

Iowa Workforce Development

Mission Statement

We power Iowa's possibilities by connecting workers to opportunities and employers to workforce solutions.

Description

IWD strives to improve the income, productivity and safety of all Iowans. In conjunction with state and local economic development efforts, IWD also assists businesses to fulfill their workforce needs. The majority of IWD services are mandated by state and federal laws and regulations.

Major products and services of IWD are:

Workforce Center Services (services to assist businesses to identify and hire productive employees, and workers to obtain jobs and achieve career growth)

Compliance Assistance and Enforcement (various activities to enhance the economic security, safety and health of Iowans)

Unemployment Insurance (benefits for persons who have lost their job through no fault of their own)

Workforce Information and Analysis (data for business, schools, individuals, economic developers, and government to allow them to make informed choices about careers, expansions, wage levels, etc.)

Adjudication, Compliance, and Education (adjudication of income support issues for workers who have been injured on the job and unemployment insurance appeals)

Vocational Rehabilitation provides comprehensive services to eligible disabled Iowans through the provision of diagnostic, evaluation, counseling, placement, training, maintenance, transportation and physical restoration services. This provision of service will result in Iowans achieving their employment, independence and economic goals.

Resource Management (internal services, such as human resources, financial and budget support, public relations, etc., that support the department as a whole)

We provide services through a statewide delivery system developed in conjunction with our workforce development partners.

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	34,669,807	34,694,807	34,523,456	96,149,236
Taxes	415,417,966	462,416,939	462,416,939	462,416,939
Receipts from Other Entities	577,599,717	432,904,955	432,831,270	432,831,270
Interest, Dividends, Bonds & Loans	(13,962,080)	2,300,000	2,300,000	2,300,000
Refunds & Reimbursements	28,047,565	11,914,100	11,914,100	11,914,100
Sales, Rents & Services	756,392	766,941	766,941	766,941
Miscellaneous	2,447,850	3,940,238	3,940,238	3,940,238
Beginning Balance and Adjustments	184,368,138	191,521,139	189,884,176	187,317,152
Total Resources	1,229,345,355	1,140,459,119	1,138,577,120	1,197,635,876
Expenditures				
Personal Services	108,759,960	112,410,869	112,432,714	112,053,083
Travel & Subsistence	830,842	1,062,303	1,062,303	1,062,303
Supplies & Materials	2,725,366	(588,740)	(588,108)	(588,108)

Financial Summary

Object Category	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Contractual Services and Transfers	514,349,363	525,325,884	524,972,332	524,722,332
Equipment & Repairs	4,071,274	16,328,563	16,328,265	16,148,997
Claims & Miscellaneous	47,341,686	34,288,715	33,989,267	33,989,267
Licenses, Permits, Refunds & Other	7,633,785	2,594,330	2,594,330	2,594,330
State Aid & Credits	339,233,410	249,353,959	247,766,093	310,021,504
Plant Improvements & Additions	272,882	—	—	—
Appropriations	12,366,084	12,366,084	12,366,084	12,366,084
Reversions	103,290	—	—	—
Balance Carry Forward	191,657,412	187,317,152	187,653,840	185,266,084
Total Expenditures	1,229,345,354	1,140,459,119	1,138,577,120	1,197,635,876
Full Time Equivalents	1,040	1,047	1,030	1,027

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
Iowa Vocational Rehabilitation Services	6,226,739	—	—	—
Independent Living	84,804	—	—	—
Entrepreneurs with Disabilities Program	138,506	—	—	—
Independent Living Center Grant	86,547	—	—	—
Total IWD - Vocational Rehabilitation Services	6,536,596	—	—	—
Workforce Development Field Offices	6,902,636	6,902,636	6,902,636	6,902,636
Offender Reentry Program	387,158	387,158	387,158	387,158
Employee Misclassification	379,631	379,631	379,631	—
I3 State Accounting System	228,822	228,822	228,822	228,822
Summer Youth Work Pilot	250,000	250,000	250,000	—
Adult Ed and Literacy Program	500,000	500,000	500,000	500,000
Cash Receipts/Workplace Injury and Safety Surveys.	125,555	125,555	125,555	125,555
Registered Apprenticeship	760,000	760,000	760,000	760,000
IWD-Entrepreneurs with Disabilities Program	—	138,506	138,506	138,506
IWD-Independent Living Center Grant	—	86,547	—	—
IWD-Independent Living	—	84,804	—	—
IWD-Iowa Vocational Rehabilitation Services	—	6,226,739	6,226,739	6,226,739
Total Iowa Workforce Development	9,533,802	16,070,398	15,899,047	15,269,416

Appropriations from Other Fund

Appropriations	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Apprenticeship Training Program	3,000,000	3,000,000	3,000,000	3,000,000
Job Training	4,750,000	4,750,000	4,750,000	4,750,000
IWD Field Offices (UI Reserve Interest)	2,200,000	—	—	—
P & I Workforce Development Field Offices	2,416,084	4,616,084	4,616,084	4,616,084
AMOS A Mid-Iowa Organizing Strategy	100,000	—	—	—
Workforce Training Fund	—	—	—	15,100,000
Workforce Opportunity Fund (WOF)	—	—	—	48,788,736
Adult Ed and Literacy Program Workforce SWJCF	5,500,000	5,500,000	5,500,000	4,500,000
STEM Internships	633,325	633,325	633,325	—
Workforce Prep Outcome Rep	—	125,000	125,000	125,000
Total Iowa Workforce Development	18,599,409	18,624,409	18,624,409	80,879,820

Appropriations Detail

Iowa Vocational Rehabilitation Services

General Fund

Appropriation Description

To provide comprehensive vocational rehabilitation service to eligible disabled Iowans through the provision of diagnostic, evaluation, counseling, placement, training, maintenance, transportation and physical restoration services. This provision of service will result in Iowans achieving their employment, independence and economic goals.

By federal law, once an eligible client is on the caseload; he/she must receive the full range of VR services necessary to work toward his/her employment goal. While services actually used vary by individual, the services needed by each client must be provided. Consequently Case Services and Rehabilitation Services are inextricably linked in the delivery of services and goal achievement. Funds can be spent on personnel, operations, purchase of goods and services towards meeting client's employment goals, and third party cooperative arrangements with public entities to provide services for clients.

