Human Services	200,660,000	189,860,000	189,860,000	176,470,000
Total Health Care Trust	200,660,000	189,860,000	189,860,000	176,470,000

State of Iowa

Other Fund Appropriations

FY 2025 Governor's Recommendations

DESCRIPTION	FY 2023 Actual	FY 2024 Budget Estimate	FY 2025 Department Request	FY 2025 Governor's Recommended
0985 - Quality Assurance Trust Fund				
DHHS - Assistance Payment				
Medical Assistance Supplemental- Quality Assurance Trust	66,282,906	111,216,205	111,216,205	111,216,205
Total DHHS - Assistance Payment	66,282,906	111,216,205	111,216,205	111,216,205
Total Human Services	66,282,906	111,216,205	111,216,205	111,216,205
Total Quality Assurance Trust Fund	66,282,906	111,216,205	111,216,205	111,216,205

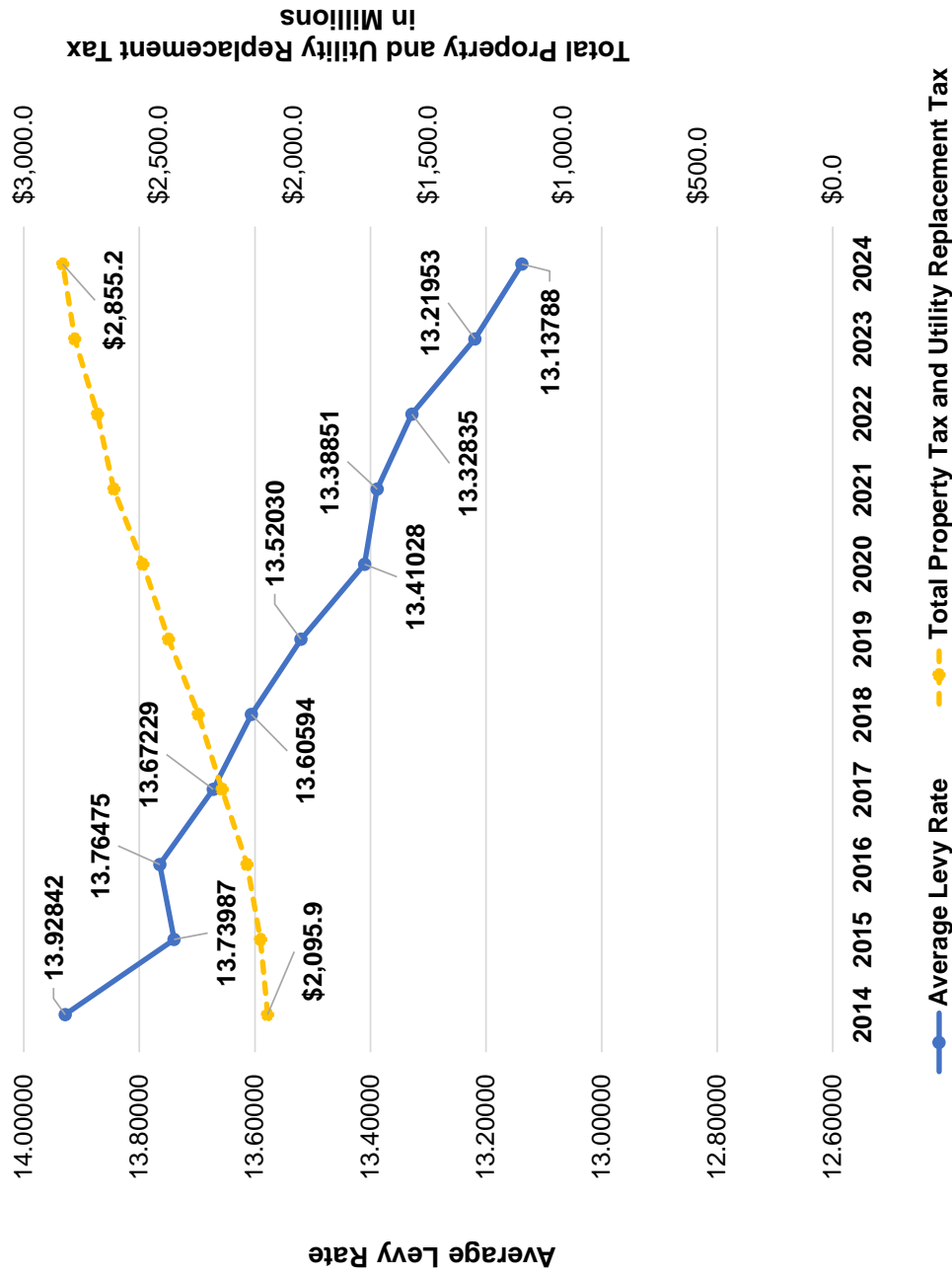
All State Appropriations for Education - FY 2024 vs FY 2025

			FY 2025 Governor's	Difference FY 25 vs
		FY 2024 Estimated	Recommendation	FY 24
General Fund				
Pre-K - 12 Education				
	State Foundation School Aid	\$3,667,447,054	\$3,729,755,057	\$62,308,003
	Education Savings Accounts	\$127,939,695	\$179,190,414	\$51,250,719
	Teacher Salaries	\$0	\$96,051,719	\$96,051,719
	Transportation Equity Fund (in DOM)	\$30,340,068	\$31,098,570	\$758,502
	Special Education Services Birth to 3	\$1,721,400	\$1,721,400	\$0
	Iowa Reading Research Center	\$1,500,000	\$1,500,000	\$0
	Early Head Start Projects	\$574,500	\$574,500	\$0
	Successful Progression for Early Readers	\$7,824,782	\$7,824,782	\$0
	Department of Education Administration	\$5,893,672	\$6,581,620	\$687,948
	Career and Technical Education Administration	\$598,197	\$598,197	\$0
	School Food Service	\$2,176,797	\$2,176,797	\$0
	Secondary Career and Technical Education	\$2,952,459	\$3,076,041	\$123,582
	Student Achievement/Teacher Quality	\$2,990,467	\$2,990,467	\$0
	Jobs for America's Grads	\$9,146,450	\$9,646,450	\$500,000
	Attendance Center Performance/Website	\$250,000	\$250,000	\$0
	Early Warning System for Literacy	\$1,915,000	\$1,915,000	\$0
	Child Development	\$10,524,389	\$10,524,389	\$0
	Sac and Fox Indian Settlement Education	\$100,000	\$100,000	\$0
	Charter Schools	\$3,200,000	\$3,200,000	\$0
	Transportation Non-Public Students	\$8,997,091	\$8,997,091	\$0
	STEM Collaborative Initiative	\$6,354,848	\$6,354,848	\$0
	Iowa School for the Deaf	\$11,421,710	\$11,707,253	\$285,543
	Iowa Educational Services for the Blind and Visually Impaired	\$4,794,040	\$4,913,891	\$119,851
	LEA Assessment	\$3,000,000	\$3,000,000	\$0
	Computer Science Professional Development Incentive Fund	\$500,000	\$500,000	\$0
	Future Ready Iowa Statewide Clearinghouse - Expand Work-Based Learning	\$300,000	\$300,000	\$0
	Future Ready Iowa Summer Joint Enrollment Program	\$600,000	\$600,000	\$0
	Best Buddies Iowa	\$35,000	\$35,000	\$0
	Children's Mental Health School-Based Training and Support	\$3,383,936	\$3,383,936	\$0
	Therapeutic Classroom Incentive Fund Appropriation	\$2,351,382	\$2,351,382	\$0
	Therapeutic Classroom Transportation Claims Reimbursement	\$500,000	\$500,000	\$0
	Special Education Division	\$0	\$20,134,573	\$20,134,573
	Professional Development	\$0	\$2,129,265	\$2,129,265
	Pre-K-12 Education GF Total	\$3,919,332,937	\$4,153,682,642	\$234,349,705
Other Education				
	Midwestern Higher Education Compact	\$115,000	\$115,000	\$0
	Non Public School Concurrent Enrollment	\$1,000,000	\$1,000,000	\$0
	Future Ready Iowa Skilled Workforce Grant Program	\$275,000	\$275,000	\$0
	Iowa Workforce Grant and Incentive Program	\$6,500,000	\$6,500,000	\$0
	LEAD-K Program	\$200,000	\$200,000	\$0
	Iowa Department for the Blind	\$3,043,503	\$3,087,171	\$43,668
	Iowa PBS (Iowa Public Television)	\$7,943,538	\$8,116,032	\$172,494
	Other Education GF Total	\$19,077,041	\$19,293,203	\$216,162
	Total General Fund for Education	\$3,938,409,978	\$4,172,975,845	\$234,565,867

All State Appropriations for Education - FY 2024 vs FY 2025

		FY 2024 Estimated	FY 2025 Governor's Recommendation	Difference FY 25 vs FY 24
Other Funds				
	Statewide Education Data Warehouse	\$600,000	\$600,000	\$0
	ICN Part III Leases and Maintenance Network	\$2,727,000	\$2,727,000	\$0
	Iowa School for the Deaf - Girls Dorm Renovations	\$5,700,000	\$0	-\$5,700,000
	Iowa Department for the Blind Building Repairs	\$232,000	\$225,600	-\$6,400
	Iowa PBS Digital Asset Management System	\$343,808	\$196,000	-\$147,808
	Other Funds Total	\$9,602,808	\$3,748,600	-\$5,854,208
	Total Appropriations for Education	\$3,948,012,786	\$4,176,724,445	\$228,711,659
General Fund				
Higher Education				
	Community Colleges	\$228,858,161	\$234,579,615	\$5,721,454
	University of Iowa - General University	\$218,045,224	\$223,496,355	\$5,451,131
	Iowa State University - General University	\$174,092,719	\$178,445,037	\$4,352,318
	University of Northern Iowa - General University	\$99,408,923	\$101,894,146	\$2,485,223
	All Other Board of Regents Appropriations	\$78,189,742	\$78,189,742	\$0
	Board of Regents GF Total	\$569,736,608	\$582,025,280	\$12,288,672
	Scholarship, Grant and Loan Repayment Programs	\$93,003,628	\$94,291,866	\$1,288,238
	Higher Education GF Total	\$891,598,397	\$910,896,761	\$19,298,364
Other Funds				
	Community Colleges			
	Skilled Worker Job Creation Fund	\$34,000,000	\$34,000,000	\$0
	Board of Regents			
	Tuition Replacement	\$27,900,000	\$26,500,000	-\$1,400,000
	Rebuild Iowa Infrastructure Fund	\$18,000,000	\$5,350,000	-\$12,650,000
	Skilled Worker Job Creation Fund	\$9,100,000	\$9,100,000	\$0
	Environment First Fund	\$695,000	\$695,000	\$0
	ISU Vet Lab - Iowa Nutrient Research Fund	\$120,000	\$120,000	\$0
	Midwest Grape and Wine Industry	\$250,000	\$250,000	\$0
	Board of Regents OF Total	\$56,065,000	\$42,015,000	-\$14,050,000
	Higher Education Other Funds Total	\$90,065,000	\$76,015,000	-\$14,050,000
	Total Appropriations for Higher Education	\$981,663,397	\$986,911,761	\$5,248,364

Schools Average Levy Rate and Total Property Taxes Levied

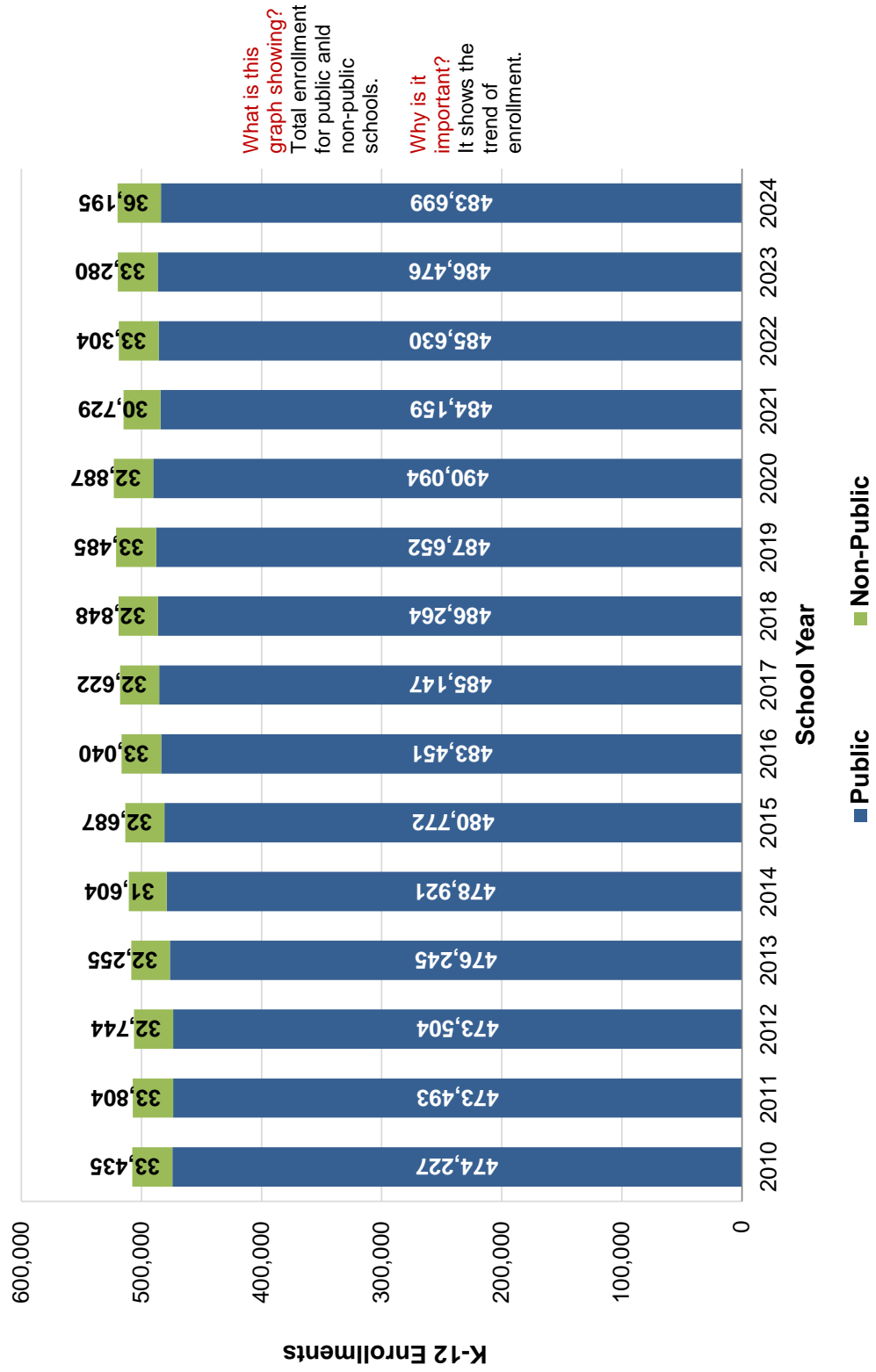


What is this graph showing?
 The average total levy rate and total property taxes including utility replacement taxes for all school districts.

Why is it important?
 To understand the relationship between school average levy rates and property taxes levied.

