

**FISCAL SERVICES DIVISION
JANUARY 9, 2024**

The Fiscal Services Division of the Legislative Services Agency (LSA) obtained information from the Integrated Information for Iowa (I/3) Budget System and from the Department of Management (DOM) to compile this document. This document reflects information received on January 8, 2024, pursuant to Iowa Code section [8.35A](#).

This preliminary document is intended to be a brief summary of the Governor's budget recommendations for FY 2025. A more detailed summary document analyzing the Governor's recommendations will be available from the Fiscal Services Division of the LSA later in the week as more information becomes available.

This document includes the following:

- Budget Overview
- **Appendix A** — Acronyms
- **Appendix B** — Appropriations Tracking
 - General Fund Tracking
 - Other Funds Tracking
- **Appendix C** — Other Funds Balance Sheets
 - Environment First Fund (EFF)
 - Rebuild Iowa Infrastructure Fund (RIIF)
 - Technology Reinvestment Fund (TRF)
 - Skilled Worker and Job Creation Fund (SWJCF)

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Summary of the Governor's General Fund Budget Recommendations

The Governor's budget is based on the December 13, 2023, Revenue Estimating Conference (REC) estimates. The REC establishes estimates for net General Fund receipts, including transfers, for the fiscal year currently in progress and for the fiscal year that begins the following July 1. At the December meeting, the REC revised the estimate for FY 2024 and established the official estimate for FY 2025. The Governor's budget recommendations are summarized below.

FY 2024 Budget Recommendations

The Governor's FY 2024 General Fund budget includes total resources of \$10.346 billion (**Figure 1**). This includes the December REC estimate of \$9.747 billion (estimated growth rate of negative 1.0%), revenue adjustments of negative \$279.3 million, and a reserve fund surplus carryforward from FY 2023 of \$878.8 million. The Governor's FY 2024 budget leaves an estimated surplus of \$1.799 billion.

Figure 1

State of Iowa			
Projected Condition of the General Fund			
In Millions			
	<u>Actual FY 2023</u>	<u>Estimated FY 2024</u>	<u>Gov. Rec. FY 2025</u>
Resources			
Net Receipts (Dec. 13, 2023, REC Est.)	\$ 9,845.3	\$ 9,746.5	\$ 9,637.1
Revenue Adjustments	0.0	- 279.3	- 1,348.1
Subtotal	<u>\$ 9,845.3</u>	<u>\$ 9,467.2</u>	<u>\$ 8,289.0</u>
Surplus Carryforward	197.3	878.8	1,598.0
Total Available Resources	<u>\$ 10,042.6</u>	<u>\$ 10,346.0</u>	<u>\$ 9,887.0</u>
<i>Expenditure Limitation</i>			\$ 9,790.8
Appropriations and Expenditures			
Appropriations	\$ 8,209.2	\$ 8,518.5	\$ 8,919.1
Adjustments to Standing Appropriations	12.3	33.5	0.0
Governor's Alignment Adjustment	0.0	0.0	0.0
Supplemental/Deappropriations	0.0	0.0	0.0
Total Appropriations	<u>\$ 8,221.5</u>	<u>\$ 8,552.0</u>	<u>\$ 8,919.1</u>
Reversions	- 9.9	- 5.0	- 5.0
Net Appropriations	<u>\$ 8,211.6</u>	<u>\$ 8,547.0</u>	<u>\$ 8,914.1</u>
Ending Balance – Surplus	<u>\$ 1,831.0</u>	<u>\$ 1,799.0</u>	<u>\$ 972.9</u>

FY 2025 Budget Recommendations

The Governor's FY 2025 budget includes total General Fund resources of \$9.887 billion (**Figure 1**). This includes the December REC estimate of \$9.637 billion (estimated growth rate of negative 1.1%), net revenue adjustments of \$1.348 billion, and a \$1.598 million surplus carryforward from FY 2024.

The FY 2025 Expenditure Limitation amount under the Governor's proposed budget is \$9.791 billion. The Governor is recommending General Fund appropriations totaling \$8.919 billion, which is \$871.7 million below the FY 2025 Expenditure Limitation. The Governor's FY 2025 General Fund appropriations budget represents an increase of \$367.1 million (4.3%) compared to estimated FY 2024. The Governor's FY 2025 budget results in an estimated surplus of \$972.9 million.

Governor's Revenue Adjustments

The Governor's budget includes General Fund revenue adjustments of negative \$279.3 million for FY 2024 and negative \$1.348 billion for FY 2025.

Governor's Proposed Tax Plan: The Governor is recommending reducing individual income tax rates in tax year (TY) 2024 from a three-tiered rate system with a top tax rate of 5.70% to a single individual income tax rate of 3.65% for all taxpayers, and further reducing the single individual income tax rate to 3.50% in TY 2025 and beyond. This recommendation would accelerate and reduce the tax rates enacted in 2022 Iowa Acts, [House File 2317](#) (Income Tax Rate Reduction and Exemptions Act), that created a single individual income tax rate of 3.90% beginning in TY 2026.

Governor's Recommendations: Cash Reserve Fund and Economic Emergency Fund

The State reserve funds are comprised of the Cash Reserve Fund (CRF) and the Economic Emergency Fund (EEF). The two funds receive moneys from the General Fund surplus and are to be used for emergency purposes. The balance in the reserve funds may also be used for cash flow purposes, enabling the General Fund to maintain a positive cash balance throughout the fiscal year. This reduces the need for the State to borrow funds within a fiscal year to maintain a positive cash balance.

The reserve funds are established in Iowa Code sections [8.55](#) and [8.56](#). These Iowa Code sections set maximum limits on the total amount that can accumulate in each of the funds. Together, the combined balances cannot exceed 10.0% of the State's adjusted revenue estimate for a given fiscal year.

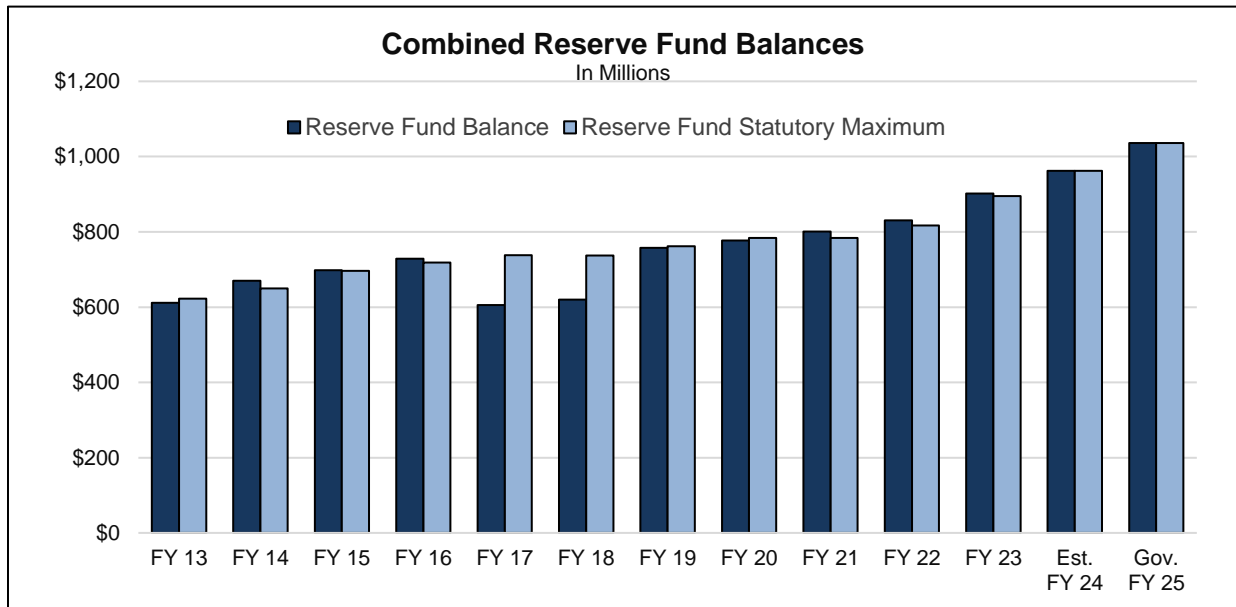
The Governor's FY 2024 budget recommendation includes a combined reserve fund balance of \$961.9 million, which is the statutory maximum of 10.0%. For FY 2025, the Governor is recommending increasing the statutory maximum of the CRF to 12.5%, transferring the remainder of the EEF to the CRF, and eliminating future allocations to the EEF. The Governor's FY 2025 CRF balance is \$1.036 billion, which is the maximum fund balance of 12.5% (**Figures 2 and 3**).

Figure 2

State of Iowa Reserve Funds			
In Millions			
	Actual FY 2023	Estimated FY 2024	Gov Rec FY 2025
<u>Cash Reserve Fund</u>			
Funds Available			
Balance Brought Forward	\$ 612.6	\$ 671.4	\$ 721.4
General Fund Transfer from Surplus	1,914.2	1,831.0	1,799.0
Transfer From EEF	0.0	0.0	240.5
Total Funds Available	\$ 2,526.8	\$ 2,502.4	\$ 2,760.9
Executive Council – Performance of Duty	\$ 0.0	\$ 0.0	\$ - 20.4
Transfer to Taxpayer Relief Fund	0.0	0.0	-106.4
Transfer to Economic Emergency Fund	- 1,855.4	- 1,781.0	0.0
Transfer to General Fund	0.0	0.0	\$ - 1,598.0
Balance	\$ 671.4	\$ 721.4	\$ 1,036.1
<i>Max. 7.5%, proposed 12.5% in FY 25</i>	<i>\$ 671.4</i>	<i>\$ 721.4</i>	<i>\$ 1,036.1</i>
<u>Economic Emergency Fund</u>			
Funds Available			
Balance Brought Forward	\$ 218.0	\$ 230.6	\$ 240.5
Excess from Cash Reserve Fund	1,855.4	1,781.0	0.0
Executive Council – Performance of Duty	- 17.5	- 21.5	
Total Funds Available	\$ 2,055.9	\$ 1,990.1	\$ 240.5
Excess Surplus	- 1,832.1	- 1,749.6	0
Surplus to Cash Reserve Fund	0.0	0.0	- 240.5
Performance of Duty Adjustment *	6.8	0.0	0.0
Balance	\$ 230.6	\$ 240.5	\$ 0.0
<i>Max. 2.5%, proposed 0.0% in FY 25</i>	<i>\$ 223.8</i>	<i>\$ 240.5</i>	<i>\$ 0.0</i>
<u>Distribution of Surplus</u>			
EEF Transfer to General Fund	\$ 197.3	\$ 878.8	\$ - 106.4
CRF Transfer to General Fund	0.0	0.0	1,598.0
Transfer to Taxpayer Relief Fund	1,634.8	870.8	106.4
Total	\$ 1,832.1	\$ 1,749.6	\$ 1,598.0
<u>Combined Reserve Fund Balances</u>			
Cash Reserve Fund	\$ 671.4	\$ 721.4	\$ 1,036.1
Economic Emergency Fund	230.6	240.5	0.0
Total	\$ 902.0	\$ 961.9	\$ 1,036.1
* An adjustment of \$6.8 million was made to the FY 2023 Performance of Duty item to account for lower FY 2023 expenditures than originally projected.			

The maximum balance for each fund is recalculated annually and therefore will change from year to year. The balances in the reserve funds have fluctuated over the last 10 years. During budget years that were negatively affected by economic recessions, the reserve funds have been used to offset General Fund appropriation reductions. This is illustrated in **Figure 3**, which compares the annual combined reserve fund balances to the statutory maximums since FY 2013.

Figure 3



Taxpayer Relief Fund

Beginning with FY 2021, if actual net General Fund revenues for the previous fiscal year are greater than the adjusted revenue estimate established for the previous fiscal year, the full amount of the difference is transferred to the Taxpayer Relief Fund. Prior to FY 2021, the amount that the Taxpayer Relief Fund could receive in a given fiscal year was limited to \$60.0 million, or the difference between the actual net General Fund revenue for the preceding fiscal year and the adjusted revenue estimate used in establishing the budget for that fiscal year, whichever was less.

The estimated balances in the Taxpayer Relief Fund for FY 2024 and FY 2025 are \$3.677 billion and \$3.857 billion, respectively (**Figure 4**). Iowa Code section [8.57E](#) requires the moneys in the Taxpayer Relief Fund to only be used for tax reductions pursuant to an appropriation by the General Assembly.

Figure 4

Taxpayer Relief Fund			
In Millions			
	Actual FY 2023	Estimated FY 2024	Gov Rec FY 2025
Funds Available			
Balance Brought Forward	\$ 1,055.3	\$ 2,737.9	\$ 3,677.2
General Fund Surplus Transfer	1,634.8	870.8	106.4
Interest	47.8	68.5	73.5
Total Funds Available	\$ 2,737.9	\$ 3,677.2	\$ 3,857.1
Expenditures			
Transfer to the General Fund	\$ 0.0	\$ 0.0	\$ 0.0
Ending Balance	\$ 2,737.9	\$ 3,677.2	\$ 3,857.1

State Tax Credit Claims

A factor influencing General Fund revenues is tax credits claimed against personal income, corporate income, and other taxes. The Department of Revenue updates the estimated tax credit claims data three times per year in conjunction with REC meetings. The Department publishes information on State tax credits in the [Tax Credits Contingent Liabilities Report](#). **Figure 5** summarizes actual tax credit amounts that were claimed against State taxes from FY 2021 through FY 2023.

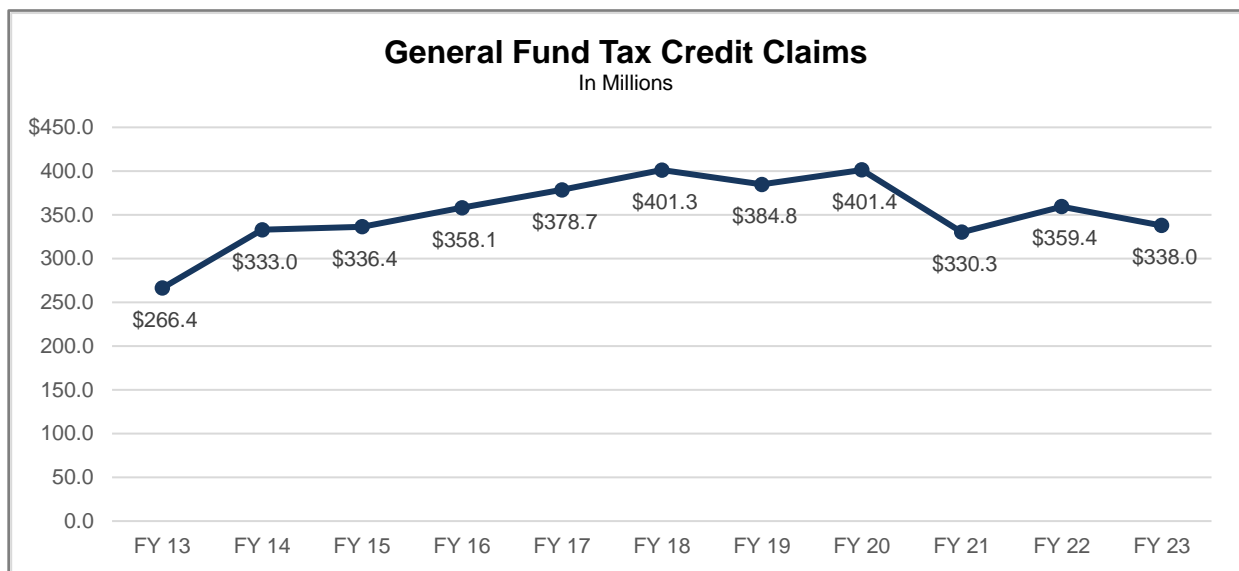
Figure 5

<u>Tax Credit Programs</u>	<u>Actual FY 2021</u>	<u>Actual FY 2022</u>	<u>Actual FY 2023</u>
Biodiesel Blended Fuel Tax Credit	\$ 21.7	\$ 23.3	\$ 25.7
Earned Income Tax Credit	62.6	74.6	71.0
High Quality Jobs Program	26.1	20.8	21.0
Historic Preservation Tax Credit	30.7	35.5	28.3
low a Industrial New Jobs Training Program (260E)	40.7	38.6	37.7
Redevelopment Tax Credit	5.7	3.1	3.8
Research Activities Tax Credit	47.7	42.0	41.3
School Tuition Organization Tax Credit	11.8	13.2	14.0
Tuition and Textbook Tax Credit	14.0	23.3	26.2
Workforce Housing Tax Incentive Program	17.0	11.1	7.4
<u>All Other Programs</u>	<u>52.3</u>	<u>73.9</u>	<u>61.6</u>
Total Tax Credits	<u>\$ 330.3</u>	<u>\$ 359.4</u>	<u>\$ 338.0</u>

Source: Department of Revenue, Tax Credits Contingent Liabilities Report — Table 9, December 2023

From FY 2013 to FY 2023, claimed tax credits increased from \$266.4 million to a maximum of \$401.5 million in FY 2020. Tax credit claims in FY 2023 totaled \$338.0 million, a decline of \$63.4 million from peak claims and a decrease of \$21.4 million compared to FY 2022 (**Figure 6**).

Figure 6



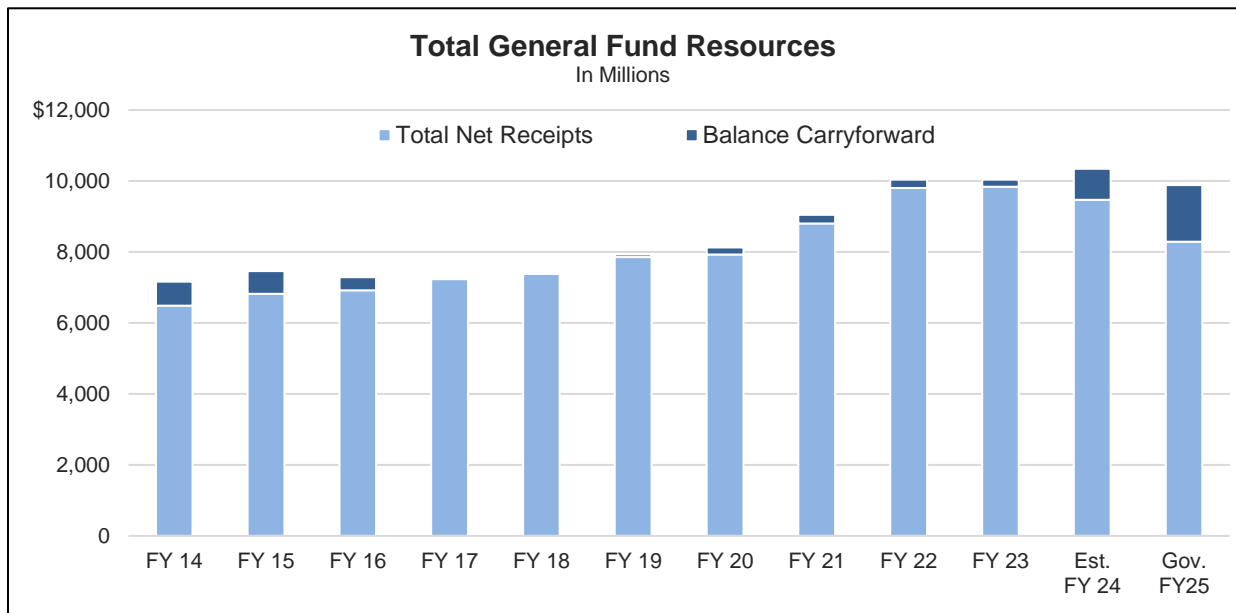
Trends — General Fund Resources

Total General Fund resources include net General Fund receipts and any revenues carried forward from the previous year’s surplus. The net receipts are comprised of annual tax revenue (net of refunds) as well as other revenues credited and transferred to the General Fund by law. The surplus carryforward occurs if there is sufficient revenue from the previous year’s surplus to fill the State’s reserve funds to the statutory level and to meet other reserve fund obligations, with the excess surplus revenue transferred to the Taxpayer Relief Fund and/or the General Fund.