Iowa Vocational Rehabilitation Services 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	6,226,739	—	—	—
Federal Support	37,091,810	—	—	—
Intra State Receipts	65,283	—	—	—
Gov Fund Type Transfers - Other Agencies	2,833,338	—	—	—
Other	2,441,541	—	—	—
Total Resources	48,658,712	—	—	—
Expenditures				
Personal Services-Salaries	23,290,911	—	—	—
Personal Travel In State	136,447	—	—	—
State Vehicle Operation	61,944	—	—	—
Depreciation	27,729	—	—	—
Personal Travel Out of State	41,396	—	—	—
Office Supplies	51,944	—	—	—
Facility Maintenance Supplies	1,172	—	—	—
Other Supplies	11,874	—	—	—
Printing & Binding	3,010	—	—	—
Food	2,505	—	—	—
Postage	39,082	—	—	—
Communications	298,386	—	—	—
Rentals	707,393	—	—	—
Utilities	55,564	—	—	—
Professional & Scientific Services	163,188	—	—	—
Outside Services	214,184	—	—	—
Advertising & Publicity	7,590	—	—	—
Outside Repairs/Service	26,967	—	—	—

Iowa Vocational Rehabilitation Services 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	125,167	—	—	—
ITS Reimbursements	373,449	—	—	—
IT Outside Services	580,193	—	—	—
Gov Fund Type Transfers - Attorney General Services	4,214	—	—	—
Gov Fund Type Transfers - Auditor of State Services	93,996	—	—	—
Gov Fund Type Transfers - Other Agencies Services	2,014,889	—	—	—
Equipment	5,058	—	—	—
Equipment - Non-Inventory	34,245	—	—	—
IT Equipment	387,031	—	—	—
Other Expense & Obligations	7,884,838	—	—	—
Aid to Individuals	12,014,343	—	—	—
Total Expenditures	48,658,712	—	—	—

Independent Living

General Fund

Appropriation Description

The overall concept of Independent Living Rehabilitation Services (ILRS) is complementary to that of the traditional Vocational Rehabilitation program in that both are designed to assist people with disabilities to reach established goals. The major differences are that eligibility for ILRS is not contingent upon the consumer's employment potential; and the outcome of services is measured by the individual's ability to function more independently in their home, family and community rather than securing employment. Two approaches are used to improve the capacity or enable individuals with severe physical or mental disabilities to function more independently in their family and community, or when appropriate, to secure or maintain employment. A program operated by IVRS which provides direct services, including assistive technology, to individuals to assist in independent functions. Funds can be spent on personnel, operations, and the purchase of goods and services towards meeting the client's independent living goals. Funds are also provided to Centers for Independent Living (CIL's) in local communities to build capacity for non-duplicative services and programs. Services are coordinated to assure that they are available statewide and to avoid duplication.

Independent Living 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	84,804	—	—	—
Federal Support	52,026	—	—	—
Total Resources	136,830	—	—	—
Expenditures				
Personal Services-Salaries	2,287	—	—	—

Independent Living Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Intra-State Transfers	84,804	—	—	—
Reimbursement to Other Agencies	99	—	—	—
ITS Reimbursements	61	—	—	—
Other Expense & Obligations	49,579	—	—	—
Total Expenditures	136,830	—	—	—

Independent Living Center Grant

General Fund

Appropriation Description

Independent Living Center Grant appropriated to Iowa Independent Living Centers (CIL's). The CIL's are established in accordance with the federal Rehabilitation Act of 1973 and are designed and operated within a local community by individuals with disabilities to provide an array of IL services. The CIL's adhere to the state plan for independent living required in order to receive federal Part B funding for IL services for Iowans with disabilities. The goal will be to use state funds in conjunction with federal Part B funds to expand and enhance a variety of programs currently in place at the centers. IVRS will be responsible for administering the state and federal funds appropriated to the CIL's. Funds can be spent on contracts with the various Centers for Independent Living in Iowa. The CIL's can use the funds for personnel, operations, and to purchase goods and services for independent living service clients to assist them to live independently.

Independent Living Center Grant 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	86,547	—	—	—
Total Resources	86,547	—	—	—
Expenditures				
Intra-State Transfers	77,217	—	—	—
Other Expense & Obligations	9,330	—	—	—
Total Expenditures	86,547	—	—	—

Entrepreneurs with Disabilities Program

General Fund

Appropriation Description

IVRS operates the Iowa Self Employment program (ISE) also known as the Entrepreneurs with Disabilities Program. This program provides technical and financial assistance to help Iowans with disabilities become self sufficient by establishing, expanding or acquiring a small business. This program is operated in collaboration with the Iowa Dept. for the Blind (IDB). The goal of the Entrepreneurs with Disabilities Program is an educated, productive workforce, a supportive business climate and local economic development.

Entrepreneurs with Disabilities Program 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	138,506	—	—	—
Total Resources	138,506	—	—	—
Expenditures				
Personal Services-Salaries	129,190	—	—	—
Gov Fund Type Transfers - Other Agencies Services	9,316	—	—	—
Total Expenditures	138,506	—	—	—

Workforce Development Field Offices

General Fund

Appropriation Description

This appropriation provides funding, along with federal funds and other appropriations, for the operation of field offices and the Workforce Development Board. The field offices deliver an integrated network of information resources and workforce development services to job seekers, businesses, employees, students, schools and colleges, and the public at large.

Workforce Development Field Offices 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	6,902,636	6,902,636	6,902,636	6,902,636
Total Resources	6,902,636	6,902,636	6,902,636	6,902,636
Expenditures				
Intra-State Transfers	6,902,636	6,675,650	6,675,650	6,675,650
Other Expense & Obligations	—	226,986	226,986	226,986
Total Expenditures	6,902,636	6,902,636	6,902,636	6,902,636

Offender Reentry Program

General Fund

Appropriation Description

This appropriation provides funding for the development and administration of an offender reentry program to provide offenders with employment skills. The program works with soon-to-be released offenders with the goal of having them placed in a job before they leave prison.