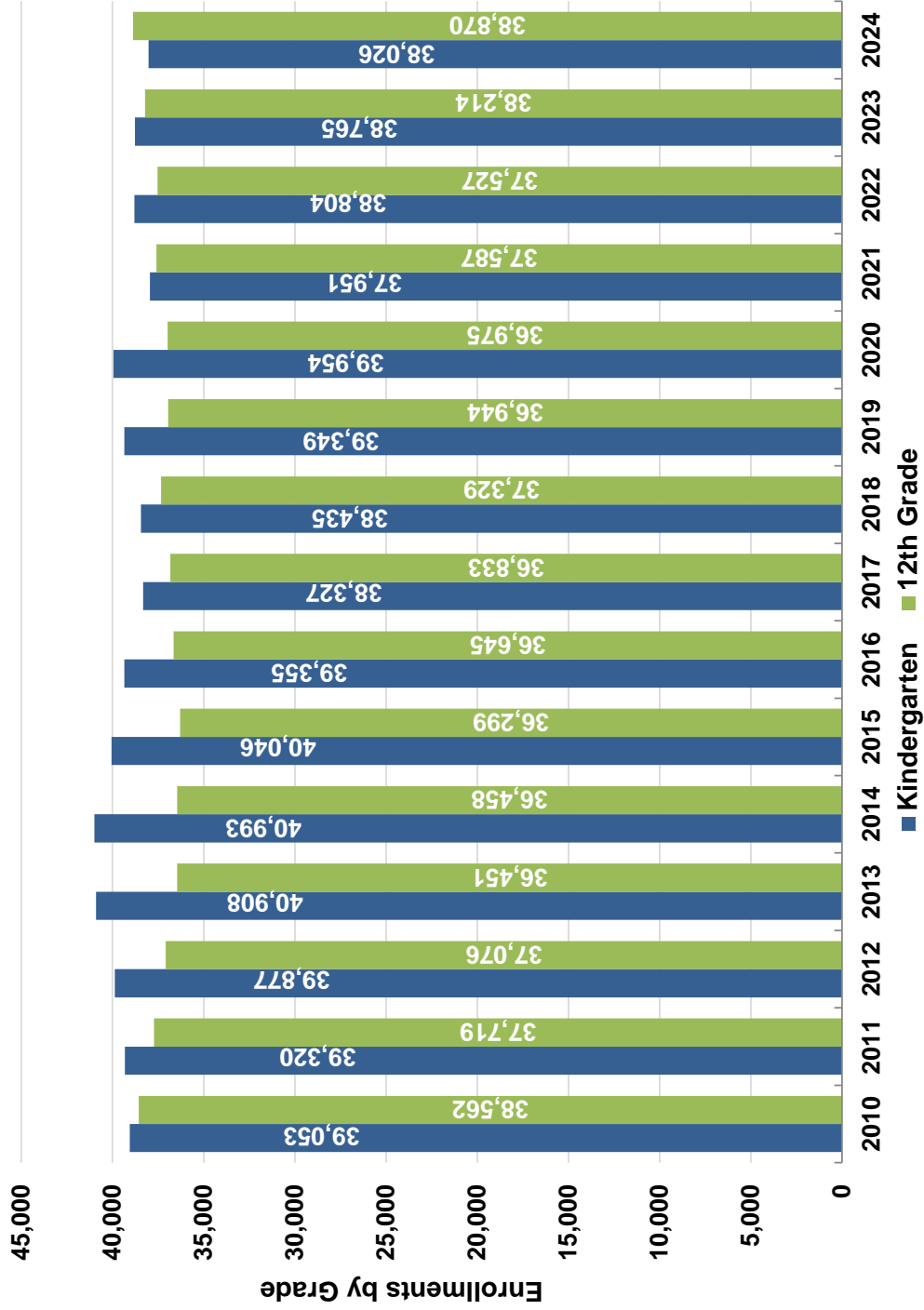
Source: Iowa Department of Management

Iowa's K-12 Public and Non-public School Enrollments School Years 2010-2024



Source: Iowa Department of Management

Iowa's Public School Enrollments Kindergarten Compared to 12th Grade School Years 2010-2024



What is this graph showing?
The enrollment of students in kindergarten compared to 12th grade.

Why is it important?
This graph displays the change in class size from incoming students compared to outgoing students.

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 88.4% of state cost per pupil amount
- Additional Levy – property tax levy to fund the remainder formula amounts

Property tax relief included in the School Foundation Aid Formula:

- \$176.2 million in FY 2024 – Property Tax Adjustment Aid, Property Tax Replacement Payment (PTRP), Additional Levy Buy-Down, and Foundation Base Supplement

FY 2024 Big Picture:

- 325 school districts
- 9 AEAs
- 486,476 budget enrollments
- \$7,635 state cost per pupil
- \$3,720,052,899 state foundation aid
- \$1,683,905,282 uniform plus additional levy
- \$2,855,178,447 total property tax
- \$109,486,747 total income surtax
- \$607.9 million estimated SAVE for school infrastructure and Career Academies

Other:

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

Source: Iowa Department of Management

Iowa Department of Health and Human Services
Total Clients Served by Program (FY 2023)

Program	# of Clients Served	SFY 2023			Total Cost Per Client	State Cost Per Client
		SFY 2023 Total Cost	Federal/Other Funds Cost	SFY 2023 Total Cost		
Adoption Subsidy***	9,935	\$ 30,797,021	\$ 46,211,984	\$ 77,009,005	\$ 7,751	\$ 3,100
Adult MH/DD Services* (SFY22 information)	32,456	\$ 50,089,510	\$ 65,199,195	\$ 115,198,705	\$ 3,549	\$ 1,542
Child Care Assistance [^]	17,245	\$ 33,940,264	\$ 71,441,443	\$ 105,381,706	\$ 6,111	\$ 1,968
Child Support	494,356	\$ 15,934,179	\$ 37,791,088	\$ 53,725,267	\$ 109	\$ 32
Child Welfare****	15,892	\$ 58,196,282	\$ 44,972,669	\$ 103,168,951	\$ 6,492	\$ 3,662
Family Investment Program**	11,011	\$ 13,224,225	\$ 4,605,522	\$ 17,829,747	\$ 1,619	\$ 1,201
Hawki (includes expanded Medicaid & Dental Only)	71,214	\$ 31,680,560	\$ 137,961,899	\$ 169,642,459	\$ 2,382	\$ 445
Medicaid/Iowa Health and Wellness Plan*	789,125	\$ 1,738,081,649	\$ 5,880,026,953	\$ 7,318,108,602	\$ 9,274	\$ 2,203

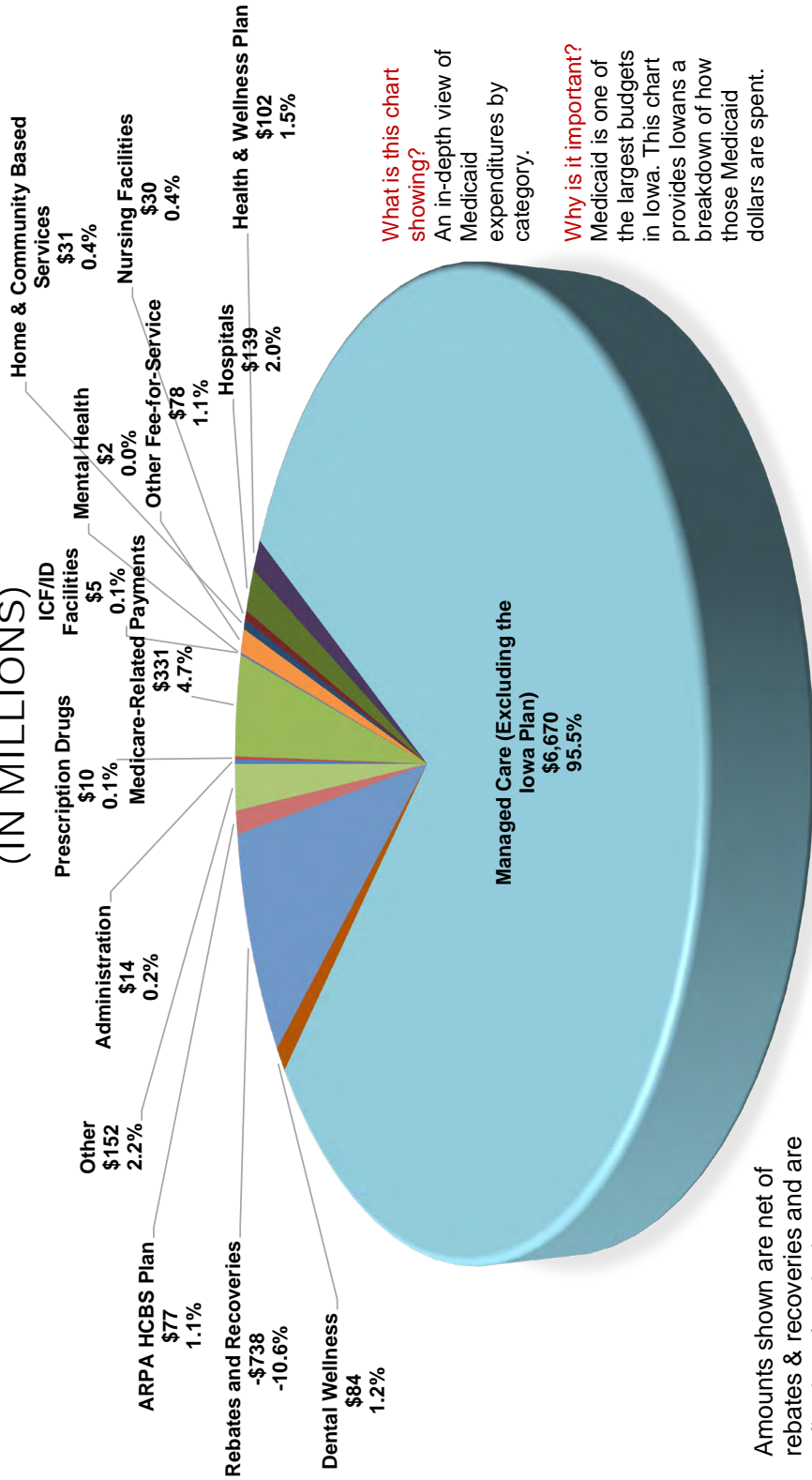
Facilities Costs Based on Avg Daily Census	SFY23 Average Daily Census (ADC)	SFY23 State Cost	Federal/Other Funds Cost	SFY23 Total Cost	Total Cost Per Client	State Cost Per Client
<i>Civil Commitment Unit for Sexual Offenders**</i>	149	\$ 15,775,489	\$ 4,150	\$ 15,365,617	\$ 103,125	\$ 105,876
<i>Mental Health Institutes</i>	82	\$ 40,356,273	\$ 2,443,218	\$ 42,799,491	\$ 521,945	\$ 492,150
Cherokee	31	\$ 17,813,838	\$ 1,732,206	\$ 18,163,994	\$ 585,922	\$ 574,640
Independence ***	51	\$ 22,542,435	\$ 711,012	\$ 23,253,447	\$ 455,950	\$ 442,009
State Resource Centers	232	\$ 37,092,744	\$ 90,954,738	\$ 128,047,482	\$ 551,929	\$ 159,883
Glenwood	111	\$ 21,590,870	\$ 38,585,616	\$ 60,176,486	\$ 542,131	\$ 194,512
Woodward	121	\$ 15,501,874	\$ 52,369,122	\$ 67,870,996	\$ 560,917	\$ 128,115

NOTE:

- * Adult MH/DD Services clients served and dollars are for SFY22.
- ** Medicaid/HWP clients served represents average monthly enrollment. Expenditures have been adjusted to reflect costs incurred in the applicable fiscal year.
- *** Adoption Subsidy includes all costs paid from the Adoption Subsidy appropriation, including adoption reinvestment expenditures.
- **** Child Welfare includes all cost for Foster Care, Group Care, Shelter Care, Independent Living, Subsidized Guardianship, Kinship Stipend and Family Centered Services
- [^] Child Care Assistance clients served represents the average monthly number of children served
- [^] FP 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, Clamond, Mt. Pleasant ongoing expenditures
- **** Resource Center state cost net of SFY23 general fund appropriation transfers

Source: Iowa Department of Health & Human Services

MEDICAID EXPENSES FISCAL YEAR 2023 ALL FUNDS (ACTUAL) (IN MILLIONS)



What is this chart showing?
An in-depth view of Medicaid expenditures by category.

Why is it important?
Medicaid is one of the largest budgets in Iowa. This chart provides lowans a breakdown of how those Medicaid dollars are spent.

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

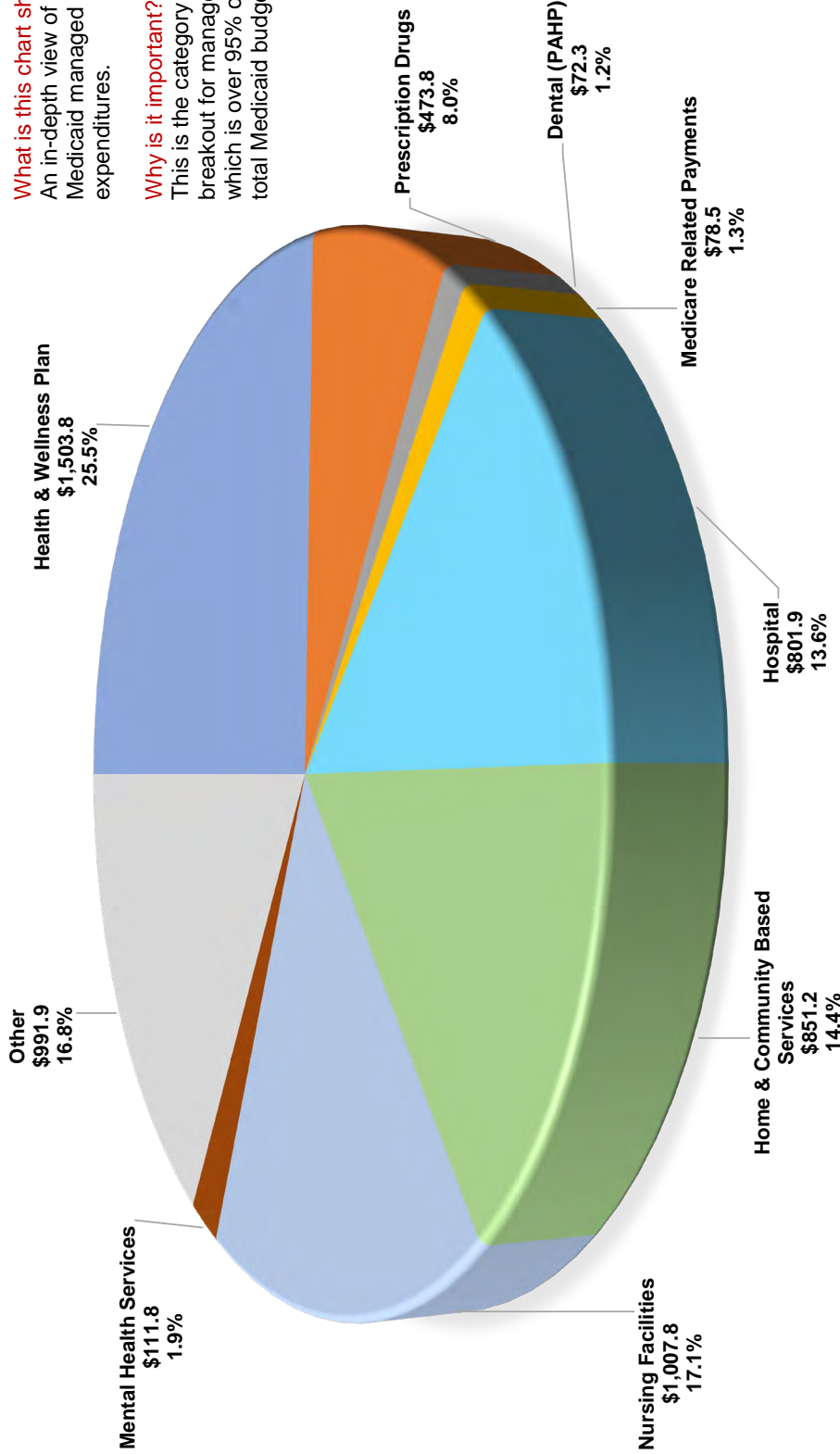
Total Expenditures: \$6,987 Million
State Funds: 25%
Federal/Other Funds: 75%

Source: Health & Human Services

MEDICAID MANAGED CARE PLAN ENCOUNTER DATA FISCAL YEAR 2023 ALL FUNDS (IN MILLIONS)

What is this chart showing?
An in-depth view of Medicaid managed care expenditures.

Why is it important?
This is the category breakout for managed care which is over 95% of the total Medicaid budget.