From FY 2014 to FY 2023, net General Fund receipts increased by \$3.356 billion, equating to an average annual increase of 4.7% (Figure 7). After including the Governor’s revenue adjustments, net General Fund receipts are projected to decrease by \$378.1 million (-3.8%) in FY 2024 and decrease by \$1.178 billion (-11.4%) in FY 2025.

For FY 2024, the available General Fund resources in the Governor’s budget totals equal \$10.346 billion. This represents a projected increase of \$303.4 million (3.0%) compared to actual FY 2023. For FY 2025, the Governor’s budget includes total resources of \$9.887 billion, a decrease of \$459.0 million (-4.4%) compared to estimated FY 2024.

Figure 7



Summary of the Governor's Appropriations Recommendations by Subcommittee

The Governor is recommending General Fund appropriations totaling \$8.919 billion for FY 2025 (**Figure 8**). This is an increase of \$367.1 million (4.3%) compared to estimated FY 2024.

Figure 8

General Fund Department Requests					
(In Millions)					
	Actual FY 2023	Estimated FY 2024	Gov. Rec. FY 2025	Gov. Rec. vs FY 2024	Percent Change
Administration and Regulation	\$ 50.3	\$ 70.5	\$ 75.4	\$ 4.9	6.9%
Agriculture and Natural Resources	41.9	43.5	44.7	1.1	2.6%
Economic Development	45.3	41.8	41.9	0.1	0.2%
Education	992.9	982.9	1,026.4	43.5	4.4%
Health and Human Services	2,068.3	2,125.0	2,205.9	80.9	3.8%
Justice System	827.0	881.7	905.9	24.2	2.7%
Unassigned Standings	4,195.7	4,406.5	4,618.9	212.4	4.8%
Grand Total	\$ 8,221.4	\$ 8,552.0	\$ 8,919.1	\$ 367.1	4.3%

Totals may not sum due to rounding.

The Governor is recommending appropriations from other funding sources totaling \$1.367 billion for FY 2025, an increase of \$21.5 million (1.6%) compared to estimated FY 2024 (**Figure 9**).

Figure 9

Other Funds Department Requests					
(In Millions)					
	Actual FY 2023	Estimated FY 2024	Gov. Rec. FY 2025	Gov. Rec. vs FY 2024	Percent Change
Administration and Regulation	\$ 61.7	\$ 66.9	\$ 66.5	\$ -0.4	-0.5%
Agriculture and Natural Resources	95.4	96.9	96.9	0.0	0.0%
Economic Development	28.1	34.4	34.4	0.0	0.0%
Education	40.3	34.0	34.0	0.0	0.0%
Health and Human Services	303.0	337.1	323.7	-13.4	-4.0%
Justice System	22.5	19.5	19.5	0.0	0.0%
Transportation, Infra., and Cap.	670.6	669.2	704.3	35.1	5.2%
Unassigned Standings	88.9	87.5	87.7	0.2	0.2%
Grand Total	\$ 1,310.4	\$ 1,345.5	\$ 1,367.0	\$ 21.5	1.6%

Trends — General Fund Appropriations

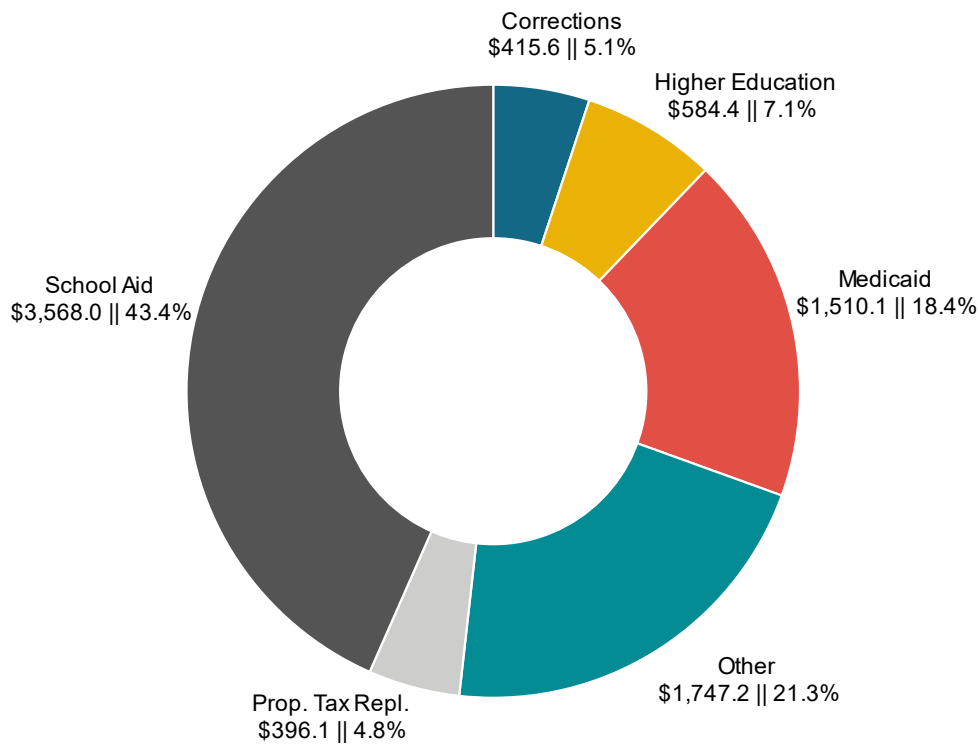
Figure 10 shows FY 2023 General Fund appropriations divided into six budget categories in order to provide an overall understanding of General Fund expenditures. Historical information showing the appropriations back to FY 2014 is provided in **Figure 11**. In FY 2023, State School Aid and Medicaid comprised 61.8% of all General Fund appropriations. These two appropriations have made up a steadily increasing proportion of total General Fund spending since FY 2014. In FY 2014, appropriations for State School Aid and Medicaid comprised 59.5% of all General Fund appropriations.

Higher Education, Department of Corrections, and Other comprise a combined 33.5% of the FY 2023 budget. Appropriations to these areas have increased \$552.1 million since FY 2014, an average of 2.1% annually.

Figure 10

FY 2023 General Fund Appropriations

(Dollars in Millions)

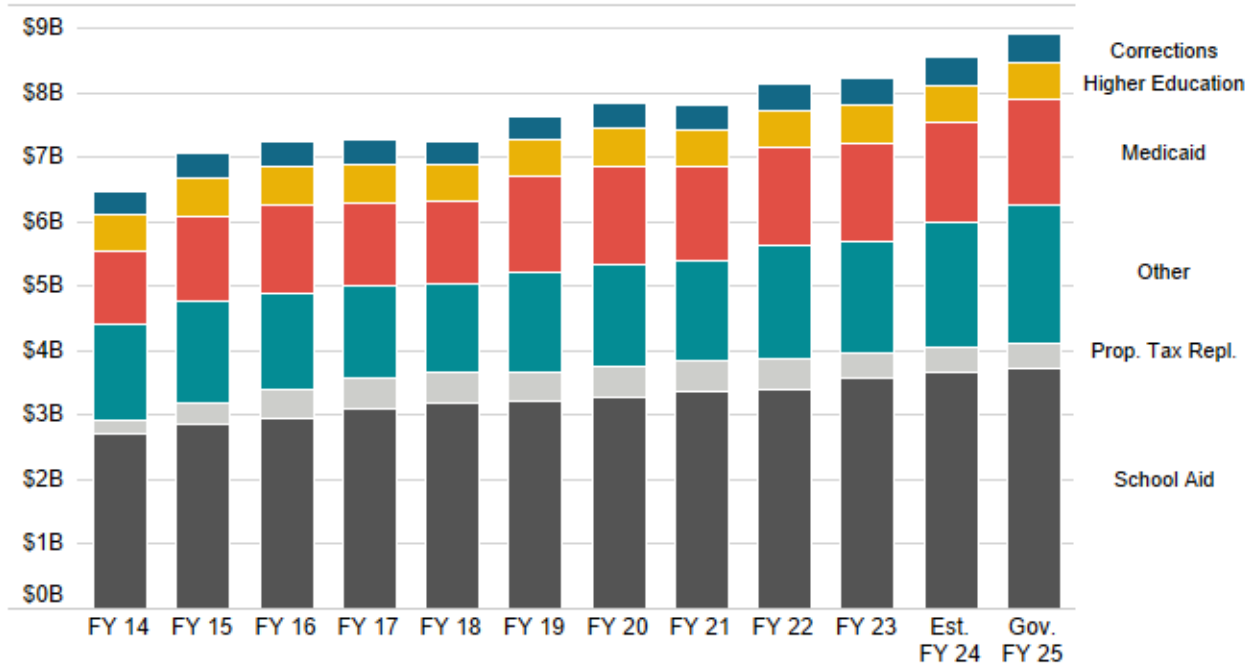


FY 2014 to FY 2023. From FY 2014 to FY 2023, General Fund appropriations increased by \$1.739 billion, representing an average annual increase of 2.7% (**Figure 11**). The area of the General Fund budget experiencing the fastest rate of growth is Property Tax Replacement, which was 4.8% of the total General Fund budget in FY 2023. From FY 2014 to FY 2023, General Fund appropriations for Property Tax Replacement increased by \$199.3 million, representing an average annual increase of 10.4% over the 10-year period.

State School Aid comprises the largest portion of the General Fund budget at 43.4% in FY 2023, and therefore it accounted for the largest dollar increase from FY 2014 to FY 2023. State School Aid increased by a total of \$851.8 million, representing an average annual increase of 3.1%.

Figure 11

General Fund Appropriations by Category



Governor's Significant General Fund Appropriations Changes

Figure 12 shows the changes greater than \$5.0 million included in the Governor's FY 2025 appropriations recommendations. Those changes are summarized below. Updates will be provided as additional information becomes available.

Teacher Salaries: The Governor is recommending a new appropriation of \$96.1 million for Teacher Salaries in FY 2025. This is intended to provide additional funding to increase minimum teacher salaries and salaries for teachers with at least 12 years of experience.

Medical Assistance: The Governor is recommending an appropriation of \$1.619 billion, an increase of \$75.0 million in FY 2025 to Medical Assistance (Medicaid). This includes \$34.9 million to offset an expected increase in Managed Care Organization (MCO) expenditures, \$16.5 million to the Home- and Community-Based Services (HCBS) Program as a backfill to federal American Rescue Plan Act of 2021 (ARPA) funding, \$14.6 million to increase access to community-based providers, \$5.0 million for enhanced case management, and \$3.9 million for various provider rate adjustments. Medicaid is a joint federal/State-funded entitlement program that provides medical assistance to certain low-income individuals who are aged, blind, disabled, or pregnant and to children or members of families with dependent children. Legislative Services Agency (LSA), Department of Health and Human Services (HHS), and Department of Management (DOM) staff members meet regularly to discuss estimated Medicaid expenditures and agree on an estimated need or surplus for the current and upcoming fiscal years. As of December 19, 2023, the group estimated that Medicaid would have a surplus of \$247.4 million at the end of FY 2024, which is the result of a \$368.0 million carryover from FY 2023 due to the 6.2% enhanced Federal Medical Assistance Percentage (FMAP) increase as part of the federal COVID-19 relief to states. The group estimated that Medicaid would have a surplus of \$110.8 million at the end of FY 2025. Current FY 2024 and FY 2025 forecasts incorporate the phaseout of the enhanced FMAP ending December 2023 and passed in the federal FY 2023 Consolidated Appropriations Act, and incorporate MCO capitation rate increases in FY 2024, but not in FY 2025.

State Foundation School Aid — Standing: The Governor is recommending a General Fund appropriation of \$3.730 billion for State aid to schools in FY 2025, an increase of \$62.3 million compared to estimated FY 2024. This amount is intended to reflect a supplemental State aid percent of growth rate of 2.50% and includes a \$35.1 million reduction to the Area Education Agencies (AEAs), which is in addition to the statutory reduction of \$7.5 million currently specified in the Iowa Code. The additional reduction includes \$20.1 million that the Governor recommends to be used for a Special Education Division at the Department of Education. The amount also reflects an adjustment to Property Tax Replacement Payment (PTRP) funding, which is estimated to increase from \$201 to \$223 per pupil.

Educational Savings Accounts: The Governor is recommending an appropriation of \$179.2 million in FY 2025 for educational savings accounts (ESAs). This is an increase of \$51.3 million (40.06%) and is intended to reflect a categorical State aid percent of growth rate of 2.50% and an increase in the number of ESAs from 17,000 in FY 2024 to 23,000 in FY 2025.

Special Education Division: The Governor is recommending a new appropriation of \$20.1 million in FY 2025 to establish a Division of Special Education, which will supervise and provide technical assistance for Iowa's special education system. Funding for AEAs will be reduced by an equivalent amount to support this appropriation.

Homestead Tax Credit Aid: The Governor is recommending an appropriation of \$154.2 million in FY 2025, an increase of \$7.9 million for Homestead Tax Credit Aid to provide a general increase in State funding of the program.

MHDS Regional Services Fund: The Governor is recommending an appropriation of \$134.4 million, an increase of \$6.7 million in FY 2025 to the Mental Health and Disability Services (MHDS) Regional Service Fund. This will provide locally delivered mental health services that are regionally managed within statewide standards. A per capita increase from \$40.00 in FY 2024 to \$42.00 in FY 2025 was enacted as part of 2021 Iowa Acts, chapter [177](#) (FY 2022 Taxation and Other Provisions Act), which accounts for the funding increase.

Health and Human Services Department-Wide Duties: The Governor is recommending an appropriation of \$7.9 million, an increase of \$5.7 million in FY 2025 to the HHS Facilities appropriation. This is a general increase that may be used at the discretion of the Department.

Community Colleges General Aid: The Governor is recommending an increase of \$5.7 million for Community Colleges General Aid to provide a general increase in State funding of community colleges.

University of Iowa — General: The Governor is recommending an increase of \$5.5 million for a general increase in State funding to the University of Iowa.

Glenwood Resource Center: The Governor is recommending a decrease of \$11.0 million in FY 2025 to the Glenwood Resource Center. This decrease is a result of the closure of the Glenwood Resource Center, set to take place during calendar year 2024.

Commercial and Industrial Property Tax Replacement: [2021 Iowa Acts, chapter 177](#), included a provision that, beginning with the FY 2023 payment, the General Fund standing appropriation for commercial and industrial property tax replacement for cities and counties will be phased out in four or seven years, depending on how the tax base grew relative to the rest of the State since FY 2014. Cities and counties where the tax base grew at a faster rate than the statewide average from FY 2014 to FY 2021 will have the backfill phased out over a four-year period from FY 2023 to FY 2026, while those that grew at a rate less than the statewide average will have the backfill phased out over a seven-year period from FY 2023 to FY 2029. School district backfill payments were eliminated after FY 2022. Taxing authorities that are not schools, cities, or counties will have their backfill payment phased out over seven years. The Governor's FY 2025 recommendations include a \$14.1 million reduction in the Property Tax Replacement standing appropriation to adjust for the third year of the local government reimbursement phaseout.

Figure 12

Governor's Recommendations	
General Fund Changes Over \$5.0 million	
In Millions	
Teacher Salaries	\$ 96,051,719
Medical Assistance	74,956,901
State Foundation School Aid	62,308,003
Education Savings Accounts - Standing	51,250,719
Special Education Division	20,134,573
Homestead Tax Credit Aid - GF	7,949,531
MHDS Regional Services Fund	6,698,554
HHS Facilities	5,725,397
Community Colleges General Aid	5,721,454
University of Iowa - General	5,451,131
Glenwood Resource Center	-11,000,000
Comm & Industrial Prop Tax Replacement	-14,102,913
	<u>\$ 311,145,069</u>

Governor's Significant Non-General Fund Appropriations Changes

The Governor's recommendation includes a net increase from other funding sources for FY 2025 totaling \$21.5 million. This list excludes appropriations for one-time capitals projects that are no longer required due to the completion of the project. A summary of the changes greater than \$5.0 million is provided below.

Elevator Upgrades/Replacements — RIIF: The Governor is recommending a new appropriation of \$5.4 million in FY 2025 for capital complex elevator upgrades and replacements.

Inventory and Equipment — PRF: The Governor is recommending an increase of \$5.8 million to fund the increased costs of equipment replacement purchases for the DOT as a result of the shift to a 12-year replacement life cycle for equipment. In some instances, costs for equipment have increased 100.00% since the original purchase of the equipment.

Jefferson Garage Renovation — PRF: The Governor is recommending a new appropriation of \$7.0 million from the PRF for the renovation of the Jefferson DOT garage facility. The Jefferson maintenance facility was constructed in 1957 and is one of the oldest and poorest-conditioned garages in the State. The structure would be nearly 70 years old by the time the garage would be replaced between 2026 and 2028.

Albia Garage Renovation — PRF: The Governor is recommending a new appropriation of \$7.3 million from the Primary Road Fund (PRF) for the renovation of the Albia Department of Transportation (DOT) garage facility. The Albia maintenance facility was constructed in 1975. Today, this facility is in below-average condition and is no longer properly sized or arranged operationally for current and future road network for larger modern equipment that the DOT uses.

Medical Assistance — HCTF: The Governor recommended a decrease of \$13.4 million to Medical Assistance for the Health Care Trust Fund (HCTF). Tax revenue from cigarette/tobacco taxes is deposited into the HCTF for appropriation to the HHS to use for Medicaid. A decrease in forecasted cigarette/tobacco tax revenue, which is decreasing as individuals have quit using tobacco products or switched to e-cigarette products (which are not taxed), accounts for the decrease.

Major Maintenance — RIIF: The Governor is recommending an increase of \$15.0 million in FY 2025 from the RIIF for statewide major maintenance to continue to address major maintenance needs. The State of Iowa currently has more than \$450.0 million in deferred maintenance costs.