Offender Reentry Program 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)	—	636	—	—
Appropriation	387,158	387,158	387,158	387,158
Intra State Receipts	7,000	—	—	—
Total Resources	394,158	387,794	387,158	387,158
Expenditures				
Personal Services-Salaries	312,852	323,989	323,989	323,989
Personal Travel In State	2,584	4,155	4,155	4,155
Personal Travel Out of State	313	2,090	2,090	2,090
Office Supplies	438	1,130	1,130	1,130
Other Supplies	—	392	392	392
Printing & Binding	89	—	—	—
Postage	83	377	377	377
Communications	679	1,168	1,168	1,168
Rentals	3,416	—	—	—
Utilities	188	88	88	88
Outside Services	19	4	4	4
Reimbursement to Other Agencies	2,287	732	732	732
IT Equipment	(259)	2,233	2,233	2,233
Other Expense & Obligations	70,836	51,436	50,800	50,800
Balance Carry Forward (Approps)	636	—	—	—
Total Expenditures	394,158	387,794	387,158	387,158

Employee Misclassification

General Fund

Appropriation Description

This appropriation provides funding for enhancing efforts to investigate employers that misclassify workers.

Employee Misclassification 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	379,631	379,631	379,631	—
Total Resources	379,631	379,631	379,631	—
Expenditures				
Personal Services-Salaries	195,219	262,290	262,290	(117,341)
Personal Travel In State	—	2,815	2,815	2,815
Office Supplies	354	590	590	590
Facility Maintenance Supplies	—	6	6	6
Other Supplies	73	157	157	157
Printing & Binding	390	399	399	399
Postage	402	431	431	431
Communications	1,427	1,504	1,504	1,504
Rentals	17,920	28,316	28,316	28,316
Utilities	1,728	1,421	1,421	1,421
Professional & Scientific Services	2	—	—	—
Outside Services	1,722	7,340	7,340	7,340
Outside Repairs/Service	—	64	64	64
Reimbursement to Other Agencies	8,067	31,314	31,314	31,314
ITS Reimbursements	10,276	—	—	—
Equipment - Non-Inventory	—	126	126	126
IT Equipment	692	855	855	855
Other Expense & Obligations	44,939	42,003	42,003	42,003
Reversions	96,420	—	—	—
Total Expenditures	379,631	379,631	379,631	—

I3 State Accounting System

General Fund

Appropriation Description

This appropriation provides funding for payment of services provided by the Department of Administrative Services related to the Integrated Information for Iowa (I3) system, which provides finance, payroll and budget services to IWD.

I3 State Accounting System 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	228,822	228,822	228,822	228,822
Total Resources	228,822	228,822	228,822	228,822
Expenditures				
ITS Reimbursements	228,822	228,822	228,822	228,822
Total Expenditures	228,822	228,822	228,822	228,822

Summer Youth Work Pilot

General Fund

Appropriation Description

This appropriation provides funding for this Future Ready Iowa program that will help young people at risk of not graduating from high school explore and prepare for high-demand careers through summer work experience, including the development of soft skills.

Summer Youth Work Pilot 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)	250,000	250,000	250,000	250,000
Appropriation	250,000	250,000	250,000	—
Other	—	388,735	388,735	388,735
Total Resources	500,000	888,735	888,735	638,735
Expenditures				
Outside Services	—	638,735	638,735	388,735
State Aid	243,130	—	—	—
Balance Carry Forward (Approps)	250,000	250,000	250,000	250,000
Reversions	6,870	—	—	—
Total Expenditures	500,000	888,735	888,735	638,735

Adult Ed and Literacy Program

General Fund

Appropriation Description

Adult Ed and Literacy Program from Department of Education

Adult Ed and Literacy Program 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	500,000	500,000	500,000	500,000
Total Resources	500,000	500,000	500,000	500,000
Expenditures				
Outside Services	500,000	—	—	—
State Aid	—	500,000	500,000	500,000
Total Expenditures	500,000	500,000	500,000	500,000

Cash Receipts/Workplace Injury and Safety Surveys.

General Fund

Appropriation Description

Cash Receipts/Workplace Injury and Safety Surveys. Prior to SFY2024 at which time the Labor Division aligned with DIAL, this was reported and tracked in appropriation Q02. This is the only program in Q02 that remained with IWD.

Cash Receipts/Workplace Injury and Safety Surveys. 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)	—	4,784	—	—
Appropriation	125,555	125,555	125,555	125,555
Federal Support	91,559	—	—	—
Intra State Receipts	—	120,513	120,513	120,513
Total Resources	217,114	250,852	246,068	246,068
Expenditures				
Personal Services-Salaries	164,771	204,446	204,446	204,446
Office Supplies	625	600	600	600
Other Supplies	—	54	54	54
Printing & Binding	4	109	109	109
Postage	455	598	598	598
Communications	27	172	172	172
Rentals	—	292	292	292

Cash Receipts/Workplace Injury and Safety Surveys. Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Utilities	821	19	19	19
Professional & Scientific Services	2	—	—	—
Outside Services	82	763	763	763
Intra-State Transfers	—	164	164	164
Reimbursement to Other Agencies	7,063	5,543	759	759
ITS Reimbursements	—	398	398	398
Gov Fund Type Transfers - Other Agencies Services	—	3,805	3,805	3,805
IT Equipment	492	1,812	1,812	1,812
Other Expense & Obligations	37,988	32,077	32,077	32,077
Balance Carry Forward (Approps)	4,784	—	—	—
Total Expenditures	217,114	250,852	246,068	246,068

Registered Apprenticeship

General Fund

Appropriation Description

Registered Apprenticeship from EDA

Registered Apprenticeship 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)	760,000	1,520,000	760,000	—
Appropriation	760,000	760,000	760,000	760,000
Total Resources	1,520,000	2,280,000	1,520,000	760,000
Expenditures				
Other Expense & Obligations	—	2,920	2,920	2,920
State Aid	—	2,277,080	757,080	757,080
Balance Carry Forward (Approps)	1,520,000	—	760,000	—
Total Expenditures	1,520,000	2,280,000	1,520,000	760,000

IWD-Entrepreneurs with Disabilities Program

General Fund

Appropriation Description

This is the crosswalk of I80 from old IVRS Dept. 283 into IWD 309 as part of alignment. IVRS operates the Iowa Self Employment program (ISE) also known as the Entrepreneurs with Disabilities Program. This program provides technical and financial assistance to help Iowans with disabilities become self sufficient by establishing, expanding or acquiring a small business. This program is operated in collaboration with the Iowa Dept. for the Blind (IDB). The goal of the Entrepreneurs with Disabilities Program is an educated, productive workforce, a supportive business climate and local economic development.