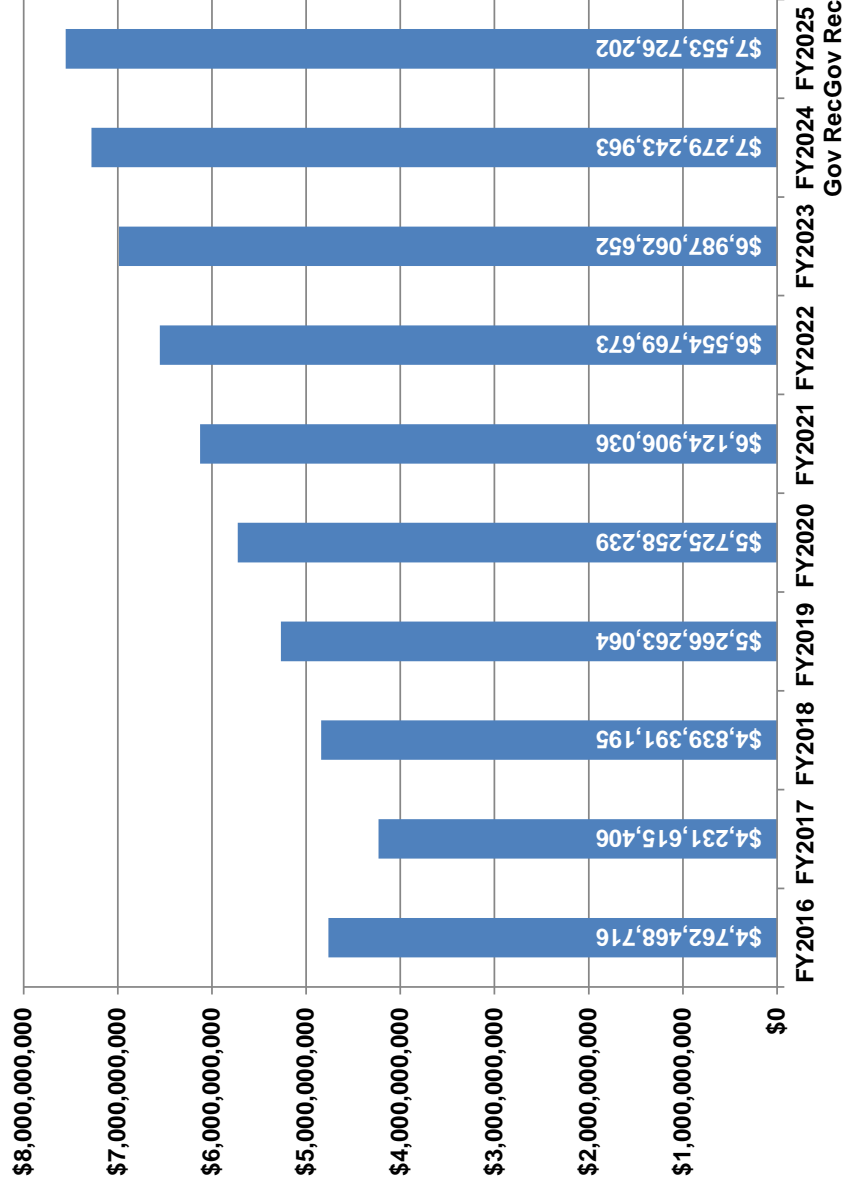


Total Expenditures: \$5,892.9 Million
State Funds: 27.2%
Federal/Other Funds: 72.8%

* Includes managed care (encounter data) payments. The total will not match the actual total expenditures for all of Medicaid.

Source: Iowa Department of Health & Human Services

Medicaid Expenditures (All Funds) Fiscal Years 2016-2025



What is this graph showing?
Total of all funds expenditures for the Medicaid Program.

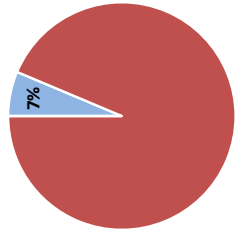
Why is it important?
The federal match for Medicaid varies from year-to-year and a complete view of historical expenditures is better understood when reviewing total expenditures versus just what was spent from state dollars.

Note: Fiscal Years 2020-2025 include enhanced federal match due to Coronavirus federal legislation provided from March 2020 through December 2023. FY2024 and FY2025 also does not include any possible additional adjustments to Managed Care rates. In addition, FY2024 and FY2025 are based on the December 2023 projection meeting consensus plus a consensus 3% trend and 1% MCO tax expense.

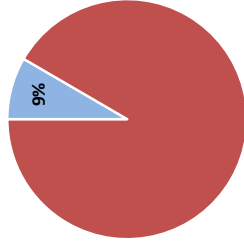
Source: Iowa Department of Health & Human Services and Iowa Department of Management

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

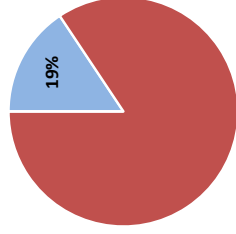
FY1990 State Budget



FY2005 State Budget



FY2015 State Budget



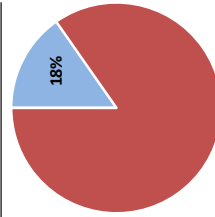
What is this chart saying?

Total Medicaid General Fund appropriations compared to total State appropriations.

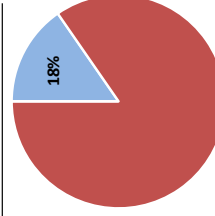
Why is it important?

This chart provides a historical view of total General Fund Medicaid appropriations compared to total State appropriations and reflects how the Medicaid program impacts the state budget over the years.

FY2024 Governor's Recommendation



FY2025 Governor's Recommendation



- Beginning January 2020, Medicaid received an enhanced federal match due to COVID. This impacts and lowers the state share need in Fiscal Years 2021 through 2025.
- Additional MCO capitation rate adjustments for FY2024 and FY2025 are not included above.
- FY2025 based on December 2023 projection consensus plus a 3% additional trend. FY25 projections include 1% MCO tax expenses.

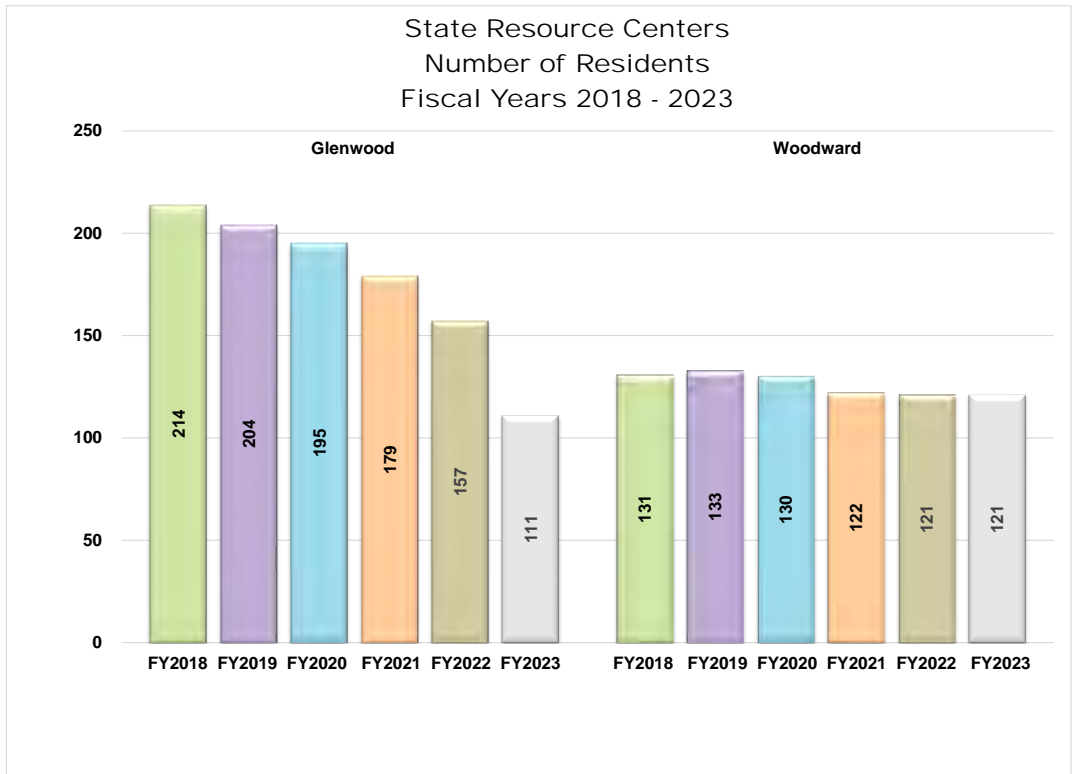
Source: Iowa Department of Health & Human Services and Iowa Department of Management

Medicaid & IA Health & Wellness Plan Estimated State Expenditures and Revenues
 FY 2023 Actual - FY 2024-FY 2025 Governor Recommendations
 Assumes the Families First Coronavirus Response Act enhanced FMAP effective through March 2023
 with Phased down enhanced FMAP through December 2023

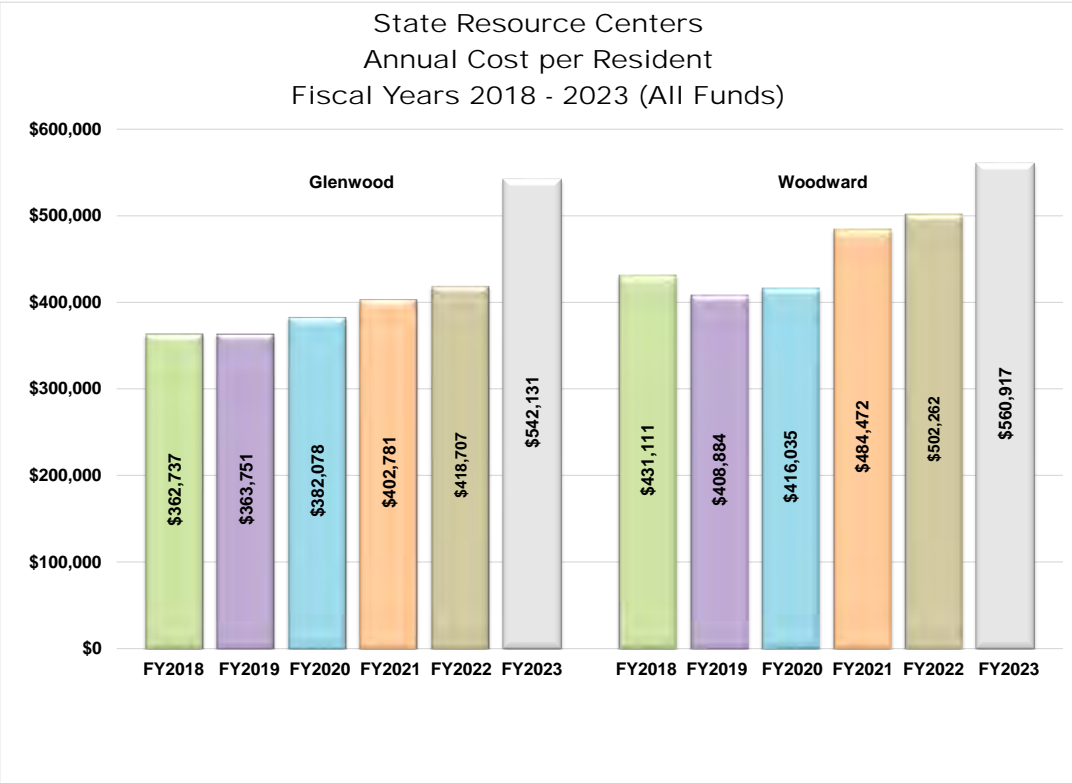
<u>Service Category</u>	<u>FY23 Actual</u>	<u>FY24 Gov Recs</u>	<u>FY25 Gov Recs</u>	<u>FY24 vs FY23</u>	<u>FY25 vs FY24</u>
State Expenditures					
Managed Care Expenditures:					
Managed Care (includes IHWP)	\$ 1,611,837,207	\$ 1,811,665,985	\$ 2,052,946,290	\$ 199,828,778	\$ 241,280,305
Non-Managed Care Expenditures	\$ 79,065,949	\$ 193,377,873	\$ 206,784,995	\$ 114,311,924	\$ 13,407,122
Prior Fiscal Year Obligations	\$ -	\$ 36,172,952	\$ -	\$ 36,172,952	\$ (36,172,952)
Legislative Adjustments	\$ -	\$ 909,000	\$ 909,000	\$ 909,000	\$ -
MCO Premium Tax Expenditures	\$ -	\$ -	\$ 35,749,632	\$ -	\$ 35,749,632
Governor Recommended Adjustments:					
ARPA HCBS Backfill	\$ -	\$ -	\$ 16,500,000	\$ -	\$ 16,500,000
MCO Tax Offset	\$ -	\$ -	\$ (83,415,807)	\$ -	\$ (83,415,807)
Enhanced Case Management	\$ -	\$ -	\$ 5,000,000	\$ -	\$ 5,000,000
Increased Access to Community-Based Providers	\$ -	\$ -	\$ 14,600,000	\$ -	\$ 14,600,000
Home Health Rate Adjustment	\$ -	\$ -	\$ 3,000,000	\$ -	\$ 3,000,000
Medical Supplies Rate Adjustment	\$ -	\$ -	\$ 144,014	\$ -	\$ 144,014
Physician Assistant Rate Adjustment	\$ -	\$ -	\$ 29,691	\$ -	\$ 29,691
Physical Therapist Rate Adjustment	\$ -	\$ -	\$ 418,121	\$ -	\$ 418,121
Occupational Therapist Rate Adjustment	\$ -	\$ -	\$ 64,692	\$ -	\$ 64,692
Certified Nurse Midwife Rate Adjustment	\$ -	\$ -	\$ 3,122	\$ -	\$ 3,122
Community Mental Health Centers Rate Adj.	\$ -	\$ -	\$ 276,947	\$ -	\$ 276,947
Total State Expenditures	\$ 1,690,903,156	\$ 2,042,125,810	\$ 2,253,010,697	\$ 351,222,654	\$ 206,948,300
ARPA HCBS State Spending	47,178,494	53,358,793	-	-	-
TOTAL STATE EXPENDITURES	\$ 1,738,081,650	\$ 2,095,484,603	\$ 2,253,010,697	\$ 351,222,654	\$ 206,948,300
State Revenues					
	<u>FY23 Actual</u>	<u>FY24 Gov Recs</u>	<u>FY25 Gov Recs</u>	<u>FY24 vs FY23</u>	<u>FY25 vs FY24</u>
Medicaid General Fund Appropriation	\$ 1,510,127,388	\$ 1,543,626,779	\$ 1,543,626,779	\$ 33,499,391	\$ -
Governor General Fund Increase/(Decrease)	\$ -	\$ -	\$ 74,956,901	\$ -	\$ 74,956,901
GF Carry Forward from Previous Fiscal Year	\$ 273,039,252	\$ 367,990,615	\$ 193,504,819	\$ 94,951,363	\$ (174,485,796)
ARPA Funding Carry Forward	\$ 100,567,287	\$ 53,358,793	\$ -	\$ (47,208,494)	\$ (53,358,793)
Decategorization Fund Balance	\$ 880,576	\$ -	\$ -	\$ (880,576)	\$ -
MCO Premium Tax	\$ -	\$ -	\$ 119,165,439	\$ -	\$ 119,165,439
Health Care Trust Fund	\$ 183,706,173	\$ 178,726,476	\$ 176,470,000	\$ (4,979,697)	\$ (2,256,476)
Nursing Facility Quality Assurance Fund	\$ 57,161,022	\$ 111,216,205	\$ 111,216,205	\$ 54,055,183	\$ -
Hospital Trust Fund	\$ 33,920,554	\$ 33,920,554	\$ 33,920,554	\$ -	\$ -
Medicaid Fraud Account	\$ 58,806	\$ 150,000	\$ 150,000	\$ 91,194	\$ -
TOTAL STATE REVENUES	\$ 2,159,461,058	\$ 2,288,989,422	\$ 2,253,010,697	\$ 129,528,364	\$ (35,978,725)

Note: FY2024 and FY2025 and Governor's recommendations are based on the December 2023 projection meeting consensus plus a consensus 3% trend. Projections include a 1% MCO tax expense.

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



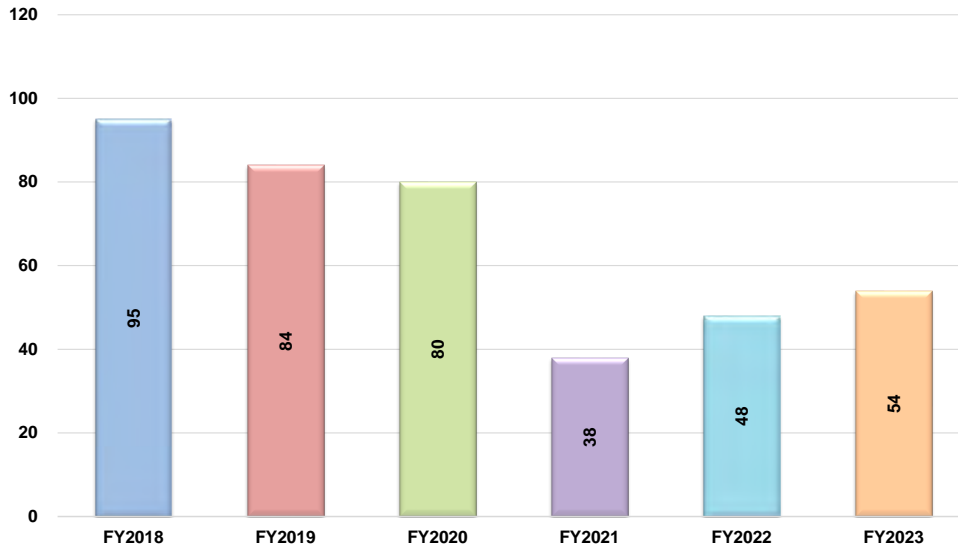
What are these graphs showing?
The number of residents and annual cost per resident at HHS facilities.



Why are they important?
They provide the impact the number of residents and cost per resident has on the state budget.

