

Administrative Services, Department of

Mission Statement

The Department of Administrative Services (DAS) exists to mitigate risk by being a front end to back end Human Resources and Administrative solutions provider.

Description

The Department of Administrative Services (DAS) is the primary corporate administrative services provider for Iowa state government. Through its four enterprises (Human Resources, General Services, State Accounting, Purchasing), DAS is the first state government agency in the country to successfully implement entrepreneurial management as a business model. This model requires each enterprise to operate as a business within state government. These enterprises continually focus on customer satisfaction, streamlining operations, saving money, and resource use flexibility.

Financial Summary

Object Category	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
State Appropriations	21,450,818	18,459,998	18,459,998	18,348,586
Taxes	624,810	625,000	650,000	650,000
Receipts from Other Entities	148,771,665	131,658,849	141,994,543	141,994,543
Interest, Dividends, Bonds & Loans	17,857,783	1,206,561	1,206,561	1,206,561
Fees, Licenses & Permits	76,944	44,655	44,654	44,654
Refunds & Reimbursements	468,396,274	211,782,020	212,032,020	212,032,020
Sales, Rents & Services	3,060,545	2,182,500	2,782,500	2,782,500
Miscellaneous	57,586,149	60,347,556	60,073,617	60,073,617
Centralized Payroll	1,036,432,213	564,955,000	564,955,000	564,955,000
Beginning Balance and Adjustments	461,855,852	549,334,936	453,734,405	544,816,706
Total Resources	2,216,113,052	1,540,597,075	1,455,933,298	1,546,904,187
Expenditures				
Personal Services	33,981,493	37,011,867	38,553,451	38,553,451
Travel & Subsistence	13,221,968	13,091,077	14,039,577	14,039,577
Supplies & Materials	11,030,436	10,727,529	10,737,458	10,626,046
Contractual Services and Transfers	31,016,464	39,651,684	39,363,127	39,378,713
Equipment & Repairs	21,595,524	19,463,118	26,313,898	26,313,898
Claims & Miscellaneous	1,543,982,440	868,373,636	871,610,614	871,610,614
Licenses, Permits, Refunds & Other	39,788	5,422	5,247	5,247
State Aid & Credits	3,031,196	3,056,033	3,056,033	3,056,033
Plant Improvements & Additions	9,211,546	4,400,003	2,000,003	2,000,003
Reversions	2,309	—	—	—
Balance Carry Forward	548,999,888	544,816,706	450,253,890	541,320,605
Total Expenditures	2,216,113,051	1,540,597,075	1,455,933,298	1,546,904,187
Full Time Equivalents	295	323	321	321

Appropriations from General Fund

Appropriations	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Volunteer Emergency Services Provider Death Benefit	100,000	—	—	—
Enrich Iowa Libraries	2,464,823	2,464,823	2,464,823	2,464,823
State Library	2,626,613	2,626,613	2,626,613	2,626,613
Administrative Services, Dept.	3,713,718	3,713,718	3,713,718	3,602,306
Utilities	4,487,598	4,487,598	4,487,598	4,487,598
Terrace Hill Operations	460,884	460,884	460,884	460,884
Cultural Activities	168,403	—	—	—
Historical Resources	3,136,371	3,804,774	3,804,774	3,804,774
Historical Sites	425,751	425,751	425,751	425,751
Total Administrative Services	17,584,161	17,984,161	17,984,161	17,872,749
Federal Cash Management	2,963,156	54,182	54,182	54,182
Unemployment Compensation-State	903,501	421,655	421,655	421,655
Total State Accounting Trust Accounts	3,866,657	475,837	475,837	475,837

Appropriations Detail

Administrative Services, Dept.

General Fund

Appropriation Description

This appropriation is responsible for managing and coordinating the major resources of state government including the human, financial, physical, and information resources of state government.

Administrative Services, Dept. Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	3,713,718	3,713,718	3,713,718	3,602,306
Intra State Receipts	9,556,654	1	1	1
Reimbursement from Other Agencies	2,534,371	2,966,453	3,046,674	3,046,674
Gov Fund Type Transfers - Other Agencies	(62,599)	3	3	3
Sale Of Equipment & Salvage	950	—	—	—
Total Resources	15,743,094	6,680,175	6,760,396	6,648,984
Expenditures				
Personal Services-Salaries	4,920,073	5,494,157	5,521,400	5,521,400
Personal Travel In State	11,345	14,100	14,100	14,100
State Vehicle Operation	611	7,000	7,000	7,000
Personal Travel Out of State	—	8,500	8,500	8,500
Office Supplies	22,616	9,138	14,138	(97,274)
Facility Maintenance Supplies	88,832	72,658	72,658	72,658
Equipment Maintenance Supplies	19,884	15,000	15,000	15,000
Professional & Scientific Supplies	—	50	50	50
Ag., Conservation & Horticulture Supply	8,960	2,000	2,000	2,000
Other Supplies	28	100	100	100
Printing & Binding	3,985	6,200	8,200	8,200
Uniforms & Related Items	1,276	1,500	1,500	1,500
Postage	1,161	2,341	3,341	3,341
Communications	101,151	44,928	44,928	44,928
Rentals	195	1,500	1,500	1,500
Professional & Scientific Services	17,703	33,000	33,000	33,000
Outside Services	186,033	113,250	114,250	114,250
Outside Repairs/Service	243,827	135,181	135,181	135,181
Reimbursement to Other Agencies	444,111	186,990	206,990	206,990
ITS Reimbursements	176,612	240,200	250,200	250,200
IT Outside Services	19,512	24,850	26,850	26,850
Intra-Agency Transfer	293,236	203,163	203,163	203,163
Gov Fund Type Transfers - Attorney General Services	2,500	2,583	2,583	2,583
Gov Fund Type Transfers - Auditor of State Services	13,168	14,822	19,822	19,822
Gov Fund Type Transfers - Other Agencies Services	(13,216)	—	—	—

Administrative Services, Dept. Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Equipment	4,702	8,000	8,000	8,000
Equipment - Non-Inventory	43,265	33,197	38,197	38,197
IT Equipment	14,586	5,161	6,161	6,161
Other Expense & Obligations	100	602	1,580	1,580
Licenses	50	1	1	1
Fees	830	—	—	—
Refunds-Other	970	—	—	—
Capitals	9,113,090	3	3	3
Reversions	1,897	—	—	—
Total Expenditures	15,743,094	6,680,175	6,760,396	6,648,984

Cultural Activities

General Fund

Appropriation Description

This appropriation is responsible for the administration of Cultural Activities in DAS.