IWD-Entrepreneurs with Disabilities Program 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	—	138,506	138,506	138,506
Total Resources	—	138,506	138,506	138,506
Expenditures				
Personal Services-Salaries	—	112,190	112,190	112,190
Gov Fund Type Transfers - Other Agencies Services	—	26,316	26,316	26,316
Total Expenditures	—	138,506	138,506	138,506

IWD-Independent Living Center Grant

General Fund

Appropriation Description

This is a crosswalk of the old approp I92 from IVRS Dept. 283 into IWD 309. Independent Living Center Grant appropriated to Iowa Independent Living Centers (CIL's). The CIL's are established in accordance with the federal Rehabilitation Act of 1973 and are designed and operated within a local community by individuals with disabilities to provide an array of IL services. The CIL's adhere to the state plan for independent living required in order to receive federal Part B funding for IL services for Iowans with disabilities. The goal will be to use state funds in conjunction with federal Part B funds to expand and enhance a variety of programs currently in place at the centers. IVRS will be responsible for administering the state and federal funds appropriated to the CIL's. Funds can be spent on contracts with the various Centers for Independent Living in Iowa. The CIL's can use the funds for personnel, operations, and to purchase goods and services for independent living service clients to assist them to live independently.

IWD-Independent Living Center Grant 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	—	86,547	—	—
Total Resources	—	86,547	—	—

IWD-Independent Living Center Grant Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Expenditures				
Intra-State Transfers	—	86,547	—	—
Total Expenditures	—	86,547	—	—

IWD-Independent Living

General Fund

Appropriation Description

This is the crosswalk of I68 from old IVRS Dept number 283 to IWD 309. The overall concept of Independent Living Rehabilitation Services (ILRS) is complementary to that of the traditional Vocational Rehabilitation program in that both are designed to assist people with disabilities to reach established goals. The major differences are that eligibility for ILRS is not contingent upon the consumer's employment potential; and the outcome of services is measured by the individual's ability to function more independently in their home, family and community rather than securing employment. Two approaches are used to improve the capacity or enable individuals with severe physical or mental disabilities to function more independently in their family and community, or when appropriate, to secure or maintain employment. A program operated by IVRS which provides direct services, including assistive technology, to individuals to assist in independent functions. Funds can be spent on personnel, operations, and the purchase of goods and services towards meeting the client's independent living goals. Funds are also provided to Centers for Independent Living (CIL's) in local communities to build capacity for non-duplicative services and programs. Services are coordinated to assure that they are available statewide and to avoid duplication.

IWD-Independent Living 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	—	84,804	—	—
Total Resources	—	84,804	—	—
Expenditures				
Intra-State Transfers	—	84,804	—	—
Total Expenditures	—	84,804	—	—

IWD-Iowa Vocational Rehabilitation Services

General Fund

Appropriation Description

This is crosswalk of old approp I67 to IWD post alignment. Approp is to provide comprehensive vocational rehabilitation service to eligible disabled Iowans through the provision of diagnostic, evaluation, counseling, placement, training, maintenance, transportation and physical restoration services. This provision of service will result in Iowans achieving their employment, independence and economic goals.

By federal law, once an eligible client is on the caseload; he/she must receive the full range of VR services necessary to work toward his/her employment goal. While services actually used vary by individual, the services needed by each client must be provided. Consequently Case Services and Rehabilitation Services are inextricably linked in the delivery of services and goal achievement. Funds can be spent on personnel, operations, purchase of goods and services towards meeting client's employment goals, and third party cooperative arrangements with public entities to provide services for clients.

IWD-Iowa Vocational Rehabilitation Services 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	—	6,226,739	6,226,739	6,226,739
Federal Support	—	37,555,405	37,555,405	37,555,405
Intra State Receipts	—	60,710	60,710	60,710
Gov Fund Type Transfers - Other Agencies	—	4,566,716	4,566,716	4,566,716
Other	—	3,372,746	3,372,746	3,372,746
Total Resources	—	51,782,316	51,782,316	51,782,316
Expenditures				
Personal Services-Salaries	—	22,695,749	22,695,749	22,695,749
Personal Travel In State	—	137,643	137,643	137,643
State Vehicle Operation	—	66,502	66,502	66,502
Depreciation	—	23,472	23,472	23,472
Personal Travel Out of State	—	45,000	45,000	45,000
Office Supplies	—	58,218	58,951	58,951
Facility Maintenance Supplies	—	562	487	487
Other Supplies	—	9,105	9,079	9,079
Printing & Binding	—	3,610	3,610	3,610
Food	—	1,325	1,325	1,325
Postage	—	69,663	69,663	69,663
Communications	—	283,482	283,482	283,482
Rentals	—	820,044	820,044	820,044
Utilities	—	46,067	46,067	46,067
Professional & Scientific Services	—	10,165	10,000	10,000
Outside Services	—	180,541	180,387	180,387
Advertising & Publicity	—	9,500	9,500	9,500
Outside Repairs/Service	—	28,001	28,001	28,001
Reimbursement to Other Agencies	—	234,276	234,276	234,276
ITS Reimbursements	—	748,440	748,440	748,440

IWD-Iowa Vocational Rehabilitation Services Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
IT Outside Services	—	473,054	473,054	473,054
Gov Fund Type Transfers - Attorney General Services	—	15,000	15,000	15,000
Gov Fund Type Transfers - Auditor of State Services	—	60,000	60,000	60,000
Gov Fund Type Transfers - Other Agencies Services	—	7,690,360	7,690,135	7,690,135
Equipment - Non-Inventory	—	5,152	4,854	4,854
IT Equipment	—	450,334	450,334	450,334
Other Expense & Obligations	—	7,728,883	7,728,883	7,728,883
Fees	—	50	50	50
Aid to Individuals	—	9,888,118	9,888,328	9,888,328
Total Expenditures	—	51,782,316	51,782,316	51,782,316

AMOS A Mid-Iowa Organizing Strategy

Iowa Skilled Worker and Job Creation Fund

Appropriation Description

This appropriation is for the development of a long-term sustained program to train unemployed and underemployed central Iowans with skills necessary to advance to higher-paying jobs with full benefits.