Source: Iowa Department of Health & Human Services

Boys State Training School at Eldora
 Number of Residents
 Fiscal Years 2018 - 2023

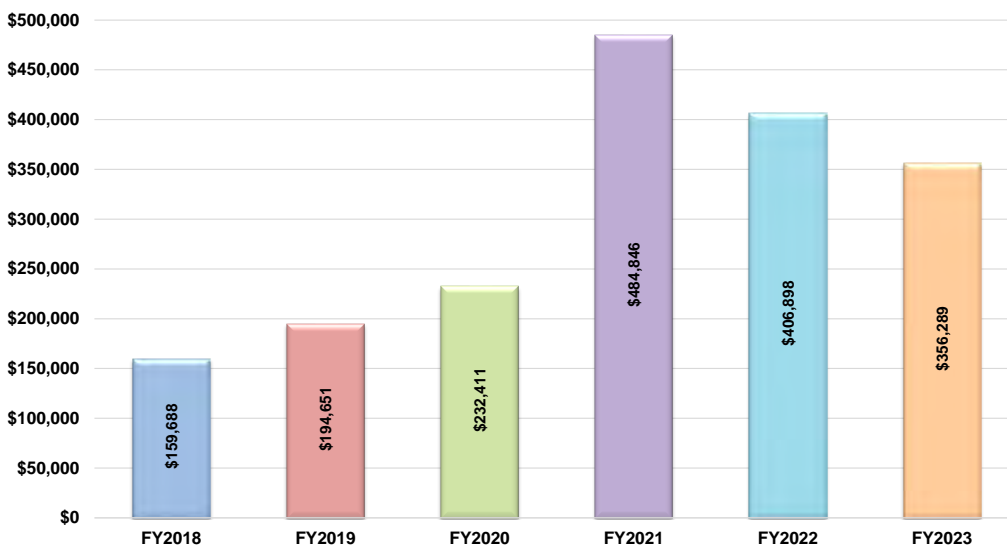


The census decline in FY21 is primarily due to impacts from the COVID-19 public health emergency.

What are these graphs showing?

The number of residents and annual cost per resident at HHS facilities.

Boys State Training School at Eldora
 Annual Cost per Resident
 Fiscal Years 2018 - 2023 (All Funds)

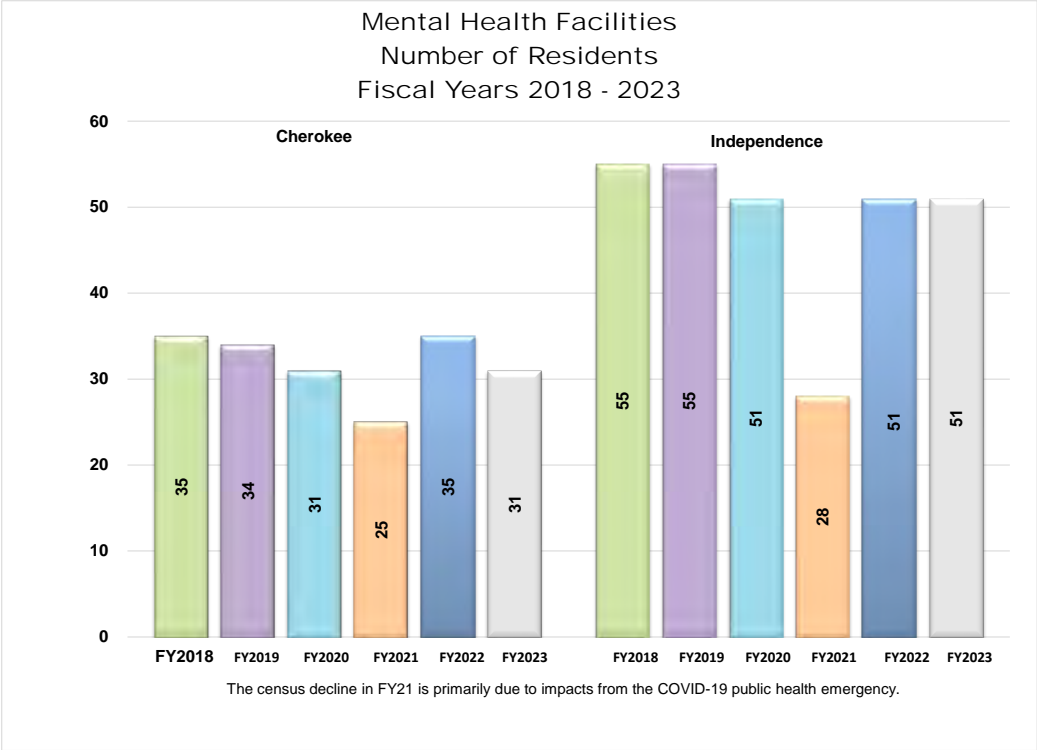


The cost per resident increase in FY21-FY23 is primarily due to impacts from the COVID-19 public health emergency due to census decline.

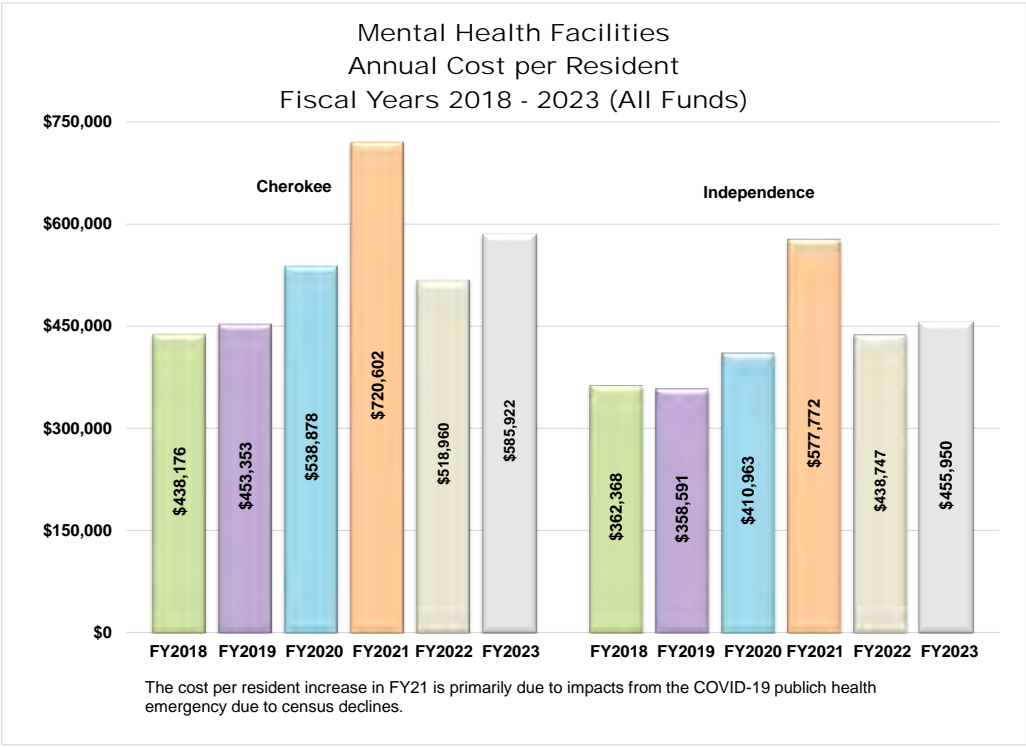
Why are they important?

They provide the impact the number of residents and cost per resident has on the state budget.

Source: Iowa Department of Health & Human Services

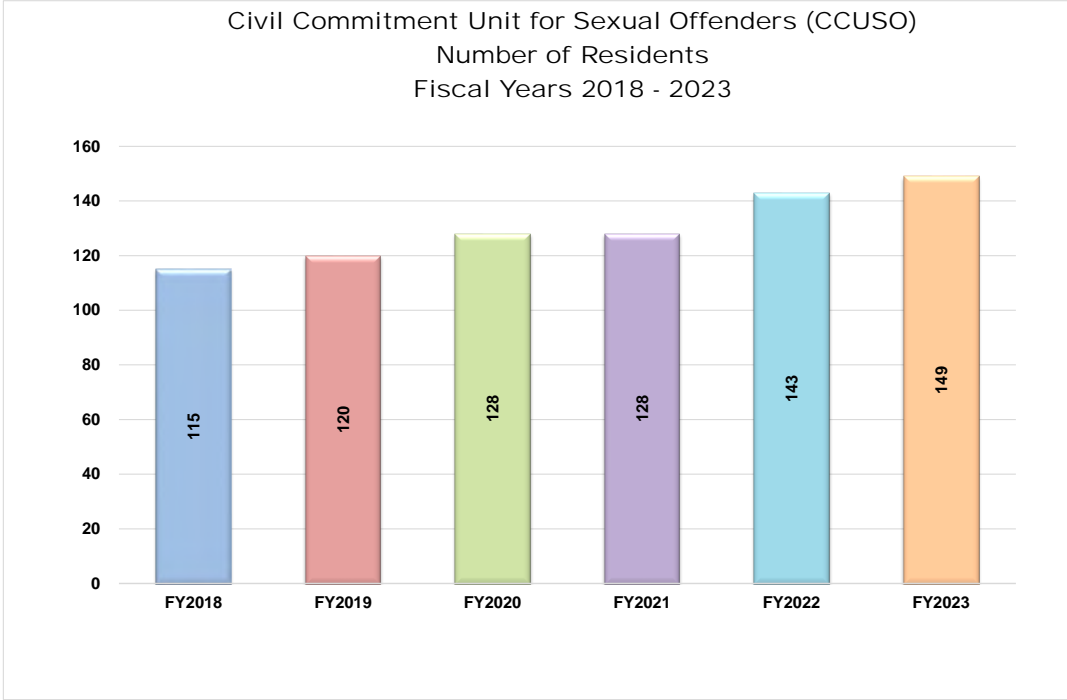


What are these graphs showing?
The number of residents and annual cost per resident at HHS facilities.

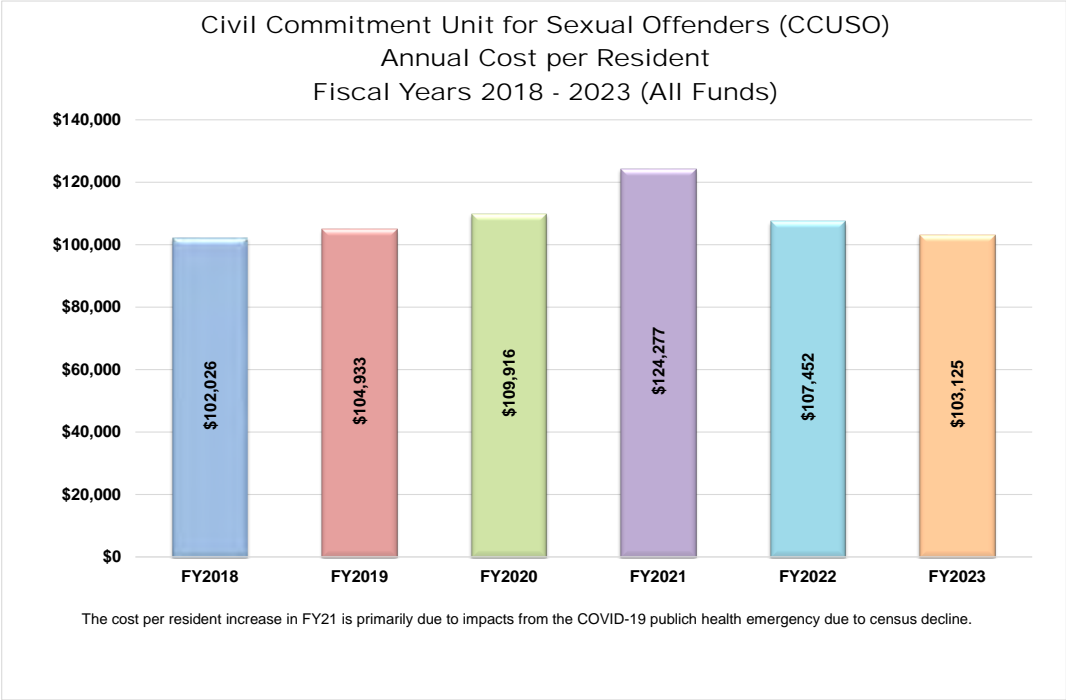


Why are they important?
They provide the impact the number of residents and cost per resident has on the state budget.

Source: Iowa Department of Health & Human Services



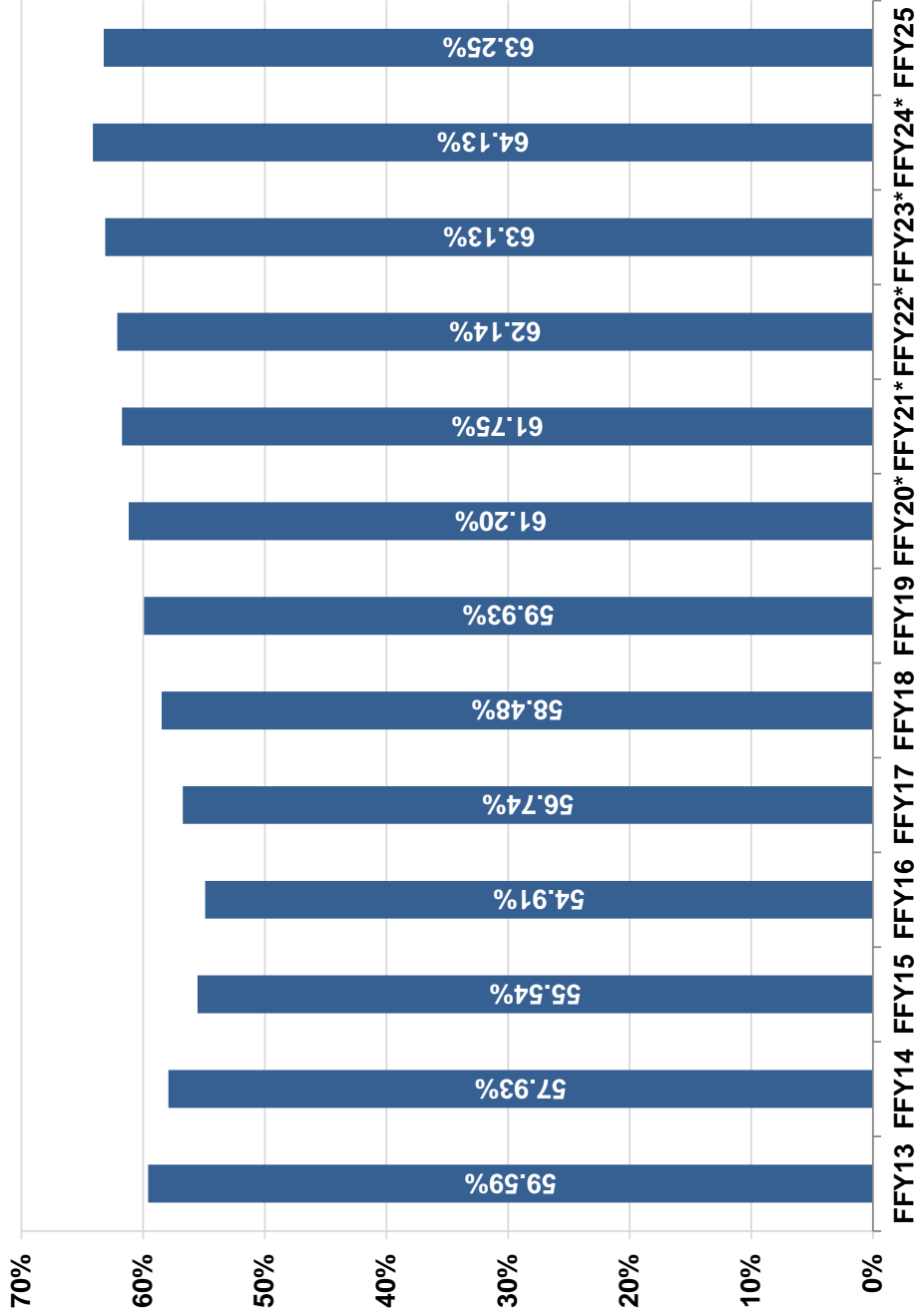
What are these graphs showing?
The number of residents and annual cost per resident at HHS facilities.



Why are they important?
They provide the impact the number of residents and cost per resident has on the state budget.

Source: Iowa Department of Health & Human Services

Federal Medical Assistance Percentages (FMAP) by Federal Fiscal Year



What does this chart show?

The Federal Medical Assistance Percentage (FMAP) for Medicaid from FFY13 to estimated FFY25.

Why is this important?

Federal funding for Medicaid is the largest source of federal revenue to the State of Iowa. The amount of FMAP Iowa receives is based on Iowa's economic condition compared to other states.

