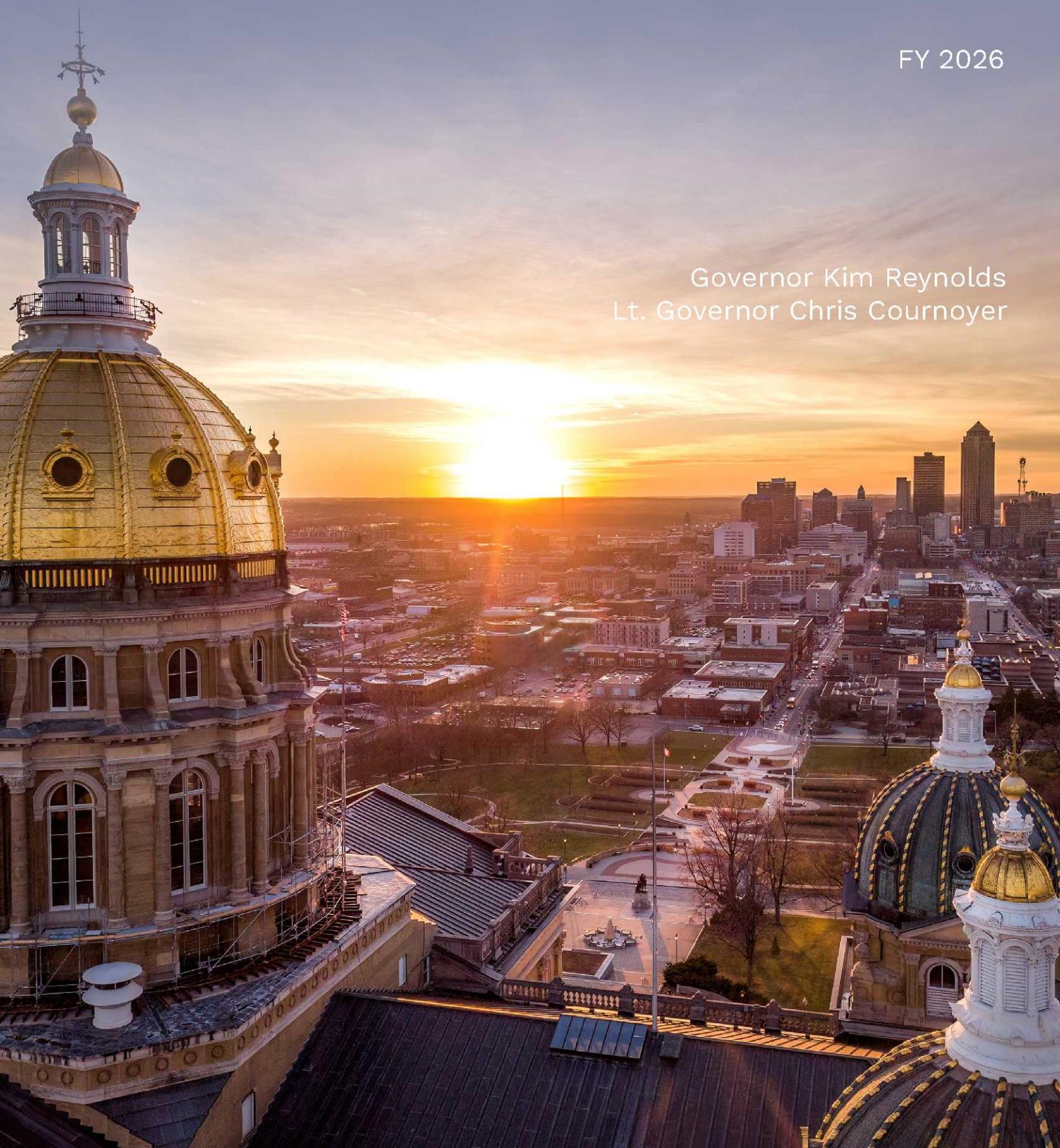


# IOWA BUDGET REPORT

FY 2026

Governor Kim Reynolds  
Lt. Governor Chris Cournoyer



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# Iowa Budget Report 2026

## Table of Contents

Statewide Financial Summaries .....	5
General Fund Appropriation by Function .....	7
General Fund Appropriation Detail by Function .....	8
Major Fund Appropriation Report .....	21
All Other Funds Appropriation by Function .....	28
All Other Funds Appropriation Detail by Function .....	30
Department Budgets .....	39
Administrative Services, Department of .....	41
Agriculture and Land Stewardship .....	69
Attorney General .....	113
Auditor of State .....	129
Blind, Iowa Commission for the .....	134
Corrections, Department of .....	139
Department of Inspections, Appeals and Licensing .....	177
Economic Development Authority .....	202
Executive Council .....	309
Governor/Lt. Governor's Office .....	313
Health and Human Services, Department of .....	318
Homeland Security and Emergency Management .....	431
Insurance & Financial Services, Department of .....	445
Iowa Ethics & Campaign Disclosure Board .....	456
Iowa Finance Authority .....	461
Iowa Telecommunications & Technology Commission .....	474
Iowa Workforce Development .....	480
IPERS Administration .....	513
Judicial Branch .....	519
Law Enforcement Academy .....	528
Legislative Branch .....	534
Management, Department of .....	543
Natural Resources, Department of .....	570
Parole, Board of .....	602
Public Defense, Department of .....	607
Public Employment Relations Board .....	615
Public Information Board .....	618

# Iowa Budget Report 2026

Public Safety, Department of .....	620
Regents, Board of .....	649
Revenue, Department of .....	704
Secretary of State .....	727
Transportation, Department of .....	737
Treasurer of State .....	785
Utilities Board .....	803
Veterans Affairs, Department of .....	808
Capital Projects .....	819
Administrative Services - Capitals .....	820
Blind Capitals, Department for the .....	828
Corrections Capital .....	830
General Assembly Capital .....	841
Health and Human Services Capital .....	845
Judicial Branch Capital .....	848
Natural Resources Capital .....	852
Public Defense Capital .....	857
Public Safety Capital .....	863
Regents Capital .....	866
State Fair Authority Capital .....	874
Transportation Capitals .....	877
Associated Financial Documents .....	887
Federal Funds Overview .....	889
Federal Funds Detail Statement .....	891
FTEs by Department .....	911

# **Statewide Financial Summaries**

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# Statewide Financial Fund Summaries

## General Fund Appropriation by Function

Function	FY 2024	FY 2025	FY 2026	FY 2026
Appropriation Type	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Administration and Regulation</b>				
Regular	175,500,676	180,982,038	200,163,697	184,121,691
Standing Limited	385,321,152	373,021,412	373,021,412	367,266,455
Standing Unlimited	22,586,064	6,588,846	6,588,846	5,011,682
Total Administration and Regulation	583,407,891	560,592,296	579,773,955	556,399,828
<b>Agriculture and Natural Resources</b>				
Regular	38,824,683	40,854,201	43,354,201	41,836,228
Total Agriculture and Natural Resources	38,824,683	40,854,201	43,354,201	41,836,228
<b>Economic Development</b>				
Capital	321,800	321,800	—	—
Regular	34,727,319	33,564,908	35,043,398	33,918,328
Standing Limited	2,389,251	2,542,103	2,093,700	2,443,700
Total Economic Development	37,438,370	36,428,811	37,137,098	36,362,028
<b>Education</b>				
Regular	928,180,362	976,595,208	990,381,232	1,002,393,878
Standing Limited	63,904,105	65,192,343	65,192,343	66,248,698
Standing Unlimited	3,807,064,547	4,020,621,297	4,178,166,921	4,233,725,273
Total Education	4,799,149,014	5,062,408,848	5,233,740,496	5,302,367,849
<b>Human Services</b>				
Regular	2,122,191,448	2,210,386,013	2,210,386,013	2,443,088,635
Standing Limited	129,134,300	139,492,806	139,765,260	139,765,260
Standing Unlimited	10,056,719	13,464,196	13,464,196	13,464,196
Total Human Services	2,261,382,467	2,363,343,015	2,363,615,469	2,596,318,091
<b>Justice System</b>				
Regular	594,444,598	618,206,470	625,480,526	630,495,164
Standing Limited	5,000,000	5,000,000	5,000,000	5,000,000
Standing Unlimited	11,301	352,556	352,556	352,556
Total Justice System	599,455,899	623,559,026	630,833,082	635,847,720
<b>Judicial Branch</b>				
Regular	212,493,550	220,161,878	222,990,005	222,299,222
Total Judicial Branch	212,493,550	220,161,878	222,990,005	222,299,222
<b>Legislative Branch</b>				
Standing Limited	4,588	10,000	—	—
Standing Unlimited	36,980,993	40,000,000	41,500,000	42,062,873
Total Legislative Branch	36,985,580	40,010,000	41,500,000	42,062,873
<b>Total General Fund Appropriations</b>	<b>8,569,137,454</b>	<b>8,947,358,075</b>	<b>9,152,944,306</b>	<b>9,433,493,839</b>

## General Fund Appropriation Detail by Function

Function				
Special Department				
	FY 2024	FY 2025	FY 2026	FY 2026
Appropriation	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Administration and Regulation</b>				
Administrative Services, Department of				
Federal Cash Management Standing	2,442,390	54,182	54,182	54,182
Unemployment Compensation-State Standing	264,937	421,655	421,655	421,655
Enrich Iowa Libraries	—	2,464,823	2,464,823	2,464,823
State Library	—	2,626,613	2,626,613	2,664,045
Administrative Services, Dept.	3,597,181	3,713,718	3,713,718	3,751,628
Utilities	4,487,598	4,487,598	4,487,598	4,489,924
Terrace Hill Operations	460,884	460,884	460,884	553,531
Cultural Activities	168,403	168,403	168,403	—
Historical Resources	3,136,371	3,136,371	3,136,371	4,347,132
Historical Sites	425,751	425,751	425,751	430,305
State Library	2,557,594	—	—	—
Enrich Iowa Libraries	2,464,823	—	—	—
Total Administrative Services, Department of Appropriations	20,005,932	17,959,998	17,959,998	19,177,225
Auditor of State				
Auditor of State - General Office	983,971	1,002,686	1,712,642	1,024,779
Auditor of State - Transition costs of State Entities	65,400	48,000	—	—
Total Auditor of State Appropriations	1,049,371	1,050,686	1,712,642	1,024,779
Iowa Ethics & Campaign Disclosure Board				
Iowa Ethics & Campaign Disclosure Board	773,554	897,151	897,151	910,105
Total Iowa Ethics & Campaign Disclosure Board Appropriations	773,554	897,151	897,151	910,105
Insurance & Financial Services, Department of				
IID Captive Insurance	450,000	450,000	450,000	450,000
Total Insurance & Financial Services, Department of Appropriations	450,000	450,000	450,000	450,000
Executive Council				
Court Costs	420,288	56,455	56,455	56,455
Public Improvements	—	9,575	9,575	9,575
Drainage Assessment	146,375	19,367	19,367	19,367
Total Executive Council Appropriations	566,662	85,397	85,397	85,397
Governor/Lt. Governor's Office				
Governor/Lt. Governor's Office	2,810,502	2,864,932	2,864,932	2,920,608
Terrace Hill Quarters	142,281	144,222	144,222	146,503
Total Governor/Lt. Governor's Office Appropriations	2,952,783	3,009,154	3,009,154	3,067,111

## General Fund Appropriation Detail by Function

Function				
Special Department				
	FY 2024	FY 2025	FY 2026	FY 2026
Appropriation	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Department of Inspections, Appeals and Licensing</b>				
Indigent Defense Appropriation	44,046,374	43,606,374	43,606,374	42,106,374
Iowa State Civil Rights Commission	1,337,999	1,385,921	1,385,921	1,419,253
Professional Licensing - DIAL	2,862,660	1,627,969	1,627,969	1,645,276
Employment Appeal Board	38,865	40,006	40,006	531,497
Labor Services - DIAL	3,365,697	2,965,719	2,965,719	3,004,316
Division of Workers Compensation	3,321,044	3,381,044	3,381,044	3,434,641
Public Defender	30,718,203	33,477,894	33,477,894	35,515,363
Administration Division	545,733	933,285	933,285	955,906
Administrative Hearings Div.	624,374	654,983	654,983	676,051
Investigations Division	2,235,992	2,769,231	2,769,231	2,806,833
Health Facilities Division	4,862,971	6,206,128	6,206,128	6,293,552
Food and Consumer Safety	509,565	509,565	509,565	547,673
FY2025 PERB Appropriation to EAB	—	1,296,403	1,296,403	—
<b>Total Department of Inspections, Appeals and Licensing Appropriations</b>	<b>94,469,477</b>	<b>98,854,522</b>	<b>98,854,522</b>	<b>98,936,735</b>
<b>Management, Department of</b>				
Special Olympics Fund	100,000	100,000	100,000	100,000
Appeal Board Claims	20,272,392	4,501,794	4,501,794	4,504,630
Department of Management Operations	2,766,693	2,792,095	3,811,798	3,723,141
Technology Reinvestment Fund Appropriation	—	—	17,500,000	—
Transportation Equity Fund Appropriation	30,340,068	31,098,570	31,098,570	31,720,541
OCIO Cybersecurity Office	4,421,887	4,421,887	4,421,887	4,421,887
<b>Total Management, Department of Appropriations</b>	<b>57,901,040</b>	<b>42,914,346</b>	<b>61,434,049</b>	<b>44,470,199</b>
<b>Public Information Board</b>				
Iowa Public Information Board	357,407	363,227	363,227	369,786
<b>Total Public Information Board Appropriations</b>	<b>357,407</b>	<b>363,227</b>	<b>363,227</b>	<b>369,786</b>
<b>Revenue, Department of</b>				
Ag Land Tax Credit	39,097,596	39,100,000	39,100,000	39,100,000
Commercial and Industrial Property Tax Replacement	64,871,194	50,770,846	50,770,846	36,667,901
Business Property Tax Credit	122,350,000	122,350,000	122,350,000	122,350,000
Printing Cigarette Stamps	113,400	124,652	124,652	124,652
Refund Cigarette Stamps	—	—	—	—
Refund Income Corp & Franchise Sale	—	—	—	—
Homestead Tax Credit Aid	149,044,155	154,176,435	154,176,435	162,524,423
Inheritance Refund	—	—	—	—
Elderly & Disabled Property Tax Credit	4,252,292	4,327,772	4,327,772	4,327,772
School Infrastructure Transfer	—	—	—	—

## General Fund Appropriation Detail by Function

### Function

#### Special Department

Appropriation	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Barrel Tax Refunds	3,032,599	2,000,000	2,000,000	2,000,000
Military Service Tax Refunds	1,482,073	1,580,000	1,580,000	—
Alcoholic Beverages Operations	1,010,054	—	—	—
Revenue, Department of	15,056,183	15,378,678	15,378,678	15,548,283
Tobacco Reporting Requirements	17,525	17,525	17,525	17,525
<b>Total Revenue, Department of Appropriations</b>	<b>400,327,072</b>	<b>389,825,908</b>	<b>389,825,908</b>	<b>382,660,556</b>
<b>Secretary of State</b>				
Elections/Voter Reg	2,121,759	2,566,697	2,566,697	2,593,508
Secretary of State-Business Services	1,417,535	1,568,795	1,568,795	1,589,216
<b>Total Secretary of State Appropriations</b>	<b>3,539,294</b>	<b>4,135,492</b>	<b>4,135,492</b>	<b>4,182,724</b>
<b>Treasurer of State</b>				
Treasurer - General Office	1,015,300	1,046,415	1,046,415	1,065,211
<b>Total Treasurer of State Appropriations</b>	<b>1,015,300</b>	<b>1,046,415</b>	<b>1,046,415</b>	<b>1,065,211</b>
<b>Total Administration and Regulation</b>	<b>583,407,891</b>	<b>560,592,296</b>	<b>579,773,955</b>	<b>556,399,828</b>

## General Fund Appropriation Detail by Function

Function				
Special Department				
	FY 2024	FY 2025	FY 2026	FY 2026
Appropriation	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Agriculture and Natural Resources</b>				
Agriculture and Land Stewardship				
GF-Administrative Division	19,210,194	20,162,310	20,162,310	20,377,294
GF-Foreign Animal Disease Capitals	250,000	250,000	250,000	250,000
GF-Foreign Animal Disease Vaccine Development	250,000	—	—	500,000
GF- Dairy Innovation Program	750,000	—	—	—
Choose Iowa	—	1,813,000	2,463,000	1,813,000
Choose Iowa Food Purchasing Program	—	200,000	200,000	200,000
Butchery Innovation and Revitalization	—	249,695	249,695	—
Local Food and Farm	75,000	75,000	75,000	75,000
Agricultural Education	75,000	150,000	150,000	150,000
Value Added Agriculture Grant Program	463,000	—	—	—
Milk Inspections	189,196	189,196	189,196	189,196
Farmers with Disabilities	230,000	230,000	230,000	230,000
Foreign Animal Disease	1,000,000	1,050,000	1,050,000	1,050,000
Grain Regulation	350,000	350,000	350,000	350,000
Loess Hills Development and Conservation Fund	400,000	400,000	400,000	400,000
Southern Iowa Development and Conservation Fund	150,000	200,000	200,000	200,000
Choose Iowa Promotion Program	500,000	—	—	—
Animal Industries Division	—	—	750,000	—
Commercial Establishments	—	—	150,000	—
Food Safety Division	—	—	750,000	—
Market Reporting	—	—	200,000	200,000
Total Agriculture and Land Stewardship Appropriations	23,892,390	25,319,201	27,819,201	25,984,490
Natural Resources, Department of				
GF-Natural Resources Operations	11,922,293	12,500,000	12,500,000	12,816,738
Floodplain Management Program	1,510,000	1,510,000	1,510,000	1,510,000
Forestry Health Management GF	500,000	525,000	525,000	525,000
State Park Operations	1,000,000	1,000,000	1,000,000	1,000,000
Total Natural Resources, Department of Appropriations	14,932,293	15,535,000	15,535,000	15,851,738
<b>Total Agriculture and Natural Resources</b>	<b>38,824,683</b>	<b>40,854,201</b>	<b>43,354,201</b>	<b>41,836,228</b>

## General Fund Appropriation Detail by Function

Function	FY 2025	FY 2026	FY 2026
Special Department	FY 2024	Current Year	Total Department
Appropriation	Actuals	Budget Estimate	Total Governor's
			Request
			Recommended
<b>Economic Development</b>			
Economic Development Authority			
Butchery Innovation & Revitalization	633,325	—	—
Court Reporter Equipment Incentive Program	—	100,000	100,000
Tourism marketing - Adjusted Gross Receipts	1,440,848	1,443,700	1,443,700
Operational Support Grants AGR's	448,403	448,403	—
World Food Prize	500,000	650,000	650,000
Economic Development Approp	12,807,359	12,921,510	13,500,000
Councils of Governments (COGs) Assistance	250,000	350,000	350,000
Community Attraction and Tourism Strategic Plan	1,100,000	1,100,000	1,100,000
Cultural Trust Grants	150,000	150,000	—
Iowa Arts Council	1,400,000	1,450,000	2,500,000
Cultural Grants	172,090	172,090	—
Great Places	149,710	149,710	—
<b>Total Economic Development Authority Appropriations</b>	<b>19,051,735</b>	<b>18,935,413</b>	<b>19,643,700</b>
Iowa Finance Authority			
Rent Subsidy Program	873,000	873,000	873,000
Housing Renewal Pilot Program	500,000	550,000	550,000
<b>Total Iowa Finance Authority Appropriations</b>	<b>1,373,000</b>	<b>1,423,000</b>	<b>1,423,000</b>
Iowa Workforce Development			
Iowa Vocational Rehabilitation Services	6,106,732	6,226,739	—
Independent Living	84,804	84,804	—
Entrepreneurs with Disabilities Program	138,506	138,506	—
Independent Living Center Grant	86,547	86,547	—
Workforce Development Field Offices	6,675,650	6,902,636	6,902,636
Offender Reentry Program	387,158	387,158	387,158
Employee Misclassification	379,631	379,631	379,631
I3 State Accounting System	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
Cash Receipts/Workplace Injury and Safety Surveys.	125,555	125,555	125,555
Registered Apprenticeship	760,000	760,000	760,000
IWD-Entrepreneurs with Disabilities Program	—	—	138,506
IWD-Independent Living Center Grant	—	—	86,547
IWD-Independent Living	—	—	84,804
IWD-Iowa Vocational Rehabilitation Services	—	—	6,226,739
<b>Total Iowa Workforce Development Appropriations</b>	<b>15,723,405</b>	<b>16,070,398</b>	<b>16,070,398</b>
Public Employment Relations Board			
PER Board - General Office	1,290,230	—	—
<b>Total Public Employment Relations Board Appropriations</b>	<b>1,290,230</b>	<b>—</b>	<b>—</b>
<b>Total Economic Development</b>	<b>37,438,370</b>	<b>36,428,811</b>	<b>37,137,098</b>

## General Fund Appropriation Detail by Function

Function				
Special Department				
		FY 2025	FY 2026	FY 2026
	FY 2024	Current Year	Total Department	Total Governor's
Appropriation	Actuals	Budget Estimate	Request	Recommended
<b>Education</b>				
Blind, Iowa Commission for the				
Department for the Blind	3,043,503	3,087,171	3,207,190	3,236,726
Total Blind, Iowa Commission for the Appropriations	3,043,503	3,087,171	3,207,190	3,236,726
<b>Education, Department of</b>				
Child Development	10,524,389	10,524,389	10,524,389	10,524,389
Sac and Fox Indian Settlement Education	100,000	100,000	100,000	100,000
Education Savings Accounts	129,078,537	218,048,012	308,461,790	314,649,945
Therapeutic Classroom Services	750,255	750,000	750,000	750,000
State Foundation School Aid	3,665,805,198	3,787,626,194	3,856,758,040	3,889,657,223
Charter Schools	2,437,772	5,200,000	3,200,000	19,671,014
Transportation Nonpublic Students	8,992,784	8,997,091	8,997,091	8,997,091
Vocational Technical Tuition Grant	1,750,185	1,750,185	1,750,185	1,750,185
Tuition Grant Program-Standing	51,421,531	52,707,069	52,707,069	53,761,210
Tuition Grant - For-Profit	108,000	110,700	110,700	112,914
Administration	5,893,672	6,922,250	6,922,250	7,293,356
Career and Technical Education Administration	598,197	721,779	721,779	733,066
School Food Service	2,176,797	2,176,797	2,176,797	2,176,797
Secondary Career and Technical Education	2,952,459	2,952,459	2,952,459	2,952,459
Community College State General Aid	228,858,161	235,858,161	235,858,161	240,575,324
Teacher Quality/Student Achievement	2,990,467	2,990,467	2,990,467	3,002,350
Iowa PBS	7,943,538	8,116,032	8,116,032	8,214,440
Jobs For America's Grads	9,146,450	9,646,450	9,646,450	9,646,450
Special Education Services Birth to 3	1,721,400	1,721,400	1,721,400	1,721,400
Midwestern Higher Education Compact	115,000	115,000	115,000	115,000
Iowa Reading Research Center	1,500,000	1,500,000	1,500,000	1,500,000
Early Head Start Projects	574,500	574,500	574,500	574,500
Successful Progression for Early Readers	7,824,782	7,824,782	7,824,782	7,824,782
Attendance Center Performance/Website & Data System Support	250,000	250,000	250,000	254,727
Online State Job Posting System	—	—	—	265,000
Early Warning System for Literacy	1,915,000	1,915,000	1,915,000	1,915,000
LEA Assessment	3,000,000	3,000,000	3,000,000	3,000,000
Computer Science Professional Development Incentive Fund	500,000	500,000	500,000	500,000
Statewide Clearinghouse to Expand Work-Based Learning	300,000	300,000	300,000	300,000
Summer College Credit Program	600,000	600,000	600,000	600,000
Children's Mental Health School-Based Training and Support	3,383,936	3,383,936	3,383,936	3,383,936
Best Buddies Iowa	35,000	35,000	35,000	35,000
Nonpublic School Concurrent Enrollment Payments to Comm Coll	1,000,000	1,000,000	1,000,000	1,000,000

## General Fund Appropriation Detail by Function

<b>Function</b>				
<b>Special Department</b>				
	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2026</b>
<b>Appropriation</b>	<b>Actuals</b>	<b>Current Year Budget Estimate</b>	<b>Total Department Request</b>	<b>Total Governor's Recommended</b>
Therapeutic Classroom Incentive Fund Appropriation	2,351,382	2,351,382	2,351,382	2,351,382
Therapeutic Classroom Transportation Claims Reimbursement	500,000	500,000	500,000	—
Future Ready Iowa Skilled Workforce Grant Program	275,000	425,000	425,000	425,000
Iowa Workforce Grant and Incentive Program	6,500,000	6,500,000	6,500,000	6,500,000
LEAD-K Program	200,000	200,000	200,000	200,000
Special Education Division	—	10,000,000	10,000,000	10,000,000
Professional Development	—	2,176,458	2,176,458	2,176,458
Education Support Personnel Salary Supplement	—	14,000,000	—	14,000,000
College Aid Commission	591,533	591,533	591,533	602,199
National Guard Benefits Program	6,600,000	6,600,000	6,600,000	6,600,000
All Iowa Opportunity Scholarships	3,229,468	3,229,468	3,229,468	3,229,468
Health Care Professional Recruitment	500,973	500,973	500,973	—
Future Ready Iowa Last-Dollar Scholarship Program	23,927,005	23,927,005	23,927,005	23,927,005
Mental Health Practitioner Loan Repayment Program	520,000	520,000	520,000	—
Rural Iowa Primary Care Loan Repayment Program	2,504,933	2,629,933	2,629,933	—
Teach Iowa Scholars	650,000	650,000	650,000	650,000
Health Care-Related Loan Program	500,000	500,000	500,000	—
Rural Veterinarian Loan Repayment Program	700,000	700,000	700,000	700,000
Science, Technology, Engineering and Math	6,354,848	6,354,848	6,354,848	6,365,030
ISD - Iowa School for the Deaf	11,421,710	11,707,253	11,707,253	12,197,979
IESBVI	4,794,040	4,913,891	4,913,891	5,096,053
Health Care Professional Incentive Program	—	—	—	10,000,000
Court Reporter Forgivable Loan Program	—	—	—	50,000
<b>Total Education, Department of Appropriations</b>	<b>4,226,368,903</b>	<b>4,476,895,397</b>	<b>4,620,441,021</b>	<b>4,702,628,132</b>
<b>Regents, Board of</b>				
SUI - General University	218,045,224	223,496,355	223,496,355	227,966,282
SUI - State of Iowa Cancer Registry	143,410	143,410	143,410	143,410
SUI - State of Iowa Birth Defects Registry	36,839	36,839	36,839	36,839
SUI - Waterman Iowa Nonprofit Resource Center	156,389	156,389	156,389	156,389
SUI - Oakdale Campus	2,103,819	2,103,819	2,103,819	2,103,819
SUI - Hygienic Laboratory	4,822,610	4,822,610	4,822,610	4,822,610
SUI - Family Practice Program	2,220,598	2,220,598	2,220,598	2,220,598
SUI - Specialized Children Health Services	634,502	634,502	634,502	634,502
SUI - Iowa Flood Center	1,154,593	1,205,593	1,205,593	1,205,593
SUI - Substance Abuse Consortium	53,427	53,427	53,427	53,427
SUI - Primary Health Care	624,374	624,374	624,374	624,374

## General Fund Appropriation Detail by Function

### Function

#### Special Department

Appropriation	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
SUI - Iowa Online Advanced Placement Academy	463,616	463,616	463,616	463,616
ISU - General University	174,092,719	178,445,037	178,445,037	182,013,938
ISU - Veterinary Diagnostic Laboratory	4,400,000	4,500,000	6,000,000	5,500,000
ISU - Agricultural Experiment Station	29,462,535	29,462,535	33,212,535	30,462,535
ISU - Cooperative Extension	18,157,366	18,157,366	19,157,366	18,157,366
UNI - General University	99,408,923	101,894,146	104,394,146	103,932,029
UNI - Real Estate Education Program	123,523	123,523	123,523	123,523
BOR - Board Office	764,642	764,642	764,642	764,642
SUI - Biocatalysis	696,342	696,342	696,342	696,342
ISU - Livestock Disease Research	191,390	291,390	541,390	291,390
BOR - Regents Resource Centers	268,297	268,297	268,297	268,297
ISU - Biosciences Innovation Ecosystem - GF	2,963,995	2,963,995	3,000,000	2,963,995
SUI - Biosciences Innovation Ecosystem	1,000,000	1,000,000	1,000,000	1,000,000
UNI - Foundry 4.0 Center	394,321	394,321	394,321	394,321
SUI - Iowa's Center for Agricultural Safety & Health	128,154	128,154	128,154	128,154
UNI - UNI @ IACC Partnership Program	—	—	1,630,000	—
BOR - John Pappajohn Centers	125,000	125,000	125,000	125,000
SUI - College of Nursing	2,800,000	2,800,000	2,800,000	2,800,000
ISU - Future Ready Workforce	2,800,000	2,800,000	2,800,000	2,800,000
UNI - Educators for Iowa	1,500,000	1,500,000	1,500,000	1,500,000
SUI - Rural Iowa Health Care	—	—	10,000,000	—
ISU - Management of Private Forests	—	150,000	150,000	150,000
SUI - Nurse Innovators Program	—	—	1,000,000	—
ISU - Manufacturing Pipeline	—	—	4,000,000	—
ISU - Veterinary Early Acceptance	—	—	1,000,000	1,000,000
UNI - Center for Civic Education	—	—	1,000,000	—
SUI - Cancer Research	—	—	—	1,000,000
Total Regents, Board of Appropriations	569,736,608	582,426,280	610,092,285	596,502,991
<b>Total Education</b>	<b>4,799,149,014</b>	<b>5,062,408,848</b>	<b>5,233,740,496</b>	<b>5,302,367,849</b>

## General Fund Appropriation Detail by Function

Function		FY 2024	FY 2025	FY 2026	FY 2026
Special Department			Current Year	Total Department	Total Governor's
Appropriation		Actuals	Budget Estimate	Request	Recommended
<b>Human Services</b>					
Health and Human Services, Department of					
Child Abuse Prevention		210,570	—	—	—
Iowa Registry for Congenital & Inherited Disorders		210,570	—	—	—
LiHEAP Weatherization Assistance Program support		8,142	—	—	—
Psychiatry Residency & Fellowship Program		—	—	—	—
Child Abuse Prevention		—	232,570	232,570	232,570
MHDS Regional Services Fund		—	134,421,714	134,694,168	134,694,168
Iowa Registry for Congenital & Inherited Disorders		—	223,521	223,521	223,521
Psychiatry Residency & Fellowship Program		—	1,200,000	1,200,000	1,200,000
Centers of Excellence		—	425,000	425,000	425,000
LiHEAP Weatherization Assistance Program support		—	1	1	1
Comprehensive Substance Use Disorder Program		—	2,000,000	2,000,000	2,000,000
Rent Reimbursement		10,048,687	—	—	—
Rent Reimbursement		—	13,320,000	13,320,000	13,320,000
Commission Of Inquiry		—	1,394	1,394	1,394
Non Resident Commitment M.III		—	142,802	142,802	142,802
Commission Of Inquiry		—	—	—	—
Non Resident Commitment M.III		8,032	—	—	—
MHDS Regional Services Fund		127,723,160	—	—	—
Aging Programs		11,799,361	—	—	—
Office of Long-Term Care Ombudsman		1,148,959	—	—	—
Human Rights Administration		186,913	—	—	—
Community Advocacy and Services		956,894	—	—	—
Criminal & Juvenile Justice		1,318,547	—	—	—
Single Grant Program		140,000	—	—	—
Addictive Disorders		23,656,992	—	—	—
Healthy Children and Families		5,815,491	—	—	—
Chronic Conditions		4,256,595	—	—	—
Community Capacity		7,435,682	—	—	—
Essential Public Health Services		7,662,464	—	—	—
Infectious Diseases		1,795,902	—	—	—
Public Protection		4,581,792	—	—	—
Resource Management		933,543	—	—	—
HHS-Aging and Disability Services		—	19,088,714	19,088,714	19,208,822
HHS-Behavioral Health		—	24,400,114	24,400,114	24,442,347
HHS-Public Health		—	22,531,821	22,531,821	22,413,883
HHS-Community Access and Eligibility		—	68,043,944	68,043,944	68,545,138
HHS-Child Support Services		—	15,434,282	15,434,282	15,645,242
HHS-Medicaid		—	1,650,866,536	1,650,866,536	1,874,154,258

## General Fund Appropriation Detail by Function

### Function

#### Special Department

Appropriation	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
HHS-Health Program Operations	—	39,597,231	39,597,231	39,672,838
HHS-FWBP Child Care Assistance	—	34,966,931	34,966,931	34,983,087
HHS-FWBP Early Intervention and Supports	—	35,277,739	35,277,739	35,302,034
HHS-FWBP Child Protective Services	—	166,101,034	166,101,034	172,151,751
HHS-State Operated Specialty Care	—	100,006,128	100,006,128	102,343,507
HHS-Accountability, Compliance, and Program Integrity	—	22,356,598	22,356,598	21,906,483
General Administration	18,913,662	—	—	—
HHS - Department Wide Duties	2,157,590	—	—	—
Field Operations	72,056,945	—	—	—
Child Support Recoveries	15,914,329	—	—	—
Eldora Training School	17,568,511	—	—	—
Civil Commitment Unit for Sexual Offenders	14,865,337	—	—	—
Cherokee MHI	15,923,252	—	—	—
Independence MHI	19,811,470	—	—	—
Glenwood Resource Center	16,255,132	—	—	—
Woodward Resource Center	13,389,577	—	—	—
Family Investment Program/JOBS	41,003,575	—	—	—
State Supplementary Assistance	7,349,002	—	—	—
Medical Assistance	1,543,626,779	—	—	—
Children's Health Insurance	38,661,688	—	—	—
Health Program Operations	17,446,067	—	—	—
Family Support Subsidy	949,282	—	—	—
Conners Training	33,632	—	—	—
Volunteers	84,686	—	—	—
Child Care Assistance	64,223,730	—	—	—
Adoption Subsidy	40,883,507	—	—	—
Child and Family Services	79,027,794	—	—	—
<b>Total Health and Human Services, Department of Appropriations</b>	<b>2,250,043,843</b>	<b>2,350,638,074</b>	<b>2,350,910,528</b>	<b>2,583,008,846</b>
Veterans Affairs, Department of				
General Administration	1,033,289	1,369,205	1,369,205	1,384,743
Iowa Veterans Home	7,115,335	8,145,736	8,145,736	8,234,502
Vets Home Ownership Program	2,200,000	2,200,000	2,200,000	2,700,000
Veterans County Grants	990,000	990,000	990,000	990,000
<b>Total Veterans Affairs, Department of Appropriations</b>	<b>11,338,624</b>	<b>12,704,941</b>	<b>12,704,941</b>	<b>13,309,245</b>
<b>Total Human Services</b>	<b>2,261,382,467</b>	<b>2,363,343,015</b>	<b>2,363,615,469</b>	<b>2,596,318,091</b>

## General Fund Appropriation Detail by Function

### Function

#### Special Department

Appropriation	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Justice System</b>				
Attorney General				
AG Cybersecurity and Technology-Gen Fd	202,060	202,060	202,060	202,060
General Office A.G.	7,749,860	10,539,176	12,203,028	11,312,267
Victim Assistance Grants	5,016,708	5,016,708	11,461,003	6,016,708
Legal Services Poverty Grants	2,634,601	2,634,601	2,634,601	2,634,601
<b>Total Attorney General Appropriations</b>	<b>15,603,229</b>	<b>18,392,545</b>	<b>26,500,692</b>	<b>20,165,636</b>
Corrections, Department of				
State Cases Court Costs	—	10,000	10,000	10,000
CBC District I	16,207,339	16,826,981	17,301,981	17,301,981
CBC District II	12,789,649	13,637,109	13,941,639	14,230,459
CBC District III	7,710,790	8,615,128	8,915,128	8,915,522
CBC District IV	6,193,805	6,465,898	6,465,898	6,465,898
CBC District V	23,440,024	24,328,291	24,972,757	25,026,927
CBC District VI	16,755,370	17,128,661	17,403,661	17,690,992
CBC District VII	10,362,851	10,671,655	10,986,655	11,013,381
CBC District VIII	9,238,778	10,001,148	10,241,148	10,241,148
Corrections Administration	6,313,331	7,662,297	7,782,695	8,469,093
Iowa Corrections Offender Network	2,000,000	2,000,000	2,000,000	2,000,000
County Confinement	1,195,319	1,345,319	1,345,319	1,345,319
Federal Prisoners/ Contractual	234,411	234,411	234,411	234,411
Corrections Education	2,608,109	2,608,109	2,608,109	3,108,109
Mental Health/Substance Abuse - DOC wide	28,065	28,065	28,065	28,065
DOC - Department Wide Duties	12,974,108	8,654,633	—	5,905,778
Ft. Madison Institution	44,192,771	45,522,762	46,459,762	46,577,646
Anamosa Institution	37,022,808	38,887,065	39,287,065	39,401,446
Oakdale Institution	56,368,832	57,703,792	58,890,792	59,081,235
DOC Institutional Pharmaceuticals	9,550,417	9,925,417	9,925,417	10,425,417
Newton Institution	30,437,665	31,522,181	32,159,181	32,349,915
Mt. Pleasant Inst.	28,642,429	29,729,489	30,354,489	30,357,365
Rockwell City Institution	11,090,142	11,364,524	11,713,763	11,726,196
Clarinda Institution	27,355,684	28,625,610	29,225,610	29,268,191
Mitchellville Institution	24,946,721	25,512,183	26,057,183	26,097,515
Ft. Dodge Institution	32,742,479	33,279,423	33,979,423	34,147,756
<b>Total Corrections, Department of Appropriations</b>	<b>430,401,897</b>	<b>442,290,151</b>	<b>442,290,151</b>	<b>451,419,765</b>
Law Enforcement Academy				
Iowa Law Enforcement Academy	1,238,504	2,904,407	2,904,407	2,968,138
<b>Total Law Enforcement Academy Appropriations</b>	<b>1,238,504</b>	<b>2,904,407</b>	<b>2,904,407</b>	<b>2,968,138</b>
Parole, Board of				
Parole Board	1,517,894	1,545,114	1,545,114	1,565,782
<b>Total Parole, Board of Appropriations</b>	<b>1,517,894</b>	<b>1,545,114</b>	<b>1,545,114</b>	<b>1,565,782</b>

## General Fund Appropriation Detail by Function

### Function

#### Special Department

Appropriation	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Public Defense, Department of				
Compensation and Expense	11,301	342,556	342,556	342,556
Public Defense, Department of	6,963,037	7,211,221	7,211,221	7,398,691
<b>Total Public Defense, Department of Appropriations</b>	<b>6,974,338</b>	<b>7,553,777</b>	<b>7,553,777</b>	<b>7,741,247</b>
Homeland Security and Emergency Management				
Homeland Security & Emergency Mgmt. Division	2,439,389	2,442,595	2,442,595	2,446,138
<b>Total Homeland Security and Emergency Management Appropriations</b>	<b>2,439,389</b>	<b>2,442,595</b>	<b>2,442,595</b>	<b>2,446,138</b>
Public Safety, Department of				
DPS-POR Unfunded Liabilities Until 85 Percent	5,000,000	5,000,000	5,000,000	5,000,000
Public Safety - Department Wide Duties	6,456,270	5,149,789	—	1,944,668
Public Safety Administration	5,920,476	7,092,910	7,195,906	7,195,906
DPS-GF Equipment Approp to Fund	2,500,000	2,500,000	3,750,000	3,750,000
DPS - Human Trafficking	200,742	200,742	200,742	200,742
Public Safety DCI	19,712,633	21,189,769	22,805,958	22,805,958
DCI - Crime Lab Equipment/Training	650,000	650,000	650,000	650,000
Public Safety Undercover Funds	209,042	209,042	209,042	209,042
Narcotics Enforcement	8,613,894	9,243,545	10,265,032	10,265,032
DPS Fire Marshal	3,230,743	3,418,466	3,554,935	3,554,935
Iowa State Patrol	87,066,931	90,056,257	92,232,969	92,232,969
DPS/SPOC Sick Leave Payout	279,517	279,517	279,517	279,517
Office of Drug Control Policy-DPS	249,219	249,219	261,064	261,064
Task Force Illegal Immigration and Related Criminal Conduct	—	2,000,000	—	—
Fire Fighter Training	1,075,520	1,075,520	1,075,520	1,075,520
Statewide Interoperable Communications System.	115,661	115,661	115,661	115,661
<b>Total Public Safety, Department of Appropriations</b>	<b>141,280,648</b>	<b>148,430,437</b>	<b>147,596,346</b>	<b>149,541,014</b>
<b>Total Justice System</b>	<b>599,455,899</b>	<b>623,559,026</b>	<b>630,833,082</b>	<b>635,847,720</b>

### General Fund Appropriation Detail by Function

Function				
Special Department				
Appropriation	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Judicial Branch</b>				
Judicial Branch				
Judicial Branch	193,350,550	201,018,878	203,847,005	203,156,222
Jury & Witness (GF) to Revolving Fund (0043)	3,600,000	3,600,000	3,600,000	3,600,000
Court Ordered Services-GF	3,290,000	3,290,000	3,290,000	3,290,000
Graduated Sanctions-GF	12,253,000	12,253,000	12,253,000	12,253,000
<b>Total Judicial Branch Appropriations</b>	<b>212,493,550</b>	<b>220,161,878</b>	<b>222,990,005</b>	<b>222,299,222</b>
<b>Total Judicial Branch</b>	<b>212,493,550</b>	<b>220,161,878</b>	<b>222,990,005</b>	<b>222,299,222</b>

### General Fund Appropriation Detail by Function

Function				
Special Department				
Appropriation	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Legislative Branch</b>				
Legislative Branch				
International Relations Account	4,588	10,000	—	—
House	12,502,415	13,350,649	13,851,298	14,042,104
Senate	8,574,833	9,766,234	10,132,468	10,266,561
Joint Legislative Expenses	1,846,878	1,766,234	1,832,468	1,858,986
Legislative Services Agency	12,057,116	12,831,169	13,312,338	13,486,463
Citizens Aide	1,999,750	2,285,714	2,371,428	2,408,759
<b>Total Legislative Branch Appropriations</b>	<b>36,985,580</b>	<b>40,010,000</b>	<b>41,500,000</b>	<b>42,062,873</b>
<b>Total Legislative Branch</b>	<b>36,985,580</b>	<b>40,010,000</b>	<b>41,500,000</b>	<b>42,062,873</b>
<b>Total General Fund Appropriation</b>	<b>8,569,137,454</b>	<b>8,947,358,075</b>	<b>9,152,944,306</b>	<b>9,433,493,839</b>

## Major Fund Appropriation Report

Fund	FY 2024	FY 2025	FY 2026	FY 2026
Special Department		Current Year	Total Department	Total Governor's
Appropriation	Actuals	Budget Estimate	Request	Recommended
<b>0017 - Rebuild Iowa Infrastructure Fund</b>				
Agriculture and Land Stewardship				
Additional Renewable Fuels Infrastructure Fund	5,000,000	—	—	—
Fertilizer Management	1,000,000	1,000,000	1,000,000	1,000,000
Renewable Fuels Infrastructure Fund	10,000,000	10,000,000	10,000,000	10,000,000
Renewable Fuels Infrastructure Fund - Corrective Awards	—	2,000,000	—	—
Renewable Fuels Infrastructure Fund - Supplement	—	2,000,000	—	—
Water Quality Initiative RIIF	8,200,000	8,200,000	8,200,000	8,200,000
Iowa Ethics & Campaign Disclosure Board				
Office Space Improvements	66,000	—	—	—
Economic Development Authority				
Community & Tourism Grant Appropriation	10,000,000	10,000,000	10,000,000	10,000,000
Destination Iowa	6,500,000	10,000,000	10,000,000	10,000,000
Regional Sports Authorities (RIIF)	700,000	700,000	700,000	—
Rural YMCA Grant Program	250,000	250,000	250,000	250,000
USS Iowa Battleship - Deck Renovation	—	750,000	—	750,000
Iowa Finance Authority				
State Housing Trust Fund (RIIF)	3,000,000	3,000,000	3,000,000	3,000,000
Education, Department of				
ISD - Girls Dormitory HVAC / Electrical	5,700,000	—	—	—
Iowa Telecommunications & Technology Commission				
FY26 JFHQ Redundancy	—	—	2,000,000	2,000,000
Lucas Building Switch Room HVAC	578,412	—	—	—
Health and Human Services, Department of				
CCUSO Patient Doors Conversion - RIIF	—	50,000	—	—
CCUSO Renovation - RIIF	—	7,000,000	—	—
Health/Safety/Loss	—	—	6,073,258	—
Iowa Medical Examiner Office Expansion - RIIF	—	5,000,000	28,000,000	28,000,000
Lucas Building Renovation - RIIF	—	5,000,000	—	—
Maintenance	—	—	1,556,376	—
Major Projects	—	—	9,501,713	—
Newborn Safety Box-RIIF	15,000	—	—	—
On With Life	750,000	—	—	—
Woodward Tunnel Decentralization - RIIF	—	14,500,000	14,275,000	14,275,000
Law Enforcement Academy				

## Major Fund Appropriation Report

Fund				
Special Department		FY 2025	FY 2026	FY 2026
Appropriation	FY 2024	Current Year	Total Department	Total Governor's
	Actuals	Budget Estimate	Request	Recommended
Iowa Driving Training Facility - RIIF	—	—	10,000,000	15,000,000
<b>Management, Department of</b>				
Environment First Fund Appropriation	42,000,000	42,000,000	42,000,000	42,000,000
Technology Reinvestment Fund Appropriation from RIIF	18,390,290	21,131,873	—	18,269,217
<b>Natural Resources, Department of</b>				
Community Forestry Grant Program	250,000	250,000	250,000	250,000
Derelict Buildings Program	—	—	—	800,000
Iowa State Fair Building Improvements	500,000	—	—	—
Water Trails and Low Head Dam Programs	1,500,000	1,500,000	1,500,000	1,500,000
<b>Homeland Security and Emergency Management</b>				
Levee Improvement Funding-RIIF to Fund 012T	—	10,000,000	—	—
<b>Public Safety, Department of</b>				
DPS-RIIF Equipment Appropriation to DPS Equipment Fund	2,500,000	2,500,000	2,500,000	2,500,000
Iowa Statewide Interoperable Comm. System Lease Purch. 0017	6,754,358	6,424,379	6,486,177	6,486,177
<b>Regents, Board of</b>				
BOR - Tuition Replacement - Academic Building Revenue Bonds	27,900,000	26,500,000	25,600,000	25,600,000
<b>Transportation, Department of</b>				
Commercial Air Service Airports	1,900,000	1,900,000	1,900,000	1,900,000
Commercial Air Service Terminals	10,000,000	—	—	—
General Aviation Airports	1,000,000	1,000,000	1,000,000	1,000,000
Public Transit Assistance	1,000,000	1,500,000	1,500,000	1,500,000
Rail Revolving Loan & Grant Fund	500,000	2,000,000	2,000,000	2,000,000
Rec Trails Supp Fund	—	1,000,000	—	—
Recreational Trails	2,500,000	2,500,000	3,500,000	2,500,000
<b>Treasurer of State</b>				
County Fair Improvements	1,060,000	1,060,000	1,060,000	1,060,000
<b>Veterans Affairs, Department of</b>				
Cemetery Equipment Replacement	—	168,388	—	—
Dietary Expansion Project	—	—	35,567,897	—
<b>Corrections Capital</b>				
Apprenticeship Bldg. at MPCF - RIIF	1,200,000	—	—	—
DOC Capitals Request	—	—	22,834,684	4,163,847

## Major Fund Appropriation Report

Fund					
Special Department		FY 2025	FY 2026	FY 2026	
Appropriation	FY 2024	Current Year	Total Department	Total Governor's	
	Actuals	Budget Estimate	Request	Recommended	
Electrical Service Upgrades at IMCC - RIF	2,800,000	—	—	—	
Prison Body Scanners - RIF	865,000	—	—	—	
State Fair Authority Capital					
Barn Restoration	6,000,000	—	—	—	
Iowa State Fair Agriculture Facility	—	—	—	2,500,000	
Administrative Services - Capitals					
DAS - Historical Building	—	—	5,000,000	5,000,000	
DGS Capitol Complex Security	200,000	—	—	—	
Elevator Upgrades/Replacements	—	5,364,500	—	—	
Fleet Building Demolition	—	—	1,997,500	1,500,000	
Major Main. W. Capitol Steps	—	2,000,000	—	—	
Routine Maintenance	2,000,000	2,000,000	2,000,000	2,000,000	
Statewide Major Maintenance RIF	20,000,000	22,000,000	22,000,000	22,000,000	
Health and Human Services Capital					
Major Projects	5,572,736	—	—	—	
Natural Resources Capital					
DNR Lakes Restoration & Water Quality	9,600,000	9,600,000	9,600,000	9,600,000	
Honey Creek - RIF	6,000,000	—	—	—	
State Park - Disability Accessibility	—	1,000,000	1,000,000	—	
State Parks Infrastructure Renovations	5,000,000	5,000,000	5,000,000	5,000,000	
Public Defense Capital					
Armory Construction Improvement Projects (RIF)	2,100,000	2,100,000	2,100,000	2,100,000	
Camp Dodge Infrastructure Upgrades	550,000	550,000	550,000	550,000	
Facility/Armory Maintenance (RIF)	2,100,000	2,100,000	2,100,000	2,100,000	
JFHQ Chiller - Iowa National Guard	2,442,000	—	—	—	
West Des Moines Armory	1,000,000	—	—	—	
Regents Capital					
All - Building Renewal	—	—	30,000,000	—	
ISU - Vet Diagnostic Lab Addition	18,000,000	—	—	—	
Iowa Lakeside Lab - Housing Facility	—	3,000,000	3,000,000	3,000,000	
UNI - Industrial Technology Center Modernization	—	3,850,000	—	—	
UNI Deferred Maintenance - Commons	—	—	—	4,720,000	
Judicial Branch Capital					
Dallas Cty Courthouse Renovation & Furniture (0017)-RIF Fd	—	481,200	—	—	
Johnson Cty Courthouse Renovation & Furniture (0017)-RIF Fd	—	111,000	—	—	

## Major Fund Appropriation Report

Fund				
Special Department	FY 2024	FY 2025	FY 2026	FY 2026
Appropriation	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Judicial Building Improvements (0017)-RIIF Fd	—	475,000	—	—
Linn Cty Courthouse Renovation & Furniture (0017)-RIIF Fd	—	—	229,000	229,000
Woodbury Co LEC New Construction Project-0017	100,000	—	—	—
General Assembly Capital				
State Capitol Maintenance Fund Appropriation	500,000	500,000	500,000	500,000
Blind Capitals, Department for the				
Dept. for the Blind Building Repairs	232,000	225,600	559,000	559,000
Total Rebuild Iowa Infrastructure Fund	255,775,796	261,241,940	347,890,605	275,362,241

## Major Fund Appropriation Report

Fund	FY 2024	FY 2025	FY 2026	FY 2026
Special Department		Current Year	Total Department	Total Governor's
Appropriation	Actuals	Budget Estimate	Request	Recommended
<b>0137 - Primary Road Fund</b>				
Transportation, Department of				
Garage Fuel & Waste Management	1,000,000	1,000,000	1,000,000	—
PRF - Auditor of State Reimbursement	583,080	662,716	662,716	662,716
PRF - DAS Utility Services	2,860,529	2,798,974	2,798,974	3,076,822
PRF - DOT Workers' Compensation	3,339,125	3,432,963	3,432,963	3,726,405
PRF - Indirect Cost Recoveries	660,000	660,000	660,000	660,000
PRF - Inventory & Equipment Replacement	23,784,000	29,626,000	29,626,000	40,818,240
PRF - Motor Vehicle Division	1,242,505	—	—	—
PRF - Unemployment Compensation	138,000	138,000	138,000	138,000
PRF-Transportation Operations	328,229,713	348,250,373	348,250,373	346,489,821
Rest Area Facility Maintenance	400,000	—	—	—
Statewide Interoperable Communications System-PRF	423,989	442,162	442,162	442,162
Transportation Maps	—	195,000	195,000	—
Transportation Capitals				
Albia Garage Renovation	—	7,291,067	—	—
Davenport Facility	21,900,000	—	—	—
Electronic Records Management System-PRF	217,200	126,000	—	—
Facility Major Maintenance & Enhancements	5,300,000	6,300,000	6,300,000	6,300,000
Facility Routine Maintenance & Preservation	4,700,000	5,200,000	5,200,000	8,050,000
Jefferson Garage Renovation	—	6,999,292	—	—
Waterloo Garage Renovation	—	—	—	18,897,387
<b>Total Primary Road Fund</b>	<b>394,778,141</b>	<b>413,122,547</b>	<b>398,706,188</b>	<b>429,261,553</b>
<b>0233 - Fish And Wildlife Trust Fund</b>				
Natural Resources, Department of				
F&G-DNR Admin Expenses	49,752,093	51,404,790	51,404,790	51,404,790
<b>Total Fish And Wildlife Trust Fund</b>	<b>49,752,093</b>	<b>51,404,790</b>	<b>51,404,790</b>	<b>51,404,790</b>

## Major Fund Appropriation Report

Fund				
Special Department		FY 2025	FY 2026	FY 2026
	FY 2024	Current Year	Total Department	Total Governor's
Appropriation	Actuals	Budget Estimate	Request	Recommended
<b>0295 - Environment First Fund</b>				
Agriculture and Land Stewardship				
Conservation Reserve Enhance	1,000,000	1,000,000	1,000,000	1,000,000
Conservation Reserve Program	900,000	900,000	900,000	900,000
Cost Share	8,325,000	8,325,000	8,325,000	8,325,000
Soil & Water Conservation	3,800,000	3,800,000	3,800,000	3,800,000
Water Quality Initiative EFF	2,375,000	2,375,000	2,375,000	2,375,000
Watershed Protection Fund	900,000	900,000	900,000	900,000
Natural Resources, Department of				
Ambient Air Quality Monitoring	425,000	425,000	425,000	425,000
Animal Feeding Operations	1,320,000	1,320,000	1,320,000	1,320,000
Floodplain Mgmt and Dam Safety	375,000	375,000	375,000	375,000
GIS Information for Watershed	195,000	195,000	195,000	195,000
Park Operations & Maintenance	6,235,000	6,235,000	6,235,000	6,235,000
REAP	12,000,000	12,000,000	12,000,000	12,000,000
Water Quality Monitoring	2,955,000	2,955,000	2,955,000	2,955,000
Water Quality Protection	500,000	500,000	500,000	500,000
Regents, Board of				
SUI - Geological and Water Survey Operations	200,000	200,000	200,000	200,000
SUI - Water Resource Management	495,000	495,000	495,000	495,000
Total Environment First Fund	42,000,000	42,000,000	42,000,000	42,000,000

## Major Fund Appropriation Report

Fund	FY 2024	FY 2025	FY 2026	FY 2026
Special Department		Current Year	Total Department	Total Governor's
Appropriation	Actuals	Budget Estimate	Request	Recommended
<b>0810 - Road Use Tax Fund</b>				
Department of Inspections, Appeals and Licensing				
DIA - Use Tax	1,623,897	1,623,897	1,623,897	1,623,897
Management, Department of				
DOM Road Use Tax Fund Appropriation	56,000	56,000	56,000	56,000
Transportation, Department of				
County Treasurer Equipment Standing	650,000	650,000	650,000	650,000
County Treasurers Support	1,406,000	1,406,000	1,406,000	1,406,000
Drivers' Licenses	3,876,000	1,600,000	1,600,000	—
Mississippi River Parkway Commission	40,000	40,000	40,000	40,000
Personal Delivery of Services DOT	175,424	225,000	225,000	225,000
RUTF - Auditor of State Reimbursement	94,920	107,884	107,884	107,884
RUTF - DAS Utility Services	465,668	455,647	455,647	500,878
RUTF - Indirect Cost Recoveries	90,000	90,000	90,000	90,000
RUTF - Motor Vehicle Division	29,299,760	32,710,876	32,710,876	32,710,876
RUTF - Transportation Operations	19,922,944	17,700,921	17,700,921	17,611,473
RUTF-Unemployment Compensation	7,000	7,000	7,000	7,000
RUTF-Workers' Compensation	137,707	141,577	141,577	153,679
Statewide Interoperable Communications System-RUTF	63,355	—	—	—
TraCS/MACH	300,000	300,000	300,000	300,000
Treasurer of State				
Funds for I3 Expenses - Road Use Tax	316,788	316,788	316,788	316,788
Transportation Capitals				
ARTS Modernization	—	—	—	20,000,000
Electronic Records Management System	3,402,800	1,974,000	—	—
MVD Field Facilities Maintenance	400,000	400,000	400,000	400,000
MVE Field Facilities Maintenance	400,000	—	—	—
<b>Total Road Use Tax Fund</b>	<b>62,728,263</b>	<b>59,805,590</b>	<b>57,831,590</b>	<b>76,199,475</b>

## All Other Funds Appropriation by Function

Function	FY 2024	FY 2025	FY 2026	FY 2026
Appropriation Type	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Administration and Regulation</b>				
Capital	186,000	120,000	120,000	410,000
Regular	117,864,024	102,854,453	81,015,783	161,022,372
Standing Limited	42,000,000	42,000,000	42,000,000	42,000,000
Standing Unlimited	22,233,821	61,182,236	20,374,295	22,404,181
Total Administration and Regulation	182,283,845	206,156,689	143,510,078	225,836,553
<b>Agriculture and Natural Resources</b>				
Regular	122,068,459	122,617,384	118,021,156	119,070,851
Standing Limited	450,000	—	—	—
Total Agriculture and Natural Resources	122,518,459	122,617,384	118,021,156	119,070,851
<b>Economic Development</b>				
Capital	—	750,000	5,375,000	6,125,000
Regular	42,716,084	46,216,084	46,216,084	45,541,084
Standing Limited	10,791,311	10,820,000	10,820,000	10,820,000
Total Economic Development	53,507,395	57,786,084	62,411,084	62,486,084
<b>Education</b>				
Capital	6,043,808	196,000	7,855,800	—
Regular	75,142,000	73,992,000	76,592,000	72,517,000
Standing Limited	250,000	250,000	250,000	250,000
<b>Human Services</b>				
Capital	—	31,718,388	94,974,244	42,275,000
Regular	339,578,616	332,517,973	329,136,131	303,663,131
Total Human Services	339,578,616	364,236,361	424,110,375	345,938,131
<b>Justice System</b>				
Regular	27,546,061	38,194,759	38,535,060	43,198,054
Standing Limited	2,000,000	2,000,000	2,000,000	2,000,000
Total Justice System	29,546,061	40,194,759	40,535,060	45,198,054
<b>Transportation</b>				
Capital	10,000,000	1,000,000	—	—
Regular	425,264,295	450,666,093	451,666,093	457,841,956
Standing Limited	825,424	875,000	875,000	875,000
Total Transportation	436,089,719	452,541,093	452,541,093	458,716,956
<b>Judicial Branch</b>				
Regular	690,290	—	—	—
Total Judicial Branch	690,290	—	—	—
<b>Capital</b>				
Capital	122,086,672	85,952,438	121,296,321	119,682,700
Regular	1,812,280	5,364,500	—	—

## All Other Funds Appropriation by Function

Function	FY 2024	FY 2025	FY 2026	FY 2026
Appropriation Type	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Standing Limited	2,500,000	2,500,000	2,500,000	2,500,000
Total Capital	126,398,952	93,816,938	123,796,321	122,182,700
<b>Total All Other Funds Appropriation</b>	<b>1,372,049,145</b>	<b>1,411,787,308</b>	<b>1,449,622,967</b>	<b>1,452,196,329</b>

### All Other Funds Appropriation Detail by Function

Fund	FY 2024	FY 2025	FY 2026	FY 2026
Special Department		Current Year	Total Department	Total Governor's
Appropriation	Actuals	Budget Estimate	Request	Recommended
<b>Administration and Regulation</b>				
Auditor of State				
Auditor of State - Technology Projects	292,500	—	—	—
Total Auditor of State Appropriations	292,500	—	—	—
Iowa Ethics & Campaign Disclosure Board				
Office Space Improvements	66,000	—	—	—
Total Iowa Ethics & Campaign Disclosure Board Appropriations	66,000	—	—	—
Insurance & Financial Services, Department of				
Banking Division Commerce Fund	14,004,469	14,343,523	14,343,523	14,343,523
Credit Union Division	2,624,690	2,875,989	2,875,989	2,875,989
Insurance Division-Commerce Revolving Fund	7,398,148	9,726,541	9,726,541	10,326,541
Total Insurance & Financial Services, Department of Appropriations	24,027,307	26,946,053	26,946,053	27,546,053
Utilities Commission				
Utilities Commission	11,951,289	11,659,071	11,664,070	11,659,071
Total Utilities Commission Appropriations	11,951,289	11,659,071	11,664,070	11,659,071
Executive Council				
Performance Of Duty EEF	22,233,821	61,182,236	20,374,295	22,404,181
Total Executive Council Appropriations	22,233,821	61,182,236	20,374,295	22,404,181
Iowa Telecommunications & Technology Commission				
FY26 JFHQ Redundancy	—	—	2,000,000	2,000,000
Lucas Building Switch Room HVAC	578,412	—	—	—
Total Iowa Telecommunications & Technology Commission Appropriations	578,412	—	2,000,000	2,000,000
Department of Inspections, Appeals and Licensing				
DIA - Use Tax	1,623,897	1,623,897	1,623,897	1,623,897
DIAL Housing Trust fund professional licensing	62,317	62,317	62,317	62,317
Racing and Gaming Regulatory Revolving Fund	7,166,071	7,448,600	7,448,600	7,448,600
Total Department of Inspections, Appeals and Licensing Appropriations	8,852,285	9,134,814	9,134,814	9,134,814
Management, Department of				
Technology Reinvestment Fund Appropriation from RIIF	18,390,290	21,131,873	—	18,269,217
Statewide Endpoint Detection/Cybersecurity Incident Invest	—	2,947,658	2,947,658	2,947,658
State Foundation School Aid GF Replace - EEF	21,881,303	—	—	—
Local Government Property Tax Technology - HF 718	100,000	—	—	—
DOM Road Use Tax Fund Appropriation	56,000	56,000	56,000	56,000
Justice Data Warehouse Transition	—	—	—	290,000
Iowa Grants Management Implementation (TRF)	50,000	70,000	70,000	70,000
OCIO Phone Management Software	3,180,000	—	—	—

## All Other Funds Appropriation Detail by Function

Fund	FY 2024	FY 2025	FY 2026	FY 2026
Special Department		Current Year	Total Department	Total Governor's
Appropriation	Actuals	Budget Estimate	Request	Recommended
Infrastructure for Integrating Justice Data Systems	—	—	1,400,000	1,400,000
Environment First Fund Appropriation	42,000,000	42,000,000	42,000,000	42,000,000
Transparency Project	45,000	45,000	45,000	45,000
Local Government Budget & Property Tax System Upgrade/Redesi	120,000	120,000	120,000	120,000
Justice Data Warehouse	—	—	282,664	282,664
Socrata License	382,131	382,131	382,131	358,429
<b>Total Management, Department of Appropriations</b>	<b>86,204,724</b>	<b>66,752,662</b>	<b>47,303,453</b>	<b>65,838,968</b>
IPERS Administration				
Pension Administrative System (PAS)	—	—	—	60,000,000
IPERS Administration	21,129,084	22,789,430	22,789,430	23,955,503
<b>Total IPERS Administration Appropriations</b>	<b>21,129,084</b>	<b>22,789,430</b>	<b>22,789,430</b>	<b>83,955,503</b>
Revenue, Department of				
Motor Veh Fuel Tx-Admin Approp	1,305,775	1,305,775	1,305,775	1,305,775
Tax System Modernization	4,070,460	4,070,460	—	—
<b>Total Revenue, Department of Appropriations</b>	<b>5,376,235</b>	<b>5,376,235</b>	<b>1,305,775</b>	<b>1,305,775</b>
Secretary of State				
Address Confidentiality Program	195,400	195,400	195,400	195,400
Secretary of State Cyber Technology	—	324,000	—	—
<b>Total Secretary of State Appropriations</b>	<b>195,400</b>	<b>519,400</b>	<b>195,400</b>	<b>195,400</b>
Treasurer of State				
Clearwater Software	—	192,000	192,000	192,000
Funds for I3 Expenses - Road Use Tax	316,788	316,788	316,788	316,788
Tyler Tech Software	—	228,000	228,000	228,000
County Fair Improvements	1,060,000	1,060,000	1,060,000	1,060,000
<b>Total Treasurer of State Appropriations</b>	<b>1,376,788</b>	<b>1,796,788</b>	<b>1,796,788</b>	<b>1,796,788</b>
<b>Agriculture and Natural Resources</b>				
Agriculture and Land Stewardship				
Butchery Innovation and Revitalization	—	—	—	249,695
Renewable Fuels Infrastructure Fund	10,000,000	10,000,000	10,000,000	10,000,000
Watershed Protection Fund	900,000	900,000	900,000	900,000
Choose Iowa Food Program	—	100,000	—	—
Fertilizer Management	1,000,000	1,000,000	1,000,000	1,000,000
Fuel Inspection	250,000	—	—	—
Additional Renewable Fuels Infrastructure Fund	5,000,000	—	—	—
Renewable Fuels Infrastructure Fund - Supplement	—	2,000,000	—	—
Conservation Reserve Program	900,000	900,000	900,000	900,000
Soil & Water Conservation	3,800,000	3,800,000	3,800,000	3,800,000
Motor Fuel Inspection	500,000	500,000	500,000	500,000
Renewable Fuels Infrastructure Fund - Corrective Awards	—	2,000,000	—	—
Native Horse and Dog Program	305,516	305,516	305,516	305,516
Conservation Reserve Enhance	1,000,000	1,000,000	1,000,000	1,000,000

## All Other Funds Appropriation Detail by Function

Fund	FY 2024	FY 2025	FY 2026	FY 2026
Special Department		Current Year	Total Department	Total Governor's
Appropriation	Actuals	Budget Estimate	Request	Recommended
Cost Share	8,325,000	8,325,000	8,325,000	8,325,000
Water Quality Initiative EFF	2,375,000	2,375,000	2,375,000	2,375,000
Water Quality Initiative RIIF	8,200,000	8,200,000	8,200,000	8,200,000
Total Agriculture and Land Stewardship Appropriations	42,555,516	41,405,516	37,305,516	37,555,211
Natural Resources, Department of				
GWF-Well Testing Admin 2%-DNR	62,461	62,461	62,461	62,461
Park Operations & Maintenance	6,235,000	6,235,000	6,235,000	6,235,000
Technical Tank Review	200,000	—	—	—
GWF-Waste Reduction and Assistance	192,500	192,500	192,500	192,500
GWF-Groundwater Monitoring-DNR	1,686,751	1,686,751	1,686,751	1,686,751
GIS Information for Watershed	195,000	195,000	195,000	195,000
UST Administration Match	200,000	200,000	—	—
Water Quality Protection	500,000	500,000	500,000	500,000
Ambient Air Quality Monitoring	425,000	425,000	425,000	425,000
GWF-Landfill Alternatives-DNR	618,993	618,993	618,993	618,993
REAP	12,000,000	12,000,000	12,000,000	12,000,000
Animal Feeding Operations	1,320,000	1,320,000	1,320,000	1,320,000
GWF-Solid Waste Authorization	50,000	50,000	50,000	50,000
GWF-Storage Tanks Study-DNR	100,303	100,303	100,303	100,303
Derelict Buildings Program	—	—	—	800,000
Snowmobile Registration Fees	100,000	100,000	100,000	100,000
Water Trails and Low Head Dam Programs	1,500,000	1,500,000	1,500,000	1,500,000
Community Forestry Grant Program	250,000	250,000	250,000	250,000
Water Quality Monitoring	2,955,000	2,955,000	2,955,000	2,955,000
Iowa State Fair Building Improvements	500,000	—	—	—
F&G-DNR Admin Expenses	49,752,093	51,404,790	51,404,790	51,404,790
GWF-Household Hazardous Waste-DNR	447,324	447,324	447,324	447,324
GWF-Geographic Information System	297,518	297,518	297,518	297,518
Floodplain Mgmt and Dam Safety	375,000	375,000	375,000	375,000
State Park Accessibility - Blufflands	—	296,228	—	—
Total Natural Resources, Department of Appropriations	79,962,943	81,211,868	80,715,640	81,515,640
<b>Economic Development</b>				
Economic Development Authority				
Butchery Innovation and Revitalization	366,675	—	—	—
Empower Rural Iowa Program	700,000	700,000	700,000	700,000
Destination Iowa	6,500,000	10,000,000	10,000,000	10,000,000
Community & Tourism Grant Appropriation	10,000,000	10,000,000	10,000,000	10,000,000
Enterprise Management System	—	—	5,375,000	5,375,000
Apprenticeship Training Program	—	—	—	—
Job Training	—	—	—	—
Regional Sports Authorities (RIIF)	700,000	700,000	700,000	—
Endow Iowa Admin - County Endowment Fund	41,311	70,000	70,000	70,000
High Quality Job Creation	11,700,000	11,700,000	11,700,000	11,700,000

## All Other Funds Appropriation Detail by Function

Fund	FY 2024	FY 2025	FY 2026	FY 2026
Special Department		Current Year	Total Department	Total Governor's
Appropriation	Actuals	Budget Estimate	Request	Recommended
Rural YMCA Grant Program	250,000	250,000	250,000	250,000
USS Iowa Battleship - Deck Renovation	—	750,000	—	750,000
Manufacturing 4.0 SWJCF	—	2,016,675	2,016,675	2,016,675
Total Economic Development Authority Appropriations	30,257,986	36,186,675	40,811,675	40,861,675
Iowa Finance Authority				
State Housing Trust Fund (RIIF)	3,000,000	3,000,000	3,000,000	3,000,000
Total Iowa Finance Authority Appropriations	3,000,000	3,000,000	3,000,000	3,000,000
Iowa Workforce Development				
Intermediary Network	1,500,000	—	—	—
Adult Ed and Literacy Program Workforce SWJCF	5,500,000	5,500,000	5,500,000	5,500,000
P & I Workforce Development Field Offices	2,416,084	2,416,084	2,416,084	4,616,084
Future Ready Iowa Coordinator	150,000	—	—	—
Workforce Prep Outcome Rep	—	—	—	125,000
STEM Internships	633,325	633,325	633,325	633,325
Job Training	4,750,000	4,750,000	4,750,000	4,750,000
Apprenticeship Training Program	3,000,000	3,000,000	3,000,000	3,000,000
IWD Field Offices (UI Reserve Interest)	2,200,000	2,200,000	2,200,000	—
AMOS A Mid-Iowa Organizing Strategy	100,000	100,000	100,000	—
Total Iowa Workforce Development Appropriations	20,249,409	18,599,409	18,599,409	18,624,409
<b>Education</b>				
Education, Department of				
Gap Tuition Assistance Fund - SWJCF	2,000,000	2,000,000	2,000,000	2,000,000
PACE and Regional Sectors - SWJCF	5,000,000	5,000,000	5,000,000	4,800,000
Iowa PBS Equipment Replace TRF	—	—	7,855,800	—
ACE Infrastructure - SWJCF	6,000,000	6,000,000	6,000,000	6,000,000
Digital Asset Management System	343,808	196,000	—	—
Statewide Education Data Warehouse TRF	600,000	600,000	600,000	600,000
ISD - Girls Dormitory HVAC / Electrical	5,700,000	—	—	—
STEM Best	700,000	700,000	700,000	700,000
Workforce Preparation Outcome Reporting System - SWJCF	200,000	200,000	200,000	75,000
ICN Part III Leases & Maintenance Network TRF	2,727,000	2,727,000	2,727,000	2,727,000
Skilled Workforce Shortage Tuition Grant - SWJCF	5,000,000	5,000,000	5,000,000	5,000,000
Workforce Training and Economic Development Funds - SWJCF	15,100,000	15,100,000	15,100,000	15,100,000
Total Education, Department of Appropriations	43,370,808	37,523,000	45,182,800	37,002,000
Regents, Board of				
ISU - Vet Diagnostic Lab - Iowa Nutrient Research Fund	120,000	120,000	120,000	120,000
ISU - Midwest Grape and Wine Industry Institute Standing	250,000	250,000	250,000	250,000
UNI - Workforce Development	—	—	3,000,000	3,000,000
UNI - Economic Development	1,466,419	1,466,419	1,466,419	1,466,419

### All Other Funds Appropriation Detail by Function

Fund	FY 2024	FY 2025	FY 2026	FY 2026
Special Department		Current Year	Total Department	Total Governor's
Appropriation	Actuals	Budget Estimate	Request	Recommended
BOR - Tuition Replacement - Academic Building Revenue Bonds	27,900,000	26,500,000	25,600,000	25,600,000
BOR - Regents Innovation Fund	3,000,000	3,000,000	3,000,000	—
SUI - Geological and Water Survey Operations	200,000	200,000	200,000	200,000
ISU - Economic Development	2,424,302	2,424,302	2,424,302	2,424,302
SUI - John Pappajohn Entrepreneurial Center	—	—	250,000	—
ISU - Support Entrepreneurship	—	—	250,000	—
SUI - Water Resource Management	495,000	495,000	495,000	495,000
SUI - Economic Development	209,279	209,279	209,279	209,279
SUI - Groundwater Planning and Resource Assessment	—	250,000	250,000	—
SUI - Entrepreneurship and Economic Growth	2,000,000	2,000,000	2,000,000	2,000,000
<b>Total Regents, Board of Appropriations</b>	<b>38,065,000</b>	<b>36,915,000</b>	<b>39,515,000</b>	<b>35,765,000</b>
<b>Human Services</b>				
Health and Human Services, Department of				
State Poison Control Center	—	34,000	—	—
Central Data Repository	—	645,179	645,179	645,179
CCUSO Renovation - RIIF	—	7,000,000	—	—
MEME Maint. & Operations	—	330,000	—	—
Medical Assistance Supplemental-Hospital Care Access Trust	33,920,554	33,920,554	33,920,554	33,920,554
Behavioral Analysis Treatment Facility	—	750,000	750,000	750,000
Newborn Safety Box-RIIF	15,000	—	—	—
Medicaid - Medicaid Fraud Account	150,000	150,000	150,000	150,000
On With Life	750,000	—	—	—
988 Suicide and Crisis Line	—	3,000,000	3,000,000	3,000,000
Major Projects	—	—	9,501,713	—
Medical Assistance - HCTF	189,860,000	176,470,000	176,470,000	150,997,000
Health/Safety/Loss	—	—	6,073,258	—
Justice Data Warehouse TRF	282,664	282,664	—	—
Behavioral Health System Implementation	—	1,000,000	1,000,000	1,000,000
Medical Assistance Supplemental-Quality Assurance Trust	111,216,205	111,216,205	111,216,205	111,216,205
Lucas Building Renovation - RIIF	—	5,000,000	—	—
Gambling Treatment Program	1,750,000	1,750,000	1,750,000	1,750,000
Health Program Operations Supplement	234,193	234,193	234,193	234,193
CCUSO Patient Doors Conversion - RIIF	—	50,000	—	—
Maintenance	—	—	1,556,376	—
Infrastructure for Integrating Justice Data Systems TRF	1,400,000	1,400,000	—	—
Woodward Tunnel Decentralization - RIIF	—	14,500,000	14,275,000	14,275,000
Medicaid Technology	—	1,335,178	—	—
Iowa Medical Examiner Office Expansion - RIIF	—	5,000,000	28,000,000	28,000,000
<b>Total Health and Human Services, Department of Appropriations</b>	<b>339,578,616</b>	<b>364,067,973</b>	<b>388,542,478</b>	<b>345,938,131</b>
Veterans Affairs, Department of				

## All Other Funds Appropriation Detail by Function

Fund	FY 2024	FY 2025	FY 2026	FY 2026
Special Department		Current Year	Total Department	Total Governor's
Appropriation	Actuals	Budget Estimate	Request	Recommended
Dietary Expansion Project	—	—	35,567,897	—
Cemetery Equipment Replacement	—	168,388	—	—
Total Veterans Affairs, Department of Appropriations	—	168,388	35,567,897	—
<b>Justice System</b>				
Attorney General				
Older Iowans Consumer Fraud-Public Education & Investigation	125,000	125,000	125,000	125,000
Consumer Fraud-Public Education & Enforcement	1,875,000	1,875,000	1,875,000	1,875,000
AG Cybersecurity and Technology-TRF-0943	278,503	278,503	557,006	—
AG Prosecutions, Appeals, Chapter 669 Duties - Fd 0088	2,000,000	2,000,000	2,000,000	2,000,000
Consumer Advocate - Fund 0019	3,450,713	3,763,937	3,763,937	3,763,937
Farm Mediation Services - Fd 0088	300,000	300,000	300,000	300,000
Total Attorney General Appropriations	8,029,216	8,342,440	8,620,943	8,063,937
Law Enforcement Academy				
Iowa Driving Training Facility - RIIF	—	—	10,000,000	15,000,000
ILEA Technology Projects - TRF - 0943	100,000	—	—	—
Total Law Enforcement Academy Appropriations	100,000	—	10,000,000	15,000,000
Parole, Board of				
Parole Board Technology Projects - TRF 0943	20,000	—	—	—
Total Parole, Board of Appropriations	20,000	—	—	—
Public Defense, Department of				
Technology Projects	—	—	—	220,000
Total Public Defense, Department of Appropriations	—	—	—	220,000
Homeland Security and Emergency Management				
EMS Data System TRF Homeland Security	400,000	400,000	400,000	400,000
Levee Improvement Funding-RIIF to Fund 012T	—	10,000,000	—	—
E911 Emerg Comm Admin-E911 Surcharge	300,000	300,000	300,000	300,000
Total Homeland Security and Emergency Management Appropriations	700,000	10,700,000	700,000	700,000
Public Safety, Department of				
DPS Gaming Enforcement	11,442,487	12,227,940	12,227,940	12,227,940
Iowa Statewide Interoperable Comm. System Lease Purch. 0017	6,754,358	6,424,379	6,486,177	6,486,177
DPS-RIIF Equipment Appropriation to DPS Equipment Fund	2,500,000	2,500,000	2,500,000	2,500,000
Total Public Safety, Department of Appropriations	20,696,845	21,152,319	21,214,117	21,214,117
<b>Transportation</b>				
Transportation, Department of				
RUTF-Unemployment Compensation	7,000	7,000	7,000	7,000
County Treasurers Support	1,406,000	1,406,000	1,406,000	1,406,000
Mississippi River Parkway Commission	40,000	40,000	40,000	40,000

## All Other Funds Appropriation Detail by Function

Fund		FY 2024	FY 2025	FY 2026	FY 2026
Special Department			Current Year	Total Department	Total Governor's
Appropriation	Actuals	Budget Estimate	Request	Recommended	
PRF - Motor Vehicle Division	1,242,505	—	—	—	—
RUTF-Workers' Compensation	137,707	141,577	141,577	153,679	
TraCS/MACH	300,000	300,000	300,000	300,000	
RUTF - Auditor of State Reimbursement	94,920	107,884	107,884	107,884	
PRF - Inventory & Equipment Replacement	23,784,000	29,626,000	29,626,000	40,818,240	
Drivers' Licenses	3,876,000	1,600,000	1,600,000	—	
RUTF - Transportation Operations	19,922,944	17,700,921	17,700,921	17,611,473	
Commercial Air Service Airports	1,900,000	1,900,000	1,900,000	1,900,000	
Statewide Interoperable Communications System-PRF	423,989	442,162	442,162	442,162	
Rail Revolving Loan & Grant Fund	500,000	2,000,000	2,000,000	2,000,000	
Rec Trails Supp Fund	—	1,000,000	—	—	
RUTF - Indirect Cost Recoveries	90,000	90,000	90,000	90,000	
Transportation Maps	—	195,000	195,000	—	
General Aviation Airports	1,000,000	1,000,000	1,000,000	1,000,000	
PRF - Unemployment Compensation	138,000	138,000	138,000	138,000	
PRF - DOT Workers' Compensation	3,339,125	3,432,963	3,432,963	3,726,405	
Personal Delivery of Services DOT	175,424	225,000	225,000	225,000	
PRF - Indirect Cost Recoveries	660,000	660,000	660,000	660,000	
PRF - DAS Utility Services	2,860,529	2,798,974	2,798,974	3,076,822	
PRF - Auditor of State Reimbursement	583,080	662,716	662,716	662,716	
Public Transit Assistance	1,000,000	1,500,000	1,500,000	1,500,000	
Statewide Interoperable Communications System-RUTF	63,355	—	—	—	
RUTF - Motor Vehicle Division	29,299,760	32,710,876	32,710,876	32,710,876	
RUTF - DAS Utility Services	465,668	455,647	455,647	500,878	
Commercial Air Service Terminals	10,000,000	—	—	—	
PRF-Transportation Operations	328,229,713	348,250,373	348,250,373	346,489,821	
County Treasurer Equipment Standing	650,000	650,000	650,000	650,000	
Recreational Trails	2,500,000	2,500,000	3,500,000	2,500,000	
Rest Area Facility Maintenance	400,000	—	—	—	
Garage Fuel & Waste Management	1,000,000	1,000,000	1,000,000	—	
Total Transportation, Department of Appropriations	436,089,719	452,541,093	452,541,093	458,716,956	
<b>Judicial Branch</b>					
Judicial Branch					
County Courthouse Technology Projects-0943-TRF	125,290	—	—	—	
Repurpose/Install CTI Sound Systems - D2,D3,D5 TRF-0943	565,000	—	—	—	
Total Judicial Branch Appropriations	690,290	—	—	—	
<b>Capital</b>					
Corrections Capital					
DOC Technology Reinvestment Fund - 0943	—	—	3,426,137	3,013,466	
IMCC ICIW Server Replacements	—	200,000	—	—	
Camera System Upgrades at DOC Inst. - TRF	1,879,936	—	—	—	

## All Other Funds Appropriation Detail by Function

Fund	FY 2024	FY 2025	FY 2026	FY 2026
Special Department	Current Year	Total Department	Total Governor's	
Appropriation	Actuals	Budget Estimate	Request	Recommended
ICIW Data and Voice Network Switching Replacements	—	500,000	—	—
Prison Body Scanners - RIIF	865,000	—	—	—
CBC Technology Updates	—	139,500	—	—
Apprenticeship Bldg. at MPCF - RIIF	1,200,000	—	—	—
IMCC Data and Voice Network Switching Replacements	—	100,000	—	—
IMCC Pharmacy Technology Upgrades	—	200,000	—	—
Camera System Upgrades	—	2,464,779	—	—
Electrical Service Upgrades at IMCC - RIIF	2,800,000	—	—	—
DOC Capitals Request	—	—	22,834,684	4,163,847
Body Cameras at DOC Inst. - TRF	325,000	—	—	—
<b>Total Corrections Capital Appropriations</b>	<b>7,069,936</b>	<b>3,604,279</b>	<b>26,260,821</b>	<b>7,177,313</b>
<b>State Fair Authority Capital</b>				
Iowa State Fair Agriculture Facility	—	—	—	2,500,000
Barn Restoration	6,000,000	—	—	—
<b>Total State Fair Authority Capital Appropriations</b>	<b>6,000,000</b>	<b>—</b>	<b>—</b>	<b>2,500,000</b>
<b>Administrative Services - Capitals</b>				
Routine Maintenance	2,000,000	2,000,000	2,000,000	2,000,000
DAS - Historical Building	—	—	5,000,000	5,000,000
Statewide Major Maintenance RIIF	20,000,000	22,000,000	22,000,000	22,000,000
Elevator Upgrades/Replacements	—	5,364,500	—	—
DGS Capitol Complex Security	200,000	—	—	—
Major Main. W. Capitol Steps	—	2,000,000	—	—
Fleet Building Demolition	—	—	1,997,500	1,500,000
<b>Total Administrative Services - Capitals Appropriations</b>	<b>22,200,000</b>	<b>31,364,500</b>	<b>30,997,500</b>	<b>30,500,000</b>
<b>Health and Human Services Capital</b>				
Major Projects	5,572,736	—	—	—
State Poison Control Center	34,000	—	—	—
Medicaid Technology	1,578,280	—	—	—
<b>Total Health and Human Services Capital Appropriations</b>	<b>7,185,016</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Natural Resources Capital</b>				
Law Enforcement Radios	—	1,565,000	—	—
Honey Creek - RIIF	6,000,000	—	—	—
State Park - Disability Accessibility	—	1,000,000	1,000,000	—
State Parks Infrastructure Renovations	5,000,000	5,000,000	5,000,000	5,000,000
DNR Lakes Restoration & Water Quality	9,600,000	9,600,000	9,600,000	9,600,000
<b>Total Natural Resources Capital Appropriations</b>	<b>20,600,000</b>	<b>17,165,000</b>	<b>15,600,000</b>	<b>14,600,000</b>
<b>Public Defense Capital</b>				
Facility/Armory Maintenance (RIIF)	2,100,000	2,100,000	2,100,000	2,100,000
Camp Dodge Infrastructure Upgrades	550,000	550,000	550,000	550,000
West Des Moines Armory	1,000,000	—	—	—
JFHQ Chiller - Iowa National Guard	2,442,000	—	—	—
Armory Construction Improvement Projects (RIIF)	2,100,000	2,100,000	2,100,000	2,100,000

## All Other Funds Appropriation Detail by Function

Fund		FY 2024	FY 2025	FY 2026	FY 2026
Special Department			Current Year	Total Department	Total Governor's
Appropriation		Actuals	Budget Estimate	Request	Recommended
	Total Public Defense Capital Appropriations	8,192,000	4,750,000	4,750,000	4,750,000
	Regents Capital				
	ISU - Vet Diagnostic Lab Addition	18,000,000	—	—	—
	Iowa Lakeside Lab - Housing Facility	—	3,000,000	3,000,000	3,000,000
	UNI Deferred Maintenance - Commons	—	—	—	4,720,000
	All - Building Renewal	—	—	30,000,000	—
	UNI - Industrial Technology Center Modernization	—	3,850,000	—	—
	Total Regents Capital Appropriations	18,000,000	6,850,000	33,000,000	7,720,000
	Transportation Capitals				
	Waterloo Garage Renovation	—	—	—	18,897,387
	MVD Field Facilities Maintenance	400,000	400,000	400,000	400,000
	MVE Field Facilities Maintenance	400,000	—	—	—
	Electronic Records Management System	3,402,800	1,974,000	—	—
	Electronic Records Management System-PRF	217,200	126,000	—	—
	Facility Major Maintenance & Enhancements	5,300,000	6,300,000	6,300,000	6,300,000
	Facility Routine Maintenance & Preservation	4,700,000	5,200,000	5,200,000	8,050,000
	Jefferson Garage Renovation	—	6,999,292	—	—
	Davenport Facility	21,900,000	—	—	—
	ARTS Modernization	—	—	—	20,000,000
	Albia Garage Renovation	—	7,291,067	—	—
	Total Transportation Capitals Appropriations	36,320,000	28,290,359	11,900,000	53,647,387
	Judicial Branch Capital				
	Judicial Building Improvements (0017)-RIIF Fd	—	475,000	—	—
	Linn Cty Courthouse Renovation & Furniture (0017)-RIIF Fd	—	—	229,000	229,000
	Woodbury Co LEC New Construction Project-0017	100,000	—	—	—
	Johnson Cty Courthouse Renovation & Furniture (0017)-RIIF Fd	—	111,000	—	—
	Dallas Cty Courthouse Renovation & Furniture (0017)-RIIF Fd	—	481,200	—	—
	Total Judicial Branch Capital Appropriations	100,000	1,067,200	229,000	229,000
	General Assembly Capital				
	State Capitol Maintenance Fund Appropriation	500,000	500,000	500,000	500,000
	Total General Assembly Capital Appropriations	500,000	500,000	500,000	500,000
	Blind Capitals, Department for the				
	Dept. for the Blind Building Repairs	232,000	225,600	559,000	559,000
	Total Blind Capitals, Department for the Appropriations	232,000	225,600	559,000	559,000
	<b>Total All Other Funds Appropriation Detail by Function Appropriations</b>	<b>1,372,049,145</b>	<b>1,411,787,308</b>	<b>1,449,622,967</b>	<b>1,452,196,329</b>

# Department Budgets

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# 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 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
State Appropriations	20,005,932	17,959,998	17,959,998	19,177,225
Taxes	446,098	600,000	600,000	600,000
Receipts from Other Entities	153,498,184	122,399,051	135,065,478	135,065,478
Interest, Dividends, Bonds & Loans	15,017,790	1,217,700	1,217,700	1,217,700
Fees, Licenses & Permits	130,614	49,151	49,151	49,151
Refunds & Reimbursements	458,019,852	211,150,170	211,407,170	211,407,170
Sales, Rents & Services	2,512,447	1,684,018	2,184,018	2,184,018
Miscellaneous	58,500,023	60,207,557	60,207,559	60,207,559
Centralized Payroll	926,614,958	564,955,000	564,955,000	564,955,000
Beginning Balance and Adjustments	382,394,923	462,178,869	455,920,693	455,920,693
<b>Total Resources</b>	<b>2,017,140,821</b>	<b>1,442,401,514</b>	<b>1,449,566,767</b>	<b>1,450,783,994</b>
<b>Expenditures</b>				
Personal Services	32,111,827	36,365,906	37,397,441	37,401,995
Travel & Subsistence	12,854,865	10,283,090	13,026,590	13,026,590
Supplies & Materials	10,866,477	10,430,021	10,423,553	11,711,989
Contractual Services and Transfers	31,211,356	46,079,879	45,674,793	45,599,030
Equipment & Repairs	20,789,975	11,235,009	14,692,251	14,692,251
Claims & Miscellaneous	1,424,867,110	867,013,612	868,363,574	868,363,574
Licenses, Permits, Refunds & Other	43,353	7,271	7,271	7,271
State Aid & Credits	2,833,544	3,666,033	3,352,823	3,352,823
Plant Improvements & Additions	19,393,181	1,400,000	1	1
Reversions	106	—	—	—
Balance Carry Forward	462,169,028	455,920,693	456,628,470	456,628,470
<b>Total Expenditures</b>	<b>2,017,140,821</b>	<b>1,442,401,514</b>	<b>1,449,566,767</b>	<b>1,450,783,994</b>
<b>Full Time Equivalent</b>	<b>291</b>	<b>327</b>	<b>328</b>	<b>328</b>

## Appropriations from General Fund

Appropriations	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Enrich Iowa Libraries	—	2,464,823	2,464,823	2,464,823
State Library	—	2,626,613	2,626,613	2,664,045
Administrative Services, Dept.	3,597,181	3,713,718	3,713,718	3,751,628
Utilities	4,487,598	4,487,598	4,487,598	4,489,924
Terrace Hill Operations	460,884	460,884	460,884	553,531
Cultural Activities	168,403	168,403	168,403	—
Historical Resources	3,136,371	3,136,371	3,136,371	4,347,132
Historical Sites	425,751	425,751	425,751	430,305
Total Administrative Services	12,276,188	17,484,161	17,484,161	18,701,388
Federal Cash Management	2,442,390	54,182	54,182	54,182
Unemployment Compensation-State	264,937	421,655	421,655	421,655
Total State Accounting Trust Accounts	2,707,327	475,837	475,837	475,837
State Library	2,557,594	—	—	—
Enrich Iowa Libraries	2,464,823	—	—	—
Total DAS - State Library of Iowa	5,022,417	—	—	—

## 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 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	211	—	—	—
Appropriation	3,597,181	3,713,718	3,713,718	3,751,628
Intra State Receipts	20,565,185	1	1	1
Reimbursement from Other Agencies	2,961,755	2,850,974	2,784,475	2,784,475
Gov Fund Type Transfers - Other Agencies	(100,905)	14,095	14,096	14,096
Refunds & Reimbursements	675	—	—	—
<b>Total Resources</b>	<b>27,024,102</b>	<b>6,578,788</b>	<b>6,512,290</b>	<b>6,550,200</b>
<b>Expenditures</b>				
Personal Services-Salaries	4,929,634	5,248,754	5,289,985	5,289,985
Personal Travel In State	6,670	12,600	6,100	6,100
State Vehicle Operation	3,453	7,000	7,000	7,000
Personal Travel Out of State	—	5,500	5,500	5,500
Office Supplies	16,423	9,138	9,138	47,048
Facility Maintenance Supplies	335,909	72,658	72,658	72,658
Equipment Maintenance Supplies	39,785	15,000	15,000	15,000
Professional & Scientific Supplies	—	50	50	50
Ag., Conservation & Horticulture Supply	12,648	2,000	2,000	2,000
Other Supplies	702	100	100	100
Printing & Binding	12,822	9,308	9,308	9,308
Uniforms & Related Items	453	1,500	1,500	1,500
Postage	4,294	8,341	8,341	8,341
Communications	40,479	44,728	44,728	44,728
Rentals	9,878	1,500	1,500	1,500
Professional & Scientific Services	180,734	47,095	47,095	47,095
Outside Services	649,013	153,250	103,250	103,250
Outside Repairs/Service	612,578	101,856	101,856	101,856
Reimbursement to Other Agencies	373,000	244,587	224,588	224,588
ITS Reimbursements	158,600	238,827	238,827	238,827
IT Outside Services	20,235	23,424	23,424	23,424
Intra-Agency Transfer	205,402	256,860	215,628	215,628
Gov Fund Type Transfers - Attorney General Services	2,500	2,583	2,583	2,583
Gov Fund Type Transfers - Auditor of State Services	9,476	14,822	14,822	14,822

## Administrative Services, Dept. Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Gov Fund Type Transfers - Other Agencies Services	(30,749)	—	—	—
Equipment	6,017	23,000	23,000	23,000
Office Equipment	35	—	—	—
Equipment - Non-Inventory	38,124	16,047	26,047	26,047
IT Equipment	39,354	17,610	17,610	17,610
Other Expense & Obligations	427	650	651	651
Licenses	50	—	—	—
Fees	20	—	—	—
Capitals	19,346,125	—	1	1
Reversions	12	—	—	—
Total Expenditures	27,024,102	6,578,788	6,512,290	6,550,200

## 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 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	168,403	168,403	168,403	—
Total Resources	168,403	168,403	168,403	—
<b>Expenditures</b>				
Personal Services-Salaries	77,647	87,694	87,694	—
Office Supplies	49	50	50	—
Postage	4,806	4,896	4,896	—
Communications	348	348	348	—
Reimbursement to Other Agencies	317	350	350	—
ITS Reimbursements	4,067	3,387	3,387	—
IT Outside Services	561	562	562	—
Intra-Agency Transfer	119,991	71,116	71,116	—
Gov Fund Type Transfers - Other Agencies Services	(42,848)	—	—	—
IT Equipment	3,466	—	—	—
Total Expenditures	168,403	168,403	168,403	—

## 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 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	2,464,823	2,464,823	2,464,823
Total Resources	—	2,464,823	2,464,823	2,464,823
<b>Expenditures</b>				
State Aid	—	2,464,823	2,464,823	2,464,823
Total Expenditures	—	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 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	25,000	—	—	—
Appropriation	3,136,371	3,136,371	3,136,371	4,347,132
Federal Support	121,102	17,451	—	—
Intra State Receipts	921,122	1,612,268	1,652,111	1,652,111
Gov Fund Type Transfers - Other Agencies	28,647	—	—	—
Other	29,618	—	—	—
Total Resources	4,261,860	4,766,090	4,788,482	5,999,243

## Historical Resources Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Expenditures				
Personal Services-Salaries	2,830,688	3,194,057	3,203,872	3,291,566
Personal Travel In State	32,282	17,953	17,953	17,953
State Vehicle Operation	32,327	10,000	10,000	10,000
Personal Travel Out of State	9,506	15,497	15,497	15,497
Office Supplies	9,985	12,573	12,573	1,135,640
Facility Maintenance Supplies	70	—	—	—
Professional & Scientific Supplies	5,037	6,350	6,350	6,350
Other Supplies	10,663	13,750	13,750	13,750
Printing & Binding	29,611	28,250	28,250	28,250
Food	13,766	10,968	10,500	10,500
Postage	81	300	300	300
Communications	35,162	37,829	37,829	37,829
Rentals	23,933	25,550	25,000	25,000
Utilities	84,208	55,000	55,000	55,000
Professional & Scientific Services	279,116	229,850	245,350	245,350
Outside Services	182,086	54,259	54,259	54,259
Advertising & Publicity	6,134	28,220	20,180	20,180
Outside Repairs/Service	9,822	15,000	15,000	15,000
Reimbursement to Other Agencies	229,377	301,251	301,191	301,191
ITS Reimbursements	136,734	143,186	142,522	142,522
IT Outside Services	77,455	94,740	94,599	94,599
Intra-Agency Transfer	76,641	172,045	172,045	172,045
Gov Fund Type Transfers - Auditor of State Services	8,486	8,000	8,000	8,000
Gov Fund Type Transfers - Other Agencies Services	31,766	6,000	6,000	6,000
Office Equipment	425	650	650	650
Equipment - Non-Inventory	11,934	1,000	1,000	1,000
IT Equipment	76,636	—	—	—
Other Expense & Obligations	4,328	4,037	4,037	4,037
Licenses	3,600	4,775	4,775	4,775
State Aid	10,000	275,000	282,000	282,000
<b>Total Expenditures</b>	<b>4,261,860</b>	<b>4,766,090</b>	<b>4,788,482</b>	<b>5,999,243</b>

## 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 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	425,751	425,751	425,751	430,305
Intra State Receipts	20,703	218,941	218,941	218,941
Refunds & Reimbursements	1,318	—	—	—
Other	1,142	—	—	—
<b>Total Resources</b>	<b>448,914</b>	<b>644,692</b>	<b>644,692</b>	<b>649,246</b>
<b>Expenditures</b>				
Personal Services-Salaries	207,431	215,812	215,812	220,366
Personal Travel In State	2,142	1,500	1,500	1,500
Office Supplies	265	50	50	50
Facility Maintenance Supplies	1,977	1,625	1,625	1,625
Equipment Maintenance Supplies	1,208	1,000	1,000	1,000
Professional & Scientific Supplies	75	700	700	700
Ag., Conservation & Horticulture Supply	101	400	400	400
Other Supplies	322	50	50	50
Printing & Binding	333	1,500	1,500	1,500
Uniforms & Related Items	166	200	200	200
Postage	10	200	200	200
Communications	8,022	9,719	9,719	9,719
Rentals	16	150	150	150
Utilities	26,484	30,471	30,471	30,471
Professional & Scientific Services	51,707	254,211	254,211	254,211
Outside Services	39,899	33,489	33,489	33,489
Advertising & Publicity	510	500	500	500
Outside Repairs/Service	17,850	10,856	10,856	10,856
Reimbursement to Other Agencies	816	800	800	800
ITS Reimbursements	2,911	3,000	3,000	3,000
IT Outside Services	2,243	2,000	2,000	2,000
Intra-Agency Transfer	92,203	75,934	75,934	75,934
Gov Fund Type Transfers - Other Agencies Services	(13,531)	—	—	—
Equipment - Non-Inventory	1,968	500	500	500
IT Equipment	3,761	—	—	—
Licenses	25	25	25	25
<b>Total Expenditures</b>	<b>448,914</b>	<b>644,692</b>	<b>644,692</b>	<b>649,246</b>

## 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 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	2,626,613	2,626,613	2,664,045
Intra State Receipts	—	1	1	1
Fees, Licenses & Permits	—	500	500	500
<b>Total Resources</b>	<b>—</b>	<b>2,627,114</b>	<b>2,627,114</b>	<b>2,664,546</b>
<b>Expenditures</b>				
Personal Services-Salaries	—	2,208,571	2,208,571	2,208,571
Personal Travel In State	—	4,500	4,500	4,500
State Vehicle Operation	—	10,000	10,000	10,000
Depreciation	—	4,860	4,860	4,860
Personal Travel Out of State	—	500	500	500
Office Supplies	—	3,500	8,000	45,432
Printing & Binding	—	700	700	700
Postage	—	50	50	50
Communications	—	11,000	11,000	11,000
Rentals	—	4,500	—	—
Outside Services	—	1	1	1
Reimbursement to Other Agencies	—	150,904	150,904	150,904
ITS Reimbursements	—	43,628	43,628	43,628
IT Outside Services	—	10,776	10,776	10,776
Intra-Agency Transfer	—	165,124	165,124	165,124
Gov Fund Type Transfers - Auditor of State Services	—	8,000	8,000	8,000
Other Expense & Obligations	—	500	500	500
<b>Total Expenditures</b>	<b>—</b>	<b>2,627,114</b>	<b>2,627,114</b>	<b>2,664,546</b>

## 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 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	500	—	—	—
Appropriation	460,884	460,884	460,884	553,531
Gov Fund Type Transfers - Other Agencies	4,977	—	—	—
Fees, Licenses & Permits	7,320	6,500	6,500	6,500
Refunds & Reimbursements	387	—	—	—
Rents & Leases	17,261	22,500	22,500	22,500
Other	7,147	2,000	2,000	2,000
<b>Total Resources</b>	<b>498,476</b>	<b>491,884</b>	<b>491,884</b>	<b>584,531</b>
<b>Expenditures</b>				
Personal Services-Salaries	266,908	374,962	374,962	374,962
Personal Travel In State	—	500	500	500
State Vehicle Operation	6,772	5,079	5,079	5,079
Personal Travel Out of State	548	1,000	1,000	1,000
Office Supplies	735	1,290	1,290	93,937
Facility Maintenance Supplies	12,432	7,198	7,198	7,198
Equipment Maintenance Supplies	2,130	2,000	2,000	2,000
Professional & Scientific Supplies	—	30	30	30
Ag., Conservation & Horticulture Supply	11,706	7,000	7,000	7,000
Other Supplies	237	1,000	1,000	1,000
Printing & Binding	—	100	100	100
Food	9,718	6,611	6,611	6,611
Uniforms & Related Items	79	—	—	—
Postage	46	60	60	60
Communications	975	1,000	4,600	4,600
Rentals	—	250	250	250
Professional & Scientific Services	1,124	1,450	1,450	1,450
Outside Services	34,091	27,810	22,310	22,310
Outside Repairs/Service	47,028	24,079	20,479	20,479
Reimbursement to Other Agencies	92,954	20,000	25,500	25,500
ITS Reimbursements	5,363	7,691	7,691	7,691
Gov Fund Type Transfers - Auditor of State Services	1,247	2,174	2,174	2,174
Gov Fund Type Transfers - Other Agencies Services	165	—	—	—
Equipment - Non-Inventory	4,123	600	600	600
Other Expense & Obligations	2	—	—	—

## Terrace Hill Operations Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Reversions	94	—	—	—
Total Expenditures	498,476	491,884	491,884	584,531

## 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 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	254,678	269,270	119,430	119,430
Appropriation	4,487,598	4,487,598	4,487,598	4,489,924
Reimbursement from Other Agencies	101,596	72,000	72,000	72,000
Total Resources	4,843,872	4,828,868	4,679,028	4,681,354
<b>Expenditures</b>				
Personal Services-Salaries	117,188	128,413	128,413	128,413
Personal Travel In State	—	3,001	3,001	3,001
Office Supplies	—	200	200	2,526
Postage	102	75	75	75
Communications	25,016	4,200	4,200	4,200
Utilities	4,318,124	4,402,793	4,240,633	4,240,633
Outside Repairs/Service	—	20,000	20,000	20,000
Reimbursement to Other Agencies	1,654	1,995	1,995	1,995
ITS Reimbursements	1,215	3,901	3,901	3,901
IT Outside Services	561	540	540	540
Intra-Agency Transfer	106,264	123,200	135,520	135,520
Gov Fund Type Transfers - Attorney General Services	2,500	2,583	2,583	2,583
Gov Fund Type Transfers - Auditor of State Services	12,337	16,217	16,217	16,217
Gov Fund Type Transfers - Other Agencies Services	(10,359)	—	—	—
Fees	—	2,320	2,320	2,320
Balance Carry Forward (Approps)	269,270	119,430	119,430	119,430
Total Expenditures	4,843,872	4,828,868	4,679,028	4,681,354

## 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 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	54,182	54,182	54,182	54,182
Estimated Revisions	2,388,208	—	—	—
Total Resources	2,442,390	54,182	54,182	54,182
<b>Expenditures</b>				
Other Expense & Obligations	2,442,390	54,182	54,182	54,182
Total Expenditures	2,442,390	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 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	421,655	421,655	421,655	421,655
Estimated Revisions	(156,718)	—	—	—
Total Resources	264,937	421,655	421,655	421,655
<b>Expenditures</b>				
Reimbursement to Other Agencies	264,937	421,655	421,655	421,655
Total Expenditures	264,937	421,655	421,655	421,655

## 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 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	2,464,823	—	—	—
Total Resources	2,464,823	—	—	—
<b>Expenditures</b>				
State Aid	2,464,823	—	—	—
Total Expenditures	2,464,823	—	—	—

## 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 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	57,947	57,947	57,947	57,947
Total Resources	57,947	57,947	57,947	57,947
<b>Expenditures</b>				
Balance Carry Forward (Approps)	57,947	57,947	57,947	57,947
Total Expenditures	57,947	57,947	57,947	57,947

## 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 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	2,557,594	—	—	—
Intra State Receipts	150,095	—	—	—
Fees, Licenses & Permits	1,648	—	—	—
<b>Total Resources</b>	<b>2,709,337</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Expenditures</b>				
Personal Services-Salaries	2,102,919	—	—	—
Personal Travel In State	3,813	—	—	—
State Vehicle Operation	9,904	—	—	—
Depreciation	4,860	—	—	—
Personal Travel Out of State	546	—	—	—
Office Supplies	3,416	—	—	—
Printing & Binding	655	—	—	—
Postage	15	—	—	—
Communications	11,239	—	—	—
Rentals	3,318	—	—	—
Professional & Scientific Services	25,000	—	—	—
Outside Services	187,292	—	—	—
Reimbursement to Other Agencies	148,122	—	—	—
ITS Reimbursements	42,344	—	—	—
IT Outside Services	10,749	—	—	—
Intra-Agency Transfer	187,064	—	—	—
Gov Fund Type Transfers - Auditor of State Services	6,920	—	—	—
Gov Fund Type Transfers - Other Agencies Services	(39,436)	—	—	—

**State Library Financial Summary**

<b>Object Class</b>	<b>FY 2024 Actuals</b>	<b>FY 2025 Current Year Budget Estimate</b>	<b>FY 2026 Total Department Request</b>	<b>FY 2026 Total Governor's Recommended</b>
Other Expense & Obligations	598	—	—	—
Total Expenditures	2,709,337	—	—	—

## Fund Detail

## Administrative Services, Department of Fund Detail

Funds	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Administrative Services	1,007,682,444	812,641,336	819,835,536	819,835,536
Personnel Development Seminars	1,902,772	1,762,187	1,866,403	1,866,403
Art Restoration and Preservation	30	31	31	31
Monument Maintenance Account	548,369	347,248	351,287	351,287
Central PPE Warehouse and Storage	666,145	1,234,569	135,284	135,284
Information Surveys Fund	—	3,701	3,701	3,701
Miscellaneous Income	748,885	826,398	687,691	687,691
Health Insurance Administration Fund	535,455	520,518	535,226	535,226
Library Services/Technology Act	—	2,210,345	2,210,345	2,210,345
Employee Assistance Program	165,509	175,269	175,418	175,418
HRDP	1,348,556	1,527,948	1,133,326	1,133,326
Office of General Counsel	2,225,619	2,672,424	2,579,036	2,579,036
Deferred & Routine Maintenance	5,600,862	6,301,479	5,981,537	5,981,537
Iowa Advantage	12,737,043	14,930,615	16,585,863	16,585,863
eDAS Clearing Fund	36,297	12	12	12
Centralized Purchasing - Administration	6,407,114	6,214,993	6,530,068	6,530,068
State Surplus Property	449,706	125,093	125,093	125,093
Vehicle Dispatcher Revolving Fund	12,930,734	10,673,628	13,226,142	13,226,142
Vehicle Depreciation Revolving Fund	64,649,065	54,803,083	58,903,083	58,903,083
Motor Pool Revolving Fund	1,962,204	1,962,779	2,232,086	2,232,086
Self Insurance/Risk Management	3,133,828	3,174,798	3,387,139	3,387,139
Centralized Printing Revolving Fund	4,008,294	4,000,833	3,628,976	3,628,976
Mail Service	1,064,135	1,153,572	1,243,769	1,243,769
Human Resources Revolving Fund	9,567,740	11,058,145	11,265,343	11,265,343
Facility & Support	12,967,323	13,443,169	12,575,407	12,575,407
Health Insurance Premium Operations	634,322,964	445,911,903	445,321,740	445,321,740
Health Insurance Premium Reserve	38,728,081	42,888,851	41,952,244	41,952,244
Dental Insurance Prem Operating	19,142,264	18,352,420	18,352,420	18,352,420
Dental Insurance Premium Reserve	7,842,579	7,918,579	7,915,201	7,915,201
Life Insurance Bsc Premium Operations	1,115,909	1,024,629	1,078,832	1,078,832
Life Insurance Bsc Premium Reserves	142,844	592,844	942,631	942,631
Life Insurance Optional Premium Operations	2,275,303	1,233,344	1,419,885	1,419,885
Life Insurance Optional Premium Reserves	11,011	26,011	26,011	26,011
Long Term Disability Premium	5,430,859	5,149,867	5,137,519	5,137,519
Long Term Disability Reserves	23,146	38,594	38,594	38,594
Worker's Compensation Insurance Fund	44,479,602	42,024,909	43,840,070	43,840,070
Term Liability Health Trust	24,041,522	26,291,522	26,291,522	26,291,522
Postage Operations	7,249,250	7,000,000	7,000,000	7,000,000
Westgate Foundation	—	176,899	176,899	176,899
Trust Accounts	1,151,550	455,556	456,259	456,259
Health Flexible Spend Trust Fund	9,385,441	8,995,441	9,005,441	9,005,441

## Administrative Services, Department of Fund Detail

Funds	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Interest for Iowa Schools Fund	428,785	256,710	325,582	325,582
Glenn Grover Herrick Bequest	8,445	7,206	7,206	7,206
Deferred Comp Trust Fund	44,415,084	41,746,635	41,751,635	41,751,635
Dependent Care Trust Fund	4,000,600	4,306,600	4,312,600	4,312,600
Principle Perm School Fund	8,038,104	8,048,104	8,048,104	8,048,104
Deferred Compensation Match Trust Fund	11,793,414	11,071,875	11,072,875	11,072,875
State Accounting Trust Accounts	961,333,605	606,713,679	606,878,678	606,878,678
Cash Reserve Fund	57,947	57,947	57,947	57,947
DNR/SPOC Insurance Trust	2,407,350	2,128,904	2,293,903	2,293,903
Returned Direct Deposits	3,918	4,030	4,030	4,030
Centralized Payroll Trustee	954,490,805	595,419,044	595,419,044	595,419,044
FICA Ltd Payments	67	10,067	10,067	10,067
Income Offset Clearing Account	4,373,517	9,093,687	9,093,687	9,093,687
DAS - State Library of Iowa	2,997,659	—	—	—
Information Surveys Fund	10,758	—	—	—
Library Services/Technology Act	2,807,771	—	—	—
Westgate Foundation	179,129	—	—	—

## 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 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	733,072	578,188	439,481	439,481
Adjustment to Balance Forward	(116)	—	—	—
Federal Support	—	1,000	1,000	1,000
Gov Fund Type Transfers - Other Agencies	(219,579)	—	—	—
Interest	31,671	20,000	20,000	20,000
Fees, Licenses & Permits	50,119	42,150	42,150	42,150
Refunds & Reimbursements	250	—	—	—
Rents & Leases	72,195	111,518	111,518	111,518
Unearned Receipts	—	40,001	—	—
Other	81,273	33,541	73,542	73,542
<b>Total Resources</b>	<b>748,885</b>	<b>826,398</b>	<b>687,691</b>	<b>687,691</b>
<b>Expenditures</b>				
Intra-State Transfers	168,576	386,917	300,062	300,062
Refunds-Other	2,121	—	—	—

## Miscellaneous Income Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Balance Carry Forward (Funds)	578,188	439,481	387,629	387,629
Total Expenditures	748,885	826,398	687,691	687,691

## 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 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Federal Support	2,736,244	—	—	—
Federal Support	—	2,210,344	2,210,344	2,210,344
Fees, Licenses & Permits	71,527	—	—	—
Fees, Licenses & Permits	—	1	1	1
Total Resources	2,807,771	2,210,345	2,210,345	2,210,345
<b>Expenditures</b>				
Personal Services-Salaries	614,463	—	—	—
Personal Services-Salaries	—	663,365	663,365	663,365
Personal Travel In State	10,731	—	—	—
Personal Travel In State	—	9,500	9,500	9,500
Personal Travel Out of State	—	13,500	13,500	13,500
Personal Travel Out of State	10,508	—	—	—
Office Supplies	45,789	—	—	—
Office Supplies	—	79,236	79,236	79,236
Other Supplies	151,739	—	—	—
Other Supplies	—	104,652	104,652	104,652
Printing & Binding	—	1,001	1,001	1,001
Printing & Binding	892	—	—	—
Food	16,439	—	—	—
Postage	—	2,000	2,000	2,000
Postage	1,797	—	—	—
Communications	—	2,200	2,200	2,200
Communications	2,267	—	—	—
Rentals	8,020	—	—	—
Rentals	—	1,500	1,500	1,500
Utilities	360	—	—	—
Professional & Scientific Services	—	275,000	275,001	275,001
Professional & Scientific Services	348,501	—	—	—
Outside Services	—	1,006,283	1,026,282	1,026,282

## Library Services/Technology Act Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Outside Services	1,486,877	—	—	—
Intra-State Transfers	95	—	—	—
Reimbursement to Other Agencies	—	6,300	6,300	6,300
Reimbursement to Other Agencies	7,898	—	—	—
ITS Reimbursements	5,460	—	—	—
ITS Reimbursements	—	6,000	6,000	6,000
IT Outside Services	2,804	—	—	—
IT Outside Services	—	2,808	2,808	2,808
Intra-Agency Transfer	71,966	—	—	—
Gov Fund Type Transfers - Other Agencies Services	—	5,000	5,000	5,000
Gov Fund Type Transfers - Other Agencies Services	735	—	—	—
Equipment - Non-Inventory	8,474	—	—	—
Equipment - Non-Inventory	—	20,000	—	—
IT Equipment	—	6,000	6,000	6,000
IT Equipment	5,956	—	—	—
State Aid	—	6,000	6,000	6,000
State Aid	6,000	—	—	—
<b>Total Expenditures</b>	<b>2,807,771</b>	<b>2,210,345</b>	<b>2,210,345</b>	<b>2,210,345</b>

## 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 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	723,778	927,948	533,326	533,326
Reimbursement from Other Agencies	624,778	600,000	600,000	600,000
<b>Total Resources</b>	<b>1,348,556</b>	<b>1,527,948</b>	<b>1,133,326</b>	<b>1,133,326</b>
<b>Expenditures</b>				
Personal Services-Salaries	55,925	58,078	58,078	58,078
Personal Travel In State	951	1,000	1,000	1,000
Other Supplies	17	—	—	—
Printing & Binding	310	200	200	200
Communications	289	540	540	540
Professional & Scientific Services	8,570	10,000	10,000	10,000
Reimbursement to Other Agencies	491	492	492	492
ITS Reimbursements	2,338	2,338	2,338	2,338

## HRDP Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
IT Outside Services	561	564	564	564
IT Equipment	776	1,200	1,200	1,200
State Aid	350,381	920,210	600,000	600,000
Balance Carry Forward (Funds)	927,948	533,326	458,914	458,914
<b>Total Expenditures</b>	<b>1,348,556</b>	<b>1,527,948</b>	<b>1,133,326</b>	<b>1,133,326</b>

## 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 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	—	676,988	503,884	503,884
Reimbursement from Other Agencies	2,205,495	1,973,836	2,053,552	2,053,552
Interest	20,124	21,600	21,600	21,600
<b>Total Resources</b>	<b>2,225,619</b>	<b>2,672,424</b>	<b>2,579,036</b>	<b>2,579,036</b>
<b>Expenditures</b>				
Personal Services-Salaries	1,254,276	1,768,458	1,738,894	1,738,894
Personal Travel In State	1,016	10,000	10,000	10,000
Personal Travel Out of State	—	15,000	15,000	15,000
Office Supplies	8,796	32,700	32,700	32,700
Printing & Binding	48	500	500	500
Postage	21	500	500	500
Communications	6,537	9,500	9,500	9,500
Rentals	—	1,000	1,000	1,000
Professional & Scientific Services	—	2,000	2,000	2,000
Outside Services	11,528	5,000	5,000	5,000
Attorney General Reimbursements	160,000	160,000	160,000	160,000
Auditor of State Reimbursements	4,364	9,000	9,000	9,000
Reimbursement to Other Agencies	18,558	22,750	22,750	22,750
ITS Reimbursements	12,630	14,000	14,000	14,000
IT Outside Services	5,608	6,000	6,000	6,000
Intra-Agency Transfer	62,832	106,732	100,127	100,127
Equipment - Non-Inventory	2,418	5,400	5,400	5,400
Balance Carry Forward (Funds)	676,988	503,884	446,665	446,665
<b>Total Expenditures</b>	<b>2,225,619</b>	<b>2,672,424</b>	<b>2,579,036</b>	<b>2,579,036</b>

## 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 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	2,154,769	3,257,322	2,897,710	2,897,710
Reimbursement from Other Agencies	3,352,023	3,041,357	3,081,027	3,081,027
Interest	94,071	2,800	2,800	2,800
<b>Total Resources</b>	<b>5,600,862</b>	<b>6,301,479</b>	<b>5,981,537</b>	<b>5,981,537</b>
<b>Expenditures</b>				
Facility Maintenance Supplies	28,836	35,000	35,000	35,000
Equipment Maintenance Supplies	27,973	20,000	20,000	20,000
Ag., Conservation & Horticulture Supply	18,441	15,000	15,000	15,000
Other Supplies	2,558	—	—	—
Rentals	1,055	1,000	1,000	1,000
Professional & Scientific Services	68,985	100,000	100,000	100,000
Outside Services	602,002	660,500	660,500	660,500
Outside Repairs/Service	930,863	435,000	435,000	435,000
Attorney General Reimbursements	2,500	2,583	2,583	2,583
Auditor of State Reimbursements	7,309	11,486	11,486	11,486
Reimbursement to Other Agencies	543,739	2,000,000	2,000,000	2,000,000
Intra-Agency Transfer	95,906	123,200	135,520	135,520
Equipment	5,758	—	—	—
Equipment - Non-Inventory	7,601	—	—	—
Other Expense & Obligations	12	—	—	—
Balance Carry Forward (Funds)	3,257,322	2,897,710	2,565,448	2,565,448
<b>Total Expenditures</b>	<b>5,600,862</b>	<b>6,301,479</b>	<b>5,981,537</b>	<b>5,981,537</b>

## 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 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	3,974,052	6,168,751	3,662,333	3,662,333
Reimbursement from Other Agencies	8,741,564	8,741,564	12,903,230	12,903,230
Refunds & Reimbursements	315	300	300	300
Other	21,112	20,000	20,000	20,000
<b>Total Resources</b>	<b>12,737,043</b>	<b>14,930,615</b>	<b>16,585,863</b>	<b>16,585,863</b>
<b>Expenditures</b>				
Personal Services-Salaries	2,361,811	2,672,921	2,747,324	2,747,324
Personal Travel In State	—	6,600	6,600	6,600
State Vehicle Operation	—	100	100	100
Personal Travel Out of State	7,308	5,000	5,000	5,000
Office Supplies	348	600	600	600
Printing & Binding	184,672	181,300	181,300	181,300
Postage	2,576	15,000	15,000	15,000
Communications	9,885	10,000	10,000	10,000
Professional & Scientific Services	—	100	100	100
Outside Services	16,255	21,000	21,000	21,000
Auditor of State Reimbursements	23,653	50,000	50,000	50,000
Reimbursement to Other Agencies	8,816	20,255	20,255	20,255
ITS Reimbursements	3,262,517	7,272,878	7,552,528	7,552,528
IT Outside Services	10,749	408,500	408,500	408,500
Intra-Agency Transfer	67,869	88,028	88,028	88,028
Equipment - Non-Inventory	7,785	10,000	10,000	10,000
IT Equipment	604,047	506,000	306,000	306,000
Balance Carry Forward (Funds)	6,168,751	3,662,333	5,163,528	5,163,528
<b>Total Expenditures</b>	<b>12,737,043</b>	<b>14,930,615</b>	<b>16,585,863</b>	<b>16,585,863</b>

## 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 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	1,447,570	1,553,195	632,632	632,632
Reimbursement from Other Agencies	1,869,008	2,161,798	3,272,436	3,272,436
Refunds & Reimbursements	3,090,536	2,500,000	2,625,000	2,625,000
<b>Total Resources</b>	<b>6,407,114</b>	<b>6,214,993</b>	<b>6,530,068</b>	<b>6,530,068</b>
<b>Expenditures</b>				
Personal Services-Salaries	2,070,725	2,450,419	2,657,225	2,657,225
Personal Travel In State	5,848	3,500	3,000	3,000
State Vehicle Operation	88	—	—	—
Personal Travel Out of State	2,482	—	500	500
Office Supplies	1,335,661	1,674,500	1,674,500	1,674,500
Facility Maintenance Supplies	471	—	—	—
Printing & Binding	177	500	500	500
Food	56	—	—	—
Postage	295	300	300	300
Communications	13,362	12,700	13,200	13,200
Professional & Scientific Services	750	—	—	—
Outside Services	2,595	6,500	6,500	6,500
Outside Repairs/Service	554	—	—	—
Attorney General Reimbursements	130,000	80,000	80,000	80,000
Auditor of State Reimbursements	14,372	30,000	30,000	30,000
Reimbursement to Other Agencies	91,810	51,575	52,000	52,000
ITS Reimbursements	108,105	137,400	138,600	138,600
IT Outside Services	154,022	94,772	154,500	154,500
Intra-Agency Transfer	345,509	432,746	506,939	506,939
Office Equipment	279	—	—	—
Equipment - Non-Inventory	5,647	14,000	12,000	12,000
IT Equipment	538,009	592,949	592,949	592,949
Other Expense & Obligations	33,103	500	500	500
Balance Carry Forward (Funds)	1,553,195	632,632	606,855	606,855
<b>Total Expenditures</b>	<b>6,407,114</b>	<b>6,214,993</b>	<b>6,530,068</b>	<b>6,530,068</b>

## 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 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	1,515,216	1,610,535	1,622,582	1,622,582
Adjustment to Balance Forward	628	—	—	—
Fuel Tax	445,372	600,000	600,000	600,000
Reimbursement from Other Agencies	10,810,823	8,363,093	10,871,560	10,871,560
Refunds & Reimbursements	158,696	100,000	132,000	132,000
<b>Total Resources</b>	<b>12,930,734</b>	<b>10,673,628</b>	<b>13,226,142</b>	<b>13,226,142</b>
<b>Expenditures</b>				
Personal Services-Salaries	243,238	254,898	284,815	284,815
Personal Travel In State	—	1,000	1,000	1,000
State Vehicle Operation	10,703,070	8,110,000	10,610,000	10,610,000
Depreciation	252	—	—	—
Personal Travel Out of State	3,279	4,000	4,000	4,000
Office Supplies	3,446	4,000	4,000	4,000
Printing & Binding	9,021	5,000	5,000	5,000
Postage	2,121	2,000	2,000	2,000
Communications	45,698	48,000	55,500	55,500
Outside Services	3,481	2,000	2,000	2,000
Auditor of State Reimbursements	2,255	10,000	10,000	10,000
Reimbursement to Other Agencies	4,048	29,500	29,500	29,500
ITS Reimbursements	15,289	20,000	20,000	20,000
IT Outside Services	17,024	37,200	22,000	22,000
Intra-Agency Transfer	223,907	358,448	384,731	384,731
Office Equipment	6,429	—	—	—
Equipment - Non-Inventory	—	2,000	2,000	2,000
IT Equipment	37,640	163,000	110,000	110,000
Balance Carry Forward (Funds)	1,610,535	1,622,582	1,679,596	1,679,596
<b>Total Expenditures</b>	<b>12,930,734</b>	<b>10,673,628</b>	<b>13,226,142</b>	<b>13,226,142</b>

## 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 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	200,238	287,779	307,086	307,086
Reimbursement from Other Agencies	1,761,967	1,675,000	1,925,000	1,925,000
<b>Total Resources</b>	<b>1,962,204</b>	<b>1,962,779</b>	<b>2,232,086</b>	<b>2,232,086</b>
<b>Expenditures</b>				
Personal Services-Salaries	81,823	90,899	152,384	152,384
Personal Travel In State	—	1,000	1,000	1,000
State Vehicle Operation	419,022	550,000	650,000	650,000
Depreciation	605,902	650,000	750,000	750,000
Other Supplies	783	1,000	1,000	1,000
Communications	29,026	32,000	32,000	32,000
Rentals	430,614	200,000	200,000	200,000
Auditor of State Reimbursements	3,653	14,000	14,000	14,000
Reimbursement to Other Agencies	1,440	4,100	4,100	4,100
ITS Reimbursements	2,256	2,000	2,000	2,000
IT Outside Services	787	1,000	1,000	1,000
Intra-Agency Transfer	73,169	81,694	82,560	82,560
IT Equipment	25,951	28,000	28,000	28,000
Balance Carry Forward (Funds)	287,779	307,086	314,042	314,042
<b>Total Expenditures</b>	<b>1,962,204</b>	<b>1,962,779</b>	<b>2,232,086</b>	<b>2,232,086</b>

## 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 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	976,943	1,661,592	1,360,929	1,360,929
Local Governments	239,404	623,187	656,840	656,840
Reimbursement from Other Agencies	8,293,445	8,763,366	9,237,574	9,237,574
Interest	55,223	10,000	10,000	10,000
Refunds & Reimbursements	760	—	—	—
Other	1,965	—	—	—
<b>Total Resources</b>	<b>9,567,740</b>	<b>11,058,145</b>	<b>11,265,343</b>	<b>11,265,343</b>
<b>Expenditures</b>				
Personal Services-Salaries	6,020,508	6,885,578	6,885,778	6,885,778
Personal Travel In State	11,238	27,100	27,100	27,100
State Vehicle Operation	6,644	4,000	4,000	4,000
Personal Travel Out of State	11,933	17,000	17,000	17,000
Office Supplies	22,809	41,950	41,950	41,950
Printing & Binding	1,324	6,080	6,080	6,080
Postage	6,007	9,320	9,320	9,320
Communications	30,842	37,030	37,030	37,030
Rentals	550	4,000	4,000	4,000
Professional & Scientific Services	257,225	688,295	697,502	697,502
Outside Services	4,447	4,450	4,450	4,450
Advertising & Publicity	3,527	15,000	15,000	15,000
Outside Repairs/Service	1,177	—	—	—
Auditor of State Reimbursements	27,607	28,000	28,000	28,000
Reimbursement to Other Agencies	151,958	145,030	145,030	145,030
ITS Reimbursements	195,436	330,750	200,750	200,750
IT Outside Services	28,694	30,750	30,750	30,750
Intra-Agency Transfer	1,094,966	1,380,183	1,419,712	1,419,712
Equipment - Non-Inventory	23,970	42,100	33,700	33,700
IT Equipment	165	—	—	—
Other Expense & Obligations	5,120	600	600	600
Balance Carry Forward (Funds)	1,661,592	1,360,929	1,657,591	1,657,591
<b>Total Expenditures</b>	<b>9,567,740</b>	<b>11,058,145</b>	<b>11,265,343</b>	<b>11,265,343</b>

## 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 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	2,884,727	3,522,860	1,945,576	1,945,576
Reimbursement from Other Agencies	9,874,833	9,880,709	10,590,231	10,590,231
Interest	137,059	14,500	14,500	14,500
Refunds & Reimbursements	70,703	25,100	25,100	25,100
<b>Total Resources</b>	<b>12,967,323</b>	<b>13,443,169</b>	<b>12,575,407</b>	<b>12,575,407</b>
<b>Expenditures</b>				
Personal Services-Salaries	5,653,283	6,818,743	7,218,727	7,218,727
Personal Travel In State	668	12,600	12,600	12,600
State Vehicle Operation	72,116	56,000	56,000	56,000
Depreciation	100,151	—	—	—
Personal Travel Out of State	16,586	36,500	36,500	36,500
Office Supplies	11,099	16,900	16,900	16,900
Facility Maintenance Supplies	259,272	250,000	250,000	250,000
Equipment Maintenance Supplies	45,932	37,000	37,000	37,000
Professional & Scientific Supplies	—	500	500	500
Ag., Conservation & Horticulture Supply	8,997	9,500	9,500	9,500
Other Supplies	205	1,000	1,000	1,000
Printing & Binding	1,491	1,500	1,500	1,500
Uniforms & Related Items	4,910	11,000	11,000	11,000
Postage	1,371	1,660	1,660	1,660
Communications	87,370	86,601	86,601	86,601
Rentals	87,998	2,000	2,000	2,000
Professional & Scientific Services	26,311	25,500	25,500	25,500
Outside Services	874,975	850,000	850,000	850,000
Outside Repairs/Service	1,090,280	465,000	465,000	465,000
Attorney General Reimbursements	10,000	10,749	10,749	10,749
Auditor of State Reimbursements	21,928	39,486	39,486	39,486
Reimbursement to Other Agencies	368,049	526,207	526,207	526,207
ITS Reimbursements	104,148	129,223	129,223	129,223
IT Outside Services	19,955	18,980	18,980	18,980
Intra-Agency Transfer	383,623	483,840	532,224	532,224
Gov Fund Type Transfers - Other Agencies Services	(111)	—	—	—
Equipment	18,308	85,000	85,000	85,000
Office Equipment	138	500	500	500
Equipment - Non-Inventory	31,670	23,600	23,600	23,600

## Facility & Support Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
IT Equipment	73,070	82,354	83,794	83,794
Other Expense & Obligations	23,599	15,500	15,500	15,500
Licenses	15	150	150	150
Capitals	47,056	1,400,000	—	—
Balance Carry Forward (Funds)	3,522,860	1,945,576	2,028,006	2,028,006
Total Expenditures	12,967,323	13,443,169	12,575,407	12,575,407

## 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 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	10,489,043	8,019,572	9,095,857	9,095,857
Reimbursement from Other Agencies	33,823,976	33,805,337	34,544,213	34,544,213
Refunds & Reimbursements	166,583	200,000	200,000	200,000
Total Resources	44,479,602	42,024,909	43,840,070	43,840,070
<b>Expenditures</b>				
Personal Services-Salaries	295,853	278,732	295,456	295,456
Personal Travel In State	645	1,500	1,500	1,500
Office Supplies	849	750	750	750
Other Supplies	215	—	—	—
Printing & Binding	11	—	—	—
Communications	1,342	1,700	1,700	1,700
Professional & Scientific Services	1,363,523	1,454,560	1,529,560	1,529,560
Outside Services	98	—	—	—
Attorney General Reimbursements	440,000	440,000	440,000	440,000
Reimbursement to Other Agencies	1,269	12,800	12,800	12,800
ITS Reimbursements	2,221	3,000	3,000	3,000
IT Outside Services	1,168	1,200	1,200	1,200
Intra-Agency Transfer	747,110	869,471	869,471	869,471
Equipment - Non-Inventory	5,635	1,800	1,800	1,800
IT Equipment	—	500	500	500
Claims	33,600,000	29,858,539	31,358,500	31,358,500
Other Expense & Obligations	92	4,500	4,500	4,500
Balance Carry Forward (Funds)	8,019,572	9,095,857	9,319,333	9,319,333
Total Expenditures	44,479,602	42,024,909	43,840,070	43,840,070

## 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 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	22,974,730	24,041,522	24,041,522	24,041,522
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	1,066,792	250,000	250,000	250,000
<b>Total Resources</b>	<b>24,041,522</b>	<b>26,291,522</b>	<b>26,291,522</b>	<b>26,291,522</b>
<b>Expenditures</b>				
Outside Services	—	2,250,000	2,250,000	2,250,000
Balance Carry Forward (Funds)	24,041,522	24,041,522	24,041,522	24,041,522
<b>Total Expenditures</b>	<b>24,041,522</b>	<b>26,291,522</b>	<b>26,291,522</b>	<b>26,291,522</b>

## 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 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
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
<b>Total Resources</b>	<b>8,038,104</b>	<b>8,048,104</b>	<b>8,048,104</b>	<b>8,048,104</b>
<b>Expenditures</b>				
Outside Services	—	10,000	10,000	10,000
Balance Carry Forward (Funds)	8,038,104	8,038,104	8,038,104	8,038,104
<b>Total Expenditures</b>	<b>8,038,104</b>	<b>8,048,104</b>	<b>8,048,104</b>	<b>8,048,104</b>

# Agriculture and Land Stewardship

## Mission Statement

The Iowa Department of Agriculture and Land Stewardship's mission is to promote agriculture, encourage proper management of land and water, advance agriculture as an economic activity and protect the health and safety of the people.

## Description

The Iowa Department of Agriculture and Land Stewardship is a broad-based agency charged with enforcing more than 80 Chapters of the Code of Iowa related to this states most basic industry. The Secretary is mandated by Chapter 159.2 of the Code of Iowa: 1) to encourage, promote, and advance the interests of agriculture, including horticulture, livestock industry, dairying, cheese making, poultry raising, biofuels, beekeeping, production of wool, production of domesticated fur-bearing animals, and other kindred and allied industries; 2) to encourage a relationship between people and the land that recognizes land as a resource to be managed in a manner that avoids irreparable harm; 3) to develop and implement policies that inspire public confidence in the long-term future of agriculture as an economic activity, as well as a way of life; 4) to administer efficiently and impartially the inspection service of the state as is now or may hereafter be placed under its supervision. Under these general objectives, the Secretary is to develop and maintain a set of programs to carry out the intent of the law.

## Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
State Appropriations	66,447,906	66,724,717	65,124,717	63,539,701
Taxes	17,879,976	17,013,174	17,013,174	17,013,174
Receipts from Other Entities	66,723,056	79,289,902	79,289,827	79,289,827
Interest, Dividends, Bonds & Loans	4,156,942	163,300	163,300	163,300
Fees, Licenses & Permits	5,988,976	4,961,500	4,961,500	4,961,500
Refunds & Reimbursements	1,117,097	483,725	483,675	483,675
Sales, Rents & Services	57,035	4,975	5,000	5,000
Miscellaneous	57,610,929	56,650,333	56,650,333	56,650,333
Beginning Balance and Adjustments	90,987,817	116,578,089	111,660,360	111,660,360
<b>Total Resources</b>	<b>310,969,735</b>	<b>341,869,715</b>	<b>335,351,886</b>	<b>333,766,870</b>
<b>Expenditures</b>				
Personal Services	34,415,271	39,217,416	39,167,417	39,167,417
Travel & Subsistence	1,352,044	1,285,664	1,276,617	1,276,617
Supplies & Materials	688,960	823,638	816,167	816,167
Contractual Services and Transfers	66,538,721	82,152,556	76,984,991	75,399,975
Equipment & Repairs	21,859,849	22,974,105	22,974,056	22,974,056
Claims & Miscellaneous	527,928	179,150	179,125	179,125
Licenses, Permits, Refunds & Other	57,253,038	55,609,258	55,609,183	55,609,183
State Aid & Credits	8,866,075	24,216,443	20,686,443	20,686,443
Plant Improvements & Additions	1,502,306	3,251,125	1,821,125	1,821,125
Appropriations	500,000	500,000	500,000	500,000
Reversions	231,323	—	—	—
Balance Carry Forward	117,234,218	111,660,360	115,336,762	115,336,762

## Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Total Expenditures	310,969,735	341,869,715	335,351,886	333,766,870
Full Time Equivalents	365	392	392	392

## Appropriations from General Fund

Appropriations	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
GF-Administrative Division	19,210,194	20,162,310	20,162,310	20,377,294
GF-Foreign Animal Disease Capitals	250,000	250,000	250,000	250,000
GF-Foreign Animal Disease Vaccine Development	250,000	—	—	500,000
GF- Dairy Innovation Program	750,000	—	—	—
Choose Iowa	—	1,813,000	2,463,000	1,813,000
Choose Iowa Food Purchasing Program	—	200,000	200,000	200,000
Butchery Innovation and Revitalization	—	249,695	249,695	—
Local Food and Farm	75,000	75,000	75,000	75,000
Agricultural Education	75,000	150,000	150,000	150,000
Value Added Agriculture Grant Program	463,000	—	—	—
Milk Inspections	189,196	189,196	189,196	189,196
Farmers with Disabilities	230,000	230,000	230,000	230,000
Foreign Animal Disease	1,000,000	1,050,000	1,050,000	1,050,000
Grain Regulation	350,000	350,000	350,000	350,000
Loess Hills Development and Conservation Fund	400,000	400,000	400,000	400,000
Southern Iowa Development and Conservation Fund	150,000	200,000	200,000	200,000
Choose Iowa Promotion Program	500,000	—	—	—
Animal Industries Division	—	—	750,000	—
Commercial Establishments	—	—	150,000	—
Food Safety Division	—	—	750,000	—
Market Reporting	—	—	200,000	200,000
Total Agriculture and Land Stewardship	23,892,390	25,319,201	27,819,201	25,984,490

## Appropriations from Other Funds

Appropriations	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Watershed Protection Fund	900,000	900,000	900,000	900,000
Cost Share	8,325,000	8,325,000	8,325,000	8,325,000
Conservation Reserve Program	900,000	900,000	900,000	900,000
Conservation Reserve Enhance	1,000,000	1,000,000	1,000,000	1,000,000
Soil & Water Conservation	3,800,000	3,800,000	3,800,000	3,800,000

## Appropriations from Other Funds

Appropriations	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Fuel Inspection	250,000	—	—	—
Water Quality Initiative RIIF	8,200,000	8,200,000	8,200,000	8,200,000
Renewable Fuels Infrastructure Fund	10,000,000	10,000,000	10,000,000	10,000,000
Water Quality Initiative EFF	2,375,000	2,375,000	2,375,000	2,375,000
Fertilizer Management	1,000,000	1,000,000	1,000,000	1,000,000
Native Horse and Dog Program	305,516	305,516	305,516	305,516
Motor Fuel Inspection	500,000	500,000	500,000	500,000
Choose Iowa Food Program	—	100,000	—	—
Additional Renewable Fuels Infrastructure Fund	5,000,000	—	—	—
Renewable Fuels Infrastructure Fund - Supplement	—	2,000,000	—	—
Renewable Fuels Infrastructure Fund - Corrective Awards	—	2,000,000	—	—
Butchery Innovation and Revitalization	—	—	—	249,695
<b>Total Agriculture and Land Stewardship</b>	<b>42,555,516</b>	<b>41,405,516</b>	<b>37,305,516</b>	<b>37,555,211</b>

## Appropriations Detail

### GF-Administrative Division

General Fund

#### Appropriation Description

For purposes of supporting the department, including its divisions, for administration, regulation and programs, for salaries, support, maintenance and miscellaneous purposes. Other sources of funds include fees collected and federal grant revenues.

### GF-Administrative Division Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	93,937	61,809	61,809	61,809
Appropriation	19,210,194	20,162,310	20,162,310	20,377,294
Federal Support	11,578,342	12,171,101	12,171,076	12,171,076
Intra State Receipts	6,293,753	10,833,840	10,833,840	10,833,840
Reimbursement from Other Agencies	90,000	40,075	40,075	40,075
Gov Fund Type Transfers - Other Agencies	1,870,692	1,382,669	1,382,669	1,382,669
Fees, Licenses & Permits	92,477	93,950	93,950	93,950
Refunds & Reimbursements	12,167	23,325	23,300	23,300
Other Sales & Services	57,035	4,975	5,000	5,000
Unearned Receipts	—	40,125	40,125	40,125
Other	558,484	530,750	530,750	530,750
<b>Total Resources</b>	<b>39,857,081</b>	<b>45,344,929</b>	<b>45,344,904</b>	<b>45,559,888</b>
<b>Expenditures</b>				
Personal Services-Salaries	28,107,386	32,124,467	32,124,467	32,124,467
Personal Travel In State	108,683	286,414	286,414	286,414
State Vehicle Operation	540,436	573,700	573,700	573,700
Depreciation	371,588	82,825	82,825	82,825
Personal Travel Out of State	91,955	129,125	129,125	129,125
Office Supplies	104,186	142,835	142,835	142,835
Facility Maintenance Supplies	—	50	50	50
Equipment Maintenance Supplies	4,048	1,050	1,050	1,050
Professional & Scientific Supplies	291,565	285,200	285,200	285,200
Ag., Conservation & Horticulture Supply	—	350	325	325
Other Supplies	43,542	64,875	64,875	64,875
Printing & Binding	41,922	103,900	103,900	103,900
Food	554	1,250	1,250	1,250
Uniforms & Related Items	—	1,175	1,175	1,175
Postage	120,327	124,725	124,725	124,725
Communications	171,983	220,175	220,150	220,150
Rentals	2,021	11,100	11,100	11,100
Professional & Scientific Services	204,697	364,859	364,809	364,809
Outside Services	3,889,221	3,186,273	3,186,398	3,186,398
Intra-State Transfers	325,000	325,125	325,125	325,125

## GF-Administrative Division Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Advertising & Publicity	61,478	66,950	66,950	66,950
Outside Repairs/Service	175,802	244,882	244,882	244,882
Attorney General Reimbursements	—	25	25	25
Reimbursement to Other Agencies	818,814	1,079,828	1,079,803	1,294,787
ITS Reimbursements	219,450	274,575	274,575	274,575
Gov Fund Type Transfers - Attorney General Services	77,971	80,600	80,600	80,600
Gov Fund Type Transfers - Auditor of State Services	112,306	137,742	137,742	137,742
Gov Fund Type Transfers - Other Agencies Services	1,273,769	1,318,528	1,318,528	1,318,528
Equipment	429,700	167,575	167,575	167,575
Office Equipment	—	250	250	250
IT Equipment	528,690	570,475	570,450	570,450
Water Prot Fund Practices-FY00	—	55,000	55,000	55,000
Other Expense & Obligations	137,833	162,675	162,675	162,675
Licenses	—	275	275	275
Refunds-Other	—	25	25	25
State Aid	1,472,996	3,088,367	3,088,367	3,088,367
Aid to Individuals	—	25	25	25
Balance Carry Forward (Approps)	61,809	61,809	61,809	61,809
Reversions	61,809	—	—	—
<b>Total Expenditures</b>	<b>39,857,081</b>	<b>45,344,929</b>	<b>45,344,904</b>	<b>45,559,888</b>

## Avian Influenza

### General Fund

### Appropriation Description

Appropriation is for avian influenza monitoring and response to outbreaks. Funds have not been appropriated since 2009.

## Avian Influenza Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	70,697	70,697	19	19
<b>Total Resources</b>	<b>70,697</b>	<b>70,697</b>	<b>19</b>	<b>19</b>
<b>Expenditures</b>				
Personal Services-Salaries	—	50,000	1	1
Personal Travel In State	—	5,000	1	1
State Vehicle Operation	—	1,500	1	1
Personal Travel Out of State	—	2,500	1	1
Office Supplies	—	2,000	1	1
Equipment Maintenance Supplies	—	500	1	1

## Avian Influenza Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Professional & Scientific Supplies	—	1,853	1	1
Other Supplies	—	1,000	1	1
Printing & Binding	—	1,000	1	1
Food	—	75	1	1
Postage	—	1,000	1	1
Communications	—	1,000	1	1
Rentals	—	1,000	1	1
Professional & Scientific Services	—	1,000	1	1
Outside Services	—	500	1	1
Advertising & Publicity	—	200	1	1
Outside Repairs/Service	—	500	1	1
Reimbursement to Other Agencies	—	25	1	1
IT Equipment	—	25	1	1
Balance Carry Forward (Approps)	70,697	19	—	—
Total Expenditures	70,697	70,697	19	19

## GF-Foreign Animal Disease Capitals

### General Fund

### Appropriation Description

For purposes of purchasing and maintaining equipment to further the implementation of the foreign animal disease preparedness and response strategy.

## GF-Foreign Animal Disease Capitals Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	250,000	250,000	250,000	250,000
Total Resources	250,000	250,000	250,000	250,000
<b>Expenditures</b>				
Other Supplies	5,014	—	—	—
Professional & Scientific Services	29,050	—	—	—
Intra-State Transfers	—	250,000	250,000	250,000
Outside Repairs/Service	280	—	—	—
Equipment	204,269	—	—	—
Equipment - Non-Inventory	11,387	—	—	—
Total Expenditures	250,000	250,000	250,000	250,000

**GF-Foreign Animal Disease Vaccine Development**

General Fund

**Appropriation Description**

For purposes of assisting in the development of vaccines against foreign animal diseases by a company based in Iowa that develops livestock and other animal vaccines

**GF-Foreign Animal Disease Vaccine Development Financial Summary**

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	250,000	—	—	500,000
Total Resources	250,000	—	—	500,000
<b>Expenditures</b>				
Outside Services	250,000	—	—	500,000
Total Expenditures	250,000	—	—	500,000

**GF- Dairy Innovation Program**

General Fund

**Appropriation Description**

For the purpose of awarding financial assistance to eligible businesses engaged in qualifying projects

**GF- Dairy Innovation Program Financial Summary**

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	750,000	—	—	—
Total Resources	750,000	—	—	—
<b>Expenditures</b>				
Intra-State Transfers	750,000	—	—	—
Total Expenditures	750,000	—	—	—

**Choose Iowa****General Fund****Appropriation Description**

Choose Iowa

**Choose Iowa Financial Summary**

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	1,813,000	2,463,000	1,813,000
Total Resources	—	1,813,000	2,463,000	1,813,000
<b>Expenditures</b>				
Intra-State Transfers	—	1,813,000	2,463,000	1,813,000
Total Expenditures	—	1,813,000	2,463,000	1,813,000

**Choose Iowa Food Purchasing Program****General Fund****Appropriation Description**

To support a Choose Iowa food purchasing pilot project to assist eligible participants in purchasing qualified food products

**Choose Iowa Food Purchasing Program Financial Summary**

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	200,000	200,000	200,000
Total Resources	—	200,000	200,000	200,000
<b>Expenditures</b>				
Personal Services-Salaries	—	8,900	8,900	8,900
Personal Travel In State	—	1,000	1,000	1,000
Office Supplies	—	25	25	25
Other Supplies	—	25	25	25
Printing & Binding	—	25	25	25
Advertising & Publicity	—	25	25	25
State Aid	—	190,000	190,000	190,000
Total Expenditures	—	200,000	200,000	200,000

## Butchery Innovation and Revitalization

### General Fund

#### Appropriation Description

To establish and administer a butchery innovation and revitalization program to award financial assistance to eligible businesses

### Butchery Innovation and Revitalization Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	249,695	249,695	—
Total Resources	—	249,695	249,695	—
<b>Expenditures</b>				
Personal Services-Salaries	—	11,385	11,385	11,385
Personal Travel In State	—	1,000	1,000	1,000
Office Supplies	—	25	25	25
Other Supplies	—	25	25	25
Printing & Binding	—	25	25	25
Advertising & Publicity	—	25	25	25
State Aid	—	237,210	237,210	(12,485)
Total Expenditures	—	249,695	249,695	—

## Local Food and Farm

### General Fund

#### Appropriation Description

To support the local food and farm program pursuant to chapter 267A. Funds are spent on a cost-sharing agreement with ISU to support a local food and farm program coordinator position.

### Local Food and Farm Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	75,000	70,000	70,000	70,000
Appropriation	75,000	75,000	75,000	75,000
Total Resources	150,000	145,000	145,000	145,000
<b>Expenditures</b>				
Personal Services-Salaries	5,000	2,500	2,500	2,500
Personal Travel In State	—	2,000	2,000	2,000
Office Supplies	—	500	500	500
State Aid	75,000	70,000	70,000	70,000

## Local Food and Farm Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Balance Carry Forward (Approps)	70,000	70,000	70,000	70,000
Total Expenditures	150,000	145,000	145,000	145,000

## Agricultural Education

### General Fund

### Appropriation Description

To allocate money to an Iowa association to promote agricultural education.

## Agricultural Education Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	75,000	150,000	150,000	150,000
Total Resources	75,000	150,000	150,000	150,000
<b>Expenditures</b>				
State Aid	75,000	150,000	150,000	150,000
Total Expenditures	75,000	150,000	150,000	150,000

## Value Added Agriculture Grant Program

### General Fund

## Value Added Agriculture Grant Program Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	384,367	—	—	—
Appropriation	463,000	—	—	—
Total Resources	847,367	—	—	—
<b>Expenditures</b>				
Intra-State Transfers	485,516	—	—	—
State Aid	361,851	—	—	—
Total Expenditures	847,367	—	—	—

## Milk Inspections

### General Fund

#### Appropriation Description

To carry on responsibilities related to the Milk Inspections program, including conduct a survey of grade "A" milk and certifying results to the secretary of Agriculture. Funds are spent on salaries, travels, and other administrative costs.

### Milk Inspections Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	160	4,694	4,694	4,694
Appropriation	189,196	189,196	189,196	189,196
Total Resources	189,356	193,890	193,890	193,890
<b>Expenditures</b>				
Personal Services-Salaries	183,082	177,746	177,746	177,746
Personal Travel In State	931	9,000	9,000	9,000
State Vehicle Operation	—	25	25	25
Personal Travel Out of State	363	1,500	1,500	1,500
Office Supplies	—	200	200	200
Other Supplies	181	200	200	200
Printing & Binding	—	25	25	25
Postage	28	250	250	250
Communications	—	25	25	25
Professional & Scientific Services	—	25	25	25
Outside Services	—	25	25	25
Reimbursement to Other Agencies	76	150	150	150
IT Equipment	—	25	25	25
Balance Carry Forward (Approps)	4,694	4,694	4,694	4,694
Total Expenditures	189,356	193,890	193,890	193,890

## Farmers with Disabilities

### General Fund

#### Appropriation Description

To support a program for farmers with disabilities. Funds are distributed to Easter Seals of Iowa to provide assistance to farmers with disabilities to acquire farming equipment.

### Farmers with Disabilities Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	230,000	230,000	230,000	230,000

## Farmers with Disabilities Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Total Resources	230,000	230,000	230,000	230,000
Expenditures				
State Aid	230,000	230,000	230,000	230,000
Total Expenditures	230,000	230,000	230,000	230,000

## Foreign Animal Disease

General Fund

### Appropriation Description

Foreign Animal Disease Preparedness and Response. For deposit in the Foreign Animal Disease Preparedness and Response Fund to develop a strategy and recommendations for implementation.

## Foreign Animal Disease Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	1,000,000	1,050,000	1,050,000	1,050,000
Total Resources	1,000,000	1,050,000	1,050,000	1,050,000
Expenditures				
Intra-State Transfers	1,000,000	1,050,000	1,050,000	1,050,000
Total Expenditures	1,000,000	1,050,000	1,050,000	1,050,000

## Grain Regulation

General Fund

### Appropriation Description

Grain Regulation

## Grain Regulation Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	350,000	350,000	350,000	350,000
Total Resources	350,000	350,000	350,000	350,000
Expenditures				

## Grain Regulation Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Intra-State Transfers	350,000	350,000	350,000	350,000
Total Expenditures	350,000	350,000	350,000	350,000

## Loess Hills Development and Conservation Fund

### General Fund

### Appropriation Description

Loess Hills Development and Conservation Fund

## Loess Hills Development and Conservation Fund Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	400,000	400,000	400,000	400,000
Total Resources	400,000	400,000	400,000	400,000
<b>Expenditures</b>				
State Aid	400,000	400,000	400,000	400,000
Total Expenditures	400,000	400,000	400,000	400,000

## Southern Iowa Development and Conservation Fund

### General Fund

### Appropriation Description

Southern Iowa Development and Conservation Fund

## Southern Iowa Development and Conservation Fund Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	150,000	200,000	200,000	200,000
Total Resources	150,000	200,000	200,000	200,000
<b>Expenditures</b>				
State Aid	150,000	200,000	200,000	200,000
Total Expenditures	150,000	200,000	200,000	200,000

## Choose Iowa Promotion Program

General Fund

### Appropriation Description

To promote Iowa products and provide consumers a choice in purchasing food items that originate as an agricultural commodity produced on Iowa farms

### Choose Iowa Promotion Program Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	500,000	—	—	—
Total Resources	500,000	—	—	—
<b>Expenditures</b>				
Intra-State Transfers	500,000	—	—	—
Total Expenditures	500,000	—	—	—

## Animal Industries Division

General Fund

### Appropriation Description

Iowas livestock industry continues to be a major driver for Iowa, contributing more than \$20 billion to our economy and employing over 168,000 people. Iowa is the number one ranked state in the nation for production of pork, eggs and red meat and ranks in the top 10 for turkey, beef and dairy production. IDALS Animal Industry Division is responsible for several critical duties that ensure uninterrupted access to international and domestic markets, which is critical to the livestock industrys continued success. With annual costs increasing, a dedicated budget line item will ensure that programming and staffing in the Animal Industry Division can remain at full capacity throughout the year to protect animal health, defend the livestock industry from negative trade implications, and better serve Iowas livestock producers.

### Animal Industries Division Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	—	750,000	—
Total Resources	—	—	750,000	—
<b>Expenditures</b>				
Intra-State Transfers	—	—	750,000	—
Total Expenditures	—	—	750,000	—

## Commercial Establishments

### General Fund

#### Appropriation Description

IDALS Animal Welfare program, which is part of the Animal Industry Division, is responsible for the licensing and oversight of over 1,900 licensed commercial establishments including pet breeders, pet shops, kennels, groomers, animal shelters, and research facilities, among others. Over the last several years, this program has seen a continual increase in the demand for its services in numerous ways. In just the last six months, over 100 new licenses have been issued, an unusual spike for this program. Additional funding will allow IDALS to remain fully staffed to conduct routine and follow-up animal welfare inspections, respond to complaints in a timely manner, and provide assistance and support to law enforcement when needed.

#### Commercial Establishments Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	—	150,000	—
Total Resources	—	—	150,000	—
<b>Expenditures</b>				
Intra-State Transfers	—	—	150,000	—
Total Expenditures	—	—	150,000	—

## Food Safety Division

### General Fund

#### Appropriation Description

IDALS is responsible for carrying out programs that ensure a safe food supply. While public health and consumer protection are the key missions for IDALS food safety programs, there is a significant economic return on these programs, enabling state retail, interstate, and international markets for licensees. Additional funding for a dedicated food safety line item would support consistent staffing levels for meat and poultry inspection, dairy inspection, and associated regulatory laboratory functions, providing continued access to retail and interstate markets.

#### Food Safety Division Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	—	750,000	—
Total Resources	—	—	750,000	—
<b>Expenditures</b>				
Intra-State Transfers	—	—	750,000	—
Total Expenditures	—	—	750,000	—

## Market Reporting

### General Fund

#### Market Reporting Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	—	200,000	200,000
Total Resources	—	—	200,000	200,000
<b>Expenditures</b>				
Intra-State Transfers	—	—	200,000	200,000
Total Expenditures	—	—	200,000	200,000

## Water Quality Initiative RIF

### Rebuild Iowa Infrastructure Fund

#### Appropriation Description

Appropriation from the Rebuild Iowa Infrastructure Fund for deposit into the water quality initiative fund to implement water quality initiative to manage water nutrients. Funds are spent on administration, practices, and water quality initiative projects.

#### Water Quality Initiative RIF Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	8,200,000	8,200,000	8,200,000	8,200,000
Total Resources	8,200,000	8,200,000	8,200,000	8,200,000
<b>Expenditures</b>				
Intra-State Transfers	8,200,000	8,200,000	8,200,000	8,200,000
Total Expenditures	8,200,000	8,200,000	8,200,000	8,200,000

## Renewable Fuels Infrastructure Fund

### Rebuild Iowa Infrastructure Fund

#### Appropriation Description

To transfer money to the Renewable Fuels Infrastructure Fund. That fund is used to provide grants to applicants to upgrade fuel pumps.

### Renewable Fuels Infrastructure Fund Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	10,000,000	10,000,000	10,000,000	10,000,000
Total Resources	10,000,000	10,000,000	10,000,000	10,000,000
<b>Expenditures</b>				
Intra-State Transfers	10,000,000	10,000,000	10,000,000	10,000,000
Total Expenditures	10,000,000	10,000,000	10,000,000	10,000,000

## Fertilizer Management

### Rebuild Iowa Infrastructure Fund

#### Appropriation Description

Update static nitrogen fertilizer rate recommendations to a dynamic modeling system including ergonomics, weather, changes in technology, and economics.

### Fertilizer Management Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	743,223	—	—	—
Appropriation	1,000,000	1,000,000	1,000,000	1,000,000
Total Resources	1,743,223	1,000,000	1,000,000	1,000,000
<b>Expenditures</b>				
Outside Services	1,743,223	1,000,000	1,000,000	1,000,000
Total Expenditures	1,743,223	1,000,000	1,000,000	1,000,000

## Additional Renewable Fuels Infrastructure Fund

### Rebuild Iowa Infrastructure Fund

#### Appropriation Description

To transfer money to the Renewable Fuels Infrastructure Fund. That fund is used to provide grants to applicants to upgrade fuel pumps.

### Additional Renewable Fuels Infrastructure Fund Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	5,000,000	—	—	—
Total Resources	5,000,000	—	—	—
<b>Expenditures</b>				
Intra-State Transfers	5,000,000	—	—	—
Total Expenditures	5,000,000	—	—	—

## Watershed Protection Fund

### Environment First Fund

#### Appropriation Description

For continuation of a program that provides multi-objective resource protections for flood control, water quality, erosion control, and natural resource conservation. Funds are spent on administration costs, practices, and development grants with Soil and Water Conservation Districts (SWCD).

### Watershed Protection Fund Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	836,640	698,688	698,688	698,688
Appropriation	900,000	900,000	900,000	900,000
Refunds & Reimbursements	—	25	25	25
Total Resources	1,736,640	1,598,713	1,598,713	1,598,713
<b>Expenditures</b>				
Office Supplies	—	25	25	25
Outside Services	—	25,000	25,000	25,000
Intra-State Transfers	90,000	90,000	90,000	90,000
Water Prot Fund Practices-FY00	947,952	785,000	785,000	785,000
Balance Carry Forward (Approps)	698,688	698,688	698,688	698,688
Total Expenditures	1,736,640	1,598,713	1,598,713	1,598,713

## Cost Share

### Environment First Fund

#### Appropriation Description

The Soil Conservation Cost Share Program provides financial assistance toward the installation of permanent soil conservation practices to levels at which landowners are able to finance the remainder of the investment, thereby protecting the state's interest in soil resources and reducing off-site sediment damages. The program also provides incentives to landowners to encourage use of soil conserving land management practices. Funds are spent on administration costs, practices, and research/demo projects.

#### Cost Share Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	7,502,132	7,948,270	7,948,270	7,948,270
Appropriation	8,325,000	8,325,000	8,325,000	8,325,000
Refunds & Reimbursements	8,433	25	25	25
<b>Total Resources</b>	<b>15,835,566</b>	<b>16,273,295</b>	<b>16,273,295</b>	<b>16,273,295</b>
<b>Expenditures</b>				
Intra-State Transfers	1,367,750	1,367,750	1,367,750	1,367,750
FY00 Cost Share	6,408,179	6,807,275	6,807,275	6,807,275
State Aid	111,367	150,000	150,000	150,000
Balance Carry Forward (Approps)	7,948,270	7,948,270	7,948,270	7,948,270
<b>Total Expenditures</b>	<b>15,835,566</b>	<b>16,273,295</b>	<b>16,273,295</b>	<b>16,273,295</b>

## Conservation Reserve Program

### Environment First Fund

#### Appropriation Description

This appropriation from the environment first fund is to provide encouragement and assist farmers in enrolling in the continuous sign-up of federal conservation reserve program and to work with them to enhance their revegetation efforts to improve water quality and habitat. Funds are spent on administration costs, practices, and technical assistance agreements.

#### Conservation Reserve Program Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	580,094	594,454	594,454	594,454
Appropriation	900,000	900,000	900,000	900,000
Refunds & Reimbursements	105,885	130,000	130,000	130,000
<b>Total Resources</b>	<b>1,585,979</b>	<b>1,624,454</b>	<b>1,624,454</b>	<b>1,624,454</b>
<b>Expenditures</b>				

## Conservation Reserve Program Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Personal Services-Salaries	501,944	650,000	650,000	650,000
Outside Services	—	90,000	90,000	90,000
Intra-State Transfers	90,000	90,000	90,000	90,000
Water Prot Fund Practices-FY00	399,582	200,000	200,000	200,000
Balance Carry Forward (Approps)	594,454	594,454	594,454	594,454
<b>Total Expenditures</b>	<b>1,585,979</b>	<b>1,624,454</b>	<b>1,624,454</b>	<b>1,624,454</b>

## Conservation Reserve Enhance

### Environment First Fund

### Appropriation Description

This appropriation from the environment first fund is to support the implementation of a conservation reserve enhancement program to restore and construct wetlands for the purposes of intercepting tile line runoff, reducing nutrient loss, improving water quality, and enhancing agricultural production practices. Funds are spent on administration costs and related costs to implement and complete various Conservation Reserve Enhancement Program site projects.

## Conservation Reserve Enhance Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	1,578,689	2,050,323	2,050,323	2,050,323
Appropriation	1,000,000	1,000,000	1,000,000	1,000,000
Federal Support	—	25	25	25
Refunds & Reimbursements	—	25	25	25
<b>Total Resources</b>	<b>2,578,689</b>	<b>3,050,373</b>	<b>3,050,373</b>	<b>3,050,373</b>
<b>Expenditures</b>				
Facility Maintenance Supplies	302	25	25	25
Other Supplies	50	25	25	25
Professional & Scientific Services	134,198	200,000	200,000	200,000
Outside Services	293,816	698,000	698,000	698,000
Intra-State Transfers	100,000	100,000	100,000	100,000
FY01 Cost Share	—	25	25	25
Gov Fund Type Transfers - Other Agencies Services	—	450	450	450
Water Prot Fund Practices-FY00	—	500	500	500
Fees	—	25	25	25
Capitals	—	1,000	1,000	1,000
Balance Carry Forward (Approps)	2,050,323	2,050,323	2,050,323	2,050,323
<b>Total Expenditures</b>	<b>2,578,689</b>	<b>3,050,373</b>	<b>3,050,373</b>	<b>3,050,373</b>

## Soil & Water Conservation

### Environment First Fund

#### Appropriation Description

This appropriation is made from the Environment First Fund to provide for administration for soil and water conservation efforts and for the support of soil and water conservation districts.

#### Soil & Water Conservation Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	3,800,000	3,800,000	—	—
Appropriation	3,800,000	3,800,000	3,800,000	3,800,000
<b>Total Resources</b>	<b>7,600,000</b>	<b>7,600,000</b>	<b>3,800,000</b>	<b>3,800,000</b>
<b>Expenditures</b>				
Intra-State Transfers	3,800,000	7,600,000	3,800,000	3,800,000
Balance Carry Forward (Approps)	3,800,000	—	—	—
<b>Total Expenditures</b>	<b>7,600,000</b>	<b>7,600,000</b>	<b>3,800,000</b>	<b>3,800,000</b>

## Water Quality Initiative EFF

### Environment First Fund

#### Appropriation Description

Appropriation from the Environment First Fund for deposit into the water quality initiative fund to implement water quality initiatives to manage water nutrients. Funds are spent on administration, practices, and water quality initiative projects.

#### Water Quality Initiative EFF Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	2,375,000	2,375,000	2,375,000	2,375,000
<b>Total Resources</b>	<b>2,375,000</b>	<b>2,375,000</b>	<b>2,375,000</b>	<b>2,375,000</b>
<b>Expenditures</b>				
Intra-State Transfers	2,375,000	2,375,000	2,375,000	2,375,000
<b>Total Expenditures</b>	<b>2,375,000</b>	<b>2,375,000</b>	<b>2,375,000</b>	<b>2,375,000</b>

## Native Horse and Dog Program

### Unclaimed Winnings Fund

#### Appropriation Description

For supporting the administration and enforcement of horse and dog racing law. Expenses include salaries, support, maintenance and other miscellaneous purposes.

#### Native Horse and Dog Program Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	305,516	305,516	305,516	305,516
Total Resources	305,516	305,516	305,516	305,516
<b>Expenditures</b>				
Intra-State Transfers	136,003	305,516	305,516	305,516
Reversions	169,513	—	—	—
Total Expenditures	305,516	305,516	305,516	305,516

## Fuel Inspection

### UST Unassigned Revenue (Nonbond)

#### Appropriation Description

Fuel Inspection Appropriation from the Iowa Comprehensive Petroleum Underground Storage Tank Fund for inspecting fuel quality at pipeline terminals and renewable fuel production facilities, including salaries, support, maintenance, and miscellaneous purposes.

#### Fuel Inspection Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	100,710	—	—	—
Appropriation	250,000	—	—	—
Total Resources	350,710	—	—	—
<b>Expenditures</b>				
Personal Services-Salaries	104,486	—	—	—
Personal Travel In State	3,935	—	—	—
State Vehicle Operation	10,443	—	—	—
Depreciation	9,338	—	—	—
Other Supplies	3,015	—	—	—
Communications	994	—	—	—
Professional & Scientific Services	97,696	—	—	—
Outside Services	165	—	—	—
Intra-State Transfers	82,160	—	—	—

## Fuel Inspection Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Reimbursement to Other Agencies	1	—	—	—
Equipment	38,478	—	—	—
Total Expenditures	350,710	—	—	—

## Motor Fuel Inspection

### Renewable Fuel Infrastructure Fund

#### Appropriation Description

For inspection of motor fuel. Programs are administered for the auditing of motor fuel, including biofuel processing and production plants, for screening and testing motor fuel, and for the inspection of motor fuel sold by dealers. Expenses include salaries, support, maintenance, and miscellaneous purposes.

## Motor Fuel Inspection Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	500,000	500,000	500,000	500,000
Total Resources	500,000	500,000	500,000	500,000
<b>Expenditures</b>				
Intra-State Transfers	500,000	500,000	500,000	500,000
Total Expenditures	500,000	500,000	500,000	500,000

## Choose Iowa Food Program

Blufflands Protection and Revolving Fund

### Appropriation Description

Choose Iowa Food Program - Blufflands Fund

### Choose Iowa Food Program Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	100,000	—	—
Total Resources	—	100,000	—	—
<b>Expenditures</b>				
State Aid	—	100,000	—	—
Total Expenditures	—	100,000	—	—

## Renewable Fuels Infrastructure Fund - Supplement

Rebuild Iowa Infrastructure Fund

### Appropriation Description

For deposit in the renewable fuel infrastructure fund created in section 159A.16 for renewable fuel infrastructure programs

### Renewable Fuels Infrastructure Fund - Supplement Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	2,000,000	—	—
Total Resources	—	2,000,000	—	—
<b>Expenditures</b>				
Intra-State Transfers	—	2,000,000	—	—
Total Expenditures	—	2,000,000	—	—

## Renewable Fuels Infrastructure Fund - Corrective Awards

### Rebuild Iowa Infrastructure Fund

#### Appropriation Description

For awarding corrective amounts to retail dealers who file an application for a corrective amount with the department, if the application is approved by the renewable fuel infrastructure board

### Renewable Fuels Infrastructure Fund - Corrective Awards Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	2,000,000	—	—
Total Resources	—	2,000,000	—	—
<b>Expenditures</b>				
State Aid	—	2,000,000	—	—
Total Expenditures	—	2,000,000	—	—

## Butchery Innovation and Revitalization

### Iowa Skilled Worker and Job Creation Fund

#### Appropriation Description

To establish and administer a butchery innovation and revitalization program to award financial assistance to eligible businesses

### Butchery Innovation and Revitalization Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	—	—	249,695
Total Resources	—	—	—	249,695
<b>Expenditures</b>				
State Aid	—	—	—	249,695
Total Expenditures	—	—	—	249,695

## Fund Detail

## Administrative Services, Department of Fund Detail

Funds	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Agriculture and Land Stewardship	208,566,059	235,152,814	226,205,688	226,455,383
Iowa Skilled Worker and Job Creation Fund	—	—	—	249,695
Rebuild Iowa Infrastructure Fund	24,943,223	23,200,000	19,200,000	19,200,000
GW-Ag Drain Wells/Sinkholes	2,038,096	2,190,994	2,190,994	2,190,994
Soil Conservation Revolving Fund	891,150	819,855	819,855	819,855
Horse and Dog Breeder's Fund	1,092,237	1,005,780	1,005,780	1,005,780
Commercial Establishment Fund	571,145	605,423	605,423	605,423
Water Quality Initiative Fund	24,622,757	25,901,670	25,685,145	25,685,145
Foreign Animal Disease Preparedness and Response Fund	1,877,002	2,296,147	2,414,919	2,414,919
Iowa Emergency Food Purchase Program Fund	—	25	25	25
Water Quality Infrastructure Fund	61,924,889	66,023,529	66,533,606	66,533,606
IDALS ARP Fund	3,122,565	6,050,000	6,050,000	6,050,000
Choose Iowa Fund	2,136,596	3,384,956	3,384,956	3,384,956
Dairy Innovation Fund	750,000	—	—	—
Water Protection Fund	2,960,601	2,979,509	2,979,509	2,979,509
Local Food and Farm Program	—	75	75	75
Veterinary Medical Examiners- National	229,750	234,920	242,620	242,620
Alternative Drainage Assistance Fund	5,573,819	5,301,578	301,578	301,578
Environment First Fund	31,711,875	32,521,835	28,721,835	28,721,835
EPA Non Point Source Pollution	1,301,056	2,000,000	2,000,000	2,000,000
Abandoned Mine Lands Grant	1,160,590	1,267,419	1,267,419	1,267,419
Renewable Fuels & Co-products	164,384	164,392	164,392	164,392
Hemp Fund	51,670	56,361	56,361	56,361
Brucellosis Eradication	2,588,151	2,892,497	2,892,497	2,892,497
Grain Indemnity Fund	5,146,418	8,281,592	11,813,767	11,813,767
Branding Administration Fund	107,947	108,073	108,073	108,073
Unclaimed Winnings Fund	305,516	305,516	305,516	305,516
UST Unassigned Revenue (Nonbond)	350,710	—	—	—
Blufflands Protection and Revolving Fund	656,128	100,000	—	—
Pseudorabies	65,868	65,968	65,968	65,968
AML Const. Reclamation Fund	6,316,517	13,186,050	13,186,000	13,186,000
Kenneth Wagner Award Fund	15,092	15,192	15,142	15,142
Reclamation Performance Board- Interest Bearing	621,441	602,570	603,370	603,370
Performance Bond	34,406	34,506	34,481	34,481
Agriculture Fee Clearing Account	238,527	142,791	142,791	142,791
Renewable Fuel Infrastructure Fund	24,995,931	33,413,591	33,413,591	33,413,591
Loess Hills Development & Conservation Authority	140,243	491,082	491,082	491,082
Loess Hills Development & Conservation Authority	140,243	491,082	491,082	491,082
Agriculture - Corn Promotion	22,971,647	24,660,608	24,660,608	24,660,608

## Administrative Services, Department of Fund Detail

Funds	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Corn Promotion Fund	22,971,647	24,660,608	24,660,608	24,660,608
Agriculture - Egg Council	833,803	968,000	968,000	968,000
Egg Fund	833,803	968,000	968,000	968,000
Agriculture - Soybean Promotion	31,305,503	28,000,000	28,000,000	28,000,000
Soybean Promotion Fund	31,305,503	28,000,000	28,000,000	28,000,000
Agriculture - Turkey Marketing Council	333,466	350,000	350,000	350,000
Turkey Marketing Fund	333,466	350,000	350,000	350,000
Agriculture - Cattle Promotion	1,749,513	1,600,000	1,600,000	1,600,000
Cattle Promotion Fund	1,749,513	1,600,000	1,600,000	1,600,000

## GW-Ag Drain Wells/Sinkholes

### Fund Description

This account receives 13% of the fees collected in the overall agricultural management account to provide for financial incentive programs, studies and administrative costs relating to sinkholes and agricultural drainage wells programs.

### GW-Ag Drain Wells/Sinkholes Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	1,140,763	1,415,994	1,415,994	1,415,994
Intra State Receipts	897,333	775,000	775,000	775,000
Total Resources	2,038,096	2,190,994	2,190,994	2,190,994
<b>Expenditures</b>				
Personal Services-Salaries	371,734	390,275	390,275	390,275
Personal Travel In State	1,826	2,000	2,000	2,000
State Vehicle Operation	—	25	25	25
Personal Travel Out of State	427	3,000	3,000	3,000
Office Supplies	1,168	1,500	1,500	1,500
Other Supplies	752	250	250	250
Printing & Binding	—	750	750	750
Communications	1,690	2,000	2,000	2,000
Professional & Scientific Services	—	25	25	25
Outside Services	244,484	373,500	373,500	373,500
Advertising & Publicity	—	25	25	25
Outside Repairs/Service	—	25	25	25
Reimbursement to Other Agencies	21	100	100	100
ITS Reimbursements	—	25	25	25
Equipment - Non-Inventory	—	500	500	500
IT Equipment	—	1,000	1,000	1,000
Balance Carry Forward (Funds)	1,415,994	1,415,994	1,415,994	1,415,994
Total Expenditures	2,038,096	2,190,994	2,190,994	2,190,994

## Horse and Dog Breeder's Fund

### Fund Description

The funding for the program is derived from unclaimed pari-mutuel winnings. It is used to register, inspect, and promote the native horse and dog breeding industry within the State in accordance with Chapter 99D.22 of the Code of Iowa.

### Horse and Dog Breeder's Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	4,053	5,780	5,780	5,780
Fees, Licenses & Permits	1,088,184	1,000,000	1,000,000	1,000,000
<b>Total Resources</b>	<b>1,092,237</b>	<b>1,005,780</b>	<b>1,005,780</b>	<b>1,005,780</b>
<b>Expenditures</b>				
State Aid	1,086,457	1,000,000	1,000,000	1,000,000
Balance Carry Forward (Funds)	5,780	5,780	5,780	5,780
<b>Total Expenditures</b>	<b>1,092,237</b>	<b>1,005,780</b>	<b>1,005,780</b>	<b>1,005,780</b>

## Commercial Establishment Fund

### Fund Description

This fund receives moneys collected by the department in fees as provided in Iowa Code section 162.2B. Funds are expended on salaries and other administrative costs to carry out the provisions of Iowa Code 162 regulating animal shelters, kennels, breeders, pet shops, pounds, public auctions and research facilities.

### Commercial Establishment Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Gov Fund Type Transfers - Other Agencies	237,842	305,173	305,173	305,173
Interest	623	250	250	250
Fees, Licenses & Permits	332,680	300,000	300,000	300,000
<b>Total Resources</b>	<b>571,145</b>	<b>605,423</b>	<b>605,423</b>	<b>605,423</b>
<b>Expenditures</b>				
Personal Services-Salaries	528,303	564,448	564,448	564,448
Personal Travel In State	27,203	25,000	25,000	25,000
State Vehicle Operation	9,293	9,000	9,000	9,000
Depreciation	1,512	3,025	3,025	3,025
Personal Travel Out of State	—	25	25	25
Office Supplies	—	25	25	25

## Commercial Establishment Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Professional & Scientific Supplies	—	25	25	25
Other Supplies	316	25	25	25
Printing & Binding	—	25	25	25
Postage	767	2,000	2,000	2,000
Communications	—	25	25	25
Rentals	—	25	25	25
Professional & Scientific Services	—	25	25	25
Outside Services	888	25	25	25
Advertising & Publicity	—	25	25	25
Outside Repairs/Service	304	500	500	500
Data Processing	—	25	25	25
Attorney General Reimbursements	—	25	25	25
Reimbursement to Other Agencies	177	100	100	100
Gov Fund Type Transfers - Other Agencies Services	2,382	25	25	25
Equipment - Non-Inventory	—	25	25	25
IT Equipment	—	1,000	1,000	1,000
<b>Total Expenditures</b>	<b>571,145</b>	<b>605,423</b>	<b>605,423</b>	<b>605,423</b>

## Water Quality Initiative Fund

### Fund Description

This fund receives transfers from WQI state appropriations and any other money to support the water quality initiative administered by the soil conservation division of the Department of Agriculture and Land Stewardship. Funds are expended on administration, practices, and projects to assess and reduce nutrients in the State's watersheds.

## Water Quality Initiative Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	11,606,986	12,866,095	12,649,595	12,649,595
Federal Support	909,829	1,950,200	1,950,225	1,950,225
Intra State Receipts	11,295,463	11,075,150	11,075,125	11,075,125
Gov Fund Type Transfers - Other Agencies	39,490	25	25	25
Interest	599,159	10,000	10,000	10,000
Refunds & Reimbursements	171,830	175	150	150
Unearned Receipts	—	25	25	25
<b>Total Resources</b>	<b>24,622,757</b>	<b>25,901,670</b>	<b>25,685,145</b>	<b>25,685,145</b>
<b>Expenditures</b>				
Personal Services-Salaries	1,018,046	1,399,205	1,399,205	1,399,205
Personal Travel In State	7,788	4,025	4,025	4,025

## Water Quality Initiative Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
State Vehicle Operation	7,248	7,500	7,500	7,500
Depreciation	4,608	9,875	9,875	9,875
Personal Travel Out of State	15,419	12,525	12,500	12,500
Office Supplies	4,952	2,025	2,025	2,025
Facility Maintenance Supplies	1,409	25	25	25
Equipment Maintenance Supplies	—	25	25	25
Professional & Scientific Supplies	—	25	25	25
Other Supplies	5,005	5,025	5,025	5,025
Printing & Binding	3,234	2,525	2,525	2,525
Postage	—	25	25	25
Communications	9,068	2,500	2,500	2,500
Rentals	1,725	50	50	50
Professional & Scientific Services	293,683	544,675	544,650	544,650
Outside Services	3,261,542	3,062,822	3,062,847	3,062,847
Intra-State Transfers	—	500,998	500,998	500,998
Advertising & Publicity	32,450	30,000	30,000	30,000
Outside Repairs/Service	—	25	25	25
Reimbursement to Other Agencies	497	75	75	75
ITS Reimbursements	6,100	2,500	2,500	2,500
FY00 Cost Share	—	25	25	25
FY01 Cost Share	—	25	25	25
Gov Fund Type Transfers - Other Agencies Services	10,763	12,475	12,475	12,475
Equipment	5,930	50	50	50
Office Equipment	—	25	25	25
Equipment - Non-Inventory	—	1,025	1,025	1,025
IT Equipment	17,025	1,500	1,500	1,500
Water Prot Fund Practices-FY00	7,049,854	7,650,175	7,650,175	7,650,175
Water Protection/Forestry	—	25	25	25
Other Expense & Obligations	—	25	25	25
Licenses	77	25	25	25
Fees	239	25	25	25
State Aid	—	75	75	75
Agricultural Aid	—	25	25	25
Capitals	—	125	125	125
Balance Carry Forward (Funds)	12,866,095	12,649,595	12,433,095	12,433,095
<b>Total Expenditures</b>	<b>24,622,757</b>	<b>25,901,670</b>	<b>25,685,145</b>	<b>25,685,145</b>

## Foreign Animal Disease Preparedness and Response Fund

### Fund Description

Money is appropriated to this fund by the legislature and are to be used to develop, establish, and implement a foreign animal disease preparedness and response strategy.

### Foreign Animal Disease Preparedness and Response Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	307,696	845,747	964,519	964,519
Adjustment to Balance Forward	10	—	—	—
Federal Support	379,109	150,025	150,025	150,025
Intra State Receipts	1,000,000	1,300,000	1,300,000	1,300,000
Interest	38,950	225	225	225
Refunds & Reimbursements	1,237	25	25	25
Unearned Receipts	150,000	125	125	125
<b>Total Resources</b>	<b>1,877,002</b>	<b>2,296,147</b>	<b>2,414,919</b>	<b>2,414,919</b>
<b>Expenditures</b>				
Personal Services-Salaries	812,904	622,803	622,803	622,803
Personal Travel In State	41,750	5,025	5,025	5,025
State Vehicle Operation	3,683	500	500	500
Depreciation	—	7,200	7,200	7,200
Personal Travel Out of State	11,250	5,000	5,000	5,000
Office Supplies	1,573	1,525	1,525	1,525
Professional & Scientific Supplies	—	500	500	500
Other Supplies	7,611	25	25	25
Printing & Binding	—	1,500	1,500	1,500
Postage	5,829	1,000	1,000	1,000
Communications	994	1,750	1,750	1,750
Rentals	2,184	25	25	25
Professional & Scientific Services	3,756	100,050	100,050	100,050
Outside Services	73,429	374,950	374,950	374,950
Intra-State Transfers	6,759	25	25	25
Advertising & Publicity	1,752	25	25	25
Outside Repairs/Service	4,703	500	500	500
Reimbursement to Other Agencies	48	525	525	525
ITS Reimbursements	318	525	525	525
Gov Fund Type Transfers - Other Agencies Services	52,713	15,050	15,050	15,050
Equipment	—	175,075	175,075	175,075
Equipment - Non-Inventory	—	2,500	2,500	2,500
IT Equipment	—	15,025	15,025	15,025
Other Expense & Obligations	—	500	500	500
State Aid	—	25	25	25
Balance Carry Forward (Funds)	845,747	964,519	1,083,291	1,083,291
<b>Total Expenditures</b>	<b>1,877,002</b>	<b>2,296,147</b>	<b>2,414,919</b>	<b>2,414,919</b>

## Iowa Emergency Food Purchase Program Fund

### Fund Description

Special revenue fund for emergency food program to relieve situations of emergency for families/persons by distributing food to them

### Iowa Emergency Food Purchase Program Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Other	—	25	25	25
<b>Total Resources</b>	—	25	25	25
<b>Expenditures</b>				
State Aid	—	25	25	25
<b>Total Expenditures</b>	—	25	25	25

## Water Quality Infrastructure Fund

### Fund Description

The Water Quality Infrastructure Fund supports Edge-of-Field and In-Field Infrastructure Programs as outlined in the Iowa Nutrient Reduction Strategy. A portion of Water Excise Tax (Fiscal Years 2019 and 2020 and Gambling Receipts (beginning in Fiscal Year 2021) are transferred to the fund to operate these programs.

### Water Quality Infrastructure Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	41,368,594	48,910,280	49,420,357	49,420,357
Other Taxes	2,882,176	2,013,174	2,013,174	2,013,174
Pari-Mutuel Receipts	14,997,800	15,000,000	15,000,000	15,000,000
Interest	2,279,682	100,000	100,000	100,000
Fees, Licenses & Permits	2,200	50	50	50
Refunds & Reimbursements	394,437	25	25	25
<b>Total Resources</b>	<b>61,924,889</b>	<b>66,023,529</b>	<b>66,533,606</b>	<b>66,533,606</b>
<b>Expenditures</b>				
Personal Services-Salaries	658,396	946,625	946,625	946,625
Personal Travel In State	987	2,025	2,025	2,025
State Vehicle Operation	—	25	25	25
Depreciation	—	25	—	—
Personal Travel Out of State	—	2,000	2,000	2,000
Office Supplies	—	2,000	2,000	2,000
Facility Maintenance Supplies	2,117	—	—	—

## Water Quality Infrastructure Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Equipment Maintenance Supplies	—	25	25	25
Professional & Scientific Supplies	—	25	25	25
Other Supplies	—	500	500	500
Printing & Binding	—	500	500	500
Postage	—	25	25	25
Communications	—	25	25	25
Rentals	—	25	25	25
Professional & Scientific Services	373,206	1,250,000	1,250,025	1,250,025
Outside Services	357,421	3,182,674	3,182,674	3,182,674
Intra-State Transfers	—	25	25	25
Advertising & Publicity	—	2,500	2,500	2,500
Reimbursement to Other Agencies	—	25	25	25
ITS Reimbursements	—	25	25	25
Gov Fund Type Transfers - Other Agencies Services	580,000	25	25	25
IT Equipment	—	1,500	1,500	1,500
Water Prot Fund Practices-FY00	9,135,765	8,712,498	8,712,498	8,712,498
Other Expense & Obligations	—	25	25	25
Fees	915	25	25	25
State Aid	837,983	1,000,025	1,000,025	1,000,025
Capitals	1,067,820	1,500,000	1,500,000	1,500,000
Balance Carry Forward (Funds)	48,910,280	49,420,357	49,930,434	49,930,434

## IDALS ARP Fund

### Fund Description

IDALS ARP Fund. Federal money received under the American Rescue Plan Act for water quality.

### IDALS ARP Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Intra State Receipts	3,122,565	6,050,000	6,050,000	6,050,000
Total Resources	3,122,565	6,050,000	6,050,000	6,050,000
<b>Expenditures</b>				
Personal Services-Salaries	61,235	50,000	50,000	50,000
Professional & Scientific Services	116,615	500,000	500,000	500,000
Outside Services	1,140,126	2,750,000	2,750,000	2,750,000
Water Prot Fund Practices-FY00	1,370,103	2,500,000	2,500,000	2,500,000
Capitals	434,486	250,000	250,000	250,000
Total Expenditures	3,122,565	6,050,000	6,050,000	6,050,000

## Choose Iowa Fund

### Fund Description

The funds will be used to establish a State branding program to advertise food items that contain agricultural commodities grown in Iowa.

### Choose Iowa Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	418,741	1,571,931	1,571,931	1,571,931
Adjustment to Balance Forward	300	—	—	—
Intra State Receipts	1,711,780	1,813,000	1,813,000	1,813,000
Other	5,775	25	25	25
<b>Total Resources</b>	<b>2,136,596</b>	<b>3,384,956</b>	<b>3,384,956</b>	<b>3,384,956</b>
<b>Expenditures</b>				
Personal Services-Salaries	150,539	233,368	233,368	233,368
Personal Travel In State	1,430	5,000	5,000	5,000
State Vehicle Operation	—	25	25	25
Personal Travel Out of State	—	5,000	5,000	5,000
Office Supplies	3,764	5,000	5,000	5,000
Other Supplies	15,359	10,000	10,000	10,000
Printing & Binding	9,932	25	25	25
Postage	—	2,500	2,500	2,500
Communications	1,052	1,500	1,500	1,500
Rentals	650	5,000	5,000	5,000
Professional & Scientific Services	4,920	25,000	25,000	25,000
Outside Services	28,221	259,757	259,757	259,757
Advertising & Publicity	81,685	25,000	25,000	25,000
Reimbursement to Other Agencies	28	250	250	250
ITS Reimbursements	—	25	25	25
Gov Fund Type Transfers - Other Agencies Services	—	25	25	25
Equipment	—	5,000	5,000	5,000
Equipment - Non-Inventory	—	25	25	25
IT Equipment	—	2,500	2,500	2,500
Other Expense & Obligations	1,565	15,000	15,000	15,000
State Aid	265,520	1,213,025	1,213,025	1,213,025
Balance Carry Forward (Funds)	1,571,931	1,571,931	1,571,931	1,571,931
<b>Total Expenditures</b>	<b>2,136,596</b>	<b>3,384,956</b>	<b>3,384,956</b>	<b>3,384,956</b>

## Water Protection Fund

### Fund Description

Revenues for the Fund are provided through the Resource Enhancement and Protection (REAP) Fund to be used for the administration and support of water quality protection projects for surface and groundwater resources.

### Water Protection Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	457,506	579,459	579,459	579,459
Intra State Receipts	2,500,000	2,400,000	2,400,000	2,400,000
Refunds & Reimbursements	3,095	50	50	50
<b>Total Resources</b>	<b>2,960,601</b>	<b>2,979,509</b>	<b>2,979,509</b>	<b>2,979,509</b>
<b>Expenditures</b>				
Personal Services-Salaries	762,225	798,735	798,735	798,735
Personal Travel In State	5,279	12,500	12,500	12,500
State Vehicle Operation	2,306	1,250	1,250	1,250
Depreciation	2,520	2,525	2,525	2,525
Personal Travel Out of State	593	4,500	4,500	4,500
Office Supplies	1,249	13,000	13,000	13,000
Other Supplies	100	700	700	700
Printing & Binding	—	100	100	100
Postage	—	25	25	25
Communications	3,898	5,000	5,000	5,000
Rentals	—	25	25	25
Outside Services	451,230	405,883	405,883	405,883
Advertising & Publicity	—	525	525	525
Outside Repairs/Service	—	25	25	25
Reimbursement to Other Agencies	855	950	950	950
ITS Reimbursements	—	1,000	1,000	1,000
Equipment - Non-Inventory	—	25	25	25
IT Equipment	—	1,000	1,000	1,000
Water Prot Fund Practices-FY00	899,290	852,232	852,232	852,232
Water Protection/Forestry	251,596	300,000	300,000	300,000
Other Expense & Obligations	—	25	25	25
State Aid	—	25	25	25
Balance Carry Forward (Funds)	579,459	579,459	579,459	579,459
<b>Total Expenditures</b>	<b>2,960,601</b>	<b>2,979,509</b>	<b>2,979,509</b>	<b>2,979,509</b>

## Alternative Drainage Assistance Fund

### Fund Description

This fund shall receive money from transfers from appropriations from the general assembly to provide assistance for the development of alternative drainage systems and closing agricultural drainage wells.