AMOS A Mid-Iowa Organizing Strategy 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)	4,643	5,347	4,642	5,347
Appropriation	100,000	—	—	—
Total Resources	104,643	5,347	4,642	5,347
Expenditures				
Outside Services	99,295	—	—	—
State Aid	—	—	—	—
Balance Carry Forward (Approps)	5,347	5,347	4,642	5,347
Total Expenditures	104,643	5,347	4,642	5,347

Workforce Training Fund

Iowa Skilled Worker and Job Creation Fund

Appropriation Description

This appropriation is for the Workforce Training Fund to assist Iowa Workforce Development in its mission of training Iowans for quality jobs.

Workforce Training Fund 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	—	—	—	15,100,000
Total Resources	—	—	—	15,100,000
Expenditures				
State Aid	—	—	—	15,100,000
Total Expenditures	—	—	—	15,100,000

Workforce Opportunity Fund (WOF)

Sports Wagering Receipts Fund

Appropriation Description

This appropriation out of the Sports Wagering and Receipts Fund will go toward the Workforce Opportunity Fund managed by Iowa Workforce Development for the purposes of training and infrastructure related to the growth and maintenance of the state's workforce programs.

Workforce Opportunity Fund (WOF) 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	—	—	—	48,788,736
Total Resources	—	—	—	48,788,736
Expenditures				
State Aid	—	—	—	48,788,736
Total Expenditures	—	—	—	48,788,736

Adult Ed and Literacy Program Workforce SWJCF

Iowa Skilled Worker and Job Creation Fund

Appropriation Description

Adult Ed and Literacy Program Workforce SWJCF from Department of Education

Adult Ed and Literacy Program Workforce SWJCF 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)	476,660	513,282	476,658	—
Appropriation	5,500,000	5,500,000	5,500,000	4,500,000
Total Resources	5,976,660	6,013,282	5,976,658	4,500,000
Expenditures				
Personal Services-Salaries	87,940	146,601	146,601	146,601
Personal Travel In State	833	500	500	500
Personal Travel Out of State	(43)	—	—	—
Office Supplies	16	200	200	200
Other Supplies	67	91	91	91
Printing & Binding	81	—	—	—
Postage	57	100	100	100
Communications	640	100	100	100
Rentals	1,212	—	—	—
Utilities	353	300	300	300
Professional & Scientific Services	1	—	—	—
Outside Services	5,140,036	14,499	14,499	14,499
Intra-State Transfers	210,000	210,000	—	—
Outside Repairs/Service	—	10	10	10
Reimbursement to Other Agencies	1,921	2,500	2,500	2,500
ITS Reimbursements	—	10	10	10
Gov Fund Type Transfers - Other Agencies Services	—	210,000	210,000	210,000
Equipment - Non-Inventory	3	—	—	—
IT Equipment	18	—	—	—
Other Expense & Obligations	20,244	326,284	23,002	23,002
State Aid	—	5,102,087	5,102,087	4,102,087
Balance Carry Forward (Approps)	513,282	—	476,658	—
Total Expenditures	5,976,660	6,013,282	5,976,658	4,500,000

STEM Internships

Iowa Skilled Worker and Job Creation Fund

Appropriation Description

STEM Internships from EDA

STEM Internships Financial Summary

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	373,672	254,630	373,672	—
Appropriation	633,325	633,325	633,325	—
Total Resources	1,006,997	887,955	1,006,997	—
Expenditures				
State Aid	752,367	887,955	633,325	—
Balance Carry Forward (Approps)	254,630	—	373,672	—
Total Expenditures	1,006,997	887,955	1,006,997	—

Workforce Prep Outcome Rep

Iowa Skilled Worker and Job Creation Fund

Appropriation Description

IWD Staffing costs to complete Workforce Prep Outcome Reporting work that have been paid by DOE to IWD

Workforce Prep Outcome Rep Financial Summary

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	—	125,000	125,000	125,000
Intra State Receipts	—	47,543	47,543	47,543
Total Resources	—	172,543	172,543	172,543
Expenditures				
Personal Services-Salaries	—	172,543	172,543	172,543
Total Expenditures	—	172,543	172,543	172,543

P & I Workforce Development Field Offices

Special Contingency Fund

Appropriation Description

This appropriation provides funding, along with federal funds and other appropriations, for the operation of field offices and the Workforce Development Board. The field offices deliver an integrated network of information resources and workforce development services to job seekers, businesses, employees, students, schools and colleges, and the public at large.

P & I Workforce Development Field Offices 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	2,416,084	4,616,084	4,616,084	4,616,084
Total Resources	2,416,084	4,616,084	4,616,084	4,616,084
Expenditures				
Intra-State Transfers	2,416,084	4,616,084	4,616,084	4,616,084
Total Expenditures	2,416,084	4,616,084	4,616,084	4,616,084

Apprenticeship Training Program

Special Contingency Fund

Appropriation Description

This appropriation provides funding for the Apprenticeship Training program. The IWD provides financial assistance to US Department of Labor approved organizations for these programs.

P & I Workforce Development Field Offices 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)	1,500,000	—	1,500,000	—
Appropriation	3,000,000	3,000,000	3,000,000	3,000,000
Total Resources	4,500,000	3,000,000	4,500,000	3,000,000
Expenditures				
Intra-State Transfers	4,500,000	3,000,000	3,000,000	3,000,000
Balance Carry Forward (Approps)	—	—	1,500,000	—
Total Expenditures	4,500,000	3,000,000	4,500,000	3,000,000

Job Training

Workforce Development Withholding

Appropriation Description

This appropriation provides funding for the Job Training program pursuant to Iowa Code 260F.