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

Source: Federal Funds Information for States

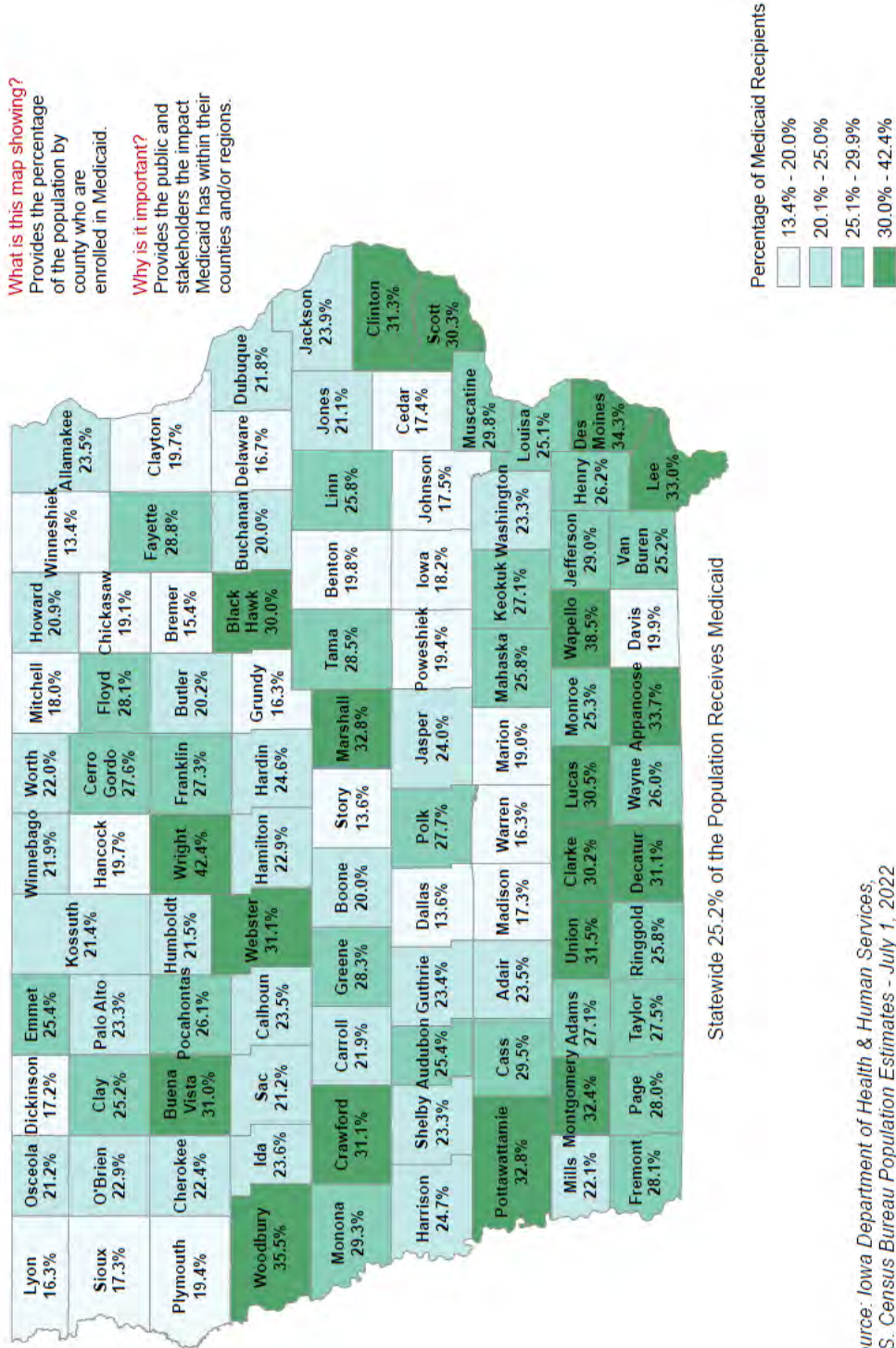
AVERAGE MONTHLY MEDICAID ENROLLMENT FISCAL YEARS 2013-2023



1. Iowa Health and Wellness Plan (IHWP) enrollment does NOT include presumptive eligibility population.
2. The IHWP population for FY14 is an average over a six-month period since the program began January 1, 2014.
3. Enrollment data is retrieved from monthly eligibility reports provided by the Iowa Department of Health & Human Services.
4. Figures are not adjusted for retroactive eligibility.
5. Although the COVID public health emergency went into effect during FY20, the impact on enrollment did not become evident until FY21.
6. FY21-FY23 enrollment was impacted by the disallowance of disenrollment during the COVID Public Health Emergency. States were required to keep continuous healthcare coverage for all members whether or not individuals continued to qualify for Medicaid.

Source: Iowa Department of Health & Human Services

Percentage of the Population Receiving Medicaid Fiscal Year 2023



Source: Iowa Department of Health & Human Services.
U.S. Census Bureau Population Estimates - July 1, 2022

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Department of Corrections
Average Cost per Year per Inmate
by Correctional Institution
Fiscal Year 2023 (Actual)

Correctional Institution	Total Cost	Average Daily Population	Cost per Year per Inmate
Iowa State Penitentiary	\$45,154,170	727.32	\$62,083
Anamosa	\$38,446,791	945.21	\$40,675
Oakdale	\$59,192,272	854.35	\$69,283
Newton	\$32,103,500	1,216.06	\$26,400
Mt Pleasant	\$29,916,809	1082.93	\$27,626
Rockwell City	\$12,011,117	464.79	\$25,842
Clarinda	\$28,819,870	985.83	\$29,234
Mitchellville	\$26,371,385	664.58	\$39,681
Fort Dodge	\$34,308,063	1,163.11	\$29,497
TOTAL	\$306,323,977	8,104.18	\$37,798

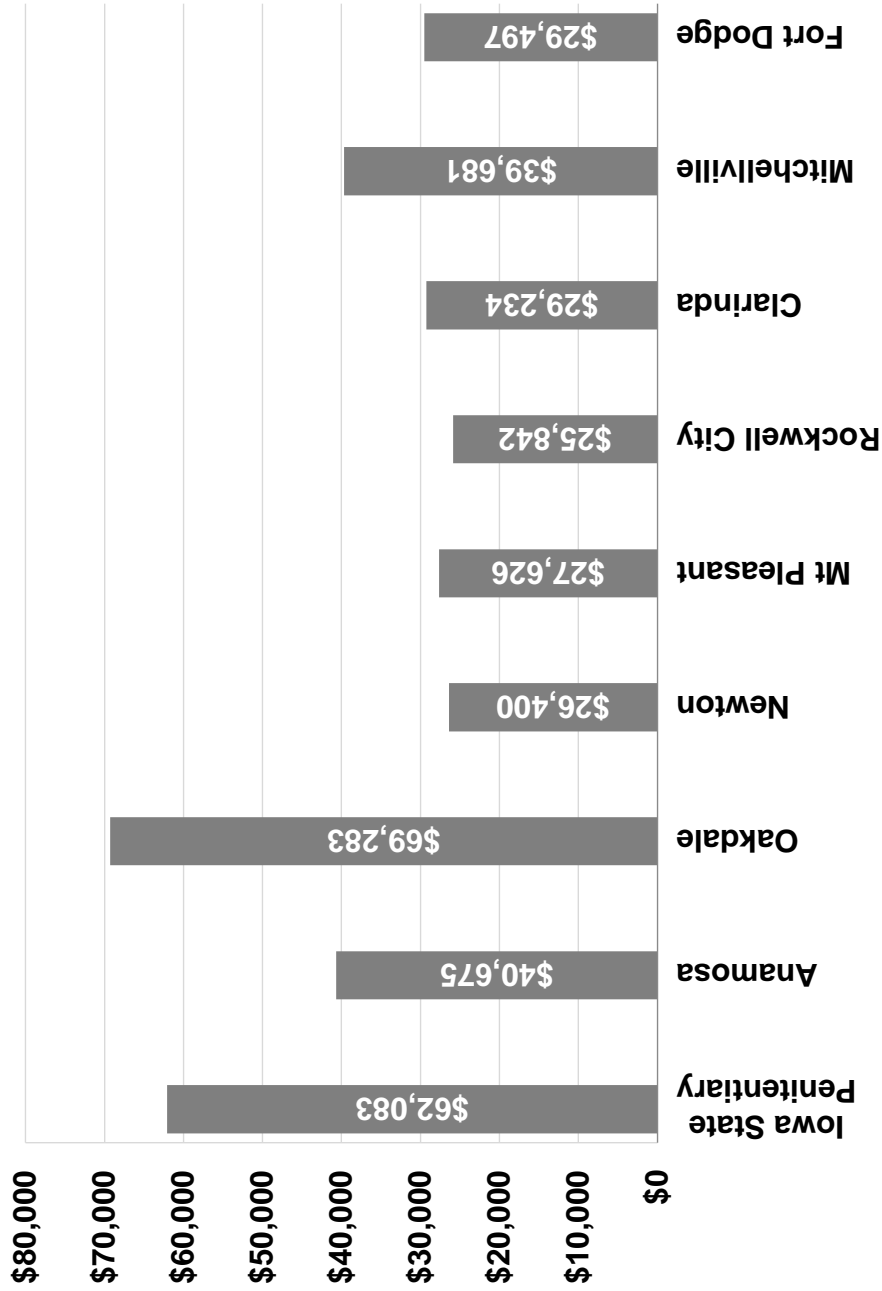
What is this chart showing?
Average cost of an inmate per correctional institution.

Why is it important?
Cost at an institution may vary depending upon security level, whether it is an intake reception center, or a medical or psychiatric treatment speciality.

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

Source: Iowa Department of Corrections

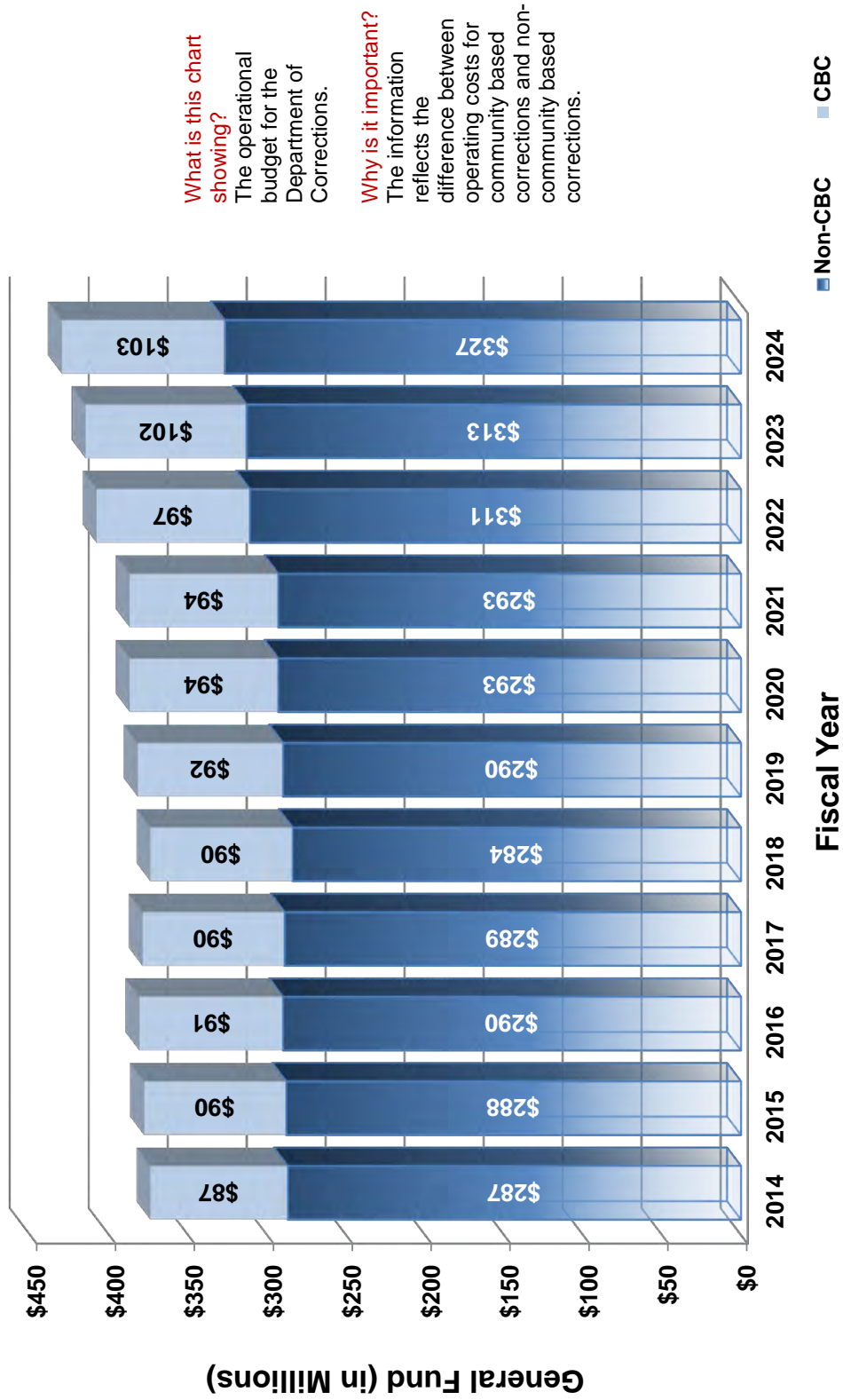
Department of Corrections Average Cost per Inmate By Institution Fiscal Year 2023 (Actual)



What is this chart showing?
Average cost of an inmate per correctional institution.

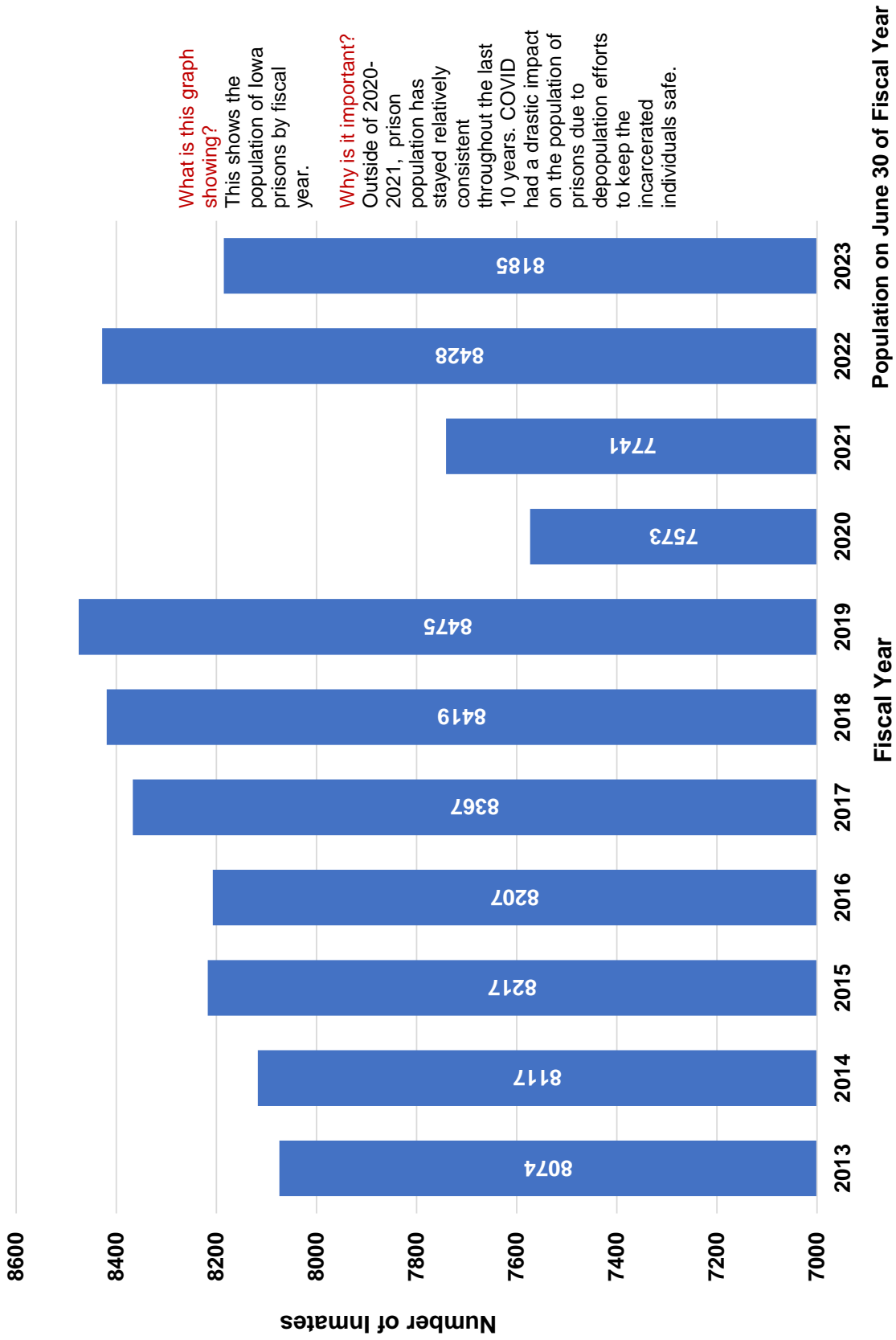
Why is it important?
Cost at an institution may vary depending upon security level, whether it is an intake reception center, or a medical or psychiatric treatment speciality.