Health and Human Services Major Projects — RIIF: The Governor is recommending an overall increase of \$69.5 million in FY 2025 from the Rebuild Iowa Infrastructure Fund (RIIF) for HHS maintenance and major projects. This includes \$36.3 million to expand the Iowa Medical Examiner's Office, \$21.7 million to decentralize utility tunnels at the Woodward Resource Center, \$10.0 million to renovate the Lucas Building, \$7.0 million to renovate the Civil Commitment Unit for Sexual Offenders facility, and \$50,000 for patient doors redesign at the CCUSO.

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Common Acronyms Used in the Appropriations Tables

ABLE	Achieving a Better Life Experience	DOE	Department of Energy
ACE	Accelerated Career Education	DOM	Department of Management
ACRF	Address Confidentiality Revolving Fund	DOT	Department of Transportation
ADA	Americans with Disabilities Act	DPS	Department of Public Safety
AEA	Area Education Agency	DVA	Department of Veterans Affairs
AG	Office of the Attorney General	ECI	Early Childhood Iowa
AMOS	A Mid-Iowa Organizing Strategy	EEF	Economic Emergency Fund
BOR	Board of Regents	EFF	Environment First Fund
CAB	Child Advocacy Board	EMS	Emergency Management Services
CBC	Community-Based Corrections	EPA	Environmental Protection Agency
CCUSO	Civil Commitment Unit for Sexual Offenders	ESA	Education Savings Account
CHIP	Children's Health Insurance Program	ESEA	Elementary and Secondary Education Act
CJIS	Criminal Justice Information System	FaDSS	Family Development & Self-Sufficiency Program
CMRF	Commerce Revolving Fund	FEMA	Federal Emergency Management Agency
COG	Council of Governments	GEF	Gaming Enforcement Revolving Fund
CPB	Corporation for Public Broadcasting	GF	General Fund
CRF	Cash Reserve Fund	GIS	Geographic Information System
CSBG	Community Services Block Grant	GIVF	Grow Iowa Values Fund
CSG	Radio Community Service Grant	GRF	Gaming Regulatory Revolving Fund
CTI	Conference Technologies Incorporated	GSL	Guaranteed Student Loan
DAS	Department of Administrative Services	GWPF	Groundwater Protection Fund
DCI	Division of Criminal Investigation	HCTA	Health Care Transformation Account
DDoS	Distributed Denial-of-Service	HCTF	Health Care Trust Fund
DDS	Iowa Disability Determination Services	HHCAT	Hospital Health Care Access Trust Fund
DIAL	Department of Inspections, Appeals, and Licensing	HHS	Department of Health and Human Services
DIFS	Department of Insurance and Financial Services	HQ	Headquarters
DMU	Des Moines University	HRDP	Historical Resource Development Program
DNR	Department of Natural Resources	HSEMD	Department of Homeland Security and Emergency Management
DOC	Department of Corrections	I/3	Integrated Information for Iowa System

Appendix A – Acronyms

IBSSS	Iowa Braille and Sight Saving School	OSF	Opioid Settlement Fund
ICAB	Iowa Child Advocacy Board	PACE	Pathways for Academic Career and Employment
I-CASH	Iowa's Center for Agricultural Safety & Health	PD	Professional Development
ICN	Iowa Communications Network	POR	Peace Officer Retirement
IDR	Iowa Department of Revenue	PRF	Primary Road Fund
IEDA	Iowa Economic Development Authority	PSA	Pharmaceutical Settlement Account
IESBV	Iowa Educational Services for the Blind and Visually Impaired	QATF	Quality Assurance Trust Fund
ILEA	Iowa Law Enforcement Academy	REAP	Resource Enhancement and Protection
IMCC	Iowa Medical and Classification Center	RFIF	Renewable Fuel Infrastructure Fund
IPERS	Iowa Public Employees' Retirement System	RIIF	Rebuild Iowa Infrastructure Fund
IPR	Iowa Public Radio	RUTF	Road Use Tax Fund
ISD	Iowa School for the Deaf	SBRF	State Bond Repayment Fund
ISP	Iowa State Patrol	SNAP	Supplemental Nutrition Assistance Program
ISU	Iowa State University	SOS	Secretary of State
IT	Information Technology	SPOC	State Police Officers Council
IWD	Iowa Workforce Development	SRG	School Ready Grants
JB	Judicial Branch	STEM	Science, Technology, Engineering, and Mathematics
JFHQ	Joint Forces Headquarters	STND	Standing Appropriation
LEC	Law Enforcement Center	SWJCF	Skilled Worker and Job Creation Fund
LSTA	Library Services and Technology Act	SWRF	Sports Wagering Receipts Fund
LTC	Long-Term Care	TANF	Temporary Assistance for Needy Families
MFF	Medicaid Fraud Fund	TPRF	Taxpayer Relief Fund
MH	Mental Health	TraCS/MACH	Traffic and Criminal Software/Mobile Architecture for Communications Handling
MHDS	Mental Health and Disability Services	TRF	Technology Reinvestment Fund
MHI	Mental Health Institute	UI	University of Iowa
MVD	Motor Vehicle Division	UIHC	University of Iowa Hospitals and Clinics
MVE	Motor Vehicle Enforcement	UNI	University of Northern Iowa
MVFT	Motor Vehicle Fuel Tax	UPS	Uninterrupted Power Supply
NAEP	National Assessment of Educational Progress	UST	Underground Storage Tank Fund
NCES	National Center for Education Statistics	VLPF	Veterans License Plate Fund
NTIA	National Telecommunications and Information Administration	WDF	Workforce Development Fund
OCIO	Office of the Chief Information Officer	WGTF	Wine Gallonage Tax Fund

This Appendix contains tracking for the following:

- General Fund
- Other Funds

The Legislative Services Agency publishes ***Budget Unit Briefs*** that discuss the purpose of particular appropriations and programs. If a publication is available, it has been hyperlinked in the title of the appropriation.

Summary Data

General Fund

	Actual FY 2023 <u>(1)</u>	Estimated FY 2024 <u>(2)</u>	Gov Rec FY 2025 <u>(3)</u>	Gov Rec vs Est FY 2024 <u>(4)</u>
Administration and Regulation	\$ 50,255,564	\$ 70,538,208	\$ 75,406,651	\$ 4,868,443
Agriculture and Natural Resources	41,943,995	43,544,227	44,673,745	1,129,518
Economic Development	45,300,151	41,799,538	41,882,391	82,853
Education	992,891,385	982,906,607	1,026,401,895	43,495,288
Health and Human Services	2,068,325,771	2,124,973,594	2,205,878,816	80,905,222
Justice System	826,950,476	881,712,725	905,896,576	24,183,851
Unassigned Standings	<u>4,195,695,392</u>	<u>4,406,531,087</u>	<u>4,618,945,202</u>	<u>212,414,115</u>
Grand Total	<u><u>\$ 8,221,362,734</u></u>	<u><u>\$ 8,552,005,986</u></u>	<u><u>\$ 8,919,085,276</u></u>	<u><u>\$ 367,079,290</u></u>

Administration and Regulation General Fund

	Actual FY 2023 <u>(1)</u>	Estimated FY 2024 <u>(2)</u>	Gov Rec FY 2025 <u>(3)</u>	Gov Rec vs Est FY 2024 <u>(4)</u>
<u>Administrative Services, Department of</u>				
Administrative Services				
Operations	\$ 3,603,404	\$ 3,597,181	\$ 3,713,718	\$ 116,537
Utilities	4,104,239	4,487,598	4,487,598	0
Terrace Hill Operations	461,674	460,884	460,884	0
Enrich Iowa Libraries	0	0	2,464,823	2,464,823
State Library	0	0	2,615,697	2,615,697
Cultural Activities	0	168,403	168,403	0
Historical Resources	0	3,136,371	3,136,371	0
Historical Sites	0	425,751	425,751	0
Administrative Services	\$ 8,169,317	\$ 12,276,188	\$ 17,473,245	\$ 5,197,057
DAS - State Library of Iowa				
State Library	\$ 0	\$ 2,557,594	\$ 0	\$ -2,557,594
Enrich Iowa Libraries	0	2,464,823	0	-2,464,823
DAS - State Library of Iowa	\$ 0	\$ 5,022,417	\$ 0	\$ -5,022,417
Total Administrative Services, Department of	\$ 8,169,317	\$ 17,298,605	\$ 17,473,245	\$ 174,640
<u>Auditor of State</u>				
Auditor of State				
Auditor of State - General Office	\$ 986,193	\$ 983,971	\$ 1,002,686	\$ 18,715
AOS - Transition Costs of State Entities	0	65,400	0	-65,400
Total Auditor of State	\$ 986,193	\$ 1,049,371	\$ 1,002,686	\$ -46,685
<u>Ethics and Campaign Disclosure Board, Iowa</u>				
Campaign Finance Disclosure				
Ethics & Campaign Disclosure Board	\$ 774,910	\$ 773,554	\$ 894,377	\$ 120,823
Total Ethics and Campaign Disclosure Board, Iowa	\$ 774,910	\$ 773,554	\$ 894,377	\$ 120,823
<u>Commerce, Department of</u>				
Alcoholic Beverages				
Alcoholic Beverages Operations	\$ 1,075,454	\$ 0	\$ 0	\$ 0
Professional Licensing and Reg.				
Professional Licensing Bureau	\$ 360,856	\$ 0	\$ 0	\$ 0
Total Commerce, Department of	\$ 1,436,310	\$ 0	\$ 0	\$ 0

Administration and Regulation

General Fund

	Actual FY 2023 <u>(1)</u>	Estimated FY 2024 <u>(2)</u>	Gov Rec FY 2025 <u>(3)</u>	Gov Rec vs Est FY 2024 <u>(4)</u>
<u>Insurance & Financial Services, Department of</u>				
IDR - Alcoholic Beverages				
Alcoholic Beverages Operations	\$ 0	\$ 1,010,054	\$ 0	\$ -1,010,054
DIFS - Insurance				
IID Captive Insurance	\$ 0	\$ 450,000	\$ 450,000	\$ 0
Total Insurance & Financial Services, Department of	\$ 0	\$ 1,460,054	\$ 450,000	\$ -1,010,054
<u>Governor/Lt. Governor's Office</u>				
Governor's Office				
Governor's/Lt. Governor's Office	\$ 2,315,344	\$ 2,810,502	\$ 2,857,344	\$ 46,842
Terrace Hill Quarters	142,702	142,281	142,281	0
Total Governor/Lt. Governor's Office	\$ 2,458,046	\$ 2,952,783	\$ 2,999,625	\$ 46,842
<u>Drug Control Policy, Governor's Office of</u>				
Office of Drug Control Policy				
Operations	\$ 239,271	\$ 0	\$ 0	\$ 0
Total Drug Control Policy, Governor's Office of	\$ 239,271	\$ 0	\$ 0	\$ 0
<u>Human Rights, Department of</u>				
Human Rights				
Central Administration	\$ 189,071	\$ 0	\$ 0	\$ 0
Community Advocacy and Services	956,894	0	0	0
LiHEAP Weatherization Assistance Program – Standing	211,224	0	0	0
Total Human Rights, Department of	\$ 1,357,189	\$ 0	\$ 0	\$ 0

Administration and Regulation General Fund

	Actual FY 2023 <u>(1)</u>	Estimated FY 2024 <u>(2)</u>	Gov Rec FY 2025 <u>(3)</u>	Gov Rec vs Est FY 2024 <u>(4)</u>
<u>Department of Inspections, Appeals, and Licensing</u>				
Inspections, Appeals, & Licensing, Department of				
Administration Division	\$ 546,312	\$ 545,733	\$ 1,094,684	\$ 548,951
Administrative Hearings Division	625,827	624,374	624,374	0
Investigations Division	2,339,591	2,235,992	2,705,970	469,978
Health Facilities Division	5,185,782	4,862,971	6,097,662	1,234,691
Employment Appeal Board	38,912	38,865	38,865	0
Food and Consumer Safety	574,819	509,565	509,565	0
Child Advocacy Board	2,607,454	0	0	0
Iowa State Civil Rights Commission	0	1,337,999	1,337,999	0
Professional Licensing Division	0	2,862,660	1,627,969	-1,234,691
Labor Services Division	0	3,365,697	2,895,719	-469,978
Workers' Compensation Division	0	3,321,044	3,321,044	0
Total Department of Inspections, Appeals, and Licensing	\$ 11,918,697	\$ 19,704,900	\$ 20,253,851	\$ 548,951
<u>Management, Department of</u>				
DOM - Office of the Chief Information Officer				
OCIO Cybersecurity Office	\$ 0	\$ 4,421,887	\$ 4,421,887	\$ 0
Endpoint Detection and Response	0	0	1,117,658	1,117,658
Iowa Centralized Logging and Monitoring Platform	0	0	1,830,000	1,830,000
DOM - Office of the Chief Information Officer	\$ 0	\$ 4,421,887	\$ 7,369,545	\$ 2,947,658
Management, Dept. of				
Department Operations	\$ 2,770,693	\$ 2,766,693	\$ 3,979,513	\$ 1,212,820
Total Management, Department of	\$ 2,770,693	\$ 7,188,580	\$ 11,349,058	\$ 4,160,478
<u>Public Information Board</u>				
Public Information Board				
Iowa Public Information Board	\$ 358,039	\$ 357,407	\$ 362,101	\$ 4,694
Total Public Information Board	\$ 358,039	\$ 357,407	\$ 362,101	\$ 4,694

Administration and Regulation

General Fund

	Actual FY 2023 <u>(1)</u>	Estimated FY 2024 <u>(2)</u>	Gov Rec FY 2025 <u>(3)</u>	Gov Rec vs Est FY 2024 <u>(4)</u>
<u>Revenue, Department of</u>				
Revenue, Dept. of				
Operations	\$ 15,149,692	\$ 15,056,183	\$ 15,321,014	\$ 264,831
Tobacco Reporting Requirements	17,525	17,525	17,525	0
Printing Cigarette Stamps - Standing	56,724	124,652	124,652	0
Total Revenue, Department of	\$ 15,223,941	\$ 15,198,360	\$ 15,463,191	\$ 264,831
<u>Secretary of State, Office of the</u>				
Secretary of State				
Administration and Elections	\$ 2,124,870	\$ 2,121,759	\$ 2,555,250	\$ 433,491
Business Services	1,420,646	1,417,535	1,568,795	151,260
Total Secretary of State, Office of the	\$ 3,545,516	\$ 3,539,294	\$ 4,124,045	\$ 584,751
<u>Treasurer of State, Office of</u>				
Treasurer of State				
Treasurer - General Office	\$ 1,017,442	\$ 1,015,300	\$ 1,034,472	\$ 19,172
Total Treasurer of State, Office of	\$ 1,017,442	\$ 1,015,300	\$ 1,034,472	\$ 19,172
Total Administration and Regulation	\$ 50,255,564	\$ 70,538,208	\$ 75,406,651	\$ 4,868,443

Agriculture and Natural Resources

General Fund

	Actual FY 2023 <u>(1)</u>	Estimated FY 2024 <u>(2)</u>	Gov Rec FY 2025 <u>(3)</u>	Gov Rec vs Est FY 2024 <u>(4)</u>
<u>Agriculture and Land Stewardship, Dept of</u>				
Agriculture and Land Stewardship				
Administrative Division	\$ 18,960,194	\$ 19,210,194	\$ 19,682,310	\$ 472,116
Milk Inspections	189,196	189,196	189,196	0
Local Food and Farm	75,000	75,000	75,000	0
Agricultural Education	25,000	75,000	75,000	0
Foreign Animal Disease	750,000	1,000,000	1,000,000	0
Farmers with Disabilities	180,000	230,000	230,000	0
Loess Hills Development and Conservation Fund	400,000	400,000	400,000	0
Southern Iowa Development and Conservation Fund	250,000	150,000	150,000	0
Grain Regulation	350,000	350,000	350,000	0
Value Added Agriculture Grant Program	463,000	463,000	463,000	0
Choose Iowa Promotion Program	500,000	500,000	600,000	100,000
Foreign Animal Disease Capitals	0	250,000	250,000	0
Foreign Animal Disease Vaccine Development	0	250,000	250,000	0
Dairy Innovation Program	0	750,000	750,000	0
Total Agriculture and Land Stewardship, Dept of	\$ 22,142,390	\$ 23,892,390	\$ 24,464,506	\$ 572,116
<u>Natural Resources, Department of</u>				
Natural Resources				
Natural Resources Operations	\$ 12,093,061	\$ 11,922,293	\$ 12,479,695	\$ 557,402
Floodplain Management Program	1,510,000	1,510,000	1,510,000	0
Forestry Health Management	500,000	500,000	500,000	0
State Park Operations	1,000,000	1,000,000	1,000,000	0
Total Natural Resources, Department of	\$ 15,103,061	\$ 14,932,293	\$ 15,489,695	\$ 557,402
<u>Regents, Board of</u>				
Regents, Board of				
ISU - Veterinary Diagnostic Laboratory	\$ 4,400,000	\$ 4,400,000	\$ 4,400,000	\$ 0
ISU - Livestock Disease Research	170,390	191,390	191,390	0
UI - Iowa Center for Ag Safety & Health (I-CASH)	128,154	128,154	128,154	0
Total Regents, Board of	\$ 4,698,544	\$ 4,719,544	\$ 4,719,544	\$ 0
Total Agriculture and Natural Resources	\$ 41,943,995	\$ 43,544,227	\$ 44,673,745	\$ 1,129,518

Economic Development General Fund

	Actual FY 2023 <u>(1)</u>	Estimated FY 2024 <u>(2)</u>	Gov Rec FY 2025 <u>(3)</u>	Gov Rec vs Est FY 2024 <u>(4)</u>
<u>Cultural Affairs, Department of</u>				
Cultural Affairs, Dept. of				
Administration Division	\$ 168,637	\$ 0	\$ 0	\$ 0
Community Cultural Grants	172,090	0	0	0
Historical Division	3,142,351	0	0	0
Historic Sites	426,398	0	0	0
Arts Division	1,317,188	0	0	0
Great Places	150,000	0	0	0
Cultural Trust Grants	150,000	0	0	0
County Endowment Funding - DCA Grants	448,403	0	0	0
Total Cultural Affairs, Department of	\$ 5,975,067	\$ 0	\$ 0	\$ 0
<u>Economic Development Authority</u>				
Economic Development Authority				
Economic Development Appropriation	\$ 13,318,553	\$ 12,807,359	\$ 12,921,510	\$ 114,151
World Food Prize	375,000	500,000	750,000	250,000
Iowa Comm. Volunteer Ser.	168,201	0	0	0
Councils of Governments (COGs) Assistance	250,000	250,000	250,000	0
Future Ready Reg. Apprenticeship Prog.	760,000	0	0	0
Butchery Innovation & Revitalization	633,325	633,325	0	-633,325
Community Advertising and Strategic Plan	1,100,000	1,100,000	1,100,000	0
Tourism Marketing - Adjusted Gross Receipts	1,443,700	1,443,700	1,443,700	0
Operational Support Grants	0	448,403	448,403	0
Cultural Trust Grants	0	150,000	150,000	0
Iowa Arts Council	0	1,400,000	1,400,000	0
Community Cultural Grants	0	172,090	172,090	0
Great Places	0	149,710	149,710	0
Total Economic Development Authority	\$ 18,048,779	\$ 19,054,587	\$ 18,785,413	\$ -269,174
<u>Iowa Finance Authority</u>				
Iowa Finance Authority				
Rent Subsidy Program	\$ 658,000	\$ 873,000	\$ 873,000	\$ 0
Housing Renewal Pilot Program	500,000	500,000	500,000	0
Total Iowa Finance Authority	\$ 1,158,000	\$ 1,373,000	\$ 1,373,000	\$ 0

