

State of Iowa Department of Corrections

Policy and Procedures

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Chapter 1: Administration & Management

Sub Chapter: Fiscal Management

Related DOC Policies: NA

Administrative Code Reference: NA

Subject: Budgeting Procedures

PREA Standards: NA

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Authority:

1. PURPOSE

To describe the process that shall be used to develop the budget for all Iowa Department of Corrections (IDOC) locations.

2. POLICY

It is the policy of the IDOC to develop its budget within applicable state statutes and regulations.

CONTENTS

- A. IDOC Budget Process
- B. Local Financial Management
- C. Local Budget Formulation

3. DEFINITIONS – As used in this document:

- 1) Budget – Process whereby a request is made to the Board of Corrections, Governor, and state legislature requesting funds for facilities/locations in IDOC to include funding for operations, capital improvement, and personnel.
- 2) Capital Budget – Funding needed for additional space within the facility and any attendant construction, renovation, or major repairs expected, as well as major equipment for the facility.
- 3) Deputy Director of Administration – Individual responsible for the day-to-day financial management of the agency.
- 4) Operating Budget – Planned funding for the operation for the coming year at current operating levels and increased costs as deemed necessary for operation.
- 5) See IDOC Policy **AD-GA-16** for additional Definitions.

4. PROCEDURES

A. IDOC Budget Process

Each Warden/District Director and Central Office executive staff shall participate in the annual budget deliberation process.

1. The Wardens'/District Directors' participation shall ensure consideration of each institution/district's concerns within applicable statutes, policies and regulations.
2. The budget meetings shall be convened by the IDOC Director at least annually.
3. The Wardens'/District Directors' budget package may include information on operating budget, capital budget, and staffing requirements.
4. The Deputy Director of Administration for the IDOC shall combine all institutional and districts budget requests and present to the IDOC Director and the Iowa Board of Corrections for approval.
5. Contingent on legislative approval, funds shall be allocated to each institution/district. The IDOC Director may adjust allocations after consultation with his/her executive team and the Wardens/District Director.

B. Local Financial Management

1. The Warden/District Director is responsible for fiscal policy, management, and control but has delegated day-to-day responsibility for the financial management to the Associate Warden/Administration/Fiscal Officer.
2. The Associate Warden/Administration/Fiscal Officer shall have a bachelor's degree in business administration or related field or combination of supervisory and work related experience.

C. Local Budget Formulation

The Wardens/District Directors' budget proposal shall represent local budget information obtained from other staff, at least to the department head level.

1. Preparation of the budget plan should include evaluations of current funding levels and positions and future needs.
2. Preparation of a space requirement plan should include a review of existing space and a projection of the needs for capital improvements.
3. Participation with other department heads in the formulation for funding should cross departmental projects.
4. Subordinate employees should be encouraged to be involved in the budget process to the degree that is possible.
5. Narrative discussions should be included in the budget proposal. Narratives will follow the format established by the Department of Management.
 - a. A detailed evaluation of the current year's budget projection.
 - b. Justifications for all expenditures in addition to current funding levels.
 - c. The relationship between requested funding and programs and goals.

Replaces Policy FS-III-02.

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