Cultural Activities Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	168,403	—	—	—
Total Resources	168,403	—	—	—
Expenditures				
Personal Services-Salaries	31,846	—	—	—
Office Supplies	384	—	—	—
Postage	3,987	—	—	—
Communications	348	—	—	—
Reimbursement to Other Agencies	699	—	—	—
ITS Reimbursements	20,973	—	—	—
IT Outside Services	195	—	—	—
Intra-Agency Transfer	116,858	—	—	—
Gov Fund Type Transfers - Other Agencies Services	(6,888)	—	—	—
Total Expenditures	168,403	—	—	—

Volunteer Emergency Services Provider Death Benefit

General Fund

Appropriation Description

Standing unlimited appropriation to cover the expenses authorized by Section 100B.31 of the Code of Iowa.

Volunteer Emergency Services Provider Death Benefit Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	100,000	—	—	—
Total Resources	100,000	—	—	—
Expenditures				
Claims	100,000	—	—	—
Total Expenditures	100,000	—	—	—

Enrich Iowa Libraries

General Fund

Appropriation Description

Enrich Iowa, Iowa's direct state aid program for public libraries, is designed to improve library services and to reduce inequities among communities in the delivery of library services. The impact this program is having is: 1.) A number of libraries are increasing library hours making the library accessible in the evening and on weekends; 2.) Some libraries are making the Internet available to their communities for the first time while others are adding computer stations for public use; 3.) Others are purchasing new library books, videos, books-on-tape, large print books, etc.; and 4.) Others have formed partnerships within their communities to support reading and literacy programs, to establish learning centers, to promote reading to infants and children.

Other benefits to Iowa communities are seen in the increased interest in librarian certification and library accreditation programs, increased enrollment by librarians in continuing education classes, and an increased demand by library boards for consultation and assistance in how to evaluate to improve local library services.

Enrich Iowa Libraries Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	2,464,823	2,464,823	2,464,823	2,464,823
Total Resources	2,464,823	2,464,823	2,464,823	2,464,823
Expenditures				
State Aid	2,464,823	2,464,823	2,464,823	2,464,823
Total Expenditures	2,464,823	2,464,823	2,464,823	2,464,823

Historical Resources

General Fund

Appropriation Description

This appropriation is responsible for the support of the states historical resources.

Historical Resources Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	3,136,371	3,804,774	3,804,774	3,804,774
Federal Support	16,634	—	—	—
Intra State Receipts	967,097	262,873	182,434	182,434
Gov Fund Type Transfers - Other Agencies	106,500	—	—	—
Refunds & Reimbursements	8,851	—	—	—
Other	44,428	—	—	—
Total Resources	4,279,881	4,067,647	3,987,208	3,987,208
Expenditures				
Personal Services-Salaries	3,021,486	2,742,659	2,785,059	2,785,059
Personal Travel In State	11,530	18,003	18,003	18,003
State Vehicle Operation	27,399	5,000	5,000	5,000
Personal Travel Out of State	9,624	9,650	9,650	9,650
Office Supplies	30,649	18,773	18,773	18,773
Facility Maintenance Supplies	28	—	—	—
Professional & Scientific Supplies	14,167	5,950	5,950	5,950
Other Supplies	34,896	15,050	15,050	15,050
Printing & Binding	21,599	25,800	5,800	5,800
Food	13,044	10,100	10,100	10,100
Postage	210	5,196	4,996	4,996
Communications	28,589	31,498	22,734	22,734
Rentals	22,899	23,900	23,900	23,900
Utilities	81,182	76,200	—	—
Professional & Scientific Services	131,954	54,400	36,900	36,900
Outside Services	65,247	45,698	45,698	45,698
Advertising & Publicity	7,919	20,180	20,180	20,180
Outside Repairs/Service	36,043	35,000	35,000	35,000
Reimbursement to Other Agencies	313,104	327,091	327,091	327,091
ITS Reimbursements	127,103	148,220	148,220	148,220
IT Outside Services	78,068	145,208	145,208	145,208
Intra-Agency Transfer	55,380	258,152	258,152	258,152
Gov Fund Type Transfers - Auditor of State Services	12,450	14,000	14,000	14,000
Gov Fund Type Transfers - Other Agencies Services	(12,194)	3,100	3,100	3,100
Office Equipment	850	650	650	650
Equipment - Non-Inventory	5,841	1,000	1,000	1,000
IT Equipment	3,918	20,096	20,096	20,096
Other Expense & Obligations	3,989	4,148	4,148	4,148
Licenses	5,150	2,925	2,750	2,750

Historical Resources Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
State Aid	127,758	—	—	—
Total Expenditures	4,279,881	4,067,647	3,987,208	3,987,208

Historical Sites

General Fund

Appropriation Description

This appropriation is responsible for the administration and support of the states historic sites.