Department of Corrections General Fund Operating Budgets Fiscal Years 2014 - 2024 (Estimate)



Source: Iowa Department of Corrections

Iowa Prison Population

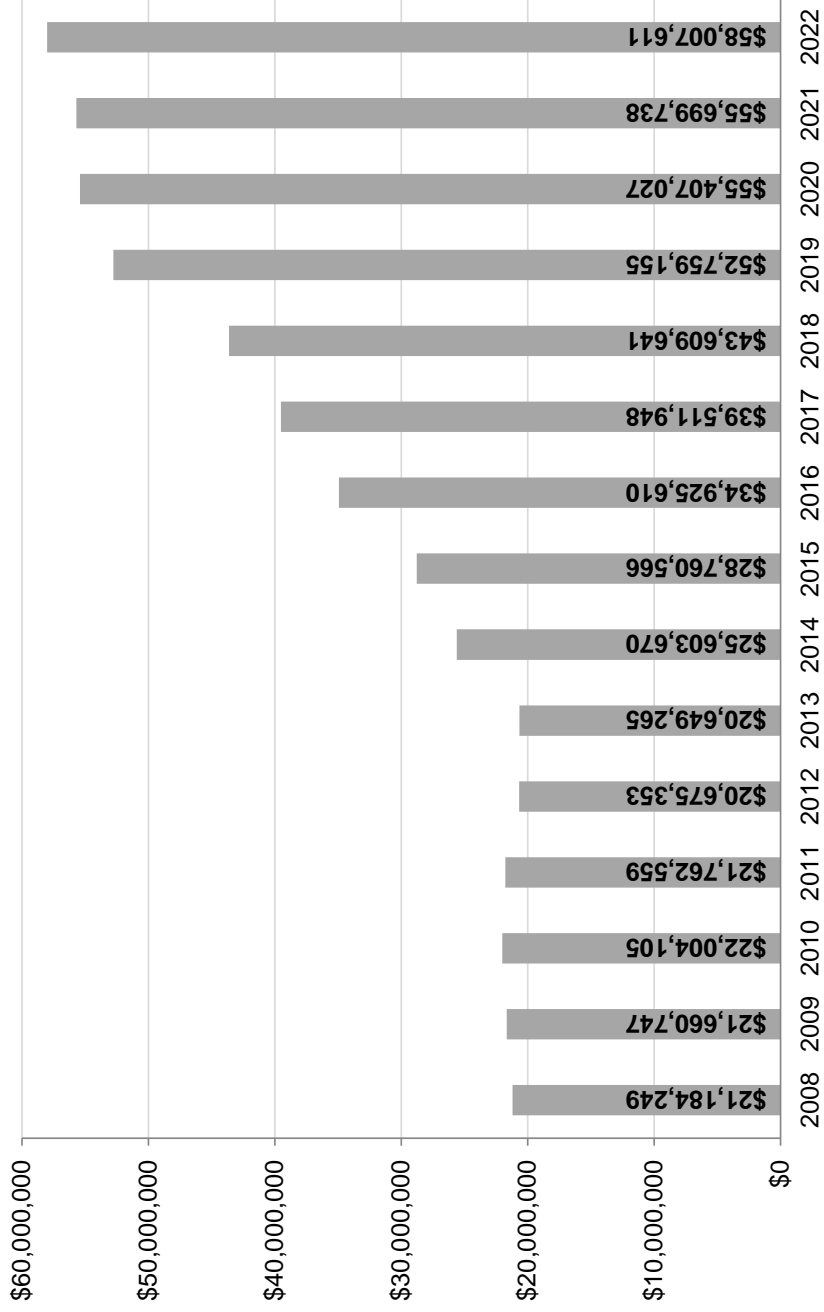


What is this graph showing?
 This shows the population of Iowa prisons by fiscal year.

Why is it important?
 Outside of 2020-2021, prison population has stayed relatively consistent throughout the last 10 years. COVID had a drastic impact on the population of prisons due to depopulation efforts to keep the incarcerated individuals safe.

Source: Iowa Department of Corrections

Surcharge Fund Balances from 911 Service Board Certified Budgets

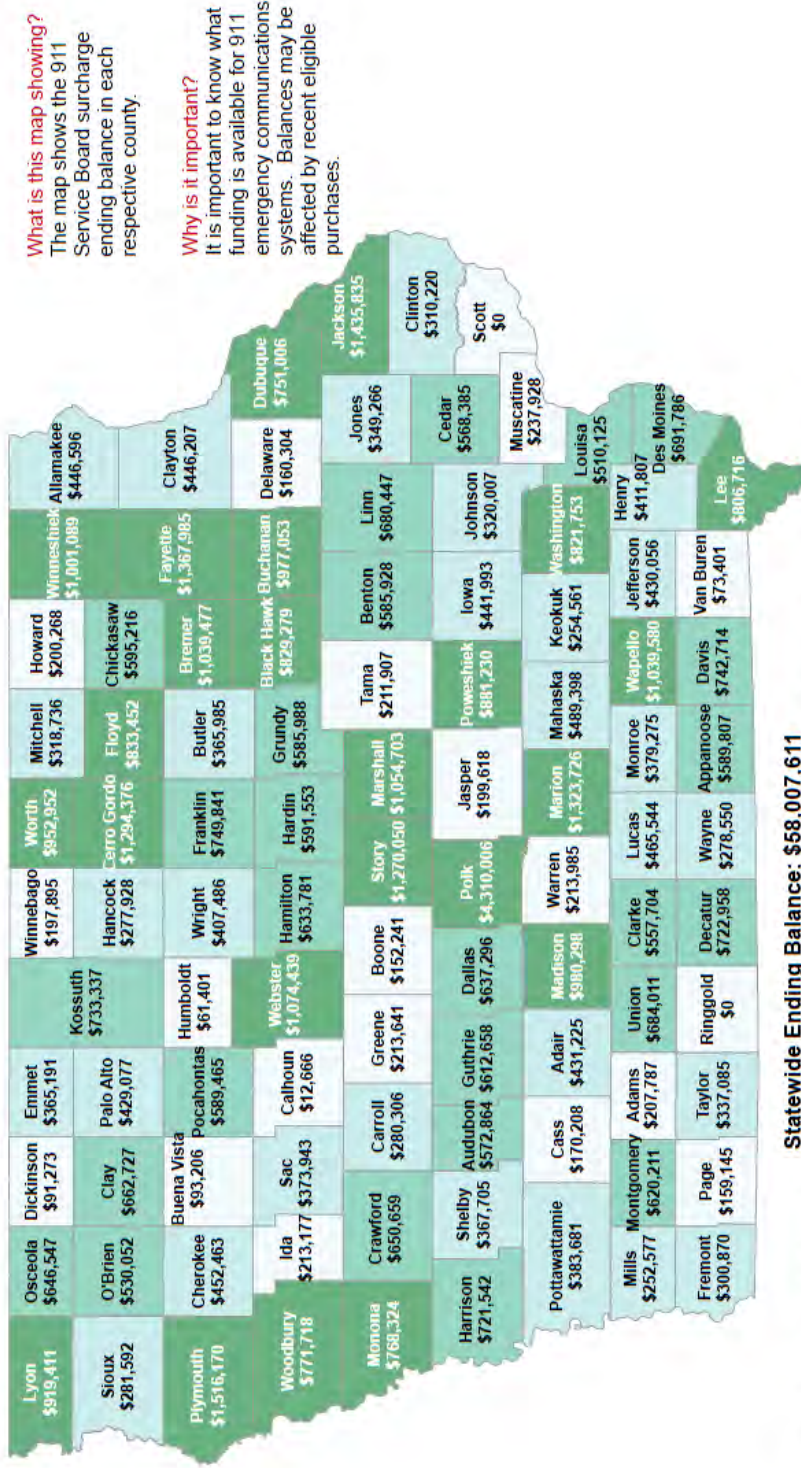


What is this graph showing?
 The statewide surcharge fund balances from the local 911 Service Boards which are certified budget balances by county auditors.

Why is it important?
 To show the trend of funding available for 911 services.

Source: 911 Adopted Budgets and Actual Ending Balances as certified by the County Auditor, Department of Management, U.S. Census Bureau, 2022 Population Estimates

FY 2022 911 Service Board Surcharge Fund Ending Balance

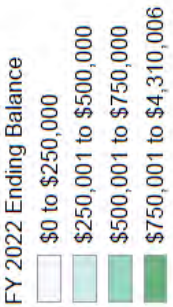


What is this map showing?
The map shows the 911 Service Board surcharge ending balance in each respective county.

Why is it important?
It is important to know what emergency communications funding is available for 911 systems. Balances may be affected by recent eligible purchases.

Statewide Ending Balance: \$58,007,611

Note: The South Central Iowa Regional Board of Adams, Adair, Clarke, Guthrie, Madison, Taylor and Union county had an ending balance of \$3,810,768. The total ending balance was distributed among all counties based on 2022 Census population.



Source: 911 Adopted Budgets and Actual Ending Balances as Certified by the County Auditor, Department of Management U.S. Census Bureau, 2022 Population Estimates

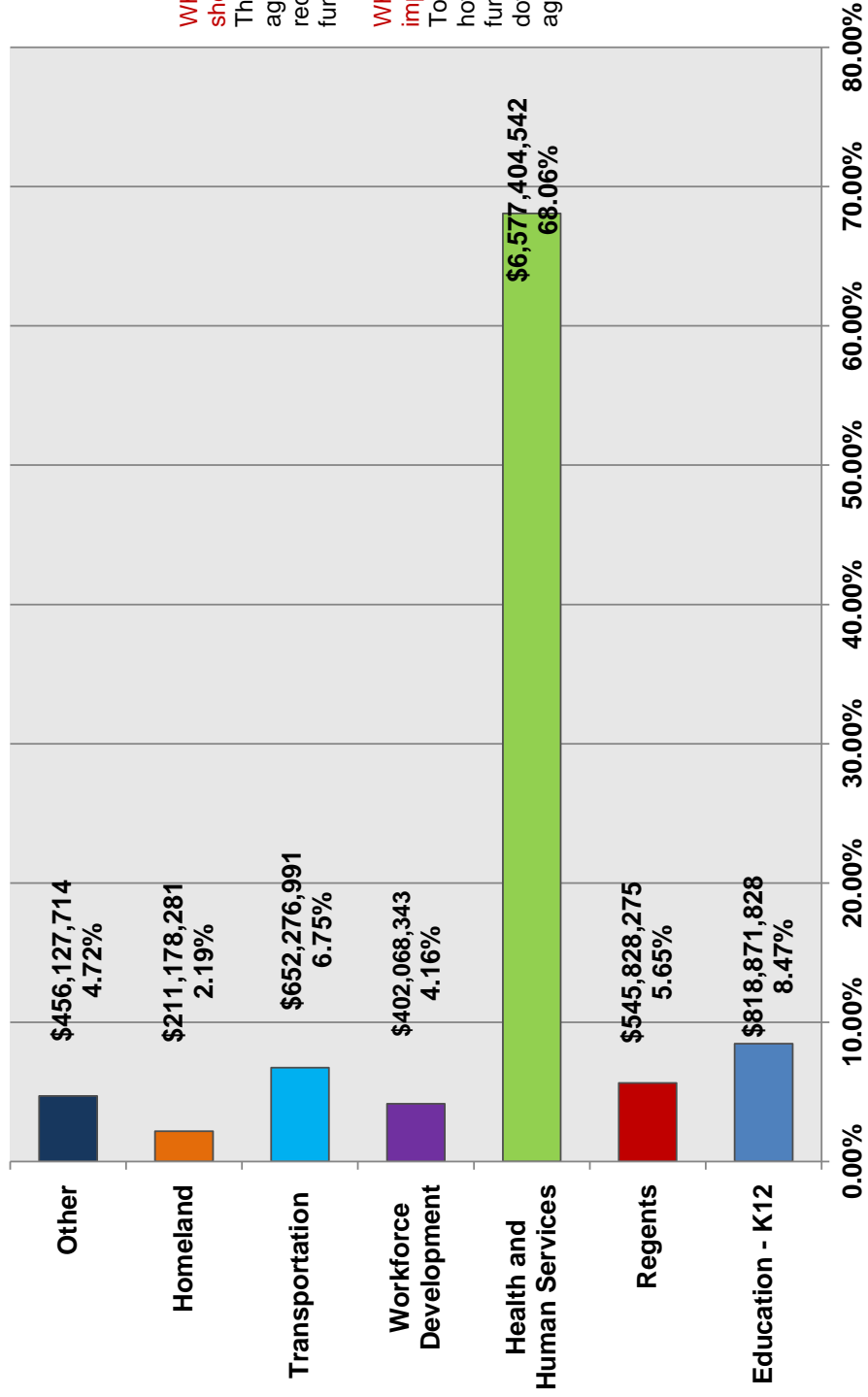
Federal Funds Report

<u>Department</u>	<u>FY23 Actual</u>	<u>FY24 Estimate</u>	<u>FY25 Estimate</u>
General Fund Use	\$ 6,653,972	\$ -	\$ -
Administration	\$ 2,586,398	\$ 3,459,133	\$ 3,212,786
Agriculture and Land Stewardship	\$ 13,174,343	\$ 20,440,648	\$ 20,440,173
Attorney General/DOJ	\$ 22,665,658	\$ 23,288,271	\$ 23,038,271
Blind	\$ 7,460,788	\$ 8,295,090	\$ 8,295,090
Insurance & Financial Services	\$ 2,091,471	\$ 1,439,900	\$ 1,439,900
Utilities Board	\$ 853,584	\$ 800,000	\$ 800,000
Corrections	\$ 1,188,763	\$ 1,014,825	\$ 1,014,825
Cultural Affairs	\$ 3,295,932	\$ -	\$ -
Education	\$ 941,981,556	\$ 818,871,828	\$ 815,281,290
Homeland Security	\$ 90,835,349	\$ 211,178,281	\$ 207,913,168
Health & Human Services*	\$ 6,752,755,354	\$ 6,577,404,542	\$ 6,439,758,897
Inspections, Appeals & Licensing	\$ 12,454,431	\$ 16,907,870	\$ 16,907,870
Iowa Civil Rights Commission	\$ 1,088,254	\$ -	\$ -
Iowa College Student Aid Comm	\$ 4,577,156	\$ -	\$ -
Iowa Communications Network	\$ 102,468	\$ 499,000	\$ 499,000
Iowa Economic Development Auth	\$ 109,940,035	\$ 82,652,332	\$ 78,025,592
Iowa Finance Authority	\$ 133,560,950	\$ 137,520,617	\$ 230,486,654
Iowa Workforce Development	\$ 384,028,527	\$ 402,068,343	\$ 404,728,149
Judicial Branch	\$ 1,605,650	\$ 1,668,142	\$ 1,668,142
Management	\$ 851,641,380	\$ 1,000,000	\$ 1,000,000
Natural Resources	\$ 48,973,379	\$ 63,968,908	\$ 63,968,908
Natural Resources Capitals	\$ 2,512,092	\$ 101,000	\$ 101,000
Public Defense	\$ 48,243,099	\$ 43,006,501	\$ 45,951,099
Public Safety	\$ 13,518,741	\$ 27,460,476	\$ 16,196,551
Office of Drug Control Policy	\$ 5,583,658	\$ -	\$ -
Regents	\$ 548,471,192	\$ 545,828,275	\$ 546,143,107
Secretary of State	\$ 1,000,000	\$ 1,000,000	\$ -
Transportation	\$ 787,607,913	\$ 652,276,991	\$ 652,276,964
Treasurer of State	\$ 410,873	\$ 670,000	\$ 670,000
Veterans Affairs	\$ 23,340,697	\$ 20,935,001	\$ 24,755,858
Grand Total including IFA	\$ 10,824,203,663	\$ 9,663,755,974	\$ 9,604,573,294

****Dept on Aging, Human Rights, and Public Health are rolled into the Special Department for HHS beginning in FY23***

Source: Iowa Department of Management-Data Warehouse B8 Report by Special Department & Iowa Finance Authority

Federal Funds Percentage by Department Fiscal Year 2024 Estimate

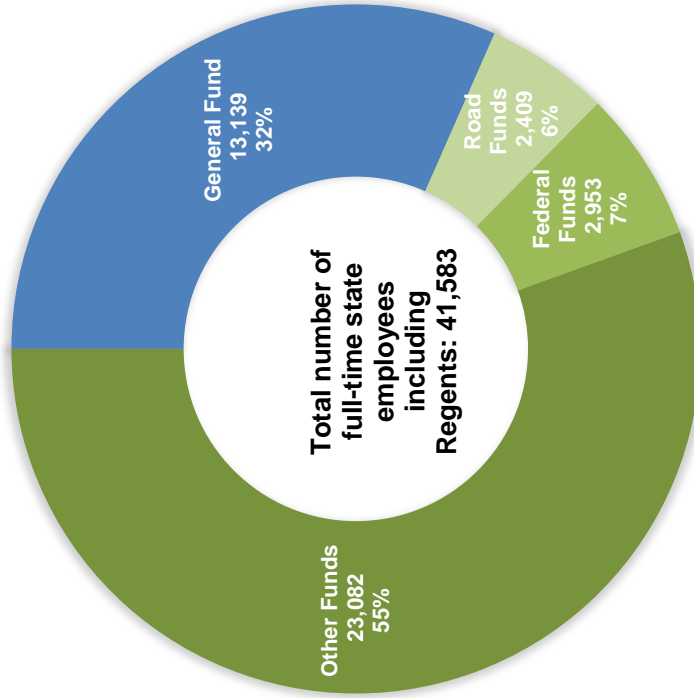


What is this graph showing?
The state agencies that receive federal funds.