Economic Development

General Fund

	Actual FY 2023 <u>(1)</u>	Estimated FY 2024 <u>(2)</u>	Gov Rec FY 2025 <u>(3)</u>	Gov Rec vs Est FY 2024 <u>(4)</u>
<u>Public Employment Relations Board</u>				
Public Employment Relations				
General Office	\$ 1,492,452	\$ 1,290,230	\$ 1,295,264	\$ 5,034
Total Public Employment Relations Board	\$ 1,492,452	\$ 1,290,230	\$ 1,295,264	\$ 5,034
<u>Workforce Development, Department of</u>				
IWD - Vocational Rehabilitation Services				
Vocational Rehabilitation	\$ 0	\$ 6,106,732	\$ 6,226,739	\$ 120,007
Independent Living	0	84,804	84,804	0
Entrepreneurs with Disabilities Program	0	138,506	138,506	0
Independent Living Center Grant	0	86,547	86,547	0
IWD - Vocational Rehabilitation Services	\$ 0	\$ 6,416,589	\$ 6,536,596	\$ 120,007
Iowa Workforce Development				
Labor Services Division	\$ 3,491,252	\$ 0	\$ 0	\$ 0
Workers' Compensation Division	3,321,044	0	0	0
Operations - Field Offices	6,675,650	6,675,650	6,902,636	226,986
Offender Reentry Program	387,158	387,158	387,158	0
I/3 State Accounting System	228,822	228,822	228,822	0
Future Ready Summer Youth Intern Program	250,000	250,000	250,000	0
Employee Misclassification Program	379,631	379,631	379,631	0
Adult Education and Literacy Programs	0	500,000	500,000	0
Workplace Injury and Safety Surveys	0	125,555	125,555	0
Future Ready Reg. Apprenticeship Prog.	0	760,000	760,000	0
Iowa Workforce Development	\$ 14,733,557	\$ 9,306,816	\$ 9,533,802	\$ 226,986
Total Workforce Development, Department of	\$ 14,733,557	\$ 15,723,405	\$ 16,070,398	\$ 346,993
<u>Regents, Board of</u>				
Regents, Board of				
ISU - Biosciences Innovation Ecosystem - GF	\$ 2,623,481	\$ 2,963,995	\$ 2,963,995	\$ 0
UI - Biosciences Innovation Ecosystem - GF	874,494	1,000,000	1,000,000	0
UNI - Additive Manufacturing - GF	394,321	394,321	394,321	0
Total Regents, Board of	\$ 3,892,296	\$ 4,358,316	\$ 4,358,316	\$ 0
Total Economic Development	\$ 45,300,151	\$ 41,799,538	\$ 41,882,391	\$ 82,853

Education General Fund

	Actual FY 2023 <u>(1)</u>	Estimated FY 2024 <u>(2)</u>	Gov Rec FY 2025 <u>(3)</u>	Gov Rec vs Est FY 2024 <u>(4)</u>
<u>Blind, Department for the</u>				
Department for the Blind				
Department for the Blind	\$ 2,893,503	\$ 3,043,503	\$ 3,087,171	\$ 43,668
Total Blind, Department for the	\$ 2,893,503	\$ 3,043,503	\$ 3,087,171	\$ 43,668
<u>College Student Aid Commission</u>				
College Student Aid Comm.				
College Student Aid Commission	\$ 591,533	\$ 0	\$ 0	\$ 0
DMU Health Care Prof Recruitment	500,973	0	0	0
National Guard Service Scholarship	4,700,000	0	0	0
All Iowa Opportunity Scholarship	3,229,468	0	0	0
Teach Iowa Scholars	650,000	0	0	0
Rural Primary Care Loan Repayment	2,504,933	0	0	0
Health Care Loan Repayment Program	500,000	0	0	0
Rural Veterinarian Loan Repayment Program	700,000	0	0	0
Future Ready Iowa Last-Dollar Scholarship Program	23,927,005	0	0	0
Tuition Grant Program - Standing	50,118,451	0	0	0
Tuition Grant - For-Profit - Standing	499,431	0	0	0
Vocational-Technical Tuition Grant - Standing	1,750,185	0	0	0
Mental Health Practitioner Loan Repayment Program	520,000	0	0	0
Total College Student Aid Commission	\$ 90,191,979	\$ 0	\$ 0	\$ 0
<u>Education, Department of</u>				
Education, Dept. of				
Dept. of Education Administration	\$ 5,975,526	\$ 5,893,672	\$ 6,581,620	\$ 687,948
Career Technical Education Administration	598,197	598,197	598,197	0
Career Technical Education Secondary	2,952,459	2,952,459	3,076,041	123,582
School Food Service	2,176,797	2,176,797	2,176,797	0
Special Ed. Services Birth to 3	1,721,400	1,721,400	1,721,400	0
Early Head Start Projects	574,500	574,500	574,500	0
Student Achievement/Teacher Quality	2,965,467	2,990,467	2,990,467	0
Statewide Student Assessment	3,000,000	3,000,000	3,000,000	0
Work-Based Learning Clearinghouse	300,000	300,000	300,000	0
Summer Joint Enrollment Program	600,000	600,000	600,000	0
Jobs for America's Grads	8,146,450	9,146,450	9,646,450	500,000
Attendance Center/Website & Data System	250,000	250,000	250,000	0
Early Lit - Successful Progression	7,824,782	7,824,782	7,824,782	0
Early Lit - Early Warning System	1,915,000	1,915,000	1,915,000	0
Early Lit - Iowa Reading Research Center	600,000	1,500,000	1,500,000	0
Computer Science Prof. Devel. Incentive Fund	500,000	500,000	500,000	0

Education General Fund

	Actual FY 2023 <u>(1)</u>	Estimated FY 2024 <u>(2)</u>	Gov Rec FY 2025 <u>(3)</u>	Gov Rec vs Est FY 2024 <u>(4)</u>
Children's Mental Health Training	3,383,936	3,383,936	3,383,936	0
Best Buddies Iowa	35,000	35,000	35,000	0
Midwestern Higher Education Compact	115,000	115,000	115,000	0
Nonpublic School Concurrent Enrollment	1,000,000	1,000,000	1,000,000	0
Community Colleges General Aid	221,658,161	228,858,161	234,579,615	5,721,454
Therapeutic Classroom Incentive Fund	2,351,382	2,351,382	2,351,382	0
Therapeutic Classroom Trans. Claims Reimb.	500,000	500,000	500,000	0
Child Development - Standing	10,524,389	10,524,389	10,524,389	0
ECI General Aid (SRG)	23,406,799	0	0	0
Nonpublic Textbook Services	852,000	0	0	0
Online State Job Posting System	230,000	0	0	0
Adult Education and Literacy Programs	500,000	0	0	0
Vocational Technical Tuition Grant - Standing	0	1,750,185	1,750,185	0
Tuition Grant Program - Standing	0	51,421,531	52,707,069	1,285,538
Tuition Grant - For-Profit	0	108,000	110,700	2,700
Future Ready Iowa Skilled Workforce Grant Program	0	275,000	275,000	0
Iowa Workforce Grant and Incentive Program	0	6,500,000	6,500,000	0
LEAD-K Program	0	200,000	200,000	0
Special Education Division	0	0	20,134,573	20,134,573
Professional Development	0	0	2,129,265	2,129,265
College Aid Commission	0	591,533	591,533	0
National Guard Benefits Program	0	6,600,000	6,600,000	0
All Iowa Opportunity Scholarships	0	3,229,468	3,229,468	0
Health Care Professional Recruitment	0	500,973	500,973	0
Future Ready Iowa Last-Dollar Scholarship Program	0	23,927,005	23,927,005	0
Mental Health Practitioner Loan Repayment Program	0	520,000	520,000	0
Rural Iowa Primary Care Loan Repayment Program	0	2,504,933	2,504,933	0
Teach Iowa Scholars	0	650,000	650,000	0
Health Care-Related Loan Program	0	500,000	500,000	0
Rural Veterinarian Loan Repayment Program	0	700,000	700,000	0
STEM Collaborative Initiative	0	6,354,848	6,354,848	0
ISD - Iowa School for the Deaf	0	11,421,710	11,707,253	285,543
Ed. Services for the Blind & Visually Impaired	0	4,794,040	4,913,891	119,851
Education, Dept. of	\$ 304,657,245	\$ 411,260,818	\$ 442,251,272	\$ 30,990,454
Vocational Rehabilitation Services				
Vocational Rehabilitation	\$ 6,116,328	\$ 0	\$ 0	\$ 0
Independent Living	84,823	0	0	0
Entrepreneurs with Disabilities Program	138,506	0	0	0
Independent Living Center Grant	86,457	0	0	0
Vocational Rehabilitation Services	\$ 6,426,114	\$ 0	\$ 0	\$ 0
Iowa PBS				
Iowa PBS Operations	\$ 7,870,316	\$ 7,943,538	\$ 8,116,032	\$ 172,494

Education General Fund

	Actual FY 2023 <u>(1)</u>	Estimated FY 2024 <u>(2)</u>	Gov Rec FY 2025 <u>(3)</u>	Gov Rec vs Est FY 2024 <u>(4)</u>
State Library of Iowa				
State Library	\$ 2,532,594	\$ 0	\$ 0	\$ 0
Enrich Iowa Libraries	2,464,823	0	0	0
State Library of Iowa	<u>\$ 4,997,417</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Total Education, Department of	<u>\$ 323,951,092</u>	<u>\$ 419,204,356</u>	<u>\$ 450,367,304</u>	<u>\$ 31,162,948</u>
<u>Regents, Board of</u>				
Regents, Board of				
Regents Board Office	\$ 764,642	\$ 764,642	\$ 764,642	\$ 0
BOR - Regents Resource Centers	268,297	268,297	268,297	0
University of Iowa - General	218,045,224	218,045,224	223,496,355	5,451,131
UI - Oakdale Campus	2,103,819	2,103,819	2,103,819	0
UI - Hygienic Laboratory	4,822,610	4,822,610	4,822,610	0
UI - Family Practice Program	2,220,598	2,220,598	2,220,598	0
UI - Specialized Children Health Services	634,502	634,502	634,502	0
UI - Iowa Cancer Registry	143,410	143,410	143,410	0
UI - Substance Abuse Consortium	53,427	53,427	53,427	0
UI - Biocatalysis	696,342	696,342	696,342	0
UI - Primary Health Care	624,374	624,374	624,374	0
UI - Iowa Birth Defects Registry	36,839	36,839	36,839	0
UI - Iowa Nonprofit Resource Center	156,389	156,389	156,389	0
UI - IA Online Advanced Placement Acad.	463,616	463,616	463,616	0
UI - Iowa Flood Center	1,154,593	1,154,593	1,154,593	0
UI - College of Nursing	0	2,800,000	2,800,000	0
Iowa State University - General	174,092,719	174,092,719	178,445,037	4,352,318
ISU - Agricultural Experiment Station	29,462,535	29,462,535	29,462,535	0
ISU - Cooperative Extension	18,307,366	18,157,366	18,157,366	0
ISU - Future Ready Workforce	0	2,800,000	2,800,000	0
University of Northern Iowa - General	99,408,923	99,408,923	101,894,146	2,485,223
UNI - Real Estate Education Program	123,523	123,523	123,523	0
UNI - Recycling and Reuse Center	172,768	0	0	0
UNI - Math & Science Collaborative	6,354,848	0	0	0
UNI - Educators for Iowa	0	1,500,000	1,500,000	0
BOR - John Pappajohn Centers	0	125,000	125,000	0
Iowa School for the Deaf	11,089,039	0	0	0
Ed. Services for Blind & Visually Impaired	4,654,408	0	0	0
Total Regents, Board of	<u>\$ 575,854,811</u>	<u>\$ 560,658,748</u>	<u>\$ 572,947,420</u>	<u>\$ 12,288,672</u>
Total Education	<u><u>\$ 992,891,385</u></u>	<u><u>\$ 982,906,607</u></u>	<u><u>\$ 1,026,401,895</u></u>	<u><u>\$ 43,495,288</u></u>

Health and Human Services

General Fund

	Actual FY 2023 <u>(1)</u>	Estimated FY 2024 <u>(2)</u>	Gov Rec FY 2025 <u>(3)</u>	Gov Rec vs Est FY 2024 <u>(4)</u>
<u>Aging, Iowa Department on</u>				
Aging				
Aging Programs	\$ 11,304,082	\$ 0	\$ 0	\$ 0
Office of LTC Ombudsman	1,149,821	0	0	0
Total Aging, Iowa Department on	\$ 12,453,903	\$ 0	\$ 0	\$ 0
<u>Public Health, Department of</u>				
Public Health				
Addictive Disorders	\$ 23,659,379	\$ 0	\$ 0	\$ 0
Healthy Children and Families	5,816,681	0	0	0
Chronic Conditions	4,258,373	0	0	0
Community Capacity	6,519,306	0	0	0
Essential Public Health Services	7,662,464	0	0	0
Infectious Diseases	1,796,206	0	0	0
Public Protection	4,466,601	0	0	0
Resource Management	933,871	0	0	0
Congenital & Inherited Disorders Registry	202,081	0	0	0
Total Public Health, Department of	\$ 55,314,962	\$ 0	\$ 0	\$ 0
<u>Veterans Affairs, Department of</u>				
Veterans Affairs, Dept. of				
General Administration	\$ 1,229,763	\$ 1,033,289	\$ 1,369,205	\$ 335,916
Cemetery Grounds Service	0	0	292,000	292,000
Home Ownership Assistance Program	2,000,000	2,200,000	2,200,000	0
Veterans County Grants	990,000	990,000	990,000	0
Veterans Affairs, Dept. of	\$ 4,219,763	\$ 4,223,289	\$ 4,851,205	\$ 627,916
Veterans Affairs, Dept. of				
Iowa Veterans Home	\$ 7,131,552	\$ 7,115,335	\$ 8,145,736	\$ 1,030,401
Total Veterans Affairs, Department of	\$ 11,351,315	\$ 11,338,624	\$ 12,996,941	\$ 1,658,317
<u>Health and Human Services, Department of</u>				
HHS - Aging				
Aging Programs	\$ 0	\$ 11,799,361	\$ 11,799,361	\$ 0
Office of LTC Ombudsman	0	1,148,959	1,148,959	0
HHS - Aging	\$ 0	\$ 12,948,320	\$ 12,948,320	\$ 0
HHS - Assistance Payment				
Family Investment Program/PROMISE JOBS	\$ 41,003,978	\$ 41,003,575	\$ 38,103,575	\$ -2,900,000
Medical Assistance	1,510,127,388	1,543,626,779	1,618,583,680	74,956,901
Health Program Operations	17,446,343	17,446,067	18,631,728	1,185,661
State Supplementary Assistance	7,349,002	7,349,002	5,749,002	-1,600,000

Health and Human Services General Fund

	Actual FY 2023 <u>(1)</u>	Estimated FY 2024 <u>(2)</u>	Gov Rec FY 2025 <u>(3)</u>	Gov Rec vs Est FY 2024 <u>(4)</u>
State Children's Health Insurance	38,661,688	38,661,688	42,597,798	3,936,110
Child Care Assistance	40,816,931	64,223,730	64,223,730	0
Child and Family Services	93,571,677	79,027,794	79,362,294	334,500
Adoption Subsidy	40,596,007	40,883,507	40,883,507	0
Family Support Subsidy	949,282	949,282	949,282	0
Conner Training	33,632	33,632	33,632	0
Volunteers	84,686	84,686	84,686	0
Child Abuse Prevention	202,081	232,570	232,570	0
HHS - Assistance Payment	\$ 1,790,842,695	\$ 1,833,522,312	\$ 1,909,435,484	\$ 75,913,172
HHS - Eldora State Training School				
Eldora Training School	\$ 17,606,871	\$ 17,568,511	\$ 18,529,635	\$ 961,124
HHS - Cherokee Mental Health Institution				
Cherokee MHI	\$ 15,613,624	\$ 15,923,252	\$ 18,482,310	\$ 2,559,058
HHS - Independence Mental Health Institution				
Independence MHI	\$ 19,688,928	\$ 19,811,470	\$ 22,876,090	\$ 3,064,620
HHS - Glenwood Resource Center				
Glenwood Resource Center	\$ 16,288,739	\$ 16,255,132	\$ 5,255,132	\$ -11,000,000
HHS - Woodward Resource Center				
Woodward Resource Center	\$ 13,409,294	\$ 13,389,577	\$ 13,389,577	\$ 0
HHS - Civil Commitment Unit / Sexual Offenders				
Civil Commitment Unit for Sexual Offenders	\$ 13,891,276	\$ 14,865,337	\$ 16,793,575	\$ 1,928,238
HHS - Community Services				
Child Support Services	\$ 15,942,885	\$ 15,914,329	\$ 15,914,329	\$ 0
Field Operations	65,894,438	72,056,945	72,736,945	680,000
HHS - Community Services	\$ 81,837,323	\$ 87,971,274	\$ 88,651,274	\$ 680,000
HHS - Human Services				
General Administration	\$ 15,842,189	\$ 18,913,662	\$ 19,490,662	\$ 577,000
HHS Facilities	4,172,123	2,157,590	7,882,987	5,725,397
Commission of Inquiry	0	1,394	1,394	0
Nonresident Mental Illness Commitment	12,530	142,802	142,802	0
HHS - Human Services	\$ 20,026,842	\$ 21,215,448	\$ 27,517,845	\$ 6,302,397
HHS - Human Rights				
LiHEAP Weatherization Assistance Program – Standing	\$ 0	\$ 1	\$ 1	\$ 0
Central Administration	0	186,913	186,913	0
Community Advocacy and Services	0	956,894	956,894	0
Criminal & Juvenile Justice	0	1,318,547	156,843	-1,161,704
Single Grant Program	0	140,000	140,000	0
HHS - Human Rights	\$ 0	\$ 2,602,355	\$ 1,440,651	\$ -1,161,704
HHS - Public Health				
Congenital & Inherited Disorders Registry	\$ 0	\$ 223,521	\$ 223,521	\$ 0