Historical Sites Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	425,751	425,751	425,751	425,751
Intra State Receipts	28,441	1	1	1
Other	4,300	—	—	—
Total Resources	458,492	425,752	425,752	425,752
Expenditures				
Personal Services-Salaries	217,925	225,071	225,071	225,071
Personal Travel In State	1,768	2,300	2,300	2,300
State Vehicle Operation	22	—	—	—
Office Supplies	577	650	650	650
Facility Maintenance Supplies	1,267	1,325	1,325	1,325
Equipment Maintenance Supplies	402	1,000	1,000	1,000
Professional & Scientific Supplies	—	100	100	100
Ag.,Conservation & Horticulture Supply	219	400	400	400
Other Supplies	346	400	400	400
Printing & Binding	425	750	750	750
Uniforms & Related Items	199	200	200	200
Postage	68	200	200	200
Communications	8,918	9,422	9,422	9,422
Rentals	64	600	600	600
Utilities	29,615	30,978	30,978	30,978
Professional & Scientific Services	72,827	43,212	43,212	43,212
Outside Services	34,208	39,889	39,889	39,889
Advertising & Publicity	40	500	500	500
Outside Repairs/Service	11,351	11,656	11,656	11,656
Reimbursement to Other Agencies	1,090	1,100	1,100	1,100
ITS Reimbursements	4,009	5,326	5,326	5,326
IT Outside Services	2,927	2,900	2,900	2,900
Intra-Agency Transfer	77,493	45,934	45,934	45,934
Gov Fund Type Transfers - Other Agencies Services	(7,295)	—	—	—

Historical Sites Financial Summary

	FY 2025	FY 2026 Current Year	FY 2027 Total Department	FY 2027 Total Governor's
Equipment - Non-Inventory	—	500	500	500
IT Equipment	—	1,314	1,314	1,314
Licenses	25	25	25	25
Total Expenditures	458,492	425,752	425,752	425,752

State Library

General Fund

Appropriation Description

The State Library's role in Iowa's library system is leadership and coordination. State Library services fall into two distinct groups, direct library services and statewide library development. Direct library services provide library services to the three branches of government, the Iowa legal community, the Iowa health care community, and the general public. In addition to a library of more than 200,000 book volumes and hundreds of magazine titles, resources found at the State Library include Iowa's only patents and trademarks library, an extensive collection of publications produced by state government, federal publications, and Iowa's liaison to the U.S. Census Bureau for Iowa census data. The intent of the State Library's statewide library development services is to ensure all Iowans equitable access to library services. Statewide programs include SILO, Iowa's electronic library network; Enrich Iowa, Iowa's direct state aid program for public libraries; Open Access, Iowa's statewide library card program; Access Plus, Iowa's library to library loan program; library accreditation; and librarian certification. State appropriations fund all direct library services and the statewide library development services of Enrich Iowa, SILO, Open Access, and Access Plus.

State Library Financial Summary

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Resources				
Appropriation	2,626,613	2,626,613	2,626,613	2,626,613
Intra State Receipts	150,000	1	1	1
Fees, Licenses & Permits	4,376	1	1	1
Total Resources	2,780,989	2,626,615	2,626,615	2,626,615
Expenditures				
Personal Services-Salaries	2,067,752	2,273,840	2,366,300	2,366,300
Personal Travel In State	2,974	4,500	4,000	4,000
State Vehicle Operation	8,820	10,000	10,000	10,000
Depreciation	5,424	4,860	4,860	4,860
Personal Travel Out of State	659	500	500	500
Office Supplies	10,725	5,000	3,500	3,500
Other Supplies	685	—	—	—
Printing & Binding	348	700	700	700

State Library Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Postage	2	50	50	50
Communications	10,344	11,000	11,000	11,000
Outside Services	314,439	1	1	1
Reimbursement to Other Agencies	153,248	150,904	100,000	100,000
ITS Reimbursements	40,888	43,628	30,000	30,000
IT Outside Services	10,146	10,776	10,776	10,776
Intra-Agency Transfer	164,336	102,356	76,428	76,428
Gov Fund Type Transfers - Auditor of State Services	10,152	8,000	8,000	8,000
Gov Fund Type Transfers - Other Agencies Services	(20,698)	—	—	—
Equipment - Non-Inventory	100	—	—	—
Other Expense & Obligations	287	500	500	500
Reversions	360	—	—	—
Total Expenditures	2,780,989	2,626,615	2,626,615	2,626,615

Terrace Hill Operations

General Fund

Appropriation Description

This appropriation is responsible for the maintenance, repair, staffing and support of Terrace Hill to allow the facility to be open to the public and livable as the Governor's residence.

Terrace Hill Operations Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	460,884	460,884	460,884	460,884
Gov Fund Type Transfers - Other Agencies	4,827	—	—	—
Fees, Licenses & Permits	7,350	6,500	6,500	6,500
Rents & Leases	18,423	22,500	22,500	22,500
Other	9,315	2,000	2,000	2,000
Total Resources	500,799	491,884	491,884	491,884
Expenditures				
Personal Services-Salaries	315,790	374,048	374,048	374,048
Personal Travel In State	279	500	500	500
State Vehicle Operation	11,467	5,079	5,079	5,079
Depreciation	—	2,835	2,835	2,835
Personal Travel Out of State	—	1,000	1,000	1,000
Office Supplies	1,424	1,290	1,290	1,290
Facility Maintenance Supplies	8,686	7,198	7,198	7,198
Equipment Maintenance Supplies	10,375	2,000	2,000	2,000

Terrace Hill Operations Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Ag., Conservation & Horticulture Supply	13,929	7,000	7,000	7,000
Other Supplies	439	1,000	1,000	1,000
Printing & Binding	826	100	100	100
Food	11,264	6,611	6,611	6,611
Postage	61	60	60	60
Communications	14,911	1,000	1,000	1,000
Rentals	1,476	250	250	250
Professional & Scientific Services	370	1,450	1,450	1,450
Outside Services	22,235	27,810	27,810	27,810
Outside Repairs/Service	3,695	24,079	24,079	24,079
Reimbursement to Other Agencies	68,248	20,000	20,000	20,000
ITS Reimbursements	6,581	5,800	5,800	5,800
Gov Fund Type Transfers - Auditor of State Services	1,771	2,174	2,174	2,174
Gov Fund Type Transfers - Other Agencies Services	588	—	—	—
Equipment - Non-Inventory	6,333	600	600	600
Reversions	52	—	—	—
Total Expenditures	500,799	491,884	491,884	491,884

Utilities

General Fund

Appropriation Description

This appropriation is responsible for providing lighting, fuel and water services at the lowest possible cost for the state buildings and grounds located at the seat of government.