### Alternative Drainage Assistance Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	5,330,083	5,276,528	276,528	276,528
Intra State Receipts	—	25	25	25
Interest	243,735	25,000	25,000	25,000
Refunds & Reimbursements	—	25	25	25
<b>Total Resources</b>	<b>5,573,819</b>	<b>5,301,578</b>	<b>301,578</b>	<b>301,578</b>
<b>Expenditures</b>				
Professional & Scientific Services	128,809	25,000	11,528	11,528
Outside Services	140,741	2,000,000	150,000	150,000
Advertising & Publicity	—	25	25	25
Fees	264	25	25	25
State Aid	27,476	1,500,000	70,000	70,000
Capitals	—	1,500,000	70,000	70,000
Balance Carry Forward (Funds)	5,276,528	276,528	—	—
<b>Total Expenditures</b>	<b>5,573,819</b>	<b>5,301,578</b>	<b>301,578</b>	<b>301,578</b>

## EPA Non Point Source Pollution

### Fund Description

This project is a cooperative effort between Agriculture and DNR for the protection of water quality.

### EPA Non Point Source Pollution Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	100	—	—	—
Gov Fund Type Transfers - Other Agencies	1,300,956	2,000,000	2,000,000	2,000,000
<b>Total Resources</b>	<b>1,301,056</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>
<b>Expenditures</b>				
Personal Services-Salaries	92,726	96,181	96,181	96,181
Personal Travel In State	—	2,200	2,200	2,200
Personal Travel Out of State	—	500	500	500
Office Supplies	—	20,000	20,000	20,000

## EPA Non Point Source Pollution Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Professional & Scientific Supplies	—	25	25	25
Other Supplies	—	25	25	25
Printing & Binding	—	25	25	25
Communications	—	500	500	500
Outside Services	574,618	942,694	942,694	942,694
Reimbursement to Other Agencies	48	300	300	300
Gov Fund Type Transfers - Other Agencies Services	69,004	37,500	37,500	37,500
IT Equipment	—	25	25	25
Water Prot Fund Practices-FY00	564,661	900,000	900,000	900,000
Other Expense & Obligations	—	25	25	25
<b>Total Expenditures</b>	<b>1,301,056</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>

## Abandoned Mine Lands Grant

### Fund Description

This fund receives federal grant money to pay for the administrative expenditures for the Abandoned Mine Lands Grants. Reclamation or drainage abatement of sites affected by mining by mining and abandoned or left in an inadequate reclamation status. Protection of public health, safety, and property and restoration of lands are priorities for the use of moneys in this fund.

### Abandoned Mine Lands Grant Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	—	—	—	—
Federal Support	1,160,590	1,267,394	1,267,419	1,267,419
Gov Fund Type Transfers - Other Agencies	—	25	—	—
<b>Total Resources</b>	<b>1,160,590</b>	<b>1,267,419</b>	<b>1,267,419</b>	<b>1,267,419</b>
<b>Expenditures</b>				
Personal Services-Salaries	863,389	912,869	912,869	912,869
Personal Travel In State	1,385	10,000	10,000	10,000
State Vehicle Operation	8,155	17,000	17,000	17,000
Depreciation	46,358	525	525	525
Personal Travel Out of State	5,291	12,700	12,700	12,700
Office Supplies	1,292	8,000	8,000	8,000
Professional & Scientific Supplies	—	25	25	25
Other Supplies	1,142	525	525	525
Printing & Binding	52	25	25	25
Uniforms & Related Items	—	1,000	1,000	1,000
Postage	—	25	25	25
Communications	6,787	8,000	8,000	8,000

## Abandoned Mine Lands Grant Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Rentals	—	25	25	25
Professional & Scientific Services	65,000	11,975	12,000	12,000
Outside Services	3,151	40,800	40,800	40,800
Advertising & Publicity	—	1,000	1,000	1,000
Outside Repairs/Service	—	2,500	2,500	2,500
Reimbursement to Other Agencies	274	300	300	300
Gov Fund Type Transfers - Other Agencies Services	158,280	177,000	177,000	177,000
Equipment	—	45,000	45,000	45,000
Equipment - Non-Inventory	—	25	25	25
IT Equipment	—	18,000	18,000	18,000
Other Expense & Obligations	—	50	25	25
Licenses	—	25	25	25
Fees	34	25	25	25
Balance Carry Forward (Funds)	—	—	—	—
<b>Total Expenditures</b>	<b>1,160,590</b>	<b>1,267,419</b>	<b>1,267,419</b>	<b>1,267,419</b>

## Brucellosis Eradication

### Fund Description

This account receives county remittances based on a levy on the property tax base and is used to fund testing and related activities to eliminate bovine tuberculosis in dairy and breeding cattle.

## Brucellosis Eradication Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	2,179,273	2,392,497	2,392,497	2,392,497
Other	408,878	500,000	500,000	500,000
<b>Total Resources</b>	<b>2,588,151</b>	<b>2,892,497</b>	<b>2,892,497</b>	<b>2,892,497</b>
<b>Expenditures</b>				
Personal Services-Salaries	75,700	102,559	102,559	102,559
Personal Travel In State	3,826	5,000	5,000	5,000
Personal Travel Out of State	—	250	250	250
Office Supplies	—	500	500	500
Other Supplies	—	2,500	2,500	2,500
Printing & Binding	—	25	25	25
Postage	—	25	25	25
Communications	—	500	500	500
Professional & Scientific Services	80	1,000	1,000	1,000
Outside Services	—	50	50	50
Equipment - Non-Inventory	—	25	25	25

## Brucellosis Eradication Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
IT Equipment	—	1,000	1,000	1,000
Refunds-Other	—	25	25	25
Agricultural Aid	116,048	386,541	386,541	386,541
Balance Carry Forward (Funds)	2,392,497	2,392,497	2,392,497	2,392,497
Total Expenditures	2,588,151	2,892,497	2,892,497	2,892,497

## Grain Indemnity Fund

### Fund Description

This fund receives a per bushel fee on grain sold from elevators. Payments from this fund are made to farmers to compensate for bankrupt elevators in which their grain was stored.

### Grain Indemnity Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	669,716	4,741,517	8,273,692	8,273,692
Interest	78,027	15,000	15,000	15,000
Fees, Licenses & Permits	4,398,675	3,525,000	3,525,000	3,525,000
Promotional Checkoffs	—	50	50	50
Other	—	25	25	25
Total Resources	5,146,418	8,281,592	11,813,767	11,813,767
<b>Expenditures</b>				
Personal Services-Salaries	2,950	3,250	3,250	3,250
Personal Travel In State	—	500	500	500
Office Supplies	—	25	—	—
Printing & Binding	873	25	25	25
Postage	—	25	25	25
Professional & Scientific Services	—	25	25	25
Outside Services	10,490	—	25	25
Intra-State Transfers	—	25	25	25
Advertising & Publicity	2,157	3,950	3,950	3,950
Gov Fund Type Transfers - Attorney General Services	—	25	25	25
Claims	388,432	25	25	25
Other Expense & Obligations	—	25	25	25
Balance Carry Forward (Funds)	4,741,517	8,273,692	11,805,867	11,805,867
Total Expenditures	5,146,418	8,281,592	11,813,767	11,813,767

## AML Const. Reclamation Fund

### Fund Description

This account receives federal grant funds from the U.S. Office of Surface Mining to provide for the reclamation of abandoned mine land projects. Reclamation or drainage abatement of sites affected by mining and abandoned or left in an inadequate reclamation status. Protection of public health, safety, and property and restoration of lands are priorities for the use of moneys in this fund.

### AML Const. Reclamation Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Federal Support	6,316,517	13,186,050	13,186,000	13,186,000
<b>Total Resources</b>	<b>6,316,517</b>	<b>13,186,050</b>	<b>13,186,000</b>	<b>13,186,000</b>
<b>Expenditures</b>				
Facility Maintenance Supplies	1,192	—	—	—
Professional & Scientific Services	825,315	1,575,875	1,576,000	1,576,000
Outside Services	5,487,615	11,609,650	11,610,000	11,610,000
Advertising & Publicity	139	250	—	—
Gov Fund Type Transfers - Other Agencies Services	2,100	200	—	—
Fees	156	75	—	—
<b>Total Expenditures</b>	<b>6,316,517</b>	<b>13,186,050</b>	<b>13,186,000</b>	<b>13,186,000</b>

## Loess Hills Development & Conservation Authority

### Fund Description

The Loess Hills Development Authority may accept gifts, bequests, state or federal moneys, and in-kind contributions. The moneys are to be expended to develop and coordinate projects in the deep loess region of western Iowa.

### Loess Hills Development & Conservation Authority Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	52	82	82	82
Intra State Receipts	140,000	490,000	490,000	490,000
Interest	191	1,000	1,000	1,000
<b>Total Resources</b>	<b>140,243</b>	<b>491,082</b>	<b>491,082</b>	<b>491,082</b>
<b>Expenditures</b>				
State Aid	140,161	491,000	491,000	491,000
Balance Carry Forward (Funds)	82	82	82	82
<b>Total Expenditures</b>	<b>140,243</b>	<b>491,082</b>	<b>491,082</b>	<b>491,082</b>

## Cattle Promotion Fund

### Fund Description

This account receives check off funds from an assessment on the sale of cattle at 50 cents per head to provide for market research and development and education on cattle production.

### Cattle Promotion Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Promotional Checkoffs	1,749,513	1,600,000	1,600,000	1,600,000
<b>Total Resources</b>	<b>1,749,513</b>	<b>1,600,000</b>	<b>1,600,000</b>	<b>1,600,000</b>
<b>Expenditures</b>				
Refunds-Other	1,749,513	1,600,000	1,600,000	1,600,000
<b>Total Expenditures</b>	<b>1,749,513</b>	<b>1,600,000</b>	<b>1,600,000</b>	<b>1,600,000</b>

## Corn Promotion Fund

### Fund Description

This account receives check off funds from an assessment on the sale of corn at 1 1/4 cents per bushel to provide for market research and development and education on corn production.

### Corn Promotion Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Promotional Checkoffs	22,971,647	24,558,608	24,558,608	24,558,608
Other	—	102,000	102,000	102,000
<b>Total Resources</b>	<b>22,971,647</b>	<b>24,660,608</b>	<b>24,660,608</b>	<b>24,660,608</b>
<b>Expenditures</b>				
Professional & Scientific Services	39,520	—	—	—
Refunds-Other	22,932,127	24,660,608	24,660,608	24,660,608
<b>Total Expenditures</b>	<b>22,971,647</b>	<b>24,660,608</b>	<b>24,660,608</b>	<b>24,660,608</b>

## Egg Fund

### Fund Description

This account receives fees from an egg assessment per case of eggs sold in Iowa to provide for the promotion of eggs in Iowa.

### Egg Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Promotional Checkoffs	833,803	950,000	950,000	950,000
Other	—	18,000	18,000	18,000
<b>Total Resources</b>	<b>833,803</b>	<b>968,000</b>	<b>968,000</b>	<b>968,000</b>
<b>Expenditures</b>				
Refunds-Other	833,803	968,000	968,000	968,000
<b>Total Expenditures</b>	<b>833,803</b>	<b>968,000</b>	<b>968,000</b>	<b>968,000</b>

## Soybean Promotion Fund

### Fund Description

This account receives check off funds from producers assessed on each bushel of soybeans sold to provide for research and market development.

### Soybean Promotion Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	706,452	—	—	—
Promotional Checkoffs	30,599,051	28,000,000	28,000,000	28,000,000
<b>Total Resources</b>	<b>31,305,503</b>	<b>28,000,000</b>	<b>28,000,000</b>	<b>28,000,000</b>
<b>Expenditures</b>				
Refunds-Other	31,305,503	28,000,000	28,000,000	28,000,000
<b>Total Expenditures</b>	<b>31,305,503</b>	<b>28,000,000</b>	<b>28,000,000</b>	<b>28,000,000</b>

## Turkey Marketing Fund

### Fund Description

This account receives check off funds from turkey producers to provide for operating costs, promotion of turkey products, research and development and education.

### Turkey Marketing Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Promotional Checkoffs	333,466	350,000	350,000	350,000
<b>Total Resources</b>	<b>333,466</b>	<b>350,000</b>	<b>350,000</b>	<b>350,000</b>
<b>Expenditures</b>				
Refunds-Other	333,466	350,000	350,000	350,000
<b>Total Expenditures</b>	<b>333,466</b>	<b>350,000</b>	<b>350,000</b>	<b>350,000</b>

## Renewable Fuel Infrastructure Fund

### Fund Description

To support renewable fuel infrastructure incentives and programs. Funds are spent on grants with applicants to update fuel pumps. An appropriation transferred to the fund provides most of the available moneys for this fund.

### Renewable Fuel Infrastructure Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	8,651,311	20,903,591	20,903,591	20,903,591
Appropriation	500,000	500,000	500,000	500,000
Intra State Receipts	15,000,000	12,000,000	12,000,000	12,000,000
Interest	844,620	10,000	10,000	10,000
<b>Total Resources</b>	<b>24,995,931</b>	<b>33,413,591</b>	<b>33,413,591</b>	<b>33,413,591</b>
<b>Expenditures</b>				
Personal Services-Salaries	92,207	50,000	50,000	50,000
Personal Travel In State	—	5,000	5,000	5,000
Personal Travel Out of State	—	3,700	3,700	3,700
Office Supplies	364	500	500	500
Other Supplies	—	500	500	500
Printing & Binding	—	500	500	500
Food	—	500	500	500
Outside Services	—	10,000	10,000	10,000
Intra-State Transfers	500,000	500,000	500,000	500,000
Advertising & Publicity	—	11,050	11,050	11,050
Outside Repairs/Service	—	250	250	250
Gov Fund Type Transfers - Other Agencies Services	7,399	15,000	15,000	15,000
IT Equipment	30	2,500	2,500	2,500
Other Expense & Obligations	—	500	500	500
State Aid	2,992,340	11,410,000	11,410,000	11,410,000
Appropriation	500,000	500,000	500,000	500,000
Balance Carry Forward (Funds)	20,903,591	20,903,591	20,903,591	20,903,591
<b>Total Expenditures</b>	<b>24,995,931</b>	<b>33,413,591</b>	<b>33,413,591</b>	<b>33,413,591</b>

# Attorney General

## Mission Statement

Provide quality, professional legal representation to the State of Iowa, its agencies and departments; to guarantee effective enforcement of the state's criminal law by providing technical assistance to county attorneys, upholding criminal convictions at the appellate level, and administering programs to assist crime victims; to provide vigorous enforcement of the State's Consumer Fraud and Environmental laws; to provide written legal opinions to assist public officials in their duties; and to advocate for the interests of the State and its citizens.

## Description

The functions and duties of the Attorney General are to: 1. Prosecute and defend all cases in the appellate courts in which the state is a party or interested. 2. Prosecute and defend in any other court or tribunal, all actions and proceedings, civil or criminal in which the state may be a party or interested, when, in his judgment the interest of the state requires such action, or when requested to do so by the Governor, Executive Council or General Assembly. 3. Prosecute and defend all actions and proceedings brought by or against any state officer in their official capacity. 4. Give his opinion in writing, when requested, upon all questions of law submitted to him by the General Assembly or by either house thereof, or by any state officer, elective or appointive. 5. Represent state agencies in administrative proceedings in which they have an interest. 6. Provide for the administration of the Iowa Uniform Commercial Credit Code. 7. Provide for the administration and enforcement of the Iowa Consumer Fraud Act. 8. Administer the legal services for persons in poverty grant program. 9. Administer programs that benefit victims of crime. 10. Carry out all statutory duties of the Attorney General.

## Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
State Appropriations	23,632,445	26,734,985	35,121,635	28,229,573
Receipts from Other Entities	47,213,695	55,222,416	50,673,375	50,260,573
Interest, Dividends, Bonds & Loans	516,998	116,785	220,377	220,377
Fees, Licenses & Permits	3,180,707	3,900,640	3,900,640	3,900,640
Refunds & Reimbursements	25,793,342	3,703,581	3,347,525	3,347,525
Miscellaneous	6,772,375	6,270,000	6,255,000	6,255,000
Beginning Balance and Adjustments	30,030,208	27,071,614	22,380,699	22,380,699
<b>Total Resources</b>	<b>137,139,770</b>	<b>123,020,021</b>	<b>121,899,251</b>	<b>114,594,387</b>
<b>Expenditures</b>				
Personal Services	34,765,113	38,258,593	41,917,021	40,570,661
Travel & Subsistence	239,036	428,594	503,318	420,228
Supplies & Materials	604,289	928,483	937,533	922,033
Contractual Services and Transfers	36,227,143	18,445,156	16,221,913	16,347,300
Equipment & Repairs	652,545	413,541	936,966	395,960
Claims & Miscellaneous	1,639,217	2,000,825	2,000,700	2,000,700
Licenses, Permits, Refunds & Other	2,993,669	484,041	484,566	484,566
State Aid & Credits	26,828,143	31,929,376	33,710,604	28,266,309
Appropriations	4,300,000	7,750,713	7,750,713	7,750,713
Reversions	448,155	—	—	—
Balance Carry Forward	28,442,460	22,380,699	17,435,917	17,435,917

## Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Total Expenditures	137,139,770	123,020,021	121,899,251	114,594,387
Full Time Equivalents	244	282	289	282

## Appropriations from General Fund

Appropriations	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
AG Cybersecurity and Technology-Gen Fd	202,060	202,060	202,060	202,060
General Office A.G.	7,749,860	10,539,176	12,203,028	11,312,267
Victim Assistance Grants	5,016,708	5,016,708	11,461,003	6,016,708
Legal Services Poverty Grants	2,634,601	2,634,601	2,634,601	2,634,601
Total Justice, Department of	15,603,229	18,392,545	26,500,692	20,165,636

## Appropriations from Other Funds

Appropriations	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
AG Prosecutions, Appeals, Chapter 669 Duties - Fd 0088	2,000,000	2,000,000	2,000,000	2,000,000
AG Cybersecurity and Technology-TRF-0943	278,503	278,503	557,006	—
Consumer Fraud-Public Education & Enforcement	1,875,000	1,875,000	1,875,000	1,875,000
Older Iowans Consumer Fraud-Public Education & Investigation	125,000	125,000	125,000	125,000
Farm Mediation Services - Fd 0088	300,000	300,000	300,000	300,000
Total Justice, Department of	4,578,503	4,578,503	4,857,006	4,300,000
Consumer Advocate - Fund 0019	3,450,713	3,763,937	3,763,937	3,763,937
Total Consumer Advocate	3,450,713	3,763,937	3,763,937	3,763,937

## Appropriations Detail

### AG Cybersecurity and Technology-Gen Fd

General Fund

#### Appropriation Description

Per House File 2559, General Fund appropriation for AG's cybersecurity and technology infrastructure.

### AG Cybersecurity and Technology-Gen Fd Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	202,060	202,060	202,060	202,060
Total Resources	202,060	202,060	202,060	202,060
<b>Expenditures</b>				
Facility Maintenance Supplies	—	25	—	—
Equipment Maintenance Supplies	7,123	—	7,500	7,500
Other Supplies	—	500	—	—
ITS Reimbursements	13,512	25	13,500	13,500
Equipment	—	196,985	5,000	5,000
Equipment - Non-Inventory	—	25	—	—
IT Equipment	181,424	4,500	176,060	176,060
Total Expenditures	202,060	202,060	202,060	202,060

### General Office A.G.

General Fund

#### Appropriation Description

This appropriation funds the following operations: (1) Attorney General's Office comprised of the following functions: (a) Administrative. Administrative Services Division conducts fiscal, personnel, technology, facilities, communications, and public policy development activities. (b) Representation of State and State Agencies. Several divisions in the office represent the State of Iowa and state agencies including Regents/ Human Services Division, Revenue Division, Transportation Division, Licensing and Administrative Law Division, Environmental Law Division, and Special Litigation Division. (c) Public Protection. Two divisions provide direct services to the public in the consumer protection area - Consumer Protection Division and Farm Division. (d) Criminal Law. Three divisions are involved in criminal law - Area Prosecutions Division, which provides prosecution services at the request of county attorneys, and Criminal Appeals Division, which represents the State on appeals and in federal habeas corpus actions. (2) Prosecuting Attorney Training Coordinator (PATC). PATC provides training to county attorneys.

## General Office A.G. Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	82,401	—	—	—
Appropriation	7,749,860	10,539,176	12,203,028	11,312,267
Intra State Receipts	278,790	121,647	268,857	268,857
Reimbursement from Other Agencies	2,278,629	2,075,503	2,317,000	2,317,000
Gov Fund Type Transfers - Attorney General	20,607,466	22,327,395	22,859,664	22,446,862
Gov Fund Type Transfers - Other Agencies	8,866	15,000	9,500	9,500
Refunds & Reimbursements	94,993	88,231	88,150	88,150
<b>Total Resources</b>	<b>31,101,006</b>	<b>35,166,952</b>	<b>37,746,199</b>	<b>36,442,636</b>
<b>Expenditures</b>				
Personal Services-Salaries	29,434,728	31,791,411	35,450,339	34,103,979
Personal Travel In State	145,291	110,418	183,261	156,261
State Vehicle Operation	15,435	33,500	26,025	21,525
Depreciation	17,676	37,539	70,090	18,500
Personal Travel Out of State	10,862	77,319	66,149	66,149
Office Supplies	51,842	96,377	104,577	104,577
Facility Maintenance Supplies	—	25	—	—
Equipment Maintenance Supplies	1,818	7,450	3,950	3,950
Other Supplies	2,526	12,406	4,406	4,406
Printing & Binding	7,098	9,600	10,425	10,425
Food	690	—	—	—
Postage	8,525	20,500	13,650	13,650
Communications	80,063	72,504	82,254	82,254
Rentals	10,730	12,500	14,500	168,387
Professional & Scientific Services	161,400	1,987,213	393,095	393,095
Outside Services	321,873	298,478	452,550	424,550
Intra-State Transfers	—	500	500	500
Advertising & Publicity	25,886	17,475	39,900	39,900
Outside Repairs/Service	563	1,900	1,900	1,900
Reimbursement to Other Agencies	421,920	367,459	491,968	491,968
ITS Reimbursements	145,220	61,612	170,000	170,000
IT Outside Services	—	1,644	3,344	3,344
Gov Fund Type Transfers - Auditor of State Services	422	3,000	3,000	3,000
Gov Fund Type Transfers - Other Agencies Services	376	4,675	4,550	4,550
Office Equipment	—	6,100	6,100	6,100
Equipment - Non-Inventory	—	4,000	3,550	3,550
IT Equipment	221,577	117,031	131,250	131,250
Other Expense & Obligations	1,343	725	600	600
Licenses	4	—	—	—
Fees	7,947	11,241	12,016	12,016
Refunds-Other	102	2,350	2,250	2,250
Reversions	5,089	—	—	—
<b>Total Expenditures</b>	<b>31,101,006</b>	<b>35,166,952</b>	<b>37,746,199</b>	<b>36,442,636</b>

## Victim Assistance Grants

### General Fund

#### Appropriation Description

This program administers services in the Department that benefit victims of crime. Funds for local victim services, including federal victim of crime act funds, family violence prevention funds, and violence against women act funds, are administered through this program. The state provides funding to be granted for domestic abuse programs, rape/sexual assault programs, and a statewide domestic abuse hotline..

### Victim Assistance Grants Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	2,571,857	2,844,858	2,844,858	2,844,858
Appropriation	5,016,708	5,016,708	11,461,003	6,016,708
Federal Support	18,771,861	18,841,667	18,610,000	18,610,000
Intra State Receipts	1,500,000	5,650,000	1,500,000	1,500,000
<b>Total Resources</b>	<b>27,860,426</b>	<b>32,353,233</b>	<b>34,415,861</b>	<b>28,971,566</b>
<b>Expenditures</b>				
Intra-State Transfers	1,178,234	1,350,000	1,175,025	1,175,025
Gov Fund Type Transfers - Other Agencies Services	—	150,000	25	25
State Aid	23,837,335	28,008,375	30,395,953	24,951,658
Balance Carry Forward (Approps)	2,844,858	2,844,858	2,844,858	2,844,858
<b>Total Expenditures</b>	<b>27,860,426</b>	<b>32,353,233</b>	<b>34,415,861</b>	<b>28,971,566</b>

## Legal Services Poverty Grants

### General Fund

#### Appropriation Description

Legal Services Poverty Grants allow contracting for services with Iowa Legal Aid for civil legal services for low-income Iowans.

### Legal Services Poverty Grants Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	2,634,601	2,634,601	2,634,601	2,634,601
<b>Total Resources</b>	<b>2,634,601</b>	<b>2,634,601</b>	<b>2,634,601</b>	<b>2,634,601</b>
<b>Expenditures</b>				

## Legal Services Poverty Grants Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
State Aid	2,634,601	2,634,601	2,634,601	2,634,601
Total Expenditures	2,634,601	2,634,601	2,634,601	2,634,601

## Consumer Advocate - Fund 0019

### Commerce Revolving Fund

### Appropriation Description

This appropriation funds the Office of Consumer Advocate, which has the following functions:

1. Investigates legality of all rates, charges, regulations, and practices of all persons under the jurisdiction of the Utilities Division of the Department of Commerce and Industry and institutes civil proceedings before the Utilities Board or any court to correct any legality on the part of any such person.
2. Acts as attorney for and represents all consumers generally and the public generally in all proceedings before the Utilities Division.
3. Institutes as a judicial party review of any decision of the Utilities Division, if the Consumer Advocate deems judicial review to be in the public interest.
4. Appears for all consumers generally and the public generally in all actions instituted in any state or federal court which involve the validity of a rule, regulation, or order of the Utilities Division.
5. Acts as attorney for and represents all consumers generally and the public generally in proceedings before federal and state agencies and related judicial review proceedings and appeals, at the discretion of the Consumer Advocate.

From the Commerce Revolving Fund - 0019.

## Consumer Advocate - Fund 0019 Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	3,378,093	3,450,713	3,763,937	3,763,937
Salary Adjustment	72,620	313,224	—	—
Reimbursement from Other Agencies	—	500	500	500
Total Resources	3,450,713	3,764,437	3,764,437	3,764,437
<b>Expenditures</b>				
Personal Services-Salaries	2,334,186	2,887,108	2,887,108	2,887,108
Personal Travel In State	11,952	20,000	20,000	20,000
Personal Travel Out of State	15,776	25,000	25,000	25,000
Office Supplies	21,770	25,000	25,000	25,000
Equipment Maintenance Supplies	—	2,000	2,000	2,000
Printing & Binding	1,206	2,000	2,000	2,000
Postage	67	500	500	500
Communications	9,732	13,000	13,000	13,000
Professional & Scientific Services	103,843	130,000	130,000	130,000
Outside Services	317	10,000	10,000	10,000
Intra-State Transfers	329,015	422,829	422,829	422,829

**Consumer Advocate - Fund 0019 Financial Summary**

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Advertising & Publicity	—	500	500	500
Reimbursement to Other Agencies	81,739	85,000	85,000	85,000
ITS Reimbursements	20,795	35,000	35,000	35,000
IT Outside Services	7,851	12,000	12,000	12,000
Gov Fund Type Transfers - Attorney General Services	29,441	27,500	27,500	27,500
Gov Fund Type Transfers - Auditor of State Services	—	2,000	2,000	2,000
Gov Fund Type Transfers - Other Agencies Services	32,811	45,000	45,000	45,000
Office Equipment	—	5,000	5,000	5,000
IT Equipment	7,145	15,000	15,000	15,000
Reversions	443,066	—	—	—
<b>Total Expenditures</b>	<b>3,450,713</b>	<b>3,764,437</b>	<b>3,764,437</b>	<b>3,764,437</b>

**AG Prosecutions, Appeals, Chapter 669 Duties - Fd 0088**

Consumer Education Fund

**Appropriation Description**

AG Prosecutions, Appeals, Chapter 669 Duties - Fund 0088. Originated in SF509, Division II, Section 25.

**AG Prosecutions, Appeals, Chapter 669 Duties - Fd 0088 Financial Summary**

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	2,000,000	2,000,000	2,000,000	2,000,000
<b>Total Resources</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>
<b>Expenditures</b>				
Gov Fund Type Transfers - Attorney General Services	2,000,000	2,000,000	2,000,000	2,000,000
<b>Total Expenditures</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>

## Farm Mediation Services - Fd 0088

Consumer Education Fund

### Appropriation Description

For the purposes of funding farm mediation services pursuant to the farm assistance program created in sections 13.13 through 13.24. Appropriation B15 is from Fund 0088.

### Farm Mediation Services - Fd 0088 Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	300,000	300,000	300,000	300,000
Total Resources	300,000	300,000	300,000	300,000
<b>Expenditures</b>				
State Aid	300,000	300,000	300,000	300,000
Total Expenditures	300,000	300,000	300,000	300,000

## Consumer Fraud-Public Education & Enforcement

Consumer Education Fund

### Appropriation Description

Public Education and Enforcement for 714.16 and federal consumer laws. Standing Limited is in 714.16C, subsection 2.

### Consumer Fraud-Public Education & Enforcement Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	1,875,000	1,875,000	1,875,000	1,875,000
Total Resources	1,875,000	1,875,000	1,875,000	1,875,000
<b>Expenditures</b>				
Gov Fund Type Transfers - Attorney General Services	1,875,000	1,875,000	1,875,000	1,875,000
Total Expenditures	1,875,000	1,875,000	1,875,000	1,875,000

**Older Iowans Consumer Fraud-Public Education & Investigation****Consumer Education Fund****Appropriation Description**

Older Iowans Consumer Fraud-public education, investigations, and prosecutions for 714.16. Standing Limited is in 714.16C, subsection 2.

**Older Iowans Consumer Fraud-Public Education & Investigation Financial****Summary**

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	125,000	125,000	125,000	125,000
<b>Total Resources</b>	<b>125,000</b>	<b>125,000</b>	<b>125,000</b>	<b>125,000</b>
<b>Expenditures</b>				
Gov Fund Type Transfers - Attorney General Services	125,000	125,000	125,000	125,000
<b>Total Expenditures</b>	<b>125,000</b>	<b>125,000</b>	<b>125,000</b>	<b>125,000</b>

**AG-Medication, Addiction, Treatment Program-UIHC-Fund 011P****Opioid Settlement Fund****Appropriation Description**

AG-Medication, Addiction, Treatment Program-UIHC-Fund 011P. Per HF 2573.

**AG-Medication, Addiction, Treatment Program-UIHC-Fund 011P Financial****Summary**

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	2,424,616	1,717,248	1,717,248	1,717,248
<b>Total Resources</b>	<b>2,424,616</b>	<b>1,717,248</b>	<b>1,717,248</b>	<b>1,717,248</b>
<b>Expenditures</b>				
Outside Services	707,368	—	—	—
Balance Carry Forward (Approps)	1,717,248	1,717,248	1,717,248	1,717,248
<b>Total Expenditures</b>	<b>2,424,616</b>	<b>1,717,248</b>	<b>1,717,248</b>	<b>1,717,248</b>

**AG Cybersecurity and Technology-TRF-0943**

Technology Reinvestment Fund

**Appropriation Description**

TRF appropriation for AG's cybersecurity and technology infrastructure. Fund 0943

**AG Cybersecurity and Technology-TRF-0943 Financial Summary**

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	—	176,973	176,973	176,973
Appropriation	278,503	278,503	557,006	—
<b>Total Resources</b>	<b>278,503</b>	<b>455,476</b>	<b>733,979</b>	<b>176,973</b>
<b>Expenditures</b>				
Office Supplies	341	—	500	—
Equipment Maintenance Supplies	15,322	—	15,000	—
ITS Reimbursements	333	278,453	500	—
IT Equipment	85,534	50	541,006	—
Balance Carry Forward (Approps)	176,973	176,973	176,973	176,973
<b>Total Expenditures</b>	<b>278,503</b>	<b>455,476</b>	<b>733,979</b>	<b>176,973</b>

## Fund Detail

### Attorney General Fund Detail

Funds	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Justice, Department of	70,520,117	45,448,025	39,685,380	39,128,374
Victim Compensation Fund	17,020,465	18,659,382	17,640,524	17,640,524
AG-Federal Forfeiture Asset Sharing	41	1,051	203	203
Consumer Education Fund	15,985,534	12,183,034	8,821,984	8,821,984
Human Trafficking Victim Fund	19,889	40,889	25,914	25,914
Tuition Refund Fund	114,991	118,491	113,641	113,641
Iowa Opioid Abatement Settlement Fund	3,142,309	1,721,552	1,621,552	1,621,552
Opioid Settlement Fund	2,424,616	1,717,248	1,717,248	1,717,248
Pesticide Litigation Fund	536,800	1,022,069	963,069	963,069
Court Ordered Environmental Crime Fines	18,992	24,267	23,032	23,032
Consumer Credit Administration Fund	672,941	655,899	592,776	592,776
Elderly Victims Fraud Fund	170,807	701,000	75	75
Fine Paper Anti Trust	2,183,362	2,207,334	2,326,941	2,326,941
Forfeited Property	402,471	664,388	466,347	466,347
Consumer Fraud Refunds	27,548,396	5,275,945	4,638,095	4,638,095
Technology Reinvestment Fund	278,503	455,476	733,979	176,973
Consumer Advocate	4,821,560	7,215,150	7,215,150	7,215,150
Commerce Revolving Fund	4,821,560	7,215,150	7,215,150	7,215,150

## Victim Compensation Fund

### Fund Description

This account receives federal grants, restitution payments, lawsuit settlements, and receipts from Department of Transportation for reinstatement of revoked licenses of drunk drivers.

### Victim Compensation Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	5,831,007	5,700,453	5,121,595	5,121,595
Adjustment to Balance Forward	17,784	—	—	—
Federal Support	3,159,498	4,415,654	4,195,604	4,195,604
Intra State Receipts	608,585	900,000	900,000	900,000
Gov Fund Type Transfers - Attorney General	—	219,950	—	—
Gov Fund Type Transfers - Other Agencies	—	10,000	10,000	10,000
Refunds & Reimbursements	635,388	1,163,325	1,163,325	1,163,325
Other	6,768,203	6,250,000	6,250,000	6,250,000
<b>Total Resources</b>	<b>17,020,465</b>	<b>18,659,382</b>	<b>17,640,524</b>	<b>17,640,524</b>

## Victim Compensation Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Expenditures				
Personal Services-Salaries	2,996,198	3,580,074	3,579,574	3,579,574
Personal Travel In State	9,771	70,718	60,718	60,718
State Vehicle Operation	55	50	50	50
Depreciation	—	25	—	—
Personal Travel Out of State	12,219	52,025	52,000	52,000
Office Supplies	31,418	122,950	123,000	123,000
Equipment Maintenance Supplies	368	2,000	2,000	2,000
Professional & Scientific Supplies	58,056	10,000	10,000	10,000
Other Supplies	12,921	66,000	66,000	66,000
Printing & Binding	16,501	21,800	21,800	21,800
Drugs & Biologicals	347,956	500,000	500,000	500,000
Postage	18,741	25,200	25,200	25,200
Communications	16,358	8,439	8,439	8,439
Rentals	12,714	10,000	10,000	10,000
Professional & Scientific Services	3,252,541	4,588,642	4,589,142	4,589,142
Outside Services	131,389	552,555	402,555	402,555
Intra-State Transfers	1,573,683	160,000	160,000	160,000
Advertising & Publicity	825	1,000	1,000	1,000
Outside Repairs/Service	125	600	600	600
Reimbursement to Other Agencies	94,224	50,000	50,000	50,000
ITS Reimbursements	55,819	20,000	20,000	20,000
IT Outside Services	561,932	642,609	642,609	642,609
Gov Fund Type Transfers - Attorney General Services	208,509	71,000	71,000	71,000
Gov Fund Type Transfers - Auditor of State Services	—	3,000	3,000	3,000
Gov Fund Type Transfers - Other Agencies Services	56,220	25,000	25,000	25,000
Equipment	—	3,000	3,000	3,000
Office Equipment	—	1,000	1,000	1,000
Equipment - Non-Inventory	—	2,000	2,000	2,000
IT Equipment	156,865	48,000	48,000	48,000
Claims	1,637,874	2,000,000	2,000,000	2,000,000
Other Expense & Obligations	—	100	100	100
Licenses	—	50	—	—
Fees	—	50	50	50
Refunds-Other	28,210	20,000	20,000	20,000
State Aid	25,175	405,000	205,000	205,000
Aid to Individuals	3,345	474,900	175,000	175,000
Balance Carry Forward (Funds)	5,700,453	5,121,595	4,762,687	4,762,687
<b>Total Expenditures</b>	<b>17,020,465</b>	<b>18,659,382</b>	<b>17,640,524</b>	<b>17,640,524</b>

## AG-Federal Forfeiture Asset Sharing

### Fund Description

G-Federal Forfeiture Asset Sharing

### AG-Federal Forfeiture Asset Sharing Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	39	41	201	201
Federal Support	—	1,000	—	—
Interest	2	10	2	2
<b>Total Resources</b>	<b>41</b>	<b>1,051</b>	<b>203</b>	<b>203</b>
<b>Expenditures</b>				
Office Equipment	—	50	—	—
Equipment - Non-Inventory	—	50	—	—
Balance Carry Forward (Funds)	41	201	203	203
<b>Total Expenditures</b>	<b>41</b>	<b>1,051</b>	<b>203</b>	<b>203</b>

## Consumer Education Fund

### Fund Description

This account receives judgments from lawsuits mandated to be used to provide consumer education through pamphlets and seminars.

### Consumer Education Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	10,208,972	6,923,034	3,571,934	3,571,934
Appropriation	4,300,000	4,300,000	4,300,000	4,300,000
Intra State Receipts	—	10,000	25	25
Reimbursement from Other Agencies	—	100,000	25	25
Interest	438,505	100,000	200,000	200,000
Refunds & Reimbursements	1,038,057	750,000	750,000	750,000
<b>Total Resources</b>	<b>15,985,534</b>	<b>12,183,034</b>	<b>8,821,984</b>	<b>8,821,984</b>
<b>Expenditures</b>				
Professional & Scientific Services	—	5,000	250,000	250,000
Attorney General Reimbursements	—	5,000	5,000	5,000
Gov Fund Type Transfers - Attorney General Services	4,462,500	4,000,000	4,000,000	4,000,000

## Consumer Education Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Gov Fund Type Transfers - Auditor of State Services	—	1,000	1,000	1,000
Refunds-Other	—	100	100	100
State Aid	300,000	300,000	300,000	300,000
Appropriation	4,300,000	4,300,000	4,300,000	4,300,000
Balance Carry Forward (Funds)	6,923,034	3,571,934	(34,116)	(34,116)
<b>Total Expenditures</b>	<b>15,985,534</b>	<b>12,183,034</b>	<b>8,821,984</b>	<b>8,821,984</b>

## Human Trafficking Victim Fund

### Fund Description

This fund is established to receive funds by the Department of Justice from the human trafficking surcharges assessed by the District Courts-shall be deposited in the fund to be awarded to programs that provide human trafficking victim services and support, including public outreach and awareness programs and service provider training programs.

## Human Trafficking Victim Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	15,717	19,889	20,889	20,889
Intra State Receipts	—	1,000	25	25
Other	4,172	20,000	5,000	5,000
<b>Total Resources</b>	<b>19,889</b>	<b>40,889</b>	<b>25,914</b>	<b>25,914</b>
<b>Expenditures</b>				
Printing & Binding	—	2,500	25	25
Outside Services	—	1,000	25	25
Advertising & Publicity	—	5,000	25	25
State Aid	—	11,500	25	25
Balance Carry Forward (Funds)	19,889	20,889	25,814	25,814
<b>Total Expenditures</b>	<b>19,889</b>	<b>40,889</b>	<b>25,914</b>	<b>25,914</b>

## Tuition Refund Fund

### Fund Description

Tuition Refund Fund. Created by SF 501, established by the 2015 General Assembly.

### Tuition Refund Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	109,889	114,991	108,491	108,491
Gov Fund Type Transfers - Attorney General	—	1,000	25	25
Interest	5,102	1,500	5,100	5,100
Refunds & Reimbursements	—	1,000	25	25
<b>Total Resources</b>	<b>114,991</b>	<b>118,491</b>	<b>113,641</b>	<b>113,641</b>
<b>Expenditures</b>				
Gov Fund Type Transfers - Attorney General Services	—	5,000	25	25
State Aid	—	5,000	25	25
Balance Carry Forward (Funds)	114,991	108,491	113,591	113,591
<b>Total Expenditures</b>	<b>114,991</b>	<b>118,491</b>	<b>113,641</b>	<b>113,641</b>

## Consumer Fraud Refunds

### Fund Description

Court decrees in several different cases mandated companies to remit payments.

### Consumer Fraud Refunds Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	5,204,687	4,824,845	4,186,995	4,186,995
Intra State Receipts	—	1,000	1,000	1,000
Reimbursement from Other Agencies	—	100	100	100
Refunds & Reimbursements	22,343,709	450,000	450,000	450,000
<b>Total Resources</b>	<b>27,548,396</b>	<b>5,275,945</b>	<b>4,638,095</b>	<b>4,638,095</b>
<b>Expenditures</b>				
Personal Travel Out of State	—	2,000	25	25
Office Supplies	—	50	—	—
Printing & Binding	—	100	—	—
Postage	—	1,500	—	—
Professional & Scientific Services	32,108	80,000	80,000	80,000
Outside Services	—	100	25	25

## Consumer Fraud Refunds Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Intra-State Transfers	—	100	—	—
Advertising & Publicity	—	5,000	—	—
Attorney General Reimbursements	19,738,918	500,000	50,000	50,000
Gov Fund Type Transfers - Attorney General Services	—	—	25	25
Fees	—	100	—	—
Refunds-Other	2,952,525	450,000	450,000	450,000
State Aid	—	50,000	—	—
Balance Carry Forward (Funds)	4,824,845	4,186,995	4,058,020	4,058,020
<b>Total Expenditures</b>	<b>27,548,396</b>	<b>5,275,945</b>	<b>4,638,095</b>	<b>4,638,095</b>

# Auditor of State

## Mission Statement

The mission of the Office of the Auditor of State is to benefit all citizens of Iowa by providing audit, review, and other technical services to state and local governments to ensure the effective, economical business-like conduct of public activities in a prudent, accountable manner to achieve the intended purposes.

## Description

The Auditor of State is a constitutional official, elected every four years. The Auditor is required to annually make a complete audit of the books, records and accounts of every department of state government. The State's Comprehensive Annual Financial Report and Single Audit Report are audited by the Auditor of State. The Auditor of State also has responsibility for audits of counties, cities, school districts and other governmental subdivisions and is required to provide guidelines to CPA firms performing such audits. All audits must be filed with the Auditor of State and are a matter of public record open to inspection. The Auditor of State is a member of the State Executive Council, the State Appeal Board, the Iowa Telecommunications and Technology Commission, State Rate Setting Committee, and the Tobacco Settlement Authority Board.

## Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
State Appropriations	1,341,871	1,050,686	1,712,642	1,024,779
Receipts from Other Entities	3,518,020	5,070,355	5,070,355	5,070,355
Fees, Licenses & Permits	561,448	1,200,000	1,200,000	1,200,000
Refunds & Reimbursements	7,355,583	6,065,748	5,355,792	5,355,792
Miscellaneous	103,644	220,000	220,000	220,000
<b>Total Resources</b>	<b>12,880,566</b>	<b>13,606,789</b>	<b>13,558,789</b>	<b>12,870,926</b>
<b>Expenditures</b>				
Personal Services	11,500,194	12,171,011	12,123,011	11,413,055
Travel & Subsistence	148,282	313,500	313,500	313,500
Supplies & Materials	41,317	42,000	42,000	64,093
Contractual Services and Transfers	520,575	776,778	776,778	776,778
Equipment & Repairs	665,292	288,000	288,000	288,000
Claims & Miscellaneous	168	2,000	2,000	2,000
Licenses, Permits, Refunds & Other	2,432	13,500	13,500	13,500
Reversions	2,308	—	—	—
<b>Total Expenditures</b>	<b>12,880,566</b>	<b>13,606,789</b>	<b>13,558,789</b>	<b>12,870,926</b>
<b>Full Time Equivalents</b>	<b>100</b>	<b>99</b>	<b>99</b>	<b>100</b>

## Appropriations from General Fund

Appropriations	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Auditor of State - General Office	983,971	1,002,686	1,712,642	1,024,779
Auditor of State - Transition costs of State Entities	65,400	48,000	—	—
Total Auditor Of State	1,049,371	1,050,686	1,712,642	1,024,779

## Appropriations from Other Funds

Appropriations	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Auditor of State - Technology Projects	292,500	—	—	—
Total Auditor Of State	292,500	—	—	—

## Appropriations Detail

### Auditor of State - General Office

#### General Fund

#### Appropriation Description

This appropriation provides funding for audits of the following departments in accordance with Chapter 11 of the Code of Iowa:

- 1) Sheep and Wool Promotion Board
- 2) Iowa State Fair
- 3) Corn Promotion Board
- 4) Soybean Promotion Board
- 5) Turkey Marketing Council
- 6) Egg Council
- 7) Attorney General
- 8) Auditor of State of Iowa
- 9) Blind Commission
- 10) Ethics and Campaign Disclosure Board
- 11) Civil Rights Commission
- 12) Department of Corrections
- 13) Cultural Affairs
- 14) Dept. of Economic Development
- 15) College Aid Commission
- 16) Iowa Public Television
- 17) Dept. of Elder Affairs
- 18) ICN
- 19) Governor's Office
- 20) Dept. of Human Rights
- 21) Dept. of Inspections and Appeals
- 22) Judicial Department
- 23) Judicial Retirement System
- 24) Law Enforcement Academy
- 25) Legislature
- 26) Dept. of Management
- 27) Parole Board
- 28) Peace Officers' Retirement System
- 29) Public Employment Relations Board
- 30) Dept. of Public Defense
- 31) Dept. of Public Safety
- 32) Dept. of Revenue
- 33) Secretary of State of Iowa
- 34) Office of State/Federal Relations
- 35) Governor's Substance Abuse Coordinator
- 36) State Appeal Board
- 37) State Executive Council
- 38) Treasurer of State of Iowa
- 39) Underground Storage Tank Board

- 40) Uniform State Laws Commission  
 41) Judicial Districts  
 42) Iowa Centennial Memorial Foundation

### Auditor of State - General Office Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	983,971	1,002,686	1,712,642	1,024,779
Gov Fund Type Transfers - Auditor of State	3,518,020	5,070,355	5,070,355	5,070,355
Fees, Licenses & Permits	561,448	1,200,000	1,200,000	1,200,000
Refunds & Reimbursements	7,355,583	6,065,748	5,355,792	5,355,792
Other	103,644	220,000	220,000	220,000
<b>Total Resources</b>	<b>12,522,666</b>	<b>13,558,789</b>	<b>13,558,789</b>	<b>12,870,926</b>
<b>Expenditures</b>				
Personal Services-Salaries	11,434,794	12,123,011	12,123,011	11,413,055
Personal Travel In State	146,432	300,000	300,000	300,000
Personal Travel Out of State	1,850	13,500	13,500	13,500
Office Supplies	37,359	32,000	32,000	54,093
Professional & Scientific Supplies	1,457	5,000	5,000	5,000
Printing & Binding	1,230	1,000	1,000	1,000
Postage	1,271	4,000	4,000	4,000
Communications	67,429	85,000	85,000	85,000
Rentals	3,125	1,000	1,000	1,000
Professional & Scientific Services	211,293	401,000	401,000	401,000
Outside Services	15,570	12,250	12,250	12,250
Outside Repairs/Service	400	4,250	4,250	4,250
Reimbursement to Other Agencies	186,984	211,000	211,000	211,000
ITS Reimbursements	35,774	62,278	62,278	62,278
Office Equipment	1,593	25,000	25,000	25,000
IT Equipment	373,350	263,000	263,000	263,000
Other Expense & Obligations	168	2,000	2,000	2,000
Licenses	2,432	3,500	3,500	3,500
Refunds-Other	—	10,000	10,000	10,000
Reversions	157	—	—	—
<b>Total Expenditures</b>	<b>12,522,666</b>	<b>13,558,789</b>	<b>13,558,789</b>	<b>12,870,926</b>

**Auditor of State - Transition costs of State Entities****General Fund****Appropriation Description**

This appropriation provides funding for the costs of auditing due to the transition of state entities pursuant to 2023 Iowa Acts, SF514, alignment.

**Auditor of State - Transition costs of State Entities Financial Summary**

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	65,400	48,000	—	—
Total Resources	65,400	48,000	—	—
<b>Expenditures</b>				
Personal Services-Salaries	65,400	48,000	—	—
Total Expenditures	65,400	48,000	—	—

**Auditor of State - Technology Projects****Technology Reinvestment Fund****Appropriation Description**

This appropriation provides funding for moving servers from Lucas to Lightedge, upgrading server hardware in consultation with OCIO, reconfiguring network, and upgrading other equipment for increased cybersecurity.

**Auditor of State - Technology Projects Financial Summary**

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	292,500	—	—	—
Total Resources	292,500	—	—	—
<b>Expenditures</b>				
IT Equipment	290,349	—	—	—
Reversions	2,151	—	—	—
Total Expenditures	292,500	—	—	—

# Blind, Iowa Commission for the

## Mission Statement

Empower blind Iowans to be gainfully employed and live independently.

## Description

The Iowa Department for the Blind is the state agency charged with providing vocational rehabilitation, independent living, library, and other essential services to Iowans who are blind so that they can live independently and work competitively. The policies and procedures of the Department are grounded in state and federal law, including sections 216B, C and D of the Code of Iowa, the Rehabilitation Act of 1973, as Amended, and the Randolph-Sheppard Act. The Department has used these mandates and the expressed needs of our consumers to establish a highly successful service delivery system that has been emulated both nationally and internationally.

## Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
State Appropriations	3,043,503	3,087,171	3,207,190	3,236,726
Receipts from Other Entities	8,149,366	8,873,699	9,003,046	9,003,046
Interest, Dividends, Bonds & Loans	184,346	17,687	17,687	17,687
Refunds & Reimbursements	6,174	6,901	6,901	6,901
Sales, Rents & Services	—	100	100	100
Miscellaneous	28,744	62,555	62,555	62,555
Beginning Balance and Adjustments	3,992,497	4,153,758	3,880,791	3,880,791
<b>Total Resources</b>	<b>15,404,631</b>	<b>16,201,871</b>	<b>16,178,270</b>	<b>16,207,806</b>
<b>Expenditures</b>				
Personal Services	6,404,672	8,066,505	8,248,871	8,248,871
Travel & Subsistence	227,480	259,565	297,907	297,907
Supplies & Materials	117,157	96,594	97,702	97,702
Contractual Services and Transfers	924,277	1,174,626	1,186,104	1,186,104
Equipment & Repairs	1,438,611	934,231	944,287	973,823
Claims & Miscellaneous	3,852	4,575	4,591	4,591
Licenses, Permits, Refunds & Other	—	160	160	160
State Aid & Credits	2,105,056	1,784,824	1,790,824	1,790,824
Reversions	29,769	—	—	—
Balance Carry Forward	4,153,758	3,880,791	3,607,824	3,607,824
<b>Total Expenditures</b>	<b>15,404,631</b>	<b>16,201,871</b>	<b>16,178,270</b>	<b>16,207,806</b>
Full Time Equivalents	74	89	89	89

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**Appropriations from General Fund**

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<b>Appropriations</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2026</b>
	<b>Actuals</b>	<b>Current Year Budget Estimate</b>	<b>Total Department Request</b>	<b>Total Governor's Recommended</b>
Department for the Blind	3,043,503	3,087,171	3,207,190	3,236,726
Total Blind, Department of	3,043,503	3,087,171	3,207,190	3,236,726

## Appropriations Detail

### Department for the Blind

#### General Fund

#### Appropriation Description

The Iowa Department for the Blind is the state agency charged with providing vocational rehabilitation, independent living, library, and other essential services to Iowans who are blind so that they can live independently and work competitively. The policies and procedures of the Department are grounded in state and federal law, including sections 216B, C and D of the Code of Iowa, the Rehabilitation Act of 1973, as Amended, and the Randolph-Sheppard Act. The Department has used these mandates and the expressed needs of our consumers to establish a highly successful service delivery system that has been emulated both nationally and internationally.

The Department's three major service areas--vocational rehabilitation (VR), independent living (IL), and library--are provided through four organizational divisions: Field Operations, the Adult Orientation and Adjustment Center, the Business Enterprises Program (BEP), and the Library for the Blind and Physically Handicapped. The foundation that underlies all of our programs is our positive philosophy of blindness. This philosophy also underscores the Department's mission which guides the delivery of these services to our consumers.

### Department for the Blind Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	2,644	29,769	29,769	29,769
Appropriation	3,043,503	3,087,171	3,207,190	3,236,726
Federal Support	7,884,534	8,518,699	8,648,046	8,648,046
Local Governments	48,860	—	—	—
Gov Fund Type Transfers - Other Agencies	215,972	355,000	355,000	355,000
Other Sales & Services	—	100	100	100
Other	175	100	100	100
<b>Total Resources</b>	<b>11,195,688</b>	<b>11,990,839</b>	<b>12,240,205</b>	<b>12,269,741</b>
<b>Expenditures</b>				
Personal Services-Salaries	6,404,672	8,066,505	8,248,871	8,248,871
Personal Travel In State	135,384	156,297	171,979	171,979
State Vehicle Operation	34,980	36,140	51,800	51,800
Depreciation	29,113	31,842	38,842	38,842
Personal Travel Out of State	27,733	35,136	35,136	35,136
Office Supplies	44,741	39,944	40,344	40,344
Facility Maintenance Supplies	21,315	27,070	27,270	27,270
Equipment Maintenance Supplies	—	5	5	5
Other Supplies	31,753	10,321	10,421	10,421
Printing & Binding	874	2,252	2,502	2,502
Food	7,000	11,614	11,614	11,614
Postage	2,919	2,288	2,446	2,446
Communications	94,202	91,058	98,386	98,386

## Department for the Blind Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Rentals	98,803	90,966	90,966	90,966
Utilities	117,827	157,260	158,260	158,260
Professional & Scientific Services	1,456	4,312	4,562	4,562
Outside Services	61,245	85,215	85,715	85,715
Advertising & Publicity	3,830	1,416	2,116	2,116
Outside Repairs/Service	314,192	196,276	197,476	197,476
Reimbursement to Other Agencies	199,300	273,026	273,526	273,526
ITS Reimbursements	25,564	22,200	22,200	22,200
IT Outside Services	463	1,080	1,080	1,080
Gov Fund Type Transfers - Auditor of State Services	5,751	12,817	12,817	12,817
Gov Fund Type Transfers - Other Agencies Services	—	11,150	11,150	11,150
Equipment	407,167	396,200	396,200	396,200
Office Equipment	60	—	—	—
Equipment - Non-Inventory	261,735	59,652	60,252	60,252
IT Equipment	748,289	473,629	483,085	512,621
Other Expense & Obligations	3,852	4,575	4,591	4,591
Fees	—	160	160	160
Aid to Individuals	2,051,931	1,660,664	1,666,664	1,666,664
Balance Carry Forward (Approps)	29,769	29,769	29,769	29,769
Reversions	29,769	—	—	—
<b>Total Expenditures</b>	<b>11,195,688</b>	<b>11,990,839</b>	<b>12,240,205</b>	<b>12,269,741</b>

## Fund Detail

### Gifts, Bequests, and Program Income

#### Fund Description

Accept gifts, grants, devises, or bequests of real or personal property from any source for the use and purposes of the department.

#### Gifts, Bequests, and Program Income Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	3,989,828	4,123,989	3,851,022	3,851,022
Adjustment to Balance Forward	25	—	—	—
Interest	184,346	17,687	17,687	17,687
Refunds & Reimbursements	6,174	6,901	6,901	6,901
Unearned Receipts	28,569	62,455	62,455	62,455
<b>Total Resources</b>	<b>4,208,943</b>	<b>4,211,032</b>	<b>3,938,065</b>	<b>3,938,065</b>
<b>Expenditures</b>				
Personal Travel In State	270	150	150	150
Office Supplies	1,228	1,500	1,500	1,500
Other Supplies	6,806	1,600	1,600	1,600
Food	520	—	—	—
Rentals	1,645	500	500	500
Intra-State Transfers	—	225,650	225,650	225,650
Advertising & Publicity	—	1,700	1,700	1,700
Equipment - Non-Inventory	6,198	—	—	—
IT Equipment	15,162	4,750	4,750	4,750
Aid to Individuals	53,125	124,160	124,160	124,160
Balance Carry Forward (Funds)	4,123,989	3,851,022	3,578,055	3,578,055
<b>Total Expenditures</b>	<b>4,208,943</b>	<b>4,211,032</b>	<b>3,938,065</b>	<b>3,938,065</b>

# Corrections, Department of

## Mission Statement

Creating Opportunities for Safer Communities.

## Description

The Department of Corrections is an agency within the executive branch of state government. The department is responsible for administration of the nine institutions forming the state prison system as well as the eight district departments of corrections to administer community-based corrections in the state. Community-based corrections encompasses pretrial, presentence investigation, probation, parole, special sentence supervision for sex offenders, and operates residential correctional facilities for offenders including work release and drunken driving treatment programs.

Currently the corrections system employs about 3,700 staff, has custody over nearly 8,450 incarcerated individuals in prison, and supervises nearly 30,500 clients in the community.

Institutions and districts work together to provide seamless custody and supervision of clients including case planning and treatment to reduce recidivism and promote reentry into their communities. In order to most effectively carry out its mission, resources are focused toward individuals most likely to reoffend, and activities are focused on continuous improvement of the reentry process. In this way the department contributes to public safety and crime reduction, promotes offender accountability, makes responsible use of taxpayer dollars and provides quality services.

## Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
State Appropriations	431,251,897	442,290,151	442,290,151	451,419,765
Receipts from Other Entities	39,290,367	37,326,772	28,469,811	28,469,811
Interest, Dividends, Bonds & Loans	1,016,813	384,730	383,730	383,730
Fees, Licenses & Permits	7,713,729	6,099,265	6,107,817	6,107,817
Refunds & Reimbursements	16,467,520	16,526,481	16,645,483	16,645,483
Sales, Rents & Services	34,247,439	30,753,187	30,738,787	30,738,787
Miscellaneous	557,166	190,502	185,502	185,502
Beginning Balance and Adjustments	27,908,331	27,784,262	29,691,541	29,691,541
<b>Total Resources</b>	<b>558,453,263</b>	<b>561,355,350</b>	<b>554,512,822</b>	<b>563,642,436</b>
<b>Expenditures</b>				
Personal Services	363,041,254	387,467,616	387,467,616	388,500,524
Travel & Subsistence	5,590,827	2,341,734	2,340,834	2,340,834
Supplies & Materials	58,578,357	50,736,482	50,436,058	50,936,058
Contractual Services and Transfers	81,244,514	74,110,003	64,079,681	71,676,387
Equipment & Repairs	8,404,948	4,621,943	4,519,506	4,519,506
Claims & Miscellaneous	8,147,391	7,413,579	7,418,074	7,418,074
Licenses, Permits, Refunds & Other	3,265,655	3,472,351	3,445,851	3,445,851
Plant Improvements & Additions	1,328,983	1,500,101	1,500,101	1,500,101
Appropriation Transfer Out Legislative not 8.39	850,000	—	—	—

## Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Reversions	217,074	—	—	—
Balance Carry Forward	27,784,260	29,691,541	33,305,101	33,305,101
Total Expenditures	558,453,263	561,355,350	554,512,822	563,642,436
Full Time Equivalents	3,592	3,867	3,873	3,883

## Appropriations from General Fund

Appropriations	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
CBC District I	16,207,339	16,826,981	17,301,981	17,301,981
Total Community Based Corrections	16,207,339	16,826,981	17,301,981	17,301,981
CBC District II	12,789,649	13,637,109	13,941,639	14,230,459
Total Community Based Corrections	12,789,649	13,637,109	13,941,639	14,230,459
CBC District III	7,710,790	8,615,128	8,915,128	8,915,522
Total Community Based Corrections	7,710,790	8,615,128	8,915,128	8,915,522
CBC District IV	6,193,805	6,465,898	6,465,898	6,465,898
Total Community Based Corrections	6,193,805	6,465,898	6,465,898	6,465,898
CBC District V	23,440,024	24,328,291	24,972,757	25,026,927
Total Community Based Corrections	23,440,024	24,328,291	24,972,757	25,026,927
CBC District VI	16,755,370	17,128,661	17,403,661	17,690,992
Total Community Based Corrections	16,755,370	17,128,661	17,403,661	17,690,992
CBC District VII	10,362,851	10,671,655	10,986,655	11,013,381
Total Community Based Corrections	10,362,851	10,671,655	10,986,655	11,013,381
CBC District VIII	9,238,778	10,001,148	10,241,148	10,241,148
Total Community Based Corrections	9,238,778	10,001,148	10,241,148	10,241,148
State Cases Court Costs	—	10,000	10,000	10,000
Corrections Administration	6,447,331	7,662,297	7,782,695	8,469,093
Iowa Corrections Offender Network	2,000,000	2,000,000	2,000,000	2,000,000
County Confinement	1,245,319	1,345,319	1,345,319	1,345,319
Federal Prisoners/ Contractual	234,411	234,411	234,411	234,411
Corrections Education	2,608,109	2,608,109	2,608,109	3,108,109
Mental Health/Substance Abuse -	28,065	28,065	28,065	28,065
DOC - Department Wide Duties	12,974,108	8,654,633	—	5,905,778
Total Corrections-Central Office	25,537,343	22,542,834	14,008,599	21,100,775
Ft. Madison Institution	44,192,771	45,522,762	46,459,762	46,577,646
Total Corrections - Fort Madison	44,192,771	45,522,762	46,459,762	46,577,646
Anamosa Institution	37,022,808	38,887,065	39,287,065	39,401,446
Total Corrections - Anamosa	37,022,808	38,887,065	39,287,065	39,401,446
Oakdale Institution	56,958,832	57,703,792	58,890,792	59,081,235
DOC Institutional Pharmaceuticals	9,576,417	9,925,417	9,925,417	10,425,417
Total Corrections - Oakdale	66,535,249	67,629,209	68,816,209	69,506,652
Newton Institution	30,437,665	31,522,181	32,159,181	32,349,915
Total Corrections - Newton	30,437,665	31,522,181	32,159,181	32,349,915
Mt. Pleasant Inst.	28,642,429	29,729,489	30,354,489	30,357,365
Total Corrections - Mt Pleasant	28,642,429	29,729,489	30,354,489	30,357,365
Rockwell City Institution	11,090,142	11,364,524	11,713,763	11,726,196
Total Corrections - Rockwell City	11,090,142	11,364,524	11,713,763	11,726,196

## Appropriations from General Fund

Appropriations	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Clarinda Institution	27,355,684	28,625,610	29,225,610	29,268,191
Total Corrections - Clarinda	27,355,684	28,625,610	29,225,610	29,268,191
Mitchellville Institution	24,996,721	25,512,183	26,057,183	26,097,515
Total Corrections - Mitchellville	24,996,721	25,512,183	26,057,183	26,097,515
Ft. Dodge Institution	32,742,479	33,279,423	33,979,423	34,147,756
Total Corrections - Fort Dodge	32,742,479	33,279,423	33,979,423	34,147,756

## Appropriations Detail

### CBC District I

General Fund

#### Appropriation Description

The Community Based Corrections District provides compliance with Iowa Code Chapters 905 and 906. The appropriation is used for parole, probation, work release, residential facilities, day programming, day reporting, sex offender treatment, batterer's treatment, substance abuse treatment and a host of programs and services designed to keep the offender at the lowest level possible on the corrections continuum of supervision. Approximately 57,000 Iowans receive services from Community Based Corrections on an annual basis. The CBC District provides criminal justice expertise to the Judicial Branch of government, local elected officials, sheriffs and police, and maintains a direct working relationship with the prisons to facilitate the movement of offenders through the Iowa criminal justice system.

### CBC District I Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	545,717	811	—	—
Appropriation	16,207,339	16,826,981	17,301,981	17,301,981
Local Governments	543,460	542,589	464,589	464,589
Intra State Receipts	1,007,034	475,000	—	—
Gov Fund Type Transfers - Other Agencies	—	3	3	3
Interest	50,723	1,000	—	—
Fees, Licenses & Permits	705,939	680,000	645,002	645,002
Refunds & Reimbursements	3,262,857	3,737,287	3,856,287	3,856,287
Other	—	5,000	—	—
<b>Total Resources</b>	<b>22,323,069</b>	<b>22,268,671</b>	<b>22,267,862</b>	<b>22,267,862</b>
<b>Expenditures</b>				
Personal Services-Salaries	18,455,822	19,561,682	19,561,682	19,561,682
Personal Travel In State	36,014	38,500	42,000	42,000
State Vehicle Operation	30,000	32,500	30,000	30,000
Depreciation	110,000	—	—	—
Personal Travel Out of State	14,798	1,500	—	—
Office Supplies	39,602	35,000	45,000	45,000
Facility Maintenance Supplies	4,942	5,001	5,001	5,001
Professional & Scientific Supplies	59,067	55,000	55,000	55,000
Housing & Subsistence Supplies	130,712	152,000	152,001	152,001
Other Supplies	3,145	5,001	5,001	5,001
Food	105,502	112,000	112,000	112,000
Postage	—	10,000	—	—
Communications	61,775	62,000	62,000	62,000
Rentals	73,545	75,000	75,000	75,000
Utilities	257,907	279,500	280,000	280,000
Professional & Scientific Services	904,448	959,500	960,000	960,000
Outside Services	75,303	90,000	90,000	90,000

## CBC District I Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Intra-State Transfers	545,717	811	—	—
Advertising & Publicity	10,473	4,750	4,750	4,750
Outside Repairs/Service	408,097	99,401	100,001	100,001
Auditor of State Reimbursements	—	425	425	425
Reimbursement to Other Agencies	242,554	390,000	390,000	390,000
ITS Reimbursements	131,493	146,000	146,000	146,000
Gov Fund Type Transfers - Other Agencies Services	—	100	—	—
Equipment	226,413	2,500	—	—
Equipment - Non-Inventory	93,106	9,500	12,000	12,000
IT Equipment	299,896	140,000	140,001	140,001
Other Expense & Obligations	1,927	500	—	—
Refunds-Other	—	500	—	—
Balance Carry Forward (Approps)	811	—	—	—
<b>Total Expenditures</b>	<b>22,323,069</b>	<b>22,268,671</b>	<b>22,267,862</b>	<b>22,267,862</b>

## CBC District II

### General Fund

### Appropriation Description

The Community Based Corrections District provides compliance with Iowa Code Chapters 905 and 906. The appropriation is used for parole, probation, work release, residential facilities, day programming, day reporting, sex offender treatment, batterer's treatment, substance abuse treatment and a host of programs and services designed to keep the offender at the lowest level possible on the corrections continuum of supervision. Approximately 57,000 Iowans receive services from Community Based Corrections on an annual basis. The CBC District provides criminal justice expertise to the Judicial Branch of government, local elected officials, sheriffs and police, and maintains a direct working relationship with the prisons to facilitate the movement of offenders through the Iowa criminal justice system.

## CBC District II Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	52,677	16,892	—	—
Appropriation	12,789,649	13,637,109	13,941,639	14,230,459
Federal Support	194,922	193,429	193,429	193,429
Intra State Receipts	1,158,964	304,530	—	—
Reimbursement from Other Agencies	18,825	—	—	—
Gov Fund Type Transfers - Other Agencies	—	3	3	3
Interest	119,894	—	—	—
Fees, Licenses & Permits	476,970	572,000	572,002	572,002
Refunds & Reimbursements	1,053,153	1,067,007	1,067,007	1,067,007

## CBC District II Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Other	121,105	41,000	41,000	41,000
<b>Total Resources</b>	<b>15,986,159</b>	<b>15,831,970</b>	<b>15,815,080</b>	<b>16,103,900</b>
<b>Expenditures</b>				
Personal Services-Salaries	13,113,540	13,990,884	13,990,884	14,273,204
Personal Travel In State	54,684	38,750	38,750	38,750
State Vehicle Operation	18,829	22,320	22,320	22,320
Depreciation	109,823	—	—	—
Personal Travel Out of State	44,560	28,105	28,105	28,105
Office Supplies	24,244	22,125	29,125	29,125
Facility Maintenance Supplies	3,140	4,001	4,001	4,001
Professional & Scientific Supplies	52,762	51,500	51,500	51,500
Housing & Subsistence Supplies	86,249	70,000	70,001	70,001
Other Supplies	4,033	7,370	7,370	7,370
Food	341,618	214,825	214,825	214,825
Postage	—	7,000	—	—
Communications	227,438	165,000	165,000	165,000
Rentals	173,140	184,547	184,547	184,547
Utilities	141,878	148,125	148,125	148,125
Professional & Scientific Services	301,702	93,504	93,504	93,504
Outside Services	67,441	40,000	40,000	40,000
Intra-State Transfers	577,677	16,892	—	—
Outside Repairs/Service	85,844	70,001	70,001	70,001
Reimbursement to Other Agencies	204,499	322,623	322,623	329,123
ITS Reimbursements	74,267	73,500	73,500	73,500
Equipment	56,720	10,000	10,000	10,000
Office Equipment	5,760	6,000	6,000	6,000
Equipment - Non-Inventory	24,688	10,500	10,500	10,500
IT Equipment	145,735	233,398	233,399	233,399
Other Expense & Obligations	126	1,000	1,000	1,000
Capitals	28,870	—	—	—
Balance Carry Forward (Approps)	16,892	—	—	—
<b>Total Expenditures</b>	<b>15,986,159</b>	<b>15,831,970</b>	<b>15,815,080</b>	<b>16,103,900</b>

**CBC District III****General Fund****Appropriation Description**

The Community Based Corrections District provides compliance with Iowa Code Chapters 905 and 906. The appropriation is used for parole, probation, work release, residential facilities, day programming, day reporting, sex offender treatment, batterer's treatment, substance abuse treatment and a host of programs and services designed to keep the offender at the lowest level possible on the corrections continuum of supervision. Approximately 57,000 Iowans receive services from Community Based Corrections on an annual basis. The CBC District provides criminal justice expertise to the Judicial Branch of government, local elected officials, sheriffs and police, and maintains a direct working relationship with the prisons to facilitate the movement of offenders through the Iowa criminal justice system.

**CBC District III Financial Summary**

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	374,496	299,507	—	—
Appropriation	7,710,790	8,615,128	8,915,128	8,915,522
Intra State Receipts	919,726	300,000	—	—
Gov Fund Type Transfers - Other Agencies	—	3	3	3
Interest	57,381	50,000	50,000	50,000
Fees, Licenses & Permits	460,578	455,000	455,000	455,000
Refunds & Reimbursements	727,024	791,847	791,849	791,849
<b>Total Resources</b>	<b>10,249,995</b>	<b>10,511,485</b>	<b>10,211,980</b>	<b>10,212,374</b>
<b>Expenditures</b>				
Personal Services-Salaries	8,384,339	8,810,216	8,810,216	8,810,216
Personal Travel In State	41,158	55,500	55,500	55,500
State Vehicle Operation	109,932	21,500	21,000	21,000
Personal Travel Out of State	4,780	10,500	10,500	10,500
Office Supplies	34,143	78,500	79,000	79,000
Facility Maintenance Supplies	3,863	16,701	16,701	16,701
Professional & Scientific Supplies	26,073	50,000	50,000	50,000
Housing & Subsistence Supplies	23,456	45,300	45,301	45,301
Other Supplies	3,860	17,098	18,098	18,098
Food	136,219	150,000	150,000	150,000
Communications	96,093	121,000	121,000	121,000
Rentals	3,047	12,700	12,700	12,700
Utilities	103,023	125,500	125,500	125,500
Professional & Scientific Services	16,483	40,500	34,500	34,500
Outside Services	65,433	89,500	89,500	89,500
Intra-State Transfers	374,496	299,507	—	—
Outside Repairs/Service	173,077	120,685	141,685	141,685
Reimbursement to Other Agencies	48,080	76,500	81,500	81,894
ITS Reimbursements	—	5,000	—	—
Workers Comp. Reimbursement	4,679	6,000	6,000	6,000

## CBC District III Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Equipment	77,981	52,500	52,500	52,500
Equipment - Non-Inventory	58,019	61,500	61,500	61,500
IT Equipment	161,975	195,028	200,029	200,029
Other Expense & Obligations	279	29,250	29,250	29,250
Refunds-Other	—	21,000	—	—
Balance Carry Forward (Approps)	299,507	—	—	—
<b>Total Expenditures</b>	<b>10,249,995</b>	<b>10,511,485</b>	<b>10,211,980</b>	<b>10,212,374</b>

## CBC District IV

### General Fund

### Appropriation Description

The Community Based Corrections District provides compliance with Iowa Code Chapters 905 and 906. The appropriation is used for parole, probation, work release, residential facilities, day programming, day reporting, sex offender treatment, batterer's treatment, substance abuse treatment and a host of programs and services designed to keep the offender at the lowest level possible on the corrections continuum of supervision. Approximately 57,000 Iowans receive services from Community Based Corrections on an annual basis. The CBC District provides criminal justice expertise to the Judicial Branch of government, local elected officials, sheriffs and police, and maintains a direct working relationship with the prisons to facilitate the movement of offenders through the Iowa criminal justice system.

## CBC District IV Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	2,000,214	376,277	—	—
Appropriation	6,193,805	6,465,898	6,465,898	6,465,898
Intra State Receipts	1,080,966	—	—	—
Gov Fund Type Transfers - Other Agencies	—	3	3	3
Interest	10	—	—	—
Fees, Licenses & Permits	445,671	428,700	428,702	428,702
Refunds & Reimbursements	637,168	642,183	642,183	642,183
Unearned Receipts	—	30,000	30,000	30,000
Other	35,385	—	—	—
<b>Total Resources</b>	<b>10,393,219</b>	<b>7,943,061</b>	<b>7,566,786</b>	<b>7,566,786</b>
<b>Expenditures</b>				
Personal Services-Salaries	6,322,876	6,584,571	6,584,571	6,584,571
Personal Travel In State	25,570	25,000	25,000	25,000

## CBC District IV Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
State Vehicle Operation	115,864	30,000	30,000	30,000
Office Supplies	42,081	45,000	45,000	45,000
Facility Maintenance Supplies	19,109	12,001	12,001	12,001
Professional & Scientific Supplies	30,410	45,710	45,710	45,710
Housing & Subsistence Supplies	18,727	25,000	25,001	25,001
Other Supplies	1,250	2,501	2,501	2,501
Food	209,892	205,000	205,000	205,000
Uniforms & Related Items	725	2,000	2,000	2,000
Communications	60,102	55,000	55,000	55,000
Rentals	59,314	66,000	66,000	66,000
Utilities	65,366	75,000	75,000	75,000
Professional & Scientific Services	79,958	25,000	25,000	25,000
Outside Services	60,977	30,000	30,000	30,000
Intra-State Transfers	—	376,277	—	—
Outside Repairs/Service	400,093	38,001	38,001	38,001
Reimbursement to Other Agencies	2,067,340	220,000	220,000	220,000
ITS Reimbursements	120,299	—	—	—
Equipment	3,979	—	—	—
Office Equipment	13,095	—	—	—
Equipment - Non-Inventory	16,936	25,000	25,000	25,000
IT Equipment	93,479	55,000	55,001	55,001
Other Expense & Obligations	—	1,000	1,000	1,000
Capitals	189,500	—	—	—
Balance Carry Forward (Approps)	376,277	—	—	—
<b>Total Expenditures</b>	<b>10,393,219</b>	<b>7,943,061</b>	<b>7,566,786</b>	<b>7,566,786</b>

## CBC District V

### General Fund

### Appropriation Description

The Community Based Corrections District provides compliance with Iowa Code Chapters 905 and 906. The appropriation is used for parole, probation, work release, residential facilities, day programming, day reporting, sex offender treatment, batterer's treatment, substance abuse treatment and a host of programs and services designed to keep the offender at the lowest level possible on the corrections continuum of supervision. Approximately 57,000 Iowans receive services from Community Based Corrections on an annual basis. The CBC District provides criminal justice expertise to the Judicial Branch of government, local elected officials, sheriffs and police, and maintains a direct working relationship with the prisons to facilitate the movement of offenders through the Iowa criminal justice system.

## CBC District V Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	1,506,323	—	—	—
Appropriation	23,440,024	24,328,291	24,972,757	25,026,927
Local Governments	100,000	—	—	—
Intra State Receipts	1,768,256	644,466	—	—
Gov Fund Type Transfers - Other Agencies	—	3	3	3
Interest	172,051	5,000	5,000	5,000
Fees, Licenses & Permits	2,011,142	1,990,500	1,990,502	1,990,502
Refunds & Reimbursements	2,881,267	3,135,000	3,135,000	3,135,000
Other	279,203	7,500	7,500	7,500
<b>Total Resources</b>	<b>32,158,266</b>	<b>30,110,760</b>	<b>30,110,762</b>	<b>30,164,932</b>
<b>Expenditures</b>				
Personal Services-Salaries	24,834,248	26,176,693	26,176,693	26,176,693
Personal Travel In State	33,555	25,000	25,000	25,000
State Vehicle Operation	267,817	110,000	110,000	110,000
Personal Travel Out of State	16,556	15,000	15,000	15,000
Office Supplies	33,937	29,000	32,000	32,000
Facility Maintenance Supplies	33,440	60,001	60,001	60,001
Professional & Scientific Supplies	78,867	75,000	75,000	75,000
Housing & Subsistence Supplies	—	—	1	1
Other Supplies	158,796	75,001	75,001	75,001
Food	402,392	355,000	355,000	355,000
Postage	—	3,000	—	—
Communications	225,954	225,000	225,000	225,000
Rentals	92,615	95,000	95,000	95,000
Utilities	298,637	280,000	285,000	285,000
Professional & Scientific Services	1,523,954	1,074,443	1,159,443	1,159,443
Outside Services	26,526	100,000	25,000	25,000
Intra-State Transfers	2,056,323	—	—	—
Advertising & Publicity	25	—	—	—
Outside Repairs/Service	413,227	500,001	500,001	500,001
Auditor of State Reimbursements	—	300	300	300
Reimbursement to Other Agencies	100,571	449,321	449,321	503,491
ITS Reimbursements	143,177	93,000	93,000	93,000
Workers Comp. Reimbursement	50	—	—	—
Gov Fund Type Transfers - Other Agencies Services	—	15,000	—	—
Equipment	194,336	150,000	150,000	150,000
Office Equipment	20,333	—	—	—
Equipment - Non-Inventory	38,991	75,000	75,000	75,000
IT Equipment	187,363	100,000	100,001	100,001
Other Expense & Obligations	10,576	25,000	30,000	30,000
Refunds-Other	—	5,000	—	—
Capitals	966,000	—	—	—
<b>Total Expenditures</b>	<b>32,158,266</b>	<b>30,110,760</b>	<b>30,110,762</b>	<b>30,164,932</b>

## CBC District VI

### General Fund

### Appropriation Description

The Community Based Corrections District provides compliance with Iowa Code Chapters 905 and 906. The appropriation is used for parole, probation, work release, residential facilities, day programming, day reporting, sex offender treatment, batterer's treatment, substance abuse treatment and a host of programs and services designed to keep the offender at the lowest level possible on the corrections continuum of supervision. Approximately 57,000 Iowans receive services from Community Based Corrections on an annual basis. The CBC District provides criminal justice expertise to the Judicial Branch of government, local elected officials, sheriffs and police, and maintains a direct working relationship with the prisons to facilitate the movement of offenders through the Iowa criminal justice system.

### CBC District VI Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	544,422	—	—	—
Appropriation	16,755,370	17,128,661	17,403,661	17,690,992
Federal Support	376,190	199,065	199,065	199,065
Local Governments	329,392	375,000	375,000	375,000
Intra State Receipts	502,017	275,000	—	—
Gov Fund Type Transfers - Other Agencies	—	3	3	3
Interest	35,572	—	—	—
Fees, Licenses & Permits	536,441	404,567	404,569	404,569
Refunds & Reimbursements	3,053,769	3,012,303	3,012,303	3,012,303
Sale Of Equipment & Salvage	5,026	—	—	—
Agricultural Sales	—	2,000	2,000	2,000
Other	83,444	80,000	80,000	80,000
<b>Total Resources</b>	<b>22,221,643</b>	<b>21,476,599</b>	<b>21,476,601</b>	<b>21,763,932</b>
<b>Expenditures</b>				
Personal Services-Salaries	17,595,569	18,998,134	18,998,134	19,280,454
Personal Travel In State	44,869	95,075	95,075	95,075
State Vehicle Operation	44,478	55,000	55,000	55,000
Depreciation	250,000	—	—	—
Personal Travel Out of State	6,938	8,300	8,300	8,300
Office Supplies	35,782	30,300	37,800	37,800
Facility Maintenance Supplies	4,069	9,001	9,001	9,001
Professional & Scientific Supplies	44,971	51,500	51,500	51,500
Housing & Subsistence Supplies	47,322	40,000	40,001	40,001
Other Supplies	144,823	100,001	100,001	100,001
Food	415,846	475,000	475,000	475,000
Postage	—	7,500	—	—
Communications	99,188	94,830	94,830	94,830
Rentals	56,176	76,900	76,900	76,900
Utilities	221,442	248,000	248,000	248,000

## CBC District VI Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Professional & Scientific Services	286,866	137,006	137,006	137,006
Outside Services	106,725	86,869	86,869	86,869
Intra-State Transfers	1,357,643	—	—	—
Advertising & Publicity	725	1,000	1,000	1,000
Outside Repairs/Service	565,560	135,001	135,001	135,001
Reimbursement to Other Agencies	293,672	428,927	428,927	433,938
ITS Reimbursements	101,106	130,000	130,000	130,000
Equipment	58,366	30,000	30,000	30,000
Equipment - Non-Inventory	16,208	15,000	15,000	15,000
IT Equipment	371,665	216,055	216,056	216,056
Other Expense & Obligations	51,634	7,200	7,200	7,200
<b>Total Expenditures</b>	<b>22,221,643</b>	<b>21,476,599</b>	<b>21,476,601</b>	<b>21,763,932</b>

## CBC District VII

### General Fund

### Appropriation Description

The Community Based Corrections District provides compliance with Iowa Code Chapters 905 and 906. The appropriation is used for parole, probation, work release, residential facilities, day programming, day reporting, sex offender treatment, batterer's treatment, substance abuse treatment and a host of programs and services designed to keep the offender at the lowest level possible on the corrections continuum of supervision. Approximately 57,000 Iowans receive services from Community Based Corrections on an annual basis. The CBC District provides criminal justice expertise to the Judicial Branch of government, local elected officials, sheriffs and police, and maintains a direct working relationship with the prisons to facilitate the movement of offenders through the Iowa criminal justice system.

## CBC District VII Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	845,671	—	—	—
Appropriation	10,362,851	10,671,655	10,986,655	11,013,381
Federal Support	38,057	80,335	80,335	80,335
Local Governments	53,334	15,000	15,000	15,000
Intra State Receipts	787,957	315,000	—	—
Reimbursement from Other Agencies	50,000	56,000	—	—
Gov Fund Type Transfers - Other Agencies	—	3	3	3
Interest	23,598	4,000	4,000	4,000
Fees, Licenses & Permits	309,130	255,000	255,002	255,002
Refunds & Reimbursements	2,232,443	2,244,848	2,244,848	2,244,848
Other	23,137	6,000	6,000	6,000

## CBC District VII Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Total Resources	14,726,178	13,647,841	13,591,843	13,618,569
<b>Expenditures</b>				
Personal Services-Salaries	11,424,820	11,907,612	11,907,612	11,907,612
Personal Travel In State	30,354	34,500	34,500	34,500
State Vehicle Operation	24,832	35,000	35,000	35,000
Depreciation	100,000	—	—	—
Office Supplies	26,458	25,000	26,000	26,000
Facility Maintenance Supplies	73,299	30,001	30,001	30,001
Professional & Scientific Supplies	24,767	24,000	24,000	24,000
Housing & Subsistence Supplies	—	—	1	1
Other Supplies	11,332	10,001	10,001	10,001
Food	472,287	450,000	450,000	450,000
Postage	—	1,000	—	—
Communications	25,299	39,000	39,000	39,000
Rentals	80,659	82,000	82,000	82,000
Utilities	147,179	204,000	204,000	204,000
Professional & Scientific Services	133,394	56,000	—	—
Outside Services	238,703	50,000	50,000	50,000
Intra-State Transfers	1,080,690	—	—	—
Outside Repairs/Service	4,350	15,001	15,001	15,001
Reimbursement to Other Agencies	67,513	185,326	185,326	212,052
ITS Reimbursements	103,204	155,400	155,400	155,400
Equipment	542,699	125,000	125,000	125,000
Equipment - Non-Inventory	76,713	115,000	115,000	115,000
IT Equipment	32,994	94,000	94,001	94,001
Other Expense & Obligations	4,632	10,000	10,000	10,000
Total Expenditures	14,726,178	13,647,841	13,591,843	13,618,569

## CBC District VIII

### General Fund

### Appropriation Description

The Community Based Corrections District provides compliance with Iowa Code Chapters 905 and 906. The appropriation is used for parole, probation, work release, residential facilities, day programming, day reporting, sex offender treatment, batterer's treatment, substance abuse treatment and a host of programs and services designed to keep the offender at the lowest level possible on the corrections continuum of supervision. Approximately 57,000 Iowans receive services from Community Based Corrections on an annual basis. The CBC District provides criminal justice expertise to the Judicial Branch of government, local elected officials, sheriffs and police, and maintains a direct working relationship with the prisons to facilitate the movement of offenders through the Iowa criminal justice system.

## CBC District VIII Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	1,095,253	2,367	—	—
Appropriation	9,238,778	10,001,148	10,241,148	10,241,148
Federal Support	—	1	1	1
Intra State Receipts	1,025,710	240,000	—	—
Gov Fund Type Transfers - Other Agencies	—	3	3	3
Interest	72,174	1,000	1,000	1,000
Fees, Licenses & Permits	387,981	437,500	437,502	437,502
Refunds & Reimbursements	961,326	944,000	944,000	944,000
Other	14,892	21,000	21,000	21,000
<b>Total Resources</b>	<b>12,796,114</b>	<b>11,647,019</b>	<b>11,644,654</b>	<b>11,644,654</b>
<b>Expenditures</b>				
Personal Services-Salaries	9,482,804	10,325,449	10,325,449	10,325,449
Personal Travel In State	42,173	30,000	30,000	30,000
State Vehicle Operation	33,752	30,000	30,000	30,000
Depreciation	175,000	—	—	—
Personal Travel Out of State	6,093	3,500	3,500	3,500
Office Supplies	30,256	25,000	25,000	25,000
Facility Maintenance Supplies	5,671	8,002	8,002	8,002
Professional & Scientific Supplies	18,637	20,000	20,000	20,000
Housing & Subsistence Supplies	94,867	65,000	65,001	65,001
Other Supplies	9,788	10,001	10,001	10,001
Food	213,950	205,566	205,566	205,566
Uniforms & Related Items	15,576	3,500	3,500	3,500
Communications	47,164	52,500	52,500	52,500
Rentals	170,773	174,000	174,000	174,000
Utilities	153,729	155,000	155,000	155,000
Professional & Scientific Services	39,689	40,000	40,000	40,000
Outside Services	61,587	45,000	45,000	45,000
Intra-State Transfers	1,295,253	2,367	—	—
Advertising & Publicity	75	50	50	50
Outside Repairs/Service	138,207	60,001	60,001	60,001
Reimbursement to Other Agencies	170,413	191,083	191,083	191,083
ITS Reimbursements	35,887	40,000	40,000	40,000
Equipment	189,560	15,000	15,000	15,000
Office Equipment	17,064	5,000	5,000	5,000
Equipment - Non-Inventory	25,514	10,000	10,000	10,000
IT Equipment	92,630	66,000	66,001	66,001
Other Expense & Obligations	83,022	65,000	65,000	65,000
Capitals	144,613	—	—	—
Balance Carry Forward (Approps)	2,367	—	—	—
<b>Total Expenditures</b>	<b>12,796,114</b>	<b>11,647,019</b>	<b>11,644,654</b>	<b>11,644,654</b>

## State Cases Court Costs

### General Fund

#### Appropriation Description

Provides funding for legal assistance to inmates involved in specific legal issues such as divorce and bankruptcy. (904.507A)

### State Cases Court Costs Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	10,000	10,000	10,000	10,000
Estimated Revisions	(10,000)	—	—	—
<b>Total Resources</b>	<b>—</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>Expenditures</b>				
Professional & Scientific Services	—	10,000	10,000	10,000
<b>Total Expenditures</b>	<b>—</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>

## Corrections Administration

### General Fund

#### Appropriation Description

The purpose of Central Office is to provide vision, mission, strategic planning, policy and program direction, and supervision to nine institutions and eight Judicial Districts. Central administration ensures the integrity of the corrections continuum, and is responsible for budget, program, policy and personnel implementation in the DOC. Jail inspections, Interstate Compact, planning, Offender Treatment programs, and oversight of health care of offenders.

### Corrections Administration Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	6,313,331	7,662,297	7,782,695	8,469,093
Federal Support	—	5	5	5
Intra State Receipts	2,498,100	183,515	63,117	63,117
Gov Fund Type Transfers - Other Agencies	1,275,441	—	—	—
Appropriation Transfer In Legislative not 8.39	134,000	—	—	—
Fees, Licenses & Permits	1,463,553	—	—	—
Refunds & Reimbursements	337,118	40,000	40,000	40,000
<b>Total Resources</b>	<b>12,021,542</b>	<b>7,885,817</b>	<b>7,885,817</b>	<b>8,572,215</b>

## Corrections Administration Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Expenditures</b>				
Personal Services-Salaries	6,260,436	7,156,418	7,156,418	7,459,816
Personal Travel In State	38,307	35,005	35,005	35,005
State Vehicle Operation	324,535	32,164	32,164	32,164
Depreciation	894,003	1	1	1
Personal Travel Out of State	15,526	21,004	21,004	21,004
Office Supplies	11,937	12,771	12,771	12,771
Professional & Scientific Supplies	—	4,500	4,500	4,500
Other Supplies	10,239	9,001	9,001	9,001
Printing & Binding	2	—	—	—
Postage	3,728	2,622	2,622	2,622
Communications	136,169	135,455	135,455	135,455
Rentals	2,300	2,500	2,500	2,500
Professional & Scientific Services	1,466,132	2	2	2
Outside Services	991,871	114,932	114,932	114,932
Intra-State Transfers	212,692	—	—	—
Outside Repairs/Service	—	1	1	1
Reimbursement to Other Agencies	175,145	175,735	175,735	475,735
ITS Reimbursements	83,922	80,689	80,689	80,689
IT Outside Services	—	1	1	83,001
Gov Fund Type Transfers - Auditor of State Services	3,298	2,000	2,000	2,000
Gov Fund Type Transfers - Other Agencies Services	59,156	17,500	17,500	17,500
Equipment	—	1	1	1
Equipment - Non-Inventory	6,100	5,001	5,001	5,001
IT Equipment	1,307,252	73,513	73,513	73,513
Other Expense & Obligations	18,791	5,000	5,000	5,000
Fees	—	1	1	1
<b>Total Expenditures</b>	<b>12,021,542</b>	<b>7,885,817</b>	<b>7,885,817</b>	<b>8,572,215</b>

## Iowa Corrections Offender Network

### General Fund

### Appropriation Description

The purpose of the ICON appropriation is to provide an offender management system to line staff in the institutions and Districts which is the locus of all offender management data in DOC. The data is also used for research and evaluation of program effectiveness, and the data is shared with corrections agencies across Iowa to provide public safety to Iowa citizens.

## Iowa Corrections Offender Network Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	2,000,000	2,000,000	2,000,000	2,000,000
Intra State Receipts	246,868	—	—	—
<b>Total Resources</b>	<b>2,246,868</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>
<b>Expenditures</b>				
IT Outside Services	2,234,868	1,992,700	1,992,700	1,992,700
IT Equipment	12,000	7,300	7,300	7,300
<b>Total Expenditures</b>	<b>2,246,868</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>

## County Confinement

### General Fund

### Appropriation Description

This fund reimburses counties for holding parole, work release, and OWI violators until hearing or trial and potential return to institutions.

## County Confinement Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	1,195,319	1,345,319	1,345,319	1,345,319
Federal Support	—	3	3	3
Intra State Receipts	150,000	—	—	—
Appropriation Transfer In Legislative not 8.39	50,000	—	—	—
<b>Total Resources</b>	<b>1,395,319</b>	<b>1,345,322</b>	<b>1,345,322</b>	<b>1,345,322</b>
<b>Expenditures</b>				
Professional & Scientific Services	3,457	1,000	1,000	1,000
Outside Services	1,380,952	1,344,320	1,344,320	1,344,320
IT Outside Services	—	1	1	1
IT Equipment	—	1	1	1
Reversions	10,910	—	—	—
<b>Total Expenditures</b>	<b>1,395,319</b>	<b>1,345,322</b>	<b>1,345,322</b>	<b>1,345,322</b>

## Federal Prisoners/ Contractual

### General Fund

#### Appropriation Description

Provides for the placement of disruptive Iowa inmates in the Federal system. Also funds contract for IMAM for Muslim offenders in DOC institutions.

### Federal Prisoners/ Contractual Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	234,411	234,411	234,411	234,411
Total Resources	234,411	234,411	234,411	234,411
<b>Expenditures</b>				
Professional & Scientific Services	—	1	1	1
Outside Services	234,411	234,410	234,410	234,410
Total Expenditures	234,411	234,411	234,411	234,411

## Corrections Education

### General Fund

#### Appropriation Description

Provides education services through contractual arrangement with area education agencies for institution offenders. The program focuses on adult basic education and GED completion.

### Corrections Education Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	688,903	418,553	257,271	257,271
Appropriation	2,608,109	2,608,109	2,608,109	3,108,109
Intra State Receipts	500,000	633,119	633,119	633,119
Total Resources	3,797,012	3,659,781	3,498,499	3,998,499
<b>Expenditures</b>				
Personal Travel In State	—	500	500	500
Personal Travel Out of State	—	2,000	2,000	2,000
Outside Services	3,338,703	3,400,010	3,400,010	3,900,010
IT Equipment	39,755	—	—	—
Balance Carry Forward (Approps)	418,553	257,271	95,989	95,989
Total Expenditures	3,797,012	3,659,781	3,498,499	3,998,499

## Mental Health/Substance Abuse - DOC wide

### General Fund

#### Appropriation Description

Mental Health/Substance Abuse - DOC wide. Additional funds to support substance abuse and mental health issues in community based corrections.

### Mental Health/Substance Abuse - DOC wide Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	28,065	28,065	28,065	28,065
Total Resources	28,065	28,065	28,065	28,065
<b>Expenditures</b>				
Personal Travel Out of State	—	2,000	2,000	2,000
Office Supplies	27,930	—	—	—
Other Supplies	—	65	65	65
Outside Services	110	26,000	26,000	26,000
Reversions	25	—	—	—
Total Expenditures	28,065	28,065	28,065	28,065

## DOC - Department Wide Duties

### General Fund

#### Appropriation Description

DOC - Department Wide Duties

### DOC - Department Wide Duties Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	12,974,108	8,654,633	—	5,905,778
Total Resources	12,974,108	8,654,633	—	5,905,778
<b>Expenditures</b>				
Intra-State Transfers	12,974,108	8,654,633	—	5,905,778
Total Expenditures	12,974,108	8,654,633	—	5,905,778

## Ft. Madison Institution

### General Fund

#### Appropriation Description

The purpose of the Iowa State Penitentiary is to provide maximum security custody for 550 inmates and special needs services for 200 inmates, as well as to operate a 152-bed medium security general population facility and two minimum security work farms with a design capacity of 180. The state appropriation funds 24-hour day operation and provides for such services as security, medical, dietary, counseling, recreation, physical plant, and administrative services. The purpose of the prison is to provide public safety for the citizens of Iowa in humane and constitutionally acceptable conditions of confinement. The institution provides local communities with labor for community improvement projects or to respond to emergency situations.

#### Ft. Madison Institution Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	87,299	5,105	5,103	5,103
Appropriation	44,192,771	45,522,762	46,459,762	46,577,646
Local Governments	282,627	276,000	290,400	290,400
Intra State Receipts	1,000,000	937,000	—	—
Gov Fund Type Transfers - Other Agencies	101,892	57,118	57,118	57,118
Fees, Licenses & Permits	51,831	54,000	54,000	54,000
Refunds & Reimbursements	95,973	—	—	—
Rents & Leases	5,400	14,400	—	—
<b>Total Resources</b>	<b>45,817,793</b>	<b>46,866,385</b>	<b>46,866,383</b>	<b>46,984,267</b>
<b>Expenditures</b>				
Personal Services-Salaries	34,525,266	38,172,259	38,172,259	38,247,259
Personal Travel In State	80,585	74,647	74,647	74,647
State Vehicle Operation	140,136	125,000	125,000	125,000
Depreciation	326,421	100	100	100
Personal Travel Out of State	5,419	3,350	3,350	3,350
Office Supplies	36,934	21,000	21,000	21,000
Facility Maintenance Supplies	158,062	185,000	185,000	185,000
Equipment Maintenance Supplies	364,480	250,001	250,001	250,001
Professional & Scientific Supplies	217,496	195,000	195,000	195,000
Housing & Subsistence Supplies	636,581	235,000	235,000	235,000
Ag., Conservation & Horticulture Supply	48,555	25,001	25,001	25,001
Other Supplies	168,402	150,000	150,000	150,000
Printing & Binding	16	50	50	50
Food	2,010,176	1,752,914	1,752,914	1,752,914
Uniforms & Related Items	118,883	100,000	100,000	100,000
Postage	8,031	100	100	100
Communications	102,729	105,000	105,000	105,000
Rentals	4,308	4,501	4,501	4,501
Utilities	1,763,545	2,000,000	2,000,000	2,000,000
Professional & Scientific Services	522,866	400,000	400,000	400,000
Outside Services	337,565	250,000	250,000	250,000

## Ft. Madison Institution Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Intra-State Transfers	30,555	—	—	—
Advertising & Publicity	13,026	20,000	20,000	20,000
Outside Repairs/Service	588,496	401,165	401,165	401,165
Reimbursement to Other Agencies	1,802,261	1,485,844	1,485,844	1,528,728
ITS Reimbursements	217,183	250,000	250,000	250,000
Gov Fund Type Transfers - Other Agencies Services	—	100	100	100
Equipment	330,860	50,000	50,000	50,000
Office Equipment	12,010	10,000	10,000	10,000
Equipment - Non-Inventory	61,339	35,000	35,000	35,000
IT Equipment	554,280	350,000	350,000	350,000
Other Expense & Obligations	216,343	200,000	200,000	200,000
Licenses	4,773	10,250	10,250	10,250
Appropriation Transfer Out Legislative not 8.39	400,000	—	—	—
Balance Carry Forward (Approps)	5,105	5,103	5,101	5,101
Reversions	5,105	—	—	—
<b>Total Expenditures</b>	<b>45,817,793</b>	<b>46,866,385</b>	<b>46,866,383</b>	<b>46,984,267</b>

## Anamosa Institution

### General Fund

### Appropriation Description

This maximum-medium security penitentiary with a capacity of 913 general population inmates. The state appropriation funds 24-hour day operation and provides for such services as security, medical, dietary, counseling, recreation, physical plant, and administrative services. The purpose of the prison is to provide public safety for the citizens of Iowa in humane and constitutionally acceptable conditions of confinement. The institution provides local communities with labor for community improvement projects or to respond to emergency situations.

## Anamosa Institution Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	1,934	5,641	—	—
Appropriation	37,022,808	38,887,065	39,287,065	39,401,446
Intra State Receipts	990,000	400,011	11	11
Reimbursement from Other Agencies	—	15	15	15
Gov Fund Type Transfers - Other Agencies	126,306	82,757	29	29
Fees, Licenses & Permits	118,498	100,000	100,000	100,000
Refunds & Reimbursements	—	5	5	5
Sale Of Real Estate	—	5	5	5
Sale Of Equipment & Salvage	135	5	5	5

## Anamosa Institution Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Rents & Leases	30,000	23,000	23,000	23,000
Total Resources	38,289,681	39,498,504	39,410,135	39,524,516
<b>Expenditures</b>				
Personal Services-Salaries	29,206,895	31,532,261	31,532,261	31,532,261
Personal Travel In State	39,011	29,035	29,035	29,035
State Vehicle Operation	78,925	60,006	60,006	60,006
Depreciation	195,000	5	5	5
Personal Travel Out of State	16,819	5,725	5,725	5,725
Office Supplies	43,444	29,810	29,805	29,805
Facility Maintenance Supplies	233,028	250,000	230,506	230,506
Equipment Maintenance Supplies	99,878	87,720	75,721	75,721
Professional & Scientific Supplies	199,257	185,011	185,016	185,016
Housing & Subsistence Supplies	570,136	433,652	428,011	428,011
Ag., Conservation & Horticulture Supply	26,894	20,006	20,006	20,006
Other Supplies	85,131	81,541	81,541	81,541
Printing & Binding	16	10	10	10
Food	2,640,308	2,200,000	2,200,000	2,200,000
Uniforms & Related Items	145,157	213,265	213,265	213,265
Postage	1,352	1,005	1,005	1,005
Communications	43,385	81,001	81,001	81,001
Rentals	15,243	3,036	3,036	3,036
Utilities	1,639,736	1,182,249	1,182,249	1,182,249
Professional & Scientific Services	236,615	273,535	259,036	259,036
Outside Services	660,980	434,435	416,936	416,936
Intra-State Transfers	30,555	10	10	10
Advertising & Publicity	103,194	100,000	100,000	100,000
Outside Repairs/Service	158,420	121,718	102,481	102,481
Reimbursement to Other Agencies	856,057	1,217,595	1,217,595	1,331,976
ITS Reimbursements	160,006	161,810	161,810	161,810
IT Outside Services	—	25,400	25,400	25,400
Gov Fund Type Transfers - Other Agencies Services	2,100	2,266	2,266	2,266
Equipment	90,100	85,050	85,055	85,055
Office Equipment	—	45	45	45
Equipment - Non-Inventory	64,048	91,771	91,771	91,771
IT Equipment	136,456	187,710	187,710	187,710
Claims	—	5	—	—
Other Expense & Obligations	450,252	400,595	400,595	400,595
Licenses	—	1,216	1,216	1,216
Fees	—	5	5	5
Appropriation Transfer Out Legislative not 8.39	50,000	—	—	—
Balance Carry Forward (Approps)	5,641	—	—	—
Reversions	5,641	—	—	—
Total Expenditures	38,289,681	39,498,504	39,410,135	39,524,516

## Oakdale Institution

### General Fund

#### Appropriation Description

The purpose of IMCC is to provide the point of reception for all offenders entering the Iowa corrections system, psychiatric hospital beds which are also used by the courts prior to trial, medical treatment for female offenders in their last trimester of pregnancy, special needs and general population beds. Current design capacity is 504 beds. The state appropriation funds 24-hour day operation and provides for such services as security, medical, dietary, counseling, recreation, physical plant, and administrative services. The purpose of the prison is to provide public safety for the citizens of Iowa in humane and constitutionally acceptable conditions of confinement. The institution provides local communities with labor for community improvement projects or to respond to emergency situations.

#### Oakdale Institution Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	11,407	—	—	—
Appropriation	56,368,832	57,703,792	58,890,792	59,081,235
Federal Support	—	1	1	1
Intra State Receipts	1,025,000	1,261,820	74,820	74,820
Gov Fund Type Transfers - Other Agencies	240,848	—	—	—
Appropriation Transfer In Legislative not 8.39	590,000	—	—	—
Fees, Licenses & Permits	54,288	45,000	45,000	45,000
<b>Total Resources</b>	<b>58,290,375</b>	<b>59,010,613</b>	<b>59,010,613</b>	<b>59,201,056</b>
<b>Expenditures</b>				
Personal Services-Salaries	50,267,495	52,215,669	52,215,669	52,305,539
Personal Travel In State	93,615	58,904	58,904	58,904
State Vehicle Operation	56,229	171,700	171,700	171,700
Depreciation	—	1	1	1
Personal Travel Out of State	1,456	1,705	1,705	1,705
Office Supplies	86,802	54,503	54,503	54,503
Facility Maintenance Supplies	253,539	155,685	155,685	155,685
Equipment Maintenance Supplies	140,202	175,700	175,700	175,700
Professional & Scientific Supplies	517,425	283,206	283,206	283,206
Housing & Subsistence Supplies	187,178	263,200	263,200	263,200
Ag., Conservation & Horticulture Supply	13,743	4,500	4,500	4,500
Other Supplies	101,806	70,102	70,102	70,102
Printing & Binding	19	—	—	—
Drugs & Biologicals	201	—	—	—
Food	1,765,962	1,324,930	1,324,930	1,324,930
Uniforms & Related Items	154,512	191,602	191,602	191,602
Postage	26,949	23,101	23,101	23,101
Communications	67,427	71,501	71,501	71,501
Rentals	44,822	75,401	75,401	75,401
Utilities	1,243,922	1,207,698	1,207,698	1,207,698

## Oakdale Institution Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Professional & Scientific Services	217,722	186,003	186,003	186,003
Outside Services	575,144	326,891	326,891	326,891
Intra-State Transfers	30,555	1	1	1
Advertising & Publicity	950	1	1	1
Outside Repairs/Service	451,739	248,022	248,022	248,022
Reimbursement to Other Agencies	1,102,665	1,039,585	1,039,585	1,140,158
ITS Reimbursements	352,757	284,863	284,863	284,863
IT Outside Services	—	200	200	200
Gov Fund Type Transfers - Other Agencies Services	771	801	801	801
Equipment	—	14,504	14,504	14,504
Equipment - Non-Inventory	18,592	3,505	3,505	3,505
IT Equipment	150,675	183,826	183,826	183,826
Claims	—	1	1	1
Other Expense & Obligations	365,501	373,302	373,302	373,302
<b>Total Expenditures</b>	<b>58,290,375</b>	<b>59,010,613</b>	<b>59,010,613</b>	<b>59,201,056</b>

## DOC Institutional Pharmaceuticals

General Fund

### Appropriation Description

DOC Institutional Pharmaceuticals

## DOC Institutional Pharmaceuticals Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	9,550,417	9,925,417	9,925,417	10,425,417
Intra State Receipts	375,000	—	—	—
Gov Fund Type Transfers - Other Agencies	164,620	—	—	—
Appropriation Transfer In Legislative not 8.39	26,000	—	—	—
<b>Total Resources</b>	<b>10,116,037</b>	<b>9,925,417</b>	<b>9,925,417</b>	<b>10,425,417</b>
<b>Expenditures</b>				
Drugs & Biologicals	10,099,092	9,925,417	9,925,417	10,425,417
Reversions	16,945	—	—	—
<b>Total Expenditures</b>	<b>10,116,037</b>	<b>9,925,417</b>	<b>9,925,417</b>	<b>10,425,417</b>

## Newton Institution

### General Fund

#### Appropriation Description

This facility provides 762 medium security and 236 minimum-security beds for offenders in a variety of treatment programs. Newton also provides daily work crews of offenders for government agencies in Polk and Jasper County. The institution provides local communities with labor for community improvement projects or to respond to emergency situations. The institution also hosts an intensive treatment Violator program for probationers to improve their chances of success in the community and to avoid return to institution supervision. Both Polk County and Federal prisoners are also housed here. The state appropriation funds 24-hour day operation and provides for such services as security, medical, dietary, counseling, recreation, physical plant, and administrative services. The purpose of the prison is to protect the public, the employees and the offenders, while also providing humane and constitutionally acceptable conditions of confinement.

#### Newton Institution Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	30,437,665	31,522,181	32,159,181	32,349,915
Federal Support	—	1	1	1
Intra State Receipts	894,039	637,000	—	—
Reimbursement from Other Agencies	—	1	1	1
Gov Fund Type Transfers - Other Agencies	92,127	124,542	124,542	124,542
Fees, Licenses & Permits	113,545	120,000	120,000	120,000
Refunds & Reimbursements	54,210	72,000	72,000	72,000
Other	—	1	1	1
<b>Total Resources</b>	<b>31,591,586</b>	<b>32,475,726</b>	<b>32,475,726</b>	<b>32,666,460</b>
<b>Expenditures</b>				
Personal Services-Salaries	23,975,798	26,138,589	26,138,589	26,138,589
Personal Travel In State	22,765	17,900	18,000	18,000
State Vehicle Operation	88,686	109,000	109,000	109,000
Depreciation	306,976	10,000	10,000	10,000
Personal Travel Out of State	1,871	1,700	1,700	1,700
Office Supplies	35,720	29,500	29,500	29,500
Facility Maintenance Supplies	173,700	115,000	115,000	115,000
Equipment Maintenance Supplies	130,831	75,000	75,000	75,000
Professional & Scientific Supplies	249,549	175,000	175,000	175,000
Housing & Subsistence Supplies	429,069	325,000	325,000	325,000
Ag., Conservation & Horticulture Supply	10,134	16,000	16,000	16,000
Other Supplies	64,092	28,000	28,000	28,000
Printing & Binding	14	100	100	100
Food	2,219,785	2,195,479	2,195,479	2,195,479
Uniforms & Related Items	223,710	54,000	55,000	55,000
Postage	9,669	50	50	50
Communications	106,250	105,000	105,000	105,000
Rentals	8,421	4,000	4,000	4,000

## Newton Institution Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Utilities	1,153,182	1,182,215	1,182,215	1,182,215
Professional & Scientific Services	224,221	297,350	297,350	297,350
Outside Services	171,763	106,000	105,000	105,000
Intra-State Transfers	35,486	—	—	—
Advertising & Publicity	3,247	1	1	1
Outside Repairs/Service	353,997	151,257	151,257	151,257
Reimbursement to Other Agencies	347,851	383,234	383,234	573,968
ITS Reimbursements	150,557	155,000	155,000	155,000
Gov Fund Type Transfers - Other Agencies Services	320	1,002	2	2
Equipment	212,949	141,000	140,000	140,000
Equipment - Non-Inventory	35,442	79,099	79,999	79,999
IT Equipment	319,292	224,000	225,000	225,000
Other Expense & Obligations	401,016	356,000	356,000	356,000
Licenses	223	250	250	250
Appropriation Transfer Out Legislative not 8.39	125,000	—	—	—
<b>Total Expenditures</b>	<b>31,591,586</b>	<b>32,475,726</b>	<b>32,475,726</b>	<b>32,666,460</b>

## Mt. Pleasant Inst.

### General Fund

### Appropriation Description

This institution operates 775 medium security beds in a remodeled mental health institution and 100 special needs beds for females in a separate building. The main program focus is treatment for sex offenders and substance abusers. The state appropriation funds 24-hour day operation and provides for such services as security, medical, dietary, counseling, recreation, physical plant, and administrative services. The purpose of the prison is to provide public safety for the citizens of Iowa in humane and constitutionally acceptable conditions of confinement. The institution provides local communities with labor for community improvement projects or to respond to emergency situations.

## Mt. Pleasant Inst. Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	15,917	10,197	—	—
Appropriation	28,642,429	29,729,489	30,354,489	30,357,365
Intra State Receipts	983,572	625,002	2	2
Reimbursement from Other Agencies	—	97	97	97
Gov Fund Type Transfers - Other Agencies	42,914	3	3	3
Fees, Licenses & Permits	129,129	135,000	135,000	135,000

**Mt. Pleasant Inst. Financial Summary**

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Refunds & Reimbursements	191,378	125,000	125,000	125,000
Rents & Leases	31,049	35,000	35,000	35,000
<b>Total Resources</b>	<b>30,036,389</b>	<b>30,659,788</b>	<b>30,649,591</b>	<b>30,652,467</b>
<b>Expenditures</b>				
Personal Services-Salaries	24,030,687	25,334,367	25,334,367	25,334,367
Personal Travel In State	12,446	12,000	12,000	12,000
State Vehicle Operation	66,866	70,000	70,000	70,000
Depreciation	20,000	100	100	100
Personal Travel Out of State	8,923	100	100	100
Office Supplies	17,239	12,000	12,000	12,000
Facility Maintenance Supplies	325,114	280,002	280,000	280,000
Equipment Maintenance Supplies	15,846	12,000	12,000	12,000
Professional & Scientific Supplies	89,867	85,000	85,000	85,000
Housing & Subsistence Supplies	433,460	355,097	350,000	350,000
Ag., Conservation & Horticulture Supply	4,675	5,000	5,000	5,000
Other Supplies	12,321	6,000	6,000	6,000
Food	1,423,963	1,350,000	1,350,000	1,350,000
Uniforms & Related Items	194,810	185,000	185,000	185,000
Postage	6,347	5,000	5,000	5,000
Communications	34,264	35,000	35,000	35,000
Rentals	3,143	3,000	3,000	3,000
Utilities	1,198,932	1,200,000	1,200,000	1,200,000
Professional & Scientific Services	210,385	189,000	189,000	189,000
Outside Services	272,290	225,000	225,000	225,000
Intra-State Transfers	30,555	100	100	100
Advertising & Publicity	916	1,000	1,000	1,000
Outside Repairs/Service	79,591	87,000	87,000	87,000
Reimbursement to Other Agencies	426,225	400,000	400,000	402,876
ITS Reimbursements	148,459	150,000	150,000	150,000
Gov Fund Type Transfers - Other Agencies Services	29,286	1,000	1,000	1,000
Equipment	244,414	50,000	50,000	50,000
Office Equipment	5,586	5,000	5,000	5,000
Equipment - Non-Inventory	99,397	40,000	40,000	40,000
IT Equipment	160,920	180,097	175,000	175,000
Claims	—	100	100	100
Other Expense & Obligations	359,068	381,824	381,824	381,824
Appropriation Transfer Out Legislative not 8.39	50,000	—	—	—
Balance Carry Forward (Approps)	10,197	—	—	—
Reversions	10,197	—	—	—
<b>Total Expenditures</b>	<b>30,036,389</b>	<b>30,659,788</b>	<b>30,649,591</b>	<b>30,652,467</b>

## Rockwell City Institution

### General Fund

#### Appropriation Description

This 245-bed minimum-security prison provides local communities with up to 200 offenders a day for work outside institution fences. This prison is one of the major release points for offenders reintegrating back into their communities. The state appropriation funds 24-hour day operation and provides for such services as security, medical, dietary, counseling, recreation, physical plant, and administrative services. The purpose of the prison is to provide public safety for the citizens of Iowa in humane and constitutionally acceptable conditions of confinement. The institution provides local communities with labor for community improvement projects or to respond to emergency situations.

#### Rockwell City Institution Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	108,726	44,086	—	—
Appropriation	11,090,142	11,364,524	11,713,763	11,726,196
Intra State Receipts	165,958	349,239	—	—
Gov Fund Type Transfers - Other Agencies	63,400	9,178	9,178	9,178
Fees, Licenses & Permits	66,397	65,998	65,998	65,998
Refunds & Reimbursements	231,651	130,001	130,001	130,001
<b>Total Resources</b>	<b>11,726,274</b>	<b>11,963,026</b>	<b>11,918,940</b>	<b>11,931,373</b>
<b>Expenditures</b>				
Personal Services-Salaries	8,550,864	8,908,114	8,908,114	8,908,114
Personal Travel In State	24,009	16,000	16,000	16,000
State Vehicle Operation	58,497	60,000	60,000	60,000
Depreciation	—	20	20	20
Personal Travel Out of State	3,109	10	10	10
Office Supplies	13,477	12,000	12,000	12,000
Facility Maintenance Supplies	160,318	135,000	135,000	135,000
Equipment Maintenance Supplies	40,387	40,000	40,000	40,000
Professional & Scientific Supplies	47,063	35,000	35,000	35,000
Housing & Subsistence Supplies	116,774	185,000	160,000	160,000
Ag., Conservation & Horticulture Supply	9,342	10,000	10,000	10,000
Other Supplies	16,618	17,000	17,000	17,000
Printing & Binding	5	—	—	—
Food	863,199	849,617	849,617	849,617
Uniforms & Related Items	113,817	100,000	100,000	100,000
Postage	5,062	8,200	8,200	8,200
Communications	34,707	30,000	30,000	30,000
Rentals	2,865	3,000	3,000	3,000
Utilities	720,261	700,000	700,000	700,000
Professional & Scientific Services	160,192	130,000	130,000	130,000
Outside Services	85,731	70,000	70,000	70,000
Intra-State Transfers	30,555	—	—	—
Outside Repairs/Service	143,358	170,000	170,000	170,000

## Rockwell City Institution Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Reimbursement to Other Agencies	77,423	80,258	80,258	92,691
ITS Reimbursements	80,226	114,082	114,082	114,082
Equipment	—	500	500	500
Equipment - Non-Inventory	19,440	25,000	25,000	25,000
IT Equipment	12,733	34,086	15,000	15,000
Other Expense & Obligations	248,034	230,000	230,000	230,000
Licenses	—	89	89	89
Fees	37	50	50	50
Balance Carry Forward (Approps)	44,086	—	—	—
Reversions	44,086	—	—	—
<b>Total Expenditures</b>	<b>11,726,274</b>	<b>11,963,026</b>	<b>11,918,940</b>	<b>11,931,373</b>

## Clarinda Institution

### General Fund

### Appropriation Description

This 750-bed medium security and 200 minimum security prison provides treatment services for a variety of lower functioning offenders. The state appropriation funds 24-hour day operation and provides for such services as security, medical, dietary, counseling, recreation, physical plant, and administrative services. The purpose of the prison is to provide public safety for the citizens of Iowa in humane and constitutionally acceptable conditions of confinement. The institution provides local communities with labor for community improvement projects or to respond to emergency situations.

## Clarinda Institution Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	—	61,758	—	—
Appropriation	27,355,684	28,625,610	29,225,610	29,268,191
Federal Support	—	1	1	1
Intra State Receipts	1,045,000	600,000	—	—
Gov Fund Type Transfers - Other Agencies	82,715	400	400	400
Fees, Licenses & Permits	117,294	115,000	115,000	115,000
Refunds & Reimbursements	259,667	240,000	240,000	240,000
Rents & Leases	30,450	30,450	30,450	30,450
<b>Total Resources</b>	<b>28,890,810</b>	<b>29,673,219</b>	<b>29,611,461</b>	<b>29,654,042</b>
<b>Expenditures</b>				
Personal Services-Salaries	21,371,959	23,933,742	23,933,742	23,933,742
Personal Travel In State	68,814	61,950	61,950	61,950
State Vehicle Operation	97,588	90,000	90,000	90,000
Depreciation	120,000	50	50	50

## Clarinda Institution Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Personal Travel Out of State	3,806	50	50	50
Office Supplies	36,070	22,000	22,000	22,000
Facility Maintenance Supplies	464,331	284,877	284,877	284,877
Equipment Maintenance Supplies	79,971	70,000	70,000	70,000
Professional & Scientific Supplies	121,118	120,500	120,500	120,500
Housing & Subsistence Supplies	550,583	388,574	388,574	388,574
Other Supplies	86,590	53,602	53,602	53,602
Printing & Binding	11	—	—	—
Food	1,856,455	1,608,884	1,608,884	1,608,884
Uniforms & Related Items	34,743	40,800	40,800	40,800
Postage	22,774	3,000	3,000	3,000
Communications	83,676	52,500	52,500	52,500
Rentals	4,011	3,550	3,550	3,550
Utilities	1,105,213	1,200,000	1,200,000	1,200,000
Professional & Scientific Services	557,784	308,428	308,428	308,428
Outside Services	203,665	190,950	190,950	190,950
Intra-State Transfers	30,555	—	—	—
Advertising & Publicity	4,403	500	500	500
Outside Repairs/Service	301,647	160,299	160,299	160,299
Reimbursement to Other Agencies	579,247	458,760	458,760	501,341
ITS Reimbursements	186,995	189,795	189,795	189,795
Gov Fund Type Transfers - Other Agencies Services	25,560	1,000	1,000	1,000
Equipment	131,524	2,100	2,100	2,100
Equipment - Non-Inventory	19,747	2,500	2,500	2,500
IT Equipment	101,069	81,758	20,000	20,000
Claims	—	50	50	50
Other Expense & Obligations	365,601	340,000	340,000	340,000
Licenses	1,785	3,000	3,000	3,000
Appropriation Transfer Out Legislative not 8.39	150,000	—	—	—
Balance Carry Forward (Approps)	61,758	—	—	—
Reversions	61,758	—	—	—
<b>Total Expenditures</b>	<b>28,890,810</b>	<b>29,673,219</b>	<b>29,611,461</b>	<b>29,654,042</b>

## Mitchellville Institution

### General Fund

#### Appropriation Description

This primary institution for female offenders provides 443 medium, maximum and minimum-security beds. The institution offers a variety of special treatment programs designed for the unique needs of the female offender. The institution also hosts an intensive treatment Violator program for probationers to improve their chances of success in the community and to avoid return to institution supervision. The state appropriation funds 24-hour day operation and provides for such services as security, medical, dietary, counseling, recreation, physical plant, and administrative services. The purpose of the prison is to provide public safety for the citizens of Iowa in humane and constitutionally acceptable conditions of confinement. The institution provides local communities with labor for community improvement projects or to respond to emergency situations.

#### Mitchellville Institution Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	24,946,721	25,512,183	26,057,183	26,097,515
Intra State Receipts	360,000	545,000	—	—
Gov Fund Type Transfers - Other Agencies	134,785	6,484	6,484	6,484
Appropriation Transfer In Legislative not 8.39	50,000	—	—	—
Fees, Licenses & Permits	74,375	66,000	66,000	66,000
Refunds & Reimbursements	203,004	150,000	150,000	150,000
<b>Total Resources</b>	<b>25,768,885</b>	<b>26,279,667</b>	<b>26,279,667</b>	<b>26,319,999</b>
<b>Expenditures</b>				
Personal Services-Salaries	20,953,922	21,773,128	21,773,128	21,773,128
Personal Travel In State	12,411	6,820	6,820	6,820
State Vehicle Operation	88,077	70,000	70,000	70,000
Depreciation	—	1	1	1
Personal Travel Out of State	—	100	100	100
Office Supplies	26,871	25,000	25,000	25,000
Facility Maintenance Supplies	74,073	112,012	112,012	112,012
Equipment Maintenance Supplies	3,403	3,600	3,600	3,600
Professional & Scientific Supplies	122,799	104,856	104,856	104,856
Housing & Subsistence Supplies	304,215	269,000	269,000	269,000
Other Supplies	64,360	56,012	56,012	56,012
Food	1,084,942	1,095,000	1,095,000	1,095,000
Uniforms & Related Items	232,627	205,700	205,700	205,700
Postage	6,336	6,000	6,000	6,000
Communications	79,105	76,800	76,800	76,800
Utilities	1,293,914	1,250,000	1,250,000	1,250,000
Professional & Scientific Services	291,017	200,375	200,375	200,375
Outside Services	240,296	214,852	214,852	214,852
Intra-State Transfers	30,555	—	—	—
Outside Repairs/Service	100,264	66,020	66,020	66,020
Reimbursement to Other Agencies	170,106	262,681	262,681	303,013
ITS Reimbursements	163,615	126,000	126,000	126,000

## Mitchellville Institution Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Equipment	61,399	1,010	1,010	1,010
Equipment - Non-Inventory	4,347	1,000	1,000	1,000
IT Equipment	114,165	121,000	121,000	121,000
Other Expense & Obligations	243,187	230,000	230,000	230,000
Licenses	2,880	2,700	2,700	2,700
Total Expenditures	25,768,885	26,279,667	26,279,667	26,319,999

## Ft. Dodge Institution

### General Fund

### Appropriation Description

This 1,162-bed medium security facility houses general population and all youthful offenders in the system. Federal prisoners are also housed here. The state appropriation funds 24-hour day operation and provides for such services as security, medical, dietary, counseling, recreation, physical plant, and administrative services. The purpose of the prison is to provide public safety for the citizens of Iowa in humane and constitutionally acceptable conditions of confinement. The institution provides local communities with labor for community improvement projects or to respond to emergency situations.

## Ft. Dodge Institution Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	147,509	62,408	—	—
Appropriation	32,742,479	33,279,423	33,979,423	34,147,756
Intra State Receipts	430,000	700,000	—	—
Reimbursement from Other Agencies	—	10	10	10
Gov Fund Type Transfers - Other Agencies	670,674	2,990	2,990	2,990
Fees, Licenses & Permits	129,456	110,000	110,000	110,000
Refunds & Reimbursements	205,122	138,000	138,000	138,000
Sale Of Equipment & Salvage	991	1,000	1,000	1,000
Total Resources	34,326,230	34,293,831	34,231,423	34,399,756
<b>Expenditures</b>				
Personal Services-Salaries	25,755,734	27,104,556	27,104,556	27,104,556
Personal Travel In State	83,306	50,000	50,000	50,000
State Vehicle Operation	103,896	80,000	80,000	80,000
Depreciation	—	20	20	20
Personal Travel Out of State	2,591	500	500	500
Office Supplies	34,990	35,000	35,000	35,000
Facility Maintenance Supplies	298,512	308,000	308,000	308,000
Equipment Maintenance Supplies	390,877	160,000	160,000	160,000

Professional & Scientific Supplies	292,874	137,000	137,000	137,000
Housing & Subsistence Supplies	569,313	550,000	510,000	510,000
Ag., Conservation & Horticulture Supply	3,854	9,000	9,000	9,000
Other Supplies	83,846	75,000	75,000	75,000
Printing & Binding	12	—	—	—
Food	2,101,260	2,182,785	2,182,785	2,182,785
Uniforms & Related Items	290,991	285,000	285,000	285,000
Postage	2,341	10	10	10
Communications	66,913	61,000	61,000	61,000
Rentals	24,587	9,000	9,000	9,000
Utilities	979,160	1,020,000	1,020,000	1,020,000
Professional & Scientific Services	707,948	515,000	515,000	515,000
Outside Services	188,775	132,000	132,000	132,000
Intra-State Transfers	49,998	40,369	40,369	40,369
Advertising & Publicity	62,435	40,000	40,000	40,000
Outside Repairs/Service	685,663	78,390	78,390	78,390
Reimbursement to Other Agencies	353,661	450,000	450,000	618,333
ITS Reimbursements	157,314	204,231	204,231	204,231
IT Outside Services	3,248	—	—	—
Gov Fund Type Transfers - Other Agencies Services	—	708	708	708
Equipment	100,236	126,230	121,230	121,230
Office Equipment	24,331	1,000	1,000	1,000
Equipment - Non-Inventory	192,254	90,000	80,000	80,000
IT Equipment	124,515	176,867	169,459	169,459
Claims	—	150	150	150
Other Expense & Obligations	378,278	365,000	365,000	365,000
Licenses	12,701	6,900	6,900	6,900
Fees	—	15	15	15
Appropriation Transfer Out Legislative not 8.39	75,000	—	—	—
Capitals	—	100	100	100
Balance Carry Forward (Approps)	62,408	—	—	—
Reversions	62,408	—	—	—
<b>Total Expenditures</b>	<b>34,326,230</b>	<b>34,293,831</b>	<b>34,231,423</b>	<b>34,399,756</b>

## Fund Detail

### Corrections, Department of Fund Detail

Funds	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Corrections-Central Office	15,629,690	36,794,044	43,753,353	43,753,353
Education-Chapter I	941,084	755,041	709,967	709,967
Offender Re-Entry Program	—	1	1	1
DOC Survivor Benefits Fund	424,741	524,741	524,741	524,741
Corrections Capital Reinvestment Fund	3,113,188	28,004,489	38,024,489	38,024,489
CBC Carryforward	8,858,208	5,412,900	2,412,900	2,412,900
DOC Inmate Labor Fund	251,893	263,893	275,893	275,893
Criminal Alien Assistance Program	1,808,722	1,650,504	1,650,504	1,650,504
Inmate Tort Claims Fund	8,001	8,782	8,782	8,782
Contraband Currency	4,920	4,921	4,921	4,921
Interstate Compact Fee Fund	218,933	168,772	141,155	141,155
Corrections - Fort Madison	5,479,402	5,391,190	5,391,190	5,391,190
Inmate Telephone Fund	5,283,074	5,205,696	5,205,696	5,205,696
Ft Madison Canteen Fund	97,181	83,111	83,111	83,111
ISP Recycling Fund	99,148	102,383	102,383	102,383
Corrections - Anamosa	905,707	652,873	665,298	665,298
Anamosa Canteen Fund	863,413	607,941	616,891	616,891
Recycling Program	42,294	44,932	48,407	48,407
Corrections - Oakdale	155,176	82,946	82,946	82,946
Oakdale Canteen Fund	155,176	82,946	82,946	82,946
Corrections - Newton	84,884	132,659	132,659	132,659
Newton Canteen Fund	81,547	119,223	119,223	119,223
Newton Recycling Fund	3,336	13,436	13,436	13,436
Corrections - Mt Pleasant	565,245	394,176	361,876	361,876
Mt Pleasant Canteen	536,934	355,066	325,066	325,066
Mt. Pleasant (MPCF) Recycling Fund	28,310	39,110	36,810	36,810
Corrections - Rockwell City	142,174	153,170	153,170	153,170
Rockwell City Canteen Fund	124,427	135,394	135,394	135,394
NCCF Recycling Fund	17,748	17,776	17,776	17,776
Corrections - Clarinda	148,024	195,792	195,792	195,792
Clarinda Canteen Fund	126,696	175,030	175,030	175,030
Clarinda (CCF) Recycling Fund	21,328	20,762	20,762	20,762
Corrections - Mitchellville	242,601	194,872	165,722	165,722
Mitchellville Canteen Fund	202,881	152,851	123,701	123,701
ICIW Recycling Fund	39,721	42,021	42,021	42,021
Corrections - Industries	41,699,947	36,323,215	33,886,854	33,886,854
Iowa State Industries	41,699,947	36,323,215	33,886,854	33,886,854
Corrections - Farm Account	4,234,721	2,768,060	1,286,182	1,286,182
Consolidated Farm Operations	4,234,721	2,768,060	1,286,182	1,286,182
Corrections - Fort Dodge	759,664	370,742	370,742	370,742
Ft Dodge Canteen Fund	759,664	370,742	370,742	370,742

## Corrections Capital Reinvestment Fund

### Fund Description

Corrections Capital Reinvestment Fund

### Corrections Capital Reinvestment Fund Detail

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	856,716	2,954,489	12,974,489	12,974,489
Intra State Receipts	2,204,064	25,000,000	25,000,000	25,000,000
Interest	52,409	50,000	50,000	50,000
<b>Total Resources</b>	<b>3,113,188</b>	<b>28,004,489</b>	<b>38,024,489</b>	<b>38,024,489</b>
<b>Expenditures</b>				
Outside Services	41,796	30,000	30,000	30,000
Intra-State Transfers	26	15,000,000	15,000,000	15,000,000
Reimbursement to Other Agencies	116,878	—	—	—
Balance Carry Forward (Funds)	2,954,489	12,974,489	22,994,489	22,994,489
<b>Total Expenditures</b>	<b>3,113,188</b>	<b>28,004,489</b>	<b>38,024,489</b>	<b>38,024,489</b>

## CBC Carryforward

### Fund Description

CBC Carryforward

### CBC Carryforward Detail

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	—	5,412,900	2,412,900	2,412,900
Intra State Receipts	8,858,208	—	—	—
<b>Total Resources</b>	<b>8,858,208</b>	<b>5,412,900</b>	<b>2,412,900</b>	<b>2,412,900</b>
<b>Expenditures</b>				
Outside Services	9,250	—	—	—
Intra-State Transfers	3,436,057	3,000,000	2,412,900	2,412,900
Balance Carry Forward (Funds)	5,412,900	2,412,900	—	—
<b>Total Expenditures</b>	<b>8,858,208</b>	<b>5,412,900</b>	<b>2,412,900</b>	<b>2,412,900</b>

## Consolidated Farm Operations

### Fund Description

This account receives the receipts of all produce and livestock sold at the institutions.

### Consolidated Farm Operations Detail

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	1,985,707	2,768,057	1,286,179	1,286,179
Adjustment to Balance Forward	240	—	—	—
Intra State Receipts	—	1	1	1
Reimbursement from Other Agencies	—	1	1	1
Rents & Leases	2,248,774	—	—	—
Agricultural Sales	—	1	1	1
<b>Total Resources</b>	<b>4,234,721</b>	<b>2,768,060</b>	<b>1,286,182</b>	<b>1,286,182</b>
<b>Expenditures</b>				
Personal Services-Salaries	557,351	427,875	427,875	427,875
Personal Travel In State	77	1,000	1,000	1,000
State Vehicle Operation	15,926	15,000	15,000	15,000
Personal Travel Out of State	—	1	1	1
Office Supplies	2,610	5,000	5,000	5,000
Facility Maintenance Supplies	42,457	15,000	15,000	15,000
Equipment Maintenance Supplies	114,455	120,000	120,000	120,000
Professional & Scientific Supplies	—	1	1	1
Ag., Conservation & Horticulture	476,858	550,000	354,301	354,301
Other Supplies	—	1	1	1
Drugs & Biologicals	18,122	18,000	18,000	18,000
Uniforms & Related Items	452	5,000	5,000	5,000
Communications	1,411	2,000	2,000	2,000
Rentals	6,199	10,000	10,000	10,000
Utilities	18,126	22,000	22,000	22,000
Professional & Scientific Services	2,537	5,000	5,000	5,000
Outside Services	123,590	180,000	180,000	180,000
Advertising & Publicity	—	1,000	1,000	1,000
Reimbursement to Other Agencies	4,729	20,000	20,000	20,000
ITS Reimbursements	3,458	5,000	5,000	5,000
Workers Comp. Reimbursement	—	1	1	1
Equipment - Non-Inventory	—	1	1	1
Other Expense & Obligations	72,905	75,000	75,000	75,000
Inventory	5,400	5,000	5,000	5,000
Interest Expense/Princ/Securities	—	1	1	1
Balance Carry Forward (Funds)	2,768,057	1,286,179	—	—
<b>Total Expenditures</b>	<b>4,234,721</b>	<b>2,768,060</b>	<b>1,286,182</b>	<b>1,286,182</b>

## Iowa State Industries

### Fund Description

This account contains the receipts from the sales of products manufactured or services provided by Iowa State Industries.

### Iowa State Industries Detail

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	11,584,874	10,573,203	8,136,842	8,136,842
Adjustment to Balance Forward	26	—	—	—
Federal Support	—	1	1	1
Intra State Receipts	2,917,790	10	10	10
Reimbursement from Other Agencies	—	1	1	1
Interest	389,301	250,000	250,000	250,000
Other Sales & Services	26,807,956	25,500,000	25,500,000	25,500,000
<b>Total Resources</b>	<b>41,699,947</b>	<b>36,323,215</b>	<b>33,886,854</b>	<b>33,886,854</b>
<b>Expenditures</b>				
Personal Services-Salaries	7,896,222	8,219,306	8,219,306	8,219,306
Personal Travel In State	25,014	30,000	30,000	30,000
State Vehicle Operation	253,605	250,000	250,000	250,000
Depreciation	—	1	1	1
Personal Travel Out of State	1,745	10,000	10,000	10,000
Office Supplies	152,808	150,000	150,000	150,000
Facility Maintenance Supplies	94,408	120,000	120,000	120,000
Equipment Maintenance Supplies	245,207	200,001	200,001	200,001
Other Supplies	14,678,194	11,500,002	11,500,002	11,500,002
Uniforms & Related Items	2,685	4,500	4,500	4,500
Postage	4,352	8,000	8,000	8,000
Communications	87,940	100,000	100,000	100,000
Rentals	172,982	150,001	150,001	150,001
Utilities	393,215	420,001	420,001	420,001
Professional & Scientific Services	56,996	50,000	50,000	50,000
Outside Services	405,533	400,001	400,001	400,001
Intra-State Transfers	—	3	3	3
Advertising & Publicity	35,307	100,000	100,000	100,000
Outside Repairs/Service	—	1	1	1
Reimbursement to Other Agencies	428,766	529,549	529,549	529,549
ITS Reimbursements	54,506	35,000	35,000	35,000
Workers Comp. Reimbursement	—	1	1	1
IT Outside Services	—	1	1	1
Gov Fund Type Transfers - Other	1,223,772	2	2	2
Equipment - Non-Inventory	—	1	1	1
IT Equipment	48,559	100,000	100,000	100,000
Other Expense & Obligations	4,508,338	4,000,001	4,000,001	4,000,001
Inventory	351,029	300,000	300,000	300,000
Refunds-Other	5,560	10,000	10,000	10,000
Capitals	—	1,500,001	1,500,001	1,500,001

**Iowa State Industries Detail**

<b>Object Category</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2026</b>
	<b>Actuals</b>	<b>Current Year Budget Estimate</b>	<b>Total Department Request</b>	<b>Total Governor's Recommended</b>
Balance Carry Forward (Funds)	10,573,203	8,136,842	5,700,481	5,700,481
Total Expenditures	41,699,947	36,323,215	33,886,854	33,886,854

# Department of Inspections, Appeals and Licensing

## Mission Statement

Achieve compliance through education, regulation, and due process for a safe and healthy Iowa.

## Description

The Iowa Department of Inspections and Appeals (DIA) became the Iowa Department of Inspections, Appeals, and Licensing (DIAL) on July 1, 2023 as a result of Senate File 514 and the alignment of State government. DIAL is a multi-faceted agency charged with protecting the health, safety and well-being of Iowans.

The department is responsible for the regulation of healthcare providers and suppliers, restaurants and grocery stores, social and charitable gambling operations, hotels and motels, pari-mutuel racetracks, and excursion boat gambling locations. DIAL staff investigates alleged fraud in the State's public assistance programs, conducts contested case hearings to settle disputes between Iowans and various state government agencies, and adjudicates disputed workers' compensation claims.

The department provides oversight to licensing boards responsible for establishing and enforcing standards for licensure, certification or registration, and investigating complaints. DIAL fire prevention staff inspect healthcare facilities and state regulated facilities and building code inspectors review construction documents to ensure compliance with applicable laws.

The department further protects Iowan's health, safety, and well-being by providing OSHA education and enforcement related to workplace safety, amusement rides, boiler & pressure vessels, elevators, and child labor. The Department provides legal representation to indigent persons accused in juvenile and criminal cases.

## Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
State Appropriations	103,321,762	107,989,336	107,989,336	108,071,549
Receipts from Other Entities	34,970,779	35,570,123	35,570,123	35,570,123
Interest, Dividends, Bonds & Loans	7,038,532	299,200	299,200	299,200
Fees, Licenses & Permits	50,916,146	29,955,974	30,182,662	30,182,662
Refunds & Reimbursements	413,480	305,450	305,450	305,450
Miscellaneous	810,044	567,480	568,173	568,173
Beginning Balance and Adjustments	17,205,565	41,131,140	35,804,473	35,804,473
<b>Total Resources</b>	<b>214,676,308</b>	<b>215,818,703</b>	<b>210,719,417</b>	<b>210,801,630</b>
<b>Expenditures</b>				
Personal Services	91,102,896	105,039,971	104,941,967	104,976,545
Travel & Subsistence	2,765,273	2,309,255	2,324,755	2,324,755
Supplies & Materials	1,140,495	1,001,254	1,005,754	1,496,530
Contractual Services and Transfers	61,906,972	61,330,096	60,357,799	59,914,658
Equipment & Repairs	1,761,612	1,668,723	1,165,935	1,165,935
Claims & Miscellaneous	517,628	424,603	424,503	424,503
Licenses, Permits, Refunds & Other	74,139	51,212	51,202	51,202
State Aid & Credits	347,762	285,000	285,000	285,000

## Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Plant Improvements & Additions	938	—	—	—
Appropriations	7,621,587	7,904,116	7,904,116	7,904,116
Reversions	6,719,162	—	—	—
Balance Carry Forward	40,717,844	35,804,473	32,258,386	32,258,386
Total Expenditures	214,676,309	215,818,702	210,719,417	210,801,630
Full Time Equivalents	780	902	903	909

## Appropriations from General Fund

Appropriations	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Iowa State Civil Rights Commission	1,337,999	1,385,921	1,385,921	1,419,253
Professional Licensing - DIAL	2,862,660	1,627,969	1,627,969	1,645,276
Employment Appeal Board	38,865	40,006	40,006	531,497
Labor Services - DIAL	3,365,697	2,965,719	2,965,719	3,004,316
Division of Workers Compensation	3,321,044	3,381,044	3,381,044	3,434,641
Administration Division	545,733	933,285	933,285	955,906
Administrative Hearings Div.	624,374	654,983	654,983	676,051
Investigations Division	2,235,992	2,769,231	2,769,231	2,806,833
Health Facilities Division	4,862,971	6,206,128	6,206,128	6,293,552
Food and Consumer Safety	509,565	509,565	509,565	547,673
FY2025 PERB Appropriation to EAB	—	1,296,403	1,296,403	—
Total Inspections, Appeals, & Licensing, Department of	19,704,900	21,770,254	21,770,254	21,314,998
Indigent Defense Appropriation	44,046,374	43,606,374	43,606,374	42,106,374
Public Defender	30,718,203	33,477,894	33,477,894	35,515,363
Total DIAL - State Public Defender	74,764,577	77,084,268	77,084,268	77,621,737

## Appropriations from Other Funds

Appropriations	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
DIA - Use Tax	1,623,897	1,623,897	1,623,897	1,623,897
DIAL Housing Trust fund professional licensing	62,317	62,317	62,317	62,317
Total Inspections, Appeals, & Licensing, Department of	1,686,214	1,686,214	1,686,214	1,686,214
Racing and Gaming Regulatory Revolving Fund	7,166,071	7,448,600	7,448,600	7,448,600
Total DIAL - Racing and Gaming Commission	7,166,071	7,448,600	7,448,600	7,448,600

## Appropriations Detail

### Indigent Defense Appropriation

General Fund

#### Appropriation Description

To ensure that all indigent persons in Iowa are provided high-quality legal representation in criminal, juvenile, and other eligible proceedings in the most efficient and fiscally responsible manner.

#### Indigent Defense Appropriation Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	44,046,374	43,606,374	43,606,374	42,106,374
Local Governments	2,043,489	2,000,000	2,000,000	2,000,000
Intra State Receipts	—	500	500	500
Gov Fund Type Transfers - Other Agencies	33,721	20,101	20,101	20,101
Refunds & Reimbursements	126,903	85,000	85,000	85,000
<b>Total Resources</b>	<b>46,250,487</b>	<b>45,711,975</b>	<b>45,711,975</b>	<b>44,211,975</b>
<b>Expenditures</b>				
Personal Travel In State	—	100	100	100
Office Supplies	742	1,600	1,600	1,600
Other Supplies	—	250	250	250
Communications	—	100	100	100
Professional & Scientific Services	40,725,447	43,977,125	43,977,125	42,477,125
Outside Services	1,528,904	1,505,700	1,505,700	1,505,700
Gov Fund Type Transfers - Auditor of State Services	4,685	5,000	5,000	5,000
Gov Fund Type Transfers - Other Agencies Services	153,272	221,000	221,000	221,000
IT Equipment	—	100	100	100
Claims	—	1,000	1,000	1,000
Reversions	3,837,438	—	—	—
<b>Total Expenditures</b>	<b>46,250,487</b>	<b>45,711,975</b>	<b>45,711,975</b>	<b>44,211,975</b>

## Iowa State Civil Rights Commission

### General Fund

### Appropriation Description

For the administration and support of the Iowa state civil rights commission.

### Iowa State Civil Rights Commission Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	—	33	33	33
Appropriation	1,337,999	1,385,921	1,385,921	1,419,253
Federal Support	1,560,256	1,561,366	1,561,366	1,561,366
Reimbursement from Other Agencies	—	65,130	65,130	65,130
Gov Fund Type Transfers - Other Agencies	376	6,000	6,000	6,000
Refunds & Reimbursements	11,477	35,000	35,000	35,000
<b>Total Resources</b>	<b>2,910,108</b>	<b>3,053,450</b>	<b>3,053,450</b>	<b>3,086,782</b>
<b>Expenditures</b>				
Personal Services-Salaries	2,318,267	2,479,355	2,479,355	2,512,687
Personal Travel In State	2,905	44,799	44,799	44,799
Personal Travel Out of State	3,924	15,500	15,500	15,500
Office Supplies	97,692	50,750	50,750	50,750
Other Supplies	250	1	1	1
Printing & Binding	57	2,000	2,000	2,000
Food	23	—	—	—
Postage	27,062	20,654	20,654	20,654
Communications	15,577	19,500	19,500	19,500
Rentals	625	5,430	5,430	5,430
Professional & Scientific Services	—	7,000	7,000	7,000
Outside Services	28,506	35,000	35,000	35,000
Intra-State Transfers	34,000	32,000	32,000	32,000
Advertising & Publicity	10,400	9,500	9,500	9,500
Reimbursement to Other Agencies	68,225	45,300	45,300	45,300
ITS Reimbursements	90,633	70,861	70,861	70,861
IT Outside Services	21,095	16,643	16,643	16,643
Gov Fund Type Transfers - Attorney General Services	144,519	107,465	107,465	107,465
Gov Fund Type Transfers - Auditor of State Services	591	500	500	500
Gov Fund Type Transfers - Other Agencies Services	25,936	42,000	42,000	42,000
Equipment - Non-Inventory	19,723	36,600	36,600	36,600
IT Equipment	30	12,559	12,559	12,559
Balance Carry Forward (Approps)	33	33	33	33
Reversions	33	—	—	—
<b>Total Expenditures</b>	<b>2,910,108</b>	<b>3,053,450</b>	<b>3,053,450</b>	<b>3,086,782</b>

**Professional Licensing - DIAL**

## General Fund

**Appropriation Description**

For the administration and support of professional licensing within DIAL.

**Professional Licensing - DIAL Financial Summary**

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	2,862,660	1,627,969	1,627,969	1,645,276
Federal Support	—	554,000	554,000	554,000
Gov Fund Type Transfers - Other Agencies	3,414	100	100	100
Fees, Licenses & Permits	246,614	408,910	408,910	408,910
<b>Total Resources</b>	<b>3,112,688</b>	<b>2,590,979</b>	<b>2,590,979</b>	<b>2,608,286</b>
<b>Expenditures</b>				
Personal Services-Salaries	1,249,033	2,011,318	2,011,318	2,028,625
Personal Travel In State	1,036	4,360	4,360	4,360
State Vehicle Operation	19,739	8,200	8,200	8,200
Personal Travel Out of State	—	600	600	600
Office Supplies	7,700	11,000	11,000	11,000
Printing & Binding	635	700	700	700
Postage	932	1,000	1,000	1,000
Communications	16,350	31,400	31,400	31,400
Outside Services	4,992	6,500	6,500	6,500
Intra-State Transfers	1,712,821	52,000	52,000	52,000
Reimbursement to Other Agencies	18,462	36,500	36,500	36,500
ITS Reimbursements	16,188	18,800	18,800	18,800
IT Outside Services	350	47,276	47,276	47,276
Gov Fund Type Transfers - Attorney General Services	910	2,000	2,000	2,000
Gov Fund Type Transfers - Auditor of State Services	1,120	1,000	1,000	1,000
Gov Fund Type Transfers - Other Agencies Services	6,472	339,225	339,225	339,225
IT Equipment	39,275	19,000	19,000	19,000
Other Expense & Obligations	14,973	100	100	100
Refunds-Other	1,700	—	—	—
<b>Total Expenditures</b>	<b>3,112,688</b>	<b>2,590,979</b>	<b>2,590,979</b>	<b>2,608,286</b>

## Employment Appeal Board

### General Fund

#### Appropriation Description

The purpose of the Employment Appeal Board is to timely adjudicate the rights and duties of workers and employers under unemployment laws and final resolution of contested OSHA cases. The Board serves as the final administrative law forum for unemployment benefit appeals. The Board also hears appeals of rulings of the Occupational Safety and Health Administration (OSHA).

#### Employment Appeal Board Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	5,976	1,735	—	—
Appropriation	38,865	40,006	40,006	531,497
Gov Fund Type Transfers - Other Agencies	1,183,807	1,283,084	1,283,084	1,283,084
<b>Total Resources</b>	<b>1,228,647</b>	<b>1,324,825</b>	<b>1,323,090</b>	<b>1,814,581</b>
<b>Expenditures</b>				
Personal Services-Salaries	1,101,117	1,202,740	1,202,740	1,203,455
Personal Travel In State	19	650	650	650
Office Supplies	6,776	8,050	8,050	498,826
Printing & Binding	1,166	1,500	1,500	1,500
Postage	6,902	8,050	8,050	8,050
Communications	12,043	13,200	13,200	13,200
Professional & Scientific Services	11,252	100	100	100
Outside Services	4,357	2,500	2,500	2,500
Reimbursement to Other Agencies	31,158	48,500	48,500	48,500
ITS Reimbursements	11,562	18,235	16,500	16,500
IT Outside Services	6,448	7,200	7,200	7,200
Gov Fund Type Transfers - Auditor of State Services	1,073	1,450	1,450	1,450
Gov Fund Type Transfers - Other Agencies Services	15,373	—	—	—
Office Equipment	447	500	500	500
Equipment - Non-Inventory	—	50	50	50
IT Equipment	15,486	12,100	12,100	12,100
Balance Carry Forward (Approps)	1,735	—	—	—
Reversions	1,735	—	—	—
<b>Total Expenditures</b>	<b>1,228,647</b>	<b>1,324,825</b>	<b>1,323,090</b>	<b>1,814,581</b>

**Labor Services - DIAL**

Licensing and Regulation Fund - DIAL

**Appropriation Description**

For the administration and support of labor services within DIAL.

**Labor Services - DIAL Financial Summary**

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	2,117,305	1,242,649	1,287,485	1,287,485
Appropriation	3,365,697	2,965,719	2,965,719	3,004,316
Federal Support	2,775,883	2,834,757	2,834,757	2,834,757
Fees, Licenses & Permits	238,480	—	—	—
<b>Total Resources</b>	<b>8,497,365</b>	<b>7,043,125</b>	<b>7,087,961</b>	<b>7,126,558</b>
<b>Expenditures</b>				
Personal Services-Salaries	4,671,013	5,087,175	5,087,175	5,125,772
Personal Travel In State	82,616	73,620	73,620	73,620
State Vehicle Operation	43,621	41,210	41,210	41,210
Depreciation	66,212	55,400	55,400	55,400
Personal Travel Out of State	25,207	26,130	26,130	26,130
Office Supplies	69,406	21,760	21,760	21,760
Other Supplies	2,325	3,420	3,420	3,420
Printing & Binding	3,692	3,436	3,436	3,436
Uniforms & Related Items	200	100	100	100
Postage	6,234	5,910	5,910	5,910
Communications	15,920	22,210	22,210	22,210
Rentals	1,700	—	—	—
Utilities	15,776	15,850	15,850	15,850
Professional & Scientific Services	65,199	64,510	64,510	64,510
Outside Services	102,357	102,520	102,520	102,520
Intra-State Transfers	494,935	—	—	—
Outside Repairs/Service	—	1,010	1,010	1,010
Reimbursement to Other Agencies	92,756	61,500	61,500	61,500
ITS Reimbursements	9,516	9,160	9,160	9,160
IT Outside Services	10,855	1,240	1,240	1,240
Gov Fund Type Transfers - Attorney General Services	15,464	10	10	10
Gov Fund Type Transfers - Auditor of State Services	2,099	1,000	1,000	1,000
Gov Fund Type Transfers - Other Agencies Services	74,406	64,830	64,830	64,830
Equipment	9,282	9,000	9,000	9,000
Office Equipment	480	800	800	800
Equipment - Non-Inventory	65,238	52,610	52,610	52,610
IT Equipment	57,534	24,720	24,720	24,720
Other Expense & Obligations	580	6,509	6,509	6,509
Refunds-Other	7,445	—	—	—
<b>Balance Carry Forward (Approps)</b>	<b>1,242,649</b>	<b>1,287,485</b>	<b>1,332,321</b>	<b>1,332,321</b>

## Labor Services - DIAL Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Reversions	1,242,649	—	—	—
Total Expenditures	8,497,365	7,043,125	7,087,961	7,126,558

## Division of Workers Compensation

### General Fund

### Appropriation Description

For the administration and support of the division of workers compensation within DIAL.

## Division of Workers Compensation Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	782,287	566,189	348,157	348,157
Appropriation	3,321,044	3,381,044	3,381,044	3,434,641
Gov Fund Type Transfers - Other Agencies	—	100	100	100
Fees, Licenses & Permits	429,687	465,000	465,000	465,000
Other	11,877	12,000	12,000	12,000
Total Resources	4,544,896	4,424,333	4,206,301	4,259,898
<b>Expenditures</b>				
Personal Services-Salaries	2,990,581	3,479,024	3,479,024	3,532,621
Personal Travel In State	494	3,500	3,500	3,500
Personal Travel Out of State	8,816	17,000	17,000	17,000
Office Supplies	9,517	19,150	19,150	19,150
Other Supplies	—	550	550	550
Printing & Binding	1,363	2,000	2,000	2,000
Postage	10,626	12,000	12,000	12,000
Communications	53,515	65,050	65,050	65,050
Rentals	—	100	100	100
Utilities	15,565	16,000	16,000	16,000
Outside Services	16,437	14,000	14,000	14,000
Intra-State Transfers	102,000	—	—	—
Reimbursement to Other Agencies	110,762	108,560	108,560	108,560
ITS Reimbursements	12,520	12,500	12,500	12,500
IT Outside Services	88	60,000	60,000	60,000
Gov Fund Type Transfers - Auditor of State Services	591	—	—	—
Gov Fund Type Transfers - Other Agencies Services	648	1,000	1,000	1,000
Equipment - Non-Inventory	5,444	250	250	250
IT Equipment	63,306	120,700	120,700	120,700
Other Expense & Obligations	10,152	144,792	144,792	144,792

## Division of Workers Compensation Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Refunds-Other	95	—	—	—
Balance Carry Forward (Approps)	566,189	348,157	130,125	130,125
Reversions	566,189	—	—	—
<b>Total Expenditures</b>	<b>4,544,896</b>	<b>4,424,333</b>	<b>4,206,301</b>	<b>4,259,898</b>

## Public Defender

### General Fund

### Appropriation Description

To ensure that all indigent persons in Iowa are provided high-quality legal representation in criminal, juvenile, and other eligible proceedings in the most efficient and fiscally responsible manner.

## Public Defender Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	631,468	151,688	—	—
Appropriation	30,718,203	33,477,894	33,477,894	35,515,363
Federal Support	—	155,000	155,000	155,000
Intra State Receipts	64,809	154,477	154,477	154,477
Gov Fund Type Transfers - Other Agencies	101,267	434,115	434,115	434,115
Refunds & Reimbursements	3,461	3,100	3,100	3,100
<b>Total Resources</b>	<b>31,519,207</b>	<b>34,376,274</b>	<b>34,224,586</b>	<b>36,262,055</b>
<b>Expenditures</b>				
Personal Services-Salaries	27,638,758	31,991,786	31,991,786	32,972,396
Personal Travel In State	137,960	93,744	93,744	93,744
State Vehicle Operation	9,103	6,000	6,000	6,000
Depreciation	3,621	5,550	5,550	5,550
Personal Travel Out of State	10,546	8,607	8,607	8,607
Office Supplies	122,117	90,527	90,527	90,527
Facility Maintenance Supplies	1,766	1,800	1,800	1,800
Other Supplies	2,700	1,625	1,625	1,625
Printing & Binding	2,817	2,350	2,350	2,350
Food	1,429	—	—	—
Postage	99,035	62,752	62,752	62,752
Communications	197,865	199,109	199,109	199,109
Rentals	857,099	858,402	858,402	1,915,261
Utilities	39,070	37,700	37,700	37,700
Outside Services	496,647	161,708	161,708	161,708
Advertising & Publicity	2,000	500	500	500
Outside Repairs/Service	12,029	6,850	6,850	6,850

## Public Defender Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Reimbursement to Other Agencies	208,001	160,469	160,469	160,469
ITS Reimbursements	622,334	478,805	358,805	358,805
IT Outside Services	175,392	21,600	21,600	21,600
Gov Fund Type Transfers - Auditor of State Services	717	1,000	1,000	1,000
Gov Fund Type Transfers - Other Agencies Services	116,884	13,400	13,400	13,400
Equipment	—	750	750	750
Office Equipment	4,196	200	200	200
Equipment - Non-Inventory	91,324	84,900	84,900	84,900
IT Equipment	67,035	64,988	33,300	33,300
Other Expense & Obligations	1,020	951	951	951
Licenses	5	—	—	—
Capitals	938	—	—	—
Balance Carry Forward (Approps)	151,688	—	—	—
Reversions	429,138	—	—	—
Total Expenditures	31,519,207	34,376,274	34,224,586	36,262,055

## Administration Division

### General Fund

### Appropriation Description

To lead the department and provide administrative and fiscal services to the department.

## Administration Division Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	113,736	6,014	—	—
Appropriation	545,733	933,285	933,285	955,906
Federal Support	383,723	438,026	438,026	438,026
Intra State Receipts	850,000	—	—	—
Gov Fund Type Transfers - Other Agencies	737,102	3,140,928	3,140,928	3,140,928
Refunds & Reimbursements	—	50	50	50
Total Resources	2,630,294	4,518,303	4,512,289	4,534,910
<b>Expenditures</b>				
Personal Services-Salaries	2,193,558	4,223,236	4,223,236	4,245,857
Personal Travel In State	238	700	700	700
Personal Travel Out of State	2,556	3,200	3,200	3,200
Office Supplies	16,852	13,900	13,900	13,900
Printing & Binding	3,103	300	300	300
Postage	2,243	500	500	500
Communications	37,981	14,600	14,600	14,600

## Administration Division Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Professional & Scientific Services	11,010	11,600	11,600	11,600
Outside Services	—	2,000	2,000	2,000
Intra-State Transfers	12,759	—	—	—
Reimbursement to Other Agencies	79,298	83,344	83,344	83,344
ITS Reimbursements	136,505	116,523	110,509	110,509
IT Outside Services	56,517	13,400	13,400	13,400
Gov Fund Type Transfers - Attorney General Services	—	23,150	23,150	23,150
Gov Fund Type Transfers - Auditor of State Services	1,239	1,100	1,100	1,100
Gov Fund Type Transfers - Other Agencies Services	8,886	4,000	4,000	4,000
Equipment - Non-Inventory	—	50	50	50
IT Equipment	55,523	6,700	6,700	6,700
Balance Carry Forward (Approps)	6,014	—	—	—
Reversions	6,014	—	—	—
<b>Total Expenditures</b>	<b>2,630,294</b>	<b>4,518,303</b>	<b>4,512,289</b>	<b>4,534,910</b>

## Administrative Hearings Div.

### General Fund

### Appropriation Description

The purpose of the Administrative Hearings Division is to afford citizens with due process for adverse actions taken by state agencies. The Administrative Hearings Division conducts quasi-judicial contested case hearings involving Iowans who disagree with an administrative ruling issued by a state government agency. The Division issues a proposed decision subject to final review by the director of the agency involved in the contested case proceeding.

## Administrative Hearings Div. Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	19,825	—	—	—
Appropriation	624,374	654,983	654,983	676,051
Intra State Receipts	12,759	6,000	6,000	6,000
Reimbursement from Other Agencies	23,845	26,753	26,753	26,753
Gov Fund Type Transfers - Other Agencies	5,382,829	6,013,430	6,013,430	6,013,430
Refunds & Reimbursements	110	200	200	200
<b>Total Resources</b>	<b>6,063,742</b>	<b>6,701,366</b>	<b>6,701,366</b>	<b>6,722,434</b>
<b>Expenditures</b>				
Personal Services-Salaries	5,573,147	6,248,944	6,248,944	6,270,012
Personal Travel In State	22,924	22,000	22,000	22,000

## Administrative Hearings Div. Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Personal Travel Out of State	26,013	29,300	29,300	29,300
Office Supplies	15,765	21,000	21,000	21,000
Printing & Binding	4,017	4,900	4,900	4,900
Postage	43,712	36,000	36,000	36,000
Communications	17,439	20,400	20,400	20,400
Outside Services	44,503	31,120	31,120	31,120
Reimbursement to Other Agencies	141,411	153,000	153,000	153,000
ITS Reimbursements	107,999	100,000	100,000	100,000
IT Outside Services	15,855	18,900	18,900	18,900
Gov Fund Type Transfers - Auditor of State Services	2,686	4,000	4,000	4,000
Gov Fund Type Transfers - Other Agencies Services	9,740	9,800	9,800	9,800
IT Equipment	38,531	2,002	2,002	2,002
<b>Total Expenditures</b>	<b>6,063,742</b>	<b>6,701,366</b>	<b>6,701,366</b>	<b>6,722,434</b>

## Investigations Division

### General Fund

### Appropriation Description

To conduct audits and investigations for statewide program integrity.

## Investigations Division Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	134,941	35,361	35,361	35,361
Appropriation	2,235,992	2,769,231	2,769,231	2,806,833
Federal Support	825,820	1,286,117	1,286,117	1,286,117
Intra State Receipts	494,935	99,796	99,796	99,796
Gov Fund Type Transfers - Other Agencies	2,268,980	2,553,296	2,553,296	2,553,296
Refunds & Reimbursements	17,179	22,400	22,400	22,400
<b>Total Resources</b>	<b>5,977,846</b>	<b>6,766,201</b>	<b>6,766,201</b>	<b>6,803,803</b>
<b>Expenditures</b>				
Personal Services-Salaries	5,017,748	5,979,583	5,979,583	6,017,185
Personal Travel In State	9,828	7,900	7,900	7,900
State Vehicle Operation	64,697	43,000	43,000	43,000
Depreciation	73,130	44,000	44,000	44,000
Personal Travel Out of State	18,804	25,000	25,000	25,000
Office Supplies	29,484	31,100	31,100	31,100
Professional & Scientific Supplies	1,172	1,200	1,200	1,200
Other Supplies	311	100	100	100

## Investigations Division Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Printing & Binding	1,985	303	303	303
Postage	4,167	7,300	7,300	7,300
Communications	40,964	38,700	38,700	38,700
Utilities	398	450	450	450
Professional & Scientific Services	1,986	4,000	4,000	4,000
Outside Services	13,391	11,000	11,000	11,000
Reimbursement to Other Agencies	79,760	90,214	90,214	90,214
ITS Reimbursements	65,070	80,617	80,617	80,617
IT Outside Services	84,581	25,900	25,900	25,900
Gov Fund Type Transfers - Attorney General Services	191,857	220,000	220,000	220,000
Gov Fund Type Transfers - Auditor of State Services	3,829	4,250	4,250	4,250
Gov Fund Type Transfers - Other Agencies Services	5,948	6,711	6,711	6,711
Equipment	—	10,000	10,000	10,000
Office Equipment	—	1,100	1,100	1,100
Equipment - Non-Inventory	—	2,950	2,950	2,950
IT Equipment	196,170	95,260	95,260	95,260
Other Expense & Obligations	168	201	201	201
Refunds-Other	1,679	1	1	1
Balance Carry Forward (Approps)	35,361	35,361	35,361	35,361
Reversions	35,361	—	—	—
<b>Total Expenditures</b>	<b>5,977,846</b>	<b>6,766,201</b>	<b>6,766,201</b>	<b>6,803,803</b>

## Health Facilities Division

### General Fund

### Appropriation Description

To protect the health, safety and welfare of consumers of various health-related programs.

## Health Facilities Division Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	257,766	212,255	—	—
Appropriation	4,862,971	6,206,128	6,206,128	6,293,552
Federal Support	9,917,160	10,472,733	10,472,733	10,472,733
Intra State Receipts	1,394,500	390,807	390,807	390,807
Gov Fund Type Transfers - Other Agencies	242,536	153,907	153,907	153,907
Fees, Licenses & Permits	348,207	458,955	458,955	458,955
Refunds & Reimbursements	500	1,000	1,000	1,000
<b>Total Resources</b>	<b>17,023,640</b>	<b>17,895,785</b>	<b>17,683,530</b>	<b>17,770,954</b>

## Health Facilities Division Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Expenditures</b>				
Personal Services-Salaries	13,099,512	15,518,850	15,518,850	15,606,274
Personal Travel In State	574,126	409,070	409,070	409,070
State Vehicle Operation	201,455	199,750	199,750	199,750
Depreciation	504,538	236,000	236,000	236,000
Personal Travel Out of State	11,213	15,300	15,300	15,300
Office Supplies	28,648	28,150	28,150	28,150
Equipment Maintenance Supplies	—	100	100	100
Other Supplies	1,676	2,100	2,100	2,100
Printing & Binding	614	3,100	3,100	3,100
Postage	7,500	22,050	22,050	22,050
Communications	116,555	93,100	93,100	93,100
Professional & Scientific Services	64,264	60,100	60,100	60,100
Outside Services	128,159	17,800	17,800	17,800
Outside Repairs/Service	—	100	100	100
Reimbursement to Other Agencies	132,943	188,745	188,745	188,745
ITS Reimbursements	240,474	478,160	265,905	265,905
IT Outside Services	76,805	66,900	66,900	66,900
Gov Fund Type Transfers - Attorney General Services	—	2,000	2,000	2,000
Gov Fund Type Transfers - Auditor of State Services	11,041	11,800	11,800	11,800
Gov Fund Type Transfers - Other Agencies Services	976,021	222,410	222,410	222,410
Office Equipment	—	100	100	100
Equipment - Non-Inventory	457	500	500	500
IT Equipment	75,368	34,600	34,600	34,600
Health Reimbursements & Aids	347,762	285,000	285,000	285,000
Balance Carry Forward (Approps)	212,255	—	—	—
Reversions	212,255	—	—	—
<b>Total Expenditures</b>	<b>17,023,640</b>	<b>17,895,785</b>	<b>17,683,530</b>	<b>17,770,954</b>

## Food and Consumer Safety

### General Fund

### Appropriation Description

The purpose of Food and Consumer Safety is to regulate food -related establishments and social and charitable gambling activities and certify targeted small businesses for state loans and procurement opportunities.

## Food and Consumer Safety Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	509,565	509,565	509,565	547,673
Federal Support	709,408	709,200	709,200	709,200
Gov Fund Type Transfers - Other Agencies	6,540	10,000	10,000	10,000
Fees, Licenses & Permits	4,009,217	4,475,349	4,475,349	4,475,349
Refunds & Reimbursements	200,758	1,000	1,000	1,000
Unearned Receipts	—	100	100	100
Other	—	100	100	100
<b>Total Resources</b>	<b>5,435,487</b>	<b>5,705,314</b>	<b>5,705,314</b>	<b>5,743,422</b>
<b>Expenditures</b>				
Personal Services-Salaries	3,359,276	3,529,745	3,529,745	3,567,853
Personal Travel In State	22,325	34,000	34,000	34,000
State Vehicle Operation	67,499	62,000	62,000	62,000
Depreciation	48,372	125,000	125,000	125,000
Personal Travel Out of State	20,566	25,000	25,000	25,000
Office Supplies	20,153	20,000	20,000	20,000
Other Supplies	885	2,500	2,500	2,500
Printing & Binding	6,403	5,000	5,000	5,000
Food	549	—	—	—
Postage	38,212	40,000	40,000	40,000
Communications	26,253	25,000	25,000	25,000
Rentals	—	1,000	1,000	1,000
Professional & Scientific Services	12,013	50,000	50,000	50,000
Outside Services	8,108	80,000	80,000	80,000
Intra-State Transfers	—	800,000	800,000	800,000
Reimbursement to Other Agencies	754,352	450,000	450,000	450,000
ITS Reimbursements	41,448	45,000	45,000	45,000
IT Outside Services	92,876	189,069	189,069	189,069
Gov Fund Type Transfers - Auditor of State Services	2,808	4,000	4,000	4,000
Gov Fund Type Transfers - Other Agencies Services	819,179	47,000	47,000	47,000
Equipment	—	1,000	1,000	1,000
Equipment - Non-Inventory	—	5,000	5,000	5,000
IT Equipment	54,924	120,000	120,000	120,000
Other Expense & Obligations	20,752	10,000	10,000	10,000
Refunds-Other	18,535	35,000	35,000	35,000
<b>Total Expenditures</b>	<b>5,435,487</b>	<b>5,705,314</b>	<b>5,705,314</b>	<b>5,743,422</b>

## FY2025 PERB Appropriation to EAB

### General Fund

### Appropriation Description

Transferred all moneys and files in the possession of PERB to the control of the Employment Appeals Board

### FY2025 PERB Appropriation to EAB Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	—	413,294	—	—
Appropriation	—	1,296,403	1,296,403	—
Fees, Licenses & Permits	—	80,000	80,000	80,000
<b>Total Resources</b>	—	<b>1,789,697</b>	<b>1,376,403</b>	<b>80,000</b>
<b>Expenditures</b>				
Personal Services-Salaries	—	70,418	70,418	(1,225,985)
Personal Travel In State	—	1,000	1,000	1,000
Personal Travel Out of State	—	2,500	2,500	2,500
Office Supplies	—	8,000	8,000	8,000
Printing & Binding	—	100	100	100
Postage	—	2,000	2,000	2,000
Communications	—	8,000	8,000	8,000
Outside Services	—	234,000	234,000	234,000
Advertising & Publicity	—	7,172	7,172	7,172
Reimbursement to Other Agencies	—	1,000	1,000	1,000
ITS Reimbursements	—	1,712	1,712	1,712
IT Outside Services	—	988,295	575,001	575,001
Gov Fund Type Transfers - Other Agencies Services	—	380,000	380,000	380,000
Equipment - Non-Inventory	—	2,500	2,500	2,500
IT Equipment	—	83,000	83,000	83,000
<b>Total Expenditures</b>	—	<b>1,789,697</b>	<b>1,376,403</b>	<b>80,000</b>

## Racing and Gaming Regulatory Revolving Fund

### Racing and Gaming Revolving Fund

#### Appropriation Description

Administer the laws and rules on pari-mutuel wagering at racetracks and gambling at excursion gambling boats, gambling structures and racetrack enclosures to protect the public and to assure the integrity of licensed facilities and participants.

### Racing and Gaming Regulatory Revolving Fund Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	7,013,449	7,166,071	7,448,600	7,448,600
Salary Adjustment	152,622	282,529	—	—
Interest	—	—	—	—
Fees, Licenses & Permits	8,566	8,000	8,000	8,000
Refunds & Reimbursements	389	500	500	500
<b>Total Resources</b>	<b>7,175,026</b>	<b>7,457,100</b>	<b>7,457,100</b>	<b>7,457,100</b>
<b>Expenditures</b>				
Personal Services-Salaries	5,294,131	5,822,736	5,822,736	5,822,736
Personal Travel In State	31,608	26,000	26,000	26,000
State Vehicle Operation	3,671	4,865	4,865	4,865
Depreciation	5,484	5,000	5,000	5,000
Personal Travel Out of State	58,393	48,000	48,000	48,000
Office Supplies	35,833	42,000	42,000	42,000
Equipment Maintenance Supplies	12,366	15,000	15,000	15,000
Professional & Scientific Supplies	—	1	1	1
Printing & Binding	1,464	1,500	1,500	1,500
Postage	2,202	2,000	2,000	2,000
Communications	120,970	142,094	142,094	142,094
Rentals	48,800	5,000	5,000	5,000
Professional & Scientific Services	746,073	648,000	648,000	648,000
Outside Services	(90,700)	200,300	200,300	200,300
Outside Repairs/Service	—	1	1	1
Reimbursement to Other Agencies	65,594	55,000	55,000	55,000
ITS Reimbursements	98,120	102,526	102,526	102,526
IT Outside Services	109,861	101,777	101,777	101,777
Gov Fund Type Transfers - Attorney General Services	51,945	51,600	51,600	51,600
Gov Fund Type Transfers - Other Agencies Services	181,947	170,000	170,000	170,000
Equipment	1,190	3,600	3,600	3,600
Office Equipment	2,299	200	200	200
Equipment - Non-Inventory	—	100	100	100
IT Equipment	5,423	9,800	9,800	9,800
Reversions	388,351	—	—	—
<b>Total Expenditures</b>	<b>7,175,026</b>	<b>7,457,100</b>	<b>7,457,100</b>	<b>7,457,100</b>

## DIAL Housing Trust fund professional licensing

### State Housing Trust Fund

#### Appropriation Description

An appropriation to DIAL from the Housing Trust Fund for the support of professional licensing.

### DIAL Housing Trust fund professional licensing Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	62,317	62,317	62,317	62,317
Total Resources	62,317	62,317	62,317	62,317
<b>Expenditures</b>				
Intra-State Transfers	62,317	62,317	62,317	62,317
Total Expenditures	62,317	62,317	62,317	62,317

## DIA - Use Tax

### Road Use Tax Fund

#### Appropriation Description

DIA - USE TAX

### DIA - Use Tax Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	1,623,897	1,623,897	1,623,897	1,623,897
Total Resources	1,623,897	1,623,897	1,623,897	1,623,897
<b>Expenditures</b>				
Intra-State Transfers	—	1,623,897	1,623,897	1,623,897
Gov Fund Type Transfers - Other Agencies Services	1,623,897	—	—	—
Total Expenditures	1,623,897	1,623,897	1,623,897	1,623,897

## Health Facilities Database Enhancement

### Technology Reinvestment Fund

#### Appropriation Description

Create self-service reporting capability within the updated Health Facilities Divisions database. Enhancements will allow for greater access and customization of reporting.

#### Health Facilities Database Enhancement Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	250,000	250,000	—	—
<b>Total Resources</b>	<b>250,000</b>	<b>250,000</b>	<b>—</b>	<b>—</b>
<b>Expenditures</b>				
IT Outside Services	—	150,000	—	—
IT Equipment	—	100,000	—	—
Balance Carry Forward (Approps)	250,000	—	—	—
<b>Total Expenditures</b>	<b>250,000</b>	<b>250,000</b>	<b>—</b>	<b>—</b>

## Food Safety Data System Enhancement & GovConnect Interface

### Technology Reinvestment Fund

#### Appropriation Description

Replace Iowas aging food and lodging licensing and inspection system with SAFHER (System for Food, Agriculture, Health, E-inspection and Registration) and integrate the new system with the GovConnectIowa portal.

#### Food Safety Data System Enhancement & GovConnect Interface Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	410,000	410,000	—	—
<b>Total Resources</b>	<b>410,000</b>	<b>410,000</b>	<b>—</b>	<b>—</b>
<b>Expenditures</b>				
IT Outside Services	—	100,000	—	—
IT Equipment	—	310,000	—	—
Balance Carry Forward (Approps)	410,000	—	—	—
<b>Total Expenditures</b>	<b>410,000</b>	<b>410,000</b>	<b>—</b>	<b>—</b>

## Administrative Hearings E-filing Upgrade

Technology Reinvestment Fund

### Appropriation Description

Create electronic forms to enhance the divisions e-filing system. The enhancements will improve overall efficiency and reduce errors.

### Administrative Hearings E-filing Upgrade Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	100,000	60,900	—	—
<b>Total Resources</b>	<b>100,000</b>	<b>60,900</b>	<b>—</b>	<b>—</b>
<b>Expenditures</b>				
IT Equipment	39,100	60,900	—	—
Balance Carry Forward (Approps)	60,900	—	—	—
<b>Total Expenditures</b>	<b>100,000</b>	<b>60,900</b>	<b>—</b>	<b>—</b>

## Fund Detail

### Department of Inspections, Appeals and Licensing Fund Detail

Funds	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Inspections, Appeals, & Licensing, Department of	59,432,744	52,387,458	47,258,128	47,258,128
Medicaid Fraud Account Fund	150,000	150,000	150,000	150,000
State Housing Trust Fund	62,317	62,317	62,317	62,317
Fireworks Fee Fund-DPS	676,091	675,787	788,736	788,736
Licensing and Regulation Fund - DIAL	53,106,866	46,878,262	42,618,906	42,618,906
Disciplinary Hearing Fund	—	—	—	—
Indian Gaming Monitoring Fund	769,529	697,537	651,903	651,903
Amateur Boxing Grants Fund	91,807	36,121	36,121	36,121
Amusement Devices Special Fund	1,488,654	1,393,564	1,177,175	1,177,175
Contractor Registration Revolving Fund	533,514	—	—	—
Road Use Tax Fund	1,623,897	1,623,897	1,623,897	1,623,897
IWD Clearing Account	60,548	61,548	61,548	61,548
Wage Payment Collection	76,558	81,726	81,726	81,726
Inspections and Appeals Clearing	32,962	5,799	5,799	5,799
Technology Reinvestment Fund	760,000	720,900	—	—
DIAL - State Public Defender	4,918,666	5,912,494	6,973,378	6,973,378
Title IV-E Juvenile Justice Improvement Fd-State Public Def.	4,918,666	5,912,494	6,973,378	6,973,378
DIAL - Racing and Gaming Commission	15,130,491	15,617,125	15,544,466	15,544,466
Racing and Gaming Revolving Fund	14,771,758	15,257,502	15,178,643	15,178,643
Race Horse Aftercare Assistance	39,966	51,708	57,908	57,908
Horse Racing Promotion Fund	1,940	1,275	1,275	1,275
Unclaimed Winnings Fund	306,208	305,516	305,516	305,516
Racing Commission Clearing Account	1,123	1,124	1,124	1,124
Iowa Greyhound Pari-mutuel Racing Fund	9,496	—	—	—

## Racing and Gaming Revolving Fund

### Fund Description

Racing and Gaming Revolving Fund

### Racing and Gaming Revolving Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	428,900	430,661	351,802	351,802
Appropriation	7,013,449	7,166,071	7,448,600	7,448,600
Salary Adjustment	152,622	282,529	—	—
Reversions	388,351	—	—	—
Fees, Licenses & Permits	6,788,047	7,377,741	7,377,741	7,377,741
Refunds & Reimbursements	389	500	500	500
<b>Total Resources</b>	<b>14,771,758</b>	<b>15,257,502</b>	<b>15,178,643</b>	<b>15,178,643</b>
<b>Expenditures</b>				
Personal Services-Salaries	5,294,131	5,822,736	5,822,736	5,822,736
Personal Travel In State	31,608	26,000	26,000	26,000
State Vehicle Operation	3,671	4,865	4,865	4,865
Depreciation	5,484	5,000	5,000	5,000
Personal Travel Out of State	58,393	48,000	48,000	48,000
Office Supplies	35,833	42,000	42,000	42,000
Equipment Maintenance Supplies	12,366	15,000	15,000	15,000
Professional & Scientific Supplies	—	1	1	1
Printing & Binding	1,464	1,500	1,500	1,500
Postage	2,202	2,000	2,000	2,000
Communications	120,970	142,094	142,094	142,094
Rentals	48,800	5,000	5,000	5,000
Professional & Scientific Services	746,073	648,000	648,000	648,000
Outside Services	(90,700)	200,300	200,300	200,300
Outside Repairs/Service	—	1	1	1
Reimbursement to Other Agencies	65,594	55,000	55,000	55,000
ITS Reimbursements	98,120	102,526	102,526	102,526
IT Outside Services	109,861	101,777	101,777	101,777
Gov Fund Type Transfers - Attorney General Services	51,945	51,600	51,600	51,600
Gov Fund Type Transfers - Other Agencies Services	181,947	170,000	170,000	170,000
Equipment	1,190	3,600	3,600	3,600
Office Equipment	2,299	200	200	200
Equipment - Non-Inventory	—	100	100	100
IT Equipment	5,423	9,800	9,800	9,800
Appropriation	7,166,071	7,448,600	7,448,600	7,448,600
Reversions	388,351	—	—	—
Balance Carry Forward (Funds)	430,661	351,802	272,943	272,943
<b>Total Expenditures</b>	<b>14,771,758</b>	<b>15,257,502</b>	<b>15,178,643</b>	<b>15,178,643</b>

## Medicaid Fraud Account Fund

### Fund Description

Medicaid Fraud Fund

### Medicaid Fraud Account Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Reversions	133,066	—	—	—
Refunds & Reimbursements	16,934	150,000	150,000	150,000
<b>Total Resources</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>
<b>Expenditures</b>				
Appropriation	150,000	150,000	150,000	150,000
<b>Total Expenditures</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>

## Unclaimed Winnings Fund

### Fund Description

This fund is used to account for unclaimed winnings at state racetracks. Moneys are dispersed in accordance with Ch. 99D.13.

### Unclaimed Winnings Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	693	693	—	—
Reversions	169,513	—	—	—
Unearned Receipts	136,003	304,823	305,516	305,516
<b>Total Resources</b>	<b>306,208</b>	<b>305,516</b>	<b>305,516</b>	<b>305,516</b>
<b>Expenditures</b>				
Appropriation	305,516	305,516	305,516	305,516
Balance Carry Forward (Funds)	693	—	—	—
<b>Total Expenditures</b>	<b>306,209</b>	<b>305,516</b>	<b>305,516</b>	<b>305,516</b>

## Amusement Devices Special Fund

### Fund Description

AMUSEMENT DEVICES SPECIAL FUND

### Amusement Devices Special Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	1,061,156	1,038,564	822,175	822,175
Interest	37,787	20,000	20,000	20,000
Fees, Licenses & Permits	389,211	335,000	335,000	335,000
Other	500	—	—	—
<b>Total Resources</b>	<b>1,488,654</b>	<b>1,393,564</b>	<b>1,177,175</b>	<b>1,177,175</b>
<b>Expenditures</b>				
Personal Services-Salaries	422,497	359,689	359,689	359,689
Personal Travel In State	8	100	100	100
Office Supplies	—	2,000	2,000	2,000
Communications	561	—	—	—
Outside Services	365	100	100	100
Reimbursement to Other Agencies	3,517	2,500	2,500	2,500
ITS Reimbursements	2,597	2,500	2,500	2,500
IT Outside Services	11,180	45,000	45,000	45,000
Gov Fund Type Transfers - Other Agencies Services	6,128	155,000	155,000	155,000
IT Equipment	—	2,500	2,500	2,500
Other Expense & Obligations	3,238	2,000	2,000	2,000
Balance Carry Forward (Funds)	1,038,564	822,175	605,786	605,786
<b>Total Expenditures</b>	<b>1,488,654</b>	<b>1,393,564</b>	<b>1,177,175</b>	<b>1,177,175</b>

## Contractor Registration Revolving Fund

### Fund Description

A revolving fund, established in SF 478 DivXVI (2009 session). This fund will receive fees collected by commissioner for Contractor Registrations. Provide funding for the actual costs and expenses necessary to perform the duties of the commissioner and the division of labor.

### Contractor Registration Revolving Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	1,381	—	—	—
Interest	3,928,575	—	—	—
Fees, Licenses & Permits	(3,396,441)	—	—	—

## Contractor Registration Revolving Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Total Resources	533,514	—	—	—
<b>Expenditures</b>				
Personal Services-Salaries	382,287	—	—	—
State Vehicle Operation	2,567	—	—	—
Depreciation	3,036	—	—	—
Office Supplies	3,415	—	—	—
Other Supplies	398	—	—	—
Printing & Binding	758	—	—	—
Postage	5,256	—	—	—
Communications	2,746	—	—	—
Utilities	1,427	—	—	—
Outside Services	34	—	—	—
Intra-State Transfers	85,000	—	—	—
Reimbursement to Other Agencies	3,880	—	—	—
ITS Reimbursements	4,570	—	—	—
IT Outside Services	22,223	—	—	—
IT Equipment	3,316	—	—	—
Other Expense & Obligations	10,326	—	—	—
Refunds-Other	2,275	—	—	—
Total Expenditures	533,514	—	—	—

## Iowa Greyhound Pari-mutuel Racing Fund

### Fund Description

Iowa Greyhound Pari-mutuel Racing Fund

### Iowa Greyhound Pari-mutuel Racing Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	9,369	—	—	—
Interest	127	—	—	—
Total Resources	9,496	—	—	—
<b>Expenditures</b>				
Postage	7	—	—	—
Other Expense & Obligations	9,489	—	—	—
Total Expenditures	9,496	—	—	—

# Economic Development Authority

## Mission Statement

Create opportunities for Iowans, communities, and businesses to thrive.

## Description

The main products and services the Iowa Economic Development Authority offers are generally under one of two categories, business development or community development. The types of products and services in both categories include the following:

1. Marketing and promotion to encourage customers and partners to help achieve our common development goals.
2. Financial assistance to communities and businesses for specific development.
3. Technical assistance to communities and community organizations and businesses.

## Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
State Appropriations	49,309,721	61,582,843	60,455,375	59,632,745
Taxes	393,065	365,000	365,000	365,000
Receipts from Other Entities	141,267,808	246,063,315	197,864,513	197,864,513
Interest, Dividends, Bonds & Loans	14,757,288	9,184,978	9,163,978	9,163,978
Fees, Licenses & Permits	1,022,794	788,563	782,063	782,063
Refunds & Reimbursements	54,653	164,000	164,000	164,000
Miscellaneous	611,539	335,000	286,000	286,000
Beginning Balance and Adjustments	195,336,262	193,861,445	128,290,663	128,290,663
<b>Total Resources</b>	<b>402,753,130</b>	<b>512,345,144</b>	<b>397,371,592</b>	<b>396,548,962</b>
<b>Expenditures</b>				
Personal Services	12,606,605	13,412,432	13,882,788	13,968,445
Travel & Subsistence	526,484	1,108,592	929,008	929,008
Supplies & Materials	602,495	575,469	420,969	420,969
Contractual Services and Transfers	62,762,143	102,818,398	77,526,253	76,947,763
Equipment & Repairs	748,369	806,975	309,575	309,575
Claims & Miscellaneous	232,623	533,613	581,685	581,685
Licenses, Permits, Refunds & Other	11,617	18,000	15,500	15,500
State Aid & Credits	131,074,794	264,431,003	225,304,360	225,074,563
Appropriations	250,000	250,000	250,000	250,000
Reversions	76,556	—	—	—
Balance Carry Forward	193,861,443	128,290,663	78,151,454	78,151,454
<b>Total Expenditures</b>	<b>402,753,130</b>	<b>512,245,145</b>	<b>397,371,592</b>	<b>396,648,962</b>
<b>Full Time Equivalent</b>	<b>95</b>	<b>110</b>	<b>114</b>	<b>114</b>

## Appropriations from General Fund

Appropriations	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Butchery Innovation & Revitalization	633,325	—	—	—
Court Reporter Equipment Incentive Program	0	100,000	100,000	—
Tourism marketing - Adjusted Gross	1,440,848	1,443,700	1,443,700	1,443,700
Operational Support Grants AGR's	448,403	448,403	—	—
World Food Prize	500,000	650,000	650,000	1,000,000
Economic Development Approp	12,807,359	19,382,265	13,500,000	12,999,646
Councils of Governments (COGs)	250,000	350,000	350,000	—
Community Attraction and Tourism	1,100,000	1,100,000	1,100,000	1,100,000
Cultural Trust Grants	150,000	150,000	—	—
Iowa Arts Council	1,400,000	1,450,000	2,500,000	2,227,724
Cultural Grants	172,090	172,090	—	—
Great Places	149,710	149,710	—	—
Total Economic Development Authority	19,051,735	25,396,168	19,643,700	18,771,070

## Appropriations from Other Funds

Appropriations	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Regional Sports Authorities (RIIF)	700,000	700,000	700,000	—
Enterprise Management System	—	—	5,375,000	5,375,000
Endow Iowa Admin - County Endowment Fund	41,311	70,000	70,000	70,000
High Quality Job Creation	11,700,000	11,700,000	11,700,000	11,700,000
Empower Rural Iowa Program	700,000	700,000	700,000	700,000
Butchery Innovation and Revitalization	366,675	—	—	—
Manufacturing 4.0 SWJCF	—	2,016,675	2,016,675	2,016,675
USS Iowa Battleship - Deck Renovation	—	750,000	—	750,000
Destination Iowa	6,500,000	10,000,000	10,000,000	10,000,000
Rural YMCA Grant Program	250,000	250,000	250,000	250,000
Community & Tourism Grant Appropriation	10,000,000	10,000,000	10,000,000	10,000,000
Total Economic Development Authority	30,257,986	36,186,675	40,811,675	40,861,675

## Appropriations Detail

### Butchery Innovation & Revitalization

General Fund

#### Appropriation Description

Butchery Innovation & Revitalization

#### Butchery Innovation & Revitalization Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	633,325	—	—	—
Total Resources	633,325	—	—	—
<b>Expenditures</b>				
Reimbursement to Other Agencies	633,325	—	—	—
Total Expenditures	633,325	—	—	—

### Court Reporter Equipment Incentive Program

General Fund

#### Appropriation Description

Court Reporter Equipment Incentive Program

#### Court Reporter Equipment Incentive Program Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	100,000	100,000	—
Total Resources	—	100,000	100,000	—
<b>Expenditures</b>				
Intra-State Transfers	—	—	100,000	100,000
Total Expenditures	—	—	100,000	100,000

## Economic Development Approp

### General Fund

#### Appropriation Description

This appropriation provides funding for the operations of the Economic Development Authority. Also included is funding for business development operations and programs, and community economic development programs.