Job Training Financial Summary

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	2,375,000	—	2,375,000	—
Appropriation	4,750,000	4,750,000	4,750,000	4,750,000
Total Resources	7,125,000	4,750,000	7,125,000	4,750,000
Expenditures				
Intra-State Transfers	7,125,000	4,750,000	4,750,000	4,750,000
Balance Carry Forward (Approps)	—	—	2,375,000	—
Total Expenditures	7,125,000	4,750,000	7,125,000	4,750,000

IWD Field Offices (UI Reserve Interest)

UI Reserve Fund

Appropriation Description

This appropriation provides funding, along with federal funds and other appropriations, for the operation of field offices and the Workforce Development Board. The field offices deliver an integrated network of information resources and workforce development services to job seekers, businesses, employees, students, schools and colleges, and the public at large.

IWD Field Offices (UI Reserve Interest) Financial Summary

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	2,200,000	—	—	—
Total Resources	2,200,000	—	—	—
Expenditures				
Intra-State Transfers	2,200,000	—	—	—
Total Expenditures	2,200,000	—	—	—

Fund Detail

Iowa Workforce Development Fund Detail

Funds	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
IWD - Vocational Rehabilitation Services	37,373,641	7	—	7
S.S.A. Program Income Account	215,383	—	—	—
DDS-Medicaid	161,236	—	—	—
Supported Employment Services	242,970	—	—	—
Disability Determination Services	34,423,840	7	—	7
Vocational Rehabilitation-Contributed Account	947	—	—	—
Other Grants	2,329,266	—	—	—
Iowa Workforce Development	1,132,308,758	1,076,548,469	1,075,603,248	1,136,051,628
Iowa Skilled Worker and Job Creation Fund	7,088,299	7,079,127	7,160,840	19,777,890
S.S.A. Program Income Account	—	183,549	185,706	183,549
Special Contingency Fund	28,956,330	25,276,684	21,854,748	20,746,347
Trade Expansion Act Benefits Payment Fund	213,930	1,690,345	1,885,334	1,690,345
Statewide Work-Based Learning Intermediary Network Fund	(1,247,416)	4,880	267,225	4,880
UI Benefit Overpayment Clearing	23,258,132	23,271,189	247,094	23,271,189
IWD Major Federal Programs	51,390,314	42,748,155	44,614,213	42,748,155
IWD Minor Federal Programs	70,211,371	45,357,995	46,012,952	45,384,310
Iowa Student Internship Fund	—	2	2	2
Workforce Development Withholding	19,375,000	15,500,000	19,375,000	15,500,000
Sports Wagering Receipts Fund	—	—	—	48,788,736
DDS-Medicaid	—	398,269	398,269	398,269
Supported Employment Services	—	243,000	243,000	243,000
Disability Determination Services	—	38,659,793	38,659,793	38,659,793
Vocational Rehabilitation-Contributed Account	—	—	947	—
Other Grants	—	2,977,462	2,977,462	2,977,462
Amateur Boxing Grants Fund	—	—	—	—
Food Stamp Allowances	600	600	600	600
Disaster Unemployment Benefits Fund	(720,773)	440,813	434,418	440,814
Benefit Fund Account	353,993,081	243,094,889	243,281,443	243,281,443
UI Reserve Fund	154,286,216	152,086,216	166,846,327	154,286,216
Clearing Account	401,955,900	451,812,569	452,994,140	451,945,696
IWD Clearing Account	60,548	—	—	—
Wage Payment Collection	75,726	—	—	—
IWD-Field Office Operating Fund	23,411,500	25,722,932	28,163,735	25,722,932

Special Contingency Fund

Fund Description

A portion of penalties and interest paid by employers for late payments go into this account to pay for special contingencies stated by the Legislature.

Special Contingency 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)	5,410,325	8,681,406	5,359,470	4,251,069
Adjustment to Balance Forward	223	—	—	—
Appropriation	2,416,084	4,616,084	4,616,084	4,616,084
Other Taxes	4,586,942	2,900,000	2,900,000	2,900,000
Local Governments	—	61,241	61,241	61,241
Intra State Receipts	13,097,642	2,816,565	2,716,565	2,716,565
Reimbursement from Other Agencies	869,213	4,555,106	4,555,106	4,555,106
Gov Fund Type Transfers - Other Agencies	1,471,978	334,167	334,167	334,167
Interest	112,672	100,000	100,000	100,000
Refunds & Reimbursements	234,859	445,174	445,174	445,174
Rents & Leases	756,392	766,941	766,941	766,941
Total Resources	28,956,330	25,276,684	21,854,748	20,746,347
Expenditures				
Personal Services-Salaries	10,644,102	12,198,289	12,198,289	12,198,289
Personal Travel In State	41,109	57,300	57,300	57,300
State Vehicle Operation	8,851	6,806	6,806	6,806
Depreciation	4,104	—	—	—
Personal Travel Out of State	52,251	82,006	82,006	82,006
Office Supplies	92,370	(314,704)	(314,704)	(314,704)
Facility Maintenance Supplies	15	6,739	6,739	6,739
Professional & Scientific Supplies	—	10,001	10,001	10,001
Other Supplies	8,746	(2,223,289)	(2,223,289)	(2,223,289)
Printing & Binding	173,071	107,850	107,850	107,850
Postage	21,859	130,576	130,576	130,576
Communications	487,584	261,071	261,071	261,071
Rentals	755,934	359,119	359,119	359,119
Utilities	69,661	201,499	201,499	201,499
Professional & Scientific Services	1,083,054	1,226,659	1,126,659	1,126,659
Outside Services	2,460,652	30,637	30,637	30,637
Intra-State Transfers	2,424,680	4,753,552	4,753,552	4,753,552
Advertising & Publicity	34,212	62,986	62,986	62,986
Outside Repairs/Service	2,088	12,078	12,078	12,078
Auditor of State Reimbursements	—	360,000	360,000	360,000
Reimbursement to Other Agencies	974,844	965,127	965,127	965,127
ITS Reimbursements	864,832	777,028	777,028	777,028
IT Outside Services	1,518,062	373,805	373,805	373,805
Gov Fund Type Transfers - Attorney General Services	46,565	37,818	37,818	37,818

Special Contingency Fund Detail

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Gov Fund Type Transfers - Other Agencies Services	218,485	335,818	335,818	335,818
Equipment	3,260	—	—	—
Office Equipment	3,550	1,796	1,796	1,796
Equipment - Non-Inventory	2,630	18,205	18,205	18,205
IT Equipment	1,747,455	6,161,173	6,161,173	5,981,905
Other Expense & Obligations	(10,521,559)	(13,890,414)	(13,890,414)	(13,890,414)
Fees	30	—	—	—
State Aid	4,363,459	4,300,000	4,300,000	4,300,000
Capitals	272,882	—	—	—
Appropriation	2,416,084	4,616,084	4,616,084	4,616,084
Balance Carry Forward (Funds)	8,681,406	4,251,069	929,133	—
Total Expenditures	28,956,330	25,276,684	21,854,748	20,746,347

Trade Expansion Act Benefits Payment Fund

Fund Description

This account receives a federal grant to cover the cost of payments to those people who are unemployed due to plant closings or layoffs because of foreign competition.