Utilities Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	269,270	349,705	361,270	218,471
Appropriation	4,487,598	4,487,598	4,487,598	4,487,598
Reimbursement from Other Agencies	102,985	72,000	72,000	72,000
Total Resources	4,859,853	4,909,303	4,920,868	4,778,069
Expenditures				
Personal Services-Salaries	128,846	133,709	133,709	133,709
Personal Travel In State	—	2,000	2,000	2,000
Office Supplies	—	200	200	200
Postage	98	75	75	75
Communications	498	4,200	4,200	4,200
Utilities	4,267,026	4,402,793	4,402,793	4,402,793

Utilities Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Reimbursement to Other Agencies	1,779	1,995	1,995	1,995
ITS Reimbursements	1,393	1,000	1,000	1,000
IT Outside Services	585	540	540	540
Intra-Agency Transfer	94,917	123,200	123,200	123,200
Gov Fund Type Transfers - Attorney General Services	2,500	2,583	2,583	2,583
Gov Fund Type Transfers - Auditor of State Services	17,248	16,217	16,217	16,217
Gov Fund Type Transfers - Other Agencies Services	(4,743)	—	—	—
Fees	—	2,320	2,320	2,320
Balance Carry Forward (Approps)	349,705	218,471	230,036	87,237
Total Expenditures	4,859,853	4,909,303	4,920,868	4,778,069

Federal Cash Management Standing

General Fund

Appropriation Description

This appropriation is responsible for the State-wide Cost Allocation Program for the State of Iowa. (8A.502(14))

Federal Cash Management Standing Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	54,182	54,182	54,182	54,182
Estimated Revisions	2,908,974	—	—	—
Total Resources	2,963,156	54,182	54,182	54,182
Expenditures				
Other Expense & Obligations	2,963,156	54,182	54,182	54,182
Total Expenditures	2,963,156	54,182	54,182	54,182

Unemployment Compensation-State Standing

General Fund

Appropriation Description

This appropriation is responsible for the State Share of Unemployment Compensation claims for the State of Iowa. (96.7(7)(d))

Unemployment Compensation-State Standing Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	421,655	421,655	421,655	421,655
Estimated Revisions	481,846	—	—	—
Total Resources	903,501	421,655	421,655	421,655
Expenditures				
Reimbursement to Other Agencies	903,501	421,655	421,655	421,655
Total Expenditures	903,501	421,655	421,655	421,655

Military Pay Differential

Cash Reserve Fund

Appropriation Description

For a military pay differential program and health insurance retention program for individuals activated for the armed services of the United States for employees on the central payroll system.

Military Pay Differential Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	57,947	55,978	57,947	43,978
Total Resources	57,947	55,978	57,947	43,978
Expenditures				
Intra-State Transfers	1,970	12,000	—	—
Balance Carry Forward (Approps)	55,978	43,978	57,947	43,978
Total Expenditures	57,947	55,978	57,947	43,978

Fund Detail

Administrative Services, Department of Fund Detail

Funds	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Administrative Services	1,111,708,112	903,819,578	826,901,237	910,216,555
Personnel Development Seminars	1,967,757	2,012,867	1,943,900	2,056,928
Art Restoration and Preservation	31	32	31	32
Monument Maintenance Account	357,647	200,236	261,947	203,931
Central PPE Warehouse and Storage	754,885	113,869	78,283	93,869
Information Surveys Fund	3,699	3,701	3,701	3,701
Miscellaneous Income	831,841	643,027	478,427	587,845
Health Insurance Administration Fund	539,384	438,371	476,652	476,652
Library Services/Technology Act	2,637,028	1,850,473	1,850,473	1,850,473
Employee Assistance Program	175,417	177,976	177,871	179,835
HRDP	1,553,735	1,643,808	1,260,795	1,583,183
Office of General Counsel	2,337,792	2,749,142	2,678,893	2,616,426
Deferred & Routine Maintenance	6,837,400	7,821,210	4,343,114	5,911,593
Iowa Advantage	14,933,873	19,743,209	18,946,020	21,070,099
eDAS Clearing Fund	674	2	12	2
Centralized Purchasing - Administration	6,695,445	7,271,413	6,746,654	6,914,346
State Surplus Property	1,201,065	125,093	125,093	125,093
Vehicle Dispatcher Revolving Fund	13,690,089	13,696,404	14,764,085	15,205,486
Vehicle Depreciation Revolving Fund	69,955,311	64,685,350	63,048,387	69,385,350
Motor Pool Revolving Fund	2,004,584	2,049,959	2,240,000	2,240,000
Self Insurance/Risk Management	3,501,096	3,526,925	3,214,508	3,330,175
Centralized Printing Revolving Fund	5,180,727	5,172,610	4,600,581	4,272,103
Mail Service	1,169,418	1,233,886	1,263,372	1,264,978
Human Resources Revolving Fund	10,976,670	11,964,033	11,825,098	12,525,369
Facility & Support	14,400,705	14,649,259	13,447,579	13,828,834
Health Insurance Premium Operations	714,609,271	513,424,630	445,321,740	512,834,467
Health Insurance Premium Reserve	40,210,800	44,382,570	41,952,244	43,445,963
Dental Insurance Prem Operating	19,883,172	18,728,387	18,352,420	18,728,387
Dental Insurance Premium Reserve	8,194,092	8,270,092	7,915,201	8,266,714
Life Insurance Bsc Premium Operations	1,098,794	1,051,793	1,078,832	1,105,996
Life Insurance Bsc Premium Reserves	149,246	599,246	942,631	949,033
Life Insurance Optional Premium Operations	2,372,900	1,156,031	1,419,885	1,342,572
Life Insurance Optional Premium Reserves	11,505	26,505	26,011	26,505
Long Term Disability Premium	5,300,042	5,257,201	5,137,519	5,244,853
Long Term Disability Reserves	64,050	79,498	38,594	79,498
Worker's Compensation Insurance Fund	42,413,532	39,105,674	42,502,149	42,674,234
Term Liability Health Trust	25,119,090	27,369,090	26,291,522	27,369,090
Postage Operations	7,734,168	7,324,763	7,060,003	7,324,763
Westgate Foundation	174,541	184,386	174,543	184,386
Trust Accounts	979,444	553,770	246,164	289,832
Health Flexible Spend Trust Fund	10,535,643	8,945,643	9,226,948	8,955,643