### Economic Development Approp Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	1,755,073	1,328,584	899,134	899,134
Appropriation	12,807,359	12,921,510	13,500,000	12,999,646
Federal Support	5,015,448	3,816,349	3,956,349	3,956,349
Intra State Receipts	1,550,000	3,000,000	1,100,000	1,100,000
Reimbursement from Other Agencies	506,637	5,560,000	420,000	420,000
Appropriation Transfer In Authorized per 8.39	—	6,460,755	—	—
Fees, Licenses & Permits	239,817	114,563	114,063	114,063
Other	8,775	110,000	110,000	110,000
<b>Total Resources</b>	<b>21,883,109</b>	<b>33,311,761</b>	<b>20,099,546</b>	<b>19,599,192</b>
<b>Expenditures</b>				
Personal Services-Salaries	8,030,709	8,096,391	8,566,391	8,644,527
Personal Travel In State	94,690	96,500	99,500	99,500
State Vehicle Operation	28,892	36,000	36,000	36,000
Depreciation	12,768	31,000	31,000	31,000
Personal Travel Out of State	317,527	732,992	559,408	559,408
Office Supplies	287,698	125,500	127,500	127,500
Facility Maintenance Supplies	456	1,100	1,100	1,100
Other Supplies	21,780	18,500	19,500	19,500
Printing & Binding	38,456	52,500	54,500	54,500
Food	385	12,619	12,619	12,619
Postage	17,004	19,000	21,000	21,000
Communications	46,500	73,680	54,680	54,680
Rentals	807,298	735,757	739,257	739,257
Utilities	2,222	3,000	3,000	3,000
Professional & Scientific Services	1,230,656	830,341	669,341	669,341
Outside Services	955,967	854,652	669,293	669,293
Intra-State Transfers	—	1,000,000	—	—
Advertising & Publicity	7,251,751	5,806,483	5,829,842	5,251,352
Outside Repairs/Service	2,825	11,500	12,500	12,500
Attorney General Reimbursements	134,373	117,500	97,500	97,500
Reimbursement to Other Agencies	226,098	11,759,755	290,000	290,000
ITS Reimbursements	68,620	482,000	82,000	82,000
Workers Comp. Reimbursement	—	30,000	30,000	30,000
IT Outside Services	3,816	91,000	125,490	125,490
Equipment	—	2,000	2,000	2,000
Office Equipment	—	1,000	1,000	1,000
Equipment - Non-Inventory	192,005	8,000	11,500	11,500

## Economic Development Approp Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
IT Equipment	296,226	543,375	42,375	42,375
Other Expense & Obligations	239,624	246,782	296,782	296,782
Interest Expense/Princ/Securities	(127,153)	41,000	41,000	41,000
Fees	—	1,500	1,000	1,000
Refunds-Other	—	1,000	1,000	1,000
State Aid	373,143	550,000	573,000	573,000
Aid to Individuals	190	200	200	200
Balance Carry Forward (Approps)	1,328,584	899,134	998,268	998,268
Total Expenditures	21,883,109	33,311,761	20,099,546	19,599,192

## Councils of Governments (COGs) Assistance

### General Fund

### Appropriation Description

This appropriation provides financial assistance to Iowa's Councils of Government. This appropriation is used to leverage federal and local dollars for various COG programs.

## Councils of Governments (COGs) Assistance Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	250,000	350,000	350,000	—
Total Resources	250,000	350,000	350,000	—
<b>Expenditures</b>				
State Aid	250,000	350,000	350,000	—
Total Expenditures	250,000	350,000	350,000	—

## Community Attraction and Tourism Strategic Plan

### General Fund

#### Appropriation Description

Community Attraction and Tourism Strategic Plan

### Community Attraction and Tourism Strategic Plan Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	218,586	96,949	76,949	76,949
Appropriation	1,100,000	1,100,000	1,100,000	1,100,000
<b>Total Resources</b>	<b>1,318,586</b>	<b>1,196,949</b>	<b>1,176,949</b>	<b>1,176,949</b>
<b>Expenditures</b>				
Office Supplies	—	5,000	5,000	5,000
Printing & Binding	—	4,000	4,000	4,000
Postage	—	1,000	1,000	1,000
Professional & Scientific Services	16,766	10,000	10,000	10,000
Advertising & Publicity	1,204,871	1,100,000	1,100,000	1,100,000
Balance Carry Forward (Approps)	96,949	76,949	56,949	56,949
<b>Total Expenditures</b>	<b>1,318,586</b>	<b>1,196,949</b>	<b>1,176,949</b>	<b>1,176,949</b>

## Cultural Trust Grants

### General Fund

#### Appropriation Description

This appropriation provides funding for grant programs administered by the Iowa Arts Council including, but not limited to those programs supporting the long-term financial stability and sustainability of nonprofit cultural organizations.

### Cultural Trust Grants Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	—	15,000	—	—
Appropriation	150,000	150,000	—	—
<b>Total Resources</b>	<b>150,000</b>	<b>165,000</b>	<b>—</b>	<b>—</b>
<b>Expenditures</b>				
State Aid	135,000	165,000	—	—
Balance Carry Forward (Approps)	15,000	—	—	—
<b>Total Expenditures</b>	<b>150,000</b>	<b>165,000</b>	<b>—</b>	<b>—</b>

## Iowa Arts Council

### General Fund

### Appropriation Description

This appropriation provides funding to the Iowa Arts Council, which is one of three divisions established in 303.1 of the Code of Iowa. The Iowa Arts Council has primary responsibility for development of the State's interest in artistic/cultural programs and activities within the state, including but not limited to music, theatre, dance, painting, sculpture, architecture, and allied arts and crafts.

### Iowa Arts Council Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	137,535	522,448	—	—
Appropriation	1,400,000	1,450,000	2,500,000	2,227,724
Federal Support	796,049	968,802	870,000	870,000
Fees, Licenses & Permits	620	—	—	—
Other	10,632	—	—	—
<b>Total Resources</b>	<b>2,344,836</b>	<b>2,941,250</b>	<b>3,370,000</b>	<b>3,097,724</b>
<b>Expenditures</b>				
Personal Services-Salaries	652,243	735,021	798,643	806,164
Personal Travel In State	13,039	11,500	12,500	12,500
State Vehicle Operation	—	100	100	100
Personal Travel Out of State	9,311	20,500	21,500	21,500
Office Supplies	20,183	4,000	5,000	5,000
Other Supplies	1,726	3,500	4,000	4,000
Printing & Binding	984	2,500	2,500	2,500
Food	853	9,750	9,750	9,750
Postage	81	1,500	1,500	1,500
Communications	1,120	5,000	5,500	5,500
Rentals	1,340	18,500	18,500	18,500
Professional & Scientific Services	37,201	210,525	205,645	205,645
Outside Services	5,407	14,463	14,963	14,963
Advertising & Publicity	35,500	45,000	45,500	45,500
Outside Repairs/Service	—	500	500	500
Reimbursement to Other Agencies	52,041	5,000	6,500	6,500
ITS Reimbursements	62,780	11,500	18,500	18,500
IT Outside Services	—	127,126	75,500	75,500
Equipment	—	1,000	1,000	1,000
Equipment - Non-Inventory	—	3,000	4,000	4,000
IT Equipment	19,686	13,000	12,500	12,500
Other Expense & Obligations	3,907	2,600	2,100	2,100
Refunds-Other	—	500	—	—
State Aid	904,985	1,695,165	2,103,799	1,824,002
Balance Carry Forward (Approps)	522,448	—	—	—
<b>Total Expenditures</b>	<b>2,344,836</b>	<b>2,941,250</b>	<b>3,370,000</b>	<b>3,097,724</b>

## Tourism marketing - Adjusted Gross Receipts

### General Fund

#### Appropriation Description

A standing limited appropriation pursuant to Iowa Code 99F.11 to provide funding for tourism marketing.

### Tourism marketing - Adjusted Gross Receipts Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	1,443,700	1,443,700	1,443,700	1,443,700
Estimated Revisions	(2,852)	—	—	—
<b>Total Resources</b>	<b>1,440,848</b>	<b>1,443,700</b>	<b>1,443,700</b>	<b>1,443,700</b>
<b>Expenditures</b>				
Advertising & Publicity	1,053,143	1,000,000	1,000,000	1,000,000
State Aid	387,705	443,700	443,700	443,700
<b>Total Expenditures</b>	<b>1,440,848</b>	<b>1,443,700</b>	<b>1,443,700</b>	<b>1,443,700</b>

## Operational Support Grants AGR's

### General Fund

#### Appropriation Description

This appropriation provides funding for operational support and grants from a portion of the State Wagering Tax revenue deposited in the General Fund. This is a grant program established in Iowa Code 303.3 for cities and nonprofit community organizations for the development of community programs that provide local jobs for Iowa residents and also promote Iowa's historic, ethnic, and cultural heritages.

### Operational Support Grants AGR's Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	448,403	448,403	—	—
<b>Total Resources</b>	<b>448,403</b>	<b>448,403</b>	<b>—</b>	<b>—</b>
<b>Expenditures</b>				
State Aid	446,847	448,403	—	—
Reversions	1,556	—	—	—
<b>Total Expenditures</b>	<b>448,403</b>	<b>448,403</b>	<b>—</b>	<b>—</b>

## World Food Prize

General Fund

### Appropriation Description

This appropriation provides funding for the support of the World Food Prize.

### World Food Prize Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	500,000	650,000	650,000	1,000,000
Total Resources	500,000	650,000	650,000	1,000,000
<b>Expenditures</b>				
State Aid	500,000	650,000	650,000	1,000,000
Total Expenditures	500,000	650,000	650,000	1,000,000

## Cultural Grants

General Fund

### Appropriation Description

CULTURAL GRANTS

### Cultural Grants Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	—	2,090	—	—
Appropriation	172,090	172,090	—	—
Total Resources	172,090	174,180	—	—
<b>Expenditures</b>				
State Aid	170,000	174,180	—	—
Balance Carry Forward (Approps)	2,090	—	—	—
Total Expenditures	172,090	174,180	—	—

**Great Places**

## General Fund

**Appropriation Description**

Great Places

**Great Places Financial Summary**

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	18,628	43,459	110,903	110,903
Appropriation	149,710	149,710	—	—
<b>Total Resources</b>	<b>168,338</b>	<b>193,169</b>	<b>110,903</b>	<b>110,903</b>
<b>Expenditures</b>				
Personal Services-Salaries	115,133	63,266	—	—
Personal Travel In State	—	1,000	—	—
Personal Travel Out of State	—	1,000	—	—
Office Supplies	—	1,000	—	—
Other Supplies	—	500	—	—
Printing & Binding	—	2,000	—	—
Postage	—	500	—	—
Rentals	—	1,000	—	—
Professional & Scientific Services	—	2,000	—	—
Outside Services	—	500	—	—
Reimbursement to Other Agencies	—	1,500	—	—
ITS Reimbursements	9,623	7,000	—	—
IT Outside Services	—	500	—	—
IT Equipment	90	400	—	—
Other Expense & Obligations	32	100	—	—
Balance Carry Forward (Approps)	43,459	110,903	110,903	110,903
<b>Total Expenditures</b>	<b>168,338</b>	<b>193,169</b>	<b>110,903</b>	<b>110,903</b>

## High Quality Job Creation

Iowa Skilled Worker and Job Creation Fund

### Appropriation Description

This appropriation provides funding to provide assistance under the High Quality Jobs program as provided in Iowa Code 15.335B. The Authority may use up to \$1,000,000 for purposes of providing infrastructure grants to mainstreet communities under the Main Street Iowa program.

### High Quality Job Creation Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	11,700,000	11,700,000	11,700,000	11,700,000
Total Resources	11,700,000	11,700,000	11,700,000	11,700,000
<b>Expenditures</b>				
Reimbursement to Other Agencies	11,700,000	11,700,000	11,700,000	11,700,000
Total Expenditures	11,700,000	11,700,000	11,700,000	11,700,000

## Empower Rural Iowa Program

Iowa Skilled Worker and Job Creation Fund

### Appropriation Description

Empower Rural Iowa Program

### Empower Rural Iowa Program Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	501,535	591,580	474,580	474,580
Appropriation	700,000	700,000	700,000	700,000
Total Resources	1,201,535	1,291,580	1,174,580	1,174,580
<b>Expenditures</b>				
Personal Travel In State	92	1,000	1,000	1,000
Office Supplies	—	1,000	1,000	1,000
Printing & Binding	101	1,000	1,000	1,000
Food	4,007	4,000	4,000	4,000
Professional & Scientific Services	33,750	10,000	10,000	10,000
State Aid	572,005	800,000	700,000	700,000
Balance Carry Forward (Approps)	591,580	474,580	457,580	457,580
Total Expenditures	1,201,535	1,291,580	1,174,580	1,174,580

## Butchery Innovation and Revitalization

Iowa Skilled Worker and Job Creation Fund

### Appropriation Description

Butchery Innovation and Revitalization

### Butchery Innovation and Revitalization Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	366,675	—	—	—
Total Resources	366,675	—	—	—
<b>Expenditures</b>				
Reimbursement to Other Agencies	366,675	—	—	—
Total Expenditures	366,675	—	—	—

## Manufacturing 4.0 SWJCF

Iowa Skilled Worker and Job Creation Fund

### Appropriation Description

Manufacturing 4.0 SWJCF

### Manufacturing 4.0 SWJCF Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	2,016,675	2,016,675	2,016,675
Total Resources	—	2,016,675	2,016,675	2,016,675
<b>Expenditures</b>				
Reimbursement to Other Agencies	—	2,016,675	2,016,675	2,016,675
Total Expenditures	—	2,016,675	2,016,675	2,016,675

## USS Iowa Battleship - Deck Renovation

Rebuild Iowa Infrastructure Fund

### Appropriation Description

USS Iowa Battleship - Deck Renovation

### USS Iowa Battleship - Deck Renovation Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	750,000	—	750,000
Total Resources	—	750,000	—	750,000
<b>Expenditures</b>				
State Aid	—	750,000	—	750,000
Total Expenditures	—	750,000	—	750,000

## Regional Sports Authorities (RIIF)

Rebuild Iowa Infrastructure Fund

### Appropriation Description

This appropriation is equally distributed to regional sports authority districts certified by the Authority pursuant to Iowa Code 15E.321. The code section authorizes the Authority to certify up to 10 districts for the promotion of youth sports, high school athletics, the Special Olympics, or other nonprofessional sporting events. The funds are used for marketing and other promotional efforts to sporting events to the communities.

### Regional Sports Authorities (RIIF) Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	60,959	245,959	195,959	195,959
Appropriation	700,000	700,000	700,000	—
Other	—	17,500	—	—
Total Resources	760,959	963,459	895,959	195,959
<b>Expenditures</b>				
State Aid	515,000	767,500	750,000	50,000
Balance Carry Forward (Approps)	245,959	195,959	145,959	145,959
Total Expenditures	760,959	963,459	895,959	195,959

## Enterprise Management System

Technology Reinvestment Fund

### Appropriation Description

IEDA Technology Reinvestment Projects-FY26-0943/TRF

### Enterprise Management System Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	—	5,375,000	5,375,000
Total Resources	—	—	5,375,000	5,375,000
<b>Expenditures</b>				
IT Outside Services	—	—	5,375,000	5,375,000
Total Expenditures	—	—	5,375,000	5,375,000

## Destination Iowa

Rebuild Iowa Infrastructure Fund

### Appropriation Description

Destination Iowa

### Destination Iowa Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	6,500,000	10,000,000	10,000,000	10,000,000
Total Resources	6,500,000	10,000,000	10,000,000	10,000,000
<b>Expenditures</b>				
Reimbursement to Other Agencies	6,500,000	10,000,000	10,000,000	10,000,000
Total Expenditures	6,500,000	10,000,000	10,000,000	10,000,000

## Rural YMCA Grant Program

### Rebuild Iowa Infrastructure Fund

#### Appropriation Description

This funding provides grants to YMCA facilities located in cities with a population of less than 28,000 for costs associated with the renovation and maintenance of facility infrastructure.

#### Rural YMCA Grant Program Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	392,503	407,979	—	—
Appropriation	250,000	250,000	250,000	250,000
<b>Total Resources</b>	<b>642,503</b>	<b>657,979</b>	<b>250,000</b>	<b>250,000</b>
<b>Expenditures</b>				
State Aid	234,524	657,979	250,000	250,000
Balance Carry Forward (Approps)	407,979	—	—	—
<b>Total Expenditures</b>	<b>642,503</b>	<b>657,979</b>	<b>250,000</b>	<b>250,000</b>

## Great Places IEDA - RIIF

### Rebuild Iowa Infrastructure Fund

#### Appropriation Description

Provides funding for the Iowa Great Places program which provides grants for projects that meet the definition of vertical infrastructure to enhance the cultural development of Iowa communities under Iowa Code section 303.3C

#### Great Places IEDA - RIIF Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	1,921,931	—	—	—
<b>Total Resources</b>	<b>1,921,931</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Expenditures</b>				
Reimbursement to Other Agencies	1,921,931	—	—	—
<b>Total Expenditures</b>	<b>1,921,931</b>	<b>—</b>	<b>—</b>	<b>—</b>

## Community & Tourism Grant Appropriation

### Rebuild Iowa Infrastructure Fund

#### Appropriation Description

This appropriation provides funding for the Community Attraction and Tourism (CAT) program. Funded projects must meet the definition of vertical infrastructure.

### Community & Tourism Grant Appropriation Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	10,000,000	10,000,000	10,000,000	10,000,000
Total Resources	10,000,000	10,000,000	10,000,000	10,000,000
<b>Expenditures</b>				
Reimbursement to Other Agencies	10,000,000	10,000,000	10,000,000	10,000,000
Total Expenditures	10,000,000	10,000,000	10,000,000	10,000,000

## Apprenticeship Training Program

### Workforce Development Withholding

#### Appropriation Description

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

### Apprenticeship Training Program Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	3,000,000	—	—	—
Change	(3,000,000)	—	—	—
Total Resources	—	—	—	—
<b>Expenditures</b>				
Total Expenditures				

**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 Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	4,750,000	—	—	—
Change	(4,750,000)	—	—	—
Total Resources	—	—	—	—
<b>Expenditures</b>				
Total Expenditures				

**USS Iowa (Vets)****Veterans License Plate Fund****Appropriation Description**

USS Iowa (Vets)

**USS Iowa (Vets) Financial Summary**

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	75,000	—	—	—
Total Resources	75,000	—	—	—
<b>Expenditures</b>				
Reversions	75,000	—	—	—
Total Expenditures	75,000	—	—	—

**Endow Iowa Admin - County Endowment Fund****County Endowment Fund****Appropriation Description**

A standing limited appropriation pursuant to Iowa Code 15E.311. This appropriation provides funding for the administration of the County Endowment Fund.

**Endow Iowa Admin - County Endowment Fund Financial Summary**

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	70,000	70,000	70,000	70,000
Estimated Revisions	(28,689)	—	—	—
<b>Total Resources</b>	<b>41,311</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>
<b>Expenditures</b>				
Reimbursement to Other Agencies	41,311	70,000	70,000	70,000
<b>Total Expenditures</b>	<b>41,311</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>

## Fund Detail

## Economic Development Authority Fund Detail

Funds	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Economic Development Authority	373,443,595	471,370,732	370,070,494	370,120,494
Iowa Skilled Worker and Job Creation Fund	13,268,210	15,008,255	14,891,255	14,891,255
Rebuild Iowa Infrastructure Fund	19,825,392	22,371,437	21,145,959	21,195,959
Strategic Investment Fund	5,612,513	11,826,243	2,452,202	2,452,202
Innovation & Commercialization Fund	15,520,449	15,236,898	11,406,285	11,406,285
Small Business Credit Initiative Fund	10,083,664	10,958,664	10,081,664	10,081,664
High Quality Jobs Creation Assistance Fund	55,235,324	54,972,829	45,265,829	45,265,829
Economic Development Energy Projects Fund	25,481,014	36,325,048	25,681,984	25,681,984
Entrepreneur Investment Awards Program Fund	1,016,981	974,981	894,981	894,981
Apprenticeship Training Program Fund	1,012	—	—	—
Nuisance Property Fund	3,179,229	5,308,574	1,797,799	1,797,799
Employee Stock Ownership Program	371,995	6,825,943	237,943	237,943
Catalyst Building Remediation Fund	11,088,628	9,758,265	8,713,428	8,713,428
IA Energy Center-Main	17,230,662	15,798,206	11,468,746	11,468,746
IA Energy Center-Revolving Loan	941,408	700,159	551,159	551,159
Small Business Utility Assistance	19	19	19	19
GI Loan/Credit Guarantee Fund	865,470	17,914	—	—
Sports Tourism Program Fund	3,052,724	2,674,505	1,769,505	1,769,505
Butchery Innovation & Revitalization Fund	1,980,527	1,666,698	916,698	916,698
Manufacturing 4.0 Program Fund	285,957	2,150,032	2,950,032	2,950,032
Energy Infrastructure Revolving Loan Fund	16,806,980	16,134,720	9,426,494	9,426,494
Downtown Loan Guarantee Program Fund	863,800	913,800	913,800	913,800
IDEA-SLFRF	40,964,497	93,363,730	67,888,000	67,888,000
Sports Tourism Infrastructure Fund	12,639,621	13,089,621	7,989,621	7,989,621
State Small Business Credit Initiative 2022	22,137,353	11,463,722	1,939,588	1,939,588
Arts Gift & Donation Account	109,681	106,133	12,000	12,000
Great Places Program Fund	1,921,931	953,103	—	—
SHPO	1,924,817	2,611,809	3,241,380	3,241,380
Partner State Program Fund	163,023	209,575	161,000	161,000
Destination Iowa	6,578,042	16,413,597	16,238,597	16,238,597
Court Reporter Equipment Incentive Fund	—	105,000	—	—
Workforce Development Withholding	—	—	—	—
Wine And Beer Promotion Board	3,627,382	4,108,069	3,158,069	3,158,069
Vacant State Buildings Demolition Fund	23,407	24,407	—	—
Vacant State Buildings Rehabilitation Fund	1,082,365	1,122,365	452,365	452,365
Cultural Trust Grant	53	103	153	153
Community Development Block Grant	51,541,513	66,657,078	66,000,000	66,000,000

## Economic Development Authority Fund Detail

Funds	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Tourism/Recreation Development	23,164,124	26,961,916	24,961,916	24,961,916
Veterans License Plate Fund	75,000	—	—	—
Brownfield Redevelopment Fund	1,398,530	1,423,530	748,530	748,530
Grow Iowa Values Fund	3,325,518	3,018,801	1,259,000	1,259,000
County Endowment Fund	41,311	70,000	70,000	70,000
City Of Hurtsville Discontinuation	13,322	44,822	9,322	9,322
Technology Reinvestment Fund	—	—	5,375,000	5,375,000
River Enhancement Community Attractions and Tourism Fund	151	161	171	171

## Strategic Investment Fund

### Fund Description

This fund is established to combine the assets of a number of programs and to receive appropriations and other moneys for the purpose of providing for the programs as specified in Iowa Code Section 15.313.

## Strategic Investment Fund Detail

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	4,603,880	2,901,243	1,027,202	1,027,202
Intra State Receipts	—	1,750,000	750,000	750,000
Reimbursement from Other Agencies	—	6,500,000	—	—
Interest	92,801	11,000	11,000	11,000
Bonds & Loans	898,233	650,000	650,000	650,000
Refunds & Reimbursements	17,599	9,000	9,000	9,000
Other	—	5,000	5,000	5,000
<b>Total Resources</b>	<b>5,612,513</b>	<b>11,826,243</b>	<b>2,452,202</b>	<b>2,452,202</b>
<b>Expenditures</b>				
Personal Services-Salaries	140,468	142,041	142,041	142,041
Personal Travel In State	—	1,000	1,000	1,000
State Vehicle Operation	—	500	500	500
Depreciation	—	500	500	500
Personal Travel Out of State	—	2,000	2,000	2,000
Office Supplies	2,394	3,000	3,000	3,000
Other Supplies	—	500	500	500
Printing & Binding	87	500	500	500
Postage	—	1,000	1,000	1,000
Communications	—	500	500	500
Rentals	—	1,000	1,000	1,000
Professional & Scientific Services	7	4,000	4,000	4,000
Outside Services	—	1,000	1,000	1,000

## Strategic Investment Fund Detail

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Intra-State Transfers	—	1,020,000	20,000	20,000
Advertising & Publicity	5,700	500	500	500
Reimbursement to Other Agencies	—	6,500,500	500	500
IT Outside Services	25,247	20,000	20,000	20,000
Refunds-Other	1,284	500	500	500
State Aid	2,536,083	3,100,000	1,903,517	1,903,517
Balance Carry Forward (Funds)	2,901,243	1,027,202	349,644	349,644
Total Expenditures	5,612,513	11,826,243	2,452,202	2,452,202

## Innovation & Commercialization Fund

### Fund Description

Receives an appropriation from the Rebuild Iowa Infrastructure Fund for facilitating agreements, enhance commercialization in the targeted industries, and increase the availability of skilled workers within the targeted industries.

## Innovation & Commercialization Fund Detail

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	10,985,387	11,231,898	7,401,285	7,401,285
Adjustment to Balance Forward	132	—	—	—
Intra State Receipts	3,000,000	3,000,000	3,000,000	3,000,000
Interest	566,217	265,000	265,000	265,000
Bonds & Loans	730,729	710,000	710,000	710,000
Refunds & Reimbursements	—	15,000	15,000	15,000
Other	237,983	15,000	15,000	15,000
Total Resources	15,520,449	15,236,898	11,406,285	11,406,285
<b>Expenditures</b>				
Personal Services-Salaries	125,561	321,574	321,574	321,574
Personal Travel In State	1,287	5,000	3,000	3,000
State Vehicle Operation	—	3,000	3,000	3,000
Depreciation	—	500	500	500
Personal Travel Out of State	1,221	12,000	5,000	5,000
Office Supplies	—	1,000	1,000	1,000
Other Supplies	1,187	500	500	500
Printing & Binding	168	1,000	1,000	1,000
Postage	—	500	500	500
Communications	—	500	500	500
Rentals	8,658	2,500	2,500	2,500
Professional & Scientific Services	1,729,583	2,214,039	2,203,426	2,203,426
Outside Services	—	500	500	500

## Innovation & Commercialization Fund Detail

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Intra-State Transfers	—	300,000	300,000	300,000
Advertising & Publicity	—	2,000	2,000	2,000
Outside Repairs/Service	—	500	500	500
Reimbursement to Other Agencies	406,366	950,500	950,500	950,500
IT Outside Services	—	1,000	1,000	1,000
Equipment - Non-Inventory	—	1,000	1,000	1,000
IT Equipment	2,738	2,000	2,000	2,000
Refunds-Other	4,752	1,000	1,000	1,000
State Aid	2,007,029	4,015,000	3,937,096	3,937,096
Balance Carry Forward (Funds)	11,231,898	7,401,285	3,668,189	3,668,189
<b>Total Expenditures</b>	<b>15,520,449</b>	<b>15,236,898</b>	<b>11,406,285</b>	<b>11,406,285</b>

## Small Business Credit Initiative Fund

### Fund Description

Grant funds received by the State of Iowa, Iowa Department of Economic Development for the State Small Business Credit Initiative.

## Small Business Credit Initiative Fund Detail

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	8,687,925	9,833,664	8,956,664	8,956,664
Interest	469,970	400,000	400,000	400,000
Bonds & Loans	706,020	700,000	700,000	700,000
Refunds & Reimbursements	—	5,000	5,000	5,000
Other	219,750	20,000	20,000	20,000
<b>Total Resources</b>	<b>10,083,664</b>	<b>10,958,664</b>	<b>10,081,664</b>	<b>10,081,664</b>
<b>Expenditures</b>				
Fees	—	1,000	1,000	1,000
Refunds-Other	—	1,000	1,000	1,000
State Aid	250,000	2,000,000	2,000,000	2,000,000
Balance Carry Forward (Funds)	9,833,664	8,956,664	8,079,664	8,079,664
<b>Total Expenditures</b>	<b>10,083,664</b>	<b>10,958,664</b>	<b>10,081,664</b>	<b>10,081,664</b>

## High Quality Jobs Creation Assistance Fund

### Fund Description

Fund to receive appropriations for High Quality Job creation financial assistance projects and for administration, marketing, info tech, tech asst, and laborsheds, plus regional marketing, innovation and communication.

### High Quality Jobs Creation Assistance Fund Detail

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	41,155,552	41,172,829	31,465,829	31,465,829
Reimbursement from Other Agencies	11,700,000	12,900,000	12,900,000	12,900,000
Interest	1,825,473	70,000	70,000	70,000
Bonds & Loans	436,233	600,000	600,000	600,000
Fees, Licenses & Permits	81,012	100,000	100,000	100,000
Refunds & Reimbursements	37,054	130,000	130,000	130,000
<b>Total Resources</b>	<b>55,235,324</b>	<b>54,972,829</b>	<b>45,265,829</b>	<b>45,265,829</b>
<b>Expenditures</b>				
Personal Services-Salaries	1,141,173	1,255,251	1,255,251	1,255,251
Personal Travel In State	588	6,000	6,000	6,000
State Vehicle Operation	—	500	500	500
Depreciation	—	500	500	500
Personal Travel Out of State	—	4,000	4,000	4,000
Office Supplies	298	1,000	1,000	1,000
Other Supplies	—	1,000	1,000	1,000
Printing & Binding	—	1,000	1,000	1,000
Postage	28	1,000	1,000	1,000
Communications	—	1,500	1,500	1,500
Rentals	20,313	55,000	55,000	55,000
Professional & Scientific Services	613,256	862,249	962,249	962,249
Outside Services	130	1,000	1,000	1,000
Intra-State Transfers	8,050,000	8,500,000	8,500,000	8,500,000
Advertising & Publicity	—	6,000	6,000	6,000
Outside Repairs/Service	—	1,000	1,000	1,000
Reimbursement to Other Agencies	346	751,000	751,000	751,000
ITS Reimbursements	4,650	25,000	25,000	25,000
IT Outside Services	—	25,000	25,000	25,000
Equipment - Non-Inventory	—	1,000	1,000	1,000
IT Equipment	212,368	203,000	203,000	203,000
Fees	990	3,000	3,000	3,000
Refunds-Other	—	2,000	2,000	2,000
State Aid	4,018,355	11,800,000	11,800,000	11,800,000
Balance Carry Forward (Funds)	41,172,829	31,465,829	21,658,829	21,658,829
<b>Total Expenditures</b>	<b>55,235,324</b>	<b>54,972,829</b>	<b>45,265,829</b>	<b>45,265,829</b>

## Economic Development Energy Projects Fund

### Fund Description

Former OEI Iowa Power Fund assumed by EDA at 7-1-2011 which contains state funded Iowa Power Fund project dollars and US Dept of Energy ARRA Funds.

### Economic Development Energy Projects Fund Detail

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	21,961,465	22,849,130	12,206,066	12,206,066
Federal Support	1,399,000	11,190,000	11,190,000	11,190,000
Intra State Receipts	—	805,000	805,000	805,000
Interest	1,068,479	497,584	497,584	497,584
Bonds & Loans	1,052,069	973,334	973,334	973,334
Refunds & Reimbursements	—	5,000	5,000	5,000
Unearned Receipts	—	5,000	5,000	5,000
<b>Total Resources</b>	<b>25,481,014</b>	<b>36,325,048</b>	<b>25,681,984</b>	<b>25,681,984</b>
<b>Expenditures</b>				
Personal Services-Salaries	744,270	888,976	888,976	888,976
Personal Travel In State	2,131	28,000	28,000	28,000
State Vehicle Operation	46	500	500	500
Depreciation	—	500	500	500
Personal Travel Out of State	19,279	41,000	41,000	41,000
Office Supplies	5,145	16,000	16,000	16,000
Other Supplies	—	17,000	17,000	17,000
Printing & Binding	25	3,500	3,500	3,500
Postage	3	2,000	2,000	2,000
Communications	—	4,000	4,000	4,000
Rentals	31,289	21,000	21,000	21,000
Professional & Scientific Services	470,080	1,244,439	1,244,439	1,244,439
Outside Services	—	2,000	2,000	2,000
Intra-State Transfers	—	8,000,000	5,000,000	5,000,000
Advertising & Publicity	13,000	14,570	14,570	14,570
Outside Repairs/Service	—	2,000	2,000	2,000
Reimbursement to Other Agencies	272	1,500	1,500	1,500
Equipment - Non-Inventory	—	1,000	1,000	1,000
IT Equipment	—	6,000	6,000	6,000
Other Expense & Obligations	115,790	118,131	116,803	116,803
State Aid	1,230,553	13,706,866	12,704,220	12,704,220
Balance Carry Forward (Funds)	22,849,130	12,206,066	5,566,976	5,566,976
<b>Total Expenditures</b>	<b>25,481,014</b>	<b>36,325,048</b>	<b>25,681,984</b>	<b>25,681,984</b>

## Entrepreneur Investment Awards Program Fund

### Fund Description

New fund per legislation to provide financial assistance to qualifying technical assistance providers.

### Entrepreneur Investment Awards Program Fund Detail

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	491,712	454,981	374,981	374,981
Intra State Receipts	500,000	500,000	500,000	500,000
Interest	25,269	20,000	20,000	20,000
<b>Total Resources</b>	<b>1,016,981</b>	<b>974,981</b>	<b>894,981</b>	<b>894,981</b>
<b>Expenditures</b>				
State Aid	562,000	600,000	600,000	600,000
Balance Carry Forward (Funds)	454,981	374,981	294,981	294,981
<b>Total Expenditures</b>	<b>1,016,981</b>	<b>974,981</b>	<b>894,981</b>	<b>894,981</b>

## Apprenticeship Training Program Fund

### Fund Description

This fund is under Economic Development Authority. EDA provides financial assistance to US Dept of Labor approved organizations for Apprenticeship Programs.

### Apprenticeship Training Program Fund Detail

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	974	—	—	—
Adjustment to Balance Forward	(4)	—	—	—
Interest	41	—	—	—
<b>Total Resources</b>	<b>1,012</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Expenditures</b>				
Reimbursement to Other Agencies	1,012	—	—	—
<b>Total Expenditures</b>	<b>1,012</b>	<b>—</b>	<b>—</b>	<b>—</b>

## Nuisance Property Fund

### Fund Description

To provide financial assistance to cities for remediation of nuisance properties and abandoned buildings and other structures.

### Nuisance Property Fund Detail

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	3,157,729	3,288,574	1,777,799	1,777,799
Reimbursement from Other Agencies	—	2,000,000	—	—
Bonds & Loans	21,500	20,000	20,000	20,000
<b>Total Resources</b>	<b>3,179,229</b>	<b>5,308,574</b>	<b>1,797,799</b>	<b>1,797,799</b>
<b>Expenditures</b>				
Personal Services-Salaries	16,518	30,775	30,775	30,775
Intra-State Transfers	(500,000)	—	—	—
State Aid	374,137	3,500,000	1,500,000	1,500,000
Balance Carry Forward (Funds)	3,288,574	1,777,799	267,024	267,024
<b>Total Expenditures</b>	<b>3,179,229</b>	<b>5,308,574</b>	<b>1,797,799</b>	<b>1,797,799</b>

## Catalyst Building Remediation Fund

### Fund Description

Catalyst Building Remediation Fund

### Catalyst Building Remediation Fund Detail

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	7,745,541	6,618,265	5,573,428	5,573,428
Intra State Receipts	3,000,000	3,000,000	3,000,000	3,000,000
Interest	343,087	140,000	140,000	140,000
<b>Total Resources</b>	<b>11,088,628</b>	<b>9,758,265</b>	<b>8,713,428</b>	<b>8,713,428</b>
<b>Expenditures</b>				
Personal Services-Salaries	147,824	138,705	138,705	138,705
Professional & Scientific Services	12,600	46,132	46,132	46,132
State Aid	4,309,939	4,000,000	4,000,000	4,000,000
Balance Carry Forward (Funds)	6,618,265	5,573,428	4,528,591	4,528,591
<b>Total Expenditures</b>	<b>11,088,628</b>	<b>9,758,265</b>	<b>8,713,428</b>	<b>8,713,428</b>

## IA Energy Center-Main

### Fund Description

IA Energy Center-Main 15.106A.1.(o); 2017 session, SF513, Sec 48

### IA Energy Center-Main Detail

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	16,482,330	15,448,206	11,118,746	11,118,746
Interest	748,332	350,000	350,000	350,000
<b>Total Resources</b>	<b>17,230,662</b>	<b>15,798,206</b>	<b>11,468,746</b>	<b>11,468,746</b>
<b>Expenditures</b>				
Personal Services-Salaries	127,284	94,466	94,466	94,466
Personal Travel In State	1,400	2,000	2,000	2,000
State Vehicle Operation	—	500	500	500
Depreciation	—	500	500	500
Personal Travel Out of State	—	5,000	5,000	5,000
Office Supplies	—	2,000	2,000	2,000
Other Supplies	1,838	3,000	3,000	3,000
Printing & Binding	—	500	500	500
Postage	—	500	500	500
Communications	—	500	500	500
Rentals	2,886	10,000	10,000	10,000
Professional & Scientific Services	50	55,922	55,922	55,922
Outside Services	—	572	572	572
Reimbursement to Other Agencies	—	1,000	1,000	1,000
Equipment - Non-Inventory	—	1,000	1,000	1,000
IT Equipment	1,012	2,000	2,000	2,000
State Aid	1,647,986	4,500,000	4,320,540	4,320,540
Balance Carry Forward (Funds)	15,448,206	11,118,746	6,968,746	6,968,746
<b>Total Expenditures</b>	<b>17,230,662</b>	<b>15,798,206</b>	<b>11,468,746</b>	<b>11,468,746</b>

## IA Energy Center-Revolving Loan

### Fund Description

IA Energy Center-Revolving Loan 15.106A.1.(o); 2017 session, SF513, Sec 48

### IA Energy Center-Revolving Loan Detail

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	506,659	430,159	281,159	281,159
Interest	28,239	20,000	20,000	20,000

## IA Energy Center-Revolving Loan Detail

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Bonds & Loans	406,510	250,000	250,000	250,000
<b>Total Resources</b>	<b>941,408</b>	<b>700,159</b>	<b>551,159</b>	<b>551,159</b>
<b>Expenditures</b>				
Intra-State Transfers	506,658	414,000	414,000	414,000
Refunds-Other	4,591	5,000	5,000	5,000
Balance Carry Forward (Funds)	430,159	281,159	132,159	132,159
<b>Total Expenditures</b>	<b>941,408</b>	<b>700,159</b>	<b>551,159</b>	<b>551,159</b>

## Small Business Utility Assistance

### Fund Description

Federal Funding to assist Iowa small businesses with delinquent utility payments due to losses incurred because of pandemic

### Small Business Utility Assistance Detail

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	19	19	19	19
<b>Total Resources</b>	<b>19</b>	<b>19</b>	<b>19</b>	<b>19</b>
<b>Expenditures</b>				
Balance Carry Forward (Funds)	19	19	19	19
<b>Total Expenditures</b>	<b>19</b>	<b>19</b>	<b>19</b>	<b>19</b>

## GI Loan/Credit Guarantee Fund

### Fund Description

Revolving fund for financial assistance projects to targeted industries via loan guarantees.

### GI Loan/Credit Guarantee Fund Detail

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	829,115	7,914	—	—
Interest	36,355	10,000	—	—
<b>Total Resources</b>	<b>865,470</b>	<b>17,914</b>	<b>—</b>	<b>—</b>

## GI Loan/Credit Guarantee Fund Detail

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Expenditures				
Intra-State Transfers	857,556	—	—	—
State Aid	—	17,914	—	—
Balance Carry Forward (Funds)	7,914	—	—	—
Total Expenditures	865,470	17,914	—	—

## Sports Tourism Infrastructure Fund

### Fund Description

Sports Tourism Infrastructure Fund, funding for projects under the new Sports Tourism Infrastructure Program

### Sports Tourism Infrastructure Fund Detail

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	12,078,998	12,639,621	7,539,621	7,539,621
Interest	560,623	450,000	450,000	450,000
Total Resources	12,639,621	13,089,621	7,989,621	7,989,621
Expenditures				
State Aid	—	5,550,000	5,550,000	5,550,000
Balance Carry Forward (Funds)	12,639,621	7,539,621	2,439,621	2,439,621
Total Expenditures	12,639,621	13,089,621	7,989,621	7,989,621

## Partner State Program Fund

### Fund Description

Partner State Program Fund

### Partner State Program Fund Detail

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	—	48,575	—	—
Reimbursement from Other Agencies	160,000	160,000	160,000	160,000
Interest	3,023	1,000	1,000	1,000
Total Resources	163,023	209,575	161,000	161,000

## Partner State Program Fund Detail

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Expenditures</b>				
Personal Services-Salaries	64,598	85,921	85,921	85,921
Personal Travel In State	141	3,000	3,000	3,000
Personal Travel Out of State	8,204	20,000	20,000	20,000
Office Supplies	—	2,000	2,000	2,000
Other Supplies	—	5,000	5,000	5,000
Printing & Binding	25	1,000	1,000	1,000
Postage	—	1,000	1,000	1,000
Communications	—	1,000	1,000	1,000
Professional & Scientific Services	41,480	60,000	20,000	20,000
Advertising & Publicity	—	24,654	16,079	16,079
Reimbursement to Other Agencies	—	1,000	1,000	1,000
ITS Reimbursements	—	1,000	1,000	1,000
Office Equipment	—	1,000	1,000	1,000
IT Equipment	—	3,000	3,000	3,000
Balance Carry Forward (Funds)	48,575	—	—	—
<b>Total Expenditures</b>	<b>163,023</b>	<b>209,575</b>	<b>161,000</b>	<b>161,000</b>

## Destination Iowa

### Fund Description

Destination Iowa

### Destination Iowa Detail

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	—	6,403,597	6,228,597	6,228,597
Intra State Receipts	—	10,000,000	10,000,000	10,000,000
Reimbursement from Other Agencies	6,500,000	—	—	—
Interest	78,042	10,000	10,000	10,000
<b>Total Resources</b>	<b>6,578,042</b>	<b>16,413,597</b>	<b>16,238,597</b>	<b>16,238,597</b>
<b>Expenditures</b>				
Personal Services-Salaries	—	100,000	100,000	100,000
Personal Travel In State	—	6,000	6,000	6,000
Personal Travel Out of State	—	3,000	3,000	3,000
Office Supplies	—	1,000	1,000	1,000
Other Supplies	—	3,000	3,000	3,000
Printing & Binding	—	1,000	1,000	1,000
Postage	—	1,000	1,000	1,000
Communications	—	1,000	1,000	1,000

## Destination Iowa Detail

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Professional & Scientific Services	—	50,000	50,000	50,000
Intra-State Transfers	—	10,000	—	—
Advertising & Publicity	—	5,000	5,000	5,000
Reimbursement to Other Agencies	—	1,000	1,000	1,000
ITS Reimbursements	—	1,000	1,000	1,000
Office Equipment	—	1,000	1,000	1,000
IT Equipment	—	1,000	1,000	1,000
State Aid	174,446	10,000,000	12,000,000	12,000,000
Balance Carry Forward (Funds)	6,403,597	6,228,597	4,063,597	4,063,597
<b>Total Expenditures</b>	<b>6,578,042</b>	<b>16,413,597</b>	<b>16,238,597</b>	<b>16,238,597</b>

## Wine And Beer Promotion Board

### Fund Description

This account receives taxes collected on beer and wine produced in Iowa.

### Wine And Beer Promotion Board Detail

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	1,140,100	1,893,069	1,043,069	1,043,069
Beer Tax	217,551	175,000	175,000	175,000
Liquor Tax	175,514	190,000	190,000	190,000
Reimbursement from Other Agencies	2,094,217	1,850,000	1,750,000	1,750,000
<b>Total Resources</b>	<b>3,627,382</b>	<b>4,108,069</b>	<b>3,158,069</b>	<b>3,158,069</b>
<b>Expenditures</b>				
Personal Services-Salaries	102,216	109,710	109,710	109,710
Personal Travel In State	265	3,000	3,000	3,000
Personal Travel Out of State	—	5,000	5,000	5,000
Office Supplies	180,311	170,000	11,000	11,000
Other Supplies	—	2,000	2,000	2,000
Printing & Binding	7,009	40,000	40,000	40,000
Food	—	1,000	1,000	1,000
Postage	21	—	—	—
Rentals	111,024	11,000	11,000	11,000
Professional & Scientific Services	323,926	120,000	120,000	120,000
Outside Services	21,380	10,000	10,000	10,000
Advertising & Publicity	429,028	1,699,364	1,605,356	1,605,356
State Aid	309,133	643,926	643,926	643,926
Appropriation	250,000	250,000	250,000	250,000
Balance Carry Forward (Funds)	1,893,069	1,043,069	346,077	346,077
<b>Total Expenditures</b>	<b>3,627,382</b>	<b>4,108,069</b>	<b>3,158,069</b>	<b>3,158,069</b>

## Community Development Block Grant

### Fund Description

Funds deposited in this account are used for Community Development Block Grant and other HUD grant program payments to cities and counties.

### Community Development Block Grant Detail

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	545,198	657,078	—	—
Federal Support	49,650,967	65,320,000	65,320,000	65,320,000
Reimbursement from Other Agencies	90,000	30,000	30,000	30,000
Bonds & Loans	1,150,000	550,000	550,000	550,000
Other	105,348	100,000	100,000	100,000
<b>Total Resources</b>	<b>51,541,513</b>	<b>66,657,078</b>	<b>66,000,000</b>	<b>66,000,000</b>
<b>Expenditures</b>				
Professional & Scientific Services	261,117	220,000	220,000	220,000
State Aid	50,623,318	66,437,078	65,780,000	65,780,000
Balance Carry Forward (Funds)	657,078	—	—	—
<b>Total Expenditures</b>	<b>51,541,513</b>	<b>66,657,078</b>	<b>66,000,000</b>	<b>66,000,000</b>

## Tourism/Recreation Development

### Fund Description

This fund is to receive money from the Rebuild Iowa Infrastructure Fund to assist communities in the development and creation of multiple purpose attraction and tourism facilities.

### Tourism/Recreation Development Detail

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	12,529,583	16,461,916	14,461,916	14,461,916
Reimbursement from Other Agencies	10,000,000	10,000,000	10,000,000	10,000,000
Interest	634,541	500,000	500,000	500,000
<b>Total Resources</b>	<b>23,164,124</b>	<b>26,961,916</b>	<b>24,961,916</b>	<b>24,961,916</b>
<b>Expenditures</b>				
State Aid	6,702,208	12,500,000	13,000,000	13,000,000
Balance Carry Forward (Funds)	16,461,916	14,461,916	11,961,916	11,961,916
<b>Total Expenditures</b>	<b>23,164,124</b>	<b>26,961,916</b>	<b>24,961,916</b>	<b>24,961,916</b>

## Brownfield Redevelopment Fund

### Fund Description

This fund receives State appropriations, loan repayments and interest to be used to provide grants, loans, forgivable loans, loan guarantees and other assistance under the Brownfield Redevelopment Program. (environmental contamination)

### Brownfield Redevelopment Fund Detail

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	1,336,473	1,398,530	723,530	723,530
Interest	62,057	25,000	25,000	25,000
<b>Total Resources</b>	<b>1,398,530</b>	<b>1,423,530</b>	<b>748,530</b>	<b>748,530</b>
<b>Expenditures</b>				
Intra-State Transfers	—	700,000	700,000	700,000
Balance Carry Forward (Funds)	1,398,530	723,530	48,530	48,530
<b>Total Expenditures</b>	<b>1,398,530</b>	<b>1,423,530</b>	<b>748,530</b>	<b>748,530</b>

## Grow Iowa Values Fund

### Fund Description

Grow Iowa Values Fund

### Grow Iowa Values Fund Detail

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	1,392,960	1,759,801	—	—
Intra State Receipts	857,556	—	—	—
Interest	61,394	57,000	57,000	57,000
Bonds & Loans	1,009,600	1,185,000	1,185,000	1,185,000
Other	4,008	17,000	17,000	17,000
<b>Total Resources</b>	<b>3,325,518</b>	<b>3,018,801</b>	<b>1,259,000</b>	<b>1,259,000</b>
<b>Expenditures</b>				
Outside Services	15,717	—	—	—
Intra-State Transfers	550,000	259,000	259,000	259,000
Reimbursement to Other Agencies	1,000,000	1,000,000	1,000,000	1,000,000
State Aid	—	1,759,801	—	—
Balance Carry Forward (Funds)	1,759,801	—	—	—
<b>Total Expenditures</b>	<b>3,325,518</b>	<b>3,018,801</b>	<b>1,259,000</b>	<b>1,259,000</b>

# Education, Department of

## Mission Statement

Ensuring all students experience a world-class education.

## Description

Under the leadership of the Director and in partnership with families, educators, and communities, the Department supports all lowans with lifelong learning opportunities from preschool through postsecondary pathways. The Department provides oversight of the state education system, including PK-12 public elementary and secondary schools, Iowa School for the Deaf, Iowa Educational Services for the Blind and Visually Impaired, state accredited nonpublic schools, area education agencies, community colleges, and teacher preparation programs in partnership with the State Board of Education. Through the Bureau of Educational Examiners and in partnership with the Board of Educational Examiners, the Department establishes and enforces rigorous standards and licensing for Iowa educational practitioners to effectively address the needs of students. The Department also increases interest and achievement in STEM education, fosters innovation, and supports economic development through the Bureau of STEM and in partnership with the Governors STEM Advisory Council. Through the Bureau of Iowa College Aid and in partnership with the Iowa College Aid Board of Commissioners, the Department supports lowans as they explore, finance, and complete opportunities, credentials, and degrees that lead to fulfilling careers and thriving communities. The Department achieves its mission by supporting a strong educator pipeline through recruitment and retention, strengthening early literacy and evidence-based reading instruction, narrowing and closing achievement gaps through accountability and support, and empowering students with multiple pathways to postsecondary success.

## Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
State Appropriations	4,269,739,711	4,514,418,397	4,665,623,821	4,739,630,132
Receipts from Other Entities	1,078,077,368	1,093,839,112	1,085,317,134	1,085,317,134
Interest, Dividends, Bonds & Loans	2,865,891	1,945,962	1,944,962	1,944,962
Fees, Licenses & Permits	3,394,254	3,595,761	2,775,712	2,775,712
Refunds & Reimbursements	1,989,716	2,085,750	2,085,750	2,085,750
Sales, Rents & Services	7,244,114	569,700	487,650	487,650
Miscellaneous	11,303,978	18,212,654	19,044,672	19,044,672
Beginning Balance and Adjustments	96,506,860	136,499,758	122,614,139	122,281,046
<b>Total Resources</b>	<b>5,471,121,891</b>	<b>5,771,167,094</b>	<b>5,899,893,840</b>	<b>5,973,567,058</b>
<b>Expenditures</b>				
Personal Services	59,685,035	81,794,698	81,153,038	81,412,842
Travel & Subsistence	988,774	4,043,996	3,606,826	3,611,553
Supplies & Materials	8,717,002	6,026,936	5,940,217	5,940,217
Contractual Services and Transfers	269,318,049	390,095,675	475,026,405	477,134,508
Equipment & Repairs	3,440,731	5,194,991	10,502,491	3,442,453
Claims & Miscellaneous	49,912	851,281	1,590,756	1,590,756
Licenses, Permits, Refunds & Other	847,881	13,100	6,600	6,600
State Aid & Credits	4,990,836,205	5,160,360,372	5,202,882,865	5,282,076,580
Plant Improvements & Additions	15,630	5,000	—	—
Reversions	702,941	—	—	—

## Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Balance Carry Forward	136,519,732	122,281,046	119,184,642	118,851,549
Total Expenditures	5,471,121,892	5,770,667,095	5,899,893,840	5,974,067,058
Full Time Equivalent	506	648	637	639

## Appropriations from General Fund

Appropriations	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Child Development	10,524,389	10,524,389	10,524,389	10,524,389
Sac and Fox Indian Settlement Education	100,000	100,000	100,000	100,000
Education Savings Accounts	129,078,537	218,048,012	308,461,790	314,649,945
Therapeutic Classroom Services	750,255	750,000	750,000	750,000
State Foundation School Aid	3,665,805,198	3,787,626,194	3,856,758,040	3,889,657,223
Charter Schools	2,437,772	5,200,000	3,200,000	19,671,014
Transportation Nonpublic Students	8,992,784	8,997,091	8,997,091	8,997,091
Vocational Technical Tuition Grant	1,750,185	1,750,185	1,750,185	1,750,185
Tuition Grant Program-Standing	51,421,531	52,707,069	52,707,069	53,761,210
Tuition Grant - For-Profit	108,000	110,700	110,700	112,914
Administration	5,893,672	6,922,250	6,922,250	7,293,356
Career and Technical Education Administration	598,197	721,779	721,779	733,066
School Food Service	2,176,797	2,176,797	2,176,797	2,176,797
Secondary Career and Technical Education	2,952,459	2,952,459	2,952,459	2,952,459
Community College State General Aid	228,858,161	235,858,161	235,858,161	240,575,324
Teacher Quality/Student Achievement	2,990,467	2,990,467	2,990,467	3,002,350
Jobs For America's Grads	9,146,450	9,646,450	9,646,450	9,646,450
Special Education Services Birth to 3	1,721,400	1,721,400	1,721,400	1,721,400
Midwestern Higher Education Compact	115,000	115,000	115,000	115,000
Iowa Reading Research Center	1,500,000	1,500,000	1,500,000	1,500,000
Early Head Start Projects	574,500	574,500	574,500	574,500
Successful Progression for Early Readers	7,824,782	7,824,782	7,824,782	7,824,782
Attendance Center Performance/Website & Data System Support	250,000	250,000	250,000	254,727
Online State Job Posting System	—	—	—	265,000
Early Warning System for Literacy	1,915,000	1,915,000	1,915,000	1,915,000
LEA Assessment	3,000,000	3,000,000	3,000,000	3,000,000
Computer Science Professional Development Incentive Fund	500,000	500,000	500,000	500,000
Statewide Clearinghouse to Expand Work-Based Learning	300,000	300,000	300,000	300,000
Summer College Credit Program	600,000	600,000	600,000	600,000
Children's Mental Health School-Based Training and Support	3,383,936	3,383,936	3,383,936	3,383,936
Best Buddies Iowa	35,000	35,000	35,000	35,000

## Appropriations from General Fund

Appropriations	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Nonpublic School Concurrent Enrollment Payments to Comm Coll	1,000,000	1,000,000	1,000,000	1,000,000
Therapeutic Classroom Incentive Fund Appropriation	2,351,382	2,351,382	2,351,382	2,351,382
Therapeutic Classroom Transportation Claims Reimbursement	500,000	500,000	500,000	—
Future Ready Iowa Skilled Workforce Grant Program	275,000	425,000	425,000	425,000
Iowa Workforce Grant and Incentive Program	6,500,000	6,500,000	6,500,000	6,500,000
LEAD-K Program	200,000	200,000	200,000	200,000
Special Education Division	—	10,000,000	10,000,000	10,000,000
Professional Development	—	2,176,458	2,176,458	2,176,458
Education Support Personnel Salary Supplement	—	14,000,000	—	14,000,000
College Aid Commission	591,533	591,533	591,533	602,199
National Guard Benefits Program	6,600,000	6,600,000	6,600,000	6,600,000
All Iowa Opportunity Scholarships	3,229,468	3,229,468	3,229,468	3,229,468
Health Care Professional Recruitment	500,973	500,973	500,973	—
Future Ready Iowa Last-Dollar Scholarship Program	23,927,005	23,927,005	23,927,005	23,927,005
Mental Health Practitioner Loan Repayment Program	520,000	520,000	520,000	—
Rural Iowa Primary Care Loan Repayment Program	2,504,933	2,629,933	2,629,933	—
Teach Iowa Scholars	650,000	650,000	650,000	650,000
Health Care-Related Loan Program	500,000	500,000	500,000	—
Rural Veterinarian Loan Repayment Program	700,000	700,000	700,000	700,000
Science, Technology, Engineering and Math	6,354,848	6,354,848	6,354,848	6,365,030
ISD - Iowa School for the Deaf	11,421,710	11,707,253	11,707,253	12,197,979
IESBVI	4,794,040	4,913,891	4,913,891	5,096,053
Health Care Professional Incentive Program	—	—	—	10,000,000
Court Reporter Forgivable Loan Program	—	—	—	50,000
Total Education, Department of	4,218,425,365	4,468,779,365	4,612,324,989	4,694,413,692
Iowa PBS	7,943,538	8,116,032	8,116,032	8,214,440
Total Iowa PBS	7,943,538	8,116,032	8,116,032	8,214,440

## Appropriations from Other Funds

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
ISD - Girls Dormitory HVAC / Electrical	5,700,000	—	—	—
Statewide Education Data Warehouse	600,000	600,000	600,000	600,000
ICN Part III Leases & Maintenance	2,727,000	2,727,000	2,727,000	2,727,000
Workforce Training and Economic	15,100,000	15,100,000	15,100,000	15,100,000
PACE and Regional Sectors - SWJCF	5,000,000	5,000,000	5,000,000	4,800,000
Gap Tuition Assistance Fund -	2,000,000	2,000,000	2,000,000	2,000,000
Workforce Preparation Outcome	200,000	200,000	200,000	75,000
ACE Infrastructure - SWJCF	6,000,000	6,000,000	6,000,000	6,000,000
Skilled Workforce Shortage Tuition	5,000,000	5,000,000	5,000,000	5,000,000
STEM Best	700,000	700,000	700,000	700,000
Total Education, Department of	43,027,000	37,327,000	37,327,000	37,002,000
Digital Asset Management System	343,808	196,000	—	—
Iowa PBS Equipment Replace TRF	—	—	7,855,800	—
Total Iowa PBS	343,808	196,000	7,855,800	—

## Appropriations Detail

### Administration

#### General Fund

#### Appropriation Description

The General Administration appropriation provides the basic support for the department. It includes funding for staffing, services and support of the State Board, Office of the Director, and all divisions and bureaus.

It provides the basic support for the agency to meet the requirements of Chapters 256, 256A, 256B, 256D, 256F, 257, 257A, 258, 259, 259A, 260C, 261C, 272, 272A, 272B, 273, 274, 275, 276, 280A, 282, 283, 283A, 284, 285, 290, 282, 294A, 299, 299A, and 321 Code of Iowa.

This appropriation provides funding and support of the following objectives and activities: 1.) Provide for central/general administration of the Department including all state and federal programs and all staff; 2.) Develop rules, legislative programs, policies, and procedures for the improvement of education in public and nonpublic schools, area education agencies, and community colleges; and 3.) Provide administrative and regulatory functions in school administration and accreditation as specifically contained in Chapter 256 and community college administration and accreditation as specified in Chapter 260C.

### Administration Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	5,893,672	6,922,250	6,922,250	7,293,356
Intra State Receipts	4,562,398	6,833,996	6,769,557	6,769,557
Refunds & Reimbursements	1,457	1,500	1,500	1,500
<b>Total Resources</b>	<b>10,457,527</b>	<b>13,757,746</b>	<b>13,693,307</b>	<b>14,064,413</b>
<b>Expenditures</b>				
Personal Services-Salaries	7,327,051	10,201,711	10,160,284	10,311,842
Personal Travel In State	53,538	118,606	110,874	110,874
State Vehicle Operation	30	1,000	1,000	1,000
Personal Travel Out of State	10,295	134,325	135,900	135,900
Office Supplies	175,935	211,011	189,150	189,150
Professional & Scientific Supplies	—	400	675	675
Other Supplies	—	200	200	200
Printing & Binding	6,951	5,588	4,775	4,775
Postage	10,149	12,000	12,000	12,000
Communications	83,747	76,917	78,700	78,700
Rentals	3,135	9,700	9,000	9,000
Professional & Scientific Services	286,154	516,893	540,536	658,951
Outside Services	13,531	5,000	5,000	5,000
Advertising & Publicity	943	3,500	3,500	3,500
Outside Repairs/Service	17,972	17,000	17,000	17,000
Reimbursement to Other Agencies	644,372	642,366	642,177	642,177
ITS Reimbursements	886,928	881,755	916,755	1,017,888
IT Outside Services	215,441	50,000	15,000	15,000

## Administration Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Gov Fund Type Transfers - Attorney General Services	64,481	75,000	75,000	75,000
Gov Fund Type Transfers - Auditor of State Services	353,693	375,000	375,000	375,000
Gov Fund Type Transfers - Other Agencies Services	163,870	103,000	103,000	103,000
Equipment - Non-Inventory	398	1,930	1,500	1,500
IT Equipment	137,944	310,744	292,181	292,181
Other Expense & Obligations	—	3,850	3,850	3,850
Withheld Income Taxes	719	—	—	—
Licenses	—	250	250	250
Fees	250	—	—	—
<b>Total Expenditures</b>	<b>10,457,527</b>	<b>13,757,746</b>	<b>13,693,307</b>	<b>14,064,413</b>

## Career and Technical Education Administration

### General Fund

### Appropriation Description

To plan for, monitor, evaluate, and report on the development, implementation, maintenance, and improvement of educational programs that meet the career and vocational development needs of Iowa's youth and adults. More specifically, responsible for administering state and federal vocational aid allocated to Iowa's elementary-secondary school districts, community colleges, area education agencies, teacher education institutions, and the Department of Education.

This funding is required to maintain our matching funds for the Carl Perkins Vocational Education Administration program (Perkins 403.181(A)). We are required to match this funding on a dollar for dollar basis. Without this funding, we would not be able to access the federal funds for this program.

## Career and Technical Education Administration Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	598,197	721,779	721,779	733,066
Federal Support	598,197	721,779	721,779	721,779
<b>Total Resources</b>	<b>1,196,394</b>	<b>1,443,558</b>	<b>1,443,558</b>	<b>1,454,845</b>
<b>Expenditures</b>				
Personal Services-Salaries	919,299	1,332,485	1,332,485	1,332,485
Personal Travel In State	1,570	14,000	14,000	14,000
Personal Travel Out of State	—	25,000	25,000	25,000
Office Supplies	219	500	500	500
Communications	5,476	5,224	5,224	5,224
Professional & Scientific Services	8,500	3,877	3,877	3,877
Reimbursement to Other Agencies	2,826	2,560	2,560	2,560

## Career and Technical Education Administration Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
IT Outside Services	15,001	—	—	—
Gov Fund Type Transfers - Other Agencies Services	67,795	56,419	56,419	67,706
IT Equipment	5,709	3,493	3,493	3,493
State Aid	170,000	—	—	—
<b>Total Expenditures</b>	<b>1,196,394</b>	<b>1,443,558</b>	<b>1,443,558</b>	<b>1,454,845</b>

## Board of Educational Examiners

### General Fund

### Appropriation Description

The goals of the Board of Educational Examiners are to carry out the legal functions and responsibilities set out for the Board in the Iowa Code Chapter 272, and related administrative rules. This includes the responsibilities for: 1.) Practitioner licensing (standards for issuance and renewal of license endorsements, and related Authorizations); 2.) The processing and investigation of complaints filed in accordance with the current rules relating to ethical practices and competent performance and to conduct hearings as to alleged violations of the rules; 3.) Approval of professional development programs offered by local districts and community colleges; and 4.) Other Board responsibilities such as maintaining contracted investigative and legal services.

## Board of Educational Examiners Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Gov Fund Type Transfers - Other Agencies	314	6,000	6,000	6,000
Fees, Licenses & Permits	1,915,412	2,189,111	2,189,111	2,189,111
Refunds & Reimbursements	765	—	—	—
Other	579,796	590,000	590,000	590,000
<b>Total Resources</b>	<b>2,496,287</b>	<b>2,785,111</b>	<b>2,785,111</b>	<b>2,785,111</b>
<b>Expenditures</b>				
Personal Services-Salaries	1,736,989	1,912,643	1,912,643	1,912,643
Personal Travel In State	15,408	21,000	21,000	21,000
Personal Travel Out of State	1,925	20,000	20,000	20,000
Office Supplies	13,989	10,500	10,500	10,500
Facility Maintenance Supplies	—	1,000	1,000	1,000
Printing & Binding	231	3,500	3,500	3,500
Food	17	—	—	—
Postage	5,057	12,500	12,500	12,500
Communications	19,384	20,000	20,000	20,000
Rentals	63,785	71,500	71,500	71,500
Utilities	2,557	4,000	4,000	4,000
Professional & Scientific Services	3,703	5,000	5,000	5,000

## Board of Educational Examiners Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Outside Services	5,389	6,000	6,000	6,000
Advertising & Publicity	—	200	200	200
Outside Repairs/Service	—	1,000	1,000	1,000
Reimbursement to Other Agencies	27,275	8,000	8,000	8,000
ITS Reimbursements	198,710	210,000	210,000	210,000
IT Outside Services	113,440	25,000	25,000	25,000
Gov Fund Type Transfers - Attorney General Services	51,552	54,000	54,000	54,000
Gov Fund Type Transfers - Other Agencies Services	176,782	320,000	320,000	320,000
Equipment	6,282	—	—	—
Office Equipment	(415)	—	—	—
IT Equipment	12,952	32,268	32,268	32,268
Other Expense & Obligations	40,492	42,000	42,000	42,000
Refunds-Other	785	5,000	5,000	5,000
Total Expenditures	2,496,287	2,785,111	2,785,111	2,785,111

## School Food Service

### General Fund

### Appropriation Description

This is the state match for the federal Food and Nutrition programs. USDA reimbursement is paid to schools and other approved institutions based on a set entitlement for each breakfast, lunch, milk, and snack served. Additional reimbursement is provided for low-income participants eligible for free, reduced-price and severe need reimbursement. Child nutrition programs include: National School Lunch Program, School Breakfast Program, Special Milk Program, After School Care Snack Program, Summer Food Service Program, and Child and Adult Care Food Program. The primary recipients of child nutrition program funds are schools; other organizations with an educational format; child and adult care centers; day care homes; and camps. The USDA Food Distribution Program provides institutions participating in the National School Lunch Program with donated commodities for each reimbursable lunch served. In addition, a limited number of commodities are provided for the summer food service program. This funding provides the mandatory state match for these federal funds.

## School Food Service Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	2,176,797	2,176,797	2,176,797	2,176,797
Federal Support	247,887,197	238,766,971	238,766,971	238,766,971
Total Resources	250,063,994	240,943,768	240,943,768	240,943,768
<b>Expenditures</b>				
Personal Services-Salaries	2,802,003	3,396,454	3,396,454	3,396,454

## School Food Service Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Personal Travel In State	72,643	89,019	89,019	89,019
State Vehicle Operation	4,945	3,000	3,000	3,000
Depreciation	—	1,500	1,500	1,500
Personal Travel Out of State	37,746	75,900	75,900	75,900
Office Supplies	873	5,353	5,353	5,353
Professional & Scientific Supplies	500	1,000	1,000	1,000
Printing & Binding	6,928	290,128	290,128	290,128
Postage	8,495	6,000	6,000	6,000
Communications	11,209	15,259	15,259	15,259
Rentals	11,528	13,750	13,750	13,750
Professional & Scientific Services	828,162	2,419,172	2,475,172	2,475,172
Outside Services	34,113	369,543	369,543	369,543
Intra-State Transfers	217,692	766,348	766,348	766,348
Reimbursement to Other Agencies	7,018	7,107	7,107	7,107
ITS Reimbursements	5,054	12,517	12,517	12,517
IT Outside Services	170,810	1,052,733	1,052,733	1,052,733
Gov Fund Type Transfers - Auditor of State Services	—	56,000	—	—
Gov Fund Type Transfers - Other Agencies Services	769,802	1,108,272	1,108,272	1,108,272
IT Equipment	190,894	277,029	277,029	277,029
State Aid	244,883,580	230,977,684	230,977,684	230,977,684
<b>Total Expenditures</b>	<b>250,063,994</b>	<b>240,943,768</b>	<b>240,943,768</b>	<b>240,943,768</b>

## Secondary Career and Technical Education

### General Fund

### Appropriation Description

This program will provide for the maintenance, improvement, and expansion of LEA vocational education programs through which students are oriented and prepared for the world of work. These programs are administered either by individual school districts or through consortiums jointly administered by several school districts and/or with a community college. Monetary support will provide reimbursement of salary and travel for instructors to maintain a minimum reimbursement level and keep pace with inflation. These funds are used as part of the maintenance of effort required for the Carl D. Perkins Vocational Grant.

## Secondary Career and Technical Education Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	2,952,459	2,952,459	2,952,459	2,952,459
<b>Total Resources</b>	<b>2,952,459</b>	<b>2,952,459</b>	<b>2,952,459</b>	<b>2,952,459</b>
<b>Expenditures</b>				
State Aid	2,952,459	2,952,459	2,952,459	2,952,459

## Secondary Career and Technical Education Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Reversions	—	—	—	—
Total Expenditures	2,952,459	2,952,459	2,952,459	2,952,459

## Community College State General Aid

### General Fund

### Appropriation Description

General Fund support for Iowa's community colleges. Iowa's Community Colleges were created to provide the first two years of college work including pre-professional education; vocational and technical training; programs for in-service training and retraining of workers; programs for high school completion for students of post-high school age; programs for all students of high school age who may best serve themselves by enrolling for vocational and technical training while also enrolled in a local high school; programs for students to provide advanced college placement courses not taught at a student's high school; student personnel services; community services; vocational education for persons who have academic, socioeconomic, or other disabilities which prevent succeeding in regular vocational education programs; training, retraining, and all necessary preparation for productive employment of all citizens; vocational and technical training for persons who are not enrolled in a high school and who have not completed high school; and developmental education for persons who are academically or personally under prepared to succeed in their program of study.

Community colleges are a vital component of economic development and a primary provider of postsecondary education and training. Funding for these institutions helps provide the programs and services needed by students and employers.

## Community College State General Aid Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	228,858,161	235,858,161	235,858,161	240,575,324
Total Resources	228,858,161	235,858,161	235,858,161	240,575,324
<b>Expenditures</b>				
State Aid	228,858,161	235,858,161	235,858,161	240,575,324
Total Expenditures	228,858,161	235,858,161	235,858,161	240,575,324

## Teacher Quality/Student Achievement

### General Fund

#### Appropriation Description

The Student Achievement and Teacher Quality and Teacher Leadership and Compensation programs were established to increase student achievement through improving teacher quality, recruiting quality teachers, and retaining teachers in Iowa. The requested Teacher Quality appropriation will provide funding for a mentoring and induction program, awards for National Board Certified teachers, support for an evaluator training program, and a career development program.

Department approved mentoring and induction programs must be provided to all beginning teachers for two years.

All administrators involved in the evaluation of teachers have been trained and certified as an evaluator under this legislation.

Professional development for teachers is also required in the legislation. All career teachers must have an individual career development plan. The district must have a district career development plan incorporated into their Comprehensive School Improvement Plan.

National Board Certification program provides registration fee payment and annual awards to Iowa teachers who apply for and receive national certification in their content area.

#### Teacher Quality/Student Achievement Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	2,931,371	1,979,966	—	—
Appropriation	2,990,467	2,990,467	2,990,467	3,002,350
<b>Total Resources</b>	<b>5,921,838</b>	<b>4,970,433</b>	<b>2,990,467</b>	<b>3,002,350</b>
<b>Expenditures</b>				
Personal Services-Salaries	508,945	928,356	928,356	928,356
Personal Travel In State	6,638	153,300	153,000	153,000
Personal Travel Out of State	20,552	15,200	15,200	15,200
Office Supplies	44,117	4,750	4,750	4,750
Professional & Scientific Supplies	—	57,375	57,375	57,375
Printing & Binding	945	3,600	3,600	3,600
Postage	—	125	125	125
Communications	502	2,820	2,820	2,820
Rentals	1,674	16,000	16,000	16,000
Professional & Scientific Services	583,980	3,286,937	1,582,427	1,594,310
Advertising & Publicity	500	—	—	—
Reimbursement to Other Agencies	1,610	4,075	4,000	4,000
IT Outside Services	2,140,205	487,895	159,679	159,679
IT Equipment	1,940	10,000	8,000	8,000
Refunds-Other	3,800	—	—	—
State Aid	430,605	—	—	—
Balance Carry Forward (Approps)	1,979,966	—	55,135	55,135

## Teacher Quality/Student Achievement Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Reversions	195,859	—	—	—
Total Expenditures	5,921,838	4,970,433	2,990,467	3,002,350

## Iowa PBS

### General Fund

### Appropriation Description

Iowa PBS is Iowa's statewide public broadcasting network. Iowa PBS provides quality, alternative programming that educates, enlightens, and entertains Iowans throughout the state. As its principal aim, the network operates technical and production facilities that permit the creation and distribution of programming that is responsive to the varied interests of Iowans. The Iowa Public Broadcasting Board, the broadcast licensee, governs Iowa PBS and sets broad programming objectives and policy guidelines. Iowa PBS is an autonomous agency under the umbrella of the Iowa Department of Education.

## Iowa PBS Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	7,943,538	8,116,032	8,116,032	8,214,440
Intra State Receipts	10,981	27,607	27,607	27,607
Gov Fund Type Transfers - Other Agencies	132,131	131,305	117,000	117,000
Rents & Leases	493,716	415,000	415,000	415,000
Unearned Receipts	—	500	500	500
Other	10	25	—	—
Total Resources	8,580,376	8,690,469	8,676,139	8,774,547
<b>Expenditures</b>				
Personal Services-Salaries	6,061,358	6,396,977	6,396,977	6,396,977
Personal Travel In State	8,636	13,650	13,650	13,650
State Vehicle Operation	70,376	74,500	74,500	74,500
Depreciation	126,026	72,000	72,000	72,000
Office Supplies	11,485	15,175	15,400	15,400
Facility Maintenance Supplies	34,792	30,200	30,200	30,200
Equipment Maintenance Supplies	118,149	133,100	133,100	133,100
Professional & Scientific Supplies	30,458	39,150	39,150	39,150
Other Supplies	329,550	12,895	13,000	13,000
Printing & Binding	3,700	5,000	5,000	5,000
Food	257	650	650	650
Uniforms & Related Items	362	155	50	50
Postage	2,211	4,447	4,447	4,447
Communications	196,376	202,500	202,500	202,500

## Iowa PBS Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Rentals	245,170	267,000	267,000	267,000
Utilities	769,059	800,000	800,000	898,408
Professional & Scientific Services	6,568	7,200	7,200	7,200
Outside Services	214,408	184,640	184,640	184,640
Advertising & Publicity	2,950	4,345	4,345	4,345
Outside Repairs/Service	116,159	104,455	90,150	90,150
Reimbursement to Other Agencies	41,774	41,475	41,250	41,250
ITS Reimbursements	28,925	38,075	38,075	38,075
IT Outside Services	3,845	4,725	4,725	4,725
Gov Fund Type Transfers - Other Agencies Services	—	100	100	100
Equipment	5,574	9,000	9,000	9,000
Equipment - Non-Inventory	14,282	17,178	17,178	17,178
IT Equipment	121,265	207,582	207,582	207,582
Other Expense & Obligations	4,100	3,745	3,720	3,720
Licenses	270	550	550	550
Capitals	12,294	—	—	—
<b>Total Expenditures</b>	<b>8,580,376</b>	<b>8,690,469</b>	<b>8,676,139</b>	<b>8,774,547</b>

## Jobs For America's Grads

### General Fund

### Appropriation Description

I-JAG was established in 1999 as a nonprofit (501C(3)) organization to develop a statewide system of school-to-work transition and dropout prevention for Iowa's youth facing multiple barriers to success. The organization is modeled after a nationally proven program that is currently in 27 states.

## Jobs For America's Grads Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	9,146,450	9,646,450	9,646,450	9,646,450
<b>Total Resources</b>	<b>9,146,450</b>	<b>9,646,450</b>	<b>9,646,450</b>	<b>9,646,450</b>
<b>Expenditures</b>				
Professional & Scientific Services	9,146,450	9,646,450	9,646,450	9,646,450
<b>Total Expenditures</b>	<b>9,146,450</b>	<b>9,646,450</b>	<b>9,646,450</b>	<b>9,646,450</b>

## Special Education Services Birth to 3

### General Fund

#### Appropriation Description

Provide state match funding for federal programming designed to deliver service for special needs children ages birth to 3 years of age. This funding provides the mandatory state match for these federal funds. Without this match, the state cannot fund at a lower level than the initial appropriation or it runs the risk of jeopardizing access to the entire pot of federal funds.

### Special Education Services Birth to 3 Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	1,721,400	1,721,400	1,721,400	1,721,400
<b>Total Resources</b>	<b>1,721,400</b>	<b>1,721,400</b>	<b>1,721,400</b>	<b>1,721,400</b>
<b>Expenditures</b>				
Professional & Scientific Services	421,400	421,400	421,400	421,400
State Aid	1,300,000	1,300,000	1,300,000	1,300,000
<b>Total Expenditures</b>	<b>1,721,400</b>	<b>1,721,400</b>	<b>1,721,400</b>	<b>1,721,400</b>

## Midwestern Higher Education Compact

### General Fund

#### Appropriation Description

General Fund appropriation to be distributed to the Midwestern Higher Education Compact. The funds cover the annual membership costs for Iowa to belong to the Compact. The current yearly membership costs are \$115,000 per state fiscal year.

### Midwestern Higher Education Compact Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	115,000	115,000	115,000	115,000
<b>Total Resources</b>	<b>115,000</b>	<b>115,000</b>	<b>115,000</b>	<b>115,000</b>
<b>Expenditures</b>				
Office Supplies	115,000	115,000	115,000	115,000
<b>Total Expenditures</b>	<b>115,000</b>	<b>115,000</b>	<b>115,000</b>	<b>115,000</b>

## Iowa Reading Research Center

### General Fund

#### Appropriation Description

General Fund appropriation to support an Iowa Reading Research Center. Funding will be used to implement, in collaboration with the Area Education Agencies, the provisions of Iowa Code Chap. 256.9, sub. 53c.

### Iowa Reading Research Center Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Adjustment to Balance Forward	(7,082)	—	—	—
Balance Brought Forward (Approps)	600,000	628,955	438,955	438,955
Appropriation	1,500,000	1,500,000	1,500,000	1,500,000
<b>Total Resources</b>	<b>2,092,918</b>	<b>2,128,955</b>	<b>1,938,955</b>	<b>1,938,955</b>
<b>Expenditures</b>				
Personal Travel In State	—	20,000	20,000	20,000
Personal Travel Out of State	16,953	20,000	20,000	20,000
Professional & Scientific Services	1,439,928	1,650,000	1,650,000	1,650,000
Balance Carry Forward (Approps)	628,955	438,955	248,955	248,955
Reversions	7,082	—	—	—
<b>Total Expenditures</b>	<b>2,092,918</b>	<b>2,128,955</b>	<b>1,938,955</b>	<b>1,938,955</b>

## Early Head Start Projects

### General Fund

#### Appropriation Description

Funding will go to providers for the implementation and expansion of early head start pilot projects addressing the comprehensive cognitive, social, emotional, and developmental needs of children from birth to age three.

### Early Head Start Projects Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	574,500	574,500	574,500	574,500
<b>Total Resources</b>	<b>574,500</b>	<b>574,500</b>	<b>574,500</b>	<b>574,500</b>
<b>Expenditures</b>				
Professional & Scientific Services	—	14,500	14,500	14,500
State Aid	574,500	560,000	560,000	560,000
<b>Total Expenditures</b>	<b>574,500</b>	<b>574,500</b>	<b>574,500</b>	<b>574,500</b>

## Successful Progression for Early Readers

General Fund

### Appropriation Description

Successful Progression for Early Readers. Funding will go to school districts to implement the provisions passed in the 2012 session related to early literacy.

### Successful Progression for Early Readers Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	7,824,782	7,824,782	7,824,782	7,824,782
Total Resources	7,824,782	7,824,782	7,824,782	7,824,782
<b>Expenditures</b>				
State Aid	7,824,782	7,824,782	7,824,782	7,824,782
Total Expenditures	7,824,782	7,824,782	7,824,782	7,824,782

## Attendance Center Performance/Website & Data System Support

General Fund

### Appropriation Description

Attendance Center Performance/Website & Data System Support. Funding is established to develop a system of reports that rank school district attendance centers by a set of established performance indicators.

### Attendance Center Performance/Website & Data System Support Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	250,000	250,000	250,000	254,727
Total Resources	250,000	250,000	250,000	254,727
<b>Expenditures</b>				
Personal Services-Salaries	249,879	250,000	250,000	250,000
Personal Travel Out of State	121	—	—	4,727
Total Expenditures	250,000	250,000	250,000	254,727

## Online State Job Posting System

### General Fund

#### Appropriation Description

Online State Job Posting System. This funding maintains the system required of all school districts to post all educational job openings. This TeachIowa system allows candidates to apply for multiple openings on the same system and will tie to educational licensure.

### Attendance Center Performance/Website & Data System Support Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	—	—	265,000
Total Resources	—	—	—	265,000
<b>Expenditures</b>				
IT Outside Services	—	—	—	265,000
Total Expenditures	—	—	—	265,000

## Early Warning System for Literacy

### General Fund

#### Appropriation Description

Early Warning System for Literacy. This appropriation funds Iowa's system of early literacy assessments for students in grades K-3 with options to go up to grade 6. The FAST system of assessments are designed to analyze literacy and reading skills in young students as we diagnose the proper intervention for students struggling with reading.

### Early Warning System for Literacy Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	1,915,000	1,915,000	1,915,000	1,915,000
Total Resources	1,915,000	1,915,000	1,915,000	1,915,000
<b>Expenditures</b>				
Reimbursement to Other Agencies	—	1,000	1,000	1,000
IT Outside Services	1,915,000	1,914,000	1,914,000	1,914,000
Total Expenditures	1,915,000	1,915,000	1,915,000	1,915,000

## LEA Assessment

### General Fund

#### Appropriation Description

This request is for state funding of local school district assessment efforts. Iowa is one of only a couple states that have not funded local school district assessments. Federal law requires a certain amount of assessments for accountability and this funding is designed to help defray those costs for schools.

#### LEA Assessment Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	3,000,000	3,000,000	3,000,000	3,000,000
Total Resources	3,000,000	3,000,000	3,000,000	3,000,000
<b>Expenditures</b>				
Professional & Scientific Services	3,000,000	3,000,000	3,000,000	3,000,000
Total Expenditures	3,000,000	3,000,000	3,000,000	3,000,000

## Computer Science Professional Development Incentive Fund

### General Fund

#### Appropriation Description

This appropriation is to be deposited into the Computer Science Professional Development Incentive Fund proposed by the Governor in Iowa Code Chap. 284.6A.

#### Computer Science Professional Development Incentive Fund Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	500,000	500,000	500,000	500,000
Total Resources	500,000	500,000	500,000	500,000
<b>Expenditures</b>				
Intra-State Transfers	500,000	500,000	500,000	500,000
Total Expenditures	500,000	500,000	500,000	500,000

## Statewide Clearinghouse to Expand Work-Based Learning

General Fund

### Appropriation Description

This appropriation provides funding for the Future Ready Iowa program, Statewide Clearinghouse to Expand Work-Based Learning. This program will create a virtual projects board inviting K-12 schools-business partnerships that make learning more relevant for students, modernize the curriculum, and meet employer needs.

### Statewide Clearinghouse to Expand Work-Based Learning Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	300,000	300,000	300,000	300,000
Total Resources	300,000	300,000	300,000	300,000
<b>Expenditures</b>				
Professional & Scientific Services	300,000	300,000	300,000	300,000
Total Expenditures	300,000	300,000	300,000	300,000

## Summer College Credit Program

General Fund

### Appropriation Description

This appropriation provides funding for the Future Ready Iowa program, Summer Joint Enrollment Program. This program will make it possible for students to earn dual high school and college credit in summer courses related to high-demand fields. Currently, students may do this only during the regular school year.

### Summer College Credit Program Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	600,000	600,000	600,000	600,000
Total Resources	600,000	600,000	600,000	600,000
<b>Expenditures</b>				
State Aid	600,000	600,000	600,000	600,000
Total Expenditures	600,000	600,000	600,000	600,000

## Children's Mental Health School-Based Training and Support

General Fund

### Appropriation Description

Funds are used for the establishment of school-based children's mental health supports, including mental health awareness training for educators. Funds are allocated to the Area Education Agencies to provide mental health awareness training for educators and schools, to identify a range of approaches to best meet the mental health needs of students and to strengthen community support for students, and to create a clearinghouse of mental health resources for use by schools and community providers.

## Children's Mental Health School-Based Training and Support Financial

### Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	3,383,936	3,383,936	3,383,936	3,383,936
<b>Total Resources</b>	<b>3,383,936</b>	<b>3,383,936</b>	<b>3,383,936</b>	<b>3,383,936</b>
<b>Expenditures</b>				
Professional & Scientific Services	3,383,936	3,383,936	3,383,936	3,383,936
<b>Total Expenditures</b>	<b>3,383,936</b>	<b>3,383,936</b>	<b>3,383,936</b>	<b>3,383,936</b>

## Best Buddies Iowa

General Fund

### Appropriation Description

Best Buddies Iowa. Funding for school districts to create opportunities for one-to-one friendships, integrated employment, and leadership development for students with intellectual and developmental disabilities.

## Best Buddies Iowa Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	35,000	35,000	35,000	35,000
<b>Total Resources</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>
<b>Expenditures</b>				
Professional & Scientific Services	35,000	35,000	35,000	35,000
<b>Total Expenditures</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>

## Nonpublic School Concurrent Enrollment Payments to Comm Coll

### General Fund

#### Appropriation Description

Funding for payments to community colleges for the concurrent enrollment of accredited nonpublic students under Iowa Code 261E.8, sub. 2b.

## Nonpublic School Concurrent Enrollment Payments to Comm Coll Financial

### Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	825,880	877,979	877,979	877,979
Appropriation	1,000,000	1,000,000	1,000,000	1,000,000
<b>Total Resources</b>	<b>1,825,880</b>	<b>1,877,979</b>	<b>1,877,979</b>	<b>1,877,979</b>
<b>Expenditures</b>				
State Aid	947,901	1,000,000	1,000,000	1,000,000
Balance Carry Forward (Approps)	877,979	877,979	877,979	877,979
<b>Total Expenditures</b>	<b>1,825,880</b>	<b>1,877,979</b>	<b>1,877,979</b>	<b>1,877,979</b>

## Therapeutic Classroom Incentive Fund Appropriation

### General Fund

#### Appropriation Description

For deposit in the Therapeutic Classroom Incentive Fund, per Iowa Code Chapter 256.25.

## Therapeutic Classroom Incentive Fund Appropriation Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	2,351,382	2,351,382	2,351,382	2,351,382
<b>Total Resources</b>	<b>2,351,382</b>	<b>2,351,382</b>	<b>2,351,382</b>	<b>2,351,382</b>
<b>Expenditures</b>				
Intra-State Transfers	2,351,382	2,351,382	2,351,382	2,351,382
<b>Total Expenditures</b>	<b>2,351,382</b>	<b>2,351,382</b>	<b>2,351,382</b>	<b>2,351,382</b>

## Therapeutic Classroom Transportation Claims Reimbursement

General Fund

### Appropriation Description

For payment of school district claims for reimbursement submitted under Iowa Code 256.25A, sub. 1a.

## Therapeutic Classroom Transportation Claims Reimbursement Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	500,000	500,000	—	—
Appropriation	500,000	500,000	500,000	—
<b>Total Resources</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>500,000</b>	<b>—</b>
<b>Expenditures</b>				
Intra-State Transfers	—	500,000	500,000	500,000
Balance Carry Forward (Approps)	500,000	—	—	—
Reversions	500,000	—	—	—
<b>Total Expenditures</b>	<b>1,000,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>

## Future Ready Iowa Skilled Workforce Grant Program

General Fund

### Appropriation Description

Funds the Future Ready Iowa Skilled Workforce Grant Program est. in Iowa Code 261.132.

## Future Ready Iowa Skilled Workforce Grant Program Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	275,000	425,000	425,000	425,000
<b>Total Resources</b>	<b>275,000</b>	<b>425,000</b>	<b>425,000</b>	<b>425,000</b>
<b>Expenditures</b>				
Intra-State Transfers	275,000	425,000	425,000	425,000
<b>Total Expenditures</b>	<b>275,000</b>	<b>425,000</b>	<b>425,000</b>	<b>425,000</b>

## Iowa Workforce Grant and Incentive Program

General Fund

### Appropriation Description

Funds the Iowa Workforce Grant and Incentive Program est. in Iowa Code 256.230.

### Iowa Workforce Grant and Incentive Program Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	6,500,000	6,500,000	6,500,000	6,500,000
Total Resources	6,500,000	6,500,000	6,500,000	6,500,000
<b>Expenditures</b>				
Intra-State Transfers	6,500,000	6,500,000	6,500,000	6,500,000
Total Expenditures	6,500,000	6,500,000	6,500,000	6,500,000

## LEAD-K Program

General Fund

### Appropriation Description

Funds the LEAD-K Program est. in Iowa Code 256B.10.

### LEAD-K Program Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	200,000	200,000	200,000	200,000
Total Resources	200,000	200,000	200,000	200,000
<b>Expenditures</b>				
Personal Services-Salaries	—	114,322	114,322	114,322
Personal Travel In State	—	9,000	9,000	9,000
Personal Travel Out of State	—	1,000	1,000	1,000
Office Supplies	—	1,500	1,500	1,500
Communications	—	500	500	500
Outside Services	—	5,000	—	—
Intra-State Transfers	200,000	—	—	—
Other Expense & Obligations	—	68,678	73,678	73,678
Total Expenditures	200,000	200,000	200,000	200,000

## Teacher Salaries

General Fund

### Appropriation Description

Fund teacher salary increases. Governor's Recommendation FY 25.

### Teacher Salaries Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Total Resources				
Expenditures				
Total Expenditures				

## Education Support Personnel Salary Supplement

General Fund

### Appropriation Description

Legislative Action FY 25.

### Education Support Personnel Salary Supplement Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	—	14,000,000	—	14,000,000
Total Resources	—	14,000,000	—	14,000,000
Expenditures				
State Aid	—	14,000,000	—	14,000,000
Total Expenditures	—	14,000,000	—	14,000,000

## Special Education Division

### General Fund

#### Appropriation Description

Create a Special Education Division in the Dept. of Education. Governor's Recommendation FY 25.

### Special Education Division Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	10,000,000	10,000,000	10,000,000
Total Resources	—	10,000,000	10,000,000	10,000,000
<b>Expenditures</b>				
Personal Services-Salaries	—	8,812,156	8,812,156	8,812,156
Personal Travel In State	—	366,250	366,250	366,250
Personal Travel Out of State	—	256,375	256,375	256,375
Office Supplies	—	18,313	18,313	18,313
Printing & Binding	—	18,313	18,313	18,313
Communications	—	32,940	32,940	32,940
Reimbursement to Other Agencies	—	1,464	1,464	1,464
IT Equipment	—	219,750	219,750	219,750
State Aid	—	274,439	274,439	274,439
Total Expenditures	—	10,000,000	10,000,000	10,000,000

## Professional Development

### General Fund

#### Appropriation Description

Fund teacher professional development. Governor's Recommendation FY 25.

### Professional Development Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	2,176,458	2,176,458	2,176,458
Total Resources	—	2,176,458	2,176,458	2,176,458
<b>Expenditures</b>				
Professional & Scientific Services	—	2,176,458	2,176,458	2,176,458
Total Expenditures	—	2,176,458	2,176,458	2,176,458

## College Aid Commission

### General Fund

#### Appropriation Description

The Iowa College Student Aid Commission (Iowa College Aid) administers State funded scholarships and grants.

### College Aid Commission Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	591,533	591,533	591,533	602,199
<b>Total Resources</b>	<b>591,533</b>	<b>591,533</b>	<b>591,533</b>	<b>602,199</b>
<b>Expenditures</b>				
Personal Services-Salaries	425,567	591,533	591,533	591,533
Personal Travel In State	1,037	—	—	—
Professional & Scientific Services	138	—	—	—
Reimbursement to Other Agencies	3	—	—	—
IT Outside Services	164,789	—	—	10,666
<b>Total Expenditures</b>	<b>591,533</b>	<b>591,533</b>	<b>591,533</b>	<b>602,199</b>

## National Guard Benefits Program

### General Fund

#### Appropriation Description

The National Guard Educational Assistance Program was established by the General Assembly in 1996 to recruit and retain Guard members by providing education benefits to Guard members.

### National Guard Benefits Program Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	35,124	750,004	750,004	750,004
Appropriation	6,600,000	6,600,000	6,600,000	6,600,000
<b>Total Resources</b>	<b>6,635,124</b>	<b>7,350,004</b>	<b>7,350,004</b>	<b>7,350,004</b>
<b>Expenditures</b>				
State Aid	5,885,120	6,600,000	6,600,000	6,600,000
Balance Carry Forward (Approps)	750,004	750,004	750,004	750,004
<b>Total Expenditures</b>	<b>6,635,124</b>	<b>7,350,004</b>	<b>7,350,004</b>	<b>7,350,004</b>

## All Iowa Opportunity Scholarships

General Fund

### Appropriation Description

This appropriation provides scholarships to students who do well in high school and who demonstrate financial need.

### All Iowa Opportunity Scholarships Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	3,229,468	3,229,468	3,229,468	3,229,468
Total Resources	3,229,468	3,229,468	3,229,468	3,229,468
<b>Expenditures</b>				
Intra-State Transfers	3,229,468	3,229,468	3,229,468	3,229,468
Total Expenditures	3,229,468	3,229,468	3,229,468	3,229,468

## Health Care Professional Recruitment

General Fund

### Appropriation Description

The Health Care Professional Recruitment Program provides federal student loan repayment for graduates of for Des Moines University-Osteopathic Medical Center.

### Health Care Professional Recruitment Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	500,973	500,973	500,973	—
Total Resources	500,973	500,973	500,973	—
<b>Expenditures</b>				
Intra-State Transfers	500,973	500,973	500,973	—
Total Expenditures	500,973	500,973	500,973	—

## 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 Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	23,927,005	23,927,005	23,927,005	23,927,005
Total Resources	23,927,005	23,927,005	23,927,005	23,927,005
<b>Expenditures</b>				
Intra-State Transfers	23,927,005	23,927,005	23,927,005	23,927,005
Total Expenditures	23,927,005	23,927,005	23,927,005	23,927,005

## Mental Health Practitioner Loan Repayment Program

### General Fund

#### Appropriation Description

GF appropriation for deposit in the Mental Health Practitioner Loan Repayment Program Trust Fund established in 261.117.

### Mental Health Practitioner Loan Repayment Program Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	520,000	520,000	520,000	—
Total Resources	520,000	520,000	520,000	—
<b>Expenditures</b>				
Intra-State Transfers	520,000	520,000	520,000	—
Total Expenditures	520,000	520,000	520,000	—

## Rural Iowa Primary Care Loan Repayment Program

### General Fund

#### Appropriation Description

Rural Iowa Primary Care Loan Repayment Program provides federal student loan repayment for physicians practicing in qualified rural areas.

### Rural Iowa Primary Care Loan Repayment Program Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	2,504,933	2,629,933	2,629,933	—
Total Resources	2,504,933	2,629,933	2,629,933	—
<b>Expenditures</b>				
Intra-State Transfers	2,504,933	2,629,933	2,629,933	—
Total Expenditures	2,504,933	2,629,933	2,629,933	—

## Teach Iowa Scholars

### General Fund

#### Appropriation Description

Statutory language passed in FY2014; program received its first appropriation in FY2015. The Teach Iowa Scholars Program offers additional income or repayment of federal student loans for students who graduate in the top 25% academically of all teacher preparation program graduates at a postsecondary institution during an academic year and secure full-time employment in an eligible teaching field in Iowa. Eligible applicants can receive benefits of up to \$4,000 per year for 5 years.

### Teach Iowa Scholars Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	650,000	650,000	650,000	650,000
Total Resources	650,000	650,000	650,000	650,000
<b>Expenditures</b>				
Intra-State Transfers	650,000	650,000	650,000	650,000
Total Expenditures	650,000	650,000	650,000	650,000

## Health Care-Related Loan Program

General Fund

### Appropriation Description

Health Care-Related Loan Program. The Nurse and Nurse Education Loan Forgiveness Program provides loan forgiveness for eligible federally-guaranteed student loans for registered nurses and nurse educators who practice or teach in Iowa.

### Health Care-Related Loan Program Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	500,000	500,000	500,000	—
Total Resources	500,000	500,000	500,000	—
<b>Expenditures</b>				
Intra-State Transfers	500,000	500,000	500,000	—
Total Expenditures	500,000	500,000	500,000	—

## Rural Veterinarian Loan Repayment Program

General Fund

### Appropriation Description

Rural Veterinarian Loan Repayment Program provides student loan repayment for vets who practice in qualified rural areas.

### Rural Veterinarian Loan Repayment Program Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	700,000	700,000	700,000	700,000
Total Resources	700,000	700,000	700,000	700,000
<b>Expenditures</b>				
Intra-State Transfers	700,000	700,000	700,000	700,000
Total Expenditures	700,000	700,000	700,000	700,000

## Science, Technology, Engineering and Math

### General Fund

#### Appropriation Description

Since FY 2009, Iowa has continued to work to implement the STEM initiative. This effort has grown to become the Governor's STEM Advisory Council as managed by the Iowa Mathematics and Science Education Partnership (IMSEP).

STEM workers drive our nation's innovation and competitiveness by generating new ideas, new companies and new industries.

Over the past 10 years, STEM jobs grew three times as fast as growth in non-STEM jobs.

The STEM workforce will remain central to our economic vitality well into the future, contributing to innovation, technological growth, and economic development.

Maintaining U.S. scientific and technological leadership is essential to the future of our country. However, the United States is facing a critical talent gap in science, technology, engineering and math, and is not keeping pace with foreign competition.

STEM jobs require post-secondary training, but Iowa ranks below the national average in percent of post-secondary majors studying STEM at our colleges and universities.

It is estimated there will likely be over 1,500 educators and 100,000 children engaged with the Council's programming in classrooms and out-of-school organizations.

Over the past ten years, the STEM council has delivered high-quality STEM education programs to more than one-million students, who score higher than peers on state tests in mathematics, science and reading.

### Science, Technology, Engineering and Math Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	6,354,848	6,354,848	6,354,848	6,365,030
<b>Total Resources</b>	<b>6,354,848</b>	<b>6,354,848</b>	<b>6,354,848</b>	<b>6,365,030</b>
<b>Expenditures</b>				
Personal Services-Salaries	435,778	604,351	604,351	604,351
Personal Travel In State	45,965	56,000	56,000	56,000
State Vehicle Operation	1,111	2,000	—	—
Personal Travel Out of State	2,739	4,500	6,500	6,500
Office Supplies	2,419	7,500	7,500	7,500
Professional & Scientific Supplies	—	2,000	2,000	2,000
Printing & Binding	1,233	15,000	15,000	15,000
Postage	—	4,000	4,000	4,000
Communications	2,563	2,400	2,400	2,400
Rentals	85,817	35,340	35,340	35,340
Professional & Scientific Services	261,134	140,000	158,007	158,007

## Science, Technology, Engineering and Math Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Advertising & Publicity	—	18,007	—	—
Reimbursement to Other Agencies	1,397	1,400	1,400	1,400
ITS Reimbursements	82	—	—	—
Equipment - Non-Inventory	180	—	—	—
IT Equipment	11,351	9,124	9,124	19,306
Other Expense & Obligations	—	17,000	17,000	17,000
State Aid	5,437,571	4,903,087	5,080,087	5,080,087
Aid to Individuals	65,509	533,139	356,139	356,139
Total Expenditures	6,354,848	6,354,848	6,354,848	6,365,030

## ISD - Iowa School for the Deaf

### General Fund

### Appropriation Description

ISD promotes personal, individual excellence by providing comprehensive educational programs & services, delivered by highly qualified personnel with in-depth training for understanding the unique needs of these students. ISD prepares students for community participation as successful & productive adult citizens, with skills comparable to their hearing peers.

ISD will provide outstanding educational opportunities for students who are deaf or hard-of-hearing & is a resource for Iowa's school districts, incorporating specialized programming and services with intensive, individualized instruction and innovative use of technology, high expectations & standards for each student, focused on language and literacy skill development commensurate with that of hearing peers.

Decision-making for individual student program development is based on comprehensive, integrated data collection & analysis of student achievement. ISD does not charge tuition or collect property taxes, thus is dependent on state funding to ensure that these services are available.

The amount requested will support ongoing efforts to improve student achievement through our strategic initiatives, promote improved faculty recruitment & retention by maintaining parity with funding appropriated to K-12 public schools, support extended-learning of the Expanded Core Curriculum, provide critical access to a language-rich environment & early language development & support the successful transition to employment or post-secondary education & independent living through the Four Plus program.

## ISD - Iowa School for the Deaf Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	11,421,710	11,707,253	11,707,253	12,197,979
Federal Support	73,467	—	—	—
Intra State Receipts	166,667	50,001	1	1
Gov Fund Type Transfers - Other Agencies	—	357,603	357,603	357,603

## ISD - Iowa School for the Deaf Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Interest	2,039	—	—	—
Refunds & Reimbursements	14,023	—	—	—
Rents & Leases	—	81,000	—	—
Other Sales & Services	451,470	500	—	—
Other	350,010	1,248,179	1,379,679	1,379,679
<b>Total Resources</b>	<b>12,479,386</b>	<b>13,444,536</b>	<b>13,444,536</b>	<b>13,935,262</b>
<b>Expenditures</b>				
Personal Services-Salaries	10,089,203	11,388,200	11,388,300	11,496,546
Personal Travel In State	—	25,695	25,695	25,695
State Vehicle Operation	—	126,200	221,200	221,200
Personal Travel Out of State	—	13,845	8,745	8,745
Office Supplies	—	205,639	259,789	259,789
Facility Maintenance Supplies	—	64,500	—	—
Equipment Maintenance Supplies	—	11,500	—	—
Professional & Scientific Supplies	1,811,708	7,000	—	—
Highway Maintenance Supplies	—	500	—	—
Housing & Subsistence Supplies	—	24,250	—	—
Other Supplies	—	20,625	—	—
Printing & Binding	—	10,000	10,000	10,000
Food	—	109,300	—	—
Postage	—	10,016	10,016	10,016
Regents Library Acquisitions	2,457	—	—	—
Communications	—	31,445	32,045	32,045
Rentals	—	105,300	—	—
Utilities	415,549	364,000	—	—
Professional & Scientific Services	—	5,500	—	—
Outside Services	—	54,513	2,413	2,413
Intra-State Transfers	—	1,001	1	1
Outside Repairs/Service	150,228	154,061	117,136	117,136
Auditor of State Reimbursements	(9,458)	—	—	—
Reimbursement to Other Agencies	—	74,040	79,940	79,940
ITS Reimbursements	—	5,000	—	—
IT Outside Services	—	316,000	300,000	682,480
Gov Fund Type Transfers - Other Agencies Services	—	2,000	—	—
Equipment	19,699	18,500	15,000	15,000
Office Equipment	—	500	—	—
Equipment - Non-Inventory	—	26,000	—	—
IT Equipment	—	107,950	104,300	104,300
Other Expense & Obligations	—	159,956	869,956	869,956
Fees	—	1,500	—	—
<b>Total Expenditures</b>	<b>12,479,386</b>	<b>13,444,536</b>	<b>13,444,536</b>	<b>13,935,262</b>

**IESBVI****General Fund****Appropriation Description**

Services are provided directly to students as well as technical assistance, consultation with other educators serving students that are blind or visually impaired. Students are served each year by Iowa's Educational Services for the Blind and Visually Impaired (IESBVI) in partnership with Iowa's local school districts, AEAs, and Department for the Blind. Some students are involved in short-term placements on campus to develop specific skills in a focused educational environment. IESBVI has enhanced the efficiency and accessibility of programs and services for Iowa's children.

The funding requested will support current programming and improve student achievement, implement the Iowa Core and prepare Iowa's students who are blind for the 21st century.

Specifically, the funding will allow full implementation of students Individual Education Program in cooperation with the local school districts and AEAs, and activities to support the Expanded Core Curriculum for students who are blind and visually impaired in Iowa.

The amount requested will support ongoing efforts to improve student achievement through our strategic initiatives, promote improved faculty recruitment and retention by maintaining parity with funding appropriated to K-12 public schools, support extended-learning of the Expanded Core Curriculum, provide critical access to a language-rich environment and early language development, and support the transition to employment or post-secondary education and independent living.

**IESBVI Financial Summary**

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	4,794,040	4,913,891	4,913,891	5,096,053
Intra State Receipts	—	2	2	2
Interest	17,167	—	—	—
Refunds & Reimbursements	50,112	—	—	—
Other Sales & Services	4,604,870	—	—	—
Other	—	4,835,966	4,835,966	4,835,966
<b>Total Resources</b>	<b>9,466,189</b>	<b>9,749,859</b>	<b>9,749,859</b>	<b>9,932,021</b>
<b>Expenditures</b>				
Personal Services-Salaries	7,939,148	8,746,929	8,747,029	8,747,029
Personal Travel In State	—	119,940	123,940	123,940
State Vehicle Operation	—	239,950	234,950	234,950
Personal Travel Out of State	—	13,000	—	—
Office Supplies	—	97,265	127,265	127,265
Equipment Maintenance Supplies	—	2,600	—	—
Professional & Scientific Supplies	1,360,972	1,000	—	—
Other Supplies	—	5,650	—	—
Printing & Binding	—	18,000	25,000	25,000
Food	—	4,500	—	—

## IESBVI Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Postage	—	15,700	18,700	18,700
Regents Library Acquisitions	8,638	—	—	—
Communications	—	46,000	62,000	62,000
Rentals	151,178	2,000	—	—
Professional & Scientific Services	—	12,000	—	—
Outside Services	—	16,000	—	—
Intra-State Transfers	—	1	1	1
Outside Repairs/Service	—	3,001	2,001	2,001
Reimbursement to Other Agencies	—	20,101	1	1
ITS Reimbursements	—	5,000	—	—
IT Outside Services	—	40,000	40,000	40,000
Gov Fund Type Transfers - Auditor of State Services	—	30,000	30,000	30,000
Gov Fund Type Transfers - Other Agencies Services	—	65,000	85,000	267,162
Equipment	6,253	2,500	—	—
IT Equipment	—	87,000	85,000	85,000
Other Expense & Obligations	—	151,722	168,972	168,972
Refunds-Other	—	5,000	—	—
<b>Total Expenditures</b>	<b>9,466,189</b>	<b>9,749,859</b>	<b>9,749,859</b>	<b>9,932,021</b>

## Health Care Professional Incentive Program

### General Fund

### Appropriation Description

Consolidate the various health care related loan repayment programs, and increase the associated funding.

## Health Care Professional Incentive Program Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	—	—	10,000,000
<b>Total Resources</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>10,000,000</b>
<b>Expenditures</b>				
State Aid	—	—	—	10,000,000
<b>Total Expenditures</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>10,000,000</b>

## Court Reporter Forgivable Loan Program

General Fund

### Appropriation Description

Shift the graduate forgivable loan account created in HF 2644 from Economic Development to Education.

### Court Reporter Forgivable Loan Program Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	—	—	50,000
Total Resources	—	—	—	50,000
<b>Expenditures</b>				
State Aid	—	—	—	50,000
Total Expenditures	—	—	—	50,000

## Child Development

General Fund

### Appropriation Description

This appropriation provides child development programs for preschool and early elementary high-risk children. Programs include Iowa Shared Visions for preschool children and programs for children kindergarten through grade three. The Shared Visions programs provide parent support for children birth to 3 and preschool programs for children 3 to 5. Shared Visions programs include a collaborative partnership between local Empowerment Boards, Head Start, childcare providers, and school districts. Funds are allocated to the Child Development Coordinating Council for Iowa's Shared Visions.

The Department of Education also directly grants funds to school districts for programs designed for at-risk children at the early elementary grades and for children prior to school age. In addition a portion of the appropriation is used to enable the AEAs to establish a network of consultants specializing in working on child development issues. Through this appropriation the department is allocated funds for the administration and support of the child development program.

### Child Development Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	408,190	887,968	738,568	738,568
Appropriation	10,524,389	10,524,389	10,524,389	10,524,389
Total Resources	10,932,579	11,412,357	11,262,957	11,262,957

## Child Development Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Expenditures				
Personal Travel In State	321	—	—	—
Professional & Scientific Services	50	5,000	5,000	5,000
Intra-State Transfers	249,328	432,000	432,000	432,000
State Aid	9,794,912	10,236,789	10,236,789	10,236,789
Balance Carry Forward (Approps)	887,968	738,568	589,168	589,168
Total Expenditures	10,932,579	11,412,357	11,262,957	11,262,957

## Sac and Fox Indian Settlement Education

General Fund

### Appropriation Description

Standing limited appropriation from the General Fund for distribution to the tribal council of the Sac and Fox Indian settlement for expenses of educating American Indian children residing in the Sac and Fox Indian settlement. Iowa Code 256.30.

## Sac and Fox Indian Settlement Education Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	100,000	100,000	100,000	100,000
Total Resources	100,000	100,000	100,000	100,000
Expenditures				
State Aid	100,000	100,000	100,000	100,000
Total Expenditures	100,000	100,000	100,000	100,000

## Vocational Technical Tuition Grant

### General Fund

#### Appropriation Description

This program offers financial aid to students enrolled in Vocational-Technical and Career Option courses at Iowa Community Colleges.

### Vocational Technical Tuition Grant Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	1,750,185	1,750,185	1,750,185	1,750,185
Total Resources	1,750,185	1,750,185	1,750,185	1,750,185
<b>Expenditures</b>				
Intra-State Transfers	31,365	—	—	—
State Aid	1,718,820	1,750,185	1,750,185	1,750,185
Total Expenditures	1,750,185	1,750,185	1,750,185	1,750,185

## Tuition Grant Program-Standing

### General Fund

#### Appropriation Description

The Tuition Grant Program offers need-based grants to Iowa residents enrolled at accredited independent postsecondary institutions in the state.

### Tuition Grant Program-Standing Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	51,421,531	52,707,069	52,707,069	53,761,210
Total Resources	51,421,531	52,707,069	52,707,069	53,761,210
<b>Expenditures</b>				
Intra-State Transfers	64,292	—	—	—
State Aid	51,357,239	52,707,069	52,707,069	53,761,210
Total Expenditures	51,421,531	52,707,069	52,707,069	53,761,210

## Tuition Grant - For-Profit

### General Fund

#### Appropriation Description

The Tuition Grant - For-Profit Program offers need-based grants to Iowa residents enrolled at accredited independent postsecondary institutions in the state.

#### Tuition Grant - For-Profit Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	108,000	110,700	110,700	112,914
Intra State Receipts	63,094	—	—	—
<b>Total Resources</b>	<b>171,094</b>	<b>110,700</b>	<b>110,700</b>	<b>112,914</b>
<b>Expenditures</b>				
Intra-State Transfers	1,282	—	—	—
State Aid	169,812	110,700	110,700	112,914
<b>Total Expenditures</b>	<b>171,094</b>	<b>110,700</b>	<b>110,700</b>	<b>112,914</b>

## Education Savings Accounts

### General Fund

#### Appropriation Description

Standing unlimited GF appropriation to fund Education Savings Accounts.

#### Education Savings Accounts Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	107,409,180	218,048,012	308,461,790	314,649,945
Estimated Revisions	21,669,357	—	—	—
<b>Total Resources</b>	<b>129,078,537</b>	<b>218,048,012</b>	<b>308,461,790</b>	<b>314,649,945</b>
<b>Expenditures</b>				
Intra-State Transfers	129,078,537	218,048,012	308,461,790	314,649,945
<b>Total Expenditures</b>	<b>129,078,537</b>	<b>218,048,012</b>	<b>308,461,790</b>	<b>314,649,945</b>

## Therapeutic Classroom Services

### General Fund

#### Appropriation Description

Standing unlimited GF appropriation to fund Therapeutic Classroom Services claims submitted by school districts.

### Therapeutic Classroom Services Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	750,255	750,000	750,000	750,000
Total Resources	750,255	750,000	750,000	750,000
<b>Expenditures</b>				
State Aid	750,255	750,000	750,000	750,000
Total Expenditures	750,255	750,000	750,000	750,000

## State Foundation School Aid

### General Fund

#### Appropriation Description

The estimated state foundation aid for school districts will be based on a supplemental state aid amount that will be set in the legislative session. The supplemental state aid for the five designated funds included in school aid (Teacher Leadership Support, Teacher Quality Compensation, Teacher Quality professional development, Education Excellence Phase II, and Early Intervention/Class Size funds) will be set in the legislative session.

### State Foundation School Aid Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	3,654,447,424	3,787,626,194	3,856,758,040	3,889,657,223
Estimated Revisions	11,357,774	—	—	—
Intra State Receipts	82,946,288	23,441,486	23,441,486	23,441,486
Refunds & Reimbursements	304,684	305,000	305,000	305,000
Total Resources	3,749,056,170	3,811,372,680	3,880,504,526	3,913,403,709
<b>Expenditures</b>				
Intra-State Transfers	1,944,342	2,057,427	2,057,427	2,057,427
State Aid	3,747,111,828	3,809,315,253	3,878,447,099	3,911,346,282
Total Expenditures	3,749,056,170	3,811,372,680	3,880,504,526	3,913,403,709

## Charter Schools

### General Fund

#### Appropriation Description

Annual General Fund appropriation an amount necessary to pay all applicable amounts to charter schools per 256E.8.

#### Charter Schools Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	3,200,000	5,200,000	3,200,000	19,671,014
Estimated Revisions	(762,228)	—	—	—
Total Resources	2,437,772	5,200,000	3,200,000	19,671,014
<b>Expenditures</b>				
State Aid	2,437,772	5,200,000	3,200,000	19,671,014
Total Expenditures	2,437,772	5,200,000	3,200,000	19,671,014

## Transportation Nonpublic Students

### General Fund

#### Appropriation Description

The purpose of this program is to provide transportation for students attending approved nonpublic schools. Public school districts are required to provide transportation to children attending an approved nonpublic school, through either the district's buses, contracted bus services, or parental reimbursement. Districts are reimbursed for costs of this service to the extent that funds are appropriated. If parents provide the transportation, claims are submitted to the Department of Education by the public school district to reimburse the parents. The amount of the claims is determined by a code specified formula. If the appropriation is insufficient to pay all claims of parent and districts, the payments are proportionally reduced.

#### Transportation Nonpublic Students Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	8,997,091	8,997,091	8,997,091	8,997,091
Estimated Revisions	(4,307)	—	—	—
Total Resources	8,992,784	8,997,091	8,997,091	8,997,091
<b>Expenditures</b>				
State Aid	8,992,784	8,997,091	8,997,091	8,997,091
Total Expenditures	8,992,784	8,997,091	8,997,091	8,997,091

## Workforce Training and Economic Development Funds - SWJCF

Iowa Skilled Worker and Job Creation Fund

### Appropriation Description

For deposit in the Workforce Training and Economic Development Fund created pursuant to Section 260C.18A. Funding allows community colleges to continue projects funded through the Workforce Training and Economic Development Fund. Funds are to be used for expansion of technical programming at the community colleges. This fund has become an important source of financing for community college new program innovation, development, and capacity building, particularly for career and technical education.

## Workforce Training and Economic Development Funds - SWJCF Financial

### Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	8,437	183,990	93,990	93,990
Appropriation	15,100,000	15,100,000	15,100,000	15,100,000
<b>Total Resources</b>	<b>15,108,437</b>	<b>15,283,990</b>	<b>15,193,990</b>	<b>15,193,990</b>
<b>Expenditures</b>				
Intra-State Transfers	174,947	440,500	440,500	440,500
State Aid	14,749,500	14,749,500	14,749,500	14,749,500
Balance Carry Forward (Approps)	183,990	93,990	3,990	3,990
<b>Total Expenditures</b>	<b>15,108,437</b>	<b>15,283,990</b>	<b>15,193,990</b>	<b>15,193,990</b>

## PACE and Regional Sectors - SWJCF

Iowa Skilled Worker and Job Creation Fund

### Appropriation Description

Funding for PACE and Regional Sectors - SWJCF. Funds are to be used to provide programming to identified, specific populations as they attempt to reenter the workforce.

## PACE and Regional Sectors - SWJCF Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	5,000,000	5,000,000	5,000,000	4,800,000
<b>Total Resources</b>	<b>5,000,000</b>	<b>5,000,000</b>	<b>5,000,000</b>	<b>4,800,000</b>
<b>Expenditures</b>				
Intra-State Transfers	5,000,000	5,000,000	5,000,000	4,800,000
<b>Total Expenditures</b>	<b>5,000,000</b>	<b>5,000,000</b>	<b>5,000,000</b>	<b>4,800,000</b>

## Gap Tuition Assistance Fund - SWJCF

Iowa Skilled Worker and Job Creation Fund

### Appropriation Description

Gap Tuition Assistance Fund program is a program designed to fill the gap where federal financial aid does not cover. These are shorter non-credit certificate programs that are not eligible for federal financial aid but help lead to employment for the students. There are requirements regarding eligibility and participation and program requirements regarding what is an eligible program. All of these rules are spelled out in code. The 2 million appropriation is allocated among the 15 colleges to help subsidize the tuition costs for the students participating in the programs. Each college is responsible for how they fund the cost, whether they cover 100 percent of tuition and fees or whether it is some percentage of this.

### Gap Tuition Assistance Fund - SWJCF Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	2,000,000	2,000,000	2,000,000	2,000,000
Total Resources	2,000,000	2,000,000	2,000,000	2,000,000
<b>Expenditures</b>				
Intra-State Transfers	2,000,000	2,000,000	2,000,000	2,000,000
Total Expenditures	2,000,000	2,000,000	2,000,000	2,000,000

## Workforce Preparation Outcome Reporting System - SWJCF

Iowa Skilled Worker and Job Creation Fund

### Appropriation Description

Workforce Preparation Outcome Reporting System - SWJCF. Creates a system that ties community college programming to workforce/labor market information to track outcomes.

### Workforce Preparation Outcome Reporting System - SWJCF Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	8,862	15,785	15,785	15,785
Appropriation	200,000	200,000	200,000	75,000
Total Resources	208,862	215,785	215,785	90,785
<b>Expenditures</b>				
Personal Travel In State	498	—	—	—
State Vehicle Operation	10	—	—	—
Personal Travel Out of State	6,143	—	—	—
Printing & Binding	320	—	—	—
Professional & Scientific Services	43,888	39,500	39,500	15,000
Intra-State Transfers	4,187	—	—	—

## Workforce Preparation Outcome Reporting System - SWJCF Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
IT Outside Services	84,900	81,000	81,000	30,000
Gov Fund Type Transfers - Other Agencies Services	53,132	79,500	79,500	30,000
Balance Carry Forward (Approps)	15,785	15,785	15,785	15,785
Total Expenditures	208,862	215,785	215,785	90,785

## ACE Infrastructure - SWJCF

Iowa Skilled Worker and Job Creation Fund

### Appropriation Description

Legislative Action - ACE Infrastructure - SWJCF. Funds are to be used to support accelerated career education programs, connecting CC programming to the workplace.

## ACE Infrastructure - SWJCF Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	6,000,000	6,000,000	6,000,000	6,000,000
Total Resources	6,000,000	6,000,000	6,000,000	6,000,000
<b>Expenditures</b>				
State Aid	6,000,000	6,000,000	6,000,000	6,000,000
Total Expenditures	6,000,000	6,000,000	6,000,000	6,000,000

## Skilled Workforce Shortage Tuition Grant - SWJCF

Iowa Skilled Worker and Job Creation Fund

### Appropriation Description

Funds the Skilled Workforce Shortage Tuition Grant - SWJCF. This program offers need-based financial aid to students enrolled in specified shortage vocational and career option courses at Iowa Community Colleges.

### Skilled Workforce Shortage Tuition Grant - SWJCF Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	427,116	216,607	216,607	216,607
Appropriation	5,000,000	5,000,000	5,000,000	5,000,000
Intra State Receipts	—	1	1	1
<b>Total Resources</b>	<b>5,427,116</b>	<b>5,216,608</b>	<b>5,216,608</b>	<b>5,216,608</b>
<b>Expenditures</b>				
State Aid	5,210,509	5,000,001	5,000,001	5,000,001
Balance Carry Forward (Approps)	216,607	216,607	216,607	216,607
<b>Total Expenditures</b>	<b>5,427,116</b>	<b>5,216,608</b>	<b>5,216,608</b>	<b>5,216,608</b>

## STEM Best

Iowa Skilled Worker and Job Creation Fund

### Appropriation Description

The STEM Best Program seeks to bridge cultures between businesses and schools through education programs in the fields of manufacturing, information technology, bioscience, finance, and more while focusing on business applications.

### STEM Best Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	518,648	479,000	479,000	479,000
Appropriation	700,000	700,000	700,000	700,000
<b>Total Resources</b>	<b>1,218,648</b>	<b>1,179,000</b>	<b>1,179,000</b>	<b>1,179,000</b>
<b>Expenditures</b>				
State Aid	739,648	700,000	700,000	700,000
Balance Carry Forward (Approps)	479,000	479,000	479,000	479,000
<b>Total Expenditures</b>	<b>1,218,648</b>	<b>1,179,000</b>	<b>1,179,000</b>	<b>1,179,000</b>

## ISD - Girls Dormitory HVAC / Electrical

Rebuild Iowa Infrastructure Fund

### Appropriation Description

Appropriations that would be used to design and construct this project include:

\$5,713,312: FY 2024 Capital Request

\$5,713,312: Total Capital Request for State Funds

Built in 1961 (south half) and 1971 (north half), ISD's Girl's Dormitory is a three and four-story residence hall near ISD's main entrance. It houses 35 female students ages 5 to 18 year-round and includes two institutional departments: the Health Center and Audiology. The dormitory, the Health Center and Audiology would all be restored in this project.

The fire detection system needs to be upgraded to adequately notify blind, visually impaired, deaf, hard of hearing or deaf/blind students, faculty, staff and visitors. The HVAC (heating, ventilation and air conditioning) systems in the ISD Girl's Dormitory are inefficient and have reached the end of their useful lives. While the Health Center, Audiology and student lounges are air conditioned by window units, the sleeping quarters for the 35 girls are not air-conditioned. Updating the HVAC would require simultaneous enhancements to the electrical system, including new lighting and electrical power.

In addition, the 58-year-old brick exterior walls have water and air infiltration issues, making the existing HVAC systems work even harder, diminishing the comfort of the residents and making the entire building less energy efficient.

### ISD - Girls Dormitory HVAC / Electrical Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	—	5,521,662	—	—
Appropriation	5,700,000	—	—	—
<b>Total Resources</b>	<b>5,700,000</b>	<b>5,521,662</b>	<b>—</b>	<b>—</b>
<b>Expenditures</b>				
Gov Fund Type Transfers - Other Agencies Services	178,338	5,521,662	—	—
Balance Carry Forward (Approps)	5,521,662	—	—	—
<b>Total Expenditures</b>	<b>5,700,000</b>	<b>5,521,662</b>	<b>—</b>	<b>—</b>

## Statewide Education Data Warehouse TRF

### Technology Reinvestment Fund

#### Appropriation Description

Provides funding to maintain an educational data warehouse used by teachers, parents, and school district administrators. Current cost of license maintenance is \$1.2 million.

### Statewide Education Data Warehouse TRF Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	600,000	600,000	600,000	600,000
Total Resources	600,000	600,000	600,000	600,000
<b>Expenditures</b>				
Office Supplies	8,250	9,000	—	—
Communications	—	600	—	—
Reimbursement to Other Agencies	—	1,000	—	—
IT Outside Services	342,791	345,400	400,000	400,000
IT Equipment	248,959	244,000	200,000	200,000
Total Expenditures	600,000	600,000	600,000	600,000

## ICN Part III Leases & Maintenance Network TRF

### Technology Reinvestment Fund

#### Appropriation Description

This appropriation is used to fund the ongoing maintenance and lease costs associated with the Part III sites on the Iowa Communications Network. Current cost for these licenses is \$3.6 million.

### ICN Part III Leases & Maintenance Network TRF Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	2,727,000	2,727,000	2,727,000	2,727,000
Total Resources	2,727,000	2,727,000	2,727,000	2,727,000
<b>Expenditures</b>				
Communications	2,727,000	2,727,000	2,727,000	2,727,000
Total Expenditures	2,727,000	2,727,000	2,727,000	2,727,000

## Digital Asset Management System

### Technology Reinvestment Fund

#### Appropriation Description

Iowa PBS will procure a digital asset management system and purchase the annual fees associated with the system to preserve and open Iowa PBS' historical video archives to the public.

#### Digital Asset Management System Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	—	343,808	66,000	66,000
Appropriation	343,808	196,000	—	—
<b>Total Resources</b>	<b>343,808</b>	<b>539,808</b>	<b>66,000</b>	<b>66,000</b>
<b>Expenditures</b>				
Outside Services	—	74,000	6,000	6,000
Equipment	—	100,000	60,000	60,000
IT Equipment	—	299,808	—	—
Balance Carry Forward (Approps)	343,808	66,000	—	—
<b>Total Expenditures</b>	<b>343,808</b>	<b>539,808</b>	<b>66,000</b>	<b>66,000</b>

## Iowa PBS Equipment Replace TRF

### Technology Reinvestment Fund

#### Appropriation Description

Iowa PBS Equipment Replacement. Replacement of equipment and systems at the network's studios and transmission facilities so that outdated mission critical systems are renewed to insure consistent delivery of content and to prevent catastrophic failures and prolonged loss of service to Iowans.

#### Iowa PBS Equipment Replace TRF Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	2,393,006	1,000,000	—	—
Appropriation	—	—	7,855,800	—
<b>Total Resources</b>	<b>2,393,006</b>	<b>1,000,000</b>	<b>7,855,800</b>	<b>—</b>
<b>Expenditures</b>				
Facility Maintenance Supplies	19,463	—	—	—
Equipment Maintenance Supplies	11,355	—	—	—
Outside Services	4,680	3,000	785,580	—
Outside Repairs/Service	37,833	2,000	—	—
Gov Fund Type Transfers - Other Agencies Services	57,738	205,269	—	—
Equipment	1,110,300	723,000	7,070,220	—
Equipment - Non-Inventory	2,704	42,923	—	—
IT Equipment	148,932	23,808	—	—
Balance Carry Forward (Approps)	1,000,000	—	—	—
<b>Total Expenditures</b>	<b>2,393,006</b>	<b>1,000,000</b>	<b>7,855,800</b>	<b>—</b>

## Fund Detail

## Education, Department of Fund Detail

Funds	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Education, Department of	854,496,379	967,531,027	950,338,791	949,680,698
Iowa Skilled Worker and Job Creation Fund	34,963,063	34,895,383	34,805,383	34,480,383
Rebuild Iowa Infrastructure Fund	5,700,000	5,521,662	—	—
Revolving Fund	120,487	125,001	125,001	125,001
Individuals with Disabilities Education Act Part B	156,362,340	156,057,347	156,057,347	156,057,347
Iowa State Fair Scholarship Fund	5,267	—	—	—
DUI - Training	1,136,186	1,198,555	884,336	884,336
Teach Iowa Scholar Fund	1,217,645	1,178,145	1,100,835	1,100,835
Gap Tuition Assistance Fund	2,015,232	2,022,268	2,029,304	2,029,304
Rural Iowa Primary Care Trust Fund	16,683,133	18,688,543	20,300,135	20,300,135
Statewide Work-Based Learning Intermediary Network Fund	—	—	—	—
Pathways for Academic Career and Employment Fund	4,890,149	5,108,793	5,127,437	5,127,437
Postsecondary Registration Fund	424,672	514,487	514,487	514,487
Rural Veterinary Care Trust Fund	1,905,000	2,350,000	2,562,024	2,562,024
Therapeutic Classroom Incentive Fund	2,351,382	2,373,524	2,373,524	2,373,524
Mental Health Professional Loan Repayment Fund	1,091,751	1,674,751	2,257,751	2,257,751
Osteopathic Loan Revolving Fund	2,750,650	2,658,900	2,419,344	2,420,344
Education Savings Account Fund	129,078,537	204,294,895	204,294,895	204,294,895
Iowa Workforce Grant and Incentive Program Fund	6,627,088	6,610,066	6,715,066	6,715,066
Education and Training Voucher Grant (Foster care grant)	616,166	682,393	450,000	450,000
Stafford Loan Program (GSL)	32,818,869	30,035,960	25,274,847	25,274,847
Computer Science Professional Development Incentive Fund	842,618	975,492	632,874	632,874
NCES - NAEP Assessments	699,113	503,813	255,557	255,557
ESSA - Title IIA - Improving Teacher Quality Grants	14,703,041	22,333,943	22,333,943	22,333,943
Skilled Workforce Last-Dollar Scholarship Program Fund	23,942,987	29,613,032	29,613,032	29,613,032
Skilled Workforce Grant Program Fund	319,455	473,580	463,580	463,580
Scholarship and Grant Reserve	1,144,312	1,081,219	1,081,219	1,081,219
Career Academy Fund	12,478,441	13,882,415	14,261,280	14,261,280
ESSA - 21st Century Learning Centers	6,796,114	11,661,823	12,177,469	12,177,469
ESSA - Title VI - State Assessment Funds	5,043,789	5,906,526	5,906,526	5,906,526
Adult Education	—	—	1	1
Child Nutrition Commodities	4,358	7,936	7,936	7,936
Veterans Education	510,448	565,822	570,418	570,418
DE Nonfederal Grants	18,793,877	19,473,393	16,223,488	16,223,488
ESSA - Title IA Basic Grants	129,501,302	217,729,720	217,729,720	217,729,720
Education License Plate Fees	23,296	24,461	24,461	24,461

## Education, Department of Fund Detail

Funds	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
ESSA - Title III-English Language Acquisition Grants	5,615,996	9,830,337	10,134,337	10,134,337
Wisconsin Center for Education Research	76,517	69,755	57,655	57,655
Library Services/Technology Act	—	—	2,395,700	2,395,700
Chiropractic Loan Revolving Fund	41,428	44,049	46,669	46,669
School Bus Driver Permit	1,389,870	1,483,152	1,545,950	1,545,950
Miscellaneous Federal Grants	208,153,523	124,950,270	116,155,551	116,155,551
Headstart Collaborative Grant	129,496	126,451	126,451	126,451
ISD Restricted	381,501	203,665	478,758	144,665
IBSSS Restricted	681,422	994,608	994,608	994,608
Perkins Vocational Education Act	12,966,940	19,109,229	19,109,229	19,109,229
ESSA - Title X - Homeless Child and Adults	673,706	1,420,759	1,420,759	1,420,759
William E Hawks-Charitable Trust	386,875	386,876	386,876	386,876
Westgate Foundation	—	(9,843)	(9,843)	(9,843)
Iowa School for the Deaf Custodial Fund	—	1,000	—	—
Technology Reinvestment Fund	3,327,000	3,327,000	3,327,000	3,327,000
Health Care Loan Repayment Fund	1,504,857	1,828,218	2,054,218	2,054,218
All Iowa Opportunity Scholarship Fund	3,606,482	3,541,653	3,541,653	3,541,653
Iowa PBS	39,736,862	41,112,268	46,383,760	38,527,960
CPB/CSG Fund 0004	4,160,176	3,190,248	4,052,713	4,052,713
CPB/CSG Fund 0033	2,833,643	4,075,614	3,018,304	3,018,304
Market to Market	766,585	846,453	866,359	866,359
Iowa PBS - Misc Contributions Holding Account	2,297,988	2,241,640	2,102,482	2,102,482
Friends Funded Programming	4,857,500	5,881,446	6,237,253	6,237,253
Educational Services	289,396	289,368	287,708	287,708
Iowa PBS Marketing & Distribution	115,205	126,291	136,866	136,866
Iowa PBS Educational & Contractual Fund	1,568,861	1,390,659	1,204,575	1,204,575
Capital Equipment Replacement Fund	1,294,684	1,962,003	1,212,603	1,212,603
Friends Donation Fund	18,816,010	19,568,738	19,343,097	19,343,097
Technology Reinvestment Fund	2,736,814	1,539,808	7,921,800	66,000

## CPB/CSG Fund 0004

### Fund Description

This account receives funding from the Corporation for Public Broadcasting as Community Service Grants which are distributed by formula to eligible public television organizations in the US. Iowa PBS uses the majority of these funds for internal operational purposes.

### CPB/CSG Fund 0004 Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	658,178	3,190,148	692,613	692,613
Interest	—	100	100	100
Unearned Receipts	3,501,998	—	3,360,000	3,360,000
<b>Total Resources</b>	<b>4,160,176</b>	<b>3,190,248</b>	<b>4,052,713</b>	<b>4,052,713</b>
<b>Expenditures</b>				
Personal Services-Salaries	908,319	2,137,185	935,625	935,625
Personal Travel Out of State	13,555	51,400	13,600	13,600
Office Supplies	—	24,800	6,200	6,200
Equipment Maintenance Supplies	—	16,000	4,000	4,000
Other Supplies	—	19,798	4,950	4,950
Uniforms & Related Items	585	—	—	—
Professional & Scientific Services	1,330	24,000	6,000	6,000
Outside Services	500	11,200	2,800	2,800
Advertising & Publicity	8,115	8,000	2,000	2,000
Outside Repairs/Service	414	8,080	2,020	2,020
ITS Reimbursements	—	46,100	—	—
IT Outside Services	1,008	13,100	1,900	1,900
Gov Fund Type Transfers - Attorney General Services	2,577	12,800	3,200	3,200
Gov Fund Type Transfers - Auditor of State Services	—	2,000	500	500
Equipment	—	84,400	21,100	21,100
Equipment - Non-Inventory	—	4,000	1,000	1,000
IT Equipment	33,625	34,772	8,818	8,818
Balance Carry Forward (Funds)	3,190,148	692,613	3,039,000	3,039,000
<b>Total Expenditures</b>	<b>4,160,176</b>	<b>3,190,248</b>	<b>4,052,713</b>	<b>4,052,713</b>

## Individuals with Disabilities Education Act Part B

### Fund Description

This account receives federal grants used for the support of administration and projects concerned with handicapped children.

### Individuals with Disabilities Education Act Part B Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Federal Support	156,362,340	156,057,347	156,057,347	156,057,347
<b>Total Resources</b>	<b>156,362,340</b>	<b>156,057,347</b>	<b>156,057,347</b>	<b>156,057,347</b>
<b>Expenditures</b>				
Personal Services-Salaries	4,652,069	6,091,833	6,091,833	6,091,833
Personal Travel In State	(105,853)	213,325	213,325	213,325
Personal Travel Out of State	80,230	148,178	148,178	148,178
Office Supplies	39,109	57,894	57,894	57,894
Professional & Scientific Supplies	1,549	7,000	7,000	7,000
Printing & Binding	809	10,894	10,894	10,894
Communications	17,121	23,491	23,491	23,491
Rentals	(25,941)	—	—	—
Professional & Scientific Services	2,603,250	7,221,529	7,221,529	7,221,529
Outside Services	9,384	10,000	10,000	10,000
Intra-State Transfers	238,993	195,423	195,423	195,423
Advertising & Publicity	108	—	—	—
Reimbursement to Other Agencies	17,083	16,835	16,835	16,835
ITS Reimbursements	1,953	2,400	2,400	2,400
IT Outside Services	3,734,518	6,789,058	6,789,058	6,789,058
Gov Fund Type Transfers - Other Agencies Services	1,260,842	1,479,019	1,479,019	1,479,019
IT Equipment	54,433	122,370	122,370	122,370
State Aid	143,782,683	133,668,098	133,668,098	133,668,098
<b>Total Expenditures</b>	<b>156,362,340</b>	<b>156,057,347</b>	<b>156,057,347</b>	<b>156,057,347</b>

## CPB/CSG Fund 0033

### Fund Description

This account receives funding from the Corporation for Public Broadcasting as Community Service Grants which are distributed by formula to eligible public television organizations in the US. Iowa PBS uses the majority of these funds for internal operational purposes.

### CPB/CSG Fund 0033 Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	2,833,643	639,905	3,018,104	3,018,104
Intra State Receipts	—	100	100	100
Interest	—	100	100	100
Unearned Receipts	—	3,435,509	—	—
<b>Total Resources</b>	<b>2,833,643</b>	<b>4,075,614</b>	<b>3,018,304</b>	<b>3,018,304</b>
<b>Expenditures</b>				
Personal Services-Salaries	1,961,294	966,449	2,137,285	2,137,285
Personal Travel In State	—	2,350	—	—
State Vehicle Operation	45	—	—	—
Personal Travel Out of State	18,236	21,700	51,400	51,400
Office Supplies	23,806	1,120	24,800	24,800
Equipment Maintenance Supplies	—	100	16,000	16,000
Other Supplies	81,000	3,861	19,798	19,798
Postage	—	100	—	—
Professional & Scientific Services	18,890	10,000	24,000	24,000
Outside Services	1,400	5,000	3,200	3,200
Advertising & Publicity	10,295	15,450	8,000	8,000
Outside Repairs/Service	—	2,000	8,080	8,080
Reimbursement to Other Agencies	—	3,000	—	—
ITS Reimbursements	43,191	—	46,100	46,100
IT Outside Services	12,167	3,200	21,100	21,100
Gov Fund Type Transfers - Attorney	12,887	6,000	12,800	12,800
Gov Fund Type Transfers - Auditor of	1,961	100	2,000	2,000
Equipment	—	100	84,400	84,400
Office Equipment	—	100	—	—
Equipment - Non-Inventory	—	600	4,000	4,000
IT Equipment	8,566	13,080	34,772	34,772
Other Expense & Obligations	—	3,200	—	—
Balance Carry Forward (Funds)	639,905	3,018,104	520,569	520,569
<b>Total Expenditures</b>	<b>2,833,643</b>	<b>4,075,614</b>	<b>3,018,304</b>	<b>3,018,304</b>

## Teach Iowa Scholar Fund

### Fund Description

The Fund is established in the College Aid Commission to provide Teach Iowa Scholar grants to selected high-caliber teachers. Eligible applicants include those preparing to teach in fields including science, technology, engineering, or math. Max. award: \$4,000 per year for five years.

### Teach Iowa Scholar Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	510,440	477,645	400,335	400,335
Intra State Receipts	656,897	650,000	650,000	650,000
Interest	48,330	44,000	44,000	44,000
Refunds & Reimbursements	1,978	6,500	6,500	6,500
<b>Total Resources</b>	<b>1,217,645</b>	<b>1,178,145</b>	<b>1,100,835</b>	<b>1,100,835</b>
<b>Expenditures</b>				
State Aid	740,000	777,810	777,810	777,810
Balance Carry Forward (Funds)	477,645	400,335	323,025	323,025
<b>Total Expenditures</b>	<b>1,217,645</b>	<b>1,178,145</b>	<b>1,100,835</b>	<b>1,100,835</b>

## Gap Tuition Assistance Fund

### Fund Description

The Gap Tuition Assistance Fund is established to provide funding to community colleges for need-based tuition assistance to applicants to enable completion of continuing education certificate training programs for in-demand occupations.

### Gap Tuition Assistance Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	8,022	15,232	22,268	22,268
Intra State Receipts	2,000,000	2,000,000	2,000,000	2,000,000
Interest	7,211	7,036	7,036	7,036
<b>Total Resources</b>	<b>2,015,232</b>	<b>2,022,268</b>	<b>2,029,304</b>	<b>2,029,304</b>
<b>Expenditures</b>				
State Aid	2,000,000	2,000,000	2,000,000	2,000,000
Balance Carry Forward (Funds)	15,232	22,268	29,304	29,304
<b>Total Expenditures</b>	<b>2,015,232</b>	<b>2,022,268</b>	<b>2,029,304</b>	<b>2,029,304</b>

## Rural Iowa Primary Care Trust Fund

### Fund Description

The Rural Iowa Primary Care Trust Fund and program is established for purposes of providing loan repayments for medical students who agree to practice as physicians in specified service commitment areas.

### Rural Iowa Primary Care Trust Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	14,138,200	15,858,610	17,470,202	17,470,202
Intra State Receipts	2,504,933	2,629,933	2,629,933	2,629,933
Unearned Receipts	40,000	200,000	200,000	200,000
<b>Total Resources</b>	<b>16,683,133</b>	<b>18,688,543</b>	<b>20,300,135</b>	<b>20,300,135</b>
<b>Expenditures</b>				
State Aid	824,523	1,218,341	1,218,341	1,218,341
Balance Carry Forward (Funds)	15,858,610	17,470,202	19,081,794	19,081,794
<b>Total Expenditures</b>	<b>16,683,133</b>	<b>18,688,543</b>	<b>20,300,135</b>	<b>20,300,135</b>

## Pathways for Academic Career and Employment Fund

### Fund Description

The Fund is established in the Department of Education to provide funding to community colleges for the development of projects to implement a simplified, streamlined, and comprehensive process to enable eligible participants to acquire effective academic and employment training.

### Pathways for Academic Career and Employment Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	70,465	90,149	108,793	108,793
Intra State Receipts	4,800,000	5,000,000	5,000,000	5,000,000
Interest	19,684	18,644	18,644	18,644
<b>Total Resources</b>	<b>4,890,149</b>	<b>5,108,793</b>	<b>5,127,437</b>	<b>5,127,437</b>
<b>Expenditures</b>				
State Aid	4,800,000	5,000,000	5,000,000	5,000,000
Balance Carry Forward (Funds)	90,149	108,793	127,437	127,437
<b>Total Expenditures</b>	<b>4,890,149</b>	<b>5,108,793</b>	<b>5,127,437</b>	<b>5,127,437</b>

## Therapeutic Classroom Incentive Fund

### Fund Description

An annual General Fund appropriation is deposited into the Therapeutic Classroom Incentive Fund. The Fund is established in Iowa Code Chap. 256.25 to provide competitive grants to school districts for the establishment of therapeutic classrooms.

### Therapeutic Classroom Incentive Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	—	22,142	22,142	22,142
Intra State Receipts	2,351,382	2,351,382	2,351,382	2,351,382
<b>Total Resources</b>	<b>2,351,382</b>	<b>2,373,524</b>	<b>2,373,524</b>	<b>2,373,524</b>
<b>Expenditures</b>				
State Aid	2,329,240	2,351,382	2,351,382	2,351,382
Balance Carry Forward (Funds)	22,142	22,142	22,142	22,142
<b>Total Expenditures</b>	<b>2,351,382</b>	<b>2,373,524</b>	<b>2,373,524</b>	<b>2,373,524</b>

## Mental Health Professional Loan Repayment Fund

### Fund Description

An annual General Fund appropriation is deposited into the Mental Health Professional Loan Repayment Fund. Est. per Iowa Code 261.117. The purposes of the program are to provide loan repayments for mental health professionals who agree to practice in an eligible practice area and meet the requirements of the program.

### Mental Health Professional Loan Repayment Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	528,713	1,091,751	1,674,751	1,674,751
Intra State Receipts	520,000	520,000	520,000	520,000
Interest	43,038	63,000	63,000	63,000
<b>Total Resources</b>	<b>1,091,751</b>	<b>1,674,751</b>	<b>2,257,751</b>	<b>2,257,751</b>
<b>Expenditures</b>				
Balance Carry Forward (Funds)	1,091,751	1,674,751	2,257,751	2,257,751
<b>Total Expenditures</b>	<b>1,091,751</b>	<b>1,674,751</b>	<b>2,257,751</b>	<b>2,257,751</b>

## Osteopathic Loan Revolving Fund

### Fund Description

This fund shall contain deposit payments made by osteopathic loan recipients and the proceeds from the sale of osteopathic loans into the osteopathic loan revolving fund. Iowa Code 261.19B repealed.

### Osteopathic Loan Revolving Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	2,243,906	2,153,127	1,914,571	1,915,571
Intra State Receipts	500,973	500,973	500,973	500,973
Interest	—	1,000	—	—
Refunds & Reimbursements	5,771	3,800	3,800	3,800
<b>Total Resources</b>	<b>2,750,650</b>	<b>2,658,900</b>	<b>2,419,344</b>	<b>2,420,344</b>
<b>Expenditures</b>				
State Aid	597,523	743,329	743,329	743,329
Balance Carry Forward (Funds)	2,153,127	1,915,571	1,676,015	1,677,015
<b>Total Expenditures</b>	<b>2,750,650</b>	<b>2,658,900</b>	<b>2,419,344</b>	<b>2,420,344</b>

## Education Savings Account Fund

### Fund Description

Monies in the Fund are used to pay the qualified educational expenses of eligible students attending nonpublic schools as established in Iowa Code Chap. 257.11B.

### Education Savings Account Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	—	25,079,559	25,079,559	25,079,559
Intra State Receipts	129,078,537	179,215,336	179,215,336	179,215,336
<b>Total Resources</b>	<b>129,078,537</b>	<b>204,294,895</b>	<b>204,294,895</b>	<b>204,294,895</b>
<b>Expenditures</b>				
Personal Services-Salaries	121,643	298,649	298,749	298,749
Personal Travel In State	—	150	150	150
Personal Travel Out of State	76	5,000	5,000	5,000
Office Supplies	15	150	150	150
Printing & Binding	—	100	—	—
Communications	447	1,045	1,045	1,045
Professional & Scientific Services	633,671	725,050	725,050	725,050

## Education Savings Account Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Reimbursement to Other Agencies	—	48	48	48
IT Outside Services	29,852	25,000	25,000	25,000
IT Equipment	10,203	8,500	8,500	8,500
Other Expense & Obligations	1,420	2,500	2,500	2,500
State Aid	103,201,651	178,149,144	178,149,144	178,149,144
Balance Carry Forward (Funds)	25,079,559	25,079,559	25,079,559	25,079,559
Total Expenditures	129,078,537	204,294,895	204,294,895	204,294,895

## Iowa Workforce Grant and Incentive Program Fund

### Fund Description

Monies in the Fund are awarded as grants and incentive payments to eligible students participating in an eligible program of study at an eligible institution.

## Iowa Workforce Grant and Incentive Program Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	—	5,066	110,066	110,066
Intra State Receipts	6,500,000	6,500,000	6,500,000	6,500,000
Interest	127,088	105,000	105,000	105,000
Total Resources	6,627,088	6,610,066	6,715,066	6,715,066
<b>Expenditures</b>				
State Aid	6,622,022	6,500,000	6,500,000	6,500,000
Balance Carry Forward (Funds)	5,066	110,066	215,066	215,066
Total Expenditures	6,627,088	6,610,066	6,715,066	6,715,066

## Education and Training Voucher Grant (Foster care grant)

### Fund Description

The Education and Training Voucher grant awards of up to \$5,000 per year to college students who age out of foster care and students who are adopted after age 16.

### Education and Training Voucher Grant (Foster care grant) Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	52,850	52,151	—	—
Intra State Receipts	—	—	450,000	450,000
Gov Fund Type Transfers - Other Agencies	563,316	630,242	—	—
<b>Total Resources</b>	<b>616,166</b>	<b>682,393</b>	<b>450,000</b>	<b>450,000</b>
<b>Expenditures</b>				
Personal Services-Salaries	58,102	54,726	54,726	54,726
Personal Travel In State	468	1,000	1,000	1,000
Reimbursement to Other Agencies	65	—	—	—
ITS Reimbursements	203	—	—	—
IT Outside Services	54,125	19,274	19,274	19,274
State Aid	—	159,590	375,000	375,000
Aid to Individuals	451,053	447,803	—	—
Balance Carry Forward (Funds)	52,151	—	—	—
<b>Total Expenditures</b>	<b>616,166</b>	<b>682,393</b>	<b>450,000</b>	<b>450,000</b>

## Stafford Loan Program (GSL)

### Fund Description

This account receives interest, default aversion fees, account maintenance fees, and collections on defaulted student loans. The Commission has spending discretion within the regulations set forth by chapters 261.35 through 261.40 of the Code of Iowa.

### Stafford Loan Program (GSL) Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	24,877,329	22,711,576	19,823,021	19,823,021
Adjustment to Balance Forward	617	—	—	—
Federal Support	4,486,991	4,092,754	1,875,890	1,875,890
Intra State Receipts	1,347,602	2,161,236	2,158,101	2,158,101
Reimbursement from Other Agencies	930,972	—	—	—
Gov Fund Type Transfers - Other Agencies	91,648	—	390,839	390,839

## Stafford Loan Program (GSL) Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Interest	1,075,288	1,026,996	1,026,996	1,026,996
Refunds & Reimbursements	2,421	—	—	—
Other	6,000	43,398	—	—
<b>Total Resources</b>	<b>32,818,869</b>	<b>30,035,960</b>	<b>25,274,847</b>	<b>25,274,847</b>
<b>Expenditures</b>				
Personal Services-Salaries	2,682,890	2,897,017	2,704,601	2,704,601
Personal Travel In State	6,499	67,445	67,620	67,620
State Vehicle Operation	4,392	500	500	500
Personal Travel Out of State	36,519	89,650	87,750	87,750
Office Supplies	12,495	22,400	25,730	25,730
Professional & Scientific Supplies	—	45,359	53,350	53,350
Other Supplies	526	3,000	—	—
Printing & Binding	148,194	89,730	79,200	79,200
Postage	1,671	27,350	27,250	27,250
Communications	27,014	16,134	16,134	16,134
Rentals	132,730	148,968	148,193	148,193
Professional & Scientific Services	39,546	191,010	191,010	191,010
Outside Services	1,866,503	3,379,561	3,379,601	3,379,601
Intra-State Transfers	100,000	—	—	—
Advertising & Publicity	6,589	3,300	3,200	3,200
Outside Repairs/Service	46	—	—	—
Reimbursement to Other Agencies	19,556	10,195	10,195	10,195
ITS Reimbursements	226,177	230,030	229,184	229,184
IT Outside Services	437,033	328,200	328,200	328,200
Gov Fund Type Transfers - Attorney General Services	30,928	—	—	—
Gov Fund Type Transfers - Other Agencies Services	10,260	795,838	515,812	515,812
Equipment - Non-Inventory	—	250	—	—
IT Equipment	55,028	40,976	40,350	40,350
Other Expense & Obligations	102	—	—	—
Aid to Individuals	4,262,595	1,826,026	1	1
Balance Carry Forward (Funds)	22,711,576	19,823,021	17,366,966	17,366,966
<b>Total Expenditures</b>	<b>32,818,869</b>	<b>30,035,960</b>	<b>25,274,847</b>	<b>25,274,847</b>

## Computer Science Professional Development Incentive Fund

### Fund Description

The Computer Science Professional Development Incentive Fund is established to disburse moneys contained in the fund for professional development activities or tuition reimbursement.

### Computer Science Professional Development Incentive Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	342,618	475,492	132,874	132,874
Intra State Receipts	500,000	500,000	500,000	500,000
<b>Total Resources</b>	<b>842,618</b>	<b>975,492</b>	<b>632,874</b>	<b>632,874</b>
<b>Expenditures</b>				
State Aid	367,126	842,618	632,874	632,874
Balance Carry Forward (Funds)	475,492	132,874	—	—
<b>Total Expenditures</b>	<b>842,618</b>	<b>975,492</b>	<b>632,874</b>	<b>632,874</b>

## ESSA - Title IIA - Improving Teacher Quality Grants

### Fund Description

This fund receives grants to increase student achievement through improving teacher and principal quality.

### ESSA - Title IIA - Improving Teacher Quality Grants Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Federal Support	14,703,041	22,333,943	22,333,943	22,333,943
<b>Total Resources</b>	<b>14,703,041</b>	<b>22,333,943</b>	<b>22,333,943</b>	<b>22,333,943</b>
<b>Expenditures</b>				
Personal Services-Salaries	458,227	645,461	645,461	645,461
Personal Travel In State	3,716	9,300	9,300	9,300
Personal Travel Out of State	35,716	42,255	42,255	42,255
Office Supplies	198	1,500	1,500	1,500
Professional & Scientific Supplies	1,167	10,000	10,000	10,000
Printing & Binding	88	3,000	3,000	3,000
Communications	2,418	5,540	5,540	5,540
Rentals	46,800	3,000	3,000	3,000
Professional & Scientific Services	32,559	124,195	124,195	124,195
Outside Services	2,175	3,000	3,000	3,000
Reimbursement to Other Agencies	1,547	2,000	2,000	2,000
IT Outside Services	193,317	237,000	237,000	237,000

## ESSA - Title IIA - Improving Teacher Quality Grants Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Gov Fund Type Transfers - Other Agencies Services	84,283	227,747	227,747	227,747
IT Equipment	—	21,570	21,570	21,570
Refunds-Other	840,672	—	—	—
State Aid	13,000,159	20,998,375	20,998,375	20,998,375
Total Expenditures	14,703,041	22,333,943	22,333,943	22,333,943

## ESSA - 21st Century Learning Centers

### Fund Description

This fund receives a federal grant for programs in rural and inner city public schools for projects that benefit communities under federal ESEA regulations.

### ESSA - 21st Century Learning Centers Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	—	—	52,400	52,400
Federal Support	6,796,114	11,661,823	12,125,069	12,125,069
Total Resources	6,796,114	11,661,823	12,177,469	12,177,469
<b>Expenditures</b>				
Personal Services-Salaries	149,988	347,513	347,513	347,513
Personal Travel In State	—	9,506	9,506	9,506
Personal Travel Out of State	—	15,686	16,500	16,500
Office Supplies	—	250	250	250
Communications	460	6,000	6,000	6,000
Professional & Scientific Services	123,856	593,357	824,039	824,039
Reimbursement to Other Agencies	382	500	500	500
IT Outside Services	2,000	—	20,000	20,000
Gov Fund Type Transfers - Other Agencies Services	35,149	253,223	271,190	271,190
IT Equipment	—	22,000	302,000	302,000
State Aid	6,484,278	10,361,388	10,275,171	10,275,171
Balance Carry Forward (Funds)	—	52,400	104,800	104,800
Total Expenditures	6,796,114	11,661,823	12,177,469	12,177,469

## ESSA - Title VI - State Assessment Funds

### Fund Description

Federal Grant for the development and administration of state assessments and standards

### ESSA - Title VI - State Assessment Funds Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Federal Support	5,043,789	5,906,526	5,906,526	5,906,526
<b>Total Resources</b>	<b>5,043,789</b>	<b>5,906,526</b>	<b>5,906,526</b>	<b>5,906,526</b>
<b>Expenditures</b>				
Personal Services-Salaries	2,865,554	3,061,773	3,061,773	3,061,773
Personal Travel In State	16,151	12,000	12,000	12,000
Personal Travel Out of State	14,874	20,000	20,000	20,000
Office Supplies	24,000	100	100	100
Professional & Scientific Supplies	—	1,000	1,000	1,000
Printing & Binding	—	100	100	100
Postage	—	100	100	100
Communications	8,189	8,300	8,300	8,300
Rentals	—	200	200	200
Professional & Scientific Services	336,701	945,199	945,199	945,199
Reimbursement to Other Agencies	7,833	7,554	7,554	7,554
ITS Reimbursements	5,102	5,200	5,200	5,200
IT Outside Services	1,115,162	1,200,000	1,200,000	1,200,000
Gov Fund Type Transfers - Other Agencies Services	644,944	620,000	620,000	620,000
IT Equipment	5,278	25,000	25,000	25,000
<b>Total Expenditures</b>	<b>5,043,789</b>	<b>5,906,526</b>	<b>5,906,526</b>	<b>5,906,526</b>

## Adult Education

### Fund Description

This account receives a federal grant to aid school districts on adult education.

### Adult Education Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Federal Support	—	—	1	1
<b>Total Resources</b>	<b>—</b>	<b>—</b>	<b>1</b>	<b>1</b>
<b>Expenditures</b>				

## Adult Education Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Personal Travel In State	—	—	1	1
<b>Total Expenditures</b>	—	—	1	1

## DE Nonfederal Grants

### Fund Description

This fund is comprised of many small awards made by the federal government and other private sources for specific project work by the Iowa Department of Education.

### DE Nonfederal Grants Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	12,625,036	12,629,889	7,834,458	7,834,458
Federal Support	8,710	334,752	334,752	334,752
Gov Fund Type Transfers - Other Agencies	3,888,747	4,523,668	6,069,194	6,069,194
Refunds & Reimbursements	1,622,976	1,764,082	1,764,082	1,764,082
Other	648,408	221,002	221,002	221,002
<b>Total Resources</b>	<b>18,793,877</b>	<b>19,473,393</b>	<b>16,223,488</b>	<b>16,223,488</b>
<b>Expenditures</b>				
Personal Services-Salaries	604,477	2,300,248	2,299,415	2,299,415
Personal Travel In State	3,956	13,450	8,250	8,250
Personal Travel Out of State	7,884	21,500	21,500	21,500
Office Supplies	7,000	8,050	8,050	8,050
Communications	184,419	166,500	166,500	166,500
Rentals	780	—	—	—
Professional & Scientific Services	167,758	279,792	284,952	284,952
Outside Services	—	14,158	14,158	14,158
Intra-State Transfers	3,857,552	5,500,526	5,500,526	5,500,526
Reimbursement to Other Agencies	1,501	1,596	1,596	1,596
ITS Reimbursements	(426)	1	1	1
IT Outside Services	21,659	544,611	537,051	537,051
Gov Fund Type Transfers - Other Agencies Services	171,200	582,032	581,865	581,865
IT Equipment	—	9,000	9,000	9,000
State Aid	989,419	2,028,805	2,037,405	2,037,405
Aid to Individuals	146,808	168,666	168,666	168,666
Balance Carry Forward (Funds)	12,629,889	7,834,458	4,584,553	4,584,553
<b>Total Expenditures</b>	<b>18,793,877</b>	<b>19,473,393</b>	<b>16,223,488</b>	<b>16,223,488</b>

## ESSA - Title IA Basic Grants

### Fund Description

This account receives a federal grant used for administration and support of projects for disadvantaged children.

### ESSA - Title IA Basic Grants Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Federal Support	129,501,302	217,729,720	217,729,720	217,729,720
<b>Total Resources</b>	<b>129,501,302</b>	<b>217,729,720</b>	<b>217,729,720</b>	<b>217,729,720</b>
<b>Expenditures</b>				
Personal Services-Salaries	943,277	1,365,698	1,060,630	1,060,630
Personal Travel In State	41,464	316,499	20,146	20,146
State Vehicle Operation	53	—	—	—
Personal Travel Out of State	6,758	35,700	17,000	17,000
Office Supplies	35	11,100	100	100
Printing & Binding	—	720	720	720
Communications	7,612	5,857	3,857	3,857
Professional & Scientific Services	818,691	1,281,865	374,181	374,181
Intra-State Transfers	585,339	—	—	—
Reimbursement to Other Agencies	3,489	2,100	1,900	1,900
ITS Reimbursements	1,860	1,300	—	—
IT Outside Services	288,625	511,259	968,047	968,047
Gov Fund Type Transfers - Other Agencies Services	158,569	376,982	287,499	287,499
IT Equipment	2,455	61,801	36,801	36,801
Other Expense & Obligations	—	2,000	2,000	2,000
State Aid	126,643,076	213,756,839	214,956,839	214,956,839
<b>Total Expenditures</b>	<b>129,501,302</b>	<b>217,729,720</b>	<b>217,729,720</b>	<b>217,729,720</b>

## ESSA - Title III-English Language Acquisition Grants

### Fund Description

This account is funded by a federal grant for programs for students with limited proficiency in English and migrant students.

### ESSA - Title III-English Language Acquisition Grants Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	—	—	304,000	304,000
Federal Support	5,615,996	9,830,337	9,830,337	9,830,337
<b>Total Resources</b>	<b>5,615,996</b>	<b>9,830,337</b>	<b>10,134,337</b>	<b>10,134,337</b>

## ESSA - Title III-English Language Acquisition Grants Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Expenditures				
Personal Services-Salaries	149,130	237,539	237,539	237,539
Personal Travel Out of State	—	6,000	6,000	6,000
Office Supplies	35	1,563	1,563	1,563
Professional & Scientific Supplies	—	496	496	496
Communications	462	1,200	—	—
Professional & Scientific Services	—	29,308	30,808	30,808
Outside Services	—	75,335	75,335	75,335
Reimbursement to Other Agencies	294	300	—	—
IT Outside Services	85,821	70,000	70,000	70,000
Gov Fund Type Transfers - Other Agencies Services	23,904	68,500	68,500	68,500
IT Equipment	—	1,875	1,875	1,875
State Aid	5,356,351	9,034,221	9,034,221	9,034,221
Balance Carry Forward (Funds)	—	304,000	608,000	608,000
<b>Total Expenditures</b>	<b>5,615,996</b>	<b>9,830,337</b>	<b>10,134,337</b>	<b>10,134,337</b>

## Friends Funded Programming

### Fund Description

This account receives monthly transfers from the Friends Contribution Account, fund 0713, for the production and acquisition of programming. In addition, this account may receive underwriting and grant funds specific to a production.

### Friends Funded Programming Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	390,335	296,645	652,452	652,452
Intra State Receipts	4,415,755	5,534,701	5,534,701	5,534,701
Interest	—	100	100	100
Unearned Receipts	51,410	50,000	50,000	50,000
<b>Total Resources</b>	<b>4,857,500</b>	<b>5,881,446</b>	<b>6,237,253</b>	<b>6,237,253</b>
Expenditures				
Personal Services-Salaries	616,487	898,494	898,494	898,494
Personal Travel In State	20,584	25,000	25,000	25,000
State Vehicle Operation	15,796	66,000	16,000	16,000
Personal Travel Out of State	16,745	25,000	25,000	25,000
Office Supplies	31,863	35,000	35,000	35,000
Facility Maintenance Supplies	1,141	1,500	1,500	1,500
Equipment Maintenance Supplies	26,005	15,000	20,000	20,000

## Friends Funded Programming Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Professional & Scientific Supplies	1,114	1,000	1,000	1,000
Other Supplies	2,879,192	3,300,000	3,300,000	3,300,000
Printing & Binding	2,371	3,000	3,000	3,000
Food	6,415	5,000	6,000	6,000
Uniforms & Related Items	3,477	3,000	3,000	3,000
Postage	2,135	3,000	3,000	3,000
Communications	10,701	10,000	11,000	11,000
Rentals	33,934	50,000	50,000	50,000
Professional & Scientific Services	33,197	25,000	25,000	25,000
Outside Services	305,932	300,000	300,000	300,000
Intra-State Transfers	158,746	200,000	200,000	200,000
Advertising & Publicity	145,826	150,000	150,000	150,000
Outside Repairs/Service	94,986	5,000	20,000	20,000
Reimbursement to Other Agencies	120	500	500	500
Gov Fund Type Transfers - Other Agencies Services	1,950	1,000	1,000	1,000
Equipment	—	25,000	15,000	15,000
Equipment - Non-Inventory	94,135	20,000	20,000	20,000
IT Equipment	56,998	60,000	60,000	60,000
Other Expense & Obligations	993	1,000	1,000	1,000
Licenses	10	—	—	—
Fees	—	500	500	500
Balance Carry Forward (Funds)	296,645	652,452	1,046,259	1,046,259
Total Expenditures	4,857,500	5,881,446	6,237,253	6,237,253

## School Bus Driver Permit

### Fund Description

This fund is established to account for school bus drivers permit fees collected for deposit into the general fund. (Iowa Code Section 321.376)

### School Bus Driver Permit Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	546,970	663,152	725,950	725,950
Fees, Licenses & Permits	842,900	820,000	—	—
Other	—	—	820,000	820,000
Total Resources	1,389,870	1,483,152	1,545,950	1,545,950
<b>Expenditures</b>				
Personal Services-Salaries	559,339	569,899	569,899	569,899
Personal Travel In State	54,374	50,000	50,000	50,000
State Vehicle Operation	80	100	100	100

## School Bus Driver Permit Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Personal Travel Out of State	241	15,000	15,000	15,000
Office Supplies	479	1,850	1,850	1,850
Printing & Binding	4,684	9,500	7,000	7,000
Uniforms & Related Items	—	500	500	500
Communications	1,932	2,200	2,200	2,200
Professional & Scientific Services	—	500	500	500
Reimbursement to Other Agencies	1,337	600	600	600
Gov Fund Type Transfers - Other Agencies Services	89,635	103,053	103,053	103,053
Equipment - Non-Inventory	—	500	500	500
IT Equipment	14,617	3,500	3,500	3,500
Balance Carry Forward (Funds)	663,152	725,950	791,248	791,248
Total Expenditures	1,389,870	1,483,152	1,545,950	1,545,950

## Miscellaneous Federal Grants

### Fund Description

This account receives miscellaneous small federal grants used to support various one-time grants and projects.

### Miscellaneous Federal Grants Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	—	—	1,150,970	1,150,970
Federal Support	207,775,191	111,329,151	106,383,462	106,383,462
Intra State Receipts	378,332	13,621,119	8,621,119	8,621,119
Total Resources	208,153,523	124,950,270	116,155,551	116,155,551
<b>Expenditures</b>				
Personal Services-Salaries	1,905,753	1,051,660	980,168	980,168
Personal Travel In State	2,773	46,819	26,819	26,819
Personal Travel Out of State	59,372	170,000	50,000	50,000
Office Supplies	—	7,200	5,200	5,200
Professional & Scientific Supplies	—	1,000	1,000	1,000
Printing & Binding	—	300	200	200
Communications	5,852	8,700	8,700	8,700
Rentals	—	2,000	2,000	2,000
Professional & Scientific Services	19,600,860	15,414,462	15,534,318	15,534,318
Outside Services	80,621	—	—	—
Intra-State Transfers	684	3,459	3,459	3,459
Advertising & Publicity	—	200	200	200
Reimbursement to Other Agencies	4,587	2,250	1,750	1,750
ITS Reimbursements	1,801	—	—	—
IT Outside Services	5,606,151	10,156,063	10,156,063	10,156,063

## Miscellaneous Federal Grants Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Gov Fund Type Transfers - Other Agencies Services	721,717	1,553,594	1,217,779	1,217,779
IT Equipment	12,637	51,100	51,000	51,000
Refunds-Other	2,020	—	—	—
State Aid	180,148,696	95,330,493	85,814,955	85,814,955
Balance Carry Forward (Funds)	—	1,150,970	2,301,940	2,301,940
Total Expenditures	208,153,523	124,950,270	116,155,551	116,155,551

## ISD Restricted

### Fund Description

ISD Restricted. Primarily restricted federal pass-thru grants from the Iowa Department of Education.

### ISD Restricted Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	(1,513,614)	(1,847,707)	(1,513,614)	(1,847,707)
Federal Support	267,182	250,919	250,919	250,919
Intra State Receipts	—	180,453	121,453	121,453
Interest	11,356	—	—	—
Other Sales & Services	1,616,577	—	—	—
Other	—	1,620,000	1,620,000	1,620,000
Total Resources	381,501	203,665	478,758	144,665
<b>Expenditures</b>				
Personal Services-Salaries	199,163	1,079,391	1,079,391	1,079,391
Personal Travel In State	—	52,000	52,000	52,000
Personal Travel Out of State	—	18,000	18,000	18,000
Office Supplies	—	12,500	12,500	12,500
Professional & Scientific Supplies	828,669	240,000	250,000	250,000
Other Supplies	—	1,000	—	—
Postage	—	1,000	—	—
Rentals	—	1,000	—	—
Professional & Scientific Services	—	9,000	25,500	25,500
Outside Services	—	33,500	—	—
Outside Repairs/Service	1,083,708	309,000	250,000	250,000
Reimbursement to Other Agencies	—	2	2	2
Equipment	117,668	12,000	15,000	15,000
Office Equipment	—	12,000	15,000	15,000
Equipment - Non-Inventory	—	20,000	20,000	20,000
IT Equipment	—	31,000	30,000	30,000
Other Expense & Obligations	—	219,979	224,979	224,979

**ISD Restricted Detail**

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Balance Carry Forward (Funds)	(1,847,707)	(1,847,707)	(1,513,614)	(1,847,707)
Total Expenditures	381,501	203,665	478,758	144,665

**IBSSS Restricted****Fund Description**

IBSSS Restricted. Primarily restricted federal pass-thru grants from the Iowa Department of Education.

**IBSSS Restricted Detail**

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	42,155	—	—	—
Federal Support	631,923	844,608	844,608	844,608
Other Sales & Services	2,319	—	—	—
Other	5,025	150,000	150,000	150,000
Total Resources	681,422	994,608	994,608	994,608
<b>Expenditures</b>				
Personal Services-Salaries	419,667	374,085	374,085	374,085
Personal Travel In State	—	49,000	49,000	49,000
State Vehicle Operation	—	83,125	83,125	83,125
Personal Travel Out of State	—	31,000	31,000	31,000
Office Supplies	—	134,053	137,053	137,053
Professional & Scientific Supplies	251,624	26,000	50,000	50,000
Other Supplies	—	1,000	—	—
Food	—	1,000	—	—
Rentals	—	1,000	—	—
Professional & Scientific Services	—	34,343	34,343	34,343
Outside Services	—	11,000	6,000	6,000
Reimbursement to Other Agencies	—	2	2	2
IT Equipment	—	50,000	50,000	50,000
Other Expense & Obligations	—	174,000	180,000	180,000
Aid to Individuals	—	25,000	—	—
Balance Carry Forward (Funds)	10,131	—	—	—
Total Expenditures	681,422	994,608	994,608	994,608

## Perkins Vocational Education Act

### Fund Description

This account receives federal grants to aid school districts for vocational education programs.

### Perkins Vocational Education Act Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Federal Support	12,966,940	19,109,229	19,109,229	19,109,229
Total Resources	12,966,940	19,109,229	19,109,229	19,109,229
<b>Expenditures</b>				
Personal Services-Salaries	406,620	819,092	819,092	819,092
Personal Travel In State	32,378	25,000	25,000	25,000
Personal Travel Out of State	33,923	40,000	40,000	40,000
Office Supplies	83,456	50,000	50,000	50,000
Printing & Binding	611	1,000	1,000	1,000
Communications	2,441	2,372	2,372	2,372
Professional & Scientific Services	12,516	200,000	200,000	200,000
Intra-State Transfers	115,262	240,535	240,535	240,535
Reimbursement to Other Agencies	2,478	2,500	2,500	2,500
IT Outside Services	70,597	100,000	100,000	100,000
Gov Fund Type Transfers - Other Agencies Services	89,616	127,757	127,757	127,757
IT Equipment	6,103	1,703	1,703	1,703
State Aid	12,110,939	17,499,270	17,499,270	17,499,270
Total Expenditures	12,966,940	19,109,229	19,109,229	19,109,229

## ESSA - Title X - Homeless Child and Adults

### Fund Description

This account receives federal funds to provide programs to identify and educate the homeless children and adults.

### ESSA - Title X - Homeless Child and Adults Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Federal Support	673,706	1,420,759	1,420,759	1,420,759
Total Resources	673,706	1,420,759	1,420,759	1,420,759
<b>Expenditures</b>				
Personal Services-Salaries	53,445	166,464	166,464	166,464
Personal Travel In State	—	6,500	6,500	6,500
Personal Travel Out of State	—	10,000	10,000	10,000

## ESSA - Title X - Homeless Child and Adults Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Office Supplies	18	1,500	1,500	1,500
Professional & Scientific Supplies	—	210	210	210
Communications	116	1,500	1,500	1,500
Professional & Scientific Services	—	104,000	104,000	104,000
Reimbursement to Other Agencies	176	200	200	200
IT Outside Services	17,000	18,000	18,000	18,000
Gov Fund Type Transfers - Other Agencies Services	—	72,000	72,000	72,000
IT Equipment	1,920	2,000	2,000	2,000
State Aid	601,031	1,038,385	1,038,385	1,038,385
Total Expenditures	673,706	1,420,759	1,420,759	1,420,759

## Friends Donation Fund

### Fund Description

This account receives gifts, grants, and earned interest (credited back from the State Treasurers Office).

### Friends Donation Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	13,166,468	14,249,678	14,024,037	14,024,037
Intra State Receipts	158,746	21,000	21,000	21,000
Interest	—	100	100	100
Unearned Receipts	5,490,795	5,297,960	5,297,960	5,297,960
Total Resources	18,816,010	19,568,738	19,343,097	19,343,097
<b>Expenditures</b>				
Communications	8,491	10,000	10,000	10,000
Intra-State Transfers	4,557,840	5,534,701	6,300,000	6,300,000
Balance Carry Forward (Funds)	14,249,678	14,024,037	13,033,097	13,033,097
Total Expenditures	18,816,010	19,568,738	19,343,097	19,343,097

## All Iowa Opportunity Scholarship Fund

### Fund Description

All Iowa Opportunity Scholarships are awarded to Iowa residents who demonstrate financial need and achieve a 2.5 GPA. Scholarships are available for students attending two or four year institutions. Code Chap. 261.87, sub. 5.

### All Iowa Opportunity Scholarship Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	377,014	312,185	312,185	312,185
Intra State Receipts	3,229,468	3,229,468	3,229,468	3,229,468
<b>Total Resources</b>	<b>3,606,482</b>	<b>3,541,653</b>	<b>3,541,653</b>	<b>3,541,653</b>
<b>Expenditures</b>				
State Aid	3,294,297	3,229,468	3,229,468	3,229,468
Balance Carry Forward (Funds)	312,185	312,185	312,185	312,185
<b>Total Expenditures</b>	<b>3,606,482</b>	<b>3,541,653</b>	<b>3,541,653</b>	<b>3,541,653</b>

# Executive Council

## Mission Statement

Keep a complete record of the proceedings of the Executive Council relating to the duties placed upon them by the laws of Iowa, which are: to determine the value at which property may be taken by Iowa corporations and amount of stock which may be issued on account thereof; to approve property purchases; to authorize department leases; to authorize the employment of Special Assistant Attorneys General and payment of costs for services rendered; to authorize condemnation proceedings; to approve bank depositories of public funds; to approve out-of-state travel; to approve compromise of claims of doubtful equity or collectibility and in favor of the State; to canvass votes cast for state and district offices.

## Description

The Executive council of Iowa was organized by the adoption of the State Code of Iowa of 1860. The duties of the Council, detailed in Chapter 7D of the State Code of Iowa include: acting on all State of Iowa activities and notifying all interested persons of action taken thereon; determining the value at which property may be taken by Iowa corporations and the amount of stock which may be issued on account thereof; approving articles of incorporation and bylaws of building and loan associations and planning liquidations of said associations; approving the acceptance of gifts; authorizing and paying court costs and special attorney fees; authorizing condemnation proceedings; approving bank depositories of public funds; approving out-of-state travel; canvassing votes cast for State and district officers; and declaring changes in classifications of cities. In addition, Chapter 29C.20 of the State Code of Iowa authorizes the Council to approve disaster aid for governmental sub-divisions, including state agencies. The Council consists of five members: The Governor, Secretary of State, Auditor of State, Treasurer of State, and the Secretary of Agriculture.

## Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
State Appropriations	22,800,483	61,267,633	20,459,692	22,489,578
Refunds & Reimbursements	281,263	—	—	—
<b>Total Resources</b>	<b>23,081,746</b>	<b>61,267,633</b>	<b>20,459,692</b>	<b>22,489,578</b>
<b>Expenditures</b>				
Contractual Services and Transfers	21,935,372	61,248,266	20,440,325	22,470,211
Claims & Miscellaneous	146,375	19,367	19,367	19,367
State Aid & Credits	1,000,000	—	—	—
<b>Total Expenditures</b>	<b>23,081,746</b>	<b>61,267,633</b>	<b>20,459,692</b>	<b>22,489,578</b>

## Appropriations from General Fund

Appropriations	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Court Costs	420,288	56,455	56,455	56,455
Public Improvements	—	9,575	9,575	9,575
Drainage Assessment	146,375	19,367	19,367	19,367
<b>Total Executive Council</b>	<b>566,662</b>	<b>85,397</b>	<b>85,397</b>	<b>85,397</b>

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**Appropriations from Other Funds**

<b>Appropriations</b>	<b>FY 2024 Actuals</b>	<b>FY 2025 Current Year Budget Estimate</b>	<b>FY 2026 Total Department Request</b>	<b>FY 2026 Total Governor's Recommended</b>
Performance Of Duty EEF	22,233,821	61,182,236	20,374,295	22,404,181
Total Executive Council	22,233,821	61,182,236	20,374,295	22,404,181

## Appropriations Detail

### Court Costs

General Fund

#### Appropriation Description

This appropriation provides for expenses incurred in any proceeding brought by or against any of the state departments in which the state is a party. (7D.10)

#### Court Costs Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	56,455	56,455	56,455	56,455
Estimated Revisions	363,833	—	—	—
<b>Total Resources</b>	<b>420,288</b>	<b>56,455</b>	<b>56,455</b>	<b>56,455</b>
<b>Expenditures</b>				
Professional & Scientific Services	420,288	56,455	56,455	56,455
<b>Total Expenditures</b>	<b>420,288</b>	<b>56,455</b>	<b>56,455</b>	<b>56,455</b>

### Public Improvements

General Fund

#### Appropriation Description

This appropriation covers special assessments made against state-owned property (e.g. paving, sewer, water) under Iowa Code 307.45

#### Public Improvements Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	9,575	9,575	9,575	9,575
Estimated Revisions	(9,575)	—	—	—
<b>Total Resources</b>	<b>—</b>	<b>9,575</b>	<b>9,575</b>	<b>9,575</b>
<b>Expenditures</b>				
Professional & Scientific Services	—	9,575	9,575	9,575
<b>Total Expenditures</b>	<b>—</b>	<b>9,575</b>	<b>9,575</b>	<b>9,575</b>

## Drainage Assessment

### General Fund

#### Appropriation Description

Appropriation is for drainage taxes relating to land under jurisdiction of the Department of Natural Resources. (Iowa Code 468.43 (4))

### Drainage Assessment Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	19,367	19,367	19,367	19,367
Estimated Revisions	127,008	—	—	—
<b>Total Resources</b>	<b>146,375</b>	<b>19,367</b>	<b>19,367</b>	<b>19,367</b>
<b>Expenditures</b>				
Claims	146,375	19,367	19,367	19,367
<b>Total Expenditures</b>	<b>146,375</b>	<b>19,367</b>	<b>19,367</b>	<b>19,367</b>

## Performance Of Duty EEF

### Iowa Economic Emergency Fund

#### Appropriation Description

This is a contingent fund covering the following: repairing, rebuilding or restoring state property injured, destroyed, or lost by fire, storm, theft, or unavoidable cause; any governmental subdivision needing an interest free loan in an area declared to be a disaster area due to natural causes; and financial grants to meet disaster-related necessary expenses of individuals or families adversely affected by a major disaster, when the President and Governor have declared a disaster.

### Performance Of Duty EEF Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	18,417,131	61,182,236	20,374,295	22,404,181
Estimated Revisions	3,816,690	—	—	—
Refunds & Reimbursements	281,263	—	—	—
<b>Total Resources</b>	<b>22,515,084</b>	<b>61,182,236</b>	<b>20,374,295</b>	<b>22,404,181</b>
<b>Expenditures</b>				
Outside Services	2,231,010	—	—	—
Intra-State Transfers	19,284,074	61,182,236	20,374,295	22,404,181
State Aid	1,000,000	—	—	—
<b>Total Expenditures</b>	<b>22,515,084</b>	<b>61,182,236</b>	<b>20,374,295</b>	<b>22,404,181</b>

# Governor/Lt. Governor's Office

## Mission Statement

The Governor is vested by the Constitution with the supreme executive power of the State and is responsible for the executive functions of state government.

## Description

The Governor is vested by the Constitution with the supreme executive power of the State and is responsible to ensure that the executive functions of state government are carried out according to Iowa laws. The Governor has direct financial supervision over all state departments and annually initiates, prepares and submits a balanced budget for all revenues and expenditures. The Governor is required to submit an annual Condition of the State message to the General Assembly with the Governor's legislative recommendations and is empowered to approve or disapprove every bill which has passed the General Assembly. The Governor is authorized to make numerous appointments to state boards and commissions and judicial positions. The Governor serves as the Commander in Chief of the State's military and is empowered to grant reprieves, commutations and pardons. The Lieutenant Governor performs duties as provided by law and those duties of the Governor assigned to the Lt. Governor by the Governor, and assists with all duties of the Office.

## Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
State Appropriations	2,952,783	3,009,154	3,009,154	3,067,111
Receipts from Other Entities	580,597	192,000	192,000	192,000
Fees, Licenses & Permits	3,525	5,050	5,050	5,050
Refunds & Reimbursements	1,813	1,050	1,050	1,050
Beginning Balance and Adjustments	24,480	61,554	63,454	63,454
<b>Total Resources</b>	<b>3,563,198</b>	<b>3,268,808</b>	<b>3,270,708</b>	<b>3,328,665</b>
<b>Expenditures</b>				
Personal Services	3,080,479	2,814,283	2,814,283	2,814,283
Travel & Subsistence	19,833	12,100	12,100	12,100
Supplies & Materials	27,478	19,000	19,000	19,000
Contractual Services and Transfers	322,527	302,500	302,500	360,457
Equipment & Repairs	—	400	400	400
Claims & Miscellaneous	1,803	57,071	57,071	57,071
Reversions	49,525	—	—	—
Balance Carry Forward	61,554	63,454	65,354	65,354
<b>Total Expenditures</b>	<b>3,563,198</b>	<b>3,268,808</b>	<b>3,270,708</b>	<b>3,328,665</b>
<b>Full Time Equivalent</b>	<b>26</b>	<b>27</b>	<b>27</b>	<b>27</b>

## Appropriations from General Fund

Appropriations	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Governor/Lt. Governor's Office	2,810,502	2,864,932	2,864,932	2,920,608
Terrace Hill Quarters	142,281	144,222	144,222	146,503
Total Governor's Office	2,952,783	3,009,154	3,009,154	3,067,111

## Appropriations Detail

### Governor/Lt. Governor's Office

General Fund

#### Appropriation Description

General Fund appropriation to the Governor/Lt. Governor's Office to cover staff salaries and support costs for the Office. Funding supports all areas of the office which deal with citizen contacts, correspondence, casework, board and commission appointments, volunteers and proclamations.

### Governor/Lt. Governor's Office Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	261	48,880	48,880	48,880
Appropriation	2,810,502	2,864,932	2,864,932	2,920,608
Intra State Receipts	15,000	—	—	—
Reimbursement from Other Agencies	—	1,000	1,000	1,000
Gov Fund Type Transfers - Other Agencies	564,379	189,000	189,000	189,000
Fees, Licenses & Permits	—	50	50	50
Refunds & Reimbursements	1,387	50	50	50
<b>Total Resources</b>	<b>3,391,530</b>	<b>3,103,912</b>	<b>3,103,912</b>	<b>3,159,588</b>
<b>Expenditures</b>				
Personal Services-Salaries	2,950,454	2,687,302	2,687,302	2,687,302
Personal Travel In State	2,829	4,000	4,000	4,000
Personal Travel Out of State	17,004	8,000	8,000	8,000
Office Supplies	7,660	6,500	6,500	6,500
Facility Maintenance Supplies	—	100	100	100
Other Supplies	(40)	500	500	500
Printing & Binding	3,016	3,000	3,000	3,000
Food	463	500	500	500
Postage	2,706	3,500	3,500	3,500
Communications	19,371	28,000	28,000	28,000
Rentals	74,437	76,200	76,200	76,200
Professional & Scientific Services	15,000	1,000	1,000	1,000
Outside Services	7,874	4,000	4,000	4,000
Advertising & Publicity	111	500	500	500
Outside Repairs/Service	500	100	100	100
Reimbursement to Other Agencies	80,631	70,500	70,500	70,500
ITS Reimbursements	83,676	80,500	80,500	136,176
IT Outside Services	26,285	25,500	25,500	25,500
Gov Fund Type Transfers - Auditor of State Services	—	100	100	100
Equipment - Non-Inventory	—	100	100	100
IT Equipment	—	100	100	100
Other Expense & Obligations	1,793	55,030	55,030	55,030
Balance Carry Forward (Approps)	48,880	48,880	48,880	48,880

## Governor/Lt. Governor's Office Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Reversions	48,880	—	—	—
Total Expenditures	3,391,530	3,103,912	3,103,912	3,159,588

## Terrace Hill Quarters

### General Fund

### Appropriation Description

Provides for staffing and expenses of the operation of Terrace Hill National Historic Landmark and the Iowa Governor's Residence, in cooperation with the Dept. of Administrative Services.

## Terrace Hill Quarters Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	3,668	645	645	645
Appropriation	142,281	144,222	144,222	146,503
Total Resources	145,949	144,867	144,867	147,148
<b>Expenditures</b>				
Personal Services-Salaries	130,025	126,981	126,981	126,981
Communications	13,722	13,500	13,500	15,781
Reimbursement to Other Agencies	840	700	700	700
ITS Reimbursements	72	1,000	1,000	1,000
IT Equipment	—	100	100	100
Other Expense & Obligations	—	1,941	1,941	1,941
Balance Carry Forward (Approps)	645	645	645	645
Reversions	645	—	—	—
Total Expenditures	145,949	144,867	144,867	147,148

**Fund Detail****Governor/Lt. Governor's Office Fund Detail**

<b>Funds</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2026</b>
	<b>Actuals</b>	<b>Current Year Budget Estimate</b>	<b>Total Department Request</b>	<b>Total Governor's Recommended</b>
Governor's Office	25,719	20,029	21,929	21,929
Statewide Volunteer Program	25,719	20,029	21,929	21,929

# Health and Human Services, Department of

## Mission Statement

Iowa HHS provides high quality programs and services that protect and improve the health and resiliency of individuals, families and communities.

## Description

### Mission

Iowa HHS provides high quality programs and services that protect and improve the health and resiliency of individuals, families, and communities.

### Societal Vision

Individuals, families, and communities are safe, resilient and empowered to be healthy and self-sufficient.

### Organizational Vision

Iowa HHS is a trusted leader and partner in protecting health and providing high quality, equitable services.

### Guiding Principles

**Data-Driven:** We make informed, data-driven, and evidence-based decisions to drive quality and improve results.

**Accountability:** We use public resources responsibly to improve lives through the programs and services we provide.

**Integrity:** We generate trust through honest, respectful, and reliable work that we can be proud of.

**Equity:** We actively identify and remove barriers to access and inclusion so that we can provide all individuals an opportunity to succeed.

**Communication:** We communicate in a thoughtful and coordinated way to ensure individuals are well informed about our work.

**Collaboration:** We facilitate meaningful partnerships that focus on the voices of the individuals and communities we serve.

## Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
State Appropriations	2,589,622,459	2,714,706,047	4,505,099,731	2,928,946,977
Taxes	—	120,593,592	120,593,592	120,593,592
Receipts from Other Entities	8,373,893,659	10,495,637,472	8,726,619,408	10,492,266,133
Interest, Dividends, Bonds & Loans	3,255,697	2,605,995	2,606,015	2,606,015
Fees, Licenses & Permits	163,449,637	172,629,187	172,629,187	172,808,589
Refunds & Reimbursements	1,085,158,753	1,412,785,452	1,413,035,461	1,413,035,461
Sales, Rents & Services	2,189,818	10,412,750	10,463,629	10,463,629
Miscellaneous	577,371,183	625,401,592	625,401,492	625,958,706
Beginning Balance and Adjustments	624,641,754	521,181,627	407,914,568	407,177,952
<b>Total Resources</b>	<b>13,419,582,959</b>	<b>16,075,953,713</b>	<b>15,984,363,083</b>	<b>16,173,857,054</b>
<b>Expenditures</b>				
Personal Services	454,335,883	452,640,535	452,150,101	452,421,459
Travel & Subsistence	6,289,103	7,217,120	7,211,170	7,211,170
Supplies & Materials	32,474,362	39,012,866	39,037,001	39,037,001
Contractual Services and Transfers	1,357,836,523	3,526,524,608	3,516,282,884	3,494,726,686

Equipment & Repairs	32,688,583	41,573,307	40,907,107	40,907,107
Claims & Miscellaneous	2,057,714	113,027,494	112,072,422	111,858,422
Licenses, Permits, Refunds & Other	375,268,473	409,891,131	409,891,156	409,891,156
State Aid & Credits	10,463,213,604	10,928,122,468	10,920,975,276	11,149,099,434
Plant Improvements & Additions	—	100	17,131,447	100
Appropriations	145,370,952	150,766,131	150,766,131	150,766,131
Reversions	36,174,463	—	—	—
Balance Carry Forward	513,873,297	407,177,952	317,938,388	317,938,388
Total Expenditures	13,419,582,958	16,075,953,712	15,984,363,083	16,173,857,054
Full Time Equivalents	4,407	4,541	4,544	4,544

## Appropriations from General Fund

Appropriations	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Aging Programs	11,799,361	—	—	—
Office of Long-Term Care Ombudsman	1,148,959	—	—	—
Total DHHS - Aging	12,948,320	—	—	—
LiHEAP Weatherization Assistance Program support	8,142	—	—	—
Human Rights Administration	186,913	—	—	—
Community Advocacy and Services	956,894	—	—	—
Criminal & Juvenile Justice	1,318,547	—	—	—
Single Grant Program	140,000	—	—	—
Total DHHS - Human Rights	2,610,496	—	—	—
Child Abuse Prevention	—	232,570	232,570	232,570
MHDS Regional Services Fund	—	134,421,714	134,694,168	134,694,168
Iowa Registry for Congenital & Inherited Disorders	—	223,521	223,521	223,521
Psychiatry Residency & Fellowship Program	—	1,200,000	1,200,000	1,200,000
Centers of Excellence	—	425,000	425,000	425,000
LiHEAP Weatherization Assistance Program support	—	1	1	1
Comprehensive Substance Use Disorder Program	—	2,000,000	2,000,000	2,000,000
Rent Reimbursement	—	13,320,000	13,320,000	13,320,000
Commission Of Inquiry	—	1,394	1,394	1,394
Non Resident Commitment M.III	—	142,802	142,802	142,802
HHS-Aging and Disability Services	—	19,088,714	19,088,714	19,208,822
HHS-Behavioral Health	—	24,400,114	24,400,114	24,442,347
HHS-Public Health	—	22,531,821	22,531,821	22,413,883
HHS-Community Access and Eligibility	—	68,043,944	68,043,944	68,545,138
HHS-Child Support Services	—	15,434,282	15,434,282	15,645,242
HHS-Medicaid	—	1,650,866,536	1,650,866,536	1,874,154,258
HHS-Health Program Operations	—	39,597,231	39,597,231	39,672,838
HHS-FWBP Child Care Assistance	—	34,966,931	34,966,931	34,983,087
HHS-FWBP Early Intervention and Supports	—	35,277,739	35,277,739	35,302,034
HHS-FWBP Child Protective Services	—	166,101,034	166,101,034	172,151,751
HHS-State Operated Specialty Care	—	100,006,128	100,006,128	102,343,507

## Appropriations from General Fund

Appropriations	FY 2024 Actuals	FY 2025	FY 2026	FY 2026
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
HHS-Accountability, Compliance, and Program Integrity	—	22,356,598	22,356,598	21,906,483
<b>Total DHHS</b>	<b>—</b>	<b>2,350,638,074</b>	<b>2,350,910,528</b>	<b>2,583,008,846</b>
Commission Of Inquiry	—	—	—	—
Non Resident Commitment M.III	8,032	—	—	—
General Administration	18,913,662	—	—	—
HHS - Department Wide Duties	2,157,590	—	—	—
<b>Total DHHS - Human Services</b>	<b>21,079,284</b>	<b>—</b>	<b>—</b>	<b>—</b>
Field Operations	72,056,945	—	—	—
Child Support Recoveries	15,914,329	—	—	—
<b>Total DHHS - Community Services</b>	<b>87,971,274</b>	<b>—</b>	<b>—</b>	<b>—</b>
Eldora Training School	17,568,511	—	—	—
<b>Total DHHS - Eldora State Training School</b>	<b>17,568,511</b>	<b>—</b>	<b>—</b>	<b>—</b>
Civil Commitment Unit for Sexual Offenders	14,865,337	—	—	—
<b>Total DHHS - Civil Commitment Unit / Sexual Offenders</b>	<b>14,865,337</b>	<b>—</b>	<b>—</b>	<b>—</b>
Cherokee MHI	15,923,252	—	—	—
<b>Total DHHS - Cherokee Mental Health Institution</b>	<b>15,923,252</b>	<b>—</b>	<b>—</b>	<b>—</b>
Independence MHI	19,811,470	—	—	—
<b>Total DHHS - Independence Mental Health Institution</b>	<b>19,811,470</b>	<b>—</b>	<b>—</b>	<b>—</b>
Glenwood Resource Center	16,255,132	—	—	—
<b>Total DHHS - Glenwood Resource Center</b>	<b>16,255,132</b>	<b>—</b>	<b>—</b>	<b>—</b>
Woodward Resource Center	13,389,577	—	—	—
<b>Total DHHS - Woodward Resource Center</b>	<b>13,389,577</b>	<b>—</b>	<b>—</b>	<b>—</b>
Child Abuse Prevention	210,570	—	—	—
Rent Reimbursement	10,048,687	—	—	—
MHDS Regional Services Fund	127,723,160	—	—	—
Family Investment Program/JOBS	41,003,575	—	9,488,820	—
State Supplementary Assistance	7,349,002	—	5,749,002	—
Medical Assistance	1,543,626,779	—	1,605,063,804	—
Children's Health Insurance	38,661,688	—	41,322,970	—
Health Program Operations	17,446,067	—	25,178,983	—
Family Support Subsidy	949,282	—	—	—
Connors Training	33,632	—	—	—
Volunteers	84,686	—	—	—
Child Care Assistance	64,223,730	—	—	—
Adoption Subsidy	40,883,507	—	—	—
Child and Family Services	79,027,794	—	77,093,146	—
<b>Total DHHS - Assistance Payment</b>	<b>1,971,272,159</b>	<b>—</b>	<b>1,763,896,725</b>	<b>—</b>
Iowa Registry for Congenital & Inherited Disorders	210,570	—	—	—
Addictive Disorders	23,656,992	—	—	—
Healthy Children and Families	5,815,491	—	—	—
Chronic Conditions	4,256,595	—	—	—
Community Capacity	7,435,682	—	—	—
Essential Public Health Services	7,662,464	—	—	—

## Appropriations from General Fund

Appropriations	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Infectious Diseases	1,795,902	—	—	—
Public Protection	4,581,792	—	—	—
Resource Management	933,543	—	—	—
<b>Total DHHS - Public Health</b>	<b>56,349,031</b>	<b>—</b>	<b>—</b>	<b>—</b>

## Appropriations from Other Funds

Appropriations	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Infrastructure for Integrating Justice Data Systems TRF	1,400,000	—	—	—
Justice Data Warehouse TRF	282,664	—	—	—
<b>Total DHHS - Human Rights</b>	<b>1,682,664</b>	<b>—</b>	<b>—</b>	<b>—</b>
Health/Safety/Loss	—	—	6,073,258	—
Maintenance	—	—	1,556,376	—
Major Projects	—	—	9,501,713	—
Lucas Building Renovation - RIIF	—	5,000,000	—	—
CCUSO Patient Doors Conversion - RIIF	—	50,000	—	—
CCUSO Renovation - RIIF	—	7,000,000	—	—
Woodward Tunnel Decentralization - RIIF	—	14,500,000	14,275,000	14,275,000
Iowa Medical Examiner Office Expansion - RIIF	—	5,000,000	28,000,000	28,000,000
MEME Maint. & Operations	—	330,000	—	—
Infrastructure for Integrating Justice Data Systems TRF	—	1,400,000	—	—
Justice Data Warehouse TRF	—	282,664	—	—
Medicaid Technology	—	1,335,178	—	—
State Poison Control Center	—	34,000	—	—
Behavioral Analysis Treatment Facility	—	750,000	750,000	750,000
Central Data Repository	—	645,179	645,179	645,179
988 Suicide and Crisis Line	—	3,000,000	3,000,000	3,000,000
Behavioral Health System Implementation	—	1,000,000	1,000,000	1,000,000
Gambling Treatment Program	—	1,750,000	1,750,000	1,750,000
Medicaid - Medicaid Fraud Account	—	150,000	150,000	150,000
Health Program Operations Supplement	—	234,193	234,193	234,193
Medical Assistance Supplemental- Hospital Care Access Trust	—	33,920,554	33,920,554	33,920,554
Medical Assistance - HCTF	—	176,470,000	176,470,000	150,997,000
Medical Assistance Supplemental- Quality Assurance Trust	—	111,216,205	111,216,205	111,216,205
<b>Total DHHS</b>	<b>—</b>	<b>364,067,973</b>	<b>388,542,478</b>	<b>345,938,131</b>
Health Program Operations Supplement	234,193	—	—	—
Medical Assistance Supplemental- Quality Assurance Trust	111,216,205	—	—	—

## Appropriations from Other Funds

Appropriations	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Medical Assistance Supplemental- Hospital Care Access Trust	33,920,554	—	—	—
Medical Assistance - HCTF	189,860,000	—	—	—
On With Life	750,000	—	—	—
Newborn Safety Box-RIIF	15,000	—	—	—
Medicaid - Medicaid Fraud Account	150,000	—	—	—
Total DHHS - Assistance Payment	336,145,952	—	—	—
Gambling Treatment Program	1,750,000	—	1,750,000	—
Total DHHS - Public Health	1,750,000	—	1,750,000	—

## Appropriations Detail

### LIHEAP Weatherization Assistance Program support

General Fund

#### Appropriation Description

Standing Limited; Transfer of civil penalties collected by IUB to support the LIHEAP and the Weatherization Assistance Program, administered by the Department of Human Rights.

### LIHEAP Weatherization Assistance Program support Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	1	—	—	—
Estimated Revisions	8,141	—	—	—
<b>Total Resources</b>	<b>8,142</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Expenditures</b>				
Intra-State Transfers	8,142	—	—	—
<b>Total Expenditures</b>	<b>8,142</b>	<b>—</b>	<b>—</b>	<b>—</b>

## Aging Programs

General Fund

#### Appropriation Description

The appropriation represents approximately 40% of the Department's total funding. This funding supports some general office activities of the Department but primarily passes through to Iowa's six Area Agencies on Aging and other community level organizations for the provision of direct services. Common services throughout the State of Iowa that receive support include but are not limited to: case management, transportation, home health and homemaker services, adult day services, respite service, chore services, options counseling and numerous others.

The Department on Aging provides leadership and technical assistance to Iowa's Aging Network. The Department is focused on building capacity, public policy, monitoring and the efficient delivery of services to older and disabled Iowans. The Department is also focused on the pursuit of advocacy, education and innovation that results in increased cost efficiencies and increased access to long term living and community support services.

### Aging Programs Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	11,799,361	—	—	—
Federal Support	22,069,134	—	—	—
Gov Fund Type Transfers - Other Agencies	1,661,615	—	—	—

## Aging Programs Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Fees, Licenses & Permits	—	—	—	—
Total Resources	35,530,110	—	—	—
<b>Expenditures</b>				
Personal Services-Salaries	3,683,553	—	—	—
Personal Travel In State	68,093	—	—	—
State Vehicle Operation	51	—	—	—
Personal Travel Out of State	39,290	—	—	—
Office Supplies	7,822	—	—	—
Printing & Binding	127	—	—	—
Postage	1,978	—	—	—
Communications	13,803	—	—	—
Professional & Scientific Services	210,000	—	—	—
Outside Services	3,337,304	—	—	—
Intra-State Transfers	2,000	—	—	—
Advertising & Publicity	12,982	—	—	—
Reimbursement to Other Agencies	77,974	—	—	—
ITS Reimbursements	88,646	—	—	—
IT Outside Services	21,206	—	—	—
Gov Fund Type Transfers - Auditor of State Services	11,585	—	—	—
Gov Fund Type Transfers - Other Agencies Services	354,172	—	—	—
IT Equipment	34,021	—	—	—
Other Expense & Obligations	60	—	—	—
Refunds-Other	100,925	—	—	—
State Aid	27,464,520	—	—	—
Total Expenditures	35,530,110	—	—	—

## Office of Long-Term Care Ombudsman

### General Fund

#### Appropriation Description

This appropriation supports the activities of the Office of State Long Term Care Ombudsman. Office Representatives, including local long term care ombudsmen located around the state are available to meet the needs of individuals residing in long term care facilities and assisted living programs. The local long term care ombudsmen investigate and resolve complaints by or on behalf of residents/tenants in nursing facilities, residential care facilities, assisted living programs and elder group homes as well as provided training and consultations.

In addition, volunteer ombudsmen are assigned to a facility as representatives of our office. The Office also implements a managed care ombudsman program which serves as an advocate for managed care members receiving services through the long-term services and supports system. Program staff handle complaints, assist with appeals and grievances and educate on Medicaid issues.

#### Office of Long-Term Care Ombudsman Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	1,148,959	—	—	—
Federal Support	317,421	—	—	—
Gov Fund Type Transfers - Other Agencies	117,605	—	—	—
<b>Total Resources</b>	<b>1,583,985</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Expenditures</b>				
Personal Services-Salaries	1,273,387	—	—	—
Personal Travel In State	49,272	—	—	—
State Vehicle Operation	344	—	—	—
Personal Travel Out of State	2,665	—	—	—
Office Supplies	1,928	—	—	—
Printing & Binding	18	—	—	—
Postage	562	—	—	—
Communications	5,874	—	—	—
Advertising & Publicity	39,480	—	—	—
Reimbursement to Other Agencies	20,392	—	—	—
ITS Reimbursements	14,245	—	—	—
IT Outside Services	6,672	—	—	—
Gov Fund Type Transfers - Other Agencies Services	145,793	—	—	—
IT Equipment	23,353	—	—	—
<b>Total Expenditures</b>	<b>1,583,985</b>	<b>—</b>	<b>—</b>	<b>—</b>

## Human Rights Administration

### General Fund

#### Appropriation Description

This appropriation funds the centralized administrative operations of the department, where the office of the Director is located. Central Administration supports DHRs divisions and promotes its programs and services; maintains fiscal accountability for all funds received by the department; manages personnel and processes payroll; coordinates purchasing activities; prescribes policy and administrative rules; leads the department communications and public information efforts; represents the department before the legislature and executive branch.

In addition to appropriated dollars, funds are generated by charging of indirect rates in accordance with our federally approved indirect cost plan.

The funds in this appropriation are spent on administration of the agency.

#### Human Rights Administration Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	15,599	—	—	—
Appropriation	186,913	—	—	—
Gov Fund Type Transfers - Other Agencies	1,045,209	—	—	—
<b>Total Resources</b>	<b>1,247,721</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Expenditures</b>				
Personal Services-Salaries	687,298	—	—	—
Personal Travel In State	200	—	—	—
Office Supplies	735	—	—	—
Equipment Maintenance Supplies	920	—	—	—
Printing & Binding	2	—	—	—
Postage	165	—	—	—
Communications	5,542	—	—	—
Outside Services	3,272	—	—	—
Intra-State Transfers	316,866	—	—	—
Reimbursement to Other Agencies	58,217	—	—	—
ITS Reimbursements	72,526	—	—	—
IT Outside Services	6,266	—	—	—
Gov Fund Type Transfers - Auditor of State Services	66,323	—	—	—
Gov Fund Type Transfers - Other Agencies Services	28,503	—	—	—
IT Equipment	887	—	—	—
<b>Total Expenditures</b>	<b>1,247,721</b>	<b>—</b>	<b>—</b>	<b>—</b>

## Community Advocacy and Services

### General Fund

#### Appropriation Description

The appropriation enables Community Advocacy and Services (CAS) to offer programs, education and advocacy to serve underrepresented Iowans. CAS serves as a gateway, improving access to government services and other resources, enhancing youth leadership, building community connections, expanding language and communication access across the state, and increasing civic engagement. CAS collaborates with other state agencies and community organizations to connect marginalized Iowans with needed programs, events, and information. CAS includes seven commissions, comprised of nearly 56 governor-appointed volunteers, working closely with each of the division's respective seven offices: Latino Affairs, Status of Women, Persons with Disabilities, Deaf Services, Status of African Americans, Asian and Pacific Islander Affairs and Native American Affairs.

#### Community Advocacy and Services Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	7,718	—	—	—
Appropriation	956,894	—	—	—
Gov Fund Type Transfers - Other Agencies	11,000	—	—	—
<b>Total Resources</b>	<b>975,612</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Expenditures</b>				
Personal Services-Salaries	748,315	—	—	—
Personal Travel In State	8,751	—	—	—
Office Supplies	541	—	—	—
Printing & Binding	666	—	—	—
Food	908	—	—	—
Postage	8	—	—	—
Communications	10,236	—	—	—
Rentals	1,250	—	—	—
Outside Services	8,211	—	—	—
Advertising & Publicity	5,359	—	—	—
Reimbursement to Other Agencies	260	—	—	—
ITS Reimbursements	13,117	—	—	—
IT Outside Services	3,620	—	—	—
Gov Fund Type Transfers - Other Agencies Services	173,640	—	—	—
IT Equipment	732	—	—	—
<b>Total Expenditures</b>	<b>975,612</b>	<b>—</b>	<b>—</b>	<b>—</b>

## Criminal & Juvenile Justice

### General Fund

#### Appropriation Description

This appropriation funds the Division of Criminal and Juvenile Justice Planning (CJJP) to provide program development and data analysis to improve the operation and effectiveness of Iowa's justice system. Through research, data and policy analysis, planning and grant administration, CJJP helps state and local officials, and criminal and juvenile justice systems practitioners identify and address key justice system issues.

CJJP maintains a statistical analysis center to assist agencies in the use of criminal and juvenile justice data; provides a justice system information clearinghouse service to officials and the general public; and assists the criminal justice community with sharing information electronically among and between jurisdictions. CJJP also administers federal grant programs that fund local and state projects to prevent juvenile crime, provide services to juvenile offenders and improve Iowa's juvenile justice system. It carries out its duties with the guidance of the Iowa Criminal and Juvenile Justice planning Advisory Council, the Public Safety Advisory Board, the Iowa Juvenile Justice Advisory Council, and other boards and Councils.

#### Criminal & Juvenile Justice Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	64,309	—	—	—
Appropriation	1,318,547	—	—	—
Federal Support	51,215	—	—	—
<b>Total Resources</b>	<b>1,434,071</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Expenditures</b>				
Personal Services-Salaries	1,029,646	—	—	—
Personal Travel In State	7,859	—	—	—
Office Supplies	1,153	—	—	—
Postage	197	—	—	—
Communications	7,037	—	—	—
Reimbursement to Other Agencies	450	—	—	—
ITS Reimbursements	80,043	—	—	—
IT Outside Services	2,500	—	—	—
Gov Fund Type Transfers - Other Agencies Services	302,061	—	—	—
IT Equipment	3,126	—	—	—
<b>Total Expenditures</b>	<b>1,434,071</b>	<b>—</b>	<b>—</b>	<b>—</b>

## Single Grant Program

### General Fund

#### Appropriation Description

This appropriation is for a single grant to a program in a city with specific demographics outlined in Iowa Code, to provide a comprehensive, multifaceted delivery of social services.

#### Single Grant Program Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	140,000	—	—	—
Total Resources	140,000	—	—	—
<b>Expenditures</b>				
Reversions	140,000	—	—	—
Total Expenditures	140,000	—	—	—

## Child Abuse Prevention

### General Fund

#### Appropriation Description

This is a standing appropriation equal to \$10 per birth certificate fee up to the standings limitation, if any, and is carried forward to be used for the child abuse prevention program in the following year.

#### Child Abuse Prevention Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	232,570	232,570	232,570
Total Resources	—	232,570	232,570	232,570
<b>Expenditures</b>				
Outside Services	—	232,556	232,556	232,556
Intra-State Transfers	—	1	1	1
ITS Reimbursements	—	13	13	13
Total Expenditures	—	232,570	232,570	232,570

## Iowa Registry for Congenital & Inherited Disorders

### General Fund

#### Appropriation Description

The mission of the Iowa Registry for Congenital and Inherited Disorders is to: 1) maintain statewide surveillance for collecting information on selected congenital and inherited disorders in Iowa; 2) monitor annual trends in occurrence and mortality of these disorders; 3) provide data for research studies and educational activities for the prevention and treatment of these disorders.

### Iowa Registry for Congenital & Inherited Disorders Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	223,521	223,521	223,521
Total Resources	—	223,521	223,521	223,521
<b>Expenditures</b>				
Outside Services	—	223,521	223,521	223,521
Total Expenditures	—	223,521	223,521	223,521

## Psychiatry Residency & Fellowship Program

### General Fund

#### Appropriation Description

HF274 (2023) established a standing limited appropriation from the general fund to the psychiatry residency and fellowship program fund \$100,000 for each psychiatry residency position approved (up to 9) and \$150,000 for each fellowship position approved (up to 2) for a maximum total of \$1.2 million.

### Psychiatry Residency & Fellowship Program Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	1,200,000	1,200,000	1,200,000
Total Resources	—	1,200,000	1,200,000	1,200,000
<b>Expenditures</b>				
Intra-State Transfers	—	1,200,000	1,200,000	1,200,000
Total Expenditures	—	1,200,000	1,200,000	1,200,000

## Centers of Excellence

### General Fund

#### Appropriation Description

HF2698 (2024 HHS Approps) created a standing appropriation for this grant program.

#### Centers of Excellence Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	425,000	425,000	425,000
Total Resources	—	425,000	425,000	425,000
<b>Expenditures</b>				
Outside Services	—	425,000	425,000	425,000
Total Expenditures	—	425,000	425,000	425,000

## LIHEAP Weatherization Assistance Program support

### General Fund

#### Appropriation Description

Standing Limited; Transfer of civil penalties collected by IUB to support the LIHEAP and the Weatherization Assistance Program, administered by the Department of Human Rights.

#### LIHEAP Weatherization Assistance Program support Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	1	1	1
Total Resources	—	1	1	1
<b>Expenditures</b>				
Intra-State Transfers	—	1	1	1
Total Expenditures	—	1	1	1

## Comprehensive Substance Use Disorder Program

### General Fund

#### Appropriation Description

Standing limited appropriation to support Comprehensive Substance Use Disorder Program - GF per 123.17, subsection 5, Code 2024. Per HF2673, section 14, this increases to \$3.0 million unless changed by legislation.

### Comprehensive Substance Use Disorder Program Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	2,000,000	2,000,000	2,000,000
Total Resources	—	2,000,000	2,000,000	2,000,000
<b>Expenditures</b>				
Intra-State Transfers	—	2,000,000	2,000,000	2,000,000
Total Expenditures	—	2,000,000	2,000,000	2,000,000

## HHS-Aging and Disability Services

### General Fund

#### Appropriation Description

The Division of Aging and Disability Services brings together the legacy Department on Aging alongside legacy-DHS disability and aging related services. This Division focuses on informed decision-making, long-term services and supports, dependent adult abuse protection, and elder abuse awareness and prevention to ensure that Iowans with aging or disability-related needs can live, learn, work, and participate fully in their chosen communities.

### HHS-Aging and Disability Services Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	19,088,714	19,088,714	19,208,822
Federal Support	—	22,016,590	22,016,590	22,016,590
Intra State Receipts	—	1,413,161	1,413,161	1,413,161
Total Resources	—	42,518,465	42,518,465	42,638,573
<b>Expenditures</b>				
Personal Services-Salaries	—	8,797,820	8,797,820	8,797,820
Personal Travel In State	—	102,858	102,858	102,858
Personal Travel Out of State	—	142,155	142,155	142,155
Office Supplies	—	59,850	59,850	59,850
Printing & Binding	—	1,866	1,866	1,866
Postage	—	4,695	4,695	4,695
Communications	—	49,715	49,715	49,715

## HHS-Aging and Disability Services Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Professional & Scientific Services	—	610,574	610,574	610,574
Outside Services	—	1,842,824	1,842,824	1,842,824
Intra-State Transfers	—	3,156,009	3,156,009	3,276,117
Outside Repairs/Service	—	4,725	4,725	4,725
Reimbursement to Other Agencies	—	123,588	123,588	123,588
ITS Reimbursements	—	61,587	61,587	61,587
IT Outside Services	—	26,396	26,396	26,396
Gov Fund Type Transfers - Attorney General Services	—	24,999	24,999	24,999
Gov Fund Type Transfers - Other Agencies Services	—	14,262	14,262	14,262
Equipment - Non-Inventory	—	1,811	1,811	1,811
IT Equipment	—	92,923	92,923	92,923
Other Expense & Obligations	—	73,418	73,418	73,418
State Aid	—	27,326,390	27,326,390	27,326,390
Total Expenditures	—	42,518,465	42,518,465	42,638,573

## HHS-Behavioral Health

### General Fund

### Appropriation Description

The Division of Behavioral Health is focused on ensuring equitable access to behavioral health prevention, treatment, recovery, and crisis services. Leveraging shared responsibility, Iowa HHS, lead entities, local partners, service providers and other stakeholders collaborate to build and improve on a behavioral health service system that is well-coordinated with clear access points throughout each behavioral health district; ensures that individuals and families have access to person-centered services and supports no matter where they live; reduces duplication by linking Federal, State and local governance and authority; eliminates administrative red-tape and; links funding to measurable system outcomes.

## HHS-Behavioral Health Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	24,400,114	24,400,114	24,442,347
Federal Support	—	8,749,715	8,749,715	8,749,715
Intra State Receipts	—	1,066,374	1,066,374	1,066,374
Gov Fund Type Transfers - Other Agencies	—	100,000	100,000	100,000
Total Resources	—	34,316,203	34,316,203	34,358,436
<b>Expenditures</b>				
Personal Services-Salaries	—	7,610,255	7,610,255	7,610,255
Personal Travel In State	—	74,880	73,880	73,880
State Vehicle Operation	—	960	960	960

## HHS-Behavioral Health Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Depreciation	—	660	660	660
Personal Travel Out of State	—	87,093	87,093	87,093
Office Supplies	—	74,860	74,860	74,860
Professional & Scientific Supplies	—	310	310	310
Other Supplies	—	2,362	2,362	2,362
Printing & Binding	—	6,677	6,677	6,677
Drugs & Biologicals	—	500,100	500,100	500,100
Postage	—	6,740	6,740	6,740
Communications	—	32,753	32,753	32,753
Rentals	—	3,410	3,410	3,410
Professional & Scientific Services	—	4,100	4,100	4,100
Outside Services	—	20,226,182	20,226,182	20,226,182
Intra-State Transfers	—	680,756	680,756	722,989
Advertising & Publicity	—	2,021,414	2,021,414	2,021,414
Reimbursement to Other Agencies	—	31,976	31,976	31,976
ITS Reimbursements	—	36,730	36,730	36,730
IT Outside Services	—	254,572	254,572	254,572
Gov Fund Type Transfers - Attorney General Services	—	22,000	22,000	22,000
Gov Fund Type Transfers - Other Agencies Services	—	467,800	467,800	467,800
Equipment - Non-Inventory	—	1,160	1,160	1,160
IT Equipment	—	89,255	89,255	89,255
Other Expense & Obligations	—	1,980,698	1,981,698	1,981,698
State Aid	—	98,500	98,500	98,500
Total Expenditures	—	34,316,203	34,316,203	34,358,436

## HHS-Public Health

### General Fund

### Appropriation Description

The Public Health Division, led by the Department's Medical Director, delivers programs and scientifically sound strategies for improving Iowans quality of life and reducing morbidity and premature mortality. The division is comprised of 10 bureaus and the Iowa State Medical Examiners Office. The division monitors health trends and measures public health performance. Some of the services provided include:

Maintaining vital records and making them available to the public; Providing support for rural healthcare and the healthcare workforce; Surveillance for and investigation of infectious disease and other reportable health conditions; Serves as the radiation safety authority in Iowa; System development and licensure for emergency medical services (EMS) and trauma services; Serving as the state authority for public health emergency responses across a variety of disciplines; Providing analysis and dissemination of data related to health conditions and the environment to facilitate data-driven public health decisions; Reducing the number of children impacted by lead exposure; Oversight and tracking of immunizations and instances of tuberculosis; and Improving screening rates and prevention strategies for chronic and congenital conditions.

## HHS-Public Health Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	—	841,478	736,616	—
Balance Brought Forward (Approps)	—	455,138	455,138	455,138
Appropriation	—	22,531,821	22,531,821	22,413,883
Federal Support	—	160,581,590	159,603,728	159,603,728
Local Governments	—	384,491	384,491	384,491
Intra State Receipts	—	1,410,908	1,186,892	1,186,892
Gov Fund Type Transfers - Other Agencies	—	5,567,356	5,567,356	5,567,356
Fees, Licenses & Permits	—	9,881,307	9,881,307	10,060,709
Refunds & Reimbursements	—	620,000	620,000	620,000
Other	—	12,623,912	12,623,812	13,181,026
<b>Total Resources</b>	<b>—</b>	<b>214,898,001</b>	<b>213,591,161</b>	<b>213,473,223</b>
<b>Expenditures</b>				
Personal Services-Salaries	—	33,127,361	32,677,382	32,677,382
Personal Travel In State	—	469,716	469,716	469,716
State Vehicle Operation	—	107,390	107,390	107,390
Depreciation	—	84,047	84,047	84,047
Personal Travel Out of State	—	412,771	412,771	412,771
Office Supplies	—	826,452	816,053	816,053
Facility Maintenance Supplies	—	100	100	100
Professional & Scientific Supplies	—	10,009,040	10,009,040	10,009,040
Other Supplies	—	22,214	22,214	22,214
Printing & Binding	—	254,113	254,113	254,113
Drugs & Biologicals	—	1,840,240	1,840,240	1,840,240
Uniforms & Related Items	—	1,150	1,150	1,150
Postage	—	56,463	56,463	56,463
Communications	—	348,290	348,290	348,290
Rentals	—	89,843	89,843	89,843
Utilities	—	4,800	4,800	4,800
Professional & Scientific Services	—	870,811	765,949	765,949
Outside Services	—	21,105,496	22,463,996	22,463,996
Intra-State Transfers	—	27,882,526	25,782,526	25,878,588
Advertising & Publicity	—	17,453	17,453	17,453
Outside Repairs/Service	—	7,207	7,207	7,207
Examination Expense	—	100	100	100
Reimbursement to Other Agencies	—	423,107	423,107	423,107
ITS Reimbursements	—	389,961	389,961	389,961
IT Outside Services	—	10,852,260	10,852,260	10,852,260
Gov Fund Type Transfers - Attorney General Services	—	1,535,331	1,535,331	1,535,331
Gov Fund Type Transfers - Auditor of State Services	—	31,000	31,000	31,000
Gov Fund Type Transfers - Other Agencies Services	—	2,371,828	2,371,828	2,371,828
Equipment	—	85,815	85,815	85,815
Equipment - Non-Inventory	—	92,733	92,733	92,733
IT Equipment	—	3,197,362	3,197,362	3,197,362

## HHS-Public Health Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Claims	—	4,640,696	4,640,696	4,640,696
Other Expense & Obligations	—	92,533,987	92,533,887	92,319,887
Refunds-Other	—	1,200	1,200	1,200
State Aid	—	750,000	750,000	750,000
Balance Carry Forward (Approps)	—	455,138	455,138	455,138
<b>Total Expenditures</b>	—	<b>214,898,001</b>	<b>213,591,161</b>	<b>213,473,223</b>

## HHS-Community Access and Eligibility

### General Fund

### Appropriation Description

The Division of Community Access and Eligibility serves as an entry point for Iowans to numerous services, programs, and benefits offered by the Department. Division staff help Iowans understand what programs and services they are eligible for, assist with enrollment, and directly provide health services to families.

## HHS-Community Access and Eligibility Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	—	16,056,746	16,056,746	16,056,746
Appropriation	—	68,043,944	68,043,944	68,545,138
Federal Support	—	56,387,288	56,387,288	56,387,288
Intra State Receipts	—	1,212,935	1,212,935	1,212,935
Gov Fund Type Transfers - Other Agencies	—	6,685,198	6,685,198	6,685,198
Other	—	358,191	358,191	358,191
<b>Total Resources</b>	—	<b>148,744,302</b>	<b>148,744,302</b>	<b>149,245,496</b>
<b>Expenditures</b>				
Personal Services-Salaries	—	80,627,918	80,627,918	80,627,918
Personal Travel In State	—	108,540	108,540	108,540
State Vehicle Operation	—	9,763	9,763	9,763
Depreciation	—	3,148	3,148	3,148
Personal Travel Out of State	—	213,887	213,887	213,887
Office Supplies	—	155,427	155,427	155,427
Professional & Scientific Supplies	—	43,710	43,710	43,710
Printing & Binding	—	832,343	832,343	832,343
Postage	—	1,924,876	1,924,876	1,924,876
Communications	—	527,263	527,263	527,263
Rentals	—	268,777	268,777	268,777
Professional & Scientific Services	—	69,361	69,361	69,361
Outside Services	—	13,064,531	13,064,531	13,064,531
Intra-State Transfers	—	31,229,459	31,229,459	31,730,653

## HHS-Community Access and Eligibility Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Outside Repairs/Service	—	1,795	1,795	1,795
Reimbursement to Other Agencies	—	850,626	850,626	850,626
ITS Reimbursements	—	356,003	356,003	356,003
IT Outside Services	—	838,795	838,795	838,795
Gov Fund Type Transfers - Auditor of State Services	—	151,925	151,925	151,925
Gov Fund Type Transfers - Other Agencies Services	—	240,807	240,807	240,807
Equipment	—	3,325	3,325	3,325
Office Equipment	—	1,000	1,000	1,000
Equipment - Non-Inventory	—	4,097	4,097	4,097
IT Equipment	—	120,062	120,062	120,062
Other Expense & Obligations	—	1,038,657	1,038,657	1,038,657
Refunds-Other	—	100	100	100
Balance Carry Forward (Approps)	—	16,056,746	16,056,746	16,056,746
Total Expenditures	—	148,744,302	148,744,302	149,245,496

## HHS-Child Support Services

### General Fund

### Appropriation Description

This appropriation provides funding for the HHS division of Child Support Services which helps families receive the child support they need to be able to meet the financial and health needs of children.

## HHS-Child Support Services Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	15,434,282	15,434,282	15,645,242
Federal Support	—	30,494,201	30,494,201	30,494,201
Fees, Licenses & Permits	—	1,350,000	1,350,000	1,350,000
Refunds & Reimbursements	—	8,044,000	8,044,000	8,044,000
Total Resources	—	55,322,483	55,322,483	55,533,443
<b>Expenditures</b>				
Personal Services-Salaries	—	38,499,123	38,499,123	38,499,123
Personal Travel In State	—	53,425	53,425	53,425
State Vehicle Operation	—	14,947	14,947	14,947
Depreciation	—	68,339	68,339	68,339
Personal Travel Out of State	—	7,003	7,003	7,003
Office Supplies	—	222,780	222,780	222,780
Facility Maintenance Supplies	—	602	602	602
Equipment Maintenance Supplies	—	849	849	849
Printing & Binding	—	39,254	39,254	39,254

## HHS-Child Support Services Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Postage	—	464,289	464,289	464,289
Communications	—	63,669	63,669	63,669
Rentals	—	1,675,593	1,675,593	1,675,593
Utilities	—	98,001	98,001	98,001
Professional & Scientific Services	—	485,570	485,570	485,570
Outside Services	—	722,008	722,008	722,008
Intra-State Transfers	—	1,857,993	1,857,993	2,068,953
Outside Repairs/Service	—	67,500	67,500	67,500
Reimbursement to Other Agencies	—	2,346,545	2,346,545	2,346,545
Gov Fund Type Transfers - Attorney General Services	—	5,402,176	5,402,176	5,402,176
Gov Fund Type Transfers - Auditor of State Services	—	100,000	100,000	100,000
Gov Fund Type Transfers - Other Agencies Services	—	1,350,533	1,350,533	1,350,533
Equipment	—	1,001	1,001	1,001
Office Equipment	—	2	2	2
Equipment - Non-Inventory	—	2	2	2
IT Equipment	—	1	1	1
Other Expense & Obligations	—	580,953	580,953	580,953
Fees	—	22	22	22
Refunds-Other	—	1,200,203	1,200,203	1,200,203
Total Expenditures	—	55,322,483	55,322,483	55,533,443

## HHS-Medicaid

### General Fund

### Appropriation Description

The Division of Medicaid, led by the Departments Medicaid Director, provides financial medical assistance to over 800,000 low-income, disabled, and elderly Iowans through the Medicaid Program, Iowa Health and Wellness Plan, Hawki, and Dental Wellness Plan. Medicaid is the second largest insurer in the state. Services are primarily facilitated by contracted Managed Care Organizations (MCO) that manage the provision of care to Medicaid members and process provider claims for services rendered.

## HHS-Medicaid Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	—	118,090,608	118,090,608	118,090,608
Appropriation	—	1,650,866,536	1,650,866,536	1,874,154,258
Total Resources	—	1,768,957,144	1,768,957,144	1,992,244,866
<b>Expenditures</b>				
Intra-State Transfers	—	1,650,866,536	1,650,866,536	1,650,866,536

## HHS-Medicaid Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Aid to Individuals	—	—	—	223,287,722
Balance Carry Forward (Approps)	—	118,090,608	118,090,608	118,090,608
Total Expenditures	—	1,768,957,144	1,768,957,144	1,992,244,866

## HHS-Health Program Operations

### General Fund

### Appropriation Description

This appropriation is used to fund the administrative activities needed to support the Medicaid program. The primary payments made from this account are the costs of contracts for these administrative activities along with the cost of state staff that provide overall support for the Medicaid program. Administrative activities include:

Facilitating provider enrollment;

Developing state rates for provider reimbursement;

Oversight of the MCOs and other contractors;

Ensuring program integrity and compliance with state and federal laws and regulations;

Developing policy for eligibility, long-term services and support, and overall program direction; and

Developing medical policy and quality innovation.

## HHS-Health Program Operations Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	39,597,231	39,597,231	39,672,838
Federal Support	—	6,361,732	6,361,732	6,361,732
Intra State Receipts	—	163,157	163,157	163,157
Total Resources	—	46,122,120	46,122,120	46,197,727
<b>Expenditures</b>				
Personal Services-Salaries	—	11,335,738	11,335,738	11,335,738
Personal Travel In State	—	31,000	31,000	31,000
State Vehicle Operation	—	11	11	11
Personal Travel Out of State	—	34,000	34,000	34,000
Office Supplies	—	29,204	29,204	29,204
Printing & Binding	—	11	11	11
Postage	—	11	11	11

## HHS-Health Program Operations Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Communications	—	36,000	36,000	36,000
Rentals	—	11	11	11
Professional & Scientific Services	—	300,704	300,704	300,704
Outside Services	—	10	10	10
Intra-State Transfers	—	34,143,773	34,143,773	34,219,380
Advertising & Publicity	—	11	11	11
Reimbursement to Other Agencies	—	7,446	7,446	7,446
ITS Reimbursements	—	40,653	40,653	40,653
Gov Fund Type Transfers - Other Agencies Services	—	11	11	11
Equipment - Non-Inventory	—	2,590	2,590	2,590
IT Equipment	—	160,936	160,936	160,936
Total Expenditures	—	46,122,120	46,122,120	46,197,727

## HHS-FWBP Child Care Assistance

### General Fund

### Appropriation Description

The Division of Family Well-Being and Protection is dedicated to serving and protecting Iowa families; in particular, children.

This appropriation includes funding for the Child Care team which sets direction and policy for Child Care Assistance in Iowa, including ways to expand eligibility, support accessibility to quality child care and targeted strategies to address child care deserts.

This appropriation also funds state aid to the day care facilities for the care of these children. In addition, this appropriation supports the regulation of child care providers and quality improvement initiatives.

## HHS-FWBP Child Care Assistance Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	—	5,264,702	5,264,702	5,264,702
Appropriation	—	34,966,931	34,966,931	34,983,087
Federal Support	—	3,369,555	3,369,555	3,369,555
Intra State Receipts	—	951,381	951,381	951,381
Total Resources	—	44,552,569	44,552,569	44,568,725
<b>Expenditures</b>				
Personal Services-Salaries	—	3,993,748	3,993,748	3,993,748
Personal Travel In State	—	71,174	71,174	71,174
State Vehicle Operation	—	2,500	2,500	2,500

## HHS-FWBP Child Care Assistance Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Depreciation	—	2,796	2,796	2,796
Personal Travel Out of State	—	22,000	22,000	22,000
Office Supplies	—	10,626	10,626	10,626
Printing & Binding	—	1,100	1,100	1,100
Postage	—	2,200	2,200	2,200
Communications	—	18,923	18,923	18,923
Professional & Scientific Services	—	1,000	1,000	1,000
Outside Services	—	179,500	179,500	179,500
Intra-State Transfers	—	34,966,931	34,966,931	34,983,087
Reimbursement to Other Agencies	—	7,277	7,277	7,277
ITS Reimbursements	—	2,090	2,090	2,090
IT Equipment	—	6,002	6,002	6,002
Balance Carry Forward (Approps)	—	5,264,702	5,264,702	5,264,702
<b>Total Expenditures</b>	—	<b>44,552,569</b>	<b>44,552,569</b>	<b>44,568,725</b>

## HHS-FWBP Early Intervention and Supports

### General Fund

### Appropriation Description

The Division of Family Well-Being and Protection is dedicated to serving and protecting Iowa families; in particular, children.

Early Intervention and Support includes a network of primary prevention programs and services that are accessible throughout Iowas communities.

## HHS-FWBP Early Intervention and Supports Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	—	1,548,745	1,548,745	1,548,745
Appropriation	—	35,277,739	35,277,739	35,302,034
Federal Support	—	1,117,729	1,117,729	1,117,729
Intra State Receipts	—	2,127,644	2,127,644	2,127,644
Gov Fund Type Transfers - Other Agencies	—	391,822	391,822	391,822
<b>Total Resources</b>	—	<b>40,463,679</b>	<b>40,463,679</b>	<b>40,487,974</b>
<b>Expenditures</b>				
Personal Services-Salaries	—	2,561,239	2,561,239	2,561,239
Personal Travel In State	—	49,798	49,798	49,798
State Vehicle Operation	—	600	600	600
Depreciation	—	500	500	500
Personal Travel Out of State	—	80,100	80,100	80,100

## HHS-FWBP Early Intervention and Supports Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Office Supplies	—	31,105	31,105	31,105
Other Supplies	—	11,200	11,200	11,200
Printing & Binding	—	14,800	14,800	14,800
Postage	—	3,550	3,550	3,550
Communications	—	121,835	121,835	121,835
Rentals	—	2,800	2,800	2,800
Professional & Scientific Services	—	3,205	3,205	3,205
Outside Services	—	3,074,142	3,074,142	3,074,142
Intra-State Transfers	—	32,370,001	32,370,001	32,394,296
Advertising & Publicity	—	2,200	2,200	2,200
Outside Repairs/Service	—	250	250	250
Reimbursement to Other Agencies	—	9,079	9,079	9,079
ITS Reimbursements	—	13,179	13,179	13,179
IT Outside Services	—	600	600	600
Gov Fund Type Transfers - Other Agencies Services	—	413,727	413,727	413,727
Equipment - Non-Inventory	—	500	500	500
IT Equipment	—	19,024	19,024	19,024
Other Expense & Obligations	—	1,500	1,500	1,500
Aid to Individuals	—	130,000	130,000	130,000
Balance Carry Forward (Approps)	—	1,548,745	1,548,745	1,548,745
<b>Total Expenditures</b>	<b>—</b>	<b>40,463,679</b>	<b>40,463,679</b>	<b>40,487,974</b>

## HHS-FWBP Child Protective Services

### General Fund

### Appropriation Description

The Division of Family Well-Being and Protection is dedicated to serving and protecting Iowa families; in particular, children.

Child Protective Services combines policy development with operations to help ensure safety, permanency and well-being for children and families of Iowa. Programs include: Family Centered Services, Adoption Services, Qualified Residential Treatment Programs, and Shelter Services.

## HHS-FWBP Child Protective Services Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	—	26,815,872	26,815,872	26,815,872
Appropriation	—	166,101,034	166,101,034	172,151,751
Federal Support	—	42,614,682	42,466,131	42,466,131
<b>Total Resources</b>	<b>—</b>	<b>235,531,588</b>	<b>235,383,037</b>	<b>241,433,754</b>

## HHS-FWBP Child Protective Services Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Expenditures</b>				
Personal Services-Salaries	—	83,787,402	83,638,851	83,638,851
Personal Travel In State	—	1,303,778	1,303,778	1,303,778
State Vehicle Operation	—	468,071	468,071	468,071
Depreciation	—	458,307	458,307	458,307
Personal Travel Out of State	—	71,156	71,156	71,156
Office Supplies	—	33,817	33,817	33,817
Facility Maintenance Supplies	—	383	383	383
Printing & Binding	—	28,740	28,740	28,740
Postage	—	262,496	262,496	262,496
Communications	—	308,328	308,328	308,328
Rentals	—	99,863	99,863	99,863
Utilities	—	560	560	560
Professional & Scientific Services	—	393,221	393,221	393,221
Outside Services	—	56,838	56,838	56,838
Intra-State Transfers	—	117,614,687	117,614,687	118,828,968
Advertising & Publicity	—	851	851	851
Reimbursement to Other Agencies	—	821,176	821,176	821,176
ITS Reimbursements	—	200,231	200,231	200,231
Gov Fund Type Transfers - Auditor of State Services	—	198,428	198,428	198,428
Gov Fund Type Transfers - Other Agencies Services	—	57,740	57,740	57,740
Equipment - Non-Inventory	—	50,000	50,000	50,000
IT Equipment	—	1,268,082	1,268,082	1,268,082
Other Expense & Obligations	—	1,231,135	1,231,135	1,231,135
Licenses	—	426	426	426
Aid to Individuals	—	—	—	4,836,436
Balance Carry Forward (Approps)	—	26,815,872	26,815,872	26,815,872
<b>Total Expenditures</b>	—	<b>235,531,588</b>	<b>235,383,037</b>	<b>241,433,754</b>

## HHS-State Operated Specialty Care

### General Fund

### Appropriation Description

The State-Operated Specialty Care Division establishes policies, expectations, and vision for serving the indicated populations below.

The Department operates five (5) facilities across the state:

Two (2) Mental Health Institutes that provide short-term, in-patient psychiatric care and treatment for individuals with severe symptoms of mental illness along with specialized treatment and security for adults ordered by the court into the custody of the state for the purposes of competency restoration, adults who have been acquitted of a crime by reason of insanity, and similarly situated adults in Cherokee, along with specialized treatment of behaviorally complex youth in Independence;

One (1) State Resource Center that provides active treatment and habilitation services for individuals with intellectual and developmental disabilities;

One (1) State Training School that provides treatment and educational services in a highly structured setting to assist male youth between the ages of 12 and 18 who are adjudicated delinquent; and

One (1) Civil Commitment Unit for Sexual Offenders (CCUSO) that provides secure, long-term, highly structured treatment for individuals who have been civilly committed by the court.

### HHS-State Operated Specialty Care Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	—	21,107,412	19,840,733	19,840,733
Appropriation	—	100,006,128	100,006,128	102,343,507
Intra State Receipts	—	4,200,594	4,200,594	4,200,594
Gov Fund Type Transfers - Other Agencies	—	1,945,793	1,945,793	1,945,793
Fees, Licenses & Permits	—	25,000	25,000	25,000
Refunds & Reimbursements	—	60,108,769	60,108,769	60,108,769
Rents & Leases	—	371,163	371,163	371,163
Agricultural Sales	—	1,442	1,442	1,442
Other Sales & Services	—	113,000	113,000	113,000
Other	—	1,365,060	1,365,060	1,365,060
<b>Total Resources</b>	—	<b>189,244,361</b>	<b>187,977,682</b>	<b>190,315,061</b>
<b>Expenditures</b>				
Personal Services-Salaries	—	116,750,150	116,750,150	117,895,567
Personal Travel In State	—	184,198	184,198	184,198
State Vehicle Operation	—	483,826	483,826	483,826
Depreciation	—	383,909	383,909	383,909
Personal Travel Out of State	—	48,547	48,547	48,547
Office Supplies	—	302,183	302,183	302,183
Facility Maintenance Supplies	—	1,085,065	1,085,065	1,085,065
Equipment Maintenance Supplies	—	196,749	196,749	196,749
Professional & Scientific Supplies	—	239,687	237,187	237,187
Highway Maintenance Supplies	—	1,599	1,599	1,599
Ag., Conservation & Horticulture Supply	—	18,517	18,517	18,517
Other Supplies	—	639,009	639,009	639,009
Printing & Binding	—	778	778	778
Drugs & Biologicals	—	3,816,128	3,818,628	3,818,628
Food	—	2,409,988	2,409,988	2,409,988
Uniforms & Related Items	—	49,150	49,150	49,150
Postage	—	27,587	27,587	27,587
Communications	—	295,368	295,368	295,368
Rentals	—	177,500	177,500	177,500
Utilities	—	4,296,233	4,296,233	4,296,233
Professional & Scientific Services	—	5,792,929	5,792,929	5,792,929

## HHS-State Operated Specialty Care Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Outside Services	—	6,097,664	6,097,664	6,097,664
Intra-State Transfers	—	8,591,112	8,591,112	9,783,074
Advertising & Publicity	—	365,500	365,500	365,500
Outside Repairs/Service	—	2,630,622	2,630,622	2,630,622
Reimbursement to Other Agencies	—	5,937,924	5,937,924	5,937,924
ITS Reimbursements	—	566,599	566,599	566,599
IT Outside Services	—	545,158	545,158	545,158
Gov Fund Type Transfers - Attorney General Services	—	3,500	3,500	3,500
Gov Fund Type Transfers - Auditor of State Services	—	308,475	308,475	308,475
Gov Fund Type Transfers - Other Agencies Services	—	1,345,875	1,345,875	1,345,875
Equipment	—	980,610	980,610	980,610
Office Equipment	—	111,645	111,645	111,645
Equipment - Non-Inventory	—	710,313	710,313	710,313
IT Equipment	—	651,583	651,583	651,583
Claims	—	11,018	11,018	11,018
Other Expense & Obligations	—	2,615,451	2,615,451	2,615,451
Licenses	—	6,679	6,679	6,679
Refunds-Other	—	2,000	2,000	2,000
Balance Carry Forward (Approps)	—	19,840,733	18,574,054	18,574,054
Total Expenditures	—	189,244,361	187,977,682	190,315,061

## HHS-Accountability, Compliance, and Program Integrity

### General Fund

#### Appropriation Description

This appropriation provides funding for the HHS Director's Office, Administration Division, and Compliance Division.

The Division of Administration, led by the Chief Operating Officer and one of the Departments two Deputy Directors, oversees the finance, performance, transformation, and health equity teams as well as manages the Departments relationship with the Department of Management Information Technology.

The Division of Compliance, led by the Chief of Compliance and one of the Departments two Deputy Directors, is responsible for supporting compliance with federal and state law and regulation. The Division also provides internal legal counsel to HHS Compliance team members and others.

## HHS-Accountability, Compliance, and Program Integrity Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	22,356,598	22,356,598	21,906,483
Federal Support	—	59,807,163	59,807,163	59,807,163
Intra State Receipts	—	26,657,756	26,657,756	26,657,756
Gov Fund Type Transfers - Other Agencies	—	2,092,601	2,092,601	2,092,601
Fees, Licenses & Permits	—	4,428,800	4,428,800	4,428,800
Refunds & Reimbursements	—	43,538	43,538	43,538
<b>Total Resources</b>	—	<b>115,386,456</b>	<b>115,386,456</b>	<b>114,936,341</b>
<b>Expenditures</b>				
Personal Services-Salaries	—	52,203,468	52,203,468	51,329,409
Personal Travel In State	—	212,237	212,237	212,237
State Vehicle Operation	—	10,000	10,000	10,000
Depreciation	—	1,000	1,000	1,000
Personal Travel Out of State	—	155,223	155,223	155,223
Office Supplies	—	129,491	129,491	129,491
Equipment Maintenance Supplies	—	1,000	1,000	1,000
Professional & Scientific Supplies	—	10	10	10
Other Supplies	—	2,040	2,040	2,040
Printing & Binding	—	570,748	570,748	570,748
Postage	—	305,883	305,883	305,883
Communications	—	1,250,082	1,250,082	1,250,082
Rentals	—	70,078	70,078	70,078
Professional & Scientific Services	—	603,124	603,124	603,124
Intra-State Transfers	—	999,898	999,898	1,423,842
Advertising & Publicity	—	21,202	21,202	21,202
Outside Repairs/Service	—	5,961	5,961	5,961
Reimbursement to Other Agencies	—	1,752,122	1,752,122	1,752,122
ITS Reimbursements	—	5,915,889	5,915,889	5,915,889
IT Outside Services	—	15,257,571	15,257,571	15,257,571
Gov Fund Type Transfers - Attorney General Services	—	2,686,837	2,686,837	2,686,837
Gov Fund Type Transfers - Auditor of State Services	—	212,679	212,679	212,679
Gov Fund Type Transfers - Other Agencies Services	—	448,865	448,865	448,865
Office Equipment	—	100	100	100
Equipment - Non-Inventory	—	9,523	9,523	9,523
IT Equipment	—	19,875,706	19,875,706	19,875,706
Claims	—	2,681,192	2,681,192	2,681,192
Other Expense & Obligations	—	1,440,983	1,440,983	1,440,983
Refunds-Other	—	7,030,127	7,030,127	7,030,127
<b>Total Expenditures</b>	—	<b>115,386,456</b>	<b>115,386,456</b>	<b>114,936,341</b>

## Addictive Disorders

### General Fund

#### Appropriation Description

Activities directed toward reducing the prevalence of use of tobacco, alcohol, and other drugs, and treating individuals affected by addictive behaviors, including gambling. Additional funds are received from the Sunday Sales transfer from Dept. of Alcoholic Beverages for prevention activities and through Medicaid funding for reimbursement (50%) of actual cost for Medicaid clients referred to Quitline by health care providers. Funding is used for program development and operations and grants to community based organizations and county boards of health/supervisors.

#### Addictive Disorders Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	23,656,992	—	—	—
Intra State Receipts	1,000,000	—	—	—
Gov Fund Type Transfers - Other Agencies	10,467	—	—	—
<b>Total Resources</b>	<b>24,667,459</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Expenditures</b>				
Personal Services-Salaries	1,500,163	—	—	—
Personal Travel In State	3,724	—	—	—
State Vehicle Operation	14	—	—	—
Personal Travel Out of State	16,507	—	—	—
Office Supplies	6,085	—	—	—
Printing & Binding	26,906	—	—	—
Drugs & Biologicals	3	—	—	—
Postage	2,803	—	—	—
Communications	7,527	—	—	—
Rentals	1,665	—	—	—
Outside Services	17,752,459	—	—	—
Intra-State Transfers	1,428,500	—	—	—
Advertising & Publicity	2,884,813	—	—	—
Reimbursement to Other Agencies	8,384	—	—	—
ITS Reimbursements	244,992	—	—	—
IT Outside Services	771,878	—	—	—
Gov Fund Type Transfers - Other Agencies Services	1,000	—	—	—
Other Expense & Obligations	5,000	—	—	—
<b>Total Expenditures</b>	<b>24,667,459</b>	<b>—</b>	<b>—</b>	<b>—</b>

## Healthy Children and Families

### General Fund

#### Appropriation Description

Services directed to assure access to preventive child health services and linking children and families with community-based preventive health and family support services to meet health related needs. Additional state and federal funds are received through contractual agreements from other state agencies for community-based preventive health and family support services. Funding is used for program development and operations and grants to community-based organizations.

#### Healthy Children and Families Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	5,815,491	—	—	—
Gov Fund Type Transfers - Other Agencies	4,084,091	—	—	—
<b>Total Resources</b>	<b>9,899,582</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Expenditures</b>				
Personal Services-Salaries	1,259,192	—	—	—
Personal Travel In State	6,693	—	—	—
State Vehicle Operation	28	—	—	—
Personal Travel Out of State	8,885	—	—	—
Office Supplies	7,018	—	—	—
Printing & Binding	20,584	—	—	—
Postage	558	—	—	—
Communications	9,027	—	—	—
Rentals	775	—	—	—
Outside Services	7,944,293	—	—	—
Advertising & Publicity	29,440	—	—	—
Reimbursement to Other Agencies	4,290	—	—	—
ITS Reimbursements	6,841	—	—	—
IT Outside Services	335,522	—	—	—
IT Equipment	213,501	—	—	—
Other Expense & Obligations	6,000	—	—	—
Balance Carry Forward (Approps)	1,333	—	—	—
Reversions	45,604	—	—	—
<b>Total Expenditures</b>	<b>9,899,582</b>	<b>—</b>	<b>—</b>	<b>—</b>

## Chronic Conditions

### General Fund

#### Appropriation Description

Services directed to assuring access to preventive and screening services to individuals at risk for chronic conditions and services provided to individuals identified as having chronic conditions or special health care needs. Additional funds are received from the Iowa Newborn Screening Program and breast cancer awareness license plate fees. Funding is used for program development/operations and grants to community based organizations and county boards of health for delivery of services.

#### Chronic Conditions Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	4,256,595	—	—	—
Gov Fund Type Transfers - Other Agencies	25,912	—	—	—
Fees, Licenses & Permits	1,423,992	—	—	—
Other	200,924	—	—	—
<b>Total Resources</b>	<b>5,907,423</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Expenditures</b>				
Personal Services-Salaries	1,205,311	—	—	—
Personal Travel In State	11,077	—	—	—
State Vehicle Operation	5	—	—	—
Personal Travel Out of State	26,799	—	—	—
Office Supplies	10,993	—	—	—
Professional & Scientific Supplies	1,834	—	—	—
Printing & Binding	21,145	—	—	—
Postage	1,064	—	—	—
Communications	15,230	—	—	—
Rentals	400	—	—	—
Outside Services	3,835,460	—	—	—
Intra-State Transfers	151,679	—	—	—
Advertising & Publicity	5,888	—	—	—
Reimbursement to Other Agencies	4,696	—	—	—
ITS Reimbursements	68,083	—	—	—
IT Outside Services	409,814	—	—	—
Gov Fund Type Transfers - Attorney General Services	20,000	—	—	—
Equipment - Non-Inventory	23,590	—	—	—
IT Equipment	53,736	—	—	—
Other Expense & Obligations	32,168	—	—	—
Reversions	8,451	—	—	—
<b>Total Expenditures</b>	<b>5,907,423</b>	<b>—</b>	<b>—</b>	<b>—</b>

## Community Capacity

### General Fund

#### Appropriation Description

Activities provided to strengthen the public health system through development of local public health infrastructure and initiatives to provide quality health care statewide including recruitment and support of health care professionals and health workforce expansion in mental health, rural community health centers and medical residency programs, etc.

#### Community Capacity Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	429,805	—	—	—
Appropriation	7,435,682	—	—	—
<b>Total Resources</b>	<b>7,865,487</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Expenditures</b>				
Personal Services-Salaries	726,813	—	—	—
Personal Travel In State	10,565	—	—	—
State Vehicle Operation	2,274	—	—	—
Office Supplies	3,338	—	—	—
Postage	1,768	—	—	—
Communications	4,826	—	—	—
Outside Services	3,309,043	—	—	—
Intra-State Transfers	3,328,222	—	—	—
Reimbursement to Other Agencies	4,310	—	—	—
ITS Reimbursements	4,262	—	—	—
IT Outside Services	78	—	—	—
IT Equipment	8,482	—	—	—
Balance Carry Forward (Approps)	453,805	—	—	—
Reversions	7,702	—	—	—
<b>Total Expenditures</b>	<b>7,865,487</b>	<b>—</b>	<b>—</b>	<b>—</b>

## Essential Public Health Services

### General Fund

#### Appropriation Description

Provide essential support for community-based activities and services which contribute to the health of Iowans. Funding is provided to county boards of health to provide preventive and responsive services which promote healthy people and healthy communities.

### Essential Public Health Services Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	7,662,464	—	—	—
Total Resources	7,662,464	—	—	—
<b>Expenditures</b>				
Outside Services	7,657,730	—	—	—
Reversions	4,734	—	—	—
Total Expenditures	7,662,464	—	—	—

## Infectious Diseases

### General Fund

#### Appropriation Description

Activities provided to reduce the incidence and prevalence of communicable diseases and provide for epidemiological monitoring and investigation of outbreaks. Funding is used for program operations and grants to county boards of health and community based organizations for preventive and treatment services.

### Infectious Diseases Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	1,795,902	—	—	—
Total Resources	1,795,902	—	—	—
<b>Expenditures</b>				
Personal Services-Salaries	599,594	—	—	—
Personal Travel In State	2,739	—	—	—
Personal Travel Out of State	62	—	—	—
Office Supplies	207	—	—	—
Printing & Binding	11	—	—	—
Drugs & Biologicals	515,979	—	—	—
Postage	387	—	—	—
Communications	1,543	—	—	—

## Infectious Diseases Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Outside Services	666,261	—	—	—
Advertising & Publicity	149	—	—	—
Reimbursement to Other Agencies	2,362	—	—	—
ITS Reimbursements	2,642	—	—	—
IT Equipment	3,966	—	—	—
Total Expenditures	1,795,902	—	—	—

## Public Protection

### General Fund

### Appropriation Description

Activities related to protecting the health and safety of the public through establishment of standards and enforcement of regulations. Additional revenue is received from interstate transfer of funding from DNR for Groundwater and Grants to Counties program services, EMS specialty license plate fees, interagency agreement with HSEMD and professional licensure fees. Funding is used for program operations and grants to county boards of public health for support of environmental health and EMS services.

## Public Protection Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	4,581,792	—	—	—
Intra State Receipts	468,249	—	—	—
Gov Fund Type Transfers - Other Agencies	3,433,436	—	—	—
Fees, Licenses & Permits	5,854,568	—	—	—
Refunds & Reimbursements	627,035	—	—	—
Other	17,618	—	—	—
Total Resources	14,982,699	—	—	—
<b>Expenditures</b>				
Personal Services-Salaries	6,710,456	—	—	—
Personal Travel In State	50,708	—	—	—
State Vehicle Operation	12,868	—	—	—
Depreciation	11,869	—	—	—
Personal Travel Out of State	48,270	—	—	—
Office Supplies	36,012	—	—	—
Professional & Scientific Supplies	209,053	—	—	—
Other Supplies	1,271	—	—	—
Printing & Binding	1,544	—	—	—
Uniforms & Related Items	9	—	—	—
Postage	15,079	—	—	—

## Public Protection Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Communications	83,614	—	—	—
Rentals	42,521	—	—	—
Utilities	879	—	—	—
Professional & Scientific Services	752,070	—	—	—
Outside Services	4,972,956	—	—	—
Intra-State Transfers	772,996	—	—	—
Advertising & Publicity	100,591	—	—	—
Outside Repairs/Service	8,239	—	—	—
Reimbursement to Other Agencies	251,588	—	—	—
ITS Reimbursements	214,094	—	—	—
IT Outside Services	342,371	—	—	—
Gov Fund Type Transfers - Other Agencies Services	188,996	—	—	—
Equipment	47,736	—	—	—
Equipment - Non-Inventory	17,322	—	—	—
IT Equipment	80,045	—	—	—
Other Expense & Obligations	3,500	—	—	—
Refunds-Other	1,935	—	—	—
Reversions	4,108	—	—	—
Total Expenditures	14,982,699	—	—	—

## Resource Management

### General Fund

### Appropriation Description

Provides the essential foundation or overall ability of the department to deliver competent services to the public.

## Resource Management Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	933,543	—	—	—
Total Resources	933,543	—	—	—
<b>Expenditures</b>				
Personal Services-Salaries	604,737	—	—	—
Personal Travel In State	1,035	—	—	—
Personal Travel Out of State	909	—	—	—
Office Supplies	26,496	—	—	—
Postage	7	—	—	—
Communications	2,066	—	—	—
Reimbursement to Other Agencies	135,141	—	—	—
ITS Reimbursements	26,362	—	—	—

## Resource Management Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Gov Fund Type Transfers - Auditor of State Services	136,250	—	—	—
IT Equipment	540	—	—	—
Total Expenditures	933,543	—	—	—

## Non Resident Commitment M.III

### General Fund

### Appropriation Description

Iowa Code 230 provides a standing unlimited appropriation from the General Fund for reimbursement costs associated with the admission or commitment of non-residents with mental illness in a state hospital.

## Non Resident Commitment M.III Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	142,802	—	—	—
Estimated Revisions	(134,770)	—	—	—
Total Resources	8,032	—	—	—
<b>Expenditures</b>				
Other Expense & Obligations	8,032	—	—	—
Total Expenditures	8,032	—	—	—

## General Administration

### General Fund

### Appropriation Description

The General Administration appropriation funds the administrative support and oversight staff of the Department. The General Administration team is responsible for fiduciary oversight for the Department budget and for program compliance and integrity for all state and federally funded programs administered by the Department.

This appropriation provides funding for the operations of the Department. The primary source of revenue is the state appropriation. The unit also receives federal support based on cost allocation. Additional revenues include transfers from other funds/ appropriations and refunds/reimbursements. Expenditures consist primarily of payroll and travel costs, office supplies, equipment, contractual service contracts and data processing expenses.

## General Administration Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	3,594,704	—	—	—
Appropriation	18,913,662	—	—	—
Federal Support	48,564,561	—	—	—
Intra State Receipts	16,504,539	—	—	—
Gov Fund Type Transfers - Other Agencies	135,850	—	—	—
Refunds & Reimbursements	843,730	—	—	—
Unearned Receipts	500	—	—	—
Other	188,099	—	—	—
<b>Total Resources</b>	<b>88,745,645</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Expenditures</b>				
Personal Services-Salaries	41,204,397	—	—	—
Personal Travel In State	125,831	—	—	—
State Vehicle Operation	5,611	—	—	—
Personal Travel Out of State	161,505	—	—	—
Office Supplies	149,737	—	—	—
Facility Maintenance Supplies	11	—	—	—
Professional & Scientific Supplies	(36)	—	—	—
Other Supplies	(267)	—	—	—
Printing & Binding	855,117	—	—	—
Food	125	—	—	—
Postage	1,737,798	—	—	—
Communications	1,515,165	—	—	—
Rentals	68,513	—	—	—
Professional & Scientific Services	3,435,686	—	—	—
Outside Services	1,189,420	—	—	—
Intra-State Transfers	200,000	—	—	—
Advertising & Publicity	2,589	—	—	—
Reimbursement to Other Agencies	1,664,305	—	—	—
ITS Reimbursements	3,270,212	—	—	—
IT Outside Services	12,612,746	—	—	—
Gov Fund Type Transfers - Attorney General Services	2,370,296	—	—	—
Gov Fund Type Transfers - Auditor of State Services	173,915	—	—	—
Gov Fund Type Transfers - Other Agencies Services	11,614,134	—	—	—
Equipment	13,218	—	—	—
Equipment - Non-Inventory	2,133	—	—	—
IT Equipment	11,584,770	—	—	—
Other Expense & Obligations	(7,698,730)	—	—	—
Refunds-Other	819,458	—	—	—
State Aid	184,999	—	—	—
Aid to Individuals	31,340	—	—	—
Balance Carry Forward (Approps)	1,261,424	—	—	—
Reversions	190,222	—	—	—
<b>Total Expenditures</b>	<b>88,745,645</b>	<b>—</b>	<b>—</b>	<b>—</b>

## HHS - Department Wide Duties

### General Fund

#### Appropriation Description

Department-Wide Duties funds are used to provide needed funding to HHS to ensure adequate staffing and for support, maintenance, and miscellaneous purposes.

### HHS - Department Wide Duties Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	2,157,590	—	—	—
Total Resources	2,157,590	—	—	—
<b>Expenditures</b>				
Intra-State Transfers	2,157,590	—	—	—
Total Expenditures	2,157,590	—	—	—

## Field Operations

### General Fund

#### Appropriation Description

The Field Operations staff directly and indirectly support the delivery of the department's protective, case management and basic support services and provider support services through five service areas and a centralized services area.

### Field Operations Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	6,425,620	—	—	—
Appropriation	72,056,945	—	—	—
Federal Support	84,494,018	—	—	—
Intra State Receipts	4,913,345	—	—	—
Total Resources	167,889,928	—	—	—
<b>Expenditures</b>				
Personal Services-Salaries	153,451,251	—	—	—
Personal Travel In State	1,523,409	—	—	—
State Vehicle Operation	375,012	—	—	—
Depreciation	327,761	—	—	—
Personal Travel Out of State	64,422	—	—	—
Office Supplies	79,480	—	—	—
Facility Maintenance Supplies	333	—	—	—

## Field Operations Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Professional & Scientific Supplies	1,771	—	—	—
Printing & Binding	324,152	—	—	—
Postage	466,061	—	—	—
Communications	888,787	—	—	—
Rentals	231,770	—	—	—
Utilities	47	—	—	—
Professional & Scientific Services	1,510,246	—	—	—
Outside Services	171,965	—	—	—
Intra-State Transfers	121,471	—	—	—
Reimbursement to Other Agencies	1,362,724	—	—	—
ITS Reimbursements	400,092	—	—	—
IT Outside Services	31,331	—	—	—
Gov Fund Type Transfers - Auditor of State Services	268,053	—	—	—
Gov Fund Type Transfers - Other Agencies Services	182,194	—	—	—
IT Equipment	92,276	—	—	—
Other Expense & Obligations	3,599,030	—	—	—
Licenses	384	—	—	—
Balance Carry Forward (Approps)	2,415,907	—	—	—
Total Expenditures	167,889,928	—	—	—

## Child Support Recoveries

### General Fund

#### Appropriation Description

All states participating in the FIP/TANF and IV-E foster care programs must have a child support recovery program. CSRU locates staff across the State to ensure compliance with Federal and State requirements for establishment and enforcement of child and medical support. Funding for these services is provided at both the state and federal level. The State's required match for operating costs of the program is 34%. The primary expenditures from this account are payroll, travel costs, contractual services, and refunds to other programs (FIP, Foster Care, Medicaid).

CSRU establishes paternity in out-of-wedlock births so that two parents are legally responsible for the children, as well as establishing child support and medical orders, which creates the legal authority to collect support and enforce health insurance for children. Collections for public assistance families are assigned to the State to help reimburse taxpayer costs. Customers can apply to have child and medical support orders modified. There are also limited special services to facilitate access and visitation and other parental activities to address barriers to the payment of support.

## Child Support Recoveries Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	8,706	—	—	—
Appropriation	15,914,329	—	—	—
Federal Support	31,650,045	—	—	—
Intra State Receipts	40,553	—	—	—
Fees, Licenses & Permits	1,405,153	—	—	—
Refunds & Reimbursements	5,866,262	—	—	—
<b>Total Resources</b>	<b>54,885,049</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Expenditures</b>				
Personal Services-Salaries	38,175,552	—	—	—
Personal Travel In State	31,308	—	—	—
State Vehicle Operation	10,962	—	—	—
Depreciation	4,944	—	—	—
Personal Travel Out of State	6,132	—	—	—
Office Supplies	203,521	—	—	—
Facility Maintenance Supplies	856	—	—	—
Equipment Maintenance Supplies	714	—	—	—
Printing & Binding	143,763	—	—	—
Postage	519,586	—	—	—
Communications	52,048	—	—	—
Rentals	1,614,520	—	—	—
Utilities	67,814	—	—	—
Professional & Scientific Services	419,512	—	—	—
Outside Services	704,625	—	—	—
Intra-State Transfers	27,736	—	—	—
Advertising & Publicity	104	—	—	—
Outside Repairs/Service	63,897	—	—	—
Reimbursement to Other Agencies	2,101,233	—	—	—
ITS Reimbursements	2,016,653	—	—	—
IT Outside Services	1,207,259	—	—	—
Gov Fund Type Transfers - Attorney General Services	4,867,638	—	—	—
Gov Fund Type Transfers - Auditor of State Services	87,909	—	—	—
Gov Fund Type Transfers - Other Agencies Services	1,141,270	—	—	—
IT Equipment	79,820	—	—	—
Other Expense & Obligations	440,703	—	—	—
Refunds-Other	855,559	—	—	—
Reversions	39,411	—	—	—
<b>Total Expenditures</b>	<b>54,885,049</b>	<b>—</b>	<b>—</b>	<b>—</b>

## Local Administrative Costs

### General Fund

#### Appropriation Description

This account provides reimbursement to counties for situations in which the HHS local office and the County share office space. This account provides a means of disbursement for the Federal Share of administrative costs to the local offices for operating expenses. The counties send a claim to HHS for their share of the costs. The only source of income is Federal Funding.

### Local Administrative Costs Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Federal Support	7,213,124	—	—	—
Total Resources	7,213,124	—	—	—
<b>Expenditures</b>				
Refunds-Other	7,213,124	—	—	—
Total Expenditures	7,213,124	—	—	—

## Eldora Training School

### General Fund

#### Appropriation Description

The State Training School at Eldora, designated in Chapter 233A of the Code of Iowa to which adjudicated youth are court ordered. STS has a capacity of 130 beds per Chapter 1239, however due to current construction and renovations STS is currently only able to serve a max of 80 students. Juvenile Court Officers manage the admissions through the allocation of beds to each judicial district. The State Training School receives only male adjudicated delinquent youth. Treatment and educational services are designed to maximize the students' ability to learn while addressing behavioral and psychological or other health needs. The State Training School at Eldora is largely funded by state general funds with a small amount of funding from other sources.

### Eldora Training School Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	718,144	—	—	—
Appropriation	17,568,511	—	—	—
Intra State Receipts	1,572,284	—	—	—
Gov Fund Type Transfers - Attorney General	24,982	—	—	—
Gov Fund Type Transfers - Other Agencies	10,500	—	—	—
Refunds & Reimbursements	12,735	—	—	—
Total Resources	19,907,156	—	—	—

## Eldora Training School Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Expenditures</b>				
Personal Services-Salaries	14,736,299	—	—	—
Personal Travel In State	612	—	—	—
State Vehicle Operation	78,205	—	—	—
Depreciation	21,901	—	—	—
Personal Travel Out of State	1,487	—	—	—
Office Supplies	16,175	—	—	—
Facility Maintenance Supplies	72,315	—	—	—
Equipment Maintenance Supplies	1,768	—	—	—
Professional & Scientific Supplies	45,379	—	—	—
Housing & Subsistence Supplies	63,805	—	—	—
Ag., Conservation & Horticulture Supply	1,896	—	—	—
Other Supplies	46,430	—	—	—
Printing & Binding	9	—	—	—
Drugs & Biologicals	86,763	—	—	—
Food	408,876	—	—	—
Uniforms & Related Items	40,509	—	—	—
Postage	665	—	—	—
Communications	49,054	—	—	—
Rentals	220	—	—	—
Utilities	341,753	—	—	—
Professional & Scientific Services	653,665	—	—	—
Outside Services	256,286	—	—	—
Intra-State Transfers	51,399	—	—	—
Advertising & Publicity	154,076	—	—	—
Outside Repairs/Service	184,195	—	—	—
Reimbursement to Other Agencies	829,573	—	—	—
ITS Reimbursements	47,386	—	—	—
Gov Fund Type Transfers - Auditor of State Services	31,536	—	—	—
Gov Fund Type Transfers - Other Agencies Services	716,762	—	—	—
Equipment	180,401	—	—	—
Office Equipment	4,541	—	—	—
Equipment - Non-Inventory	131,548	—	—	—
IT Equipment	122,073	—	—	—
Other Expense & Obligations	301,527	—	—	—
Balance Carry Forward (Approps)	228,068	—	—	—
<b>Total Expenditures</b>	<b>19,907,156</b>	<b>—</b>	<b>—</b>	<b>—</b>

## Civil Commitment Unit for Sexual Offenders

### General Fund

#### Appropriation Description

The CCUSO program is established by Chapter 229A of the Code of Iowa which describes the civil commitment process for sexually violent predators. The court system, through a bench or jury trial, orders persons to be civilly committed and admitted to CCUSO. CCUSO is a secure facility located in Cherokee and provides highly specialized, extended-term treatment designed to address the identified mental abnormality of the patients ordered to be committed to the program. CCUSO is funded by state general funds.

### Civil Commitment Unit for Sexual Offenders Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	7,900,237	—	—	—
Appropriation	14,865,337	—	—	—
Intra State Receipts	2,728,048	—	—	—
Gov Fund Type Transfers - Other Agencies	27,918	—	—	—
Refunds & Reimbursements	5,500	—	—	—
<b>Total Resources</b>	<b>25,527,040</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Expenditures</b>				
Personal Services-Salaries	13,833,461	—	—	—
Personal Travel In State	16,827	—	—	—
State Vehicle Operation	30,608	—	—	—
Depreciation	30,393	—	—	—
Personal Travel Out of State	8,570	—	—	—
Office Supplies	19,356	—	—	—
Facility Maintenance Supplies	9,693	—	—	—
Professional & Scientific Supplies	100,265	—	—	—
Housing & Subsistence Supplies	57,014	—	—	—
Other Supplies	17,746	—	—	—
Printing & Binding	40	—	—	—
Drugs & Biologicals	704,667	—	—	—
Food	13,435	—	—	—
Postage	870	—	—	—
Communications	1,106	—	—	—
Professional & Scientific Services	1,036,957	—	—	—
Outside Services	173,018	—	—	—
Intra-State Transfers	21,786	—	—	—
Advertising & Publicity	18,548	—	—	—
Outside Repairs/Service	11,147	—	—	—
Reimbursement to Other Agencies	387,451	—	—	—
ITS Reimbursements	36,835	—	—	—
Gov Fund Type Transfers - Auditor of State Services	11,650	—	—	—
Gov Fund Type Transfers - Other Agencies Services	775,321	—	—	—
Equipment	27,918	—	—	—

## Civil Commitment Unit for Sexual Offenders Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Equipment - Non-Inventory	49,151	—	—	—
IT Equipment	11,771	—	—	—
Other Expense & Obligations	487,078	—	—	—
Balance Carry Forward (Approps)	7,634,360	—	—	—
<b>Total Expenditures</b>	<b>25,527,040</b>	<b>—</b>	<b>—</b>	<b>—</b>

## Cherokee MHI

### General Fund

### Appropriation Description

The Cherokee Mental Health Institute (MHI), designated in Chapter 226 of the Code of Iowa, provides inpatient psychiatric treatment, training, care, mental health habilitation, and support of people with mental illness. In addition, the Cherokee MHI provides evaluation and treatment/competency restoration for people committed to HHS under Chapter 812, Code of Iowa, who have been charged with a crime to determine competency to stand trial and who are not qualified for pre-trial release or will not seek evaluation and treatment on their own. The Cherokee Mental Health Institute is largely funded by state general funds with a small amount of funding from other sources.

## Cherokee MHI Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	138,722	—	—	—
Appropriation	15,923,252	—	—	—
Intra State Receipts	3,591,306	—	—	—
Gov Fund Type Transfers - Other Agencies	1,551,441	—	—	—
Refunds & Reimbursements	442,309	—	—	—
Rents & Leases	92,437	—	—	—
Other	768	—	—	—
<b>Total Resources</b>	<b>21,740,234</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Expenditures</b>				
Personal Services-Salaries	15,178,490	—	—	—
Personal Travel In State	9,844	—	—	—
State Vehicle Operation	20,095	—	—	—
Depreciation	4,580	—	—	—
Personal Travel Out of State	1,712	—	—	—
Office Supplies	56,830	—	—	—
Facility Maintenance Supplies	222,911	—	—	—
Equipment Maintenance Supplies	14,283	—	—	—
Professional & Scientific Supplies	65,455	—	—	—
Housing & Subsistence Supplies	80,232	—	—	—

## Cherokee MHI Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Ag., Conservation & Horticulture Supply	5,730	—	—	—
Other Supplies	26,146	—	—	—
Printing & Binding	7	—	—	—
Drugs & Biologicals	1,166,175	—	—	—
Food	748,319	—	—	—
Uniforms & Related Items	1,985	—	—	—
Postage	4,938	—	—	—
Communications	33,005	—	—	—
Utilities	530,575	—	—	—
Professional & Scientific Services	681,433	—	—	—
Outside Services	185,799	—	—	—
Intra-State Transfers	23,337	—	—	—
Advertising & Publicity	19,845	—	—	—
Outside Repairs/Service	269,513	—	—	—
Reimbursement to Other Agencies	1,510,188	—	—	—
ITS Reimbursements	43,391	—	—	—
Gov Fund Type Transfers - Auditor of State Services	60,479	—	—	—
Gov Fund Type Transfers - Other Agencies Services	(778,456)	—	—	—
Equipment	237,951	—	—	—
Office Equipment	22,540	—	—	—
Equipment - Non-Inventory	61,562	—	—	—
IT Equipment	127,095	—	—	—
Other Expense & Obligations	317,293	—	—	—
Licenses	722	—	—	—
Balance Carry Forward (Approps)	786,230	—	—	—
<b>Total Expenditures</b>	<b>21,740,234</b>	<b>—</b>	<b>—</b>	<b>—</b>

## Independence MHI

### General Fund

### Appropriation Description

The Independence Mental Health Institute (MHI), designated in Chapter 226 of the Code of Iowa, provides inpatient psychiatric treatment, training, care, mental health habilitation, and support of people with mental illness. In addition, the Independence MHI provides evaluation and treatment/competency restoration for people committed to HHS under Chapter 812, Code of Iowa, who have been charged with a crime to determine competency to stand trial and who are not qualified for pre-trial release or will not seek evaluation and treatment on their own. The Independence Mental Health Institute is largely funded by state general funds with a small amount of funding from other sources.

## Independence MHI Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	420,124	—	—	—
Appropriation	19,811,470	—	—	—
Intra State Receipts	4,050,837	—	—	—
Gov Fund Type Transfers - Other Agencies	26,553	—	—	—
Fees, Licenses & Permits	25,680	—	—	—
Refunds & Reimbursements	37,918	—	—	—
Rents & Leases	77,093	—	—	—
Agricultural Sales	1,442	—	—	—
Other Sales & Services	132,776	—	—	—
<b>Total Resources</b>	<b>24,583,893</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Expenditures</b>				
Personal Services-Salaries	17,472,289	—	—	—
Personal Travel In State	13,687	—	—	—
State Vehicle Operation	27,171	—	—	—
Depreciation	21,768	—	—	—
Personal Travel Out of State	2,870	—	—	—
Office Supplies	22,359	—	—	—
Facility Maintenance Supplies	144,754	—	—	—
Equipment Maintenance Supplies	35,630	—	—	—
Professional & Scientific Supplies	39,078	—	—	—
Housing & Subsistence Supplies	82,078	—	—	—
Other Supplies	101,907	—	—	—
Printing & Binding	59	—	—	—
Drugs & Biologicals	247,615	—	—	—
Food	164,535	—	—	—
Postage	3,780	—	—	—
Communications	27,028	—	—	—
Rentals	2,597	—	—	—
Utilities	470,850	—	—	—
Professional & Scientific Services	3,799,132	—	—	—
Outside Services	100,103	—	—	—
Intra-State Transfers	29,035	—	—	—
Advertising & Publicity	64,547	—	—	—
Outside Repairs/Service	114,874	—	—	—
Reimbursement to Other Agencies	492,295	—	—	—
ITS Reimbursements	48,504	—	—	—
IT Outside Services	96,351	—	—	—
Gov Fund Type Transfers - Auditor of State Services	56,232	—	—	—
Gov Fund Type Transfers - Other Agencies Services	140,836	—	—	—
Equipment	49,475	—	—	—
Equipment - Non-Inventory	288,899	—	—	—
IT Equipment	127,624	—	—	—
Other Expense & Obligations	287,869	—	—	—
Licenses	3,560	—	—	—

## Independence MHI Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Refunds-Other	4,498	—	—	—
Total Expenditures	24,583,893	—	—	—

## Glenwood Resource Center

### General Fund

### Appropriation Description

The Glenwood Resource Center (GRC) is established in Chapter 222 of the Code of Iowa and is licensed as an Intermediate Care Facility for individuals with Intellectual Disabilities (ICF/ID). GRC is funded primarily by state general funds and federal Medicaid funds with additional funding from other sources. The state appropriation allows GRC to continue to serve individuals who are Medicaid-eligible by providing the non-federal share of the per diem.

## Glenwood Resource Center Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	13,531,971	—	—	—
Appropriation	16,255,132	—	—	—
Gov Fund Type Transfers - Other Agencies	27,047	—	—	—
Interest	152	—	—	—
Refunds & Reimbursements	28,920,366	—	—	—
Rents & Leases	374,228	—	—	—
Other Sales & Services	13,913	—	—	—
Other	1,040,994	—	—	—
Total Resources	60,163,802	—	—	—
<b>Expenditures</b>				
Personal Services-Salaries	36,449,675	—	—	—
Personal Travel In State	32,712	—	—	—
State Vehicle Operation	130,058	—	—	—
Depreciation	38,656	—	—	—
Office Supplies	20,059	—	—	—
Facility Maintenance Supplies	123,531	—	—	—
Equipment Maintenance Supplies	37,557	—	—	—
Professional & Scientific Supplies	153,247	—	—	—
Housing & Subsistence Supplies	98,103	—	—	—
Ag., Conservation & Horticulture Supply	4,638	—	—	—
Other Supplies	207,267	—	—	—
Printing & Binding	18	—	—	—
Drugs & Biologicals	2,440	—	—	—
Food	285,063	—	—	—

## Glenwood Resource Center Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Uniforms & Related Items	598	—	—	—
Postage	8,510	—	—	—
Communications	77,257	—	—	—
Rentals	960	—	—	—
Utilities	906,563	—	—	—
Professional & Scientific Services	4,315,643	—	—	—
Outside Services	5,282,393	—	—	—
Intra-State Transfers	6,658,213	—	—	—
Advertising & Publicity	469	—	—	—
Outside Repairs/Service	518,840	—	—	—
Reimbursement to Other Agencies	2,081,679	—	—	—
ITS Reimbursements	136,271	—	—	—
IT Outside Services	386,790	—	—	—
Gov Fund Type Transfers - Auditor of State Services	79,453	—	—	—
Gov Fund Type Transfers - Other Agencies Services	150,293	—	—	—
Equipment - Non-Inventory	121,736	—	—	—
IT Equipment	166,789	—	—	—
Claims	193	—	—	—
Other Expense & Obligations	683,593	—	—	—
Balance Carry Forward (Approps)	1,004,538	—	—	—
<b>Total Expenditures</b>	<b>60,163,802</b>	<b>—</b>	<b>—</b>	<b>—</b>

## Woodward Resource Center

### General Fund

### Appropriation Description

The Woodward Resource Center (WRC) is established in Chapter 222 of the Code of Iowa and is licensed as an Intermediate Care Facility for individuals with Intellectual Disabilities (ICF/ID). WRC is funded primarily by state general funds and federal Medicaid funds with additional funding from other sources. The state appropriation allows WRC to continue to serve individuals who are Medicaid-eligible by providing the non-federal share of the per diem.

## Woodward Resource Center Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	10,937,808	—	—	—
Appropriation	13,389,577	—	—	—
Gov Fund Type Transfers - Other Agencies	5,746,864	—	—	—
Refunds & Reimbursements	55,424,464	—	—	—
Other	1,360,116	—	—	—

## Woodward Resource Center Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Total Resources	86,858,829	—	—	—
<b>Expenditures</b>				
Personal Services-Salaries	47,939,565	—	—	—
Personal Travel In State	53,692	—	—	—
State Vehicle Operation	324,007	—	—	—
Depreciation	381,315	—	—	—
Personal Travel Out of State	5,781	—	—	—
Office Supplies	129,283	—	—	—
Facility Maintenance Supplies	663,382	—	—	—
Equipment Maintenance Supplies	12,554	—	—	—
Professional & Scientific Supplies	32,783	—	—	—
Housing & Subsistence Supplies	475,340	—	—	—
Ag., Conservation & Horticulture Supply	6,684	—	—	—
Other Supplies	403,103	—	—	—
Printing & Binding	25	—	—	—
Drugs & Biologicals	1,405,855	—	—	—
Food	1,155,939	—	—	—
Uniforms & Related Items	4,522	—	—	—
Postage	6,436	—	—	—
Communications	159,750	—	—	—
Rentals	194,452	—	—	—
Utilities	1,279,814	—	—	—
Professional & Scientific Services	605,637	—	—	—
Outside Services	5,423,570	—	—	—
Intra-State Transfers	6,317,416	—	—	—
Advertising & Publicity	18,843	—	—	—
Outside Repairs/Service	1,623,688	—	—	—
Reimbursement to Other Agencies	1,744,164	—	—	—
ITS Reimbursements	117,004	—	—	—
IT Outside Services	369,719	—	—	—
Gov Fund Type Transfers - Attorney General Services	100,000	—	—	—
Gov Fund Type Transfers - Auditor of State Services	79,076	—	—	—
Gov Fund Type Transfers - Other Agencies Services	2,839,920	—	—	—
Equipment	282,305	—	—	—
Equipment - Non-Inventory	181,373	—	—	—
IT Equipment	193,283	—	—	—
Other Expense & Obligations	874,312	—	—	—
Licenses	21	—	—	—
Balance Carry Forward (Approps)	11,454,217	—	—	—
Total Expenditures	86,858,829	—	—	—

## Rent Reimbursement

### General Fund

#### Appropriation Description

HF368 (2021 Iowa Acts, Ch. 41) transferred responsibility for administering the state's rent reimbursement program for low-income elderly and disabled citizens from the Iowa Department of Revenue to the Iowa Department of Health and Human Services, effective January 1, 2023.

#### Rent Reimbursement Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	13,320,000	—	—	—
Estimated Revisions	(3,271,313)	—	—	—
Total Resources	10,048,687	—	—	—
<b>Expenditures</b>				
Aid to Individuals	10,048,687	—	—	—
Total Expenditures	10,048,687	—	—	—

## MHDS Regional Services Fund

### General Fund

#### Appropriation Description

MHDS Regional Services Fund-A mental health and disability services regional service fund is created in the office of the treasurer of state under the authority of the department. The fund shall be separate from the general fund of the state and the balance in the fund shall not be considered part of the balance of the general fund of the state. Moneys in the fund include appropriations made to the fund and other moneys deposited into the fund. Moneys in the fund shall be used solely for purposes of making regional service payments and incentive payments under this section.

#### MHDS Regional Services Fund Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	127,723,160	—	—	—
Total Resources	127,723,160	—	—	—
<b>Expenditures</b>				
Intra-State Transfers	127,723,160	—	—	—
Total Expenditures	127,723,160	—	—	—

## Family Investment Program/JOBS

### General Fund

#### Appropriation Description

This appropriation includes federal revenue from the TANF block grant, the state share of Child Support collections, recoupments, and some federal matching funds. It funds FIP cash assistance to support low-income families with children and programs to provide services to help them become self-sufficient. The PROMISE JOBS program provides training, education, and employment services to FIP families; the Family Development and Self-Sufficiency (FaDSS) program provides case management services to FIP families with multiple and/or severe self-sufficiency barriers; and the Family Self-Sufficiency Grants (FSSG) provides payment for goods and services to address barriers to employment. In addition, this appropriation provides the state share for Food Assistance EBT, Food Assistance Employment & Training, shared Technology costs for assistance programs, and state funds for the Fatherhood Initiative and Earned Income Tax Credit promotion grant.

### Family Investment Program/JOBS Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	14,884,505	—	—	—
Appropriation	41,003,575	—	—	—
Federal Support	39,914,766	37,600,970	37,600,970	37,600,970
Intra State Receipts	907,064	38,105,404	28,616,584	38,105,404
Gov Fund Type Transfers - Other Agencies	49,685	—	—	—
Appropriation Transfer In Legislative not 8.39	—	—	9,488,820	—
Fees, Licenses & Permits	2,047	—	—	—
Refunds & Reimbursements	3,571,371	2,701,849	2,701,849	2,701,849
<b>Total Resources</b>	<b>100,333,014</b>	<b>78,408,223</b>	<b>78,408,223</b>	<b>78,408,223</b>
<b>Expenditures</b>				
Personal Services-Salaries	2,654,890	100,994	100,994	100,994
Personal Travel In State	710	6,255	6,255	6,255
Personal Travel Out of State	12,482	6,506	6,506	6,506
Office Supplies	6,219	1,153	1,153	1,153
Printing & Binding	13,726	13,987	13,987	13,987
Postage	76,478	86,672	86,672	86,672
Communications	17,927	18,880	18,880	18,880
Rentals	—	2,175	2,175	2,175
Professional & Scientific Services	18,626,586	19,832,333	19,832,333	19,832,333
Outside Services	2,865,208	1,429,104	1,429,104	1,429,104
Intra-State Transfers	5,855,689	190,000	190,000	190,000
Outside Repairs/Service	—	175	175	175
Reimbursement to Other Agencies	17,531	72,606	72,606	72,606
ITS Reimbursements	1,221,483	1,448,541	1,448,541	1,448,541
IT Outside Services	7,705,374	8,650,589	8,650,589	8,650,589
Gov Fund Type Transfers - Auditor of State Services	16,509	8,754	8,754	8,754
Gov Fund Type Transfers - Other Agencies Services	16,731,242	17,896,931	17,896,931	17,896,931

## Family Investment Program/JOBS Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Equipment	—	680	680	680
IT Equipment	8,386,878	10,064,095	10,064,095	10,064,095
Other Expense & Obligations	707,464	387,741	387,741	387,741
Refunds-Other	26,379	9,085	9,085	9,085
State Aid	154,489	90,774	90,774	90,774
Aid to Individuals	19,179,004	18,090,193	18,090,193	18,090,193
Balance Carry Forward (Approps)	16,056,746	—	—	—
<b>Total Expenditures</b>	<b>100,333,014</b>	<b>78,408,223</b>	<b>78,408,223</b>	<b>78,408,223</b>
Gov Fund Type Transfers - Attorney General Services	100,000	—	—	—
Gov Fund Type Transfers - Auditor of State Services	79,076	—	—	—
Gov Fund Type Transfers - Other Agencies Services	2,839,920	—	—	—
Equipment	282,305	—	—	—
Equipment - Non-Inventory	181,373	—	—	—
IT Equipment	193,283	—	—	—
Other Expense & Obligations	874,312	—	—	—
Licenses	21	—	—	—
Balance Carry Forward (Approps)	11,454,217	—	—	—
<b>Total Expenditures</b>	<b>86,858,829</b>	<b>—</b>	<b>—</b>	<b>—</b>

## State Supplementary Assistance

### General Fund

### Appropriation Description

This appropriation provides funding for the State Supplementary Assistance (SSA) program. The SSA program is funded strictly with state dollars. The SSA program assists individuals who meet all Supplemental Security Income (SSI) eligibility requirements and whose income is insufficient to pay for certain special needs. In Iowa, these needs are defined as residential care, family life homes, in-home health-related care, dependent person, mandatory supplement, blind and supplement for Medicare and Medicaid eligibles.

## State Supplementary Assistance Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	4,258,454	1,516,986	—	—
Appropriation	7,349,002	—	—	—
Intra State Receipts	—	5,749,002	—	5,749,002
Appropriation Transfer In Legislative not 8.39	—	—	5,749,002	—
Refunds & Reimbursements	68,756	44,680	44,680	44,680
<b>Total Resources</b>	<b>11,676,211</b>	<b>7,310,668</b>	<b>5,793,682</b>	<b>5,793,682</b>

## State Supplementary Assistance Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Expenditures</b>				
Personal Travel In State	2,409	—	—	—
Professional & Scientific Services	310,030	511,013	—	—
Intra-State Transfers	—	101	—	—
Reimbursement to Other Agencies	4	51	51	51
ITS Reimbursements	409	501	501	501
IT Outside Services	56,322	57,020	57,020	57,020
Other Expense & Obligations	157,175	1,182,870	176,998	176,998
Aid to Individuals	4,852,339	5,559,112	5,559,112	5,559,112
Balance Carry Forward (Approps)	6,297,524	—	—	—
<b>Total Expenditures</b>	<b>11,676,211</b>	<b>7,310,668</b>	<b>5,793,682</b>	<b>5,793,682</b>

## Medical Assistance

### General Fund

### Appropriation Description

The Medical Assistance Program is funded with federal, state and local money. Medical Assistance (Medicaid) provides health care coverage for Iowans - needy families with children, persons with disabilities, the elderly and pregnant women so they can live healthy, stable and self-sufficient lives. The program includes mandatory services and mandatory eligibles, as well as optional services and optional eligibles. The main type of expenditures made is for services provided to recipients and managed care capitation payments. In addition to federal, state and local money; third party liability, estate recoveries, recoupments, and drug rebates provide revenues to help offset expenditures.

## Medical Assistance Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	421,379,409	193,836,552	119,168,473	119,168,473
Appropriation	1,543,626,779	—	—	—
Other Taxes	—	117,719,413	117,719,413	117,719,413
Federal Support	5,930,216,223	6,013,412,825	6,013,412,825	6,013,412,825
Local Governments	37,191,408	47,578,755	47,578,755	47,578,755
Intra State Receipts	307,231,398	1,928,837,561	323,773,757	1,928,837,561
Appropriation Transfer In Legislative not 8.39	—	—	1,605,063,804	—
Interest	729,272	150,000	150,000	150,000
Fees, Licenses & Permits	7,754,865	9,167,528	9,167,528	9,167,528
Refunds & Reimbursements	605,490,580	913,220,964	913,220,964	913,220,964
Other Sales & Services	1,271,313	3,000,000	3,000,000	3,000,000
Unearned Receipts	539,261,518	583,208,144	583,208,144	583,208,144
<b>Total Resources</b>	<b>9,394,152,764</b>	<b>9,810,131,742</b>	<b>9,735,463,663</b>	<b>9,735,463,663</b>

## Medical Assistance Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Expenditures</b>				
Personal Services-Salaries	1,042,253	—	—	—
Personal Travel In State	78	9,082	9,082	9,082
Personal Travel Out of State	—	500	500	500
Office Supplies	151	2,000	2,000	2,000
Printing & Binding	96,947	81,000	81,000	81,000
Postage	178,860	1,055,116	1,055,116	1,055,116
Communications	1,526	—	—	—
Rentals	3,160	—	—	—
Professional & Scientific Services	19,446,387	6,995,636	6,995,636	6,995,636
Outside Services	159,256	1,550	1,550	1,550
Intra-State Transfers	18,791,822	11,521,810	11,521,810	11,521,810
Reimbursement to Other Agencies	7,569	6,000	6,000	6,000
ITS Reimbursements	470,591	446,282	446,282	446,282
IT Outside Services	64,138	1,500	1,500	1,500
Gov Fund Type Transfers - Other Agencies Services	6,372,703	3,722,854	3,722,854	3,722,854
IT Equipment	—	1,000	1,000	1,000
Other Expense & Obligations	134,420	270,600	270,600	270,600
Fees	—	50	50	50
Refunds-Other	470,192	501,000	501,000	501,000
Aid to Individuals	9,039,766,088	9,666,347,289	9,666,347,289	9,666,347,289
Balance Carry Forward (Approps)	307,146,623	119,168,473	44,500,394	44,500,394
<b>Total Expenditures</b>	<b>9,394,152,764</b>	<b>9,810,131,742</b>	<b>9,735,463,663</b>	<b>9,735,463,663</b>

## Children's Health Insurance

### General Fund

### Appropriation Description

The Children's Health Insurance Program (CHIP) and the Medicaid program are the Department's primary programs to ensure that all children in the State have health and dental care coverage. CHIP is funded with federal and state money. CHIP is administered under Title XXI of the Social Security Act and covers a comprehensive range of health and dental services for Iowa's children who meet the program's eligibility criteria. The main type of expenditures made is for services provided to recipients and managed care capitation payments. In addition to federal and state and local money; third party liability, estate recoveries, recoupments, and drug rebates provide revenues to help offset expenditures.

## Children's Health Insurance Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	38,661,688	—	—	—
Other Taxes	—	2,874,179	2,874,179	2,874,179

## Children's Health Insurance Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Federal Support	54,767,599	33,213,592	33,213,592	33,213,592
Intra State Receipts	—	41,323,970	1,000	41,323,970
Appropriation Transfer In Legislative not 8.39	—	—	41,322,970	—
Refunds & Reimbursements	5,470,769	10,491,116	10,491,116	10,491,116
Unearned Receipts	6,178,012	4,557,941	4,557,941	4,557,941
<b>Total Resources</b>	<b>105,078,068</b>	<b>92,460,798</b>	<b>92,460,798</b>	<b>92,460,798</b>
<b>Expenditures</b>				
Professional & Scientific Services	145,830	59,315	59,315	59,315
Intra-State Transfers	26,864,386	32,400,000	32,400,000	32,400,000
Aid to Individuals	78,067,852	60,001,483	60,001,483	60,001,483
<b>Total Expenditures</b>	<b>105,078,068</b>	<b>92,460,798</b>	<b>92,460,798</b>	<b>92,460,798</b>

## Health Program Operations

### General Fund

#### Appropriation Description

This appropriation is used to fund the administrative activities needed to support the Medical Assistance program. An appropriation from the Pharmaceutical Settlement Account is typically also used in combination with this appropriation along with federal matching funds ranging from 50 to 90%. The primary payments made from this account are the costs of contracts for these administrative activities.

## Health Program Operations Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	17,446,067	—	—	—
Federal Support	51,060,046	60,615,077	60,615,077	60,615,077
Intra State Receipts	5,884,656	28,738,319	3,559,336	28,738,319
Gov Fund Type Transfers - Other Agencies	—	100	100	100
Appropriation Transfer In Legislative not 8.39	—	—	25,178,983	—
Interest	57,319	50,000	50,000	50,000
Refunds & Reimbursements	614	400	400	400
<b>Total Resources</b>	<b>74,448,702</b>	<b>89,403,896</b>	<b>89,403,896</b>	<b>89,403,896</b>
<b>Expenditures</b>				
Personal Services-Salaries	1,182,259	12,000	12,000	12,000
Personal Travel In State	—	2,200	2,200	2,200
State Vehicle Operation	2,347	7,600	7,600	7,600
Depreciation	31,957	7,600	7,600	7,600
Personal Travel Out of State	2,221	20,400	20,400	20,400

## Health Program Operations Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Office Supplies	9,181	19,122	19,122	19,122
Facility Maintenance Supplies	—	200	200	200
Equipment Maintenance Supplies	—	300	300	300
Printing & Binding	354,424	304,407	304,407	304,407
Postage	630,819	1,411,501	1,411,501	1,411,501
Communications	416,176	364,600	364,600	364,600
Rentals	—	9,700	9,700	9,700
Professional & Scientific Services	59,098,960	71,501,731	71,501,731	71,501,731
Outside Services	86,285	88,426	88,426	88,426
Intra-State Transfers	413,000	3,115,632	3,115,632	3,115,632
Advertising & Publicity	143,753	120,912	120,912	120,912
Outside Repairs/Service	3,344	2,600	2,600	2,600
Reimbursement to Other Agencies	149,680	153,500	153,500	153,500
ITS Reimbursements	3,107,967	3,133,380	3,133,380	3,133,380
IT Outside Services	709,261	781,300	781,300	781,300
Gov Fund Type Transfers - Attorney General Services	368,238	194,138	194,138	194,138
Gov Fund Type Transfers - Auditor of State Services	145,743	205,059	205,059	205,059
Gov Fund Type Transfers - Other Agencies Services	6,294,670	6,419,215	6,419,215	6,419,215
Equipment	—	400	400	400
Office Equipment	—	100	100	100
Equipment - Non-Inventory	—	510	510	510
IT Equipment	351,764	1,167,740	1,167,740	1,167,740
Other Expense & Obligations	271,808	359,423	359,423	359,423
Refunds-Other	—	100	100	100
Capitals	—	100	100	100
Reversions	674,848	—	—	—
<b>Total Expenditures</b>	<b>74,448,702</b>	<b>89,403,896</b>	<b>89,403,896</b>	<b>89,403,896</b>

## Family Support Subsidy

### General Fund

### Appropriation Description

The purpose of the Comprehensive Family Support programs - Family Support Subsidy and Children at Home - is to assist families of children with developmental disabilities to meet the special needs of their disabled children.

The family support subsidy program provides a monthly subsidy payment to families. The children at home program provides funding for special or one time needs.

This appropriation is funded strictly with state dollars.

## Family Support Subsidy Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	343,695	—	—	—
Appropriation	949,282	—	—	—
<b>Total Resources</b>	<b>1,292,977</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Expenditures</b>				
ITS Reimbursements	57	—	—	—
Gov Fund Type Transfers - Other Agencies Services	1,000,000	—	—	—
Aid to Individuals	5,599	—	—	—
Balance Carry Forward (Approps)	287,321	—	—	—
<b>Total Expenditures</b>	<b>1,292,977</b>	<b>—</b>	<b>—</b>	<b>—</b>

## Conners Training

### General Fund

### Appropriation Description

This appropriation provides financial support to transition individuals currently residing in the two State Resource Centers to community living settings of their choice. The Conner Training annual appropriation is mandated by a consent decree entered into in 1994. This appropriation is funded strictly with state dollars.

## Conners Training Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	33,632	—	—	—
<b>Total Resources</b>	<b>33,632</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Expenditures</b>				
Outside Services	32,934	—	—	—
Reversions	698	—	—	—
<b>Total Expenditures</b>	<b>33,632</b>	<b>—</b>	<b>—</b>	<b>—</b>

## Volunteers

### General Fund

#### Appropriation Description

This appropriation funds the development and coordination of volunteer assistance in HHS Service Areas to enhance services provided to Iowans who experience personal economic and social problems in order to relieve their constraining conditions and enhance their individual productivity.

The Volunteers Program is funded with both state dollars and federal dollars, primarily from the SSBG funding stream.

#### Volunteers Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	84,686	—	—	—
Federal Support	63,241	—	—	—
<b>Total Resources</b>	<b>147,927</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Expenditures</b>				
Personal Services-Salaries	83,873	—	—	—
Office Supplies	34	—	—	—
Communications	196	—	—	—
Professional & Scientific Services	25,553	—	—	—
Reimbursement to Other Agencies	575	—	—	—
ITS Reimbursements	69	—	—	—
Aid to Individuals	26,620	—	—	—
Reversions	11,007	—	—	—
<b>Total Expenditures</b>	<b>147,927</b>	<b>—</b>	<b>—</b>	<b>—</b>

## Child Care Assistance

### General Fund

#### Appropriation Description

The Child Care Assistance appropriation supports families in achieving and maintaining self-sufficiency, to ensure children are cared for in settings that meet minimum health and safety standards, and to promote high quality child care services.

Funding includes the general fund appropriation, federal Child Care and Development Fund (CCDF) and federal TANF funds. The main type of expenditure is state aid to the day care facilities for the care of these children. In addition, this appropriation supports the regulation of child care providers and quality improvement initiatives.

## Child Care Assistance Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Adjustment to Balance Forward	(30)	—	—	—
Balance Brought Forward (Approps)	2,862,321	—	—	—
Appropriation	64,223,730	—	—	—
Federal Support	190,692,813	126,870,235	126,870,235	126,870,235
Intra State Receipts	310,114	65,549,024	65,549,024	65,549,024
<b>Total Resources</b>	<b>258,088,948</b>	<b>192,419,259</b>	<b>192,419,259</b>	<b>192,419,259</b>
<b>Expenditures</b>				
Personal Services-Salaries	660,857	—	—	—
Personal Travel In State	12,182	601	601	601
Personal Travel Out of State	7,659	273	273	273
Office Supplies	1,187,300	342,551	342,551	342,551
Printing & Binding	42,640	45,553	45,553	45,553
Postage	123,542	141,687	141,687	141,687
Communications	158,289	191,815	191,815	191,815
Professional & Scientific Services	5,097,494	1,749,568	1,749,568	1,749,568
Outside Services	27,369,505	23,288,752	23,288,752	23,288,752
Intra-State Transfers	22,136,794	23,525,547	23,525,547	23,525,547
Advertising & Publicity	52,848	1,401	1,401	1,401
Reimbursement to Other Agencies	2,554	72,306	72,306	72,306
ITS Reimbursements	109,067	447,253	447,253	447,253
IT Outside Services	735,499	3,503,480	3,503,480	3,503,480
Gov Fund Type Transfers - Attorney General Services	99,283	77,830	77,830	77,830
Gov Fund Type Transfers - Other Agencies Services	543,393	756,433	756,433	756,433
IT Equipment	215,683	461,791	461,791	461,791
State Aid	5,774,750	5,785,000	5,785,000	5,785,000
Aid to Individuals	188,494,909	132,027,418	132,027,418	132,027,418
Balance Carry Forward (Approps)	5,264,702	—	—	—
<b>Total Expenditures</b>	<b>258,088,948</b>	<b>192,419,259</b>	<b>192,419,259</b>	<b>192,419,259</b>

## Adoption Subsidy

### General Fund

### Appropriation Description

This appropriation is used for maintenance and service for children with special needs who have been adopted. Funds can also be used for recruitment activities and attorney general staff for termination of parental rights and appeals. In addition to state funds, federal Title IV-E funds are used for adoption maintenance for eligible children, administration, training, and the federally required reinvestment of adoption savings. A determined amount of the appropriation is transferred to Child and Family Services and Decatur to be spent for the purposes stated above. The only expenditures paid directly from this appropriation are expenditures for the federally required reinvestment of adoption savings.

## Adoption Subsidy Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	13,368,373	—	—	—
Appropriation	40,883,507	—	—	—
<b>Total Resources</b>	<b>54,251,880</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Expenditures</b>				
Professional & Scientific Services	62,625	—	—	—
Intra-State Transfers	40,449,339	—	—	—
IT Equipment	1,390,832	—	—	—
Balance Carry Forward (Approps)	12,349,084	—	—	—
<b>Total Expenditures</b>	<b>54,251,880</b>	<b>—</b>	<b>—</b>	<b>—</b>

## Child and Family Services

### General Fund

### Appropriation Description

The Child and Family Services appropriation provides funds for services to children and families and for activities to support those services. In addition to state funds, funding includes Title IV-E, Title IV-B Part I and II, SSBG, and TANF federal funds; child support recoveries, and governmental income (SSI/SSA). Services are designed to strengthen families to protect children who have been abused or are at risk of abuse, to prevent out-of-home placement, to provide temporary foster care for children unable to remain in their homes, and to provide services to rehabilitate and hold accountable youth adjudicated delinquent or at risk of delinquency.

Child welfare services include family foster care, group care, independent living for youth age 16 and older, Preparation for Adult Living Services (PALS) for youth who have aged out of foster care, shelter care, family centered services, promoting safe and stable families (PSSF), and decategorization services. Activities designed to support these services include funding medical exams conducted during child abuse assessments and the 24-hour child abuse hotline, recruitment, retention, training, and support (RRTS) of resource families, child welfare training, foster parent training, and foster parent insurance. Grants for system of care and for autism programs are also funded in this appropriation.

Activities required in order to receive federal funding include the child welfare information system (CWIS) to track payments eligible for federal funding and comply with federal reporting requirements, SSI contract to maximize funding for eligible children placed in foster care.

## Child and Family Services Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	21,635,251	12,988,545	—	—
Appropriation	79,027,794	—	—	—

## Child and Family Services Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Federal Support	57,394,718	58,302,113	58,302,113	58,302,113
Intra State Receipts	6,893,178	77,819,292	726,146	77,819,292
Gov Fund Type Transfers - Other Agencies	32,737	101,203	101,203	101,203
Appropriation Transfer In Legislative not 8.39	—	—	77,093,146	—
Refunds & Reimbursements	36	—	—	—
Other	4,975,548	5,197,518	5,197,518	5,197,518
<b>Total Resources</b>	<b>169,959,262</b>	<b>154,408,671</b>	<b>141,420,126</b>	<b>141,420,126</b>
<b>Expenditures</b>				
Personal Services-Salaries	1,073,658	916,906	916,906	916,906
Personal Travel In State	310,341	203,694	203,694	203,694
Personal Travel Out of State	40,581	13,647	13,647	13,647
Office Supplies	48,826	51,068	51,068	51,068
Professional & Scientific Supplies	100,000	183,114	183,114	183,114
Printing & Binding	8,857	8,665	8,665	8,665
Uniforms & Related Items	306	—	—	—
Postage	2,750	2,726	2,726	2,726
Communications	12,841	17,386	17,386	17,386
Rentals	3,907	5,919	5,919	5,919
Professional & Scientific Services	11,226,579	11,654,063	11,654,063	11,654,063
Outside Services	15,639,639	17,298,320	17,298,320	17,298,320
Intra-State Transfers	52,236,215	49,849,502	36,860,957	36,860,957
Reimbursement to Other Agencies	185,748	166,227	166,227	166,227
ITS Reimbursements	5,809	4,780	4,780	4,780
IT Outside Services	211,019	67,302	67,302	67,302
Gov Fund Type Transfers - Attorney General Services	100,000	—	—	—
Gov Fund Type Transfers - Other Agencies Services	103,771	88,061	88,061	88,061
IT Equipment	342	336	336	336
Other Expense & Obligations	745,979	282,389	282,389	282,389
Licenses	36,000	49,441	49,441	49,441
Refunds-Other	—	180,000	180,000	180,000
State Aid	4,975,548	10,517,264	10,517,264	10,517,264
Aid to Individuals	57,851,120	62,847,861	62,847,861	62,847,861
Balance Carry Forward (Approps)	25,039,426	—	—	—
<b>Total Expenditures</b>	<b>169,959,262</b>	<b>154,408,671</b>	<b>141,420,126</b>	<b>141,420,126</b>

## Decategorization

### General Fund

#### Appropriation Description

Decategorization is a program designed to reduce the number of children placed in out-of-home care and promote development of community-based services. The program is required to be budget neutral and projects are permitted to carry forward unspent funds into the next three (3) fiscal years to invest in preventive services.

Decat is funded primarily through transfers from the appropriation for Child and Family Services, (including a \$1.7 million direct allocation). DECAT provides services based on client needs rather than through a multitude of programs and different requirements for eligibility. The Decat program is used in all 99 counties. The traditional funding streams for foster care and juvenile justice are consolidated into a single child welfare fund and are not restricted by individual funding levels. The fund is composed of all or part of the amount that would be used on behalf of county residents for family centered services, court ordered and delinquency services, and foster care. The main expenditures from this account include contractual services and state aid. (Note: State funds for DHS core programs, listed above, are transferred to the DECAT appropriation at the beginning of the fiscal year and core services are paid from this appropriation. The unspent balance of state funds at the end of the fiscal year is eligible for transfer to local DECAT boards.)

The Decategorization (DECAT) appropriation does not receive any appropriated state dollars directly. All funding provided to DECAT, including the \$1.7M DECAT services allocation, is appropriated to the Child and Family Services appropriation. Funding for the \$1.7M DECAT allocation and for services managed by HHS service area managers, is transferred to the DECAT appropriation.

#### Decategorization Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Federal Support	49,622,858	47,589,296	47,589,296	47,589,296
Intra State Receipts	82,344,105	90,368,406	90,368,406	90,368,406
Refunds & Reimbursements	3,649,110	2,969,648	2,969,648	2,969,648
<b>Total Resources</b>	<b>135,616,073</b>	<b>140,927,350</b>	<b>140,927,350</b>	<b>140,927,350</b>
<b>Expenditures</b>				
Personal Travel Out of State	517	—	—	—
Office Supplies	7,235	17,927	17,927	17,927
Professional & Scientific Supplies	174,436	172,937	172,937	172,937
Housing & Subsistence Supplies	—	149	149	149
Food	—	149	149	149
Uniforms & Related Items	655,276	2,196,001	2,196,001	2,196,001
Utilities	—	149	149	149
Professional & Scientific Services	3,166,280	3,981,232	3,981,232	3,981,232
Outside Services	157,350	277,723	277,723	277,723
Intra-State Transfers	13,494	990	990	990
Gov Fund Type Transfers - Other Agencies Services	350,615	551,558	551,558	551,558
Equipment	—	150	150	150
Equipment - Non-Inventory	—	150	150	150

## Decategorization Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
IT Equipment	—	2,073	2,073	2,073
Other Expense & Obligations	2,403	2,382	2,382	2,382
State Aid	10,316	—	—	—
Aid to Individuals	131,049,849	127,619,238	127,619,238	127,619,238
Health Reimbursements & Aids	28,304	6,104,542	6,104,542	6,104,542
Total Expenditures	135,616,073	140,927,350	140,927,350	140,927,350

## Child Abuse Prevention

### General Fund

#### Appropriation Description

This is a standing appropriation equal to \$10 per birth certificate fee up to the standings limitation, if any, and is carried forward to be used for the child abuse prevention program in the following year.

## Child Abuse Prevention Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	232,570	—	—	—
Change	(22,000)	—	—	—
Total Resources	210,570	—	—	—
<b>Expenditures</b>				
Outside Services	172,226	—	—	—
Intra-State Transfers	38,332	—	—	—
ITS Reimbursements	12	—	—	—
Total Expenditures	210,570	—	—	—

## Iowa Registry for Congenital & Inherited Disorders

### General Fund

#### Appropriation Description

The mission of the Iowa Registry for Congenital and Inherited Disorders is to: 1) maintain statewide surveillance for collecting information on selected congenital and inherited disorders in Iowa; 2) monitor annual trends in occurrence and mortality of these disorders; 3) provide data for research studies and educational activities for the prevention and treatment of these disorders.

## Iowa Registry for Congenital & Inherited Disorders Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	223,521	—	—	—
Change	(12,951)	—	—	—
Total Resources	210,570	—	—	—
<b>Expenditures</b>				
Outside Services	210,570	—	—	—
Total Expenditures	210,570	—	—	—

## Psychiatry Residency & Fellowship Program

### General Fund

### Appropriation Description

HF274 (2023) established a standing limited appropriation from the general fund to the psychiatry residency and fellowship program fund \$100,000 for each psychiatry residency position approved (up to 9) and \$150,000 for each fellowship position approved (up to 2) for a maximum total of \$1.2 million.

## Psychiatry Residency & Fellowship Program Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	1,200,000	—	—	—
Estimated Revisions	(1,200,000)	—	—	—
Total Resources	—	—	—	—
<b>Expenditures</b>				
Total Expenditures				

## MHDS Regional Services Fund

### Mental Health and Disability Regional Services Fund

### Appropriation Description

MHDS Regional Services Fund-A mental health and disability services regional service fund is created in the office of the treasurer of state under the authority of the department. The fund shall be separate from the general fund of the state and the balance in the fund shall not be considered part of the balance of the general fund of the state. Moneys in the fund include appropriations made to the fund and other moneys deposited into the fund. Moneys in the fund shall be used solely for purposes of making regional service payments and incentive payments under this section.

## MHDS Regional Services Fund Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	134,421,714	134,694,168	134,694,168
Total Resources	—	134,421,714	134,694,168	134,694,168
<b>Expenditures</b>				
Intra-State Transfers	—	134,421,714	134,694,168	134,694,168
Total Expenditures	—	134,421,714	134,694,168	134,694,168

## Rent Reimbursement

### General Fund

### Appropriation Description

HF368 (2021 Iowa Acts, Ch. 41) transferred responsibility for administering the state's rent reimbursement program for low-income elderly and disabled citizens from the Iowa Department of Revenue to the Iowa Department of Health and Human Services, effective January 1, 2023.

## Rent Reimbursement Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	13,320,000	13,320,000	13,320,000
Total Resources	—	13,320,000	13,320,000	13,320,000
<b>Expenditures</b>				
State Aid	—	13,320,000	13,320,000	13,320,000
Total Expenditures	—	13,320,000	13,320,000	13,320,000

## Commission Of Inquiry

### General Fund

### Appropriation Description

Iowa Code 229 provides a standing unlimited appropriation from the General Fund to reimburse the expenses of commissioners to review persons involuntarily committed in any hospital in the state when it is alleged the person is not seriously mentally impaired.

## Commission Of Inquiry Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	1,394	1,394	1,394
Total Resources	—	1,394	1,394	1,394
<b>Expenditures</b>				
Professional & Scientific Services	—	1,394	1,394	1,394
Total Expenditures	—	1,394	1,394	1,394

## Non Resident Commitment M.III

General Fund

### Appropriation Description

Iowa Code 230 provides a standing unlimited appropriation from the General Fund for reimbursement costs associated with the admission or commitment of non-residents with mental illness in a state hospital.

## Non Resident Commitment M.III Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	142,802	142,802	142,802
Total Resources	—	142,802	142,802	142,802
<b>Expenditures</b>				
Other Expense & Obligations	—	142,802	142,802	142,802
Total Expenditures	—	142,802	142,802	142,802

## Future Ready Iowa Mentoring Program (SWJC)

Iowa Skilled Worker and Job Creation Fund

## Future Ready Iowa Mentoring Program (SWJC) Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	177,962	—	—	—
Total Resources	177,962	—	—	—
<b>Expenditures</b>				
Personal Services-Salaries	167,578	—	—	—
Personal Travel In State	54	—	—	—
Intra-State Transfers	10,000	—	—	—

## Future Ready Iowa Mentoring Program (SWJC) Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Advertising & Publicity	100	—	—	—
Reimbursement to Other Agencies	30	—	—	—
Reversions	200	—	—	—
Total Expenditures	177,962	—	—	—

### On With Life

Rebuild Iowa Infrastructure Fund

#### Appropriation Description

Grant to On With Life for an outpatient therapy center expansion construction costs.

### On With Life Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	750,000	—	—	—
Total Resources	750,000	—	—	—
<b>Expenditures</b>				
Outside Services	750,000	—	—	—
Total Expenditures	750,000	—	—	—

### Newborn Safety Box-RIIF

Rebuild Iowa Infrastructure Fund

#### Appropriation Description

SF577 (2023) created this appropriation for costs associated with implementing the requirements of HF425 (2023) related to the Newborn Safe Haven Act.

### Newborn Safety Box-RIIF Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	15,000	—	—	—
Total Resources	15,000	—	—	—
<b>Expenditures</b>				

## Newborn Safety Box-RIF Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Outside Services	15,000	—	—	—
Total Expenditures	15,000	—	—	—

## Medicaid - Medicaid Fraud Account

### Medicaid Fraud Account Fund

#### Appropriation Description

This appropriation is used to supplement the medical assistance program for medical assistance reimbursement and associated costs, including program administration and costs associated with program implementation. It is funded entirely with revenue deposited in the Medicaid Fraud Fund. Once transferred to Medical Assistance, these dollars are matched with federal funds.

## Medicaid - Medicaid Fraud Account Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	150,000	—	—	—
Total Resources	150,000	—	—	—
<b>Expenditures</b>				
Intra-State Transfers	16,934	—	—	—
Reversions	133,066	—	—	—
Total Expenditures	150,000	—	—	—

## Medicaid - Medicaid Fraud Account

### Medicaid Fraud Account Fund

#### Appropriation Description

This appropriation is used to supplement the medical assistance program for medical assistance reimbursement and associated costs, including program administration and costs associated with program implementation. It is funded entirely with revenue deposited in the Medicaid Fraud Fund. Once transferred to Medical Assistance, these dollars are matched with federal funds.

## Medicaid - Medicaid Fraud Account Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	150,000	150,000	150,000
Total Resources	—	150,000	150,000	150,000
<b>Expenditures</b>				
Intra-State Transfers	—	150,000	150,000	150,000
Total Expenditures	—	150,000	150,000	150,000

## Health Program Operations Supplement

### Pharmaceutical Settlement

#### Appropriation Description

The moneys deposited in the pharmaceutical settlement account created pursuant to section 249A.33, are intended to supplement and support the medical assistance program.

## Health Program Operations Supplement Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	234,193	234,193	234,193
Total Resources	—	234,193	234,193	234,193
<b>Expenditures</b>				
Intra-State Transfers	—	234,193	234,193	234,193
Total Expenditures	—	234,193	234,193	234,193

## Gambling Treatment Program

### Sports Wagering Receipts Fund

#### Appropriation Description

Appropriated moneys are to be used for purposes of the Iowa Gambling Treatment Program. Funds are provided via the Gambling Treatment Fund which receives funding from lottery and gambling profits to establish gamblers assistance.

### Gambling Treatment Program Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	1,750,000	—	—	—
Intra State Receipts	—	1,750,000	—	1,750,000
Appropriation Transfer In Legislative not 8.39	—	—	1,750,000	—
<b>Total Resources</b>	<b>1,750,000</b>	<b>1,750,000</b>	<b>1,750,000</b>	<b>1,750,000</b>
<b>Expenditures</b>				
Outside Services	1,364,409	1,450,000	1,450,000	1,450,000
Advertising & Publicity	385,591	300,000	300,000	300,000
<b>Total Expenditures</b>	<b>1,750,000</b>	<b>1,750,000</b>	<b>1,750,000</b>	<b>1,750,000</b>

## Medical Assistance Supplemental-Hospital Care Access Trust

### Hospital Health Care Access Trust

#### Appropriation Description

This appropriation is used to supplement hospital reimbursement within the Medical Assistance appropriation. It is funded entirely with hospital health care access assessment fees. Once transferred to Medical Assistance, these dollars are matched with federal funds.

### Medical Assistance Supplemental-Hospital Care Access Trust Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	33,920,554	33,920,554	33,920,554
<b>Total Resources</b>	<b>—</b>	<b>33,920,554</b>	<b>33,920,554</b>	<b>33,920,554</b>
<b>Expenditures</b>				
Intra-State Transfers	—	33,920,554	33,920,554	33,920,554
<b>Total Expenditures</b>	<b>—</b>	<b>33,920,554</b>	<b>33,920,554</b>	<b>33,920,554</b>

## Infrastructure for Integrating Justice Data Systems TRF

### Technology Reinvestment Fund

#### Appropriation Description

The Criminal Justice Information System (CJIS) is the State of Iowa's electronic Criminal Justice data exchange system. CJIS ties together many disparate Criminal Justice systems used by state agencies. CJIS connects systems located at the Department of Corrections, Department of Transportation, Department of Public Safety, State Courts, County Attorneys, Attorney General, and Secretary of State.

### Infrastructure for Integrating Justice Data Systems TRF Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	375,394	—	—	—
Appropriation	1,400,000	—	—	—
<b>Total Resources</b>	<b>1,775,394</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Expenditures</b>				
Communications	744	—	—	—
ITS Reimbursements	1,467	—	—	—
IT Outside Services	1,219,335	—	—	—
IT Equipment	223,166	—	—	—
Balance Carry Forward (Approps)	330,681	—	—	—
<b>Total Expenditures</b>	<b>1,775,394</b>	<b>—</b>	<b>—</b>	<b>—</b>

## Justice Data Warehouse TRF

### Technology Reinvestment Fund

#### Appropriation Description

The Justice Data Warehouse (JDW) has the overall mission to provide the judicial legislative and executive branches of State Government, and other entities, with improved statistical and data support information pertaining to justice system activities.

### Justice Data Warehouse TRF Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	282,664	—	—	—
<b>Total Resources</b>	<b>282,664</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Expenditures</b>				
ITS Reimbursements	13,527	—	—	—
IT Outside Services	4,423	—	—	—
IT Equipment	224,023	—	—	—

## Justice Data Warehouse TRF Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Balance Carry Forward (Approps)	40,692	—	—	—
Total Expenditures	282,664	—	—	—

## Health/Safety/Loss

Rebuild Iowa Infrastructure Fund

### Appropriation Description

This appropriation provides for projects related to the health and safety of clients and staff at HHS facilities.

## Health/Safety/Loss Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	—	6,073,258	—
Total Resources	—	—	6,073,258	—
<b>Expenditures</b>				
Capitals	—	—	6,073,258	—
Total Expenditures	—	—	6,073,258	—

## Maintenance

Rebuild Iowa Infrastructure Fund

### Appropriation Description

The appropriation provides for major maintenance projects that avoid further deterioration of buildings and make core systems more reliable and efficient.

## Maintenance Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	—	1,556,376	—
Gov Fund Type Transfers - Other Agencies	—	520,468	—	—
Total Resources	—	520,468	1,556,376	—
<b>Expenditures</b>				
Gov Fund Type Transfers - Other Agencies Services	—	520,468	—	—

## Maintenance Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Capitals	—	—	1,556,376	—
Total Expenditures	—	520,468	1,556,376	—

## Major Projects

### Rebuild Iowa Infrastructure Fund

#### Appropriation Description

Provides Major Projects funding for demolition of buildings in disrepair, elevator installations, and recreation area expansions.

## Major Projects Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	—	16,283	16,283	16,283
Appropriation	—	—	9,501,713	—
Total Resources	—	16,283	9,517,996	16,283
<b>Expenditures</b>				
Capitals	—	—	9,501,713	—
Balance Carry Forward (Approps)	—	16,283	16,283	16,283
Total Expenditures	—	16,283	9,517,996	16,283

## Lucas Building Renovation - RIIF

### Rebuild Iowa Infrastructure Fund

#### Appropriation Description

Lucas Building Renovation - RIIF FY25 - HF2691

## Lucas Building Renovation - RIIF Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	5,000,000	—	—
Total Resources	—	5,000,000	—	—
<b>Expenditures</b>				

## Lucas Building Renovation - RIIF Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Gov Fund Type Transfers - Other Agencies Services	—	5,000,000	—	—
<b>Total Expenditures</b>	—	5,000,000	—	—

## CCUSO Patient Doors Conversion - RIIF

Rebuild Iowa Infrastructure Fund

### Appropriation Description

CCUSO Patient Doors Conversion - RIIF FY25 - HF2691

## CCUSO Patient Doors Conversion - RIIF Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	50,000	—	—
<b>Total Resources</b>	—	50,000	—	—
<b>Expenditures</b>				
Intra-State Transfers	—	50,000	—	—
<b>Total Expenditures</b>	—	50,000	—	—

## CCUSO Renovation - RIIF

Rebuild Iowa Infrastructure Fund

### Appropriation Description

CCUSO Renovation - RIIF FY25 - HF2691

## CCUSO Renovation - RIIF Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	7,000,000	—	—
<b>Total Resources</b>	—	7,000,000	—	—
<b>Expenditures</b>				
Intra-State Transfers	—	7,000,000	—	—
<b>Total Expenditures</b>	—	7,000,000	—	—

**Woodward Tunnel Decentralization - RIF**

Rebuild Iowa Infrastructure Fund

**Appropriation Description**

Woodward Tunnel Decentralization - RIF FY25 - HF2691

**Woodward Tunnel Decentralization - RIF Financial Summary**

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	14,500,000	14,275,000	14,275,000
Total Resources	—	14,500,000	14,275,000	14,275,000
<b>Expenditures</b>				
Intra-State Transfers	—	14,500,000	14,275,000	14,275,000
Total Expenditures	—	14,500,000	14,275,000	14,275,000

**Iowa Medical Examiner Office Expansion - RIF**

Rebuild Iowa Infrastructure Fund

**Appropriation Description**

Iowa Medical Examiner Office Expansion - RIF FY25 - HF2691

**Iowa Medical Examiner Office Expansion - RIF Financial Summary**

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	5,000,000	28,000,000	28,000,000
Total Resources	—	5,000,000	28,000,000	28,000,000
<b>Expenditures</b>				
Intra-State Transfers	—	—	28,000,000	28,000,000
Gov Fund Type Transfers - Other Agencies Services	—	5,000,000	—	—
Total Expenditures	—	5,000,000	28,000,000	28,000,000

## MEME Maint. & Operations

### Technology Reinvestment Fund

#### Appropriation Description

To fund the transition to maintenance and operations of the Medicaid enterprise modernization effort at the Iowa department of health and human services.

### MEME Maint. & Operations Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	330,000	—	—
Total Resources	—	330,000	—	—
<b>Expenditures</b>				
Intra-State Transfers	—	330,000	—	—
Total Expenditures	—	330,000	—	—

## Infrastructure for Integrating Justice Data Systems TRF

### Technology Reinvestment Fund

#### Appropriation Description

The Criminal Justice Information System (CJIS) is the State of Iowa's electronic Criminal Justice data exchange system. CJIS ties together many disparate Criminal Justice systems used by state agencies. CJIS connects systems located at the Department of Corrections, Department of Transportation, Department of Public Safety, State Courts, County Attorneys, Attorney General, and Secretary of State.

### Infrastructure for Integrating Justice Data Systems TRF Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	—	330,681	330,681	330,681
Appropriation	—	1,400,000	—	—
Total Resources	—	1,730,681	330,681	330,681
<b>Expenditures</b>				
Communications	—	750	—	—
ITS Reimbursements	—	24,000	—	—
IT Outside Services	—	1,175,250	—	—
IT Equipment	—	200,000	—	—
Balance Carry Forward (Approps)	—	330,681	330,681	330,681
Total Expenditures	—	1,730,681	330,681	330,681

## Justice Data Warehouse TRF

### Technology Reinvestment Fund

#### Appropriation Description

The Justice Data Warehouse (JDW) has the overall mission to provide the judicial legislative and executive branches of State Government, and other entities, with improved statistical and data support information pertaining to justice system activities.

### Justice Data Warehouse TRF Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	—	40,692	40,692	40,692
Appropriation	—	282,664	—	—
<b>Total Resources</b>	—	<b>323,356</b>	<b>40,692</b>	<b>40,692</b>
<b>Expenditures</b>				
ITS Reimbursements	—	10,000	—	—
IT Equipment	—	272,664	—	—
Balance Carry Forward (Approps)	—	40,692	40,692	40,692
<b>Total Expenditures</b>	—	<b>323,356</b>	<b>40,692</b>	<b>40,692</b>

## Medicaid Technology

### Technology Reinvestment Fund

#### Appropriation Description

These funds are used for the technology upgrades and system replacement costs necessary to support Medicaid claims and other health operations (MMIS).

### Medicaid Technology Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	—	6,818,692	6,135,904	6,135,904
Appropriation	—	1,335,178	—	—
<b>Total Resources</b>	—	<b>8,153,870</b>	<b>6,135,904</b>	<b>6,135,904</b>
<b>Expenditures</b>				
Intra-State Transfers	—	2,017,966	—	—
Balance Carry Forward (Approps)	—	6,135,904	6,135,904	6,135,904
<b>Total Expenditures</b>	—	<b>8,153,870</b>	<b>6,135,904</b>	<b>6,135,904</b>

## State Poison Control Center

Technology Reinvestment Fund

### Appropriation Description

State Poison Control Center appropriation for technology costs.

### State Poison Control Center Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	—	512	512	512
Appropriation	—	34,000	—	—
<b>Total Resources</b>	—	<b>34,512</b>	<b>512</b>	<b>512</b>
<b>Expenditures</b>				
Intra-State Transfers	—	34,000	—	—
Balance Carry Forward (Approps)	—	512	512	512
<b>Total Expenditures</b>	—	<b>34,512</b>	<b>512</b>	<b>512</b>

## Behavioral Analysis Treatment Facility

Autism Support Fund

### Appropriation Description

For a nonprofit agency that provides expert care for children with medical complexity as infrastructure funding to expand its facilities to provide behavioral analysis treatment for eligible individuals.

### Behavioral Analysis Treatment Facility Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	750,000	750,000	750,000
<b>Total Resources</b>	—	<b>750,000</b>	<b>750,000</b>	<b>750,000</b>
<b>Expenditures</b>				
Intra-State Transfers	—	750,000	750,000	750,000
<b>Total Expenditures</b>	—	<b>750,000</b>	<b>750,000</b>	<b>750,000</b>

## Central Data Repository

### Region Incentive Fund

#### Appropriation Description

For the establishment of a central data repository as described in section 225A.6, subsection 1, as enacted by HF2673 (2024 session). Appropriated out of the MHDS Region Incentive Fund.

#### Central Data Repository Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	645,179	645,179	645,179
Total Resources	—	645,179	645,179	645,179
<b>Expenditures</b>				
Intra-State Transfers	—	645,179	645,179	645,179
Total Expenditures	—	645,179	645,179	645,179

## 988 Suicide and Crisis Line

### Region Incentive Fund

#### Appropriation Description

To be used to support the statewide 988 suicide and crisis line.

#### 988 Suicide and Crisis Line Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	3,000,000	3,000,000	3,000,000
Total Resources	—	3,000,000	3,000,000	3,000,000
<b>Expenditures</b>				
Intra-State Transfers	—	3,000,000	3,000,000	3,000,000
Total Expenditures	—	3,000,000	3,000,000	3,000,000

## Behavioral Health System Implementation

### Region Incentive Fund

#### Appropriation Description

To be used to implement the transition of mental health services, addictive disorder services, and disability services per HF2673 (2024 session).

### Behavioral Health System Implementation Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	1,000,000	1,000,000	1,000,000
Total Resources	—	1,000,000	1,000,000	1,000,000
<b>Expenditures</b>				
Intra-State Transfers	—	1,000,000	1,000,000	1,000,000
Total Expenditures	—	1,000,000	1,000,000	1,000,000

## Gambling Treatment Program

### Sports Wagering Receipts Fund

#### Appropriation Description

Appropriated moneys are to be used for purposes of the Iowa Gambling Treatment Program. Funds are provided via the Gambling Treatment Fund which receives funding from lottery and gambling profits to establish gamblers assistance.

### Gambling Treatment Program Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	1,750,000	1,750,000	1,750,000
Total Resources	—	1,750,000	1,750,000	1,750,000
<b>Expenditures</b>				
Intra-State Transfers	—	1,750,000	1,750,000	1,750,000
Total Expenditures	—	1,750,000	1,750,000	1,750,000

## Medical Assistance - HCTF

### Health Care Trust

#### Appropriation Description

This appropriation is used to supplement the medical assistance program for medical assistance reimbursement and associated costs, including program administration and costs associated with program implementation. It is funded entirely with revenue deposited in the Health Care Trust Fund. Once transferred to Medical Assistance, these dollars are matched with federal funds.

### Medical Assistance - HCTF Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	176,470,000	176,470,000	150,997,000
Total Resources	—	176,470,000	176,470,000	150,997,000
<b>Expenditures</b>				
Intra-State Transfers	—	176,470,000	176,470,000	150,997,000
Total Expenditures	—	176,470,000	176,470,000	150,997,000

## Medical Assistance Supplemental-Quality Assurance Trust

### Quality Assurance Trust Fund

#### Appropriation Description

This appropriation is used to supplement nursing facility reimbursement within the Medical Assistance appropriation. It is funded entirely with nursing facility quality assurance assessment fees. Once transferred to Medical Assistance, these dollars are matched with federal funds.

### Medical Assistance Supplemental-Quality Assurance Trust Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	111,216,205	111,216,205	111,216,205
Total Resources	—	111,216,205	111,216,205	111,216,205
<b>Expenditures</b>				
Intra-State Transfers	—	111,216,205	111,216,205	111,216,205
Total Expenditures	—	111,216,205	111,216,205	111,216,205

## Health Program Operations Supplement

### Pharmaceutical Settlement

#### Appropriation Description

The moneys deposited in the pharmaceutical settlement account created pursuant to section 249A.33, are intended to supplement and support the medical assistance program.

### Health Program Operations Supplement Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	234,193	—	—	—
Total Resources	234,193	—	—	—
<b>Expenditures</b>				
Intra-State Transfers	69,253	—	—	—
Reversions	164,940	—	—	—
Total Expenditures	234,193	—	—	—

## Medical Assistance Supplemental-Hospital Care Access Trust

### Hospital Health Care Access Trust

#### Appropriation Description

This appropriation is used to supplement hospital reimbursement within the Medical Assistance appropriation. It is funded entirely with hospital health care access assessment fees. Once transferred to Medical Assistance, these dollars are matched with federal funds.

### Medical Assistance Supplemental-Hospital Care Access Trust Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	33,920,554	—	—	—
Total Resources	33,920,554	—	—	—
<b>Expenditures</b>				
Intra-State Transfers	33,920,554	—	—	—
Total Expenditures	33,920,554	—	—	—

**Medical Assistance - HCTF****Health Care Trust****Appropriation Description**

This appropriation is used to supplement the medical assistance program for medical assistance reimbursement and associated costs, including program administration and costs associated with program implementation. It is funded entirely with revenue deposited in the Health Care Trust Fund. Once transferred to Medical Assistance, these dollars are matched with federal funds.

**Medical Assistance - HCTF Financial Summary**

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	189,860,000	—	—	—
Total Resources	189,860,000	—	—	—
<b>Expenditures</b>				
Intra-State Transfers	159,770,706	—	—	—
Reversions	30,089,294	—	—	—
Total Expenditures	189,860,000	—	—	—

**Medical Assistance Supplemental-Quality Assurance Trust****Quality Assurance Trust Fund****Appropriation Description**

This appropriation is used to supplement nursing facility reimbursement within the Medical Assistance appropriation. It is funded entirely with nursing facility quality assurance assessment fees. Once transferred to Medical Assistance, these dollars are matched with federal funds.

**Medical Assistance Supplemental-Quality Assurance Trust Financial Summary**

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	111,216,205	—	—	—
Total Resources	111,216,205	—	—	—
<b>Expenditures</b>				
Intra-State Transfers	106,556,027	—	—	—
Reversions	4,660,178	—	—	—
Total Expenditures	111,216,205	—	—	—

## Fund Detail

## Health and Human Services, Department of Fund Detail

Funds	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
DHHS - Human Rights	103,658,048	—	—	—
Weatherization-D.O.E.	18,889,073	—	—	—
Justice Assistance Grants	1,486,092	—	—	—
Status Of Women Federal Grants	—	—	—	—
Juvenile Justice Action Grants	513,045	—	—	—
Juvenile Justice Advisory Coun	41,026	—	—	—
Oil Overcharge Weatherization	2,978	—	—	—
Donations ASPIH	2,146	—	—	—
Low Income Energy Assistance	58,447,535	—	—	—
Weatherization - HHS (Leap)	6,428,903	—	—	—
CSBG - Community Action Agency	15,664,702	—	—	—
Client Assistance Grant & Disability Donations	124,490	—	—	—
Technology Reinvestment Fund	2,058,058	—	—	—
DHHS	—	1,322,722,198	1,329,531,401	1,286,927,054
Rebuild Iowa Infrastructure Fund	—	32,086,751	59,422,630	42,291,283
Vital Records Fund	—	8,815,584	7,790,292	7,790,292
Sale of Real Estate	—	68,370	68,370	68,370
MI/MR/DD Case Management	—	10,884,169	10,902,868	10,902,868
Justice Assistance Grants	—	718,847	742,175	742,175
Child Abuse Prevention Program Fund	—	646,872	646,472	646,472
Medicaid Fraud Account Fund	—	150,000	150,000	150,000
Mental Health and Disability Regional Services Fund	—	134,421,714	—	—
Autism Support Fund	—	1,813,857	1,663,000	1,663,000
Region Incentive Fund	—	45,579,911	36,368,671	36,368,671
Public Assistance Modernization Fund	—	10,922,913	7,022,913	7,022,913
HHS Capital Reinvestment Fund	—	6,918,146	6,918,146	6,918,146
Behavioral Health Fund	—	—	134,694,168	134,694,168
Pharmaceutical Settlement	—	468,386	468,386	468,386
Sports Wagering Receipts Fund	—	1,750,000	1,750,000	1,750,000
Iowa Refugee Service Center	—	9,220,067	9,220,067	9,220,067
CCUSO Canteen Fund	—	73,055	73,055	73,055
Developmental Disabilities Grants	—	398,502	398,502	398,502
Old Age Revolving Fund	—	15,350	15,350	15,350
HHS Grant Fund	—	542,023,997	539,571,811	539,571,811
Hospital Health Care Access Trust	—	69,026,548	69,026,548	69,026,548
Woodward Warehouse Revolving Fund	—	6,247,818	6,247,818	6,247,818
Technology Reinvestment Fund	—	10,763,783	6,509,153	6,509,153
Health Care Trust	—	176,470,000	176,470,000	150,997,000
Quality Assurance Trust Fund	—	227,272,552	227,272,552	227,272,552
Early Childhood Iowa Fund	—	25,189,241	25,189,241	25,189,241
Child Care Facility Fund	—	775,765	929,213	929,213
DHHS - Human Services	29,901,274	—	—	—
Sale of Real Estate	68,370	—	—	—

## Health and Human Services, Department of Fund Detail

Funds	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
ICAB Donations and Gifts	4,460	—	—	—
Child Abuse Project	1,541,654	—	—	—
Community Mental Health Block Grant	12,234,490	—	—	—
IV-E Independent Living Grant	1,914,227	—	—	—
Commodities	1,845,216	—	—	—
Commodity Supplemental Feeding/ Elderly	197,635	—	—	—
MH/MR Federal Grants	187,904	—	—	—
FEMA and State Only Disasters	—	—	—	—
HHS Grant Fund	11,514,845	—	—	—
MH Services for the Homeless-PATH	392,474	—	—	—
DHHS - Community Services	17,779,812	—	—	—
MI/MR/DD Case Management	10,370,486	—	—	—
Iowa Refugee Service Center	7,131,790	—	—	—
Child Support Grants	277,536	—	—	—
DHHS - Civil Commitment Unit / Sexual Offenders	137,393	—	—	—
CCUSO Canteen Fund	137,393	—	—	—
DHHS - Glenwood Resource Center	178,382	151,747	202,656	202,656
Glenwood Canteen Fund	178,382	151,747	202,656	202,656
DHHS - Woodward Resource Center	10,734,973	—	—	—
Woodward Warehouse Revolving Fund	10,734,973	—	—	—
DHHS - Assistance Payment	1,802,794,211	607,751,302	600,597,402	600,597,402
Rebuild Iowa Infrastructure Fund	765,000	—	—	—
Health Care Facility Fines	13,762,148	13,209,968	13,578,114	13,578,114
Child Abuse Prevention Program Fund	556,871	—	—	—
Medicaid Fraud Account Fund	150,000	—	—	—
Mental Health and Disability Regional Services Fund	127,723,160	—	—	—
Autism Support Fund	1,211,119	—	—	—
Region Incentive Fund	45,500,793	—	—	—
Public Assistance Modernization Fund	8,353,256	—	—	—
HHS Capital Reinvestment Fund	95,887	—	—	—
Pharmaceutical Settlement	468,386	—	—	—
Electronic Benefit Transfer-State	553,596,639	—	—	—
Developmental Disabilities Grants	452,974	—	—	—
Anna E Casey Foundation	25,000	—	—	—
Hawki Trust Fund	163,057,204	183,325,301	175,803,255	175,803,255
Old Age Revolving Fund	15,000	—	—	—
Hospital Health Care Access Trust	69,021,548	—	—	—
Children Foster Care Clearing	4,617,457	4,661,052	4,661,052	4,661,052
Assistance Payment Recoupment Clearing	159,561	184,376	184,376	184,376
Collection Services Refund Account	372,011,178	406,370,605	406,370,605	406,370,605
Health Care Trust	189,860,000	—	—	—
Quality Assurance Trust Fund	227,252,552	—	—	—
Early Childhood Iowa Fund	23,419,862	—	—	—
Child Care Facility Fund	718,616	—	—	—

## Health and Human Services, Department of Fund Detail

Funds	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
DHHS - Public Health	336,811,894	491,833,485	492,159,870	492,159,870
Iowa Skilled Worker and Job Creation Fund	177,962	—	—	—
Vital Records Fund	9,362,852	—	—	—
Health Care Workforce Shortage	11,295,112	12,561,358	13,321,817	13,321,817
Emergency Medical Services	2,059,830	2,082,557	1,972,433	1,972,433
Community Programs Fund-ICVS Iowa Commission Volunteer Serv	980,077	1,178,069	918,569	918,569
Behavioral Analyst Grants Program Fund	103,800	58,072	55,072	55,072
Anatomical Gift Awareness	392,831	305,897	305,897	305,897
DHHS Settlements and Other Directed Funds	1,250,000	2,465,000	2,715,000	2,715,000
Psychiatry Residency & Fellowship Program Fund	—	1,200,000	1,200,000	1,200,000
Obstetrics Fellowship Program Fund	560,000	—	—	—
IDPH Gifts & Grants Fund	298,813,528	458,214,877	458,214,877	458,214,877
Sports Wagering Receipts Fund	1,750,000	1,750,000	1,750,000	1,750,000
Iowa State Commission	9,795,240	11,765,965	11,480,465	11,480,465
Rx Prof / Tech Recovery Fd	943	943	943	943
Henry Albert Trust - Income	1,763	1,773	1,773	1,773
Public Health - Refund of Fees	839	1,697	1,697	1,697
Medical Exam Refund Clearing	—	—	—	—
Governmental Public Health System Fund	267,117	247,277	221,327	221,327

## Vital Records Fund

### Fund Description

This fund receives funding from the issuance of birth, death and marriage certificates to support the activities of the Office of Vital Records.

## Vital Records Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	—	5,674,202	4,648,910	4,648,910
Balance Brought Forward (Funds)	6,097,433	—	—	—
Adjustment to Balance Forward	27	—	—	—
Federal Support	770,300	—	—	—
Federal Support	—	673,512	673,512	673,512
Intra State Receipts	—	1,000	1,000	1,000
Gov Fund Type Transfers - Other Agencies	—	1,000	1,000	1,000

## Vital Records Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Gov Fund Type Transfers - Other Agencies	107,371	—	—	—
Fees, Licenses & Permits	—	2,464,870	2,464,870	2,464,870
Fees, Licenses & Permits	2,385,331	—	—	—
Other	—	1,000	1,000	1,000
Other	2,390	—	—	—
Total Resources	9,362,852	8,815,584	7,790,292	7,790,292
<b>Expenditures</b>				
Personal Services-Salaries	—	2,320,041	2,320,041	2,320,041
Personal Services-Salaries	2,162,873	—	—	—
Personal Travel In State	261	—	—	—
Personal Travel In State	—	6,000	6,000	6,000
State Vehicle Operation	22	—	—	—
State Vehicle Operation	—	1,000	1,000	1,000
Depreciation	—	500	500	500
Personal Travel Out of State	—	12,000	12,000	12,000
Personal Travel Out of State	4,464	—	—	—
Office Supplies	—	25,000	25,000	25,000
Office Supplies	32,314	—	—	—
Printing & Binding	451,839	—	—	—
Printing & Binding	—	50,000	50,000	50,000
Postage	—	100,098	100,098	100,098
Postage	110,692	—	—	—
Communications	16,091	—	—	—
Communications	—	15,000	15,000	15,000
Outside Services	—	426,948	426,948	426,948
Outside Services	2,561	—	—	—
Intra-State Transfers	—	567,119	567,119	567,119
Intra-State Transfers	575,324	—	—	—
Advertising & Publicity	—	100	100	100
Outside Repairs/Service	—	2,000	2,000	2,000
Reimbursement to Other Agencies	22,320	—	—	—
Reimbursement to Other Agencies	—	25,000	25,000	25,000
ITS Reimbursements	—	20,000	20,000	20,000
ITS Reimbursements	20,205	—	—	—
IT Outside Services	—	500,000	500,000	500,000
IT Outside Services	253,263	—	—	—
Gov Fund Type Transfers - Attorney General Services	10,929	—	—	—
Gov Fund Type Transfers - Attorney General Services	—	45,000	45,000	45,000
Gov Fund Type Transfers - Other Agencies Services	—	1,000	1,000	1,000
Office Equipment	—	5,000	5,000	5,000
Equipment - Non-Inventory	—	3,000	3,000	3,000
IT Equipment	—	35,000	35,000	35,000
IT Equipment	19,355	—	—	—
Other Expense & Obligations	—	6,368	6,368	6,368

## Vital Records Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Other Expense & Obligations	5,924	—	—	—
Refunds-Other	—	500	500	500
Refunds-Other	213	—	—	—
Balance Carry Forward (Funds)	—	4,648,910	3,623,618	3,623,618
Balance Carry Forward (Funds)	5,674,202	—	—	—
Total Expenditures	9,362,852	8,815,584	7,790,292	7,790,292

## Weatherization-D.O.E.

### Fund Description

The Division of Community Action Agencies administers the federal Weatherization Assistance Program (WAP). The program reduces energy costs for low-income persons, particularly the elderly, disabled, and families with children by improving the energy efficiency, health and safety of their homes. Sources of funds include U.S. Department of Energy and three contracted utility companies. The program is administered through contracts with seventeen local community action agencies and one county (Polk) serving all 99 counties in Iowa.

### Weatherization-D.O.E. Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	21,827	—	—	—
Federal Support	14,205,410	—	—	—
Other	4,661,837	—	—	—
Total Resources	18,889,073	—	—	—
<b>Expenditures</b>				
Personal Services-Salaries	657,808	—	—	—
Personal Travel In State	14,601	—	—	—
State Vehicle Operation	2,710	—	—	—
Personal Travel Out of State	8,762	—	—	—
Office Supplies	6,462	—	—	—
Printing & Binding	402	—	—	—
Postage	88	—	—	—
Communications	4,454	—	—	—
Professional & Scientific Services	1,449	—	—	—
Outside Services	18,020,896	—	—	—
Reimbursement to Other Agencies	275	—	—	—
ITS Reimbursements	2,197	—	—	—
IT Outside Services	2,511	—	—	—
Gov Fund Type Transfers - Auditor of State Services	3,396	—	—	—

**Weatherization-D.O.E. Detail**

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Gov Fund Type Transfers - Other Agencies Services	156,627	—	—	—
Equipment - Non-Inventory	664	—	—	—
IT Equipment	3,772	—	—	—
Other Expense & Obligations	2,000	—	—	—
Total Expenditures	18,889,073	—	—	—

**MI/MR/DD Case Management****Fund Description**

This account receives reimbursements for case management services from the Medicaid program. Funds are used for HHS Case Management Unit operations and are spent directly out of the fund. At the end of the fiscal year, a cost settlement may be conducted on the Fee For Service business based on the actual reimbursements and costs incurred.

**MI/MR/DD Case Management Detail**

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	4,125,329	—	—	—
Balance Brought Forward (Funds)	—	4,665,341	4,684,040	4,684,040
Intra State Receipts	18,699	—	—	—
Intra State Receipts	—	212,557	212,557	212,557
Gov Fund Type Transfers - Other Agencies	—	2,883,010	2,883,010	2,883,010
Gov Fund Type Transfers - Other Agencies	2,814,822	—	—	—
Refunds & Reimbursements	3,411,636	—	—	—
Refunds & Reimbursements	—	3,123,261	3,123,261	3,123,261
Total Resources	10,370,486	10,884,169	10,902,868	10,902,868
<b>Expenditures</b>				
Personal Services-Salaries	5,058,498	—	—	—
Personal Services-Salaries	—	4,856,128	4,856,128	4,856,128
Personal Travel In State	86,597	—	—	—
Personal Travel In State	—	79,718	79,718	79,718
State Vehicle Operation	—	22,533	22,533	22,533
State Vehicle Operation	16,240	—	—	—
Depreciation	8,028	—	—	—
Depreciation	—	12,000	12,000	12,000
Personal Travel Out of State	—	250	250	250
Office Supplies	—	4,000	4,000	4,000
Office Supplies	11,630	—	—	—

## MI/MR/DD Case Management Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Printing & Binding	357	—	—	—
Postage	—	2,000	2,000	2,000
Postage	85	—	—	—
Communications	44,947	—	—	—
Communications	—	59,448	59,448	59,448
Rentals	—	206,247	206,247	206,247
Rentals	202,981	—	—	—
Utilities	—	7,080	7,080	7,080
Utilities	6,638	—	—	—
Professional & Scientific Services	1,195	—	—	—
Professional & Scientific Services	—	54,050	54,050	54,050
Outside Services	18,050	—	—	—
Outside Services	—	16,388	16,388	16,388
Intra-State Transfers	—	488,467	488,467	488,467
Outside Repairs/Service	—	800	800	800
Outside Repairs/Service	617	—	—	—
Reimbursement to Other Agencies	—	55,450	55,450	55,450
Reimbursement to Other Agencies	55,792	—	—	—
ITS Reimbursements	—	28,320	28,320	28,320
ITS Reimbursements	16,316	—	—	—
IT Outside Services	—	5,000	5,000	5,000
Gov Fund Type Transfers - Other Agencies Services	—	20,250	20,250	20,250
Gov Fund Type Transfers - Other Agencies Services	19,052	—	—	—
Equipment - Non-Inventory	—	2,000	2,000	2,000
IT Equipment	67,666	—	—	—
IT Equipment	—	130,000	130,000	130,000
Other Expense & Obligations	—	150,000	150,000	150,000
Other Expense & Obligations	90,456	—	—	—
Balance Carry Forward (Funds)	4,665,341	—	—	—
Balance Carry Forward (Funds)	—	4,684,040	4,702,739	4,702,739
Total Expenditures	10,370,486	10,884,169	10,902,868	10,902,868

## Health Care Facility Fines

### Fund Description

This fund will be used for federal civil money penalties collected by the State from health care facilities that are out of compliance with Medicaid certification. Payments are spent directly out of this fund.

## Health Care Facility Fines Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	12,089,779	13,209,968	13,209,968	13,209,968
Adjustment to Balance Forward	3,000	—	—	—
Federal Support	—	—	118,096	118,096
Local Governments	—	—	50	50
Refunds & Reimbursements	1,669,369	—	250,000	250,000
<b>Total Resources</b>	<b>13,762,148</b>	<b>13,209,968</b>	<b>13,578,114</b>	<b>13,578,114</b>
<b>Expenditures</b>				
Personal Services-Salaries	118,693	—	118,096	118,096
Personal Travel In State	—	—	50	50
Communications	741	—	50	50
Outside Services	—	—	50,000	50,000
Reimbursement to Other Agencies	791	—	50,000	50,000
ITS Reimbursements	45	—	50	50
Other Expense & Obligations	—	—	49,900	49,900
State Aid	431,910	—	100,000	100,000
Balance Carry Forward (Funds)	—	—	—	—
<b>Balance Carry Forward (Funds)</b>	<b>13,209,968</b>	<b>13,209,968</b>	<b>13,209,968</b>	<b>13,209,968</b>
<b>Total Expenditures</b>	<b>13,762,148</b>	<b>13,209,968</b>	<b>13,578,114</b>	<b>13,578,114</b>

## Justice Assistance Grants

### Fund Description

Multiple grants and agreements support the work of the Division of Criminal and Juvenile Justice Planning, including research, evaluation, and adult and juvenile justice programming such as disproportionate minority contact and juvenile re-entry.

Major funding sources include U.S. Department of Justice, Iowa Departments of Human Services, Corrections, and Public Health. Expenditures in this fund are governed by grant, contract or other agreements.

### Justice Assistance Grants Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	(103,979)	—	—	—
Balance Brought Forward (Funds)	—	(23,328)	—	—
Federal Support	534,230	—	—	—
Federal Support	—	200,000	200,000	200,000
Local Governments	—	20,000	20,000	20,000
Local Governments	677	—	—	—
Gov Fund Type Transfers - Other Agencies	906,346	—	—	—

## Justice Assistance Grants Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Gov Fund Type Transfers - Other Agencies	—	492,175	492,175	492,175
Other	148,817	—	—	—
Other	—	30,000	30,000	30,000
<b>Total Resources</b>	<b>1,486,092</b>	<b>718,847</b>	<b>742,175</b>	<b>742,175</b>
<b>Expenditures</b>				
Personal Services-Salaries	920,329	—	—	—
Personal Travel In State	22,976	—	—	—
Personal Travel Out of State	9,650	—	—	—
Office Supplies	3,706	—	—	—
Food	115	—	—	—
Postage	495	—	—	—
Communications	3,619	—	—	—
Rentals	378	—	—	—
Professional & Scientific Services	—	64,001	64,001	64,001
Outside Services	—	409,492	432,820	432,820
Outside Services	346,529	—	—	—
Reimbursement to Other Agencies	223	—	—	—
IT Outside Services	—	85,630	85,630	85,630
IT Outside Services	5,000	—	—	—
Gov Fund Type Transfers - Other Agencies Services	—	126,903	126,903	126,903
Gov Fund Type Transfers - Other Agencies Services	186,063	—	—	—
IT Equipment	6,971	—	—	—
IT Equipment	—	12,992	12,992	12,992
Other Expense & Obligations	3,365	—	—	—
Other Expense & Obligations	—	19,829	19,829	19,829
Balance Carry Forward (Funds)	(23,328)	—	—	—
<b>Total Expenditures</b>	<b>1,486,092</b>	<b>718,847</b>	<b>742,175</b>	<b>742,175</b>

## Health Care Workforce Shortage

### Fund Description

Provides funding for the coordination and support of various efforts to address the health care workforce shortage in Iowa. The fund shall consist of moneys appropriated from general fund for purposes of fund, federal funds, contributions, grants and other moneys from any other public or private source available.

## Health Care Workforce Shortage Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	8,500,298	9,801,337	10,561,796	10,561,796
Intra State Receipts	2,410,021	2,410,021	2,410,021	2,410,021
Interest	384,793	350,000	350,000	350,000
<b>Total Resources</b>	<b>11,295,112</b>	<b>12,561,358</b>	<b>13,321,817</b>	<b>13,321,817</b>
<b>Expenditures</b>				
Personal Services-Salaries	97,052	—	—	—
Intra-State Transfers	—	103,462	103,462	103,462
Gov Fund Type Transfers - Other Agencies Services	—	50	50	50
State Aid	1,396,723	1,896,050	1,896,050	1,896,050
Balance Carry Forward (Funds)	9,801,337	10,561,796	11,322,255	11,322,255
<b>Total Expenditures</b>	<b>11,295,112</b>	<b>12,561,358</b>	<b>13,321,817</b>	<b>13,321,817</b>

## Autism Support Fund

### Fund Description

This fund receives appropriations used to provide payment for the provision of applied behavioral analysis treatment for eligible individuals. Moneys in the fund are expended only for eligible individuals who are denied coverage for applied behavioral analysis treatment under the Medicaid program or private insurance.

### Autism Support Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	—	900,857	150,857	150,857
Balance Brought Forward (Funds)	1,048,119	—	—	—
Appropriation	—	750,000	750,000	750,000
Intra State Receipts	163,000	—	—	—
Intra State Receipts	—	163,000	762,143	762,143
<b>Total Resources</b>	<b>1,211,119</b>	<b>1,813,857</b>	<b>1,663,000</b>	<b>1,663,000</b>
<b>Expenditures</b>				
Intra-State Transfers	—	750,000	750,000	750,000
Aid to Individuals	310,261	—	—	—
Aid to Individuals	—	163,000	163,000	163,000
Appropriation	—	750,000	750,000	750,000
Balance Carry Forward (Funds)	900,857	—	—	—
Balance Carry Forward (Funds)	—	150,857	—	—
<b>Total Expenditures</b>	<b>1,211,119</b>	<b>1,813,857</b>	<b>1,663,000</b>	<b>1,663,000</b>

## Behavioral Analyst Grants Program Fund

### Fund Description

To provide grants to Iowa resident and nonresident applicants who have been accepted for admission or are attending a board of regents university, community college, or an accredited private institution, are enrolled in a program to be eligible for board certification as a behavior analyst or assistant behavior analyst, and demonstrate financial need. The fund shall consist of moneys appropriated from the general fund of the state for the purposes of the fund and moneys from any other public or private source available. The department may receive contributions, grants, and in-kind contributions to support the purposes of the fund.

### Behavioral Analyst Grants Program Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	99,232	56,072	53,072	53,072
Interest	4,568	2,000	2,000	2,000
<b>Total Resources</b>	<b>103,800</b>	<b>58,072</b>	<b>55,072</b>	<b>55,072</b>
<b>Expenditures</b>				
State Aid	47,728	5,000	5,000	5,000
Balance Carry Forward (Funds)	56,072	53,072	50,072	50,072
<b>Total Expenditures</b>	<b>103,800</b>	<b>58,072</b>	<b>55,072</b>	<b>55,072</b>

## Region Incentive Fund

### Fund Description

Moneys in this fund will be distributed to mental health and disability services regions to fund core services, and non-core services that support the outcomes in the performance based contracts, or support individuals remaining in a community setting. The purpose of the incentive fund shall be to provide appropriate financial incentives for outcomes met from services provided by the mental health and disability services regions.

### Region Incentive Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	29,571,491	—	—	—
Balance Brought Forward (Funds)	—	39,884,732	30,673,492	30,673,492
Appropriation	—	4,645,179	4,645,179	4,645,179
Intra State Receipts	15,836,723	—	—	—
Intra State Receipts	—	1,000,000	1,000,000	1,000,000
Refunds & Reimbursements	—	50,000	50,000	50,000
Refunds & Reimbursements	92,579	—	—	—

## Region Incentive Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Total Resources	45,500,793	45,579,911	36,368,671	36,368,671
<b>Expenditures</b>				
Intra-State Transfers	—	4,645,179	4,645,179	4,645,179
State Aid	—	5,616,061	5,616,061	5,616,061
State Aid	5,616,061	—	—	—
Appropriation	—	4,645,179	4,645,179	4,645,179
Balance Carry Forward (Funds)	39,884,732	—	—	—
Balance Carry Forward (Funds)	—	30,673,492	21,462,252	21,462,252
Total Expenditures	45,500,793	45,579,911	36,368,671	36,368,671

## IDPH Gifts & Grants Fund

### Fund Description

This fund (established in Iowa Code 135.39A) is authorized to accept gifts, grants or allotments of funds from any source to be used for programs within the Department.

## IDPH Gifts & Grants Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Federal Support	273,678,697	438,348,959	438,348,959	438,348,959
Intra State Receipts	2,645,177	316,475	316,475	316,475
Gov Fund Type Transfers - Other Agencies	6,997,906	5,574,856	5,574,856	5,574,856
Other	15,491,750	13,974,587	13,974,587	13,974,587
Total Resources	298,813,528	458,214,877	458,214,877	458,214,877
<b>Expenditures</b>				
Personal Services-Salaries	32,932,439	37,213	37,213	37,213
Personal Travel In State	218,195	100	100	100
State Vehicle Operation	53,820	10,005	10,005	10,005
Depreciation	12,204	1,005	1,005	1,005
Personal Travel Out of State	436,350	21,419	21,419	21,419
Office Supplies	196,371	7,700	7,700	7,700
Equipment Maintenance Supplies	—	1,000	1,000	1,000
Professional & Scientific Supplies	1,240,777	10	10	10
Other Supplies	9,538	10	10	10
Printing & Binding	218,211	6,808	6,808	6,808
Drugs & Biologicals	1,967,298	—	—	—
Postage	52,666	1,210	1,010	1,010
Communications	311,745	5,600	5,600	5,600
Rentals	12,060	—	145,684	145,684

## IDPH Gifts & Grants Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Professional & Scientific Services	51,196	149,768	149,768	149,768
Outside Services	182,985,112	413,978,247	420,832,763	420,832,763
Intra-State Transfers	273,739	30,934	30,934	30,934
Advertising & Publicity	12,436,807	11,204,354	4,204,354	4,204,354
Outside Repairs/Service	6,081	5,000	5,000	5,000
Reimbursement to Other Agencies	349,937	590,400	590,400	590,400
ITS Reimbursements	2,724,970	10,400	10,400	10,400
IT Outside Services	12,821,731	29,719,291	29,719,291	29,719,291
Gov Fund Type Transfers - Attorney General Services	—	1,000	1,000	1,000
Gov Fund Type Transfers - Auditor of State Services	46,206	1,000	1,000	1,000
Gov Fund Type Transfers - Other Agencies Services	3,602,874	200,000	200,000	200,000
Equipment	53,768	—	—	—
Equipment - Non-Inventory	87,242	205	205	205
IT Equipment	6,545,375	750,190	750,190	750,190
Other Expense & Obligations	50,050	39,608	39,608	39,608
Refunds-Other	8,621	100	100	100
State Aid	417,278	742,300	742,300	742,300
Aid to Individuals	38,690,869	700,000	700,000	700,000
Total Expenditures	298,813,528	458,214,877	458,214,877	458,214,877

## Pharmaceutical Settlement

### Fund Description

This is a Special Revenue Fund containing the state share of the Medicaid Fraud Control Unit pharmaceutical settlements. The funds in the account are transferred out as appropriated. Revenue is received in the form of interest and reimbursements.

### Pharmaceutical Settlement Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	—	234,193	234,193	234,193
Appropriation	234,193	—	—	—
Interest	1,862	—	—	—
Interest	—	7,193	7,193	7,193
Reversions	164,940	—	—	—
Refunds & Reimbursements	67,391	—	—	—
Refunds & Reimbursements	—	227,000	227,000	227,000
Total Resources	468,386	468,386	468,386	468,386

## Pharmaceutical Settlement Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Expenditures</b>				
Intra-State Transfers	—	234,193	234,193	234,193
Intra-State Transfers	69,253	—	—	—
Appropriation	—	234,193	234,193	234,193
Appropriation	234,193	—	—	—
Reversions	164,940	—	—	—
<b>Total Expenditures</b>	<b>468,386</b>	<b>468,386</b>	<b>468,386</b>	<b>468,386</b>

## Electronic Benefit Transfer-State

### Fund Description

This account shows the federal funds providing assistance to individual for the Food Assistance EBT program. The EBT program is 100% federally funded with payments made directly to the EBT vendor. This account is for documentation purposes only.

## Electronic Benefit Transfer-State Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Federal Support	553,596,639	—	—	—
<b>Total Resources</b>	<b>553,596,639</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Expenditures</b>				
Aid to Individuals	553,596,639	—	—	—
<b>Total Expenditures</b>	<b>553,596,639</b>	<b>—</b>	<b>—</b>	<b>—</b>

## Low Income Energy Assistance

### Fund Description

The Division of Community Action Agencies administers the federal Low Income Home Energy Assistance Program block grant from the US Department of Health and Human Services. The program is designed to provide assistance to low income Iowans in paying a portion of their utility bills. It is administered through contracts with seventeen local community action agencies serving all 99 counties in Iowa.

## Low Income Energy Assistance Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	14,087	—	—	—
Federal Support	58,405,140	—	—	—
Intra State Receipts	229,066	—	—	—
Other	(200,757)	—	—	—
<b>Total Resources</b>	<b>58,447,535</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Expenditures</b>				
Personal Services-Salaries	289,046	—	—	—
Personal Travel In State	650	—	—	—
Office Supplies	8,426	—	—	—
Postage	88	—	—	—
Communications	1,960	—	—	—
Professional & Scientific Services	3,469	—	—	—
Outside Services	58,209,156	—	—	—
Reimbursement to Other Agencies	153	—	—	—
ITS Reimbursements	1,063	—	—	—
IT Outside Services	329,737	—	—	—
Gov Fund Type Transfers - Other Agencies Services	69,085	—	—	—
IT Equipment	179,503	—	—	—
Refunds-Other	(644,800)	—	—	—
<b>Total Expenditures</b>	<b>58,447,535</b>	<b>—</b>	<b>—</b>	<b>—</b>

## Weatherization - HHS (Leap)

### Fund Description

This account receives Low Income Home Energy Assistance Program funds from the US Department of Health and Human Services to weatherize homes of low income Iowans to improve home energy efficiency, health and safety. The program is administered through contracts with seventeen community action agencies and one county (Polk) serving all 99 counties in Iowa.

## Weatherization - HHS (Leap) Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	(405)	—	—	—
Federal Support	6,429,308	—	—	—
<b>Total Resources</b>	<b>6,428,903</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Expenditures</b>				
State Vehicle Operation	3,269	—	—	—
Professional & Scientific Services	680	—	—	—

**Weatherization - HHS (Leap) Detail**

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Outside Services	6,263,354	—	—	—
IT Outside Services	50,704	—	—	—
Equipment	57,595	—	—	—
IT Equipment	52,222	—	—	—
Refunds-Other	1,079	—	—	—
Total Expenditures	6,428,903	—	—	—

**Iowa Refugee Service Center****Fund Description**

This account receives a federal grants to provide for administrative costs of Iowa Refugee Resettlement. Funds are spent directly out of the fund.

**Iowa Refugee Service Center Detail**

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	469	—	—	—
Balance Brought Forward (Funds)	—	469	469	469
Adjustment to Balance Forward	23,937	—	—	—
Federal Support	—	9,009,129	9,009,129	9,009,129
Federal Support	6,940,500	—	—	—
Intra State Receipts	166,884	—	—	—
Intra State Receipts	—	210,469	210,469	210,469
Total Resources	7,131,790	9,220,067	9,220,067	9,220,067
<b>Expenditures</b>				
Personal Services-Salaries	2,349,069	—	—	—
Personal Services-Salaries	—	2,063,248	2,063,248	2,063,248
Personal Travel In State	—	207,000	207,000	207,000
Personal Travel In State	291,982	—	—	—
State Vehicle Operation	—	54,000	54,000	54,000
State Vehicle Operation	92,699	—	—	—
Depreciation	—	4,116	4,116	4,116
Depreciation	47,967	—	—	—
Personal Travel Out of State	11,475	—	—	—
Personal Travel Out of State	—	47,850	47,850	47,850
Office Supplies	—	2,400	2,400	2,400
Office Supplies	5,060	—	—	—
Other Supplies	—	20,000	20,000	20,000
Printing & Binding	—	1,200	1,200	1,200
Printing & Binding	2,163	—	—	—
Food	255	—	—	—

## Iowa Refugee Service Center Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Postage	—	1,200	1,200	1,200
Postage	313	—	—	—
Communications	—	12,315	12,315	12,315
Communications	22,653	—	—	—
Rentals	137,640	—	—	—
Rentals	—	144,925	144,925	144,925
Professional & Scientific Services	699,828	—	—	—
Professional & Scientific Services	—	1,125,130	1,125,130	1,125,130
Outside Services	2,573,784	—	—	—
Outside Services	—	3,572,507	3,572,507	3,572,507
Advertising & Publicity	3,058	—	—	—
Reimbursement to Other Agencies	25,580	—	—	—
Reimbursement to Other Agencies	—	6,058	6,058	6,058
ITS Reimbursements	—	113,882	113,882	113,882
ITS Reimbursements	6,291	—	—	—
IT Outside Services	246,777	—	—	—
IT Outside Services	—	857,143	857,143	857,143
Gov Fund Type Transfers - Other Agencies Services	37,777	—	—	—
Equipment	103,186	—	—	—
IT Equipment	14,442	—	—	—
IT Equipment	—	507,798	507,798	507,798
Other Expense & Obligations	—	478,826	478,826	478,826
Other Expense & Obligations	407,422	—	—	—
Aid to Individuals	51,900	—	—	—
Balance Carry Forward (Funds)	—	469	469	469
Balance Carry Forward (Funds)	469	—	—	—
Total Expenditures	7,131,790	9,220,067	9,220,067	9,220,067

## Child Abuse Project

### Fund Description

The Child Abuse Grant is funded with federal dollars. There are two grants; one for quality child abuse investigation and treatment services and to ensure medically fragile infants are properly safeguarded. The second offers funding for prevention of child abuse. All funds are transferred to the Iowa Chapter of the National Committee for the Prevention of Child Abuse (NCPCA) through a contractual agreement, for development of programs focusing on the prevention of child abuse. Funds are spent directly out of the fund.

## Child Abuse Project Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Federal Support	1,541,654	—	—	—
Total Resources	1,541,654	—	—	—
<b>Expenditures</b>				
Personal Services-Salaries	565,698	—	—	—
Personal Travel In State	200	—	—	—
Personal Travel Out of State	4,929	—	—	—
Communications	528	—	—	—
Professional & Scientific Services	25,000	—	—	—
Outside Services	520,190	—	—	—
Intra-State Transfers	83,396	—	—	—
Reimbursement to Other Agencies	127,206	—	—	—
ITS Reimbursements	270	—	—	—
Gov Fund Type Transfers - Attorney General Services	104,500	—	—	—
Gov Fund Type Transfers - Other Agencies Services	108,788	—	—	—
IT Equipment	949	—	—	—
Total Expenditures	1,541,654	—	—	—

## Community Mental Health Block Grant

### Fund Description

The CMHSBG is a federal grant classified in the Special Grants Awards. The Special Grants Awards is funded with federal dollars. The purpose of this grant is for use in providing certain types of alcohol, drug abuse, and mental health prevention, treatment, and rehabilitation services. Payments are made to Mental Health Centers for reimbursement for the cost of providing these services. Funds are spent directly out of the fund.

### Community Mental Health Block Grant Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Federal Support	12,234,490	—	—	—
Total Resources	12,234,490	—	—	—
<b>Expenditures</b>				
Personal Services-Salaries	357,692	—	—	—
Personal Travel In State	3,848	—	—	—
Personal Travel Out of State	4,125	—	—	—
Office Supplies	10,840	—	—	—
Printing & Binding	440	—	—	—
Communications	1,103	—	—	—

## Community Mental Health Block Grant Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Professional & Scientific Services	8,968,414	—	—	—
Outside Services	2,055,929	—	—	—
Advertising & Publicity	110,042	—	—	—
Reimbursement to Other Agencies	876	—	—	—
ITS Reimbursements	45	—	—	—
IT Outside Services	3,070	—	—	—
Gov Fund Type Transfers - Other Agencies Services	539,933	—	—	—
IT Equipment	2,409	—	—	—
Aid to Individuals	175,723	—	—	—
<b>Total Expenditures</b>	<b>12,234,490</b>	<b>—</b>	<b>—</b>	<b>—</b>

## IV-E Independent Living Grant

### Fund Description

The Independent Living Grant is funded with Federal Funding. It provides services to youth including training, counseling, living, vocational and educational skills. Services are to help youth make the transition from foster care to independence. Also for 2 staff positions (program development and clerical positions and Independent Living specialists). The funds are for training materials and specialized training for HHS staff, travel costs, and supplies. Funds are spent directly out of the fund.

### IV-E Independent Living Grant Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Federal Support	1,914,227	—	—	—
<b>Total Resources</b>	<b>1,914,227</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Expenditures</b>				
Personal Services-Salaries	496,058	—	—	—
Personal Travel In State	2,260	—	—	—
Communications	248	—	—	—
Professional & Scientific Services	649,422	—	—	—
Outside Services	48,350	—	—	—
Reimbursement to Other Agencies	4,364	—	—	—
ITS Reimbursements	225	—	—	—
Gov Fund Type Transfers - Other Agencies Services	686,519	—	—	—
Aid to Individuals	26,781	—	—	—
<b>Total Expenditures</b>	<b>1,914,227</b>	<b>—</b>	<b>—</b>	<b>—</b>

## Iowa State Commission

### Fund Description

This fund received federal grants from the Corporation for National and Community service for the creation of the Iowa State Commission.

### Iowa State Commission Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	421,765	776,309	528,809	528,809
Federal Support	8,031,391	9,451,214	9,446,214	9,446,214
Intra State Receipts	795,396	1,157,602	1,124,602	1,124,602
Gov Fund Type Transfers - Other Agencies	83,962	70,000	70,000	70,000
Refunds & Reimbursements	—	1,000	1,000	1,000
Other	462,727	309,840	309,840	309,840
<b>Total Resources</b>	<b>9,795,240</b>	<b>11,765,965</b>	<b>11,480,465</b>	<b>11,480,465</b>
<b>Expenditures</b>				
Personal Services-Salaries	1,537,514	2,486,225	2,476,225	2,476,225
Personal Travel In State	37,116	176,812	171,812	171,812
State Vehicle Operation	191	3,250	3,250	3,250
Depreciation	—	2,750	2,750	2,750
Personal Travel Out of State	27,124	56,500	56,500	56,500
Office Supplies	37,936	60,182	59,182	59,182
Facility Maintenance Supplies	—	500	500	500
Professional & Scientific Supplies	—	13,500	3,500	3,500
Other Supplies	777	12,730	7,730	7,730
Printing & Binding	1,273	3,250	3,250	3,250
Uniforms & Related Items	—	5,500	5,500	5,500
Postage	878	2,100	2,100	2,100
Communications	1,948	15,911	15,911	15,911
Rentals	10,167	12,600	12,600	12,600
Professional & Scientific Services	96,876	208,051	208,051	208,051
Outside Services	72,054	171,680	171,680	171,680
Intra-State Transfers	—	189,600	189,600	189,600
Advertising & Publicity	54,048	25,667	25,667	25,667
Reimbursement to Other Agencies	6,098	12,500	11,500	11,500
ITS Reimbursements	5,946	8,900	7,900	7,900
IT Outside Services	468	500	500	500
Gov Fund Type Transfers - Other Agencies Services	264,863	276,000	276,000	276,000
Equipment	—	5,000	—	—
Office Equipment	—	500	500	500
Equipment - Non-Inventory	—	2,600	2,600	2,600
IT Equipment	245	25,365	25,365	25,365
Other Expense & Obligations	638	4,533	4,533	4,533
Fees	—	1,000	1,000	1,000
Refunds-Other	—	1,010	1,010	1,010

## Iowa State Commission Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
State Aid	6,862,771	7,452,440	7,452,440	7,452,440
Balance Carry Forward (Funds)	776,309	528,809	281,309	281,309
Total Expenditures	9,795,240	11,765,965	11,480,465	11,480,465

## Hawki Trust Fund

### Fund Description

This fund receives state appropriations, contributions, and participant payments and is used to draw down federal matching funds for the Children's Health Insurance Program (CHIP).

### Hawki Trust Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	13,696,387	7,522,046	—	—
Federal Support	114,206,201	131,795,800	131,795,800	131,795,800
Intra State Receipts	26,864,386	33,150,000	33,150,000	33,150,000
Interest	1,164,179	1,560,000	1,560,000	1,560,000
Refunds & Reimbursements	3,931,516	9,297,455	9,297,455	9,297,455
Unearned Receipts	3,194,535	—	—	—
Total Resources	163,057,204	183,325,301	175,803,255	175,803,255
<b>Expenditures</b>				
Office Supplies	5,503	100	100	100
Printing & Binding	68,730	118,945	118,945	118,945
Postage	102,353	20,680	20,680	20,680
Professional & Scientific Services	1,159,166	1,473,551	1,473,551	1,473,551
Outside Services	—	100	100	100
Intra-State Transfers	136,541	1,560,000	1,560,000	1,560,000
Reimbursement to Other Agencies	—	200	200	200
ITS Reimbursements	138,027	200,475	198,075	198,075
IT Outside Services	—	6,000	6,000	6,000
Gov Fund Type Transfers - Auditor of State Services	4,592	—	—	—
Gov Fund Type Transfers - Other Agencies Services	1,518,713	2,440,620	2,440,620	2,440,620
Other Expense & Obligations	8,803	72,000	72,000	72,000
Refunds-Other	125,638	131,031	131,031	131,031
Aid to Individuals	152,267,091	177,301,599	169,781,953	169,781,953
Balance Carry Forward (Funds)	7,522,046	—	—	—
Total Expenditures	163,057,204	183,325,301	175,803,255	175,803,255

## MH/MR Federal Grants

### Fund Description

This fund is used to track federal grants that relate to the disability system in Iowa. Federal support is used for contractual services. Funds are spent directly out of the fund.

### MH/MR Federal Grants Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	24,836	—	—	—
Other	163,068	—	—	—
<b>Total Resources</b>	<b>187,904</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Expenditures</b>				
Personal Services-Salaries	21,736	—	—	—
Professional & Scientific Services	127,715	—	—	—
Outside Services	29,939	—	—	—
IT Outside Services	8,514	—	—	—
<b>Total Expenditures</b>	<b>187,904</b>	<b>—</b>	<b>—</b>	<b>—</b>

## FEMA and State Only Disasters

### Fund Description

A disaster aid individual assistance grant fund created in the state treasury for the used of the executive council. Moneys in the fund may be expended following the governor's proclamation of a state disaster emergency. Funds are spent directly out of the fund.

### FEMA and State Only Disasters Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	—	—	—	—
<b>Total Resources</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Expenditures</b>				
Balance Carry Forward (Funds)	—	—	—	—
<b>Total Expenditures</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>

## Child Support Grants

### Fund Description

This account receives federal grant funds to establish programs to help noncustodial parents meet their parental obligations to support their children physically and financially to avoid disruptions in their family relationships. Funds are spent directly out of the fund.

### Child Support Grants Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Federal Support	277,536	—	—	—
<b>Total Resources</b>	<b>277,536</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Expenditures</b>				
Personal Travel Out of State	1,080	—	—	—
Outside Services	102,378	—	—	—
Reimbursement to Other Agencies	174,078	—	—	—
<b>Total Expenditures</b>	<b>277,536</b>	<b>—</b>	<b>—</b>	<b>—</b>

## Hospital Health Care Access Trust

### Fund Description

A hospital health care access trust fund is created in the state treasury under the authority of the Department of Health and Human Services per Code 249M.4. Moneys received through the collection of the hospital health care access assessment imposed under Code 249M and any other moneys specified for deposit in the trust fund shall be deposited in the trust fund. Moneys in the trust fund shall be used to reimburse participating hospitals the medical assistance program upper payment limit for inpatient and outpatient hospital services as well for other uses as defined by Code 249M. The funds paid out of the trust fund are appropriated.

### Hospital Health Care Access Trust Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	1,612,940	—	—	—
Balance Brought Forward (Funds)	—	1,180,440	1,180,440	1,180,440
Appropriation	—	33,920,554	33,920,554	33,920,554
Appropriation	33,920,554	—	—	—
Interest	—	36,792	36,792	36,792
Interest	196,824	—	—	—
Fees, Licenses & Permits	—	33,888,762	33,888,762	33,888,762

## Hospital Health Care Access Trust Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Fees, Licenses & Permits	33,291,231	—	—	—
Total Resources	69,021,548	69,026,548	69,026,548	69,026,548
Expenditures				
Intra-State Transfers	—	33,920,554	33,920,554	33,920,554
Intra-State Transfers	33,920,554	—	—	—
Refunds-Other	—	5,000	5,000	5,000
Appropriation	33,920,554	—	—	—
Appropriation	—	33,920,554	33,920,554	33,920,554
Balance Carry Forward (Funds)	1,180,440	—	—	—
Balance Carry Forward (Funds)	—	1,180,440	1,180,440	1,180,440
Total Expenditures	69,021,548	69,026,548	69,026,548	69,026,548

## CSBG - Community Action Agency

### Fund Description

The Community Services Block Grant (CSBG) is funded by the U.S. Department of Health and Human Services for the operation of a state-administered network of local community action agencies to reduce poverty, revitalize low-income communities, and empower low-income families to be self-sufficient. The Iowa Department of Human Services provides funding for Family Development and Self-Sufficiency (FaDSS) to serve Iowa families that are receiving Family Investment Program (FIP) assistance and at risk of long-term economic and family instability.

## CSBG - Community Action Agency Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	(1,082)	—	—	—
Federal Support	8,237,192	—	—	—
Local Governments	12,500	—	—	—
Gov Fund Type Transfers - Other Agencies	7,416,092	—	—	—
Total Resources	15,664,702	—	—	—
Expenditures				
Personal Services-Salaries	453,454	—	—	—
Personal Travel In State	6,932	—	—	—
Personal Travel Out of State	5,931	—	—	—
Office Supplies	5,278	—	—	—
Printing & Binding	6,833	—	—	—
Postage	89	—	—	—

## CSBG - Community Action Agency Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Communications	4,552	—	—	—
Rentals	1,013	—	—	—
Professional & Scientific Services	75,871	—	—	—
Outside Services	14,825,424	—	—	—
Reimbursement to Other Agencies	3,662	—	—	—
ITS Reimbursements	5,359	—	—	—
IT Outside Services	139,029	—	—	—
Gov Fund Type Transfers - Other Agencies Services	104,218	—	—	—
IT Equipment	22,057	—	—	—
Other Expense & Obligations	5,000	—	—	—
<b>Total Expenditures</b>	<b>15,664,702</b>	<b>—</b>	<b>—</b>	<b>—</b>

## Woodward Warehouse Revolving Fund

### Fund Description

The Woodward Warehouse, also known as the Central Distribution Center, buys goods in bulk and stores and distributes the goods to various State facilities, including DOC and HHS. Revolving fund receipts consists of State facility reimbursements for goods purchasing. Receipts over the goods purchase cost are used to cover the costs of storage, distribution, personnel, and other Central Distribution Center operational costs. Funds are spent directly out of the fund.

## Woodward Warehouse Revolving Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	—	1,416,983	1,416,983	1,416,983
Balance Brought Forward (Funds)	1,562,734	—	—	—
Reimbursement from Other Agencies	9,163,343	—	—	—
Reimbursement from Other Agencies	—	4,779,835	4,779,835	4,779,835
Refunds & Reimbursements	—	50,000	50,000	50,000
Other	—	1,000	1,000	1,000
Other	8,897	—	—	—
<b>Total Resources</b>	<b>10,734,973</b>	<b>6,247,818</b>	<b>6,247,818</b>	<b>6,247,818</b>
<b>Expenditures</b>				
Personal Services-Salaries	510,580	—	—	—
Personal Services-Salaries	—	548,534	548,534	548,534
Personal Travel In State	—	1,700	1,700	1,700
State Vehicle Operation	100,875	—	—	—
State Vehicle Operation	—	17,000	17,000	17,000

## Woodward Warehouse Revolving Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Depreciation	4,332	—	—	—
Depreciation	—	14,900	14,900	14,900
Office Supplies	2,067	—	—	—
Office Supplies	—	650	650	650
Facility Maintenance Supplies	8,044	—	—	—
Facility Maintenance Supplies	—	100	100	100
Equipment Maintenance Supplies	—	100	100	100
Other Supplies	8,469,270	—	—	—
Other Supplies	—	4,019,627	4,019,627	4,019,627
Postage	—	100	100	100
Postage	449	—	—	—
Communications	460	—	—	—
Communications	—	100	100	100
Rentals	965	—	—	—
Rentals	—	500	500	500
Utilities	—	27,500	27,500	27,500
Professional & Scientific Services	125	—	—	—
Professional & Scientific Services	—	12	12	12
Outside Services	4,821	—	—	—
Outside Services	—	1,200	1,200	1,200
Outside Repairs/Service	—	2,500	2,500	2,500
Outside Repairs/Service	156,312	—	—	—
Auditor of State Reimbursements	—	15,000	15,000	15,000
Auditor of State Reimbursements	20,034	—	—	—
Reimbursement to Other Agencies	18,024	—	—	—
Reimbursement to Other Agencies	—	20,000	20,000	20,000
ITS Reimbursements	—	100	100	100
ITS Reimbursements	21,130	—	—	—
Gov Fund Type Transfers - Other Agencies Services	—	100	100	100
Equipment	—	80,000	80,000	80,000
Office Equipment	—	81,000	81,000	81,000
Equipment - Non-Inventory	—	12	12	12
Licenses	500	—	—	—
Licenses	—	100	100	100
Balance Carry Forward (Funds)	—	1,416,983	1,416,983	1,416,983
Balance Carry Forward (Funds)	1,416,983	—	—	—
<b>Total Expenditures</b>	<b>10,734,973</b>	<b>6,247,818</b>	<b>6,247,818</b>	<b>6,247,818</b>

## Collection Services Refund Account

### Fund Description

A revolving fund for child support collections from employers, obligors, federal and state tax offsets, debtors offsets, and other child support enforcement means. Funds are disbursed directly out of the fund.

### Collection Services Refund Account Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	10,447,819	9,975,413	9,975,413	9,975,413
Adjustment to Balance Forward	130,073	—	—	—
Refunds & Reimbursements	361,433,285	396,395,192	396,395,192	396,395,192
<b>Total Resources</b>	<b>372,011,178</b>	<b>406,370,605</b>	<b>406,370,605</b>	<b>406,370,605</b>
<b>Expenditures</b>				
Refunds-Other	362,035,765	396,395,192	396,395,192	396,395,192
Balance Carry Forward (Funds)	—	—	—	—
Balance Carry Forward (Funds)	9,975,413	9,975,413	9,975,413	9,975,413
<b>Total Expenditures</b>	<b>372,011,178</b>	<b>406,370,605</b>	<b>406,370,605</b>	<b>406,370,605</b>

## Quality Assurance Trust Fund

### Fund Description

A Quality Assurance Trust Fund is created in the state treasury under the authority of the Department of Health and Human Services per Code 249L.4. Moneys received through the collection of the nursing facility quality assurance assessment imposed under Code 249L and any other moneys designated shall be deposited in the trust fund. Moneys in the trust fund shall be used only for reimbursement of services for which federal financial participation under the medical assistance program is available to match state funds including nursing facilities. The funds paid out of this fund are appropriated.