Trade Expansion Act Benefits Payment 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)	200,414	5,425	200,414	5,425
Federal Support	213,516	1,484,920	1,484,920	1,484,920
Intra State Receipts	(200,000)	200,000	200,000	200,000
Total Resources	213,930	1,690,345	1,885,334	1,690,345
Expenditures				
Other Expense & Obligations	208,505	1,684,920	1,684,920	1,684,920
Balance Carry Forward (Funds)	5,425	5,425	200,414	5,425
Total Expenditures	213,930	1,690,345	1,885,334	1,690,345

Statewide Work-Based Learning Intermediary Network Fund

Fund Description

The Fund is established in the Department of Education. Moneys in the fund are distributed for implementation of the Intermediary Network Program. The purpose of the program is to prepare students for the workforce by connecting business and the education system and offering relevant, work-based learning activities to students and teachers.

Statewide Work-Based Learning Intermediary Network 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)	267,225	4,880	267,225	4,880
Interest	(1,514,641)	—	—	—
Total Resources	(1,247,416)	4,880	267,225	4,880
Expenditures				
State Aid	(1,252,296)	—	—	—
Balance Carry Forward (Funds)	4,880	4,880	267,225	4,880
Total Expenditures	(1,247,416)	4,880	267,225	4,880

IWD Major Federal Programs

Fund Description

This account receives 90-95% of its funding from the federal government and the rest comes from contracts with Human Services or other governmental agencies.

IWD Major Federal Programs 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)	1,445,718	(420,340)	1,445,718	(420,340)
Federal Support	52,868,039	40,918,423	40,918,423	40,918,423
Intra State Receipts	(2,996,000)	2,250,072	2,250,072	2,250,072
Gov Fund Type Transfers - Other Agencies	72,558	—	—	—
Total Resources	51,390,314	42,748,155	44,614,213	42,748,155
Expenditures				
Personal Services-Salaries	21,020,056	21,654,681	21,654,681	21,654,681
Personal Travel In State	22,093	48,227	48,227	48,227
State Vehicle Operation	—	289	289	289
Personal Travel Out of State	14,361	52,769	52,769	52,769

IWD Major Federal Programs Detail

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Office Supplies	402,869	58,837	58,837	58,837
Facility Maintenance Supplies	320	557	557	557
Equipment Maintenance Supplies	—	55	55	55
Professional & Scientific Supplies	162	5,023	5,023	5,023
Other Supplies	2,961	11,499	11,499	11,499
Printing & Binding	182,596	100,883	100,883	100,883
Postage	1,004,356	712,685	712,685	712,685
Communications	130,978	165,828	165,828	165,828
Rentals	354,755	321,415	321,415	321,415
Utilities	80,969	52,449	52,449	52,449
Professional & Scientific Services	104,566	26,529	26,529	26,529
Outside Services	446,209	376,231	376,231	376,231
Intra-State Transfers	266	112	112	112
Advertising & Publicity	34	526	526	526
Outside Repairs/Service	5,705	2,928	2,928	2,928
Reimbursement to Other Agencies	532,338	272,302	272,302	272,302
ITS Reimbursements	212,697	209,490	209,490	209,490
IT Outside Services	15,625,790	2,318,392	2,318,392	2,318,392
Gov Fund Type Transfers - Other Agencies Services	4,171,431	4,057,000	4,057,000	4,057,000
Office Equipment	—	32,842	32,842	32,842
Equipment - Non-Inventory	3,872	7,238	7,238	7,238
IT Equipment	1,433,570	9,063,436	9,063,436	9,063,436
Other Expense & Obligations	6,062,904	3,618,068	3,618,068	3,618,068
Licenses	11,736	816	816	816
Fees	(16,938)	(2,612)	(2,612)	(2,612)
Balance Carry Forward (Funds)	(420,340)	(420,340)	1,445,718	(420,340)
Total Expenditures	51,390,314	42,748,155	44,614,213	42,748,155

IWD Minor Federal Programs

Fund Description

This account receives 90-95% of its funding from the federal government and the rest comes from contracts with Human Services or other governmental agencies.

IWD Minor Federal Programs 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)	3,840,039	3,211,363	3,840,005	3,211,363
Adjustment to Balance Forward	(6,504)	—	—	—
Federal Support	32,316,358	31,444,400	31,470,715	31,470,715
Intra State Receipts	34,038,646	10,702,232	10,702,232	10,702,232
Gov Fund Type Transfers - Other Agencies	22,831	—	—	—
Total Resources	70,211,371	45,357,995	46,012,952	45,384,310
Expenditures				
Personal Services-Salaries	11,735,906	12,829,725	12,851,570	12,851,570
Personal Travel In State	129,806	221,062	221,062	221,062
State Vehicle Operation	22,635	5,670	5,670	5,670
Depreciation	4,104	10,500	10,500	10,500
Personal Travel Out of State	91,282	132,168	132,168	132,168
Office Supplies	56,970	32,822	32,822	32,822
Facility Maintenance Supplies	840	1,090	1,090	1,090
Professional & Scientific Supplies	—	17,291	17,291	17,291
Other Supplies	7,271	18,357	18,357	18,357
Printing & Binding	40,347	18,411	18,411	18,411
Food	—	99	99	99
Postage	15,787	17,519	17,519	17,519
Communications	77,280	59,070	59,070	59,070
Rentals	569,855	529,303	529,303	529,303
Utilities	43,992	36,466	36,466	36,466
Professional & Scientific Services	568,914	513,435	513,435	513,435
Outside Services	44,747,810	22,509,144	22,509,144	22,509,144
Advertising & Publicity	15,435	1,194	1,194	1,194
Outside Repairs/Service	8,868	2,017	2,017	2,017
Reimbursement to Other Agencies	156,286	100,040	100,040	100,040
ITS Reimbursements	172,907	230,474	230,474	230,474
IT Outside Services	1,416,999	517,125	517,125	517,125
Equipment	1,585	3,975	3,975	3,975
Equipment - Non-Inventory	30,739	5,108	5,108	5,108
IT Equipment	335,461	195,204	195,204	195,204
Other Expense & Obligations	6,389,999	4,125,913	4,130,383	4,130,383
State Aid	163,606	—	—	—
Aid to Individuals	195,321	13,450	13,450	13,450
Balance Carry Forward (Funds)	3,211,363	3,211,363	3,840,005	3,211,363
Total Expenditures	70,211,372	45,357,995	46,012,952	45,384,310