Administrative Services, Department of Fund Detail

Funds	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Interest for Iowa Schools Fund	388,785	249,757	325,582	318,629
Glenn Grover Herrick Bequest	7,413	2,060	2,047	2,060
Deferred Comp Trust Fund	46,494,948	41,755,041	41,696,386	41,760,041
Dependent Care Trust Fund	4,149,990	4,455,990	4,291,196	4,461,990
Principle Perm School Fund	8,038,104	8,048,104	8,048,104	8,048,104
Deferred Compensation Match Trust Fund	12,072,309	11,076,492	11,076,040	11,077,492
State Accounting Trust Accounts	1,069,181,948	614,635,461	606,878,678	614,788,460
Cash Reserve Fund	57,947	55,978	57,947	43,978
DNR/SPOC Insurance Trust	2,140,508	1,916,215	2,293,903	2,081,214
Returned Direct Deposits	16,284	15,449	4,030	15,449
Centralized Payroll Trustee	1,066,899,864	603,612,547	595,419,044	603,612,547
FICA Ltd Payments	67	10,067	10,067	10,067
Income Offset Clearing Account	67,278	9,025,205	9,093,687	9,025,205

Miscellaneous Income

Fund Description

As per Chapter 303.9 of the Code of Iowa this account is established to received gifts, fees, and sales receipts to provide for programs and operations of this Department.

Miscellaneous Income Detail

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	578,188	493,267	338,669	448,087
Federal Support	—	1	1	1
Intra State Receipts	4,625	—	—	—
Gov Fund Type Transfers - Other Agencies	16,242	1	1	1
Interest	27,109	1	1	1
Fees, Licenses & Permits	51,599	38,153	38,152	38,152
Rents & Leases	79,415	80,000	80,000	80,000
Other	74,663	31,604	21,603	21,603
Total Resources	831,841	643,027	478,427	587,845
Expenditures				
Intra-State Transfers	319,074	194,940	177,440	177,440
Refunds-Other	19,500	—	—	—
Balance Carry Forward (Funds)	493,267	448,087	300,987	410,405
Total Expenditures	831,841	643,027	478,427	587,845

Library Services/Technology Act

Fund Description

Federal grant to provide funding for public library services such as cataloging and search services and construction projects at public libraries.

Library Services/Technology Act Detail

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Federal Support	2,621,409	1,850,472	1,850,472	1,850,472
Fees, Licenses & Permits	13,619	1	1	1
Other	2,000	—	—	—
Total Resources	2,637,028	1,850,473	1,850,473	1,850,473
Expenditures				
Personal Services-Salaries	581,034	492,268	475,139	475,139
Personal Travel In State	9,530	12,000	12,000	12,000
Personal Travel Out of State	9,794	13,500	13,500	13,500
Office Supplies	62,559	60,000	77,129	77,129
Other Supplies	384,281	104,652	104,652	104,652
Printing & Binding	—	1,001	1,001	1,001
Food	5,754	—	—	—
Postage	1,807	2,000	2,000	2,000
Communications	2,386	2,200	2,200	2,200
Rentals	1,350	1,500	1,500	1,500
Professional & Scientific Services	374,275	275,000	275,000	275,000
Outside Services	1,161,701	854,244	854,244	854,244
Reimbursement to Other Agencies	7,977	6,300	6,300	6,300
ITS Reimbursements	6,537	6,000	6,000	6,000
IT Outside Services	3,024	2,808	2,808	2,808
Gov Fund Type Transfers - Other Agencies Services	—	5,000	5,000	5,000
Equipment - Non-Inventory	23,763	—	—	—
IT Equipment	1,236	6,000	6,000	6,000
Refunds-Other	20	—	—	—
State Aid	—	6,000	6,000	6,000
Total Expenditures	2,637,028	1,850,473	1,850,473	1,850,473

HRDP

Fund Description

This account receives 5% of the total earnings in the REAP account per Chapter 303.16 of the Code Of Iowa.

HRDP Detail

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	927,948	1,043,808	660,795	983,183
Reimbursement from Other Agencies	625,787	600,000	600,000	600,000
Total Resources	1,553,735	1,643,808	1,260,795	1,583,183
Expenditures				
Personal Services-Salaries	57,457	59,081	59,081	59,081
Personal Travel In State	—	1,000	1,000	1,000
Office Supplies	1,895	—	—	—
Printing & Binding	—	200	200	200
Communications	532	540	540	540
Professional & Scientific Services	8,110	10,000	10,000	10,000
Reimbursement to Other Agencies	408	492	492	492
ITS Reimbursements	2,325	2,338	2,338	2,338
IT Outside Services	585	564	564	564
IT Equipment	—	1,200	1,200	1,200
State Aid	438,615	585,210	585,210	585,210
Balance Carry Forward (Funds)	1,043,808	983,183	600,170	922,558
Total Expenditures	1,553,735	1,643,808	1,260,795	1,583,183

Office of General Counsel

Fund Description

The fund is established for costs related to Office of General Counsel. It is an internal services fund and will be funded by DAS fees.

Office of General Counsel Detail

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	676,988	637,892	567,643	505,176
Reimbursement from Other Agencies	1,624,001	2,089,650	2,089,650	2,089,650
Interest	36,803	21,600	21,600	21,600
Total Resources	2,337,792	2,749,142	2,678,893	2,616,426
Expenditures				

Office of General Counsel Detail

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Personal Services-Salaries	1,405,501	1,789,984	1,828,685	1,828,685
Personal Travel In State	1,001	10,000	10,000	10,000
Personal Travel Out of State	4,682	15,000	15,000	15,000
Office Supplies	10,190	32,700	32,700	32,700
Printing & Binding	—	500	500	500
Postage	55	500	500	500
Communications	5,806	9,500	9,500	9,500
Rentals	—	—	1,000	1,000
Professional & Scientific Services	—	2,000	2,000	2,000
Outside Services	9,928	5,000	5,000	5,000
Attorney General Reimbursements	160,000	160,000	160,000	160,000
Auditor of State Reimbursements	7,670	9,000	9,000	9,000
Reimbursement to Other Agencies	23,248	22,750	22,750	22,750
ITS Reimbursements	10,905	14,000	15,900	15,900
IT Outside Services	5,805	6,000	6,000	6,000
Intra-Agency Transfer	54,099	161,632	161,632	161,632
Equipment - Non-Inventory	1,010	5,400	5,400	5,400
Balance Carry Forward (Funds)	637,892	505,176	393,326	330,859
Total Expenditures	2,337,792	2,749,142	2,678,893	2,616,426

Deferred & Routine Maintenance

Fund Description

Internal service funds of the Department are created in 2017 Iowa Code section 8A.123. This fund consists of a portion of the association fee charged to all state agencies, the proceeds of which shall be utilized to provide for regular upkeep of physical property, preventive and on-going maintenance delaying or preventing the failure of the properties.