### Quality Assurance Trust Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	—	4,820,142	4,820,142	4,820,142
Appropriation	111,216,205	—	—	—
Appropriation	—	111,216,205	111,216,205	111,216,205
Interest	—	20,000	20,000	20,000
Interest	325,715	—	—	—
Reversions	4,660,178	—	—	—
Fees, Licenses & Permits	—	111,216,205	111,216,205	111,216,205

## Quality Assurance Trust Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Fees, Licenses & Permits	111,050,454	—	—	—
Total Resources	227,252,552	227,272,552	227,272,552	227,272,552
Expenditures				
Intra-State Transfers	106,556,027	—	—	—
Intra-State Transfers	—	111,216,205	111,216,205	111,216,205
Refunds-Other	—	20,000	20,000	20,000
Appropriation	111,216,205	—	—	—
Appropriation	—	111,216,205	111,216,205	111,216,205
Reversions	4,660,178	—	—	—
Balance Carry Forward (Funds)	4,820,142	—	—	—
Balance Carry Forward (Funds)	—	4,820,142	4,820,142	4,820,142
Total Expenditures	227,252,552	227,272,552	227,272,552	227,272,552

## Early Childhood Iowa Fund

### Fund Description

Iowa Code Chap. 256I.11 creates the Early Childhood Iowa Fund. Moneys in the Fund are dedicated to support the efforts of the Early Childhood Iowa Initiative in Iowa Code Chap. 256I.

## Early Childhood Iowa Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	982,650	—	—	—
Balance Brought Forward (Funds)	—	1,382,442	1,382,442	1,382,442
Intra State Receipts	—	23,406,799	23,406,799	23,406,799
Intra State Receipts	22,027,169	—	—	—
Interest	—	400,000	400,000	400,000
Interest	410,043	—	—	—
Total Resources	23,419,862	25,189,241	25,189,241	25,189,241
Expenditures				
Intra-State Transfers	—	1,769,380	1,769,380	1,769,380
State Aid	—	22,037,419	22,037,419	22,037,419
State Aid	22,037,419	—	—	—
Balance Carry Forward (Funds)	1,382,442	—	—	—
Balance Carry Forward (Funds)	—	1,382,442	1,382,442	1,382,442
Total Expenditures	23,419,861	25,189,241	25,189,241	25,189,241

## Child Care Facility Fund

### Fund Description

This fund receives the child care regulatory fees for licensing child care providers, transfers of record check savings, and interest income earned. Moneys credited to the fund shall not revert to any other fund and are not subject to transfer except as specifically provided by law. Moneys in the fund are annually appropriated to the Department of Health and Human Services to be used for staffing dedicated to monitoring and regulation of child care facilities, contracting, related technology costs, record checks, grants, fee waivers, and other expenses for the inspection and regulation of child care facilities. Expenditures are paid directly out of the fund.

### Child Care Facility Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	500,200	—	—	—
Balance Brought Forward (Funds)	—	553,017	706,465	706,465
Intra State Receipts	—	118,748	118,748	118,748
Intra State Receipts	109,625	—	—	—
Interest	23,292	—	—	—
Interest	—	21,000	21,000	21,000
Fees, Licenses & Permits	85,499	—	—	—
Fees, Licenses & Permits	—	83,000	83,000	83,000
<b>Total Resources</b>	<b>718,616</b>	<b>775,765</b>	<b>929,213</b>	<b>929,213</b>
<b>Expenditures</b>				
Personal Services-Salaries	87,460	—	—	—
Reimbursement to Other Agencies	—	700	700	700
Reimbursement to Other Agencies	1,487	—	—	—
ITS Reimbursements	122	—	—	—
ITS Reimbursements	—	100	100	100
IT Outside Services	71,561	—	—	—
IT Outside Services	—	66,400	66,400	66,400
Other Expense & Obligations	—	2,100	2,100	2,100
Other Expense & Obligations	4,969	—	—	—
Balance Carry Forward (Funds)	—	706,465	859,913	859,913
Balance Carry Forward (Funds)	553,017	—	—	—
<b>Total Expenditures</b>	<b>718,616</b>	<b>775,765</b>	<b>929,213</b>	<b>929,213</b>

# Homeland Security and Emergency Management

## Mission Statement

Enhancing the quality of life for Iowans by preparing our State and building resilient communities.

## Description

Homeland Security and Emergency Management

## Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
State Appropriations	3,139,389	13,142,595	3,142,595	3,146,138
Taxes	5,000,000	4,000,000	4,000,000	4,000,000
Receipts from Other Entities	163,681,223	258,917,507	209,475,580	209,475,580
Interest, Dividends, Bonds & Loans	739,404	873,032	832,432	832,432
Fees, Licenses & Permits	34,213,509	38,016,893	35,732,576	35,732,576
Refunds & Reimbursements	1,351,503	712,589	772,880	772,880
Beginning Balance and Adjustments	38,072,769	36,433,214	45,250,589	45,250,589
<b>Total Resources</b>	<b>246,197,796</b>	<b>352,095,830</b>	<b>299,206,652</b>	<b>299,210,195</b>
<b>Expenditures</b>				
Personal Services	9,476,115	9,214,171	9,538,893	9,538,893
Travel & Subsistence	152,651	268,355	247,650	247,650
Supplies & Materials	192,039	175,545	180,774	180,774
Contractual Services and Transfers	48,371,793	74,491,808	62,209,442	62,212,985
Equipment & Repairs	1,839,680	533,115	517,727	517,727
Claims & Miscellaneous	493	789,216	851,782	851,782
Licenses, Permits, Refunds & Other	13,639	3,001	3,001	3,001
State Aid & Credits	149,399,888	221,070,030	171,491,787	171,491,787
Appropriations	300,000	300,000	300,000	300,000
Reversions	18,282	—	—	—
Balance Carry Forward	36,433,216	45,250,589	53,865,596	53,865,596
<b>Total Expenditures</b>	<b>246,197,797</b>	<b>352,095,830</b>	<b>299,206,652</b>	<b>299,210,195</b>
Full Time Equivalents	77	73	77	77

## Appropriations from General Fund

Appropriations	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Homeland Security & Emergency	2,439,389	2,442,595	2,442,595	2,446,138
<b>Total Homeland Security and Emergency Management</b>	<b>2,439,389</b>	<b>2,442,595</b>	<b>2,442,595</b>	<b>2,446,138</b>

## Appropriations from Other Funds

Appropriations	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Levee Improvement Funding-RIIF to Fund 012T	—	10,000,000	—	—
E911 Emerg Comm Admin-E911 Surcharge	300,000	300,000	300,000	300,000
EMS Data System TRF Homeland Security	400,000	400,000	400,000	400,000
Total Homeland Security and Emergency Management	700,000	10,700,000	700,000	700,000

## Appropriations Detail

### Homeland Security & Emergency Mgmt. Division

General Fund

#### Appropriation Description

Lead, coordinate and support homeland security and emergency management functions in order to establish sustainable communities and ensure economic opportunities for Iowa and its citizens.

### Homeland Security & Emergency Mgmt. Division Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	2,439,389	2,442,595	2,442,595	2,446,138
Federal Support	1,505,342	1,867,782	1,702,285	1,702,285
Intra State Receipts	6,759	2	2	2
Refunds & Reimbursements	270	45	45	45
<b>Total Resources</b>	<b>3,951,760</b>	<b>4,310,424</b>	<b>4,144,927</b>	<b>4,148,470</b>
<b>Expenditures</b>				
Personal Services-Salaries	3,240,977	3,086,180	3,079,885	3,079,885
Personal Travel In State	1,462	18,839	18,839	18,839
State Vehicle Operation	9,098	12,901	12,901	12,901
Depreciation	16,356	20,000	5,000	5,000
Personal Travel Out of State	13,961	26,492	26,492	26,492
Office Supplies	9,107	11,099	26,099	26,099
Facility Maintenance Supplies	—	1	1	1
Equipment Maintenance Supplies	—	1	1	1
Professional & Scientific Supplies	—	1	1	1
Other Supplies	15,615	6,251	6,251	6,251
Printing & Binding	386	4,502	4,502	4,502
Postage	6,431	4,116	4,116	4,116
Communications	10,763	23,580	23,580	23,580
Rentals	10,286	25,633	25,633	25,633
Utilities	—	1	1	3,544
Professional & Scientific Services	1,138	35,420	35,420	35,420
Outside Services	27,753	26,933	26,933	26,933
Outside Repairs/Service	—	5,000	5,000	5,000
Reimbursement to Other Agencies	8,984	19,302	19,302	19,302
ITS Reimbursements	17,703	23,668	23,668	23,668
Gov Fund Type Transfers - Attorney General Services	2,189	2,900	2,900	2,900
Gov Fund Type Transfers - Auditor of State Services	6,920	6,400	6,400	6,400
Gov Fund Type Transfers - Other Agencies Services	27,665	33,713	29,433	29,433
Equipment	139,483	20,000	20,000	20,000
Equipment - Non-Inventory	1,051	21,319	21,319	21,319
IT Equipment	133,229	49,802	49,802	49,802
Other Expense & Obligations	279	223,476	235,316	235,316

## Homeland Security & Emergency Mgmt. Division Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Refunds-Other	893	—	—	—
State Aid	250,030	602,893	436,131	436,131
Aid to Individuals	—	1	1	1
Total Expenditures	3,951,760	4,310,424	4,144,927	4,148,470

## Levee Improvement Funding-RIIF to Fund 012T

Rebuild Iowa Infrastructure Fund

### Appropriation Description

Levee Improvement Funding-RIIF to Fund 012T

## Levee Improvement Funding-RIIF to Fund 012T Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	10,000,000	—	—
Total Resources	—	10,000,000	—	—
<b>Expenditures</b>				
Intra-State Transfers	—	10,000,000	—	—
Total Expenditures	—	10,000,000	—	—

## Flood Prevention Study

Rebuild Iowa Infrastructure Fund

### Appropriation Description

For costs associated with completing a study by the United States Army Corps of Engineers concerning flood prevention improvements to a levee.

## Flood Prevention Study Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	84,543	—	—	—
Total Resources	84,543	—	—	—
<b>Expenditures</b>				
State Aid	84,421	—	—	—

## Flood Prevention Study Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Reversions	122	—	—	—
Total Expenditures	84,543	—	—	—

## E911 Emerg Comm Admin-E911 Surcharge

### Wireless E911 Surcharge

### Appropriation Description

E911 Emerg Comm Admin-E911 Surcharge

## E911 Emerg Comm Admin-E911 Surcharge Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	300,000	300,000	300,000	300,000
Total Resources	300,000	300,000	300,000	300,000
<b>Expenditures</b>				
Personal Services-Salaries	202,610	248,403	248,403	248,403
Personal Travel In State	—	500	500	500
State Vehicle Operation	72	500	500	500
Personal Travel Out of State	2,014	12,000	12,000	12,000
Office Supplies	647	2,500	2,500	2,500
Postage	420	100	100	100
Communications	1,797	5,000	5,000	5,000
Rentals	650	1,200	1,200	1,200
Reimbursement to Other Agencies	633	1,500	1,500	1,500
ITS Reimbursements	635	1,200	1,200	1,200
Gov Fund Type Transfers - Auditor of State Services	70,396	24,097	24,097	24,097
IT Equipment	1,966	3,000	3,000	3,000
Reversions	18,160	—	—	—
Total Expenditures	300,000	300,000	300,000	300,000

**EMS Data System TRF Homeland Security**

Technology Reinvestment Fund

**Appropriation Description**

EMS Data System

**EMS Data System TRF Homeland Security Financial Summary**

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	147,511	146,965	146,965	146,965
Appropriation	400,000	400,000	400,000	400,000
<b>Total Resources</b>	<b>547,511</b>	<b>546,965</b>	<b>546,965</b>	<b>546,965</b>
<b>Expenditures</b>				
Personal Services-Salaries	85,027	89,852	89,852	89,852
Personal Travel Out of State	2,980	5,000	5,000	5,000
Rentals	—	—	700	700
Outside Services	311,344	300,000	446,264	446,264
Reimbursement to Other Agencies	—	3,148	3,149	3,149
ITS Reimbursements	318	1,000	1,000	1,000
IT Equipment	878	1,000	1,000	1,000
Balance Carry Forward (Approps)	146,965	146,965	—	—
<b>Total Expenditures</b>	<b>547,511</b>	<b>546,965</b>	<b>546,965</b>	<b>546,965</b>

## Fund Detail

### Homeland Security and Emergency Management Fund Detail

Funds	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Homeland Security and Emergency Management	242,246,037	347,785,406	295,061,725	295,061,725
Rebuild Iowa Infrastructure Fund	84,543	10,000,000	—	—
Wireless E911 Surcharge	40,479,848	41,926,579	39,603,262	39,603,262
Feeding Iowans Initiative	10,105,380	70,543,026	20,000,002	20,000,002
Levee Improvement Fund-HSEM	5,105,815	19,925,923	29,909,002	29,909,002
Homeland Security Grant Program (HSGP) - interest bearing	6,000,437	9,077,643	7,912,678	7,912,678
Pre Disaster Mitigation - Competitive	1,155,519	10,537,440	10,898,167	10,898,167
Flood Recovery Fund	8,795,769	6,580,605	6,517,663	6,517,663
Power Plant Funds	1,946,399	2,034,815	2,095,105	2,095,105
Hazard Mitigation	17,186,188	19,256,769	19,146,960	19,146,960
Flood Mitigation Assistance	—	1,195,477	1,206,629	1,206,629
State and Local Assistance	29,631,600	28,776,738	27,896,260	27,896,260
Emergency Response Fund	150,284	133,359	116,503	116,503
E.M.D. Performance Grant	3,978,189	4,253,436	2,685,111	2,685,111
FEMA and State Only Disasters	3,730,512	2,387,871	6,267,081	6,267,081
Flood Mitigation Fund	487,893	487,994	487,936	487,936
2004 Distribution #1518 Public Assist.	112,043,155	119,825,763	119,634,612	119,634,612
Federal HLSEM Disaster Fund	816,993	295,003	137,789	137,789
Technology Reinvestment Fund	547,511	546,965	546,965	546,965

## Wireless E911 Surcharge

### Fund Description

A surcharge is collected and deposited into the fund to reimburse wireless carriers for their costs to deliver E911 services.

### Wireless E911 Surcharge Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	5,701,689	4,319,086	4,319,086	4,319,086
Appropriation	300,000	300,000	300,000	300,000
Interest	253,840	305,600	265,000	265,000
Reversions	18,160	—	—	—
Fees, Licenses & Permits	34,206,159	37,001,893	34,719,176	34,719,176
<b>Total Resources</b>	<b>40,479,848</b>	<b>41,926,579</b>	<b>39,603,262</b>	<b>39,603,262</b>
<b>Expenditures</b>				
Personal Services-Salaries	202,610	248,403	248,403	248,403
Personal Travel In State	1,440	2,500	2,500	2,500

## Wireless E911 Surcharge Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
State Vehicle Operation	72	500	500	500
Personal Travel Out of State	2,014	15,000	15,000	15,000
Office Supplies	647	2,500	2,500	2,500
Printing & Binding	—	5,000	5,000	5,000
Postage	420	100	100	100
Communications	35,542,994	36,917,492	34,624,175	34,624,175
Rentals	650	1,400	1,400	1,400
Professional & Scientific Services	—	19,701	19,701	19,701
Outside Services	—	100	100	100
Intra-State Transfers	18,125	65,000	35,000	35,000
Reimbursement to Other Agencies	633	1,500	1,500	1,500
ITS Reimbursements	635	1,200	1,200	1,200
Gov Fund Type Transfers - Auditor of State Services	70,396	24,097	24,097	24,097
IT Equipment	1,966	3,000	3,000	3,000
Appropriation	300,000	300,000	300,000	300,000
Reversions	18,160	—	—	—
Balance Carry Forward (Funds)	4,319,086	4,319,086	4,319,086	4,319,086
Total Expenditures	40,479,848	41,926,579	39,603,262	39,603,262

## Feeding Iowans Initiative

### Fund Description

Feeding Iowans Initiative Fund. Monies in the Fund are intended to help Iowa food pantries and food banks meet increasing demands due to the COVID-19 pandemic by increasing refrigeration capacity to offer more perishable, locally-grown foods, increasing the supply of meat available, and funding bulk purchase or repackaging of food products and supplies.

### Feeding Iowans Initiative Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	4,975,495	—	—	—
Intra State Receipts	5,129,885	70,543,026	20,000,002	20,000,002
Total Resources	10,105,380	70,543,026	20,000,002	20,000,002
<b>Expenditures</b>				
Outside Services	2,854,644	400,001	1	1
State Aid	7,250,736	70,143,025	20,000,001	20,000,001
Total Expenditures	10,105,380	70,543,026	20,000,002	20,000,002

## Homeland Security Grant Program (HSGP) - interest bearing

### Fund Description

Homeland Security Grant Program (HSGP) - interest bearing

### Homeland Security Grant Program (HSGP) - interest bearing Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Federal Support	5,996,602	9,076,643	7,911,678	7,911,678
Interest	3,835	1,000	1,000	1,000
<b>Total Resources</b>	<b>6,000,437</b>	<b>9,077,643</b>	<b>7,912,678</b>	<b>7,912,678</b>
<b>Expenditures</b>				
Personal Services-Salaries	742,587	860,708	1,055,679	1,055,679
Personal Travel In State	3,120	39,318	35,316	35,316
State Vehicle Operation	366	1,000	501	501
Personal Travel Out of State	12,465	10,001	6,001	6,001
Office Supplies	—	1	—	—
Other Supplies	195	1,101	2	2
Printing & Binding	6,839	1	1	1
Postage	144	—	200	200
Communications	—	1	1	1
Rentals	4,252	5,000	1,000	1,000
Professional & Scientific Services	243,762	3	3	3
Outside Repairs/Service	2,304	—	—	—
Reimbursement to Other Agencies	1,107,022	750,162	536,290	536,290
Gov Fund Type Transfers - Other Agencies Services	691,962	887,132	676,012	676,012
Equipment	307,266	1	1	1
Equipment - Non-Inventory	120,331	1	2	2
IT Equipment	7,240	8,001	8,001	8,001
Refunds-Other	3,835	1,000	1,000	1,000
State Aid	2,746,749	6,514,212	5,592,668	5,592,668
<b>Total Expenditures</b>	<b>6,000,437</b>	<b>9,077,643</b>	<b>7,912,678</b>	<b>7,912,678</b>

## Power Plant Funds

### Fund Description

This fund will receive money from a consortium of utilities to support the states radiological emergency preparedness program.

### Power Plant Funds Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	1,305,437	1,322,371	1,322,370	1,322,370
Refunds & Reimbursements	640,961	712,444	772,735	772,735
<b>Total Resources</b>	<b>1,946,399</b>	<b>2,034,815</b>	<b>2,095,105</b>	<b>2,095,105</b>
<b>Expenditures</b>				
Personal Services-Salaries	237,742	210,963	312,464	312,464
Personal Travel In State	5,685	3,500	6,600	6,600
State Vehicle Operation	2,277	2,000	3,500	3,500
Personal Travel Out of State	7,980	10,186	8,680	8,680
Office Supplies	1,012	250	1	1
Professional & Scientific Supplies	15,944	11,175	11,175	11,175
Other Supplies	—	250	1	1
Printing & Binding	1,316	1,000	250	250
Postage	71	75	1	1
Communications	2,591	17,600	17,600	17,600
Rentals	22	200	250	250
Utilities	3,025	3,600	1,400	1,400
Professional & Scientific Services	—	1	1	1
Outside Services	184	75	75	75
Intra-State Transfers	220,981	295,288	91,124	91,124
Reimbursement to Other Agencies	121,419	137,874	305,061	305,061
ITS Reimbursements	318	350	350	350
Gov Fund Type Transfers - Other Agencies Services	1,039	10,207	11,702	11,702
Equipment - Non-Inventory	—	1	1	1
IT Equipment	2,422	7,850	2,500	2,500
Balance Carry Forward (Funds)	1,322,371	1,322,370	1,322,369	1,322,369
<b>Total Expenditures</b>	<b>1,946,399</b>	<b>2,034,815</b>	<b>2,095,105</b>	<b>2,095,105</b>

## Hazard Mitigation

### Fund Description

This fund will receive Federal money to support the States hazard mitigation program.

### Hazard Mitigation Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	167,957	164,685	154,436	154,436
Federal Support	17,018,231	19,092,084	18,992,524	18,992,524
<b>Total Resources</b>	<b>17,186,188</b>	<b>19,256,769</b>	<b>19,146,960</b>	<b>19,146,960</b>
<b>Expenditures</b>				
Personal Services-Salaries	1,008,449	562,599	463,039	463,039
Personal Travel In State	839	6,991	6,991	6,991
Personal Travel Out of State	2,565	2,003	2,003	2,003
Office Supplies	160	435	435	435
Postage	44	30	30	30
Communications	13,510	16,138	16,138	16,138
Rentals	59,979	81,896	81,896	81,896
Professional & Scientific Services	4,182	2,625	2,625	2,625
Outside Services	39,017	58,673	58,673	58,673
Reimbursement to Other Agencies	17,962	174,288	174,288	174,288
ITS Reimbursements	10,086	13,643	13,643	13,643
Gov Fund Type Transfers - Attorney General Services	5,877	8,911	8,911	8,911
Gov Fund Type Transfers - Auditor of State Services	13,683	7,639	7,639	7,639
Gov Fund Type Transfers - Other Agencies Services	43,925	49,764	49,764	49,764
IT Equipment	19,478	31,652	31,652	31,652
State Aid	15,781,747	18,085,046	18,085,046	18,085,046
Balance Carry Forward (Funds)	164,685	154,436	144,187	144,187
<b>Total Expenditures</b>	<b>17,186,188</b>	<b>19,256,769</b>	<b>19,146,960</b>	<b>19,146,960</b>

## State and Local Assistance

### Fund Description

This fund will receive federal money for terrorism consequence management.

### State and Local Assistance Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	15,900,980	16,211,639	15,293,255	15,293,255
Intra State Receipts	13,730,620	12,565,099	12,603,005	12,603,005
<b>Total Resources</b>	<b>29,631,600</b>	<b>28,776,738</b>	<b>27,896,260</b>	<b>27,896,260</b>
<b>Expenditures</b>				
Personal Services-Salaries	958,056	690,895	680,561	680,561
Personal Travel In State	17,119	500	500	500
State Vehicle Operation	335	—	—	—
Personal Travel Out of State	(374)	—	—	—
Office Supplies	2,353	—	—	—
Equipment Maintenance Supplies	5,266	—	—	—
Professional & Scientific Supplies	—	50,000	50,000	50,000
Housing & Subsistence Supplies	64,201	—	—	—
Other Supplies	—	1,200	1,200	1,200
Communications	194	500	500	500
Rentals	62,946	590	590	590
Professional & Scientific Services	3,006	50,000	50,000	50,000
Outside Services	3,169,680	201,400	201,400	201,400
Reimbursement to Other Agencies	—	6,500	6,500	6,500
Gov Fund Type Transfers - Other Agencies Services	4,270	—	—	—
Office Equipment	—	30,000	30,000	30,000
Equipment - Non-Inventory	—	5,000	5,000	5,000
IT Equipment	—	10,000	10,000	10,000
State Aid	9,132,911	12,436,898	12,483,697	12,483,697
Balance Carry Forward (Funds)	16,211,639	15,293,255	14,376,312	14,376,312
<b>Total Expenditures</b>	<b>29,631,600</b>	<b>28,776,738</b>	<b>27,896,260</b>	<b>27,896,260</b>

## E.M.D. Performance Grant

### Fund Description

This fund will receive federal money and the related State match to support State and local government emergency management programs.

### E.M.D. Performance Grant Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Federal Support	3,964,261	4,236,436	2,669,711	2,669,711
Interest	6,578	2,000	2,000	2,000
Fees, Licenses & Permits	7,350	15,000	13,400	13,400
<b>Total Resources</b>	<b>3,978,189</b>	<b>4,253,436</b>	<b>2,685,111</b>	<b>2,685,111</b>
<b>Expenditures</b>				
Personal Services-Salaries	332	—	—	—
Personal Travel In State	3,439	10,099	9,801	9,801
State Vehicle Operation	4,132	4,500	4,500	4,500
Personal Travel Out of State	12,528	24,800	24,800	24,800
Office Supplies	10,988	16,047	16,047	16,047
Equipment Maintenance Supplies	2,565	—	—	—
Other Supplies	47,231	9,200	9,200	9,200
Printing & Binding	—	501	501	501
Postage	224	1,201	1,201	1,201
Communications	73,768	91,225	91,225	91,225
Rentals	34,129	39,300	37,995	37,995
Utilities	27,314	26,000	26,000	26,000
Professional & Scientific Services	240,575	50,350	50,350	50,350
Outside Services	7,214	1,979	1,979	1,979
Outside Repairs/Service	1,151	3,100	3,100	3,100
Reimbursement to Other Agencies	59,897	67,396	67,396	67,396
ITS Reimbursements	15,658	16,000	16,000	16,000
Gov Fund Type Transfers - Attorney General Services	14,074	12,964	12,964	12,964
Gov Fund Type Transfers - Auditor of State Services	8,019	4,889	4,889	4,889
Gov Fund Type Transfers - Other Agencies Services	103,861	125,500	125,500	125,500
Equipment	874,558	130,300	130,300	130,300
Equipment - Non-Inventory	29,272	28,344	28,344	28,344
IT Equipment	154,405	20,000	20,000	20,000
Other Expense & Obligations	214	1	1	1
Refunds-Other	6,578	2,001	2,001	2,001
<b>Total Expenditures</b>	<b>3,978,189</b>	<b>4,253,436</b>	<b>2,685,111</b>	<b>2,685,111</b>

## 2004 Distribution #1518 Public Assist.

### Fund Description

2004 Distribution #1518 Public Assist.

### 2004 Distribution #1518 Public Assist. Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	122,294	122,294	122,294	122,294
Federal Support	111,920,861	119,703,469	119,512,318	119,512,318
<b>Total Resources</b>	<b>112,043,155</b>	<b>119,825,763</b>	<b>119,634,612</b>	<b>119,634,612</b>
<b>Expenditures</b>				
Personal Services-Salaries	2,675,260	2,962,756	2,771,605	2,771,605
Personal Travel In State	23,991	36,751	36,751	36,751
State Vehicle Operation	105	296	296	296
Personal Travel Out of State	4,032	5,200	5,200	5,200
Office Supplies	422	639	639	639
Other Supplies	—	60	60	60
Printing & Binding	—	60	60	60
Postage	228	421	421	421
Communications	41,559	55,927	55,927	55,927
Rentals	140,276	129,175	129,175	129,175
Professional & Scientific Services	71,920	600	600	600
Outside Services	97,514	1,302,120	1,302,120	1,302,120
Intra-State Transfers	678,944	19,000,000	19,000,000	19,000,000
Reimbursement to Other Agencies	35,554	144,002	144,002	144,002
ITS Reimbursements	23,124	15,409	15,409	15,409
Gov Fund Type Transfers - Attorney General Services	13,747	19,862	19,862	19,862
Gov Fund Type Transfers - Auditor of State Services	8,324	16,829	16,829	16,829
Gov Fund Type Transfers - Other Agencies Services	1,406,060	184,293	184,293	184,293
Equipment - Non-Inventory	445	—	—	—
IT Equipment	45,565	79,068	79,068	79,068
Fees	30	—	—	—
State Aid	106,653,759	95,750,001	95,750,001	95,750,001
Balance Carry Forward (Funds)	122,294	122,294	122,294	122,294
<b>Total Expenditures</b>	<b>112,043,155</b>	<b>119,825,763</b>	<b>119,634,612</b>	<b>119,634,612</b>

# Insurance & Financial Services, Department of

## Mission Statement

To protect consumers and ensure regulated entities operate in a safe and sound manner by applying a fair, effective, and positive environment for the entities we supervise and regulate that adheres to applicable laws and regulations while also promoting consumer education and promoting financial literacy for Iowans.

## Description

The Department of Insurance and Financial Services (DIFS) consists of three regulatory divisions under the DIFS umbrella. The divisions are: Banking Division, Credit Union Division, Insurance Division. The Department is committed to fostering an environment conducive to sound economic development in Iowa; maintaining public confidence in the integrity of the regulated industries and professions; establishing policies which protect the public interest while balancing the interests of the consumers, industries and professions; pursuing regulatory objectives in a manner that minimizes the costs and complexities of regulation without sacrificing quality; identifying competitive opportunities and deregulating where appropriate; and providing direct services and information to the public to assist them in responding to the impact of the regulated industry, profession or regulator.

## Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
State Appropriations	24,477,307	27,396,053	27,396,053	27,996,053
Receipts from Other Entities	2,399,872	1,889,900	1,950,000	1,950,000
Interest, Dividends, Bonds & Loans	29,928	1	—	—
Fees, Licenses & Permits	35,882,992	27,452,023	27,525,199	27,525,199
Refunds & Reimbursements	15,193,742	10,571,008	10,571,009	10,571,009
Miscellaneous	5,675,151	451,001	451,000	451,000
Beginning Balance and Adjustments	45,133,295	21,386,114	17,692,416	17,692,416
<b>Total Resources</b>	<b>128,792,287</b>	<b>89,146,100</b>	<b>85,585,677</b>	<b>86,185,677</b>
<b>Expenditures</b>				
Personal Services	28,180,400	32,868,726	32,841,726	33,441,726
Travel & Subsistence	619,259	1,234,794	1,294,794	1,294,794
Supplies & Materials	528,712	871,855	871,861	871,861
Contractual Services and Transfers	38,389,115	7,682,035	7,746,802	7,746,802
Equipment & Repairs	485,964	638,728	647,726	647,726
Claims & Miscellaneous	157,342	69,802	69,801	69,801
Licenses, Permits, Refunds & Other	32,382	172,333	172,332	172,332
Appropriations	39,429,309	27,915,411	27,915,411	28,515,411
Reversions	8,799,490	—	—	—
Balance Carry Forward	12,170,315	17,692,416	14,025,224	13,425,224
<b>Total Expenditures</b>	<b>128,792,286</b>	<b>89,146,100</b>	<b>85,585,677</b>	<b>86,185,677</b>
Full Time Equivalents	206	227	227	231

## Appropriations from General Fund

Appropriations	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
IID Captive Insurance	450,000	450,000	450,000	450,000
Total DIFS - Insurance	450,000	450,000	450,000	450,000

## Appropriations from Other Funds

Appropriations	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Banking Division Commerce Fund	14,004,469	14,343,523	14,343,523	14,343,523
Total DIFS - Banking Division	14,004,469	14,343,523	14,343,523	14,343,523
Credit Union Division	2,624,690	2,875,989	2,875,989	2,875,989
Total DIFS - Credit Union	2,624,690	2,875,989	2,875,989	2,875,989
Insurance Division-Commerce Revolving Fund	7,398,148	9,726,541	9,726,541	10,326,541
Total DIFS - Insurance	7,398,148	9,726,541	9,726,541	10,326,541

## Appropriations Detail

### IID Captive Insurance

General Fund

#### Appropriation Description

Provides a general fund appropriation to the Insurance Division for the support of the captive insurance program.

### IID Captive Insurance Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	450,000	450,000	450,000	450,000
Total Resources	450,000	450,000	450,000	450,000
<b>Expenditures</b>				
Intra-State Transfers	450,000	450,000	450,000	450,000
Total Expenditures	450,000	450,000	450,000	450,000

### Banking Division Commerce Fund

Commerce Revolving Fund

#### Appropriation Description

Provides regulatory supervision support for 100% of state chartered banks and regulated loan licenses.

### Banking Division Commerce Fund Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	13,025,180	14,004,469	14,343,523	14,343,523
Salary Adjustment	979,289	339,054	—	—
Fees, Licenses & Permits	238,051	355,745	355,745	355,745
Total Resources	14,242,520	14,699,268	14,699,268	14,699,268
<b>Expenditures</b>				
Personal Services-Salaries	11,959,137	13,034,530	13,057,530	13,057,530
Personal Travel In State	158,369	250,520	250,520	250,520
State Vehicle Operation	34,991	78,000	78,000	78,000
Depreciation	—	21,000	21,000	21,000
Personal Travel Out of State	89,767	273,656	253,656	253,656
Office Supplies	169,905	208,499	208,500	208,500
Printing & Binding	2,328	1,500	1,500	1,500
Postage	597	5,000	5,000	5,000
Communications	31,862	42,500	42,500	42,500
Rentals	145,112	155,000	155,000	155,000

## Banking Division Commerce Fund Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Professional & Scientific Services	3,089	53,500	53,500	53,500
Outside Services	2,058	78,312	78,312	78,312
Advertising & Publicity	—	1,050	1,050	1,050
Outside Repairs/Service	682	2,500	2,500	2,500
Reimbursement to Other Agencies	38,392	46,600	46,600	46,600
ITS Reimbursements	49,767	167,000	157,000	157,000
Workers Comp. Reimbursement	—	100	100	100
Gov Fund Type Transfers - Attorney General Services	13,640	21,000	19,000	19,000
Gov Fund Type Transfers - Auditor of State Services	15,270	12,000	12,000	12,000
Gov Fund Type Transfers - Other Agencies Services	885	16,000	16,000	16,000
Equipment	—	3,000	3,000	3,000
Office Equipment	—	13,000	13,000	13,000
IT Equipment	46,098	200,000	209,000	209,000
Other Expense & Obligations	11,877	14,000	14,000	14,000
Refunds-Other	650	1,001	1,000	1,000
Reversions	1,468,043	—	—	—
<b>Total Expenditures</b>	<b>14,242,520</b>	<b>14,699,268</b>	<b>14,699,268</b>	<b>14,699,268</b>

## Credit Union Division

### Commerce Revolving Fund

#### Appropriation Description

Supervise and regulate state credit unions. Review examination and status reports of individual credit unions and take such remedial action as deemed necessary in the circumstances. Process administrative papers related to credit union organization and operation. Provide liaison with member account insurers. Prepare and publish an annual report of the division including information from state credit union individual reports. Respond to public inquiry and complaints regarding credit unions. Advise various agencies, governmental bodies and individuals on matters regarding credit unions. Advise various agencies, governmental bodies and individuals on matters of credit union affairs. Recommend and participate in the drafting of legislation and adoption of rules and regulations. Office management; personnel management; and budget preparation and monitoring.

## Credit Union Division Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	2,553,593	2,624,690	2,875,989	2,875,989
Salary Adjustment	71,097	251,299	—	—
Gov Fund Type Transfers - Other Agencies	3,616	—	—	—
<b>Total Resources</b>	<b>2,628,306</b>	<b>2,875,989</b>	<b>2,875,989</b>	<b>2,875,989</b>
<b>Expenditures</b>				

## Credit Union Division Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Personal Services-Salaries	2,024,083	2,205,510	2,215,510	2,215,510
Personal Travel In State	93,215	115,000	110,000	110,000
Personal Travel Out of State	18,472	50,000	45,000	45,000
Office Supplies	24,682	55,000	55,000	55,000
Printing & Binding	220	1,500	1,500	1,500
Postage	506	1,500	1,500	1,500
Communications	21,278	25,000	25,000	25,000
Rentals	42,138	60,000	60,000	60,000
Outside Services	391	5,000	5,000	5,000
Advertising & Publicity	—	500	500	500
Reimbursement to Other Agencies	7,177	26,100	26,100	26,100
ITS Reimbursements	103,520	180,879	180,879	180,879
Gov Fund Type Transfers - Attorney General Services	12,371	15,000	15,000	15,000
Gov Fund Type Transfers - Auditor of State Services	13,300	25,000	25,000	25,000
Gov Fund Type Transfers - Other Agencies Services	3,305	10,000	10,000	10,000
IT Equipment	23,385	50,000	50,000	50,000
Other Expense & Obligations	50,502	50,000	50,000	50,000
Reversions	189,761	—	—	—
Total Expenditures	2,628,306	2,875,989	2,875,989	2,875,989

## Insurance Division-Commerce Revolving Fund

### Commerce Revolving Fund

#### Appropriation Description

This appropriation funds the Division operations except for the insurance company examination services. It supports the remaining personnel and operations of the Division.

## Insurance Division-Commerce Revolving Fund Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	—	—	90	90
Appropriation	6,876,987	7,998,148	9,726,541	10,326,541
Salary Adjustment	521,161	1,728,393	—	—
Federal Support	1,946,256	1,439,900	1,500,000	1,500,000
Fees, Licenses & Permits	(5,535)	385,100	385,100	385,100
Refunds & Reimbursements	15,156,670	10,495,325	10,495,326	10,495,326
Total Resources	24,495,538	22,046,866	22,107,057	22,707,057
<b>Expenditures</b>				
Personal Services-Salaries	14,089,134	16,878,160	16,798,160	17,398,160

## Insurance Division-Commerce Revolving Fund Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Personal Travel In State	31,855	108,267	108,267	108,267
State Vehicle Operation	7,024	7,501	7,500	7,500
Depreciation	68,392	7,600	7,600	7,600
Personal Travel Out of State	100,795	235,540	315,541	315,541
Office Supplies	176,309	393,057	393,059	393,059
Facility Maintenance Supplies	2,763	—	—	—
Other Supplies	3,282	16,599	16,600	16,600
Printing & Binding	68,244	76,801	76,801	76,801
Uniforms & Related Items	408	—	—	—
Postage	74,872	100,000	100,000	100,000
Communications	90,879	234,200	234,200	234,200
Rentals	715,439	917,245	917,245	917,245
Professional & Scientific Services	413,830	728,991	728,991	728,991
Outside Services	137,805	160,306	220,305	220,305
Intra-State Transfers	100,000	600,316	600,316	600,316
Advertising & Publicity	180,836	85,000	85,000	85,000
Outside Repairs/Service	—	5,500	5,500	5,500
Reimbursement to Other Agencies	75,082	97,761	97,761	97,761
ITS Reimbursements	387,310	617,000	617,000	617,000
Workers Comp. Reimbursement	—	16,600	16,600	16,600
IT Outside Services	—	2,000	2,000	2,000
Gov Fund Type Transfers - Attorney General Services	157,845	220,400	220,400	220,400
Gov Fund Type Transfers - Auditor of State Services	20,688	19,500	19,500	19,500
Gov Fund Type Transfers - Other Agencies Services	33,368	49,300	49,400	49,400
Equipment	380	1	—	—
Office Equipment	—	21,501	21,501	21,501
Equipment - Non-Inventory	1,902	23,673	23,673	23,673
IT Equipment	408,948	317,455	317,454	317,454
Other Expense & Obligations	6,462	5,801	5,801	5,801
Refunds-Other	—	100,701	100,701	100,701
Reversions	7,141,686	—	—	—
<b>Total Expenditures</b>	<b>24,495,538</b>	<b>22,046,866</b>	<b>22,107,057</b>	<b>22,707,057</b>

## Fund Detail

### Insurance & Financial Services, Department of Fund Detail

Funds	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
DIFS - Banking Division	26,795,866	28,985,243	29,031,912	29,031,912
Commerce Revolving Fund	26,763,342	28,703,737	28,703,737	28,703,737
Money Services Licensing Fund	32,525	281,506	328,175	328,175
DIFS - Credit Union	5,134,472	5,500,679	5,500,679	5,500,679
Commerce Revolving Fund	5,134,472	5,500,679	5,500,679	5,500,679
DIFS - Insurance	96,411,948	54,210,178	50,603,086	51,203,086
Commerce Revolving Fund	88,354,790	45,117,743	41,289,830	41,889,830
Captive Insurance Regulatory and Supervision Fund	450,000	900,000	900,000	900,000
Health Organization Insolvency	440,100	441,100	442,100	442,100
Insurance Division Education Fund	5,633,926	5,912,986	5,912,986	5,912,986
Insurance Division Cemetery Fund	165,250	215,250	215,187	215,187
Service Company Oversight Fund	775,825	989,909	1,225,020	1,225,020
Insurance Division Regulatory	486,894	479,173	459,261	459,261
Insurance Division Clearing Account	32,261	71,876	71,976	71,976
Investor Restitution Fund	37,132	30,909	30,909	30,909
Settlement Account	35,771	51,232	55,817	55,817

## Commerce Revolving Fund

### Fund Description

The fund receives revenues collected by the divisions of Banking, Credit Union, Insurance and Utilities. Appropriations are made from the fund to the divisions for operations.

### Commerce Revolving Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	34,080,948	15,672,728	11,784,625	11,784,625
Balance Brought Forward (Funds)	163,528	—	—	—
Balance Brought Forward (Funds)	87,557	—	—	—
Balance Brought Forward (Approps)	—	—	90	90
Appropriation	6,876,987	7,998,148	9,726,541	10,326,541
Appropriation	13,025,180	14,004,469	14,343,523	14,343,523
Appropriation	2,553,593	2,624,690	2,875,989	2,875,989
Salary Adjustment	521,161	1,728,393	—	—
Salary Adjustment	979,289	339,054	—	—
Salary Adjustment	71,097	251,299	—	—
Federal Support	1,946,256	1,439,900	1,500,000	1,500,000
Gov Fund Type Transfers - Other Agencies	3,616	—	—	—
Reversions	9,242,556	—	—	—

## Commerce Revolving Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Fees, Licenses & Permits	2,418,609	2,624,690	2,624,690	2,624,690
Fees, Licenses & Permits	12,471,345	14,360,214	14,360,214	14,360,214
Fees, Licenses & Permits	20,499,113	7,783,248	7,783,248	7,783,248
Refunds & Reimbursements	15,156,670	10,495,325	10,495,326	10,495,326
Other	124,000	—	—	—
Other	31,100	1	—	—
<b>Total Resources</b>	<b>120,252,604</b>	<b>79,322,159</b>	<b>75,494,246</b>	<b>76,094,246</b>
<b>Expenditures</b>				
Personal Services-Salaries	14,089,134	16,878,160	16,798,160	17,398,160
Personal Services-Salaries	2,024,083	2,205,510	2,215,510	2,215,510
Personal Services-Salaries	11,959,137	13,034,530	13,057,530	13,057,530
Personal Travel In State	31,855	108,267	108,267	108,267
Personal Travel In State	158,369	250,520	250,520	250,520
Personal Travel In State	93,215	115,000	110,000	110,000
State Vehicle Operation	34,991	78,000	78,000	78,000
State Vehicle Operation	7,024	7,501	7,500	7,500
Depreciation	68,392	7,600	7,600	7,600
Depreciation	—	21,000	21,000	21,000
Personal Travel Out of State	100,795	235,540	315,541	315,541
Personal Travel Out of State	18,472	50,000	45,000	45,000
Personal Travel Out of State	89,767	273,656	253,656	253,656
Office Supplies	24,682	55,000	55,000	55,000
Office Supplies	176,309	393,057	393,059	393,059
Office Supplies	169,905	208,499	208,500	208,500
Facility Maintenance Supplies	2,763	—	—	—
Other Supplies	3,282	16,599	16,600	16,600
Printing & Binding	2,328	1,500	1,500	1,500
Printing & Binding	68,244	76,801	76,801	76,801
Printing & Binding	220	1,500	1,500	1,500
Uniforms & Related Items	408	—	—	—
Postage	597	5,000	5,000	5,000
Postage	74,872	100,000	100,000	100,000
Postage	506	1,500	1,500	1,500
Communications	90,879	234,200	234,200	234,200
Communications	31,862	42,500	42,500	42,500
Communications	21,278	25,000	25,000	25,000
Rentals	715,439	917,245	917,245	917,245
Rentals	42,138	60,000	60,000	60,000
Rentals	145,112	155,000	155,000	155,000
Professional & Scientific Services	3,089	53,500	53,500	53,500
Professional & Scientific Services	413,830	728,991	728,991	728,991
Outside Services	391	5,000	5,000	5,000
Outside Services	137,805	160,306	220,305	220,305
Outside Services	2,058	78,312	78,312	78,312
Intra-State Transfers	33,100,000	600,316	600,316	600,316
Advertising & Publicity	—	500	500	500
Advertising & Publicity	—	1,050	1,050	1,050

## Commerce Revolving Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Advertising & Publicity	180,836	85,000	85,000	85,000
Outside Repairs/Service	—	5,500	5,500	5,500
Outside Repairs/Service	682	2,500	2,500	2,500
Reimbursement to Other Agencies	38,392	46,600	46,600	46,600
Reimbursement to Other Agencies	7,177	26,100	26,100	26,100
Reimbursement to Other Agencies	75,082	97,761	97,761	97,761
ITS Reimbursements	387,310	617,000	617,000	617,000
ITS Reimbursements	103,520	180,879	180,879	180,879
ITS Reimbursements	49,767	167,000	157,000	157,000
Workers Comp. Reimbursement	—	16,600	16,600	16,600
Workers Comp. Reimbursement	—	100	100	100
IT Outside Services	—	2,000	2,000	2,000
Gov Fund Type Transfers - Attorney General Services	13,640	21,000	19,000	19,000
Gov Fund Type Transfers - Attorney General Services	157,845	220,400	220,400	220,400
Gov Fund Type Transfers - Attorney General Services	12,371	15,000	15,000	15,000
Gov Fund Type Transfers - Auditor of State Services	15,270	12,000	12,000	12,000
Gov Fund Type Transfers - Auditor of State Services	20,688	19,500	19,500	19,500
Gov Fund Type Transfers - Auditor of State Services	13,300	25,000	25,000	25,000
Gov Fund Type Transfers - Other Agencies Services	33,368	49,300	49,400	49,400
Gov Fund Type Transfers - Other Agencies Services	885	16,000	16,000	16,000
Gov Fund Type Transfers - Other Agencies Services	3,305	10,000	10,000	10,000
Equipment	380	1	—	—
Equipment	—	3,000	3,000	3,000
Office Equipment	—	13,000	13,000	13,000
Office Equipment	—	21,501	21,501	21,501
Equipment - Non-Inventory	1,902	23,673	23,673	23,673
IT Equipment	23,385	50,000	50,000	50,000
IT Equipment	408,948	317,455	317,454	317,454
IT Equipment	46,098	200,000	209,000	209,000
Other Expense & Obligations	11,877	14,000	14,000	14,000
Other Expense & Obligations	6,462	5,801	5,801	5,801
Other Expense & Obligations	50,502	50,000	50,000	50,000
Refunds-Other	650	1,001	1,000	1,000
Refunds-Other	—	100,701	100,701	100,701
Balance Carry Forward (Approps)	—	90	181	181
Appropriation	—	2,624,690	2,624,690	2,624,690
Appropriation	39,429,309	11,286,252	11,286,252	11,886,252
Appropriation	—	14,004,469	14,004,469	14,004,469
Reversions	1,468,043	—	—	—
Reversions	189,761	—	—	—
Reversions	7,141,686	—	—	—
Balance Carry Forward (Funds)	(8,570,057)	11,784,625	7,896,521	7,296,521

## Commerce Revolving Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Balance Carry Forward (Funds)	2,506,166	—	—	—
Balance Carry Forward (Funds)	12,520,822	—	—	—
<b>Total Expenditures</b>	<b>120,252,604</b>	<b>79,322,159</b>	<b>75,494,246</b>	<b>76,094,246</b>

## Insurance Division Education Fund

### Fund Description

This fund is used to account for amounts received from a court settlement from a brokerage firm. Expenditures are made for public service announcements and mailings to educate the public.

### Insurance Division Education Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	113,875	3,541,126	3,541,126	3,541,126
Fees, Licenses & Permits	—	1,921,860	1,921,860	1,921,860
Other	5,520,051	450,000	450,000	450,000
<b>Total Resources</b>	<b>5,633,926</b>	<b>5,912,986</b>	<b>5,912,986</b>	<b>5,912,986</b>
<b>Expenditures</b>				
Personal Services-Salaries	35,243	120,000	120,000	120,000
Personal Travel In State	14,481	25,000	25,000	25,000
State Vehicle Operation	1,899	1,500	1,500	1,500
Depreciation	—	12,000	12,000	12,000
Personal Travel Out of State	—	999	1,000	1,000
Office Supplies	—	2,000	2,000	2,000
Printing & Binding	3,100	5,000	5,000	5,000
Postage	1,495	1,000	1,000	1,000
Communications	—	500	500	500
Rentals	18,134	55,000	55,000	55,000
Professional & Scientific Services	1,675,409	1,800,000	1,800,000	1,800,000
Outside Services	207,836	297,160	297,160	297,160
Intra-State Transfers	—	100	100	100
Advertising & Publicity	41,450	50,000	50,000	50,000
Reimbursement to Other Agencies	3	1	—	—
Gov Fund Type Transfers - Attorney General Services	—	999	1,000	1,000
Gov Fund Type Transfers - Other Agencies Services	—	500	500	500
IT Equipment	5,250	—	—	—
Other Expense & Obligations	88,500	1	—	—
Refunds-Other	—	100	100	100

## Insurance Division Education Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Balance Carry Forward (Funds)	3,541,126	3,541,126	3,541,126	3,541,126
Total Expenditures	5,633,926	5,912,986	5,912,986	5,912,986

## Settlement Account

### Fund Description

The court appoints the State to be the receiver over money, invested assets and earned interest held in this account.

### Settlement Account Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	35,771	35,771	40,356	40,356
Fees, Licenses & Permits	—	4,800	4,800	4,800
Refunds & Reimbursements	—	10,661	10,661	10,661
Total Resources	35,771	51,232	55,817	55,817
<b>Expenditures</b>				
Personal Travel In State	—	500	500	500
Personal Travel Out of State	—	100	100	100
Office Supplies	—	100	100	100
Professional & Scientific Services	—	2,338	2,338	2,338
Outside Services	—	887	887	887
Intra-State Transfers	—	621	621	621
Reimbursement to Other Agencies	—	100	100	100
Gov Fund Type Transfers - Attorney General Services	—	100	100	100
Refunds-Other	—	6,130	6,130	6,130
Balance Carry Forward (Funds)	35,771	40,356	44,941	44,941
Total Expenditures	35,771	51,232	55,817	55,817

# Iowa Ethics & Campaign Disclosure Board

## Mission Statement

To promote the public's trust and confidence in government by ensuring the integrity of political campaigns, the ethical standards for officials and employees of the executive branch of state government, and the lawful conduct of executive branch lobbyists.

## Description

The Board serves the public and the regulated community by administering the campaign finance laws in Iowa Code chapter 68A as applied to state and local campaigns for public office and ballot issues and by administering the ethics and lobbying laws in Iowa Code chapter 68B as applied to executive branch officials, employees, candidates for statewide office, and executive branch lobbyists. Oversees filing of gift, bequest, and grant reports by state agencies. Provides advice to local governmental officials and employees on the application of the ethics laws. Provides forms, educational materials, and conduct training presentations on all applicable laws. Receives and audits for compliance campaign disclosure reports, executive branch lobbyist and client reports, session reception reports, and executive branch personal financial disclosure reports. Makes available for public viewing on the Internet every report filed with the Board. Receives and investigates complaints, hold hearings, and imposes sanctions concerning the campaign finance, ethics, and lobbying laws.

## Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
State Appropriations	839,554	897,151	897,151	910,105
Receipts from Other Entities	83,449	7,800	7,800	7,800
Fees, Licenses & Permits	798	—	—	—
Beginning Balance and Adjustments	18,987	2,551	2,551	2,551
<b>Total Resources</b>	<b>942,788</b>	<b>907,502</b>	<b>907,502</b>	<b>920,456</b>
<b>Expenditures</b>				
Personal Services	693,315	752,137	752,137	752,137
Travel & Subsistence	2,965	3,500	3,500	3,500
Supplies & Materials	4,008	1,828	1,828	14,782
Contractual Services and Transfers	185,584	147,481	147,481	147,481
Equipment & Repairs	51,838	3	3	3
Claims & Miscellaneous	—	1	1	1
Licenses, Permits, Refunds & Other	—	1	1	1
Reversions	2,526	—	—	—
Balance Carry Forward	2,551	2,551	2,551	2,551
<b>Total Expenditures</b>	<b>942,788</b>	<b>907,502</b>	<b>907,502</b>	<b>920,456</b>
Full Time Equivalent	7	7	7	7

## Appropriations from General Fund

Appropriations	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Iowa Ethics & Campaign Disclosure Board	773,554	897,151	897,151	910,105
Total Campaign Finance Disclosure Commission	773,554	897,151	897,151	910,105

## Appropriations from Other Fund

Appropriations	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Office Space Improvements	66,000	—	—	—
Total Campaign Finance Disclosure Commission	66,000	—	—	—

## Appropriations Detail

### Iowa Ethics & Campaign Disclosure Board

Rebuild Iowa Infrastructure Fund

#### Appropriation Description

The appropriation funds administration, audit and compliance and ethics divisions of the Iowa Ethics and Campaign Disclosure Board. The Board strives to provide education and guidance to candidates and entities under the Board's jurisdiction through its Web site, presentations, and advice so that accurate reports are filed and available to the public. The Board strives to enforce statute and rules in a fair and consistent non-partisan manner. Enforcement should not discourage individuals from being involved in the political process or state government. The Board seeks to provide easy accessibility to the reports and statements filed.

#### Iowa Ethics & Campaign Disclosure Board Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	18,962	2,526	2,526	2,526
Appropriation	773,554	897,151	897,151	910,105
Gov Fund Type Transfers - Other Agencies	83,449	7,800	7,800	7,800
Fees, Licenses & Permits	798	—	—	—
<b>Total Resources</b>	<b>876,763</b>	<b>907,477</b>	<b>907,477</b>	<b>920,431</b>
<b>Expenditures</b>				
Personal Services-Salaries	693,315	752,137	752,137	752,137
Personal Travel In State	312	3,500	3,500	3,500
Personal Travel Out of State	2,653	—	—	—
Office Supplies	3,608	1,700	1,700	1,700
Facility Maintenance Supplies	—	1	1	1
Equipment Maintenance Supplies	—	1	1	1
Highway Maintenance Supplies	—	—	—	12,954
Other Supplies	19	—	—	—
Printing & Binding	238	1	1	1
Food	10	—	—	—
Postage	132	125	125	125
Communications	5,182	5,000	5,000	5,000
Professional & Scientific Services	8,449	7,800	7,800	7,800
Outside Services	—	1	1	1
Reimbursement to Other Agencies	30,914	30,000	30,000	30,000
ITS Reimbursements	5,784	5,900	5,900	5,900
Workers Comp. Reimbursement	—	310	310	310
IT Outside Services	92,208	98,469	98,469	98,469
Gov Fund Type Transfers - Other Agencies Services	—	1	1	1
Office Equipment	27,665	1	1	1
Equipment - Non-Inventory	1,221	1	1	1
IT Equipment	—	1	1	1
Other Expense & Obligations	—	1	1	1

## Iowa Ethics & Campaign Disclosure Board Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Refunds-Other	—	1	1	1
Balance Carry Forward (Approps)	2,526	2,526	2,526	2,526
Reversions	2,526	—	—	—
<b>Total Expenditures</b>	<b>876,763</b>	<b>907,477</b>	<b>907,477</b>	<b>920,431</b>

## Office Space Improvements

### Technology Reinvestment Fund

### Appropriation Description

Office space improvements to include carpet and tile, paint, (potential) asbestos removal in the floor, a new wall to enclose office, adding door and card reader, for security purposes.

## Office Space Improvements Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	66,000	—	—	—
<b>Total Resources</b>	<b>66,000</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Expenditures</b>				
Reimbursement to Other Agencies	43,048	—	—	—
Office Equipment	22,952	—	—	—
<b>Total Expenditures</b>	<b>66,000</b>	<b>—</b>	<b>—</b>	<b>—</b>

## Fund Detail

### Iowa Ethics & Campaign Disclosure Board Fund Detail

Funds	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Campaign Finance Disclosure Commission	66,025	25	25	25
Rebuild Iowa Infrastructure Fund	66,000	—	—	—
Campaign Finance - Clearing Account	25	25	25	25

# Iowa Finance Authority

## Mission Statement

Create opportunities for Iowans, communities, and businesses to thrive.

## Description

The Iowa Legislature created the Iowa Finance Authority in 1975 to undertake programs to assist in the attainment of housing for low- and moderate-income Iowans. A self-supporting instrumentality of the state, IFA issues tax-exempt mortgage revenue bonds to support its operation. Over the years, the Legislature has broadened IFA's duties to include Title Guaranty and financing water and wastewater infrastructure projects.

## Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
State Appropriations	4,373,000	4,423,000	4,423,000	4,423,000
Taxes	19,214,505	499,000	499,000	499,000
Receipts from Other Entities	54,197,288	19,307,794	19,307,794	19,307,794
Interest, Dividends, Bonds & Loans	5,980,291	11,801,252	11,791,252	11,791,252
Fees, Licenses & Permits	7,500,005	7,701,000	7,701,000	7,701,000
Refunds & Reimbursements	6,929,031	567,063	567,063	567,063
Beginning Balance and Adjustments	87,377,544	91,952,541	92,450,027	92,450,027
<b>Total Resources</b>	<b>185,571,663</b>	<b>136,251,650</b>	<b>136,739,136</b>	<b>136,739,136</b>
<b>Expenditures</b>				
Personal Services	12,067,489	13,738,416	13,738,416	13,738,416
Travel & Subsistence	151,865	141,500	141,500	141,500
Supplies & Materials	17,002	908,558	1,458,558	1,458,558
Contractual Services and Transfers	28,688,801	10,163,733	9,613,733	9,613,733
Claims & Miscellaneous	3,018,170	1,050,000	1,050,000	1,050,000
State Aid & Credits	49,613,480	17,737,099	17,737,099	17,737,099
Appropriations	62,317	62,317	62,317	62,317
Balance Carry Forward	91,952,540	92,450,027	92,937,513	92,937,513
<b>Total Expenditures</b>	<b>185,571,663</b>	<b>136,251,650</b>	<b>136,739,136</b>	<b>136,739,136</b>
Full Time Equivalents	94	94	94	94

## Appropriations from General Fund

Appropriations	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Rent Subsidy Program	873,000	873,000	873,000	873,000
Housing Renewal Pilot Program	500,000	550,000	550,000	550,000
<b>Total Iowa Finance Authority</b>	<b>1,373,000</b>	<b>1,423,000</b>	<b>1,423,000</b>	<b>1,423,000</b>

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**Appropriations from Other Funds**

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<b>Appropriations</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2026</b>
	<b>Actuals</b>	<b>Current Year Budget Estimate</b>	<b>Total Department Request</b>	<b>Total Governor's Recommended</b>
State Housing Trust Fund (RIIF)	3,000,000	3,000,000	3,000,000	3,000,000
Total Iowa Finance Authority	3,000,000	3,000,000	3,000,000	3,000,000

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## Appropriations Detail

### Rent Subsidy Program

General Fund

#### Appropriation Description

Rent Subsidy Program. Funding provided by FY06 General Fund

#### Rent Subsidy Program Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	37,817	45,516	45,516	45,516
Appropriation	873,000	873,000	873,000	873,000
<b>Total Resources</b>	<b>910,817</b>	<b>918,516</b>	<b>918,516</b>	<b>918,516</b>
<b>Expenditures</b>				
Office Supplies	—	215,000	215,000	215,000
State Aid	865,301	658,000	658,000	658,000
Balance Carry Forward (Approps)	45,516	45,516	45,516	45,516
<b>Total Expenditures</b>	<b>910,817</b>	<b>918,516</b>	<b>918,516</b>	<b>918,516</b>

### Housing Renewal Pilot Program

General Fund

#### Appropriation Description

Housing Renewal Pilot Program

#### Housing Renewal Pilot Program Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	500,000	550,000	550,000	550,000
<b>Total Resources</b>	<b>500,000</b>	<b>550,000</b>	<b>550,000</b>	<b>550,000</b>
<b>Expenditures</b>				
Office Supplies	—	—	550,000	550,000
Intra-State Transfers	500,000	550,000	—	—
<b>Total Expenditures</b>	<b>500,000</b>	<b>550,000</b>	<b>550,000</b>	<b>550,000</b>

## State Housing Trust Fund (RIIF)

Rebuild Iowa Infrastructure Fund

### Appropriation Description

To the Iowa Finance Authority for deposit in the State Housing Trust Fund for operation of the Local Housing Trust Fund Program and the Project-Based Program. (16.181)

### State Housing Trust Fund (RIIF) Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	3,000,000	3,000,000	3,000,000	3,000,000
Total Resources	3,000,000	3,000,000	3,000,000	3,000,000
<b>Expenditures</b>				
State Aid	3,000,000	3,000,000	3,000,000	3,000,000
Total Expenditures	3,000,000	3,000,000	3,000,000	3,000,000

## Fund Detail

### Iowa Finance Authority Fund Detail

Funds	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Iowa Finance Authority	184,160,846	134,783,134	135,270,620	135,270,620
Rebuild Iowa Infrastructure Fund	3,000,000	3,000,000	3,000,000	3,000,000
Comm Housing & Services Revolving Loan Program	2,235,726	928,044	887,549	887,549
State Housing Trust Fund	27,717,782	27,179,623	26,817,306	26,817,306
IFA Shelter Assistance Fund	2,482,315	1,914,179	2,114,213	2,114,213
IFA WQ Financial Assistance Fund	19,224,618	7,780,546	7,780,546	7,780,546
Water Quality Financing Program	34,974,002	31,492,352	31,492,352	31,492,352
ARP Water Infrastructure Fund	5,057,813	—	—	—
Housing Renewal Program Fund	500,000	—	—	—
Title Guaranty Fund	27,419,361	22,293,658	22,983,399	22,983,399
Iowa Finance Authority	29,631,694	16,105,483	16,094,006	16,094,006
Agriculture-Development Authority - Administration	1,207,301	1,440,499	1,452,499	1,452,499
Manufactured Housing Program Fund	35,908	1,037,908	1,037,908	1,037,908
Senior Living Revolving Loan Program Fund	1,081,389	1,033,106	1,033,106	1,033,106
Transitional housing revolving loan program fund	2,769,768	2,820,268	2,820,268	2,820,268
Home and Community-based service revolving loan program.	1,253,917	416,441	416,441	416,441
Housing Program Fund	1,353,222	753,757	753,757	753,757
Loan Participation Program	1,502,487	1,640,887	1,640,887	1,640,887
Wastewater Treatment	22,713,542	14,936,383	14,936,383	14,936,383
Disaster Damage Housing Assistance Grant Fund	—	10,000	10,000	10,000

## Comm Housing & Services Revolving Loan Program

### Fund Description

HF 649, Section 50, 16.185; Community housing and services for persons with disabilities revolving loan program fund.

### Comm Housing & Services Revolving Loan Program Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	2,141,204	813,913	773,418	773,418
Interest	76,303	64,131	64,131	64,131
Bonds & Loans	18,219	50,000	50,000	50,000
Total Resources	2,235,726	928,044	887,549	887,549
Expenditures				

## Comm Housing & Services Revolving Loan Program Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
State Aid	1,421,814	154,626	154,626	154,626
Balance Carry Forward (Funds)	813,913	773,418	732,923	732,923
Total Expenditures	2,235,726	928,044	887,549	887,549

## State Housing Trust Fund

### Fund Description

Iowa Code requires 60 percent of available funds in the State Housing Trust Fund (SHTF) be awarded to Local Housing Trust Funds (LHTF) and 40 percent awarded to specific affordable housing projects.

IFA currently administers the fund pursuant to an Annual SHTF Allocation Plan. LHTF are formal, active and vital community-based organizations engaged in addressing impediments that cause communities to be less attractive. They collaborate and network with and receive support from local entities and leverage local resources, finances and talent from public and private sectors. Most operate county-wide or regionally. Offering a competitive state grant program encourages community leaders to organize eligible LHTF boards to apply for SHTF program funds. Since July 2003 when Code 16.181 was enacted, cities, counties or regions have established nineteen IFA-certified LHTF boards.

To date, the monies have been spent for construction, rehab and preservation of single family and multi family housing; owner-occupied rehab and repairs and emergency owner repair; repairs and maintenance of nonprofit owned units; operations and housing supportive services for nonprofit entities; down payment and closing cost assistance for first time homebuyers; funding for emergency shelters and transitional housing; housing for persons with disabilities; neighborhood-wide housing rehabilitation; gap financing for new subdivisions which offer affordable housing to working families; and, funding to provide downtown second-story affordable loft housing as a way to attract and keep young professionals in the community. At least 30 percent of funds must be used to assist extremely low-income households.

## State Housing Trust Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	15,701,272	17,079,623	16,717,306	16,717,306
Reimbursement from Other Agencies	3,000,000	3,000,000	3,000,000	3,000,000
Interest	1,908,340	50,000	50,000	50,000
Bonds & Loans	108,171	50,000	50,000	50,000
Fees, Licenses & Permits	7,000,000	7,000,000	7,000,000	7,000,000
Total Resources	27,717,782	27,179,623	26,817,306	26,817,306
<b>Expenditures</b>				
State Aid	10,575,843	10,400,000	10,400,000	10,400,000
Appropriation	62,317	62,317	62,317	62,317

## State Housing Trust Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Balance Carry Forward (Funds)	17,079,623	16,717,306	16,354,989	16,354,989
Total Expenditures	27,717,782	27,179,623	26,817,306	26,817,306

## IFA WQ Financial Assistance Fund

### Fund Description

IFA WQ Financial Assistance Fund; SF512, 2018. Provide financial assistance to enhance water quality.

### IFA WQ Financial Assistance Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	3,235	3,780,546	3,780,546	3,780,546
Other Taxes	19,214,505	499,000	499,000	499,000
Gov Fund Type Transfers - Other Agencies	—	3,500,000	3,500,000	3,500,000
Interest	6,878	1,000	1,000	1,000
Total Resources	19,224,618	7,780,546	7,780,546	7,780,546
<b>Expenditures</b>				
Office Supplies	—	500,000	500,000	500,000
Intra-State Transfers	15,444,072	3,500,000	3,500,000	3,500,000
Balance Carry Forward (Funds)	3,780,546	3,780,546	3,780,546	3,780,546
Total Expenditures	19,224,618	7,780,546	7,780,546	7,780,546

## Water Quality Financing Program

### Fund Description

Water Quality Financing Program; SF512, 2018. Provides financial assistance to eligible entities under the program.

### Water Quality Financing Program Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	26,807,047	29,692,352	29,692,352	29,692,352
Intra State Receipts	6,949,832	1,798,000	1,798,000	1,798,000
Interest	1,217,123	2,000	2,000	2,000

## Water Quality Financing Program Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Total Resources	34,974,002	31,492,352	31,492,352	31,492,352
<b>Expenditures</b>				
Intra-State Transfers	5,281,650	1,800,000	1,800,000	1,800,000
Balance Carry Forward (Funds)	29,692,352	29,692,352	29,692,352	29,692,352
Total Expenditures	34,974,002	31,492,352	31,492,352	31,492,352

## ARP Water Infrastructure Fund

### Fund Description

ARP Water Infrastructure Fund. Federal money received under the American Rescue Plan Act for water infrastructure projects.

### ARP Water Infrastructure Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Intra State Receipts	5,057,813	—	—	—
Total Resources	5,057,813	—	—	—
<b>Expenditures</b>				
State Aid	5,057,813	—	—	—
Total Expenditures	5,057,813	—	—	—

## Title Guaranty Fund

### Fund Description

This account receives premiums for guarantying real property titles, which provide for the on-going operations and an establishment of an adequate reserve. Any excess is transferred to the Housing Program Fund (489).

### Title Guaranty Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	19,319,361	19,658,898	20,348,639	20,348,639
Intra State Receipts	8,100,000	2,634,760	2,634,760	2,634,760
Total Resources	27,419,361	22,293,658	22,983,399	22,983,399

## Title Guaranty Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Expenditures				
Personal Services-Salaries	—	1,337,019	1,337,019	1,337,019
Personal Travel In State	—	10,000	10,000	10,000
State Vehicle Operation	—	1,000	1,000	1,000
Personal Travel Out of State	—	10,000	10,000	10,000
Office Supplies	—	25,000	25,000	25,000
Intra-State Transfers	6,530,463	—	—	—
Attorney General Reimbursements	—	30,000	30,000	30,000
Gov Fund Type Transfers - Attorney General Services	—	4,000	4,000	4,000
State Aid	1,230,000	528,000	528,000	528,000
Balance Carry Forward (Funds)	19,658,898	20,348,639	21,038,380	21,038,380
<b>Total Expenditures</b>	<b>27,419,361</b>	<b>22,293,658</b>	<b>22,983,399</b>	<b>22,983,399</b>

## Iowa Finance Authority

### Fund Description

This account receives the proceeds from bond issuances to provide for on going operations.

### Iowa Finance Authority Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	887,493	1,958,299	1,946,822	1,946,822
Intra State Receipts	16,413,341	—	—	—
Reimbursement from Other Agencies	5,301,829	2,900,000	2,900,000	2,900,000
Bonds & Loans	100,000	10,707,121	10,707,121	10,707,121
Fees, Licenses & Permits	—	1,000	1,000	1,000
Refunds & Reimbursements	6,929,031	539,063	539,063	539,063
<b>Total Resources</b>	<b>29,631,694</b>	<b>16,105,483</b>	<b>16,094,006</b>	<b>16,094,006</b>
Expenditures				
Personal Services-Salaries	12,067,489	12,401,397	12,401,397	12,401,397
Personal Travel In State	55,685	50,000	50,000	50,000
Personal Travel Out of State	96,180	70,500	70,500	70,500
Office Supplies	—	30,000	30,000	30,000
Printing & Binding	3	1,000	1,000	1,000
Postage	16,998	13,500	13,500	13,500
Communications	—	75,000	75,000	75,000
Outside Services	—	78,733	78,733	78,733
Attorney General Reimbursements	66,886	30,000	30,000	30,000
Reimbursement to Other Agencies	355,614	100,000	100,000	100,000
ITS Reimbursements	111,848	60,000	60,000	60,000
State Aid	14,902,691	1,248,531	1,248,531	1,248,531

## Iowa Finance Authority Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Balance Carry Forward (Funds)	1,958,299	1,946,822	1,935,345	1,935,345
Total Expenditures	29,631,694	16,105,483	16,094,006	16,094,006

## Manufactured Housing Program Fund

### Fund Description

To finance the purchase by an individual of a manufactured home that is in compliance with all laws, rules, and standards that are applicable to manufactured homes and manufactured housing. The manufactured housing program fund is designed exclusively for manufactured homes sited on leased land.

### Manufactured Housing Program Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	34,314	35,908	35,908	35,908
Intra State Receipts	—	1,000,000	1,000,000	1,000,000
Interest	1,593	2,000	2,000	2,000
Total Resources	35,908	1,037,908	1,037,908	1,037,908
<b>Expenditures</b>				
Intra-Agency Transfer	—	1,000,000	1,000,000	1,000,000
State Aid	—	2,000	2,000	2,000
Balance Carry Forward (Funds)	35,908	35,908	35,908	35,908
Total Expenditures	35,908	1,037,908	1,037,908	1,037,908

## Senior Living Revolving Loan Program Fund

### Fund Description

The moneys in the Senior Living Revolving Loan Program fund shall be used by the authority (IFA) for the development and operation of a revolving loan program to provide financing to construct affordable assisted living and service-enriched affordable housing for seniors and persons with disabilities, including through new construction or acquisition and rehabilitation.

### Senior Living Revolving Loan Program Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	675,618	190,606	190,606	190,606
Intra State Receipts	—	840,000	840,000	840,000

## Senior Living Revolving Loan Program Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Interest	150,287	2,000	2,000	2,000
Bonds & Loans	255,484	500	500	500
Total Resources	1,081,389	1,033,106	1,033,106	1,033,106
Expenditures				
Intra-State Transfers	—	842,500	842,500	842,500
State Aid	890,784	—	—	—
Balance Carry Forward (Funds)	190,606	190,606	190,606	190,606
Total Expenditures	1,081,389	1,033,106	1,033,106	1,033,106

### Home and Community-based service revolving loan program.

#### Fund Description

To further the goals specified in section 231.3, adult day services, respite services, congregate meals, health and.

### Home and Community-based service revolving loan program. Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	1,070,937	113,441	113,441	113,441
Intra State Receipts	—	300,000	300,000	300,000
Interest	40,433	2,500	2,500	2,500
Bonds & Loans	142,547	500	500	500
Total Resources	1,253,917	416,441	416,441	416,441
Expenditures				
Intra-State Transfers	—	303,000	303,000	303,000
State Aid	1,140,476	—	—	—
Balance Carry Forward (Funds)	113,441	113,441	113,441	113,441
Total Expenditures	1,253,917	416,441	416,441	416,441

## Housing Program Fund

### Fund Description

This account receives transfers from the Title Guaranty Fund (164) to provide for loans and up front costs on bond issues.

### Housing Program Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	116,374	223,757	223,757	223,757
Reimbursement from Other Agencies	1,230,000	500,000	500,000	500,000
Interest	6,848	2,000	2,000	2,000
Refunds & Reimbursements	—	28,000	28,000	28,000
<b>Total Resources</b>	<b>1,353,222</b>	<b>753,757</b>	<b>753,757</b>	<b>753,757</b>
<b>Expenditures</b>				
Office Supplies	—	30,000	30,000	30,000
Intra-State Transfers	79,465	50,000	50,000	50,000
Other Expense & Obligations	1,050,000	450,000	450,000	450,000
Balance Carry Forward (Funds)	223,757	223,757	223,757	223,757
<b>Total Expenditures</b>	<b>1,353,222</b>	<b>753,757</b>	<b>753,757</b>	<b>753,757</b>

## Loan Participation Program

### Fund Description

This fund receives reserves from the National Rural Rehabilitation Trust to monitor the administrative costs of the Loan Participation Program.

### Loan Participation Program Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	451,894	850,887	850,887	850,887
Interest	223,331	90,000	90,000	90,000
Bonds & Loans	827,262	700,000	700,000	700,000
<b>Total Resources</b>	<b>1,502,487</b>	<b>1,640,887</b>	<b>1,640,887</b>	<b>1,640,887</b>
<b>Expenditures</b>				
Office Supplies	—	94,058	94,058	94,058
State Aid	651,600	695,942	695,942	695,942
Balance Carry Forward (Funds)	850,887	850,887	850,887	850,887
<b>Total Expenditures</b>	<b>1,502,487</b>	<b>1,640,887</b>	<b>1,640,887</b>	<b>1,640,887</b>

## Wastewater Treatment

### Fund Description

Wastewater Treatment

### Wastewater Treatment Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	15,897,755	13,336,383	13,336,383	13,336,383
Intra State Receipts	6,177,629	1,590,000	1,590,000	1,590,000
Interest	638,158	10,000	10,000	10,000
<b>Total Resources</b>	<b>22,713,542</b>	<b>14,936,383</b>	<b>14,936,383</b>	<b>14,936,383</b>
<b>Expenditures</b>				
Intra-State Transfers	—	1,600,000	1,600,000	1,600,000
State Aid	9,377,160	—	—	—
Balance Carry Forward (Funds)	13,336,383	13,336,383	13,336,383	13,336,383
<b>Total Expenditures</b>	<b>22,713,542</b>	<b>14,936,383</b>	<b>14,936,383</b>	<b>14,936,383</b>

# Iowa Telecommunications & Technology Commission

## Mission Statement

Provide a statewide, innovative, secure, reliable network, and technology solutions for education, healthcare, public safety, and government.

## Description

The ITTC provides authorized users the highest quality and technologically advanced educational, medical, judicial and governmental telecommunications services. Under the ITTC's guidance, the ICN accomplishes this mission by adhering to the following goals: (1) operate the Network in an efficient and responsible manner providing the most economical service attainable to authorized users under established performance standards; (2) achieve optimal utilization of the network's facilities by assuring that future growth requirements will be met and that sufficient network capacity is available to meet the needs of all users; and (3) provide essential advanced telecommunications services to all network authorized users of Iowa.

## Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
State Appropriations	578,412	—	2,000,000	2,000,000
Receipts from Other Entities	266,572	192,376	192,376	192,376
Interest, Dividends, Bonds & Loans	293,096	180,715	180,715	180,715
Fees, Licenses & Permits	60	58	58	58
Refunds & Reimbursements	210	300	300	300
Sales, Rents & Services	32,022,139	30,403,799	30,403,799	30,403,799
Beginning Balance and Adjustments	9,255,817	9,187,763	6,008,965	6,008,965
<b>Total Resources</b>	<b>42,416,305</b>	<b>39,965,011</b>	<b>38,786,213</b>	<b>38,786,213</b>
<b>Expenditures</b>				
Personal Services	9,287,900	9,519,254	9,519,254	9,519,254
Travel & Subsistence	42,048	47,624	47,624	47,624
Supplies & Materials	188,021	218,523	218,523	218,523
Contractual Services and Transfers	19,475,311	19,193,107	19,231,107	19,231,107
Equipment & Repairs	3,000,408	4,975,656	5,878,115	5,878,115
Claims & Miscellaneous	3,195	504	504	504
Licenses, Permits, Refunds & Other	1,231,338	1,379	1,379	1,379
Plant Improvements & Additions	320	—	—	—
Balance Carry Forward	9,187,764	6,008,965	3,889,707	3,889,707
<b>Total Expenditures</b>	<b>42,416,305</b>	<b>39,965,012</b>	<b>38,786,213</b>	<b>38,786,213</b>
<b>Full Time Equivalent</b>	<b>72</b>	<b>71</b>	<b>71</b>	<b>71</b>

**Appropriations from Other Fund**

<b>Appropriations</b>	<b>FY 2024 Actuals</b>	<b>FY 2025 Current Year Budget Estimate</b>	<b>FY 2026 Total Department Request</b>	<b>FY 2026 Total Governor's Recommended</b>
FY26 JFHQ Redundancy	—	—	2,000,000	2,000,000
Lucas Building Switch Room HVAC	578,412	—	—	—
Total Iowa Communications Network	578,412	—	2,000,000	2,000,000

## Appropriations Detail

### Lucas Building Switch Room HVAC

Rebuild Iowa Infrastructure Fund

#### Appropriation Description

Lucas Building Switch Room is the primary demarcation point for telecommunications services the Capital Complex.

Existing HVAC started failing last year. DAS contractor has recommended replacement.

#### Lucas Building Switch Room HVAC Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	—	525,073	525,073	525,073
Appropriation	578,412	—	—	—
<b>Total Resources</b>	<b>578,412</b>	<b>525,073</b>	<b>525,073</b>	<b>525,073</b>
<b>Expenditures</b>				
Reimbursement to Other Agencies	53,339	—	—	—
Balance Carry Forward (Approps)	525,073	525,073	525,073	525,073
<b>Total Expenditures</b>	<b>578,412</b>	<b>525,073</b>	<b>525,073</b>	<b>525,073</b>

### FY26 JFHQ Redundancy

Rebuild Iowa Infrastructure Fund

#### Appropriation Description

3rd fiber connection into JFHQ for redundancy, diversity. Endorsed by National Guard and HSEMD due to importance of site for 911, SEOC, and NG operations.

#### FY26 JFHQ Redundancy Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	—	2,000,000	2,000,000
<b>Total Resources</b>	<b>—</b>	<b>—</b>	<b>2,000,000</b>	<b>2,000,000</b>
<b>Expenditures</b>				
Professional & Scientific Services	—	—	20,000	20,000
Outside Repairs/Service	—	—	20,000	20,000
Equipment	—	—	1,800,000	1,800,000
IT Equipment	—	—	160,000	160,000
<b>Total Expenditures</b>	<b>—</b>	<b>—</b>	<b>2,000,000</b>	<b>2,000,000</b>

## Firewall/Ddos Protection

Technology Reinvestment Fund

### Firewall/Ddos Protection Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	1,647,510	1,059,541	—	—
<b>Total Resources</b>	<b>1,647,510</b>	<b>1,059,541</b>	<b>—</b>	<b>—</b>
<b>Expenditures</b>				
Professional & Scientific Services	6,563	—	—	—
Outside Services	23	2,000	—	—
Equipment	90,882	725,893	—	—
IT Equipment	490,501	331,648	—	—
Balance Carry Forward (Approps)	1,059,541	—	—	—
<b>Total Expenditures</b>	<b>1,647,510</b>	<b>1,059,541</b>	<b>—</b>	<b>—</b>

## Fund Detail

### Iowa Telecommunications & Technology Commission Fund Detail

Funds	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Iowa Communications Network	42,416,305	39,965,011	38,786,213	38,786,213
Rebuild Iowa Infrastructure Fund	578,412	525,073	2,525,073	2,525,073
ICN Operations	40,190,383	38,380,398	36,261,140	36,261,140
Technology Reinvestment Fund	1,647,510	1,059,541	—	—

## ICN Operations

### Fund Description

This fund is used to account for operational revenues and expenses for the Iowa Communications Network. The fund is supported by customer receipts. Revenues are earned from the following lines of business: voice, video, data, Internet and other telecommunication services. Expenses include direct product expenses, repairs and network operating expenses, administrative and technical support expenses, salaries and other related personnel expenditures.

### ICN Operations Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	7,608,323	7,603,150	5,483,892	5,483,892
Adjustment to Balance Forward	(17)	—	—	—
Federal Support	258,824	192,375	192,375	192,375
Reimbursement from Other Agencies	7,747	1	1	1
Interest	293,096	180,715	180,715	180,715
Fees, Licenses & Permits	60	58	58	58
Refunds & Reimbursements	210	300	300	300
Sale Of Real Estate	—	1	1	1
Sale Of Equipment & Salvage	—	2,000	2,000	2,000
Other Sales & Services	32,022,139	30,401,798	30,401,798	30,401,798
<b>Total Resources</b>	<b>40,190,383</b>	<b>38,380,398</b>	<b>36,261,140</b>	<b>36,261,140</b>
<b>Expenditures</b>				
Personal Services-Salaries	9,287,900	9,519,254	9,519,254	9,519,254
Personal Travel In State	7,730	7,643	7,643	7,643
State Vehicle Operation	20,999	27,015	27,015	27,015
Depreciation	3,744	3,751	3,751	3,751
Personal Travel Out of State	9,575	9,215	9,215	9,215
Office Supplies	19,925	16,997	16,997	16,997
Facility Maintenance Supplies	12,902	300	300	300
Equipment Maintenance Supplies	51,677	98,944	98,944	98,944
Other Supplies	97,317	95,001	95,001	95,001
Printing & Binding	140	1,600	1,600	1,600

## ICN Operations Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Food	139	—	—	—
Uniforms & Related Items	663	300	300	300
Postage	5,259	5,381	5,381	5,381
Communications	9,215,159	9,219,491	9,219,491	9,219,491
Rentals	1,340	6,723	6,723	6,723
Utilities	206,915	231,580	231,580	231,580
Professional & Scientific Services	179,353	219,558	219,558	219,558
Outside Services	5,910,673	6,161,941	6,161,941	6,161,941
Advertising & Publicity	—	450	450	450
Outside Repairs/Service	3,458,502	2,874,230	2,874,230	2,874,230
Attorney General Reimbursements	51,751	52,560	52,560	52,560
Reimbursement to Other Agencies	315,263	327,814	327,814	327,814
ITS Reimbursements	76,429	96,406	96,406	96,406
IT Outside Services	—	1	1	1
Gov Fund Type Transfers - Other Agencies Services	—	353	353	353
Equipment	948,132	2,020,865	2,020,865	2,020,865
Office Equipment	—	65,000	65,000	65,000
Equipment - Non-Inventory	—	4,835	4,835	4,835
IT Equipment	1,470,893	1,827,415	1,827,415	1,827,415
Claims	—	1	1	1
Other Expense & Obligations	3,195	503	503	503
Licenses	1,531	1,325	1,325	1,325
Fees	48	50	50	50
Refunds-Other	1,229,759	4	4	4
Capitals	320	—	—	—
Balance Carry Forward (Funds)	7,603,150	5,483,892	3,364,634	3,364,634
<b>Total Expenditures</b>	<b>40,190,383</b>	<b>38,380,398</b>	<b>36,261,140</b>	<b>36,261,140</b>

# 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 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
State Appropriations	35,972,814	34,669,807	34,669,807	34,792,367
Taxes	407,772,346	466,291,939	462,416,939	462,416,939
Receipts from Other Entities	470,214,833	444,557,198	440,950,314	440,950,314
Interest, Dividends, Bonds & Loans	17,406,475	2,300,000	2,300,000	2,300,000
Refunds & Reimbursements	6,082,638	11,914,100	11,914,100	11,914,100
Sales, Rents & Services	692,144	685,597	685,597	685,597
Miscellaneous	2,715,815	2,781,058	2,780,674	2,780,674
Beginning Balance and Adjustments	155,850,594	183,828,305	188,813,496	188,813,496
<b>Total Resources</b>	<b>1,096,707,659</b>	<b>1,147,028,004</b>	<b>1,144,530,927</b>	<b>1,144,653,487</b>
<b>Expenditures</b>				
Personal Services	103,166,592	112,970,430	113,588,177	113,810,737
Travel & Subsistence	930,351	1,333,144	1,389,306	1,389,306
Supplies & Materials	2,704,252	(14,338)	(3,960)	(3,960)

## Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Contractual Services and Transfers	472,618,533	526,909,769	523,795,033	523,795,033
Equipment & Repairs	4,672,686	17,829,805	17,933,460	17,933,460
Claims & Miscellaneous	38,822,203	40,342,898	40,067,414	40,067,414
Licenses, Permits, Refunds & Other	7,393,720	2,596,102	2,596,102	2,596,102
State Aid & Credits	270,195,706	243,804,038	245,126,404	245,026,404
Appropriations	12,366,084	12,366,084	12,366,084	12,366,084
Reversions	9,228	76,576	—	—
Balance Carry Forward	183,828,303	188,813,496	187,672,907	187,672,907
Total Expenditures	1,096,707,659	1,147,028,005	1,144,530,927	1,144,653,487
Full Time Equivalents	1,023	1,012	1,103	1,103

## Appropriations from General Fund

Appropriations	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Iowa Vocational Rehabilitation Services	6,106,732	6,226,739	—	—
Independent Living	84,804	84,804	—	—
Entrepreneurs with Disabilities Program	138,506	138,506	—	—
Independent Living Center Grant	86,547	86,547	—	—
Total IWD - Vocational Rehabilitation Services	6,416,589	6,536,596	—	—
Workforce Development Field Offices	6,675,650	6,902,636	6,902,636	6,902,636
Offender Reentry Program	387,158	387,158	387,158	393,424
Employee Misclassification	379,631	379,631	379,631	382,685
I3 State Accounting System	228,822	228,822	228,822	228,822
Summer Youth Work Pilot	250,000	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	127,314
Registered Apprenticeship	760,000	760,000	760,000	760,000
IWD-Entrepreneurs with Disabilities Program	—	—	138,506	143,297
IWD-Independent Living Center Grant	—	—	86,547	86,547
IWD-Independent Living	—	—	84,804	84,804
IWD-Iowa Vocational Rehabilitation Services	—	—	6,226,739	6,308,429
Total Iowa Workforce Development	9,306,816	9,533,802	16,070,398	16,167,958

## Appropriations from Other Fund

Appropriations	FY 2024	FY 2025	FY 2026	FY 2026
	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

## Appropriations from Other Fund

Appropriations	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
IWD Field Offices (UI Reserve Interest)	2,200,000	2,200,000	2,200,000	—
P & I Workforce Development Field Offices	2,416,084	2,416,084	2,416,084	4,616,084
AMOS A Mid-Iowa Organizing Strategy	100,000	100,000	100,000	—
Future Ready Iowa Coordinator	150,000	—	—	—
Intermediary Network	1,500,000	—	—	—
Adult Ed and Literacy Program Workforce SWJCF	5,500,000	5,500,000	5,500,000	5,500,000
STEM Internships	633,325	633,325	633,325	633,325
Workforce Prep Outcome Rep	—	—	—	125,000
<b>Total Iowa Workforce Development</b>	<b>20,249,409</b>	<b>18,599,409</b>	<b>18,599,409</b>	<b>18,624,409</b>

## 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 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	6,106,732	6,226,739	—	—
Federal Support	35,681,363	33,290,526	—	—
Intra State Receipts	42,915	57,470	—	—
Gov Fund Type Transfers - Other Agencies	1,445,130	70,918	—	—
Other	2,714,418	2,213,182	—	—
<b>Total Resources</b>	<b>45,990,558</b>	<b>41,858,835</b>	<b>—</b>	<b>—</b>
<b>Expenditures</b>				
Personal Services-Salaries	21,361,074	22,754,387	—	—
Personal Travel In State	221,237	231,306	—	—
State Vehicle Operation	56,177	55,621	—	—
Depreciation	31,620	31,620	—	—
Personal Travel Out of State	46,801	97,607	—	—
Office Supplies	55,177	60,774	—	—
Facility Maintenance Supplies	1,935	1,203	—	—
Other Supplies	8,653	8,182	—	—
Printing & Binding	1,131	1,378	—	—
Food	1,133	1,325	—	—
Postage	32,156	53,847	—	—
Communications	315,219	319,083	—	—
Rentals	641,271	676,333	—	—
Utilities	40,943	39,850	—	—
Professional & Scientific Services	616,797	14,150	—	—
Outside Services	216,288	209,295	—	—
Advertising & Publicity	10,088	9,850	—	—
Outside Repairs/Service	26,186	15,433	—	—

## Iowa Vocational Rehabilitation Services Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Reimbursement to Other Agencies	393,617	225,758	—	—
ITS Reimbursements	394,752	389,981	—	—
IT Outside Services	412,961	697,180	—	—
Gov Fund Type Transfers - Attorney General Services	16,923	15,000	—	—
Gov Fund Type Transfers - Auditor of State Services	—	60,000	—	—
Gov Fund Type Transfers - Other Agencies Services	787,531	745,771	—	—
Equipment - Non-Inventory	5,871	15,819	—	—
IT Equipment	413,847	641,451	—	—
Other Expense & Obligations	7,783,331	6,477,150	—	—
Fees	—	50	—	—
Aid to Individuals	12,097,839	8,009,432	—	—
<b>Total Expenditures</b>	<b>45,990,558</b>	<b>41,858,835</b>	<b>—</b>	<b>—</b>

## 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 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	84,804	84,804	—	—
Federal Support	515,842	281,929	—	—
<b>Total Resources</b>	<b>600,646</b>	<b>366,733</b>	<b>—</b>	<b>—</b>
<b>Expenditures</b>				
Personal Services-Salaries	133,091	20,993	—	—

## Independent Living Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Personal Travel In State	697	879	—	—
State Vehicle Operation	—	25	—	—
Personal Travel Out of State	2,195	—	—	—
Office Supplies	—	25	—	—
Printing & Binding	—	25	—	—
Postage	200	245	—	—
Communications	378	487	—	—
Rentals	37	76	—	—
Professional & Scientific Services	—	25	—	—
Advertising & Publicity	—	25	—	—
Reimbursement to Other Agencies	795	882	—	—
ITS Reimbursements	265	642	—	—
Gov Fund Type Transfers - Other Agencies Services	89,719	15,664	—	—
Other Expense & Obligations	244,501	196,869	—	—
Aid to Individuals	128,769	129,871	—	—
<b>Total Expenditures</b>	<b>600,646</b>	<b>366,733</b>	<b>—</b>	<b>—</b>

## 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 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	86,547	86,547	—	—
<b>Total Resources</b>	<b>86,547</b>	<b>86,547</b>	<b>—</b>	<b>—</b>
<b>Expenditures</b>				
Other Expense & Obligations	86,547	86,547	—	—
<b>Total Expenditures</b>	<b>86,547</b>	<b>86,547</b>	<b>—</b>	<b>—</b>

## 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 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	138,506	138,506	—	—
Total Resources	138,506	138,506	—	—
<b>Expenditures</b>				
Personal Services-Salaries	138,506	112,190	—	—
Gov Fund Type Transfers - Other Agencies Services	—	26,316	—	—
Total Expenditures	138,506	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 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	6,675,650	6,902,636	6,902,636	6,902,636
Total Resources	6,675,650	6,902,636	6,902,636	6,902,636
<b>Expenditures</b>				
Intra-State Transfers	6,675,650	6,675,650	6,675,650	6,675,650
Other Expense & Obligations	—	226,986	226,986	226,986
Total Expenditures	6,675,650	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 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	387,158	387,158	387,158	393,424
Intra State Receipts	159,406	227,679	227,679	227,679
<b>Total Resources</b>	<b>546,564</b>	<b>614,837</b>	<b>614,837</b>	<b>621,103</b>
<b>Expenditures</b>				
Personal Services-Salaries	431,866	493,659	493,659	499,925
Personal Travel In State	1,823	4,155	4,155	4,155
Personal Travel Out of State	2,251	2,090	2,090	2,090
Office Supplies	789	1,821	1,821	1,821
Other Supplies	50	643	643	643
Printing & Binding	5	—	—	—
Postage	6	377	377	377
Communications	506	1,168	1,168	1,168
Utilities	521	88	88	88
Professional & Scientific Services	9	—	—	—
Outside Services	—	37	37	37
Reimbursement to Other Agencies	4,360	756	756	756
IT Equipment	1,931	2,716	2,716	2,716
Other Expense & Obligations	102,448	107,327	107,327	107,327
<b>Total Expenditures</b>	<b>546,564</b>	<b>614,837</b>	<b>614,837</b>	<b>621,103</b>

## 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 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	379,631	379,631	379,631	382,685
Intra State Receipts	115,052	—	—	—
<b>Total Resources</b>	<b>494,683</b>	<b>379,631</b>	<b>379,631</b>	<b>382,685</b>

## Employee Misclassification Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Expenditures				
Personal Services-Salaries	363,788	219,583	219,583	222,637
Personal Travel In State	4,579	2,815	2,815	2,815
Office Supplies	770	590	590	590
Facility Maintenance Supplies	—	6	6	6
Other Supplies	325	157	157	157
Printing & Binding	713	399	399	399
Postage	563	431	431	431
Communications	2,903	1,504	1,504	1,504
Rentals	20,583	21,316	28,316	28,316
Utilities	1,324	1,421	1,421	1,421
Outside Services	2,847	2,340	7,340	7,340
Outside Repairs/Service	30	64	64	64
Reimbursement to Other Agencies	158	—	—	—
ITS Reimbursements	9,548	—	—	—
Equipment - Non-Inventory	—	126	126	126
IT Equipment	1,315	855	855	855
Other Expense & Obligations	85,235	51,448	116,024	116,024
Reversions	—	76,576	—	—
Total Expenditures	494,683	379,631	379,631	382,685

## 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 2024	FY 2025	FY 2026	FY 2026
	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 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	365,296	250,000	250,000	250,000
Appropriation	250,000	250,000	250,000	250,000
Other	—	388,735	388,735	388,735
<b>Total Resources</b>	<b>615,296</b>	<b>888,735</b>	<b>888,735</b>	<b>888,735</b>
<b>Expenditures</b>				
Outside Services	73,011	638,735	638,735	638,735
State Aid	283,058	—	—	—
Balance Carry Forward (Approps)	250,000	250,000	250,000	250,000
Reversions	9,228	—	—	—
<b>Total Expenditures</b>	<b>615,296</b>	<b>888,735</b>	<b>888,735</b>	<b>888,735</b>

## 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 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	500,000	500,000	500,000	500,000
<b>Total Resources</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>
<b>Expenditures</b>				
Outside Services	500,000	—	—	—
State Aid	—	500,000	500,000	500,000
<b>Total Expenditures</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>

## 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 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	125,555	125,555	125,555	127,314
Federal Support	123,103	—	—	—
Intra State Receipts	5,385	131,661	130,832	130,832
<b>Total Resources</b>	<b>254,043</b>	<b>257,216</b>	<b>256,387</b>	<b>258,146</b>
<b>Expenditures</b>				
Personal Services-Salaries	199,861	202,013	202,013	203,772
Office Supplies	968	600	600	600
Other Supplies	—	54	54	54
Printing & Binding	—	109	109	109
Postage	534	598	598	598
Communications	—	172	172	172
Rentals	—	292	292	292
Utilities	—	19	19	19
Outside Services	231	763	763	763
Intra-State Transfers	—	164	164	164
Reimbursement to Other Agencies	393	759	759	759
ITS Reimbursements	—	398	398	398
Gov Fund Type Transfers - Other Agencies Services	—	2,132	2,132	2,132
IT Equipment	1,787	1,811	1,811	1,811
Other Expense & Obligations	50,268	47,332	46,503	46,503
<b>Total Expenditures</b>	<b>254,043</b>	<b>257,216</b>	<b>256,387</b>	<b>258,146</b>

**Registered Apprenticeship**

General Fund

**Appropriation Description**

Registered Apprenticeship from EDA

**Registered Apprenticeship Financial Summary**

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	—	760,000	760,000	760,000
Appropriation	760,000	760,000	760,000	760,000
<b>Total Resources</b>	<b>760,000</b>	<b>1,520,000</b>	<b>1,520,000</b>	<b>1,520,000</b>
<b>Expenditures</b>				
Other Expense & Obligations	—	2,920	2,920	2,920
State Aid	—	757,080	757,080	757,080
Balance Carry Forward (Approps)	760,000	760,000	760,000	760,000
<b>Total Expenditures</b>	<b>760,000</b>	<b>1,520,000</b>	<b>1,520,000</b>	<b>1,520,000</b>

**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 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	—	138,506	143,297
<b>Total Resources</b>	<b>—</b>	<b>—</b>	<b>138,506</b>	<b>143,297</b>
<b>Expenditures</b>				
Personal Services-Salaries	—	—	112,190	116,981
Gov Fund Type Transfers - Other Agencies Services	—	—	26,316	26,316
<b>Total Expenditures</b>	<b>—</b>	<b>—</b>	<b>138,506</b>	<b>143,297</b>

## 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 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	—	86,547	86,547
Total Resources	—	—	86,547	86,547
<b>Expenditures</b>				
Other Expense & Obligations	—	—	86,547	86,547
Total Expenditures	—	—	86,547	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 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	—	84,804	84,804
Federal Support	—	—	281,929	281,929
Total Resources	—	—	366,733	366,733
<b>Expenditures</b>				
Personal Services-Salaries	—	—	20,993	20,993
Personal Travel In State	—	—	879	879
State Vehicle Operation	—	—	25	25
Office Supplies	—	—	25	25
Printing & Binding	—	—	25	25
Postage	—	—	245	245
Communications	—	—	487	487
Rentals	—	—	76	76
Professional & Scientific Services	—	—	25	25
Advertising & Publicity	—	—	25	25
Reimbursement to Other Agencies	—	—	882	882
ITS Reimbursements	—	—	642	642
Gov Fund Type Transfers - Other Agencies Services	—	—	15,664	15,664
Other Expense & Obligations	—	—	196,869	196,869
Aid to Individuals	—	—	129,871	129,871
Total Expenditures	—	—	366,733	366,733

## 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 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	—	6,226,739	6,308,429
Federal Support	—	—	33,717,375	33,717,375
Intra State Receipts	—	—	57,470	57,470
Gov Fund Type Transfers - Other Agencies	—	—	70,918	70,918
Other	—	—	2,213,182	2,213,182
<b>Total Resources</b>	<b>—</b>	<b>—</b>	<b>42,285,684</b>	<b>42,367,374</b>
<b>Expenditures</b>				
Personal Services-Salaries	—	—	22,754,387	22,836,077
Personal Travel In State	—	—	233,613	233,613
State Vehicle Operation	—	—	55,621	55,621
Depreciation	—	—	31,620	31,620
Personal Travel Out of State	—	—	95,300	95,300
Office Supplies	—	—	61,056	61,056
Facility Maintenance Supplies	—	—	1,203	1,203
Other Supplies	—	—	8,125	8,125
Printing & Binding	—	—	1,378	1,378
Food	—	—	1,325	1,325
Postage	—	—	53,847	53,847
Communications	—	—	318,566	318,566
Rentals	—	—	676,333	676,333
Utilities	—	—	39,850	39,850
Professional & Scientific Services	—	—	10,000	10,000
Outside Services	—	—	209,052	209,052
Advertising & Publicity	—	—	9,850	9,850
Outside Repairs/Service	—	—	15,433	15,433
Reimbursement to Other Agencies	—	—	225,219	225,219
ITS Reimbursements	—	—	388,738	388,738
IT Outside Services	—	—	651,830	651,830
Gov Fund Type Transfers - Attorney General Services	—	—	15,000	15,000
Gov Fund Type Transfers - Auditor of State Services	—	—	60,000	60,000
Gov Fund Type Transfers - Other Agencies Services	—	—	745,231	745,231
Equipment - Non-Inventory	—	—	15,819	15,819
IT Equipment	—	—	687,191	687,191
Other Expense & Obligations	—	—	6,477,100	6,477,100
Fees	—	—	50	50
Aid to Individuals	—	—	8,442,947	8,442,947
<b>Total Expenditures</b>	<b>—</b>	<b>—</b>	<b>42,285,684</b>	<b>42,367,374</b>

## 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 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	—	4,643	4,642	4,642
Appropriation	100,000	100,000	100,000	—
<b>Total Resources</b>	<b>100,000</b>	<b>104,643</b>	<b>104,642</b>	<b>4,642</b>
<b>Expenditures</b>				
Outside Services	95,357	1	—	—
State Aid	—	100,000	100,000	—
Balance Carry Forward (Approps)	4,643	4,642	4,642	4,642
<b>Total Expenditures</b>	<b>100,000</b>	<b>104,643</b>	<b>104,642</b>	<b>4,642</b>

## Future Ready Iowa Coordinator

### Iowa Skilled Worker and Job Creation Fund

#### Appropriation Description

Future Ready Iowa Coordinator

#### Future Ready Iowa Coordinator Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	150,000	—	—	—
Intra State Receipts	60,892	—	—	—
<b>Total Resources</b>	<b>210,892</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Expenditures</b>				
Personal Services-Salaries	166,391	—	—	—
Personal Travel In State	283	—	—	—
State Vehicle Operation	91	—	—	—
Office Supplies	22	—	—	—
Other Supplies	—	—	—	—
Printing & Binding	5	—	—	—
Communications	9	—	—	—
Utilities	546	—	—	—
Professional & Scientific Services	10	—	—	—

## Future Ready Iowa Coordinator Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Reimbursement to Other Agencies	4,465	—	—	—
Other Expense & Obligations	39,070	—	—	—
Total Expenditures	210,892	—	—	—

## Intermediary Network

Iowa Skilled Worker and Job Creation Fund

### Appropriation Description

Intermediary Network from Department of Education

## Intermediary Network Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	1,500,000	—	—	—
Total Resources	1,500,000	—	—	—
<b>Expenditures</b>				
Intra-State Transfers	1,500,000	—	—	—
Total Expenditures	1,500,000	—	—	—

## 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 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	383,720	476,660	476,658	476,658
Appropriation	5,500,000	5,500,000	5,500,000	5,500,000
Total Resources	5,883,720	5,976,660	5,976,658	5,976,658
<b>Expenditures</b>				
Personal Services-Salaries	51,261	136,402	136,402	136,402
Personal Travel In State	448	500	500	500
Personal Travel Out of State	1,466	1	—	—

## Adult Ed and Literacy Program Workforce SWJCF Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Office Supplies	—	200	200	200
Other Supplies	—	91	91	91
Postage	—	100	100	100
Communications	199	100	100	100
Utilities	—	300	300	300
Outside Services	5,140,000	16,301	16,300	16,300
Intra-State Transfers	210,000	—	—	—
Outside Repairs/Service	—	10	10	10
Reimbursement to Other Agencies	—	2,500	2,500	2,500
ITS Reimbursements	—	10	10	10
Gov Fund Type Transfers - Other Agencies Services	—	210,000	210,000	210,000
Other Expense & Obligations	3,686	31,400	31,400	31,400
State Aid	—	5,102,087	5,102,087	5,102,087
Balance Carry Forward (Approps)	476,660	476,658	476,658	476,658
<b>Total Expenditures</b>	<b>5,883,720</b>	<b>5,976,660</b>	<b>5,976,658</b>	<b>5,976,658</b>

## STEM Internships

Iowa Skilled Worker and Job Creation Fund

### Appropriation Description

STEM Internships from EDA

## STEM Internships Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	—	373,672	373,672	373,672
Appropriation	633,325	633,325	633,325	633,325
<b>Total Resources</b>	<b>633,325</b>	<b>1,006,997</b>	<b>1,006,997</b>	<b>1,006,997</b>
<b>Expenditures</b>				
State Aid	259,653	633,325	633,325	633,325
Balance Carry Forward (Approps)	373,672	373,672	373,672	373,672
<b>Total Expenditures</b>	<b>633,325</b>	<b>1,006,997</b>	<b>1,006,997</b>	<b>1,006,997</b>

## 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 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	—	—	125,000
Total Resources	—	—	—	125,000
<b>Expenditures</b>				
Personal Services-Salaries	—	—	—	125,000
Total Expenditures	—	—	—	125,000

## 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 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	2,416,084	2,416,084	2,416,084	4,616,084
Total Resources	2,416,084	2,416,084	2,416,084	4,616,084
<b>Expenditures</b>				
Intra-State Transfers	2,416,084	2,416,084	2,416,084	4,616,084
Total Expenditures	2,416,084	2,416,084	2,416,084	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 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	—	1,500,000	1,500,000	1,500,000
Appropriation	3,000,000	3,000,000	3,000,000	3,000,000
<b>Total Resources</b>	<b>3,000,000</b>	<b>4,500,000</b>	<b>4,500,000</b>	<b>4,500,000</b>
<b>Expenditures</b>				
Intra-State Transfers	1,500,000	3,000,000	3,000,000	3,000,000
Balance Carry Forward (Approps)	1,500,000	1,500,000	1,500,000	1,500,000
<b>Total Expenditures</b>	<b>3,000,000</b>	<b>4,500,000</b>	<b>4,500,000</b>	<b>4,500,000</b>

## 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 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	—	2,375,000	2,375,000	2,375,000
Appropriation	4,750,000	4,750,000	4,750,000	4,750,000
<b>Total Resources</b>	<b>4,750,000</b>	<b>7,125,000</b>	<b>7,125,000</b>	<b>7,125,000</b>
<b>Expenditures</b>				
Intra-State Transfers	2,375,000	4,750,000	4,750,000	4,750,000
Balance Carry Forward (Approps)	2,375,000	2,375,000	2,375,000	2,375,000
<b>Total Expenditures</b>	<b>4,750,000</b>	<b>7,125,000</b>	<b>7,125,000</b>	<b>7,125,000</b>

## 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 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	2,200,000	2,200,000	2,200,000	—
Total Resources	2,200,000	2,200,000	2,200,000	—
<b>Expenditures</b>				
Intra-State Transfers	2,200,000	2,200,000	2,200,000	—
Total Expenditures	2,200,000	2,200,000	2,200,000	—

## Fund Detail

## Iowa Workforce Development Fund Detail

Funds	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
IWD - Vocational Rehabilitation Services	35,480,951	40,098,485	7	7
S.S.A. Program Income Account	231,585	215,383	—	—
DDS-Medicaid	81,038	293,816	—	—
Supported Employment Services	242,880	243,000	—	—
Disability Determination Services	32,920,097	35,947,434	7	7
Vocational Rehabilitation-Contributed Account	1,817	854	—	—
Other Grants	2,003,534	3,397,998	—	—
Iowa Workforce Development	1,004,335,393	1,053,187,021	1,090,362,402	1,090,387,402
Iowa Skilled Worker and Job Creation Fund	8,327,937	7,088,299	7,088,297	7,113,297
S.S.A. Program Income Account	—	—	215,383	215,383
Special Contingency Fund	25,814,076	21,776,128	19,114,095	21,314,095
Trade Expansion Act Benefits Payment Fund	1,225,574	1,885,334	1,885,334	1,885,334
Statewide Work-Based Learning Intermediary Network Fund	1,519,521	267,225	267,225	267,225
UI Benefit Overpayment Clearing	239,341	247,094	247,094	247,094
IWD Major Federal Programs	45,196,877	55,745,287	54,971,076	54,971,076
IWD Minor Federal Programs	52,438,913	54,905,574	52,791,882	52,791,882
Iowa Student Internship Fund	—	2	2	2
Workforce Development Withholding	11,625,000	19,375,000	19,375,000	19,375,000
DDS-Medicaid	—	—	293,816	293,816
Supported Employment Services	—	—	243,000	243,000
Disability Determination Services	—	—	35,947,427	35,947,427
Vocational Rehabilitation-Contributed Account	—	—	854	854
Other Grants	—	—	3,397,998	3,397,998
Food Stamp Allowances	600	600	600	600
Disaster Unemployment Benefits Fund	(968,457)	434,417	434,418	434,418
Boiler Safety Fund	—	—	—	—
Elevator Safety Fund	—	—	—	—
Benefit Fund Account	270,892,530	241,030,999	243,281,443	243,281,443
UI Reserve Fund	169,046,327	169,046,327	169,046,327	166,846,327
Clearing Account	393,407,511	452,994,140	452,994,140	452,994,140
IWD-Field Office Operating Fund	25,569,642	28,390,595	28,766,991	28,766,991

## 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 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	920,219	5,410,325	4,269,723	4,269,723
Adjustment to Balance Forward	3,133	—	—	—
Appropriation	2,416,084	2,416,084	2,416,084	4,616,084
Other Taxes	12,136,941	2,900,000	2,900,000	2,900,000
Federal Support	—	329,588	—	—
Local Governments	83	75,000	66,609	66,609
Intra State Receipts	(2,106,603)	2,840,980	3,347,642	3,347,642
Reimbursement from Other Agencies	10,925,964	6,351,232	4,661,118	4,661,118
Gov Fund Type Transfers - Other Agencies	188,107	222,148	222,148	222,148
Interest	431,724	100,000	100,000	100,000
Refunds & Reimbursements	206,280	445,174	445,174	445,174
Rents & Leases	692,144	685,597	685,597	685,597
<b>Total Resources</b>	<b>25,814,076</b>	<b>21,776,128</b>	<b>19,114,095</b>	<b>21,314,095</b>
<b>Expenditures</b>				
Personal Services-Salaries	8,473,533	9,428,006	9,321,822	9,321,822
Personal Travel In State	47,247	70,228	70,228	70,228
State Vehicle Operation	7,386	6,806	6,806	6,806
Personal Travel Out of State	63,494	113,506	113,506	113,506
Office Supplies	86,981	(309,859)	(309,859)	(309,859)
Facility Maintenance Supplies	1,138	6,739	6,739	6,739
Professional & Scientific Supplies	27	10,001	10,001	10,001
Other Supplies	10,998	(2,205,021)	(2,205,025)	(2,205,025)
Printing & Binding	222,392	110,492	110,492	110,492
Postage	22,591	130,941	130,941	130,941
Communications	482,905	600,874	600,870	600,870
Rentals	724,906	280,364	280,364	280,364
Utilities	97,669	212,560	212,556	212,556
Professional & Scientific Services	1,257,391	977,214	1,422,535	1,422,535
Outside Services	4,333,599	1,832,310	(69,781)	(69,781)
Intra-State Transfers	2,580,311	2,553,552	2,553,552	4,753,552
Advertising & Publicity	36,727	62,986	62,986	62,986
Outside Repairs/Service	35,258	13,583	13,583	13,583
Auditor of State Reimbursements	—	360,000	360,000	360,000
Reimbursement to Other Agencies	1,101,432	1,051,309	1,051,298	1,051,298
ITS Reimbursements	409,940	757,130	757,115	757,115
IT Outside Services	2,187,567	1,761,241	1,761,241	1,761,241
Gov Fund Type Transfers - Attorney General Services	31,322	37,818	37,818	37,818

## Special Contingency Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Gov Fund Type Transfers - Other Agencies Services	188,777	335,818	335,818	335,818
Equipment	16	—	—	—
Office Equipment	3,960	3,296	3,296	3,296
Equipment - Non-Inventory	14,177	18,205	18,205	18,205
IT Equipment	2,256,664	6,158,790	6,158,742	6,158,742
Other Expense & Obligations	(11,330,855)	(13,588,568)	(13,546,971)	(13,546,971)
Refunds-Other	1,148	—	—	—
State Aid	4,638,966	4,300,000	4,300,000	4,300,000
Appropriation	2,416,084	2,416,084	2,416,084	4,616,084
Balance Carry Forward (Funds)	5,410,325	4,269,723	3,129,133	929,133
Total Expenditures	25,814,076	21,776,128	19,114,095	21,314,095

## 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 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	298	200,414	200,414	200,414
Adjustment to Balance Forward	117	—	—	—
Federal Support	1,025,160	1,484,920	1,484,920	1,484,920
Intra State Receipts	200,000	200,000	200,000	200,000
Total Resources	1,225,574	1,885,334	1,885,334	1,885,334
<b>Expenditures</b>				
Other Expense & Obligations	1,025,160	1,684,920	1,684,920	1,684,920
Balance Carry Forward (Funds)	200,414	200,414	200,414	200,414
Total Expenditures	1,225,574	1,885,334	1,885,334	1,885,334

## 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 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	4,880	267,225	267,225	267,225
Intra State Receipts	1,500,000	—	—	—
Interest	14,641	—	—	—
<b>Total Resources</b>	<b>1,519,521</b>	<b>267,225</b>	<b>267,225</b>	<b>267,225</b>
<b>Expenditures</b>				
State Aid	1,252,296	—	—	—
Balance Carry Forward (Funds)	267,225	267,225	267,225	267,225
<b>Total Expenditures</b>	<b>1,519,521</b>	<b>267,225</b>	<b>267,225</b>	<b>267,225</b>

## 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 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	(137,295)	1,445,718	1,445,718	1,445,718
Adjustment to Balance Forward	574	—	—	—
Federal Support	42,365,401	51,439,430	50,610,279	50,610,279
Intra State Receipts	2,911,000	2,860,139	2,915,079	2,915,079
Gov Fund Type Transfers - Other Agencies	57,196	—	—	—
<b>Total Resources</b>	<b>45,196,877</b>	<b>55,745,287</b>	<b>54,971,076</b>	<b>54,971,076</b>
<b>Expenditures</b>				
Personal Services-Salaries	20,718,729	23,404,779	23,429,079	23,429,079
Personal Travel In State	24,770	52,951	52,951	52,951

## IWD Major Federal Programs Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
State Vehicle Operation	3	297	297	297
Personal Travel Out of State	25,252	52,769	52,769	52,769
Office Supplies	452,913	244,704	244,704	244,704
Facility Maintenance Supplies	22	721	721	721
Equipment Maintenance Supplies	—	55	55	55
Professional & Scientific Supplies	3	5,023	5,023	5,023
Other Supplies	8,366	11,642	11,642	11,642
Printing & Binding	140,143	110,672	110,672	110,672
Postage	928,036	1,096,113	1,096,113	1,096,113
Communications	136,296	265,811	265,811	265,811
Rentals	374,308	295,873	295,873	295,873
Utilities	64,604	52,065	52,065	52,065
Professional & Scientific Services	155,146	26,577	26,577	26,577
Outside Services	502,552	1,932,015	1,176,015	1,176,015
Intra-State Transfers	—	112	112	112
Advertising & Publicity	—	526	526	526
Outside Repairs/Service	7,704	2,963	2,963	2,963
Reimbursement to Other Agencies	368,698	271,792	271,792	271,792
ITS Reimbursements	206,915	361,917	361,917	361,917
IT Outside Services	9,962,794	4,475,197	4,475,197	4,475,197
Gov Fund Type Transfers - Other Agencies Services	3,922,339	5,169,141	5,169,141	5,169,141
Office Equipment	363	33,624	33,624	33,624
Equipment - Non-Inventory	5,276	7,476	7,476	7,476
IT Equipment	865,367	10,242,444	10,242,444	10,242,444
Other Expense & Obligations	4,874,453	6,182,709	6,140,198	6,140,198
Licenses	15,062	2,210	2,210	2,210
Fees	(8,954)	(2,609)	(2,609)	(2,609)
Balance Carry Forward (Funds)	1,445,718	1,445,718	1,445,718	1,445,718
Total Expenditures	45,196,877	55,745,287	54,971,076	54,971,076

## 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 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	6,116,624	3,840,039	3,840,005	3,840,005
Adjustment to Balance Forward	776	—	—	—
Federal Support	29,824,803	41,008,488	37,281,538	37,281,538

## IWD Minor Federal Programs Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Intra State Receipts	16,480,140	10,057,047	11,670,339	11,670,339
Gov Fund Type Transfers - Other Agencies	16,570	—	—	—
<b>Total Resources</b>	<b>52,438,913</b>	<b>54,905,574</b>	<b>52,791,882</b>	<b>52,791,882</b>
<b>Expenditures</b>				
Personal Services-Salaries	14,030,940	16,014,241	16,337,275	16,337,275
Personal Travel In State	121,533	313,634	370,802	370,802
State Vehicle Operation	3,688	7,985	7,894	7,894
Depreciation	2,736	8,000	8,000	8,000
Personal Travel Out of State	84,556	132,919	132,005	132,005
Office Supplies	52,642	46,337	45,972	45,972
Facility Maintenance Supplies	179	1,411	1,403	1,403
Professional & Scientific Supplies	640	17,990	17,968	17,968
Other Supplies	14,625	9,726	19,365	19,365
Printing & Binding	45,146	16,156	16,718	16,718
Food	99	—	—	—
Postage	50,966	17,395	17,642	17,642
Communications	68,114	62,657	59,581	59,581
Rentals	548,978	548,009	537,150	537,150
Utilities	37,423	38,956	36,484	36,484
Professional & Scientific Services	1,703,496	1,183,555	1,183,459	1,183,459
Outside Services	24,022,890	22,846,992	22,453,351	22,453,351
Advertising & Publicity	1,946	1,261	1,204	1,204
Outside Repairs/Service	2,550	1,161	1,033	1,033
Reimbursement to Other Agencies	84,321	83,424	86,573	86,573
ITS Reimbursements	257,805	234,734	234,316	234,316
IT Outside Services	1,582,703	486,125	522,201	522,201
Gov Fund Type Transfers - Other Agencies Services	61,480	1	—	—
Equipment	510,172	—	3,975	3,975
Office Equipment	(63)	—	—	—
Equipment - Non-Inventory	27,555	10,169	10,076	10,076
IT Equipment	344,040	310,411	364,492	364,492
Other Expense & Obligations	4,306,833	7,298,467	6,470,678	6,470,678
Licenses	—	375	375	375
State Aid	67,075	126,507	—	—
Aid to Individuals	563,807	1,246,971	11,885	11,885
Balance Carry Forward (Funds)	3,840,039	3,840,005	3,840,005	3,840,005
<b>Total Expenditures</b>	<b>52,438,913</b>	<b>54,905,574</b>	<b>52,791,882</b>	<b>52,791,882</b>

## 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 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	—	(3,875,000)	—	—
Balance Brought Forward (Approps)	—	3,875,000	3,875,000	3,875,000
Appropriation	7,750,000	7,750,000	7,750,000	7,750,000
Ind Inc Tax Quarterly	3,875,000	11,625,000	7,750,000	7,750,000
<b>Total Resources</b>	<b>11,625,000</b>	<b>19,375,000</b>	<b>19,375,000</b>	<b>19,375,000</b>
<b>Expenditures</b>				
Intra-State Transfers	3,875,000	7,750,000	7,750,000	7,750,000
Balance Carry Forward (Approps)	3,875,000	3,875,000	3,875,000	3,875,000
Appropriation	7,750,000	7,750,000	7,750,000	7,750,000
Balance Carry Forward (Funds)	(3,875,000)	—	—	—
<b>Total Expenditures</b>	<b>11,625,000</b>	<b>19,375,000</b>	<b>19,375,000</b>	<b>19,375,000</b>

## 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 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	7	7	7	7
Adjustment to Balance Forward	11,613	—	—	—
Federal Support	32,271,567	35,261,489	—	—
Federal Support	—	—	35,261,489	35,261,489
Gov Fund Type Transfers - Other Agencies	—	—	685,338	685,338
Gov Fund Type Transfers - Other Agencies	636,910	685,338	—	—
Refunds & Reimbursements	—	—	600	600
Refunds & Reimbursements	—	600	—	—
<b>Total Resources</b>	<b>32,920,097</b>	<b>35,947,434</b>	<b>35,947,434</b>	<b>35,947,434</b>
<b>Expenditures</b>				
Personal Services-Salaries	—	—	24,287,714	24,287,714
Personal Services-Salaries	23,818,941	24,287,714	—	—
Personal Travel In State	—	500	—	—
Personal Travel In State	—	—	500	500
Personal Travel Out of State	1,887	3,375	—	—
Personal Travel Out of State	—	—	3,375	3,375
Office Supplies	—	—	20,778	20,778
Office Supplies	21,003	20,778	—	—
Printing & Binding	18,474	15,376	—	—
Printing & Binding	—	—	15,376	15,376
Food	—	—	150	150
Food	—	150	—	—
Postage	—	—	346,344	346,344
Postage	335,851	346,344	—	—
Communications	134,352	146,558	—	—
Communications	—	—	146,558	146,558
Rentals	—	—	621,714	621,714
Rentals	620,702	621,714	—	—
Outside Services	109,743	111,132	—	—
Outside Services	—	—	111,445	111,445
Advertising & Publicity	—	—	500	500
Outside Repairs/Service	—	313	—	—
Reimbursement to Other Agencies	—	—	182,605	182,605
Reimbursement to Other Agencies	188,918	182,605	—	—
ITS Reimbursements	—	—	98,714	98,714
ITS Reimbursements	53,944	98,714	—	—
Gov Fund Type Transfers - Other Agencies Services	—	—	3,065,087	3,065,087
Gov Fund Type Transfers - Other Agencies Services	1,929,894	3,065,087	—	—
Equipment	—	5,000	—	—
Equipment	—	—	5,000	5,000
Office Equipment	—	5,000	—	—
Office Equipment	—	—	5,000	5,000
Equipment - Non-Inventory	—	—	177	177

## Disability Determination Services Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Equipment - Non-Inventory	148	177	—	—
IT Equipment	—	—	71,397	71,397
IT Equipment	19,028	71,397	—	—
Other Expense & Obligations	—	5,178	—	—
Other Expense & Obligations	—	—	5,178	5,178
Aid to Individuals	5,667,204	6,959,815	—	—
Aid to Individuals	—	—	6,959,815	6,959,815
Balance Carry Forward (Funds)	7	7	7	7
Total Expenditures	32,920,097	35,947,434	35,947,434	35,947,434

## Boiler Safety Fund

### Fund Description

A revolving fund, established in HF 2447 (2004 session), to account for revenue derived from boiler inspection fees and the costs associated with performing the inspections.

### Boiler Safety Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	1,421	—	—	—
Adjustment to Balance Forward	(1,421)	—	—	—
Total Resources	—	—	—	—
Expenditures				
Total Expenditures				

## Elevator Safety Fund

### Fund Description

A revolving fund, established by HF 2447 (2004 session), to account for the revenue derived from amusement ride safety inspection fees and the costs associated with performing the inspections.

### Elevator Safety Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	2,701	—	—	—
Adjustment to Balance Forward	(2,701)	—	—	—

## Elevator Safety Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Total Resources	—	—	—	—
Expenditures				
Total Expenditures				

## 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 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	(4,229,210)	(2,250,444)	—	—
Adjustment to Balance Forward	44,629	—	—	—
Federal Support	269,208,000	231,827,717	231,827,717	231,827,717
Refunds & Reimbursements	5,869,111	11,453,726	11,453,726	11,453,726
Total Resources	270,892,530	241,030,999	243,281,443	243,281,443
Expenditures				
Intra-State Transfers	—	151,692	151,692	151,692
Other Expense & Obligations	28,438,189	25,430,645	25,430,645	25,430,645
Employment Benefits	244,704,785	215,448,662	217,699,106	217,699,106
Balance Carry Forward (Funds)	(2,250,444)	—	—	—
Total Expenditures	270,892,530	241,030,999	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 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	2,884,727	3,522,860	1,945,576	1,945,576
Reimbursement from Other Agencies	9,874,833	9,880,709	10,590,231	10,590,231

## UI Reserve Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Interest	137,059	14,500	14,500	14,500
Refunds & Reimbursements	70,703	25,100	25,100	25,100
<b>Total Resources</b>	<b>12,967,323</b>	<b>13,443,169</b>	<b>12,575,407</b>	<b>12,575,407</b>
<b>Expenditures</b>				
Personal Services-Salaries	5,653,283	6,818,743	7,218,727	7,218,727
Personal Travel In State	668	12,600	12,600	12,600
State Vehicle Operation	72,116	56,000	56,000	56,000
Depreciation	100,151	—	—	—
Personal Travel Out of State	16,586	36,500	36,500	36,500
Office Supplies	11,099	16,900	16,900	16,900
Facility Maintenance Supplies	259,272	250,000	250,000	250,000
Equipment Maintenance Supplies	45,932	37,000	37,000	37,000
Professional & Scientific Supplies	—	500	500	500
Ag., Conservation & Horticulture Supply	8,997	9,500	9,500	9,500
Other Supplies	205	1,000	1,000	1,000
Printing & Binding	1,491	1,500	1,500	1,500
Uniforms & Related Items	4,910	11,000	11,000	11,000
Postage	1,371	1,660	1,660	1,660
Communications	87,370	86,601	86,601	86,601
Rentals	87,998	2,000	2,000	2,000
Professional & Scientific Services	26,311	25,500	25,500	25,500
Outside Services	874,975	850,000	850,000	850,000
Outside Repairs/Service	1,090,280	465,000	465,000	465,000
Attorney General Reimbursements	10,000	10,749	10,749	10,749
Auditor of State Reimbursements	21,928	39,486	39,486	39,486
Reimbursement to Other Agencies	368,049	526,207	526,207	526,207
ITS Reimbursements	104,148	129,223	129,223	129,223
IT Outside Services	19,955	18,980	18,980	18,980
Intra-Agency Transfer	383,623	483,840	532,224	532,224
Gov Fund Type Transfers - Other Agencies Services	(111)	—	—	—
Equipment	18,308	85,000	85,000	85,000
Office Equipment	138	500	500	500
Equipment - Non-Inventory	31,670	23,600	23,600	23,600
IT Equipment	73,070	82,354	83,794	83,794
Other Expense & Obligations	23,599	15,500	15,500	15,500
Licenses	15	150	150	150
Capitals	47,056	1,400,000	—	—
Balance Carry Forward (Funds)	3,522,860	1,945,576	2,028,006	2,028,006
<b>Total Expenditures</b>	<b>12,967,323</b>	<b>13,443,169</b>	<b>12,575,407</b>	<b>12,575,407</b>

## IWD-Field Office Operating Fund

### Fund Description

IWD-Field Office Operating Fund

### IWD-Field Office Operating Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	10,489,043	8,019,572	9,095,857	9,095,857
Reimbursement from Other Agencies	33,823,976	33,805,337	34,544,213	34,544,213
Refunds & Reimbursements	166,583	200,000	200,000	200,000
<b>Total Resources</b>	<b>44,479,602</b>	<b>42,024,909</b>	<b>43,840,070</b>	<b>43,840,070</b>
<b>Expenditures</b>				
Personal Services-Salaries	295,853	278,732	295,456	295,456
Personal Travel In State	645	1,500	1,500	1,500
Office Supplies	849	750	750	750
Other Supplies	215	—	—	—
Printing & Binding	11	—	—	—
Communications	1,342	1,700	1,700	1,700
Professional & Scientific Services	1,363,523	1,454,560	1,529,560	1,529,560
Outside Services	98	—	—	—
Attorney General Reimbursements	440,000	440,000	440,000	440,000
Reimbursement to Other Agencies	1,269	12,800	12,800	12,800
ITS Reimbursements	2,221	3,000	3,000	3,000
IT Outside Services	1,168	1,200	1,200	1,200
Intra-Agency Transfer	747,110	869,471	869,471	869,471
Equipment - Non-Inventory	5,635	1,800	1,800	1,800
IT Equipment	—	500	500	500
Claims	33,600,000	29,858,539	31,358,500	31,358,500
Other Expense & Obligations	92	4,500	4,500	4,500
Balance Carry Forward (Funds)	8,019,572	9,095,857	9,319,333	9,319,333
<b>Total Expenditures</b>	<b>44,479,602</b>	<b>42,024,909</b>	<b>43,840,070</b>	<b>43,840,070</b>

# IPERS Administration

## Mission Statement

The Iowa Public Employees' Retirement System (IPERS) is the fiduciary responsible for administering the IPERS Trust Fund. IPERS exists for the exclusive benefit of its members and fulfills its obligations to cost-effectively pay benefits, maintain stable contribution rates, protect member information and provide outstanding service.

## Description

IPERS is the largest public pension plan in Iowa with nearly 382,000 members, more than 1,900 participating public employers and a trust fund with a market value of more than \$40 billion at the end of FY2021. Of its members, 173,000 are actively working and more than 129,000 are retired. In FY2021, the IPERS Trust Fund paid \$2.365 billion in benefits. Of that, \$2.083 billion was paid to lowans. One in 10 lowans is an IPERS member.

IPERS, an independent agency within the executive branch of state government, has provided a pension plan for Iowa's public employees for more than 65 years. IPERS is a defined benefit plan funded through member contributions, employer contributions and investment income.

By law, most individuals become members of IPERS when they begin employment at any IPERS-covered public employer, including schools, cities, counties, state government and other government agencies. IPERS members range in age from 16 to older than 100. Members live in all 99 Iowa counties and most benefit recipients stay in Iowa when they retire.

## Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
State Appropriations	21,129,084	22,789,430	22,789,430	83,955,503
Taxes	1,403,748,979	2,000,000,000	2,000,000,000	2,000,000,000
Receipts from Other Entities	—	34,095	34,095	34,095
Interest, Dividends, Bonds & Loans	1,811,259,201	7,500,000	7,500,000	7,500,000
Refunds & Reimbursements	177,019,102	200,000,000	200,000,000	200,000,000
Miscellaneous	58,093	96,000	96,000	96,000
Beginning Balance and Adjustments	36,099,546,996	36,711,753,109	35,931,636,542	35,931,636,542
<b>Total Resources</b>	<b>39,512,761,456</b>	<b>38,942,172,634</b>	<b>38,162,056,067</b>	<b>38,223,222,140</b>
<b>Expenditures</b>				
Personal Services	11,521,020	15,314,071	15,346,957	15,763,030
Travel & Subsistence	108,873	297,200	297,200	297,200
Supplies & Materials	1,106,247	876,010	876,010	876,010
Contractual Services and Transfers	24,352,818	45,107,817	45,339,444	106,089,444
Equipment & Repairs	3,142,281	1,405,427	1,140,914	1,140,914
Claims & Miscellaneous	78,587	63,000	63,000	63,000
Licenses, Permits, Refunds & Other	—	1,000	1,000	1,000
State Aid & Credits	2,739,494,044	2,924,682,137	2,924,682,137	2,924,682,137
Appropriations	21,129,084	22,789,430	22,789,430	83,955,503
Reversions	75,393	—	—	—
Balance Carry Forward	36,711,753,109	35,931,636,542	35,151,519,975	35,090,353,902
<b>Total Expenditures</b>	<b>39,512,761,456</b>	<b>38,942,172,634</b>	<b>38,162,056,067</b>	<b>38,223,222,140</b>

## Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Full Time Equivalents	87	99	99	99

## Appropriations from Other Funds

Appropriations	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
IPERS Administration	21,129,084	22,789,430	22,789,430	23,955,503
Pension Administrative System (PAS)	—	—	—	60,000,000
Total Iowa Public Employees' Retirement System Administration	21,129,084	22,789,430	22,789,430	83,955,503

## Appropriations Detail

### IPERS Administration

IPERS Fund

#### Appropriation Description

To direct, in a prudent and cost-effective manner, the investment of the fund's assets to maximize return consistent with the fund's projected liabilities, cash flow requirements, and tolerance for risk. Trust fund size - \$40 billion as of 6/30/22.

To maintain and enhance operational efficiency in administration of the pension program whereby, there are over 173,000 active employees, approximately 129,000 retirees, and a payroll exceeding \$2.3 billion annually.

### IPERS Administration Financial Summary

Object Class	FY 2024 Actuals	FY 2025 Current Year Budget Estimate	FY 2026 Total Department Request	FY 2026 Total Governor's Recommended
<b>Resources</b>				
Appropriation	20,923,309	20,774,712	22,789,430	23,955,503
Salary Adjustment	205,775	2,014,718	—	—
Reimbursement from Other Agencies	—	14,095	14,095	14,095
Other	58,093	46,000	46,000	46,000
<b>Total Resources</b>	<b>21,187,177</b>	<b>22,849,525</b>	<b>22,849,525</b>	<b>24,015,598</b>
<b>Expenditures</b>				
Personal Services-Salaries	11,520,159	15,312,071	15,344,957	15,761,030
Personal Travel In State	5,315	150,000	150,000	150,000
State Vehicle Operation	—	200	200	200
Personal Travel Out of State	65,233	132,000	132,000	132,000
Office Supplies	84,662	84,210	84,210	84,210
Facility Maintenance Supplies	20,018	10,000	10,000	10,000
Printing & Binding	214,372	160,300	160,300	160,300
Postage	663,948	529,500	529,500	529,500
Communications	189,376	249,550	249,550	249,550
Rentals	1,460	1,700	1,700	1,700
Utilities	61,450	75,000	75,000	75,000
Professional & Scientific Services	1,183,649	747,500	1,128,827	1,128,827
Outside Services	606,040	733,400	733,400	1,483,400
Advertising & Publicity	3,480	4,000	4,000	4,000
Outside Repairs/Service	55,108	5,000	5,000	5,000
Auditor of State Reimbursements	201,689	190,000	190,000	190,000
Reimbursement to Other Agencies	51,586	63,064	63,064	63,064
ITS Reimbursements	738,273	803,955	803,955	803,955
IT Outside Services	2,247,935	2,153,248	2,003,548	2,003,548
Gov Fund Type Transfers - Attorney General Services	—	250	250	250
Gov Fund Type Transfers - Other Agencies Services	—	150	150	150
Office Equipment	—	100	100	100
Equipment - Non-Inventory	1,229,936	20,000	20,000	20,000

## IPERS Administration Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
IT Equipment	1,912,345	1,381,327	1,116,814	1,116,814
Other Expense & Obligations	55,751	43,000	43,000	43,000
Reversions	75,393	—	—	—
<b>Total Expenditures</b>	<b>21,187,177</b>	<b>22,849,525</b>	<b>22,849,525</b>	<b>24,015,598</b>

## Pension Administrative System (PAS)

IPERS Fund

### Appropriation Description

Upgrade of the PAS system to move from an on-premise system to a cloud-based, modern architecture solution.

## Pension Administrative System (PAS) Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	—	—	60,000,000
<b>Total Resources</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>60,000,000</b>
<b>Expenditures</b>				
IT Outside Services	—	—	—	60,000,000
<b>Total Expenditures</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>60,000,000</b>

## Fund Detail

### IPERS Administration Fund Detail

Funds	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Iowa Public Employees' Retirement System Administration	39,512,761,456	38,942,172,634	38,162,056,067	38,223,222,140
IPERS Fund	39,512,761,456	38,942,172,634	38,162,056,067	38,223,222,140

## IPERS Fund

### Fund Description

This account pays all of the IPERS benefits.

### IPERS Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	36,099,168,941	36,711,753,109	35,931,636,542	35,931,636,542
Adjustment to Balance Forward	302,662	—	—	—
Appropriation	20,923,309	20,774,712	22,789,430	83,955,503
Salary Adjustment	205,775	2,014,718	—	—
Other Taxes	1,403,748,979	2,000,000,000	2,000,000,000	2,000,000,000
Intra State Receipts	—	20,000	20,000	20,000
Reimbursement from Other Agencies	—	14,095	14,095	14,095
Interest	1,811,259,201	7,500,000	7,500,000	7,500,000
Reversions	75,393	—	—	—
Refunds & Reimbursements	177,019,102	200,000,000	200,000,000	200,000,000
Other	58,093	96,000	96,000	96,000
<b>Total Resources</b>	<b>39,512,761,456</b>	<b>38,942,172,634</b>	<b>38,162,056,067</b>	<b>38,223,222,140</b>
<b>Expenditures</b>				
Personal Services-Salaries	11,521,020	15,314,071	15,346,957	15,763,030
Personal Travel In State	11,654	155,000	155,000	155,000
State Vehicle Operation	—	200	200	200
Personal Travel Out of State	97,218	142,000	142,000	142,000
Office Supplies	207,910	174,210	174,210	174,210
Facility Maintenance Supplies	20,018	10,000	10,000	10,000
Printing & Binding	214,372	161,300	161,300	161,300
Postage	663,948	530,500	530,500	530,500
Communications	285,976	299,550	299,550	299,550
Rentals	1,460	2,700	2,700	2,700
Utilities	61,450	75,000	75,000	75,000
Professional & Scientific Services	20,098,762	40,747,500	41,128,827	41,128,827
Outside Services	607,099	741,400	741,400	1,491,400
Advertising & Publicity	3,480	5,000	5,000	5,000

## IPERS Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Outside Repairs/Service	55,108	6,000	6,000	6,000
Auditor of State Reimbursements	201,689	190,000	190,000	190,000
Reimbursement to Other Agencies	51,586	64,064	64,064	64,064
ITS Reimbursements	738,273	805,955	805,955	805,955
IT Outside Services	2,247,935	2,155,248	2,005,548	62,005,548
Gov Fund Type Transfers - Attorney General Services	—	250	250	250
Gov Fund Type Transfers - Other Agencies Services	—	15,150	15,150	15,150
Office Equipment	—	1,100	1,100	1,100
Equipment - Non-Inventory	1,229,936	21,000	21,000	21,000
IT Equipment	1,912,345	1,383,327	1,118,814	1,118,814
Other Expense & Obligations	78,587	63,000	63,000	63,000
Refunds-Other	—	1,000	1,000	1,000
Employment Benefits	2,739,494,044	2,924,682,137	2,924,682,137	2,924,682,137
Appropriation	21,129,084	22,789,430	22,789,430	83,955,503
Reversions	75,393	—	—	—
Balance Carry Forward (Funds)	36,711,753,109	35,931,636,542	35,151,519,975	35,090,353,902
Total Expenditures	39,512,761,456	38,942,172,634	38,162,056,067	38,223,222,140

# Judicial Branch

## Mission Statement

To provide a forum for the fair and peaceful resolution of disputes through a process defined in the constitution and law.

## Description

To provide a forum for the fair and peaceful resolution of disputes through a process defined in the constitution and law. The Iowa Supreme Court also has extensive supervisory and administrative duties of the States entire court system. The Supreme Court is assisted by the office of the State Court Administrator.

## Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
State Appropriations	213,183,840	220,161,878	222,990,005	222,299,222
Receipts from Other Entities	29,896,900	17,145,631	17,145,631	17,145,631
Interest, Dividends, Bonds & Loans	11,631,363	7,851,000	7,851,000	7,851,000
Fees, Licenses & Permits	489,709	530,010	530,010	530,010
Refunds & Reimbursements	1,411,041	1,310,110	1,310,110	1,310,110
Sales, Rents & Services	188,172	177,136	177,136	177,136
Miscellaneous	11,246,134	10,001,000	10,001,000	10,001,000
Centralized Payroll	8,534,261	7,500,000	7,500,000	7,500,000
Beginning Balance and Adjustments	238,329,607	245,177,957	249,344,569	243,144,483
<b>Total Resources</b>	<b>514,911,027</b>	<b>509,854,722</b>	<b>516,849,461</b>	<b>509,958,592</b>
<b>Expenditures</b>				
Personal Services	180,880,621	197,911,130	200,739,257	197,911,130
Travel & Subsistence	2,476,879	2,302,784	2,342,784	2,342,784
Supplies & Materials	2,200,673	2,335,317	2,335,317	2,335,317
Contractual Services and Transfers	31,467,538	22,746,739	30,864,392	30,999,083
Equipment & Repairs	13,580,859	3,202,443	3,395,621	3,371,621
Claims & Miscellaneous	30,285,700	29,187,325	29,187,325	29,187,325
Licenses, Permits, Refunds & Other	555	11,000	11,000	11,000
State Aid & Credits	8,590,545	9,013,500	9,013,500	9,013,500
Reversions	249,698	—	—	—
Balance Carry Forward	245,177,958	243,144,483	238,960,265	234,786,832
<b>Total Expenditures</b>	<b>514,911,027</b>	<b>509,854,721</b>	<b>516,849,461</b>	<b>509,958,592</b>
<b>Full Time Equivalent</b>	<b>2,592</b>	<b>1,917</b>	<b>1,917</b>	<b>1,917</b>

## Appropriations from General Fund

Appropriations	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Judicial Branch	193,350,550	201,018,878	203,847,005	203,156,222
Jury & Witness (GF) to Revolving Fund (0043)	3,600,000	3,600,000	3,600,000	3,600,000
Court Ordered Services-GF	3,290,000	3,290,000	3,290,000	3,290,000
Graduated Sanctions-GF	12,253,000	12,253,000	12,253,000	12,253,000
Total Judicial Branch	212,493,550	220,161,878	222,990,005	222,299,222

## Appropriations from Other Funds

Appropriations	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Repurpose/Install CTI Sound Systems - D2,D3,D5 TRF-0943	565,000	—	—	—
County Courthouse Technology Projects-0943-TRF	125,290	—	—	—
Total Judicial Branch	690,290	—	—	—

## Appropriations Detail

### Judicial Branch

#### General Fund

#### Appropriation Description

General Fund appropriation to the Governor/Lt. Governor's Office to cover staff salaries and support costs for the Office. Funding supports all areas of the office which deal with citizen contacts, correspondence, casework, board and commission appointments, volunteers and proclamations.

### Judicial Branch Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	193,350,550	201,018,878	203,847,005	203,156,222
Federal Support	1,666,345	1,647,997	1,647,997	1,647,997
Intra State Receipts	75,366	—	—	—
Gov Fund Type Transfers - Other Agencies	10,198,466	1,647,634	1,647,634	1,647,634
Fees, Licenses & Permits	150,184	150,000	150,000	150,000
Refunds & Reimbursements	—	100	100	100
Rents & Leases	151,036	142,136	142,136	142,136
<b>Total Resources</b>	<b>205,591,946</b>	<b>204,606,745</b>	<b>207,434,872</b>	<b>206,744,089</b>
<b>Expenditures</b>				
Personal Services-Salaries	179,945,745	194,882,587	197,710,714	194,882,587
Personal Travel In State	2,160,675	2,018,327	2,018,327	2,018,327
State Vehicle Operation	15,707	15,256	15,256	15,256
Depreciation	5,704	7,600	7,600	7,600
Personal Travel Out of State	290,843	229,101	229,101	229,101
Office Supplies	823,081	827,500	827,600	827,600
Facility Maintenance Supplies	193,116	78,103	78,103	78,103
Equipment Maintenance Supplies	36,863	141,601	141,601	141,601
Other Supplies	2,999	4,000	4,000	4,000
Printing & Binding	15,191	11,843	11,743	11,743
Food	32,498	51,200	51,200	51,200
Uniforms & Related Items	20,196	28,000	28,000	28,000
Postage	887,536	974,470	974,470	974,470
Communications	1,624,156	777,601	777,600	777,600
Rentals	110,415	113,444	113,444	113,444
Utilities	177,205	175,000	175,000	2,312,344
Professional & Scientific Services	16,416	32,100	32,100	32,100
Outside Services	5,312,211	1,118,382	1,118,382	1,118,382
Intra-State Transfers	6,532,538	—	—	—
Advertising & Publicity	2,797	10,534	10,534	10,534
Reimbursement to Other Agencies	426,946	699,779	700,780	700,780
ITS Reimbursements	567,948	1,080,639	1,080,639	1,080,639
IT Outside Services	9,956	—	—	—
Gov Fund Type Transfers - Attorney General Services	3,913	3,000	3,000	3,000

## Judicial Branch Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Gov Fund Type Transfers - Auditor of State Services	719,307	481,800	481,800	481,800
Gov Fund Type Transfers - Other Agencies Services	13,714	94,365	93,365	93,365
Equipment	40,815	110,000	110,000	110,000
Office Equipment	55,361	70,000	70,000	70,000
Equipment - Non-Inventory	1,387,223	499,001	499,001	499,001
IT Equipment	3,926,059	39,187	39,187	39,187
Other Expense & Obligations	11,205	31,325	31,325	31,325
Licenses	555	1,000	1,000	1,000
Reversions	223,056	—	—	—
<b>Total Expenditures</b>	<b>205,591,946</b>	<b>204,606,745</b>	<b>207,434,872</b>	<b>206,744,089</b>

## Jury & Witness (GF) to Revolving Fund (0043)

General Fund

### Appropriation Description

Jury & Witness (GF) to Revolving Fund (0043)

## Jury & Witness (GF) to Revolving Fund (0043) Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	3,600,000	3,600,000	3,600,000	3,600,000
<b>Total Resources</b>	<b>3,600,000</b>	<b>3,600,000</b>	<b>3,600,000</b>	<b>3,600,000</b>
<b>Expenditures</b>				
Intra-State Transfers	3,600,000	3,600,000	3,600,000	3,600,000
<b>Total Expenditures</b>	<b>3,600,000</b>	<b>3,600,000</b>	<b>3,600,000</b>	<b>3,600,000</b>

**Court Ordered Services-GF**

General Fund

**Appropriation Description**

Court Ordered Services-GF

**Court Ordered Services-GF Financial Summary**

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	3,290,000	3,290,000	3,290,000	3,290,000
Total Resources	3,290,000	3,290,000	3,290,000	3,290,000
<b>Expenditures</b>				
Personal Travel Out of State	550	1,000	1,000	1,000
Professional & Scientific Supplies	14,327	15,000	15,000	15,000
Professional & Scientific Services	418,071	160,000	160,000	160,000
Outside Services	4,318	5,000	5,000	5,000
Intra-State Transfers	1,766,669	1,600,000	1,600,000	1,600,000
Gov Fund Type Transfers - Other Agencies Services	—	500	500	500
Aid to Individuals	1,074,816	1,508,000	1,508,000	1,508,000
Loans to Local Governments	—	500	500	500
Reversions	11,250	—	—	—
Total Expenditures	3,290,000	3,290,000	3,290,000	3,290,000

**Graduated Sanctions-GF**

General Fund

**Appropriation Description**

Court Ordered Services-GF

**Graduated Sanctions-GF Financial Summary**

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	12,253,000	12,253,000	12,253,000	12,253,000
Intra State Receipts	37,427	—	—	—
Total Resources	12,290,427	12,253,000	12,253,000	12,253,000
<b>Expenditures</b>				
Personal Services-Salaries	846,185	1,031,105	1,031,105	1,031,105
Personal Travel In State	1,634	500	500	500
Personal Travel Out of State	—	1,000	1,000	1,000
Professional & Scientific Supplies	—	1,000	1,000	1,000
Professional & Scientific Services	2,414,805	2,250,000	2,250,000	2,250,000

## Graduated Sanctions-GF Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Outside Services	—	1,000	1,000	1,000
Intra-State Transfers	3,980,891	3,958,395	3,958,395	3,958,395
Reimbursement to Other Agencies	558	—	—	—
Refunds-Other	—	10,000	10,000	10,000
Aid to Individuals	5,030,962	5,000,000	5,000,000	5,000,000
Reversions	15,393	—	—	—
Total Expenditures	12,290,427	12,253,000	12,253,000	12,253,000

## Repurpose/Install CTI Sound Systems - D2,D3,D5 TRF-0943

Technology Reinvestment Fund

### Appropriation Description

Repurpose/Install CTI Sound Systems - D2,D3,D5 TRF-0943

## Repurpose/Install CTI Sound Systems - D2,D3,D5 TRF-0943 Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	565,000	—	—	—
Total Resources	565,000	—	—	—
<b>Expenditures</b>				
Outside Services	35,427	—	—	—
Office Equipment	380,173	—	—	—
Equipment - Non-Inventory	97,765	—	—	—
IT Equipment	51,635	—	—	—
Total Expenditures	565,000	—	—	—

## County Courthouse Technology Projects-0943-TRF

Technology Reinvestment Fund

### Appropriation Description

County Courthouse Technology Projects-0943-TRF

## County Courthouse Technology Projects-0943-TRF Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	338,812	114,256	26,653	—
Appropriation	125,290	—	—	—

## County Courthouse Technology Projects-0943-TRF Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Total Resources	464,102	114,256	26,653	—
Expenditures				
Communications	30,190	5,000	—	—
Outside Services	115,079	10,000	2,653	—
Office Equipment	—	84,255	20,000	—
Equipment - Non-Inventory	170,221	10,000	4,000	—
IT Equipment	34,357	5,000	—	—
Balance Carry Forward (Approps)	114,256	—	—	—
Total Expenditures	464,102	114,255	26,653	—

## Fund Detail

### Judicial Branch Fund Detail

Funds	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Judicial Branch	290,138,653	286,104,977	290,271,589	284,071,503
Jury & Witness Fee Rev Fund	6,301,570	6,325,145	5,734,364	5,734,364
Civil Reparations Trust Fund	1,014,926	695,118	695,118	695,118
Judicial Branch Court Debt Clearing Fund	11,246,134	10,003,009	10,003,009	10,003,009
Judicial-Prevention Services-Title IV E Reimbursements	7,285,829	10,157,602	16,984,245	10,584,245
Court Technology & Modernization Fund	37,041,142	35,073,830	35,750,763	35,977,330
Enhanced Court Collections Fund	—	—	—	—
Judicial Retirement Fund	226,219,950	223,736,017	221,077,437	221,077,437
Appeal Fees, Writs, Etc.	—	—	—	—
Technology Reinvestment Fund	1,029,102	114,256	26,653	—

### Jury & Witness Fee Rev Fund

#### Fund Description

This account receives a general fund appropriation to the Judicial Branch to provide for payment of jury and witness fees and mileage pursuant to Chapter 602.1302 of the Code of Iowa.

### Jury & Witness Fee Rev Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	2,699,583	2,724,145	2,133,364	2,133,364
Adjustment to Balance Forward	1,988	—	—	—
Intra State Receipts	3,600,000	3,600,000	3,600,000	3,600,000
Other	—	1,000	1,000	1,000
<b>Total Resources</b>	<b>6,301,570</b>	<b>6,325,145</b>	<b>5,734,364</b>	<b>5,734,364</b>
<b>Expenditures</b>				
Personal Services-Salaries	7,369	265,781	265,781	265,781
Office Supplies	635	—	—	—
Food	6	—	—	—
Postage	114,000	135,000	135,000	135,000
Professional & Scientific Services	6,150	40,000	40,000	40,000
Outside Services	1,260,513	1,200,000	1,200,000	1,200,000
Reimbursement to Other Agencies	32	1,000	1,000	1,000
Gov Fund Type Transfers - Other Agencies Services	33,761	50,000	50,000	50,000
State Aid	2,150,909	2,500,000	2,500,000	2,500,000
Aid to Individuals	4,050	—	—	—

## Jury & Witness Fee Rev Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Balance Carry Forward (Funds)	2,724,145	2,133,364	1,542,583	1,542,583
Total Expenditures	6,301,570	6,325,145	5,734,364	5,734,364

## Judicial Retirement Fund

### Fund Description

This account receives employee and state contributions, and earned interest.

### Judicial Retirement Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	206,049,463	208,385,997	205,727,417	205,727,417
Adjustment to Balance Forward	5,653	—	—	—
Interest	9,268,310	5,800,000	5,800,000	5,800,000
Dividends	2,362,263	2,050,000	2,050,000	2,050,000
Fees, Licenses & Permits	—	10	10	10
Refunds & Reimbursements	—	10	10	10
Payroll Deductions	8,534,261	7,500,000	7,500,000	7,500,000
Total Resources	226,219,950	223,736,017	221,077,437	221,077,437
<b>Expenditures</b>				
Professional & Scientific Services	—	500	500	500
Outside Services	—	4,000	4,000	4,000
Reimbursement to Other Agencies	—	4,000	4,000	4,000
ITS Reimbursements	953	—	—	—
Gov Fund Type Transfers - Other Agencies Services	—	100	100	100
Other Expense & Obligations	17,833,000	18,000,000	18,000,000	18,000,000
Balance Carry Forward (Funds)	208,385,997	205,727,417	203,068,837	203,068,837
Total Expenditures	226,219,950	223,736,017	221,077,437	221,077,437

# Law Enforcement Academy

## Mission Statement

The Iowa Law Enforcement Academy serves the people of Iowa by setting standards for law enforcement training. The Academy maximizes training opportunities for law enforcement personnel to develop the skills and attitudes necessary to effectively serve and protect the community. ILEA exists to regulate law enforcement training by granting certification to those individuals who successfully complete training.

## Description

The Iowa Law Enforcement Academy provides Basic Academy training for new law enforcement hires, as well as Specialty, Jailer, and Telecommunicator training to individuals across the state. The Academy also oversees regional basic training academies at Des Moines Police Department, Cedar Rapids Police Department, and Department of Public Safety, as well as three short-program basic training academies at Hawkeye Community College, Western Iowa Technical Community College, and Indian Hills Community College.

The Basic Academy is to be high quality, must be regularly updated to meet local community standards, must adhere to legislative training mandates, and must utilize best practices throughout the law enforcement profession. This requires continual task analysis, curriculum development, and evaluation of hiring standards. Evaluating and improving mechanisms for the coordination of field training programs to ensure uniformity and quality of training are also Academy responsibilities. To ensure quality training, the Academy must: (1) update the skills and knowledge of the training staff to ensure best practices within the law enforcement universe are adhered to; and (2) develop and ensure training materials and practices are current and accepted by national police leadership associations.

The Academy sets the standards for continuing education requirements for law enforcement personnel as well as the standards for hiring and training of Iowa reserve peace officers. The Academy is responsible for certifying all peace officers in the state of Iowa and for decertifying those officers who violate established standards of behavior for Iowa peace officers.

## Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
State Appropriations	1,338,504	2,904,407	12,904,407	17,968,138
Receipts from Other Entities	418,863	364,534	364,534	364,534
Interest, Dividends, Bonds & Loans	73,613	1	1	1
Fees, Licenses & Permits	2,241,625	1,390,962	1,390,962	1,390,962
Refunds & Reimbursements	690	1	1	1
Miscellaneous	85,477	3	2	2
Beginning Balance and Adjustments	1,612,594	1,211,440	1,038,519	1,038,519
<b>Total Resources</b>	<b>5,771,367</b>	<b>5,871,348</b>	<b>15,698,426</b>	<b>20,762,157</b>
<b>Expenditures</b>				
Personal Services	2,917,753	3,179,349	3,179,349	3,239,349
Travel & Subsistence	133,477	167,551	155,052	155,052
Supplies & Materials	411,021	382,106	382,106	382,106
Contractual Services and Transfers	689,862	745,465	745,465	749,196
Equipment & Repairs	332,911	292,928	197,502	197,502
Claims & Miscellaneous	230	250	250	250

## Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Licenses, Permits, Refunds & Other	74,673	65,180	65,180	65,180
Plant Improvements & Additions	—	—	10,000,000	15,000,000
Balance Carry Forward	1,211,440	1,038,519	973,522	973,522
<b>Total Expenditures</b>	<b>5,771,367</b>	<b>5,871,348</b>	<b>15,698,426</b>	<b>20,762,157</b>
Full Time Equivalents	27	30	30	31

## Appropriations from General Fund

Appropriations	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Iowa Law Enforcement Academy	1,238,504	2,904,407	2,904,407	2,968,138
<b>Total Law Enforcement Academy</b>	<b>1,238,504</b>	<b>2,904,407</b>	<b>2,904,407</b>	<b>2,968,138</b>

## Appropriations from Other Funds

Appropriations	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Iowa Driving Training Facility - RIIF	—	—	10,000,000	15,000,000
ILEA Technology Projects - TRF - 0943	100,000	—	—	—
<b>Total Law Enforcement Academy</b>	<b>100,000</b>	<b>—</b>	<b>10,000,000</b>	<b>15,000,000</b>

## Appropriations Detail

### Iowa Law Enforcement Academy

General Fund

#### Appropriation Description

This appropriation funds two-thirds of the Basic Academy training costs for law enforcement, costs for regulatory activities, certification and decertification of law enforcement officers, certification of reserve officers, and testing for new law enforcement hires.

The Academy strives to maximize training opportunities, oversee and coordinate training, and set standards for public servants to ensure professional and safe interactions for all persons living in or traveling through Iowa.

#### Iowa Law Enforcement Academy Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	1,238,504	2,904,407	2,904,407	2,968,138
Intra State Receipts	151,541	189,232	189,232	189,232
Gov Fund Type Transfers - Other Agencies	241,393	175,301	175,301	175,301
Fees, Licenses & Permits	2,847,398	1,390,961	1,390,961	1,390,961
Refunds & Reimbursements	690	1	1	1
Other	54	1	1	1
<b>Total Resources</b>	<b>4,479,579</b>	<b>4,659,903</b>	<b>4,659,903</b>	<b>4,723,634</b>
<b>Expenditures</b>				
Personal Services-Salaries	2,917,753	3,179,349	3,179,349	3,239,349
Personal Travel In State	12,992	25,150	25,150	25,150
State Vehicle Operation	85,393	86,000	86,000	86,000
Depreciation	7,752	8,000	8,000	8,000
Personal Travel Out of State	25,389	35,901	35,901	35,901
Office Supplies	10,685	12,400	12,400	12,400
Facility Maintenance Supplies	10,792	8,100	8,100	8,100
Equipment Maintenance Supplies	1,977	1,600	1,600	1,600
Professional & Scientific Supplies	—	2	2	2
Housing & Subsistence Supplies	14,819	16,001	16,001	16,001
Ag., Conservation & Horticulture Supply	1,434	250	250	250
Other Supplies	348,948	319,750	319,750	319,750
Printing & Binding	3,291	3,003	3,003	3,003
Food	10,809	10,000	10,000	10,000
Uniforms & Related Items	3,961	6,500	6,500	6,500
Postage	4,305	4,500	4,500	4,500
Communications	18,221	16,080	16,080	16,080
Rentals	27,719	24,000	24,000	24,000
Utilities	54,950	55,000	55,000	58,731
Professional & Scientific Services	60,795	60,400	60,400	60,400
Outside Services	112,045	126,800	126,800	126,800

## Iowa Law Enforcement Academy Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Advertising & Publicity	696	100	100	100
Outside Repairs/Service	39,459	33,000	33,000	33,000
Reimbursement to Other Agencies	83,671	82,955	82,955	82,955
ITS Reimbursements	19,908	19,328	19,328	19,328
IT Outside Services	48,483	16,801	16,801	16,801
Gov Fund Type Transfers - Attorney General Services	31,705	115,000	115,000	115,000
Gov Fund Type Transfers - Auditor of State Services	472	1,000	1,000	1,000
Gov Fund Type Transfers - Other Agencies Services	191,738	195,001	195,001	195,001
Equipment	5,709	—	—	—
Equipment - Non-Inventory	63,705	32,201	32,201	32,201
IT Equipment	258,923	165,301	165,301	165,301
Other Expense & Obligations	230	250	250	250
Licenses	850	180	180	180
<b>Total Expenditures</b>	<b>4,479,579</b>	<b>4,659,903</b>	<b>4,659,903</b>	<b>4,723,634</b>

## Iowa Driving Training Facility - RIIF

Rebuild Iowa Infrastructure Fund

### Appropriation Description

ILEA is requesting RIIF funding to construct a driving training area for multi-agency use on Camp Dodge. This facility will be used to fulfill ILEA and DPS Basic Academy emergency vehicle operation training requirements and to reduce liability of operating emergency vehicles as required by Iowa Code section 321.231B. In conjunction with law enforcement professionals throughout the state, the Iowa DOT and National Guard will utilize this training space to facilitate a variety of training requirements, core job functions, mission readiness operations, and ongoing professional development in some of the most dangerous aspects of public service. This facility will serve as a dedicated and necessary space to ensure high-quality training by multiple State agencies.

## Iowa Driving Training Facility - RIIF Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	—	10,000,000	15,000,000
<b>Total Resources</b>	<b>—</b>	<b>—</b>	<b>10,000,000</b>	<b>15,000,000</b>
<b>Expenditures</b>				
Capitals	—	—	10,000,000	15,000,000
<b>Total Expenditures</b>	<b>—</b>	<b>—</b>	<b>10,000,000</b>	<b>15,000,000</b>

**ILEA Technology Projects - TRF - 0943**

Technology Reinvestment Fund

**Appropriation Description**

ILEA Technology Projects - TRF - 0943

**ILEA Technology Projects - TRF - 0943 Financial Summary**

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	—	95,426	—	—
Appropriation	100,000	—	—	—
<b>Total Resources</b>	<b>100,000</b>	<b>95,426</b>	<b>—</b>	<b>—</b>
<b>Expenditures</b>				
Equipment	—	95,426	—	—
Equipment - Non-Inventory	4,574	—	—	—
Balance Carry Forward (Approps)	95,426	—	—	—
<b>Total Expenditures</b>	<b>100,000</b>	<b>95,426</b>	<b>—</b>	<b>—</b>

## Fund Detail

### Law Enforcement Academy Fund Detail

Funds	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Law Enforcement Academy	1,291,787	1,211,445	11,038,523	16,038,523
Rebuild Iowa Infrastructure Fund	—	—	10,000,000	15,000,000
ILEA Internal Training Clearing Fund	1,179,287	1,103,518	1,038,522	1,038,522
ILEA Gifts And Donations	12,500	12,501	1	1
Technology Reinvestment Fund	100,000	95,426	—	—

# Legislative Branch

## Mission Statement

The legislative branch creates laws that establish policies and programs.

## Description

The legislative authority of the State is vested in a General Assembly consisting of a fifty member Senate and a one hundred member House of Representatives. The General Assembly meets annually commencing on the second Monday in January. Each House sits upon its own adjournments; keeps a journal of its proceedings; publishes the same; determines its rules of proceedings, punishes members for disorderly behavior; and, with two thirds consent of its members, can expel a member. It has all powers necessary for a branch of the General Assembly of a free and independent state.

## Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
State Appropriations	36,985,580	40,010,000	41,500,000	42,062,873
Receipts from Other Entities	5,019	—	—	—
Sales, Rents & Services	153,430	348,835	348,835	348,835
Beginning Balance and Adjustments	684,464	687,826	687,826	687,826
<b>Total Resources</b>	<b>37,828,493</b>	<b>41,046,661</b>	<b>42,536,661</b>	<b>43,099,534</b>
<b>Expenditures</b>				
Personal Services	30,086,755	32,174,817	32,174,818	32,174,818
Travel & Subsistence	3,515,899	19,891	19,891	19,891
Supplies & Materials	672,239	558,208	558,207	558,207
Contractual Services and Transfers	1,915,959	1,160,152	1,150,152	1,150,152
Equipment & Repairs	947,228	759,636	759,636	759,636
Claims & Miscellaneous	2,588	5,686,130	7,186,130	7,749,003
Plant Improvements & Additions	—	1	1	1
Balance Carry Forward	687,826	687,826	687,826	687,826
<b>Total Expenditures</b>	<b>37,828,493</b>	<b>41,046,661</b>	<b>42,536,661</b>	<b>43,099,534</b>
Full Time Equivalent	227	340	340	340

## Appropriations from General Fund

Appropriations	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
House	12,502,415	13,350,649	13,851,298	14,042,104
<b>Total House of Representatives</b>	<b>12,502,415</b>	<b>13,350,649</b>	<b>13,851,298</b>	<b>14,042,104</b>
Senate	8,574,833	9,766,234	10,132,468	10,266,561
<b>Total Senate</b>	<b>8,574,833</b>	<b>9,766,234</b>	<b>10,132,468</b>	<b>10,266,561</b>

## Appropriations from General Fund

Appropriations	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Joint Legislative Expenses	1,846,878	1,766,234	1,832,468	1,858,986
Total Joint Expenses of Legislature	1,846,878	1,766,234	1,832,468	1,858,986
Citizens Aide	1,999,750	2,285,714	2,371,428	2,408,759
Total Ombudsman, Office of	1,999,750	2,285,714	2,371,428	2,408,759
International Relations Account	4,588	10,000	—	—
Legislative Services Agency	12,057,116	12,831,169	13,312,338	13,486,463
Total Legislative Services Agency	12,061,704	12,841,169	13,312,338	13,486,463

## Appropriations Detail

### International Relations Account

General Fund

#### Appropriation Description

Funding allocated by the Legislature to support International Relations efforts in Iowa.

#### International Relations Account Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Estimated Revisions	4,588	10,000	—	—
<b>Total Resources</b>	<b>4,588</b>	<b>10,000</b>	<b>—</b>	<b>—</b>
<b>Expenditures</b>				
Gov Fund Type Transfers - Other Agencies Services	4,588	10,000	—	—
<b>Total Expenditures</b>	<b>4,588</b>	<b>10,000</b>	<b>—</b>	<b>—</b>

## House

General Fund

#### Appropriation Description

Standing unlimited appropriation to fund operations of the House of Representatives, including session and interim expenses.

#### House Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	13,282,500	13,350,649	13,851,298	14,042,104
Estimated Revisions	(780,085)	—	—	—
<b>Total Resources</b>	<b>12,502,415</b>	<b>13,350,649</b>	<b>13,851,298</b>	<b>14,042,104</b>
<b>Expenditures</b>				
Personal Services-Salaries	9,985,071	10,828,586	10,828,586	10,828,586
Personal Travel In State	2,279,224	910	910	910
Personal Travel Out of State	24,962	408	408	408
Office Supplies	37,579	408	408	408
Facility Maintenance Supplies	—	608	608	608
Equipment Maintenance Supplies	—	609	609	609
Other Supplies	—	606	606	606
Printing & Binding	—	408	408	408
Food	—	405	405	405

## House Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Uniforms & Related Items	5,435	408	408	408
Postage	1,158	408	408	408
Communications	28,075	609	609	609
Rentals	—	609	609	609
Professional & Scientific Services	15,896	1,010	1,010	1,010
Outside Services	—	1,010	1,010	1,010
Intra-State Transfers	—	606	606	606
Advertising & Publicity	—	508	508	508
Outside Repairs/Service	30,400	709	709	709
Data Processing	—	608	608	608
Auditor of State Reimbursements	—	405	405	405
Reimbursement to Other Agencies	20,566	810	810	810
ITS Reimbursements	56,701	408	408	408
Workers Comp. Reimbursement	—	409	409	409
Equipment	—	608	608	608
Office Equipment	17,348	608	608	608
Equipment - Non-Inventory	—	608	608	608
IT Equipment	—	605	605	605
Other Expense & Obligations	—	2,506,755	3,007,404	3,198,210
<b>Total Expenditures</b>	<b>12,502,415</b>	<b>13,350,649</b>	<b>13,851,298</b>	<b>14,042,104</b>

## Senate

### General Fund

### Appropriation Description

Standing unlimited appropriation to fund operations of the Senate, including session and interim expenses.

## Senate Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	9,817,500	9,766,234	10,132,468	10,266,561
Estimated Revisions	(1,242,667)	—	—	—
<b>Total Resources</b>	<b>8,574,833</b>	<b>9,766,234</b>	<b>10,132,468</b>	<b>10,266,561</b>
<b>Expenditures</b>				
Personal Services-Salaries	7,249,717	7,670,226	7,670,227	7,670,227
Personal Travel In State	1,149,149	34	34	34
Personal Travel Out of State	20,524	33	33	33
Office Supplies	42,894	34	33	33
Facility Maintenance Supplies	1,490	29	29	29
Equipment Maintenance Supplies	—	33	33	33
Other Supplies	64	31	31	31

## Senate Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Printing & Binding	6	33	33	33
Uniforms & Related Items	2,555	32	32	32
Postage	423	34	34	34
Communications	46,236	33	33	33
Rentals	—	31	31	31
Professional & Scientific Services	—	31	31	31
Outside Services	5,793	32	32	32
Advertising & Publicity	—	31	31	31
Outside Repairs/Service	—	31	31	31
Data Processing	—	25	25	25
Reimbursement to Other Agencies	18,740	33	33	33
ITS Reimbursements	37,241	31	31	31
Workers Comp. Reimbursement	—	31	31	31
Equipment	—	32	32	32
Office Equipment	—	33	33	33
Equipment - Non-Inventory	—	30	30	30
IT Equipment	—	1	1	1
Other Expense & Obligations	—	2,095,309	2,461,543	2,595,636
Scholarships & Fellowships	—	1	1	1
<b>Total Expenditures</b>	<b>8,574,833</b>	<b>9,766,234</b>	<b>10,132,468</b>	<b>10,266,561</b>

## Joint Legislative Expenses

### General Fund

### Appropriation Description

Standing unlimited appropriation to fund expenses of the General Assembly that are incurred jointly by both chambers of the General Assembly.

## Joint Legislative Expenses Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	1,540,000	1,766,234	1,832,468	1,858,986
Estimated Revisions	306,878	—	—	—
<b>Total Resources</b>	<b>1,846,878</b>	<b>1,766,234</b>	<b>1,832,468</b>	<b>1,858,986</b>
<b>Expenditures</b>				
Personal Services-Salaries	1,472,733	1,717,358	1,717,358	1,717,358
Personal Travel In State	6,319	603	603	603
Personal Travel Out of State	—	403	403	403
Office Supplies	291,870	503	503	503
Facility Maintenance Supplies	3,269	403	403	403
Equipment Maintenance Supplies	15,637	503	503	503

## Joint Legislative Expenses Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Other Supplies	3,211	402	402	402
Printing & Binding	4,302	403	403	403
Food	—	402	402	402
Uniforms & Related Items	1,420	403	403	403
Postage	1,380	403	403	403
Communications	4,081	503	503	503
Rentals	—	403	403	403
Professional & Scientific Services	31,891	503	503	503
Outside Services	2,437	503	503	503
Intra-State Transfers	—	403	403	403
Advertising & Publicity	—	403	403	403
Outside Repairs/Service	—	503	503	503
Data Processing	—	503	503	503
Auditor of State Reimbursements	—	402	402	402
Reimbursement to Other Agencies	2,324	503	503	503
ITS Reimbursements	6,002	503	503	503
Workers Comp. Reimbursement	—	403	403	403
Equipment	—	403	403	403
Office Equipment	—	403	403	403
Equipment - Non-Inventory	—	403	403	403
IT Equipment	—	402	402	402
Other Expense & Obligations	—	37,302	103,536	130,054
<b>Total Expenditures</b>	<b>1,846,878</b>	<b>1,766,234</b>	<b>1,832,468</b>	<b>1,858,986</b>

## Legislative Services Agency

### General Fund

### Appropriation Description

Standing unlimited appropriation to support the day to day operational expenses of the Legislative Services Agency.

## Legislative Services Agency Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	12,127,500	12,831,169	13,312,338	13,486,463
Estimated Revisions	(70,384)	—	—	—
Other Sales & Services	225	298,835	298,835	298,835
<b>Total Resources</b>	<b>12,057,341</b>	<b>13,130,004</b>	<b>13,611,173</b>	<b>13,785,298</b>
<b>Expenditures</b>				
Personal Services-Salaries	9,444,917	9,771,040	9,771,040	9,771,040

## Legislative Services Agency Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Personal Travel In State	2,785	10,000	10,000	10,000
Personal Travel Out of State	20,275	2,500	2,500	2,500
Office Supplies	76,825	400,000	400,000	400,000
Printing & Binding	3,866	75,000	75,000	75,000
Uniforms & Related Items	762	5,000	5,000	5,000
Postage	14,227	10,000	10,000	10,000
Communications	76,735	85,000	85,000	85,000
Rentals	—	25,000	25,000	25,000
Professional & Scientific Services	23,254	25,000	25,000	25,000
Outside Services	30,199	60,000	60,000	60,000
Advertising & Publicity	—	5,000	5,000	5,000
Outside Repairs/Service	49,270	25,000	25,000	25,000
Reimbursement to Other Agencies	33,530	35,000	35,000	35,000
ITS Reimbursements	31,597	20,000	20,000	20,000
IT Outside Services	1,318,268	820,000	820,000	820,000
Gov Fund Type Transfers - Other Agencies Services	672	—	—	—
Office Equipment	7,566	5,000	5,000	5,000
IT Equipment	922,018	750,000	750,000	750,000
Other Expense & Obligations	575	991,464	1,472,633	1,646,758
Interest Expense/Princ/Securities	—	10,000	10,000	10,000
<b>Total Expenditures</b>	<b>12,057,341</b>	<b>13,130,004</b>	<b>13,611,173</b>	<b>13,785,298</b>

## Citizens Aide

### General Fund

### Appropriation Description

Standing unlimited appropriation for support of the Citizens Aide.

## Citizens Aide Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	1,732,500	2,285,714	2,371,428	2,408,759
Estimated Revisions	267,250	—	—	—
<b>Total Resources</b>	<b>1,999,750</b>	<b>2,285,714</b>	<b>2,371,428</b>	<b>2,408,759</b>
<b>Expenditures</b>				
Personal Services-Salaries	1,934,317	2,187,607	2,187,607	2,187,607
Personal Travel In State	4,626	5,000	5,000	5,000
Personal Travel Out of State	8,035	—	—	—
Office Supplies	9,722	8,000	8,000	8,000
Equipment Maintenance Supplies	—	500	500	500

## Citizens Aide Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Printing & Binding	535	1,500	1,500	1,500
Postage	758	1,000	1,000	1,000
Communications	8,244	10,000	10,000	10,000
Rentals	1,666	2,000	2,000	2,000
Professional & Scientific Services	20,710	10,700	10,700	10,700
Outside Services	1,329	7,000	7,000	7,000
Outside Repairs/Service	—	600	600	600
Reimbursement to Other Agencies	5,328	3,800	3,800	3,800
ITS Reimbursements	4,168	2,507	2,507	2,507
Gov Fund Type Transfers - Other Agencies Services	15	—	—	—
Office Equipment	295	500	500	500
Other Expense & Obligations	2	45,000	130,714	168,045
<b>Total Expenditures</b>	<b>1,999,750</b>	<b>2,285,714</b>	<b>2,371,428</b>	<b>2,408,759</b>

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**Fund Detail****Legislative Branch Fund Detail**

<b>Funds</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2026</b>
	<b>Actuals</b>	<b>Current Year Budget Estimate</b>	<b>Total Department Request</b>	<b>Total Governor's Recommended</b>
Legislative Services Agency	842,688	737,826	737,826	737,826
Legislative Information Office Gift Sales	842,688	737,826	737,826	737,826

# Management, Department of

## Mission Statement

The mission of the Department of Management is to maximize performance of enterprise agencies across Iowa via management of financial resources, technology, and information.

## Description

The Department of Management leads enterprise budgeting, performance and accountability systems, and information technology systems so that Iowans receive the highest possible return on public investment.

Roles and responsibilities of DOM include:

- \* State budget development and oversight
- \* Revenue estimating and economic forecasting
- \* Governance system guidance, technical assistance and oversight - Accountable Government Act (AGA) including strategic and performance planning and results reporting (Data.Iowa.Gov and Results Iowa)
- \* Lean/process improvement assistance and oversight
- \* Risk Manager/State Appeal Board administration
- \* Local government budget certification and support
- \* Utility tax replacement administration
- \* Enterprise project management
- \* Collective bargaining support
- \* IT standards for information technology used by state agencies
- \* IT security duties
- \* IT application development services
- \* Enter into contracts for the receipt and provision of information technology services

## Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
State Appropriations	144,105,764	109,667,008	108,737,502	110,309,167
Taxes	278,963,338	319,381,789	319,381,789	410,522,654
Receipts from Other Entities	324,927,200	1,270,477,313	1,271,993,159	1,277,469,682
Interest, Dividends, Bonds & Loans	239,731,696	95,906,612	95,906,612	95,906,612
Fees, Licenses & Permits	5,641,788	5,239,101	5,239,101	5,239,101
Refunds & Reimbursements	4,366,601	2,996,207	2,996,207	2,996,207
Miscellaneous	3,889	—	—	—
Beginning Balance and Adjustments	6,032,107,331	5,963,613,520	6,169,693,976	6,169,693,976
<b>Total Resources</b>	<b>7,029,847,607</b>	<b>7,767,281,550</b>	<b>7,973,948,346</b>	<b>8,072,137,399</b>
<b>Expenditures</b>				
Personal Services	23,722,479	38,609,538	41,636,827	41,487,957
Travel & Subsistence	61,151	252,037	423,625	423,625
Supplies & Materials	190,156	147,464	150,864	150,864
Contractual Services and Transfers	565,303,394	1,014,124,394	877,567,657	879,285,356
Equipment & Repairs	33,605,122	24,453,711	23,745,341	23,745,341
Claims & Miscellaneous	10,456,294	3,144,086	3,144,086	3,146,922
Licenses, Permits, Refunds & Other	95,414,641	104,133,792	104,133,792	104,133,792

## Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
State Aid & Credits	132,400	150,500	150,500	150,500
Plant Improvements & Additions	1,576,958	2,323,944	2,323,944	2,323,944
Appropriations	426,290,492	451,056,049	410,248,108	423,235,639
Reversions	2,136	—	—	—
Balance Carry Forward	5,873,092,386	6,128,886,035	6,510,423,602	6,594,053,459
Total Expenditures	7,029,847,606	7,767,281,550	7,973,948,346	8,072,137,399
Full Time Equivalents	215	283	302	301

## Appropriations from General Fund

Appropriations	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
OCIO Cybersecurity Office	4,421,887	4,421,887	4,421,887	4,421,887
Total DOM - Division of Information	4,421,887	4,421,887	4,421,887	4,421,887
Special Olympics Fund	100,000	100,000	100,000	100,000
Appeal Board Claims	20,272,392	4,501,794	4,501,794	4,504,630
Department of Management	2,766,693	2,792,095	3,811,798	3,723,141
Technology Reinvestment Fund	—	—	17,500,000	—
Transportation Equity Fund	30,340,068	31,098,570	31,098,570	31,720,541
Total Management, Department of	53,479,153	38,492,459	57,012,162	40,048,312

## Appropriations from Other Funds

Appropriations	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Statewide Endpoint Detection/ Cybersecurity Incident Invest	—	2,947,658	2,947,658	2,947,658
OCIO Phone Management Software	3,180,000	—	—	—
Total DOM - Division of Information Technology	3,180,000	2,947,658	2,947,658	2,947,658
Technology Reinvestment Fund Appropriation from RIIF	18,390,290	21,131,873	—	18,269,217
Environment First Fund Appropriation	42,000,000	42,000,000	42,000,000	42,000,000
DOM Road Use Tax Fund Appropriation	56,000	56,000	56,000	56,000
Transparency Project	45,000	45,000	45,000	45,000
Iowa Grants Management Implementation (TRF)	50,000	70,000	70,000	70,000
Local Government Budget & Property Tax System Upgrade/ Redesi	120,000	120,000	120,000	120,000
Socrata License	382,131	382,131	382,131	358,429
Local Government Property Tax Technology - HF 718	100,000	—	—	—
State Foundation School Aid GF Replace - EEF	21,881,303	—	—	—

## Appropriations from Other Funds

Appropriations	FY 2024 Actuals	FY 2025	FY 2026	FY 2026
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Infrastructure for Integrating Justice Data Systems	—	—	1,400,000	1,400,000
Justice Data Warehouse	—	—	282,664	282,664
Justice Data Warehouse Transition	—	—	—	290,000
Total Management, Department of	83,024,724	63,805,004	44,355,795	62,891,310

## Appropriations Detail

### Department of Management Operations

General Fund

#### Appropriation Description

General Fund appropriation to the Department of Management for salaries, support, maintenance, and miscellaneous purposes.

### Department of Management Operations Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	—	839	839	839
Appropriation	2,766,693	2,792,095	3,811,798	3,723,141
Intra State Receipts	2,464,799	786,199	786,199	786,199
Gov Fund Type Transfers - Other Agencies	53,864	100	352,100	352,100
Fees, Licenses & Permits	—	100	100	100
<b>Total Resources</b>	<b>5,285,356</b>	<b>3,579,333</b>	<b>4,951,036</b>	<b>4,862,379</b>
<b>Expenditures</b>				
Personal Services-Salaries	2,731,722	2,736,892	3,931,187	3,782,317
Personal Travel In State	3,466	500	12,088	12,088
Personal Travel Out of State	3,692	500	11,500	11,500
Office Supplies	40,060	35,000	37,500	37,500
Professional & Scientific Supplies	—	—	500	500
Printing & Binding	6,170	6,500	6,500	6,500
Food	235	—	—	—
Postage	671	800	1,300	1,300
Communications	9,938	10,000	13,250	13,250
Professional & Scientific Services	1,067,104	552,000	552,000	608,987
Outside Services	3,846	2,000	117,000	120,226
Intra-State Transfers	—	40,000	40,000	40,000
Advertising & Publicity	—	—	70	70
Outside Repairs/Service	—	100	100	100
Auditor of State Reimbursements	6,874	10,000	10,000	10,000
Reimbursement to Other Agencies	55,042	36,000	36,000	36,000
ITS Reimbursements	1,333,066	109,100	129,100	129,100
IT Outside Services	19,056	12,000	12,000	12,000
Gov Fund Type Transfers - Other Agencies Services	915	100	100	100
Equipment - Non-Inventory	860	500	500	500
IT Equipment	615	1,000	14,000	14,000
Other Expense & Obligations	345	25,502	25,502	25,502
Balance Carry Forward (Approps)	839	839	839	839
Reversions	839	—	—	—
<b>Total Expenditures</b>	<b>5,285,356</b>	<b>3,579,333</b>	<b>4,951,036</b>	<b>4,862,379</b>

## Technology Reinvestment Fund Appropriation

### General Fund

#### Appropriation Description

A technology reinvestment fund is created under the authority of the Department of Management. The fund shall consist of appropriations made to the fund and transfers of interest, earnings, and moneys from other funds as provided by law. The fund shall be separate from the General Fund of the state and the balance in the fund shall not be considered part of the balance of the General Fund of the state. However, the fund shall be considered a special account for the purposes of Section 8.53, relating to generally accepted accounting principles. (Section 8.57C)

### Technology Reinvestment Fund Appropriation Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	—	17,500,000	—
<b>Total Resources</b>	—	—	17,500,000	—
<b>Expenditures</b>				
Intra-State Transfers	—	—	17,500,000	—
<b>Total Expenditures</b>	—	—	17,500,000	—

## Transportation Equity Fund Appropriation

### General Fund

#### Appropriation Description

General Fund appropriation for deposit into the Transportation Equity Fund. The Fund is created in Iowa Code Chap. 257.16C, sub. 3. A transportation equity program is established to provide prioritized additional funding for school districts with a transportation cost per pupil that exceeds the statewide adjusted transportation cost per pupil for the same budget year.

### Transportation Equity Fund Appropriation Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	30,340,068	31,098,570	31,098,570	31,720,541
<b>Total Resources</b>	30,340,068	31,098,570	31,098,570	31,720,541
<b>Expenditures</b>				
Intra-State Transfers	30,340,068	31,098,570	31,098,570	31,720,541
<b>Total Expenditures</b>	30,340,068	31,098,570	31,098,570	31,720,541

## OCIO Cybersecurity Office

### General Fund

#### Appropriation Description

General Fund appropriation to the Office of the Chief Information Officer to support the ongoing expenses of the Cybersecurity Office. This funding allows the OCIO to restructure the Cybersecurity Office from fee-based funding to a General Fund appropriation.

### OCIO Cybersecurity Office Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	4,421,887	4,421,887	4,421,887	4,421,887
<b>Total Resources</b>	<b>4,421,887</b>	<b>4,421,887</b>	<b>4,421,887</b>	<b>4,421,887</b>
<b>Expenditures</b>				
Intra-State Transfers	4,421,094	4,421,887	4,421,887	4,421,887
Reversions	793	—	—	—
<b>Total Expenditures</b>	<b>4,421,887</b>	<b>4,421,887</b>	<b>4,421,887</b>	<b>4,421,887</b>

## Special Olympics Fund

### General Fund

#### Appropriation Description

Standing appropriation with the funds to be distributed to one or more organizations which administer Special Olympics programs benefiting the citizens of Iowa with disabilities. (Iowa Code 8.8)

### Special Olympics Fund Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	100,000	100,000	100,000	100,000
<b>Total Resources</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
<b>Expenditures</b>				
State Aid	100,000	100,000	100,000	100,000
<b>Total Expenditures</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>

## Appeal Board Claims

### General Fund

### Appropriation Description

The State Appeal Board is an agency of the state having as its purpose the review of objections to public contracts and bonds and to the budgets of counties, school districts, cities, agricultural extension districts, assessors, and county hospitals, and the approval or rejection of payment of claims against the state that cannot be paid from other appropriations. The State Appeal Board consists of the director of the Department of Management, Auditor of State, and Treasurer of State. (Chap. 669.11 and 25.2)

### Appeal Board Claims Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	4,501,794	4,501,794	4,501,794	4,504,630
Estimated Revisions	15,770,598	—	—	—
Refunds & Reimbursements	2,628	1,000	1,000	1,000
<b>Total Resources</b>	<b>20,275,020</b>	<b>4,502,794</b>	<b>4,502,794</b>	<b>4,505,630</b>
<b>Expenditures</b>				
Personal Services-Salaries	3,862,339	164,574	164,574	164,574
Personal Travel In State	4,762	9,000	9,000	9,000
State Vehicle Operation	—	500	500	500
Depreciation	—	500	500	500
Personal Travel Out of State	2,962	1,000	1,000	1,000
Office Supplies	3,632	3,000	3,000	3,000
Facility Maintenance Supplies	5,196	2,000	2,000	2,000
Equipment Maintenance Supplies	—	8,000	8,000	8,000
Professional & Scientific Supplies	2,734	1,000	1,000	1,000
Housing & Subsistence Supplies	—	500	500	500
Other Supplies	1,458	5,000	5,000	5,000
Printing & Binding	3,714	500	500	500
Drugs & Biologicals	13,381	500	500	500
Food	886	100	100	100
Uniforms & Related Items	967	500	500	500
Postage	7,600	100	100	100
Communications	5,872	3,000	3,000	3,000
Rentals	60,693	8,000	8,000	8,000
Utilities	12,648	3,000	3,000	3,000
Professional & Scientific Services	5,573,532	964,438	964,438	964,438
Outside Services	172,984	80,000	80,000	80,000
Intra-State Transfers	—	500	500	500
Advertising & Publicity	18,650	3,000	3,000	3,000
Outside Repairs/Service	25,288	5,000	5,000	5,000
Reimbursement to Other Agencies	—	1,000	1,000	1,000
ITS Reimbursements	—	1,000	1,000	1,000
IT Outside Services	71,676	2,000	2,000	2,000

## Appeal Board Claims Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Gov Fund Type Transfers - Auditor of State Services	—	1,000	1,000	1,000
Gov Fund Type Transfers - Other Agencies Services	109	1,000	1,000	1,000
Equipment	480	1,000	1,000	1,000
Equipment - Non-Inventory	3,311	500	500	500
IT Equipment	36,367	10,000	10,000	10,000
Claims	10,146,351	3,093,582	3,093,582	3,096,418
Other Expense & Obligations	2,948	25,000	25,000	25,000
Ipers Contributions	9,667	—	—	—
Licenses	30	1,000	1,000	1,000
Fees	590	1,000	1,000	1,000
Refunds-Other	191,793	50,000	50,000	50,000
State Aid	—	3,000	3,000	3,000
Aid to Individuals	32,400	47,500	47,500	47,500
Capitals	—	500	500	500
<b>Total Expenditures</b>	<b>20,275,020</b>	<b>4,502,794</b>	<b>4,502,794</b>	<b>4,505,630</b>

## Technology Reinvestment Fund Appropriation from RIF

### Rebuild Iowa Infrastructure Fund

### Appropriation Description

Appropriation from the Rebuild Iowa Infrastructure Fund for deposit into the Technology Reinvestment Fund.

## Technology Reinvestment Fund Appropriation from RIF Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	18,390,290	21,131,873	—	18,269,217
<b>Total Resources</b>	<b>18,390,290</b>	<b>21,131,873</b>	<b>—</b>	<b>18,269,217</b>
<b>Expenditures</b>				
Intra-State Transfers	18,390,290	21,131,873	—	18,269,217
<b>Total Expenditures</b>	<b>18,390,290</b>	<b>21,131,873</b>	<b>—</b>	<b>18,269,217</b>

## Environment First Fund Appropriation

### Rebuild Iowa Infrastructure Fund

#### Appropriation Description

Standing Limited appropriation from the Rebuild Iowa Infrastructure Fund to the Environment First Fund. (Iowa Code 8.57A)

### Environment First Fund Appropriation Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	42,000,000	42,000,000	42,000,000	42,000,000
Total Resources	42,000,000	42,000,000	42,000,000	42,000,000
<b>Expenditures</b>				
Intra-State Transfers	42,000,000	42,000,000	42,000,000	42,000,000
Total Expenditures	42,000,000	42,000,000	42,000,000	42,000,000

## DOM Road Use Tax Fund Appropriation

### Road Use Tax Fund

#### Appropriation Description

Road Use Tax Fund appropriation to support the Department of Management operations.

### DOM Road Use Tax Fund Appropriation Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	56,000	56,000	56,000	56,000
Total Resources	56,000	56,000	56,000	56,000
<b>Expenditures</b>				
Intra-State Transfers	56,000	56,000	56,000	56,000
Total Expenditures	56,000	56,000	56,000	56,000

## Statewide Endpoint Detection/Cybersecurity Incident Invest

Technology Reinvestment Fund

### Appropriation Description

Funding to continue statewide Endpoint Detection and Response (CrowdStrike) and 24/7/365 coverage for all Iowa state agencies, cities, and counties.

### Statewide Endpoint Detection/Cybersecurity Incident Invest Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	2,947,658	2,947,658	2,947,658
Total Resources	—	2,947,658	2,947,658	2,947,658
<b>Expenditures</b>				
IT Outside Services	—	2,947,658	2,947,658	2,947,658
Total Expenditures	—	2,947,658	2,947,658	2,947,658

## OCIO Phone Management Software

Technology Reinvestment Fund

### Appropriation Description

Funding for OCIO to acquire and install certain software products to enforce the removal of applications from state-issued smartphones and prohibit access to blacklisted websites from state-issued computers.

### OCIO Phone Management Software Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	—	2,215,722	467,843	467,843
Appropriation	3,180,000	—	—	—
Total Resources	3,180,000	2,215,722	467,843	467,843
<b>Expenditures</b>				
ITS Reimbursements	1,767	—	—	—
IT Equipment	962,512	1,747,879	467,843	467,843
Balance Carry Forward (Approps)	2,215,722	467,843	—	—
Total Expenditures	3,180,000	2,215,722	467,843	467,843

## Transparency Project

### Technology Reinvestment Fund

#### Appropriation Description

The Transparency Project involves the development and implementation of an internet-based searchable portal providing public access to budget, financial, tax and performance information for Iowa state government.