Health and Human Services

General Fund

	Actual FY 2023 <u>(1)</u>	Estimated FY 2024 <u>(2)</u>	Gov Rec FY 2025 <u>(3)</u>	Gov Rec vs Est FY 2024 <u>(4)</u>
Psychiatry Residency & Fellowship Program - Standing	0	1,200,000	1,200,000	0
Addictive Disorders	0	23,656,992	23,656,992	0
Healthy Children and Families	0	5,815,491	5,815,491	0
Chronic Conditions	0	4,256,595	4,256,595	0
Community Capacity	0	7,435,682	7,435,682	0
Essential Public Health Services	0	7,662,464	7,662,464	0
Infectious Diseases	0	1,795,902	1,795,902	0
Public Protection	0	4,581,792	4,581,792	0
Resource Management	0	933,543	933,543	0
HHS - Public Health	\$ 0	\$ 57,561,982	\$ 57,561,982	\$ 0
Total Health and Human Services, Department of	\$ 1,989,205,591	\$ 2,113,634,970	\$ 2,192,881,875	\$ 79,246,905
Total Health and Human Services	\$ 2,068,325,771	\$ 2,124,973,594	\$ 2,205,878,816	\$ 80,905,222

Justice System

General Fund

	Actual FY 2023 <u>(1)</u>	Estimated FY 2024 <u>(2)</u>	Gov Rec FY 2025 <u>(3)</u>	Gov Rec vs Est FY 2024 <u>(4)</u>
<u>Attorney General</u>				
Justice, Dept. of				
General Office AG	\$ 6,530,099	\$ 7,749,860	\$ 9,042,483	\$ 1,292,623
Victim Assistance Grants	5,016,708	5,016,708	5,016,708	0
Legal Services Poverty Grants	2,634,601	2,634,601	2,634,601	0
AG Cybersecurity and Technology	202,060	202,060	202,060	0
Total Attorney General	\$ 14,383,468	\$ 15,603,229	\$ 16,895,852	\$ 1,292,623
<u>Civil Rights Commission, Iowa</u>				
Civil Rights Commission				
Civil Rights Commission	\$ 1,343,051	\$ 0	\$ 0	\$ 0
Total Civil Rights Commission, Iowa	\$ 1,343,051	\$ 0	\$ 0	\$ 0
<u>Corrections, Department of</u>				
Central Office				
County Confinement	\$ 1,195,319	\$ 1,195,319	\$ 1,345,319	\$ 150,000
Federal Prisoners/Contractual	234,411	234,411	234,411	0
Corrections Administration	6,321,190	6,313,331	7,662,297	1,348,966
Corrections Education	2,608,109	2,608,109	2,608,109	0
Iowa Corrections Offender Network	2,000,000	2,000,000	2,000,000	0
Mental Health/Substance Abuse	28,065	28,065	28,065	0
DOC - Department-Wide Duties	243,797	12,974,108	8,654,633	-4,319,475
Corrections Real Estate - Capitals	927,688	0	0	0
State Cases Court Costs	0	10,000	10,000	0
Central Office	\$ 13,558,579	\$ 25,363,343	\$ 22,542,834	\$ -2,820,509
Fort Madison				
Ft. Madison Institution	\$ 43,937,403	\$ 44,192,771	\$ 45,522,762	\$ 1,329,991
Anamosa				
Anamosa Institution	\$ 36,849,581	\$ 37,022,808	\$ 38,887,065	\$ 1,864,257
Oakdale				
Oakdale Institution	\$ 56,250,842	\$ 56,368,832	\$ 57,703,792	\$ 1,334,960
DOC Institutional Pharmaceuticals	8,556,620	9,550,417	9,925,417	375,000
Oakdale	\$ 64,807,462	\$ 65,919,249	\$ 67,629,209	\$ 1,709,960
Newton				
Newton Institution	\$ 30,318,214	\$ 30,437,665	\$ 31,522,181	\$ 1,084,516
Mount Pleasant				
Mount Pleasant Institution	\$ 28,464,947	\$ 28,642,429	\$ 29,729,489	\$ 1,087,060
Rockwell City				
Rockwell City Institution	\$ 11,043,114	\$ 11,090,142	\$ 11,364,524	\$ 274,382

Justice System General Fund

	Actual FY 2023 <u>(1)</u>	Estimated FY 2024 <u>(2)</u>	Gov Rec FY 2025 <u>(3)</u>	Gov Rec vs Est FY 2024 <u>(4)</u>
Clarinda				
Clarinda Institution	\$ 27,175,874	\$ 27,355,684	\$ 28,625,610	\$ 1,269,926
Mitchellville				
Mitchellville Institution	\$ 24,823,392	\$ 24,946,721	\$ 25,512,183	\$ 565,462
Fort Dodge				
Fort Dodge Institution	\$ 32,636,226	\$ 32,742,479	\$ 33,279,423	\$ 536,944
CBC District 1				
CBC District I	\$ 16,207,339	\$ 16,207,339	\$ 16,826,981	\$ 619,642
CBC District 2				
CBC District II	\$ 12,789,649	\$ 12,789,649	\$ 13,637,109	\$ 847,460
CBC District 3				
CBC District III	\$ 7,710,790	\$ 7,710,790	\$ 8,615,128	\$ 904,338
CBC District 4				
CBC District IV	\$ 6,193,805	\$ 6,193,805	\$ 6,465,898	\$ 272,093
CBC District 5				
CBC District V	\$ 23,440,024	\$ 23,440,024	\$ 24,328,291	\$ 888,267
CBC District 6				
CBC District VI	\$ 16,755,370	\$ 16,755,370	\$ 17,128,661	\$ 373,291
CBC District 7				
CBC District VII	\$ 9,672,851	\$ 10,362,851	\$ 10,671,655	\$ 308,804
CBC District 8				
CBC District VIII	\$ 9,238,778	\$ 9,238,778	\$ 10,001,148	\$ 762,370
Total Corrections, Department of	<u>\$ 415,623,398</u>	<u>\$ 430,411,897</u>	<u>\$ 442,290,151</u>	<u>\$ 11,878,254</u>

Justice System

General Fund

	Actual FY 2023 <u>(1)</u>	Estimated FY 2024 <u>(2)</u>	Gov Rec FY 2025 <u>(3)</u>	Gov Rec vs Est FY 2024 <u>(4)</u>
<u>Human Rights, Department of</u>				
Human Rights				
Criminal & Juvenile Justice	\$ 1,318,547	\$ 0	\$ 0	\$ 0
Single Grant Program	140,000	0	0	0
Total Human Rights, Department of	\$ 1,458,547	\$ 0	\$ 0	\$ 0
<u>Department of Inspections, Appeals, and Licensing</u>				
DIAL - State Public Defender				
Public Defender	\$ 30,112,503	\$ 30,718,203	\$ 31,477,894	\$ 759,691
Indigent Defense	42,160,374	44,046,374	44,046,374	0
Total Department of Inspections, Appeals, and Licensing	\$ 72,272,877	\$ 74,764,577	\$ 75,524,268	\$ 759,691
<u>Judicial Branch</u>				
Judicial Branch				
Judicial Branch	\$ 190,100,550	\$ 193,350,550	\$ 197,009,531	\$ 3,658,981
Jury & Witness Fee Revolving Fund	3,600,000	3,600,000	3,600,000	0
Court-Ordered Services	0	3,290,000	3,290,000	0
Graduated Sanctions	0	12,253,000	12,253,000	0
Total Judicial Branch	\$ 193,700,550	\$ 212,493,550	\$ 216,152,531	\$ 3,658,981
<u>Law Enforcement Academy</u>				
Iowa Law Enforcement Academy				
Law Enforcement Academy	\$ 1,239,824	\$ 1,238,504	\$ 2,904,407	\$ 1,665,903
Total Law Enforcement Academy	\$ 1,239,824	\$ 1,238,504	\$ 2,904,407	\$ 1,665,903
<u>Parole, Board of</u>				
Parole Board				
Parole Board	\$ 1,308,724	\$ 1,517,894	\$ 1,545,114	\$ 27,220
Total Parole, Board of	\$ 1,308,724	\$ 1,517,894	\$ 1,545,114	\$ 27,220

Justice System General Fund

	Actual FY 2023 <u>(1)</u>	Estimated FY 2024 <u>(2)</u>	Gov Rec FY 2025 <u>(3)</u>	Gov Rec vs Est FY 2024 <u>(4)</u>
<u>Public Defense, Department of</u>				
Public Defense, Dept. of				
Public Defense, Department of	\$ 7,014,705	\$ 6,963,037	\$ 7,211,221	\$ 248,184
Total Public Defense, Department of	\$ 7,014,705	\$ 6,963,037	\$ 7,211,221	\$ 248,184
<u>Public Safety, Department of</u>				
Public Safety, Dept. of				
Public Safety Administration	\$ 5,946,368	\$ 5,920,476	\$ 7,092,910	\$ 1,172,434
Public Safety DCI	19,712,633	19,712,633	21,189,769	1,477,136
Criminalistics Laboratory Fund	650,000	650,000	650,000	0
Narcotics Enforcement	8,613,894	8,613,894	9,243,545	629,651
Public Safety Undercover Funds	209,042	209,042	209,042	0
Fire Marshal	5,602,778	3,230,743	3,418,466	187,723
Iowa State Patrol	71,409,788	87,066,931	90,056,257	2,989,326
DPS/SPOC Sick Leave Payout	279,517	279,517	279,517	0
Fire Fighter Training	1,025,520	1,075,520	1,075,520	0
Interoperable Communications Sys Board	115,661	115,661	115,661	0
Human Trafficking Office	200,742	200,742	200,742	0
Volunteer Fire Fighter Training & Equipment	50,000	0	0	0
Department-Wide Duties	0	6,456,270	4,649,789	-1,806,481
Public Safety Equipment Fund	2,500,000	2,500,000	2,500,000	0
Office of Drug Control Policy - DPS	0	249,219	249,219	0
Total Public Safety, Department of	\$ 116,315,943	\$ 136,280,648	\$ 140,930,437	\$ 4,649,789
<u>Homeland Security and Emergency Mgmt</u>				
Homeland Security & Emergency Mgmt				
Homeland Security & Emer. Mgmt.	\$ 2,289,389	\$ 2,439,389	\$ 2,442,595	\$ 3,206
Total Homeland Security and Emergency Mgmt	\$ 2,289,389	\$ 2,439,389	\$ 2,442,595	\$ 3,206
Total Justice System	\$ 826,950,476	\$ 881,712,725	\$ 905,896,576	\$ 24,183,851

Unassigned Standings

General Fund

	Actual FY 2023 <u>(1)</u>	Estimated FY 2024 <u>(2)</u>	Gov Rec FY 2025 <u>(3)</u>	Gov Rec vs Est FY 2024 <u>(4)</u>
<u>Administrative Services, Department of</u>				
Administrative Services				
Volunteer EMS Provider Death Benefit	\$ 100,000	\$ 0	\$ 0	\$ 0
State Accounting Trust Accounts				
Federal Cash Management - Standing	\$ 193,026	\$ 54,182	\$ 54,182	\$ 0
Unemployment Compensation - Standing	125,481	421,655	421,655	0
State Accounting Trust Accounts	<u>\$ 318,507</u>	<u>\$ 475,837</u>	<u>\$ 475,837</u>	<u>\$ 0</u>
Total Administrative Services, Department of	<u>\$ 418,507</u>	<u>\$ 475,837</u>	<u>\$ 475,837</u>	<u>\$ 0</u>
<u>Education, Department of</u>				
Education, Dept. of				
State Foundation School Aid	\$ 3,567,952,982	\$ 3,667,447,054	\$ 3,729,755,057	\$ 62,308,003
Nonpublic School Transportation	8,975,691	8,997,091	8,997,091	0
Sac and Fox Settlement Education	100,000	100,000	100,000	0
Education Savings Accounts - Standing	0	127,939,695	179,190,414	51,250,719
Charter Schools - Standing	1,077,401	3,200,000	3,200,000	0
Teacher Salaries	0	0	96,051,719	96,051,719
Total Education, Department of	<u>\$ 3,578,106,075</u>	<u>\$ 3,807,683,840</u>	<u>\$ 4,017,294,281</u>	<u>\$ 209,610,441</u>
<u>Executive Council</u>				
Executive Council				
Court Costs	\$ 344,609	\$ 56,455	\$ 56,455	\$ 0
Public Improvements	0	9,575	9,575	0
Drainage Assessment	106,471	19,367	19,367	0
Total Executive Council	<u>\$ 451,080</u>	<u>\$ 85,397</u>	<u>\$ 85,397</u>	<u>\$ 0</u>
<u>Legislative Branch</u>				
Legislative Branch				
Legislative Branch	\$ 36,164,430	\$ 38,500,000	\$ 40,000,000	\$ 1,500,000
Total Legislative Branch	<u>\$ 36,164,430</u>	<u>\$ 38,500,000</u>	<u>\$ 40,000,000</u>	<u>\$ 1,500,000</u>
<u>Health and Human Services, Department of</u>				
HHS - Assistance Payment				
Rent Reimbursement	\$ 10,739,452	\$ 13,320,000	\$ 13,320,000	\$ 0
MHDS Regional Services Fund	121,234,022	127,723,160	134,421,714	6,698,554
Total Health and Human Services, Department of	<u>\$ 131,973,474</u>	<u>\$ 141,043,160</u>	<u>\$ 147,741,714</u>	<u>\$ 6,698,554</u>

Unassigned Standings

General Fund

	Actual FY 2023 <u>(1)</u>	Estimated FY 2024 <u>(2)</u>	Gov Rec FY 2025 <u>(3)</u>	Gov Rec vs Est FY 2024 <u>(4)</u>
<u>Management, Department of</u>				
Management, Dept. of				
State Appeal Board Claims	\$ 17,879,193	\$ 4,501,794	\$ 4,501,794	\$ 0
Special Olympics Fund	100,000	100,000	100,000	0
Transportation Equity Fund	29,456,377	30,340,068	31,098,570	758,502
Total Management, Department of	\$ 47,435,570	\$ 34,941,862	\$ 35,700,364	\$ 758,502
<u>Public Defense, Department of</u>				
Public Defense, Dept. of				
Compensation and Expense	\$ 89,143	\$ 342,556	\$ 342,556	\$ 0
Total Public Defense, Department of	\$ 89,143	\$ 342,556	\$ 342,556	\$ 0
<u>Public Safety, Department of</u>				
Public Safety, Dept. of				
DPS - POR Unfunded Liabilities	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 0
Total Public Safety, Department of	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 0
<u>Revenue, Department of</u>				
Revenue, Dept. of				
Homestead Tax Credit Aid - GF	\$ 144,776,913	\$ 146,226,904	\$ 154,176,435	\$ 7,949,531
Elderly & Disabled Tax Credit	5,118,607	4,327,772	4,327,772	0
Ag Land Tax Credit - GF	39,099,732	39,100,000	39,100,000	0
Military Service Tax Exemption	1,553,051	1,580,000	1,580,000	0
Comm & Industrial Prop Tax Replacement	78,974,299	64,873,759	50,770,846	-14,102,913
Business Property Tax Credit	125,000,000	122,350,000	122,350,000	0
Barrel Tax Refunds	1,534,511	0	0	0
Total Revenue, Department of	\$ 396,057,113	\$ 378,458,435	\$ 372,305,053	\$ -6,153,382
Total Unassigned Standings	\$ 4,195,695,392	\$ 4,406,531,087	\$ 4,618,945,202	\$ 212,414,115

Summary Data

Other Funds

	Actual FY 2023 <u>(1)</u>	Estimated FY 2024 <u>(2)</u>	Gov Rec FY 2025 <u>(3)</u>	Gov Rec vs Est FY 2024 <u>(4)</u>
Administration and Regulation	\$ 61,676,276	\$ 66,885,576	\$ 66,531,204	\$ -354,372
Agriculture and Natural Resources	95,408,703	96,883,459	96,883,459	0
Economic Development	28,066,084	34,366,084	34,366,084	0
Education	40,300,000	34,000,000	34,000,000	0
Health and Human Services	302,997,653	337,130,952	323,740,952	-13,390,000
Justice System	22,462,662	19,493,200	19,493,200	0
Transportation, Infrastructure, and Capitals	670,589,324	669,194,373	704,297,664	35,103,291
Unassigned Standings	<u>88,918,281</u>	<u>87,527,421</u>	<u>87,679,510</u>	<u>152,089</u>
Grand Total	<u>\$ 1,310,418,983</u>	<u>\$ 1,345,481,065</u>	<u>\$ 1,366,992,073</u>	<u>\$ 21,511,008</u>

Administration and Regulation

Other Funds

	Actual FY 2023 <u>(1)</u>	Estimated FY 2024 <u>(2)</u>	Gov Rec FY 2025 <u>(3)</u>	Gov Rec vs Est FY 2024 <u>(4)</u>
<u>Commerce, Department of</u>				
Banking Division				
Banking Division - CMRF	\$ 13,025,180	\$ 0	\$ 0	\$ 0
Credit Union				
Credit Union Division - CMRF	\$ 2,553,593	\$ 0	\$ 0	\$ 0
Insurance				
Insurance Division - CMRF	\$ 6,676,987	\$ 0	\$ 0	\$ 0
Pharmacy Benefit Managers Program - CMRF	200,000	0	0	0
Insurance	<u>\$ 6,876,987</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Utilities Board				
Utilities Division - CMRF	\$ 10,260,840	\$ 0	\$ 0	\$ 0
Professional Licensing and Reg.				
Field Auditor - Housing Trust Fund	\$ 62,317	\$ 0	\$ 0	\$ 0
Total Commerce, Department of	<u>\$ 32,778,917</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<u>Management, Department of</u>				
Management, Dept. of				
DOM Operations - RUTF	\$ 56,000	\$ 56,000	\$ 56,000	\$ 0
Total Management, Department of	<u>\$ 56,000</u>	<u>\$ 56,000</u>	<u>\$ 56,000</u>	<u>\$ 0</u>
<u>Iowa Public Employees' Retirement System</u>				
IPERS Administration				
Administration - IPERS	\$ 18,432,885	\$ 21,129,084	\$ 20,774,712	\$ -354,372
Total Iowa Public Employees' Retirement System	<u>\$ 18,432,885</u>	<u>\$ 21,129,084</u>	<u>\$ 20,774,712</u>	<u>\$ -354,372</u>
<u>Revenue, Department of</u>				
Revenue, Dept. of				
Motor Fuel Tax Admin - MVFT	\$ 1,305,775	\$ 1,305,775	\$ 1,305,775	\$ 0
Total Revenue, Department of	<u>\$ 1,305,775</u>	<u>\$ 1,305,775</u>	<u>\$ 1,305,775</u>	<u>\$ 0</u>
<u>Secretary of State, Office of the</u>				
Secretary of State				
Address Confidentiality Program - ACRF	\$ 195,400	\$ 195,400	\$ 195,400	\$ 0
Total Secretary of State, Office of the	<u>\$ 195,400</u>	<u>\$ 195,400</u>	<u>\$ 195,400</u>	<u>\$ 0</u>