Deferred & Routine Maintenance Detail

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	3,257,322	4,764,274	1,259,962	2,828,441
Reimbursement from Other Agencies	3,417,158	3,054,136	3,080,352	3,080,352
Interest	162,919	2,800	2,800	2,800
Total Resources	6,837,400	7,821,210	4,343,114	5,911,593
Expenditures				
Facility Maintenance Supplies	60,745	40,000	40,000	40,000
Equipment Maintenance Supplies	26,064	20,000	20,000	20,000
Ag., Conservation & Horticulture Supply	26,416	25,000	25,000	25,000
Rentals	—	1,000	1,000	1,000

Deferred & Routine Maintenance Detail

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Professional & Scientific Services	81,581	100,000	100,000	100,000
Outside Services	196,126	510,500	510,500	510,500
Outside Repairs/Service	1,432,920	835,000	835,000	835,000
Attorney General Reimbursements	2,500	2,583	2,583	2,583
Auditor of State Reimbursements	10,355	11,486	11,486	11,486
Reimbursement to Other Agencies	134,579	324,000	324,000	324,000
Intra-Agency Transfer	90,175	123,200	123,200	123,200
Equipment - Non-Inventory	11,665	—	—	—
Capitals	—	3,000,000	2,000,000	2,000,000
Balance Carry Forward (Funds)	4,764,274	2,828,441	350,345	1,918,824
Total Expenditures	6,837,400	7,821,210	4,343,114	5,911,593

Iowa Advantage

Fund Description

Internal service funds of the Department as described in Iowa Code section 8A.123. This fund consists of fees charged to agencies utilizing the state-wide financial system. Proceeds are utilized to administer and support the accounting, budget and data warehouse universes included in the Iowa Advantage System.

Iowa Advantage Detail

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	6,168,751	7,108,475	6,022,640	8,146,719
Reimbursement from Other Agencies	8,743,447	12,614,584	12,903,230	12,903,230
Refunds & Reimbursements	225	150	150	150
Other	21,450	20,000	20,000	20,000
Total Resources	14,933,873	19,743,209	18,946,020	21,070,099
Expenditures				
Personal Services-Salaries	2,582,992	3,013,634	3,074,112	3,074,112
Personal Travel In State	—	6,600	6,600	6,600
Personal Travel Out of State	10,010	25,000	25,000	25,000
Office Supplies	297	600	600	600
Printing & Binding	260,638	271,300	275,000	275,000
Postage	2,108	5,000	5,000	5,000
Communications	10,554	10,000	10,000	10,000
Professional & Scientific Services	—	100	100	100
Outside Services	—	21,000	21,000	21,000
Auditor of State Reimbursements	33,677	50,000	50,000	50,000
Reimbursement to Other Agencies	13,967	20,255	20,255	20,255
ITS Reimbursements	3,051,406	2,974,950	3,182,950	3,182,950
IT Outside Services	311,512	583,808	583,808	583,808

Iowa Advantage Detail

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Intra-Agency Transfer	60,216	80,365	80,365	80,365
Equipment - Non-Inventory	2,086	10,000	10,000	10,000
IT Equipment	1,485,932	4,523,878	6,333,852	6,333,852
Refunds-Other	4	—	—	—
Balance Carry Forward (Funds)	7,108,475	8,146,719	5,267,378	7,391,457
Total Expenditures	14,933,873	19,743,209	18,946,020	21,070,099

Centralized Purchasing - Administration

Fund Description

Created under control of the Department by 2017 Iowa Code Section 8A.123. This account is funded by a utility fee charged to agencies using Master Agreements and administrative fees paid by vendors. Two units within this fund are pass-through accounts for Blanket Bond coverage and Office Supplies.

Centralized Purchasing - Administration Detail

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	1,553,195	1,944,719	683,384	851,076
Reimbursement from Other Agencies	1,854,554	2,326,694	2,913,270	2,913,270
Refunds & Reimbursements	3,287,696	3,000,000	3,150,000	3,150,000
Total Resources	6,695,445	7,271,413	6,746,654	6,914,346
Expenditures				
Personal Services-Salaries	2,227,321	3,082,961	3,243,821	3,243,821
Personal Travel In State	8,476	3,000	3,000	3,000
Personal Travel Out of State	580	5,000	5,000	5,000
Office Supplies	1,177,133	1,674,500	1,674,500	1,674,500
Printing & Binding	875	500	500	500
Postage	302	300	300	300
Communications	11,162	15,200	15,200	15,200
Professional & Scientific Services	30,413	10,000	10,000	10,000
Outside Services	6,512	6,500	6,500	6,500
Advertising & Publicity	409	—	—	—
Attorney General Reimbursements	60,000	—	—	—
Auditor of State Reimbursements	17,918	30,000	30,000	30,000
Reimbursement to Other Agencies	87,576	82,000	82,000	82,000
ITS Reimbursements	83,381	138,600	138,600	138,600
IT Outside Services	157,072	206,300	212,300	212,300
Intra-Agency Transfer	288,582	542,239	558,287	558,287
Equipment - Non-Inventory	9,841	12,000	12,000	12,000
IT Equipment	573,244	610,737	627,058	627,058
Other Expense & Obligations	812	500	500	500
Refunds-Other	9,119	—	—	—

Centralized Purchasing - Administration Detail

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Balance Carry Forward (Funds)	1,944,719	851,076	127,088	294,780
Total Expenditures	6,695,445	7,271,413	6,746,654	6,914,346

Vehicle Dispatcher Revolving Fund

Fund Description

Created under control of the Department by 2017 Iowa Code Section 8A.123. This account provides for the administration of the fleet management and pays approved invoices to outside vendors for services rendered on State vehicles.