Workforce Development Withholding

Fund Description

This fund will receive withholding receipts with the money being appropriated by the legislature to the Workforce Development Fund.

Workforce Development Withholding 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)	(3,875,000)	—	—	—
Balance Brought Forward (Approps)	3,875,000	—	3,875,000	—
Appropriation	7,750,000	7,750,000	7,750,000	7,750,000
Ind Inc Tax Quarterly	11,625,000	7,750,000	7,750,000	7,750,000
Total Resources	19,375,000	15,500,000	19,375,000	15,500,000
Expenditures				
Intra-State Transfers	11,625,000	7,750,000	7,750,000	7,750,000
Balance Carry Forward (Approps)	—	—	3,875,000	—
Appropriation	7,750,000	7,750,000	7,750,000	7,750,000
Total Expenditures	19,375,000	15,500,000	19,375,000	15,500,000

Disability Determination Services

Fund Description

This account receives federal funds under an agreement with the Social Security Administration to determine if a person is eligible for social security disability benefits. Funds are spent directly from the fund and are used for personnel, operations, and medical evidence of record, and consultative examinations for disability applicants. The Disability Determination Services is a Division under Iowa Workforce Development that is a 100% Federally funded program with its purpose being to provide for the determination of eligibility for Social Security Disability and Supplemental Security Income Benefits to Disabled Iowans. These Iowans have applied to the local Social Security Office for these benefits. Their application is forwarded to the Disability Determination Services Bureau of the Division of Vocational Rehabilitation Services for the determination process as to their eligibility to receive these benefits. The Disability Determination Services Bureau of the Division of Vocational Rehabilitation Services-Department of Education will make disability decisions on disabled Iowans applying for Social Security benefits. It is anticipated that this determination process will result in Iowa applicants receiving disability benefits. A portion of these claims will be reviews of disability recipients to determine whether disability benefits should continue.

Disability Determination Services 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)	7	7	—	7
Adjustment to Balance Forward	5,929	—	—	—
Federal Support	33,573,208	37,730,132	37,730,132	37,730,132
Gov Fund Type Transfers - Other Agencies	844,696	929,061	929,061	929,061
Refunds & Reimbursements	—	600	600	600
Total Resources	34,423,840	38,659,800	38,659,793	38,659,800
Expenditures				
Personal Services-Salaries	24,566,220	25,194,132	25,194,132	25,194,132
Personal Travel In State	268	322	322	322
State Vehicle Operation	64	77	77	77
Personal Travel Out of State	4,106	3,375	3,375	3,375
Office Supplies	40,954	36,465	36,465	36,465
Printing & Binding	29,124	34,963	34,963	34,963
Food	—	150	150	150
Postage	328,301	321,697	321,697	321,697
Communications	142,428	145,959	145,959	145,959
Rentals	639,897	267,335	267,335	267,335
Outside Services	100,444	101,515	101,515	101,515
Advertising & Publicity	—	500	500	500
Outside Repairs/Service	727	376	376	376
Reimbursement to Other Agencies	118,119	105,748	105,748	105,748
ITS Reimbursements	51,004	70,484	70,484	70,484
Gov Fund Type Transfers - Other Agencies Services	3,182,756	4,262,769	4,262,769	4,262,769
Equipment	—	5,000	5,000	5,000
Office Equipment	—	5,000	5,000	5,000
Equipment - Non-Inventory	67	10	10	10

Disability Determination Services Detail

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
IT Equipment	14,126	68,026	68,026	68,026
Other Expense & Obligations	—	4,928	4,928	4,928
Aid to Individuals	5,205,226	8,030,962	8,030,962	8,030,962
Balance Carry Forward (Funds)	7	7	—	7
Total Expenditures	34,423,840	38,659,800	38,659,793	38,659,800

Benefit Fund Account

Fund Description

This account receives drawdowns of federal funds used to pay out unemployment benefits.

Benefit Fund Account 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)	(2,250,444)	(186,554)	—	—
Adjustment to Balance Forward	19,909	—	—	—
Federal Support	351,436,500	231,827,717	231,827,717	231,827,717
Refunds & Reimbursements	4,787,116	11,453,726	11,453,726	11,453,726
Total Resources	353,993,081	243,094,889	243,281,443	243,281,443
Expenditures				
Intra-State Transfers	—	151,692	151,692	151,692
Other Expense & Obligations	37,421,213	25,430,645	25,430,645	25,430,645
Employment Benefits	316,758,421	217,512,552	217,699,106	217,699,106
Balance Carry Forward (Funds)	(186,554)	—	—	—
Total Expenditures	353,993,080	243,094,889	243,281,443	243,281,443

UI Reserve Fund

Fund Description

Unemployment Compensation Reserve Fund, Code 96.9, subsection 8.

UI Reserve 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)	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
Licenses	—	150	150	150
Capitals	93,386	1,400,000	—	—

UI Reserve Fund 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)	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

IWD-Field Office Operating Fund

Fund Description

IWD-Field Office Operating Fund

IWD-Field Office Operating 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