Why is this important?
To understand how the federal funds are broken down by receiving agency.

Source: Iowa Department of Management

NUMBER AND PERCENT OF FULL-TIME STATE EMPLOYEES WITH ANNUAL COSTS BY FUNDING SOURCE AS OF JUNE 30, 2023



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

What is this chart showing?
The number of full-time state employees and the source and cost of their wages. The table at the bottom shows gross wages by fund type for all state employees.

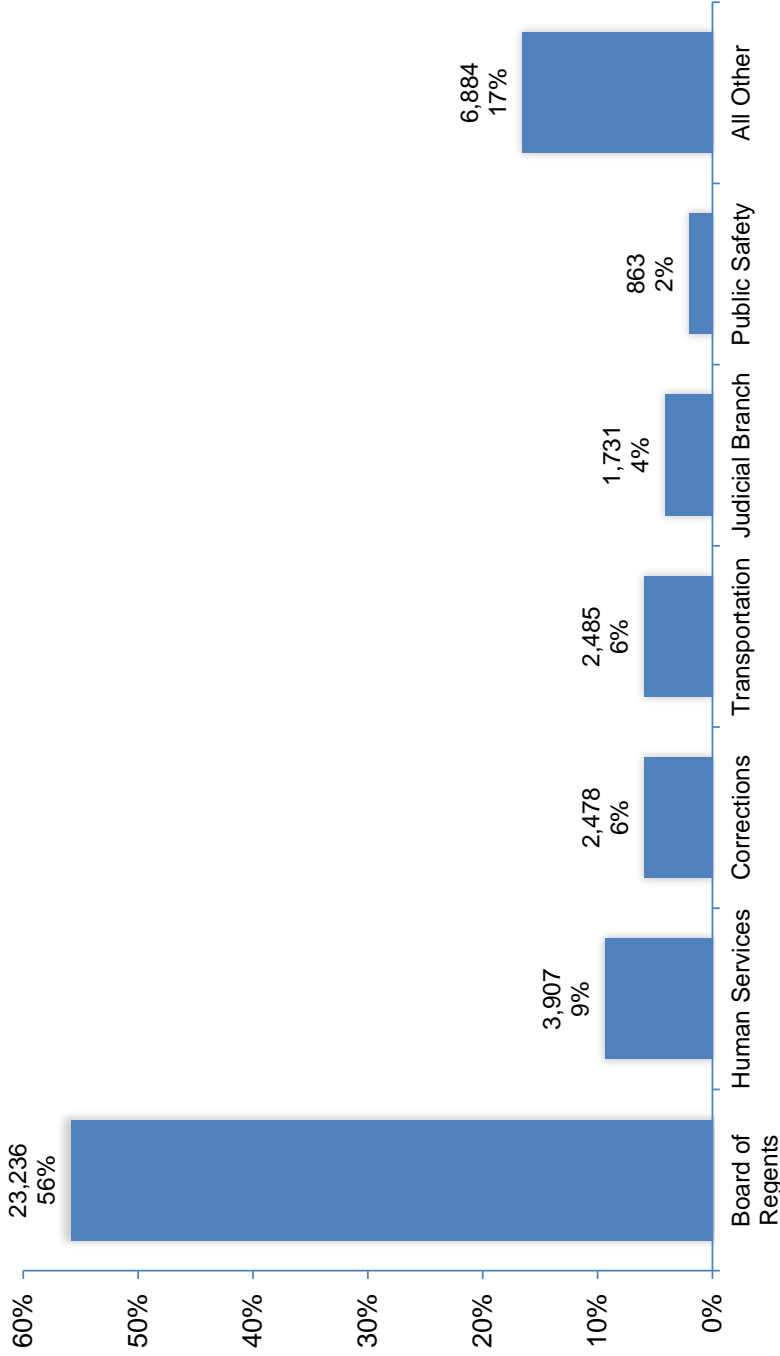
Why is it important?
To understand the breakdown by source, other than the State General Fund appropriations, for how state employees are paid.

Total Annual Costs (in millions of	
Other Funds	\$ 2,604.0
General Fund	1,156.2
Federal Funds	214.0
Road Funds	183.1
Total	\$ 4,157.3

(FY 2023 gross wages from all employees including part-time and temporary)

Source: Iowa Department of Management

NUMBER AND PERCENTAGE OF FULL-TIME STATE EMPLOYEES BY DEPARTMENT AS OF JUNE 30, 2023 (ALL FUNDS)



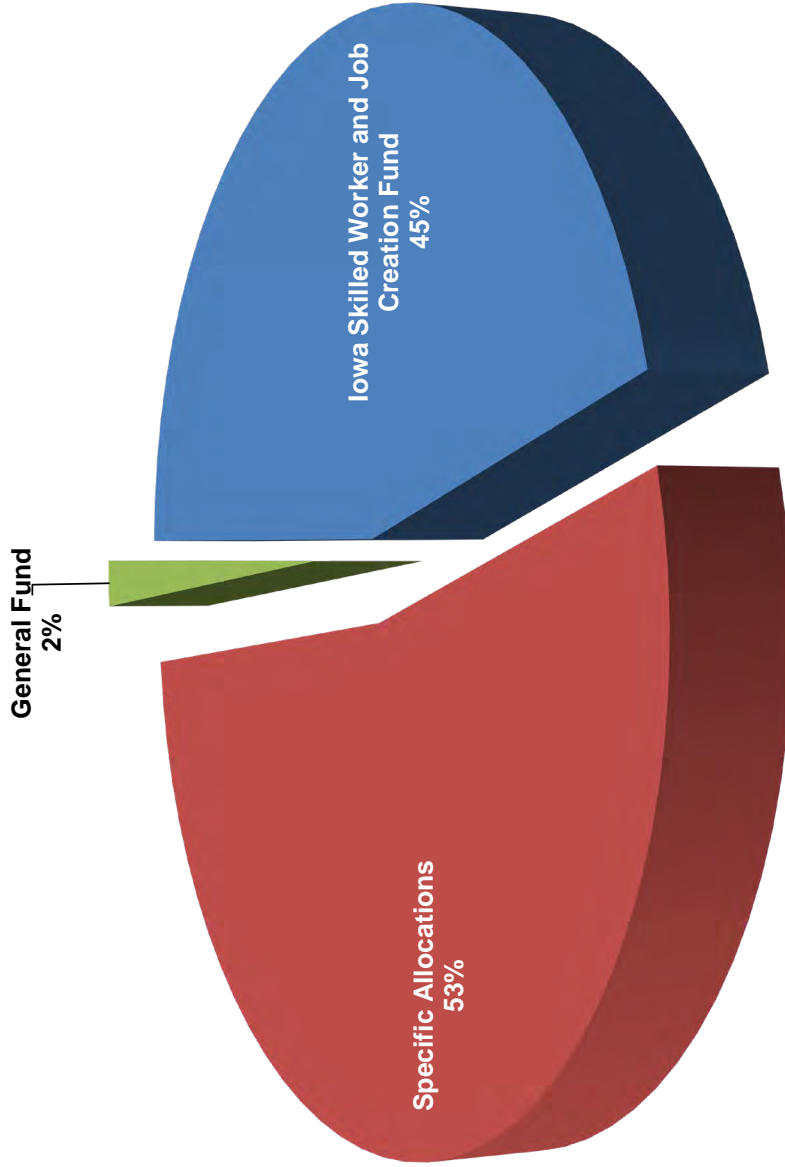
What is this chart showing?
The departments with the highest number of full-time state employees and the percentage as compared to the total people employed.

Why is it important?
The breakdown of employees by department can be used to gain an understanding of operational needs.

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

Source: Iowa Department of Management

Gaming Revenue Off the Top Distributions Fiscal Year 2023



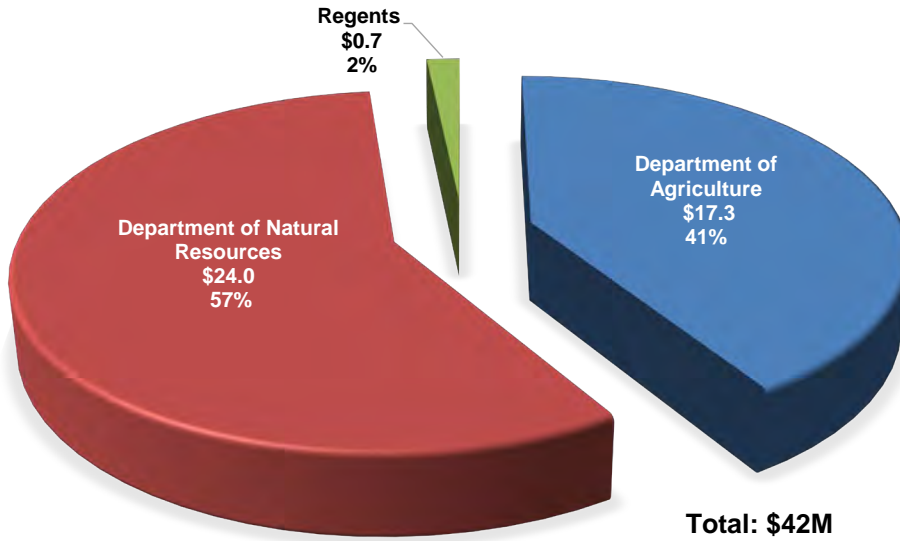
What is this chart showing?
The percentage of the total Gaming Revenue Off the Top distributions.

Why is it important?
To understand allocations of Off the Top distributions.

The FY2023 Specific Allocations include IJOBS Debt Service, the Federal Subsidy Holdback Fund, and the Water Quality Infrastructure Fund.

Source: Iowa Department of Management

ENVIRONMENT FIRST FUND (FY 2024)
DISTRIBUTION BY STATE DEPARTMENT (IN MILLIONS)



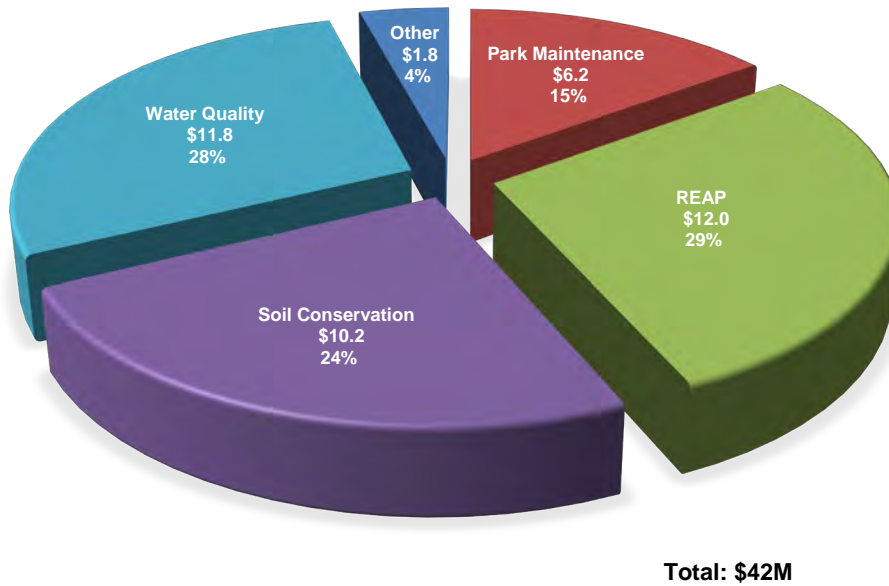
What is this chart showing?

The distribution of the appropriation to the Environment First Fund from the Rebuild Iowa Infrastructure Fund by department.

Why is this important?

To understand the allocation of Environment First funds.

ENVIRONMENT FIRST FUND (FY 2024)
DISTRIBUTION BY FUNCTION (IN MILLIONS)



What is this chart showing?

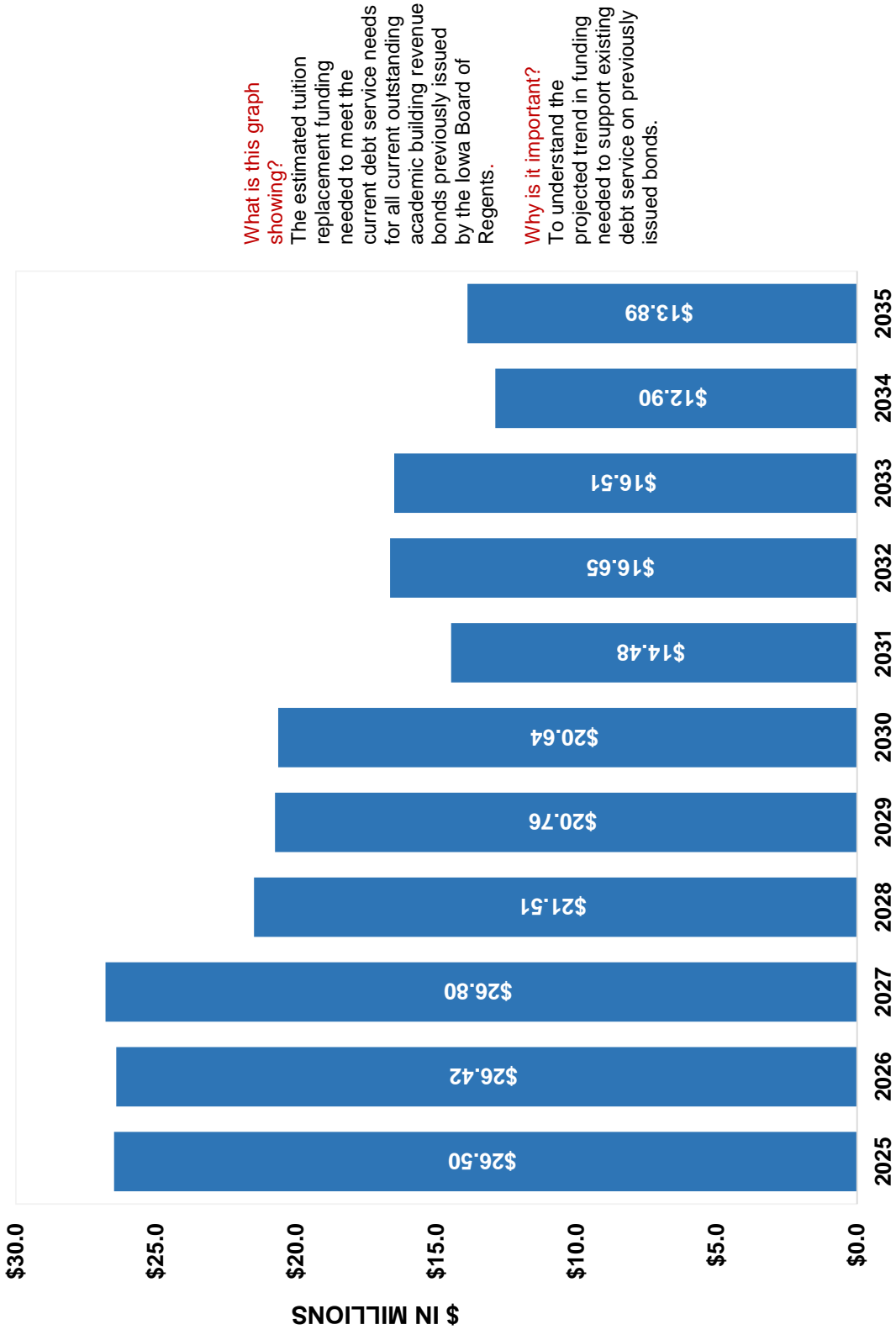
The distribution of the appropriation to the Environment First Fund from the Rebuild Iowa Infrastructure Fund by project.