Vehicle Dispatcher Revolving Fund Detail

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	1,610,535	2,067,844	1,590,085	2,031,486
Adjustment to Balance Forward	651	—	—	—
Fuel Tax	625,153	625,000	650,000	650,000
Reimbursement from Other Agencies	11,353,768	10,871,560	12,392,000	12,392,000
Refunds & Reimbursements	99,983	132,000	132,000	132,000
Total Resources	13,690,089	13,696,404	14,764,085	15,205,486
Expenditures				
Personal Services-Salaries	275,526	377,696	400,356	400,356
Personal Travel In State	150	250	250	250
State Vehicle Operation	10,780,653	10,612,000	11,512,000	11,512,000
Personal Travel Out of State	3,984	4,000	4,000	4,000
Office Supplies	4,867	4,000	4,000	4,000
Other Supplies	1,931	—	—	—
Printing & Binding	6,850	5,000	5,000	5,000
Postage	3,120	3,500	3,500	3,500
Communications	58,934	55,500	55,500	55,500
Outside Services	568	2,000	2,000	2,000
Auditor of State Reimbursements	3,317	10,000	10,000	10,000
Reimbursement to Other Agencies	6,032	10,000	10,000	10,000
ITS Reimbursements	48,635	20,000	20,000	20,000
IT Outside Services	82,041	25,000	25,000	25,000
Intra-Agency Transfer	270,346	423,972	429,827	429,827
Equipment - Non-Inventory	28,200	2,000	2,000	2,000
IT Equipment	47,092	110,000	110,000	110,000
Balance Carry Forward (Funds)	2,067,844	2,031,486	2,170,652	2,612,053
Total Expenditures	13,690,089	13,696,404	14,764,085	15,205,486

Motor Pool Revolving Fund

Fund Description

Created under control of the Department by 2017 Iowa Code Section 8A.123. This account receives fees from State departments for the rental/use of motor pool vehicles.

Motor Pool Revolving Fund Detail

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	287,779	124,959	—	—
Reimbursement from Other Agencies	1,716,805	1,925,000	2,240,000	2,240,000
Total Resources	2,004,584	2,049,959	2,240,000	2,240,000
Expenditures				
Personal Services-Salaries	64,052	91,315	96,794	96,794
Personal Travel In State	(28,607)	1,000	1,000	1,000
State Vehicle Operation	444,606	650,000	650,000	650,000
Depreciation	971,561	750,000	750,000	750,000
Other Supplies	257	1,000	1,000	1,000
Communications	29,852	32,000	32,000	32,000
Rentals	297,100	400,000	400,000	400,000
Auditor of State Reimbursements	6,438	14,000	14,000	14,000
Reimbursement to Other Agencies	3,259	14,100	14,100	14,100
ITS Reimbursements	1,890	2,000	2,000	2,000
IT Outside Services	812	1,000	1,000	1,000
Intra-Agency Transfer	57,092	35,544	120,734	120,734
Equipment - Non-Inventory	4,775	—	—	—
IT Equipment	26,539	58,000	58,000	58,000
Balance Carry Forward (Funds)	124,959	—	99,372	99,372
Total Expenditures	2,004,584	2,049,959	2,240,000	2,240,000

Human Resources Revolving Fund

Fund Description

Internal service funds of the Department are created in 2017 Iowa Code section 8A.123. Fund revenue consists of utility fees for Human Resources services provided to various state departments, agencies and boards. The utility fees are used to cover the cost of Program Delivery, Employment Services and Benefits costs for the State.

Human Resources Revolving Fund Detail

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	1,661,592	2,154,590	2,158,447	2,858,718
Local Governments	240,692	651,773	651,773	651,773
Reimbursement from Other Agencies	9,002,315	9,147,670	9,004,878	9,004,878
Interest	68,405	10,000	10,000	10,000
Refunds & Reimbursements	2,436	—	—	—
Other	1,230	—	—	—
Total Resources	10,976,670	11,964,033	11,825,098	12,525,369
Expenditures				
Personal Services-Salaries	6,125,630	6,467,906	6,969,393	6,969,393
Personal Travel In State	5,773	30,100	30,100	30,100
State Vehicle Operation	1,264	4,000	4,000	4,000
Personal Travel Out of State	12,342	31,000	31,000	31,000
Office Supplies	22,801	41,950	41,950	41,950
Other Supplies	5	—	—	—
Printing & Binding	1,008	6,080	6,080	6,080
Postage	5,247	9,320	9,320	9,320
Communications	28,477	35,430	35,430	35,430
Rentals	200	4,000	4,000	4,000
Professional & Scientific Services	316,127	692,945	286,101	286,101
Outside Services	6,295	4,450	4,450	4,450
Advertising & Publicity	—	15,000	15,000	15,000
Outside Repairs/Service	2,219	—	—	—
Auditor of State Reimbursements	41,257	28,000	28,000	28,000
Reimbursement to Other Agencies	169,484	185,030	143,030	143,030
ITS Reimbursements	210,703	291,750	191,750	191,750
IT Outside Services	28,731	30,750	30,750	30,750
Intra-Agency Transfer	1,140,616	1,191,704	1,232,557	1,232,557
Office Equipment	294,657	—	—	—
Equipment - Non-Inventory	28,100	35,300	35,300	35,300
IT Equipment	380,931	—	423,511	423,511
Other Expense & Obligations	211	600	600	600
Balance Carry Forward (Funds)	2,154,590	2,858,718	2,302,776	3,003,047
Total Expenditures	10,976,670	11,964,033	11,825,098	12,525,369

Facility & Support

Fund Description

Created under control of the Department by Iowa Code, section 8A.123. This fund provides for the support of the buildings and grounds located on the Capitol Complex and the Iowa Labs complex in Ankeny. The operation is supported through fees charged to the agencies occupying the facilities.