### Transparency Project Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	83,374	37,962	37,962	37,962
Appropriation	45,000	45,000	45,000	45,000
<b>Total Resources</b>	<b>128,374</b>	<b>82,962</b>	<b>82,962</b>	<b>82,962</b>
<b>Expenditures</b>				
Personal Services-Salaries	90,412	1,000	1,000	1,000
Intra-State Transfers	—	43,000	43,000	43,000
ITS Reimbursements	—	1,000	1,000	1,000
Balance Carry Forward (Approps)	37,962	37,962	37,962	37,962
<b>Total Expenditures</b>	<b>128,374</b>	<b>82,962</b>	<b>82,962</b>	<b>82,962</b>

## Iowa Grants Management Implementation (TRF)

### Technology Reinvestment Fund

#### Appropriation Description

IowaGrants.gov provides grant management software that encapsulates the entire grant management life-cycle allowing Iowa's state agencies to automate 100% of their grant management processes online. IowaGrants.gov is capable of managing the grant tracking, application, selection, award/contracting, monitoring, communications, modifications, reporting, close-out, and financial management processes. IowaGrants.gov is available to all state agencies that administer a variety of state and federal competitive and pass through grant programs.

### Iowa Grants Management Implementation (TRF) Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	47,027	34,599	34,599	34,599
Appropriation	50,000	70,000	70,000	70,000
<b>Total Resources</b>	<b>97,027</b>	<b>104,599</b>	<b>104,599</b>	<b>104,599</b>
<b>Expenditures</b>				
ITS Reimbursements	470	5,000	5,000	5,000

## Iowa Grants Management Implementation (TRF) Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
IT Outside Services	61,958	65,000	65,000	65,000
Balance Carry Forward (Approps)	34,599	34,599	34,599	34,599
Total Expenditures	97,027	104,599	104,599	104,599

## Socrata License

### Technology Reinvestment Fund

### Appropriation Description

The Technology Reinvestment Fund appropriation to Management supports the ongoing expenses associated with the Socrata Connected Government Cloud. This funding supports the Iowa Data Platform which is an integrated solution designed to make data discoverable, usable, and actionable for both government workers and citizens.

## Socrata License Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	19,861	18,697	18,597	18,597
Appropriation	382,131	382,131	382,131	358,429
Total Resources	401,992	400,828	400,728	377,026
<b>Expenditures</b>				
Office Supplies	—	100	—	—
IT Outside Services	383,295	382,131	382,131	358,429
Balance Carry Forward (Approps)	18,697	18,597	18,597	18,597
Total Expenditures	401,992	400,828	400,728	377,026

## Local Government Property Tax Technology - HF 718

### Technology Reinvestment Fund

#### Appropriation Description

HF 718 relates to changes to local government property taxes. Funding appropriated to Management supports the information technology expenses incurred by the Department in order to implement the law changes mandated in HF 718.

### Local Government Property Tax Technology - HF 718 Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	100,000	—	—	—
Total Resources	100,000	—	—	—
<b>Expenditures</b>				
ITS Reimbursements	99,497	—	—	—
Reversions	503	—	—	—
Total Expenditures	100,000	—	—	—

## State Foundation School Aid GF Replace - EEF

### Iowa Economic Emergency Fund

#### Appropriation Description

State Foundation School Aid GF Replacement with Iowa Economic Emergency Fund dollars.

### State Foundation School Aid GF Replace - EEF Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	20,212,619	—	—	—
Change	1,668,684	—	—	—
Total Resources	21,881,303	—	—	—
<b>Expenditures</b>				
Intra-State Transfers	21,881,303	—	—	—
Total Expenditures	21,881,303	—	—	—

## Infrastructure for Integrating Justice Data Systems

### Technology Reinvestment Fund

#### Appropriation Description

The Criminal Justice Information System (CJIS) is the State of Iowa's electronic Criminal Justice data exchange system. CJIS ties together many disparate Criminal Justice systems used by state agencies. CJIS connects systems located at the Department of Corrections, Department of Transportation, Department of Public Safety, State Courts, County Attorneys, Attorney General, and Secretary of State.

### Infrastructure for Integrating Justice Data Systems Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	—	1,400,000	1,400,000
Total Resources	—	—	1,400,000	1,400,000
<b>Expenditures</b>				
Communications	—	—	750	750
ITS Reimbursements	—	—	24,000	24,000
IT Outside Services	—	—	1,175,250	1,175,250
IT Equipment	—	—	200,000	200,000
Total Expenditures	—	—	1,400,000	1,400,000

## Justice Data Warehouse

### Technology Reinvestment Fund

#### Appropriation Description

The Justice Data Warehouse (JDW) has the overall mission to provide the judicial legislative and executive branches of State Government, and other entities, with improved statistical and data support information pertaining to justice system activities.

### Justice Data Warehouse Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	—	282,664	282,664
Total Resources	—	—	282,664	282,664
<b>Expenditures</b>				
ITS Reimbursements	—	—	10,000	10,000
IT Equipment	—	—	272,664	272,664
Total Expenditures	—	—	282,664	282,664

## Justice Data Warehouse Transition

### Technology Reinvestment Fund

#### Appropriation Description

DOM is moving the Justice Data Warehouse to Google for cloud hosting.

### Justice Data Warehouse Transition Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	—	—	290,000
Total Resources	—	—	—	290,000
<b>Expenditures</b>				
IT Outside Services	—	—	—	290,000
Total Expenditures	—	—	—	290,000

## Local Government Budget & Property Tax System Upgrade/Redesi

### Technology Reinvestment Fund

#### Appropriation Description

The Department of Management is statutorily required to receive property valuation from county auditors on an annual basis. This property valuation is then used by local governments to prepare local budgets and set property tax rates. DOM is also statutorily responsible for the creation, management and receipt of local government budget forms. Currently DOM uses a set of disparate, dated applications (including a desktop application) to manage these statutory processes. Our systems are vulnerable, including to standard Windows upgrades and platform changes. This vulnerability jeopardizes our crucial, annual, statutory role in administering the property tax process and finalizing tax rates for county auditors, who, in turn, prepare property tax statements for all property owners in the state. Success for this system would be stable, solely web based, integrated application/s which predictably run processes needed to perform DOM and local government statutory duties related to local budgets and property tax. The application/s would be easy for the approximately 1,200 local governments to use, flexible to needed changes (legislative and general enhancements for users) and provide readily accessible public information on property valuations, property tax and local budgets.

## Local Government Budget & Property Tax System Upgrade/Redesi Financial

### Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	117,005	151,231	151,231	151,231
Appropriation	120,000	120,000	120,000	120,000
<b>Total Resources</b>	<b>237,005</b>	<b>271,231</b>	<b>271,231</b>	<b>271,231</b>
<b>Expenditures</b>				
ITS Reimbursements	85,773	120,000	120,000	120,000
Balance Carry Forward (Approps)	151,231	151,231	151,231	151,231
<b>Total Expenditures</b>	<b>237,005</b>	<b>271,231</b>	<b>271,231</b>	<b>271,231</b>

## Fund Detail

### Management, Department of Fund Detail

Funds	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
DOM - Division of Information Technology	279,656,553	506,331,399	404,988,467	819,835,536
Broadband Grant Fund	139,148,616	364,066,849	268,780,102	1,866,403
IOWAccess Revolving Fund	17,590,822	18,024,448	12,149,355	31
Office of Chief Information Officer	119,737,115	119,076,722	120,643,509	351,287
Technology Reinvestment Fund	3,180,000	5,163,380	3,415,501	135,284
Management, Department of	6,689,768,723	7,217,247,567	7,506,385,592	3,701
Iowa Skilled Worker and Job Creation Fund	63,812,673	63,812,673	63,812,673	687,691
Rebuild Iowa Infrastructure Fund	426,743,072	381,574,550	307,066,428	535,226
Cash Reserve Fund	721,400,000	771,900,000	822,400,000	—
Taxpayer Relief Fund	3,751,495,386	4,468,195,386	5,184,895,386	2,210,345
Iowa Economic Emergency Fund	283,852,080	253,055,653	267,881,358	175,418
Iowa Coronavirus Relief Fund	2,142,476	2,143,279	2,143,279	—
Iowa Coronavirus Fiscal Recovery Fund	1,083,650,665	830,815,140	395,313,305	1,133,326
Iowa Coronavirus Capital Projects Fund	4,632,633	2,282,307	2,282,307	2,579,036
Sports Wagering Receipts Fund	30,653,431	37,113,431	43,573,431	5,981,537
Foundation Base Supplement Fund	25,825,384	29,245,805	32,534,313	16,585,863
Environment First Fund	42,090,466	42,090,465	42,090,465	12
Transportation Equity Fund	30,340,068	29,456,377	31,098,570	6,530,068
Road Use Tax Fund	56,000	56,000	56,000	125,093
Consolidated Block Grants	(7,245)	—	—	13,226,142
School District Income Surtax	117,287,090	194,602,925	194,602,925	58,903,083
Technology Reinvestment Fund	19,985,894	22,113,417	23,795,981	2,232,086
Property Tax Equity and Relief Fund	85,808,651	88,790,159	92,839,171	3,387,139

### Iowa Skilled Worker and Job Creation Fund

#### Fund Description

The Fund is established in the Department of Management (IA Code 8.75) and receives \$66 million of gaming revenue per year to be appropriated by the Legislature.

#### Iowa Skilled Worker and Job Creation Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	45,553	62,673	62,673	62,673
Adjustment to Balance Forward	16,920	—	—	—
Pari-Mutuel Receipts	63,750,000	63,749,998	63,749,998	67,249,998
Interest	—	1	1	1
Reversions	200	—	—	—

## Iowa Skilled Worker and Job Creation Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Fees, Licenses & Permits	—	1	1	1
Total Resources	63,812,673	63,812,673	63,812,673	67,312,673
Expenditures				
Appropriation	63,750,000	63,750,000	63,750,000	63,450,000
Balance Carry Forward (Funds)	62,673	62,673	62,673	3,862,673
Total Expenditures	63,812,673	63,812,673	63,812,673	67,312,673

## Rebuild Iowa Infrastructure Fund

### Fund Description

The Fund shall consist of appropriations and interest to be used as directed by the General Assembly for public infrastructure related expenditures. Iowa Code 8.57, Sub. 5a.

## Rebuild Iowa Infrastructure Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	72,308,753	110,576,986	57,200,737	57,200,737
Adjustment to Balance Forward	2,695	—	—	—
Appropriation	60,390,290	63,131,873	42,000,000	60,269,217
Pari-Mutuel Receipts	188,127,642	143,350,000	143,350,000	230,990,865
Intra State Receipts	54,178,152	21,599,096	21,599,096	21,599,096
Interest	49,911,413	40,700,000	40,700,000	40,700,000
Reversions	157,241	—	—	—
Fees, Licenses & Permits	5,800	7,000	7,000	7,000
Refunds & Reimbursements	1,657,198	2,209,595	2,209,595	2,209,595
Other	3,889	—	—	—
Total Resources	426,743,072	381,574,550	307,066,428	412,976,510
Expenditures				
Intra-State Transfers	60,390,290	63,131,873	42,000,000	60,269,217
Appropriation	255,775,796	261,241,940	261,241,940	275,362,241
Balance Carry Forward (Funds)	110,576,986	57,200,737	3,824,488	77,345,052
Total Expenditures	426,743,072	381,574,550	307,066,428	412,976,510

## Cash Reserve Fund

### Fund Description

This Fund is established per Iowa Code Section 8.56 to be used for cash flow purposes provided that money so allocated is returned by the end of the fiscal year.

### Cash Reserve Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	671,400,000	721,400,000	771,900,000	771,900,000
Adjustment to Balance Forward	50,000,000	—	—	—
Intra State Receipts	—	50,500,000	50,500,000	50,500,000
<b>Total Resources</b>	<b>721,400,000</b>	<b>771,900,000</b>	<b>822,400,000</b>	<b>822,400,000</b>
<b>Expenditures</b>				
Balance Carry Forward (Funds)	721,400,000	771,900,000	822,400,000	822,400,000
<b>Total Expenditures</b>	<b>721,400,000</b>	<b>771,900,000</b>	<b>822,400,000</b>	<b>822,400,000</b>

## Taxpayer Relief Fund

### Fund Description

Moneys in the Fund are to be used by appropriation for tax relief. Funding comes if the reserve funds are full and actual General Fund revenue is higher than the REC estimate used for the original fiscal year budget. Iowa Code 8.57E.

### Taxpayer Relief Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	2,737,885,948	3,751,495,386	4,468,195,386	4,468,195,386
Adjustment to Balance Forward	870,800,000	—	—	—
Intra State Receipts	—	662,600,000	662,600,000	662,600,000
Interest	142,809,438	54,100,000	54,100,000	54,100,000
<b>Total Resources</b>	<b>3,751,495,386</b>	<b>4,468,195,386</b>	<b>5,184,895,386</b>	<b>5,184,895,386</b>
<b>Expenditures</b>				
Balance Carry Forward (Funds)	3,751,495,386	4,468,195,386	5,184,895,386	5,184,895,386
<b>Total Expenditures</b>	<b>3,751,495,386</b>	<b>4,468,195,386</b>	<b>5,184,895,386</b>	<b>5,184,895,386</b>

## Iowa Economic Emergency Fund

### Fund Description

This Fund is established per Iowa Code Section 8.55 to receive interest earned by the Cash Reserve Fund and amounts in excess of both the annual Cash Reserve Fund goal and the annual GAAP elimination plan.

### Iowa Economic Emergency Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	230,635,779	217,855,653	232,681,358	232,681,358
Adjustment to Balance Forward	31,334,998	—	—	—
Appropriation	20,212,619	—	—	—
Change	1,668,684	—	—	—
Intra State Receipts	—	35,200,000	35,200,000	35,200,000
<b>Total Resources</b>	<b>283,852,080</b>	<b>253,055,653</b>	<b>267,881,358</b>	<b>267,881,358</b>
<b>Expenditures</b>				
Intra-State Transfers	21,881,303	—	—	—
Appropriation	44,115,124	61,182,236	20,374,295	22,404,181
Balance Carry Forward (Funds)	217,855,653	191,873,417	247,507,063	245,477,177
<b>Total Expenditures</b>	<b>283,852,080</b>	<b>253,055,653</b>	<b>267,881,358</b>	<b>267,881,358</b>

## Broadband Grant Fund

### Fund Description

The Broadband Grants fund shall consist of moneys available to and obtained or accepted by the office. Moneys in the fund are appropriated to the OCIO to be used for the grant program. The grants are awarded to communications service providers that reduce or eliminate targeted service areas by installing broadband infrastructure in targeted areas.

### Broadband Grant Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	102,048,505	92,686,649	—	—
Federal Support	1,333,317	4,948,424	4,109,384	4,109,384
Intra State Receipts	35,766,794	266,431,776	264,670,718	264,670,718
<b>Total Resources</b>	<b>139,148,616</b>	<b>364,066,849</b>	<b>268,780,102</b>	<b>268,780,102</b>
<b>Expenditures</b>				
Personal Travel In State	—	200	200	200
Personal Travel Out of State	5,042	6,000	5,000	5,000
Communications	994	1,100	1,100	1,100

## Broadband Grant Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Outside Services	43,475,374	352,995,265	261,422,643	261,422,643
ITS Reimbursements	882,697	5,867,252	4,133,535	4,133,535
IT Outside Services	1,855,275	4,930,032	3,010,624	3,010,624
IT Equipment	242,587	267,000	207,000	207,000
Balance Carry Forward (Funds)	92,686,649	—	—	—
Total Expenditures	139,148,616	364,066,849	268,780,102	268,780,102

## Iowa Coronavirus Relief Fund

### Fund Description

The CARES Act established the Coronavirus Relief Fund which provided federal funding to Iowa. CARES Act funding may only be used to cover costs that:

1. Are necessary expenditures incurred due to the public health emergency with respect to COVID-19;
2. Were not accounted for in the budget most recently approved as of March 27, 2020 (the date of enactment of the CARES Act) for the State or government; and
3. Were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020.

## Iowa Coronavirus Relief Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	2,047,402	2,135,879	2,135,879	2,135,879
Intra State Receipts	—	100	100	100
Interest	95,074	7,300	7,300	7,300
Total Resources	2,142,476	2,143,279	2,143,279	2,143,279
<b>Expenditures</b>				
Intra-State Transfers	6,597	7,400	7,400	7,400
Balance Carry Forward (Funds)	2,135,879	2,135,879	2,135,879	2,135,879
Total Expenditures	2,142,476	2,143,279	2,143,279	2,143,279

## Iowa Coronavirus Fiscal Recovery Fund

### Fund Description

The Iowa Coronavirus Fiscal Recovery Fund (IA Code 8.57G) shall consist of moneys received by the State from the Coronavirus State Fiscal Recovery Fund created as part of the American Rescue Plan Act of 2021.

Moneys in the Fund are appropriated to the Governor to be used, expended, granted, or transferred as determined by the Governor for the following purposes:

- a. To respond to the COVID-19 public health emergency.
- b. To respond to workers performing essential work during the COVID-19 public health emergency.
- c. For the provision of government services.
- d. To make necessary investments in water, sewer, or broadband infrastructure.

### Iowa Coronavirus Fiscal Recovery Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	1,038,881,809	830,314,040	394,812,205	394,812,205
Federal Support	11,214	—	—	—
Intra State Receipts	—	1,100	1,100	1,100
Interest	44,757,641	500,000	500,000	500,000
<b>Total Resources</b>	<b>1,083,650,665</b>	<b>830,815,140</b>	<b>395,313,305</b>	<b>395,313,305</b>
<b>Expenditures</b>				
Outside Services	5,998,183	—	—	—
Intra-State Transfers	247,338,442	436,002,935	395,313,305	395,313,305
Balance Carry Forward (Funds)	830,314,040	394,812,205	—	—
<b>Total Expenditures</b>	<b>1,083,650,665</b>	<b>830,815,140</b>	<b>395,313,305</b>	<b>395,313,305</b>

## Iowa Coronavirus Capital Projects Fund

### Fund Description

The Iowa Coronavirus Capital Projects Fund (IA Code 8.57H) shall consist of moneys received by the State from the Coronavirus Capital Projects Fund created as part of the American Rescue Plan Act of 2021.

Moneys in the Fund are appropriated to the Governor to be used, expended, granted, or transferred as determined by the Governor to carry out critical capital projects directly enabling work, education, and health monitoring, including remote options, in response to the COVID-19 public health emergency.

### Iowa Coronavirus Capital Projects Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	—	1,281,207	1,281,207	1,281,207
Federal Support	4,631,898	1,000,000	1,000,000	1,000,000

## Iowa Coronavirus Capital Projects Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Intra State Receipts	—	100	100	100
Interest	735	1,000	1,000	1,000
<b>Total Resources</b>	<b>4,632,633</b>	<b>2,282,307</b>	<b>2,282,307</b>	<b>2,282,307</b>
<b>Expenditures</b>				
Intra-State Transfers	3,351,426	1,001,100	1,001,100	1,001,100
Balance Carry Forward (Funds)	1,281,207	1,281,207	1,281,207	1,281,207
<b>Total Expenditures</b>	<b>4,632,633</b>	<b>2,282,307</b>	<b>2,282,307</b>	<b>2,282,307</b>

## Environment First Fund

### Fund Description

This Fund receives state appropriations for the protection, conservation, enhancement, or improvement of natural resources or the environment. Iowa Code 8.57A.

### Environment First Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	90,466	90,465	90,465	90,465
Intra State Receipts	42,000,000	42,000,000	42,000,000	42,000,000
<b>Total Resources</b>	<b>42,090,466</b>	<b>42,090,465</b>	<b>42,090,465</b>	<b>42,090,465</b>
<b>Expenditures</b>				
Appropriation	42,000,000	42,000,000	42,000,000	42,000,000
Balance Carry Forward (Funds)	90,465	90,465	90,465	90,465
<b>Total Expenditures</b>	<b>42,090,465</b>	<b>42,090,465</b>	<b>42,090,465</b>	<b>42,090,465</b>

## IOWAccess Revolving Fund

### Fund Description

This fund receives driver license abstract fee to maintain, develop, operate, and expand the IOWAccess Network.

### IOWAccess Revolving Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	11,301,271	12,297,448	6,422,355	6,422,355
Interest	653,563	495,000	495,000	495,000
Fees, Licenses & Permits	5,635,988	5,232,000	5,232,000	5,232,000
<b>Total Resources</b>	<b>17,590,822</b>	<b>18,024,448</b>	<b>12,149,355</b>	<b>12,149,355</b>
<b>Expenditures</b>				
ITS Reimbursements	4,644,686	10,715,273	10,715,273	10,715,273
IT Outside Services	224,456	186,819	186,819	186,819
Gov Fund Type Transfers - Other Agencies Services	423,869	700,000	700,000	700,000
Refunds-Other	365	1	1	1
Balance Carry Forward (Funds)	12,297,448	6,422,355	547,262	547,262
<b>Total Expenditures</b>	<b>17,590,822</b>	<b>18,024,448</b>	<b>12,149,355</b>	<b>12,149,355</b>

## Office of Chief Information Officer

### Fund Description

Office of Chief Information Officer

Internal Services Fund. Iowa Code 8B.13 and 8B.15.

Fund consists of activities of the office which are primarily funded from billings to governmental entities for services rendered by the office and any other moneys obtained or accepted by the office, including but not limited to gifts, loans, donations, grants, and contributions, which are designated to support the activities of the individual internal service funds.

### Office of Chief Information Officer Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	22,667,480	20,509,722	19,947,513	19,947,513
Intra State Receipts	31,934,138	23,659,413	25,788,409	25,788,409
Reimbursement from Other Agencies	61,903,503	74,028,664	74,028,664	74,028,664
Interest	525,219	93,311	93,311	93,311
Refunds & Reimbursements	2,706,775	785,612	785,612	785,612
<b>Total Resources</b>	<b>119,737,115</b>	<b>119,076,722</b>	<b>120,643,509</b>	<b>120,643,509</b>

## Office of Chief Information Officer Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Expenditures</b>				
Personal Services-Salaries	17,038,006	35,707,072	37,540,066	37,540,066
Personal Travel In State	7,784	121,989	121,989	121,989
State Vehicle Operation	—	1	1	1
Personal Travel Out of State	33,443	111,847	261,847	261,847
Office Supplies	14,670	1,601	1,601	1,601
Facility Maintenance Supplies	656	176	176	176
Equipment Maintenance Supplies	818	1,000	1,000	1,000
Professional & Scientific Supplies	80,215	74,999	74,999	74,999
Printing & Binding	2,780	521	521	521
Postage	4,312	5,567	5,567	5,567
Communications	1,059,604	858,890	858,890	858,890
Rentals	381,621	685,814	685,814	685,814
Utilities	44,034	313,621	313,621	313,621
Professional & Scientific Services	129	1	1	1
Outside Services	161,471	141,705	141,705	141,705
Attorney General Reimbursements	154,813	100,000	100,000	100,000
Auditor of State Reimbursements	47,140	42,000	42,000	42,000
Reimbursement to Other Agencies	760,895	719,970	719,970	719,970
ITS Reimbursements	11,350,849	9,900,977	9,900,977	9,900,977
IT Outside Services	28,269,866	16,259,140	16,259,140	16,259,140
Intra-Agency Transfer	5,581,955	9,333,040	9,333,040	9,333,040
IT Equipment	32,358,391	22,425,832	22,571,834	22,571,834
Other Expense & Obligations	296,983	2	2	2
Capitals	1,576,958	2,323,444	2,323,444	2,323,444
Balance Carry Forward (Funds)	20,509,722	19,947,513	19,385,304	19,385,304
<b>Total Expenditures</b>	<b>119,737,115</b>	<b>119,076,722</b>	<b>120,643,509</b>	<b>120,643,509</b>

## Technology Reinvestment Fund

### Fund Description

The Technology Reinvestment Fund shall consist of appropriations made to the fund and transfers of interest, earnings, and moneys from other funds as provided by law. The Fund shall be separate from the General Fund and the balance in the Fund shall not be considered part of the balance of the General Fund. The fund shall be considered a special account for the purposes of section 8.53, relating to generally accepted accounting principles. (Iowa Code 8.57C).

### Technology Reinvestment Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	519,424	121,924	121,924	121,924
Balance Brought Forward (Approps)	267,267	242,489	242,389	242,389
Balance Brought Forward (Approps)	—	2,215,722	467,843	467,843
Appropriation	697,131	617,131	2,299,795	2,566,093
Appropriation	3,180,000	2,947,658	2,947,658	2,947,658
Intra State Receipts	18,390,292	21,131,873	21,131,873	26,608,396
Reversions	111,780	—	—	—
<b>Total Resources</b>	<b>23,165,894</b>	<b>27,276,797</b>	<b>27,211,482</b>	<b>32,954,303</b>
<b>Expenditures</b>				
Personal Services-Salaries	90,412	1,000	1,000	1,000
Office Supplies	—	100	—	—
Communications	—	—	750	750
Intra-State Transfers	—	43,000	43,000	43,000
ITS Reimbursements	1,767	—	—	—
ITS Reimbursements	185,740	126,000	160,000	160,000
IT Outside Services	—	2,947,658	2,947,658	2,947,658
IT Outside Services	445,253	447,131	1,622,381	1,888,679
IT Equipment	962,512	1,747,879	467,843	467,843
IT Equipment	—	—	472,664	472,664
Balance Carry Forward (Approps)	2,215,722	467,843	—	—
Balance Carry Forward (Approps)	242,489	242,389	242,389	242,389
Appropriation	18,899,572	21,131,873	21,131,873	18,269,217
Reversions	503	—	—	—
Balance Carry Forward (Funds)	121,924	121,924	121,924	8,461,103
<b>Total Expenditures</b>	<b>23,165,894</b>	<b>27,276,797</b>	<b>27,211,482</b>	<b>32,954,303</b>

## Property Tax Equity and Relief Fund

### Fund Description

Established in Code 257.16A, this Fund is to receive excess funds that remain in the SAVE Fund after all the distributions are made to the local school districts. Monies are used to supplant General Fund school aid.

### Property Tax Equity and Relief Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	54,182,873	60,792,865	64,841,877	64,841,877
Intra State Receipts	31,625,778	27,997,294	27,997,294	27,997,294
<b>Total Resources</b>	<b>85,808,651</b>	<b>88,790,159</b>	<b>92,839,171</b>	<b>92,839,171</b>
<b>Expenditures</b>				
Intra-State Transfers	25,015,786	23,948,282	23,948,282	23,948,282
Balance Carry Forward (Funds)	60,792,865	64,841,877	68,890,889	68,890,889
<b>Total Expenditures</b>	<b>85,808,651</b>	<b>88,790,159</b>	<b>92,839,171</b>	<b>92,839,171</b>

# Natural Resources, Department of

## Mission Statement

Conserve and enhance our natural resources in cooperation with individuals and organizations to improve the quality of life for lowans and ensure a legacy for future generations.

## Description

The Iowa Department of Natural Resources manages fish and wildlife programs, ensures the health of Iowa's forests and prairies, and provides recreational opportunities in Iowa's state parks. Additionally, the DNR carries out state and federal laws that protect air, land, and water through technical assistance, permitting, and compliance programs and encourages the enjoyment and stewardship of natural resources among lowans through outreach and education.

The Department's primary responsibilities include:

Provide outdoor recreational opportunities for 625,000 hunters and anglers, nearly 1 million wildlife enthusiasts, and 14 million park visitors.

Protect, conserve and enhance fish and wildlife populations and their habitats on public and private land.

Protect, conserve and enhance the air, groundwater, surface water and land resources of Iowa, while simultaneously considering economic development needs.

Develop and manage public land, including parks, forests and recreation areas; wildlife areas; and lakes.

Provide technical assistance to private landowners, local governments, business and industry, and other state agencies in the areas of Land Quality and Waste Management, Air Quality, Water Quality, Forestry, and Fish and Wildlife management.

## Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
State Appropriations	94,895,236	96,746,868	96,250,640	97,367,378
Receipts from Other Entities	194,719,917	214,133,166	218,227,927	218,227,927
Interest, Dividends, Bonds & Loans	3,218,055	2,722,428	2,722,428	2,722,428
Fees, Licenses & Permits	69,243,724	67,161,400	67,161,400	67,161,400
Refunds & Reimbursements	7,851,979	6,441,326	6,441,326	6,441,326
Sales, Rents & Services	12,559,925	12,242,000	12,242,000	12,242,000
Miscellaneous	2,444,980	2,206,900	2,206,900	2,206,900
Beginning Balance and Adjustments	90,993,472	90,018,222	63,627,720	64,283,848
<b>Total Resources</b>	<b>475,927,288</b>	<b>491,672,310</b>	<b>468,880,341</b>	<b>470,653,207</b>
<b>Expenditures</b>				
Personal Services	97,314,078	106,444,225	106,444,225	106,444,225
Travel & Subsistence	5,827,560	6,153,303	6,153,303	6,153,303
Supplies & Materials	7,093,887	7,434,611	7,383,611	7,383,611
Contractual Services and Transfers	167,767,025	191,575,411	188,649,288	189,449,288
Equipment & Repairs	4,367,214	4,173,062	4,053,655	4,053,655

## Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Claims & Miscellaneous	1,875,793	2,146,889	2,146,889	2,146,889
Licenses, Permits, Refunds & Other	2,939,497	710,452	710,452	710,452
State Aid & Credits	22,551,461	29,180,792	28,430,792	28,747,530
Plant Improvements & Additions	22,394,136	23,962,849	24,416,621	24,416,621
Appropriations	53,307,943	55,606,868	55,606,868	54,960,640
Reversions	1,126,600	—	—	—
Balance Carry Forward	89,362,094	64,283,848	44,884,637	46,186,993
<b>Total Expenditures</b>	<b>475,927,288</b>	<b>491,672,310</b>	<b>468,880,341</b>	<b>470,653,207</b>
Full Time Equivalents	950	1,040	1,040	1,040

## Appropriations from General Fund

Appropriations	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
GF-Natural Resources Operations	11,922,293	12,500,000	12,500,000	12,816,738
Floodplain Management Program	1,510,000	1,510,000	1,510,000	1,510,000
Forestry Health Management GF	500,000	525,000	525,000	525,000
State Park Operations	1,000,000	1,000,000	1,000,000	1,000,000
<b>Total Natural Resources</b>	<b>14,932,293</b>	<b>15,535,000</b>	<b>15,535,000</b>	<b>15,851,738</b>

## Appropriations from Other Funds

Appropriations	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Derelict Buildings Program	—	—	—	800,000
GWF-Storage Tanks Study-DNR	100,303	100,303	100,303	100,303
GWF-Household Hazardous Waste-DNR	447,324	447,324	447,324	447,324
GWF-Well Testing Admin 2%-DNR	62,461	62,461	62,461	62,461
GWF-Groundwater Monitoring-DNR	1,686,751	1,686,751	1,686,751	1,686,751
GWF-Landfill Alternatives-DNR	618,993	618,993	618,993	618,993
GWF-Waste Reduction and Assistance	192,500	192,500	192,500	192,500
GWF-Solid Waste Authorization	50,000	50,000	50,000	50,000
GWF-Geographic Information System	297,518	297,518	297,518	297,518
F&G-DNR Admin Expenses	49,752,093	51,404,790	51,404,790	51,404,790
Floodplain Mgmt and Dam Safety	375,000	375,000	375,000	375,000
Snowmobile Registration Fees	100,000	100,000	100,000	100,000
UST Administration Match	200,000	200,000	—	—
Water Trails and Low Head Dam Programs	1,500,000	1,500,000	1,500,000	1,500,000
Technical Tank Review	200,000	—	—	—
Community Forestry Grant Program	250,000	250,000	250,000	250,000
Iowa State Fair Building Improvements	500,000	—	—	—
Park Operations & Maintenance	6,235,000	6,235,000	6,235,000	6,235,000
GIS Information for Watershed	195,000	195,000	195,000	195,000

## Appropriations from Other Funds

Appropriations	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Water Quality Monitoring	2,955,000	2,955,000	2,955,000	2,955,000
Water Quality Protection	500,000	500,000	500,000	500,000
Animal Feeding Operations	1,320,000	1,320,000	1,320,000	1,320,000
Ambient Air Quality Monitoring	425,000	425,000	425,000	425,000
REAP	12,000,000	12,000,000	12,000,000	12,000,000
State Park Accessibility - Blufflands	—	296,228	—	—
<b>Total Natural Resources</b>	<b>79,962,943</b>	<b>81,211,868</b>	<b>80,715,640</b>	<b>81,515,640</b>

## Appropriations Detail

### GF-Natural Resources Operations

General Fund

#### Appropriation Description

This appropriation funds approximately 14% of the department's operations, and provides matching dollars for federal funds. Major areas funded include administration of the department, park operations, forest and prairie operations, livestock and geology.

#### GF-Natural Resources Operations Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	11,922,293	12,500,000	12,500,000	12,816,738
Federal Support	25,771,485	36,512,911	36,512,911	36,512,911
Intra State Receipts	94,411,528	105,011,080	105,011,080	105,011,080
Gov Fund Type Transfers - Other Agencies	461,729	557,073	557,073	557,073
Refunds & Reimbursements	5,815,501	5,093,824	5,093,824	5,093,824
<b>Total Resources</b>	<b>138,382,536</b>	<b>159,674,888</b>	<b>159,674,888</b>	<b>159,991,626</b>
<b>Expenditures</b>				
Personal Services-Salaries	95,333,552	102,850,555	102,850,555	102,850,555
Personal Travel In State	492,495	807,081	807,081	807,081
State Vehicle Operation	2,589,872	2,397,704	2,397,704	2,397,704
Depreciation	2,268,905	2,226,657	2,226,657	2,226,657
Personal Travel Out of State	346,407	567,861	567,861	567,861
Office Supplies	353,009	495,669	495,669	495,669
Facility Maintenance Supplies	847,131	1,518,984	1,518,984	1,518,984
Equipment Maintenance Supplies	1,934,140	1,612,600	1,612,600	1,612,600
Professional & Scientific Supplies	74,416	174,222	174,222	174,222
Ag., Conservation & Horticulture Supply	970,618	859,770	859,770	859,770
Other Supplies	776,173	628,232	628,232	628,232
Printing & Binding	507,445	491,439	491,439	491,439
Uniforms & Related Items	155,836	212,100	212,100	212,100
Postage	358,992	309,495	309,495	309,495
Communications	1,018,316	1,063,039	1,063,039	1,063,039
Rentals	552,005	525,300	525,300	525,300
Utilities	1,960,966	1,954,750	1,954,750	1,954,750
Professional & Scientific Services	11,893,241	10,580,247	10,580,247	10,580,247
Outside Services	3,234,243	13,470,951	13,470,951	13,470,951
Advertising & Publicity	70,781	113,188	113,188	113,188
Outside Repairs/Service	—	700	700	700
Reimbursement to Other Agencies	1,748,729	1,785,237	1,785,237	1,785,237
ITS Reimbursements	2,213,781	2,647,543	2,647,543	2,647,543
IT Outside Services	704,088	1,267,510	1,267,510	1,267,510
Gov Fund Type Transfers - Attorney General Services	66,941	—	—	—

## GF-Natural Resources Operations Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Gov Fund Type Transfers - Auditor of State Services	300,247	250,000	250,000	250,000
Gov Fund Type Transfers - Other Agencies Services	1,679,001	2,212,650	2,212,650	2,212,650
Equipment	1,718,325	1,493,485	1,493,485	1,493,485
Equipment - Non-Inventory	905,338	660,898	660,898	660,898
IT Equipment	463,691	581,772	581,772	581,772
Other Expense & Obligations	229,059	322,189	322,189	322,189
Licenses	4,403	210,452	210,452	210,452
Fees	765	—	—	—
State Aid	2,609,626	4,920,003	4,920,003	5,236,741
Capitals	—	462,605	462,605	462,605
<b>Total Expenditures</b>	<b>138,382,536</b>	<b>159,674,888</b>	<b>159,674,888</b>	<b>159,991,626</b>

## Floodplain Management Program

General Fund

### Appropriation Description

To carry on the floodplain management activities within the department of natural resources.

## Floodplain Management Program Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	596,117	965,493	177,469	177,469
Appropriation	1,510,000	1,510,000	1,510,000	1,510,000
<b>Total Resources</b>	<b>2,106,117</b>	<b>2,475,493</b>	<b>1,687,469</b>	<b>1,687,469</b>
<b>Expenditures</b>				
Intra-State Transfers	1,140,625	2,298,024	1,687,469	1,687,469
Balance Carry Forward (Approps)	965,493	177,469	—	—
<b>Total Expenditures</b>	<b>2,106,117</b>	<b>2,475,493</b>	<b>1,687,469</b>	<b>1,687,469</b>

## Forestry Health Management GF

### General Fund

#### Appropriation Description

To provide forestry health management programs.

### Forestry Health Management GF Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	56,007	46,929	—	—
Appropriation	500,000	525,000	525,000	525,000
Refunds & Reimbursements	661	—	—	—
<b>Total Resources</b>	<b>556,668</b>	<b>571,929</b>	<b>525,000</b>	<b>525,000</b>
<b>Expenditures</b>				
Ag., Conservation & Horticulture Supply	13,912	15,000	15,000	15,000
Printing & Binding	—	500	500	500
Communications	2,629	1,000	1,000	1,000
Professional & Scientific Services	21,825	30,000	30,000	30,000
Outside Services	71,143	—	—	—
Intra-State Transfers	399,924	523,429	476,500	476,500
Equipment - Non-Inventory	—	1,000	1,000	1,000
IT Equipment	305	1,000	1,000	1,000
Balance Carry Forward (Approps)	46,929	—	—	—
<b>Total Expenditures</b>	<b>556,668</b>	<b>571,929</b>	<b>525,000</b>	<b>525,000</b>

## State Park Operations

### General Fund

#### Appropriation Description

For supporting operations at state parks, including maintenance and repair of grounds and facilities

### State Park Operations Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	1,000,000	1,000,000	1,000,000	1,000,000
<b>Total Resources</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>
<b>Expenditures</b>				
State Vehicle Operation	12,783	—	—	—
Facility Maintenance Supplies	293,355	250,000	250,000	250,000

## State Park Operations Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Equipment Maintenance Supplies	13,348	10,000	10,000	10,000
Other Supplies	7,721	15,000	15,000	15,000
Rentals	10,720	25,000	25,000	25,000
Professional & Scientific Services	5,924	20,000	20,000	20,000
Outside Services	378,066	280,000	280,000	280,000
Equipment	31,839	50,000	50,000	50,000
Equipment - Non-Inventory	14,843	50,000	50,000	50,000
Capitals	231,401	300,000	300,000	300,000
Total Expenditures	1,000,000	1,000,000	1,000,000	1,000,000

## Derelict Buildings Program

General Fund

### Appropriation Description

Derelict Buildings Program

## Derelict Buildings Program Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	—	—	800,000
Total Resources	—	—	—	800,000
<b>Expenditures</b>				
Outside Services	—	—	—	800,000
Total Expenditures	—	—	—	800,000

## Water Trails and Low Head Dam Programs

### Rebuild Iowa Infrastructure Fund

#### Appropriation Description

Appropriation provides funding for Water Trails and Low Head Dam risk mitigation.

Water Trails are recreational corridors and routes on rivers and lakes that provide a unique experience for canoeists and kayakers and provide adequate access points that can be used for planning trips of various lengths and difficulty.

A water trail may also provide access to riverside campgrounds, primitive campsites, amenities such as shelters and restrooms in city, county or state parks. A water trail will have a detailed map showing access points and river mileage and may even provide information on history and area culture, wildlife viewing opportunities and more.

They can help re-connect Iowans to their history, heritage, geology and wildlife. A water trail promotes an ethic of caring that makes us more aware of our surroundings and environment and can be thought of as educational venues.

Low-head dams are extremely dangerous and have led to fatalities of Iowa anglers, boaters, paddlers, tubers, swimmers, and would-be rescuers. Powerful recirculating hydraulics at these small dams can trap and drown unsuspecting river users. Iowa DNR educates all river users about these hazards, provides support for dam-owners to install warning signs in vicinities of dams, and works with dam owners to mitigate safety hazards and fish passage barriers at dams.

### Water Trails and Low Head Dam Programs Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	1,431,113	1,469,627	229,841	229,841
Appropriation	1,500,000	1,500,000	1,500,000	1,500,000
<b>Total Resources</b>	<b>2,931,113</b>	<b>2,969,627</b>	<b>1,729,841</b>	<b>1,729,841</b>
<b>Expenditures</b>				
Office Supplies	—	2,000	—	—
Facility Maintenance Supplies	9,577	15,000	—	—
Equipment Maintenance Supplies	—	2,000	—	—
Professional & Scientific Supplies	—	1,000	—	—
Ag., Conservation & Horticulture Supply	—	1,000	—	—
Other Supplies	17,215	25,000	—	—
Printing & Binding	3,916	5,000	—	—
Rentals	—	1,000	—	—
Professional & Scientific Services	206,420	600,000	—	—
Outside Services	52,140	200,000	—	—
Intra-State Transfers	237,723	257,786	—	—
Equipment	—	25,000	—	—
Equipment - Non-Inventory	103	5,000	—	—
State Aid	934,392	1,500,000	750,000	750,000
Capitals	—	100,000	750,000	750,000

## Water Trails and Low Head Dam Programs Financial Summary

	FY 2024	FY 2025 Current Year	FY 2026 Total Department	FY 2026 Total Governor's
Balance Carry Forward (Approps)	1,469,627	229,841	229,841	229,841
<b>Total Expenditures</b>	<b>2,931,113</b>	<b>2,969,627</b>	<b>1,729,841</b>	<b>1,729,841</b>

## Community Forestry Grant Program

Rebuild Iowa Infrastructure Fund

### Appropriation Description

For grants to communities or organizations for tree planting projects through the community forestry grant program

## Community Forestry Grant Program Financial Summary

Object Class	FY 2024 Actuals	FY 2025 Current Year Budget Estimate	FY 2026 Total Department Request	FY 2026 Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	5,730	146,373	146,373	146,373
Appropriation	250,000	250,000	250,000	250,000
<b>Total Resources</b>	<b>255,730</b>	<b>396,373</b>	<b>396,373</b>	<b>396,373</b>
<b>Expenditures</b>				
State Aid	109,356	250,000	250,000	250,000
Balance Carry Forward (Approps)	146,373	146,373	146,373	146,373
<b>Total Expenditures</b>	<b>255,730</b>	<b>396,373</b>	<b>396,373</b>	<b>396,373</b>

## On-stream Impoundment Restoration

Rebuild Iowa Infrastructure Fund

### Appropriation Description

For deposit in the on-stream impoundment restoration fund

### On-stream Impoundment Restoration Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	545,934	348,284	348,284	348,284
Total Resources	545,934	348,284	348,284	348,284
<b>Expenditures</b>				
State Aid	197,649	—	—	—
Balance Carry Forward (Approps)	348,284	348,284	348,284	348,284
Total Expenditures	545,934	348,284	348,284	348,284
Total Resources	498,476	491,884	491,884	584,531

## Iowa State Fair Building Improvements

Rebuild Iowa Infrastructure Fund

### Appropriation Description

Infrastructure improvement costs for ISF Building

### Iowa State Fair Building Improvements Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	—	145,670	145,670	145,670
Appropriation	500,000	—	—	—
Total Resources	500,000	145,670	145,670	145,670
<b>Expenditures</b>				
Gov Fund Type Transfers - Other Agencies Services	645	—	—	—
Capitals	353,685	—	—	—
Balance Carry Forward (Approps)	145,670	145,670	145,670	145,670
Total Expenditures	500,000	145,670	145,670	145,670

## Snowmobile Registration Fees

### Snowmobile Registration Fees

#### Appropriation Description

For enforcing snowmobile laws as part of the state snowmobile program administered by the Department of Natural Resources

#### Snowmobile Registration Fees Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	100,000	100,000	100,000	100,000
<b>Total Resources</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
<b>Expenditures</b>				
Intra-State Transfers	55,521	100,000	100,000	100,000
Reversions	44,479	—	—	—
<b>Total Expenditures</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>

## GWF-Storage Tanks Study-DNR

### Groundwater Protection Fund

#### Appropriation Description

GWF-STORAGE TANKS STUDY-DNR

#### GWF-Storage Tanks Study-DNR Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	100,303	100,303	100,303	100,303
<b>Total Resources</b>	<b>100,303</b>	<b>100,303</b>	<b>100,303</b>	<b>100,303</b>
<b>Expenditures</b>				
Intra-State Transfers	100,303	100,303	100,303	100,303
<b>Total Expenditures</b>	<b>100,303</b>	<b>100,303</b>	<b>100,303</b>	<b>100,303</b>

**GWF-Household Hazardous Waste-DNR**

Groundwater Protection Fund

**Appropriation Description**

GWF-HOUSEHOLD HAZ WASTE-DNR

**GWF-Household Hazardous Waste-DNR Financial Summary**

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	447,324	447,324	447,324	447,324
Total Resources	447,324	447,324	447,324	447,324
<b>Expenditures</b>				
Intra-State Transfers	267,074	447,324	447,324	447,324
Reversions	180,250	—	—	—
Total Expenditures	447,324	447,324	447,324	447,324

**GWF-Well Testing Admin 2%-DNR**

Groundwater Protection Fund

**Appropriation Description**

GWF-WELL TESTING ADMIN 2%-DNR

**GWF-Well Testing Admin 2%-DNR Financial Summary**

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	62,461	62,461	62,461	62,461
Total Resources	62,461	62,461	62,461	62,461
<b>Expenditures</b>				
Intra-State Transfers	—	62,461	62,461	62,461
Reversions	62,461	—	—	—
Total Expenditures	62,461	62,461	62,461	62,461

**GWF-Groundwater Monitoring-DNR**

Groundwater Protection Fund

**Appropriation Description**

GWF-GWTR MONITORING-DNR

**GWF-Groundwater Monitoring-DNR Financial Summary**

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	1,686,751	1,686,751	1,686,751	1,686,751
Total Resources	1,686,751	1,686,751	1,686,751	1,686,751
<b>Expenditures</b>				
Intra-State Transfers	1,631,118	1,686,751	1,686,751	1,686,751
Reversions	55,633	—	—	—
Total Expenditures	1,686,751	1,686,751	1,686,751	1,686,751

**GWF-Landfill Alternatives-DNR**

Groundwater Protection Fund

**Appropriation Description**

GWF-LANDFILL ALTERNATIVES-DNR

**GWF-Landfill Alternatives-DNR Financial Summary**

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	618,993	618,993	618,993	618,993
Total Resources	618,993	618,993	618,993	618,993
<b>Expenditures</b>				
Intra-State Transfers	618,993	618,993	618,993	618,993
Total Expenditures	618,993	618,993	618,993	618,993

**GWF-Waste Reduction and Assistance**

Groundwater Protection Fund

**Appropriation Description**

GWF-WASTE REDUCTION &amp; ASSIST

**GWF-Waste Reduction and Assistance Financial Summary**

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	192,500	192,500	192,500	192,500
Total Resources	192,500	192,500	192,500	192,500
<b>Expenditures</b>				
Intra-State Transfers	192,500	192,500	192,500	192,500
Total Expenditures	192,500	192,500	192,500	192,500

**GWF-Solid Waste Authorization**

Groundwater Protection Fund

**Appropriation Description**

GWF-SOLID WASTE AUTHORIZATION

**GWF-Solid Waste Authorization Financial Summary**

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	50,000	50,000	50,000	50,000
Total Resources	50,000	50,000	50,000	50,000
<b>Expenditures</b>				
Intra-State Transfers	50,000	50,000	50,000	50,000
Total Expenditures	50,000	50,000	50,000	50,000

## GWF-Geographic Information System

Groundwater Protection Fund

### Appropriation Description

GWF-GEOGRAPHIC INFO. SYSTEM

### GWF-Geographic Information System Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	297,518	297,518	297,518	297,518
Total Resources	297,518	297,518	297,518	297,518
<b>Expenditures</b>				
Intra-State Transfers	297,518	297,518	297,518	297,518
Total Expenditures	297,518	297,518	297,518	297,518

## F&G-DNR Admin Expenses

Fish And Wildlife Trust Fund

### Appropriation Description

Fish and Wildlife (Fund 0233 H20) this appropriation supports operations of the Law Enforcement, Fisheries, and Wildlife Bureaus of the Conservation and Recreation Division, fish and wildlife capital expenditures, and related coordination, information, and administrative services. The major source of revenue for this appropriation is from fishing and hunting fees.

### F&G-DNR Admin Expenses Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	48,397,337	49,752,093	51,404,790	51,404,790
Salary Adjustment	1,354,756	1,652,697	—	—
Total Resources	49,752,093	51,404,790	51,404,790	51,404,790
<b>Expenditures</b>				
Personal Services-Salaries	—	1,652,697	1,652,697	1,652,697
Intra-State Transfers	49,368,316	49,752,093	49,752,093	49,752,093
Reversions	383,777	—	—	—
Total Expenditures	49,752,093	51,404,790	51,404,790	51,404,790

## Floodplain Mgmt and Dam Safety

Environment First Fund

### Appropriation Description

Floodplain Management and Dam Safety EFF

### Floodplain Mgmt and Dam Safety Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	375,000	—	—	—
Appropriation	375,000	375,000	375,000	375,000
Total Resources	750,000	375,000	375,000	375,000
<b>Expenditures</b>				
Intra-State Transfers	750,000	375,000	375,000	375,000
Total Expenditures	750,000	375,000	375,000	375,000

## Park Operations & Maintenance

Environment First Fund

### Appropriation Description

For regular maintenance of state parks and staff time.

### Park Operations & Maintenance Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	6,235,000	6,235,000	6,235,000	6,235,000
Total Resources	6,235,000	6,235,000	6,235,000	6,235,000
<b>Expenditures</b>				
Intra-State Transfers	6,235,000	6,235,000	6,235,000	6,235,000
Total Expenditures	6,235,000	6,235,000	6,235,000	6,235,000

## GIS Information for Watershed

### Environment First Fund

#### Appropriation Description

GIS Information for Watershed Managers (Fund 0295, 003H) this appropriation provides for the development of geographic information system (GIS) data that will be used by local groups to determine the most effective strategies for addressing non point source pollution problems. Basic statewide information such as watershed boundaries, land cover, drainage districts, soil erosion, and sediment delivery models will be used to identify and prioritize critical areas, and allow more effective targeting of resources for water quality improvements.

#### GIS Information for Watershed Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	161,396	164,407	—	—
Appropriation	195,000	195,000	195,000	195,000
<b>Total Resources</b>	<b>356,396</b>	<b>359,407</b>	<b>195,000</b>	<b>195,000</b>
<b>Expenditures</b>				
Other Supplies	—	500	500	500
Professional & Scientific Services	78,706	125,000	50,000	50,000
Outside Services	—	73,500	73,500	73,500
Intra-State Transfers	35,703	41,000	41,000	41,000
ITS Reimbursements	18,683	25,000	25,000	25,000
IT Equipment	58,897	94,407	5,000	5,000
Balance Carry Forward (Approps)	164,407	—	—	—
<b>Total Expenditures</b>	<b>356,396</b>	<b>359,407</b>	<b>195,000</b>	<b>195,000</b>

## Water Quality Monitoring

### Environment First Fund

#### Appropriation Description

Water Quality Monitoring (Fund 0295, 004H) Iowa has over 72,000 miles of streams, 184 lakes, six major groundwater aquifer systems, and 125,000 acres of wetlands. These resources must support domestic consumption, commercial and industrial usage, recreational activities, and a diverse biotic environment. In short, our water resources are essential to sustain economic growth and provide a place where people want to live. This appropriation provides funding for a water quality monitoring improvement plan.

## Water Quality Monitoring Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	807,687	883,642	231,850	231,850
Appropriation	2,955,000	2,955,000	2,955,000	2,955,000
Refunds & Reimbursements	553	—	—	—
<b>Total Resources</b>	<b>3,763,240</b>	<b>3,838,642</b>	<b>3,186,850</b>	<b>3,186,850</b>
<b>Expenditures</b>				
Facility Maintenance Supplies	—	500	500	500
Equipment Maintenance Supplies	—	500	500	500
Professional & Scientific Supplies	—	500	500	500
Other Supplies	—	1,000	1,000	1,000
Printing & Binding	—	1,000	1,000	1,000
Professional & Scientific Services	1,750,326	1,800,000	1,800,000	1,800,000
Outside Services	—	1,000	1,000	1,000
Intra-State Transfers	1,129,272	1,794,192	1,374,250	1,374,250
Reimbursement to Other Agencies	—	2,000	2,000	2,000
Gov Fund Type Transfers - Other Agencies Services	—	100	100	100
Equipment	—	2,000	2,000	2,000
Equipment - Non-Inventory	—	2,000	2,000	2,000
IT Equipment	—	2,000	2,000	2,000
Balance Carry Forward (Approps)	883,642	231,850	—	—
<b>Total Expenditures</b>	<b>3,763,240</b>	<b>3,838,642</b>	<b>3,186,850</b>	<b>3,186,850</b>

## Water Quality Protection

### Environment First Fund

#### Appropriation Description

Water Quality Protection (Fund 0295 032H) This appropriation uses fees authorized by Senate File 2314, passed by the 1994 General Assembly, for the administration, regulation, and enforcement of the Safe Drinking Water Act and to establish a program to assist public water supply systems to ensure safe public water supplies. These funds are used to match federal dollars.

## Water Quality Protection Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	500,000	500,000	500,000	500,000
<b>Total Resources</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>
<b>Expenditures</b>				

## Water Quality Protection Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Intra-State Transfers	500,000	500,000	500,000	500,000
Total Expenditures	500,000	500,000	500,000	500,000

## Animal Feeding Operations

Environment First Fund

### Appropriation Description

For the regulation of animal feeding operations as provided for in chapters 459 and 459A.

## Animal Feeding Operations Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	628,925	224,847	—	—
Appropriation	1,320,000	1,320,000	1,320,000	1,320,000
Refunds & Reimbursements	8	—	—	—
Total Resources	1,948,934	1,544,847	1,320,000	1,320,000
<b>Expenditures</b>				
Intra-State Transfers	1,724,087	1,544,847	1,320,000	1,320,000
Balance Carry Forward (Approps)	224,847	—	—	—
Total Expenditures	1,948,934	1,544,847	1,320,000	1,320,000

## Ambient Air Quality Monitoring

Environment First Fund

### Appropriation Description

For the abatement, control, and prevention of ambient air pollution in the state.

## Ambient Air Quality Monitoring Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	425,000	425,000	425,000	425,000
Total Resources	425,000	425,000	425,000	425,000
<b>Expenditures</b>				
Professional & Scientific Services	425,000	420,000	420,000	420,000

## Ambient Air Quality Monitoring Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Equipment	—	5,000	5,000	5,000
Total Expenditures	425,000	425,000	425,000	425,000

## REAP

Environment First Fund

### Appropriation Description

REAP

## REAP Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	12,000,000	12,000,000	12,000,000	12,000,000
Total Resources	12,000,000	12,000,000	12,000,000	12,000,000
<b>Expenditures</b>				
Intra-State Transfers	12,000,000	12,000,000	12,000,000	12,000,000
Total Expenditures	12,000,000	12,000,000	12,000,000	12,000,000

## State Park Accessibility - Blufflands

Blufflands Protection and Revolving Fund

### Appropriation Description

To support State park and recreation area accessibility

## State Park Accessibility - Blufflands Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	296,228	—	—
Total Resources	—	296,228	—	—
<b>Expenditures</b>				
Professional & Scientific Services	—	50,000	—	—
Outside Services	—	50,000	—	—

## State Park Accessibility - Blufflands Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Capitals	—	196,228	—	—
Total Expenditures	—	296,228	—	—

## UST Administration Match

UST Unassigned Revenue (Nonbond)

### Appropriation Description

For administration expenses of the Underground Storage Tank section of the Department of Natural Resources.

## UST Administration Match Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	200,000	200,000	—	—
Total Resources	200,000	200,000	—	—
<b>Expenditures</b>				
Intra-State Transfers	200,000	200,000	—	—
Total Expenditures	200,000	200,000	—	—

## Technical Tank Review

UST Unassigned Revenue (Nonbond)

### Appropriation Description

Technical Tank Review Support Appropriation from the Underground Storage Tank Fund

## Technical Tank Review Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	200,000	—	—	—
Appropriation	200,000	—	—	—
Total Resources	400,000	—	—	—
<b>Expenditures</b>				

**Technical Tank Review Financial Summary**

<b>Object Class</b>	<b>FY 2024 Actuals</b>	<b>FY 2025 Current Year Budget Estimate</b>	<b>FY 2026 Total Department Request</b>	<b>FY 2026 Total Governor's Recommended</b>
Reversions	400,000	—	—	—
Total Expenditures	400,000	—	—	—

## Fund Detail

## Natural Resources, Department of Fund Detail

Funds	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Natural Resources	333,881,966	327,950,000	305,992,984	307,449,112
Land and Water Conservation Fund	18,977,436	18,700,561	18,853,561	18,853,561
Rebuild Iowa Infrastructure Fund	4,232,777	3,859,954	2,620,168	3,420,168
Emergency Response Fund-Penalties	—	100,000	100,000	100,000
Snowmobile Registration Fees	1,321,950	2,063,118	1,984,546	1,984,546
ATV Registration Fees	6,339,169	6,159,210	5,965,503	5,965,503
Groundwater Protection Fund	39,651,320	40,044,719	32,790,137	32,790,137
Air Quality Fund	1,630,636	1,913,452	1,746,698	1,746,698
Hazardous Waste Remedial Fund	538,283	456,359	194,735	194,735
Resource Enhancement & Protection Fund	35,746,424	33,463,339	29,900,021	29,900,021
Waste Volume Reduction & Recycling Fund	57,964	50,015	50,015	50,015
Land Recycling Fund	21,544	5,072	5,072	5,072
Waste Tire Management Fund	69	69	69	69
Fish And Wildlife Trust Fund	134,853,875	134,008,479	128,307,689	128,307,689
Federal Aid Pass Thru and Misc. Fees	10,226,281	9,223,471	7,931,702	7,931,702
Administration Fund	619,678	619,772	565,130	565,130
Environment First Fund	25,978,570	25,277,896	24,236,850	24,236,850
Air Contaminant Source Fund	12,797,225	13,196,985	12,831,351	12,831,351
Forestry Manage & Enhance Fund	452,583	501,939	341,882	341,882
Water Quality Protection Fund	2,138,430	2,000,791	1,923,115	1,923,115
UST Unassigned Revenue (Nonbond)	600,000	200,000	—	—
Blufflands Protection and Revolving Fund	—	1,608,584	666,228	1,322,356
Animal Agriculture Compliance	3,499,456	3,171,774	2,798,341	2,798,341
Livestock Remediation Fund	2,029,555	2,104,547	2,169,547	2,169,547
Corps of Engineers Cond 5&9 Fd	3,155,968	3,354,424	3,187,318	3,187,318
Marine Fuel Tax Capitals Fund	8,989,825	6,819,042	7,810,000	7,810,000
Fish and Wildlife Capitals Fund	14,527,142	16,061,993	16,061,993	16,061,993
Pilot Grove - Maintenance Fund	51,522	52,522	52,522	52,522
Conservation Memorial Trust Fund	14,350	14,350	14,350	14,350
Pilot Grove Trust Funds	10,000	10,000	10,000	10,000
Performance Bond	5,000	5,000	5,000	5,000
DNR Refund Clearing	3,366,081	840,949	825,577	825,577
Nat'l Pollutant Discharge Elimination System Permit Fund	1,127,440	1,127,440	1,127,440	1,127,440
Septic Management Fund	287,942	275,680	275,680	275,680
Water Use Permit Fund	633,473	658,494	640,744	640,744

## Snowmobile Registration Fees

### Fund Description

This account receives snowmobile registration fees used to fund a portion of the law enforcement activities of the Fish and Wildlife Division and to provide 50% to counties and 50% to the Department of Natural Resources for snowmobile programs of the State.

### Snowmobile Registration Fees Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	644,167	1,063,118	984,546	984,546
Appropriation	100,000	100,000	100,000	100,000
Reversions	44,479	—	—	—
Fees, Licenses & Permits	533,304	900,000	900,000	900,000
<b>Total Resources</b>	<b>1,321,950</b>	<b>2,063,118</b>	<b>1,984,546</b>	<b>1,984,546</b>
<b>Expenditures</b>				
Office Supplies	—	500	500	500
Professional & Scientific Services	45,405	60,000	60,000	60,000
Intra-State Transfers	68,948	218,072	218,072	218,072
State Aid	—	700,000	700,000	700,000
Appropriation	100,000	100,000	100,000	100,000
Reversions	44,479	—	—	—
Balance Carry Forward (Funds)	1,063,118	984,546	905,974	905,974
<b>Total Expenditures</b>	<b>1,321,950</b>	<b>2,063,118</b>	<b>1,984,546</b>	<b>1,984,546</b>

## ATV Registration Fees

### Fund Description

This account receives fees collected from owner registration of ATVs and are used to provide 50% to counties and 50% to the Department of Natural Resources for ATV programs of the State.

### ATV Registration Fees Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	4,148,967	4,634,210	4,440,503	4,440,503
Gov Fund Type Transfers - Other Agencies	—	25,000	25,000	25,000
Fees, Licenses & Permits	2,190,202	1,500,000	1,500,000	1,500,000
<b>Total Resources</b>	<b>6,339,169</b>	<b>6,159,210</b>	<b>5,965,503</b>	<b>5,965,503</b>

## ATV Registration Fees Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Expenditures</b>				
Facility Maintenance Supplies	1,286	2,500	2,500	2,500
Equipment Maintenance Supplies	3,327	100	100	100
Professional & Scientific Services	209,835	200,000	200,000	200,000
Outside Services	—	5,000	5,000	5,000
Intra-State Transfers	478,681	286,007	286,007	286,007
Gov Fund Type Transfers - Other Agencies Services	—	100	100	100
Equipment	204,066	250,000	250,000	250,000
Equipment - Non-Inventory	—	20,000	20,000	20,000
Other Expense & Obligations	—	5,000	5,000	5,000
State Aid	801,763	750,000	750,000	750,000
Capitals	6,000	200,000	200,000	200,000
Balance Carry Forward (Funds)	4,634,210	4,440,503	4,246,796	4,246,796
<b>Total Expenditures</b>	<b>6,339,169</b>	<b>6,159,210</b>	<b>5,965,503</b>	<b>5,965,503</b>

## Groundwater Protection Fund

### Fund Description

This account receives fees for underground storage tanks, agricultural management, solid waste and household hazardous waste. Funds are appropriated to prevent contamination of groundwater from point and nonpoint sources of contamination to the maximum extent practical, and if necessary to restore the groundwater to a potable state, regardless of present condition, use, or characteristics. Other appropriations of the moneys in the fund for related purposes are also made.

### Groundwater Protection Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	18,557,764	20,453,869	13,199,287	13,199,287
Appropriation	3,455,850	3,455,850	3,455,850	3,455,850
Gov Fund Type Transfers - Other Agencies	2,340	10,000	10,000	10,000
Interest	953,510	384,000	384,000	384,000
Reversions	298,344	—	—	—
Fees, Licenses & Permits	16,167,557	15,390,000	15,390,000	15,390,000
Refunds & Reimbursements	215,954	350,000	350,000	350,000
Other	—	1,000	1,000	1,000
<b>Total Resources</b>	<b>39,651,320</b>	<b>40,044,719</b>	<b>32,790,137</b>	<b>32,790,137</b>
<b>Expenditures</b>				
Professional & Scientific Services	30,775	335,000	335,000	335,000

## Groundwater Protection Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Outside Services	634,172	820,000	820,000	820,000
Intra-State Transfers	5,600,014	7,512,693	7,512,693	7,512,693
Gov Fund Type Transfers - Other Agencies Services	2,514,113	5,060,000	5,060,000	5,060,000
State Aid	6,664,183	9,651,889	9,651,889	9,651,889
Capitals	—	10,000	10,000	10,000
Appropriation	3,455,850	3,455,850	3,455,850	3,455,850
Reversions	298,344	—	—	—
Balance Carry Forward (Funds)	20,453,869	13,199,287	5,944,705	5,944,705
Total Expenditures	39,651,320	40,044,719	32,790,137	32,790,137

## Resource Enhancement & Protection Fund

### Fund Description

This fund receives one or more state appropriations for conservation education and to build or reconstruct recreational facilities, acquire land, enhance soil and water, and to provide state aid to county and city capital-type projects. The Resource Enhancement and Protection Fund (REAP) was created to fund a long-term integrated effort to wisely use and protect Iowa's natural resources through the acquisition and management of public lands; the upgrading of public parks and preserve facilities; and environmental education, monitoring, and research.

## Resource Enhancement & Protection Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	12,395,470	13,043,339	9,480,021	9,480,021
Federal Support	4,731,091	1,625,000	1,625,000	1,625,000
Intra State Receipts	12,332,933	12,350,000	12,350,000	12,350,000
Gov Fund Type Transfers - Other Agencies	5,498,683	5,480,000	5,480,000	5,480,000
Interest	621,230	500,000	500,000	500,000
Refunds & Reimbursements	47,017	329,000	329,000	329,000
Unearned Receipts	120,000	126,000	126,000	126,000
Other	—	10,000	10,000	10,000
Total Resources	35,746,424	33,463,339	29,900,021	29,900,021
<b>Expenditures</b>				
Office Supplies	—	2,500	2,500	2,500
Facility Maintenance Supplies	54,523	62,500	62,500	62,500
Equipment Maintenance Supplies	29,368	42,500	42,500	42,500
Ag., Conservation & Horticulture Supply	55,270	56,000	56,000	56,000
Other Supplies	9,084	7,500	7,500	7,500
Rentals	—	5,000	5,000	5,000
Professional & Scientific Services	59,243	110,000	110,000	110,000

## Resource Enhancement & Protection Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Outside Services	342,714	480,000	480,000	480,000
Intra-State Transfers	4,804,375	6,388,742	6,388,742	6,388,742
Gov Fund Type Transfers - Other Agencies Services	394,067	404,660	404,660	404,660
Equipment	27,060	50,000	50,000	50,000
Equipment - Non-Inventory	20,057	20,000	20,000	20,000
Other Expense & Obligations	735,185	860,500	860,500	860,500
State Aid	4,781,143	6,759,400	6,759,400	6,759,400
Capitals	11,390,998	8,734,016	8,734,016	8,734,016
Balance Carry Forward (Funds)	13,043,339	9,480,021	5,916,703	5,916,703
Total Expenditures	35,746,424	33,463,339	29,900,021	29,900,021

## Fish And Wildlife Trust Fund

### Fund Description

This account receives money from the sale of hunting and fishing licenses, fines, and federal grants used to provide for operations of the Fish and Wildlife Division of the Department of Natural Resources. This trust fund supports operations of the Fish and Wildlife Division, Fish and Wildlife capital expenditures and related coordination, information and administrative services.

## Fish And Wildlife Trust Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	22,650,801	21,129,689	15,428,899	15,428,899
Appropriation	48,397,337	49,752,093	51,404,790	51,404,790
Salary Adjustment	1,354,756	1,652,697	—	—
Federal Support	20,706,875	20,800,000	20,800,000	20,800,000
Intra State Receipts	389,389	1,000,000	1,000,000	1,000,000
Reimbursement from Other Agencies	8,749	30,000	30,000	30,000
Gov Fund Type Transfers - Other Agencies	—	1,000	1,000	1,000
Interest	1,049,531	950,000	950,000	950,000
Reversions	383,777	—	—	—
Fees, Licenses & Permits	36,922,737	35,700,000	35,700,000	35,700,000
Refunds & Reimbursements	792,015	600,000	600,000	600,000
Sale Of Real Estate	—	1,000	1,000	1,000
Sale Of Equipment & Salvage	940	2,000	2,000	2,000
Rents & Leases	517,432	500,000	500,000	500,000
Agricultural Sales	22,113	325,000	325,000	325,000
Other Sales & Services	494,300	750,000	750,000	750,000
Unearned Receipts	624,245	265,000	265,000	265,000
Income Tax Checkoffs	4,040	50,000	50,000	50,000

## Fish And Wildlife Trust Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Other	534,839	500,000	500,000	500,000
<b>Total Resources</b>	<b>134,853,875</b>	<b>134,008,479</b>	<b>128,307,689</b>	<b>128,307,689</b>
<b>Expenditures</b>				
Personal Services-Salaries	—	1,652,697	1,652,697	1,652,697
Intra-State Transfers	63,588,316	65,522,093	65,522,093	65,522,093
Appropriation	49,752,093	51,404,790	51,404,790	51,404,790
Reversions	383,777	—	—	—
Balance Carry Forward (Funds)	21,129,689	15,428,899	9,728,109	9,728,109
<b>Total Expenditures</b>	<b>134,853,875</b>	<b>134,008,479</b>	<b>128,307,689</b>	<b>128,307,689</b>

## Federal Aid Pass Thru and Misc. Fees

### Fund Description

This account receives miscellaneous fees and federal receipts from a variety of sources such as FEMA advances, forestry and Land and Water Conservation (LAWCON) grants, groundwater and manure certification fees, etc. which are passed through to other recipients or transferred to other state entities.

## Federal Aid Pass Thru and Misc. Fees Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	3,040,804	3,198,471	1,894,765	1,894,765
Adjustment to Balance Forward	2,695	—	—	—
Federal Support	5,258,628	3,430,000	3,430,000	3,430,000
Intra State Receipts	(526,451)	900,000	911,937	911,937
Gov Fund Type Transfers - Other Agencies	21,750	30,000	30,000	30,000
Fees, Licenses & Permits	1,356,326	1,415,000	1,415,000	1,415,000
Refunds & Reimbursements	800,000	—	—	—
Other	272,529	250,000	250,000	250,000
<b>Total Resources</b>	<b>10,226,281</b>	<b>9,223,471</b>	<b>7,931,702</b>	<b>7,931,702</b>
<b>Expenditures</b>				
Office Supplies	—	500	500	500
Facility Maintenance Supplies	—	500	500	500
Equipment Maintenance Supplies	—	500	500	500
Ag., Conservation & Horticulture Supply	184,370	200,000	200,000	200,000
Other Supplies	6,025	15,000	15,000	15,000
Printing & Binding	1,645	5,000	5,000	5,000
Postage	—	500	500	500
Professional & Scientific Services	52,135	51,000	51,000	51,000
Outside Services	332,894	250,000	250,000	250,000

## Federal Aid Pass Thru and Misc. Fees Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Intra-State Transfers	3,306,015	4,348,706	4,348,706	4,348,706
Advertising & Publicity	30	—	—	—
ITS Reimbursements	135	1,000	1,000	1,000
Gov Fund Type Transfers - Other Agencies Services	68,416	70,000	70,000	70,000
Equipment - Non-Inventory	—	5,000	5,000	5,000
Other Expense & Obligations	1,082	1,500	1,500	1,500
State Aid	3,075,062	1,579,500	1,579,500	1,579,500
Capitals	—	800,000	800,000	800,000
Balance Carry Forward (Funds)	3,198,471	1,894,765	602,996	602,996
<b>Total Expenditures</b>	<b>10,226,281</b>	<b>9,223,471</b>	<b>7,931,702</b>	<b>7,931,702</b>

## Water Quality Protection Fund

### Fund Description

This fund receives state appropriations and fees, and may receive federal moneys and private donations for administration costs related to the federal Safe Drinking Water Act and public water supplies. Moneys are also appropriated to protect private drinking water supplies.

### Water Quality Protection Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	737,250	730,791	653,115	653,115
Intra State Receipts	500,000	500,000	500,000	500,000
Gov Fund Type Transfers - Other Agencies	1,066	5,000	5,000	5,000
Interest	47,657	20,000	20,000	20,000
Fees, Licenses & Permits	852,449	745,000	745,000	745,000
Refunds & Reimbursements	8	—	—	—
<b>Total Resources</b>	<b>2,138,430</b>	<b>2,000,791</b>	<b>1,923,115</b>	<b>1,923,115</b>
<b>Expenditures</b>				
Intra-State Transfers	1,151,943	1,327,676	1,327,676	1,327,676
State Aid	255,696	20,000	20,000	20,000
Balance Carry Forward (Funds)	730,791	653,115	575,439	575,439
<b>Total Expenditures</b>	<b>2,138,430</b>	<b>2,000,791</b>	<b>1,923,115</b>	<b>1,923,115</b>

## Blufflands Protection and Revolving Fund

### Fund Description

The fund is appropriated to make loans to conservation organizations which agree to purchase bluffland properties adjacent to state public lands.

### Water Quality Protection Fund Detail

Object Class	FY 2024 Actuals	FY 2025	FY 2026	FY 2026
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	—	656,128	10,000	666,128
Appropriation	—	296,228	—	—
Interest	—	656,228	656,228	656,228
<b>Total Resources</b>	—	<b>1,608,584</b>	<b>666,228</b>	<b>1,322,356</b>
<b>Expenditures</b>				
Professional & Scientific Services	—	50,000	—	—
Outside Services	—	50,000	—	—
Capitals	—	196,228	—	—
Appropriation	—	646,228	646,228	—
Balance Carry Forward (Funds)	—	666,128	20,000	1,322,356
<b>Total Expenditures</b>	—	<b>1,608,584</b>	<b>666,228</b>	<b>1,322,356</b>

## Marine Fuel Tax Capitals Fund

### Fund Description

This account receives transfers from a General Fund appropriation. Proceeds are used for water access acquisitions on a willing seller basis, development projects, water safety stations, marinas, and other projects which improve water recreation.

### Marine Fuel Tax Capitals Fund Detail

Object Class	FY 2024 Actuals	FY 2025	FY 2026	FY 2026
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	4,385,165	3,109,042	17,176	17,176
Federal Support	720,658	500,000	500,000	500,000
Intra State Receipts	3,884,001	3,200,000	7,282,824	7,282,824
Gov Fund Type Transfers - Other Agencies	—	1,000	1,000	1,000
Refunds & Reimbursements	—	9,000	9,000	9,000
<b>Total Resources</b>	<b>8,989,825</b>	<b>6,819,042</b>	<b>7,810,000</b>	<b>7,810,000</b>
<b>Expenditures</b>				
Facility Maintenance Supplies	149,418	100,000	100,000	100,000
Equipment Maintenance Supplies	—	1,000	1,000	1,000

## Marine Fuel Tax Capitals Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Ag., Conservation & Horticulture Supply	66,436	65,000	65,000	65,000
Other Supplies	2,419	5,000	5,000	5,000
Printing & Binding	—	100	100	100
Postage	245	100	100	100
Rentals	1,527	5,000	5,000	5,000
Professional & Scientific Services	157,369	80,000	80,000	80,000
Outside Services	143,274	125,000	125,000	125,000
Intra-State Transfers	720,061	904,666	904,666	904,666
Gov Fund Type Transfers - Other Agencies Services	645	5,000	5,000	5,000
Equipment	640,848	500,000	500,000	500,000
Equipment - Non-Inventory	3,214	10,000	10,000	10,000
Other Expense & Obligations	—	1,000	1,000	1,000
State Aid	1,273,581	1,000,000	1,000,000	1,000,000
Capitals	2,721,747	4,000,000	4,000,000	4,000,000
Balance Carry Forward (Funds)	3,109,042	17,176	1,008,134	1,008,134
Total Expenditures	8,989,825	6,819,042	7,810,000	7,810,000

## Fish and Wildlife Capitals Fund

### Fund Description

This account receives its funding from the Fish and Wildlife Trust Fund to provide for land acquisition and capital projects related to fish and wildlife.

## Fish and Wildlife Capitals Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	297,842	291,993	291,993	291,993
Adjustment to Balance Forward	9,300	—	—	—
Intra State Receipts	14,220,000	15,770,000	15,770,000	15,770,000
Total Resources	14,527,142	16,061,993	16,061,993	16,061,993
<b>Expenditures</b>				
Personal Services-Salaries	221,412	250,000	250,000	250,000
Facility Maintenance Supplies	31,695	25,000	25,000	25,000
Equipment Maintenance Supplies	1,667	500	500	500
Ag., Conservation & Horticulture Supply	140,420	150,000	150,000	150,000
Other Supplies	3,846	10,000	10,000	10,000
Printing & Binding	389	1,500	1,500	1,500
Postage	—	2,500	2,500	2,500

## Fish and Wildlife Capitals Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Rentals	113	500	500	500
Professional & Scientific Services	2,207,960	2,150,000	2,150,000	2,150,000
Outside Services	1,179,744	1,200,000	1,200,000	1,200,000
ITS Reimbursements	406	5,000	5,000	5,000
Gov Fund Type Transfers - Other Agencies Services	3,959	10,000	10,000	10,000
Equipment	—	10,000	10,000	10,000
Equipment - Non-Inventory	—	5,000	5,000	5,000
Capitals	7,689,455	9,000,000	9,000,000	9,000,000
Balance Carry Forward (Funds)	291,993	291,993	291,993	291,993
Total Expenditures	14,527,142	16,061,993	16,061,993	16,061,993

# Parole, Board of

## Mission Statement

To enhance overall public safety by making evidence-based and informed parole decisions for the successful re-entry of offenders into the community to become productive and responsible citizens.

## Description

The Board of Parole was established in 1907 by the 37th General Assembly. The Board is composed of one full-time chairperson, one full-time vice-chairperson, and three full-time members who are appointed by the Governor and confirmed by the Senate for staggered four-year terms. The Board is directly responsible to the Governor, and the chairperson serves at the pleasure of the Governor. During the 1998 legislative session, the General Assembly funded a full-time vice-chair position to assist with the administrative responsibilities of the Board. During the 2023 legislative session the three per diem members were moved to full-time members. The Board has its own support staff but receives administrative support services from the Department of Corrections.

The Iowa Board of Parole's mission is to reintegrate offenders into the community that can be released from prison without detriment to the public or themselves.

To achieve the mission, the Board:

1. Performs objective risk evaluations for prison inmates, reviews all eligible parole case files annually, holds hearings with eligible inmates, and selects viable candidates for conditional release on parole and work release.
2. Revokes the conditional release and returns to prison those offenders that fail while on parole and work release.
3. Notifies victims of relevant information not less than 20 days before a parole hearing, so victims' opinions may be considered when making parole and work release decisions.
4. Advises the Governor on matters of executive clemency.

## Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
State Appropriations	1,537,894	1,545,114	1,545,114	1,565,782
Beginning Balance and Adjustments	67,008	74,670	3	3
<b>Total Resources</b>	<b>1,604,902</b>	<b>1,619,784</b>	<b>1,545,117</b>	<b>1,565,785</b>
<b>Expenditures</b>				
Personal Services	1,223,825	1,308,570	1,308,570	1,308,570
Travel & Subsistence	9,583	9,200	9,200	9,200
Supplies & Materials	8,832	11,145	11,145	11,145
Contractual Services and Transfers	192,463	245,752	205,757	226,425
Equipment & Repairs	38,265	45,084	10,415	10,415
Licenses, Permits, Refunds & Other	30	30	30	30
Reversions	57,235	—	—	—
Balance Carry Forward	74,670	3	—	—

## Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Total Expenditures	1,604,902	1,619,784	1,545,117	1,565,785
Full Time Equivalents	10	11	11	11

## Appropriations from General Fund

Appropriations	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Parole Board	1,517,894	1,545,114	1,545,114	1,565,782
Total Parole Board	1,517,894	1,545,114	1,545,114	1,565,782

## Appropriations from Other Fund

Appropriations	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Parole Board Technology Projects - TRF 0943	20,000	—	—	—
Total Parole Board	20,000	—	—	—

## Appropriations Detail

### Parole Board

General Fund

#### Appropriation Description

This is the operating budget to support the Board of Parole.

#### Parole Board Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	67,008	54,670	3	3
Appropriation	1,517,894	1,545,114	1,545,114	1,565,782
<b>Total Resources</b>	<b>1,584,902</b>	<b>1,599,784</b>	<b>1,545,117</b>	<b>1,565,785</b>
<b>Expenditures</b>				
Personal Services-Salaries	1,223,825	1,308,570	1,308,570	1,308,570
Personal Travel In State	810	4,200	4,200	4,200
Personal Travel Out of State	8,773	5,000	5,000	5,000
Office Supplies	946	4,230	4,230	4,230
Other Supplies	4,181	2,800	2,800	2,800
Printing & Binding	653	650	650	650
Postage	3,051	3,465	3,465	3,465
Communications	11,075	10,574	10,574	10,574
Rentals	—	—	—	20,668
Outside Services	7,413	56,493	46,497	46,497
Reimbursement to Other Agencies	72,710	70,159	70,159	70,159
ITS Reimbursements	17,484	17,450	17,450	17,450
IT Outside Services	82,582	69,876	59,877	59,877
Gov Fund Type Transfers - Other Agencies Services	1,200	1,200	1,200	1,200
Equipment - Non-Inventory	—	750	750	750
IT Equipment	38,265	44,334	9,665	9,665
Fees	30	30	30	30
Balance Carry Forward (Approps)	54,670	3	—	—
Reversions	57,235	—	—	—
<b>Total Expenditures</b>	<b>1,584,902</b>	<b>1,599,784</b>	<b>1,545,117</b>	<b>1,565,785</b>

## Parole Board Technology Projects - TRF 0943

Technology Reinvestment Fund

### Appropriation Description

Parole Board Technology Projects - TRF 0943

### Parole Board Technology Projects - TRF 0943 Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	—	20,000	—	—
Appropriation	20,000	—	—	—
<b>Total Resources</b>	<b>20,000</b>	<b>20,000</b>	<b>—</b>	<b>—</b>
<b>Expenditures</b>				
IT Outside Services	—	20,000	—	—
Balance Carry Forward (Approps)	20,000	—	—	—
<b>Total Expenditures</b>	<b>20,000</b>	<b>20,000</b>	<b>—</b>	<b>—</b>

## Fund Detail

### Iowa Ethics & Campaign Disclosure Board Fund Detail

Funds	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Campaign Finance Disclosure Commission	66,025	25	25	25
Rebuild Iowa Infrastructure Fund	66,000	—	—	—
Campaign Finance - Clearing Account	25	25	25	25

# Public Defense, Department of

## Mission Statement

We will remain operationally relevant and always ready to deploy, operate, and succeed as part of the total joint force at every mission across multiple domains - in the homeland and abroad.

## Description

The Iowa National Guard is a dynamic organization operating in an ever-changing environment. The Iowa Army and Air National Guard are organized under Departments of the Army and Air Force. The Iowa National Guard, as outlined in our Strategic Plan, is the most trusted organization in Iowa through our professionalism, character, investment in people, and transparency. We are prepared to mobilize, deploy, and win in all environments by ensuring our people are trained and cared for, resources are properly managed, and leaders are developed. We are integrated with our communities through consistent communication and strong partnerships ensuring that the Iowa National Guard provides value and opportunity for all Iowans.

## Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
State Appropriations	6,974,338	7,553,777	7,553,777	7,961,247
Receipts from Other Entities	73,197,116	52,906,562	55,533,486	55,533,486
Interest, Dividends, Bonds & Loans	1,565	2,000	2,000	2,000
Fees, Licenses & Permits	299	500	500	500
Refunds & Reimbursements	129,689	212,701	212,701	212,701
Sales, Rents & Services	1,778,852	1,708,000	1,708,000	1,708,000
Miscellaneous	26,160	12,100	12,100	12,100
Beginning Balance and Adjustments	1,723,466	1,903,384	1,985,681	1,985,681
<b>Total Resources</b>	<b>83,831,485</b>	<b>64,299,024</b>	<b>67,008,245</b>	<b>67,415,715</b>
<b>Expenditures</b>				
Personal Services	24,527,584	24,412,366	27,340,290	27,340,290
Travel & Subsistence	1,340,838	332,324	332,324	332,324
Supplies & Materials	1,606,859	1,461,864	1,461,864	1,461,864
Contractual Services and Transfers	21,347,444	15,796,195	15,597,195	15,948,031
Equipment & Repairs	2,407,215	1,192,248	1,124,802	1,181,436
Claims & Miscellaneous	152,593	224,851	224,851	224,851
Licenses, Permits, Refunds & Other	40,914	16,315	16,315	16,315
State Aid & Credits	565,827	155,100	155,100	155,100
Plant Improvements & Additions	29,931,790	18,722,080	18,621,080	18,621,080
Reversions	7,038	—	—	—
Balance Carry Forward	1,903,382	1,985,681	2,134,424	2,134,424
<b>Total Expenditures</b>	<b>83,831,485</b>	<b>64,299,024</b>	<b>67,008,245</b>	<b>67,415,715</b>
<b>Full Time Equivalent</b>	<b>247</b>	<b>264</b>	<b>263</b>	<b>263</b>

## Appropriations from General Fund

Appropriations	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Compensation and Expense	11,301	342,556	342,556	342,556
Public Defense, Department of	6,963,037	7,211,221	7,211,221	7,398,691
Total Public Defense, Department of	6,974,338	7,553,777	7,553,777	7,741,247

## Appropriations from Other Fund

Appropriations	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Technology Projects	—	—	—	220,000
Total Public Defense, Department of	—	—	—	220,000

## Appropriations Detail

### Public Defense, Department of General Fund

#### Appropriation Description

The Iowa Department of Public Defense's Military Division has three Missions:

1. Federal Mission: Provide combat ready units in support of the National Military Strategy
2. State Mission: Provide units and equipment to protect life and property and come to the aid of Iowans in time of need, to preserve peace and order, and to insure public safety for the citizens of Iowa.
3. Community Mission: Participate in community programs that add value to our communities, to Iowa, and to America while becoming true role models and making our communities safe and a better place to raise our families.

### Public Defense, Department of Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	6,963,037	7,211,221	7,211,221	7,398,691
Federal Support	68,677,259	48,913,274	51,541,198	51,541,198
Intra State Receipts	2,796,908	200,000	200,000	200,000
Gov Fund Type Transfers - Other Agencies	1,258,074	3,662,087	3,661,087	3,661,087
Refunds & Reimbursements	124,519	208,501	208,501	208,501
Rents & Leases	48,225	48,000	48,000	48,000
Other Sales & Services	19,008	18,000	18,000	18,000
<b>Total Resources</b>	<b>79,887,030</b>	<b>60,261,083</b>	<b>62,888,007</b>	<b>63,075,477</b>
<b>Expenditures</b>				
Personal Services-Salaries	23,202,150	23,105,597	26,033,521	26,033,521
Personal Travel In State	20,254	25,023	25,023	25,023
State Vehicle Operation	204,659	153,600	153,600	153,600
Depreciation	30,719	27,600	27,600	27,600
Personal Travel Out of State	1,008,167	75,700	75,700	75,700
Office Supplies	15,527	13,563	13,563	13,563
Facility Maintenance Supplies	794,162	770,000	770,000	770,000
Equipment Maintenance Supplies	328,787	269,900	269,900	269,900
Professional & Scientific Supplies	50,134	74,001	74,001	74,001
Housing & Subsistence Supplies	661	1,600	1,600	1,600
Ag., Conservation & Horticulture Supply	34,868	17,052	17,052	17,052
Other Supplies	86,007	158,251	158,251	158,251
Printing & Binding	15,013	15,050	15,050	15,050
Food	17,967	—	—	—
Uniforms & Related Items	168,023	75,441	75,441	75,441
Postage	22,802	8,802	8,802	8,802
Communications	659,530	720,447	720,447	720,447
Rentals	234,613	231,477	231,477	244,477
Utilities	4,591,239	4,832,100	4,832,100	4,949,936
Professional & Scientific Services	1,404,944	1,191,300	1,190,300	1,190,300

## Public Defense, Department of Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Outside Services	4,166,443	3,407,725	3,359,725	3,359,725
Intra-State Transfers	—	200	200	200
Advertising & Publicity	16	1	1	1
Outside Repairs/Service	8,544,007	3,730,700	3,580,700	3,580,700
Reimbursement to Other Agencies	602,719	495,320	495,320	495,320
ITS Reimbursements	100,445	131,700	131,700	131,700
IT Outside Services	6,123	2,000	2,000	2,000
Gov Fund Type Transfers - Attorney General Services	30,930	30,500	30,500	30,500
Gov Fund Type Transfers - Auditor of State Services	19,368	9,595	9,595	9,595
Gov Fund Type Transfers - Other Agencies Services	686,426	673,229	673,229	673,229
Equipment	590,510	333,501	333,501	333,501
Office Equipment	11,001	500	500	500
Equipment - Non-Inventory	1,409,919	456,242	455,242	455,242
IT Equipment	242,092	219,900	219,900	276,534
Other Expense & Obligations	43,078	42,351	42,351	42,351
Licenses	19,714	11,013	11,013	11,013
Refunds-Other	19,707	3,202	3,202	3,202
State Aid	559,874	150,100	150,100	150,100
Capitals	29,914,290	18,695,800	18,594,800	18,594,800
Reversions	7,038	—	—	—
Total Expenditures	79,887,030	60,261,083	62,888,007	63,075,477

## Compensation and Expense

### General Fund

#### Appropriation Description

The Compensation and Expense account is a standing unlimited appropriation which is used when the National Guard is called into Active State Service. Active State Service is service in support of the State for incidents of public disaster, riot, rescue, tornado cleanup, floods, or as a work force when public employees strike. (29A.8)

#### Compensation and Expense Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	342,556	342,556	342,556	342,556
Estimated Revisions	(331,255)	—	—	—
Intra State Receipts	337,733	—	—	—
Refunds & Reimbursements	615	—	—	—
<b>Total Resources</b>	<b>349,648</b>	<b>342,556</b>	<b>342,556</b>	<b>342,556</b>
<b>Expenditures</b>				
Personal Services-Salaries	246,513	202,250	202,250	202,250
Personal Travel In State	1,655	1,000	1,000	1,000
State Vehicle Operation	—	4,000	4,000	4,000
Personal Travel Out of State	—	15,000	15,000	15,000
Office Supplies	15	100	100	100
Facility Maintenance Supplies	—	100	100	100
Equipment Maintenance Supplies	—	100	100	100
Professional & Scientific Supplies	—	1,000	1,000	1,000
Other Supplies	—	5,000	5,000	5,000
Food	—	1	1	1
Uniforms & Related Items	—	100	100	100
Postage	383	500	500	500
Communications	—	1	1	1
Rentals	—	30,000	30,000	30,000
ITS Reimbursements	340	500	500	500
Gov Fund Type Transfers - Other Agencies Services	40,532	16,400	16,400	16,400
Equipment - Non-Inventory	—	1,000	1,000	1,000
IT Equipment	—	4	4	4
Claims	60,210	65,000	65,000	65,000
Other Expense & Obligations	—	500	500	500
<b>Total Expenditures</b>	<b>349,648</b>	<b>342,556</b>	<b>342,556</b>	<b>342,556</b>

## Technology Projects

### Technology Reinvestment Fund

#### Appropriation Description

Upgrade the agency's core server environment, and also desktop and laptop computers.

### Technology Projects Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	122,110	73,554	3,554	3,554
Appropriation	—	—	—	220,000
<b>Total Resources</b>	<b>122,110</b>	<b>73,554</b>	<b>3,554</b>	<b>223,554</b>
<b>Expenditures</b>				
Professional & Scientific Services	—	—	—	70,000
Data Processing	—	—	—	150,000
IT Equipment	48,557	70,000	3,554	3,554
Balance Carry Forward (Approps)	73,554	3,554	—	—
<b>Total Expenditures</b>	<b>122,110</b>	<b>73,554</b>	<b>3,554</b>	<b>223,554</b>

## Fund Detail

### Public Defense, Department of Fund Detail

Funds	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Public Defense, Department of	3,594,806	3,695,385	3,777,682	3,997,682
Counterdrug Asset Forfeiture	45,464	45,669	48,869	48,869
National Guard Facilities Improvement Fund	3,016,411	3,173,608	3,300,705	3,300,705
Military Operations Fund	242,795	219,670	227,770	227,770
Gifts & Contributions	151,894	166,245	180,145	180,145
Housing Rental Deposits	16,132	16,639	16,639	16,639
Technology Reinvestment Fund	122,110	73,554	3,554	223,554

### National Guard Facilities Improvement Fund

#### Fund Description

This account receives fees from the rental of Camp Dodge facilities and property controlled by the Iowa National Guard.

### National Guard Facilities Improvement Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	1,263,002	1,450,707	1,577,804	1,577,804
Federal Support	(35,150)	1	1	1
Gov Fund Type Transfers - Other Agencies	101,034	96,200	96,200	96,200
Fees, Licenses & Permits	299	500	500	500
Refunds & Reimbursements	4,556	4,200	4,200	4,200
Rents & Leases	1,682,663	1,622,000	1,622,000	1,622,000
Other	8	—	—	—
<b>Total Resources</b>	<b>3,016,411</b>	<b>3,173,608</b>	<b>3,300,705</b>	<b>3,300,705</b>
<b>Expenditures</b>				
Personal Services-Salaries	1,078,662	1,104,519	1,104,519	1,104,519
State Vehicle Operation	10,224	8,501	8,501	8,501
Depreciation	45,031	20,000	20,000	20,000
Office Supplies	2,114	2,101	2,101	2,101
Facility Maintenance Supplies	37,632	18,100	18,100	18,100
Equipment Maintenance Supplies	956	1,101	1,101	1,101
Housing & Subsistence Supplies	17,093	15,000	15,000	15,000
Ag., Conservation & Horticulture Supply	—	100	100	100
Other Supplies	970	2,700	2,700	2,700
Uniforms & Related Items	214	101	101	101

## National Guard Facilities Improvement Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Communications	99,199	100,000	100,000	100,000
Utilities	65	200	200	200
Professional & Scientific Services	4,514	12,000	12,000	12,000
Outside Services	25,926	23,700	23,700	23,700
Outside Repairs/Service	47,621	92,200	92,200	92,200
Reimbursement to Other Agencies	42,398	25,000	25,000	25,000
ITS Reimbursements	3,711	3,000	3,000	3,000
Gov Fund Type Transfers - Other Agencies Services	25,411	25,100	25,100	25,100
Equipment	19,938	30,001	30,001	30,001
Equipment - Non-Inventory	35,397	50,000	50,000	50,000
IT Equipment	24,929	20,000	20,000	20,000
Other Expense & Obligations	26,201	16,000	16,000	16,000
Refunds-Other	—	100	100	100
Capitals	17,500	26,280	26,280	26,280
Balance Carry Forward (Funds)	1,450,707	1,577,804	1,704,901	1,704,901
<b>Total Expenditures</b>	<b>3,016,411</b>	<b>3,173,608</b>	<b>3,300,705</b>	<b>3,300,705</b>

# Public Employment Relations Board

## Mission Statement

To promote harmonious and cooperative relationships between government and its employees without disruption of public services, via the expert and timely services of a neutral labor relations agency.

## Description

Pursuant to the Public Employment Relations Act (PERA), the PERB is responsible for interpreting, applying and administering the provisions of the PERA, and for adjudicating and conciliating labor/management disputes involving public employers and employee organizations throughout the State. The PERB's core functions, duties, and services include, but are not limited to:

- 1) Determining appropriate bargaining units and conducting representation elections.
- 2) Adjudicating prohibited practice complaints and fashioning remedial relief for violations of the Act.
- 3) Adjudicating negotiability disputes.
- 4) Adjudicating grievance appeals of State of Iowa merit system employees.
- 5) Upon joint request of the parties, mediating and/or serving as arbitrators for grievances arising under public sector collective bargaining agreements.
- 6) Providing training and/or facilitation regarding labor/management cooperation and interest-based bargaining.
- 7) Collecting and disseminating information regarding wages, hours, and other conditions of employment of public employees.
- 8) Preparing legal briefs and presenting oral arguments in District Court and the Supreme Court in cases affecting the Board.
- 9) Maintaining and monitoring the registration and annual reporting of certified employee organizations.
- 10) Administering the agency according to relevant rules, regulations, laws and principles of efficient public administration.
- 11) Providing mediators and arbitrators to resolve collective bargaining impasses.

## Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
State Appropriations	1,290,230	—	—	—
Fees, Licenses & Permits	48,400	—	—	—
Beginning Balance and Adjustments	202,182	—	—	—
<b>Total Resources</b>	<b>1,540,813</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Expenditures</b>				
Personal Services	321,832	—	—	—
Supplies & Materials	10,926	—	—	—
Contractual Services and Transfers	380,771	—	—	—
Licenses, Permits, Refunds & Other	697	—	—	—
Reversions	413,294	—	—	—
Balance Carry Forward	413,294	—	—	—
<b>Total Expenditures</b>	<b>1,540,813</b>	<b>—</b>	<b>—</b>	<b>—</b>
Full Time Equivalents	3	—	(2)	—

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**Appropriations from General Fund**

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<b>Appropriations</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2026</b>
	<b>Actuals</b>	<b>Current Year Budget Estimate</b>	<b>Total Department Request</b>	<b>Total Governor's Recommended</b>
PER Board - General Office	1,290,230	—	—	—
Total Public Employment Relations Board	1,290,230	—	—	—

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## Appropriations Detail

### PER Board - General Office

General Fund

#### Appropriation Description

Provide professional staff, ad hoc services, and administrative support for expert, neutral and timely: (1) development of case law for public sector bargaining process in Iowa; (2) resolution of collective bargaining negotiation impasses; (3) adjudication and informal resolution of contested cases concerning prohibited practice complaints, unit determinations, and negotiability disputes; (4) adjudication and informal resolution of grievance appeals of State of Iowa merit system employees; (5) training and facilitation of labor-management cooperative efforts; (6) mediations of grievances arising under collective bargaining agreements; (7) dissemination of information; and (8) monitoring the internal conduct of employee organizations.

### PER Board - General Office Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	202,182	—	—	—
Appropriation	1,290,230	—	—	—
Fees, Licenses & Permits	48,400	—	—	—
<b>Total Resources</b>	<b>1,540,813</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Expenditures</b>				
Personal Services-Salaries	321,832	—	—	—
Office Supplies	10,393	—	—	—
Printing & Binding	—	—	—	—
Postage	533	—	—	—
Communications	3,889	—	—	—
Outside Services	15,156	—	—	—
Outside Repairs/Service	1,122	—	—	—
Reimbursement to Other Agencies	53,574	—	—	—
ITS Reimbursements	17,676	—	—	—
IT Outside Services	209,879	—	—	—
Gov Fund Type Transfers - Other Agencies Services	79,474	—	—	—
Refunds-Other	697	—	—	—
Balance Carry Forward (Approps)	413,294	—	—	—
Reversions	413,294	—	—	—
<b>Total Expenditures</b>	<b>1,540,813</b>	<b>—</b>	<b>—</b>	<b>—</b>

# Public Information Board

## Mission Statement

To provide an official, efficient, and free legal resource addressing Iowa's open meetings and public records law.

## Description

The Iowa Public Information Board is created to receive and seek resolution to complaints alleging violations of open records and public meetings laws.

## Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
State Appropriations	357,407	363,227	363,227	369,786
Beginning Balance and Adjustments	13,543	19,415	19,415	19,415
<b>Total Resources</b>	<b>370,950</b>	<b>382,642</b>	<b>382,642</b>	<b>389,201</b>
<b>Expenditures</b>				
Personal Services	282,344	323,270	323,270	323,270
Travel & Subsistence	3,331	3,487	3,487	3,487
Supplies & Materials	4,644	3,650	3,650	3,650
Contractual Services and Transfers	35,156	32,820	32,820	39,379
Equipment & Repairs	6,644	—	—	—
Reversions	19,416	—	—	—
Balance Carry Forward	19,416	19,415	19,415	19,415
<b>Total Expenditures</b>	<b>370,950</b>	<b>382,642</b>	<b>382,642</b>	<b>389,201</b>
Full Time Equivalent	3	3	3	3

## Appropriations from General Fund

Appropriations	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Iowa Public Information Board	357,407	363,227	363,227	369,786
<b>Total Public Information Board</b>	<b>357,407</b>	<b>363,227</b>	<b>363,227</b>	<b>369,786</b>

## Appropriations Detail

### Iowa Public Information Board

General Fund

#### Appropriation Description

The Iowa Public Information Board is created to receive and seek resolution to complaints alleging violations of open records and public meetings laws.

#### Iowa Public Information Board Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	13,543	19,415	19,415	19,415
Appropriation	357,407	363,227	363,227	369,786
<b>Total Resources</b>	<b>370,950</b>	<b>382,642</b>	<b>382,642</b>	<b>389,201</b>
<b>Expenditures</b>				
Personal Services-Salaries	282,344	323,270	323,270	323,270
Personal Travel In State	3,331	3,487	3,487	3,487
Office Supplies	4,605	3,000	3,000	3,000
Printing & Binding	—	500	500	500
Postage	38	150	150	150
Communications	2,926	3,000	3,000	9,559
Outside Services	975	1,000	1,000	1,000
Reimbursement to Other Agencies	13,527	12,000	12,000	12,000
ITS Reimbursements	16,186	15,820	15,820	15,820
IT Outside Services	1,542	1,000	1,000	1,000
Equipment - Non-Inventory	6,644	—	—	—
Balance Carry Forward (Approps)	19,416	19,415	19,415	19,415
Reversions	19,416	—	—	—
<b>Total Expenditures</b>	<b>370,950</b>	<b>382,642</b>	<b>382,642</b>	<b>389,201</b>

# Public Safety, Department of

## Mission Statement

To serve the people of Iowa by providing public safety services with leadership, integrity, and professionalism.

## Description

The Iowa Department of Public Safety is the state law enforcement agency, created by Iowa Code Chapter 80. It includes the Iowa State Patrol (ISP), the Iowa Division of Criminal Investigation (DCI), the Iowa Division of Narcotics Enforcement (DNE), the Iowa State Fire Marshal (SFM), the Division of Intelligence (DOI), the Administrative Services Division (ASD), the Division of Professional Development and Support Services, and the Office of the Commissioner. The Department was created on July 1, 1939. The Department works in conjunction with federal, state and local jurisdictions of the criminal justice community to provide for the safety of persons living in, or traveling through the State of Iowa.

The ISP provides for the safety of the motoring public through the enforcement of the traffic laws, through prevention and education efforts directed at driving behavior and through the operation of the state radio communications system. The DCI assists local jurisdictions with the investigation of crimes against persons and crimes against property. The DCI is also responsible for ensuring the integrity of Iowa's gaming industry through enforcement and regulation, as well as providing forensic services to most jurisdictions through the criminalistics laboratory. The primary mission of the DNE is to reduce the supply and demand of illicit controlled substances through specialized enforcement and training. The DOI collects, analyzes and disseminates criminal intelligence data and serves as the State's Intelligence Fusion Center. The SFM investigates fires of suspicious origin and explosives. The ASD pays all financial claims against the Department, administers the Peace Officers' Retirement System, and licenses all private investigative and private security agencies in Iowa. The Division of Professional Development and Support Services is responsible for facilitating training for over 550 sworn peace officers in the DPS.

## Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
State Appropriations	161,977,493	169,582,756	168,810,463	170,755,131
Taxes	—	50	50	50
Receipts from Other Entities	71,267,207	79,761,989	74,571,814	74,571,814
Interest, Dividends, Bonds & Loans	30,232,635	20,563,250	20,563,250	20,563,250
Fees, Licenses & Permits	16,218,684	18,787,529	18,787,529	18,787,529
Refunds & Reimbursements	35,544,100	28,863,000	28,863,000	28,863,000
Sales, Rents & Services	46,401	65,000	65,000	65,000
Miscellaneous	1,401,559	410,100	410,100	410,100
Beginning Balance and Adjustments	537,402,513	560,993,752	564,428,598	564,428,598
<b>Total Resources</b>	<b>854,090,591</b>	<b>879,027,426</b>	<b>876,499,804</b>	<b>878,444,472</b>
<b>Expenditures</b>				
Personal Services	132,895,890	144,467,778	142,840,153	142,840,153
Travel & Subsistence	16,327,096	9,593,414	9,593,410	9,593,410
Supplies & Materials	3,627,148	4,130,635	4,130,630	4,130,630
Contractual Services and Transfers	64,257,356	73,856,424	69,521,592	71,466,260

## Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Equipment & Repairs	19,030,632	19,990,953	19,605,951	19,605,951
Claims & Miscellaneous	4,462,411	4,726,388	4,726,388	4,726,388
Licenses, Permits, Refunds & Other	92,418	60,295	60,295	60,295
State Aid & Credits	40,795,487	45,545,000	45,545,000	45,545,000
Appropriations	11,442,487	12,227,940	12,227,940	12,227,940
Reversions	165,916	—	—	—
Balance Carry Forward	560,993,751	564,428,598	568,248,445	568,248,445
Total Expenditures	854,090,591	879,027,425	876,499,804	878,444,472
Full Time Equivalents	925	1,025	1,019	1,019

## Appropriations from General Fund

Appropriations	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
DPS-POR Unfunded Liabilities Until 85 Percent	5,000,000	5,000,000	5,000,000	5,000,000
Public Safety - Department Wide Duties	6,456,270	5,149,789	—	1,944,668
Public Safety Administration	5,920,476	7,092,910	7,195,906	7,195,906
DPS-GF Equipment Approp to Fund	2,500,000	2,500,000	3,750,000	3,750,000
DPS - Human Trafficking	200,742	200,742	200,742	200,742
Public Safety DCI	19,712,633	21,189,769	22,805,958	22,805,958
DCI - Crime Lab Equipment/Training	650,000	650,000	650,000	650,000
Public Safety Undercover Funds	209,042	209,042	209,042	209,042
Narcotics Enforcement	8,613,894	9,243,545	10,265,032	10,265,032
DPS Fire Marshal	3,230,743	3,418,466	3,554,935	3,554,935
Iowa State Patrol	87,066,931	90,056,257	92,232,969	92,232,969
DPS/SPOC Sick Leave Payout	279,517	279,517	279,517	279,517
Office of Drug Control Policy-DPS	249,219	249,219	261,064	261,064
Task Force Illegal Immigration and Related Criminal Conduct	—	2,000,000	—	—
Fire Fighter Training	1,075,520	1,075,520	1,075,520	1,075,520
Statewide Interoperable Communications System.	115,661	115,661	115,661	115,661
Total Public Safety, Department of	141,280,648	148,430,437	147,596,346	149,541,014

## Appropriations from Other Funds

Appropriations	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Iowa Statewide Interoperable Comm. System Lease Purch. 0017	6,754,358	6,424,379	6,486,177	6,486,177
DPS Gaming Enforcement	11,442,487	12,227,940	12,227,940	12,227,940

## Appropriations from Other Funds

Appropriations	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
DPS-RIF Equipment Appropriation to DPS Equipment Fund	2,500,000	2,500,000	2,500,000	2,500,000
Total Public Safety, Department of	20,696,845	21,152,319	21,214,117	21,214,117

## Appropriations Detail

### Public Safety - Department Wide Duties

General Fund

#### Appropriation Description

Per Legislative session, additional appropriation for performing the duties of the department.

### Public Safety - Department Wide Duties Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	6,456,270	5,149,789	—	1,944,668
Intra State Receipts	437,566	—	—	—
Total Resources	6,893,836	5,149,789	—	1,944,668
<b>Expenditures</b>				
Intra-State Transfers	6,893,836	5,149,789	—	1,944,668
Total Expenditures	6,893,836	5,149,789	—	1,944,668

### Public Safety Administration

General Fund

#### Appropriation Description

The Administrative Services Division is comprised of the Finance Bureau, Program Services Bureau, and the Technology Services Bureau. These Bureaus provide support services to the Department of Public Safety as well as services directly to criminal justice agencies statewide and to the citizens of Iowa. The Finance Bureau provides support to all divisions within the Department of Public Safety through centralized budget preparation, accounting, claims processing, purchasing, and personnel documentation and the administration of the Peace Officers' Retirement system. The Technology Services Bureau administers the IOWA System providing criminal justice information to all law enforcement in the State of Iowa as well as administrative data processing for all divisions of the Department of Public Safety. The Program Services Bureau serves the criminal justice community and the general public through four program areas: Uniform Crime Reporting (UCR) program administration; private investigative, private security and bail enforcement licensing; weapon permit program administration and railway special agent administration.

### Public Safety Administration Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	796	10,835	22,835	22,835
Appropriation	5,920,476	7,092,910	7,195,906	7,195,906
Federal Support	111,957	—	—	—
Local Governments	1,823,095	1,878,573	1,878,573	1,878,573
Intra State Receipts	1,040,124	1,460,009	1,357,013	1,357,013

## Public Safety Administration Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Gov Fund Type Transfers - Other Agencies	22,257	2,000	2,000	2,000
Fees, Licenses & Permits	297,873	430,000	430,000	430,000
<b>Total Resources</b>	<b>9,216,578</b>	<b>10,874,327</b>	<b>10,886,327</b>	<b>10,886,327</b>
<b>Expenditures</b>				
Personal Services-Salaries	5,023,950	5,918,444	5,918,444	5,918,444
Personal Travel In State	5,702	24,500	24,500	24,500
State Vehicle Operation	15,764	14,000	14,000	14,000
Depreciation	1,359	—	—	—
Personal Travel Out of State	21,744	69,000	69,000	69,000
Office Supplies	22,691	29,599	29,599	29,599
Other Supplies	8,917	14,000	14,000	14,000
Printing & Binding	4,677	29,000	29,000	29,000
Uniforms & Related Items	1,141	—	—	—
Postage	5,936	6,505	6,505	6,505
Communications	822,376	554,000	554,000	554,000
Rentals	8,034	25,000	25,000	25,000
Professional & Scientific Services	16,926	5,000	5,000	5,000
Outside Services	140,682	296,500	296,500	296,500
Intra-State Transfers	(803,427)	257,003	257,003	257,003
Advertising & Publicity	221,886	670,500	670,500	670,500
Outside Repairs/Service	14,764	15,000	15,000	15,000
Reimbursement to Other Agencies	1,674,086	1,608,350	1,608,350	1,608,350
ITS Reimbursements	310,346	227,942	227,942	227,942
IT Outside Services	231,336	248,000	248,000	248,000
Gov Fund Type Transfers - Attorney General Services	203,642	215,000	215,000	215,000
Gov Fund Type Transfers - Auditor of State Services	370	2,000	2,000	2,000
Gov Fund Type Transfers - Other Agencies Services	1,787	2,991	2,991	2,991
Equipment - Non-Inventory	3,198	65,000	65,000	65,000
IT Equipment	1,225,771	501,796	501,796	501,796
Other Expense & Obligations	11,250	51,832	51,832	51,832
Licenses	—	500	500	500
Fees	—	30	30	30
Balance Carry Forward (Approps)	10,835	22,835	34,835	34,835
Reversions	10,835	—	—	—
<b>Total Expenditures</b>	<b>9,216,578</b>	<b>10,874,327</b>	<b>10,886,327</b>	<b>10,886,327</b>

**DPS-GF Equipment Approp to Fund**

General Fund

**Appropriation Description**

DPS-GF Equipment Appropriation to DPS Equipment Fund..

**DPS-GF Equipment Approp to Fund Financial Summary**

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	2,500,000	2,500,000	3,750,000	3,750,000
Total Resources	2,500,000	2,500,000	3,750,000	3,750,000
<b>Expenditures</b>				
Intra-State Transfers	2,500,000	2,500,000	3,750,000	3,750,000
Total Expenditures	2,500,000	2,500,000	3,750,000	3,750,000

**DPS - Human Trafficking**

General Fund

**Appropriation Description**

For the Office of Human Trafficking, pursuant to section 80.45 as enacted by the 2016 Iowa Acts, Senate File 2191. Appropriation is in House File 2459, Division II, Section 7.

**DPS - Human Trafficking Financial Summary**

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	200,742	200,742	200,742	200,742
Intra State Receipts	—	40,386	—	—
Total Resources	200,742	241,128	200,742	200,742
<b>Expenditures</b>				
Personal Services-Salaries	175,705	217,195	—	—
State Vehicle Operation	59	—	—	—
Personal Travel Out of State	3,921	1,300	1,300	1,300
Office Supplies	100	500	500	500
Other Supplies	350	500	500	500
Postage	1	100	100	100
Communications	4,089	3,000	3,000	3,000
Professional & Scientific Services	—	1,500	1,500	1,500
Outside Services	8,500	5,000	181,809	181,809
Intra-State Transfers	1,599	3,000	3,000	3,000
Outside Repairs/Service	591	500	500	500

## DPS - Human Trafficking Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Reimbursement to Other Agencies	75	33	33	33
Equipment - Non-Inventory	—	500	500	500
IT Equipment	5,581	4,000	4,000	4,000
<b>Total Expenditures</b>	<b>200,742</b>	<b>241,128</b>	<b>200,742</b>	<b>200,742</b>

## Public Safety DCI

### General Fund

### Appropriation Description

This division maintains the Sex Offender Registry through address verifications, conducts risk assessments and coordinates public notification of at risk registrants. The criminalistics laboratory provides forensic services including toxicology, DNA, firearms, drug, and tool marks analysis to law enforcement jurisdictions throughout the state. The Records and Identification section maintains the Automated Fingerprint Identification System and acts as the central repository for all criminal history information in the State of Iowa. The division provides assistance to jurisdictions lacking the expertise or manpower to conduct investigations of crime against persons and property including homicide, rape, burglary, fraud, etc. The Division also provides background and criminal investigative services to Iowa Lottery.

## Public Safety DCI Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	887	9,816	9,816	9,816
Appropriation	19,712,633	21,189,769	22,805,958	22,805,958
Federal Support	2,478,376	2,248,135	2,248,135	2,248,135
Intra State Receipts	2,071,901	1,268,906	412,281	412,281
Reimbursement from Other Agencies	163,512	158,000	158,000	158,000
Gov Fund Type Transfers - Other Agencies	1,739,746	2,104,752	2,104,752	2,104,752
Fees, Licenses & Permits	4,270,938	4,323,000	4,323,000	4,323,000
<b>Total Resources</b>	<b>30,437,992</b>	<b>31,302,378</b>	<b>32,061,942</b>	<b>32,061,942</b>
<b>Expenditures</b>				
Personal Services-Salaries	23,048,667	24,883,724	25,643,288	25,643,288
Personal Travel In State	27,920	108,502	108,502	108,502
State Vehicle Operation	362,250	393,000	393,000	393,000
Depreciation	227,654	223,000	223,000	223,000
Personal Travel Out of State	177,668	241,003	241,003	241,003
Office Supplies	98,883	117,050	117,050	117,050
Facility Maintenance Supplies	1,572	—	—	—
Equipment Maintenance Supplies	244	500	500	500
Professional & Scientific Supplies	173,554	261,502	261,502	261,502
Other Supplies	15,371	80,443	80,443	80,443
Printing & Binding	4,478	4,500	4,500	4,500

## Public Safety DCI Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Uniforms & Related Items	18,870	4,200	4,200	4,200
Postage	84,439	72,550	72,550	72,550
Communications	309,296	290,400	290,400	290,400
Rentals	297,583	292,500	292,500	292,500
Utilities	3,345	4,000	4,000	4,000
Professional & Scientific Services	16,658	27,499	27,499	27,499
Outside Services	504,613	533,502	533,502	533,502
Intra-State Transfers	889,238	336,000	336,000	336,000
Advertising & Publicity	6,125	—	—	—
Outside Repairs/Service	915,379	917,250	917,250	917,250
Reimbursement to Other Agencies	255,442	138,751	138,751	138,751
ITS Reimbursements	663,842	415,251	415,251	415,251
IT Outside Services	937,193	1,296,001	1,296,001	1,296,001
Gov Fund Type Transfers - Auditor of State Services	3,637	900	900	900
Gov Fund Type Transfers - Other Agencies Services	(2,988)	2,350	2,350	2,350
Equipment	343,573	271,443	271,443	271,443
Office Equipment	2,325	—	—	—
Equipment - Non-Inventory	81,434	117,502	117,502	117,502
IT Equipment	857,608	179,039	179,039	179,039
Other Expense & Obligations	92,485	80,200	80,200	80,200
Balance Carry Forward (Approps)	9,816	9,816	9,816	9,816
Reversions	9,816	—	—	—
<b>Total Expenditures</b>	<b>30,437,992</b>	<b>31,302,378</b>	<b>32,061,942</b>	<b>32,061,942</b>

## DCI - Crime Lab Equipment/Training

### General Fund

### Appropriation Description

This appropriation was first made in fiscal year 2006 as a result of the passage of House File 123 which established a criminal fine surcharge dedicated to the replacement of crime lab scientific equipment and training of scientific staff in order to maintain accreditation of the state crime lab.

## DCI - Crime Lab Equipment/Training Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	650,000	650,000	650,000	650,000
<b>Total Resources</b>	<b>650,000</b>	<b>650,000</b>	<b>650,000</b>	<b>650,000</b>

### Expenditures

## DCI - Crime Lab Equipment/Training Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Intra-State Transfers	650,000	650,000	650,000	650,000
Total Expenditures	650,000	650,000	650,000	650,000

## Public Safety Undercover Funds

### General Fund

### Appropriation Description

For the division of narcotics enforcement for undercover purchases

## Public Safety Undercover Funds Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	209,042	209,042	209,042	209,042
Total Resources	209,042	209,042	209,042	209,042
<b>Expenditures</b>				
Other Expense & Obligations	209,042	209,042	209,042	209,042
Total Expenditures	209,042	209,042	209,042	209,042

## Narcotics Enforcement

### General Fund

The Narcotics Division serves as the lead agency in the State providing public safety through investigative enforcement of laws relating to narcotics and other controlled substances. In addition to targeting major distributors of controlled substances the Division is actively involved in the investigation of drug-related financial conspiracies, clandestine laboratories, marijuana eradication, diversion of pharmaceuticals, gang-related activities, and assistance in drug interdictions. The Division has the primary responsibility for providing drug related training to both state and local law enforcement agencies. Criminal intelligence information is collected and disseminated by this division for the benefit of local, state and federal law enforcement jurisdictions.

## Narcotics Enforcement Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	3,798	3,747	3,747	3,747
Appropriation	8,613,894	9,243,545	10,265,032	10,265,032
Federal Support	556,748	610,822	610,822	610,822
Intra State Receipts	2,506,528	2,287,960	1,672,818	1,672,818

## Narcotics Enforcement Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Gov Fund Type Transfers - Other Agencies	677,517	888,004	888,004	888,004
<b>Total Resources</b>	<b>12,358,486</b>	<b>13,034,078</b>	<b>13,440,423</b>	<b>13,440,423</b>
<b>Expenditures</b>				
Personal Services-Salaries	9,845,442	10,803,056	11,209,401	11,209,401
Personal Travel In State	100,741	72,900	72,900	72,900
State Vehicle Operation	297,879	299,885	299,885	299,885
Depreciation	384,723	163,992	163,992	163,992
Personal Travel Out of State	49,835	38,476	38,476	38,476
Office Supplies	12,607	23,500	23,500	23,500
Facility Maintenance Supplies	90	—	—	—
Professional & Scientific Supplies	—	50,000	50,000	50,000
Other Supplies	45,968	42,000	42,000	42,000
Printing & Binding	703	—	—	—
Uniforms & Related Items	10,580	5,100	5,100	5,100
Postage	281	500	500	500
Communications	136,599	128,340	128,340	128,340
Rentals	9,160	13,000	13,000	13,000
Utilities	790	1,000	1,000	1,000
Professional & Scientific Services	17,249	11,000	11,000	11,000
Outside Services	254,698	375,459	375,459	375,459
Intra-State Transfers	201,439	172,000	172,000	172,000
Advertising & Publicity	3,321	—	—	—
Outside Repairs/Service	2,597	6,500	6,500	6,500
Attorney General Reimbursements	187,273	246,822	246,822	246,822
Reimbursement to Other Agencies	167,838	30,506	30,506	30,506
ITS Reimbursements	5,819	2,570	2,570	2,570
Gov Fund Type Transfers - Attorney General Services	135,712	246,822	246,822	246,822
Gov Fund Type Transfers - Auditor of State Services	7,401	750	750	750
Gov Fund Type Transfers - Other Agencies Services	7,510	2,000	2,000	2,000
Equipment	—	55,000	55,000	55,000
Equipment - Non-Inventory	151,415	80,825	80,825	80,825
IT Equipment	211,843	143,798	143,798	143,798
Other Expense & Obligations	101,480	14,500	14,500	14,500
Fees	—	30	30	30
Balance Carry Forward (Approps)	3,747	3,747	3,747	3,747
Reversions	3,747	—	—	—
<b>Total Expenditures</b>	<b>12,358,486</b>	<b>13,034,078</b>	<b>13,440,423</b>	<b>13,440,423</b>

**DPS Fire Marshal****General Fund****Appropriation Description**

This Division is the oldest of the five divisions within the Department of Public Safety, established in 1911. Through promotion and enforcement of fire safety regulations, training, building code provisions, and arson investigations this division helps reduce the loss of life and property by fire. Fire safety code inspections are conducted in a variety of facilities ensuring compliance with both federal and state laws and rules. Those facilities include nursing homes, child care facilities, schools, colleges, hotels, intermediate care facilities and any other building where the public congregates. Arson Investigation Bureau Special Agents are responsible for determining the cause of fires statewide. These agents investigate suspected arson fires along with bombings and other explosive related incidents. Several agents in the division are also members of the Clandestine Lab Emergency Response Team. The Division is also charged with ensuring the safety and accessibility of buildings. This is accomplished by review and approval of factory-built structures and mobile homes. In addition to reading plans, the bureau oversees enforcement of handicapped accessibility and energy requirements of the State Building Code. The division is responsible for the preliminary review and approval of plans submitted for above ground petroleum storage tanks and L.P. gas installations.

The Fire Service Training Bureau's mission is to provide quality training and education for Iowa's fire and emergency services. Services are provided in Field Programs, Certification Programs, Business and Industrial Programs, Conference, and Research and Development.

**DPS Fire Marshal Financial Summary**

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	7,339	5,562	5,562	5,562
Appropriation	3,230,743	3,418,466	3,554,935	3,554,935
Federal Support	406,056	408,956	408,956	408,956
Intra State Receipts	473,631	197,813	61,344	61,344
Gov Fund Type Transfers - Other Agencies	121,138	—	—	—
Fees, Licenses & Permits	25	250	250	250
<b>Total Resources</b>	<b>4,238,933</b>	<b>4,031,047</b>	<b>4,031,047</b>	<b>4,031,047</b>
<b>Expenditures</b>				
Personal Services-Salaries	3,139,538	3,199,433	3,199,433	3,199,433
Personal Travel In State	5,033	7,500	7,500	7,500
State Vehicle Operation	169,790	119,000	119,000	119,000
Depreciation	178,436	68,000	68,000	68,000
Personal Travel Out of State	8,624	7,000	7,000	7,000
Office Supplies	4,650	3,000	3,000	3,000
Facility Maintenance Supplies	123	200	200	200
Other Supplies	1,601	6,500	6,500	6,500
Printing & Binding	210	—	—	—
Uniforms & Related Items	469	1,250	1,250	1,250
Postage	12	100	100	100
Communications	30,884	20,000	20,000	20,000
Utilities	1,189	—	—	—

## DPS Fire Marshal Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Professional & Scientific Services	6,530	7,000	7,000	7,000
Outside Services	729	2,000	2,000	2,000
Intra-State Transfers	17,695	41,501	41,501	41,501
Outside Repairs/Service	2,032	5,000	5,000	5,000
Reimbursement to Other Agencies	102,654	14,214	14,214	14,214
Gov Fund Type Transfers - Auditor of State Services	1,553	—	—	—
Gov Fund Type Transfers - Other Agencies Services	3,314	1,000	1,000	1,000
Equipment	466,965	470,299	470,299	470,299
Equipment - Non-Inventory	2,495	2,500	2,500	2,500
IT Equipment	82,784	49,988	49,988	49,988
Other Expense & Obligations	500	—	—	—
Balance Carry Forward (Approps)	5,562	5,562	5,562	5,562
Reversions	5,562	—	—	—
<b>Total Expenditures</b>	<b>4,238,933</b>	<b>4,031,047</b>	<b>4,031,047</b>	<b>4,031,047</b>

## Iowa State Patrol

### General Fund

### Appropriation Description

The primary duty of Iowa State Patrol is to enforce all motor vehicle laws. The State Patrol routinely patrols more than 112,000 miles of state roadways consisting of interstates, state highways, and secondary county roads providing assistance to motorists; conducting accident investigations; securing accident and crime scenes and in coordination with local jurisdictions provides special enforcement operations directed toward seat belt and OWI enforcement. The State Patrol maintains vehicle theft investigation and tactical response (SWAT) units and provides dignitary protection. The State Patrol also assists with the Motor Carrier Safety Assistance Program (MCSAP), a program dedicated to the enforcement of motor vehicle laws related to the operation of commercial vehicles. The Division receives and dispatches emergency information through State Radio, providing criminal histories, wanted persons and stolen vehicles information to the officer on the road. State Radio also provides state-wide emergency 911 dispatch services on a twenty-four hour a day basis. All state highway safety education and special enforcement efforts are coordinated through the Governor's Traffic Safety Bureau.

## Iowa State Patrol Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	25,636	16,909	16,909	16,909
Appropriation	87,066,931	90,056,257	92,232,969	92,232,969
Federal Support	10,037,686	10,809,609	10,809,609	10,809,609
Intra State Receipts	9,572,874	12,671,440	9,244,728	9,244,728
Gov Fund Type Transfers - Other Agencies	7,421,008	11,429,472	11,429,472	11,429,472

## Iowa State Patrol Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Fees, Licenses & Permits	7,407	7,000	7,000	7,000
Refunds & Reimbursements	4,877	6,000	6,000	6,000
<b>Total Resources</b>	<b>114,136,420</b>	<b>124,996,687</b>	<b>123,746,687</b>	<b>123,746,687</b>
<b>Expenditures</b>				
Personal Services-Salaries	77,936,770	84,580,257	83,330,257	83,330,257
Personal Travel In State	373,797	372,002	372,002	372,002
State Vehicle Operation	4,613,182	4,030,002	4,030,002	4,030,002
Depreciation	6,782,605	1,875,847	1,875,847	1,875,847
Personal Travel Out of State	534,230	226,001	226,001	226,001
Office Supplies	150,523	162,752	162,752	162,752
Facility Maintenance Supplies	36,814	52,651	52,651	52,651
Equipment Maintenance Supplies	—	11,072	11,072	11,072
Professional & Scientific Supplies	22,350	41,501	41,501	41,501
Other Supplies	375,437	514,245	514,245	514,245
Printing & Binding	38,633	77,379	77,379	77,379
Uniforms & Related Items	400,871	292,417	292,417	292,417
Postage	24,908	41,601	41,601	41,601
Communications	983,970	899,502	899,502	899,502
Rentals	365,694	342,700	342,700	342,700
Utilities	425,284	579,001	579,001	579,001
Professional & Scientific Services	380,730	254,002	254,002	254,002
Outside Services	651,484	710,122	710,122	710,122
Intra-State Transfers	2,917,778	8,082,000	8,082,000	8,082,000
Advertising & Publicity	69,700	17,001	17,001	17,001
Outside Repairs/Service	428,421	371,503	371,503	371,503
Reimbursement to Other Agencies	4,964,303	1,657,773	1,657,773	1,657,773
ITS Reimbursements	132,212	25,546	25,546	25,546
IT Outside Services	297,075	3,840,001	3,840,001	3,840,001
Gov Fund Type Transfers - Auditor of State Services	6,520	300	300	300
Gov Fund Type Transfers - Other Agencies Services	118,514	263,001	263,001	263,001
Equipment	1,392,109	6,576,274	6,576,274	6,576,274
Office Equipment	1,743	—	—	—
Equipment - Non-Inventory	2,630,166	2,073,001	2,073,001	2,073,001
IT Equipment	3,090,711	2,800,985	2,800,985	2,800,985
Other Expense & Obligations	2,574	254,323	254,323	254,323
Interest Expense/Princ/Securities	3,953,491	3,953,491	3,953,491	3,953,491
Fees	—	1,525	1,525	1,525
Balance Carry Forward (Approps)	16,909	16,909	16,909	16,909
Reversions	16,909	—	—	—
<b>Total Expenditures</b>	<b>114,136,420</b>	<b>124,996,687</b>	<b>123,746,687</b>	<b>123,746,687</b>

**DPS/SPOC Sick Leave Payout**

General Fund

**Appropriation Description**

This appropriation funds the sick leave banks of retiring officers of the Department of Public Safety. Pursuant to the State Police Officers Council collective bargaining agreement and Section 70A.23, Code of Iowa, officers are entitled to payment of health/life/dental insurance premiums from the accrued value of sick leave at retirement. This appropriation is transferred into the Sick Leave Trust Fund established in the Treasurer's Office.

**DPS/SPOC Sick Leave Payout Financial Summary**

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	279,517	279,517	279,517	279,517
Total Resources	279,517	279,517	279,517	279,517
<b>Expenditures</b>				
Intra-State Transfers	279,517	279,517	279,517	279,517
Total Expenditures	279,517	279,517	279,517	279,517

**Office of Drug Control Policy-DPS**

General Fund

**Appropriation Description**

Office of Drug Control Policy-DPS

**Office of Drug Control Policy-DPS Financial Summary**

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	—	514	514	514
Appropriation	249,219	249,219	261,064	261,064
Federal Support	126,768	128,848	128,848	128,848
Intra State Receipts	106,622	163,841	151,996	151,996
Gov Fund Type Transfers - Other Agencies	8,502	63,982	63,982	63,982
Refunds & Reimbursements	1,090	—	—	—
Total Resources	492,200	606,404	606,404	606,404
<b>Expenditures</b>				
Personal Services-Salaries	455,177	484,195	484,195	484,195
Personal Travel In State	1,439	500	500	500
State Vehicle Operation	—	1,000	1,000	1,000
Personal Travel Out of State	—	1,000	1,000	1,000
Office Supplies	3,102	7,500	7,500	7,500
Equipment Maintenance Supplies	—	75	75	75

## Office of Drug Control Policy-DPS Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Printing & Binding	—	300	300	300
Uniforms & Related Items	1,979	—	—	—
Postage	301	1	1	1
Communications	2,660	3,500	3,500	3,500
Outside Services	5,532	18,500	18,500	18,500
Intra-State Transfers	3,970	10,000	10,000	10,000
Outside Repairs/Service	796	1,200	1,200	1,200
Reimbursement to Other Agencies	3,142	10,500	10,500	10,500
ITS Reimbursements	4,301	8,350	8,350	8,350
IT Outside Services	—	5,000	5,000	5,000
Gov Fund Type Transfers - Auditor of State Services	—	300	300	300
Gov Fund Type Transfers - Other Agencies Services	—	4,000	4,000	4,000
IT Equipment	8,648	49,969	49,969	49,969
Other Expense & Obligations	125	—	—	—
Balance Carry Forward (Approps)	514	514	514	514
Reversions	514	—	—	—
<b>Total Expenditures</b>	<b>492,200</b>	<b>606,404</b>	<b>606,404</b>	<b>606,404</b>

## Task Force Illegal Immigration and Related Criminal Conduct

General Fund

### Appropriation Description

DPS-Task Force Illegal Immigration and Related Criminal Conduct

## Task Force Illegal Immigration and Related Criminal Conduct Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	2,000,000	—	—
<b>Total Resources</b>	<b>—</b>	<b>2,000,000</b>	<b>—</b>	<b>—</b>
<b>Expenditures</b>				
Personal Services-Salaries	—	1,326,339	—	—
Personal Travel In State	—	1	—	—
State Vehicle Operation	—	1	—	—
Depreciation	—	1	—	—
Personal Travel Out of State	—	1	—	—
Office Supplies	—	1	—	—
Other Supplies	—	1	—	—
Printing & Binding	—	1	—	—
Uniforms & Related Items	—	1	—	—

## Task Force Illegal Immigration and Related Criminal Conduct Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Postage	—	1	—	—
Communications	—	1	—	—
Professional & Scientific Services	—	1	—	—
Outside Services	—	673,644	—	—
Intra-State Transfers	—	1	—	—
Outside Repairs/Service	—	1	—	—
Reimbursement to Other Agencies	—	1	—	—
Gov Fund Type Transfers - Other Agencies Services	—	1	—	—
Equipment - Non-Inventory	—	1	—	—
IT Equipment	—	1	—	—
Total Expenditures	—	2,000,000	—	—

## Fire Fighter Training

### General Fund

### Appropriation Description

Created in 1997 the Fire Fighter Training program provides financial assistance to local fire departments for training of volunteer firefighters. These funds augment funds of local fire departments in sending their volunteers to Fire Service Training Bureau classes aimed at various levels of fire fighter training.

## Fire Fighter Training Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	118,722	323,240	313,240	313,240
Appropriation	1,075,520	1,075,520	1,075,520	1,075,520
Total Resources	1,194,242	1,398,760	1,388,760	1,388,760
<b>Expenditures</b>				
Outside Services	488,565	15,000	15,000	15,000
Intra-State Transfers	382,437	1,055,520	1,055,520	1,055,520
Outside Repairs/Service	—	5,000	5,000	5,000
Gov Fund Type Transfers - Other Agencies Services	—	5,000	5,000	5,000
IT Equipment	—	5,000	5,000	5,000
Balance Carry Forward (Approps)	323,240	313,240	303,240	303,240
Total Expenditures	1,194,242	1,398,760	1,388,760	1,388,760

**Statewide Interoperable Communications System.**

General Fund

**Appropriation Description**

Statewide Interoperable Communications System.

**Statewide Interoperable Communications System. Financial Summary**

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	115,661	115,661	115,661	115,661
<b>Total Resources</b>	<b>115,661</b>	<b>115,661</b>	<b>115,661</b>	<b>115,661</b>
<b>Expenditures</b>				
Intra-State Transfers	115,661	115,661	115,661	115,661
<b>Total Expenditures</b>	<b>115,661</b>	<b>115,661</b>	<b>115,661</b>	<b>115,661</b>

**DPS-POR Unfunded Liabilities Until 85 Percent**

General Fund

**Appropriation Description**

This account is a standing limited appropriation for \$5 million starting in FY2013 until the PORS Fund reaches an 85% funded ratio. Created in HF 2518, section 13 of the 2011 Legislative session.

**DPS-POR Unfunded Liabilities Until 85 Percent Financial Summary**

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	5,000,000	5,000,000	5,000,000	5,000,000
<b>Total Resources</b>	<b>5,000,000</b>	<b>5,000,000</b>	<b>5,000,000</b>	<b>5,000,000</b>
<b>Expenditures</b>				
Reimbursement to Other Agencies	5,000,000	5,000,000	5,000,000	5,000,000
<b>Total Expenditures</b>	<b>5,000,000</b>	<b>5,000,000</b>	<b>5,000,000</b>	<b>5,000,000</b>

**Iowa Statewide Interoperable Comm. System Lease Purch. 0017**

Rebuild Iowa Infrastructure Fund

**Appropriation Description**

Department of Public Safety - Iowa Statewide Interoperable Comm. System Lease Purchase-0017. This appropriation (2R3) is from the RIIF funding source.

**Iowa Statewide Interoperable Comm. System Lease Purch. 0017 Financial Summary**

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	—	239,831	239,831	239,831
Appropriation	6,754,358	6,424,379	6,486,177	6,486,177
<b>Total Resources</b>	<b>6,754,358</b>	<b>6,664,210</b>	<b>6,726,008</b>	<b>6,726,008</b>
<b>Expenditures</b>				
Intra-State Transfers	6,514,527	6,424,379	6,486,177	6,486,177
Balance Carry Forward (Approps)	239,831	239,831	239,831	239,831
<b>Total Expenditures</b>	<b>6,754,358</b>	<b>6,664,210</b>	<b>6,726,008</b>	<b>6,726,008</b>

**DPS-RIIF Equipment Appropriation to DPS Equipment Fund**

Rebuild Iowa Infrastructure Fund

**Appropriation Description**

DPS-RIIF Equipment Appropriation to DPS Equipment Fund

**DPS-RIIF Equipment Appropriation to DPS Equipment Fund Financial Summary**

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	2,500,000	2,500,000	2,500,000	2,500,000
<b>Total Resources</b>	<b>2,500,000</b>	<b>2,500,000</b>	<b>2,500,000</b>	<b>2,500,000</b>
<b>Expenditures</b>				
Intra-State Transfers	2,500,000	2,500,000	2,500,000	2,500,000
<b>Total Expenditures</b>	<b>2,500,000</b>	<b>2,500,000</b>	<b>2,500,000</b>	<b>2,500,000</b>

## DPS Gaming Enforcement

### Gaming Enforcement Revolving Fund

#### Appropriation Description

DPS Gaming Enforcement - 0030. DPS appropriation from the gaming enforcement revolving fund created in section 80.43 to the department of public safety.

All regulation and enforcement of the pari-mutuel, casino and riverboat gaming industries is provided by the Division of Criminal Investigation through background and criminal investigations and insuring the integrity of the industry through regulation of the games.

#### DPS Gaming Enforcement Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	10,778,483	11,442,487	12,227,940	12,227,940
Salary Adjustment	664,004	785,453	—	—
Gov Fund Type Transfers - Other Agencies	34,106	9,000	9,000	9,000
Refunds & Reimbursements	509,684	600,000	600,000	600,000
<b>Total Resources</b>	<b>11,986,277</b>	<b>12,836,940</b>	<b>12,836,940</b>	<b>12,836,940</b>
<b>Expenditures</b>				
Personal Services-Salaries	10,231,317	11,147,827	11,147,827	11,147,827
Personal Travel In State	36,851	100,000	100,000	100,000
State Vehicle Operation	244,925	257,000	257,000	257,000
Depreciation	109,770	150,000	150,000	150,000
Personal Travel Out of State	167,896	190,000	190,000	190,000
Office Supplies	14,276	25,000	25,000	25,000
Equipment Maintenance Supplies	61	3,000	3,000	3,000
Professional & Scientific Supplies	—	5,000	5,000	5,000
Other Supplies	1,134	25,000	25,000	25,000
Printing & Binding	498	3,000	3,000	3,000
Uniforms & Related Items	14,989	6,000	6,000	6,000
Postage	86	1,500	1,500	1,500
Communications	41,648	45,000	45,000	45,000
Rentals	735	2,000	2,000	2,000
Professional & Scientific Services	20,113	20,000	20,000	20,000
Outside Services	19,696	45,000	45,000	45,000
Intra-State Transfers	304,771	250,000	250,000	250,000
Advertising & Publicity	—	500	500	500
Outside Repairs/Service	7,188	15,000	15,000	15,000
Reimbursement to Other Agencies	84,210	130,000	130,000	130,000
ITS Reimbursements	—	113	113	113
IT Outside Services	412,723	250,000	250,000	250,000
Gov Fund Type Transfers - Auditor of State Services	—	850	850	850
Gov Fund Type Transfers - Other Agencies Services	20,810	25,000	25,000	25,000
Equipment	—	25,000	25,000	25,000

## DPS Gaming Enforcement Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Office Equipment	567	10,000	10,000	10,000
Equipment - Non-Inventory	152,741	50,000	50,000	50,000
IT Equipment	80,776	50,000	50,000	50,000
Other Expense & Obligations	69	5,000	5,000	5,000
Fees	—	150	150	150
Reversions	18,428	—	—	—
<b>Total Expenditures</b>	<b>11,986,277</b>	<b>12,836,940</b>	<b>12,836,940</b>	<b>12,836,940</b>

## DPS Body Worn Cameras Licensing-TRF-0943

Technology Reinvestment Fund

### Appropriation Description

DPS Body Worn Cameras Licensing-TRF-0943

## DPS Body Worn Cameras Licensing-TRF-0943 Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	385,000	385,000	—	—
<b>Total Resources</b>	<b>385,000</b>	<b>385,000</b>	<b>—</b>	<b>—</b>
<b>Expenditures</b>				
IT Equipment	—	385,000	—	—
Balance Carry Forward (Approps)	385,000	—	—	—
<b>Total Expenditures</b>	<b>385,000</b>	<b>385,000</b>	<b>—</b>	<b>—</b>

**Criminal History Record System Replacement - 0943 TRF.**

Technology Reinvestment Fund

**Appropriation Description**

Criminal History Record System Replacement - 0943 TRF.

**Criminal History Record System Replacement - 0943 TRF. Financial Summary**

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	600,000	—	—	—
<b>Total Resources</b>	<b>600,000</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Expenditures</b>				
IT Outside Services	474,554	—	—	—
IT Equipment	125,446	—	—	—
<b>Total Expenditures</b>	<b>600,000</b>	<b>—</b>	<b>—</b>	<b>—</b>

**Oracle Database Appliance Replacement - 0943 TRF.**

Technology Reinvestment Fund

**Appropriation Description**

Oracle Database Appliance Replacement - 0943 TRF.

**Oracle Database Appliance Replacement - 0943 TRF. Financial Summary**

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	26,104	—	—	—
<b>Total Resources</b>	<b>26,104</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Expenditures</b>				
Reversions	26,104	—	—	—
<b>Total Expenditures</b>	<b>26,104</b>	<b>—</b>	<b>—</b>	<b>—</b>

**DPS HQ Data Center UPS Replacement**

Technology Reinvestment Fund

**Appropriation Description**

DPS HQ Data Center UPS Replacement

**DPS HQ Data Center UPS Replacement Financial Summary**

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	74,000	—	—	—
<b>Total Resources</b>	<b>74,000</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Expenditures</b>				
Reversions	74,000	—	—	—
<b>Total Expenditures</b>	<b>74,000</b>	<b>—</b>	<b>—</b>	<b>—</b>

## Fund Detail

## Public Safety, Department of Fund Detail

Funds	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Public Safety, Department of	666,166,942	676,638,607	680,133,252	680,133,252
Dare Surcharge	409,941	450,339	450,339	450,339
Rebuild Iowa Infrastructure Fund	9,254,358	9,164,210	9,226,008	9,226,008
Gaming Enforcement Revolving Fund	24,391,841	27,705,296	29,382,635	29,382,635
SPOC Insurance Trust Fund	9,081,097	7,800,950	7,925,950	7,925,950
Asset Sharing Fund - Federal	1,761,039	1,674,470	1,513,470	1,513,470
Asset Sharing Fund - State	576,048	750,213	800,213	800,213
Public Safety Equipment Fund-DPS	7,031,866	5,367,225	5,692,725	5,692,725
Donations and Gifts	217,807	232,384	207,384	207,384
PFS Fund	72,474	88,000	88,000	88,000
Public Safety School Safety Fund-DPS	3,161,256	2,959,429	2,959,429	2,959,429
Paul Ryan Fire Fighter Training Fund	55,624	65,949	55,849	55,849
Volunteer Fire Fighter Check-off Fund	96,492	136,992	112,492	112,492
Fire Service Training Revolving Fund	931,865	1,076,210	1,177,010	1,177,010
DCI - Background Prepayments	997,249	959,264	959,264	959,264
HIDTA Funds	2,136,258	1,605,303	1,605,303	1,605,303
Public Safety Interoperable & Broadband Communications Fund	276,362	311,428	270,060	270,060
Public Safety Survivor Benefits Fund	102,470	102,970	103,470	103,470
Criminalistics Laboratory Fund	5,622,255	5,746,444	6,546,944	6,546,944
Nat Highway Safety Act Funds	8,147,930	5,310,000	5,310,000	5,310,000
Local Law Enforcement Grants	790,551	1,302,359	1,302,359	1,302,359
LLEBG/RSAT Grant	279,371	364,122	364,122	364,122
Local Fire Revolving Loan Fund	851,792	901,792	621,792	621,792
Sex Offender Registry Fund	374,355	423,297	478,297	478,297
Byrne/JAG	7,313,519	15,357,532	15,357,532	15,357,532
Peace Officers Retirement Fund	580,882,472	586,123,919	587,339,695	587,339,695
Asset Forfeiture Clearing	8,052	9,052	9,052	9,052
Abandoned Vehicles	257,497	264,458	273,858	273,858
Technology Reinvestment Fund	1,085,104	385,000	—	—
Electrician and Installers Licensing and Inspection Fund	—	—	—	—

## Gaming Enforcement Revolving Fund

### Fund Description

Gaming Enforcement Revolving Fund created in section 80.43 to the Department of Public Safety.

### Gaming Enforcement Revolving Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	822,661	963,077	2,640,416	2,640,416
Adjustment to Balance Forward	2,335	—	—	—
Appropriation	10,778,483	11,442,487	12,227,940	12,227,940
Salary Adjustment	664,004	785,453	—	—
Gov Fund Type Transfers - Other Agencies	34,106	9,000	9,000	9,000
Interest	119,651	80,000	80,000	80,000
Reversions	18,428	—	—	—
Fees, Licenses & Permits	11,442,489	13,825,279	13,825,279	13,825,279
Refunds & Reimbursements	509,684	600,000	600,000	600,000
<b>Total Resources</b>	<b>24,391,841</b>	<b>27,705,296</b>	<b>29,382,635</b>	<b>29,382,635</b>
<b>Expenditures</b>				
Personal Services-Salaries	10,231,317	11,147,827	11,147,827	11,147,827
Personal Travel In State	36,851	100,000	100,000	100,000
State Vehicle Operation	244,925	257,000	257,000	257,000
Depreciation	109,770	150,000	150,000	150,000
Personal Travel Out of State	167,896	190,000	190,000	190,000
Office Supplies	14,276	25,000	25,000	25,000
Equipment Maintenance Supplies	61	3,000	3,000	3,000
Professional & Scientific Supplies	—	5,000	5,000	5,000
Other Supplies	1,134	25,000	25,000	25,000
Printing & Binding	498	3,000	3,000	3,000
Uniforms & Related Items	14,989	6,000	6,000	6,000
Postage	86	1,500	1,500	1,500
Communications	41,648	45,000	45,000	45,000
Rentals	735	2,000	2,000	2,000
Professional & Scientific Services	20,113	20,000	20,000	20,000
Outside Services	19,696	45,000	45,000	45,000
Intra-State Transfers	304,771	250,000	250,000	250,000
Advertising & Publicity	—	500	500	500
Outside Repairs/Service	7,188	15,000	15,000	15,000
Reimbursement to Other Agencies	84,210	130,000	130,000	130,000
ITS Reimbursements	—	113	113	113
IT Outside Services	412,723	250,000	250,000	250,000
Gov Fund Type Transfers - Auditor of State Services	—	850	850	850
Gov Fund Type Transfers - Other Agencies Services	20,810	25,000	25,000	25,000
Equipment	—	25,000	25,000	25,000
Office Equipment	567	10,000	10,000	10,000
Equipment - Non-Inventory	152,741	50,000	50,000	50,000

## Gaming Enforcement Revolving Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
IT Equipment	80,776	50,000	50,000	50,000
Other Expense & Obligations	69	5,000	5,000	5,000
Fees	—	150	150	150
Appropriation	11,442,487	12,227,940	12,227,940	12,227,940
Reversions	18,428	—	—	—
Balance Carry Forward (Funds)	963,077	2,640,416	4,317,755	4,317,755
Total Expenditures	24,391,842	27,705,296	29,382,635	29,382,635

## SPOC Insurance Trust Fund

### Fund Description

This account receives converted sick leave dollars of employees who have retired under the Peace Officers contract and Iowa Code Sec. 70A.23

## SPOC Insurance Trust Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	5,627,212	7,396,433	7,521,433	7,521,433
Intra State Receipts	3,229,517	279,517	279,517	279,517
Interest	224,367	125,000	125,000	125,000
Total Resources	9,081,097	7,800,950	7,925,950	7,925,950
<b>Expenditures</b>				
Personal Services-Salaries	1,684,664	279,517	279,517	279,517
Balance Carry Forward (Funds)	7,396,433	7,521,433	7,646,433	7,646,433
Total Expenditures	9,081,097	7,800,950	7,925,950	7,925,950

## Public Safety Interoperable & Broadband Communications Fund

### Fund Description

Public Safety Interoperable & Broadband Communications Fund. State and federal funds for the planning and possible development of a statewide interoperable and broadband communications system.

## Public Safety Interoperable & Broadband Communications Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	112,490	88,051	46,683	46,683
Intra State Receipts	115,661	219,377	219,377	219,377
Gov Fund Type Transfers - Other Agencies	41,549	—	—	—
Interest	6,663	4,000	4,000	4,000
<b>Total Resources</b>	<b>276,362</b>	<b>311,428</b>	<b>270,060</b>	<b>270,060</b>
<b>Expenditures</b>				
Personal Services-Salaries	176,287	218,991	218,991	218,991
Personal Travel In State	5,232	10,000	10,000	10,000
Personal Travel Out of State	257	10,000	10,000	10,000
Office Supplies	1,156	1,000	1,000	1,000
Other Supplies	1,300	1,000	1,000	1,000
Postage	301	250	250	250
Communications	2,923	5,000	5,000	5,000
Professional & Scientific Services	—	5,000	5,000	5,000
Outside Services	—	7,000	7,000	7,000
Reimbursement to Other Agencies	73	2,000	2,000	2,000
ITS Reimbursements	—	4	4	4
IT Outside Services	—	2,000	2,000	2,000
Equipment - Non-Inventory	200	500	500	500
IT Equipment	582	2,000	2,000	2,000
Balance Carry Forward (Funds)	88,051	46,683	5,315	5,315
<b>Total Expenditures</b>	<b>276,362</b>	<b>311,428</b>	<b>270,060</b>	<b>270,060</b>

## Local Law Enforcement Grants

### Fund Description

This account receives federal grant moneys to be used to pay contracted agencies.

### Local Law Enforcement Grants Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Adjustment to Balance Forward	8,652	—	—	—
Federal Support	636,984	1,157,359	1,157,359	1,157,359
Intra State Receipts	144,914	—	—	—
Gov Fund Type Transfers - Other Agencies	—	145,000	145,000	145,000
<b>Total Resources</b>	<b>790,551</b>	<b>1,302,359</b>	<b>1,302,359</b>	<b>1,302,359</b>
<b>Expenditures</b>				
Personal Services-Salaries	—	2	2	2

## Local Law Enforcement Grants Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Office Supplies	108	1,500	1,500	1,500
Outside Services	622,173	823,404	823,404	823,404
Intra-State Transfers	138,799	328,999	328,999	328,999
Gov Fund Type Transfers - Other Agencies Services	29,471	144,954	144,954	144,954
IT Equipment	—	3,500	3,500	3,500
<b>Total Expenditures</b>	<b>790,551</b>	<b>1,302,359</b>	<b>1,302,359</b>	<b>1,302,359</b>

## Byrne/JAG

### Fund Description

This fund receives federal, state and local monies to make funding available to local units of government for the purpose of reducing crime and improving public safety.

### Byrne/JAG Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	4,635,073	4,918,855	4,918,855	4,918,855
Federal Support	2,437,157	8,128,807	8,128,807	8,128,807
Intra State Receipts	—	2,244,870	2,244,870	2,244,870
Interest	241,041	65,000	65,000	65,000
Refunds & Reimbursements	248	—	—	—
<b>Total Resources</b>	<b>7,313,519</b>	<b>15,357,532</b>	<b>15,357,532</b>	<b>15,357,532</b>
<b>Expenditures</b>				
Personal Travel In State	—	1,000	1,000	1,000
Office Supplies	13,114	3,934	3,934	3,934
Outside Services	1,785,286	4,235,971	4,235,971	4,235,971
Intra-State Transfers	518,055	2,569,896	2,569,896	2,569,896
Gov Fund Type Transfers - Other Agencies Services	78,209	3,627,876	3,627,876	3,627,876
Balance Carry Forward (Funds)	4,918,855	4,918,855	4,918,855	4,918,855
<b>Total Expenditures</b>	<b>7,313,519</b>	<b>15,357,532</b>	<b>15,357,532</b>	<b>15,357,532</b>

## Peace Officers Retirement Fund

### Fund Description

This account receives its funding from payroll deductions of peace officers and a departmental match for the payment of benefits to retired peace officer members of Department of Public Safety.

### Peace Officers Retirement Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	515,978,169	538,023,919	539,239,695	539,239,695
Adjustment to Balance Forward	473	—	—	—
Interest	29,029,738	20,000,000	20,000,000	20,000,000
Refunds & Reimbursements	34,831,270	28,000,000	28,000,000	28,000,000
Unearned Receipts	7,194	—	—	—
Other	1,035,627	100,000	100,000	100,000
<b>Total Resources</b>	<b>580,882,472</b>	<b>586,123,919</b>	<b>587,339,695</b>	<b>587,339,695</b>
<b>Expenditures</b>				
Personal Services-Salaries	250,402	262,854	262,854	262,854
Personal Travel In State	12	1,000	1,000	1,000
Personal Travel Out of State	2,434	7,000	7,000	7,000
Office Supplies	687	1,500	1,500	1,500
Other Supplies	—	500	500	500
Printing & Binding	1,528	1,000	1,000	1,000
Postage	2,041	2,250	2,250	2,250
Communications	744	1,000	1,000	1,000
Professional & Scientific Services	1,885,553	1,500,000	1,500,000	1,500,000
Outside Services	—	500	500	500
Intra-State Transfers	—	2,000	2,000	2,000
Reimbursement to Other Agencies	40,529	50,000	50,000	50,000
ITS Reimbursements	818	3,500	3,500	3,500
Gov Fund Type Transfers - Attorney General Services	20,472	20,000	20,000	20,000
Gov Fund Type Transfers - Other Agencies Services	—	60	60	60
Equipment - Non-Inventory	—	1,000	1,000	1,000
IT Equipment	289	5,000	5,000	5,000
Claims	—	5,000	5,000	5,000
Other Expense & Obligations	54	10,000	10,000	10,000
Fees	—	60	60	60
Refunds-Other	6,004	10,000	10,000	10,000
Employment Benefits	40,646,987	45,000,000	45,000,000	45,000,000
Balance Carry Forward (Funds)	538,023,919	539,239,695	540,455,471	540,455,471
<b>Total Expenditures</b>	<b>580,882,472</b>	<b>586,123,919</b>	<b>587,339,695</b>	<b>587,339,695</b>

## Electrician and Installers Licensing and Inspection Fund

### Fund Description

Electrician and Installers Licensing and Inspection Fund. Created in the 2007 Legislative session, HF 897, section 17.

### Electrician and Installers Licensing and Inspection Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	5,985,853	—	—	—
Adjustment to Balance Forward	(5,985,853)	—	—	—
Total Resources	—	—	—	—
<b>Expenditures</b>				
Total Expenditures				

# Regents, Board of

## Mission Statement

Serving the people of Iowa, the Board of Regents: Governs and coordinates the activities of Iowa's three public universities and two special schools; Advocates for and exercises responsible stewardship of resources; Engages capable presidents and superintendents to ensure that the institutions apply knowledge to benefit Iowans; Communicates the positive impact and value of the Regent institutions to the state, its citizens and society. The Board expects the Regent institutions, in accordance with their respective missions, to: Provide a high-quality accessible education to all students, in concert with Iowa's other educational entities; Engage in high-quality research, scholarship, and creative activities to enhance the quality of life for Iowans and society in general; Provide needed public services; Support economic development in partnership with public and private sectors; and Demonstrate public accountability.

## Description

The Board of Regents was created in 1909 to coordinate and govern the three State institutions of higher education. The School for the Deaf and the Iowa Braille and Sight Saving School were placed under its jurisdiction at a later date. The Board is given by statute the authority to "Have and exercise all the power necessary and convenient for the effective administration of its office and of the institutions under its control..." In addition, it is given many specifically enumerated powers. The Board of Regents consists of nine members appointed on a bi-partisan basis for six-year terms. The terms are staggered with three appointments being made every two years by the Governor with approval of two thirds of the Senate.

## Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
State Appropriations	607,801,608	619,341,280	649,607,285	632,267,991
Receipts from Other Entities	994,846,914	897,316,818	897,316,818	897,316,818
Interest, Dividends, Bonds & Loans	253,862,300	188,473,320	188,513,320	188,513,320
Fees, Licenses & Permits	1,242,562,618	1,280,080,931	1,280,080,931	1,280,080,931
Refunds & Reimbursements	160,137,276	151,958,719	151,958,719	151,958,719
Sales, Rents & Services	3,606,241,716	3,961,421,281	3,961,381,281	3,961,381,281
Miscellaneous	851,120,334	772,081,207	772,081,207	772,081,207
Beginning Balance and Adjustments	1,830,594	2,240,278	785,726	753,702
<b>Total Resources</b>	<b>7,718,403,360</b>	<b>7,872,913,834</b>	<b>7,901,725,287</b>	<b>7,884,353,969</b>
<b>Expenditures</b>				
Personal Services	3,810,396,994	4,064,434,401	4,080,089,992	4,066,234,401
Travel & Subsistence	34,335	39,856	39,856	39,856
Supplies & Materials	2,248,344,836	2,373,173,822	2,377,026,972	2,373,273,822
Contractual Services and Transfers	332,336,358	332,667,233	332,055,574	338,237,367
Equipment & Repairs	151,711,600	172,530,073	173,850,073	172,645,073
Claims & Miscellaneous	181,559,857	167,366,081	167,366,081	167,366,081
State Aid & Credits	482,048,692	480,918,819	489,601,166	484,893,820
Plant Improvements & Additions	509,620,540	280,909,847	280,909,847	280,909,847
Appropriations	120,000	120,000	120,000	120,000
Balance Carry Forward	2,230,148	753,702	665,726	633,702

## Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Total Expenditures	7,718,403,360	7,872,913,834	7,901,725,287	7,884,353,969
Full Time Equivalents	36,801	38,094	38,195	38,105

## Appropriations from General Fund

Appropriations	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
SUI - General University	218,045,224	223,496,355	223,496,355	227,966,282
SUI - State of Iowa Cancer Registry	143,410	143,410	143,410	143,410
SUI - State of Iowa Birth Defects Registry	36,839	36,839	36,839	36,839
SUI - Waterman Iowa Nonprofit Resource Center	156,389	156,389	156,389	156,389
SUI - Oakdale Campus	2,103,819	2,103,819	2,103,819	2,103,819
SUI - Hygienic Laboratory	4,822,610	4,822,610	4,822,610	4,822,610
SUI - Family Practice Program	2,220,598	2,220,598	2,220,598	2,220,598
SUI - Specialized Children Health Services	634,502	634,502	634,502	634,502
SUI - Iowa Flood Center	1,154,593	1,205,593	1,205,593	1,205,593
SUI - Substance Abuse Consortium	53,427	53,427	53,427	53,427
SUI - Primary Health Care	624,374	624,374	624,374	624,374
SUI - Iowa Online Advanced Placement Academy	463,616	463,616	463,616	463,616
ISU - General University	174,092,719	178,445,037	178,445,037	182,013,938
ISU - Veterinary Diagnostic Laboratory	4,400,000	4,500,000	6,000,000	5,500,000
ISU - Agricultural Experiment Station	29,462,535	29,462,535	33,212,535	30,462,535
ISU - Cooperative Extension	18,157,366	18,157,366	19,157,366	18,157,366
UNI - General University	99,408,923	101,894,146	104,394,146	103,932,029
UNI - Real Estate Education Program	123,523	123,523	123,523	123,523
BOR - Board Office	764,642	764,642	764,642	764,642
SUI - Biocatalysis	696,342	696,342	696,342	696,342
ISU - Livestock Disease Research	191,390	291,390	541,390	291,390
BOR - Regents Resource Centers	268,297	268,297	268,297	268,297
ISU - Biosciences Innovation Ecosystem - GF	2,963,995	2,963,995	3,000,000	2,963,995
SUI - Biosciences Innovation Ecosystem	1,000,000	1,000,000	1,000,000	1,000,000
UNI - Foundry 4.0 Center	394,321	394,321	394,321	394,321
SUI - Iowa's Center for Agricultural Safety & Health	128,154	128,154	128,154	128,154
UNI - UNI @ IACC Partnership Program	—	—	1,630,000	—
BOR - John Pappajohn Centers	125,000	125,000	125,000	125,000
SUI - College of Nursing	2,800,000	2,800,000	2,800,000	2,800,000
ISU - Future Ready Workforce	2,800,000	2,800,000	2,800,000	2,800,000
UNI - Educators for Iowa	1,500,000	1,500,000	1,500,000	1,500,000

## Appropriations from General Fund

Appropriations	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
SUI - Rural Iowa Health Care	—	—	10,000,000	—
ISU - Management of Private Forests	—	150,000	150,000	150,000
SUI - Nurse Innovators Program	—	—	1,000,000	—
ISU - Manufacturing Pipeline	—	—	4,000,000	—
ISU - Veterinary Early Acceptance	—	—	1,000,000	1,000,000
UNI - Center for Civic Education	—	—	1,000,000	—
SUI - Cancer Research	—	—	—	1,000,000
<b>Total Regents, Board of</b>	<b>569,736,608</b>	<b>582,426,280</b>	<b>610,092,285</b>	<b>596,502,991</b>

## Appropriations from Other Funds

Appropriations	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
BOR - Tuition Replacement - Academic Building Revenue Bonds	27,900,000	26,500,000	25,600,000	25,600,000
SUI - Economic Development	209,279	209,279	209,279	209,279
SUI - Entrepreneurship and Economic Growth	2,000,000	2,000,000	2,000,000	2,000,000
ISU - Midwest Grape and Wine Industry Institute Standing	250,000	250,000	250,000	250,000
ISU - Economic Development	2,424,302	2,424,302	2,424,302	2,424,302
UNI - Economic Development	1,466,419	1,466,419	1,466,419	1,466,419
BOR - Regents Innovation Fund	3,000,000	3,000,000	3,000,000	—
UNI - Workforce Development	—	—	3,000,000	3,000,000
ISU - Support Entrepreneurship	—	—	250,000	—
SUI - John Pappajohn Entrepreneurial Center	—	—	250,000	—
SUI - Geological and Water Survey Operations	200,000	200,000	200,000	200,000
SUI - Water Resource Management	495,000	495,000	495,000	495,000
ISU - Vet Diagnostic Lab - Iowa Nutrient Research Fund	120,000	120,000	120,000	120,000
SUI - Groundwater Planning and Resource Assessment	—	250,000	250,000	—
<b>Total Regents, Board of</b>	<b>38,065,000</b>	<b>36,915,000</b>	<b>39,515,000</b>	<b>35,765,000</b>

## Appropriations Detail

### SUI - General University

General Fund

#### Appropriation Description

SUI is a comprehensive research university with a particular distinction in the arts, humanities, and sciences; a world-class academic health center, and a wide array of exceptional professional programs. SUI competes for the best faculty and the most talented graduate and professional students.

In pursuing its mission of teaching, research, and service, SUI seeks to advance scholarly and creative endeavor through leading edge research; to use this research and creativity to enhance undergraduate, graduate, and professional education and to the Iowans, the nation, and the world; and to educate students for success.

The FY 2026 higher education operating appropriation request for SUI of \$223,496,355 remains flat with FY 2025 (0.0% increase).

### SUI - General University Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	218,045,224	223,496,355	223,496,355	227,966,282
Interest	834,959	1,250,000	1,250,000	1,250,000
Tuition & Fees	516,254,230	529,197,072	529,197,072	529,197,072
Refunds & Reimbursements	71,331,599	68,893,870	68,893,870	68,893,870
Other	5,479	6,000	6,000	6,000
<b>Total Resources</b>	<b>806,471,491</b>	<b>822,843,297</b>	<b>822,843,297</b>	<b>827,313,224</b>
<b>Expenditures</b>				
Personal Services-Salaries	537,453,991	548,162,323	548,162,323	548,162,323
Professional & Scientific Supplies	44,324,509	47,602,748	47,602,748	47,602,748
Regents Library Acquisitions	16,928,806	17,584,574	17,584,574	17,584,574
Rentals	6,291,486	7,084,734	7,084,734	7,084,734
Utilities	44,631,823	49,125,190	49,125,190	49,125,190
Intra-State Transfers	—	—	—	4,469,927
Outside Repairs/Service	33,115,361	27,360,733	27,360,733	27,360,733
Auditor of State Reimbursements	935,222	850,000	850,000	850,000
Equipment	6,183,802	4,983,471	4,983,471	4,983,471
Aid to Individuals	116,606,491	120,089,524	120,089,524	120,089,524
<b>Total Expenditures</b>	<b>806,471,491</b>	<b>822,843,297</b>	<b>822,843,297</b>	<b>827,313,224</b>

## SUI - State of Iowa Cancer Registry

### General Fund

#### Appropriation Description

Two in five Iowans will be diagnosed with cancer in their lifetimes. In 2024, we expect 21,000 new cancers will be diagnosed among Iowa residents and an estimated 6,100 Iowans will die from cancer. Cancer accounts for about one-fifth of all causes of death.

Much work is needed to decrease the burden of cancer among Iowans. Currently, Iowa ranks #2 in the US for new cases of cancer (incidence) of all cancers combined, is one of only six states in the US with a significant increase in incidence from 2016-2020 and has the highest rate of increase among these six states.

Statewide cancer incidence data are available due to the existence of the Iowa Cancer Registry (ICR). Since 1973, the ICR has been a member of the National Cancer Institutes prestigious Surveillance, Epidemiology and End Results (NCI SEER) Program.

Iowa represents rural agricultural and Midwestern populations and provides data included in many national NCI publications. A follow-up program tracks more than 99% of the cancer survivors diagnosed since 1973.

The existence of the ICR allows for the study of the cancer experience of Iowans and focuses national attention and research dollars on this issue.

The presence of the ICR and its database have helped attract numerous research projects and funds to Iowa from other federal agencies such as the Environmental Protection Agency, the Centers for Disease Control and Prevention, and the National Institutes of Health. Annually, several millions of dollars are received from these agencies that are directly attributable to the existence of the ICR.

The FY 2026 operating appropriation request remains flat with FY 2025 (0% increase) in the amount of \$143,410.

### SUI - State of Iowa Cancer Registry Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	143,410	143,410	143,410	143,410
<b>Total Resources</b>	<b>143,410</b>	<b>143,410</b>	<b>143,410</b>	<b>143,410</b>
<b>Expenditures</b>				
Personal Services-Salaries	143,410	143,410	143,410	143,410
<b>Total Expenditures</b>	<b>143,410</b>	<b>143,410</b>	<b>143,410</b>	<b>143,410</b>

## SUI - State of Iowa Birth Defects Registry

### General Fund

#### Appropriation Description

The Iowa Registry for Congenital and Inherited Disorders (IRCID) was established by the General Assembly (Chapter 23 of the Iowa Code) in 1983 to maintain statewide surveillance for birth defects and to monitor trends in birth defect occurrence and mortality.

Data collected permit comparison of birth defect rates in geographic areas of interest (e.g. cities or counties) with state and national rates. In addition, data are used to monitor trends in birth defect occurrence by population characteristics such as maternal age.

Statewide surveillance is necessary to accurately evaluate such trends and to guide health promotion and birth defect prevention efforts in Iowa.

The Registry conducts active surveillance to identify information about congenital and inherited disorders that occur to Iowa residents.

A number of faculty investigators and public health professionals utilize IRCID data to:

- 1) conduct research to identify risk factors for birth defects;
- 2) promote education activities for the prevention of birth defects; and
- 3) provide outreach to patients and families to appropriate clinical, educational, and social services.

In addition, the Iowa Registry for Congenital and Inherited Disorders conducts an outreach program to engage the Iowa community by providing parents of children diagnosed with birth defects resources, materials, and referrals to appropriate clinical, educational, and social services.

The FY 2026 operating appropriation request remains flat with FY 2025 (0% increase) in the amount of \$36,839..

### SUI - State of Iowa Birth Defects Registry Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	36,839	36,839	36,839	36,839
<b>Total Resources</b>	<b>36,839</b>	<b>36,839</b>	<b>36,839</b>	<b>36,839</b>
<b>Expenditures</b>				
Personal Services-Salaries	36,839	36,153	36,153	36,153
Professional & Scientific Supplies	—	686	686	686
<b>Total Expenditures</b>	<b>36,839</b>	<b>36,839</b>	<b>36,839</b>	<b>36,839</b>

## SUI - Waterman Iowa Nonprofit Resource Center

### General Fund

#### Appropriation Description

The Waterman Iowa Nonprofit Resource Center is an SUI interdisciplinary collaboration to make more accessible educational and service programs focused on strengthening the operational capacity of Iowa nonprofit organizations.

Services range from the development of board and executive leadership to strategic planning to clarifying local, state, and federal rules that regulate nonprofit organizations.

Education includes creating and delivering presentations and workshops to professionals from across the state, as well as teaching a series of nonprofit courses at the University of Iowa. Research involves quantitative and qualitative analyses of data that inform on sector conditions and trends.

The activities of the INRC are made possible by a strong network of public and private partners and supporters.

In FY 2024, the INRC provided direct services to over 800 organizations on a host of issues including management, governance, leadership, fundraising, IRS filings, and beyond.

The INRC engaged dozens of organizations across the state in several in-depth projects, including strategic planning, capacity building, board development, executive performance reviews, and executive succession planning. Its website, social media, and listserv connected thousands of nonprofit leaders with vital information and resources.

Along with several partners, the INRC co-produced the 2023 Iowa Nonprofit Summit the largest nonprofit leadership conference in Iowa. We also-coproduced a statewide nonprofit salary and benefits survey in order to better understand compensation practices in Iowa.

The FY 2026 operating appropriation request remains flat with FY 2025 (0% increase) in the amount of \$156,389.

### SUI - Waterman Iowa Nonprofit Resource Center Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	156,389	156,389	156,389	156,389
<b>Total Resources</b>	<b>156,389</b>	<b>156,389</b>	<b>156,389</b>	<b>156,389</b>
<b>Expenditures</b>				
Personal Services-Salaries	156,389	156,389	156,389	156,389
<b>Total Expenditures</b>	<b>156,389</b>	<b>156,389</b>	<b>156,389</b>	<b>156,389</b>

## SUI - Oakdale Campus

### General Fund

#### Appropriation Description

The Oakdale Campus budget is designed to provide a working environment to stimulate research, outreach, and support activities on the Oakdale Campus. This budget supports significant building, utility and maintenance costs associated with space occupied by the State Hygienic Lab and other specialized research facilities.

The FY 2026 operating appropriation request of \$2,103,819 for SUIs Oakdale Research campus remains flat with FY 2025.

The Oakdale Campus budget has been significantly challenged over the last several years for two reasons: declining financial support and increasing stewardship needs for both new and severely-aged facilities.

Since 2009, appropriations have declined by \$587,000 (\$2.7M to \$2.1M). The University has invested capital in innovative and energy savings utilities for the Oakdale campus to reduce costs, but is insufficient without state investment to maintain this vital campus.

The Oakdale Campus is designed to provide a working environment to stimulate research, economic development, outreach, and start-up companies on the Oakdale Campus.

The operations budget supports significant building, utility and maintenance costs associated with this space. Most of the space is occupied by the State Hygienic Lab and other specialized research facilities.

### SUI - Oakdale Campus Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	2,103,819	2,103,819	2,103,819	2,103,819
Interest	1,904	—	—	—
Refunds & Reimbursements	703,788	676,181	676,181	676,181
<b>Total Resources</b>	<b>2,809,511</b>	<b>2,780,000</b>	<b>2,780,000</b>	<b>2,780,000</b>
<b>Expenditures</b>				
Personal Services-Salaries	1,392,000	1,094,000	1,094,000	1,094,000
Professional & Scientific Supplies	258,820	342,000	342,000	342,000
Rentals	600	—	—	—
Utilities	1,052,219	996,000	996,000	996,000
Outside Repairs/Service	105,872	348,000	348,000	348,000
<b>Total Expenditures</b>	<b>2,809,511</b>	<b>2,780,000</b>	<b>2,780,000</b>	<b>2,780,000</b>

## SUI - Hygienic Laboratory

### General Fund

#### Appropriation Description

The State Hygienic Laboratory (SHL) statutorily provides public health and environmental testing and surveillance, food safety testing and surveillance, chemical and bioterrorism response, newborn screening and testing, education and training, and applied research.

Key partners include the Iowa Department of Public Health, the Iowa Department of Natural Resources, hospitals and clinical labs throughout the state and region, and university researchers. SHL serves all 99 Iowa counties, in addition to providing services from clients throughout the nation.

The FY 2026 operating appropriation request of \$4,822,610 for SUIs Hygienic Lab remains flat with FY 2025.

The SHL must be prepared to rapidly respond to a variety of threats against both human and environmental health, using the latest technology. Laboratory technology consistently advances and necessitates investment in instruments and staff to improve the way blood, urine, water, air and food samples are evaluated for the presence of contaminants to ensure the health of Iowans.

SHL is making multiple efforts to improve its financial position despite the funding challenges. SHL continues to work on opportunities for supply cost reduction and revenue enhancement for both fee-for-service testing and increased collaborative grant funding support.

### SUI - Hygienic Laboratory Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	4,822,610	4,822,610	4,822,610	4,822,610
Interest	1,843	1,000	1,000	1,000
Refunds & Reimbursements	20,388	19,845	19,845	19,845
Other Sales & Services	1,483,178	1,604,899	1,604,899	1,604,899
<b>Total Resources</b>	<b>6,328,019</b>	<b>6,448,354</b>	<b>6,448,354</b>	<b>6,448,354</b>
<b>Expenditures</b>				
Personal Services-Salaries	4,369,496	4,447,367	4,447,367	4,447,367
Professional & Scientific Supplies	1,753,175	1,791,556	1,791,556	1,791,556
Rentals	152,163	166,312	166,312	166,312
Utilities	40,398	42,119	42,119	42,119
Outside Repairs/Service	12,787	1,000	1,000	1,000
<b>Total Expenditures</b>	<b>6,328,019</b>	<b>6,448,354</b>	<b>6,448,354</b>	<b>6,448,354</b>

## SUI - Family Practice Program

### General Fund

#### Appropriation Description

The Family Practice Program is a legislative initiative to provide continuing support to the community-based family medicine residency programs across Iowa.

This funding goes directly to each of the UI Affiliated Family Medicine Residency Program across Iowa. Each of the six residency programs receives \$296,080 to support the ongoing operations at each site producing board eligible family medicine physicians.

The goal of this program is to improve access to primary health care services across the state of Iowa through recruiting and retaining these graduates to practice throughout the state.

This program serves as a great example of a successful public private partnership with over 95% of the financial support provided by the local hospitals and their clinical operations. The Carver College of Medicine Office of Statewide Clinical Education Programs provides educational, administrative and research support for the community sites.

The UI Affiliated Statewide Family Practice Network is now in Davenport, Waterloo, Mason City, Sioux City and two in Des Moines (Iowa Lutheran and Broadlawns).

There are currently 48 positions for new family practice residents each year, replacing 48 graduates each year (including UIHC in Iowa City, which does not receive this funding) for a three year total of 144 residents in training.

The FY 2026 operating appropriation request of \$2,220,598 for SUIs Family Practice remains flat with FY 2025.

#### SUI - Family Practice Program Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	2,220,598	2,220,598	2,220,598	2,220,598
Interest	2,144	7,500	7,500	7,500
<b>Total Resources</b>	<b>2,222,742</b>	<b>2,228,098</b>	<b>2,228,098</b>	<b>2,228,098</b>
<b>Expenditures</b>				
Personal Services-Salaries	695,251	391,032	391,032	391,032
Professional & Scientific Supplies	1,520,676	1,837,066	1,837,066	1,837,066
Rentals	6,815	—	—	—
<b>Total Expenditures</b>	<b>2,222,742</b>	<b>2,228,098</b>	<b>2,228,098</b>	<b>2,228,098</b>

## SUI - Specialized Children Health Services

### General Fund

#### Appropriation Description

State funding for Specialized Child Health Services (SCHS) provides the core support for three programs of crucial importance: the Iowa High Risk Infant Follow-up Program, a community-based Comprehensive Cancer Program, and a Rural Hemophilia Program. Each of these programs provides essential services to support family-centered community-based care to children with special needs.

The University of Iowa Hospitals and Clinics' staff provides individualized medical evaluation and subsequent consultation to community providers to support medical care of the child within the local community.

These unique relationships with the community providers are in concert with the University's strategic plan and support the public health initiatives to provide care and support to these children in their local medical homes.

The funding for these three programs creates access for especially vulnerable populations in Iowa to highly specialized pediatric services in a cost-effective manner.

In addition to receiving the benefits of coordinated, comprehensive care in their local communities, patients and their families are able to benefit from improved quality of life in less time lost from work and school, and minimized travel that is necessary for long-term treatment.

The FY 2026 operating appropriation request for SCHS remains flat with FY 2025 (0% increase) in the amount of \$634,502.

### SUI - Specialized Children Health Services Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	634,502	634,502	634,502	634,502
Other Sales & Services	117,614	110,868	110,868	110,868
<b>Total Resources</b>	<b>752,116</b>	<b>745,370</b>	<b>745,370</b>	<b>745,370</b>
<b>Expenditures</b>				
Personal Services-Salaries	749,720	743,017	743,017	743,017
Professional & Scientific Supplies	2,396	2,353	2,353	2,353
<b>Total Expenditures</b>	<b>752,116</b>	<b>745,370</b>	<b>745,370</b>	<b>745,370</b>

## SUI - Iowa Flood Center

### General Fund

#### Appropriation Description

The Iowa Flood Center (IFC) at SUI provides Iowans with accurate, state-of-the-art, science-based information to help individuals and communities better understand and reduce their flood risks.

The IFC's overarching objective is to improve flood monitoring and prediction capabilities in Iowa, while studying and developing strategies to mitigate flood impacts.

IFC projects include: Hosting and continuing to refine and add new tools to the Iowa Flood Information System; maintain instrumentation and data plans for about 270 stream stage sensors across the state; continued development of high-resolution, web-based community flood inundation maps; providing engineering services and developing preliminary flood assessments for small, under-resourced communities in Iowa to help them better understand local flood challenges; continuing watershed-scale research to understand how small-scale mitigation projects can reduce flood damage in a watershed; educating graduate students; organizing public outreach programs; developing K-12 Curriculum with a PhD student in the UI College of Education that lines up with Iowa science education standards; maintaining and building new relationships with federal, state, and local partners to ensure effective communication and coordination

The FY 2026 operating appropriation request in the amount of \$1,205,593 remains flat with FY 2025.

### SUI - Iowa Flood Center Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	1,154,593	1,205,593	1,205,593	1,205,593
<b>Total Resources</b>	<b>1,154,593</b>	<b>1,205,593</b>	<b>1,205,593</b>	<b>1,205,593</b>
<b>Expenditures</b>				
Personal Services-Salaries	998,393	1,072,115	1,072,115	1,072,115
Professional & Scientific Supplies	92,917	89,778	89,778	89,778
Rentals	15,643	6,500	6,500	6,500
Utilities	194	—	—	—
Aid to Individuals	47,446	37,200	37,200	37,200
<b>Total Expenditures</b>	<b>1,154,593</b>	<b>1,205,593</b>	<b>1,205,593</b>	<b>1,205,593</b>

## SUI - Substance Abuse Consortium

### General Fund

#### Appropriation Description

The Iowa Consortium for Substance Abuse Research and Evaluation is an alliance committed to strengthening substance abuse prevention and intervention activities through collaborative research.

The Consortium coordinates research and knowledge transfer among researchers, assists professionals in the field, and informs public policy makers in the area of substance abuse.

The Consortium's Advisory Board includes: representatives from the University of Iowa, the University of Northern Iowa, Iowa State University; Iowa departments of Public Health and Corrections, the Iowa Office of Drug Control Policy; and representatives from local substance abuse service agencies.

The FY 2026 operating appropriation request remains flat with FY 2025 (0% increase) in the amount of \$53,427.

The Consortium supports and conducts substance use disorders research and evaluation, strengthens substance use disorders prevention and intervention strategies, supports the education of new researchers in substance use disorders, contributes to the education of students and professionals in fields such as health care, education, corrections, human services, nursing, and counseling; and contributes to the development of public policy related to substance use disorders.

State funding provides administrative salary support and other operating expenses for the continuation of the Consortium's unique capacity for interdisciplinary alcohol and drug research and evaluation in Iowa.

State funding cuts reduce our ability for community outreach as well as reduce our ability to offer free assistance to state agencies.

### **SUI - Substance Abuse Consortium Financial Summary**

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	53,427	53,427	53,427	53,427
<b>Total Resources</b>	<b>53,427</b>	<b>53,427</b>	<b>53,427</b>	<b>53,427</b>
<b>Expenditures</b>				
Personal Services-Salaries	53,427	53,427	53,427	53,427
<b>Total Expenditures</b>	<b>53,427</b>	<b>53,427</b>	<b>53,427</b>	<b>53,427</b>

### **SUI - Primary Health Care**

#### **General Fund**

#### **Appropriation Description**

There are four programs funded by the Primary Care Initiative: the Department of Family Medicine Faculty and Staff; the Regional Medical Education Centers Grant Program; the Iowa Health Professions Inventory; and the Rural Physician Support Program. These initiatives fill important gaps in the states efforts to educate, retain and track health professionals.

The Department of Family Med has used the Primary Care Initiative to expand the number of faculty positions devoted to the Department's Pre-doctoral Teaching Program. This program has led to an increase in student instruction in family practice settings and to national awards recognizing the number and percent of medical graduates choosing careers in Family Practice.

The Regional Med Education Center Grant Program helps cover the administrative and logistical costs of having learners in community-based clinical settings. Med, pharmacy, physician assistant, and other students are

continuously rotating to community locations for part of their required clinical experience.

The Iowa Health Professions Inventory gives Iowa the only computerized health professions tracking system in the nation. The system enables the University to track the changing characteristics, supply, and distribution of Iowa's health care workforce.

The Rural Physician Support Program is Iowa's principal source of rural physician recruitment, placement and retention services and also provides temporary practice coverage for rural doctors who need leave for vacation, continuing education, or health reasons.

The FY 2026 operating appropriation request for Primary Health Care remains flat with FY 2025 (0% increase) in the amount of \$624,374.

### **SUI - Primary Health Care Financial Summary**

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	624,374	624,374	624,374	624,374
Total Resources	624,374	624,374	624,374	624,374
<b>Expenditures</b>				
Personal Services-Salaries	480,241	449,517	449,517	449,517
Professional & Scientific Supplies	130,598	174,857	174,857	174,857
Aid to Individuals	11,944	—	—	—
Total Expenditures	624,374	624,374	624,374	624,374

### **SUI - Iowa Online Advanced Placement Academy**

#### **General Fund**

#### **Appropriation Description**

The Iowa Online Advanced Placement Academy (IOAPA) was established in 2001 and is administered by the University of Iowas Belin-Blank Center.

IOAPA also provides training for Iowa teachers to deliver AP courses in their home schools and is critical in helping Iowa meet the requirements of the Senior Year plus statute.

At the beginning of the 21st century, Iowas students were limited in opportunities for AP courses and exams because of the large numbers of rural and small schools. According to the National Center of Education Statistics, 70% percent of public school districts in Iowa are in rural communities.

Approximately 42% of all public school districts in the state of Iowa have a K-12 enrollment of 599 or fewer. It is not cost effective to offer AP courses in rural and small schools because of too-small class sizes. As a result, a culture of knowledge about and appreciation for AP continues to be developed in these schools.

The FY 2026 operating appropriation request remains flat with FY 2025 (0% increase) in the amount of \$463,616.

## SUI - Iowa Online Advanced Placement Academy Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	463,616	463,616	463,616	463,616
Total Resources	463,616	463,616	463,616	463,616
<b>Expenditures</b>				
Personal Services-Salaries	145,175	129,578	129,578	129,578
Professional & Scientific Supplies	304,475	305,136	305,136	305,136
State Aid	—	28,902	28,902	28,902
Aid to Individuals	13,966	—	—	—
Total Expenditures	463,616	463,616	463,616	463,616

## ISU - General University

### General Fund

#### Appropriation Description

ISU was originally chartered by the State General Assembly in 1858. Iowa was the first state to accept the terms of the Morrill Land Grant Act of 1862, and in March of 1864 the General Assembly awarded Iowa's grant to the University, known then as the Iowa Agricultural College. The first class of 26 graduated in 1872.

The University pioneered the establishment of agricultural curricula and was the first state institution to establish a veterinary school. Experimentation and research have been integral parts of the University from its beginning, first in agriculture, and later in home economics, engineering, science, and veterinary medicine.

Coeducational from its beginning, the University took leadership in domestic economy.

The modern Cooperative Extension system grew out of early Farmers Institutes organized by the University in the late 1800s. ISU developed nationally recognized programs in the physical sciences and engineering and has emerged as an international leader in the field of materials science, due in large part to the establishment at the University of the Ames National Laboratory of the US Department of Energy.

Today, ISU is building on its land-grant foundation by helping more students than ever achieve success through education and by finding new ways to put knowledge to work to benefit people in Iowa and the world. The University offers a high-quality, student-centered education to more than 30,000 students, including more than 25,000 undergraduates. There are students on campus from all 99 counties, all 50 states, and more than 110 other countries.

ISU is a proven leader in preparing the states high-demand STEM workforce. 95% of ISU graduates have a job in their field or continue their education within 6 months of earning their degree.

The FY 2026 higher education operating appropriation request for ISU of \$178,445,037 remains flat with FY 2025 (0.0%) increase.

## ISU - General University Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	174,092,719	178,445,037	178,445,037	182,013,938
Interest	1,000,000	1,000,000	1,000,000	1,000,000
Tuition & Fees	502,038,948	519,133,000	519,133,000	519,133,000
Refunds & Reimbursements	29,260,360	26,903,000	26,903,000	26,903,000
<b>Total Resources</b>	<b>706,392,027</b>	<b>725,481,037</b>	<b>725,481,037</b>	<b>729,049,938</b>
<b>Expenditures</b>				
Personal Services-Salaries	439,939,462	462,277,030	462,277,030	462,277,030
Professional & Scientific Supplies	61,734,768	66,464,862	66,464,862	66,464,862
Regents Library Acquisitions	10,721,743	10,641,760	10,641,760	10,641,760
Rentals	3,201,665	—	—	—
Utilities	27,037,282	24,703,101	24,703,100	24,703,100
Intra-State Transfers	—	—	—	3,568,901
Outside Repairs/Service	23,596,322	17,919,764	17,919,764	17,919,764
Auditor of State Reimbursements	1,211,218	1,044,000	1,044,000	1,044,000
Equipment	3,659,908	3,039,905	3,039,905	3,039,905
Aid to Individuals	135,289,659	139,390,615	139,390,616	139,390,616
<b>Total Expenditures</b>	<b>706,392,027</b>	<b>725,481,037</b>	<b>725,481,037</b>	<b>729,049,938</b>

## ISU - Veterinary Diagnostic Laboratory

### General Fund

### Appropriation Description

Iowa States Veterinary Diagnostic Laboratory (VDL) protects animal and human health, advancing Iowas \$32.5 billion animal agriculture economy. The VDL serves as the states official veterinary diagnostic laboratory and is Iowas only fully accredited and full-service veterinary diagnostic lab.

During these challenging economic times, livestock and poultry producers use the VDL extensively to prevent the introduction of costly diseases and assure access for Iowa and the U.S. animal protein and milk products to international food markets.

Iowa State's VDL caseload is the largest of any VDL in the U.S., including more than 110,000 cases in FY 2022 an increase of more than 10,000 compared to the previous year and a 250 % surge in cases since 2009.

The VDL serves a critical role in protecting animal and human health in Iowa and the US. The VDL utilizes the latest technologies in veterinary diagnostic medicine to keep diseases from entering and responding to disease outbreaks when they occur.

The VDL is the largest food animal focused lab in the US, receiving over 120,000 cases and conducting over 1.5 million tests in FY 2024. Operations of the VDL are currently largely supported through fee income from those who submit cases.

The VDL receives approximately 16% of its operational budget from state appropriations whereas peers receive an average of 48%. 90% of all state VDLs receive more than 20% and 12 labs receive more than 60%. The ISU VDL is more highly dependent on fee income than its peers.

There is an anticipated increase in costs associated with occupying, maintaining and operating this new stand-alone Biosafety Level 2 facility. Specifically for Phase 1, these recurring operational costs are anticipated to be \$1.5 million per year. Covering this cost from current appropriations or fee income is not feasible.

The FY 2026 operating appropriation totals \$6,120,000 and includes a \$1.5M increase.

## ISU - Veterinary Diagnostic Laboratory Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	4,400,000	4,500,000	6,000,000	5,500,000
Total Resources	4,400,000	4,500,000	6,000,000	5,500,000
<b>Expenditures</b>				
Personal Services-Salaries	4,345,683	4,474,884	5,274,884	5,274,884
Professional & Scientific Supplies	54,317	25,116	225,116	125,116
Equipment	—	—	500,000	100,000
Total Expenditures	4,400,000	4,500,000	6,000,000	5,500,000

## ISU - Agricultural Experiment Station

### General Fund

### Appropriation Description

AES is Iowas only public agricultural research program, conducting research in biological, physical, and social sciences that contributes to the advancement of Iowa agriculture and improvement of the economic and social condition of Iowa families and communities. AES collaborates and cooperates with the national network of experiment station programs at state land-grant universities.

AES research helps maintain Iowa agriculture as the worlds leader in productivity, efficiency, and sustainability. Farmers and businesses depend on research results to improve operations, incorporate sustainable practices, prepare for emerging crop and livestock health challenges and improve management decisions. AES addresses improved water quality and environmental stewardship that conserves Iowas natural resources.

The breadth of the AES research portfolio, including more than 400 active projects in the last FY, enable innovations in plant sciences and plant systems; animal sciences; natural resources; food safety and security; human health and nutrition; economics; markets and policy; emerging genetics and genomics frontiers; biorenewable opportunities; digital agriculture; and more.

ISU researchers leverage AES support in multiple ways. Over the past five years, the CALS has earned more than \$300M in external funding, averaging more than \$60M annually. Economic studies show the annual rate of return to society from publicly funding agricultural research is 50% or greater.