Why is it important?

To understand the allocation of funding provided to the Environment First Fund.

Source: Iowa Department of Management

Estimate of Iowa Tuition Replacement by Fiscal Year



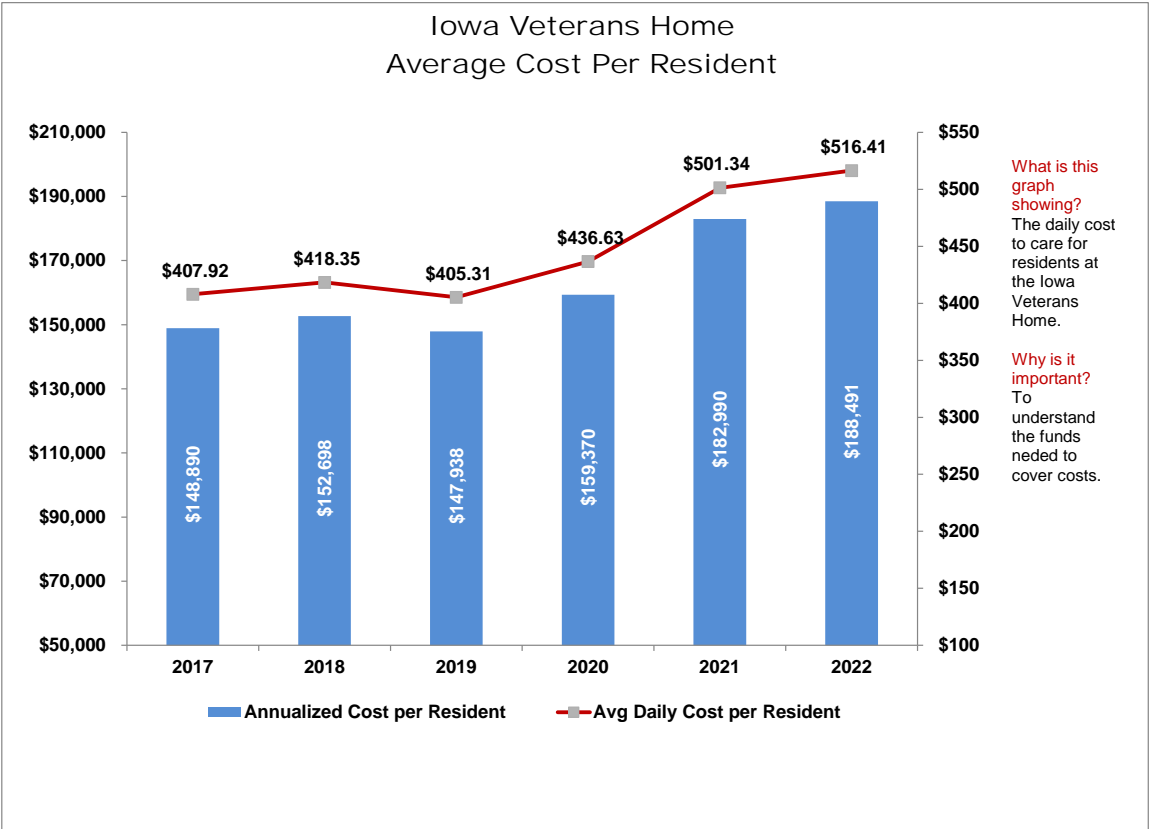
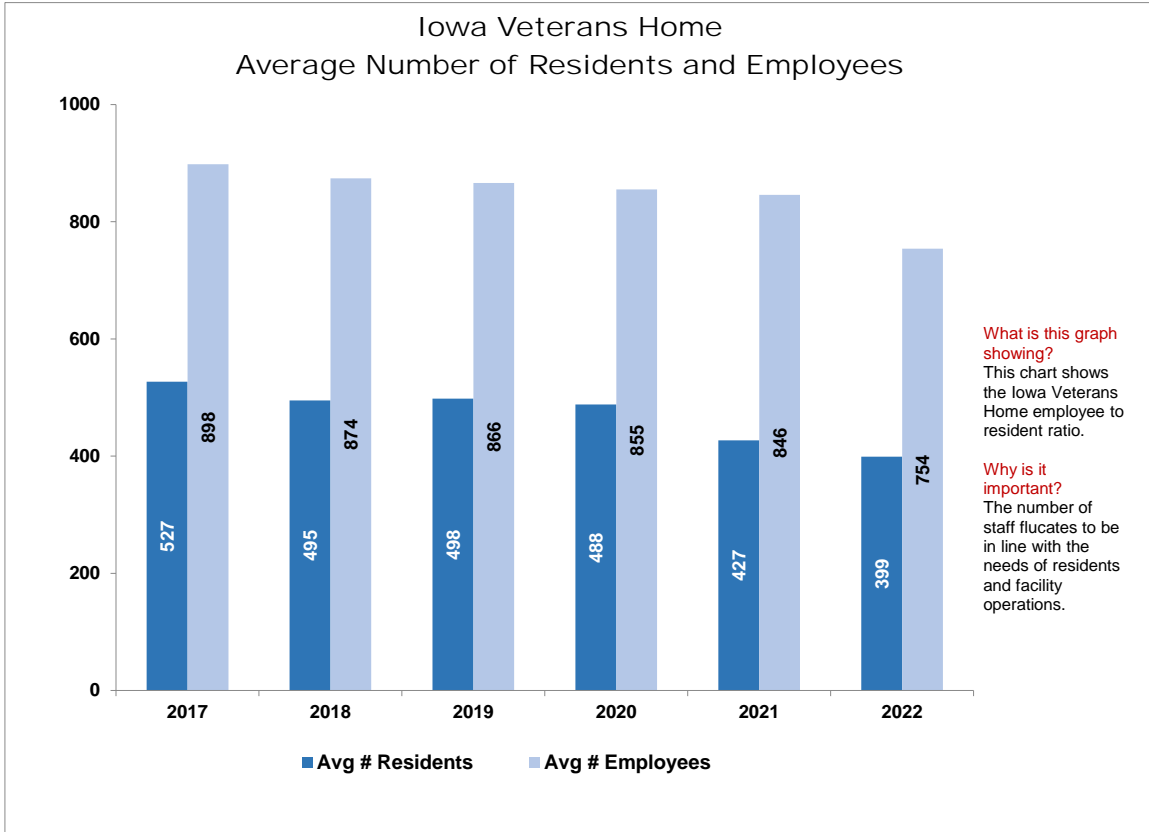
What is this graph showing?

The estimated tuition replacement funding needed to meet the current debt service needs for all current outstanding academic building revenue bonds previously issued by the Iowa Board of Regents.

Why is it important?

To understand the projected trend in funding needed to support existing debt service on previously issued bonds.

Source: Iowa Board of Regents



Source: Iowa Department of Management

American Rescue Plan

The table below summarizes American Rescue Plan - Coronavirus State and Local Fiscal Recovery Funds (SLFRF) funding announcements through December 31, 2023. The State of Iowa received funds in two tranches, with 50% provided in July 2021 and the balance delivered in July 2022. The State of Iowa received a total of \$1,480,862,558. The SLFRF program, a part of the American Rescue Plan, delivers \$350 billion to state, local, and Tribal governments across the country to support their response to and recovery from the COVID-19 public health emergency. Funds may be used to: (1) Replace lost public sector revenue; (2) Respond to the far-reaching public health and negative economic impacts of the pandemic; (3) Provide premium pay for essential workers; and (4) Invest in water, sewer, and broadband infrastructure. SLFRF funds are required to be obligated by December 31, 2024 and spent by December 31, 2026.

UI Trust Fund	
Unemployment Insurance Trust Fund	\$237,470,586
Broadband	
NOFA 7	\$199,509,074
Broadband Community Engagement	\$1,320,000
Housing	
Low Income Housing Tax Credit - Supporting Affordable Housing Program	\$45,000,000
Iowa HOME Grant Program	\$20,000,000
Downtown Housing Grant Program	\$20,000,000
Homes for Iowa	\$10,000,000
Home Repair Block Grant Pilot Program	\$4,000,000
Minority Homebuyer Down Payment Assistance Pilot Program	\$1,000,000
Tourism	
Iowa Promotional Campaign Fall 2021	\$3,899,982
Iowa Promotional Campaign Spring 2022	\$4,700,000
Tourism Marketing Projects	\$1,399,000
Iowa Promotional Campaign Spring 2023	\$3,750,000
Talent Attraction	\$750,000
Water Infrastructure	
Economically Significant Projects	\$38,000,000
Watershed Protection Projects	\$33,000,000
Industrial Water Reuse Projects	\$15,000,000
Wastewater Infrastructure for Unsewered Communities	\$15,000,000
Workforce	
Reemployment Case Management System	\$10,728,663
IowaWorks.gov Marketing	\$601,023
Manufacturing 4.0 - Small Manufacturers	\$5,000,000
Manufacturing 4.0 - Mid-Size Manufacturers	\$25,000,000
Manufacturing 4.0 - Technology Investment Program for Manufacturers with 3-150 Employees	\$2,000,000
Summer Youth Internship Projects	\$2,040,000
Iowa Public Sector Premium Pay	\$7,613,000
Iowa Private Sector Premium Pay	\$732,020

Teacher and Paraeducator Registered Apprenticeship Pilot Program	\$46,556,646
Iowa Health Careers Registered Apprenticeship Program	\$3,443,362
Iowa Health Careers Registered Apprenticeship Program 2.0	\$15,000,000
Workforce Realignment Consultant	\$42,500
IowaWORKS Mobile Workforce Services Center	\$800,000
Home Base Iowa IowaWorks Portal	\$258,000
Labor Market Information	\$733,754
GEAR UP Iowa Future Ready	\$5,670,750
DPS Recruitment Program	\$1,500,000
Last Dollar Scholarship	\$3,500,000
Iowa National Guard Service Scholarship Supplemental	\$600,000
Iowa National Guard Service Scholarship Supplemental Spring 2023	\$1,900,000
UNI@IACC	\$4,166,400
Iowa Language Learners Job Training	\$5,100,000
Entry-Level Driver Training	\$6,120,000
Expanding Iowa's Work Based Learning Professional Profiling System	\$1,697,500
Infrastructure	
Child Care Challenge	\$6,780,447
Iowa Commercial Aviation Infrastructure Fund	\$100,000,000
Destination Iowa	\$115,000,000
Child Care Business Incentive Grant Program	\$26,512,118
Nonprofit Innovation Fund	\$40,804,743
UI Biosciences Infrastructure	\$8,200,000
Veterinary Diagnostic Laboratory	\$40,000,000
Iowa Food Insecurity Infrastructure Fund	\$5,000,000
CDL Infrastructure	\$5,000,000
Public Health/Health Care	
School Safety	\$98,651,000
Office of Public Guardian	\$502,200
PPE and DME Storage and Distribution	\$3,071,793
Centers of Excellence	\$2,250,000
State Government	
Capitol Complex Network Upgrade	\$3,412,600
Endpoint Detection and Response Platform	\$7,650,000
Security Operations Center	\$6,185,036
Data Center Migration	\$19,722,563
Inventory and Asset Management	\$1,000,000
Unsupported Operating System and Software Replacement	\$2,850,000
Digital Transformation	\$5,843,569
State of Iowa Brand Development	\$305,000
Identity and Access Management	\$3,500,000
Identity and Access Management Fall 2023	\$3,595,086
Rules Management Program	\$2,659,400
Alignment Consultant	\$1,050,000
Iowa State Fair Security Improvements	\$1,500,000
HVAC Replacement - Joint Forces Headquarters Data Center	\$2,659,400

Demolition & Asbestos Remediation-Iowa Juvenile Home	\$621,663
Iowa PBS Broadcast Antenna Replacement/NextGen TV Ready-KRIN	\$1,200,000
Veteran's Trust Fund Supplemental	\$443,713
Offender Management System Enhancements	\$1,000,000
Lucas Building Renovation	\$10,000,000
Hazardous Condition Remediation	\$1,532,600
Technology Modernization to Increase ICAPS System Security	\$90,780
State Financial System	\$24,203,440
Alignment Enterprise-wide Strategic Communications and Organizational Change Management Support	\$543,000
Beeds Lake Sewer and Water System Upgrade	\$800,000
Motor Vehicle Enforcement	\$22,451,200
Alignment Employee Engagement	\$2,546,652
Computer Aided Dispatch/Records Management System	\$4,000,000
Statewide IT Reorganization	\$1,500,000
Boards and Commissions Review Legislation	\$15,000
Deployment	\$2,338,000
Building Purchase	\$27,865,695
AEA Benchmarking Analysis	\$300,000
Iowa State Patrol Aircraft	\$5,350,000
Other	
Administrative Expenses	\$4,110,255

Source: Iowa Department of Management

Iowa Coronavirus Relief Fund Expenditures

Iowa Coronavirus Relief Fund (ICRF) received federal funds through the Coronavirus Aid, Relief, and Economic Security (CARES) Act on April 20, 2020. This table reports cumulative expenditures through December 31, 2023.

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

Legislative Technology Upgrades	To facilitate telework and provide ease of access to the Iowa Legislature while following recommended health protocols.	1,014,566.87
Livestock Disposal Assistance	To help producers cover disposal costs of livestock that could not be harvested due to unprecedented market disruptions caused by COVID-19	4,811,499.61
Local FEMA PA Match	To support local agency match to the Federal Emergency Management Agency (FEMA) Public Assistance (PA) program	-
Local Government Relief	To reimburse cities and counties for expenditures incurred due to the public health emergency with respect to COVID-19, or provide required match for local governments seeking reimbursement for expenses through the U.S. Department of Homeland Security, Federal Emergency Management Agency's public assistance program. Eligible expenses include such items as personal protective equipment, sanitizing products, necessary medical supplies and equipment, and temporary emergency staffing and overtime costs for staff that is substantially dedicated to the mitigation or response to the COVID-19 public health emergency.	119,210,395.00
Long-Term Care Services	To be distributed to Medicaid providers of home and community based services (HCBS) and habilitation services under the HCBS waiver programs to cover increased costs associated with the pandemic for providing long-term care services and supports to people in their home or community rather than an institutional setting.	35,305,360.94
Long-Term Nursing Facilities Infection Control Surveys	To provide the technological infrastructure to make infection control surveys conducted in long-term nursing facilities available for citizen and facility access.	875,233.00
Meals for Vulnerable Older Adults	To provide emergency relief funding to the Iowa Area Agencies on Aging for vital nutrition services to the food insecure, homebound, and socially isolated which saw a 256% increase in the number of home delivered meals served due to the pandemic.	264,448.95
Mental Health Services	To address increased need and costs associated with mental health services due to the stressors and isolation associated with the pandemic.	48,378,636.88
Movie Theater Relief Program	To provide short-term relief to eligible movie theatres for the purpose of continuing or resuming operations in the context of the public health emergency.	5,285,080.00
Nano Vaccine Development	To support the development of a next-generation COVID-19 vaccine through a partnership between Iowa State University and the University of Iowa.	2,150,000.00
Registered Apprenticeship Incentive Grant Program	The purpose of the grant program is to fund projects that support the creation and expansion of short-term training programs and support services resulting in industry-recognized credentials. The projects must serve Iowans whose jobs have been affected by the pandemic.	6,088,765.96
Renewable Fuel Retail Recovery Program	To help gas stations, truck stops and other fuel retailers recover from lost demand caused by COVID-19. Iowa fuel retailers that dispense, or have plans to dispense, ethanol blends of E15 or higher or biodiesel blends of B11 or higher, and biodiesel terminal facilities are eligible to apply for the relief funds.	6,782,647.03
State Biofuel Grant Program	Biofuels producers were excluded from receiving aid under other parts of the CARES Act; this program will provide relief to those Iowa ethanol and biodiesel producers based on gallons produced.	12,122,348.00
State Government COVID Staffing	To support payroll expenses for whose services were diverted to a substantially different use as a result of COVID-19, and assist employees who used Emergency Paid Sick Leave due to the COVID-19 pandemic.	26,578,322.72
Unemployment Insurance Benefits	To ensure eligible Iowans continue to receive unemployment insurance benefits and minimize the pandemic's impact on employers so they can focus on growing and reinvesting in Iowa.	491,040,595.00
Volunteer Assistance Recovery Program	Funding supports the ramp up of volunteer efforts in response to the COVID-19 pandemic.	150,711.29
World Food Prize	Project provides economic relief to the World Food Prize Foundation whose normal operations have been interrupted due to the pandemic and ongoing public health emergency.	500,000.00
Total		1,246,792,849.06

Source: Iowa Department of Management

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