Administration and Regulation

Other Funds

	Actual FY 2023 <u>(1)</u>	Estimated FY 2024 <u>(2)</u>	Gov Rec FY 2025 <u>(3)</u>	Gov Rec vs Est FY 2024 <u>(4)</u>
<u>Treasurer of State, Office of</u>				
Treasurer of State				
1/3 Expenses - RUTF	\$ 269,953	\$ 316,788	\$ 316,788	\$ 0
Total Treasurer of State, Office of	\$ 269,953	\$ 316,788	\$ 316,788	\$ 0
<u>Department of Inspections, Appeals, and Licensing</u>				
Inspections, Appeals, & Licensing, Department of				
DIAL Administrative Hearings - RUTF	\$ 1,623,897	\$ 1,623,897	\$ 1,623,897	\$ 0
DIAL Professional Licensing – SHTF	0	62,317	62,317	0
Inspections, Appeals, & Licensing, Department of	\$ 1,623,897	\$ 1,686,214	\$ 1,686,214	\$ 0
DIAL - Racing and Gaming Commission				
Gaming Regulation - GRF	\$ 7,013,449	\$ 7,166,071	\$ 7,166,071	\$ 0
Total Department of Inspections, Appeals, and Licensing	\$ 8,637,346	\$ 8,852,285	\$ 8,852,285	\$ 0
<u>Insurance & Financial Services, Department of</u>				
DIFS - Banking Division				
Banking Division - CMRF	\$ 0	\$ 14,004,469	\$ 14,004,469	\$ 0
DIFS - Credit Union				
Credit Union Division - CMRF	\$ 0	\$ 2,624,690	\$ 2,624,690	\$ 0
DIFS - Insurance				
Insurance Division - CMRF	\$ 0	\$ 7,398,148	\$ 7,398,148	\$ 0
Total Insurance & Financial Services, Department of	\$ 0	\$ 24,027,307	\$ 24,027,307	\$ 0
<u>Utilities Board</u>				
Utilities Board				
Utilities Division - CMRF	\$ 0	\$ 11,002,937	\$ 11,002,937	\$ 0
Total Utilities Board	\$ 0	\$ 11,002,937	\$ 11,002,937	\$ 0
Total Administration and Regulation	\$ 61,676,276	\$ 66,885,576	\$ 66,531,204	\$ -354,372

Agriculture and Natural Resources

Other Funds

	Actual FY 2023 (1)	Estimated FY 2024 (2)	Gov Rec FY 2025 (3)	Gov Rec vs Est FY 2024 (4)
<u>Agriculture and Land Stewardship, Dept of</u>				
Agriculture and Land Stewardship				
Native Horse & Dog Prog - Unclaimed Winnings	\$ 305,516	\$ 305,516	\$ 305,516	\$ 0
Motor Fuel Inspection - RFIF	500,000	500,000	500,000	0
Conservation Reserve Enhancement - EFF	1,000,000	1,000,000	1,000,000	0
Watershed Protection Fund - EFF	900,000	900,000	900,000	0
Conservation Reserve Prog - EFF	900,000	900,000	900,000	0
Cost Share - EFF	8,325,000	8,325,000	8,325,000	0
Soil & Water Conservation - EFF	3,800,000	3,800,000	3,800,000	0
Fuel Inspection - UST	250,000	250,000	250,000	0
Water Quality Initiative - EFF	2,375,000	2,375,000	2,375,000	0
Total Agriculture and Land Stewardship, Dept of	\$ 18,355,516	\$ 18,355,516	\$ 18,355,516	\$ 0
<u>Natural Resources, Department of</u>				
Natural Resources				
Fish & Game - DNR Admin Expenses	\$ 48,397,337	\$ 49,752,093	\$ 49,752,093	\$ 0
GWF - Storage Tanks Study	100,303	100,303	100,303	0
GWF - Household Hazardous Waste	447,324	447,324	447,324	0
GWF - Well Testing Admin 2%	62,461	62,461	62,461	0
GWF - Groundwater Monitoring	1,686,751	1,686,751	1,686,751	0
GWF - Landfill Alternatives	618,993	618,993	618,993	0
GWF - Waste Reduction and Assistance	192,500	192,500	192,500	0
GWF - Solid Waste Alternatives	50,000	50,000	50,000	0
GWF - Geographic Information System	297,518	297,518	297,518	0
Snowmobile Registration Fees	100,000	100,000	100,000	0
Administration Match - UST	200,000	200,000	200,000	0
Technical Tank Review - UST	200,000	200,000	200,000	0
Park Operations & Maintenance - EFF	6,235,000	6,235,000	6,235,000	0
GIS Information for Watershed - EFF	195,000	195,000	195,000	0
Water Quality Monitoring - EFF	2,955,000	2,955,000	2,955,000	0
Water Quality Protection - EFF	500,000	500,000	500,000	0
Animal Feeding Operations - EFF	1,320,000	1,320,000	1,320,000	0
Floodplain Mgmt and Dam Safety - EFF	375,000	375,000	375,000	0
Ambient Air Quality Monitoring - EFF	425,000	425,000	425,000	0
REAP - EFF	12,000,000	12,000,000	12,000,000	0
Total Natural Resources, Department of	\$ 76,358,187	\$ 77,712,943	\$ 77,712,943	\$ 0

Agriculture and Natural Resources

Other Funds

	Actual FY 2023 (1)	Estimated FY 2024 (2)	Gov Rec FY 2025 (3)	Gov Rec vs Est FY 2024 (4)
<u>Regents, Board of</u>				
Regents, Board of				
UI - Geological and Water Survey Oper. - EFF	\$ 200,000	\$ 200,000	\$ 200,000	\$ 0
UI - Water Resource Management - EFF	495,000	495,000	495,000	0
ISU - Vet Diagnostic Lab - Iowa Nutrient Research Fund	0	120,000	120,000	0
Total Regents, Board of	\$ 695,000	\$ 815,000	\$ 815,000	\$ 0
Total Agriculture and Natural Resources	\$ 95,408,703	\$ 96,883,459	\$ 96,883,459	\$ 0

Economic Development Other Funds

	Actual FY 2023 <u>(1)</u>	Estimated FY 2024 <u>(2)</u>	Gov Rec FY 2025 <u>(3)</u>	Gov Rec vs Est FY 2024 <u>(4)</u>
<u>Economic Development Authority</u>				
Economic Development Authority				
STEM Internships - SWJCF	\$ 633,325	\$ 0	\$ 0	\$ 0
STEM Best - SWJCF	700,000	0	0	0
Butchery Innovation and Revitalization - SWJCF	366,675	366,675	0	-366,675
Empower Rural Iowa Program - SWJCF	700,000	700,000	700,000	0
High Quality Jobs Program - SWJCF	11,700,000	11,700,000	11,700,000	0
Future Ready Iowa Mentor Prog - SWJCF	400,000	0	0	0
Manufacturing 4.0 - SWJCF	0	0	2,016,675	2,016,675
Total Economic Development Authority	\$ 14,500,000	\$ 12,766,675	\$ 14,416,675	\$ 1,650,000
<u>Workforce Development, Department of</u>				
Iowa Workforce Development				
Field Offices - Spec Cont Fund	\$ 2,416,084	\$ 2,416,084	\$ 2,416,084	\$ 0
Field Offices - UI Reserve Interest	2,200,000	2,200,000	2,200,000	0
AMOS Mid-Iowa Organizing Strategy - SWJCF	100,000	100,000	100,000	0
Future Ready Iowa Coordinator - SWJCF	150,000	150,000	0	-150,000
Work-Based Learning Intermed Net - SWJCF	0	1,500,000	0	-1,500,000
Adult Ed and Literacy for the Workforce - SWJCF	0	5,500,000	5,500,000	0
STEM Internships - SWJCF	0	633,325	633,325	0
Total Workforce Development, Department of	\$ 4,866,084	\$ 12,499,409	\$ 10,849,409	\$ -1,650,000
<u>Regents, Board of</u>				
Regents, Board of				
Regents Innovation Fund - SWJCF	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 0
ISU - Economic Development - SWJCF	2,424,302	2,424,302	2,424,302	0
UI - Economic Development - SWJCF	209,279	209,279	209,279	0
UI - Entrepreneur and Econ Growth - SWJCF	2,000,000	2,000,000	2,000,000	0
UNI - Economic Development - SWJCF	1,066,419	1,466,419	1,466,419	0
Total Regents, Board of	\$ 8,700,000	\$ 9,100,000	\$ 9,100,000	\$ 0
Total Economic Development	\$ 28,066,084	\$ 34,366,084	\$ 34,366,084	\$ 0

Education

Other Funds

	Actual FY 2023 <u>(1)</u>	Estimated FY 2024 <u>(2)</u>	Gov Rec FY 2025 <u>(3)</u>	Gov Rec vs Est FY 2024 <u>(4)</u>
<u>College Student Aid Commission</u>				
College Student Aid Comm.				
Skilled Workforce Tuition Grant - SWJCF	\$ 5,000,000	\$ 0	\$ 0	\$ 0
Total College Student Aid Commission	\$ 5,000,000	\$ 0	\$ 0	\$ 0
<u>Education, Department of</u>				
Education, Dept. of				
Workforce Training & Econ Dev Funds - SWJCF	\$ 15,100,000	\$ 15,100,000	\$ 15,100,000	\$ 0
ACE Infrastructure - SWJCF	6,000,000	6,000,000	6,000,000	0
PACE and Regional Sectors - SWJCF	5,000,000	5,000,000	5,000,000	0
Gap Tuition Assistance Fund - SWJCF	2,000,000	2,000,000	2,000,000	0
Workforce Prep. Outcome Reporting - SWJCF	200,000	200,000	200,000	0
Adult Literacy for the Workforce - SWJCF	5,500,000	0	0	0
Work-Based Intermed Network - SWJCF	1,500,000	0	0	0
Skilled Workforce Shortage Tuition Grant - SWJCF	0	5,000,000	5,000,000	0
STEM Best - SWJCF	0	700,000	700,000	0
Total Education, Department of	\$ 35,300,000	\$ 34,000,000	\$ 34,000,000	\$ 0
Total Education	\$ 40,300,000	\$ 34,000,000	\$ 34,000,000	\$ 0

Health and Human Services

Other Funds

	Actual FY 2023 <u>(1)</u>	Estimated FY 2024 <u>(2)</u>	Gov Rec FY 2025 <u>(3)</u>	Gov Rec vs Est FY 2024 <u>(4)</u>
<u>Public Health, Department of</u>				
Public Health				
Gambling Treatment Program - SWRF	\$ 1,750,000	\$ 0	\$ 0	\$ 0
Total Public Health, Department of	\$ 1,750,000	\$ 0	\$ 0	\$ 0
<u>Health and Human Services, Department of</u>				
HHS - Assistance Payment				
Medical Assistance - HCTF	\$ 200,660,000	\$ 189,860,000	\$ 176,470,000	\$ -13,390,000
Medicaid Supplemental - MFF	150,000	150,000	150,000	0
Health Program Operations - PSA	234,193	234,193	234,193	0
Medical Assistance - QATF	66,282,906	111,216,205	111,216,205	0
Medical Assistance - HHCAT	33,920,554	33,920,554	33,920,554	0
HHS - Assistance Payment	\$ 301,247,653	\$ 335,380,952	\$ 321,990,952	\$ -13,390,000
HHS - Public Health				
Gambling Treatment Program - SWRF	\$ 0	\$ 1,750,000	\$ 1,750,000	\$ 0
Total Health and Human Services, Department of	\$ 301,247,653	\$ 337,130,952	\$ 323,740,952	\$ -13,390,000
Total Health and Human Services	\$ 302,997,653	\$ 337,130,952	\$ 323,740,952	\$ -13,390,000

Justice System

Other Funds

	Actual FY 2023 (1)	Estimated FY 2024 (2)	Gov Rec FY 2025 (3)	Gov Rec vs Est FY 2024 (4)
<u>Attorney General</u>				
Consumer Advocate				
Consumer Advocate - CMRF	\$ 3,378,093	\$ 3,450,713	\$ 3,450,713	\$ 0
Justice, Dept. of				
Farm Mediation Services - CEF	\$ 300,000	\$ 300,000	\$ 300,000	\$ 0
AG Prosecutions and Appeals - CEF	2,000,000	2,000,000	2,000,000	0
Consumer Fraud - Public Ed & Enforce - CEF	1,786,437	1,875,000	1,875,000	0
Older Iowans Consumer Fraud - CEF	119,649	125,000	125,000	0
AG - Medication Addiction Treatment Program - OSF	3,800,000	0	0	0
Justice, Dept. of	\$ 8,006,086	\$ 4,300,000	\$ 4,300,000	\$ 0
Total Attorney General	\$ 11,384,179	\$ 7,750,713	\$ 7,750,713	\$ 0
<u>Public Safety, Department of</u>				
Public Safety, Dept. of				
DPS Gaming Enforcement - GEF	\$ 10,778,483	\$ 11,442,487	\$ 11,442,487	\$ 0
Total Public Safety, Department of	\$ 10,778,483	\$ 11,442,487	\$ 11,442,487	\$ 0
<u>Homeland Security and Emergency Mgmt</u>				
Homeland Security & Emergency Mgmt				
911 Emerg Comm Admin - 911 Surcharge	\$ 300,000	\$ 300,000	\$ 300,000	\$ 0
Total Homeland Security and Emergency Mgmt	\$ 300,000	\$ 300,000	\$ 300,000	\$ 0
Total Justice System	\$ 22,462,662	\$ 19,493,200	\$ 19,493,200	\$ 0

Transportation, Infrastructure, and Capitals

Other Funds

	Actual FY 2023 <u>(1)</u>	Estimated FY 2024 <u>(2)</u>	Gov Rec FY 2025 <u>(3)</u>	Gov Rec vs Est FY 2024 <u>(4)</u>
<u>Administrative Services Capitals</u>				
Administrative Services - Capitals				
Major Maintenance - RIF	\$ 20,000,000	\$ 20,000,000	\$ 35,000,000	\$ 15,000,000
Monument/Artwork Repair Restoration - RIF	500,000	0	0	0
Routine Maintenance (Standing) - RIF	2,000,000	2,000,000	2,000,000	0
Fleet Building Demolition - RIF	0	0	1,997,500	1,997,500
Elevator Upgrades/Replacements - RIF	0	0	5,364,500	5,364,500
Capitol Complex Security - RIF	1,000,000	200,000	0	-200,000
Total Administrative Services Capitals	\$ 23,500,000	\$ 22,200,000	\$ 44,362,000	\$ 22,162,000
<u>Agriculture and Land Stewardship, Dept of</u>				
Agriculture and Land Stewardship				
Water Quality Initiative - RIF	\$ 8,200,000	\$ 8,200,000	\$ 8,200,000	\$ 0
Renewable Fuel Infra Fund - RIF	10,000,000	10,000,000	10,000,000	0
Fertilizer Management - RIF	1,000,000	1,000,000	1,000,000	0
Renewable Fuel Infra. Fund Supplement - RIF	0	5,000,000	0	-5,000,000
Total Agriculture and Land Stewardship, Dept of	\$ 19,200,000	\$ 24,200,000	\$ 19,200,000	\$ -5,000,000
<u>Attorney General</u>				
Justice, Dept. of				
AG Cybersecurity and Technology - TRF	\$ 0	\$ 278,503	\$ 278,503	\$ 0
Total Attorney General	\$ 0	\$ 278,503	\$ 278,503	\$ 0
<u>Auditor of State</u>				
Auditor of State				
Technology Projects - TRF	\$ 0	\$ 292,500	\$ 0	\$ -292,500
Total Auditor of State	\$ 0	\$ 292,500	\$ 0	\$ -292,500
<u>Blind Capitals, Department for the</u>				
Dept. for the Blind Capitals				
Building Repairs - RIF	\$ 196,900	\$ 232,000	\$ 225,600	\$ -6,400
Total Blind Capitals, Department for the	\$ 196,900	\$ 232,000	\$ 225,600	\$ -6,400

Transportation, Infrastructure, and Capitals

Other Funds

	Actual FY 2023 <u>(1)</u>	Estimated FY 2024 <u>(2)</u>	Gov Rec FY 2025 <u>(3)</u>	Gov Rec vs Est FY 2024 <u>(4)</u>
<u>Corrections Capitals</u>				
Corrections Capitals				
MPCF Apprenticeship Bldg. - RIIF	\$ 0	\$ 1,200,000	\$ 0	\$ -1,200,000
DOC Capital Projects - RIIF	4,900,000	0	0	0
DOC Radio Software Upgrade - TRF	350,000	0	0	0
DOC Technology - TRF	0	0	3,604,279	3,604,279
Prison Body Scanners - RIIF	0	865,000	0	-865,000
IMCC Electrical Service Upgrades - RIIF	0	2,800,000	0	-2,800,000
Camera System Upgrades at DOC Inst. - TRF	0	1,879,936	0	-1,879,936
DOC Body Cameras - TRF	0	325,000	0	-325,000
Clarinda Correctional Facility Kitchen FF&E - RIIF	750,000	0	0	0
Clarinda Correctional Facility Kitchen Expansion - RIIF	4,000,000	0	0	0
DOC Tech. Reinvestment Projects - TRF	2,415,954	0	0	0
Total Corrections Capitals	\$ 12,415,954	\$ 7,069,936	\$ 3,604,279	\$ -3,465,657
<u>Cultural Affairs, Department of</u>				
Cultural Affairs, Dept. of				
Great Places Infrastructure Grants - RIIF	\$ 1,000,000	\$ 0	\$ 0	\$ 0
YMCA Strengthen Community Grants - RIIF	250,000	0	0	0
Total Cultural Affairs, Department of	\$ 1,250,000	\$ 0	\$ 0	\$ 0
<u>Economic Development Authority</u>				
Economic Development Authority				
Community Attraction & Tourism Grants - RIIF	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000	\$ 0
Regional Sports Authorities - RIIF	500,000	700,000	700,000	0
Vacant State Bldgs Rehab Fund - RIIF	1,000,000	0	0	0
Vacant State Bldgs Demolition Fund - RIIF	1,000,000	0	0	0
National Junior Olympics - RIIF	150,000	0	0	0
Sports Tourism Marketing Program Fund - SWRF	1,500,000	0	0	0
Sports Tourism Infrastructure Program Fund - RIIF	12,000,000	0	0	0
Destination Iowa - RIIF	0	6,500,000	6,500,000	0
Rural YMCA Grant Program - RIIF	0	250,000	250,000	0
USS Iowa Battleship - Deck Renov. - RIIF	0	0	750,000	750,000
Total Economic Development Authority	\$ 26,150,000	\$ 17,450,000	\$ 18,200,000	\$ 750,000