While the demand for science and technology in service to Iowa agriculture continues to rise, the capacity of ISU to keep pace has diminished. At risk is the university's ability to continue to address concerns for farmers and agribusinesses, and to innovate to ensure resilient, thriving rural communities. Increased funding of \$3.75M (total of \$33,212,535) is requested for FY 2026.

## ISU - Agricultural Experiment Station Summary

Object Class	FY 2024 Actuals	FY 2025 Current Year Budget Estimate	FY 2026 Total Department Request	FY 2026 Total Governor's Recommended
<b>Resources</b>				
Appropriation	29,462,535	29,462,535	33,212,535	30,462,535
Federal Support	6,055,362	5,699,804	5,699,804	5,699,804
<b>Total Resources</b>	<b>35,517,897</b>	<b>35,162,339</b>	<b>38,912,339</b>	<b>36,162,339</b>
<b>Expenditures</b>				
Personal Services-Salaries	22,979,864	23,532,433	26,282,433	24,507,433
Professional & Scientific Supplies	7,434,035	7,327,906	7,327,906	7,327,906
Rentals	5,929	—	—	—
Utilities	3,000,511	4,250,000	4,750,000	4,260,000
Outside Repairs/Service	7,477	—	—	—
Equipment	1,720,394	—	500,000	15,000
Aid to Individuals	369,687	52,000	52,000	52,000
<b>Total Expenditures</b>	<b>35,517,897</b>	<b>35,162,339</b>	<b>38,912,339</b>	<b>36,162,339</b>

## ISU - Cooperative Extension

### General Fund

### Appropriation Description

ISU Extension & Outreach works across ISU's academic colleges, through Iowa's 99 counties, and with external partners to engage Iowans in research, education, and extension experiences to address current and emerging challenges, for example avian influenza, food supply and safety, quality childcare, mental health, and financial security.

Last year Extension & Outreach totaled more than 907,000 educational contacts across the state. Extension and Outreach assisted Iowans through educational programming or connecting them to ISU expertise and resources. Agriculture and Natural Resources programming provided research-based information through more than 212,000 contacts with farmers and agribusinesses at in-person and virtual events. 4-H Youth Development programs reached more than 166,000 Iowa youth in 2022-23. K-12 youth outreach improves college and career readiness, provides opportunities for community service, and prepares young people to contribute to Iowa's workforce.

In addition, over 21,000 professional certifications were issued to maintain agriculture and farming operations through our Pesticide Safety Education Program, Manure Applicator Certification Program, and our Beef Quality Assurance Program. Through Human Sciences offerings, more than 14,000 early childcare and educational professionals completed online courses to bolster the quality of child care. Through Community and Economic Development programs communities learned how to identify, assess, and meet their unique housing needs by securing \$1.2 million in grants.

Financial need exists to support extension and outreach initiatives generally, as well as specific challenges such as nutrient reduction, floods, drought, plant and animal diseases, insects, and policy changes. ISU requests an incremental increase of \$1M (total of \$19,157,366) for FY 2026.

## ISU - Cooperative Extension Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	18,157,366	18,157,366	19,157,366	18,157,366
Federal Support	9,959,875	10,252,231	10,252,231	10,252,231
<b>Total Resources</b>	<b>28,117,241</b>	<b>28,409,597</b>	<b>29,409,597</b>	<b>28,409,597</b>
<b>Expenditures</b>				
Personal Services-Salaries	25,646,516	26,303,891	27,003,891	26,303,891
Professional & Scientific Supplies	2,300,140	2,105,706	2,405,706	2,105,706
Rentals	142,745	—	—	—
Aid to Individuals	27,840	—	—	—
<b>Total Expenditures</b>	<b>28,117,241</b>	<b>28,409,597</b>	<b>29,409,597</b>	<b>28,409,597</b>

## UNI - General University

### General Fund

### Appropriation Description

As Iowas only public comprehensive university, UNI focuses on providing access to a transformative educational experience to a predominantly low- to moderate-income student profile, nearly 30 percent of UNI undergraduates receive the federal Pell Grant. UNI will ensure its continuing commitment to quality, affordability and access for Iowans.

Ninety-one percent of UNI undergraduates come from Iowa, representing all 99 counties. UNIs distinctiveness as an institution with the highest proportion of Iowa resident undergraduates means they must preserve their charge to be accessible to Iowans.

To continue serving Iowans and accomplish the UNI mission to create, empower and innovate to enrich Iowa and beyond, UNI requests incremental funding of \$2.5 million for a total appropriation of \$104,394,146.

This funding will support UNIs efforts to differentiate UNI tuition from that Iowas research intensive universities. Differentiating tuition and mandatory fees will help the University ensure costs align with the needs of our students and the state.

UNIs efforts to help students plan for an affordable education is a key component to remaining accessible; the states investment is critical to keeping a four-year degree accessible for Iowans. In order to be competitive in recruiting students, UNI must continue its effort to realign the sticker price and net cost of tuition and mandatory fees relative to the states public research universities.

The additional state investment of \$2.5 million will help UNI honor its mission as an affordable education for Iowa families.

## UNI - General University Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	99,408,923	101,894,146	104,394,146	103,932,029
Interest	1,388,194	706,900	706,900	706,900
Tuition & Fees	66,693,710	69,526,729	69,526,729	69,526,729
Refunds & Reimbursements	2,089,774	1,600,000	1,600,000	1,600,000
Other Sales & Services	460,320	434,393	434,393	434,393
<b>Total Resources</b>	<b>170,040,921</b>	<b>174,162,168</b>	<b>176,662,168</b>	<b>176,200,051</b>
<b>Expenditures</b>				
Personal Services-Salaries	121,781,707	128,345,661	130,510,743	128,345,661
Professional & Scientific Supplies	16,500,889	15,615,844	15,615,844	15,615,844
Regents Library Acquisitions	1,969,343	1,918,249	1,918,249	1,918,249
Rentals	872,421	872,421	872,421	872,421
Utilities	5,374,982	9,153,487	9,488,405	9,153,487
Intra-State Transfers	—	—	—	2,037,883
Outside Repairs/Service	7,156,544	2,000,000	2,000,000	2,000,000
Auditor of State Reimbursements	331,338	434,000	434,000	434,000
Equipment	522,280	455,035	455,035	455,035
Aid to Individuals	15,531,417	15,367,471	15,367,471	15,367,471
<b>Total Expenditures</b>	<b>170,040,921</b>	<b>174,162,168</b>	<b>176,662,168</b>	<b>176,200,051</b>

## UNI - Real Estate Education Program

### General Fund

### Appropriation Description

UNIs Real Estate Education program prepares students for careers in commercial and residential real estate, including land development, asset management and finance.

This program is the only real estate program in Iowa leading to a bachelors degree. Program graduates have a strong impact in the real estate industry in Iowa, supporting not only their individual organization but their communities as well.

The real estate industry is a key component of economic development in both rural and urban communities in Iowa, and graduates play a significant role as lenders, brokers, developers, appraisers, property managers or attorneys.

The FY 2026 operating appropriation request remains flat with FY 2025 (0% increase) in the amount of \$123,523.

## UNI - Real Estate Education Program Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	123,523	123,523	123,523	123,523
Total Resources	123,523	123,523	123,523	123,523
<b>Expenditures</b>				
Personal Services-Salaries	123,510	123,523	123,523	123,523
Professional & Scientific Supplies	13	—	—	—
Total Expenditures	123,523	123,523	123,523	123,523

## BOR - Board Office

### General Fund

### Appropriation Description

Created by the Iowa General Assembly in 1909, the Board of Regents, State of Iowa, is a group of nine citizens who govern five public educational institutions in the state through policymaking, coordination, and oversight, as provided by law.

The Board enhances the quality of life for Iowans by maintaining the educational quality, accessibility, and public service activities of Iowa's three public universities the University of Iowa, Iowa State University, and the University of Northern Iowa.

The Board Office provides support to the Board of Regents and formulates policy recommendations for operations, administration, and legislative relations related to academic affairs, legal affairs, and business and finance operations.

While the 2016 General Assembly reduced the Board Office appropriation for FY 2017 by over 27% (\$0.3 million) which was cut again in FY 2018 and FY 2021, the FY 2026 request for the Board of Regents Office remains flat with FY 2025 at \$764,642.

## BOR - Board Office Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	—	1,100	—	—
Appropriation	764,642	764,642	764,642	764,642
Gov Fund Type Transfers - Other Agencies	192,252	190,000	190,000	190,000
Refunds & Reimbursements	1,589,162	1,601,101	1,601,101	1,601,101
Total Resources	2,546,056	2,556,843	2,555,743	2,555,743
<b>Expenditures</b>				
Personal Services-Salaries	1,437,951	1,460,000	1,460,000	1,460,000
Personal Travel In State	34,335	39,856	39,856	39,856

**BOR - Board Office Financial Summary**

<b>Object Class</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2026</b>
	<b>Actuals</b>	<b>Current Year Budget Estimate</b>	<b>Total Department Request</b>	<b>Total Governor's Recommended</b>
Office Supplies	28,549	29,001	29,001	29,001
Printing & Binding	471	501	501	501
Postage	12	101	101	101
Communications	53,061	53,001	53,001	53,001
Rentals	43,638	45,001	45,001	45,001
Utilities	1,280	—	—	—
Professional & Scientific Services	54,542	26,647	25,547	25,547
Outside Services	237,722	240,547	240,547	240,547
Intra-State Transfers	—	1	1	1
Advertising & Publicity	—	83	83	83
Outside Repairs/Service	—	1	1	1
Reimbursement to Other Agencies	7	1	1	1
ITS Reimbursements	49,774	50,000	50,000	50,000
Gov Fund Type Transfers - Attorney General Services	552,894	560,000	560,000	560,000
Gov Fund Type Transfers - Auditor of State Services	20,227	22,000	22,000	22,000
Gov Fund Type Transfers - Other Agencies Services	100	100	100	100
Office Equipment	—	1	1	1
IT Equipment	30,392	30,001	30,001	30,001
Balance Carry Forward (Approps)	1,100	—	—	—
<b>Total Expenditures</b>	<b>2,546,056</b>	<b>2,556,843</b>	<b>2,555,743</b>	<b>2,555,743</b>

## SUI - Biocatalysis

### General Fund

#### Appropriation Description

The Center for Biocatalysis and Bioprocessing (CBB) is an interdisciplinary academic research center at the University of Iowa. Its objectives are to:

- a) enhance faculty and student development in the broad areas of biocatalytic science and bioprocess engineering;
- b) drive innovative pilot-scale biomanufacturing processes;
- c) be an academic leader in promoting student careers in biotechnology through unique educational programs; and
- d) advance University intellectual property by accelerating time to market of bio-products derived from basic academic discoveries.

CBBs activities stem from a world-renowned group of faculty, scientist, laboratory personnel, graduate students and postdoctoral associates focused on the creation and dissimilation of knowledge in biocatalytic science. It is recognized for its scientific talent that has secured in excess of \$15 million annually in extramural research support. CBB operates a long-standing NIH-funded Training Grant in Biotechnology.

A portion of the Center's operating budget supplements these NIH fellowships and, more importantly, supports additional fellowships for top caliber graduate students across academic disciplines.

The Center also provides resources for undergraduate students in the form of employment within the Centers Fermentation and Bioprocessing Facility as well as with a hands-on instructional lab-course entitled Upstream Biotechnology Processes. A CBB Student Affiliates program enables both graduate and undergraduate students to explore careers in biotechnology, in accord with the States emphasis on a bioscience driven economy.

The FY 2026 operating appropriation request remains flat with FY 2025 in the amount of \$696,342. State funds are leveraged with CBB facility-generated resources to support a newly created seed grant program designed to catalyze innovations in research.

### SUI - Biocatalysis Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	696,342	696,342	696,342	696,342
<b>Total Resources</b>	<b>696,342</b>	<b>696,342</b>	<b>696,342</b>	<b>696,342</b>
<b>Expenditures</b>				
Personal Services-Salaries	434,705	451,931	451,931	451,931
Professional & Scientific Supplies	43,438	34,369	34,369	34,369
Rentals	72,498	39,954	39,954	39,954
Equipment	9,606	—	—	—
Aid to Individuals	136,095	170,088	170,088	170,088
<b>Total Expenditures</b>	<b>696,342</b>	<b>696,342</b>	<b>696,342</b>	<b>696,342</b>

## ISU - Livestock Disease Research

### General Fund

#### Appropriation Description

Livestock disease research is conducted through the College of Veterinary Medicine on important health issues that impact Iowas livestock and poultry industries mitigating the high financial losses producers experience each year due to livestock diseases.

Funds appropriated to the program serve as catalysts and are leveraged to earn additional research funds from public and private sources, including the USDA.

The Iowa Livestock Health Advisory Council (ILHAC) includes representatives from all major Iowa animal commodity groups. ILHAC was created to oversee the solicitation and selection of relevant grant proposals.

Funds from the special appropriation provide seed money for research projects that address top priorities identified by the livestock and poultry industries; special emphasis is given to projects with significant economic benefit.

The vulnerability of the livestock industry to adverse health events has never been more evident than with the recent outbreak of highly pathogenic avian influenza in the Iowa and U.S. poultry industry, and now the discovery that this virus has crossed over into the U.S. dairy industry.

Funding allocated to the Iowa Livestock Health Advisory Council (ILHAC) supports research projects aimed at mitigating the impact of livestock diseases and protecting Iowas \$32.6 billion-dollar livestock production industry. ILHAC consists of representatives of Iowa-based animal agriculture organizations. This provides Iowa producers with the ability to help direct research into real-time concerns that are occurring in Iowas livestock industry. The research also provides unique training opportunities to the next generation of food-animal focused veterinary scientists.

ISU requests a \$0.25M increase in state funding for a total appropriation of \$541,390 for FY 2026 which will result in significant outcomes in animal health, productivity, food safety and security, economic viability and workforce development.

### ISU - Livestock Disease Research Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	191,390	291,390	541,390	291,390
<b>Total Resources</b>	<b>191,390</b>	<b>291,390</b>	<b>541,390</b>	<b>291,390</b>
<b>Expenditures</b>				
Personal Services-Salaries	42,028	—	—	—
Professional & Scientific Supplies	136,463	241,390	491,390	241,390
Outside Repairs/Service	—	50,000	50,000	50,000
Aid to Individuals	12,899	—	—	—
<b>Total Expenditures</b>	<b>191,390</b>	<b>291,390</b>	<b>541,390</b>	<b>291,390</b>

## BOR - Regents Resource Centers

### General Fund

#### Appropriation Description

The Resource Center serves as a liaison between residents of western Iowa and the three Regents universities. Their mission is to provide increased access to graduate and undergraduate education and other Regent university resources for area residents.

This unique, cooperative effort allows individuals, business firms, and organizations to use resources of the Iowa Regents university system to meet their educational needs.

Through the Centers, area residents can access a variety of undergraduate and graduate degree programs, ranging from the Bachelor of Liberal Studies to a Doctorate in Family and Consumer Science. Individuals can participate in credit courses, complete degree programs, and obtain information on admissions and transfer to Regents universities.

The Centers are also instrumental in accessing other university resources for delivery to the regions, such as presentation of cultural programs, non-credit programs and workshops, and student internship opportunities.

The FY 2026 operating appropriation request remains flat with FY 2025 (0% increase) in the amount of \$268,297.

## BOR - Regents Resource Centers Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	268,297	268,297	268,297	268,297
<b>Total Resources</b>	<b>268,297</b>	<b>268,297</b>	<b>268,297</b>	<b>268,297</b>
<b>Expenditures</b>				
Intra-State Transfers	268,297	268,297	268,297	268,297
<b>Total Expenditures</b>	<b>268,297</b>	<b>268,297</b>	<b>268,297</b>	<b>268,297</b>

## ISU - Biosciences Innovation Ecosystem - GF

### General Fund

#### Appropriation Description

Biosciences are a critical and growing area of Iowa's economy, supporting thousands of high-paying jobs, and contributing significantly to the states overall economic development efforts.

Three priority bioscience platforms Biobased Products and Chemicals, Precision and Digital Agriculture, and Vaccines and Immunotherapeutics represent areas with large markets and significant growth potential. ISU helps lead the state in growing and capturing the economic value these programs offer.

State support has enabled the hiring of chief technology officers for the platforms, as well as seed grants for

promising research, support for start-up companies, and market research to identify needs and priorities of Iowa industry stakeholders.

To help the state better capitalize on opportunities in the sector, Iowa State University will expand this work to enable enhanced commercialization of new technologies, accelerated translation of scientific breakthroughs, improved collaboration between universities and industry to address the states challenges, and further developing the states biosciences workforce.

The goal was to provide \$1 million annually for each Biosciences Platform. Iowa State University of Science and Technology is home to three Platforms: Biobased Products, Vaccines and Immunotherapeutics, and Digital and Precision Agriculture.

The increased appropriation request of \$36,005 would provide a total of \$3 million annually for the three platforms, getting the unit to the goal established in 2017.

### ISU - Biosciences Innovation Ecosystem - GF Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	2,963,995	2,963,995	3,000,000	2,963,995
Total Resources	2,963,995	2,963,995	3,000,000	2,963,995
<b>Expenditures</b>				
Personal Services-Salaries	1,714,413	1,072,503	1,072,503	1,072,503
Professional & Scientific Supplies	790,754	1,891,492	1,927,497	1,891,492
Rentals	12,000	—	—	—
Equipment	371,240	—	—	—
Aid to Individuals	75,588	—	—	—
Total Expenditures	2,963,995	2,963,995	3,000,000	2,963,995

### SUI - Biosciences Innovation Ecosystem

#### General Fund

#### Appropriation Description

Biosciences are a significant area of Iowas economy. As indicated by the state-commissioned TEconomy Report, this sector is large, growing, and supports high-paying jobs.

The focus areas SUI is investing in during fiscal 2025 are the following.

--Ventures & Protostudios UI Ventures supports innovative, research-driven startups on the SUI campus through initiatives including GAP Funding for early-stage products and services, high end 3-D printing and prototyping services via Protostudios, business support for early-stage University startups; on-going networking with industry leaders and investors; and connection with SUI and state initiatives to promote economic development.

--MADE SUI has created a one-of-a-kind program MADE, a student managed manufacturing and e-commerce

initiative encourages and facilitates innovative, needs based products reaching the market with the twin goals of solving problems and enhancing economic development as an extension of research and scholarship. The MADE program is student run, allowing real world experience for the next generation of entrepreneurs while offering UI faculty/staff a unique outlet encouraging the development of simple solutions.

--Integration Services - In a needs-based discovery exercise across campus funded by a grant, uncovered the number one unmet need for entrepreneurs & innovators was coordination and connection of the right resources in product or company development. As a result, a Innovation Leadership Fellowship training program was created for medical students, post docs and graduate students teaching the principles of biodesign. A Statewide Nursing Innovation program creates agency for nurses to pursue solutions to unmet needs in healthcare. In 2025, these initiatives will be expanded to a more robust mechanism to communicate/collaborate across stakeholders.

The FY 2026 operating appropriation request remains flat with FY 2025 (0% increase) in the amount of \$1,000,000.

### SUI - Biosciences Innovation Ecosystem Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	1,000,000	1,000,000	1,000,000	1,000,000
Total Resources	1,000,000	1,000,000	1,000,000	1,000,000
<b>Expenditures</b>				
Personal Services-Salaries	510,032	458,999	458,999	458,999
Professional & Scientific Supplies	449,214	541,001	541,001	541,001
Rentals	22,067	—	—	—
Aid to Individuals	18,687	—	—	—
Total Expenditures	1,000,000	1,000,000	1,000,000	1,000,000

### UNI - Foundry 4.0 Center

#### General Fund

#### Appropriation Description

UNIs Foundry 4.0 Center is North America's best equipped, university-based casting research and service center in the country and directly supports Iowa's Manufacturing 4.0 efforts.

Through the Foundry 4.0 Centers applied research and direct industry assistance, many of the barriers to technology adoption have been removed, resulting in enhanced competitiveness of the Iowa casting industry supply chain.

Success was first proven by the growth of 3D sand printers with Iowa achieving the highest concentration of 3D sand printers of any state. Recently, the Foundry 4.0 Center has been working with the casting supply chain to improve competitiveness and resiliency.

Specific initiatives include automation, sensors, Internet of Things, investment casting technologies, and digital twins.

The ongoing funding supports staffing, equipment, and technology deployment. UNIs innovative casting technologies support the needs of original equipment manufacturers and their supply chains in the areas of aerospace, agricultural machinery, transportation, defense, and other manufacturing sectors.

The FY 2026 operating appropriation request remains flat with FY 2025 (0% increase) in the amount of \$394,321.

### UNI - Foundry 4.0 Center Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	394,321	394,321	394,321	394,321
<b>Total Resources</b>	<b>394,321</b>	<b>394,321</b>	<b>394,321</b>	<b>394,321</b>
<b>Expenditures</b>				
Personal Services-Salaries	210,025	316,831	316,831	316,831
Professional & Scientific Supplies	164,173	16,682	16,682	16,682
Equipment	20,123	60,808	60,808	60,808
<b>Total Expenditures</b>	<b>394,321</b>	<b>394,321</b>	<b>394,321</b>	<b>394,321</b>

### SUI - Iowa's Center for Agricultural Safety & Health

#### General Fund

#### Appropriation Description

High rates of illnesses, injuries and fatalities among farmers, farmworkers and their families have long been recognized as a challenge to Iowa's agricultural sustainability.

To address this problem, Iowa's Center for Agricultural Safety and Health (I-CASH) was established in 1990 (Iowa Code, 262.78). Although the center was established at SUI, it brings together the expertise of ISU, the Iowa Department of Public Health, and the Department of Agriculture and Land Stewardship to reduce the rates of injuries and illnesses associated with agriculture.

Although the numbers of agricultural fatalities and injuries have gone down over time, so have the number of farmers. Rates of injuries and fatalities have remained steady over time and are consistently six to seven times higher than other industries. Most years, agriculture is responsible for the highest proportion of occupational fatalities of any industry in Iowa.

I-CASH's mission is to lead statewide partnerships that promote agricultural safety and health. Because most farms in Iowa employ 10 or fewer non-related employees each year, farms are not subject to the oversight of the Occupational Safety and Health Administration, nor do they have easy access to the resources and training that OSHA provides other industries.

The appropriation is used to support the development of safety and health materials and resources that are made available to workers in the agriculture industry, including items distributed through ISUEO and FSA offices, tailored safety policy guides for individual farms, and the annual Agricultural Youth Injury Prevention grant program. In addition, state funds support the annual Midwest Rural Agricultural Safety & Health conference and

enhance I-CASHs ability to be responsive to the needs of Iowas farmers.

The appropriation request for FY 2026 of \$128,154 remains flat (0% increase) with FY 2025.

## SUI - Iowa's Center for Agricultural Safety & Health Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	128,154	128,154	128,154	128,154
<b>Total Resources</b>	<b>128,154</b>	<b>128,154</b>	<b>128,154</b>	<b>128,154</b>
<b>Expenditures</b>				
Personal Services-Salaries	57,083	62,785	62,785	62,785
Professional & Scientific Supplies	70,592	65,369	65,369	65,369
Rentals	479	—	—	—
<b>Total Expenditures</b>	<b>128,154</b>	<b>128,154</b>	<b>128,154</b>	<b>128,154</b>

## UNI - UNI @ IACC Partnership Program

### General Fund

### Appropriation Description

With support of federal funds allocated through the Governors office, UNI launched a highly successful UNI@IACC partnership with Iowa community colleges in 2022.

The partnership provides an opportunity for students completing their associates degrees to finish their bachelors degree at a distance through UNI, providing access for learners who may not otherwise pursue a four-year degree due to their location, job or life commitments. Over the last two years, the program has nearly doubled in size.

Initial federal funding was used to establish Future Ready Scholarships for eligible UNI@IACC students, covering the difference between community college tuition and UNIs tuition.

To qualify for the scholarship, students must be at 300% or less of the federal poverty level, enrolled in one of UNIs 12 online/distance bachelors degree completion programs, reside in Iowa, and have attended an Iowa community college.

Due to strong growth in the program and the number of students eligible for the scholarship (approximately half of all UNI@IACC students), these funds are projected to be exhausted by the end of 2025.

UNI is requesting \$1.63 million in FY 2026 state appropriations to continue providing access to a four-year education and support Iowa workforce through Future Ready Scholarships.

## UNI - UNI @ IACC Partnership Program Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	—	1,630,000	—
Total Resources	—	—	1,630,000	—
<b>Expenditures</b>				
Aid to Individuals	—	—	1,630,000	—
Total Expenditures	—	—	1,630,000	—

## BOR - John Pappajohn Centers

### General Fund

### Appropriation Description

The JPECs develop and implement an innovation and design thinking applied learning for first and second-year students to introduce them to concepts such as innovation and creativity, problem solving, customer discovery, value creation, and business modeling.

Students learn how to apply entrepreneurial methods to solve problems across disciplines and be introduced to the resources across campus to support entrepreneurship and new venture creation.

Students, faculty, and staff also identify issues, proposed solutions, and describe how they will create value for the customer(s). These opportunities help researchers and inventors realize the societal and economic impact of their innovations and include go-to-market analysis, business modeling, and intellectual property assessment. Each campus utilizes specific programs that enable students to work with Iowa businesses to address their challenges.

The FY 2026 appropriation request of \$125,000 remains flat (0% increase) with FY 2025.

## BOR - John Pappajohn Centers Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	125,000	125,000	125,000	125,000
Total Resources	125,000	125,000	125,000	125,000
<b>Expenditures</b>				
Personal Services-Salaries	32,004	26,135	26,135	26,135
Professional & Scientific Supplies	79,282	98,865	98,865	98,865
Aid to Individuals	13,714	—	—	—
Total Expenditures	125,000	125,000	125,000	125,000

## SUI - College of Nursing

### General Fund

#### Appropriation Description

SUIs College of Nursing is a nationally ranked top-10 program, according to U.S. News and World Report, and is eager to grow its impact within the state of Iowa.

Beginning in 2018, the College of Nursing began purposeful efforts to grow the number of nurses educated, and enrollments in the college have increased 11% from five years ago to 160 students today. This increase has fully tapped the existing capacity of the college in terms of the instructors needed for educating new students. Increasing faculty ranks is one of the next steps to develop more nurses for Iowa.

As one way to grow the student population, the College has designed an innovative program called the Master of Science in Nursing: Entry into Practice. This is a full-time accelerated nursing program that prepares non-nurse college graduates of all academic backgrounds to become practicing nurses, with a post baccalaureate degree, in 15 months. When fully implemented, the college will be able to increase its capacity with the intention to graduate 48 additional nurses per year, a 30% increase for entry into the states workforce.

To increase enrollment at this scale (from 160 graduates a year to 208 graduates a year), this funding supports 10 new nursing faculty that are committed to educating the next generation of nurses.

The FY 2026 operating appropriation request remains flat with FY 2025 (0% increase) in the amount of \$2,800,000.

#### SUI - College of Nursing Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	2,800,000	2,800,000	2,800,000	2,800,000
Total Resources	2,800,000	2,800,000	2,800,000	2,800,000
<b>Expenditures</b>				
Personal Services-Salaries	2,640,592	2,660,278	2,660,278	2,660,278
Professional & Scientific Supplies	126,523	—	—	—
Aid to Individuals	32,885	139,722	139,722	139,722
Total Expenditures	2,800,000	2,800,000	2,800,000	2,800,000

## ISU - Future Ready Workforce

### General Fund

#### Appropriation Description

ISU is a proven leader in preparing the states high-demand STEM workforce. The second year of the STEM program is focusing on programs that promote economic development, fuel manufacturing, and sustain rural community vitality to attract and retain workforce talent.

ISU is strengthening degree programs that produce graduates and employees to meet Iowa's Hot 50 Jobs, as identified by Iowa Workforce Development, and other key STEM fields. These areas include veterinary medicine, precision agriculture, architecture, engineering, finance, marketing, computer science and artificial intelligence, cybersecurity, healthcare management, and STEM teacher preparation all recognized strengths of ISU.

The STEM funding also supports Iowas manufacturing industry, including biomanufacturing and efforts to onshore manufacturing jobs to Iowa, helping firms to source, market, and deliver their products around the world. It also helps rural communities flourish through extension and outreach initiatives that improve access to childcare, health care, mental health, transportation, housing, economic development, civic involvement, and other factors that make these communities a destination for working professionals.

The FY 2026 operating appropriation request remains flat with FY 2025 (0% increase) in the amount of \$2,800,000.

#### ISU - Future Ready Workforce Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	2,800,000	2,800,000	2,800,000	2,800,000
<b>Total Resources</b>	<b>2,800,000</b>	<b>2,800,000</b>	<b>2,800,000</b>	<b>2,800,000</b>
<b>Expenditures</b>				
Personal Services-Salaries	2,250,322	2,700,000	2,700,000	2,700,000
Professional & Scientific Supplies	20,678	100,000	100,000	100,000
Outside Repairs/Service	529,000	—	—	—
<b>Total Expenditures</b>	<b>2,800,000</b>	<b>2,800,000</b>	<b>2,800,000</b>	<b>2,800,000</b>

## UNI - Educators for Iowa

### General Fund

#### Appropriation Description

UNI has a strong legacy of providing Iowas public and private schools with educators. Currently, more than 10,000 educators in Iowa can trace their path back to a UNI education. That represents almost one fourth of Iowas educators. With 450 to 550 graduates each year for the past 10 years, UNIs educator preparation program is the largest in the state.

UNI alumni educators are employed in all 99 counties in Iowa and in 99% of Iowas school districts.

There is a growing teacher shortage in the state and across the nation. Through the Teach Iowa Scholar Program, the State of Iowa provides support for teachers who have completed their training, but there is no state support to encourage young people to pursue an education that leads to teacher licensure.

UNI requests to maintain current \$1.5 million funding to continue offering scholarships to recruit and retain teachers and meet Iowa's critical educator shortage.

#### UNI - Educators for Iowa Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	1,500,000	1,500,000	1,500,000	1,500,000
Total Resources	1,500,000	1,500,000	1,500,000	1,500,000
<b>Expenditures</b>				
Aid to Individuals	1,500,000	1,500,000	1,500,000	1,500,000
Total Expenditures	1,500,000	1,500,000	1,500,000	1,500,000

## SUI - Rural Iowa Health Care

### General Fund

#### Appropriation Description

Iowas Rural Health Care Partnership Rural health care in Iowa is at a critical juncture with low reimbursement rates, workforce challenges, and a rapidly aging population making it increasingly difficult to deliver high-quality, accessible health care in Iowas rural communities more challenging than ever.

Collaborating closely with the State, SUI aims to establish a dynamic and sustainable partnership to enhance access and improved health outcomes for Iowans. This initiative will broadly focus on expanding Iowas healthcare workforce, including physicians, ARNPs, and mental health counselors, among others. Additionally, it will enhance healthcare delivery and improve health outcomes of Iowas rural areas, particularly in the crucial areas of mental health, maternal health, and primary care.

To sustain this effort, an investment of \$10 million is requested for FY 2026, with additional funding sought each

subsequent year, culminating in a total recurring appropriation of \$50 million that will be dedicated to enhancing rural health. The funding will be used to recruit and retain high-quality faculty and staff and ensuring they have the technology and space needed to educate the next generation of providers.

SUI will concentrate on developing the healthcare workforce pipeline and enhancing access to screening and training throughout Iowa.

### SUI - Rural Iowa Health Care Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	—	10,000,000	—
Total Resources	—	—	10,000,000	—
<b>Expenditures</b>				
Personal Services-Salaries	—	—	5,440,509	—
Professional & Scientific Supplies	—	—	1,547,145	—
Equipment	—	—	300,000	—
Aid to Individuals	—	—	2,712,346	—
Total Expenditures	—	—	10,000,000	—

### ISU - Management of Private Forests

#### General Fund

#### Appropriation Description

Although covering only 8% of Iowa's landscape (3 million acres), Iowa's woodlands provide disproportionately large economic and ecosystem goods and services contributions to our state.

With approximately 85% of Iowa's woodlands being privately held, landowners, farmers, and families have a crucial role in stewarding Iowa's precious woodland resources. However, state and national surveys indicate that most of Iowa's woodland acres are passively managed, and woodland owners are unaware of the range of technical service, financial, and educational resources available to them regarding forest stewardship.

An Extension Forestry Specialist collaborates with university, agency, and organization partners to promote active forest management across the northeast Iowa region.

The specialist provides technical assistance and education to private landowners, public woodland stewards, and forest products industry professionals via one-on-one consultations, workshops and virtual programs.

The specialist works to develop, implement, and evaluate innovative new programming for target audiences and develops new science-based resources (e.g., print, video, field demonstration sites) that complement technical assistance duties.

The specialist works to pursue internal and external funding sources to assist with program development,

implementation, and evaluation, as well as the creation of educational resources.

The specialist works with Regional Education and Extension Directors, County Extension Councils, County Extension personnel, other Field Specialists, and campus faculty and staff.

The specialist will develop, maintain, and grow an effective regional collaborative network which will include a diverse range of public, private, and non-profit partners, and develop a specific plan of work based on needs assessments.

The FY 2026 appropriation request of \$150,000 remains flat (0.0% increase) with FY 2025.

## ISU - Management of Private Forests Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	150,000	150,000	150,000
Total Resources	—	150,000	150,000	150,000
<b>Expenditures</b>				
Personal Services-Salaries	—	91,130	91,130	91,130
Professional & Scientific Supplies	—	58,870	58,870	58,870
Total Expenditures	—	150,000	150,000	150,000

## SUI - Nurse Innovators Program

### General Fund

### Appropriation Description

Nurses have a unique perspective on patient care, providing direct patient support, often relying on their own ingenuity to deliver high quality care when challenges arise.

The SUI Office of Innovations statewide Nurse Innovators Program Initiative is a first of its kind endeavor to support innovative nurses across Iowa by providing tools and expertise to address clinical challenges.

Launched in 2022 with a 3-year grant from Kauffman Foundation, the program has reached over 1,000 nurses and developed 29 new products.

The Nurse Innovators program utilizes a team of nurse liaisons to develop their ideas by providing customized prototyping kits and hands-on support. Once an initial prototype is created, the nurse seeks feedback from peers, other clinicians, and commercial experts the SUI Office of Innovation helps provide to refine the concept into a usable product.

The SUI Office of Innovation supports the nurse at each step of the entrepreneurial journey including intellectual property development, manufacturing, and packaging support, as well as targeting outlets and strategies to protect and sell their solution.

With state support, the SUIs Office of Innovation Nurse Innovator Program will target Iowa's 83 rural critical access hospitals that are essential support systems within Iowa's rural counties.

## SUI - Nurse Innovators Program Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	—	1,000,000	—
<b>Total Resources</b>	—	—	1,000,000	—
<b>Expenditures</b>				
Personal Services-Salaries	—	—	330,000	—
Professional & Scientific Supplies	—	—	650,000	—
Equipment	—	—	20,000	—
<b>Total Expenditures</b>	—	—	1,000,000	—

## ISU - Manufacturing Pipeline

### General Fund

### Appropriation Description

Iowa manufacturing is at a crossroads. Thriving demand for American-made products has grown Iowa manufacturing employment, wages and GDP. Yet, manufacturers struggle to find the talent they need to succeed.

Iowa is making progress in building an infrastructure and pipeline for skilled hourly manufacturing talent. Part of this progress includes adopting emerging technologies that allow manufacturers to expand output with their current workforce.

This global shift in how products are made creates a new gap: 60% of rural Iowa manufacturers state that the lack of salaried technical workforce will inhibit their ability to grow over the next five years.

MakeIowa will revitalize the manufacturing technology pipeline by creating new ways for ISU students to learn and work in communities across the state while also providing new pathways for manufacturing students and employees across Iowa to gain more advanced credentials.

ISU will launch four manufacturing hubs, co-located and in partnership with regional educational institutions to leverage existing infrastructure and capability. These hubs will upgrade existing manufacturing training centers to incorporate advanced technologies including sensors, vision systems, and AI tools to meet emerging needs of manufacturers.

ISU faculty will partner with regional educational institutions to refresh and align curriculum to create new pathways to four-year and advanced degrees. ISU will create new ways for students to use this space for internships at local manufacturers.

The ISU Center for Industrial Research and Service (CIRAS) will lead the initiative and ISU Extension and Colleges of Engineering and Agriculture and Life Sciences will be members of the partnership.

## ISU - Manufacturing Pipeline Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	—	4,000,000	—
Total Resources	—	—	4,000,000	—
<b>Expenditures</b>				
Personal Services-Salaries	—	—	3,050,000	—
Professional & Scientific Supplies	—	—	600,000	—
Aid to Individuals	—	—	350,000	—
Total Expenditures	—	—	4,000,000	—

## ISU - Veterinary Early Acceptance

### General Fund

### Appropriation Description

The declining number of veterinarians supporting the food animal industry poses a significant threat to animal health, human health, food security and economic viability in Iowas rural communities.

The College of Veterinary Medicine (CVM) in conjunction with the College of Agriculture and Life Sciences (CALs) launched the ISU Production Animal Veterinary Early Acceptance Program (PA-VEAP) in 2023.

Up to 10 talented undergraduates are selected annually after their first year as undergraduates to participate in a specialized program for pre-veterinary students interested in practicing food animal medicine in rural communities.

The primary goal of the PA-VEAP is to recruit these future veterinarians and keep them focused on preparing for success in veterinary college and make them practice ready to thrive in a food animal focused practice in Iowa upon graduation.

Providing scholarships for the PA-VEAP students will better assure the interest in and success of the PA-VEAP. It will directly address student debt thus making working in rural communities more economically realistic.

The scholarship would provide in-state tuition once the students enter the CVM. Upon graduation from the CVM, students would be required to work in rural Iowa for five years to have the scholarship forgiven. Estimated cost would be 10 students/year x \$29,000 x 4 years = \$1,000,000.

## ISU - Veterinary Early Acceptance Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	—	1,000,000	1,000,000
Total Resources	—	—	1,000,000	1,000,000
<b>Expenditures</b>				
Personal Services-Salaries	—	—	25,000	25,000
Aid to Individuals	—	—	975,000	975,000
Total Expenditures	—	—	1,000,000	1,000,000

## UNI - Center for Civic Education

### General Fund

### Appropriation Description

The Center for Civic Education would serve as a nationally recognized leader in research, teaching, and public outreach in free speech and civic education. It is established in response to a directive by the Board of Regents to explore a proposal, including cost, to establish a widespread initiative that includes opportunities for education and research on free speech and civic education.

The Center would enhance civic education among university students, pre-K-12 students and teachers, and the broader public by developing and implementing effective civic learning strategies, encouraging respectful dialogue across differences, and offering educational resources on free speech and civic knowledge. It will serve the state of Iowa by centering civic education and free speech in its activities, and will promote the values of free speech, civic leadership, public service and citizenship.

UNI is requesting \$1 million in FY 2026 state appropriations to launch the Center.

## UNI - Center for Civic Education Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	—	1,000,000	—
Total Resources	—	—	1,000,000	—
<b>Expenditures</b>				
Personal Services-Salaries	—	—	180,000	—
Outside Repairs/Service	—	—	820,000	—
Total Expenditures	—	—	1,000,000	—

## SUI - Cancer Research

### General Fund

#### Appropriation Description

Cancer research at the U of I under the direction of HHS.

#### SUI - Cancer Research Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	—	—	1,000,000
Total Resources	—	—	—	1,000,000
<b>Expenditures</b>				
Intra-State Transfers	—	—	—	1,000,000
Total Expenditures	—	—	—	1,000,000

## SUI - Economic Development

### Iowa Skilled Worker and Job Creation Fund

#### Appropriation Description

The Center for Advanced Drug Development (CADD) offers contract analytical services to the pharmaceutical and biotechnology industry. It offers the unique capability to produce under contract limited quantities of new medicines under FDA regulations. This capability enables start-up biotech and researchers a path to accelerate novel vaccines and drug from discovery to clinical trials.

Established in 1989, the Research Park has built a nucleus of businesses in Iowa that are drawn by the strengths of the University.

The labor shed for over 1,600 employees of laboratories and companies affiliated with the Research Park, and the BioVentures Center, the states largest wet lab incubator. This is in keeping with the SUI's strategic plan to translate faculty research and inventions into economic impact to grow the local biosciences industry and contribute to the States economic growth.

A total of 32 companies are currently located on the UI Research Park. Integrating researchers and entrepreneurs is the goal of the Research Park and the BioVentures Center and as such it is critical that the following assets are located and co-located at the Research Park:

--The State-funded laboratory of the Center for Biocatalysis and Bioprocessing;

--The National Advanced Driving Simulator, a major, fully operational co-venture with the U.S. Department of Transportation;

--A state-of-the art, 16,000 sq. ft. Hydraulics Wave Basin facility; and

--The States Hygienic Laboratory.

The FY 2026 operating appropriation request for SUIs Economic Development programs remains flat with FY 2025 (0% increase) in the amount of \$209,279.

## SUI - Economic Development Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	209,279	209,279	209,279	209,279
Total Resources	209,279	209,279	209,279	209,279
<b>Expenditures</b>				
Personal Services-Salaries	199,521	203,602	203,602	203,602
Professional & Scientific Supplies	9,758	5,677	5,677	5,677
Total Expenditures	209,279	209,279	209,279	209,279

## SUI - Entrepreneurship and Economic Growth

### Iowa Skilled Worker and Job Creation Fund

#### Appropriation Description

The entrepreneurship and economic development growth initiative is a collaborative partnership among the University of Iowas John Pappajohn Entrepreneurial Center (Iowa JPEC), the Office of the Vice President for Research, the Office of the Executive Vice President & Provost, and the colleges of Business, Engineering, Liberal Arts and Sciences, and Health Sciences.

Iowa JPEC offers nationally recognized campus-wide entrepreneurial educational programs open to all Iowa students. Both undergraduate and graduate courses are offered online as stand-alone courses or as part of certificate and degree programs. Entrepreneurial training programs are available to all Iowans from numerous locations.

Iowa JPEC and its university partners also play a vital role in the development of Iowa-based technology and high-growth start-up companies. Whether providing one-on-one consulting services and group training, working with startup companies on technology commercialization, directing UI students on advanced field study projects, or providing training and seminars to business executives, the University seeks to support the next generation of entrepreneurs and business leaders.

The recurring allocation of \$2.0 million will develop entrepreneurship curriculum and programs, expand direct support to Iowa startups and small-to-medium enterprises, and accelerate new venture formation.

State funds are used to develop entrepreneurship curriculum and programs, expand direct support to Iowa startups and small-to-medium enterprises, and accelerate new venture formation.

The FY 2026 operating appropriation request remains flat with FY 2025 (0% increase) in the amount of \$2,000,000.

## SUI - Entrepreneurship and Economic Growth Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	2,000,000	2,000,000	2,000,000	2,000,000
Total Resources	2,000,000	2,000,000	2,000,000	2,000,000
<b>Expenditures</b>				
Personal Services-Salaries	972,108	1,151,567	1,151,567	1,151,567
Professional & Scientific Supplies	821,520	643,733	643,733	643,733
Rentals	3,901	—	—	—
Utilities	7,711	—	—	—
Aid to Individuals	194,760	204,700	204,700	204,700
Total Expenditures	2,000,000	2,000,000	2,000,000	2,000,000

## ISU - Economic Development

### Iowa Skilled Worker and Job Creation Fund

#### Appropriation Description

CIRAS helps Iowa businesses navigate workforce challenges, economic uncertainty, inflation, and unstable supply chains. Funding provides applied research with faculty, materials support, and Industry 4.0 implementation (which includes process automation, workforce efficiencies, robotics, and more).

Over the past five years, CIRAS and partners have helped more than 4,600 businesses in every Iowa county, creating a client-reported economic impact of \$3.1 billion, with over 38,000 jobs added or retained. CIRAS leverages the states investment to generate nearly three times as much support through federal grants and private industry investments.

The SBDC provides research, counsel, and training in managing, financing, and operating small businesses, as well as access to comprehensive information services and experts in a variety of fields. Last year, the 15 SBDC regional centers, serving all 99 counties in Iowa, counseled 4,595 clients, helping to create 1,773 new jobs.

SBDC services also assisted in attracting more than \$82.7 million in new capital, and created over \$138.6 million in sales increases attributed to the support from the SBDC services.

ISURP is a fast-growing technology and innovation community for new and expanding businesses doing business with Iowa State. Whether innovators access ISU through talent acquisition, accessing research infrastructure or specialized equipment, The Park provides connections and access.

ISURP currently spans more than 550 acres, serving more than 130 tenant companies in one million SF of developed building space, employing 2,500 people and 500 student interns.

The FY 2026 operating appropriation request of \$2,424,302 for the Economic Development programs remains flat with FY 2025 (0% increase).

## ISU - Economic Development Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	2,424,302	2,424,302	2,424,302	2,424,302
Total Resources	2,424,302	2,424,302	2,424,302	2,424,302
<b>Expenditures</b>				
Personal Services-Salaries	1,972,407	2,210,806	2,210,806	2,210,806
Professional & Scientific Supplies	375,931	213,496	213,496	213,496
Rentals	27,983	—	—	—
Equipment	37,865	—	—	—
Aid to Individuals	10,116	—	—	—
Total Expenditures	2,424,302	2,424,302	2,424,302	2,424,302

## UNI - Economic Development

### Iowa Skilled Worker and Job Creation Fund

#### Appropriation Description

Five UNI centers share economic development appropriations - the Institute for Decision Making, Metal Casting Center/Foundry 4.0 Center, Advance Iowa, Family Business Center and the Iowa SourceLink program (supported by the John Pappajohn Entrepreneurial Center).

These programs provide valuable, ongoing economic development support to communities, small- and medium-sized businesses, entrepreneurs, and manufacturers across the state.

UNI is requesting maintaining the FY24 funding level for these programs. UNI's intent is to help Iowa not only remain competitive, but to grow the economy.

UNI's economic development programs served approximately 4,000 unique business clients in the past year and provided economic development services in all 99 Iowa counties for the 24th consecutive year.

UNI outreach programs leverage each dollar of direct state appropriations with five dollars of support from federal sources, grants, contracts, and fees for service.

The FY 2026 operating appropriation request remains flat with FY 2025 (0% increase) in the amount of \$1,466,419.

## UNI - Economic Development Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	1,466,419	1,466,419	1,466,419	1,466,419
Total Resources	1,466,419	1,466,419	1,466,419	1,466,419

## UNI - Economic Development Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Expenditures</b>				
Personal Services-Salaries	1,332,308	1,367,966	1,367,966	1,367,966
Professional & Scientific Supplies	134,111	98,453	98,453	98,453
<b>Total Expenditures</b>	<b>1,466,419</b>	<b>1,466,419</b>	<b>1,466,419</b>	<b>1,466,419</b>

## BOR - Regents Innovation Fund

### Iowa Skilled Worker and Job Creation Fund

#### Appropriation Description

##### Regents Innovation Fund - SWJCF

Incremental funds will be matched by equal university financial commitments to maximize the impact of programs and services supported by this request. The Universities are committed to building upon existing capabilities to foster the translation of university research, strengthen partnership with business and industry, support start-up company formation, job creation and economic growth.

The economic development funding provided by the state of Iowa for the Regent institutions over the years have been critical to efforts in supporting the formation and growth of entrepreneurship educational activities, assistance to startup and existing Iowa companies, and faculty and student awareness of entrepreneurship and economic development. The translation of university innovations and technologies has proven to be critical and a driving force for innovation and job creation. More importantly, it is essential for the long-term growth of a sustainable, innovation economy that will position Iowa to be competitive in a global market.

## BOR - Regents Innovation Fund Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	3,000,000	3,000,000	3,000,000	—
<b>Total Resources</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>—</b>
<b>Expenditures</b>				
Intra-State Transfers	3,000,000	3,000,000	3,000,000	—
<b>Total Expenditures</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>—</b>

## BOR - Tuition Replacement - Academic Building Revenue Bonds

### Rebuild Iowa Infrastructure Fund

#### Appropriation Description

The 1969 General Assembly passed legislation (Iowa Code 262A) permitting the issuance of Academic Building Revenue bonds to fund capital projects at the Regent universities.

The bonding program has enabled the Regents to finance critical academic construction needs at Iowa's public universities through the public sale of long-term bonds. The issuance of these bonds currently requires approval of the General Assembly and the Governor.

Tuition replacement appropriations represent an ongoing commitment of the state to meet the debt service cost of Academic Building Revenue bonds.

The Board requests an amendment to the Code to eliminate the legislative approval allowing the Board to issue bonds for academic facility improvements similar to other Board-issued bonds.

Tuition revenue is pledged to pay the principal and interest on the bonds and the tuition replacement appropriation replaces that revenue.

Tuition replacement appropriations represent an ongoing commitment of the state to meet the debt service cost of Academic Building Revenue bonds.

The tuition replacement request is \$25.6 million for FY 2026 (\$0.9 million less than FY 2025) and is typically funded from the Rebuild Iowa Infrastructure Fund.

## BOR - Tuition Replacement - Academic Building Revenue Bonds Financial

### Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	973,283	1,365,471	—	—
Appropriation	27,900,000	26,500,000	25,600,000	25,600,000
<b>Total Resources</b>	<b>28,873,283</b>	<b>27,865,471</b>	<b>25,600,000</b>	<b>25,600,000</b>
<b>Expenditures</b>				
Intra-State Transfers	27,507,812	27,865,471	25,600,000	25,600,000
Balance Carry Forward (Approps)	1,365,471	—	—	—
<b>Total Expenditures</b>	<b>28,873,283</b>	<b>27,865,471</b>	<b>25,600,000</b>	<b>25,600,000</b>

## ISU - Vet Diagnostic Lab - Iowa Nutrient Research Fund

### Iowa Nutrient Research Fund

#### Appropriation Description

Iowa States Veterinary Diagnostic Laboratory (VDL) protects animal and human health, advancing Iowa's \$32.5 billion animal agriculture economy.

The VDL serves as the states official veterinary diagnostic laboratory and is Iowa's only fully accredited and full-service veterinary diagnostic lab.

During these challenging economic times, livestock and poultry producers use the VDL extensively to prevent the introduction of costly diseases and assure access for Iowa and the U.S. animal protein and milk products to international food markets.

Iowa State's VDL caseload is the largest of any VDL in the U.S., including more than 110,000 cases in FY 2022 an increase of more than 10,000 compared to the previous year and a 250 % surge in cases since 2009.

Baseline funding for the VDL is critical to sustain a level of preparedness to respond to disease outbreaks. The disease status of Iowa (and U.S.) livestock herds and poultry flocks can, and subsequently the volume of testing, can change substantially over time, as evidenced by recent outbreaks of avian influenza.

If the lab is too dependent on fee income, staffing and laboratory support would need to continuously adapt to disease status and testing frequency, which is not a sustainable model for preparedness.

Baseline funding also helps keep testing affordable for Iowa producers, which encourages greater utilization and subsequent early detection of disease and helps to prevent the spread of disease to neighbors.

The FY 2026 operating appropriation request remains flat with FY 2025 (0% increase) in the amount of \$120,000.

### ISU - Vet Diagnostic Lab - Iowa Nutrient Research Fund Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	120,000	120,000	120,000	120,000
Total Resources	120,000	120,000	120,000	120,000
<b>Expenditures</b>				
Personal Services-Salaries	120,000	120,000	120,000	120,000
Total Expenditures	120,000	120,000	120,000	120,000

## ISU - Midwest Grape and Wine Industry Institute Standing

Wine And Beer Promotion Board

### Appropriation Description

Support for the ISU - Midwest Grape and Wine Industry Institute. Standing appropriation from the Wine and Beer Promotion Board Fund.

### ISU - Midwest Grape and Wine Industry Institute Standing Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	250,000	250,000	250,000	250,000
Total Resources	250,000	250,000	250,000	250,000
<b>Expenditures</b>				
Intra-State Transfers	250,000	250,000	250,000	250,000
Total Expenditures	250,000	250,000	250,000	250,000

## SUI - Geological and Water Survey Operations

Environment First Fund

### Appropriation Description

Funding from the Environment First Fund is used for operations and water resource management and provides Iowans with the knowledge to manage effectively natural resources for long-term sustainability and economic development.

The FY 2026 appropriation request of \$200,000 (same as FY 2025) students who dedicate their time to the mission and work of the Iowa Geological Survey.

### SUI - Geological and Water Survey Operations Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	200,000	200,000	200,000	200,000
Total Resources	200,000	200,000	200,000	200,000
<b>Expenditures</b>				
Intra-State Transfers	200,000	200,000	200,000	200,000
Total Expenditures	200,000	200,000	200,000	200,000

## SUI - Water Resource Management

### Environment First Fund

#### Appropriation Description

The Water Sustainability Initiative (WSI) brings together faculty affiliates from across the academic spectrum to work together to understand and address issues related to a subject that affects every man, woman, and child on the planet: water sustainability.

The collaborative nature of the Water Sustainability Initiative makes many new and fruitful avenues of study possible, allowing the researchers to consider problems they might not have been able to address alone. A better understanding of the broad context for their research enables the WSI affiliates to more completely address complicated water problems.

The FY 2026 operating appropriation request remains flat with FY 2025 (0% increase) in the amount of \$495,000.

### SUI - Water Resource Management Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	495,000	495,000	495,000	495,000
Total Resources	495,000	495,000	495,000	495,000
<b>Expenditures</b>				
Intra-State Transfers	495,000	495,000	495,000	495,000
Total Expenditures	495,000	495,000	495,000	495,000

## SUI - Groundwater Planning and Resource Assessment

### Blufflands Protection and Revolving Fund

#### Appropriation Description

The Iowa geological survey to map and assess the condition of this state's aquifers. The Iowa geological survey may measure the volume of groundwater that is available for various uses, the current and predicted allocations of groundwater to support those uses, the recharge rate for the aquifers, and the development of models for budgeting this state's water resources.

The FY 26 appropriation request of \$250,000 remains flat (0% increase) with FY 2025.

## SUI - Groundwater Planning and Resource Assessment Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	250,000	250,000	—
Total Resources	—	250,000	250,000	—
<b>Expenditures</b>				
Intra-State Transfers	—	250,000	250,000	—
Total Expenditures	—	250,000	250,000	—

## UNI - Workforce Development

Iowa Skilled Worker and Job Creation Fund

### Appropriation Description

Iowa has more job openings than people to fill them, and the states slow population growth is not keeping pace with retirements. Our state's main economic growth challenge is our population; we must attract people from other states.

As an access institution of higher education with a proven track record of keeping graduates in the state, UNI is uniquely positioned to play a critical role in attracting talent from other states and boosting Iowa's economic growth.

UNI is requesting \$3 million in FY 2026 state appropriations that would allow UNI to offer students from states contiguous to Iowa the same rate of tuition and mandatory fees that are charged to resident students.

40% of UNI graduates from the states contiguous to Iowa stay in the state after graduation, joining Iowa's workforce and adding value to Iowa's economic development. Not only will this funding open access to programs for students from the states contiguous to Iowa, it will also increase enrollment of undergraduates ready to join the Iowa workforce upon graduation.

## UNI - Workforce Development Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	—	3,000,000	3,000,000
Total Resources	—	—	3,000,000	3,000,000
<b>Expenditures</b>				
Aid to Individuals	—	—	3,000,000	3,000,000
Total Expenditures	—	—	3,000,000	3,000,000

## ISU - Support Entrepreneurship

Iowa Skilled Worker and Job Creation Fund

### Appropriation Description

ISUs entrepreneurship efforts support students in three primary areas:

- 1) collaborating with the cross-disciplinary Start Something academic programs;
- 2) offering a wide menu of experiential learning opportunities for students, faculty/staff, and the community; and
- 3) providing immersive incubation and acceleration programs that support new ventures, including the commercialization of ISU technologies.

Legislative funding of \$250,000 would support staff and operations that fulfill the university's focus on entrepreneurship and innovation.

Support for students includes competition prizes, events and hospitality, travel to conferences and national competitions, and learning experiences.

Support for faculty founders includes professional mentoring and services, student internships and student consulting, and seed funding for startups.

### ISU - Support Entrepreneurship Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	—	250,000	—
Total Resources	—	—	250,000	—
<b>Expenditures</b>				
Personal Services-Salaries	—	—	195,000	—
Professional & Scientific Supplies	—	—	40,000	—
Aid to Individuals	—	—	15,000	—
Total Expenditures	—	—	250,000	—

## SUI - John Pappajohn Entrepreneurial Center

Iowa Skilled Worker and Job Creation Fund

### Appropriation Description

This new funding request (total of \$250K) through the John Pappajohn Entrepreneurial Center will provide \$200K in direct support to student entrepreneurs with seed funding to promising early-stage Iowa-based startups, fund student interns, and will have the additional benefit of demonstrating to students that exciting career opportunities exist within the state of Iowa. It will also expand strategic business consulting and venture mentoring programs to small-to-medium size companies throughout Iowa including rural communities.

\$25K will be allocated to support venture acceleration by expanding the Venture School Training program in two new locations such as Burlington or Ottumwa; Current locations include Cedar Rapids, Des Moines, Dubuque, Iowa City, Davenport, Mason City, and Sioux City.

An additional \$25K will support a financial analyst to perform due diligence for new seed funding program and allow student interns to assist the financial analyst while also providing an educational experience to the students to learn about venture capital as well as gain exposure to Iowa-based startup businesses and the entrepreneurial ecosystem.

The initial request for this new initiative is \$250,000 beginning in FY 2026.

### **SUI - John Pappajohn Entrepreneurial Center Financial Summary**

<b>Object Class</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2026</b>
	<b>Actuals</b>	<b>Current Year Budget Estimate</b>	<b>Total Department Request</b>	<b>Total Governor's Recommended</b>
<b>Resources</b>				
Appropriation	—	—	250,000	—
<b>Total Resources</b>	—	—	250,000	—
<b>Expenditures</b>				
Personal Services-Salaries	—	—	20,000	—
Professional & Scientific Supplies	—	—	230,000	—
<b>Total Expenditures</b>	—	—	250,000	—

## Fund Detail

### Regents, Board of Fund Detail

Funds	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Regents, Board of	5,937,181,669	6,051,672,061	6,052,818,609	6,049,036,585
Iowa Skilled Worker and Job Creation Fund	9,100,000	9,100,000	12,600,000	9,100,000
Rebuild Iowa Infrastructure Fund	28,873,283	27,865,471	25,600,000	25,600,000
Sale of Real Estate	5	5	—	—
Iowa Nutrient Research Fund	1,100,771	980,773	860,773	860,773
Wine And Beer Promotion Board	250,000	250,000	250,000	250,000
UNI Real Estate Education Program	2,800	2,800	2,800	2,800
Environment First Fund	695,000	695,000	695,000	695,000
SUI Restricted	2,384,625,104	2,155,465,516	2,155,465,516	2,155,465,516
ISD Restricted	—	867,470	867,470	867,470
IBSSS Restricted	—	959,947	991,971	959,947
UNI Restricted	177,930,603	164,823,857	164,823,857	164,823,857
ISU Restricted	938,585,870	919,808,261	919,808,261	919,808,261
Blufflands Protection and Revolving Fund	—	250,000	250,000	—
University of Iowa Hospitals and Clinics Fund	2,396,018,232	2,770,602,961	2,770,602,961	2,770,602,961

## Iowa Nutrient Research Fund

### Fund Description

Iowa Nutrient Research Fund. Moneys in the fund are appropriated to the center and shall be used exclusively by the center to carry out its purpose as described in section 466B.47.

### Iowa Nutrient Research Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	854,506	860,771	740,771	740,771
Appropriation	120,000	120,000	120,000	120,000
Interest	38,841	1	1	1
Other	87,425	1	1	1
Total Resources	1,100,771	980,773	860,773	860,773
<b>Expenditures</b>				
Personal Services-Salaries	120,000	120,000	120,000	120,000
Intra-State Transfers	—	2	2	2
Appropriation	120,000	120,000	120,000	120,000
Balance Carry Forward (Funds)	860,771	740,771	620,771	620,771
Total Expenditures	1,100,771	980,773	860,773	860,773

## SUI Restricted

### Fund Description

SUI Restricted. Designated or restricted for a particular purpose or enterprise and includes in part; sponsored funding from federal and private sources (e.g. research), gifts, fees, bond proceeds, auxiliary or independent functions such as athletics, dorm systems, parking and transportation, student health, recreation services, utility systems, etc.

### SUI Restricted Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Federal Support	352,072,733	369,945,109	369,945,109	369,945,109
Intra State Receipts	363,937,088	229,994,039	229,994,039	229,994,039
Interest	88,853,264	57,694,263	57,694,263	57,694,263
Bonds & Loans	59,585,000	82,500,000	82,500,000	82,500,000
Tuition & Fees	87,563,926	92,387,130	92,387,130	92,387,130
Refunds & Reimbursements	31,888,088	30,165,602	30,165,602	30,165,602
Other Sales & Services	1,102,638,357	1,041,213,392	1,041,213,392	1,041,213,392
Other	298,086,648	251,565,981	251,565,981	251,565,981
<b>Total Resources</b>	<b>2,384,625,104</b>	<b>2,155,465,516</b>	<b>2,155,465,516</b>	<b>2,155,465,516</b>
<b>Expenditures</b>				
Personal Services-Salaries	1,063,691,352	1,102,122,496	1,102,122,496	1,102,122,496
Professional & Scientific Supplies	564,502,324	491,566,974	491,566,974	491,566,974
Regents Library Acquisitions	211,077	122,000	122,000	122,000
Rentals	18,611,787	18,578,423	18,578,423	18,578,423
Utilities	12,803,809	14,035,275	14,035,275	14,035,275
Outside Repairs/Service	6,867,266	11,803,307	11,803,307	11,803,307
Equipment	114,226,664	142,960,852	142,960,852	142,960,852
Interest Expense/Princ/Securities	115,490,596	111,806,931	111,806,931	111,806,931
Aid to Individuals	90,440,932	89,538,597	89,538,597	89,538,597
Capitals	397,779,297	172,930,661	172,930,661	172,930,661
<b>Total Expenditures</b>	<b>2,384,625,104</b>	<b>2,155,465,516</b>	<b>2,155,465,516</b>	<b>2,155,465,516</b>

## UNI Restricted

### Fund Description

UNI Restricted. Designated or restricted for a particular purpose or enterprise and includes in part; sponsored funding from federal and private sources (e.g. research), gifts, fees, bond proceeds, auxiliary or independent functions such as athletics, dorm systems, parking and transportation, student health, recreation services, utility systems, etc.

## UNI Restricted Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Federal Support	18,810,334	20,000,000	20,000,000	20,000,000
Intra State Receipts	—	8,053,726	8,053,726	8,053,726
Interest	7,960,113	5,433,131	5,433,131	5,433,131
Tuition & Fees	23,090,624	23,337,000	23,337,000	23,337,000
Other Sales & Services	96,372,986	90,000,000	90,000,000	90,000,000
Other	31,696,546	18,000,000	18,000,000	18,000,000
<b>Total Resources</b>	<b>177,930,603</b>	<b>164,823,857</b>	<b>164,823,857</b>	<b>164,823,857</b>
<b>Expenditures</b>				
Personal Services-Salaries	46,211,754	42,549,078	42,549,078	42,549,078
Professional & Scientific Supplies	64,983,272	57,761,443	57,761,443	57,761,443
Rentals	702,123	775,000	775,000	775,000
Utilities	5,232,175	7,920,000	7,920,000	7,920,000
Outside Repairs/Service	2,075,777	2,100,000	2,100,000	2,100,000
Equipment	2,682,039	1,500,000	1,500,000	1,500,000
Interest Expense/Princ/Securities	19,383,300	8,649,150	8,649,150	8,649,150
Aid to Individuals	26,367,475	21,600,000	21,600,000	21,600,000
Capitals	10,292,688	21,969,186	21,969,186	21,969,186
<b>Total Expenditures</b>	<b>177,930,603</b>	<b>164,823,857</b>	<b>164,823,857</b>	<b>164,823,857</b>

## ISU Restricted

### Fund Description

ISU Restricted. Designated or restricted for a particular purpose or enterprise and includes in part; sponsored funding from federal and private sources (e.g. research), gifts, fees, bond proceeds, auxiliary or independent functions such as athletics, dorm systems, parking and transportation, student health, recreation services, utility systems, etc.

## ISU Restricted Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Federal Support	230,713,590	240,540,000	240,540,000	240,540,000
Intra State Receipts	13,105,680	11,567,261	11,567,261	11,567,261
Interest	2,430,662	2,000,000	2,000,000	2,000,000
Tuition & Fees	46,921,180	46,500,000	46,500,000	46,500,000
Refunds & Reimbursements	18,413,089	17,400,000	17,400,000	17,400,000
Other Sales & Services	116,971,237	103,100,000	103,100,000	103,100,000
Other	510,030,432	498,701,000	498,701,000	498,701,000
<b>Total Resources</b>	<b>938,585,870</b>	<b>919,808,261</b>	<b>919,808,261</b>	<b>919,808,261</b>

## ISU Restricted Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Expenditures</b>				
Personal Services-Salaries	370,000,380	356,400,000	356,400,000	356,400,000
Professional & Scientific Supplies	263,866,632	283,933,261	283,933,261	283,933,261
Regents Library Acquisitions	34,390	30,000	30,000	30,000
Rentals	4,269,752	4,225,000	4,225,000	4,225,000
Utilities	19,307,537	18,000,000	18,000,000	18,000,000
Outside Repairs/Service	15,291,712	12,000,000	12,000,000	12,000,000
Equipment	22,247,287	19,500,000	19,500,000	19,500,000
Interest Expense/Princ/Securities	46,685,961	46,910,000	46,910,000	46,910,000
Aid to Individuals	95,333,664	92,800,000	92,800,000	92,800,000
Capitals	101,548,555	86,010,000	86,010,000	86,010,000
<b>Total Expenditures</b>	<b>938,585,870</b>	<b>919,808,261</b>	<b>919,808,261</b>	<b>919,808,261</b>

## University of Iowa Hospitals and Clinics Fund

### Fund Description

University of Iowa Hospitals and Clinics Fund, recognized as one of the best hospitals in the US, is Iowa's only comprehensive academic medical center and a regional referral center. UIHC is committed to providing patient-focused care in an environment devoted to innovation care, excellent service, and exceptional outcomes. We employed 1,432 physicians, residents, and fellows, and 7,482 non-physician employees, including 1,806 professional nurses. We're assisted each year by a dedicated corps of more than 1,300 volunteers. UIHC & the Children's Hospital together deliver quality care in collaboration with SUI Physicians, the state's largest multi-specialty medical and surgical group practice composed of faculty physicians of UI Roy J. and Lucille A. Carver College of Medicine. These Partners work together as University of Iowa Health Care, to provide patient care, conduct biomedical research, and train the next generation of health professionals.

Simply stated our mission is: Changing Medicine. Changing Lives. University of Iowa Health Care is changing medicine through: Pioneering discover, Innovation interprofessional education, Delivery of superb clinical care, An extraordinary patient experience in a multi-disciplinary, collaborative, team-based environment. University of Iowa Health Care is changing lives by: Preventing and curing disease, Improving health and well-being, Assuring access to care for people in Iowa and throughout the world.

Goals: Continue to build on our greatest strength, our world class people. Create a new standard of excellence in integrated patient care, research and education and make a difference in the quality of life and health.

### University of Iowa Hospitals and Clinics Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Interest	91,765,376	37,880,000	37,920,000	37,920,000
Refunds & Reimbursements	4,841,028	4,699,120	4,699,120	4,699,120
Other Sales & Services	2,288,198,024	2,724,405,616	2,724,365,616	2,724,365,616
Other	11,213,804	3,618,225	3,618,225	3,618,225
<b>Total Resources</b>	<b>2,396,018,232</b>	<b>2,770,602,961</b>	<b>2,770,602,961</b>	<b>2,770,602,961</b>

## University of Iowa Hospitals and Clinics Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Expenditures				
Personal Services-Salaries	1,155,076,935	1,346,287,064	1,346,287,064	1,346,287,064
Professional & Scientific Supplies	1,185,464,052	1,361,059,141	1,361,059,141	1,361,059,141
Rentals	8,216,566	8,949,973	8,949,973	8,949,973
Utilities	43,105,029	46,476,261	46,476,261	46,476,261
Outside Repairs/Service	4,142,223	7,830,522	7,830,522	7,830,522
Aid to Individuals	13,427	—	—	—
<b>Total Expenditures</b>	<b>2,396,018,232</b>	<b>2,770,602,961</b>	<b>2,770,602,961</b>	<b>2,770,602,961</b>

# Revenue, Department of

## Mission Statement

The mission of the Iowa Department of Revenue is to serve Iowans through the responsible collection and generation of revenue to support the public good.

## Description

**Alcohol and Tax Operations Division:**

The Operations Division functions as the central hub for both alcohol and tax-related processes and procedures. This division is responsible for administering the transportation and distribution of wholesale alcoholic liquor to more than 2,000 privately-owned retailers across Iowa, ensuring they are delivered on time and in good condition. Additionally, this division manages tax documents, payments and mail, as well as offering invaluable assistance to taxpayers for filing requirements and procedures.

**Local Government Services Division:**

The Local Government Services Division oversees the administration of property tax laws, assessors, and boards of review with a focus on ensuring that all property assessments adhere to Iowa laws in a manner that is fair, consistent, and compliant.

**Lottery Division:**

The Lottery Division provides responsible entertainment and prizes to the public, generating revenue for state programs, including support for veterans, economic development, law enforcement, education and agriculture.

**Research and Policy Division:**

The Research and Policy Division prepares legislative fiscal notes that affect revenue and analyzes legislative proposals impacting the Department, department data, and tax compliance.

## Financial Summary

Object Category	FY 2024 Actuals	FY 2025 Current Year Budget Estimate	FY 2026 Total Department Request	FY 2026 Total Governor's Recommended
<b>Resources</b>				
State Appropriations	405,703,307	395,202,143	391,131,683	383,966,331
Taxes	1,620,917,994	1,607,546,243	1,608,863,777	1,608,863,777
Receipts from Other Entities	845,260,110	784,309,991	805,273,103	805,273,103
Interest, Dividends, Bonds & Loans	1,980,673	538,001	538,001	538,001
Fees, Licenses & Permits	17,958,170	17,966,004	17,806,503	17,806,503
Refunds & Reimbursements	408,782	824,057	806,257	806,257
Sales, Rents & Services	934,415,610	862,735,530	850,064,530	850,064,530
Miscellaneous	40,257,162	23,640,802	23,490,601	23,490,601
Beginning Balance and Adjustments	2,286,351,792	1,749,987,944	1,749,987,944	1,749,987,944
<b>Total Resources</b>	<b>6,153,253,599</b>	<b>5,442,750,715</b>	<b>5,447,962,399</b>	<b>5,440,797,047</b>
<b>Expenditures</b>				
Personal Services	52,034,390	56,740,263	56,740,263	56,740,263
Travel & Subsistence	1,206,956	1,530,103	1,525,122	1,525,122
Supplies & Materials	3,431,322	4,083,042	4,538,849	3,128,454
Contractual Services and Transfers	1,235,986,278	1,191,515,237	1,185,686,205	1,194,034,193
Equipment & Repairs	21,638,173	17,931,184	16,512,361	16,512,361
Claims & Miscellaneous	673,355,324	608,726,510	600,468,056	600,468,056

## Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Licenses, Permits, Refunds & Other	3,834,948,078	3,317,963,450	3,337,980,617	3,323,877,672
State Aid & Credits	210,800,410	208,891,452	215,602,207	215,602,207
Plant Improvements & Additions	683,554	1,000,000	1,000,000	1,000,000
Appropriation Transfer Out	—	6,460,755	—	—
Appropriations	1,347,086	1,375,775	1,375,775	1,375,775
Reversions	767,951	—	—	—
Balance Carry Forward	117,054,079	26,532,944	26,532,944	26,532,944
<b>Total Expenditures</b>	<b>6,153,253,599</b>	<b>5,442,750,715</b>	<b>5,447,962,399</b>	<b>5,440,797,047</b>
Full Time Equivalents	496	530	530	530

## Appropriations from General Fund

Appropriations	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Alcoholic Beverages Operations	1,010,054	—	—	—
Total IDR - Alcoholic Beverages	1,010,054	—	—	—
Ag Land Tax Credit	39,097,596	39,100,000	39,100,000	39,100,000
Commercial and Industrial Property	64,871,194	50,770,846	50,770,846	36,667,901
Business Property Tax Credit	122,350,000	122,350,000	122,350,000	122,350,000
Printing Cigarette Stamps	113,400	124,652	124,652	124,652
Refund Cigarette Stamps	—	—	—	—
Refund Income Corp & Franchise	—	—	—	—
Homestead Tax Credit Aid	149,044,155	154,176,435	154,176,435	162,524,423
Inheritance Refund	—	—	—	—
Elderly & Disabled Property Tax	4,252,292	4,327,772	4,327,772	4,327,772
School Infrastructure Transfer	—	—	—	—
Barrel Tax Refunds	3,032,599	2,000,000	2,000,000	2,000,000
Military Service Tax Refunds	1,482,073	1,580,000	1,580,000	—
Revenue, Department of	15,056,183	15,378,678	15,378,678	15,548,283
Tobacco Reporting Requirements	17,525	17,525	17,525	17,525
<b>Total Revenue, Department of</b>	<b>399,317,018</b>	<b>389,825,908</b>	<b>389,825,908</b>	<b>382,660,556</b>

## Appropriations from Other Funds

Appropriations	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Motor Veh Fuel Tx-Admin Approp	1,305,775	1,305,775	1,305,775	1,305,775
Tax System Modernization	4,070,460	4,070,460	—	—
<b>Total Revenue, Department of</b>	<b>5,376,235</b>	<b>5,376,235</b>	<b>1,305,775</b>	<b>1,305,775</b>

## Appropriations Detail

### Alcoholic Beverages Operations

General Fund

#### Appropriation Description

ALCOHOLIC BEVERAGES OPERATIONS

### Alcoholic Beverages Operations Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	1,010,054	—	—	—
Intra State Receipts	762,000	—	—	—
Refunds & Reimbursements	2,891	—	—	—
Other Sales & Services	396	—	—	—
<b>Total Resources</b>	<b>1,775,341</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Expenditures</b>				
Personal Services-Salaries	1,496,003	—	—	—
Personal Travel In State	11,978	—	—	—
State Vehicle Operation	38,877	—	—	—
Depreciation	20,961	—	—	—
Personal Travel Out of State	21,870	—	—	—
Office Supplies	5,500	—	—	—
Professional & Scientific Supplies	1,296	—	—	—
Printing & Binding	2,129	—	—	—
Postage	8,076	—	—	—
Communications	10,995	—	—	—
Rentals	2,119	—	—	—
Utilities	18,633	—	—	—
Professional & Scientific Services	9,804	—	—	—
Outside Services	11,996	—	—	—
Attorney General Reimbursements	70,964	—	—	—
Reimbursement to Other Agencies	5,474	—	—	—
ITS Reimbursements	2,825	—	—	—
Gov Fund Type Transfers - Other Agencies Services	20,272	—	—	—
Reversions	15,570	—	—	—
<b>Total Expenditures</b>	<b>1,775,341</b>	<b>—</b>	<b>—</b>	<b>—</b>

## Revenue, Department of General Fund

### Appropriation Description

This appropriation funds the majority of the operations of the Department of Revenue. Additional funding is received from Motor Vehicle Fuel, collection receipts, tobacco settlement funds and miscellaneous smaller funds. The general fund appropriation accounts for 77% of the budget of the Department.

The Department of Revenue is responsible for tax compliance so the correct amounts of taxes are paid, but no more, through taxpayer services, examination, audit and policy development. The Department seeks to process incoming payments in an accurate and timely manner so questions and adjustments are resolved; and, to resolve outstanding debt owed to the Department and other contracting agencies. Through Property Tax programs, local property tax officials receive training, service and enforcement programs that result in fair and equitable assessment. The Department provides economic, research and statistical reporting support to the Department of Management, the Governor and the Legislative Service Agency. To support the core functions, the Department provides administrative and technology services to meet program goals and provide services to internal and external customers.

### Revenue, Department of Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	183,922	214,113	214,113	214,113
Appropriation	15,056,183	15,378,678	15,378,678	15,548,283
Intra State Receipts	18,692,703	21,558,094	22,831,103	22,831,103
Reimbursement from Other Agencies	9,847	7,200	7,200	7,200
Gov Fund Type Transfers - Other Agencies	1,047,435	1,202,697	860,000	860,000
Refunds & Reimbursements	8,454	4,010	4,010	4,010
Other	534,310	430,000	430,000	430,000
<b>Total Resources</b>	<b>35,532,854</b>	<b>38,794,792</b>	<b>39,725,104</b>	<b>39,894,709</b>
<b>Expenditures</b>				
Personal Services-Salaries	15,991,971	18,524,079	18,524,079	18,524,079
Personal Travel In State	35,782	54,449	50,382	50,382
State Vehicle Operation	4,978	6,677	6,677	6,677
Personal Travel Out of State	68,701	196,227	180,923	180,923
Office Supplies	135,840	138,842	140,086	309,691
Facility Maintenance Supplies	1,800	—	—	—
Equipment Maintenance Supplies	6,972	10,735	7,000	7,000
Printing & Binding	262,120	220,951	254,474	254,474
Postage	984,019	1,682,132	1,899,337	1,899,337
Communications	631,269	546,884	579,872	579,872
Rentals	176,128	187,500	185,963	185,963
Professional & Scientific Services	75,090	79,462	85,095	85,095
Outside Services	3,638,778	3,510,443	3,710,273	3,710,273
Advertising & Publicity	17,171	16,663	18,000	18,000
Outside Repairs/Service	1,189	31,297	2,500	2,500
Reimbursement to Other Agencies	352,854	336,215	376,595	376,595
ITS Reimbursements	3,563,196	3,562,321	3,633,181	3,633,181

## Revenue, Department of Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
IT Outside Services	6,597,119	6,557,951	6,616,914	6,616,914
Gov Fund Type Transfers - Attorney General Services	1,163,201	1,047,549	1,277,433	1,277,433
Gov Fund Type Transfers - Other Agencies Services	297,817	318,020	324,631	324,631
Office Equipment	6,816	10,000	7,000	7,000
Equipment - Non-Inventory	5,986	45,354	14,487	14,487
IT Equipment	965,069	1,383,380	1,464,225	1,464,225
Other Expense & Obligations	5,210	5,054	6,200	6,200
Licenses	150	163	500	500
Fees	95,000	92,728	120,000	120,000
Refunds-Other	20,400	15,603	25,164	25,164
Balance Carry Forward (Approps)	214,113	214,113	214,113	214,113
Reversions	214,113	—	—	—
<b>Total Expenditures</b>	<b>35,532,854</b>	<b>38,794,792</b>	<b>39,725,104</b>	<b>39,894,709</b>

## Ag Land Tax Credit

### General Fund

### Appropriation Description

A standing limited appropriation to provide funds for the "Agricultural Land Tax Credit Fund" created under Section 426.1 of the Code. The fund was created to give credit against the tax on each tract of agricultural land within the several school districts of the state in which the levy for the general school funds exceeds five dollars and forty cents per thousand dollars of assessed value. The funds are prorated if the appropriation cannot cover all credits in full. Beginning in FY'94, an appropriation of \$39,100,000 was made. Section 425A stipulates that the first \$10,000,000 be transferred to the Family Farm Tax Credit Fund.

## Ag Land Tax Credit Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	39,100,000	39,100,000	39,100,000	39,100,000
Estimated Revisions	(2,404)	—	—	—
<b>Total Resources</b>	<b>39,097,596</b>	<b>39,100,000</b>	<b>39,100,000</b>	<b>39,100,000</b>
<b>Expenditures</b>				
Intra-State Transfers	21,000	21,000	21,000	21,000
State Aid	39,076,596	39,079,000	39,079,000	39,079,000
<b>Total Expenditures</b>	<b>39,097,596</b>	<b>39,100,000</b>	<b>39,100,000</b>	<b>39,100,000</b>

## Commercial and Industrial Property Tax Replacement

### General Fund

#### Appropriation Description

Standing unlimited appropriation to pay for the Commercial/Industrial Property Tax Replacement claims (Iowa Code 441.21A). The amount appropriated becomes limited starting in FY2018 to the amount of moneys appropriated in FY2017.

### Commercial and Industrial Property Tax Replacement Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	64,873,759	50,770,846	50,770,846	36,667,901
Estimated Revisions	(2,565)	—	—	—
<b>Total Resources</b>	<b>64,871,194</b>	<b>50,770,846</b>	<b>50,770,846</b>	<b>36,667,901</b>
<b>Expenditures</b>				
Refunds-Other	64,871,194	50,770,846	50,770,846	36,667,901
<b>Total Expenditures</b>	<b>64,871,194</b>	<b>50,770,846</b>	<b>50,770,846</b>	<b>36,667,901</b>

## Business Property Tax Credit

### General Fund

#### Appropriation Description

Standing Limited appropriation from the General Fund to the Business Property Tax Credit fund to pay for the business property tax credit. (Iowa Code 426C.2)

### Business Property Tax Credit Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	122,350,000	122,350,000	122,350,000	122,350,000
<b>Total Resources</b>	<b>122,350,000</b>	<b>122,350,000</b>	<b>122,350,000</b>	<b>122,350,000</b>
<b>Expenditures</b>				
Intra-State Transfers	122,350,000	122,350,000	122,350,000	122,350,000
<b>Total Expenditures</b>	<b>122,350,000</b>	<b>122,350,000</b>	<b>122,350,000</b>	<b>122,350,000</b>

## Printing Cigarette Stamps

### General Fund

#### Appropriation Description

This is a standing "limited" appropriation for the purpose of printing cigarette stamps.

#### Printing Cigarette Stamps Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	124,652	124,652	124,652	124,652
Estimated Revisions	(11,252)	—	—	—
<b>Total Resources</b>	<b>113,400</b>	<b>124,652</b>	<b>124,652</b>	<b>124,652</b>
<b>Expenditures</b>				
Printing & Binding	113,400	124,652	124,652	124,652
<b>Total Expenditures</b>	<b>113,400</b>	<b>124,652</b>	<b>124,652</b>	<b>124,652</b>

## Homestead Tax Credit Aid

### General Fund

#### Appropriation Description

A standing limited appropriation that every six months the Department of Revenue remits to each County Treasurer in the state the total money apportioned to that county for a credit against property tax on eligible homesteads in the county.

#### Homestead Tax Credit Aid Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	146,226,904	154,176,435	154,176,435	162,524,423
Estimated Revisions	2,817,251	—	—	—
<b>Total Resources</b>	<b>149,044,155</b>	<b>154,176,435</b>	<b>154,176,435</b>	<b>162,524,423</b>
<b>Expenditures</b>				
Intra-State Transfers	79,000	79,000	79,000	8,426,988
Appropriation Transfer Out Authorized per 8.39	—	6,460,755	—	—
State Aid	148,965,155	147,636,680	154,097,435	154,097,435
<b>Total Expenditures</b>	<b>149,044,155</b>	<b>154,176,435</b>	<b>154,176,435</b>	<b>162,524,423</b>

**Elderly & Disabled Property Tax Credit****General Fund****Appropriation Description**

A standing limited appropriation to provide for refunds of property taxes to those individuals who meet age and disability requirements and submit a proper claim.

**Elderly & Disabled Property Tax Credit Financial Summary**

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	4,327,772	4,327,772	4,327,772	4,327,772
Estimated Revisions	(75,480)	—	—	—
Refunds & Reimbursements	—	1	—	—
<b>Total Resources</b>	<b>4,252,292</b>	<b>4,327,773</b>	<b>4,327,772</b>	<b>4,327,772</b>
<b>Expenditures</b>				
Refunds-Other	—	1	—	—
State Aid	4,252,292	4,327,772	4,327,772	4,327,772
<b>Total Expenditures</b>	<b>4,252,292</b>	<b>4,327,773</b>	<b>4,327,772</b>	<b>4,327,772</b>

**Barrel Tax Refunds****General Fund****Appropriation Description**

A standing limited appropriation to provide for refunds to distributors who pay the barrel tax.

**Barrel Tax Refunds Financial Summary**

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	2,000,000	2,000,000	2,000,000
Estimated Revisions	3,032,599	—	—	—
<b>Total Resources</b>	<b>3,032,599</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>
<b>Expenditures</b>				
Refunds-Other	3,032,599	2,000,000	2,000,000	2,000,000
<b>Total Expenditures</b>	<b>3,032,599</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>

## Tobacco Reporting Requirements

### General Fund

#### Appropriation Description

This is a standing appropriation to fund additional duties required of the Department of Revenue for enforcement of cigarette issues related to the national tobacco settlement agreement and the Model Statute (Iowa Chapter 453C).

#### Tobacco Reporting Requirements Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	17,525	17,525	17,525	17,525
Total Resources	17,525	17,525	17,525	17,525
<b>Expenditures</b>				
Personal Services-Salaries	4,213	14,025	14,025	14,025
Personal Travel In State	731	1,000	1,000	1,000
Personal Travel Out of State	12,581	2,500	2,500	2,500
Total Expenditures	17,525	17,525	17,525	17,525

## Refund Cigarette Stamps

### General Fund

#### Appropriation Description

A standing unlimited appropriation to provide refunds to cigarette stamp purchasers for unused stamps either returned or destroyed. (453A.8)

#### Refund Cigarette Stamps Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Estimated Revisions	—	—	—	—
Income Offsets	405,669	450,000	450,000	450,000
Total Resources	405,669	450,000	450,000	450,000
<b>Expenditures</b>				
Refunds-Other	405,669	450,000	450,000	450,000
Total Expenditures	405,669	450,000	450,000	450,000

## Refund Income Corp & Franchise Sale

### General Fund

#### Appropriation Description

A standing unlimited appropriation to cover refunds for overpayment of taxes for which valid claim or credit is filed within statutory periods. (422.73)

### Refund Income Corp & Franchise Sale Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Estimated Revisions	—	—	—	—
Intra State Receipts	686,658	3,500,000	3,500,000	3,500,000
Income Offsets	1,578,814,743	1,065,600,000	1,065,600,000	1,065,600,000
<b>Total Resources</b>	<b>1,579,501,401</b>	<b>1,069,100,000</b>	<b>1,069,100,000</b>	<b>1,069,100,000</b>
<b>Expenditures</b>				
Refunds-Income Tax	1,244,721,294	910,000,000	910,000,000	910,000,000
Refunds-Sales Tax	68,911,116	55,000,000	55,000,000	55,000,000
Refunds-Other	13,046,347	10,000,000	10,000,000	10,000,000
Refunds-Income Tax Corporation	211,318,294	75,000,000	75,000,000	75,000,000
Refunds-Use Tax	14,433,104	15,000,000	15,000,000	15,000,000
Refunds-Franchise Tax Refunds	5,630,070	4,000,000	4,000,000	4,000,000
Refunds Phillips Court Ordered	11,040,006	100,000	100,000	100,000
Refunds - Pass Through Entity Tax	10,401,170	—	—	—
<b>Total Expenditures</b>	<b>1,579,501,401</b>	<b>1,069,100,000</b>	<b>1,069,100,000</b>	<b>1,069,100,000</b>

## Tobacco Products Tax Refund

### General Fund

#### Appropriation Description

A standing unlimited appropriation to cover refunds for overpayment of tobacco products tax. (453A.47)

### Tobacco Products Tax Refund Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Income Offsets	25	5,000	5,000	5,000
<b>Total Resources</b>	<b>25</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b>Expenditures</b>				
Refunds-Other	25	5,000	5,000	5,000
<b>Total Expenditures</b>	<b>25</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>

## Inheritance Refund

### General Fund

#### Appropriation Description

A standing unlimited appropriation to cover refunds for overpayments of inheritance tax. (450.94(3) and 450.96)

#### Inheritance Refund Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Estimated Revisions	—	—	—	—
Income Offsets	1,934,220	2,400,000	2,400,000	2,400,000
<b>Total Resources</b>	<b>1,934,220</b>	<b>2,400,000</b>	<b>2,400,000</b>	<b>2,400,000</b>
<b>Expenditures</b>				
Refunds-Other	1,934,220	2,400,000	2,400,000	2,400,000
<b>Total Expenditures</b>	<b>1,934,220</b>	<b>2,400,000</b>	<b>2,400,000</b>	<b>2,400,000</b>

## School Infrastructure Transfer

### General Fund

#### Appropriation Description

A standing unlimited appropriation is established to transfer one-sixth of sales and use tax from the General Fund to the SAVE Fund for school infrastructure. Per Chapter 423.2 section 11.b, Chapter 425.43 section 1.b

#### School Infrastructure Transfer Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Estimated Revisions	—	—	—	—
Income Offsets	687,794,232	655,000,000	655,000,000	655,000,000
<b>Total Resources</b>	<b>687,794,232</b>	<b>655,000,000</b>	<b>655,000,000</b>	<b>655,000,000</b>
<b>Expenditures</b>				
Intra-State Transfers	41,930,031	35,000,000	35,000,000	35,000,000
Refunds-Local Option	645,864,200	620,000,000	620,000,000	620,000,000
<b>Total Expenditures</b>	<b>687,794,232</b>	<b>655,000,000</b>	<b>655,000,000</b>	<b>655,000,000</b>

## Military Service Tax Refunds

### General Fund

#### Appropriation Description

This standing limited appropriation is to reimburse the taxing districts for revenue lost due to prescribed exemptions from or credits against property tax because of military service by the property owner.

### Military Service Tax Refunds Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	1,580,000	1,580,000	1,580,000	—
Estimated Revisions	(97,927)	—	—	—
<b>Total Resources</b>	<b>1,482,073</b>	<b>1,580,000</b>	<b>1,580,000</b>	<b>—</b>
<b>Expenditures</b>				
Office Supplies	—	—	—	(1,580,000)
State Aid	1,482,073	1,580,000	1,580,000	1,580,000
<b>Total Expenditures</b>	<b>1,482,073</b>	<b>1,580,000</b>	<b>1,580,000</b>	<b>—</b>

## Tax Gap Collections

### General Fund

#### Appropriation Description

421.17(22A) An appropriation from the amount of tax, penalty, interest and fees actually collected not to exceed the amount collected, which is sufficient to pay for services, reimbursement, or other remuneration pursuant to this subsection.

### Tax Gap Collections Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Multi Suspense	35,582,661	37,182,466	38,500,000	38,500,000
Gov Fund Type Transfers - Other Agencies	6,000	6,000	6,000	6,000
<b>Total Resources</b>	<b>35,588,661</b>	<b>37,188,466</b>	<b>38,506,000</b>	<b>38,506,000</b>
<b>Expenditures</b>				
Personal Services-Salaries	20,528,806	20,921,139	20,921,139	20,921,139
Personal Travel In State	16,061	13,810	18,000	18,000
State Vehicle Operation	26	28	40	40
Personal Travel Out of State	24,500	40,792	41,000	41,000
Office Supplies	51,949	56,265	60,000	60,000
Printing & Binding	289,476	274,604	300,000	300,000

## Tax Gap Collections Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Postage	1,407,006	1,307,061	1,500,000	1,500,000
Communications	338,992	232,583	345,000	345,000
Rentals	525	572	1,000	1,000
Professional & Scientific Services	573,883	626,054	600,000	600,000
Reimbursement to Other Agencies	501,006	468,763	520,000	520,000
ITS Reimbursements	3,029,036	3,357,907	3,200,000	3,200,000
IT Outside Services	6,931,134	6,907,000	7,000,000	7,000,000
Gov Fund Type Transfers - Attorney General Services	759,143	669,548	900,000	900,000
Equipment - Non-Inventory	150	130	200	200
IT Equipment	1,136,831	2,312,062	3,099,421	3,099,421
Other Expense & Obligations	136	148	200	200
<b>Total Expenditures</b>	<b>35,588,661</b>	<b>37,188,466</b>	<b>38,506,000</b>	<b>38,506,000</b>

## Motor Veh Fuel Tx-Admin Approp

MVFT-Unapportioned

### Appropriation Description

This fund receives taxes collected from all licensees on the sale of motor vehicle fuel including aviation fuel. There is an appropriation made from this fund to the Department of Revenue operating appropriation T01 for administrative expenses of collecting the taxes and administering the motor vehicle fuel tax law.

## Motor Veh Fuel Tx-Admin Approp Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	1,305,775	1,305,775	1,305,775	1,305,775
<b>Total Resources</b>	<b>1,305,775</b>	<b>1,305,775</b>	<b>1,305,775</b>	<b>1,305,775</b>
<b>Expenditures</b>				
Intra-State Transfers	767,508	1,305,775	1,305,775	1,305,775
Reversions	538,267	—	—	—
<b>Total Expenditures</b>	<b>1,305,775</b>	<b>1,305,775</b>	<b>1,305,775</b>	<b>1,305,775</b>

## Tax System Modernization

### Technology Reinvestment Fund

#### Appropriation Description

To fund the Tax System Modernization.

#### Tax System Modernization Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	4,070,460	4,070,460	—	—
Total Resources	4,070,460	4,070,460	—	—
<b>Expenditures</b>				
IT Outside Services	4,070,460	4,070,460	—	—
Total Expenditures	4,070,460	4,070,460	—	—

## Fund Detail

### Revenue, Department of Fund Detail

Funds	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
IDR - Alcoholic Beverages	477,820,123	—	—	—
Tobacco Compliance Employee Tr	1,370,235	—	—	—
Liquor Control Act Fund	476,449,889	—	—	—
Revenue, Department of	2,450,375,408	2,837,993,851	2,840,657,690	2,840,657,690
Security Deposit	22,000	20,100	20,100	20,100
Sales Tax Increment Fund	29,989,706	30,000,000	30,000,000	30,000,000
Business Property Tax Credit Fund	124,998,779	129,858,191	129,858,191	129,858,191
Tobacco Compliance Employee Tr	—	1,731,657	1,731,657	1,731,657
Raceway Facilities Tax Rebate Fund	270,812	300,000	300,000	300,000
Baseball and Softball Complex Tax Rebates	318,641	400,000	400,000	400,000
Litigation Fund	559,356	409,390	409,390	409,390
Liquor Control Act Fund	—	476,304,297	463,038,598	463,038,598
Local Income Surtax Fund	334,875	323,344	323,344	323,344
Local Transit Guest Tax	73,123,405	65,000,000	65,000,000	65,000,000
Local Sales and Services Tax	1,257,823,938	1,190,052,470	1,210,052,470	1,210,052,470
County Endowment Fund	13,654,430	13,088,000	13,088,000	13,088,000
Revenue Department Clearing	36,381,503	4,707,990	4,707,988	4,707,988
MVFT-Unapportioned	732,651,961	727,156,460	727,156,460	727,156,460
Motor Vehicle Fuel Tax-Refund	47,714,976	48,071,492	48,071,492	48,071,492
School District Income Surtax	123,860,786	128,000,000	128,000,000	128,000,000
State Reinvestment District Fund	4,599,780	3,000,000	3,000,000	3,000,000
Income Offset Clearing Account	—	15,500,000	15,500,000	15,500,000
Technology Reinvestment Fund	4,070,460	4,070,460	—	—
IDR - Iowa Lottery	498,264,830	427,371,375	427,671,375	427,671,375
Lottery Fund	498,063,723	427,170,268	427,470,268	427,470,268
Lottery Jackpot Winners	201,107	201,107	201,107	201,107

## Sales Tax Increment Fund

### Fund Description

Sales Tax Increment Fund

### Sales Tax Increment Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Sales Tax Quarterly	29,989,706	30,000,000	30,000,000	30,000,000
Total Resources	29,989,706	30,000,000	30,000,000	30,000,000
Expenditures				

## Sales Tax Increment Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Refunds-Sales Tax	29,989,706	30,000,000	30,000,000	30,000,000
Total Expenditures	29,989,706	30,000,000	30,000,000	30,000,000

## Business Property Tax Credit Fund

### Fund Description

Business Property Tax Credit Fund

### Business Property Tax Credit Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	2,421,255	7,500,191	7,500,191	7,500,191
Intra State Receipts	122,350,000	122,350,000	122,350,000	122,350,000
Interest	227,524	8,000	8,000	8,000
Total Resources	124,998,779	129,858,191	129,858,191	129,858,191
<b>Expenditures</b>				
Refunds-Other	117,498,588	122,358,000	122,358,000	122,358,000
Balance Carry Forward (Funds)	7,500,191	7,500,191	7,500,191	7,500,191
Total Expenditures	124,998,779	129,858,191	129,858,191	129,858,191

## Tobacco Compliance Employee Tr

### Fund Description

The fund will receive revenue from the civil penalties assessed by the Iowa Department of Public Health against retailers that sell tobacco products to persons under the age of 18.

### Tobacco Compliance Employee Tr Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	501,405	—	—	—
Balance Brought Forward (Funds)	—	446,012	446,012	446,012
Intra State Receipts	513,500	—	—	—
Intra State Receipts	—	478,500	478,500	478,500
Refunds & Reimbursements	—	777,145	777,145	777,145

## Tobacco Compliance Employee Tr Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Refunds & Reimbursements	313,630	—	—	—
Other	41,700	—	—	—
Other	—	30,000	30,000	30,000
<b>Total Resources</b>	<b>1,370,235</b>	<b>1,731,657</b>	<b>1,731,657</b>	<b>1,731,657</b>
<b>Expenditures</b>				
Personal Services-Salaries	—	541,097	541,097	541,097
Personal Services-Salaries	494,860	—	—	—
Personal Travel In State	—	3,100	3,100	3,100
State Vehicle Operation	—	40,000	40,000	40,000
Depreciation	—	10,000	10,000	10,000
Personal Travel Out of State	—	5,000	5,000	5,000
Office Supplies	96	—	—	—
Office Supplies	—	2,000	2,000	2,000
Other Supplies	1,446	—	—	—
Other Supplies	—	4,000	4,000	4,000
Postage	—	5,100	5,100	5,100
Postage	2,314	—	—	—
Communications	—	5,000	5,000	5,000
Communications	4,431	—	—	—
Outside Services	—	260,412	260,412	260,412
Outside Services	263,839	—	—	—
Attorney General Reimbursements	—	54,000	54,000	54,000
Attorney General Reimbursements	53,560	—	—	—
Reimbursement to Other Agencies	185	—	—	—
Reimbursement to Other Agencies	—	200	200	200
ITS Reimbursements	—	10,000	10,000	10,000
IT Outside Services	34,425	—	—	—
IT Outside Services	—	12,150	12,150	12,150
Gov Fund Type Transfers - Other Agencies Services	—	100	100	100
Gov Fund Type Transfers - Other Agencies Services	18,878	—	—	—
IT Equipment	—	100	100	100
Other Expense & Obligations	—	333,386	333,386	333,386
Other Expense & Obligations	50,190	—	—	—
Balance Carry Forward (Funds)	446,012	—	—	—
Balance Carry Forward (Funds)	—	446,012	446,012	446,012
<b>Total Expenditures</b>	<b>1,370,235</b>	<b>1,731,657</b>	<b>1,731,657</b>	<b>1,731,657</b>

## Raceway Facilities Tax Rebate Fund

### Fund Description

This fund (established in Iowa Code 423.4.11e) is authorized to provide rebates of state sales tax to raceway facilities. State sales tax revenues transferred pursuant to section 423.2, subsection 11, paragraph b, subparagraph (7).

### Raceway Facilities Tax Rebate Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Sales Tax Quarterly	270,812	300,000	300,000	300,000
Total Resources	270,812	300,000	300,000	300,000
<b>Expenditures</b>				
Refunds-Sales Tax	270,812	300,000	300,000	300,000
Total Expenditures	270,812	300,000	300,000	300,000

## Baseball and Softball Complex Tax Rebates

### Fund Description

This fund (established in Iowa Code 423.4.10e) is authorized to provide rebates of state sales tax to awarded baseball and softball complexes. State sales tax revenues transferred pursuant to section 423.2A, subsection 2, paragraph d. Fund is closed when amount of rebates reach \$5M.

### Baseball and Softball Complex Tax Rebates Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Sales Tax Quarterly	318,641	400,000	400,000	400,000
Total Resources	318,641	400,000	400,000	400,000
<b>Expenditures</b>				
Refunds-Sales Tax	318,641	400,000	400,000	400,000
Total Expenditures	318,641	400,000	400,000	400,000

## Liquor Control Act Fund

### Fund Description

Direct receipts generated from the sale of beverages, licenses, and taxes are deposited in this account.

### Liquor Control Act Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	673,987	—	—	—
Balance Brought Forward (Funds)	—	544,666	544,666	544,666
Adjustment to Balance Forward	26,600	—	—	—
Liquor Tax	—	7,300,000	7,300,000	7,300,000
Liquor Tax	7,311,901	—	—	—
Intra State Receipts	—	1,000	28,000	28,000
Intra State Receipts	29,011	—	—	—
Reimbursement from Other Agencies	12,287	—	—	—
Reimbursement from Other Agencies	—	6,500	12,300	12,300
Fees, Licenses & Permits	17,928,069	—	—	—
Fees, Licenses & Permits	—	17,960,000	17,800,500	17,800,500
Refunds & Reimbursements	—	41,401	23,602	23,602
Refunds & Reimbursements	77,226	—	—	—
Rents & Leases	2,030	—	—	—
Rents & Leases	—	2,030	2,030	2,030
Liquor	—	445,000,000	432,005,000	432,005,000
Liquor	444,896,579	—	—	—
Other Sales & Services	60,006	—	—	—
Other Sales & Services	—	47,000	71,000	71,000
Unearned Receipts	—	5,400,000	5,250,000	5,250,000
Unearned Receipts	5,429,982	—	—	—
Other	—	1,700	1,500	1,500
Other	2,212	—	—	—
<b>Total Resources</b>	<b>476,449,889</b>	<b>476,304,297</b>	<b>463,038,598</b>	<b>463,038,598</b>
<b>Expenditures</b>				
Personal Services-Salaries	—	5,326,364	5,326,364	5,326,364
Personal Services-Salaries	3,090,509	—	—	—
Personal Travel In State	—	19,100	16,000	16,000
Personal Travel In State	10,741	—	—	—
State Vehicle Operation	507,959	—	—	—
State Vehicle Operation	—	573,220	601,000	601,000
Depreciation	—	22,100	20,000	20,000
Personal Travel Out of State	18,885	—	—	—
Personal Travel Out of State	—	54,600	42,000	42,000
Office Supplies	3,826	—	—	—
Office Supplies	—	13,200	9,400	9,400
Facility Maintenance Supplies	2,172	—	—	—
Facility Maintenance Supplies	—	1,500	2,500	2,500
Equipment Maintenance Supplies	—	1,500	1,000	1,000
Equipment Maintenance Supplies	798	—	—	—

## Liquor Control Act Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Professional & Scientific Supplies	1,554	—	—	—
Professional & Scientific Supplies	—	2,800	3,300	3,300
Other Supplies	—	12,700	14,500	14,500
Other Supplies	14,257	—	—	—
Printing & Binding	—	40,100	19,000	19,000
Printing & Binding	16,294	—	—	—
Uniforms & Related Items	—	800	—	—
Postage	—	600	9,000	9,000
Communications	—	106,800	105,600	105,600
Communications	88,467	—	—	—
Rentals	9,414	—	—	—
Rentals	—	12,200	12,200	12,200
Utilities	—	225,000	250,000	250,000
Utilities	175,745	—	—	—
Professional & Scientific Services	796	—	—	—
Professional & Scientific Services	—	10,100	2,000	2,000
Outside Services	8,838,221	—	—	—
Outside Services	—	9,291,800	9,441,350	9,441,350
Intra-State Transfers	—	146,500,000	144,000,000	144,000,000
Intra-State Transfers	153,894,092	—	—	—
Outside Repairs/Service	—	104,000	133,000	133,000
Outside Repairs/Service	86,553	—	—	—
Attorney General Reimbursements	—	68,000	75,000	75,000
Auditor of State Reimbursements	—	100	—	—
Reimbursement to Other Agencies	82,991	—	—	—
Reimbursement to Other Agencies	—	55,800	84,950	84,950
ITS Reimbursements	1,818,113	—	—	—
ITS Reimbursements	—	1,959,900	1,439,650	1,439,650
IT Outside Services	—	120,550	300,000	300,000
IT Outside Services	1,257,822	—	—	—
Intra-Agency Transfer	762,000	—	—	—
Intra-Agency Transfer	—	367,697	—	—
Gov Fund Type Transfers - Other Agencies Services	—	25,100	25,000	25,000
Equipment	—	3,570,700	3,947,277	3,947,277
Equipment	3,424,794	—	—	—
Office Equipment	—	500	500	500
IT Equipment	—	7,800,000	5,170,193	5,170,193
IT Equipment	2,307,771	—	—	—
Other Expense & Obligations	213,398	—	—	—
Other Expense & Obligations	—	125,300	331,000	331,000
Inventory	—	294,131,500	285,666,148	285,666,148
Inventory	294,242,111	—	—	—
Licenses	—	11,000	1,000	1,000
Licenses	815	—	—	—
Refunds-Other	—	955,000	945,000	945,000
Refunds-Other	940,395	—	—	—
State Aid	—	3,250,000	3,500,000	3,500,000
State Aid	3,411,174	—	—	—

## Liquor Control Act Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Capitals	—	1,000,000	1,000,000	1,000,000
Capitals	683,554	—	—	—
Balance Carry Forward (Funds)	544,666	—	—	—
Balance Carry Forward (Funds)	—	544,666	544,666	544,666
Total Expenditures	476,449,889	476,304,297	463,038,598	463,038,598

## Lottery Fund

### Fund Description

This account receives proceeds from lottery sales to provide for non- appropriated lottery expenses.

### Lottery Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	7,246,380	8,975,268	8,975,268	8,975,268
Interest	1,344,596	500,000	500,000	500,000
Fees, Licenses & Permits	5,575	5,000	5,000	5,000
Refunds & Reimbursements	6,580	1,500	1,500	1,500
Other Sales & Services	489,456,600	417,686,500	417,986,500	417,986,500
Other	3,992	2,000	2,000	2,000
Total Resources	498,063,723	427,170,268	427,470,268	427,470,268
<b>Expenditures</b>				
Personal Services-Salaries	10,428,028	11,413,559	11,413,559	11,413,559
Personal Travel In State	10,203	74,700	74,700	74,700
State Vehicle Operation	260,475	285,000	285,000	285,000
Depreciation	129,254	60,000	60,000	60,000
Personal Travel Out of State	12,393	67,800	67,800	67,800
Office Supplies	65,761	82,000	82,000	82,000
Facility Maintenance Supplies	6,856	16,000	16,000	16,000
Other Supplies	36,010	64,000	64,000	64,000
Printing & Binding	2,691	10,500	10,500	10,500
Food	156	1,000	1,000	1,000
Postage	7,506	10,000	10,000	10,000
Communications	212,315	202,400	202,400	202,400
Rentals	311,351	668,983	668,983	668,983
Utilities	102,841	120,500	120,500	120,500
Professional & Scientific Services	8,093,165	8,753,222	9,053,222	9,053,222
Outside Services	1,712,854	1,761,357	1,761,357	1,761,357
Intra-State Transfers	106,622,008	77,045,779	77,045,779	77,045,779
Advertising & Publicity	11,769,186	16,712,400	16,712,400	16,712,400
Outside Repairs/Service	125,168	122,720	122,720	122,720

## Lottery Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Attorney General Reimbursements	122,686	130,000	130,000	130,000
Auditor of State Reimbursements	24,122	—	—	—
Reimbursement to Other Agencies	293,527	276,000	276,000	276,000
Equipment	3,093,120	1,432,000	1,432,000	1,432,000
Equipment - Non-Inventory	105,033	270,000	270,000	270,000
IT Equipment	191,433	1,106,958	1,106,958	1,106,958
Claims	310,452,803	264,389,826	264,389,826	264,389,826
Other Expense & Obligations	32,267,440	28,224,896	28,224,896	28,224,896
Inventory	2,490,685	4,704,400	4,704,400	4,704,400
Interest Expense/Princ/Securities	—	35,000	35,000	35,000
Licenses	196	500	500	500
Fees	—	2,500	2,500	2,500
Refunds-Other	—	1,000	1,000	1,000
Balance Carry Forward (Funds)	8,975,268	8,975,268	8,975,268	8,975,268
Total Expenditures	498,063,723	427,170,268	427,470,268	427,470,268

## Lottery Jackpot Winners

### Fund Description

This account receives payments from invested annuities and is used to make payments to lottery winners.

### Lottery Jackpot Winners Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	23,918	24,107	24,107	24,107
Interest	189	1	1	1
Other	177,000	176,999	176,999	176,999
Total Resources	201,107	201,107	201,107	201,107
<b>Expenditures</b>				
Claims	177,000	177,000	177,000	177,000
Balance Carry Forward (Funds)	24,107	24,107	24,107	24,107
Total Expenditures	201,107	201,107	201,107	201,107

## County Endowment Fund

### Fund Description

To establish the county endowment fund to receive resources to be distributed to counties that do not have a casino, race track or casino.

### County Endowment Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	37,901	—	—	—
Pari-Mutuel Receipts	13,208,165	13,058,000	13,058,000	13,058,000
Interest	408,364	30,000	30,000	30,000
<b>Total Resources</b>	<b>13,654,430</b>	<b>13,088,000</b>	<b>13,088,000</b>	<b>13,088,000</b>
<b>Expenditures</b>				
State Aid	13613119	13,018,000	13,018,000	13,018,000
Appropriation	41,311	70,000	70,000	70,000
<b>Total Expenditures</b>	<b>13,654,430</b>	<b>13,088,000</b>	<b>13,088,000</b>	<b>13,088,000</b>

# Secretary of State

## Mission Statement

The mission of the Office of Secretary of State is to fulfill the statutory duties of the Office with competence, courtesy, and efficiency.

## Description

The Office of Secretary of State is a constitutional office. The office:

- 1) Files documents related to for-profit corporations, limited liability companies, limited partnerships, limited liability partnerships, cooperative associations, cooperative corporations, nonprofit corporations, professional corporations, professional limited liability companies, series LLC, benefit corporations, uniform commercial code, mechanics liens, transient merchants, trade and service marks, joint exercise of governmental powers agreements and miscellaneous documents. Commissions Notaries and investigates complaints against a notary.
- 2) Coordinates and supervises elections throughout Iowa. The Secretary of State is the state commissioner of elections and supervises Iowa's 99 county auditors in the administration of our election laws and administrative rules. Candidates for all statewide offices, federal offices, legislative offices, and certain judicial offices also file their nomination petitions with the Secretary of State.
- 3) Serves as the State Registrar of Voters and maintains the statewide voter registration system.
- 4) Holds critical positions on several state boards and commissions in Iowa. Including the Iowa Executive Council, the Voter Registration Commission, the State Insurance Committee, and the State Records Commission.
- 5) Preserves many original documents including the Constitution of the State of Iowa, the Acts of the General Assembly, and oaths of office.
- 6) Maintains the books and records of the State Land Office.
- 7) Cooperates with the Federal government on the census, including keeping official records.
- 8) Administers the Safe at Home program, an address confidentiality for survivors of domestic violence.
- 9) Counter-signs with the Governor all commissions, proclamations, extraditions and land patents.
- 10) Performs miscellaneous duties set out by statute and the Constitution.

## Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
State Appropriations	3,734,694	4,654,892	4,330,892	4,378,124
Receipts from Other Entities	1,256,220	31,000	31,000	31,000
Interest, Dividends, Bonds & Loans	401,439	28,701	28,701	28,701
Fees, Licenses & Permits	427,359	456,251	456,251	456,251
Refunds & Reimbursements	562,758	390,001	390,001	390,001
Miscellaneous	174,194	142,693	142,693	142,693

## Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Beginning Balance and Adjustments	16,780,084	13,378,344	7,130,644	7,130,644
<b>Total Resources</b>	<b>23,336,747</b>	<b>19,081,882</b>	<b>12,510,182</b>	<b>12,557,414</b>
<b>Expenditures</b>				
Personal Services	3,551,658	3,977,489	3,977,489	4,024,721
Travel & Subsistence	95,574	102,645	102,545	102,545
Supplies & Materials	210,227	402,792	402,792	402,792
Contractual Services and Transfers	4,102,849	6,112,038	3,146,059	3,146,059
Equipment & Repairs	368,187	496,738	246,738	246,738
Claims & Miscellaneous	172,823	209,930	209,930	209,930
Licenses, Permits, Refunds & Other	19,026	13,500	13,500	13,500
State Aid & Credits	—	440,706	264,052	264,052
Appropriations	195,400	195,400	195,400	195,400
Reversions	37,797	—	—	—
Balance Carry Forward	14,583,205	7,130,644	3,951,677	3,951,677
<b>Total Expenditures</b>	<b>23,336,748</b>	<b>19,081,882</b>	<b>12,510,182</b>	<b>12,557,414</b>
Full Time Equivalent	31	44	44	44

## Appropriations from General Fund

Appropriations	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Elections/Voter Reg	2,121,759	2,566,697	2,566,697	2,593,508
Secretary of State-Business Services	1,417,535	1,568,795	1,568,795	1,589,216
<b>Total Secretary of State</b>	<b>3,539,294</b>	<b>4,135,492</b>	<b>4,135,492</b>	<b>4,182,724</b>

## Appropriations from General Fund

Appropriations	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Address Confidentiality Program	195,400	195,400	195,400	195,400
Secretary of State Cyber Technology	—	324,000	—	—
<b>Total Secretary of State</b>	<b>195,400</b>	<b>519,400</b>	<b>195,400</b>	<b>195,400</b>

## Appropriations Detail

### Elections/Voter Reg

General Fund

#### Appropriation Description

ELECTIONS/VOTER REG - This budget allows the Secretary of State's Office to coordinate and supervise, on a limited basis, elections in Iowa and publish a canvas of votes. This also allows the department to maintain and operate the voter registration program; perform statutory interaction with the Office of the Governor; and initiation policies and requirements concerning elections and voter registration.

#### Elections/Voter Reg Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	280	129	129	129
Appropriation	2,121,759	2,566,697	2,566,697	2,593,508
Refunds & Reimbursements	46,610	1	1	1
<b>Total Resources</b>	<b>2,168,649</b>	<b>2,566,827</b>	<b>2,566,827</b>	<b>2,593,638</b>
<b>Expenditures</b>				
Personal Services-Salaries	1,434,774	1,942,844	1,942,844	1,969,655
Personal Travel In State	7,739	9,187	9,187	9,187
Personal Travel Out of State	29,581	20,000	20,000	20,000
Office Supplies	30,988	35,000	35,000	35,000
Equipment Maintenance Supplies	—	305	305	305
Professional & Scientific Supplies	—	500	500	500
Other Supplies	—	1,200	1,200	1,200
Printing & Binding	17,308	6,000	6,000	6,000
Food	40	40	40	40
Uniforms & Related Items	3,979	3,000	3,000	3,000
Postage	2,167	15,000	15,000	15,000
Communications	77,801	80,000	80,000	80,000
Rentals	2,256	3,000	3,000	3,000
Professional & Scientific Services	1,201	2,000	2,000	2,000
Outside Services	61,689	65,000	65,000	65,000
Intra-State Transfers	200,000	—	—	—
Advertising & Publicity	23,102	118,117	118,117	118,117
Outside Repairs/Service	—	1,000	1,000	1,000
Reimbursement to Other Agencies	75,467	70,000	70,000	70,000
ITS Reimbursements	9,626	20,000	20,000	20,000
IT Outside Services	118,907	90,914	90,914	90,914
Gov Fund Type Transfers - Auditor of State Services	3,392	4,000	4,000	4,000
Equipment	—	100	100	100
Office Equipment	3,283	5,000	5,000	5,000
Equipment - Non-Inventory	2,315	3,000	3,000	3,000
IT Equipment	61,700	12,000	12,000	12,000
Other Expense & Obligations	1,078	59,491	59,491	59,491
Balance Carry Forward (Approps)	129	129	129	129

## Elections/Voter Reg Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Reversions	129	—	—	—
Total Expenditures	2,168,649	2,566,827	2,566,827	2,593,638

## Secretary of State-Business Services

### General Fund

### Appropriation Description

Allows the Office of Secretary of State to: 1) statutorily file documents related to corporations, limited liability companies, limited partnerships, limited liability partnerships, cooperative associations, uniform commercial code, mechanics liens, notaries, transient merchants, trade and service marks, joint exercise of governmental powers agreements and miscellaneous documents; 2) coordinate and supervise elections in Iowa, initiate policies and requirements concerning elections and voter registration, conduct a public canvass of votes, maintain and operate the voter registration system, provide electronic poll book help desk; 3) perform accounting, budgeting, purchasing, data processing and personnel functions for the Office; and 4) perform the statutory and constitutional duties of the Office.

## Secretary of State-Business Services Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	166	60	60	60
Appropriation	1,417,535	1,568,795	1,568,795	1,589,216
Gov Fund Type Transfers - Other Agencies	—	1,000	1,000	1,000
Fees, Licenses & Permits	—	1,000	1,000	1,000
Refunds & Reimbursements	428,078	310,000	310,000	310,000
Total Resources	1,845,779	1,880,855	1,880,855	1,901,276
<b>Expenditures</b>				
Personal Services-Salaries	1,226,490	1,255,544	1,255,544	1,275,965
Personal Travel In State	543	1,000	1,000	1,000
Personal Travel Out of State	15,618	11,000	11,000	11,000
Office Supplies	35,626	35,000	35,000	35,000
Equipment Maintenance Supplies	—	100	100	100
Professional & Scientific Supplies	389	500	500	500
Other Supplies	—	500	500	500
Printing & Binding	1,855	10,000	10,000	10,000
Uniforms & Related Items	3,288	2,000	2,000	2,000
Postage	69,899	65,000	65,000	65,000
Communications	42,368	40,000	40,000	40,000
Rentals	1,512	1,500	1,500	1,500
Professional & Scientific Services	—	500	500	500
Outside Services	138,357	185,000	185,000	185,000
Advertising & Publicity	1,560	11,800	11,800	11,800

## Secretary of State-Business Services Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Outside Repairs/Service	—	100	100	100
Reimbursement to Other Agencies	75,852	70,000	70,000	70,000
ITS Reimbursements	23,314	33,000	33,000	33,000
IT Outside Services	8,098	10,000	10,000	10,000
Gov Fund Type Transfers - Other Agencies Services	—	100	100	100
Equipment	—	300	300	300
Office Equipment	4,113	5,000	5,000	5,000
Equipment - Non-Inventory	2,263	3,017	3,017	3,017
IT Equipment	24,266	9,834	9,834	9,834
Other Expense & Obligations	170,245	130,000	130,000	130,000
Balance Carry Forward (Approps)	60	60	60	60
Reversions	60	—	—	—
<b>Total Expenditures</b>	<b>1,845,779</b>	<b>1,880,855</b>	<b>1,880,855</b>	<b>1,901,276</b>

## Address Confidentiality Program

### Address Confidentiality Program Revolving Fund

#### Appropriation Description

Appropriates funds to the Secretary of State to administer an Address Confidentiality Program..

## Address Confidentiality Program Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	195,400	195,400	195,400	195,400
Gov Fund Type Transfers - Other Agencies	56,220	30,000	30,000	30,000
<b>Total Resources</b>	<b>251,620</b>	<b>225,400</b>	<b>225,400</b>	<b>225,400</b>
<b>Expenditures</b>				
Personal Services-Salaries	167,210	169,069	169,069	169,069
Personal Travel In State	697	1,000	1,000	1,000
State Vehicle Operation	—	100	—	—
Personal Travel Out of State	9,873	10,000	10,000	10,000
Office Supplies	5,622	6,000	6,000	6,000
Printing & Binding	894	1,000	1,000	1,000
Postage	17,397	18,731	18,731	18,731
Communications	3,264	2,500	2,500	2,500
Rentals	853	1,100	1,100	1,100
Professional & Scientific Services	—	900	1,000	1,000
Outside Services	1,111	1,000	1,000	1,000
Advertising & Publicity	3,990	5,000	5,000	5,000

## Address Confidentiality Program Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Reimbursement to Other Agencies	2,467	2,000	2,000	2,000
ITS Reimbursements	634	1,000	1,000	1,000
IT Outside Services	—	1,000	1,000	1,000
Equipment	—	1,000	1,000	1,000
Office Equipment	—	1,000	1,000	1,000
Equipment - Non-Inventory	—	1,000	1,000	1,000
IT Equipment	—	1,000	1,000	1,000
Other Expense & Obligations	—	1,000	1,000	1,000
Reversions	37,608	—	—	—
Total Expenditures	251,620	225,400	225,400	225,400

## Updating of Voter Registration System

Technology Reinvestment Fund

### Appropriation Description

To provide funds to the Secretary of State to update and upgrade old voter registration system and business services data system..

## Updating of Voter Registration System Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	3,970,874	2,543,315	1,143,315	1,143,315
Total Resources	3,970,874	2,543,315	1,143,315	1,143,315
<b>Expenditures</b>				
IT Outside Services	1,427,559	1,400,000	—	—
Balance Carry Forward (Approps)	2,543,315	1,143,315	1,143,315	1,143,315
Total Expenditures	3,970,874	2,543,315	1,143,315	1,143,315

## Secretary of State Cyber Technology

### Technology Reinvestment Fund

#### Appropriation Description

To provide funds to the Secretary of State to set up a SIEM solution; provide assessment/penetration testing; increase firewalls to mitigate cyber vulnerabilities..

### Secretary of State Cyber Technology Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	324,000	—	—
Total Resources	—	324,000	—	—
<b>Expenditures</b>				
IT Outside Services	—	324,000	—	—
Total Expenditures	—	324,000	—	—

## Fund Detail

### Secretary of State Fund Detail

Funds	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Secretary of State	19,322,319	14,634,200	8,062,500	8,062,500
Address Confidentiality Program Revolving Fund	787,342	708,415	655,708	655,708
Electronic Poll Book & Polling Place Modernization Rev Loan	309,694	313,694	224,642	224,642
Secretary of State Technology Modernization Fund	3,450,882	1,809,695	428,611	428,611
HAVA 2022	1,283,182	1,286,682	287,961	287,961
HAVA 2023 for Secretary of State	1,254,555	1,256,555	1,256,555	1,256,555
Business Administration Fund	182,830	263,330	263,330	263,330
State Election Fund HAVA 2024	1,204,862	2,000	2,000	2,000
State Election Fund 2020 HAVA	5,715,397	4,868,610	2,573,613	2,573,613
State Election Fund Maintenance	889,508	981,953	951,314	951,314
HAVA CARES	—	—	—	—
State Election Fund	253,746	263,029	262,529	262,529
Secretary of State Fee Clearing	19,448	12,922	12,922	12,922
Technology Reinvestment Fund	3,970,874	2,867,315	1,143,315	1,143,315

### Secretary of State Technology Modernization Fund

#### Fund Description

Monies in the fund are appropriated to the Secretary of State for the purposes of modernizing technology used by the Secretary of State to fulfill duties of the office.

### Secretary of State Technology Modernization Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	3,443,322	1,809,695	428,611	428,611
Adjustment to Balance Forward	7,560	—	—	—
Total Resources	3,450,882	1,809,695	428,611	428,611
<b>Expenditures</b>				
Personal Services-Salaries	422,124	315,863	315,863	315,863
Personal Travel In State	—	1,000	1,000	1,000
Personal Travel Out of State	1,763	1,500	1,500	1,500
Office Supplies	—	1,000	1,000	1,000
Professional & Scientific Supplies	—	1,000	1,000	1,000
Printing & Binding	—	1,000	1,000	1,000
Communications	8,376	6,000	6,000	6,000
Professional & Scientific Services	—	5,000	5,000	5,000
Outside Services	953,239	637,721	64,752	64,752

## Secretary of State Technology Modernization Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Advertising & Publicity	489	5,000	5,000	5,000
Reimbursement to Other Agencies	145	5,000	5,000	5,000
ITS Reimbursements	—	500	500	500
IT Outside Services	50,726	150,000	20,496	20,496
Equipment - Non-Inventory	—	500	500	500
IT Equipment	204,325	250,000	—	—
Balance Carry Forward (Funds)	1,809,695	428,611	—	—
<b>Total Expenditures</b>	<b>3,450,882</b>	<b>1,809,695</b>	<b>428,611</b>	<b>428,611</b>

## Business Administration Fund

### Fund Description

Moneys collected in surcharges pursuant to IA Code 9.14 and 9.15. Moneys in fund are appropriated for the exclusive purpose of supporting the administration of Title XII.

## Business Administration Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	87,137	182,830	182,830	182,830
Interest	7,623	500	500	500
Refunds & Reimbursements	88,070	80,000	80,000	80,000
<b>Total Resources</b>	<b>182,830</b>	<b>263,330</b>	<b>263,330</b>	<b>263,330</b>
<b>Expenditures</b>				
Personal Travel In State	—	2,000	2,000	2,000
Personal Travel Out of State	—	3,000	3,000	3,000
Office Supplies	—	10,000	10,000	10,000
Professional & Scientific Supplies	—	200	200	200
Other Supplies	—	100	100	100
Printing & Binding	—	5,000	5,000	5,000
Postage	—	5,000	5,000	5,000
Communications	—	5,000	5,000	5,000
Rentals	—	100	100	100
Outside Services	—	10,000	10,000	10,000
Advertising & Publicity	—	5,000	5,000	5,000
Reimbursement to Other Agencies	—	5,000	5,000	5,000
ITS Reimbursements	—	5,000	5,000	5,000
IT Outside Services	—	5,000	5,000	5,000
Office Equipment	—	5,000	5,000	5,000
IT Equipment	—	5,100	5,100	5,100
Other Expense & Obligations	—	10,000	10,000	10,000

**Business Administration Fund Detail**

<b>Object Class</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2026</b>
	<b>Actuals</b>	<b>Current Year Budget Estimate</b>	<b>Total Department Request</b>	<b>Total Governor's Recommended</b>
Balance Carry Forward (Funds)	182,830	182,830	182,830	182,830
Total Expenditures	182,830	263,330	263,330	263,330

# Transportation, Department of

## Mission Statement

Making lives better through transportation.

## Description

The Department of Transportation builds, maintains, and regulates Iowa's transportation systems to ensure public safety and to meet the various needs of Iowans. Transportation systems include highway maintenance, construction, planning, design and research; rail; water; transit; and air.

## Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
State Appropriations	436,089,719	452,541,093	452,541,093	458,716,956
Taxes	12,982,807	11,024,200	11,024,200	11,024,200
Receipts from Other Entities	2,823,226,522	2,329,542,735	2,329,541,635	2,329,541,635
Interest, Dividends, Bonds & Loans	2,219,682	1,976,652	1,976,652	1,976,652
Fees, Licenses & Permits	109,138,083	114,239,172	114,239,072	114,239,072
Refunds & Reimbursements	42,328,127	182,821,501	182,821,500	182,821,500
Sales, Rents & Services	5,137,563	3,869,868	3,869,862	3,869,862
Miscellaneous	28,010,516	178,968,765	178,968,771	178,968,771
Centralized Payroll	1,590	145,023,999	145,024,000	145,024,000
Beginning Balance and Adjustments	602,008,240	675,774,495	667,612,905	667,612,905
<b>Total Resources</b>	<b>4,061,142,849</b>	<b>4,095,782,480</b>	<b>4,087,619,690</b>	<b>4,093,795,553</b>
<b>Expenditures</b>				
Personal Services	273,431,023	299,279,998	299,279,998	299,279,998
Travel & Subsistence	1,852,102	1,893,500	1,893,500	1,893,500
Supplies & Materials	78,509,005	56,903,212	55,903,213	57,744,532
Contractual Services and Transfers	980,909,918	1,254,367,123	1,253,876,575	1,259,211,119
Equipment & Repairs	76,609,809	84,868,482	82,693,234	82,693,234
Claims & Miscellaneous	1,648,044	319,083,452	319,083,351	319,083,351
Licenses, Permits, Refunds & Other	49,742,953	55,235,552	55,235,550	55,235,550
State Aid & Credits	99,016,009	96,882,400	96,872,300	96,872,300
Plant Improvements & Additions	1,422,744,752	846,533,309	848,033,310	816,477,945
Appropriations	394,778,141	413,122,547	413,122,547	429,261,553
Reversions	6,126,599	—	—	—
Balance Carry Forward	675,774,496	667,612,905	661,626,112	676,042,471
<b>Total Expenditures</b>	<b>4,061,142,850</b>	<b>4,095,782,480</b>	<b>4,087,619,690</b>	<b>4,093,795,553</b>
<b>Full Time Equivalent</b>	<b>2,508</b>	<b>2,747</b>	<b>2,747</b>	<b>2,747</b>

## Appropriations from Other Funds

Appropriations	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Public Transit Assistance	1,000,000	1,500,000	1,500,000	1,500,000
Garage Fuel & Waste Management	1,000,000	1,000,000	1,000,000	—
Commercial Air Service Airports	1,900,000	1,900,000	1,900,000	1,900,000
General Aviation Airports	1,000,000	1,000,000	1,000,000	1,000,000
Commercial Air Service Terminals	10,000,000	—	—	—
Rec Trails Supp Fund	—	1,000,000	—	—
Recreational Trails	2,500,000	2,500,000	3,500,000	2,500,000
Rail Revolving Loan & Grant Fund	500,000	2,000,000	2,000,000	2,000,000
Personal Delivery of Services DOT	175,424	225,000	225,000	225,000
County Treasurer Equipment Standing	650,000	650,000	650,000	650,000
Rest Area Facility Maintenance	400,000	—	—	—
Transportation Maps	—	195,000	195,000	—
PRF-Transportation Operations	328,229,713	348,250,373	348,250,373	346,489,821
PRF - Motor Vehicle Division	1,242,505	—	—	—
PRF - Unemployment Compensation	138,000	138,000	138,000	138,000
PRF - DOT Workers' Compensation	3,339,125	3,432,963	3,432,963	3,726,405
PRF - Indirect Cost Recoveries	660,000	660,000	660,000	660,000
PRF - Inventory & Equipment Replacement	23,784,000	29,626,000	29,626,000	40,818,240
PRF - DAS Utility Services	2,860,529	2,798,974	2,798,974	3,076,822
PRF - Auditor of State Reimbursement	583,080	662,716	662,716	662,716
RUTF - Transportation Operations	19,922,944	17,700,921	17,700,921	17,611,473
RUTF - Motor Vehicle Division	29,299,760	32,710,876	32,710,876	32,710,876
RUTF-Unemployment Compensation	7,000	7,000	7,000	7,000
RUTF-Workers' Compensation	137,707	141,577	141,577	153,679
Drivers' Licenses	3,876,000	1,600,000	1,600,000	—
Mississippi River Parkway Commission	40,000	40,000	40,000	40,000
RUTF - Indirect Cost Recoveries	90,000	90,000	90,000	90,000
RUTF - Auditor of State Reimbursement	94,920	107,884	107,884	107,884
County Treasurers Support	1,406,000	1,406,000	1,406,000	1,406,000
RUTF - DAS Utility Services	465,668	455,647	455,647	500,878
TraCS/MACH	300,000	300,000	300,000	300,000
Statewide Interoperable Communications System-PRF	423,989	442,162	442,162	442,162
Statewide Interoperable Communications System-RUTF	63,355	—	—	—
<b>Total Transportation, Department of</b>	<b>436,089,719</b>	<b>452,541,093</b>	<b>452,541,093</b>	<b>458,716,956</b>

## Appropriations Detail

### Public Transit Assistance

#### Rebuild Iowa Infrastructure Fund

#### Appropriation Description

Rebuild Iowa Infrastructure Fund appropriation for the Public Transit Assistance program.

The goal of the program is to provide funding for improvement of the vertical infrastructure of Iowa's designated public transit systems. These funds are available on a competitive basis. Program funds may reimburse up to 80 percent of transit-related costs, with at least 20 percent of transit-related project costs derived from local sources. When this funding is combined with federal or other state resources, the project's transit-related costs may not exceed 80 percent.

#### Public Transit Assistance Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	1,000,000	1,500,000	1,500,000	1,500,000
<b>Total Resources</b>	<b>1,000,000</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>1,500,000</b>
<b>Expenditures</b>				
Intra-State Transfers	1,000,000	1,500,000	1,500,000	1,500,000
<b>Total Expenditures</b>	<b>1,000,000</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>1,500,000</b>

### Commercial Air Service Airports

#### Rebuild Iowa Infrastructure Fund

#### Appropriation Description

Appropriation to provide funding for land side development projects such as terminal, hangar, maintenance and fuel-facility construction, and/or renovation at commercial service airports.

These funds are divided among the commercial service airports by a 50/40/10 formula. One-half of the funds are allocated equally among the airports. 40 percent of the funds are allocated based on the percentage of enplaned passengers at each airport versus the total number of enplaned passengers in the state, and 10 percent of the funds are allocated based on the percentage of the air cargo tonnage at each airport versus the total tonnage in the state.

#### Commercial Air Service Airports Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	2,728,952	2,745,525	2,745,525	2,745,525
Appropriation	1,900,000	1,900,000	1,900,000	1,900,000
<b>Total Resources</b>	<b>4,628,952</b>	<b>4,645,525</b>	<b>4,645,525</b>	<b>4,645,525</b>
<b>Expenditures</b>				
State Aid	1,883,427	1,900,000	1,900,000	1,900,000

## Commercial Air Service Airports Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Balance Carry Forward (Approps)	2,745,525	2,745,525	2,745,525	2,745,525
Total Expenditures	4,628,952	4,645,525	4,645,525	4,645,525

## Rec Trails Supp Fund

Rebuild Iowa Infrastructure Fund

### Rec Trails Supp Fund Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	1,000,000	—	—
Total Resources	—	1,000,000	—	—
<b>Expenditures</b>				
Office Supplies	—	1,000,000	—	—
Total Expenditures	—	1,000,000	—	—

## General Aviation Airports

Rebuild Iowa Infrastructure Fund

### Appropriation Description

Appropriation for the General Aviation Vertical Infrastructure program to provide funds for land side development projects such as terminal, hangar and fuel-facility construction and/or renovation at public-owned general aviation airports..

### General Aviation Airports Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	1,648,137	1,854,879	1,854,879	1,854,879
Appropriation	1,000,000	1,000,000	1,000,000	1,000,000
Total Resources	2,648,137	2,854,879	2,854,879	2,854,879
<b>Expenditures</b>				
State Aid	793,258	1,000,000	1,000,000	1,000,000
Balance Carry Forward (Approps)	1,854,879	1,854,879	1,854,879	1,854,879
Total Expenditures	2,648,137	2,854,879	2,854,879	2,854,879

## Recreational Trails

### Rebuild Iowa Infrastructure Fund

#### Appropriation Description

Appropriation to the State Recreational Trails program to establish transportation and recreation trails in Iowa for the use and enjoyment of the public. Eligible applicants include state and local government agencies, municipal corporations, counties, and nonprofit organizations. Private organizations must have a governmental agency as a co-sponsor. The program is restricted to the acquisition, construction or improvement of trails open for public use, or trails that will be dedicated to public use when completed.

A proposed trail project must meet the following requirements:

- The project must be part of a local, area-wide, regional or statewide plan.
- The trail route must be designed to allow enjoyment of scenic views or points of historical interest, and maximize safety.
- The project must include a contribution of at least 25 percent matching funds from other sources. This match cannot include grants from other state agencies or provisions of in-kind services.

#### Recreational Trails Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	3,207,697	4,037,440	4,037,440	4,037,440
Appropriation	2,500,000	2,500,000	3,500,000	2,500,000
<b>Total Resources</b>	<b>5,707,697</b>	<b>6,537,440</b>	<b>7,537,440</b>	<b>6,537,440</b>
<b>Expenditures</b>				
Professional & Scientific Services	22,134	1	—	—
State Aid	—	10,000	—	—
Capitals	1,648,123	1,999,999	3,500,000	2,500,000
Balance Carry Forward (Approps)	4,037,440	4,037,440	4,037,440	4,037,440
<b>Total Expenditures</b>	<b>5,707,697</b>	<b>6,537,440</b>	<b>7,537,440</b>	<b>6,537,440</b>

## Rail Revolving Loan & Grant Fund

### Rebuild Iowa Infrastructure Fund

#### Appropriation Description

Appropriation for the Rail Assistance Program which assists business and industry to improve rail infrastructure. The program helps finance, through loans and grants, construction or expansion of rail connections (e.g., sidings, switches, etc.) and railroad rehabilitation or expansion. Applications may be submitted at any time and are evaluated as funding becomes available.

## Rail Revolving Loan & Grant Fund Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	500,000	2,000,000	2,000,000	2,000,000
Total Resources	500,000	2,000,000	2,000,000	2,000,000
<b>Expenditures</b>				
Intra-State Transfers	500,000	2,000,000	2,000,000	2,000,000
Total Expenditures	500,000	2,000,000	2,000,000	2,000,000

## Commercial Air Service Terminals

Rebuild Iowa Infrastructure Fund

### Appropriation Description

Provides grants to commercial service airports within the State for commercial terminal improvements.

## Commercial Air Service Terminals Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	—	10,000,000	10,000,000	10,000,000
Appropriation	10,000,000	—	—	—
Total Resources	10,000,000	10,000,000	10,000,000	10,000,000
<b>Expenditures</b>				
Balance Carry Forward (Approps)	10,000,000	10,000,000	10,000,000	10,000,000
Total Expenditures	10,000,000	10,000,000	10,000,000	10,000,000

## Garage Fuel & Waste Management

Primary Road Fund

### Appropriation Description

This appropriation is used to properly dispose of hazardous wastes from day to day operations at field locations and at the central complex.

## Garage Fuel & Waste Management Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	1,000,000	1,000,000	1,000,000	—
Other	10,065	100	100	100
<b>Total Resources</b>	<b>1,010,065</b>	<b>1,000,100</b>	<b>1,000,100</b>	<b>100</b>
<b>Expenditures</b>				
Office Supplies	—	100	100	100
Facility Maintenance Supplies	1,626	10,000	10,000	10,000
Equipment Maintenance Supplies	—	1	—	—
Professional & Scientific Supplies	—	99	100	100
Highway Maintenance Supplies	—	700	700	700
Uniforms & Related Items	—	10,000	10,000	10,000
Professional & Scientific Services	917,510	973,700	973,700	(26,300)
Outside Services	85,958	100	100	100
Intra-State Transfers	4,337	100	100	100
Outside Repairs/Service	—	1,000	1,000	1,000
Data Processing	—	100	100	100
Gov Fund Type Transfers - Other Agencies Services	—	100	100	100
Equipment	174	4,000	4,000	4,000
Capitals	—	100	100	100
Reversions	460	—	—	—
<b>Total Expenditures</b>	<b>1,010,065</b>	<b>1,000,100</b>	<b>1,000,100</b>	<b>100</b>

## Rest Area Facility Maintenance

### Primary Road Fund

### Appropriation Description

To provide funding from the Primary Road Fund for maintenance of the State's rest areas.

## Rest Area Facility Maintenance Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	37,781	52,119	52,119	52,119
Appropriation	400,000	—	—	—
Gov Fund Type Transfers - Other Agencies	—	100	—	—
<b>Total Resources</b>	<b>437,781</b>	<b>52,219</b>	<b>52,119</b>	<b>52,119</b>

## Rest Area Facility Maintenance Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Expenditures</b>				
Facility Maintenance Supplies	92,967	—	—	—
Equipment Maintenance Supplies	11,106	—	—	—
Professional & Scientific Supplies	1,888	—	—	—
Highway Maintenance Supplies	1,913	—	—	—
Utilities	6,178	—	—	—
Outside Services	1,430	—	—	—
Intra-State Transfers	12,937	—	—	—
Outside Repairs/Service	256,614	100	—	—
Capitals	629	—	—	—
Balance Carry Forward (Approps)	52,119	52,119	52,119	52,119
<b>Total Expenditures</b>	<b>437,781</b>	<b>52,219</b>	<b>52,119</b>	<b>52,119</b>

## Field Facility Deferred Maint.

Primary Road Fund

### Appropriation Description

This appropriation provides funding for field facility maintenance needs such as replacing windows, painting buildings, paving driveways and various other repairs.

## Field Facility Deferred Maint. Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	33	—	—	—
Other	—	200	200	200
<b>Total Resources</b>	<b>33</b>	<b>200</b>	<b>200</b>	<b>200</b>
<b>Expenditures</b>				
Outside Services	—	100	100	100
Capitals	—	100	100	100
Reversions	33	—	—	—
<b>Total Expenditures</b>	<b>33</b>	<b>200</b>	<b>200</b>	<b>200</b>

## Transportation Maps

Primary Road Fund

### Appropriation Description

This appropriation funds the development and purchase of Iowa transportation maps that are distributed to the public.

## Transportation Maps Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	195,000	195,000	—
Total Resources	—	195,000	195,000	—
<b>Expenditures</b>				
Office Supplies	—	195,000	195,000	—
Total Expenditures	—	195,000	195,000	—

## PRF-Transportation Operations

### Primary Road Fund

#### Appropriation Description

Primary Road Funding for the Highway Division

This appropriation funds Transportation Operations which is responsible for:

- 1) Transportation research
- 2) Maintenance activities on the state highway system, including snow and ice control, surface repair, roadside management and upkeep, bridge and highway inspections and environmental compliance; and
- 3) Construction activities on the state highway system, including engineering, design, surveying, right-of-way services, project letting and contracting, and materials and construction inspection.
- 4) Support services to the operating divisions in the areas of computer operations/support and radio and telephone communications; facility construction and leases, and building and grounds maintenance; graphic arts, printing, and document management and mail services; personnel and human resource management services; and accounting and auditing.
- 5) Transportation system planning, transportation program management, and transportation data collection and analysis necessary to move forward with the transportation program. Administration of appropriated funds for statewide and local aviation, rail and transit programs and projects, and provides expert advice on modal issues.
- 6) Performance measurement, asset management, process improvement, strategic planning and strategic information.
- 7) Motor Vehicle Enforcement

## PRF-Transportation Operations Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	500,000	500,000	500,000	500,000
Appropriation	321,495,055	333,994,227	348,250,373	346,489,821
Salary Adjustment	6,734,658	14,256,146	—	—
<b>Total Resources</b>	<b>328,729,713</b>	<b>348,750,373</b>	<b>348,750,373</b>	<b>346,989,821</b>
<b>Expenditures</b>				
Facility Maintenance Supplies	—	—	—	951,650
Gov Fund Type Transfers - Other Agencies Services	325,228,009	348,250,373	348,250,373	345,538,171
Balance Carry Forward (Approps)	500,000	500,000	500,000	500,000
Reversions	3,001,704	—	—	—
<b>Total Expenditures</b>	<b>328,729,713</b>	<b>348,750,373</b>	<b>348,750,373</b>	<b>346,989,821</b>

## PRF - Motor Vehicle Division

### Primary Road Fund

### Appropriation Description

Primary Road appropriation for the Motor Vehicle Division.

This appropriation, along with an appropriation from RUTF fund the Motor Vehicle Division.

The Motor Vehicle Division administers driver examinations and licensing and vehicle registration and titling procedures directly and through county treasurer offices; enforces motor carrier laws and regulations; and investigates and enforces various commercial carrier requirements.

## PRF - Motor Vehicle Division Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	1,194,260	—	—	—
Salary Adjustment	48,245	—	—	—
<b>Total Resources</b>	<b>1,242,505</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Expenditures</b>				
Gov Fund Type Transfers - Other Agencies Services	1,192,668	—	—	—
Reversions	49,837	—	—	—
<b>Total Expenditures</b>	<b>1,242,505</b>	<b>—</b>	<b>—</b>	<b>—</b>

## PRF - Unemployment Compensation

### Primary Road Fund

#### Appropriation Description

Primary Road Fund appropriation for the DOT Unemployment appropriation.

This appropriation along with an appropriation from the RUTF provides funds for paying unemployment benefits.

### PRF - Unemployment Compensation Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	138,000	138,000	138,000	138,000
Total Resources	138,000	138,000	138,000	138,000
<b>Expenditures</b>				
Intra-State Transfers	4,018	138,000	138,000	138,000
Reversions	133,982	—	—	—
Total Expenditures	138,000	138,000	138,000	138,000

## PRF - DOT Workers' Compensation

### Primary Road Fund

#### Appropriation Description

Primary Road Funding for the DOT Workers' Compensation appropriation.

This appropriation provides the Primary Road Fund portion of funds to pay workers' compensation claims under Iowa Chapter 85 to the employees of the Department. The program is administered by the Department of Administrative Services.

### PRF - DOT Workers' Compensation Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	3,339,125	3,432,963	3,432,963	3,726,405
Total Resources	3,339,125	3,432,963	3,432,963	3,726,405
<b>Expenditures</b>				
Intra-State Transfers	—	2,381,739	2,381,739	2,675,181
Reimbursement to Other Agencies	—	1,050,504	1,050,504	1,050,504
Gov Fund Type Transfers - Other Agencies Services	3,327,848	720	720	720
Reversions	11,278	—	—	—
Total Expenditures	3,339,125	3,432,963	3,432,963	3,726,405

## PRF - Indirect Cost Recoveries

### Primary Road Fund

#### Appropriation Description

Primary Road Fund appropriation for the DOT Indirect Cost Recovery appropriation.

This appropriation along with an appropriation from the RUTF is used for payment to the general fund for recovery of indirect costs associated with centralized services provided to the DOT by other state agencies whose funding comes from the general fund.

### PRF - Indirect Cost Recoveries Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	660,000	660,000	660,000	660,000
Total Resources	660,000	660,000	660,000	660,000
<b>Expenditures</b>				
Intra-State Transfers	505,840	660,000	660,000	660,000
Reversions	154,160	—	—	—
Total Expenditures	660,000	660,000	660,000	660,000

## PRF - Inventory & Equipment Replacement

### Primary Road Fund

#### Appropriation Description

Primary Road Funding for the Inventory and Equipment Replacement appropriation. This appropriation provides funds to be deposited in the Department's materials and equipment revolving fund to fund the increased replacement costs of equipment and to meet the Department's equipment recapitalization needs.

### PRF - Inventory & Equipment Replacement Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	23,784,000	29,626,000	29,626,000	40,818,240
Total Resources	23,784,000	29,626,000	29,626,000	40,818,240
<b>Expenditures</b>				
Facility Maintenance Supplies	—	—	—	1,036,319
Intra-State Transfers	23,784,000	21,147,000	21,147,000	31,302,921
Gov Fund Type Transfers - Other Agencies Services	—	8,478,500	8,478,500	8,478,500
State Aid	—	500	500	500
Total Expenditures	23,784,000	29,626,000	29,626,000	40,818,240

## PRF - DAS Utility Services

### Primary Road Fund

#### Appropriation Description

Primary Road Fund appropriation for the Department of Administrative Services reimbursement for services provided by DAS.

### PRF - DAS Utility Services Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	2,860,529	2,798,974	2,798,974	3,076,822
Total Resources	2,860,529	2,798,974	2,798,974	3,076,822
<b>Expenditures</b>				
Intra-State Transfers	2,077,854	1,821,398	1,821,398	1,821,398
Gov Fund Type Transfers - Other Agencies Services	—	977,576	977,576	1,255,424
Reversions	782,675	—	—	—
Total Expenditures	2,860,529	2,798,974	2,798,974	3,076,822

## PRF - Auditor of State Reimbursement

### Primary Road Fund

#### Appropriation Description

Primary Road Fund appropriation along with an appropriation from the RUTF to be used to reimburse the Auditor of State for costs associated with performing audit work required to comply with all financial and state code requirements for the Department of Transportation's annual audit.

### PRF - Auditor of State Reimbursement Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	583,080	662,716	662,716	662,716
Total Resources	583,080	662,716	662,716	662,716
<b>Expenditures</b>				
Intra-State Transfers	418,721	454,801	454,801	454,801
Gov Fund Type Transfers - Other Agencies Services	—	207,915	207,915	207,915
Reversions	164,359	—	—	—
Total Expenditures	583,080	662,716	662,716	662,716

## Statewide Interoperable Communications System-PRF

### Primary Road Fund

#### Appropriation Description

This appropriation, along with an appropriation from the Road Use Tax Fund, is to be transferred to the Department of Public Safety for the DOT portion of the costs associated with the new statewide interoperable communications system. As more radios come onto the system, DOT's portion of costs will decrease.

### Statewide Interoperable Communications System-PRF Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	423,989	442,162	442,162	442,162
Total Resources	423,989	442,162	442,162	442,162
<b>Expenditures</b>				
Gov Fund Type Transfers - Other Agencies Services	423,989	442,162	442,162	442,162
Total Expenditures	423,989	442,162	442,162	442,162

## Auditor of State Reimbursement

### DOT Operations

#### Appropriation Description

Funds will be used to reimburse the Auditor of State for costs associated with performing audit work required to comply with all financial and state code requirements for the Department of Transportation's annual audit.

### Auditor of State Reimbursement Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Intra State Receipts	486,885	770,500	770,500	770,500
Gov Fund Type Transfers - Other Agencies	—	100	100	100
Total Resources	486,885	770,600	770,600	770,600
<b>Expenditures</b>				
Auditor of State Reimbursements	—	100	100	100
Gov Fund Type Transfers - Auditor of State Services	486,885	770,500	770,500	770,500
Total Expenditures	486,885	770,600	770,600	770,600

## Indirect Cost Recoveries

### DOT Operations

#### Appropriation Description

This appropriation is used for payment to the general fund for recovery of indirect costs associated with centralized services provided to the DOT by other state agencies whose funding comes from the general fund.

#### Indirect Cost Recoveries Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Intra State Receipts	574,818	750,000	750,000	750,000
Total Resources	574,818	750,000	750,000	750,000
<b>Expenditures</b>				
Reimbursement to Other Agencies	—	100	100	100
Gov Fund Type Transfers - Other Agencies Services	574,818	749,900	749,900	749,900
Total Expenditures	574,818	750,000	750,000	750,000

## Transportation Operations

### DOT Operations

#### Appropriation Description

This appropriation funds Transportation Operations which is responsible for:

- 1) Transportation research
- 2) Maintenance activities on the state highway system, including snow and ice control, surface repair, roadside management and upkeep, bridge and highway inspections and environmental compliance; and
- 3) Construction activities on the state highway system, including engineering, design, surveying, right-of-way services, project letting and contracting, and materials and construction inspection.
- 4) Support services to the operating divisions in the areas of computer operations/support and radio and telephone communications; facility construction and leases, and building and grounds maintenance; graphic arts, printing, and document management and mail services; personnel and human resource management services; and accounting and auditing.
- 5) Transportation system planning, transportation program management, and transportation data collection and analysis necessary to move forward with the transportation program. Administration of appropriated funds for statewide and local aviation, rail and transit programs and projects, and provides expert advice on modal issues.

- 6) Performance measurement, asset management,  
process improvement, strategic planning and strategic information.  
7) Motor Vehicle Enforcement

## Transportation Operations Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Federal Support	1,827,320	1,001,302	1,001,300	1,001,300
Intra State Receipts	216	100	100	100
Reimbursement from Other Agencies	—	1	—	—
Gov Fund Type Transfers - Other Agencies	345,042,827	366,452,151	366,451,254	366,451,254
Fees, Licenses & Permits	1,019,434	500	400	400
Refunds & Reimbursements	258,975	200	200	200
Inventory Sales	324,643	301	300	300
Other	264,987	3,749	3,750	3,750
<b>Total Resources</b>	<b>348,738,402</b>	<b>367,458,304</b>	<b>367,457,304</b>	<b>367,457,304</b>
<b>Expenditures</b>				
Personal Services-Salaries	239,860,351	262,977,768	262,977,768	262,977,768
Personal Travel In State	819,257	659,399	659,400	659,400
State Vehicle Operation	(5,498)	1,301	1,300	1,300
Personal Travel Out of State	721,097	670,100	670,100	670,100
Office Supplies	399,963	330,051	330,050	330,050
Facility Maintenance Supplies	4,048,374	4,201,944	4,201,950	4,201,950
Equipment Maintenance Supplies	12,565,395	12,263,554	12,263,550	12,263,550
Professional & Scientific Supplies	209,450	177,300	177,300	177,300
Highway Maintenance Supplies	6,747,843	2,959,201	2,959,200	2,959,200
Ag., Conservation & Horticulture Supply	233,672	290,300	290,300	290,300
Other Supplies	826	550	550	550
Printing & Binding	200	200	200	200
Uniforms & Related Items	63,313	822,042	822,043	822,043
Postage	282,386	303,300	303,300	303,300
Communications	2,151,939	2,112,250	2,112,250	2,112,250
Rentals	2,016,343	2,773,699	2,773,700	2,773,700
Utilities	3,995,975	6,058,813	6,058,813	6,058,813
Professional & Scientific Services	820,594	635,189	635,140	635,140
Outside Services	2,166,887	1,969,705	1,969,705	1,969,705
Intra-State Transfers	5,583,716	4,967,450	4,967,450	4,967,450
Advertising & Publicity	154,345	155,371	155,370	155,370
Outside Repairs/Service	3,157,037	2,915,844	2,915,850	2,915,850
Reimbursement to Other Agencies	119,623	116,299	116,300	116,300
ITS Reimbursements	284,994	256,400	256,400	256,400
IT Outside Services	16,573,226	14,360,747	14,360,345	14,360,345
Gov Fund Type Transfers - Attorney General Services	1,598,549	1,400,000	1,400,000	1,400,000
Gov Fund Type Transfers - Other Agencies Services	78,750	1,009,753	1,009,750	1,009,750
Equipment	34,984,410	34,368,730	34,368,630	34,368,630
Office Equipment	1,138,242	745,102	745,100	745,100

## Transportation Operations Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Equipment - Non-Inventory	413,845	375,000	375,000	375,000
IT Equipment	7,084,724	6,923,339	6,922,990	6,922,990
Claims	2,192	101	100	100
Other Expense & Obligations	38,237	44,650	44,550	44,550
Withheld Income Taxes	—	100	100	100
Licenses	5,011	7,402	7,400	7,400
Fees	629	650	650	650
Refunds-Sales Tax	(1)	100	100	100
Refunds-Other	(51,329)	1,300	1,300	1,300
State Aid	2,946	2,200	2,200	2,200
Capitals	470,891	601,100	601,100	601,100
<b>Total Expenditures</b>	<b>348,738,402</b>	<b>367,458,304</b>	<b>367,457,304</b>	<b>367,457,304</b>

## Motor Vehicle Division

### DOT Operations

### Appropriation Description

This appropriation funds the Motor Vehicle Division which administers driver examinations and licensing and vehicle registration and titling procedures directly and through county treasurer offices; enforces motor carrier laws and regulations; and investigates and enforces various commercial carrier requirements.

## Motor Vehicle Division Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Federal Support	1,932,436	500	500	500
Gov Fund Type Transfers - Other Agencies	29,317,204	32,710,876	32,710,876	32,710,876
Fees, Licenses & Permits	799,718	100,099	100,100	100,100
Inventory Sales	—	1	—	—
Other	160,880	100,400	100,400	100,400
<b>Total Resources</b>	<b>32,210,238</b>	<b>32,911,876</b>	<b>32,911,876</b>	<b>32,911,876</b>
<b>Expenditures</b>				
Personal Services-Salaries	26,344,498	28,772,431	28,772,431	28,772,431
Personal Travel In State	106,631	122,100	122,100	122,100
Personal Travel Out of State	93,413	80,000	80,000	80,000
Office Supplies	104,443	100,600	100,600	100,600
Facility Maintenance Supplies	42,615	37,200	37,200	37,200
Equipment Maintenance Supplies	1,637	1,400	1,400	1,400
Professional & Scientific Supplies	—	200	200	200
Highway Maintenance Supplies	5,054	2,600	2,600	2,600

## Motor Vehicle Division Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Uniforms & Related Items	57,062	40,000	40,000	40,000
Postage	452,335	350,100	350,100	350,100
Communications	128,966	142,100	142,100	142,100
Rentals	37,730	35,200	35,200	35,200
Utilities	225,994	200,000	200,000	200,000
Professional & Scientific Services	129	7,601	7,600	7,600
Outside Services	529,777	588,000	588,000	588,000
Intra-State Transfers	64,543	51,300	51,300	51,300
Advertising & Publicity	15,648	13,700	13,700	13,700
Outside Repairs/Service	75,190	203,549	203,550	203,550
Reimbursement to Other Agencies	13,496	13,600	13,600	13,600
ITS Reimbursements	36,243	36,000	36,000	36,000
IT Outside Services	2,898,944	1,550,695	1,550,695	1,550,695
Gov Fund Type Transfers - Other Agencies Services	5,779	5,500	5,500	5,500
Equipment	789	6,000	6,000	6,000
Office Equipment	760	1,000	1,000	1,000
IT Equipment	210,768	100,800	100,800	100,800
Other Expense & Obligations	757,804	450,200	450,200	450,200
Refunds-Other	(8)	—	—	—
<b>Total Expenditures</b>	<b>32,210,238</b>	<b>32,911,876</b>	<b>32,911,876</b>	<b>32,911,876</b>

## Unemployment Compensation

### DOT Operations

### Appropriation Description

This appropriation provides funds for paying unemployment benefits.

## Unemployment Compensation Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Intra State Receipts	4,222	145,000	145,000	145,000
<b>Total Resources</b>	<b>4,222</b>	<b>145,000</b>	<b>145,000</b>	<b>145,000</b>
<b>Expenditures</b>				
Reimbursement to Other Agencies	4,222	145,000	145,000	145,000
<b>Total Expenditures</b>	<b>4,222</b>	<b>145,000</b>	<b>145,000</b>	<b>145,000</b>

## Workers' Compensation

### DOT Operations

#### Appropriation Description

This appropriation is used for making payments to the Department of Administrative Services' Human Resources Enterprise for paying worker's compensation claims under Chapter 85 of the Code of Iowa on behalf of employees of the Department of Transportation.

#### Workers' Compensation Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Gov Fund Type Transfers - Other Agencies	3,465,089	3,574,540	3,574,540	3,574,540
<b>Total Resources</b>	<b>3,465,089</b>	<b>3,574,540</b>	<b>3,574,540</b>	<b>3,574,540</b>
<b>Expenditures</b>				
Intra-State Transfers	—	100	100	100
Reimbursement to Other Agencies	3,465,089	3,574,440	3,574,440	3,574,440
<b>Total Expenditures</b>	<b>3,465,089</b>	<b>3,574,540</b>	<b>3,574,540</b>	<b>3,574,540</b>

## DAS

### DOT Operations

#### Appropriation Description

This appropriation provides funding for the Department of Administrative Services Reimbursement.

#### DAS Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Intra State Receipts	2,416,110	3,254,621	3,254,621	3,254,621
<b>Total Resources</b>	<b>2,416,110</b>	<b>3,254,621</b>	<b>3,254,621</b>	<b>3,254,621</b>
<b>Expenditures</b>				
Outside Services	—	100	100	100
Intra-State Transfers	—	100	100	100
Reimbursement to Other Agencies	1,184,649	1,482,507	1,482,507	1,482,507
ITS Reimbursements	1,231,461	1,771,914	1,771,914	1,771,914
<b>Total Expenditures</b>	<b>2,416,110</b>	<b>3,254,621</b>	<b>3,254,621</b>	<b>3,254,621</b>

## RUTF - Transportation Operations

Road Use Tax Fund

### Appropriation Description

Provides funding to the Transportation Operations for Motor Vehicle Enforcement.

### RUTF - Transportation Operations Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	19,493,072	16,976,308	17,700,921	17,611,473
Salary Adjustment	429,872	724,613	—	—
Total Resources	19,922,944	17,700,921	17,700,921	17,611,473
<b>Expenditures</b>				
Facility Maintenance Supplies	—	—	—	48,350
Gov Fund Type Transfers - Other Agencies Services	19,814,818	17,700,921	17,700,921	17,563,123
Reversions	108,126	—	—	—
Total Expenditures	19,922,944	17,700,921	17,700,921	17,611,473

## RUTF - Motor Vehicle Division

Road Use Tax Fund

### Appropriation Description

Road Use Tax Fund appropriation for the Motor Vehicle Division.

This appropriation, along with an appropriation from PRF fund the Motor Vehicle Division.

The Motor Vehicle Division administers driver examinations and licensing and vehicle registration and titling procedures directly and through county treasurer offices; enforces motor carrier laws and regulations; and investigates and enforces various commercial carrier requirements.

### RUTF - Motor Vehicle Division Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	28,141,889	30,542,265	32,710,876	32,710,876
Salary Adjustment	1,157,871	2,168,611	—	—
Total Resources	29,299,760	32,710,876	32,710,876	32,710,876
<b>Expenditures</b>				
Gov Fund Type Transfers - Other Agencies Services	28,124,536	32,710,876	32,710,876	32,710,876
Reversions	1,175,224	—	—	—
Total Expenditures	29,299,760	32,710,876	32,710,876	32,710,876

## RUTF-Unemployment Compensation

### Road Use Tax Fund

#### Appropriation Description

Road Use Tax Fund appropriation for the DOT Unemployment Compensation account.

This appropriation along with an appropriation from the PRF provides funds for paying unemployment benefits.

### RUTF-Unemployment Compensation Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	7,000	7,000	7,000	7,000
Total Resources	7,000	7,000	7,000	7,000
<b>Expenditures</b>				
Intra-State Transfers	204	7,000	7,000	7,000
Reversions	6,796	—	—	—
Total Expenditures	7,000	7,000	7,000	7,000

## RUTF-Workers' Compensation

### Road Use Tax Fund

#### Appropriation Description

Road Use Tax Fund appropriation for the Workers Compensation account.

This appropriation is used for making payments to the Department of Administrative Services' Human Resources Enterprise for paying worker's compensation claims under Chapter 85 of the Code of Iowa on behalf of employees of the Department of Transportation.

### RUTF-Workers' Compensation Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	137,707	141,577	141,577	153,679
Total Resources	137,707	141,577	141,577	153,679
<b>Expenditures</b>				
Intra-State Transfers	—	73,978	73,978	73,978
Reimbursement to Other Agencies	—	44,038	44,038	44,038
Gov Fund Type Transfers - Other Agencies Services	137,242	23,561	23,561	35,663
Reversions	465	—	—	—
Total Expenditures	137,707	141,577	141,577	153,679

## Drivers' Licenses

### Road Use Tax Fund

#### Appropriation Description

This appropriation funds the cost associated with the production of driver's licenses. Funds are transferred to Fund 0180 - Drivers Licenses Costs where the expenses are incurred.

#### Drivers' Licenses Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	3,876,000	1,600,000	1,600,000	—
Total Resources	3,876,000	1,600,000	1,600,000	—
<b>Expenditures</b>				
Professional & Scientific Services	—	100	100	100
Intra-State Transfers	3,876,000	1,599,900	1,599,900	(100)
Total Expenditures	3,876,000	1,600,000	1,600,000	—

## Mississippi River Parkway Commission

### Road Use Tax Fund

#### Appropriation Description

This appropriation funds the activities of the Mississippi River Parkway Commission established in Iowa Code 308. The Commission is composed of 10 Commissioners appointed by the Governor and shall assist in the development of a National Parkway.

#### Mississippi River Parkway Commission Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	40,000	40,000	40,000	40,000
Total Resources	40,000	40,000	40,000	40,000
<b>Expenditures</b>				
Personal Travel In State	623	400	400	400
Personal Travel Out of State	1,618	100	100	100
Office Supplies	15,000	9,100	9,100	9,100
Other Supplies	—	100	100	100
Printing & Binding	—	100	100	100
Communications	—	100	100	100
Outside Services	600	100	100	100
Advertising & Publicity	20,059	30,000	30,000	30,000

## Mississippi River Parkway Commission Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Reversions	2,100	—	—	—
Total Expenditures	40,000	40,000	40,000	40,000

## RUTF - Indirect Cost Recoveries

### Road Use Tax Fund

#### Appropriation Description

Road Use Tax Fund appropriation for the Indirect Cost Recoveries account.

This appropriation along with funding from an appropriation from the PRF is used for payment to the general fund for recovery of indirect costs associated with centralized services provided to the DOT by other state agencies whose funding comes from the general fund.

## RUTF - Indirect Cost Recoveries Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	90,000	90,000	90,000	90,000
Total Resources	90,000	90,000	90,000	90,000
<b>Expenditures</b>				
Intra-State Transfers	68,978	90,000	90,000	90,000
Reversions	21,022	—	—	—
Total Expenditures	90,000	90,000	90,000	90,000

## RUTF - Auditor of State Reimbursement

### Road Use Tax Fund

#### Appropriation Description

Road Use Tax Fund appropriation along with an appropriation from the PRF to be used to reimburse the Auditor of State for costs associated with performing audit work required to comply with all financial and state code requirements for the Department of Transportation's annual audit.

## RUTF - Auditor of State Reimbursement Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	94,920	107,884	107,884	107,884
Total Resources	94,920	107,884	107,884	107,884

## RUTF - Auditor of State Reimbursement Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Expenditures</b>				
Intra-State Transfers	68,164	73,319	73,319	73,319
Gov Fund Type Transfers - Other Agencies Services	—	34,565	34,565	34,565
Reversions	26,756	—	—	—
<b>Total Expenditures</b>	<b>94,920</b>	<b>107,884</b>	<b>107,884</b>	<b>107,884</b>

## County Treasurers Support

### Road Use Tax Fund

### Appropriation Description

This appropriation funds the costs associated with the automation/communication support provided by the Department to the county treasurers for driver license issuance and vehicle registration.

## County Treasurers Support Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	1,406,000	1,406,000	1,406,000	1,406,000
<b>Total Resources</b>	<b>1,406,000</b>	<b>1,406,000</b>	<b>1,406,000</b>	<b>1,406,000</b>
<b>Expenditures</b>				
Personal Travel In State	13,764	6,000	6,000	6,000
Office Supplies	32,245	40,000	40,000	40,000
Facility Maintenance Supplies	—	200	200	200
Equipment Maintenance Supplies	—	100	100	100
Other Supplies	—	100	100	100
Uniforms & Related Items	—	1,600	1,600	1,600
Postage	1,613	10,000	10,000	10,000
Communications	395,458	1,000,000	1,000,000	1,000,000
Outside Services	1,073	300	300	300
Intra-State Transfers	34,725	100	100	100
Outside Repairs/Service	—	100	100	100
IT Outside Services	580,225	250,000	250,000	250,000
Intra-Agency Transfer	—	100	100	100
Equipment	42	100	100	100
IT Equipment	824	97,300	97,300	97,300
Reversions	346,031	—	—	—
<b>Total Expenditures</b>	<b>1,406,000</b>	<b>1,406,000</b>	<b>1,406,000</b>	<b>1,406,000</b>

**RUTF - DAS Utility Services**

Road Use Tax Fund

**Appropriation Description**

Road Use Tax Fund appropriation for the Dept. of Administrative Services Reimb.

**RUTF - DAS Utility Services Financial Summary**

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	465,668	455,647	455,647	500,878
Total Resources	465,668	455,647	455,647	500,878
<b>Expenditures</b>				
Intra-State Transfers	338,256	288,817	288,817	288,817
Gov Fund Type Transfers - Other Agencies Services	—	166,830	166,830	212,061
Reversions	127,412	—	—	—
Total Expenditures	465,668	455,647	455,647	500,878

**TraCS/MACH**

Road Use Tax Fund

**Appropriation Description**

Funding for the TraCS and MACH programs to expand the support to all agencies in the state and support new technology as it is developed.

The TraCS program is an initiative by the Iowa Department of Transportation to collect data from law enforcement at the scene of a motor vehicle collision and send that data electronically to the Iowa DOT. TraCS software and support is provided by the Iowa DOT at no charge to qualifying Iowa public safety agencies.

The MACH program was initially developed and piloted in Iowa. MACH is an Internet based communications tool that allows public safety agencies to share information, enhancing cooperation and organization during every day activities and emergency situations. MACH uses the Internet and a sophisticated, scalable, and secure Web-services messaging foundation to offer job enhancing features that have, until now, been unpractical to provide to the public safety official in the field. The MACH software is also provided and supported by the Iowa DOT to qualifying public safety agencies at no charge.

**TraCS/MACH Financial Summary**

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	300,000	300,000	300,000	300,000
Total Resources	300,000	300,000	300,000	300,000

## TraCS/MACH Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Expenditures</b>				
State Vehicle Operation	—	5,000	5,000	5,000
Depreciation	—	1,000	1,000	1,000
Personal Travel Out of State	—	1,300	1,300	1,300
Office Supplies	—	2,400	2,400	2,400
Facility Maintenance Supplies	—	100	100	100
Outside Services	—	100	100	100
Advertising & Publicity	—	100	100	100
IT Outside Services	103,340	280,000	280,000	280,000
IT Equipment	182,482	10,000	10,000	10,000
Reversions	14,178	—	—	—
<b>Total Expenditures</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>

## Statewide Interoperable Communications System-RUTF

### Road Use Tax Fund

#### Appropriation Description

This appropriation, along with an appropriation from the Primary Road Fund, is to be transferred to the Department of Public Safety for the DOT portion of the costs associated with the new statewide interoperable communications system. As more radios come onto the system, DOT's portion of costs will decrease.

## Statewide Interoperable Communications System-RUTF Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	63,355	—	—	—
<b>Total Resources</b>	<b>63,355</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Expenditures</b>				
Gov Fund Type Transfers - Other Agencies Services	63,355	—	—	—
<b>Total Expenditures</b>	<b>63,355</b>	<b>—</b>	<b>—</b>	<b>—</b>

## Personal Delivery of Services DOT

### Road Use Tax Fund

#### Appropriation Description

Standing appropriation to fund the Personal Delivery of Services account of the DOT per Iowa Code 321.211.2. The funds are used to pay for the cost of notice and personal delivery of service in the notification of suspension of license to the licensee.

### Personal Delivery of Services DOT Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	225,000	225,000	225,000	225,000
Estimated Revisions	(49,576)	—	—	—
<b>Total Resources</b>	<b>175,424</b>	<b>225,000</b>	<b>225,000</b>	<b>225,000</b>
<b>Expenditures</b>				
Office Supplies	—	24,000	24,000	24,000
Postage	175,424	100	100	100
Professional & Scientific Services	—	100,000	100,000	100,000
Outside Services	—	100,000	100,000	100,000
Advertising & Publicity	—	900	900	900
<b>Total Expenditures</b>	<b>175,424</b>	<b>225,000</b>	<b>225,000</b>	<b>225,000</b>

## County Treasurer Equipment Standing

### Road Use Tax Fund

#### Appropriation Description

Standing appropriation under Iowa Code 312.13 to provide funding to County Treasurers for the replacement of computer hardware and software used by county treasurer's to process motor vehicle registrations. Funding does not revert but is available for subsequent fiscal years.

### County Treasurer Equipment Standing Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	2,169,641	2,174,797	—	—
Appropriation	650,000	650,000	650,000	650,000
<b>Total Resources</b>	<b>2,819,641</b>	<b>2,824,797</b>	<b>650,000</b>	<b>650,000</b>
<b>Expenditures</b>				
Personal Travel In State	—	100	100	100
Office Supplies	—	100	100	100

## County Treasurer Equipment Standing Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Facility Maintenance Supplies	—	100	100	100
Other Supplies	—	1,200	1,200	1,200
Outside Services	—	120,000	120,000	120,000
Advertising & Publicity	64,565	80,000	80,000	80,000
Outside Repairs/Service	—	4,900	4,900	4,900
Data Processing	—	100	100	100
IT Outside Services	136,910	10,000	10,000	10,000
Equipment	8,086	20,000	20,000	20,000
IT Equipment	434,934	2,588,197	413,400	413,400
Licenses	350	100	100	100
Balance Carry Forward (Approps)	2,174,797	—	—	—
<b>Total Expenditures</b>	<b>2,819,641</b>	<b>2,824,797</b>	<b>650,000</b>	<b>650,000</b>

## Fund Detail

## Transportation, Department of Fund Detail

Funds	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Transportation, Department of	4,061,142,849	4,095,782,480	4,087,619,690	4,093,795,553
Rebuild Iowa Infrastructure Fund	24,484,786	28,537,844	28,537,844	27,537,844
Railroad Assistance Fund	98	105	105	105
Asset Forfeiture Program	—	—	—	—
Living Roadways Trust Fund	2,205,091	2,545,084	2,532,934	2,532,934
Public Transit Assistance Fund	61,042,980	74,743,998	74,743,998	74,743,998
Transfer of Jurisdiction Fund	13,118,097	22,009,460	22,009,460	22,009,460
Shawn Harvick Memorial Response Program Fund	23,425	22,965	22,965	22,965
Iowa Commercial Aviation Infrastructure Fund	57,681,082	26,137,047	26,136,847	26,136,847
Annual All Systems Permit	1,747,003	100	100	100
Street Research Fund	675,701	780,985	759,686	759,686
Highway Grade Crossing Fund	709,003	709,003	709,003	709,003
Institutional and Park Roads	11,240,688	9,500,000	9,500,000	9,500,000
License Plate Fund	5,790,420	4,590,241	4,542,641	4,542,641
EPA (Environmental Protection Agency)	415,170	200	200	200
Primary Road Fund	2,352,787,036	2,154,626,874	2,150,538,511	2,159,346,489
Farm to Market Road Fund	340,013,925	262,787,172	255,129,903	255,129,903
DOT Clearing Account	32,442,824	35,657,199	35,685,686	35,685,686
MVFT Unapportioned	12,230,978	10,430,978	10,430,978	10,430,978
MVFT Refunds	15,531,843	13,043,824	13,043,824	13,043,824
DOT Contingent Fund	496,277	172,500,000	172,500,000	172,500,000
DOT Operations	387,926,607	408,895,784	408,894,784	408,894,784
Highway Beautification Fund	3,201,105	3,021,760	2,691,959	2,691,959
Other Federal Funds Cities/Counties	55,697,192	55,660,220	63,040,344	63,040,344
Volkswagen Settlement Fund	5,904,989	2,413,157	1,736,907	1,736,907
Grade Crossing Surface Repair	4,393,919	3,501,224	3,153,556	3,153,556
Drivers License Costs	8,508,200	8,661,362	8,661,362	8,661,362
Revitalize Iowa's Sound Economy	86,771,551	86,348,596	86,348,596	86,348,596
Passenger Rail Service Revolv.	2,121,857	2,246,821	2,246,821	2,246,821
DOT - SIB Fund	1,312,739	1,247,448	1,247,448	1,247,448
County Bridge Construction	11,165,637	6,418,248	6,217,848	6,217,848
City Bridge Construction Fund	2,910,396	3,098,066	3,098,066	3,098,066
Safety Improvement Program	32,714,045	35,018,478	35,341,400	35,341,400
Railroad Revolving Loan Fund	14,132,950	10,477,730	10,112,730	10,112,730
Motorcycle Education	644,905	1,068,322	1,141,672	1,141,672
ICEASB Support Fund	2,409,925	1,994,025	1,994,025	1,994,025
Materials And Equipment Revolving Fund	96,194,868	105,981,669	106,258,683	106,258,683
Transit Capital Loan Fund	898,895	781,030	794,030	794,030
Road Use Tax Fund	58,698,419	57,609,702	55,434,905	53,802,790
Aviation Refund Account	24,804	40,081	40,081	40,081
Safety Responsibility Fund	4,341,202	3,977,081	3,936,881	3,936,881
Vehicle Title Surety Bond Fund	45,249	46,659	47,869	47,869
Reciprocity Fund	23,967,512	30,760,131	30,760,131	30,760,131

## Transportation, Department of Fund Detail

Funds	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Payroll Clearing - DOT	80,710	145,067,517	145,067,517	145,067,517
Public Transit Infrastructure Grant Fund	2,962,045	3,321,512	3,321,512	3,321,512
State Aviation Fund	15,173,399	15,376,103	15,079,103	15,079,103
TIME-21 Fund	225,000,000	202,000,100	202,000,200	202,000,200
Statutory Allocations Fund	81,303,301	82,126,575	82,126,575	82,126,575

## Railroad Assistance Fund

### Fund Description

This fund is used to collect the repayment of federal discretionary funds that are loaned to rail companies for railroad projects that meet the federal eligibility requirements.

These funds must be accounted for by DOT to the Federal Government. The moneys can only be used to provide assistance in improving or conserving railroad lines within the State of Iowa.

### Railroad Assistance Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	94	98	98	98
Interest	4	7	7	7
Total Resources	98	105	105	105
<b>Expenditures</b>				
Intra-State Transfers	—	7	7	7
Balance Carry Forward (Funds)	98	98	98	98
Total Expenditures	98	105	105	105

## Public Transit Assistance Fund

### Fund Description

Moneys in this fund are to be expended for providing assistance to public transit for the development, improvement, and maintenance of public transit systems.

## Public Transit Assistance Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	4,726,793	5,019,998	5,019,998	5,019,998
Federal Support	36,067,394	58,136,700	58,136,700	58,136,700
Local Governments	—	100	100	100
Gov Fund Type Transfers - Other Agencies	20,246,730	11,586,000	11,586,000	11,586,000
Bonds & Loans	—	100	100	100
Other	2,063	1,100	1,100	1,100
<b>Total Resources</b>	<b>61,042,980</b>	<b>74,743,998</b>	<b>74,743,998</b>	<b>74,743,998</b>
<b>Expenditures</b>				
Outside Services	—	1,500,000	1,500,000	1,500,000
Advertising & Publicity	—	10,000	10,000	10,000
Gov Fund Type Transfers - Other Agencies Services	—	100	100	100
State Aid	56,022,982	68,213,900	68,213,900	68,213,900
Balance Carry Forward (Funds)	5,019,998	5,019,998	5,019,998	5,019,998
<b>Total Expenditures</b>	<b>61,042,980</b>	<b>74,743,998</b>	<b>74,743,998</b>	<b>74,743,998</b>

## Transfer of Jurisdiction Fund

### Fund Description

This account receives funds from the primary road fund to make payments to cities and counties for transfer of jurisdiction mandated by Senate File 451 of the 80th General Assembly.

## Transfer of Jurisdiction Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	9,460	9,460	9,460	9,460
Intra State Receipts	13,108,638	22,000,000	22,000,000	22,000,000
<b>Total Resources</b>	<b>13,118,097</b>	<b>22,009,460</b>	<b>22,009,460</b>	<b>22,009,460</b>
<b>Expenditures</b>				
Gov Fund Type Transfers - Other Agencies Services	13,108,638	2,000,000	2,000,000	2,000,000
State Aid	—	20,000,000	20,000,000	20,000,000
Balance Carry Forward (Funds)	9,460	9,460	9,460	9,460
<b>Total Expenditures</b>	<b>13,118,097</b>	<b>22,009,460</b>	<b>22,009,460</b>	<b>22,009,460</b>

## Iowa Commercial Aviation Infrastructure Fund

### Fund Description

This fund receives federal dollars from the State for grants distributed to Iowa commercial airports.

### Iowa Commercial Aviation Infrastructure Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	4,681,082	26,136,947	26,136,847	26,136,847
Gov Fund Type Transfers - Other Agencies	53,000,000	100	—	—
<b>Total Resources</b>	<b>57,681,082</b>	<b>26,137,047</b>	<b>26,136,847</b>	<b>26,136,847</b>
<b>Expenditures</b>				
State Aid	31,544,135	200	100	100
Balance Carry Forward (Funds)	26,136,947	26,136,847	26,136,747	26,136,747
<b>Total Expenditures</b>	<b>57,681,082</b>	<b>26,137,047</b>	<b>26,136,847</b>	<b>26,136,847</b>

## Annual All Systems Permit

### Fund Description

75% of the Annual All-System Permits are deposited into this fund. Funds are then distributed to participating counties.

### Annual All Systems Permit Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Adjustment to Balance Forward	10,378	—	—	—
Intra State Receipts	1,736,625	100	100	100
<b>Total Resources</b>	<b>1,747,003</b>	<b>100</b>	<b>100</b>	<b>100</b>
<b>Expenditures</b>				
Licenses	1,747,003	100	100	100
<b>Total Expenditures</b>	<b>1,747,003</b>	<b>100</b>	<b>100</b>	<b>100</b>

## License Plate Fund

### Fund Description

This account receives funding from the Road Use Tax Fund to pay the costs of title and registration forms, as well as supplies and prison labor needed to manufacture license plates.

### License Plate Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	1,290,420	714,241	666,641	666,641
Intra State Receipts	4,500,000	3,875,900	3,875,900	3,875,900
Other	—	100	100	100
<b>Total Resources</b>	<b>5,790,420</b>	<b>4,590,241</b>	<b>4,542,641</b>	<b>4,542,641</b>
<b>Expenditures</b>				
Office Supplies	—	35,000	35,000	35,000
Highway Maintenance Supplies	253,221	79,000	79,000	79,000
Other Supplies	4,802,010	3,247,600	3,247,600	3,247,600
Uniforms & Related Items	—	100	100	100
Postage	—	300	300	300
Outside Services	—	2,200	2,200	2,200
Intra-State Transfers	—	100	100	100
Advertising & Publicity	20,948	559,100	559,100	559,100
Data Processing	—	100	100	100
IT Equipment	—	100	100	100
Balance Carry Forward (Funds)	714,241	666,641	619,041	619,041
<b>Total Expenditures</b>	<b>5,790,420</b>	<b>4,590,241</b>	<b>4,542,641</b>	<b>4,542,641</b>

## EPA (Environmental Protection Agency)

### Fund Description

This fund shows the financial activity for grants received from the Environmental Protection Agency.

### EPA (Environmental Protection Agency) Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Federal Support	415,170	100	100	100
Intra State Receipts	—	100	100	100
<b>Total Resources</b>	<b>415,170</b>	<b>200</b>	<b>200</b>	<b>200</b>
<b>Expenditures</b>				

## EPA (Environmental Protection Agency) Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Capitals	415,170	200	200	200
Total Expenditures	415,170	200	200	200

## Primary Road Fund

### Fund Description

This account is established to receive Road Use Tax Funds, Federal funds, and all other funds which may, by law, be credited to the Primary Road Fund. A portion of the fund is appropriated to the Department of Transportation for operations. The remaining balance is appropriated by law for highway construction.

### Primary Road Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	261,612,210	270,364,783	266,276,520	266,276,520
Adjustment to Balance Forward	232,647	—	—	—
Balance Brought Forward (Approps)	537,814	552,119	552,119	552,119
Appropriation	355,878,038	372,950,042	387,206,188	396,014,166
Salary Adjustment	6,782,903	14,256,146	—	—
Sales Tax - Dot	—	100	100	100
Federal Support	702,914,512	528,355,100	528,355,100	528,355,100
Local Governments	11,222,848	12,040,100	12,040,100	12,040,100
Other States	7,954,543	22,099,900	22,099,900	22,099,900
Intra State Receipts	834,786,238	744,257,146	744,257,146	744,257,146
Reimbursement from Other Agencies	—	100	100	100
Gov Fund Type Transfers - Other Agencies	150,519,989	74,653,538	74,653,438	74,653,438
Bonds & Loans	1,333,336	510,100	510,100	510,100
Reversions	4,363,448	—	—	—
Fees, Licenses & Permits	5,893,565	5,500,000	5,500,000	5,500,000
Refunds & Reimbursements	36,653	200	200	200
Sale Of Real Estate	1,894,149	805,000	805,000	805,000
Rents & Leases	122,063	1,100	1,100	1,100
Inventory Sales	184,630	100	100	100
Unearned Receipts	(10,538)	100	100	100
Other	6,527,989	108,257,200	108,257,200	108,257,200
Payroll Deductions	—	24,000	24,000	24,000
<b>Total Resources</b>	<b>2,352,787,036</b>	<b>2,154,626,874</b>	<b>2,150,538,511</b>	<b>2,159,346,489</b>
<b>Expenditures</b>				
Personal Services-Salaries	88,279	—	—	—
Personal Travel In State	375	3,700	3,700	3,700
State Vehicle Operation	5,508	6,200	6,200	6,200

## Primary Road Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Depreciation	—	100	100	100
Personal Travel Out of State	60,355	1,600	1,600	1,600
Office Supplies	42,662	243,500	243,500	48,500
Facility Maintenance Supplies	778,055	989,000	989,000	2,976,969
Equipment Maintenance Supplies	69,470	665,401	665,400	665,400
Professional & Scientific Supplies	1,888	18,899	18,900	18,900
Highway Maintenance Supplies	29,488,005	7,580,700	7,580,700	7,580,700
Ag., Conservation & Horticulture Supply	—	200	200	200
Other Supplies	—	100	100	100
Printing & Binding	—	300	300	300
Uniforms & Related Items	6,411	21,300	21,300	21,300
Postage	43,013	3,100	3,100	3,100
Communications	135,974	209,100	209,100	209,100
Rentals	60,298	15,100	15,100	15,100
Utilities	1,278,625	1,003,600	1,003,600	1,003,600
Professional & Scientific Services	85,977,559	41,891,700	41,891,700	40,891,700
Outside Services	16,668,382	58,572,201	58,572,201	58,572,201
Intra-State Transfers	50,038,599	73,604,438	73,604,438	84,053,801
Advertising & Publicity	15,373	38,100	38,100	38,100
Outside Repairs/Service	16,491,643	6,792,100	6,792,000	6,792,000
Data Processing	—	100	100	100
Reimbursement to Other Agencies	—	1,050,704	1,050,704	1,050,704
ITS Reimbursements	—	200	200	200
IT Outside Services	7,579,371	5,350,000	5,350,000	5,350,000
Gov Fund Type Transfers - Other Agencies Services	335,331,639	631,230,644	631,230,644	628,796,290
Equipment	37,247	19,400	19,400	19,400
Office Equipment	—	1,600	1,600	1,600
Equipment - Non-Inventory	2,952	1,500	1,500	1,500
IT Equipment	302,351	3,250,300	3,250,300	3,250,300
Claims	301,576	250,200	250,200	250,200
Other Expense & Obligations	536,036	1,284,701	1,284,701	1,284,701
Interest Expense/Princ/Securities	—	100	100	100
Withheld Income Taxes	—	100	100	100
Dot Payroll	—	100	100	100
Licenses	755	300	300	300
Fees	122,039	90,000	90,000	90,000
Refunds-Sales Tax	—	100	100	100
Refunds-Other	7,260	100	100	100
State Aid	—	700	700	700
Capitals	1,137,321,809	640,484,400	640,484,400	609,929,035
Balance Carry Forward (Approps)	552,119	552,119	552,119	552,119
Appropriation	394,778,141	413,122,547	413,122,547	429,261,553
Reversions	4,298,487	—	—	—
Balance Carry Forward (Funds)	270,364,783	266,276,520	262,188,257	276,604,616
<b>Total Expenditures</b>	<b>2,352,787,037</b>	<b>2,154,626,874</b>	<b>2,150,538,511</b>	<b>2,159,346,489</b>

## Farm to Market Road Fund

### Fund Description

The fund receives the portion of road use tax fund as established in Iowa Code 312.2.1, federal funds and all other funds that may be credited by law. None of the fund is used for administrative expenses but is used entirely for construction, reconstruction or improvement of the Farm to Market Road System established in Iowa Code 310.

### Farm to Market Road Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	118,792,637	139,674,172	132,016,903	132,016,903
Federal Support	68,821,623	10,000,000	10,000,000	10,000,000
Local Governments	17,407,730	1,000	1,000	1,000
Intra State Receipts	134,939,035	113,000,000	113,000,000	113,000,000
Interest	—	10,000	10,000	10,000
Refunds & Reimbursements	—	1,000	1,000	1,000
Other	52,900	101,000	101,000	101,000
<b>Total Resources</b>	<b>340,013,925</b>	<b>262,787,172</b>	<b>255,129,903</b>	<b>255,129,903</b>
<b>Expenditures</b>				
Personal Travel Out of State	1,337	1,000	1,000	1,000
Professional & Scientific Services	2,048,924	1,500,000	1,500,000	1,500,000
Gov Fund Type Transfers - Other Agencies Services	—	1,000	1,000	1,000
Claims	—	1,000	1,000	1,000
Other Expense & Obligations	293	1,200	1,200	1,200
Interest Expense/Princ/Securities	—	1,000	1,000	1,000
Capitals	198,289,199	129,265,069	129,265,069	129,265,069
Balance Carry Forward (Funds)	139,674,172	132,016,903	124,359,634	124,359,634
<b>Total Expenditures</b>	<b>340,013,925</b>	<b>262,787,172</b>	<b>255,129,903</b>	<b>255,129,903</b>

## Highway Beautification Fund

### Fund Description

This fund is established to receive all fees paid annually for each business sign supplied for posting.

### Highway Beautification Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	2,060,136	2,326,688	1,996,887	1,996,887
Gov Fund Type Transfers - Other Agencies	—	100	100	100
Fees, Licenses & Permits	1,140,969	694,772	694,772	694,772

## Highway Beautification Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Other	—	200	200	200
<b>Total Resources</b>	<b>3,201,105</b>	<b>3,021,760</b>	<b>2,691,959</b>	<b>2,691,959</b>
<b>Expenditures</b>				
Personal Services-Salaries	829,725	967,203	967,203	967,203
Personal Travel In State	2,832	1,500	1,500	1,500
State Vehicle Operation	—	7,000	7,000	7,000
Depreciation	—	5,000	5,000	5,000
Personal Travel Out of State	—	100	100	100
Office Supplies	—	100	100	100
Facility Maintenance Supplies	—	100	100	100
Equipment Maintenance Supplies	—	100	100	100
Professional & Scientific Supplies	70	100	100	100
Highway Maintenance Supplies	—	2,500	2,500	2,500
Other Supplies	—	100	100	100
Printing & Binding	354	100	100	100
Uniforms & Related Items	—	70	70	70
Postage	—	100	100	100
Communications	110	100	100	100
Rentals	—	100	100	100
Professional & Scientific Services	2,076	1,100	1,100	1,100
Outside Services	37,522	33,000	33,000	33,000
Intra-State Transfers	1,471	100	100	100
Advertising & Publicity	216	100	100	100
Reimbursement to Other Agencies	42	100	100	100
ITS Reimbursements	—	100	100	100
IT Outside Services	—	100	100	100
Gov Fund Type Transfers - Other Agencies Services	—	100	100	100
Equipment	—	100	100	100
Office Equipment	—	100	100	100
IT Equipment	—	1,200	1,200	1,200
Other Expense & Obligations	—	100	100	100
Refunds-Other	—	4,200	4,200	4,200
Capitals	—	200	200	200
Balance Carry Forward (Funds)	2,326,688	1,996,887	1,667,086	1,667,086
<b>Total Expenditures</b>	<b>3,201,105</b>	<b>3,021,760</b>	<b>2,691,959</b>	<b>2,691,959</b>

## Other Federal Funds Cities/Counties

### Fund Description

This account receives Federal reimbursement funds associated with city and county construction projects which are distributed back to appropriate city and county.

