

### Governor's Significant Non-General Fund Appropriations Changes

**Environment and Outdoor Recreation:** The Governor's FY 2021 budget includes funding for environmental and outdoor recreation programs from a combination of sources. The recommendation includes a one-cent increase to the State's sales/use tax, of which three-eighths of a cent will be directed to the Natural Resources and Outdoor Recreation Trust Fund. This is estimated to generate \$83.6 million to the Trust Fund in FY 2021 and \$171.3 million in FY 2022.

The Governor is recommending that the Trust Fund proceeds be allocated as specified in **Table 5**.

**Table 5**

<b>Governor's Recommendations</b>			
<b>Natural Resources and Outdoor Recreation Trust Fund Allocation</b>			
(In Millions)			
	FY 2021	FY 2022	Allocation Percentage
Lake Restoration	\$ 8.4	\$ 17.1	10.0%
Recreational Trails	3.3	6.9	4.0%
Resource Enhancement and Protection (REAP) Fund	8.4	17.1	10.0%
Local Conservation Partnership	7.5	15.4	9.0%
Watershed (and Point Source) Protection	12.5	25.7	15.0%
Soil Conservation and (Nonpoint Source) Water Protection	28.4	58.2	34.0%
Natural Resources	15.0	30.8	18.0%
<b>Total</b>	<b>\$ 83.6</b>	<b>\$ 171.3</b>	<b>100.0%</b>

Note: Numbers may not equal totals due to rounding.

The Governor's recommendation includes funding from the Trust Fund for several programs that were previously funded through the Environment First Fund. The Governor's budget also includes continued funding of \$22.3 million for environmental programs from the Environment First Fund for FY 2021. Under current law, the Environment First Fund receives an annual standing appropriation of \$42.0 million from the Rebuild Iowa Infrastructure Fund (RIIF). While the Governor is recommending to reduce the standing appropriation, the programs traditionally funded through the Environment First Fund will receive increased funding when both sources are considered.

**Technology Reinvestment Fund:** The Governor has recommended suspending the \$17.5 million standing appropriation from the General Fund and appropriating \$35.0 million to the Technology Reinvestment Fund (TRF) from the RIIF. Iowa Code section [8.57C](#) establishes the TRF for the purposes of acquiring computer hardware and software, software development, acquiring telecommunications equipment, maintenance, lease agreements associated with technology components, and the purchase of equipment intended to provide an uninterruptible power supply. Iowa Code section 8.57C provides a standing appropriation of \$17.5 million from the General Fund to the TRF. However, the General Assembly often suspends the standing General Fund appropriation and funds the TRF from the RIIF.

**Workday Personnel and Financial System:** The Governor is recommending an appropriation of \$20.9 million to begin transitioning the State's central accounting and budget systems to a new system provided by Workday, Inc. The transition will occur along a phased timeline. The first step of the transition will migrate personnel management from legacy systems to Workday in the summer of 2020. Migration of other components of the budget system is in the planning stages.