Transportation, Infrastructure, and Capitals

Other Funds

	Actual FY 2023 <u>(1)</u>	Estimated FY 2024 <u>(2)</u>	Gov Rec FY 2025 <u>(3)</u>	Gov Rec vs Est FY 2024 <u>(4)</u>
<u>Education, Department of</u>				
Education, Dept. of				
Statewide Ed Data Warehouse - TRF	\$ 600,000	\$ 600,000	\$ 600,000	\$ 0
ICN Part III Leases & Maintenance - TRF	2,727,000	2,727,000	2,727,000	0
ISD - Girls' Dormitory Renovation - RIIF	0	5,700,000	0	-5,700,000
Education, Dept. of	\$ 3,327,000	\$ 9,027,000	\$ 3,327,000	\$ -5,700,000
Iowa PBS				
Digital Asset Management System - TRF	\$ 0	\$ 343,808	\$ 196,000	\$ -147,808
Iowa PBS Equipment Replacement - TRF	1,000,000	0	0	0
Iowa PBS	\$ 1,000,000	\$ 343,808	\$ 196,000	\$ -147,808
Total Education, Department of	\$ 4,327,000	\$ 9,370,808	\$ 3,523,000	\$ -5,847,808
<u>Ethics and Campaign Disclosure Board, Iowa</u>				
Campaign Finance Disclosure				
Office Space Improvements - RIIF	\$ 0	\$ 66,000	\$ 0	\$ -66,000
Total Ethics and Campaign Disclosure Board, Iowa	\$ 0	\$ 66,000	\$ 0	\$ -66,000
<u>General Assembly Capitals</u>				
Legislature-Capitals				
Repair and Renovate State Capitol Domes - RIIF	\$ 5,250,000	\$ 0	\$ 0	\$ 0
State Capitol Maintenance Fund - RIIF	500,000	500,000	500,000	0
Total General Assembly Capitals	\$ 5,750,000	\$ 500,000	\$ 500,000	\$ 0
<u>Human Rights, Department of</u>				
Human Rights				
Criminal Justice Info System (CJIS) - TRF	\$ 1,400,000	\$ 0	\$ 0	\$ 0
Justice Data Warehouse - TRF	187,980	0	0	0
Total Human Rights, Department of	\$ 1,587,980	\$ 0	\$ 0	\$ 0

Transportation, Infrastructure, and Capitals

Other Funds

	Actual FY 2023 (1)	Estimated FY 2024 (2)	Gov Rec FY 2025 (3)	Gov Rec vs Est FY 2024 (4)
<u>Health and Human Services, Department of</u>				
HHS - Human Rights				
Criminal Justice Info System (CJIS) - TRF	\$ 0	\$ 1,400,000	\$ 0	\$ -1,400,000
Justice Data Warehouse - TRF	0	282,664	0	-282,664
HHS - Human Rights	\$ 0	\$ 1,682,664	\$ 0	\$ -1,682,664
HHS - Assistance Payment				
Brain Injury Rehabilitation Facility - RIF	\$ 1,000,000	\$ 750,000	\$ 0	\$ -750,000
Newborn Safety Box - RIF	0	15,000	0	-15,000
ChildServe Project - RIF	750,000	0	0	0
HHS - Assistance Payment	\$ 1,750,000	\$ 765,000	\$ 0	\$ -765,000
Total Health and Human Services, Department of	\$ 1,750,000	\$ 2,447,664	\$ 0	\$ -2,447,664
<u>Human Services Capitals</u>				
HHS - Capitals				
Maintenance Health Safety Loss - RIF	\$ 0	\$ 0	\$ 50,000	\$ 50,000
Major Projects - RIF	3,161,000	5,572,736	75,000,000	69,427,264
MEME Maint. & Operations - RIF	0	0	330,000	330,000
Medicaid Technology - TRF	1,416,680	1,578,280	1,335,178	-243,102
State Poison Control Center - TRF	34,000	34,000	0	-34,000
Total Human Services Capitals	\$ 4,611,680	\$ 7,185,016	\$ 76,715,178	\$ 69,530,162
<u>Department of Inspections, Appeals, and Licensing</u>				
Inspections, Appeals, & Licensing, Department of				
Health Facilities Database Enhancement - TRF	\$ 250,000	\$ 0	\$ 0	\$ 0
Food Safety Sys. Enhanc. & GovConnect - TRF	410,000	0	0	0
Administrative Hearings E-Filing Upgrade - TRF	100,000	0	0	0
Total Department of Inspections, Appeals, and Licensing	\$ 760,000	\$ 0	\$ 0	\$ 0
<u>Iowa Finance Authority</u>				
Iowa Finance Authority				
State Housing Trust Fund (STND) - RIF	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 0
Total Iowa Finance Authority	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 0

Transportation, Infrastructure, and Capitals

Other Funds

	Actual FY 2023 <u>(1)</u>	Estimated FY 2024 <u>(2)</u>	Gov Rec FY 2025 <u>(3)</u>	Gov Rec vs Est FY 2024 <u>(4)</u>
<u>Judicial Branch</u>				
Judicial Branch				
Connect District Phones to JB Bldg System - TRF	\$ 40,464	\$ 0	\$ 0	\$ 0
Repurpose/Install CTI Sound Systems - TRF	610,000	565,000	0	-565,000
County Courthouse Technology - TRF	<u>0</u>	<u>125,290</u>	<u>0</u>	<u>-125,290</u>
Total Judicial Branch	\$ 650,464	\$ 690,290	\$ 0	\$ -690,290
<u>Judicial Branch Capitals</u>				
Judicial Branch Capitals				
Judicial Building Improvements - RIIF	\$ 0	\$ 0	\$ 475,000	\$ 475,000
Woodbury Co LEC New Construction Project - RIIF	165,000	100,000	0	-100,000
Remodel Projects/Furniture Requests - RIIF	<u>624,518</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Judicial Branch Capitals	\$ 789,518	\$ 100,000	\$ 475,000	\$ 375,000
<u>Law Enforcement Academy</u>				
Iowa Law Enforcement Academy				
ILEA Technology Projects - TRF	\$ 0	\$ 100,000	\$ 0	\$ -100,000
Total Law Enforcement Academy	\$ 0	\$ 100,000	\$ 0	\$ -100,000
<u>Management, Department of</u>				
DOM - Office of the Chief Information Officer				
OCIO Phone Management Software - TRF	\$ 0	\$ 3,180,000	\$ 0	\$ -3,180,000
Management, Dept. of				
Searchable Online Databases - TRF	\$ 45,000	\$ 45,000	\$ 45,000	\$ 0
Iowa Grants Mgmt Implementation - TRF	70,000	50,000	70,000	20,000
Local Gov't Budget & Property Tax System - TRF	120,000	120,000	120,000	0
Socrata License - TRF	382,131	382,131	382,131	0
Local Gov. Property Tax Tech. Update - TRF	0	100,000	0	-100,000
Criminal Justice Information System (CJIS) - TRF	0	0	1,400,000	1,400,000
Justice Data Warehouse - TRF	<u>0</u>	<u>0</u>	<u>282,664</u>	<u>282,664</u>
Management, Dept. of	\$ 617,131	\$ 697,131	\$ 2,299,795	\$ 1,602,664
Total Management, Department of	\$ 617,131	\$ 3,877,131	\$ 2,299,795	\$ -1,577,336

Transportation, Infrastructure, and Capitals

Other Funds

	Actual FY 2023 <u>(1)</u>	Estimated FY 2024 <u>(2)</u>	Gov Rec FY 2025 <u>(3)</u>	Gov Rec vs Est FY 2024 <u>(4)</u>
<u>Natural Resources, Department of</u>				
Natural Resources				
Water Trails Low Head Dam Prog. - RIIF	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 0
Community Forestry Grant Program - RIIF	250,000	250,000	250,000	0
On-Stream Impoundment Restoration - RIIF	500,000	0	0	0
Iowa State Fair Building Improvements - RIIF	0	500,000	0	-500,000
Total Natural Resources, Department of	\$ 2,250,000	\$ 2,250,000	\$ 1,750,000	\$ -500,000
<u>Natural Resources Capitals</u>				
Natural Resources Capitals				
Lake Restoration & Water Quality - RIIF	\$ 9,600,000	\$ 9,600,000	\$ 9,600,000	\$ 0
State Park Infrastructure - RIIF	5,000,000	5,000,000	5,000,000	0
Honey Creek - RIIF	0	6,000,000	0	-6,000,000
Fort Atkinson State Park Preserve Renovations - RIIF	350,000	0	0	0
Law Enforcement Radios - RIIF	0	0	1,565,000	1,565,000
Total Natural Resources Capitals	\$ 14,950,000	\$ 20,600,000	\$ 16,165,000	\$ -4,435,000
<u>Parole, Board of</u>				
Parole Board				
Technology Projects - TRF	\$ 0	\$ 20,000	\$ 0	\$ -20,000
Total Parole, Board of	\$ 0	\$ 20,000	\$ 0	\$ -20,000
<u>Public Defense, Department of</u>				
Public Defense, Dept. of				
Technology Projects - TRF	\$ 500,000	\$ 0	\$ 0	\$ 0
Total Public Defense, Department of	\$ 500,000	\$ 0	\$ 0	\$ 0

Transportation, Infrastructure, and Capitals

Other Funds

	Actual FY 2023 <u>(1)</u>	Estimated FY 2024 <u>(2)</u>	Gov Rec FY 2025 <u>(3)</u>	Gov Rec vs Est FY 2024 <u>(4)</u>
<u>Public Defense Capitals</u>				
Public Defense Capitals				
Facility/Armory Maintenance - RIIF	\$ 2,100,000	\$ 2,100,000	\$ 2,100,000	\$ 0
Modernization of Readiness Ctrs - RIIF	2,100,000	2,100,000	2,100,000	0
Camp Dodge Infrastructure Upgrades - RIIF	550,000	550,000	550,000	0
JFHQ Chiller Replacement - RIIF	0	2,442,000	0	-2,442,000
West Des Moines Armory - RIIF	3,700,000	1,000,000	0	-1,000,000
Total Public Defense Capitals	\$ 8,450,000	\$ 8,192,000	\$ 4,750,000	\$ -3,442,000
<u>Homeland Security and Emergency Mgmt</u>				
Homeland Security & Emergency Mgmt				
Flood Prevention Study - RIIF	\$ 650,000	\$ 0	\$ 0	\$ 0
Mass Notification & Emer Messaging - TRF	400,000	400,000	400,000	0
Total Homeland Security and Emergency Mgmt	\$ 1,050,000	\$ 400,000	\$ 400,000	\$ 0
<u>Public Safety, Department of</u>				
Public Safety, Dept. of				
State Interop. Comm. System - RIIF	\$ 4,330,150	\$ 6,754,358	\$ 6,424,379	\$ -329,979
DPS Body-Worn Cameras Licensing - TRF	385,000	0	0	0
Public Safety Equipment Fund - RIIF	2,500,000	2,500,000	2,500,000	0
Total Public Safety, Department of	\$ 7,215,150	\$ 9,254,358	\$ 8,924,379	\$ -329,979
<u>Public Safety Capitals</u>				
Public Safety Capitals				
Fire Fighter Training Facility - RIIF	\$ 2,100,000	\$ 0	\$ 0	\$ 0
Total Public Safety Capitals	\$ 2,100,000	\$ 0	\$ 0	\$ 0
<u>Regents, Board of</u>				
Regents, Board of				
Regents Tuition Replacement - RIIF	\$ 27,900,000	\$ 27,900,000	\$ 26,500,000	\$ -1,400,000
Total Regents, Board of	\$ 27,900,000	\$ 27,900,000	\$ 26,500,000	\$ -1,400,000

Transportation, Infrastructure, and Capitals

Other Funds

	Actual FY 2023 <u>(1)</u>	Estimated FY 2024 <u>(2)</u>	Gov Rec FY 2025 <u>(3)</u>	Gov Rec vs Est FY 2024 <u>(4)</u>
<u>Regents Capitals</u>				
Regents Capitals				
ISU - Student Innovation Center - RIIF	\$ 2,000,000	\$ 0	\$ 0	\$ 0
ISU - College of Veterinary Medicine - RIIF	28,600,000	0	0	0
ISU - Vet Diagnostic Lab Addition - RIIF	0	18,000,000	0	-18,000,000
UNI - Industrial Tech Center - RIIF	26,500,000	0	3,850,000	3,850,000
Iowa Lakeside Lab Infrastructure - RIIF	0	0	1,500,000	1,500,000
Total Regents Capitals	\$ 57,100,000	\$ 18,000,000	\$ 5,350,000	\$ -12,650,000
<u>Revenue, Department of</u>				
Revenue, Dept. of				
Tax System Modernization - TRF	\$ 4,070,460	\$ 4,070,460	\$ 4,070,460	\$ 0
Total Revenue, Department of	\$ 4,070,460	\$ 4,070,460	\$ 4,070,460	\$ 0
<u>Secretary of State, Office of the</u>				
Secretary of State				
Voter Registration System Update - TRF	\$ 1,400,000	\$ 0	\$ 0	\$ 0
Secretary of State Cyber Technology - TRF	0	0	324,000	324,000
Total Secretary of State, Office of the	\$ 1,400,000	\$ 0	\$ 324,000	\$ 324,000
<u>State Fair Authority Capitals</u>				
State Fair Authority Capitals				
Barn Restoration - RIIF	\$ 6,000,000	\$ 6,000,000	\$ 0	\$ -6,000,000
Total State Fair Authority Capitals	\$ 6,000,000	\$ 6,000,000	\$ 0	\$ -6,000,000
<u>Telecommunications and Tech Commission</u>				
Iowa Communications Network				
Lucas Building Switch Room HVAC - RIIF	\$ 0	\$ 578,412	\$ 0	\$ -578,412
Firewall/DDoS Protection - TRF	1,510,724	0	0	0
Total Telecommunications and Tech Commission	\$ 1,510,724	\$ 578,412	\$ 0	\$ -578,412

Transportation, Infrastructure, and Capitals

Other Funds

	Actual FY 2023	Estimated FY 2024	Gov Rec FY 2025	Gov Rec vs Est FY 2024
	(1)	(2)	(3)	(4)
<u>Transportation, Department of</u>				
Transportation, Dept. of				
RUTF - Driver's Licenses	\$ 3,876,000	\$ 3,876,000	\$ 1,600,000	\$ -2,276,000
RUTF - Motor Vehicle	27,804,332	29,299,760	30,542,265	1,242,505
RUTF - Highway Division/Transportation Operations	19,899,600	19,922,944	16,976,308	-2,946,636
RUTF - DAS Personnel & Utility Services	405,748	465,668	455,647	-10,021
RUTF - Unemployment Compensation	7,000	7,000	7,000	0
RUTF - Workers' Compensation	145,673	137,707	141,577	3,870
RUTF - Indirect Cost Recoveries	90,000	90,000	90,000	0
RUTF - Auditor Reimbursement	94,920	94,920	107,884	12,964
RUTF - County Treasurers Support	1,406,000	1,406,000	1,406,000	0
RUTF - Mississippi River Park. Comm.	40,000	40,000	40,000	0
RUTF - TraCS/MACH	300,000	300,000	300,000	0
RUTF - Statewide Communications System	44,329	63,355	0	-63,355
RUTF - Personal Delivery of Services	126,141	225,000	225,000	0
PRF - Highway/Transportation Operations	327,881,007	328,229,713	333,994,227	5,764,514
PRF - Motor Vehicle	1,194,260	1,242,505	0	-1,242,505
PRF - DAS Personnel & Utility Services	2,492,449	2,860,529	2,798,974	-61,555
PRF - DOT Unemployment Comp.	138,000	138,000	138,000	0
PRF - DOT Workers' Compensation	3,496,159	3,339,125	3,432,963	93,838
PRF - Garage Fuel & Waste Mgmt.	1,000,000	1,000,000	1,000,000	0
PRF - Indirect Cost Recoveries	660,000	660,000	660,000	0
PRF - Auditor Reimbursement	583,080	583,080	662,716	79,636
PRF - Transportation Maps	195,000	0	195,000	195,000
PRF - Inventory & Equip.	12,700,000	23,784,000	29,626,000	5,842,000
PRF - Statewide Communications System	296,665	423,989	442,162	18,173
PRF - Rest Area Facility Maintenance	400,000	400,000	0	-400,000
Recreational Trails Grants - RIIF	2,500,000	2,500,000	2,500,000	0
Public Transit Infra Grants - RIIF	1,500,000	1,000,000	1,500,000	500,000
Railroad Revolving Loan & Grant - RIIF	2,000,000	500,000	2,000,000	1,500,000
Commercial Aviation Infra Grants - RIIF	1,900,000	1,900,000	1,900,000	0
General Aviation Infra Grants - RIIF	1,000,000	1,000,000	1,000,000	0
Commercial Air Service Terminals - RIIF	0	10,000,000	0	-10,000,000
Total Transportation, Department of	\$ 414,176,363	\$ 435,489,295	\$ 433,741,723	\$ -1,747,572

Transportation, Infrastructure, and Capitals

Other Funds

	Actual FY 2023 <u>(1)</u>	Estimated FY 2024 <u>(2)</u>	Gov Rec FY 2025 <u>(3)</u>	Gov Rec vs Est FY 2024 <u>(4)</u>
<u>Transportation Capitals</u>				
Transportation Capital				
RUTF - Scale/MVD Facilities Maint.	\$ 400,000	\$ 400,000	\$ 400,000	\$ 0
RUTF - MVE Field Facilities Maintenance	400,000	400,000	0	-400,000
PRF - Facility Major Maintenance & Enhancements	5,300,000	5,300,000	6,300,000	1,000,000
PRF - Facility Routine Maintenance & Preservation	4,700,000	4,700,000	5,200,000	500,000
RUTF - Electronic Records Management System	3,290,000	3,402,800	1,974,000	-1,428,800
PRF - Electronic Records Management System	210,000	217,200	126,000	-91,200
PRF - Davenport Facility	0	21,900,000	0	-21,900,000
PRF - Albia Garage Renovation	0	0	7,291,067	7,291,067
PRF - Jefferson Garage Renovation	0	0	6,999,292	6,999,292
Total Transportation Capitals	\$ 14,300,000	\$ 36,320,000	\$ 28,290,359	\$ -8,029,641

Transportation, Infrastructure, and Capitals

Other Funds

	Actual FY 2023 <u>(1)</u>	Estimated FY 2024 <u>(2)</u>	Gov Rec FY 2025 <u>(3)</u>	Gov Rec vs Est FY 2024 <u>(4)</u>
<u>Treasurer of State, Office of</u>				
Treasurer of State				
Clearwater Software - TRF	\$ 0	\$ 0	\$ 192,000	\$ 192,000
Tyler Tech Software - TRF	0	0	228,000	228,000
County Fair Improvements - RIIF	1,060,000	1,060,000	1,060,000	0
Total Treasurer of State, Office of	\$ 1,060,000	\$ 1,060,000	\$ 1,480,000	\$ 420,000
<u>Veterans Affairs, Department of</u>				
Veterans Affairs, Dept. of				
Cemetery Equipment Replacement - RIIF	\$ 0	\$ 0	\$ 168,388	\$ 168,388
Total Veterans Affairs, Department of	\$ 0	\$ 0	\$ 168,388	\$ 168,388
Total Transportation, Infrastructure, and Capitals	\$ 670,589,324	\$ 669,194,373	\$ 704,297,664	\$ 35,103,291