Facility & Support Detail

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	3,522,860	4,147,843	2,560,455	2,941,710
Adjustment to Balance Forward	27	—	—	—
Reimbursement from Other Agencies	10,152,329	10,450,816	10,836,524	10,836,524
Interest	153,291	25,500	25,500	25,500
Refunds & Reimbursements	572,198	25,100	25,100	25,100
Total Resources	14,400,705	14,649,259	13,447,579	13,828,834
Expenditures				
Personal Services-Salaries	6,350,526	6,992,967	7,334,669	7,334,669
Personal Travel In State	6,316	12,600	12,600	12,600
State Vehicle Operation	124,474	73,000	73,000	73,000
Depreciation	54,276	—	—	—
Personal Travel Out of State	7,306	36,500	36,500	36,500
Office Supplies	14,148	16,900	16,900	16,900
Facility Maintenance Supplies	337,659	250,000	250,000	250,000
Equipment Maintenance Supplies	63,442	37,000	37,000	37,000
Professional & Scientific Supplies	—	500	500	500
Ag., Conservation & Horticulture Supply	19,693	9,500	9,500	9,500
Other Supplies	324	1,000	1,000	1,000
Printing & Binding	398	1,500	1,500	1,500
Uniforms & Related Items	6,800	12,000	12,000	12,000
Postage	1,875	1,660	1,660	1,660
Communications	106,580	94,110	94,110	94,110
Rentals	2,034	2,000	2,000	2,000
Professional & Scientific Services	22,894	25,500	25,500	25,500
Outside Services	1,107,174	850,000	950,000	950,000
Outside Repairs/Service	749,782	465,000	565,000	565,000
Attorney General Reimbursements	10,000	10,749	10,749	10,749
Auditor of State Reimbursements	31,066	39,486	39,486	39,486
Reimbursement to Other Agencies	389,881	529,598	529,598	529,598
ITS Reimbursements	116,519	129,223	129,223	129,223
IT Outside Services	22,829	25,500	25,500	25,500
Intra-Agency Transfer	360,698	467,440	467,440	467,440
Equipment	52,168	85,000	85,000	85,000
Office Equipment	42,452	500	500	500
Equipment - Non-Inventory	69,647	23,600	23,600	23,600
IT Equipment	69,596	89,066	91,109	91,109
Other Expense & Obligations	18,921	25,500	25,500	25,500

Facility & Support Detail

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Licenses	—	150	150	150
Capitals	93,386	1,400,000	—	—
Balance Carry Forward (Funds)	4,147,843	2,941,710	2,596,285	2,977,540
Total Expenditures	14,400,705	14,649,259	13,447,579	13,828,834

Worker's Compensation Insurance Fund

Fund Description

This fund is established per Iowa Code Section 8A.457 to collect premiums assessed to departments and divisions to be used to pay State employee workers' compensation claims. These moneys are used to pay claims, third party administrator costs and Departmental support costs.

Worker's Compensation Insurance Fund Detail

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	8,019,572	4,361,461	4,480,099	4,652,184
Reimbursement from Other Agencies	33,951,944	34,544,213	37,822,050	37,822,050
Refunds & Reimbursements	442,016	200,000	200,000	200,000
Total Resources	42,413,532	39,105,674	42,502,149	42,674,234
Expenditures				
Personal Services-Salaries	277,345	286,328	302,806	302,806
Personal Travel In State	2,495	1,500	1,500	1,500
Office Supplies	849	750	750	750
Communications	1,343	1,700	1,700	1,700
Professional & Scientific Services	1,391,205	1,454,650	1,496,040	1,496,040
Attorney General Reimbursements	510,000	440,000	440,000	440,000
Reimbursement to Other Agencies	1,453	12,800	12,800	12,800
ITS Reimbursements	1,967	3,000	3,000	3,000
IT Outside Services	1,171	1,200	1,200	1,200
Intra-Agency Transfer	864,163	886,262	862,770	862,770
Equipment - Non-Inventory	—	1,800	1,800	1,800
IT Equipment	—	500	500	500
Claims	35,000,000	31,358,500	34,594,500	34,594,500
Other Expense & Obligations	80	4,500	4,500	4,500
Balance Carry Forward (Funds)	4,361,461	4,652,184	4,778,283	4,950,368
Total Expenditures	42,413,532	39,105,674	42,502,149	42,674,234

Term Liability Health Trust

Fund Description

This fund is comprised of resources supporting the State employee health insurance program. The Terminal Liability Health Trust is used to pay claims at the termination of contract with the third-party administrator/insurer. Terminal liability consists of the costs of paying claims prior to the termination of the contract and continuing beyond the end of the term.

Term Liability Health Trust Detail

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	24,041,522	25,119,090	24,041,522	25,119,090
Intra State Receipts	—	1,000,000	1,000,000	1,000,000
Reimbursement from Other Agencies	—	1,000,000	1,000,000	1,000,000
Interest	1,077,568	250,000	250,000	250,000
Total Resources	25,119,090	27,369,090	26,291,522	27,369,090
Expenditures				
Outside Services	—	2,250,000	2,250,000	2,250,000
Balance Carry Forward (Funds)	25,119,090	25,119,090	24,041,522	25,119,090
Total Expenditures	25,119,090	27,369,090	26,291,522	27,369,090

Principle Perm School Fund

Fund Description

This account consists of a pool of funds created from the sale of certain land that had been set aside for school house construction.

Principle Perm School Fund Detail

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	8,038,104	8,038,104	8,038,104	8,038,104
Unearned Receipts	—	5,000	5,000	5,000
Payroll Deductions	—	5,000	5,000	5,000
Total Resources	8,038,104	8,048,104	8,048,104	8,048,104
Expenditures				
Outside Services	—	10,000	10,000	10,000
Balance Carry Forward (Funds)	8,038,104	8,038,104	8,038,104	8,038,104
Total Expenditures	8,038,104	8,048,104	8,048,104	8,048,104