Unassigned Standings

Other Funds

	Actual FY 2023 <u>(1)</u>	Estimated FY 2024 <u>(2)</u>	Gov Rec FY 2025 <u>(3)</u>	Gov Rec vs Est FY 2024 <u>(4)</u>
<u>Economic Development Authority</u>				
Economic Development Authority				
Endow Iowa Admin - County Endw Fund	\$ 68,716	\$ 70,000	\$ 70,000	\$ 0
Apprenticeship Training Program - WDF	3,000,000	0	0	0
Job Training - WDF	4,750,000	0	0	0
Total Economic Development Authority	\$ 7,818,716	\$ 70,000	\$ 70,000	\$ 0
<u>Executive Council</u>				
Executive Council				
Performance of Duty - EEF	\$ 10,699,565	\$ 18,417,131	\$ 20,374,295	\$ 1,957,164
Total Executive Council	\$ 10,699,565	\$ 18,417,131	\$ 20,374,295	\$ 1,957,164
<u>Management, Department of</u>				
Management, Dept. of				
Environment First Fund - RIIF	\$ 42,000,000	\$ 42,000,000	\$ 42,000,000	\$ 0
Technology Reinvestment Fund - RIIF	20,500,000	18,390,290	16,585,215	-1,805,075
Sports Wagering Receipts - Endow Iowa Tax Credit	7,000,000	0	0	0
Total Management, Department of	\$ 69,500,000	\$ 60,390,290	\$ 58,585,215	\$ -1,805,075
<u>Regents, Board of</u>				
Regents, Board of				
ISU - Midwest Grape & Wine Industry - WGTF	\$ 250,000	\$ 250,000	\$ 250,000	\$ 0
Total Regents, Board of	\$ 250,000	\$ 250,000	\$ 250,000	\$ 0
<u>Transportation, Department of</u>				
Transportation, Dept. of				
RUTF - County Treasurer Equipment	\$ 650,000	\$ 650,000	\$ 650,000	\$ 0
Total Transportation, Department of	\$ 650,000	\$ 650,000	\$ 650,000	\$ 0
<u>Workforce Development, Department of</u>				
Iowa Workforce Development				
Apprenticeship Training Program - WDF	\$ 0	\$ 3,000,000	\$ 3,000,000	\$ 0
Job Training - WDF	0	4,750,000	4,750,000	0
Total Workforce Development, Department of	\$ 0	\$ 7,750,000	\$ 7,750,000	\$ 0
Total Unassigned Standings	\$ 88,918,281	\$ 87,527,421	\$ 87,679,510	\$ 152,089

Appendix C – Other Funds Balance Sheets

Fiscal Staff: Adam Broich

Preliminary Analysis of Governor's Budget

This Appendix contains balance sheets for the following funds:

- Environment First Fund (EFF)
- Rebuild Iowa Infrastructure Fund (RIIF)
- Technology Reinvestment Fund (TRF)
- Skilled Worker and Job Creation Fund (SWJCF)

Environment First Fund

	<u>Actual FY 2023</u>	<u>Estimated FY 2024</u>	<u>Gov Rec FY 2025</u>
Resources			
Balance Forward	\$ 90,466	\$ 90,466	\$ 90,466
RIF Appropriation	42,000,000	42,000,000	42,000,000
Total Resources	<u>\$ 42,090,466</u>	<u>\$ 42,090,466</u>	<u>\$ 42,090,466</u>
Appropriations			
Department of Agriculture			
Soil Conservation Cost Share	\$ 8,325,000	\$ 8,325,000	\$ 8,325,000
Soil & Water Conservation Fund	3,800,000	3,800,000	3,800,000
Water Quality Initiative	2,375,000	2,375,000	2,375,000
Conservation Reserve Enhancement (CREP)	1,000,000	1,000,000	1,000,000
Conservation Reserve Program (CRP)	900,000	900,000	900,000
Watershed Protection Program	900,000	900,000	900,000
Total Department of Agriculture	<u>\$ 17,300,000</u>	<u>\$ 17,300,000</u>	<u>\$ 17,300,000</u>
Department of Natural Resources			
REAP Program	\$ 12,000,000	\$ 12,000,000	\$ 12,000,000
Park Operations and Maintenance	6,235,000	6,235,000	6,235,000
Water Quality Monitoring Stations	2,955,000	2,955,000	2,955,000
Animal Feeding Operations	1,320,000	1,320,000	1,320,000
Water Quality Protection	500,000	500,000	500,000
Air Quality Monitoring Program	425,000	425,000	425,000
Floodplain Management	375,000	375,000	375,000
GIS Information for Watersheds	195,000	195,000	195,000
Total Department of Natural Resources	<u>\$ 24,005,000</u>	<u>\$ 24,005,000</u>	<u>\$ 24,005,000</u>
Board of Regents			
Water Quantity Program	\$ 495,000	\$ 495,000	\$ 495,000
Geological and Water Survey	200,000	200,000	200,000
Total Board of Regents	<u>\$ 695,000</u>	<u>\$ 695,000</u>	<u>\$ 695,000</u>
Total Appropriations	<u>\$ 42,000,000</u>	<u>\$ 42,000,000</u>	<u>\$ 42,000,000</u>
Reversions	<u>0</u>	<u>0</u>	<u>0</u>
Ending Balance	<u>\$ 90,466</u>	<u>\$ 90,466</u>	<u>\$ 90,466</u>

Rebuild Iowa Infrastructure Fund

	Actual FY 2023	Estimated FY 2024	Gov Rec FY 2025
Resources			
Balance Forward	\$ 102,135,693	\$ 72,308,752	\$ 85,311,488
Adjustment to Balance Forward	32,254		
State Wagering Tax and Fee Revenues			
Wagering Tax and Fees	204,209,066	175,157,000	143,357,000
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
Total Wagering Tax Revenues	<u>219,039,215</u>	<u>189,557,000</u>	<u>157,757,000</u>
Interest	\$ 26,121,037	\$ 40,700,000	\$ 40,700,000
MSA Tobacco Payments	12,163,968	36,311,937	7,199,096
MSA Tobacco Litigation Settlements	2,209,593	2,209,595	2,209,595
Total Resources	<u>\$ 361,701,760</u>	<u>\$ 341,087,284</u>	<u>\$ 293,177,179</u>
Appropriations			
Administrative Services			
Major Maintenance	\$ 20,000,000	\$ 20,000,000	\$ 35,000,000
Routine Maintenance (standing appropriation)	2,000,000	2,000,000	2,000,000
Capitol Complex Security Cameras	1,000,000	200,000	0
Capitol Planning Commission Monuments Fund	500,000	0	0
Fleet Building	0	0	1,997,500
Elevator Upgrades/Replacements	0	0	5,364,500
Agriculture and Land Stewardship			
Water Quality Initiative	8,200,000	8,200,000	8,200,000
Renewable Fuels Infrastructure Fund	10,000,000	10,000,000	10,000,000
Renewable Fuels Infrastructure Fund Supplement	0	5,000,000	0
Fertilizer Management	1,000,000	1,000,000	1,000,000
Department for the Blind			
Building Repairs	196,900	232,000	225,600
Department of Corrections			
Clarinda Kitchen Equipment	750,000	0	0
Clarinda Kitchen Expansion	4,000,000	0	0
DOC Capitals Projects	4,900,000	0	0
Mt. Pleasant CF Apprenticeship Building	0	1,200,000	0
IMCC Electrical Upgrade	0	2,800,000	0
Prison Safety Operations - Body Scanners	0	865,000	0
Cultural Affairs			
Great Places Infrastructure Grants	1,000,000	0	0
Strengthening Communities Grants - Rural YMCAs	250,000	0	0
Economic Development			
Community Attraction and Tourism Grants	10,000,000	10,000,000	10,000,000
Destination Iowa Grants	0	6,500,000	6,500,000
Regional Sports Authorities	500,000	700,000	700,000
Vacant Buildings Demolition Fund	1,000,000	0	0
Vacant Buildings Rehabilitation Fund	1,000,000	0	0
Sports Tourism Infrastructure Program Fund	12,000,000	0	0
Junior Olympics	150,000	0	0
Strengthening Communities Grants - Rural YMCAs	0	250,000	250,000
USS Iowa Deck Renovation	0	0	750,000
Department of Education			
ISD - Girls Dorm HVAC	0	5,700,000	0
Iowa Ethics and Campaign Disclosure Board			
Office Space Renovations	0	66,000	0
Iowa Communications Network			
Lucas Building Switch Room HVAC	0	578,412	0

Rebuild Iowa Infrastructure Fund

	Actual FY 2023	Estimated FY 2024	Gov Rec FY 2025
Iowa Finance Authority			
State Housing Trust Fund (standing appropriation)	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000
Homeland Security and Emergency Management			
Flood Prevention Study	650,000	0	0
Health and Human Services			
HHS Facility Renovation and Remodeling	3,161,000	0	0
ChildServe Project	750,000	0	0
Brain Injury Rehab - On With Life	1,000,000	750,000	0
Woodward Tunnel Decentralization	0	5,572,736	21,700,000
Newborn Safe Haven Act	0	15,000	0
Lucas Building Renovation	0	0	10,000,000
CCUSO - Patient Doors Conversion	0	0	50,000
CCUSO Renovation	0	0	7,000,000
Medical Examiner	0	0	36,300,000
Judicial Branch			
County Courthouse Equipment and Furniture	624,518	0	0
Woodbury County Project	165,000	100,000	0
Judicial Building Improvements	0	0	475,000
Legislative Branch			
Capitol Building Maintenance (standing appropriation)	500,000	500,000	500,000
State Capitol Corner Domes	5,250,000	0	0
Management			
Environment First Fund (standing appropriation)	42,000,000	42,000,000	42,000,000
Technology Reinvestment Fund	20,500,000	18,390,290	16,585,215
Department of Natural Resources			
Lake Restoration and Water Quality	9,600,000	9,600,000	9,600,000
State Park Infrastructure	5,000,000	5,000,000	5,000,000
Water Trails and Low Head Dam Grants	1,500,000	1,500,000	1,500,000
On-Stream Impoundment Fund	500,000	0	0
Fort Atkinson	350,000	0	0
Community Forestry Grant Program	250,000	250,000	250,000
Iowa State Fair Building Renovation	0	500,000	0
Honey Creek Deferred Maintenance Contract	0	6,000,000	0
Law Enforcement Radios	0	0	1,565,000
Public Defense			
Facility/Armory Maintenance	2,100,000	2,100,000	2,100,000
Statewide Modernization - Readiness Centers	2,100,000	2,100,000	2,100,000
Camp Dodge Infrastructure Upgrades	550,000	550,000	550,000
WDM Armory	3,700,000	1,000,000	0
JFHQ - Iowa National Guard Chiller Replacement	0	2,442,000	0
Public Safety			
Statewide Communications System	4,330,150	6,754,358	6,424,379
DPS Equipment Fund	2,500,000	2,500,000	2,500,000
Fire Training Center	2,100,000	0	0
Regents			
Tuition Replacement	27,900,000	27,900,000	26,500,000
ISU - Student Innovation Center	2,000,000	0	0
ISU - Veterinary Diagnostic Lab	28,600,000	0	0
ISU - Veterinary Diagnostic Lab Phase 2	0	18,000,000	0
UNI - Industrial Technology Center	26,500,000	0	3,850,000
Iowa Lakeside Lab Infrastructure	0	0	1,500,000
State Fair			
Barn Restoration	6,000,000	6,000,000	0

Rebuild Iowa Infrastructure Fund

	Actual FY 2023	Estimated FY 2024	Gov Rec FY 2025
Transportation			
Railroad Revolving Loan and Grant	\$ 2,000,000	\$ 500,000	\$ 2,000,000
Recreational Trails	2,500,000	2,500,000	2,500,000
Public Transit Vertical Infrastructure Grants	1,500,000	1,000,000	1,500,000
Comm. Air Service Vertical Infrastructure Grants	1,900,000	1,900,000	1,900,000
General Aviation Vertical Infrastructure Grants	1,000,000	1,000,000	1,000,000
Commercial Air Service Terminals	0	10,000,000	0
Treasurer			
County Fair Infrastructure	1,060,000	1,060,000	1,060,000
Veterans Affairs			
Cemetery Equipment Replacement	0	0	168,388
Net Appropriations	\$ 291,587,568	\$ 255,775,796	\$ 293,165,582
Reversions	-2,194,560	0	0
Ending Balance	\$ 72,308,752	\$ 85,311,488	\$ 11,597

Technology Reinvestment Fund

	Actual FY 2023	Estimated FY 2024	Gov Rec FY 2025
Resources			
Beginning Balance	\$ 444,817	\$ 519,424	\$ 10,142
RIF Appropriation	20,500,000	18,390,290	16,585,215
General Fund Appropriation	0	0	0
Total Available Resources	\$ 20,944,817	\$ 18,909,714	\$ 16,595,357
Appropriations			
Auditor of State			
Server Move to LightEdge	\$ 0	\$ 292,500	\$ 0
Attorney General's Office			
Cybersecurity and IT Infrastructure	0	278,503	278,503
Department of Corrections			
DOC Radio Software Upgrade	350,000	0	0
Technology Projects	2,415,954	0	3,604,279
Camera System Upgrades	0	1,879,936	0
Body Cameras	0	325,000	0
Board of Parole			
Technology Programming	0	20,000	0
Department of Education			
ICN Part III and Maintenance and Leases	2,727,000	2,727,000	2,727,000
Statewide Education Data Warehouse	600,000	600,000	600,000
Iowa PBS Equipment Replacement	1,000,000	0	0
Iowa PBS Digital Asset Management System	0	343,808	196,000
Homeland Security and Emergency Management			
EMS Mass Messaging System	400,000	400,000	400,000
Human Rights			
Criminal Justice Info System (CJIS) Integration	1,400,000	0	0
Justice Data Warehouse	187,980	0	0
Department of Human Services			
Medicaid Management Information System	1,416,680	1,578,280	1,335,178
State Poison Center	34,000	34,000	0
Criminal Justice Info System (CJIS) Integration	0	1,400,000	0
Justice Data Warehouse	0	282,664	0
MEME Maintenance and Operations	0	0	330,000
Iowa Communications Network			
Firewall DDoS Protection	1,510,724	0	0
Iowa Law Enforcement Academy			
Simulator Replacement	0	100,000	0
Department of Inspections and Appeals			
Health Facilities Database Enhancement	250,000	0	0
Food Safety Data System Enhancement and Interface	410,000	0	0
Admin. Hearings E-Filing	100,000	0	0
Judicial Branch			
Connect District Phones to JB Building	40,464	0	0
Install/Repurpose Sound Systems	610,000	565,000	0
County Courthouse Technology	0	125,290	0

Technology Reinvestment Fund

	Actual FY 2023	Estimated FY 2024	Gov Rec FY 2025
Department of Management			
Transparency Project	\$ 45,000	\$ 45,000	\$ 45,000
Grants Management System	70,000	50,000	70,000
Local Government Budget and Property Tax System	120,000	120,000	120,000
Socrata Software License	382,131	382,131	382,131
OCIO Phone Management Software	0	3,180,000	0
Local Gov. Property Tax Tech. Update		100,000	0
Criminal Justice Info System (CJIS) Integration	0	0	1,400,000
Justice Data Warehouse	0	0	282,664
Department of Public Defense			
Technology Projects	500,000	0	0
Department of Public Safety			
Body-Worn Cameras Licensing	385,000	0	0
Department of Revenue			
Tax System Modernization	4,070,460	4,070,460	4,070,460
Secretary of State			
Voter Registration System Update	1,400,000	0	0
Cyber Technology	0	0	324,000
Treasurer of State			
Clearwater Software	0	0	192,000
Tyler Tech. Software	0	0	228,000
Total Appropriations	\$ 20,425,393	\$ 18,899,572	\$ 16,585,215
Reversions		0	0
Ending Balance	\$ 519,424	\$ 10,142	\$ 10,142

Iowa Skilled Worker and Job Creation Fund

	Actual FY 2023	Estimated FY 2024	Gov Rec FY 2025
Revenue			
Beginning Account Balance	\$ 45,554	\$ 45,554	\$ 45,554
Adjustment to Beginning Balance			
Wagering Tax Receipts	63,750,000	63,750,000	63,750,000
Total Revenue	<u>\$ 63,795,554</u>	<u>\$ 63,795,554</u>	<u>\$ 63,795,554</u>
Appropriations			
College Student Aid Commission			
Skilled Workforce Shortage Tuition Grant	\$ 5,000,000	\$ 0	\$ 0
Total College Student Aid Commission	<u>\$ 5,000,000</u>	<u>\$ 0</u>	<u>\$ 0</u>
Economic Development Authority			
High Quality Jobs Program	\$ 11,700,000	\$ 11,700,000	\$ 11,700,000
STEM Internships	633,325	0	0
STEM Best	700,000	0	0
Future Ready Iowa Mentor Program	400,000	0	0
Empower Rural Iowa Program	700,000	700,000	700,000
Butchery Innovation and Revitalization	366,675	366,675	0
Manufacturing 4.0	0	0	2,016,675
Total Economic Development Authority	<u>\$ 14,500,000</u>	<u>\$ 12,766,675</u>	<u>\$ 14,416,675</u>
Department of Education			
Workforce Training and Econ Dev Funds	\$ 15,100,000	\$ 15,100,000	\$ 15,100,000
Adult Literacy for the Workforce	5,500,000	0	0
ACE Infrastructure	6,000,000	6,000,000	6,000,000
PACE and Regional Sectors	5,000,000	5,000,000	5,000,000
Gap Tuition Assistance Fund	2,000,000	2,000,000	2,000,000
Work-Based Learning Intermediary Network	1,500,000	0	0
Workforce Prep Outcome Reporting System	200,000	200,000	200,000
Skilled Workforce Shortage Tuition Grant	0	5,000,000	5,000,000
STEM Best	0	700,000	700,000
Total Department of Education	<u>\$ 35,300,000</u>	<u>\$ 34,000,000</u>	<u>\$ 34,000,000</u>
Iowa Workforce Development			
AMOS - Mid-Iowa Organizing Strategy	\$ 100,000	\$ 100,000	\$ 100,000
Future Ready Iowa Coordinator	150,000	150,000	0
Work-Based Learning Intermed Net	0	1,500,000	0
Adult Ed and Literacy for the Workforce	0	5,500,000	5,500,000
STEM Internships	0	633,325	633,325
Total Iowa Workforce Development	<u>\$ 250,000</u>	<u>\$ 7,883,325</u>	<u>\$ 6,233,325</u>
Board of Regents			
Regents Innovation Fund	3,000,000	3,000,000	3,000,000
ISU - Economic Development	2,424,302	2,424,302	2,424,302
UI - Economic Development	209,279	209,279	209,279
UI - Entrepreneurship and Econ Growth	2,000,000	2,000,000	2,000,000
UNI - Economic Development	1,066,419	1,466,419	1,466,419
Total Board of Regents	<u>\$ 8,700,000</u>	<u>\$ 9,100,000</u>	<u>\$ 9,100,000</u>
Total Appropriations	<u>\$ 63,750,000</u>	<u>\$ 63,750,000</u>	<u>\$ 63,750,000</u>
Reversions	\$ 0	\$ 0	\$ 0
Ending Balance	<u>\$ 45,554</u>	<u>\$ 45,554</u>	<u>\$ 45,554</u>