### Other Federal Funds Cities/Counties Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	212,274	1,458,220	8,838,344	8,838,344
Federal Support	55,416,461	54,200,000	54,200,000	54,200,000
Local Governments	32,166	1,000	1,000	1,000
Other	36,291	1,000	1,000	1,000
<b>Total Resources</b>	<b>55,697,192</b>	<b>55,660,220</b>	<b>63,040,344</b>	<b>63,040,344</b>
<b>Expenditures</b>				
Professional & Scientific Services	509,175	1,004,976	1,004,976	1,004,976
Outside Services	—	15,000	15,000	15,000
Gov Fund Type Transfers - Other Agencies Services	396,333	800,100	800,100	800,100
Capitals	53,333,464	45,001,800	45,001,800	45,001,800
Balance Carry Forward (Funds)	1,458,220	8,838,344	16,218,468	16,218,468
<b>Total Expenditures</b>	<b>55,697,192</b>	<b>55,660,220</b>	<b>63,040,344</b>	<b>63,040,344</b>

## Volkswagen Settlement Fund

### Fund Description

This fund shows the financial activity for funds received from the Volkswagen settlement.

### Volkswagen Settlement Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	5,904,989	2,413,157	1,736,907	1,736,907
<b>Total Resources</b>	<b>5,904,989</b>	<b>2,413,157</b>	<b>1,736,907</b>	<b>1,736,907</b>
<b>Expenditures</b>				
Capitals	3,491,833	676,250	676,250	676,250
Balance Carry Forward (Funds)	2,413,157	1,736,907	1,060,657	1,060,657
<b>Total Expenditures</b>	<b>5,904,989</b>	<b>2,413,157</b>	<b>1,736,907</b>	<b>1,736,907</b>

## Revitalize Iowa's Sound Economy

### Fund Description

This account is established to receive funding from the Road Use Tax Fund related to the excise tax on motor fuel, special fuel and diesel fuel of one and three-fourths cents per gallon. Funding is to be used in the construction or improvement of roads and streets which promote economic development in the State.

### Revitalize Iowa's Sound Economy Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	69,144,995	69,732,196	69,732,196	69,732,196
Local Governments	242,185	100	100	100
Intra State Receipts	17,328,308	16,600,000	16,600,000	16,600,000
Interest	418	1,100	1,100	1,100
Bonds & Loans	55,645	15,000	15,000	15,000
Other	—	200	200	200
<b>Total Resources</b>	<b>86,771,551</b>	<b>86,348,596</b>	<b>86,348,596</b>	<b>86,348,596</b>
<b>Expenditures</b>				
Professional & Scientific Services	649,021	200	200	200
Intra-State Transfers	—	400	400	400
Other Expense & Obligations	—	36,600	36,600	36,600
State Aid	3,770,560	100	100	100
Capitals	12,619,773	16,579,100	16,579,100	16,579,100
Balance Carry Forward (Funds)	69,732,196	69,732,196	69,732,196	69,732,196
<b>Total Expenditures</b>	<b>86,771,551</b>	<b>86,348,596</b>	<b>86,348,596</b>	<b>86,348,596</b>

## Passenger Rail Service Revolv.

### Fund Description

Moneys deposited in the fund shall be administered by the director and shall be used to pay the costs associated with the initiation, operation, and maintenance of passenger rail service.

### Passenger Rail Service Revolv. Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	2,121,857	2,101,857	2,101,857	2,101,857
Federal Support	—	144,864	144,864	144,864
Other	—	100	100	100
<b>Total Resources</b>	<b>2,121,857</b>	<b>2,246,821</b>	<b>2,246,821</b>	<b>2,246,821</b>
<b>Expenditures</b>				

## Passenger Rail Service Revolv. Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Professional & Scientific Services	—	144,864	144,864	144,864
Capitals	20,000	100	100	100
Balance Carry Forward (Funds)	2,101,857	2,101,857	2,101,857	2,101,857
Total Expenditures	2,121,857	2,246,821	2,246,821	2,246,821

## DOT - SIB Fund

### Fund Description

Balance in the fund will be used for the Linking Iowa's Freight Transportation System Program. This one-time funding was awarded in February 2016.

### DOT - SIB Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	1,254,598	1,183,103	1,183,103	1,183,103
Interest	58,141	64,345	64,345	64,345
Total Resources	1,312,739	1,247,448	1,247,448	1,247,448
<b>Expenditures</b>				
Professional & Scientific Services	129,636	100	100	100
Capitals	—	64,245	64,245	64,245
Balance Carry Forward (Funds)	1,183,103	1,183,103	1,183,103	1,183,103
Total Expenditures	1,312,739	1,247,448	1,247,448	1,247,448

## County Bridge Construction

### Fund Description

This fund receives money from the Road Use Tax Fund to be used by counties for bridge construction and reconstruction projects.

### County Bridge Construction Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	9,165,637	4,418,248	4,217,848	4,217,848
Intra State Receipts	2,000,000	2,000,000	2,000,000	2,000,000
Total Resources	11,165,637	6,418,248	6,217,848	6,217,848

## County Bridge Construction Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Expenditures				
Intra-State Transfers	—	400	400	400
Capitals	6,747,389	2,200,000	2,200,000	2,200,000
Balance Carry Forward (Funds)	4,418,248	4,217,848	4,017,448	4,017,448
Total Expenditures	11,165,637	6,418,248	6,217,848	6,217,848

## City Bridge Construction Fund

### Fund Description

This fund receives money from the Road Use Tax Fund to be used by cities for bridge construction and reconstruction projects.

### City Bridge Construction Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	2,410,396	2,598,066	2,598,066	2,598,066
Intra State Receipts	500,000	500,000	500,000	500,000
Total Resources	2,910,396	3,098,066	3,098,066	3,098,066
Expenditures				
Capitals	312,330	500,000	500,000	500,000
Balance Carry Forward (Funds)	2,598,066	2,598,066	2,598,066	2,598,066
Total Expenditures	2,910,396	3,098,066	3,098,066	3,098,066

## Safety Improvement Program

### Fund Description

This account receives a transfer from the Road Use Tax Fund to provide for safety related projects for city, county, or state roads.

## Safety Improvement Program Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	24,015,878	26,918,278	27,241,200	27,241,200
Intra State Receipts	8,646,683	8,100,000	8,100,000	8,100,000
Gov Fund Type Transfers - Other Agencies	51,484	—	—	—
Refunds & Reimbursements	—	100	100	100
Sale Of Real Estate	—	100	100	100
<b>Total Resources</b>	<b>32,714,045</b>	<b>35,018,478</b>	<b>35,341,400</b>	<b>35,341,400</b>
<b>Expenditures</b>				
Office Supplies	—	100	100	100
Highway Maintenance Supplies	—	60,000	60,000	60,000
Professional & Scientific Services	253,466	400,000	400,000	400,000
Outside Services	110,470	7,000	7,000	7,000
Intra-State Transfers	—	100	100	100
Advertising & Publicity	—	100	100	100
Gov Fund Type Transfers - Other Agencies Services	41,549	—	—	—
IT Equipment	—	300	300	300
Other Expense & Obligations	62	100	100	100
Interest Expense/Princ/Securities	—	100	100	100
Fees	—	100	100	100
Capitals	5,390,220	7,309,378	7,309,378	7,309,378
Balance Carry Forward (Funds)	26,918,278	27,241,200	27,564,122	27,564,122
<b>Total Expenditures</b>	<b>32,714,045</b>	<b>35,018,478</b>	<b>35,341,400</b>	<b>35,341,400</b>

## Railroad Revolving Loan Fund

### Fund Description

Funding comes from appropriations made to provide loan assistance for the restoration, conservation, improvement, and construction of railroad related improvements.

### Railroad Revolving Loan Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	12,521,549	6,964,530	6,599,530	6,599,530
Local Governments	500,799	100	100	100
Intra State Receipts	500,000	2,000,000	2,000,000	2,000,000
Reimbursement from Other Agencies	—	100	100	100
Interest	485	3,000	3,000	3,000
Bonds & Loans	610,116	1,200,000	1,200,000	1,200,000
Other	—	310,000	310,000	310,000
<b>Total Resources</b>	<b>14,132,950</b>	<b>10,477,730</b>	<b>10,112,730</b>	<b>10,112,730</b>

## Railroad Revolving Loan Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Expenditures</b>				
Professional & Scientific Services	6,982,274	3,878,100	3,878,100	3,878,100
Capitals	186,146	100	100	100
Balance Carry Forward (Funds)	6,964,530	6,599,530	6,234,530	6,234,530
<b>Total Expenditures</b>	<b>14,132,950</b>	<b>10,477,730</b>	<b>10,112,730</b>	<b>10,112,730</b>

## ICEASB Support Fund

### Fund Description

The fund will receive each month .25 of 1% of the Road Use Tax Allocation to the counties under Code section 312.3(1) for the financial support of the Iowa County Engineers Association Service Bureau.

## ICEASB Support Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	1,444,025	1,444,025	1,444,025	1,444,025
Intra State Receipts	965,900	550,000	550,000	550,000
<b>Total Resources</b>	<b>2,409,925</b>	<b>1,994,025</b>	<b>1,994,025</b>	<b>1,994,025</b>
<b>Expenditures</b>				
Outside Services	965,900	550,000	550,000	550,000
Balance Carry Forward (Funds)	1,444,025	1,444,025	1,444,025	1,444,025
<b>Total Expenditures</b>	<b>2,409,925</b>	<b>1,994,025</b>	<b>1,994,025</b>	<b>1,994,025</b>

## Materials And Equipment Revolving Fund

### Fund Description

The fund is established to purchase equipment, materials and supplies for all divisions of the Department. Funding comes an appropriation made to the fund.

## Materials And Equipment Revolving Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	16,573,190	38,534,237	38,811,251	38,811,251
Adjustment to Balance Forward	2,818	—	—	—

## Materials And Equipment Revolving Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Sales Tax - Dot	465	23,000	23,000	23,000
Federal Support	2,387	201	200	200
Local Governments	—	1,290,000	1,290,000	1,290,000
Intra State Receipts	32,332,464	1,000	1,000	1,000
Gov Fund Type Transfers - Other Agencies	—	117,396	117,396	117,396
Refunds & Reimbursements	42,036,222	10,820,001	10,820,000	10,820,000
Inventory Sales	2,481,671	2,792,266	2,792,262	2,792,262
Other	2,765,650	52,403,568	52,403,574	52,403,574
<b>Total Resources</b>	<b>96,194,868</b>	<b>105,981,669</b>	<b>106,258,683</b>	<b>106,258,683</b>
<b>Expenditures</b>				
Personal Services-Salaries	6,308,170	6,562,596	6,562,596	6,562,596
Personal Travel In State	21,619	14,700	14,700	14,700
State Vehicle Operation	—	301,100	301,100	301,100
Depreciation	—	599	600	600
Personal Travel Out of State	8,122	1,401	1,400	1,400
Office Supplies	198,574	159,000	159,000	159,000
Facility Maintenance Supplies	1,362,287	1,271,300	1,271,300	1,271,300
Equipment Maintenance Supplies	12,153,811	12,026,900	12,026,900	12,026,900
Professional & Scientific Supplies	66,707	63,100	63,100	63,100
Highway Maintenance Supplies	3,767,513	3,021,900	3,021,900	3,021,900
Ag., Conservation & Horticulture Supply	—	200	200	200
Other Supplies	1,790	45,100	45,100	45,100
Food	—	1,100	1,100	1,100
Uniforms & Related Items	21,823	667,100	667,100	667,100
Postage	12,369	19,300	19,300	19,300
Communications	41,893	42,600	42,600	42,600
Rentals	—	7,000	7,000	7,000
Utilities	55	100	100	100
Professional & Scientific Services	2,965	2,000	2,000	2,000
Outside Services	243,772	1,298,098	1,298,100	1,298,100
Intra-State Transfers	216	1,102	1,100	1,100
Advertising & Publicity	1,065	6,000	6,000	6,000
Outside Repairs/Service	838,831	4,837,908	4,837,908	4,837,908
Reimbursement to Other Agencies	3,202	5,400	5,400	5,400
IT Outside Services	814,935	609,200	609,200	609,200
Equipment	25,151,106	33,103,700	33,103,700	33,103,700
Office Equipment	821,131	418,800	418,800	418,800
Equipment - Non-Inventory	—	100	100	100
IT Equipment	5,835,117	2,659,914	2,659,914	2,659,914
Claims	—	10,100	10,100	10,100
Other Expense & Obligations	2,374	1,900	1,900	1,900
Licenses	—	100	100	100
Refunds-Sales Tax	508	2,600	2,600	2,600
Refunds-Other	(19,321)	8,200	8,200	8,200
Capitals	—	200	200	200

## Materials And Equipment Revolving Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Balance Carry Forward (Funds)	38,534,237	38,811,251	39,088,265	39,088,265
Total Expenditures	96,194,868	105,981,669	106,258,683	106,258,683

## Safety Responsibility Fund

### Fund Description

This account holds funds from Iowa drivers who have to provide proof of their motor vehicle financial responsibility.

### Safety Responsibility Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	3,012,181	3,727,081	3,686,881	3,686,881
Unearned Receipts	1,329,021	250,000	250,000	250,000
Total Resources	4,341,202	3,977,081	3,936,881	3,936,881
<b>Expenditures</b>				
Outside Services	—	100	100	100
Intra-State Transfers	—	100	100	100
Refunds-Other	614,121	290,000	290,000	290,000
Balance Carry Forward (Funds)	3,727,081	3,686,881	3,646,681	3,646,681
Total Expenditures	4,341,202	3,977,081	3,936,881	3,936,881

## Reciprocity Fund

### Fund Description

As per Chapter 326.29 of the Code of Iowa this account contains truck registration fees received for and then distributed to other states.

### Reciprocity Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	5,871,790	5,760,131	5,760,131	5,760,131
Fees, Licenses & Permits	18,081,173	24,999,000	24,999,000	24,999,000
Unearned Receipts	14,548	1,000	1,000	1,000
<b>Total Resources</b>	<b>23,967,512</b>	<b>30,760,131</b>	<b>30,760,131</b>	<b>30,760,131</b>
<b>Expenditures</b>				
Refunds-Other	18,207,381	25,000,000	25,000,000	25,000,000
Balance Carry Forward (Funds)	5,760,131	5,760,131	5,760,131	5,760,131
<b>Total Expenditures</b>	<b>23,967,512</b>	<b>30,760,131</b>	<b>30,760,131</b>	<b>30,760,131</b>

## Public Transit Infrastructure Grant Fund

### Fund Description

Moneys in the fund shall be awarded to public transit systems within the state for construction and infrastructure projects that meet the definition of "vertical infrastructure" in section 8.57, subsection 6, paragraph "c".

The fund shall consist of appropriations made to the fund and transfers of interest, earnings, and moneys from other funds as provided by law. In awarding grant assistance, the office of public transit within the department shall, by rule, specify certain criteria that must be included in a grant application, which shall include but not be limited to information on the feasibility of completion of an individual infrastructure project. Notwithstanding section 8.33, moneys in the public transit infrastructure grant fund shall not revert to the fund from which they are appropriated but shall remain available indefinitely for expenditure under this section.

### Public Transit Infrastructure Grant Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	1,962,045	1,821,512	1,821,512	1,821,512
Intra State Receipts	1,000,000	1,500,000	1,500,000	1,500,000
<b>Total Resources</b>	<b>2,962,045</b>	<b>3,321,512</b>	<b>3,321,512</b>	<b>3,321,512</b>
<b>Expenditures</b>				
State Aid	1,140,533	1,500,000	1,500,000	1,500,000

## Public Transit Infrastructure Grant Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Balance Carry Forward (Funds)	1,821,512	1,821,512	1,821,512	1,821,512
Total Expenditures	2,962,045	3,321,512	3,321,512	3,321,512

## State Aviation Fund

### Fund Description

The fund shall consist of moneys deposited in the fund pursuant to sections 328.21 and 452A.82 and other moneys appropriated to the fund. Moneys in the fund in a fiscal year shall be used as appropriated by the general assembly for airport engineering studies, construction or improvements, and the windsock program for public airports. In awarding moneys, the department shall give preference to projects that demonstrate a collaborative effort between airports.

### State Aviation Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	10,438,870	11,412,703	11,115,703	11,115,703
Federal Support	198,141	440,000	440,000	440,000
Intra State Receipts	2,469,245	1,700,000	1,700,000	1,700,000
Fees, Licenses & Permits	2,052,544	1,800,000	1,800,000	1,800,000
Other	14,600	23,400	23,400	23,400
Total Resources	15,173,399	15,376,103	15,079,103	15,079,103
<b>Expenditures</b>				
Office Supplies	—	100	100	100
Facility Maintenance Supplies	—	4,900	4,900	4,900
Highway Maintenance Supplies	—	100	100	100
Intra-State Transfers	5,201	100	100	100
Gov Fund Type Transfers - Other Agencies Services	—	100	100	100
Office Equipment	—	100	100	100
State Aid	3,755,495	4,255,000	4,255,000	4,255,000
Balance Carry Forward (Funds)	11,412,703	11,115,703	10,818,703	10,818,703
Total Expenditures	15,173,399	15,376,103	15,079,103	15,079,103

## TIME-21 Fund

### Fund Description

The fund receives revenue created by changing certain vehicle registration fees and schedules, and by increasing trailer and title fees, but not more than \$225,000,000. Any funds received over this amount is deposited to the Road Use Tax Fund. The distribution of the fund is 60% primary road fund, 20% to the secondary road fund and 20% to the street construction fund.

### TIME-21 Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	—	—	100	100
Intra State Receipts	206,212,704	178,999,900	178,999,900	178,999,900
Gov Fund Type Transfers - Other Agencies	18,687,609	22,940,100	22,940,100	22,940,100
Interest	99,687	60,100	60,100	60,100
<b>Total Resources</b>	<b>225,000,000</b>	<b>202,000,100</b>	<b>202,000,200</b>	<b>202,000,200</b>
<b>Expenditures</b>				
Gov Fund Type Transfers - Other Agencies Services	225,000,000	201,999,900	201,999,900	201,999,900
State Aid	—	100	100	100
Balance Carry Forward (Funds)	—	100	200	200
<b>Total Expenditures</b>	<b>225,000,000</b>	<b>202,000,100</b>	<b>202,000,200</b>	<b>202,000,200</b>

# Treasurer of State

## Mission Statement

The mission of the Office of Treasurer of State is to keep the money safe.

## Description

The Office of the Treasurer of State functions as the state's cash manager. In that role, the office coordinates financial services used by state agencies. It receives and verifies all deposits and redeems all state warrants presented for payment. The office invests available operating fund balances and allocates investment income to participating funds. When necessary, the office may issue revenue anticipation notes on behalf of the state. Financial records reconciled to the state accounting system and independent bank records. The Office of Treasurer of State coordinates bonding activities of the state agencies and provides centralized financing for lease-purchase agreements for state agencies. The Office issues an annual report on the bonding activities of all political subdivisions of the state. The Office of Treasurer of State is custodian of the three state pension funds: IPERS, the Peace Officers Retirement, Accident, and Disability System (POR) and the Judicial Retirement System (JRS). The Office of Treasurer of State administers the state's unclaimed property program, the Iowa Educational Savings Plan Trust, a state-wide pledging program that protects deposits of public funds that are not federally insured, the Iowa ABLE Savings Plan Trust and the Linked Investments for Tomorrow (LIFT) Act. The Office of Treasurer of State provides clerical and/or accounting support for various entities, including, but not limited to: the Executive Council, the Road Use Tax Fund, the Second Injury Fund, the State Sinking Fund for Public Deposits in Banks, the Underground Storage Tank Program, and the Tobacco Settlement Authority.

## Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
State Appropriations	2,392,088	2,843,203	2,843,203	2,861,999
Taxes	218,315,411	280,264,200	280,264,200	280,264,200
Receipts from Other Entities	1,547,430,201	1,423,838,486	1,423,838,486	1,423,838,486
Interest, Dividends, Bonds & Loans	45,451,985	7,658,377	7,658,377	7,658,377
Fees, Licenses & Permits	1,253,158,141	955,866,649	954,244,774	954,244,774
Refunds & Reimbursements	45,341,333	15,331,832	15,331,832	15,331,832
Sales, Rents & Services	13,153,631	4,771,434	4,771,434	4,771,434
Miscellaneous	105,784,193	62,380,000	62,380,000	62,380,000
Beginning Balance and Adjustments	305,694,513	329,701,075	330,967,387	330,967,387
<b>Total Resources</b>	<b>3,536,721,495</b>	<b>3,082,655,256</b>	<b>3,082,299,693</b>	<b>3,082,318,489</b>
<b>Expenditures</b>				
Personal Services	2,836,287	2,846,391	2,846,391	2,846,391
Travel & Subsistence	17,843	20,400	20,400	20,400
Supplies & Materials	108,729	559,981	559,981	559,981
Contractual Services and Transfers	1,333,430,076	1,077,385,734	1,075,763,859	1,075,763,859
Equipment & Repairs	191,244	33,834	33,834	52,630
Claims & Miscellaneous	69,386,160	89,719,059	89,719,059	89,719,059
Licenses, Permits, Refunds & Other	836,167,031	753,000,480	753,000,480	753,000,480
State Aid & Credits	711,644,635	591,645,000	591,645,000	591,645,000
Plant Improvements & Additions	—	1,400	1,400	1,400
Appropriations	253,238,263	236,475,590	236,475,590	227,196,475

## Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Reversions	153	—	—	—
Balance Carry Forward	329,701,075	330,967,387	332,233,699	341,512,814
Total Expenditures	3,536,721,496	3,082,655,256	3,082,299,693	3,082,318,489
Full Time Equivalents	26	26	28	28

## Appropriations from General Fund

Appropriations	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Treasurer - General Office	1,015,300	1,046,415	1,046,415	1,065,211
Total Treasurer of State	1,015,300	1,046,415	1,046,415	1,065,211

## Appropriations from General Fund

Appropriations	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Clearwater Software	—	192,000	192,000	192,000
Tyler Tech Software	—	228,000	228,000	228,000
County Fair Improvements	1,060,000	1,060,000	1,060,000	1,060,000
Funds for I3 Expenses - Road Use Tax	316,788	316,788	316,788	316,788
Total Treasurer of State	1,376,788	1,796,788	1,796,788	1,796,788

## Appropriations Detail

### Treasurer - General Office

General Fund

#### Appropriation Description

This appropriation funds treasury operations that include state finance and accounting activities.

### Treasurer - General Office Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	1,015,300	1,046,415	1,046,415	1,065,211
Gov Fund Type Transfers - Other Agencies	1,819,825	2,041,591	2,041,591	2,041,591
Refunds & Reimbursements	720,724	316,788	316,788	316,788
<b>Total Resources</b>	<b>3,555,848</b>	<b>3,404,794</b>	<b>3,404,794</b>	<b>3,423,590</b>
<b>Expenditures</b>				
Personal Services-Salaries	2,836,287	2,846,391	2,846,391	2,846,391
Personal Travel In State	128	1,000	1,000	1,000
Personal Travel Out of State	17,265	15,000	15,000	15,000
Office Supplies	23,586	53,115	53,115	53,115
Other Supplies	96	10	10	10
Printing & Binding	568	190	190	190
Postage	2,798	4,000	4,000	4,000
Communications	6,570	10,500	10,500	10,500
Professional & Scientific Services	268	12,000	12,000	12,000
Outside Services	25,919	20,000	20,000	20,000
Advertising & Publicity	725	2,000	2,000	2,000
Reimbursement to Other Agencies	67,002	61,000	61,000	61,000
ITS Reimbursements	526,912	300,000	300,000	300,000
IT Outside Services	7,136	49,588	49,588	49,588
Gov Fund Type Transfers - Auditor of State Services	183	—	—	—
Gov Fund Type Transfers - Other Agencies Services	305	—	—	—
Equipment	383	—	—	—
Office Equipment	13,815	13,000	13,000	13,000
Equipment - Non-Inventory	112	2,000	2,000	2,000
IT Equipment	25,513	15,000	15,000	33,796
Other Expense & Obligations	124	—	—	—
Reversions	153	—	—	—
<b>Total Expenditures</b>	<b>3,555,848</b>	<b>3,404,794</b>	<b>3,404,794</b>	<b>3,423,590</b>

## County Fair Improvements

Rebuild Iowa Infrastructure Fund

### Appropriation Description

County Fair Infrastructure Improvements

### County Fair Improvements Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	1,060,000	1,060,000	1,060,000	1,060,000
Total Resources	1,060,000	1,060,000	1,060,000	1,060,000
<b>Expenditures</b>				
State Aid	1,060,000	1,060,000	1,060,000	1,060,000
Total Expenditures	1,060,000	1,060,000	1,060,000	1,060,000

## Funds for I3 Expenses - Road Use Tax

Road Use Tax Fund

### Appropriation Description

To fund I3 expenses from the Road Use Tax Fund

### Funds for I3 Expenses - Road Use Tax Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	316,788	316,788	316,788	316,788
Total Resources	316,788	316,788	316,788	316,788
<b>Expenditures</b>				
ITS Reimbursements	316,788	316,788	316,788	316,788
Total Expenditures	316,788	316,788	316,788	316,788

## Clearwater Software

Technology Reinvestment Fund

### Appropriation Description

Clearwater Software

### Clearwater Software Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	192,000	192,000	192,000
Total Resources	—	192,000	192,000	192,000
<b>Expenditures</b>				
Office Supplies	—	192,000	192,000	192,000
Total Expenditures	—	192,000	192,000	192,000

## Tyler Tech Software

Technology Reinvestment Fund

### Appropriation Description

Tyler Tech Software

### Tyler Tech Software Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	228,000	228,000	228,000
Total Resources	—	228,000	228,000	228,000
<b>Expenditures</b>				
Office Supplies	—	228,000	228,000	228,000
Total Expenditures	—	228,000	228,000	228,000

## Fund Detail

### Treasurer of State Fund Detail

Funds	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Treasurer of State	3,477,112,451	3,051,292,193	3,052,704,122	3,052,704,122
Rebuild Iowa Infrastructure Fund	1,060,000	1,060,000	1,060,000	1,060,000
State Bond Repayment Fund	6,760	6,760	6,760	6,760
Revenue Bonds Debt Service Fund	55,586,937	55,196,018	55,202,018	55,202,018
Revenue Bonds Capitals II Fund	—	1,500	1,500	1,500
Revenue Bonds Federal Subsidy Holdback Fund	3,908,905	7,676,405	7,676,405	7,676,405
Unclaimed Property	84,308,289	58,042,068	65,037,268	65,037,268
Vision Iowa Fund	3,717,730	18,724,730	18,729,030	18,729,030
Prison Infrastructure Fund	14,317,746	15,070,258	15,070,258	15,070,258
Workers Compensation 2nd Injury	16,601,427	17,537,232	19,835,732	19,835,732
Opioid Settlement Fund	46,801,055	46,801,055	46,801,055	46,801,055
Local Electronic Government Transaction Fund	566,812	770,753	774,253	774,253
Flood Control Expense	479,786	585,000	585,000	585,000
Fiscal Year 2009 Prison Bonding Fund	—	—	—	—
Bank Sinking Fund	1,942,507	1,916,983	1,898,283	1,898,283
Henry Albert Trust	1,000	1,000	1,000	1,000
Iowa Cultural Trust Fund	806	806	806	806
Pooled Money Invest Income Act	22,165,604	23,474,258	24,627,794	24,627,794
Road Use Tax Fund	2,209,070,564	1,845,296,497	1,806,036,440	1,806,036,440
Secondary Road Fund-Counties	452,817,036	421,858,265	421,857,785	421,857,785
Street Construction Fund Cities/ Towns	363,166,210	320,124,843	320,124,843	320,124,843
Pooled Local Government Electronic Transaction Fund	4,958	4,958	4,958	4,958
Credit Card Processing Fees	3,155,064	1,249,854	1,249,854	1,249,854
Technology Reinvestment Fund	—	420,000	420,000	420,000
Health Care Trust	194,753,216	211,593,216	241,823,216	241,823,216
IUB/OCA Building Debt Service Reserve Fund	723,308	723,408	723,508	723,508
IUB/OCA Chargeable Expenses Fund	1,837,534	2,020,003	2,020,003	2,020,003
IUB/OCA Bond Fund	119,198	1,136,323	1,136,353	1,136,353
Underground Storage Tanks	7,150,378	6,659,070	5,671,878	5,671,878
UST Remedial Fund	2,221,989	2,144,786	1,643,286	1,643,286
UST Unassigned Revenue (Nonbond)	1,215,213	912,519	1,205,025	1,205,025
Underground Storage Tank Revenue Fund	1,325,526	1,345,526	1,058,828	1,058,828
UST Marketability Fund	454,701	489,701	524,701	524,701
UST Innocent Landowners Fund	1,932,950	1,766,538	1,240,038	1,240,038
Tobacco Settlement Authority	48,902,818	21,299,199	20,518,899	20,518,899
Tobacco Settlement Trust Fund	261,826	201,182	190,882	190,882
Tax-Exempt Bonds Proceeds Rest	—	—	—	—
Endowment for Iowa's Health Fund	41,200,575	13,762,000	13,762,000	13,762,000

## Treasurer of State Fund Detail

Funds	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Endowment for Iowa's Health Enforcement Reserve Fund	7,440,417	7,336,017	6,566,017	6,566,017
Endowment for Iowa's Health Restricted Capitals Fund	—	—	—	—

## State Bond Repayment Fund

### Fund Description

This fund received a transfer from the Economic Emergency Fund in FY14 that was used to defease Corrections 2002, Honey Creek 2006, and School Infrastructure 2012 bonds and to redeem IJOBS 2010B bonds redemption

### State Bond Repayment Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	6,760	6,760	6,760	6,760
Total Resources	6,760	6,760	6,760	6,760
<b>Expenditures</b>				
Balance Carry Forward (Funds)	6,760	6,760	6,760	6,760
Total Expenditures	6,760	6,760	6,760	6,760

## Revenue Bonds Debt Service Fund

### Fund Description

This fund receives pledged gaming revenues that are used to pay debt service on IJOBS bonds

### Revenue Bonds Debt Service Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	—	18	6,018	6,018
Pari-Mutuel Receipts	54,991,600	54,956,000	54,956,000	54,956,000
Interest	586,937	190,000	190,000	190,000
Fees, Licenses & Permits	8,400	50,000	50,000	50,000
Total Resources	55,586,937	55,196,018	55,202,018	55,202,018
<b>Expenditures</b>				

## Revenue Bonds Debt Service Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Professional & Scientific Services	482	10,000	10,000	10,000
Intra-State Transfers	12,977,577	5,880,000	5,880,000	5,880,000
Interest Expense/Princ/Securities	42,608,860	49,300,000	49,300,000	49,300,000
Balance Carry Forward (Funds)	18	6,018	12,018	12,018
<b>Total Expenditures</b>	<b>55,586,937</b>	<b>55,196,018</b>	<b>55,202,018</b>	<b>55,202,018</b>

## Unclaimed Property

### Unclaimed Property Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	16,777,762	18,375,068	25,370,268	25,370,268
Adjustment to Balance Forward	199,218	—	—	—
Gov Fund Type Transfers - Other Agencies	9,846	—	—	—
Interest	42,676	22,000	22,000	22,000
Dividends	513,597	225,000	225,000	225,000
Other Sales & Services	13,152,392	4,640,000	4,640,000	4,640,000
Unearned Receipts	53,612,799	34,780,000	34,780,000	34,780,000
<b>Total Resources</b>	<b>84,308,289</b>	<b>58,042,068</b>	<b>65,037,268</b>	<b>65,037,268</b>
<b>Expenditures</b>				
Personal Travel In State	231	2,500	2,500	2,500
Personal Travel Out of State	—	1,800	1,800	1,800
Office Supplies	6,183	12,000	12,000	12,000
Other Supplies	—	100	100	100
Printing & Binding	3,864	2,000	2,000	2,000
Postage	41,419	36,566	36,566	36,566
Communications	6,610	12,000	12,000	12,000
Professional & Scientific Services	985,403	1,200,000	1,200,000	1,200,000
Outside Services	54,191	45,000	45,000	45,000
Intra-State Transfers	35,000,000	14,000,000	14,000,000	14,000,000
Advertising & Publicity	181,441	275,000	275,000	275,000
Reimbursement to Other Agencies	27,642	22,000	22,000	22,000
ITS Reimbursements	2,505	25,000	25,000	25,000
Gov Fund Type Transfers - Attorney General Services	30,934	15,000	15,000	15,000
Gov Fund Type Transfers - Other Agencies Services	847,484	1,011,000	1,011,000	1,011,000
Equipment	259	—	—	—
Office Equipment	17,081	2,000	2,000	2,000
Equipment - Non-Inventory	66	334	334	334
IT Equipment	15,415	500	500	500
Other Expense & Obligations	6,586	9,000	9,000	9,000

## Unclaimed Property Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Refunds-Other	28,705,907	16,000,000	16,000,000	16,000,000
Balance Carry Forward (Funds)	18,375,068	25,370,268	32,365,468	32,365,468
Total Expenditures	84,308,289	58,042,068	65,037,268	65,037,268

## Workers Compensation 2nd Injury

### Fund Description

This account receives its funding from employers (or their insurance providers) when a worker is killed on the job in Iowa. The fund may also receive a surcharge placed on all insurance companies and self-insured businesses if the fund does not have the resources to cover expected payouts. Expenditures are made from this account when a person with a pre-existing disability is injured on the job. Payments are made upon the order of the workers' compensation commissioner.

### Workers Compensation 2nd Injury Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	4,004,638	7,523,732	9,822,232	9,822,232
Interest	206,790	13,500	13,500	13,500
Other	12,389,998	10,000,000	10,000,000	10,000,000
Total Resources	16,601,427	17,537,232	19,835,732	19,835,732
<b>Expenditures</b>				
Attorney General Reimbursements	450,000	215,000	215,000	215,000
Claims	8,627,694	7,500,000	7,500,000	7,500,000
Balance Carry Forward (Funds)	7,523,732	9,822,232	12,120,732	12,120,732
Total Expenditures	16,601,427	17,537,232	19,835,732	19,835,732

## Opioid Settlement Fund

### Fund Description

State portion of moneys paid to the state as a result of a national opioid settlement. Moneys in the fund are appropriated by the legislature for purposes of abating the opioid crisis in Iowa.

### Opioid Settlement Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	19,209,674	46,801,055	46,801,055	46,801,055
Interest	1,402,081	—	—	—
Refunds & Reimbursements	265,253	—	—	—
Other	25,924,047	—	—	—
<b>Total Resources</b>	<b>46,801,055</b>	<b>46,801,055</b>	<b>46,801,055</b>	<b>46,801,055</b>
<b>Expenditures</b>				
Balance Carry Forward (Funds)	46,801,055	46,801,055	46,801,055	46,801,055
<b>Total Expenditures</b>	<b>46,801,055</b>	<b>46,801,055</b>	<b>46,801,055</b>	<b>46,801,055</b>

## Tax-Exempt Bonds Proceeds Rest

### Fund Description

This fund is an "account" within the Tobacco Settlement Trust Fund. It accounts for the receipt and expenditure of tax-exempt bond proceeds received as a result of the securitization of tobacco settlement revenues in 2001.

### Tax-Exempt Bonds Proceeds Rest Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	1	—	—	—
Interest	(1)	—	—	—
<b>Total Resources</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Expenditures</b>				
<b>Total Expenditures</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>

## UST Remedial Fund

### Fund Description

This fund is to pay owner/operators of underground storage tanks to remediate releases from underground storage tanks.

### UST Remedial Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	2,221,989	1,144,786	643,286	643,286
Intra State Receipts	—	1,000,000	1,000,000	1,000,000
<b>Total Resources</b>	<b>2,221,989</b>	<b>2,144,786</b>	<b>1,643,286</b>	<b>1,643,286</b>
<b>Expenditures</b>				
Outside Repairs/Service	1,077,203	1,500,000	1,500,000	1,500,000
Gov Fund Type Transfers - Other Agencies Services	—	1,500	1,500	1,500
Balance Carry Forward (Funds)	1,144,786	643,286	141,786	141,786
<b>Total Expenditures</b>	<b>2,221,989</b>	<b>2,144,786</b>	<b>1,643,286</b>	<b>1,643,286</b>

## Local Electronic Government Transaction Fund

### Fund Description

Fees collected by county recorders are deposited into this fund and are used to develop and maintain a state wide internet site to provide access to land records and information.

### Local Electronic Government Transaction Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	82,711	117,253	120,753	120,753
Interest	7,214	3,500	3,500	3,500
Fees, Licenses & Permits	476,886	650,000	650,000	650,000
<b>Total Resources</b>	<b>566,812</b>	<b>770,753</b>	<b>774,253</b>	<b>774,253</b>
<b>Expenditures</b>				
Professional & Scientific Services	449,559	650,000	650,000	650,000
Balance Carry Forward (Funds)	117,253	120,753	124,253	124,253
<b>Total Expenditures</b>	<b>566,812</b>	<b>770,753</b>	<b>774,253</b>	<b>774,253</b>

## UST Unassigned Revenue (Nonbond)

### Fund Description

This fund is used to account for non-bond proceeds.

### UST Unassigned Revenue (Nonbond) Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	685,106	259,813	552,319	552,319
Interest	130,106	652,606	652,606	652,606
Reversions	400,000	—	—	—
Refunds & Reimbursements	—	100	100	100
<b>Total Resources</b>	<b>1,215,213</b>	<b>912,519</b>	<b>1,205,025</b>	<b>1,205,025</b>
<b>Expenditures</b>				
Personal Travel In State	219	100	100	100
Professional & Scientific Services	—	50,000	50,000	50,000
Outside Repairs/Service	206,452	50,000	50,000	50,000
Gov Fund Type Transfers - Attorney General Services	41,382	50,000	50,000	50,000
Gov Fund Type Transfers - Auditor of State Services	4,571	10,000	10,000	10,000
Gov Fund Type Transfers - Other Agencies Services	52,776	100	100	100
Appropriation	650,000	200,000	200,000	—
Balance Carry Forward (Funds)	259,813	552,319	844,825	1,044,825
<b>Total Expenditures</b>	<b>1,215,213</b>	<b>912,519</b>	<b>1,205,025</b>	<b>1,205,025</b>

## Underground Storage Tank Revenue Fund

### Fund Description

This fund is used to account for the collection of Tank Management Fees and Use Tax to be used to pay interest and principal on bonds.

### Underground Storage Tank Revenue Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	1,266,698	1,325,526	1,038,828	1,038,828
Interest	58,828	20,000	20,000	20,000
<b>Total Resources</b>	<b>1,325,526</b>	<b>1,345,526</b>	<b>1,058,828</b>	<b>1,058,828</b>
<b>Expenditures</b>				

## Underground Storage Tank Revenue Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Intra-State Transfers	—	306,698	306,698	306,698
Balance Carry Forward (Funds)	1,325,526	1,038,828	752,130	752,130
Total Expenditures	1,325,526	1,345,526	1,058,828	1,058,828

## UST Marketability Fund

### Fund Description

Beginning Jan. 1, 1996, monies will be deposited into this fund under the Underground Storage tank program. The fund shall be used for allocations to the innocent land owners fund and the remainder shall be used for payment for remedial benefits.

### UST Marketability Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	350,686	454,701	489,701	489,701
Interest	104,014	35,000	35,000	35,000
Total Resources	454,701	489,701	524,701	524,701
<b>Expenditures</b>				
Balance Carry Forward (Funds)	454,701	489,701	524,701	524,701
Total Expenditures	454,701	489,701	524,701	524,701

## UST Innocent Landowners Fund

### Fund Description

Beginning Jan. 1, 1996, monies will be deposited into this fund under the Underground Storage tank program. The fund shall be used for allocations to the innocent land owners fund and the remainder shall be used for payment for remedial benefits.

### UST Innocent Landowners Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	1,932,950	1,763,038	1,236,538	1,236,538
Refunds & Reimbursements	—	3,500	3,500	3,500
Total Resources	1,932,950	1,766,538	1,240,038	1,240,038

## UST Innocent Landowners Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Expenditures				
Claims	169,912	530,000	530,000	530,000
Balance Carry Forward (Funds)	1,763,038	1,236,538	710,038	710,038
Total Expenditures	1,932,950	1,766,538	1,240,038	1,240,038

## Bank Sinking Fund

### Fund Description

The money in this fund is used to pay public depositors for losses not covered by FDIC insurance that are incurred due to bank failure. If there is not enough money in the fund to cover such losses, the treasurer may assess other banks that have public deposits to cover the shortage.

## Bank Sinking Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	1,856,490	1,905,683	1,886,983	1,886,983
Interest	85,651	11,000	11,000	11,000
Refunds & Reimbursements	366	300	300	300
Total Resources	1,942,507	1,916,983	1,898,283	1,898,283
Expenditures				
Gov Fund Type Transfers - Other Agencies Services	36,824	30,000	30,000	30,000
Balance Carry Forward (Funds)	1,905,683	1,886,983	1,868,283	1,868,283
Total Expenditures	1,942,507	1,916,983	1,898,283	1,898,283

## Iowa Cultural Trust Fund

### Fund Description

This is an endowment fund that can receive appropriations, grants, gifts, etc. The endowment fund shall not be used or accessed for any purpose. The interest earned on the money in the endowment goes to the cultural trust board which uses the money to promote the financial stability of qualifying cultural organizations.

## Iowa Cultural Trust Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	806	806	806	806
<b>Total Resources</b>	<b>806</b>	<b>806</b>	<b>806</b>	<b>806</b>
<b>Expenditures</b>				
Balance Carry Forward (Funds)	806	806	806	806
<b>Total Expenditures</b>	<b>806</b>	<b>806</b>	<b>806</b>	<b>806</b>

## Road Use Tax Fund

### Fund Description

This fund receives motor vehicle fees and fuel taxes. The money is then appropriated or transferred to other state funds as determined by the Legislature.

## Road Use Tax Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	194,572,459	203,008,426	165,370,244	165,370,244
Appropriation	316,788	316,788	316,788	316,788
Federal Support	—	85,000	85,000	85,000
Intra State Receipts	729,747,774	680,000,000	680,000,000	680,000,000
Reimbursement from Other Agencies	1,000,000	1,000,000	1,000,000	1,000,000
Interest	28,867,239	3,000,000	3,000,000	3,000,000
Reversions	1,828,112	—	—	—
Fees, Licenses & Permits	1,252,672,855	955,154,849	953,532,974	953,532,974
Sale Of Equipment & Salvage	1,239	131,434	131,434	131,434
Other	64,099	2,600,000	2,600,000	2,600,000
<b>Total Resources</b>	<b>2,209,070,564</b>	<b>1,845,296,497</b>	<b>1,806,036,440</b>	<b>1,806,036,440</b>
<b>Expenditures</b>				
Intra-State Transfers	1,217,763,642	1,008,303,875	1,006,682,000	1,006,682,000
ITS Reimbursements	316,788	316,788	316,788	316,788
Gov Fund Type Transfers - Other Agencies Services	18,687,609	21,500,000	21,500,000	21,500,000
State Aid	706,565,836	590,000,000	590,000,000	590,000,000
Appropriation	62,728,263	59,805,590	59,805,590	76,199,475
Balance Carry Forward (Funds)	203,008,426	165,370,244	127,732,062	111,338,177
<b>Total Expenditures</b>	<b>2,209,070,565</b>	<b>1,845,296,497</b>	<b>1,806,036,440</b>	<b>1,806,036,440</b>

## Endowment for Iowa's Health Enforcement Reserve Fund

### Fund Description

This fund pays for expenses incurred as a result of the enforcement of the Master Settlement Agreement with tobacco manufacturers. Enforcement is the responsibility of the AG's office.

### Endowment for Iowa's Health Enforcement Reserve Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	5,963,567	7,016,017	6,246,017	6,246,017
Interest	276,850	20,000	20,000	20,000
Bonds & Loans	1,200,000	300,000	300,000	300,000
<b>Total Resources</b>	<b>7,440,417</b>	<b>7,336,017</b>	<b>6,566,017</b>	<b>6,566,017</b>
<b>Expenditures</b>				
Professional & Scientific Services	—	500,000	500,000	500,000
Gov Fund Type Transfers - Attorney General Services	424,400	590,000	590,000	590,000
Balance Carry Forward (Funds)	7,016,017	6,246,017	5,476,017	5,476,017
<b>Total Expenditures</b>	<b>7,440,417</b>	<b>7,336,017</b>	<b>6,566,017</b>	<b>6,566,017</b>

## Endowment for Iowa's Health Restricted Capitals Fund

### Fund Description

This fund accounts for the receipt of tax-exempt bond proceeds received as a result of the 2005 issuance of tobacco settlement bonds. Appropriations from the fund will be made by the legislature for qualifying capital projects.

### Endowment for Iowa's Health Restricted Capitals Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	2	—	—	—
Interest	(2)	—	—	—
<b>Total Resources</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Expenditures</b>				
<b>Total Expenditures</b>				

## Health Care Trust

### Fund Description

This fund receives funding from tobacco tax to be used for purposes related to health care, substance abuse treatment and prevention and tobacco use prevention, cessation and control.

### Health Care Trust Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	3,936,476	4,893,216	35,123,216	35,123,216
Cigarette Tax	132,116,252	174,260,000	174,260,000	174,260,000
Tobacco Products Tax	27,457,559	32,310,000	32,310,000	32,310,000
Interest	1,153,634	130,000	130,000	130,000
Reversions	30,089,294	—	—	—
<b>Total Resources</b>	<b>194,753,216</b>	<b>211,593,216</b>	<b>241,823,216</b>	<b>241,823,216</b>
<b>Expenditures</b>				
Appropriation	189,860,000	176,470,000	176,470,000	150,997,000
Balance Carry Forward (Funds)	4,893,216	35,123,216	65,353,216	90,826,216
<b>Total Expenditures</b>	<b>194,753,216</b>	<b>211,593,216</b>	<b>241,823,216</b>	<b>241,823,216</b>

## IUB/OCA Building Debt Service Reserve Fund

### Fund Description

This fund received bond proceeds to be used for debt service if collections in the Chargeable Expenses Fund are insufficient.

### IUB/OCA Building Debt Service Reserve Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	723,308	723,308	723,408	723,408
Interest	—	100	100	100
<b>Total Resources</b>	<b>723,308</b>	<b>723,408</b>	<b>723,508</b>	<b>723,508</b>
<b>Expenditures</b>				
Balance Carry Forward (Funds)	723,308	723,408	723,508	723,508
<b>Total Expenditures</b>	<b>723,308</b>	<b>723,408</b>	<b>723,508</b>	<b>723,508</b>

## IUB/OCA Chargeable Expenses Fund

### Fund Description

This fund receives collections from utilities for chargeable expenses per Code 476.10 which is pledged to pay debt service on the bonds. Monies are to be transferred to the IUB/COA Bond fund 5 days prior to the debt service payment due date.

### IUB/OCA Chargeable Expenses Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	905,110	956,243	956,243	956,243
Intra State Receipts	881,291	1,063,135	1,063,135	1,063,135
Interest	51,133	625	625	625
<b>Total Resources</b>	<b>1,837,534</b>	<b>2,020,003</b>	<b>2,020,003</b>	<b>2,020,003</b>
<b>Expenditures</b>				
Intra-State Transfers	46,645	1,063,760	1,063,760	1,063,760
Interest Expense/Princ/Securities	834,645	—	—	—
Balance Carry Forward (Funds)	956,243	956,243	956,243	956,243
<b>Total Expenditures</b>	<b>1,837,534</b>	<b>2,020,003</b>	<b>2,020,003</b>	<b>2,020,003</b>

## IUB/OCA Bond Fund

### Fund Description

This fund received the bond proceeds capitalized interest and transfers from the IUB/OCA Chargeable Expense Fund to make debt service payments.

### IUB/OCA Bond Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	32,028	72,553	72,583	72,583
Intra State Receipts	46,645	1,063,760	1,063,760	1,063,760
Interest	40,524	10	10	10
<b>Total Resources</b>	<b>119,198</b>	<b>1,136,323</b>	<b>1,136,353</b>	<b>1,136,353</b>
<b>Expenditures</b>				
Interest Expense/Princ/Securities	46,645	1,063,740	1,063,740	1,063,740
Balance Carry Forward (Funds)	72,553	72,583	72,613	72,613
<b>Total Expenditures</b>	<b>119,198</b>	<b>1,136,323</b>	<b>1,136,353</b>	<b>1,136,353</b>

# Utilities Commission

## Mission Statement

The Iowa Utilities Commission regulates utilities, as established by law, to ensure that reasonably priced, reliable, environmentally responsible, and safe utility services are available to Iowans.

## Description

The Iowa Utilities Commission regulates utilities to ensure that reasonably priced, reliable, environmentally responsible, and safe utility services are available to all Iowans. The Iowa Utilities Commission regulates the rates and services of investor-owned electric, natural gas, water, sanitary sewage, and storm water drainage public utilities, and has specific regulatory authority over municipal electric and natural gas utilities and electric cooperatives (RECs). The IUC also has authority over the siting and construction of electric transmission lines, intrastate natural gas pipelines, and hazardous liquid pipelines.

## Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
State Appropriations	11,951,289	11,659,071	11,664,070	11,659,071
Receipts from Other Entities	796,152	828,000	858,000	858,000
Fees, Licenses & Permits	11,790,067	12,452,150	12,355,175	12,355,175
Refunds & Reimbursements	1,372	1	1	1
Miscellaneous	—	5,000	1	1
Beginning Balance and Adjustments	(1,064,738)	1,216,409	1,288,199	1,288,199
<b>Total Resources</b>	<b>23,474,142</b>	<b>26,160,631</b>	<b>26,165,446</b>	<b>26,160,447</b>
<b>Expenditures</b>				
Personal Services	9,032,883	9,819,919	9,726,688	9,726,688
Travel & Subsistence	339,416	392,907	413,156	413,156
Supplies & Materials	115,411	111,676	111,266	111,266
Contractual Services and Transfers	3,887,127	2,538,010	2,619,089	2,614,090
Equipment & Repairs	444,791	501,980	524,293	524,293
Claims & Miscellaneous	413	5,000	5,000	5,000
Licenses, Permits, Refunds & Other	17,760	3	3	3
State Aid & Credits	560,084	500,000	500,000	500,000
Plant Improvements & Additions	14,896	—	—	—
Appropriations	—	11,002,937	11,002,937	11,002,937
Balance Carry Forward	9,061,360	1,288,199	1,263,014	1,263,014
<b>Total Expenditures</b>	<b>23,474,141</b>	<b>26,160,631</b>	<b>26,165,446</b>	<b>26,160,447</b>
<b>Full Time Equivalents</b>	<b>75</b>	<b>81</b>	<b>81</b>	<b>81</b>

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**Appropriations from Other Funds**

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<b>Appropriations</b>	<b>FY 2024 Actuals</b>	<b>FY 2025 Current Year Budget Estimate</b>	<b>FY 2026 Total Department Request</b>	<b>FY 2026 Total Governor's Recommended</b>
Utilities Commission	11,951,289	11,659,071	11,664,070	11,659,071
Total Utilities Commission	11,951,289	11,659,071	11,664,070	11,659,071

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## Appropriations Detail

### Utilities Commission

#### Commerce Revolving Fund

#### Appropriation Description

This appropriation funds the operations of the Utilities Commission within the Department of Commerce. The Utilities Commission regulates various aspects of the services supplied by electric, natural gas, telecommunications, and rate-regulated water utilities. The Utilities Commission also has limited authority over water, storm water, and sanitary sewer services provided by investor-owned utilities. In addition, the Utilities Commission has limited statutory authority to approve the sale and acquisition of water, sanitary sewer, or storm water utilities. The degree of regulation varies by type of utility. In addition, the Utilities Commission supervises the siting of major pipelines and electric transmission lines, the safety of natural gas and electric transmission lines, and the transmission, sale, and distribution of natural gas and electric service. All Utilities Commission costs are assessed to utility stakeholders.

### Utilities Commission Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	10,746,366	11,002,937	11,664,070	11,659,071
Change	948,352	—	—	—
Salary Adjustment	256,571	656,134	—	—
Federal Support	757,962	780,000	810,000	810,000
Intra State Receipts	38,190	40,000	40,000	40,000
Gov Fund Type Transfers - Other Agencies	—	8,000	8,000	8,000
Fees, Licenses & Permits	—	50,000	50,000	50,000
Refunds & Reimbursements	1,372	1	1	1
Other	—	5,000	1	1
<b>Total Resources</b>	<b>12,748,813</b>	<b>12,542,072</b>	<b>12,572,072</b>	<b>12,567,073</b>
<b>Expenditures</b>				
Personal Services-Salaries	8,888,377	9,721,232	9,628,001	9,628,001
Personal Travel In State	106,718	100,100	97,349	97,349
State Vehicle Operation	38,952	34,227	34,227	34,227
Depreciation	30,406	35,579	35,579	35,579
Personal Travel Out of State	163,324	217,000	240,000	240,000
Office Supplies	88,738	104,945	104,535	104,535
Other Supplies	8,070	2,000	2,000	2,000
Printing & Binding	14,315	1,000	1,000	1,000
Postage	3,762	1,850	1,850	1,850
Communications	132,971	49,550	49,551	49,551
Rentals	97,703	8,100	7,850	2,851
Professional & Scientific Services	248,952	20,000	20,000	20,000
Outside Services	659,896	108,400	108,400	108,400
Intra-State Transfers	629,808	616,777	638,631	638,631
Outside Repairs/Service	98	750	750	750
Reimbursement to Other Agencies	341,996	298,442	313,754	313,754

## Utilities Commission Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
ITS Reimbursements	177,319	216,800	207,800	207,800
IT Outside Services	578,679	401,838	455,000	455,000
Gov Fund Type Transfers - Auditor of State Services	674	20,000	20,000	20,000
Gov Fund Type Transfers - Other Agencies Services	76,960	79,000	79,000	79,000
Office Equipment	4,214	2,000	2,000	2,000
Equipment - Non-Inventory	2,262	—	—	—
IT Equipment	438,315	497,480	519,793	519,793
Other Expense & Obligations	37	5,000	5,000	5,000
Fees	—	1	1	1
Refunds-Other	1,372	1	1	1
Capitals	14,896	—	—	—
<b>Total Expenditures</b>	<b>12,748,813</b>	<b>12,542,072</b>	<b>12,572,072</b>	<b>12,567,073</b>

## Fund Detail

### Utilities Board Fund Detail

Funds	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Utilities Commission	23,474,142	26,160,631	26,165,446	26,160,447
Pass Through Funds Research	14,119	—	—	—
Commerce Revolving Fund	20,844,901	23,545,009	23,575,009	23,570,010
Dual Party Relay Service	2,615,122	2,615,622	2,590,437	2,590,437

## Dual Party Relay Service

### Fund Description

This account receives fees from wireless communications providers and assessments from telephone utilities to appropriate funds to plan, establish, administer, and promote the relay service and equipment distribution program.

### Dual Party Relay Service Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	1,312,806	1,216,409	1,288,199	1,288,199
Adjustment to Balance Forward	78	—	—	—
Fees, Licenses & Permits	1,302,238	1,399,213	1,302,238	1,302,238
<b>Total Resources</b>	<b>2,615,122</b>	<b>2,615,622</b>	<b>2,590,437</b>	<b>2,590,437</b>
<b>Expenditures</b>				
Personal Services-Salaries	144,506	98,687	98,687	98,687
Personal Travel In State	16	1	1	1
Personal Travel Out of State	—	6,000	6,000	6,000
Office Supplies	525	1,880	1,880	1,880
Other Supplies	—	1	1	1
Communications	148	1,553	1,553	1,553
Professional & Scientific Services	637,772	666,800	666,800	666,800
Reimbursement to Other Agencies	56	—	—	—
ITS Reimbursements	47,299	50,000	50,000	50,000
IT Outside Services	2,668	—	—	—
IT Equipment	—	2,500	2,500	2,500
Other Expense & Obligations	377	—	—	—
Refunds-Other	5,262	1	1	1
Aid to Individuals	560,084	500,000	500,000	500,000
Balance Carry Forward (Funds)	1,216,409	1,288,199	1,263,014	1,263,014
<b>Total Expenditures</b>	<b>2,615,122</b>	<b>2,615,622</b>	<b>2,590,437</b>	<b>2,590,437</b>

# Veterans Affairs, Department of

## Mission Statement

To provide a continuum of care to Iowa's veterans and their spouses in an environment focusing on individualized services to enhance their quality of life.

## Description

Veteran Affairs is the department in state government that provides services to veterans and works to increase the public's awareness of veteran's issues. These services encompass two divisions (advocacy services and long-term health care). One division is the Iowa Department of Veterans Affairs administration office located at Camp Dodge. It provides services and support to veterans including education regarding their entitlements under state and federal laws and enhancing their awareness of outreach programs available to them. This division conducts two service schools of instruction each year for the Commissioners and County Directors of Veterans Affairs to update them on benefits for veterans. It also files all reports of separation (Form DD 214), maintains 4 million records of Iowa veterans from the past four wars, maintains a database of veterans in nursing homes and determines if they have applied for federal Veteran's benefits, and processes and maintains all registration documents for Veterans buried in Iowa. A state aid program for War Orphans paid to a school of higher learning is provided. The second division located in Marshalltown is the Iowa Veterans Home. It delivers long-term health care services for eligible veterans and/or their spouses/widows. The Iowa Veterans Home has 560 operating beds comprised of two levels of care (nursing and domiciliary) and offers 24 hour medical coverage. A full range of services is available including: Food and Nutrition Services; Pharmacy; Recreation Therapy; Transportation to medical appointments at the V.A. Hospitals and Clinics; Contract Services (dentist; optometrist; dermatologist); Speech Therapy; Physical Therapy; Occupational Therapy; Wheelchair Services; Activity Centers (ceramics, woodworking, arts and crafts, and library); Social Work Services; Pastoral Care; Psychology Services; and Psychiatry Services.

## Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
State Appropriations	11,338,624	12,873,329	48,272,838	13,309,245
Receipts from Other Entities	28,507,532	25,153,446	26,053,447	26,053,447
Interest, Dividends, Bonds & Loans	2,013,161	106,200	106,200	106,200
Fees, Licenses & Permits	76,485	60,000	60,000	60,000
Refunds & Reimbursements	42,340,992	39,308,890	40,485,692	40,485,692
Sales, Rents & Services	260,462	264,500	264,500	264,500
Miscellaneous	87,340	16,151	16,151	16,151
Beginning Balance and Adjustments	55,859,545	62,307,809	54,854,511	54,854,511
<b>Total Resources</b>	<b>140,484,142</b>	<b>140,090,325</b>	<b>170,113,339</b>	<b>135,149,746</b>
<b>Expenditures</b>				
Personal Services	54,370,553	58,982,864	59,245,547	59,245,547
Travel & Subsistence	188,304	214,007	214,007	214,007
Supplies & Materials	6,656,688	7,095,626	6,927,237	7,031,541
Contractual Services and Transfers	15,412,988	15,909,121	51,477,018	16,409,121
Equipment & Repairs	1,328,623	2,849,845	2,849,845	2,849,845
Claims & Miscellaneous	80,140	114,250	114,250	114,250

## Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Licenses, Permits, Refunds & Other	3,076	7,101	7,101	7,101
State Aid & Credits	135,959	63,000	63,000	63,000
Balance Carry Forward	62,307,810	54,854,511	49,215,334	49,215,334
Total Expenditures	140,484,142	140,090,325	170,113,339	135,149,746
Full Time Equivalents	622	671	749	749

## Appropriations from General Fund

Appropriations	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
General Administration	1,033,289	1,369,205	1,369,205	1,384,743
Vets Home Ownership Program	2,200,000	2,200,000	2,200,000	2,700,000
Veterans County Grants	990,000	990,000	990,000	990,000
Total Veterans Affairs, Department of	4,223,289	4,559,205	4,559,205	5,074,743
Iowa Veterans Home	7,115,335	8,145,736	8,145,736	8,234,502
Total Iowa Veterans Home	7,115,335	8,145,736	8,145,736	8,234,502

## Appropriations from Other Funds

Appropriations	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Cemetery Equipment Replacement	—	168,388	—	—
Total Veterans Affairs, Department of	—	168,388	—	—
Dietary Expansion Project	—	—	35,567,897	—
Total Iowa Veterans Home	—	—	35,567,897	—

## Appropriations Detail

### General Administration

#### General Fund

#### Appropriation Description

This appropriation funds the administrative staff located at Camp Dodge and the Iowa Veterans Cemetery to:

- 1) Educate Veterans on county, state, and federal entitlements.
- 2) Be the central point in the State governing veterans issues and the delivery of services.
- 3) Maintain 4 million records of Iowa veterans of the past five wars.
- 4) Increase the public's awareness of Veterans' issues.
- 5) Increase Veterans' awareness of the availability of outreach programming by various agencies in counties throughout Iowa.
- 6) Process and maintain all registration documents for Veterans buried in Iowa.
- 7) Conduct service schools of instruction each year for the Commissioners, County Directors and Administrators of Veterans Affairs.
- 8) File all reports of separation (Form DD 214), which are currently received for all Veterans discharged from the Armed Forces.
- 9) Provide a State aid program for War Orphans paid to a school of higher learning.
- 10) Maintain database of veterans in nursing homes and identify if federal benefits have been applied for.
- 11) Direct operation of the Iowa Veterans Cemetery.
- 12) Administer the Injured Veterans Grant Program.
- 13) Administer the Veterans County Allocation Program.
- 14) Administer the Iowa Veterans Trust Fund.
- 15) Approve applications for the Iowa Military Homeowners Program and Iowa Drivers License designations.
- 16) Provide administrative support for the Iowa Commission of Veterans Affairs.
- 17) Administer the Iowa Children of Fallen Heroes Scholarship program.
- 18) Administer the Veterans License Plate fund.

### General Administration Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	1,033,289	1,369,205	1,369,205	1,384,743
Gov Fund Type Transfers - Other Agencies	4,536	—	—	—
Unearned Receipts	300	—	—	—
<b>Total Resources</b>	<b>1,038,125</b>	<b>1,369,205</b>	<b>1,369,205</b>	<b>1,384,743</b>
<b>Expenditures</b>				
Personal Services-Salaries	818,419	1,157,215	1,157,215	1,157,215
Personal Travel In State	3,248	3,001	3,001	3,001
State Vehicle Operation	4,057	3,001	3,001	3,001
Personal Travel Out of State	321	2	2	2
Office Supplies	750	25,122	25,122	25,122
Facility Maintenance Supplies	—	3,001	3,001	3,001
Equipment Maintenance Supplies	886	2	2	2

## General Administration Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Professional & Scientific Supplies	—	1	1	1
Highway Maintenance Supplies	—	—	—	15,538
Ag., Conservation & Horticulture Supply	—	1	1	1
Other Supplies	—	10,001	10,001	10,001
Printing & Binding	1,244	—	—	—
Uniforms & Related Items	—	1	1	1
Postage	198	1	1	1
Communications	2,827	1,001	1,001	1,001
Rentals	2,022	1,501	1,501	1,501
Utilities	955	2,501	2,501	2,501
Outside Services	—	2,001	2,001	2,001
Advertising & Publicity	250	—	—	—
Outside Repairs/Service	94,795	4,001	4,001	4,001
Reimbursement to Other Agencies	98,074	32,000	32,000	32,000
ITS Reimbursements	10,078	14,112	14,112	14,112
Gov Fund Type Transfers - Other Agencies Services	—	96,738	96,738	96,738
Equipment - Non-Inventory	—	2,001	2,001	2,001
IT Equipment	—	12,000	12,000	12,000
<b>Total Expenditures</b>	<b>1,038,125</b>	<b>1,369,205</b>	<b>1,369,205</b>	<b>1,384,743</b>

## Iowa Veterans Home

### General Fund

### Appropriation Description

The Iowa Veterans Home is a net budgeting agency. Therefore, the state appropriated funds are approximately 9% of its total operating budget. The total budget funds 447 nursing beds and 113 domiciliary beds of the Iowa Veterans Home, which enables delivery of the following services:

- 1) Provide two levels of care (nursing and domiciliary)
- 2) Full range of services including: Nursing & Medical Care; Food and Nutrition Services; Pharmacy; Recreation Therapy; Transportation to medical appointments at the V.A. Hospitals & Clinics; Contract Services (dentist, optometrist, dermatologist, podiatrist and orthopedic); Physical Therapy; Occupational Therapy; Wheelchair Services; Activity Centers (ceramics, arts and crafts, and library); Social Work Services; Pastoral Care; Psychology Services; Psychiatry Services; Lab, X-ray and Respiratory services.

## Iowa Veterans Home Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	13,345,981	16,835,203	7,510,541	7,510,541
Appropriation	7,115,335	8,145,736	8,145,736	8,234,502
Federal Support	24,852,647	22,142,000	23,042,001	23,042,001
Intra State Receipts	51,245	—	—	—

## Iowa Veterans Home Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Gov Fund Type Transfers - Other Agencies	617,531	136,445	136,445	136,445
Fees, Licenses & Permits	12,500	15,000	15,000	15,000
Refunds & Reimbursements	42,320,449	39,305,690	40,482,492	40,482,492
Sale Of Equipment & Salvage	569	500	500	500
Rents & Leases	17,320	12,000	12,000	12,000
Other Sales & Services	242,423	250,000	250,000	250,000
Unearned Receipts	66,300	—	—	—
Other	—	50	50	50
<b>Total Resources</b>	<b>88,642,299</b>	<b>86,842,624</b>	<b>79,594,765</b>	<b>79,683,531</b>
<b>Expenditures</b>				
Personal Services-Salaries	53,235,224	57,771,219	58,033,902	58,033,902
Personal Travel In State	6,452	12,000	12,000	12,000
State Vehicle Operation	117,412	110,000	110,000	110,000
Depreciation	25,538	60,000	60,000	60,000
Personal Travel Out of State	15,512	20,000	20,000	20,000
Office Supplies	80,755	95,001	95,000	95,000
Facility Maintenance Supplies	137,912	209,500	209,500	209,500
Equipment Maintenance Supplies	367,796	375,000	375,000	375,000
Professional & Scientific Supplies	878,228	1,031,000	1,031,000	1,031,000
Highway Maintenance Supplies	—	—	—	88,766
Housing & Subsistence Supplies	592,458	575,000	575,000	575,000
Ag., Conservation & Horticulture Supply	8,205	8,000	8,000	8,000
Other Supplies	114,560	110,000	110,000	110,000
Drugs & Biologicals	2,550,578	2,700,000	2,700,000	2,700,000
Food	1,819,693	1,725,000	1,725,000	1,725,000
Uniforms & Related Items	15,695	18,000	18,000	18,000
Postage	15,618	18,000	18,000	18,000
Communications	502,031	520,000	520,000	520,000
Rentals	68,561	66,500	66,500	66,500
Utilities	1,340,973	1,750,000	1,750,000	1,750,000
Professional & Scientific Services	635,274	700,000	700,000	700,000
Outside Services	3,749,944	3,818,000	3,818,000	3,818,000
Intra-State Transfers	—	1	1	1
Advertising & Publicity	10,329	10,000	10,000	10,000
Outside Repairs/Service	271,041	290,000	290,000	290,000
Reimbursement to Other Agencies	313,338	380,000	380,000	380,000
ITS Reimbursements	2,382,526	2,650,000	2,650,000	2,650,000
Workers Comp. Reimbursement	745,850	901,361	901,361	901,361
IT Outside Services	7,500	1	1	1
Gov Fund Type Transfers - Auditor of State Services	96,289	120,000	120,000	120,000
Gov Fund Type Transfers - Other Agencies Services	383,892	367,000	367,000	367,000
Equipment	139,661	350,000	350,000	350,000
Office Equipment	—	250	250	250
Equipment - Non-Inventory	116,842	250,000	250,000	250,000

## Iowa Veterans Home Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
IT Equipment	978,261	2,200,000	2,200,000	2,200,000
Claims	1,367	1,750	1,750	1,750
Other Expense & Obligations	78,704	112,500	112,500	112,500
Licenses	3,076	7,000	7,000	7,000
Balance Carry Forward (Approps)	16,835,203	7,510,541	—	—
Total Expenditures	88,642,299	86,842,624	79,594,765	79,683,531

## Vets Home Ownership Program

### General Fund

### Appropriation Description

This program was created in 2005 to help eligible members of the armed forces purchase qualified homes in Iowa through a \$5,000 entry cost assistance grant. These funds may be used in conjunction with the First Home and Homes for Iowans programs. Grants are subject to one-time use.

## Vets Home Ownership Program Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	2,200,000	2,200,000	2,200,000	2,700,000
Total Resources	2,200,000	2,200,000	2,200,000	2,700,000
<b>Expenditures</b>				
Intra-State Transfers	—	—	—	500,000
Reimbursement to Other Agencies	2,200,000	2,200,000	2,200,000	2,200,000
Total Expenditures	2,200,000	2,200,000	2,200,000	2,700,000

## Injured Veterans Grant Program

### General Fund

### Appropriation Description

This appropriation provides for an injured veterans grant to military veterans seriously injured in a combat zone since September 11, 2001.

## Injured Veterans Grant Program Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	133,897	123,897	113,897	113,897
<b>Total Resources</b>	<b>133,897</b>	<b>123,897</b>	<b>113,897</b>	<b>113,897</b>
<b>Expenditures</b>				
Aid to Individuals	10,000	10,000	10,000	10,000
Balance Carry Forward (Approps)	123,897	113,897	103,897	103,897
<b>Total Expenditures</b>	<b>133,897</b>	<b>123,897</b>	<b>113,897</b>	<b>113,897</b>

## Veterans County Grants

### General Fund

### Appropriation Description

Matching funds up to \$10,000 are provided to counties to improve services for veterans.

## Veterans County Grants Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	125,172	120,047	106,949	106,949
Appropriation	990,000	990,000	990,000	990,000
Refunds & Reimbursements	20,543	3,000	3,000	3,000
Unearned Receipts	850	—	—	—
<b>Total Resources</b>	<b>1,136,565</b>	<b>1,113,047</b>	<b>1,099,949</b>	<b>1,099,949</b>
<b>Expenditures</b>				
Personal Services-Salaries	—	2,500	2,500	2,500
Personal Travel In State	—	1,000	1,000	1,000
Personal Travel Out of State	—	1	1	1
Food	11,452	—	—	—
Rentals	5,065	5,000	5,000	5,000
Outside Services	1,000,000	997,497	997,497	997,497
Reimbursement to Other Agencies	—	100	100	100
Balance Carry Forward (Approps)	120,047	106,949	93,851	93,851
<b>Total Expenditures</b>	<b>1,136,565</b>	<b>1,113,047</b>	<b>1,099,949</b>	<b>1,099,949</b>

## Cemetery Equipment Replacement

Rebuild Iowa Infrastructure Fund

### Appropriation Description

Cemetery Equipment Replacement

### Cemetery Equipment Replacement Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	168,388	—	—
Total Resources	—	168,388	—	—
<b>Expenditures</b>				
Office Supplies	—	168,388	—	—
Total Expenditures	—	168,388	—	—

## Dietary Expansion Project

Rebuild Iowa Infrastructure Fund

### Appropriation Description

The Iowa Veterans Home (IVH), Marshalltown, Iowa, is seeking funds to expand and renovate the dietary kitchen. The existing dietary kitchen has been in continual operation for 24 years and the workflow, equipment and environmental needs have diminished to a point that regular preventive and routine maintenance have been exceeded. The existing flooring in the kitchen cannot be replaced due to the product being no longer produced and is unsanitary because of the separation of the rubberized material. Environmental HVAC capacities have changed due to the equipment at end of life and are not maintaining consistent temperatures for the kitchen and dining room. The roof for these areas is at the end of its 25-year lifecycle and are continually being patched due to its age.

### Dietary Expansion Project Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	—	35,567,897	—
Total Resources	—	—	35,567,897	—
<b>Expenditures</b>				
Outside Services	—	—	35,567,897	—
Total Expenditures	—	—	35,567,897	—

## Fund Detail

### Veterans Affairs, Department of Fund Detail

Funds	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Veterans Affairs, Department of	47,333,255	48,441,552	50,167,626	50,167,626
Rebuild Iowa Infrastructure Fund	—	168,388	—	—
Veterans License Plate Fund	525,940	313,297	313,297	313,297
Iowa Veterans Trust Fund	43,735,650	45,417,814	47,488,014	47,488,014
Iowa Veterans Cemetery	3,071,665	2,542,053	2,366,315	2,366,315
Iowa Veterans Home	—	—	35,567,897	—
Rebuild Iowa Infrastructure Fund	—	—	35,567,897	—

## Iowa Veterans Trust Fund

### Fund Description

The Iowa Veterans Trust Fund provides assistance to needy veterans. Examples include assisting veterans with bills for necessary housing repairs, emergency medical care, dental expenses, eye glasses, and auto repair. Applications are reviewed and approved by the Iowa Commission of Veterans Affairs and administered by the department.

### Iowa Veterans Trust Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	39,313,389	42,776,613	44,846,813	44,846,813
Adjustment to Balance Forward	—	—	—	—
Intra State Receipts	2,536,331	2,540,000	2,540,000	2,540,000
Interest	1,883,050	100,200	100,200	100,200
Unearned Receipts	2,881	1,001	1,001	1,001
<b>Total Resources</b>	<b>43,735,650</b>	<b>45,417,814</b>	<b>47,488,014</b>	<b>47,488,014</b>
<b>Expenditures</b>				
Facility Maintenance Supplies	—	500	500	500
Professional & Scientific Supplies	3,000	—	—	—
Rentals	—	250	250	250
Utilities	—	250	250	250
Professional & Scientific Services	287,211	165,000	165,000	165,000
Outside Services	297,642	125,000	125,000	125,000
Outside Repairs/Service	300,584	261,001	261,001	261,001
Gov Fund Type Transfers - Other Agencies Services	—	15,000	15,000	15,000
Equipment - Non-Inventory	70,601	1,000	1,000	1,000
State Aid	—	2,000	2,000	2,000
Aid to Individuals	—	1,000	1,000	1,000

## Iowa Veterans Trust Fund Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Balance Carry Forward (Funds)	42,776,613	44,846,813	46,917,013	46,917,013
Total Expenditures	43,735,650	45,417,814	47,488,014	47,488,014

## Iowa Veterans Cemetery

### Fund Description

The Veterans Cemetery Fund consists of money deposited in the fund from Federal Plot Allowance, Spouse Burial Fees, Monument Fees, and farm rental of (currently) unused land. All money deposited into the fund is used for the perpetual operation and maintenance of the Iowa Veterans Cemetery per Iowa Code 35A.5.

## Iowa Veterans Cemetery Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	2,525,198	2,224,952	2,049,214	2,049,214
Federal Support	351,723	250,001	250,001	250,001
Interest	113,599	5,000	5,000	5,000
Fees, Licenses & Permits	63,985	45,000	45,000	45,000
Refunds & Reimbursements	—	100	100	100
Rents & Leases	—	1,500	1,500	1,500
Other Sales & Services	150	500	500	500
Unearned Receipts	17,009	15,000	15,000	15,000
Total Resources	3,071,665	2,542,053	2,366,315	2,366,315
<b>Expenditures</b>				
Personal Services-Salaries	316,910	50,930	50,930	50,930
Personal Travel In State	—	1	1	1
State Vehicle Operation	14,130	3,500	3,500	3,500
Office Supplies	3,463	201	201	201
Facility Maintenance Supplies	5,267	7,501	7,501	7,501
Equipment Maintenance Supplies	12,969	2,501	2,501	2,501
Professional & Scientific Supplies	18	50	50	50
Housing & Subsistence Supplies	1,311	1	1	1
Ag., Conservation & Horticulture Supply	3,857	2,001	2,001	2,001
Other Supplies	19,560	10,001	10,001	10,001
Food	125	—	—	—
Uniforms & Related Items	4,011	1,000	1,000	1,000
Postage	119	100	100	100
Communications	9,572	10,000	10,000	10,000
Rentals	27,643	1,000	1,000	1,000
Utilities	9,908	25,000	25,000	25,000
Professional & Scientific Services	1,625	750	750	750

## Iowa Veterans Cemetery Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Outside Services	218,962	310,000	310,000	310,000
Outside Repairs/Service	94,459	25,001	25,001	25,001
Reimbursement to Other Agencies	55,827	5,001	5,001	5,001
ITS Reimbursements	19,237	—	—	—
IT Outside Services	—	2,500	2,500	2,500
Gov Fund Type Transfers - Other Agencies Services	4,912	1,550	1,550	1,550
Equipment	8,897	30,748	30,748	30,748
Equipment - Non-Inventory	11,863	2,001	2,001	2,001
IT Equipment	1,998	1,500	1,500	1,500
Other Expense & Obligations	69	—	—	—
Licenses	—	1	1	1
Balance Carry Forward (Funds)	2,224,952	2,049,214	1,873,476	1,873,476
Total Expenditures	3,071,665	2,542,053	2,366,315	2,366,315

# Capital Projects

# Administrative Services - Capitals

## Mission Statement

As the "State's Business Agent", the Department of Administrative Services and our business partners work to meet our customers needs for quality, timely, reliable, and cost effective support services and a work environment that is healthy, safe, and well-maintained.

## Description

As the "State's Business Agent", the General Services Enterprise and our business partners work to meet our customers needs for quality, timely, reliable, and cost effective support services and a work environment that is healthy, safe, and well-maintained.

## Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
State Appropriations	22,200,000	31,364,500	30,997,500	30,500,000
Receipts from Other Entities	27,361,751	14	14	14
Interest, Dividends, Bonds & Loans	9,870	1	2	2
Refunds & Reimbursements	342,490	—	—	—
Beginning Balance and Adjustments	31,175,365	31,135,553	31,135,546	31,135,546
<b>Total Resources</b>	<b>81,089,475</b>	<b>62,500,068</b>	<b>62,133,062</b>	<b>61,635,562</b>
<b>Expenditures</b>				
Supplies & Materials	—	7,364,500	—	—
Contractual Services and Transfers	4,686,704	5	8,997,520	8,500,020
Equipment & Repairs	51,775	—	—	—
Licenses, Permits, Refunds & Other	216,632	—	—	—
Plant Improvements & Additions	44,968,814	24,000,017	22,000,016	22,000,016
Reversions	29,997	—	—	—
Balance Carry Forward	31,135,553	31,135,546	31,135,526	31,135,526
<b>Total Expenditures</b>	<b>81,089,475</b>	<b>62,500,068</b>	<b>62,133,062</b>	<b>61,635,562</b>

## Appropriations from Other Funds

Appropriations	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
DAS - Historical Building	—	—	5,000,000	5,000,000
Routine Maintenance	2,000,000	2,000,000	2,000,000	2,000,000
Fleet Building Demolition	—	—	1,997,500	1,500,000
Elevator Upgrades/Replacements	—	5,364,500	—	—
Statewide Major Maintenance RIIF	20,000,000	22,000,000	22,000,000	22,000,000
Major Main. W. Capitol Steps	—	2,000,000	—	—
DGS Capitol Complex Security	200,000	—	—	—
Total Administrative Services - Capitals	22,200,000	31,364,500	30,997,500	30,500,000

## Appropriations Detail

### Elevator Upgrades/Replacements

Rebuild Iowa Infrastructure Fund

#### Appropriation Description

Elevator Upgrades/Replacements-Gov's Rec

### Elevator Upgrades/Replacements Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	5,364,500	—	—
<b>Total Resources</b>	—	5,364,500	—	—
<b>Expenditures</b>				
Office Supplies	—	5,364,500	—	—
<b>Total Expenditures</b>	—	5,364,500	—	—

### DGS Capitol Complex Security

Rebuild Iowa Infrastructure Fund

#### Appropriation Description

DGS-CAPITOL COMPLEX SECURITY

### DGS Capitol Complex Security Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	837,409	631,090	631,090	631,090
Appropriation	200,000	—	—	—
<b>Total Resources</b>	1,037,409	631,090	631,090	631,090
<b>Expenditures</b>				
Professional & Scientific Services	290,901	—	—	—
Reimbursement to Other Agencies	42,074	—	2	2
Equipment	45,234	—	—	—
IT Equipment	6,542	—	—	—
Licenses	16,632	—	—	—
Capitals	4,937	—	2	2
Balance Carry Forward (Approps)	631,090	631,090	631,086	631,086
<b>Total Expenditures</b>	1,037,409	631,090	631,090	631,090

**DAS - Historical Building**

Rebuild Iowa Infrastructure Fund

**Appropriation Description**

DAS - Historical Building

**DAS - Historical Building Financial Summary**

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	—	5,000,000	5,000,000
Total Resources	—	—	5,000,000	5,000,000
<b>Expenditures</b>				
Outside Services	—	—	5,000,000	5,000,000
Total Expenditures	—	—	5,000,000	5,000,000

**Routine Maintenance**

Rebuild Iowa Infrastructure Fund

**Appropriation Description**

This standing limited appropriation starts in FY2019 and is for routine maintenance projects for the physical properties under the control of the Department of Administrative Services. Routine maintenance includes regular upkeep of physical properties and recurring, preventive, and ongoing maintenance necessary to delay or prevent the failure of physical properties.

**Routine Maintenance Financial Summary**

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	2,000,000	2,000,000	2,000,000	2,000,000
Total Resources	2,000,000	2,000,000	2,000,000	2,000,000
<b>Expenditures</b>				
Gov Fund Type Transfers - Other Agencies Services	2,000,000	—	2,000,000	2,000,000
Capitals	—	2,000,000	—	—
Total Expenditures	2,000,000	2,000,000	2,000,000	2,000,000

## Fleet Building Demolition

Rebuild Iowa Infrastructure Fund

### Appropriation Description

Fleet Building Demolition

### Fleet Building Demolition Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	—	1,997,500	1,500,000
Total Resources	—	—	1,997,500	1,500,000
<b>Expenditures</b>				
Professional & Scientific Services	—	—	1,997,500	1,500,000
Total Expenditures	—	—	1,997,500	1,500,000

## Statewide Major Maintenance RIIF

Rebuild Iowa Infrastructure Fund

### Appropriation Description

Statewide Major Maintenance

### Statewide Major Maintenance RIIF Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	28,391,018	26,223,495	26,223,494	26,223,494
Appropriation	20,000,000	22,000,000	22,000,000	22,000,000
Gov Fund Type Transfers - Other Agencies	157,852	—	—	—
Interest	1	—	—	—
Refunds & Reimbursements	329,113	—	—	—
Total Resources	48,877,983	48,223,495	48,223,494	48,223,494
<b>Expenditures</b>				
Reimbursement to Other Agencies	139,299	—	4	4
Capitals	22,485,192	22,000,001	22,000,004	22,000,004
Balance Carry Forward (Approps)	26,223,495	26,223,494	26,223,486	26,223,486
Reversions	29,997	—	—	—
Total Expenditures	48,877,983	48,223,495	48,223,494	48,223,494

**Major Main. W. Capitol Steps**

Rebuild Iowa Infrastructure Fund

**Appropriation Description**

Major Main. W. Capitol Steps

**Major Main. W. Capitol Steps Financial Summary**

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	2,000,000	—	—
<b>Total Resources</b>	—	2,000,000	—	—
<b>Expenditures</b>				
Office Supplies	—	2,000,000	—	—
<b>Total Expenditures</b>	—	2,000,000	—	—

## Fund Detail

### Administrative Services - Capitals Fund Detail

Funds	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Administrative Services - Capitals	81,089,475	62,500,068	62,133,062	61,635,562
Rebuild Iowa Infrastructure Fund	51,915,392	58,219,085	57,852,084	57,354,584
Routine Maintenance	2,013,331	9,874	9,875	9,875
Tax-Exempt Bonds Proceeds Rest	—	—	—	—
General Services Capitals	27,160,751	4,271,109	4,271,103	4,271,103
Endowment for Iowa's Health Restricted Capitals Fund	—	—	—	—

## Routine Maintenance

### Fund Description

Routine Maintenance Standings, limited from RIIF.

### Routine Maintenance Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	3,463	9,869	9,869	9,869
Reimbursement from Other Agencies	—	2	2	2
Gov Fund Type Transfers - Other Agencies	2,000,000	2	2	2
Interest	9,869	1	2	2
<b>Total Resources</b>	<b>2,013,331</b>	<b>9,874</b>	<b>9,875</b>	<b>9,875</b>
<b>Expenditures</b>				
Intra-State Transfers	29,011	—	—	—
Reimbursement to Other Agencies	—	—	1	1
Gov Fund Type Transfers - Other Agencies Services	1,974,452	5	4	4
Capitals	—	—	1	1
Balance Carry Forward (Funds)	9,869	9,869	9,869	9,869
<b>Total Expenditures</b>	<b>2,013,331</b>	<b>9,874</b>	<b>9,875</b>	<b>9,875</b>

## General Services Capitals

### Fund Description

Created under control of the Department by Iowa Code, section 8A.123. This fund receives money transferred by state agencies for infrastructure projects selected by the state agencies funded through any available source by means to state agencies. The General Services Enterprise assists state agencies with facilities design, construction, and management by providing or managing those design and construction services required by our customers.

### General Services Capitals Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	1,943,475	4,271,099	4,271,093	4,271,093
Reimbursement from Other Agencies	(542,496)	5	5	5
Gov Fund Type Transfers - Other Agencies	25,746,395	5	5	5
Refunds & Reimbursements	13,376	—	—	—
<b>Total Resources</b>	<b>27,160,751</b>	<b>4,271,109</b>	<b>4,271,103</b>	<b>4,271,103</b>
<b>Expenditures</b>				
Communications	21,260	—	—	—
Reimbursement to Other Agencies	189,707	—	9	9
Refunds-Other	200,000	—	—	—
Capitals	22,478,685	16	9	9
Balance Carry Forward (Funds)	4,271,099	4,271,093	4,271,085	4,271,085
<b>Total Expenditures</b>	<b>27,160,752</b>	<b>4,271,109</b>	<b>4,271,103</b>	<b>4,271,103</b>

# Blind Capitals, Department for the

## Mission Statement

The Iowa Department for the Blind is the means for persons who are blind to obtain for themselves universal accessibility and full participation as citizens in whatever roles they may choose, including roles that improve Iowa's economic growth.

## Description

The Iowa Department for the Blind proposes capital project and building maintenance requests which benefit persons who are blind.

## Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
State Appropriations	232,000	225,600	559,000	559,000
Beginning Balance and Adjustments	88,637	94,443	94,443	94,443
<b>Total Resources</b>	<b>320,637</b>	<b>320,043</b>	<b>653,443</b>	<b>653,443</b>
<b>Expenditures</b>				
Contractual Services and Transfers	226,195	225,600	559,000	559,000
Balance Carry Forward	94,443	94,443	94,443	94,443
<b>Total Expenditures</b>	<b>320,637</b>	<b>320,043</b>	<b>653,443</b>	<b>653,443</b>

## Appropriations from Other Funds

Appropriations	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Dept. for the Blind Building Repairs	232,000	225,600	559,000	559,000
<b>Total Department For The Blind Capitals</b>	<b>232,000</b>	<b>225,600</b>	<b>559,000</b>	<b>559,000</b>

## Appropriations Detail

### Dept. for the Blind Building Repairs

Rebuild Iowa Infrastructure Fund

#### Appropriation Description

Funding for repair, maintenance and remodeling as needed of the Iowa Department for the Blind headquarters, a historical building, at 524 4th Street, Des Moines, IA 50309

### Dept. for the Blind Building Repairs Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	88,637	94,443	94,443	94,443
Appropriation	232,000	225,600	559,000	559,000
<b>Total Resources</b>	<b>320,637</b>	<b>320,043</b>	<b>653,443</b>	<b>653,443</b>
<b>Expenditures</b>				
Intra-State Transfers	13,118	—	—	—
Outside Repairs/Service	213,077	225,600	559,000	559,000
Balance Carry Forward (Approps)	94,443	94,443	94,443	94,443
<b>Total Expenditures</b>	<b>320,637</b>	<b>320,043</b>	<b>653,443</b>	<b>653,443</b>

# Corrections Capital

## Mission Statement

In compliance with Section 5 of Senate File 546, the Capital Project Budget Request.

## Description

In compliance with Section 5 of Senate File 546, the Capital Project Budget Request.

## Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
State Appropriations	7,069,936	3,604,279	26,260,821	7,177,313
Beginning Balance and Adjustments	15,550,309	20,362,080	—	—
<b>Total Resources</b>	<b>22,620,245</b>	<b>23,966,359</b>	<b>26,260,821</b>	<b>7,177,313</b>
<b>Expenditures</b>				
Supplies & Materials	20,280	—	—	—
Contractual Services and Transfers	1,183,759	19,014,740	—	—
Equipment & Repairs	883,176	2,198,323	3,426,137	3,013,466
Plant Improvements & Additions	170,950	2,753,296	22,834,684	4,163,847
Balance Carry Forward	20,362,080	—	—	—
<b>Total Expenditures</b>	<b>22,620,245</b>	<b>23,966,359</b>	<b>26,260,821</b>	<b>7,177,313</b>

## Appropriations from Other Funds

Appropriations	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
DOC Technology Reinvestment Fund - 0943	—	—	3,426,137	3,013,466
Prison Body Scanners - RIIF	865,000	—	—	—
Apprenticeship Bldg. at MPCF - RIIF	1,200,000	—	—	—
Electrical Service Upgrades at IMCC - RIIF	2,800,000	—	—	—
Camera System Upgrades at DOC Inst. - TRF	1,879,936	—	—	—
Body Cameras at DOC Inst. - TRF	325,000	—	—	—
DOC Capitals Request	—	—	22,834,684	4,163,847
Camera System Upgrades	—	2,464,779	—	—
IMCC Pharmacy Technology Upgrades	—	200,000	—	—
IMCC Data and Voice Network Switching Replacements	—	100,000	—	—
ICIW Data and Voice Network Switching Replacements	—	500,000	—	—
IMCC ICIW Server Replacements	—	200,000	—	—

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**Appropriations from Other Funds**

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<b>Appropriations</b>	<b>FY 2024 Actuals</b>	<b>FY 2025 Current Year Budget Estimate</b>	<b>FY 2026 Total Department Request</b>	<b>FY 2026 Total Governor's Recommended</b>
CBC Technology Updates	—	139,500	—	—
Total Corrections Capital	7,069,936	3,604,279	26,260,821	7,177,313

## Appropriations Detail

### Prison Body Scanners - RIIF

Rebuild Iowa Infrastructure Fund

#### Appropriation Description

Prison Body Scanners - RIIF

#### Prison Body Scanners - RIIF Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	—	4,175	—	—
Appropriation	865,000	—	—	—
<b>Total Resources</b>	<b>865,000</b>	<b>4,175</b>	<b>—</b>	<b>—</b>
<b>Expenditures</b>				
Equipment	860,826	4,175	—	—
Balance Carry Forward (Approps)	4,175	—	—	—
<b>Total Expenditures</b>	<b>865,000</b>	<b>4,175</b>	<b>—</b>	<b>—</b>

### Apprenticeship Bldg. at MPCF - RIIF

Rebuild Iowa Infrastructure Fund

#### Appropriation Description

Apprenticeship Bldg. at MPCF - RIIF

#### Apprenticeship Bldg. at MPCF - RIIF Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	—	1,103,654	—	—
Appropriation	1,200,000	—	—	—
<b>Total Resources</b>	<b>1,200,000</b>	<b>1,103,654</b>	<b>—</b>	<b>—</b>
<b>Expenditures</b>				
Gov Fund Type Transfers - Other Agencies Services	96,346	1,103,654	—	—
Balance Carry Forward (Approps)	1,103,654	—	—	—
<b>Total Expenditures</b>	<b>1,200,000</b>	<b>1,103,654</b>	<b>—</b>	<b>—</b>

**Electrical Service Upgrades at IMCC - RIF**

Rebuild Iowa Infrastructure Fund

**Appropriation Description**

Electrical Service Upgrades at IMCC - RIF

**Electrical Service Upgrades at IMCC - RIF Financial Summary**

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	—	2,753,296	—	—
Appropriation	2,800,000	—	—	—
<b>Total Resources</b>	<b>2,800,000</b>	<b>2,753,296</b>	<b>—</b>	<b>—</b>
<b>Expenditures</b>				
Capitals	46,704	2,753,296	—	—
Balance Carry Forward (Approps)	2,753,296	—	—	—
<b>Total Expenditures</b>	<b>2,800,000</b>	<b>2,753,296</b>	<b>—</b>	<b>—</b>

**Clarinda Correctional Facility Kitchen FF&E**

Rebuild Iowa Infrastructure Fund

**Appropriation Description**

Clarinda Correctional Facility Kitchen FF&amp;E.

**Clarinda Correctional Facility Kitchen FF&E Financial Summary**

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	750,000	750,000	—	—
<b>Total Resources</b>	<b>750,000</b>	<b>750,000</b>	<b>—</b>	<b>—</b>
<b>Expenditures</b>				
Gov Fund Type Transfers - Other Agencies Services	—	750,000	—	—
Balance Carry Forward (Approps)	750,000	—	—	—
<b>Total Expenditures</b>	<b>750,000</b>	<b>750,000</b>	<b>—</b>	<b>—</b>

## Clarinda Correctional Facility Kitchen Expansion

Rebuild Iowa Infrastructure Fund

### Appropriation Description

Clarinda Correctional Facility Kitchen Expansion

### Clarinda Correctional Facility Kitchen Expansion Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	8,644,298	7,944,362	—	—
<b>Total Resources</b>	<b>8,644,298</b>	<b>7,944,362</b>	<b>—</b>	<b>—</b>
<b>Expenditures</b>				
Gov Fund Type Transfers - Other Agencies Services	699,936	7,944,362	—	—
Balance Carry Forward (Approps)	7,944,362	—	—	—
<b>Total Expenditures</b>	<b>8,644,298</b>	<b>7,944,362</b>	<b>—</b>	<b>—</b>

## DOC Capitals Request

Rebuild Iowa Infrastructure Fund

### Appropriation Description

DOC Capitals Request

### DOC Capitals Request Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	—	22,834,684	4,163,847
<b>Total Resources</b>	<b>—</b>	<b>—</b>	<b>22,834,684</b>	<b>4,163,847</b>
<b>Expenditures</b>				
Capitals	—	—	22,834,684	4,163,847
<b>Total Expenditures</b>	<b>—</b>	<b>—</b>	<b>22,834,684</b>	<b>4,163,847</b>

**Camera System Upgrades**

Technology Reinvestment Fund

**Appropriation Description**

Camera System Upgrades

**Camera System Upgrades Financial Summary**

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	2,464,779	—	—
Total Resources	—	2,464,779	—	—
<b>Expenditures</b>				
Outside Services	—	2,464,779	—	—
Total Expenditures	—	2,464,779	—	—

**IMCC Pharmacy Technology Upgrades**

Technology Reinvestment Fund

**Appropriation Description**

IMCC Pharmacy Technology Upgrades

**IMCC Pharmacy Technology Upgrades Financial Summary**

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	200,000	—	—
Total Resources	—	200,000	—	—
<b>Expenditures</b>				
Outside Services	—	200,000	—	—
Total Expenditures	—	200,000	—	—

## IMCC Data and Voice Network Switching Replacements

Technology Reinvestment Fund

### Appropriation Description

IMCC Data and Voice Network Switching Replacements

### IMCC Data and Voice Network Switching Replacements Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	100,000	—	—
Total Resources	—	100,000	—	—
<b>Expenditures</b>				
Outside Services	—	100,000	—	—
Total Expenditures	—	100,000	—	—

## ICIW Data and Voice Network Switching Replacements

Technology Reinvestment Fund

### Appropriation Description

ICIW Data and Voice Network Switching Replacements

### ICIW Data and Voice Network Switching Replacements Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	500,000	—	—
Total Resources	—	500,000	—	—
<b>Expenditures</b>				
Outside Services	—	500,000	—	—
Total Expenditures	—	500,000	—	—

## IMCC ICIW Server Replacements

Technology Reinvestment Fund

### Appropriation Description

IMCC-ICIW Server Replacements

### IMCC ICIW Server Replacements Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	200,000	—	—
Total Resources	—	200,000	—	—
<b>Expenditures</b>				
Outside Services	—	200,000	—	—
Total Expenditures	—	200,000	—	—

## CBC Technology Updates

Technology Reinvestment Fund

### Appropriation Description

CBC Technology Updates

### CBC Technology Updates Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	139,500	—	—
Total Resources	—	139,500	—	—
<b>Expenditures</b>				
Outside Services	—	139,500	—	—
Total Expenditures	—	139,500	—	—

**DOC Capital Projects-FY23-0017-RIIF**

Rebuild Iowa Infrastructure Fund

**Appropriation Description**

DOC Capital Projects-FY23-0017-RIIF

**DOC Capital Projects-FY23-0017-RIIF Financial Summary**

Object Class	FY 2024 Actuals	FY 2025	FY 2026	FY 2026
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	4,900,000	4,900,000	—	—
<b>Total Resources</b>	<b>4,900,000</b>	<b>4,900,000</b>	<b>—</b>	<b>—</b>
<b>Expenditures</b>				
Gov Fund Type Transfers - Other Agencies Services	—	4,900,000	—	—
Balance Carry Forward (Approps)	4,900,000	—	—	—
<b>Total Expenditures</b>	<b>4,900,000</b>	<b>4,900,000</b>	<b>—</b>	<b>—</b>

**DOC Radio Software Upgrade-Technology Reinvestment Fd - 0943**

Technology Reinvestment Fund

**Appropriation Description**

DOC Radio Software Upgrade-Technology Reinvestment Fund - 0943

**DOC Radio Software Upgrade-Technology Reinvestment Fd - 0943 Financial Summary**

Object Class	FY 2024 Actuals	FY 2025	FY 2026	FY 2026
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	13,915	1,547	—	—
<b>Total Resources</b>	<b>13,915</b>	<b>1,547</b>	<b>—</b>	<b>—</b>
<b>Expenditures</b>				
Outside Repairs/Service	805	1,547	—	—
Equipment	11,563	—	—	—
Balance Carry Forward (Approps)	1,547	—	—	—
<b>Total Expenditures</b>	<b>13,915</b>	<b>1,547</b>	<b>—</b>	<b>—</b>

**DOC Technology Reinvestment Fund - 0943**

Technology Reinvestment Fund

**Appropriation Description**

DOC Technology Reinvestment Fund - 0943

**DOC Technology Reinvestment Fund - 0943 Financial Summary**

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	—	3,426,137	3,013,466
Total Resources	—	—	3,426,137	3,013,466
<b>Expenditures</b>				
Equipment	—	—	2,460,076	2,271,939
Equipment - Non-Inventory	—	—	17,500	17,500
IT Equipment	—	—	948,561	724,027
Total Expenditures	—	—	3,426,137	3,013,466

**Camera System Upgrades at DOC Inst. - TRF**

Technology Reinvestment Fund

**Appropriation Description**

Camera System Upgrades at DOC Inst. - TRF

**Camera System Upgrades at DOC Inst. - TRF Financial Summary**

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	—	1,869,148	—	—
Appropriation	1,879,936	—	—	—
Total Resources	1,879,936	1,869,148	—	—
<b>Expenditures</b>				
Equipment	—	500,000	—	—
Equipment - Non-Inventory	10,788	1,369,148	—	—
Balance Carry Forward (Approps)	1,869,148	—	—	—
Total Expenditures	1,879,936	1,869,148	—	—

**Body Cameras at DOC Inst. - TRF**

Technology Reinvestment Fund

**Appropriation Description**

Body Cameras at DOC Inst. - TRF

**Body Cameras at DOC Inst. - TRF Financial Summary**

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	—	325,000	—	—
Appropriation	325,000	—	—	—
<b>Total Resources</b>	<b>325,000</b>	<b>325,000</b>	<b>—</b>	<b>—</b>
<b>Expenditures</b>				
Equipment - Non-Inventory	—	325,000	—	—
Balance Carry Forward (Approps)	325,000	—	—	—
<b>Total Expenditures</b>	<b>325,000</b>	<b>325,000</b>	<b>—</b>	<b>—</b>

**DOC Technology Reinvestment Projects-FY23-0943/TRF**

Technology Reinvestment Fund

**Appropriation Description**

DOC Technology Reinvestment Projects-FY23-0943/TRF

**DOC Technology Reinvestment Projects-FY23-0943/TRF Financial Summary**

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	1,242,096	710,898	—	—
<b>Total Resources</b>	<b>1,242,096</b>	<b>710,898</b>	<b>—</b>	<b>—</b>
<b>Expenditures</b>				
Facility Maintenance Supplies	20,280	—	—	—
Outside Services	223,753	—	—	—
Outside Repairs/Service	162,919	—	—	—
Gov Fund Type Transfers - Other Agencies Services	—	710,898	—	—
Capitals	124,246	—	—	—
Balance Carry Forward (Approps)	710,898	—	—	—
<b>Total Expenditures</b>	<b>1,242,096</b>	<b>710,898</b>	<b>—</b>	<b>—</b>

# General Assembly Capital

## Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
State Appropriations	500,000	500,000	500,000	500,000
Interest, Dividends, Bonds & Loans	214,615	—	—	—
Beginning Balance and Adjustments	5,646,991	3,716,754	—	—
<b>Total Resources</b>	<b>6,361,606</b>	<b>4,216,754</b>	<b>500,000</b>	<b>500,000</b>
<b>Expenditures</b>				
Travel & Subsistence	—	2	2	2
Supplies & Materials	—	7	7	7
Contractual Services and Transfers	2,644,852	4,216,741	500,010	500,010
Equipment & Repairs	—	3	3	3
Claims & Miscellaneous	—	1	1	1
Balance Carry Forward	3,716,754	—	(23)	(23)
<b>Total Expenditures</b>	<b>6,361,606</b>	<b>4,216,754</b>	<b>500,000</b>	<b>500,000</b>

## Appropriations from Other Funds

Appropriations	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
State Capitol Maintenance Fund Appropriation	500,000	500,000	500,000	500,000
<b>Total Legislature-Capital</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>

## Appropriations Detail

### State Capitol Maintenance Fund Appropriation

Rebuild Iowa Infrastructure Fund

#### Appropriation Description

This is a standing limited appropriation from the Rebuild Iowa Infrastructure Fund and starts in FY2019 for deposit into the State Capitol Maintenance Fund. Moneys in the fund shall be expended upon approval of the Legislative Council and used for maintenance projects for the Iowa State Capitol and the Ola Babcock Miller building.

### State Capitol Maintenance Fund Appropriation Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	1,866,551	2,393,362	—	—
Appropriation	500,000	500,000	500,000	500,000
<b>Total Resources</b>	<b>2,366,551</b>	<b>2,893,362</b>	<b>500,000</b>	<b>500,000</b>
<b>Expenditures</b>				
Intra-State Transfers	(26,811)	2,893,362	500,000	500,000
Balance Carry Forward (Approps)	2,393,362	—	—	—
<b>Total Expenditures</b>	<b>2,366,551</b>	<b>2,893,362</b>	<b>500,000</b>	<b>500,000</b>

### Repair and Renovate State Capitol Domes

Rebuild Iowa Infrastructure Fund

#### Appropriation Description

Repair and renovate the State Capitol domes.

### Repair and Renovate State Capitol Domes Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	3,278,565	1,323,392	—	—
<b>Total Resources</b>	<b>3,278,565</b>	<b>1,323,392</b>	<b>—</b>	<b>—</b>
<b>Expenditures</b>				
Intra-State Transfers	1,955,173	1,323,392	—	—
Balance Carry Forward (Approps)	1,323,392	—	—	—
<b>Total Expenditures</b>	<b>3,278,565</b>	<b>1,323,392</b>	<b>—</b>	<b>—</b>

## Capitol Building Gutter Replacement

Rebuild Iowa Infrastructure Fund

### Appropriation Description

Capitol Building Gutter Replacement.

### Capitol Building Gutter Replacement Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	501,875	—	—	—
<b>Total Resources</b>	<b>501,875</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Expenditures</b>				
Intra-State Transfers	501,875	—	—	—
<b>Total Expenditures</b>	<b>501,875</b>	<b>—</b>	<b>—</b>	<b>—</b>

## Fund Detail

### General Assembly Capital Fund Detail

Funds	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Legislature-Capital	6,361,606	4,216,754	500,000	500,000
Rebuild Iowa Infrastructure Fund	6,146,991	4,216,754	500,000	500,000
State Capitol Maintenance Fund	214,615	—	—	—

# Health and Human Services Capital

## Mission Statement

Iowa HHS provides high quality programs and services that protect and improve the health and resiliency of individuals, families, and communities.

## Description

Iowa HHS provides high quality programs and services that protect and improve the health and resiliency of individuals, families, and communities.

## Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
State Appropriations	7,185,016	—	—	—
Receipts from Other Entities	551,861	—	—	—
Beginning Balance and Adjustments	8,760,267	—	—	—
<b>Total Resources</b>	<b>16,497,145</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Expenditures</b>				
Contractual Services and Transfers	9,311,058	—	—	—
Equipment & Repairs	32,113	—	—	—
Reversions	127,122	—	—	—
Balance Carry Forward	7,026,851	—	—	—
<b>Total Expenditures</b>	<b>16,497,145</b>	<b>—</b>	<b>—</b>	<b>—</b>

## Appropriations from Other Funds

Appropriations	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Major Projects	5,572,736	—	—	—
Medicaid Technology	1,578,280	—	—	—
State Poison Control Center	34,000	—	—	—
<b>Total DHHS - Capitals</b>	<b>7,185,016</b>	<b>—</b>	<b>—</b>	<b>—</b>

## Appropriations Detail

### Major Projects

Rebuild Iowa Infrastructure Fund

#### Appropriation Description

Provides Major Projects funding for demolition of buildings in disrepair, elevator installations, and recreation area expansions.

### Major Projects Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	1,543,795	—	—	—
Appropriation	5,572,736	—	—	—
<b>Total Resources</b>	<b>7,116,531</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Expenditures</b>				
Gov Fund Type Transfers - Other Agencies Services	6,973,126	—	—	—
Balance Carry Forward (Approps)	16,283	—	—	—
Reversions	127,122	—	—	—
<b>Total Expenditures</b>	<b>7,116,531</b>	<b>—</b>	<b>—</b>	<b>—</b>

### State Poison Control Center

Technology Reinvestment Fund

#### Appropriation Description

State Poison Control Center appropriation for technology costs.

### State Poison Control Center Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	512	—	—	—
Appropriation	34,000	—	—	—
<b>Total Resources</b>	<b>34,512</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Expenditures</b>				
Gov Fund Type Transfers - Other Agencies Services	34,000	—	—	—
Balance Carry Forward (Approps)	512	—	—	—
<b>Total Expenditures</b>	<b>34,512</b>	<b>—</b>	<b>—</b>	<b>—</b>

**Medicaid Technology**

## Technology Reinvestment Fund

**Appropriation Description**

These funds are used for the technology upgrades and system replacement costs necessary to support Medicaid claims and other health operations (MMIS).

**Medicaid Technology Financial Summary**

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	5,996,643	—	—	—
Appropriation	1,578,280	—	—	—
<b>Total Resources</b>	<b>7,574,923</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Expenditures</b>				
Intra-State Transfers	756,231	—	—	—
Balance Carry Forward (Approps)	6,818,692	—	—	—
<b>Total Expenditures</b>	<b>7,574,923</b>	<b>—</b>	<b>—</b>	<b>—</b>

**FACS System Replacement**

## Technology Reinvestment Fund

**Appropriation Description**

FACS System Replacement

**FACS System Replacement Financial Summary**

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	995,840	—	—	—
<b>Total Resources</b>	<b>995,840</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Expenditures</b>				
Intra-State Transfers	995,840	—	—	—
<b>Total Expenditures</b>	<b>995,840</b>	<b>—</b>	<b>—</b>	<b>—</b>

# Judicial Branch Capital

## Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
State Appropriations	100,000	1,067,200	229,000	229,000
Beginning Balance and Adjustments	1,994,066	658,469	1,029,969	—
<b>Total Resources</b>	<b>2,094,066</b>	<b>1,725,669</b>	<b>1,258,969</b>	<b>229,000</b>
<b>Expenditures</b>				
Supplies & Materials	322	4,882	1,000	—
Contractual Services and Transfers	58,685	527,000	443,200	—
Equipment & Repairs	1,376,590	1,193,787	814,769	229,000
Balance Carry Forward	658,469	—	—	—
<b>Total Expenditures</b>	<b>2,094,066</b>	<b>1,725,669</b>	<b>1,258,969</b>	<b>229,000</b>

## Appropriations from Other Funds

Appropriations	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Judicial Building Improvements (0017)-RIIF Fd	—	475,000	—	—
Woodbury Co LEC New Construction Project-0017	100,000	—	—	—
Dallas Cty Courthouse Renovation & Furniture (0017)-RIIF Fd	—	481,200	—	—
Johnson Cty Courthouse Renovation & Furniture (0017)-RIIF Fd	—	111,000	—	—
Linn Cty Courthouse Renovation & Furniture (0017)-RIIF Fd	—	—	229,000	229,000
<b>Total Judicial Branch Capital</b>	<b>100,000</b>	<b>1,067,200</b>	<b>229,000</b>	<b>229,000</b>

## Appropriations Detail

### Judicial Building Improvements (0017)-RIIF Fd

Rebuild Iowa Infrastructure Fund

#### Appropriation Description

Judicial Building Improvements (0017)-RIIF Fd

#### Judicial Building Improvements (0017)-RIIF Fd Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	—	—	400,000	—
Appropriation	—	475,000	—	—
<b>Total Resources</b>	—	475,000	400,000	—
<b>Expenditures</b>				
Professional & Scientific Services	—	75,000	25,000	—
Outside Services	—	400,000	375,000	—
<b>Total Expenditures</b>	—	475,000	400,000	—

### County Justice Center Furniture & Equipment Requests (0017)

Rebuild Iowa Infrastructure Fund

#### Appropriation Description

County Justice Center Furniture & Equipment Requests (0017)

#### County Justice Center Furniture & Equipment Requests (0017) Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	1,265,479	—	—	—
<b>Total Resources</b>	1,265,479	—	—	—
<b>Expenditures</b>				
Office Supplies	322	—	—	—
Outside Services	58,685	—	—	—
Office Equipment	184,199	—	—	—
Equipment - Non-Inventory	993,796	—	—	—
IT Equipment	28,476	—	—	—
<b>Total Expenditures</b>	1,265,479	—	—	—

**Woodbury Co LEC New Construction Project-0017**

Rebuild Iowa Infrastructure Fund

**Appropriation Description**

Woodbury Co LEC New Construction Project-0017

**Woodbury Co LEC New Construction Project-0017 Financial Summary**

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	165,000	94,882	37,769	—
Appropriation	100,000	—	—	—
<b>Total Resources</b>	<b>265,000</b>	<b>94,882</b>	<b>37,769</b>	<b>—</b>
<b>Expenditures</b>				
Office Supplies	—	4,882	1,000	—
Outside Services	—	10,000	1,000	—
Office Equipment	165,000	—	—	—
Equipment - Non-Inventory	5,118	80,000	35,769	—
Balance Carry Forward (Approps)	94,882	—	—	—
<b>Total Expenditures</b>	<b>265,000</b>	<b>94,882</b>	<b>37,769</b>	<b>—</b>

**Remodel Projects/Furniture Requests all 8 District-RIIF0017**

Rebuild Iowa Infrastructure Fund

**Appropriation Description**

Remodel Projects/Furniture Requests all 8 District-RIIF0017

**Remodel Projects/Furniture Requests all 8 District-RIIF0017 Financial Summary**

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	563,587	563,587	—	—
<b>Total Resources</b>	<b>563,587</b>	<b>563,587</b>	<b>—</b>	<b>—</b>
<b>Expenditures</b>				
Office Equipment	—	50,000	—	—
Equipment - Non-Inventory	—	513,587	—	—
Balance Carry Forward (Approps)	563,587	—	—	—
<b>Total Expenditures</b>	<b>563,587</b>	<b>563,587</b>	<b>—</b>	<b>—</b>

**Dallas Cty Courthouse Renovation & Furniture (0017)-RIIF Fd**

Rebuild Iowa Infrastructure Fund

**Appropriation Description**

Dallas Cty Courthouse Renovation &amp; Furniture (0017)-RIIF Fd

**Dallas Cty Courthouse Renovation & Furniture (0017)-RIIF Fd Financial Summary**

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	—	—	481,200	—
Appropriation	—	481,200	—	—
<b>Total Resources</b>	—	481,200	481,200	—
<b>Expenditures</b>				
Professional & Scientific Services	—	31,000	31,200	—
Office Equipment	—	250,000	250,000	—
Equipment - Non-Inventory	—	200,200	200,000	—
<b>Total Expenditures</b>	—	481,200	481,200	—

**Johnson Cty Courthouse Renovation & Furniture (0017)-RIIF Fd**

Rebuild Iowa Infrastructure Fund

**Appropriation Description**

Johnson County Courthouse Renovation &amp; Furniture (0017)-RIIF Fd

**Johnson Cty Courthouse Renovation & Furniture (0017)-RIIF Fd Financial Summary**

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	—	—	111,000	—
Appropriation	—	111,000	—	—
<b>Total Resources</b>	—	111,000	111,000	—
<b>Expenditures</b>				
Professional & Scientific Services	—	11,000	11,000	—
Office Equipment	—	50,000	50,000	—
Equipment - Non-Inventory	—	50,000	50,000	—
<b>Total Expenditures</b>	—	111,000	111,000	—

# Natural Resources Capital

## Mission Statement

Conserve and enhance our natural resources in cooperation with individuals and organizations to improve the quality of life for lowans and ensure a legacy for future generations.

## Description

Conserve and enhance our natural resources in cooperation with individuals and organizations to improve the quality of life for lowans and ensure a legacy for future generations.

## Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
State Appropriations	20,600,000	17,165,000	15,600,000	14,600,000
Receipts from Other Entities	1,262,994	600,000	—	—
Refunds & Reimbursements	439,993	200,000	—	—
Beginning Balance and Adjustments	17,051,124	27,583,465	15,988,719	15,988,719
<b>Total Resources</b>	<b>39,354,111</b>	<b>45,548,465</b>	<b>31,588,719</b>	<b>30,588,719</b>
<b>Expenditures</b>				
Supplies & Materials	63,959	102,200	—	—
Contractual Services and Transfers	3,358,034	3,847,546	1,960,000	1,960,000
Equipment & Repairs	53,386	1,605,000	—	—
Claims & Miscellaneous	—	5,000	—	—
State Aid & Credits	2,683,348	2,500,000	1,640,000	1,640,000
Plant Improvements & Additions	5,611,920	21,500,000	12,000,000	11,000,000
Balance Carry Forward	27,583,465	15,988,719	15,988,719	15,988,719
<b>Total Expenditures</b>	<b>39,354,111</b>	<b>45,548,465</b>	<b>31,588,719</b>	<b>30,588,719</b>

## Appropriations from Other Funds

Appropriations	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
State Park - Disability Accessibility	—	1,000,000	1,000,000	—
Honey Creek - RIIF	6,000,000	—	—	—
Law Enforcement Radios	—	1,565,000	—	—
State Parks Infrastructure Renovations	5,000,000	5,000,000	5,000,000	5,000,000
DNR Lakes Restoration & Water Quality	9,600,000	9,600,000	9,600,000	9,600,000
<b>Total Natural Resources Capital</b>	<b>20,600,000</b>	<b>17,165,000</b>	<b>15,600,000</b>	<b>14,600,000</b>

## Appropriations Detail

### State Park - Disability Accessibility

Rebuild Iowa Infrastructure Fund

#### Appropriation Description

For state park infrastructure improvements, prioritizing projects that increase accessibility for persons with disabilities when visiting state parks and recreation areas

### State Park - Disability Accessibility Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	1,000,000	1,000,000	—
Total Resources	—	1,000,000	1,000,000	—
<b>Expenditures</b>				
Capitals	—	1,000,000	1,000,000	—
Total Expenditures	—	1,000,000	1,000,000	—

### Honey Creek - RIIF

Rebuild Iowa Infrastructure Fund

#### Appropriation Description

To complete work on deferred maintenance at Honey Creek Resort State Park

### Honey Creek - RIIF Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	—	5,564,909	5,564,909	5,564,909
Appropriation	6,000,000	—	—	—
Total Resources	6,000,000	5,564,909	5,564,909	5,564,909
<b>Expenditures</b>				
Gov Fund Type Transfers - Other Agencies Services	435,091	—	—	—
Balance Carry Forward (Approps)	5,564,909	5,564,909	5,564,909	5,564,909
Total Expenditures	6,000,000	5,564,909	5,564,909	5,564,909

## Law Enforcement Radios

Technology Reinvestment Fund

### Appropriation Description

For the replacement of law enforcement radios

### Law Enforcement Radios Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	1,565,000	—	—
<b>Total Resources</b>	—	1,565,000	—	—
<b>Expenditures</b>				
Equipment	—	1,565,000	—	—
<b>Total Expenditures</b>	—	1,565,000	—	—

## State Parks Infrastructure Renovations

Rebuild Iowa Infrastructure Fund

### Appropriation Description

State Parks Infrastructure Renovations

### State Parks Infrastructure Renovations Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	4,375,992	5,749,189	3,730,412	3,730,412
Appropriation	5,000,000	5,000,000	5,000,000	5,000,000
Federal Support	682,994	500,000	—	—
Refunds & Reimbursements	22,595	50,000	—	—
<b>Total Resources</b>	10,081,581	11,299,189	8,730,412	8,730,412
<b>Expenditures</b>				
Professional & Scientific Services	350,100	500,000	500,000	500,000
Outside Services	3,140	55,000	—	—
Intra-State Transfers	1,534,820	1,013,777	500,000	500,000
Capitals	2,444,332	6,000,000	4,000,000	4,000,000
Balance Carry Forward (Approps)	5,749,189	3,730,412	3,730,412	3,730,412
<b>Total Expenditures</b>	10,081,581	11,299,189	8,730,412	8,730,412

## Fort Atkinson State Park Preserve Renovations

Rebuild Iowa Infrastructure Fund

### Appropriation Description

For costs associated with renovation and improvements at the Fort Atkinson state preserve

### Fort Atkinson State Park Preserve Renovations Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	358,000	15,673	15,673	15,673
<b>Total Resources</b>	<b>358,000</b>	<b>15,673</b>	<b>15,673</b>	<b>15,673</b>
<b>Expenditures</b>				
Professional & Scientific Services	89,787	—	—	—
Capitals	252,540	—	—	—
Balance Carry Forward (Approps)	15,673	15,673	15,673	15,673
<b>Total Expenditures</b>	<b>358,000</b>	<b>15,673</b>	<b>15,673</b>	<b>15,673</b>

## DNR Lakes Restoration & Water Quality

Rebuild Iowa Infrastructure Fund

### Appropriation Description

DNR Lakes Restoration & Water Quality

### DNR Lakes Restoration & Water Quality Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	12,317,133	16,253,694	6,677,725	6,677,725
Appropriation	9,600,000	9,600,000	9,600,000	9,600,000
Federal Support	—	100,000	—	—
Gov Fund Type Transfers - Other Agencies	580,000	—	—	—
Refunds & Reimbursements	417,398	150,000	—	—
<b>Total Resources</b>	<b>22,914,531</b>	<b>26,103,694</b>	<b>16,277,725</b>	<b>16,277,725</b>
<b>Expenditures</b>				
Facility Maintenance Supplies	800	1,000	—	—
Equipment Maintenance Supplies	—	1,000	—	—
Ag., Conservation & Horticulture Supply	62,935	100,000	—	—
Printing & Binding	224	100	—	—
Postage	—	100	—	—
Utilities	6,900	20,000	—	—

## DNR Lakes Restoration & Water Quality Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Professional & Scientific Services	282,766	1,000,000	500,000	500,000
Outside Services	31,922	250,000	—	—
Intra-State Transfers	623,509	808,669	460,000	460,000
Advertising & Publicity	—	100	—	—
Gov Fund Type Transfers - Other Agencies Services	—	200,000	—	—
Equipment	39,700	20,000	—	—
Equipment - Non-Inventory	13,685	20,000	—	—
Other Expense & Obligations	—	5,000	—	—
State Aid	2,683,348	2,500,000	1,640,000	1,640,000
Capitals	2,915,048	14,500,000	7,000,000	7,000,000
Balance Carry Forward (Approps)	16,253,694	6,677,725	6,677,725	6,677,725
<b>Total Expenditures</b>	<b>22,914,531</b>	<b>26,103,694</b>	<b>16,277,725</b>	<b>16,277,725</b>

# Public Defense Capital

## Mission Statement

Provide leadership, planning, coordination, and units and equipment to protect life and property and come to the aid of Iowans in a time of need, to preserve peace and order, and to insure public safety for the citizens of Iowa.

## Description

The Iowa Army and Air National Guard are part of the Iowa Department of Public Defense. Its 9,500 members are organized into approximately 100 federally-recognized organizations and units located in over 40 Iowa communities. The Guard is controlled by the Governor of Iowa during peacetime. Its units and members may be called to federal active duty in support of the national military strategy during times of war and national emergency. The Iowa National Guard also participates in programs that constantly improve and add value to the communities of Iowa while serving as the embodiment of the citizen-soldier.

Adequate armories and training facilities are essential to training and maintaining combat-ready organizations and units to accomplish our state and federal missions. The Capitals account provides the funding for infrastructure major maintenance and the state's portion of new construction projects. The Iowa National Guard has over 400 armories and training support facilities with approximately 3.5 million square foot of space.

## Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
State Appropriations	8,192,000	4,750,000	4,750,000	4,750,000
Beginning Balance and Adjustments	8,678,944	6,512,121	3,927,533	2,933,533
<b>Total Resources</b>	<b>16,870,944</b>	<b>11,262,121</b>	<b>8,677,533</b>	<b>7,683,533</b>
<b>Expenditures</b>				
Supplies & Materials	364	—	—	—
Contractual Services and Transfers	2,938,761	1,781,000	2,665,000	2,659,000
Equipment & Repairs	2,405	—	—	—
Plant Improvements & Additions	7,417,292	6,547,589	4,072,321	3,884,321
Balance Carry Forward	6,512,121	2,933,533	1,940,212	1,140,212
<b>Total Expenditures</b>	<b>16,870,944</b>	<b>11,262,122</b>	<b>8,677,533</b>	<b>7,683,533</b>

## Appropriations from Other Funds

Appropriations	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Facility/Armory Maintenance (RIIF)	2,100,000	2,100,000	2,100,000	2,100,000
Armory Construction Improvement Projects (RIIF)	2,100,000	2,100,000	2,100,000	2,100,000
West Des Moines Armory	1,000,000	—	—	—
JFHQ Chiller - Iowa National Guard	2,442,000	—	—	—

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**Appropriations from Other Funds**

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<b>Appropriations</b>	<b>FY 2024 Actuals</b>	<b>FY 2025 Current Year Budget Estimate</b>	<b>FY 2026 Total Department Request</b>	<b>FY 2026 Total Governor's Recommended</b>
Camp Dodge Infrastructure Upgrades	550,000	550,000	550,000	550,000
Total Public Defense Capital	8,192,000	4,750,000	4,750,000	4,750,000

## Appropriations Detail

### Facility/Armory Maintenance (RIIF)

Rebuild Iowa Infrastructure Fund

#### Appropriation Description

The Facilities Improvement Fund provides state funding to match federal funds for Army National Guard Readiness Centers. The fund is used for a variety of purposes that support the operations of the Iowa National Guard. Those include maintenance, repairs, and small renovation and addition projects. Priority is given to immediate or emergency needs such as boiler failures and roof leaks.

### Facility/Armory Maintenance (RIIF) Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	1,719,479	809,620	588,620	588,620
Appropriation	2,100,000	2,100,000	2,100,000	2,100,000
<b>Total Resources</b>	<b>3,819,479</b>	<b>2,909,620</b>	<b>2,688,620</b>	<b>2,688,620</b>
<b>Expenditures</b>				
Professional & Scientific Services	141,658	81,000	21,000	21,000
Outside Services	152,255	135,000	25,000	25,000
Outside Repairs/Service	1,525,143	930,000	2,280,000	2,280,000
Equipment - Non-Inventory	2,405	—	—	—
Capitals	1,188,399	1,175,000	362,620	362,620
Balance Carry Forward (Approps)	809,620	588,620	—	—
<b>Total Expenditures</b>	<b>3,819,479</b>	<b>2,909,620</b>	<b>2,688,620</b>	<b>2,688,620</b>

### Armory Construction Improvement Projects (RIIF)

Rebuild Iowa Infrastructure Fund

#### Appropriation Description

Provides funds for Iowa National Guard Armory construction improvement projects statewide. This fund provides a match to federal funds for statewide Army National Guard Armory renovations and small capital projects.

### Armory Construction Improvement Projects (RIIF) Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	1,681,759	1,126,159	2,216,000	1,246,000
Appropriation	2,100,000	2,100,000	2,100,000	2,100,000
<b>Total Resources</b>	<b>3,781,759</b>	<b>3,226,159</b>	<b>4,316,000</b>	<b>3,346,000</b>
<b>Expenditures</b>				

## Armory Construction Improvement Projects (RIIF) Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Communications	231,930	—	10,000	10,000
Professional & Scientific Services	34,768	102,000	21,000	21,000
Outside Services	72,789	121,000	21,000	21,000
Outside Repairs/Service	535,747	151,000	201,000	201,000
Capitals	1,780,367	1,606,159	2,480,000	2,480,000
Balance Carry Forward (Approps)	1,126,159	1,246,000	1,583,000	613,000
<b>Total Expenditures</b>	<b>3,781,759</b>	<b>3,226,159</b>	<b>4,316,000</b>	<b>3,346,000</b>

### West Des Moines Armory

Rebuild Iowa Infrastructure Fund

#### Appropriation Description

West Des Moines Armory

### West Des Moines Armory Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	5,057,985	1,657,430	194,000	—
Appropriation	1,000,000	—	—	—
<b>Total Resources</b>	<b>6,057,985</b>	<b>1,657,430</b>	<b>194,000</b>	<b>—</b>
<b>Expenditures</b>				
Professional & Scientific Services	4,400	—	3,000	—
Outside Services	—	—	3,000	—
Capitals	4,396,155	1,657,430	188,000	—
Balance Carry Forward (Approps)	1,657,430	—	—	—
<b>Total Expenditures</b>	<b>6,057,985</b>	<b>1,657,430</b>	<b>194,000</b>	<b>—</b>

## JFHQ Chiller - Iowa National Guard

### Rebuild Iowa Infrastructure Fund

#### Appropriation Description

Replacement of the JFHQ chiller at Iowa National Guard.

### JFHQ Chiller - Iowa National Guard Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	—	2,421,701	401,701	401,701
Appropriation	2,442,000	—	—	—
<b>Total Resources</b>	<b>2,442,000</b>	<b>2,421,701</b>	<b>401,701</b>	<b>401,701</b>
<b>Expenditures</b>				
Professional & Scientific Services	16,393	10,000	10,000	10,000
Outside Services	3,907	10,000	10,000	10,000
Capitals	—	2,000,000	381,701	381,701
Balance Carry Forward (Approps)	2,421,701	401,701	—	—
<b>Total Expenditures</b>	<b>2,442,000</b>	<b>2,421,701</b>	<b>401,701</b>	<b>401,701</b>

## Camp Dodge Infrastructure Upgrades

### Rebuild Iowa Infrastructure Fund

#### Appropriation Description

This funding provides infrastructure upgrades for Camp Dodge. This provides a match to federal funds to support three Camp Dodge Readiness Centers and other National Guard state buildings. The fund is used for improvements and upgrades for infrastructure that includes natural gas, electric, phone, IT, water, sanitary and storm water systems.

### Camp Dodge Infrastructure Upgrades Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	219,721	497,212	527,212	697,212
Appropriation	550,000	550,000	550,000	550,000
<b>Total Resources</b>	<b>769,721</b>	<b>1,047,212</b>	<b>1,077,212</b>	<b>1,247,212</b>
<b>Expenditures</b>				
Facility Maintenance Supplies	364	—	—	—
Professional & Scientific Services	44,407	45,000	20,000	20,000
Outside Services	54,372	61,000	20,000	20,000
Outside Repairs/Service	120,995	135,000	20,000	20,000
Capitals	52,371	109,000	660,000	660,000

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**Camp Dodge Infrastructure Upgrades Financial Summary**

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<b>Object Class</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2026</b>
	<b>Actuals</b>	<b>Current Year Budget Estimate</b>	<b>Total Department Request</b>	<b>Total Governor's Recommended</b>
Balance Carry Forward (Approps)	497,212	697,212	357,212	527,212
Total Expenditures	769,721	1,047,212	1,077,212	1,247,212

# Public Safety Capital

## Mission Statement

Provide public safety and criminal justice services that allow citizens and businesses to enjoy personal freedoms and economic growth opportunities in safe communities.

## Description

Provide public safety and criminal justice services that allow people in Iowa to enjoy a high quality of life in safe communities and that facilitate economic growth.

## Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Beginning Balance and Adjustments	2,131,829	1,721,471	1,671,471	1,671,471
<b>Total Resources</b>	<b>2,131,829</b>	<b>1,721,471</b>	<b>1,671,471</b>	<b>1,671,471</b>
<b>Expenditures</b>				
Supplies & Materials	3,109	—	—	—
Contractual Services and Transfers	388,226	50,000	50,000	50,000
Claims & Miscellaneous	10,000	—	—	—
Reversions	9,022	—	—	—
Balance Carry Forward	1,721,471	1,671,471	1,621,471	1,621,471
<b>Total Expenditures</b>	<b>2,131,829</b>	<b>1,721,471</b>	<b>1,671,471</b>	<b>1,671,471</b>

## Appropriations Detail

### DPS-Fire Fighter Training Facility-0017 RIIF

Rebuild Iowa Infrastructure Fund

#### Appropriation Description

DPS-Fire Fighter Training Facility-0017 RIIF

### DPS-Fire Fighter Training Facility-0017 RIIF Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	2,088,590	1,721,471	1,671,471	1,671,471
<b>Total Resources</b>	<b>2,088,590</b>	<b>1,721,471</b>	<b>1,671,471</b>	<b>1,671,471</b>
<b>Expenditures</b>				
Intra-State Transfers	—	50,000	50,000	50,000
Reimbursement to Other Agencies	2,038,590	—	—	—
Gov Fund Type Transfers - Other Agencies Services	(1,671,471)	—	—	—
Balance Carry Forward (Approps)	1,721,471	1,671,471	1,621,471	1,621,471
<b>Total Expenditures</b>	<b>2,088,590</b>	<b>1,721,471</b>	<b>1,671,471</b>	<b>1,671,471</b>

### Human Trafficking Hotel/Motel Training System (Fd-0943-TRF)

Technology Reinvestment Fund

#### Appropriation Description

Human Trafficking Hotel/Motel Training System (Fund 0943-TRF)

### Human Trafficking Hotel/Motel Training System (Fd-0943-TRF) Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	43,239	—	—	—
<b>Total Resources</b>	<b>43,239</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Expenditures</b>				
Other Supplies	2,219	—	—	—
Printing & Binding	890	—	—	—
Professional & Scientific Services	1,997	—	—	—
Outside Services	400	—	—	—
Advertising & Publicity	18,710	—	—	—

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**Human Trafficking Hotel/Motel Training System (Fd-0943-TRF) Financial Summary**

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<b>Object Class</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2026</b>
	<b>Actuals</b>	<b>Current Year Budget Estimate</b>	<b>Total Department Request</b>	<b>Total Governor's Recommended</b>
Other Expense & Obligations	10,000	—	—	—
Reversions	9,022	—	—	—
Total Expenditures	43,239	—	—	—

# Regents Capital

## Mission Statement

Serving the people of Iowa, the Board of Regents: Governs and coordinates the activities of Iowa's three public universities and two special schools; Advocates for and exercises responsible stewardship of resources; Engages capable presidents and superintendents to ensure that the institutions apply knowledge to benefit Iowans; Communicates the positive impact and value of the Regent institutions to the state, its citizens and society. The Board expects the Regent institutions, in accordance with their respective missions, to: Provide a high-quality accessible education to all students, in concert with Iowa's other educational entities; Engage in high-quality research, scholarship, and creative activities to enhance the quality of life for Iowans and society in general; Provide needed public services; Support economic development in partnership with public and private sectors; and Demonstrate public accountability.

## Description

The Board of Regents was created in 1909 to coordinate and govern the three State institutions of higher education. The School for the Deaf and the Iowa Braille and Sight Saving School were placed under its jurisdiction at a later date. The board is given by statute the authority to "Have and exercise all the power necessary and convenient for the effective administration of its office and of the institutions under its control..." In addition, it is given many specifically enumerated powers. The Board of Regents consists of nine members appointed on a bi-partisan basis for six-year terms. The terms are staggered with three appointments being made every two years by the Governor with approval of two thirds of the Senate.

## Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
State Appropriations	18,000,000	6,850,000	33,000,000	7,720,000
Miscellaneous	—	3,990,000	—	—
Beginning Balance and Adjustments	24,329,924	24,574,982	3,990,000	3,990,000
<b>Total Resources</b>	<b>42,329,924</b>	<b>35,414,982</b>	<b>36,990,000</b>	<b>11,710,000</b>
<b>Expenditures</b>				
Contractual Services and Transfers	17,754,942	—	—	—
Plant Improvements & Additions	—	31,424,982	33,000,000	7,720,000
Balance Carry Forward	24,574,982	3,990,000	3,990,000	3,990,000
<b>Total Expenditures</b>	<b>42,329,924</b>	<b>35,414,982</b>	<b>36,990,000</b>	<b>11,710,000</b>

## Appropriations from Other Funds

Appropriations	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
ISU - Vet Diagnostic Lab Addition	18,000,000	—	—	—
UNI - Industrial Technology Center Modernization	—	3,850,000	—	—
All - Building Renewal	—	—	30,000,000	—

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**Appropriations from Other Funds**

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<b>Appropriations</b>	<b>FY 2024 Actuals</b>	<b>FY 2025 Current Year Budget Estimate</b>	<b>FY 2026 Total Department Request</b>	<b>FY 2026 Total Governor's Recommended</b>
Iowa Lakeside Lab - Housing Facility	—	3,000,000	3,000,000	3,000,000
UNI Deferred Maintenance - Commons	—	—	—	4,720,000
Total Regents Capital	18,000,000	6,850,000	33,000,000	7,720,000

## Appropriations Detail

### ISU - Vet Diagnostic Lab Addition

Rebuild Iowa Infrastructure Fund

#### Appropriation Description

Appropriations, gifts and university funds that would be used to design and construct this project include:

\$15.70 million: FY 2024 Capital Request  
 \$18.80 million: FY 2025 Capital Request  
 \$16.81 million: FY 2026 Capital Request  
 \$11.20 million: FY 2027 Capital Request  
 \$62.51 million: Total Capital Request for State Funds (94% of project funding)

\$1.33 million: Private Gifts  
 \$2.66 million: University Funds  
 \$3.99 million: Total Private Gifts or University Funds (6% of project funding)

\$66.50 million: Project Total

In 2018, the General Assembly authorized \$63.5 million toward the new \$75 million Veterinary Diagnostic Lab (VDL) Phase 1 project, which houses case receiving, initial assessment, and sample processing functions. That project is currently under construction and is scheduled to be complete in Fall 2023.

This capital request for \$62.51 million in state funds would go toward a \$66.5 million, 69,600 gsf VDL Phase 2 addition to accommodate all remaining VDL programs under one roof, including laboratory testing, research space and support functions. These remaining programs constitute critical laboratory functions, which affect more than 80% of all cases processed by the VDL.

The Phase 2 addition would also provide efficient and effective process flow, address critical issues of space quantity and quality, and provide the necessary biosafety and biocontainment for the only full-service and fully-accredited veterinary diagnostic lab in the state of Iowa.

ISU's VDL advances Iowa's \$32.5 billion dollar animal agriculture industry by providing timely, high quality and comprehensive veterinary diagnostic services, instruction and applied research to advance diagnostic and production animal medicine.

### ISU - Vet Diagnostic Lab Addition Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	—	18,000,000	3,990,000	3,990,000
Appropriation	18,000,000	—	—	—
Unearned Receipts	—	3,990,000	—	—
<b>Total Resources</b>	<b>18,000,000</b>	<b>21,990,000</b>	<b>3,990,000</b>	<b>3,990,000</b>
<b>Expenditures</b>				
Capitals	—	18,000,000	—	—

## ISU - Vet Diagnostic Lab Addition Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Balance Carry Forward (Approps)	18,000,000	3,990,000	3,990,000	3,990,000
Total Expenditures	18,000,000	21,990,000	3,990,000	3,990,000

## ISU - Veterinary Diagnostic Laboratory

### Rebuild Iowa Infrastructure Fund

#### Appropriation Description

As the only full-service and fully accredited veterinary diagnostic lab in the state of Iowa, the ISU Veterinary Diagnostic Laboratory (VDL) serves to protect animal and human health. It advances Iowa's \$17 billion dollar animal agriculture industry while teaching and conducting research.

VDL faculty and technical staff have grown from 11 faculty and 20 staff in 1976 to 25 faculty and 120 staff today. The VDL team processes more than 75,000 diagnostic case submissions and conducts more than 1.2 million diagnostic assays each year. Current space, functional layout, and building environmental systems have a serious negative impact on VDL's ability to serve efficiently.

These growth and space issues affect the lab's ability to incorporate new technologies, ensure separation of incompatible activities, and respond to the risk of disease outbreak.

With the exception of the addition of BSL-3 lab space in 2004, VDL's existing footprint and infrastructure have not changed since it was occupied in 1976. This project would address mechanical, ventilation, plumbing, electrical, data, and life safety issues. In addition, the neutralization/disposal of infectious agents, test samples, and animals must be considered in the design of the new facility.

The following appropriations would be used to construct this new facility:

\$20.0 million: FY 2019 Capital Request  
 \$20.0 million: FY 2020 Capital Request  
 \$20.0 million: FY 2021 Capital Request  
 \$20.0 million: FY 2022 Capital Request  
 \$20.0 million: FY 2023 Capital Request  
 \$100.0 million: total

In addition to these state funds, the University anticipates receiving \$20.0 million in gifts and utilizing \$4.0 million in University funds for a grand total of \$124 million.

## ISU - Veterinary Diagnostic Laboratory Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	2,354,942	—	—	—
<b>Total Resources</b>	<b>2,354,942</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Expenditures</b>				
Intra-State Transfers	2,354,942	—	—	—
<b>Total Expenditures</b>	<b>2,354,942</b>	<b>—</b>	<b>—</b>	<b>—</b>

## UNI - Industrial Technology Center Modernization

Rebuild Iowa Infrastructure Fund

### Appropriation Description

In December 2022, there were structural issues with UNI's steam distribution system throughout one and a half of their steam tunnels. To resolve the issue, new steam pipes and pipe brackets needed to be designed and installed at a cost of \$3.85 million. This request replenishes that funding necessary for completion of UNI's Industrial Tech Center project.

The project is currently 75 percent complete. It is renovating 64,000 gross square feet of the existing Industrial Technology Center (ITC), and building a new 45,000 square foot addition for specialized laboratories, offices and classrooms.

Built in 1974, the ITC is programmatically obsolete, undersized and does not meet the 21st century demands of its educational programs.

The Industrial Tech Center enhances UNI's ability to prepare teachers in STEM disciplines and to educate over 500 students in the fields of Construction Management, Electrical Engineering Technology, Graphic Technologies, Manufacturing Technology, Technology Education, Technology Management and Graduate Programs. These programs are designed to prepare students to meet the needs of Iowa's workforce and to provide broad experience in technology, construction and manufacturing.

This project aligns well with the Iowa Department of Education's Initiative Career and Technical Education (CTE) program, which develops teachers to teach secondary school students, and educate the workforce in industrial and construction fields. Industrial and construction fields have become increasingly important to the economic development of the State of Iowa.

## UNI - Industrial Technology Center Modernization Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	21,974,982	6,574,982	—	—
Appropriation	—	3,850,000	—	—

## UNI - Industrial Technology Center Modernization Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Total Resources	21,974,982	10,424,982	—	—
Expenditures				
Intra-State Transfers	15,400,000	—	—	—
Capitals	—	10,424,982	—	—
Balance Carry Forward (Approps)	6,574,982	—	—	—
Total Expenditures	21,974,982	10,424,982	—	—

## All - Building Renewal

### Rebuild Iowa Infrastructure Fund

#### Appropriation Description

Multiple GEF deferred maintenance items would be corrected. Improvements to GEF fire and environmental safety, campus security, regulatory compliance, energy conservation, modernization and building replacement projects would also be made.

The average Regent GEF building is now 49 years old. Those facilities have multiple building systems which have reached the end of their useful lives, especially those built in the 1960s and 1970s.

For FY 2024, Regent institutions report \$1.46 billion in outstanding GEF deferred maintenance costs. Over the last five years, Regent institutions spent an average of \$30 million annually on deferred maintenance and an average of \$33 million annually, 2.2 percent of that \$1.46 billion, over the last 10 years.

## All - Building Renewal Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	—	—	30,000,000	—
Total Resources	—	—	30,000,000	—
Expenditures				
Capitals	—	—	30,000,000	—
Total Expenditures	—	—	30,000,000	—

## Iowa Lakeside Lab - Housing Facility

Rebuild Iowa Infrastructure Fund

### Appropriation Description

Appropriations that would be used to design and construct this project include:

\$1,500,000: FY 2025 Capital Request

\$7,412,000: FY 2026 Capital Request

\$8,912,000: Total Capital Request for State Funds

Construction of new housing is a critical step as Iowa Lakeside Lab seeks to expand the number of students, faculty and interns that can be housed there and participating in year-round education, research, and outreach programs. This is essential in maximizing the value of Iowa Lakeside Lab to Regent universities and northwest Iowa.

The Iowa Lakeside Lab is owned by the state of Iowa and operated through the Board of Regents. It is a residential campus with students living primarily in 10 heatless cabins or two former motel buildings. Without heat, the cabins can only be used in the summer and are limited to 25 beds. The two motel buildings are used year-round and have 40 beds. Together, all 65 beds are filled in the summer, during maximum bed demand. During the fall, winter and spring, the capacity falls to 22 beds.

While the two existing motel buildings have electric heat and bathrooms, they are extremely energy inefficient with minimal wall/floor/ceiling insulation, have doors that open directly to the outside, and are served by individual, energy-consuming window air conditioning units.

With the completion of this project, Iowa Lakeside Lab anticipates serving 300+ additional post-secondary students annually.

### Iowa Lakeside Lab - Housing Facility Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	3,000,000	3,000,000	3,000,000
Total Resources	—	3,000,000	3,000,000	3,000,000
<b>Expenditures</b>				
Capitals	—	3,000,000	3,000,000	3,000,000
Total Expenditures	—	3,000,000	3,000,000	3,000,000

## UNI Deferred Maintenance - Commons

### Rebuild Iowa Infrastructure Fund

#### Appropriation Description

The Commons building on the UNI campus has a variety of deferred maintenance issues, including HVAC systems, windows, and roof.

#### UNI Deferred Maintenance - Commons Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	—	—	4,720,000
Total Resources	—	—	—	4,720,000
<b>Expenditures</b>				
Capitals	—	—	—	4,720,000
Total Expenditures	—	—	—	4,720,000

# State Fair Authority Capital

## Mission Statement

The mission of the Iowa State Fair Authority is to acquire funding, in addition to that resulting from operations and private contributions, for the renovation and preservation of the Iowa State Fairgrounds listed on the National Register of Historic Places.

## Description

The Iowa State Fair Authority is established as a public instrumentality of the state. The Authority is not an agency of state government; however, it is considered a state agency for the purposes of various administrative regulations. The law provides that all operating expense, maintenance, salaries, costs of entertainment, etc., shall be paid out of Fair revenue. No tax money is used. Legislative appropriations are used only for capital improvements or repair.

## Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
State Appropriations	6,000,000	—	—	2,500,000
Receipts from Other Entities	1,500,000	—	—	—
Interest, Dividends, Bonds & Loans	451,812	—	—	—
Miscellaneous	8,783,194	2,000,000	2,000,000	2,000,000
Beginning Balance and Adjustments	11,970,724	20,831,285	22,611,845	22,611,845
<b>Total Resources</b>	<b>28,705,730</b>	<b>22,831,285</b>	<b>24,611,845</b>	<b>27,111,845</b>
<b>Expenditures</b>				
Travel & Subsistence	—	13,000	13,000	13,000
Supplies & Materials	—	128,000	128,000	128,000
Contractual Services and Transfers	2,646,764	74,252	74,252	2,574,252
Equipment & Repairs	—	3,188	3,188	3,188
Claims & Miscellaneous	7,442	1,000	1,000	1,000
Plant Improvements & Additions	5,220,238	—	—	—
Balance Carry Forward	20,831,285	22,611,845	24,392,405	24,392,405
<b>Total Expenditures</b>	<b>28,705,730</b>	<b>22,831,285</b>	<b>24,611,845</b>	<b>27,111,845</b>

## Appropriations from Other Funds

Appropriations	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Iowa State Fair Agriculture Facility	—	—	—	2,500,000
Total State Fair Foundation	—	—	—	2,500,000
Barn Restoration	6,000,000	—	—	—
<b>Total State Fair Authority Capital</b>	<b>6,000,000</b>	<b>—</b>	<b>—</b>	<b>—</b>

## Appropriations Detail

### Barn Restoration

Rebuild Iowa Infrastructure Fund

#### Appropriation Description

Barn Restoration

#### Barn Restoration Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	5,595,288	6,375,049	6,375,049	6,375,049
Appropriation	6,000,000	—	—	—
<b>Total Resources</b>	<b>11,595,288</b>	<b>6,375,049</b>	<b>6,375,049</b>	<b>6,375,049</b>
<b>Expenditures</b>				
Capitals	5,220,238	—	—	—
Balance Carry Forward (Approps)	6,375,049	6,375,049	6,375,049	6,375,049
<b>Total Expenditures</b>	<b>11,595,288</b>	<b>6,375,049</b>	<b>6,375,049</b>	<b>6,375,049</b>

### Iowa State Fair Agriculture Facility

Rebuild Iowa Infrastructure Fund

#### Appropriation Description

New education facility to highlight the value of agriculture in Iowa and the world in an interactive fashion for Iowans to experience firsthand.

#### Iowa State Fair Agriculture Facility Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	—	—	2,500,000
<b>Total Resources</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>2,500,000</b>
<b>Expenditures</b>				
Outside Services	—	—	—	2,500,000
<b>Total Expenditures</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>2,500,000</b>

## Fund Detail

### State Fair Authority Capital Fund Detail

Funds	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
State Fair Foundation	17,110,442	16,456,236	18,236,796	20,736,796
Rebuild Iowa Infrastructure Fund	—	—	—	2,500,000
Iowa State Fair Foundation	17,110,442	16,456,236	18,236,796	18,236,796
State Fair Authority Capital	11,595,288	6,375,049	6,375,049	6,375,049
Rebuild Iowa Infrastructure Fund	11,595,288	6,375,049	6,375,049	6,375,049

## Iowa State Fair Foundation

### Fund Description

This fund is established per Iowa Code Section 173.22 to receive gifts, donations and bequests to be used for the support of Foundation activities, including foundation administration, capital projects and major maintenance improvements at the Iowa State fairgrounds.

### Iowa State Fair Foundation Detail

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	6,375,436	14,456,236	16,236,796	16,236,796
Intra State Receipts	1,500,000	—	—	—
Interest	451,812	—	—	—
Unearned Receipts	8,783,194	2,000,000	2,000,000	2,000,000
Total Resources	17,110,442	16,456,236	18,236,796	18,236,796
<b>Expenditures</b>				
Personal Travel In State	—	13,000	13,000	13,000
Office Supplies	—	19,000	19,000	19,000
Other Supplies	—	99,000	99,000	99,000
Printing & Binding	—	10,000	10,000	10,000
Communications	—	4,500	4,500	4,500
Rentals	—	26,700	26,700	26,700
Professional & Scientific Services	644,880	11,700	11,700	11,700
Outside Services	2,001,885	8,052	8,052	8,052
Advertising & Publicity	—	23,300	23,300	23,300
Office Equipment	—	3,188	3,188	3,188
Other Expense & Obligations	7,442	1,000	1,000	1,000
Balance Carry Forward (Funds)	14,456,236	16,236,796	18,017,356	18,017,356
Total Expenditures	17,110,442	16,456,236	18,236,796	18,236,796

# Transportation Capitals

## Mission Statement

Getting you there safely, efficiently, and conveniently

## Description

The Department of Transportation advocates and delivers transportation services that support the economic, environmental and social vitality of Iowa.

## Financial Summary

Object Category	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
State Appropriations	36,320,000	28,290,359	11,900,000	53,647,387
Receipts from Other Entities	1,301,469	2,100,100	2,100,000	2,100,000
Miscellaneous	17,144	100	—	—
Beginning Balance and Adjustments	21,984,172	37,186,749	37,186,550	37,186,550
<b>Total Resources</b>	<b>59,622,785</b>	<b>67,577,308</b>	<b>51,186,550</b>	<b>92,933,937</b>
<b>Expenditures</b>				
Supplies & Materials	483,872	1,500	1,500	1,500
Contractual Services and Transfers	3,684,571	2,142,902	42,800	42,800
Equipment & Repairs	660	100	100	100
Plant Improvements & Additions	18,201,973	28,246,257	13,955,600	55,702,987
Reversions	64,960	—	—	—
Balance Carry Forward	37,186,749	37,186,550	37,186,550	37,186,550
<b>Total Expenditures</b>	<b>59,622,785</b>	<b>67,577,309</b>	<b>51,186,550</b>	<b>92,933,937</b>

## Appropriations from Other Funds

Appropriations	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
MVD Field Facilities Maintenance	400,000	400,000	400,000	400,000
MVE Field Facilities Maintenance	400,000	—	—	—
Facility Major Maintenance & Enhancements	5,300,000	6,300,000	6,300,000	6,300,000
Facility Routine Maintenance & Preservation	4,700,000	5,200,000	5,200,000	8,050,000
Electronic Records Management System	3,402,800	1,974,000	—	—
Electronic Records Management System-PRF	217,200	126,000	—	—
Davenport Facility	21,900,000	—	—	—
Albia Garage Renovation	—	7,291,067	—	—
Jefferson Garage Renovation	—	6,999,292	—	—
Waterloo Garage Renovation	—	—	—	18,897,387

## Appropriations from Other Funds

Appropriations	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
ARTS Modernization	—	—	—	20,000,000
Total Transportation Capital	36,320,000	28,290,359	11,900,000	53,647,387

## Appropriations Detail

### DOT Capitals - Utility Improvements

Primary Road Fund

#### Appropriation Description

Funding for DOT Capitals - Utility Improvements.

### DOT Capitals - Utility Improvements Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	748	—	—	—
<b>Total Resources</b>	<b>748</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Expenditures</b>				
Professional & Scientific Services	304	—	—	—
Capitals	423	—	—	—
Reversions	20	—	—	—
<b>Total Expenditures</b>	<b>748</b>	<b>—</b>	<b>—</b>	<b>—</b>

### DOT Capitals - Heating, Cooling, Exhaust System Improvements

Primary Road Fund

#### Appropriation Description

DOT CAPITALS - Heating, cooling and exhaust system improvements.

### DOT Capitals - Heating, Cooling, Exhaust System Improvements Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	7,684	—	—	—
<b>Total Resources</b>	<b>7,684</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Expenditures</b>				
Facility Maintenance Supplies	3,066	—	—	—
Capitals	4,586	—	—	—
Reversions	33	—	—	—
<b>Total Expenditures</b>	<b>7,684</b>	<b>—</b>	<b>—</b>	<b>—</b>

**Ames Administration Building**

Primary Road Fund

**Ames Administration Building Financial Summary**

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	7,456,078	2,456,483	2,456,383	2,456,383
Total Resources	7,456,078	2,456,483	2,456,383	2,456,383
<b>Expenditures</b>				
Capitals	4,999,595	100	—	—
Balance Carry Forward (Approps)	2,456,483	2,456,383	2,456,383	2,456,383
Total Expenditures	7,456,078	2,456,483	2,456,383	2,456,383

**ADA Improvements**

Primary Road Fund

**ADA Improvements Financial Summary**

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	26,777	—	—	—
Total Resources	26,777	—	—	—
<b>Expenditures</b>				
Professional & Scientific Services	804	—	—	—
Capitals	25,811	—	—	—
Reversions	162	—	—	—
Total Expenditures	26,777	—	—	—

## Sioux City Combined Facility

### Primary Road Fund

### Sioux City Combined Facility Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	5,735,315	—	—	—
Other	6,320	—	—	—
<b>Total Resources</b>	<b>5,741,635</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Expenditures</b>				
Facility Maintenance Supplies	4,125	—	—	—
Capitals	5,672,764	—	—	—
Reversions	64,746	—	—	—
<b>Total Expenditures</b>	<b>5,741,635</b>	<b>—</b>	<b>—</b>	<b>—</b>

## Facility Major Maintenance & Enhancements

### Primary Road Fund

### Facility Major Maintenance & Enhancements Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	1,504,871	2,431,101	2,431,101	2,431,101
Appropriation	5,300,000	6,300,000	6,300,000	6,300,000
Other	4,176	100	—	—
<b>Total Resources</b>	<b>6,809,047</b>	<b>8,731,201</b>	<b>8,731,101</b>	<b>8,731,101</b>
<b>Expenditures</b>				
Facility Maintenance Supplies	—	100	100	100
Highway Maintenance Supplies	1,895	100	100	100
Rentals	—	100	100	100
Utilities	—	100	100	100
Professional & Scientific Services	12,378	100	100	100
Outside Repairs/Service	18,412	100	100	100
Gov Fund Type Transfers - Other Agencies Services	3,147	100	100	100
Capitals	4,342,114	6,299,400	6,299,300	6,299,300
Balance Carry Forward (Approps)	2,431,101	2,431,101	2,431,101	2,431,101
<b>Total Expenditures</b>	<b>6,809,047</b>	<b>8,731,201</b>	<b>8,731,101</b>	<b>8,731,101</b>

## Facility Routine Maintenance & Preservation

Primary Road Fund

### Facility Routine Maintenance & Preservation Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	3,839,628	4,449,355	4,449,355	4,449,355
Appropriation	4,700,000	5,200,000	5,200,000	8,050,000
Other	6,648	—	—	—
<b>Total Resources</b>	<b>8,546,276</b>	<b>9,649,355</b>	<b>9,649,355</b>	<b>12,499,355</b>
<b>Expenditures</b>				
Facility Maintenance Supplies	419,523	100	100	100
Equipment Maintenance Supplies	—	100	100	100
Highway Maintenance Supplies	—	100	100	100
Professional & Scientific Services	5,099	100	100	100
Outside Services	—	100	100	100
Outside Repairs/Service	795,229	100	100	100
Gov Fund Type Transfers - Other Agencies Services	—	100	100	100
Capitals	2,877,069	5,199,300	5,199,300	8,049,300
Balance Carry Forward (Approps)	4,449,355	4,449,355	4,449,355	4,449,355
<b>Total Expenditures</b>	<b>8,546,276</b>	<b>9,649,355</b>	<b>9,649,355</b>	<b>12,499,355</b>

## Electronic Records Management System-PRF

Primary Road Fund

### Electronic Records Management System-PRF Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	147,636	286,748	286,748	286,748
Appropriation	217,200	126,000	—	—
<b>Total Resources</b>	<b>364,836</b>	<b>412,748</b>	<b>286,748</b>	<b>286,748</b>
<b>Expenditures</b>				
Intra-State Transfers	78,088	126,000	—	—
Balance Carry Forward (Approps)	286,748	286,748	286,748	286,748
<b>Total Expenditures</b>	<b>364,836</b>	<b>412,748</b>	<b>286,748</b>	<b>286,748</b>

**Davenport Facility**

Primary Road Fund

**Appropriation Description**

Davenport Highway Operations Complex Appropriation

**Davenport Facility Financial Summary**

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	—	21,745,475	21,745,475	21,745,475
Appropriation	21,900,000	—	—	—
Gov Fund Type Transfers - Other Agencies	—	100	—	—
<b>Total Resources</b>	<b>21,900,000</b>	<b>21,745,575</b>	<b>21,745,475</b>	<b>21,745,475</b>
<b>Expenditures</b>				
Rentals	—	1	—	—
Capitals	154,525	99	—	—
Balance Carry Forward (Approps)	21,745,475	21,745,475	21,745,475	21,745,475
<b>Total Expenditures</b>	<b>21,900,000</b>	<b>21,745,575</b>	<b>21,745,475</b>	<b>21,745,475</b>

**Jefferson Garage Renovation**

Primary Road Fund

**Appropriation Description**

Jefferson Garage Renovation Appropriation

**Jefferson Garage Renovation Financial Summary**

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	6,999,292	—	—
<b>Total Resources</b>	<b>—</b>	<b>6,999,292</b>	<b>—</b>	<b>—</b>
<b>Expenditures</b>				
Outside Repairs/Service	—	1	—	—
Capitals	—	6,999,291	—	—

## Waterloo Garage Renovation

Primary Road Fund

### Appropriation Description

Waterloo Garage Renovation Appropriation

### Waterloo Garage Renovation Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	—	—	18,897,387
Total Resources	—	—	—	18,897,387
<b>Expenditures</b>				
Capitals	—	—	—	18,897,387
Total Expenditures	—	—	—	18,897,387

## ARTS Modernization

Road Use Tax Fund

### Appropriation Description

Three-year Capital Project to facilitate the modernization of the current Drivers and Vehicles Records system.

### ARTS Modernization Financial Summary

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	—	—	—	20,000,000
Total Resources	—	—	—	20,000,000
<b>Expenditures</b>				
Capitals	—	—	—	20,000,000
Total Expenditures	—	—	—	20,000,000

**Electronic Records Management System**

Road Use Tax Fund

**Electronic Records Management System Financial Summary**

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	2,312,967	4,492,386	4,492,386	4,492,386
Appropriation	3,402,800	1,974,000	—	—
<b>Total Resources</b>	<b>5,715,767</b>	<b>6,466,386</b>	<b>4,492,386</b>	<b>4,492,386</b>
<b>Expenditures</b>				
Intra-State Transfers	1,223,381	1,974,000	—	—
Balance Carry Forward (Approps)	4,492,386	4,492,386	4,492,386	4,492,386
<b>Total Expenditures</b>	<b>5,715,767</b>	<b>6,466,386</b>	<b>4,492,386</b>	<b>4,492,386</b>

**MVD Field Facilities Maintenance**

Road Use Tax Fund

**Appropriation Description**

Funding for Motor Vehicle Facilities Maintenance.

**MVD Field Facilities Maintenance Financial Summary**

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	466,119	680,167	680,167	680,167
Appropriation	400,000	400,000	400,000	400,000
<b>Total Resources</b>	<b>866,119</b>	<b>1,080,167</b>	<b>1,080,167</b>	<b>1,080,167</b>
<b>Expenditures</b>				
Facility Maintenance Supplies	54,053	100	100	100
Equipment Maintenance Supplies	1,209	1	—	—
Highway Maintenance Supplies	—	899	900	900
Utilities	—	1,000	1,000	1,000
Outside Services	(202)	1,000	1,000	1,000
Outside Repairs/Service	—	19,800	19,800	19,800
IT Outside Services	7,515	100	100	100
Equipment - Non-Inventory	—	100	100	100
IT Equipment	660	—	—	—
Capitals	122,718	377,000	377,000	377,000
Balance Carry Forward (Approps)	680,167	680,167	680,167	680,167
<b>Total Expenditures</b>	<b>866,119</b>	<b>1,080,167</b>	<b>1,080,167</b>	<b>1,080,167</b>

**MVE Field Facilities Maintenance**

Road Use Tax Fund

**MVE Field Facilities Maintenance Financial Summary**

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	486,348	645,035	644,935	644,935
Appropriation	400,000	—	—	—
<b>Total Resources</b>	<b>886,348</b>	<b>645,035</b>	<b>644,935</b>	<b>644,935</b>
<b>Expenditures</b>				
Outside Repairs/Service	238,945	100	—	—
Capitals	2,368	—	—	—
Balance Carry Forward (Approps)	645,035	644,935	644,935	644,935
<b>Total Expenditures</b>	<b>886,348</b>	<b>645,035</b>	<b>644,935</b>	<b>644,935</b>

**Electronic Records Management System**

DOT Operations

**Electronic Records Management System Financial Summary**

Object Class	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Intra State Receipts	1,301,469	2,100,000	2,100,000	2,100,000
<b>Total Resources</b>	<b>1,301,469</b>	<b>2,100,000</b>	<b>2,100,000</b>	<b>2,100,000</b>
<b>Expenditures</b>				
Outside Services	6,000	—	—	—
IT Outside Services	1,295,469	20,000	20,000	20,000
Capitals	—	2,080,000	2,080,000	2,080,000
<b>Total Expenditures</b>	<b>1,301,469</b>	<b>2,100,000</b>	<b>2,100,000</b>	<b>2,100,000</b>

# **Associated Financial Documents**

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# Statement of Federal Funds

## Federal Funds Overview

Function	FY 2024	FY 2025	FY 2026	FY 2026
Department	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>General Fund Use Only</b>				
Private Patients	6,898,908	—	—	—
Total General Fund Use Only	6,898,908	—	—	—
<b>Administration and Regulation</b>				
Administrative Services	488,128	2,228,796	2,211,345	2,211,345
DAS - State Library of Iowa	2,736,244	—	—	—
DIFS - Insurance	1,946,256	1,439,900	1,500,000	1,500,000
Utilities Commission	757,962	780,000	810,000	810,000
Iowa Communications Network	258,824	192,375	192,375	192,375
DIAL - State Public Defender	—	155,000	155,000	155,000
Inspections, Appeals, & Licensing, Department of	16,665,876	17,856,199	17,856,199	17,856,199
DOM - Division of Information Technology	1,333,317	4,948,424	4,109,384	4,109,384
Management, Department of	4,632,242	1,000,000	1,000,000	1,000,000
Secretary of State	1,000,000	—	—	—
Treasurer of State	479,786	670,000	670,000	670,000
Total Administration and Regulation	30,298,635	29,270,694	28,504,303	28,504,303
<b>Agriculture and Natural Resources</b>				
Agriculture and Land Stewardship	20,344,387	28,724,895	28,724,870	28,724,870
Natural Resources	57,188,738	62,867,911	62,867,911	62,867,911
Total Agriculture and Natural Resources	77,533,125	91,592,806	91,592,781	91,592,781
<b>Economic Development</b>				
Economic Development Authority	57,416,809	82,591,640	82,632,838	82,632,838
IWD - Vocational Rehabilitation Services	70,725,710	72,485,466	—	—
Iowa Workforce Development	341,333,313	326,090,144	394,116,770	394,116,770
Total Economic Development	469,475,832	481,167,250	476,749,608	476,749,608
<b>Education</b>				
Blind, Department of	7,884,534	8,518,699	8,648,046	8,648,046
Iowa PBS	59,663	44,483	18,750	18,750
Education, Department of	794,006,239	800,845,070	796,541,463	796,541,463
Regents, Board of	617,611,894	647,511,792	647,511,792	647,511,792
Total Education	1,419,562,330	1,456,920,044	1,452,720,051	1,452,720,051
<b>Human Services</b>				
DHHS - Community Services	130,575,224	—	—	—
DHHS - Aging	22,386,554	—	—	—
DHHS	—	930,600,347	929,521,749	929,521,749
DHHS - Human Rights	88,540,230	—	—	—
DHHS - Human Services	68,328,794	—	—	—

## Federal Funds Overview

Function	FY 2024	FY 2025	FY 2026	FY 2026
Department	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
DHHS - Public Health	282,480,388	447,800,173	447,795,173	447,795,173
DHHS - Assistance Payment	7,042,060,076	6,509,399,908	6,509,518,004	6,509,518,004
Iowa Veterans Home	24,852,647	22,142,000	23,042,001	23,042,001
Veterans Affairs, Department of	351,723	250,001	250,001	250,001
<b>Total Human Services</b>	<b>7,659,575,636</b>	<b>7,910,192,429</b>	<b>7,910,126,928</b>	<b>7,910,126,928</b>
<b>Justice System</b>				
Justice, Department of	21,931,359	23,258,321	22,805,604	22,805,604
Community Based Corrections District 2	194,922	193,429	193,429	193,429
Community Based Corrections District 7	38,057	80,335	80,335	80,335
Community Based Corrections District 8	—	1	1	1
Corrections - Clarinda	—	1	1	1
Corrections - Industries	—	1	1	1
Corrections - Oakdale	—	1	1	1
Community Based Corrections District 6	376,190	199,065	199,065	199,065
Corrections-Central Office	643,191	300,009	300,009	300,009
Corrections - Newton	—	1	1	1
Public Defense, Department of	68,642,109	48,913,275	51,541,199	51,541,199
Homeland Security and Emergency Management	141,560,053	165,709,331	162,893,312	162,893,312
Public Safety, Department of	27,673,742	30,966,658	30,966,658	30,966,658
<b>Total Justice System</b>	<b>261,059,624</b>	<b>269,620,428</b>	<b>268,979,616</b>	<b>268,979,616</b>
<b>Transportation</b>				
Transportation, Department of	867,595,445	652,278,767	652,278,764	652,278,764
<b>Total Transportation</b>	<b>867,595,445</b>	<b>652,278,767</b>	<b>652,278,764</b>	<b>652,278,764</b>
<b>Judicial Branch</b>				
Judicial Branch	1,666,345	1,647,997	1,647,997	1,647,997
<b>Total Judicial Branch</b>	<b>1,666,345</b>	<b>1,647,997</b>	<b>1,647,997</b>	<b>1,647,997</b>
<b>Legislative Branch</b>				
<b>Capital</b>				
Natural Resources Capital	682,994	600,000	—	—
<b>Total Capital</b>	<b>682,994</b>	<b>600,000</b>	<b>—</b>	<b>—</b>
<b>Total Federal Funds</b>	<b>10,794,348,872</b>	<b>10,893,290,415</b>	<b>10,882,600,048</b>	<b>10,882,600,048</b>

# Federal Funds Detail Statement

	Federal Support or State Match	FY 2024 Actuals	FY 2025 Current Year Budget Estimate	FY 2026 Total Department Request	FY 2026 Total Governor's Recommended
<b>General Fund Use Only</b>					
General Fund Use					
93778 - Medical Assistance	Federal	6,898,908	—	—	—
Total General Fund Use		6,898,908	—	—	—
<b>Grand Total General Fund Use Only</b>					
Grand Total General Fund Use Only	Federal	6,898,908	—	—	—

		FY 2024	FY 2025	FY 2026	FY 2026
	Federal Support or State Match	FY 2024 Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Administration and Regulation</b>					
Administrative Services, Department of					
42000 - Library of Congress	Federal	111,102	17,451	—	—
45129 - Iowa Humanities Grant	Federal	377,026	1	1	1
45310 - Library Services and Technology	Federal	2,736,244	2,210,344	2,210,344	2,210,344
89003 - National Archives - NHPRC	Federal	—	1,000	1,000	1,000
<b>Total Administrative Services, Department of</b>		<b>3,224,372</b>	<b>2,228,796</b>	<b>2,211,345</b>	<b>2,211,345</b>
Insurance & Financial Services, Department of					
93324 - State Health Insurance Assistance Program	Federal	1,946,256	—	—	—
93779 - Health Care Financing Administration	Federal	—	1,439,900	1,500,000	1,500,000
<b>Total Insurance &amp; Financial Services, Department of</b>		<b>1,946,256</b>	<b>1,439,900</b>	<b>1,500,000</b>	<b>1,500,000</b>
Utilities Commission					
20700 - Gas Pipeline Safety	Federal	616,219	—	—	—
20720 - State Damage Prevention Program Grants	Federal	94,973	—	—	—
20721 - PHMSA Pipeline Safety Program One Call Grant	Federal	46,770	—	—	—
70013 - Pipeline Safety Program	Federal	—	780,000	810,000	810,000
<b>Total Utilities Commission</b>		<b>757,962</b>	<b>780,000</b>	<b>810,000</b>	<b>810,000</b>
Iowa Telecommunications & Technology Commission					
97067 - Homeland Security Grant Program	Federal	258,824	192,375	192,375	192,375
<b>Total Iowa Telecommunications &amp; Technology Commission</b>		<b>258,824</b>	<b>192,375</b>	<b>192,375</b>	<b>192,375</b>
Department of Inspections, Appeals and Licensing					
13103 - Food & Drug - Research Grants	Federal	—	709,200	709,200	709,200
13773 - Title XVIII Medicare Inspections	Federal	—	6,158,240	6,158,240	6,158,240
14400 - Equal Opportunity in Housing	Federal	737,240	—	—	—
14401 - HUD Discrimination Complaints	Federal	—	776,170	776,170	776,170
16820 - Postconviction Testing of DNA Evidence to Exonerate the Inno	Federal	—	155,000	155,000	155,000
17503 - OSHA State Program	Federal	2,078,724	2,115,025	2,115,025	2,115,025
17504 - OSHA Consultation Grants	Federal	697,159	719,732	719,732	719,732
30001 - Employment Discrimination Title VII	Federal	823,015	785,196	785,196	785,196
66605 - Performance Partnership Grants	Federal	493,627	554,000	554,000	554,000
93103 - Food and Drug Administration Research	Federal	709,408	—	—	—
93775 - State Medicaid Fraud Control	Federal	859,611	1,321,775	1,321,775	1,321,775
93777 - State Survey and Control Program	Federal	6,067,305	4,491,861	4,491,861	4,491,861
93778 - Medical Assistance	Federal	3,852,025	225,000	225,000	225,000
93779 - Health Care Financing Administration	Federal	347,762	—	—	—
<b>Total Department of Inspections, Appeals and Licensing</b>		<b>16,665,876</b>	<b>18,011,199</b>	<b>18,011,199</b>	<b>18,011,199</b>
Management, Department of					
11032 - State Digital Equity Planning Grants	Federal	442,701	—	—	—
11035 - Broadband Equity, Access, and Deployment Program	Federal	890,616	4,948,424	4,109,384	4,109,384
14228 - Community Development Block Grant State Program	Federal	(10,871)	—	—	—

		FY 2024	FY 2025	FY 2026	FY 2026
	Federal Support or State Match	FY 2024 Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
21027 - Coronavirus State and Local Fiscal Recovery Funds	Federal	4,643,112	1,000,000	1,000,000	1,000,000
<b>Total Management, Department of</b>		<b>5,965,559</b>	<b>5,948,424</b>	<b>5,109,384</b>	<b>5,109,384</b>
<b>Secretary of State</b>					
90404 - 2018 HAVA Election Security Grants	Federal	1,000,000	—	—	—
<b>Total Secretary of State</b>		<b>1,000,000</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Treasurer of State</b>					
20600 - State & Community Highway Safety	Federal	—	85,000	85,000	85,000
90000 - Flood Control Expense	Federal	—	585,000	585,000	585,000
97036 - Public Assistance Grants	Federal	479,786	—	—	—
<b>Total Treasurer of State</b>		<b>479,786</b>	<b>670,000</b>	<b>670,000</b>	<b>670,000</b>
<b>Grand Total Administration and Regulation</b>	<b>Federal</b>	<b>30,298,635</b>	<b>29,270,694</b>	<b>28,504,303</b>	<b>28,504,303</b>

		FY 2025	FY 2026	FY 2026	
	Federal Support or State Match	FY 2024 Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Agriculture and Natural Resources</b>					
Agriculture and Land Stewardship					
10025 - Plant & Animal Disease & Pest Control	Federal	1,271,899	1,029,063	1,029,063	1,029,063
10025 - Plant & Animal Disease & Pest Control	State	44,565	—	—	—
10072 - Wetlands Reserve Program	Federal	—	25	25	25
10153 - Agricultural Marketing Service	Federal	—	25	—	—
10170 - Specialty Crop Block Grant Program - Farm Bill	Federal	539,509	500,000	500,000	500,000
10182 - Local Food Purchasing Assistance	Federal	2,414,904	2,250,000	2,250,000	2,250,000
10185 - Local Food for Schools Cooperative Agreement Program	Federal	1,144,112	—	—	—
10190 - Resilient Food System Infrastructure Program	Federal	112,531	1,642,650	1,642,650	1,642,650
10475 - Assistance-Intrastate Meat & Poultry	Federal	2,231,575	2,300,000	2,300,000	2,300,000
10475 - Assistance-Intrastate Meat & Poultry	State	4,246,322	1,700,000	1,700,000	1,700,000
10479 - Food Safety Cooperative Agreements	Federal	54,516	—	—	—
10525 - Farm and Ranch Stress Assistance Network Competitive Grants	Federal	79,456	—	—	—
10557 - Women, Infants, And Children	Federal	33,360	—	—	—
10572 - Farmers Market Nutrition Program	Federal	347,337	663,887	663,887	663,887
10572 - Farmers Market Nutrition Program	State	58,429	—	—	—
10576 - Senior Farmers Market Nutrition Program	Federal	531,184	824,957	824,957	824,957
10902 - Soil and Water Conservation	Federal	650,000	500,025	500,025	500,025
10902 - Soil and Water Conservation	State	750,000	—	—	—
10932 - Regional Conservation Partnership Program	Federal	356,542	175	200	200
15250 - Surface Coal Mining Regulation	Federal	5,000	5,000	5,000	5,000
15250 - Surface Coal Mining Regulation	State	10,000	—	—	—
15252 - Abandoned Mined Land Reclamation	Federal	7,477,105	14,453,444	14,453,419	14,453,419
66436 - Surveys, Studies, Investigations, Demonstrations, and Traini	Federal	25,108	1,000,000	1,000,000	1,000,000
66475 - GULF OF MEXICO PROGRAM	Federal	374,407	950,000	950,000	950,000
66485 - Support for the Gulf Hypoxia Action Plan	Federal	153,772	—	—	—
66605 - Performance Partnership Grants	Federal	1,099,670	1,081,801	1,081,801	1,081,801
66605 - Performance Partnership Grants	State	491,724	260,373	260,373	260,373
93000 - Hrsa State Planning	Federal	367,395	350,000	350,000	350,000
93103 - Food and Drug Administration Research	Federal	1,075,002	1,173,843	1,173,843	1,173,843
Total Agriculture and Land Stewardship		25,945,427	30,685,268	30,685,243	30,685,243
Natural Resources, Department of					
10025 - Plant & Animal Disease & Pest Control	Federal	17,634	20,000	20,000	20,000
10028 - Wildlife Services	Federal	140,859	—	—	—
10064 - Forestry Incentive Program	Federal	—	750,000	750,000	750,000
10069 - Conservation Reserve Implementation	Federal	71,889	—	—	—
10069 - Conservation Reserve Implementation	State	115,644	—	—	—
10093 - Voluntary Public Access and Habitat Incentive Program	Federal	97,570	500,000	500,000	500,000
10664 - Cooperative Forestry Assistance	Federal	1,783,807	2,341,403	2,341,403	2,341,403
10664 - Cooperative Forestry Assistance	State	2,894,185	—	—	—
10675 - Urban and Community Forestry Program	Federal	72,562	1,500,000	1,500,000	1,500,000
10676 - Forest Legacy	Federal	246,929	1,000,000	1,000,000	1,000,000
10676 - Forest Legacy	State	61,900	—	—	—

			FY 2025	FY 2026	FY 2026
	Federal Support or State Match	FY 2024 Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
10678 - Forest Stewardship Program	Federal	392,600	—	—	—
10680 - Forest Health Protection	Federal	94,438	103,389	103,389	103,389
10680 - Forest Health Protection	State	96,508	—	—	—
10698 - State & Private Forestry Cooperative Fire Assistance	Federal	504,230	—	—	—
10698 - State & Private Forestry Cooperative Fire Assistance	State	8,185	—	—	—
10727 - Inflation Reduction Act Urban & Community Forestry Program	Federal	86,563	—	—	—
10902 - Soil and Water Conservation	Federal	343,832	—	—	—
10902 - Soil and Water Conservation	State	1,163,832	—	—	—
10904 - Watershed Protection & Flood Prevention	Federal	—	100,000	100,000	100,000
12113 - Memorandum of Agreement for the Reimbursement Tech Services	Federal	39,223	—	—	—
15605 - Fish Restoration	Federal	4,786,043	8,618,073	8,618,073	8,618,073
15605 - Fish Restoration	State	4,696,511	3,901,574	3,901,574	3,901,574
15608 - Fish and Wildlife Management Assistance	Federal	84,962	100,000	100,000	100,000
15608 - Fish and Wildlife Management Assistance	State	134,962	—	—	—
15611 - Wildlife Restoration	Federal	12,822,968	11,000,000	11,000,000	11,000,000
15611 - Wildlife Restoration	State	5,435,742	—	—	—
15615 - Cooperative Endangered Species Conservation Fund	Federal	2,470,629	85,776	85,776	85,776
15615 - Cooperative Endangered Species Conservation Fund	State	15,000	—	—	—
15623 - Wetlands Conservation Projects	Federal	813,370	1,800,000	1,800,000	1,800,000
15634 - State Wildlife Grants	Federal	1,128,575	39,941	39,941	39,941
15634 - State Wildlife Grants	State	157,039	—	—	—
15637 - Migratory Bird Joint Ventures	Federal	29,498	—	—	—
15654 - National Wildlife Refuge System Enhancements	Federal	78,741	—	—	—
15684 - White-nose Syndrome National Response Implementation	Federal	26,550	—	—	—
15916 - Acquisition, Development & Planning	Federal	2,224,034	600,000	600,000	600,000
15916 - Acquisition, Development & Planning	State	2,639,034	1,235,396	1,235,396	1,235,396
15929 - Save America's Treasures	Federal	471,943	—	—	—
15978 - Upper Mississippi River System Long Term Resource Monitoring	Federal	546,066	—	—	—
20205 - Highway Research, Planning & Construction	Federal	—	100,000	100,000	100,000
66034 - Surveys, Studies, Research, Investigations, Demonstrations,	Federal	639,893	1,335,679	1,335,679	1,335,679
66419 - Water Pollution Control-State & Interstate Support	Federal	365,654	—	—	—
66442 - Assistance for Small and Disadvantaged Communities Drinking	Federal	568,213	580,000	580,000	580,000
66454 - Water Quality Management Mgmt 205j(1)	Federal	98,234	—	—	—
66458 - Title VI Revolving Loan Fund	Federal	243,563	1,202,721	1,202,721	1,202,721
66460 - EPA Nonpoint Source Implementation Grants	Federal	4,040,326	4,760,369	4,760,369	4,760,369
66468 - CAPITALIZATION GRANTS FOR DRINKING WATER STATE REVOLVING FUN	Federal	3,936,099	4,366,372	4,366,372	4,366,372
66475 - GULF OF MEXICO PROGRAM	Federal	279,149	130,000	130,000	130,000
66600 - Consolidated Environmental Programs Support	Federal	56,078	8,402,682	8,402,682	8,402,682
66605 - Performance Partnership Grants	Federal	5,936,493	1,139,112	1,139,112	1,139,112
66605 - Performance Partnership Grants	State	3,484,123	—	—	—

			FY 2025	FY 2026	FY 2026
	Federal Support or State Match	FY 2024 Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
66708 - Pollution Prevention Grants Program	Federal	272,722	390,603	390,603	390,603
66708 - Pollution Prevention Grants Program	State	196,361	—	—	—
66717 - Source Reduction Assistance	Federal	38,660	43,554	43,554	43,554
66717 - Source Reduction Assistance	State	1,933	—	—	—
66802 - EPA Hazardous Waste	Federal	339,864	22,775	22,775	22,775
66802 - EPA Hazardous Waste	State	30,897	—	—	—
66804 - Underground Storage Tank Prevention Detection and Compliance	Federal	377,381	213,739	213,739	213,739
66804 - Underground Storage Tank Prevention Detection and Compliance	State	255,475	—	—	—
66805 - EPA Underground Storage Tanks	Federal	788,743	773,700	773,700	773,700
66805 - EPA Underground Storage Tanks	State	151,705	—	—	—
66817 - State and Tribal Response Program Grants	Federal	676,541	297,554	297,554	297,554
66920 - Solid Waste Infrastructure for Recycling Infrastructure Grnt	Federal	60,589	—	—	—
83516 - Disaster Assistance	Federal	—	908,289	908,289	908,289
97012 - Boating Safety Financial Assistance	Federal	1,990,576	33,810	33,810	33,810
97012 - Boating Safety Financial Assistance	State	4,172,446	—	—	—
97023 - Community Assistance Program State Support Services Element	Federal	318,490	—	—	—
97041 - National Dam Safety Program	Federal	346,244	493,804	493,804	493,804
97045 - Cooperating Technical Partners	Federal	6,439,709	9,114,566	9,114,566	9,114,566
Total Natural Resources, Department of		82,900,220	68,004,881	68,004,881	68,004,881
Grand Total Agriculture and Natural Resources	Federal	77,533,125	91,592,806	91,592,781	91,592,781
Grand Total Agriculture and Natural Resources	State	31,312,522	7,097,343	7,097,343	7,097,343

		FY 2024	FY 2025	FY 2026	FY 2026
	Federal Support or State Match	FY 2024 Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Economic Development</b>					
Economic Development Authority					
11307 - ECONOMIC ADJUSTMENT ASSISTANCE	Federal	3,138,305	2,100,000	2,100,000	2,100,000
14228 - Community Development Block Grant State Program	Federal	51,316,943	66,786,349	66,786,349	66,786,349
14228 - Community Development Block Grant State Program	State	609,208	450,000	450,000	450,000
15904 - Historic Preservation Grants-In-Aid	Federal	555,345	1,296,489	1,296,489	1,296,489
45025 - NEA Partnership Agreements	Federal	796,049	968,802	870,000	870,000
59061 - State Trade and Export Promotion Pilot Grant Program	Federal	211,168	250,000	250,000	250,000
59061 - State Trade and Export Promotion Pilot Grant Program	State	115,292	—	—	—
81041 - Energy Conservation	Federal	1,186,000	7,815,000	7,815,000	7,815,000
81041 - Energy Conservation	State	543,381	100,000	100,000	100,000
81086 - Conservation Research and Development	Federal	76,000	75,000	75,000	75,000
81086 - Conservation Research and Development	State	36,400	—	—	—
81128 - Energy Efficiency & Conservation Block Grant Program	Federal	36,000	—	—	—
81138 - State Heating Oil and Propane Program	Federal	16,000	—	—	—
81254 - Grid Infrastructure Deployment and Resilience	Federal	85,000	3,300,000	3,300,000	3,300,000
81254 - Grid Infrastructure Deployment and Resilience	State	740,250	—	—	—
94006 - Americorps for National & Community Service	Federal	—	—	140,000	140,000
<b>Total Economic Development Authority</b>		<b>59,461,340</b>	<b>83,141,640</b>	<b>83,182,838</b>	<b>83,182,838</b>
Iowa Workforce Development					
17002 - Employment Statistics	Federal	2,133,439	2,104,407	2,137,694	2,137,694
17005 - Research And Statistics	Federal	123,103	—	—	—
17203 - Labor Certification	Federal	—	615,649	715,649	715,649
17207 - Employment Service	Federal	7,365,777	12,386,931	9,076,502	9,076,502
17225 - Unemployment Insurance Grant to State	Federal	42,908,050	51,439,431	50,610,280	50,610,280
17235 - Senior Community Service Employment Program	Federal	—	625,880	775,880	775,880
17245 - Trade Adjustment Assistance-Workers	Federal	676,603	3,400,580	1,923,011	1,923,011
17258 - Workforce Investment Act - Adult	Federal	3,741,341	5,235,753	5,985,753	5,985,753
17259 - Workforce Investment Act - Youth	Federal	4,719,861	5,216,697	5,716,697	5,716,697
17271 - WORK Opportunity Tax Credit Program (WOTC)	Federal	123,586	284,168	207,657	207,657
17273 - Temporary Labor Certification for Foreign Workers	Federal	335,107	—	—	—
17277 - Workforce Investment Act (WIA) National Emergency Grants	Federal	148	996,197	996,197	996,197
17278 - WIA Dislocated Worker Formula Grants	Federal	3,740,910	3,879,688	4,271,165	4,271,165
17285 - Apprenticeship USA Grants	Federal	994,219	1,366,793	—	—
17801 - Disabled Veterans Outreach	Federal	1,899,878	2,682,608	2,932,608	2,932,608
17998 - Unemployment Insurance Trust Receipts	Federal	268,340,000	231,827,717	231,827,717	231,827,717
21027 - Coronavirus State and Local Fiscal Recovery Funds	Federal	940,935	—	—	—
84002 - Adult Education	Federal	3,107,565	3,669,996	3,669,996	3,669,996
84126 - Rehabilitation Services-Basic Support	Federal	35,681,363	33,290,526	33,717,375	33,717,375
84187 - Supported Employment	Federal	242,880	243,000	243,000	243,000
84421 - Disability Innovation Fund	Federal	1,936,843	3,354,855	3,354,855	3,354,855

		FY 2024	FY 2025	FY 2026	FY 2026
	Federal Support or State Match	FY 2024 Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
93369 - ACL Independent Living State Grants	Federal	582,533	325,072	325,072	325,072
93768 - Medicaid Infrastr Grts for Emplmt of People w Disabilities	Federal	32,336	357,649	357,649	357,649
96001 - Social Security Disability Insurance	Federal	32,271,567	35,261,489	35,261,489	35,261,489
96006 - Social Security Supplemental Income Payments	Federal	10,524	10,524	10,524	10,524
97050 - Disaster Assistance to Individuals & Households-Other Needs	Federal	150,458	—	—	—
Total Iowa Workforce Development		412,059,023	398,575,610	394,116,770	394,116,770
Grand Total Economic Development	Federal	469,475,832	481,167,250	476,749,608	476,749,608
Grand Total Economic Development	State	2,044,531	550,000	550,000	550,000

	Federal Support or State Match	FY 2024 Actuals	FY 2025 Current Year Budget Estimate	FY 2026 Total Department Request	FY 2026 Total Governor's Recommended
<b>Education</b>					
Blind, Iowa Commission for the					
84126 - Rehabilitation Services-Basic Support	Federal	7,369,961	8,086,097	8,291,287	8,291,287
84126 - Rehabilitation Services-Basic Support	State	2,019,531	2,113,162	2,061,546	2,061,546
84177 - Older Blind	Federal	232,191	299,759	299,759	299,759
84177 - Older Blind	State	29,976	29,976	29,976	29,976
84187 - Supported Employment	Federal	—	57,000	57,000	57,000
84187 - Supported Employment	State	6,745	3,167	3,167	3,167
93369 - ACL Independent Living State Grants	Federal	—	75,843	—	—
93369 - ACL Independent Living State Grants	State	7,354	8,254	—	—
96001 - Social Security Disability Insurance	Federal	282,381	—	—	—
Total Blind, Iowa Commission for the		9,948,140	10,673,258	10,742,735	10,742,735
Education, Department of					
10541 - Child Nutrition-Technology Innovation Grant	Federal	317,896	—	—	—
10553 - School Breakfast Program	Federal	—	39,287,016	39,287,016	39,287,016
10555 - School Lunch Program	Federal	236,858,667	150,166,276	150,166,276	150,166,276
10556 - Special Milk Prog For Children	Federal	—	40,293	40,293	40,293
10558 - Child Care Food Program	Federal	3,107,545	29,891,963	29,891,963	29,891,963
10559 - Summer Food Service For Children	Federal	—	7,111,131	7,111,131	7,111,131
10560 - Administrative Expenses For Child Nutrition	Federal	3,456,726	5,906,598	5,906,598	5,906,598
10574 - Nutrition Education & Training	Federal	362,194	1,480,483	1,480,483	1,480,483
10575 - Celebrate Farm to School with the Iowa Local Food Day	Federal	—	429,704	429,704	429,704
10579 - Child Nutrition Discretionary Grant	Federal	651,957	528,774	528,774	528,774
10582 - Fresh Fruit and Vegetable Program	Federal	3,368,457	3,250,000	3,250,000	3,250,000
10645 - Farm to School State Formula Grant	Federal	104,404	—	—	—
16839 - STOP School Violence	Federal	4,513	—	—	—
45310 - Library Services and Technology	Federal	—	—	2,395,699	2,395,699
64111 - Veterans Education	Federal	241,591	328,000	328,000	328,000
66444 - Lead Testing in School and Child Care Program Drinking Water	Federal	—	674,733	674,733	674,733
84002 - Adult Education	Federal	—	—	1	1
84010 - E.C.I.A. - Chapter 1	Federal	125,806,227	211,349,029	211,349,029	211,349,029
84011 - Migrant Education	Federal	3,049,526	5,645,551	5,645,551	5,645,551
84013 - Education-Neglected/Delinquent Children	Federal	585,339	648,495	648,495	648,495
84027 - Handicapped - State Grants	Federal	148,195,882	146,552,665	146,552,665	146,552,665
84048 - Vocational Education-State Grants	Federal	13,565,137	19,831,008	19,831,008	19,831,008
84048 - Vocational Education-State Grants	State	598,197	721,779	721,779	721,779
84144 - Migrant Education-Interstate Coop	Federal	60,210	86,645	86,645	86,645
84173 - Education Of Handicapped-Incentive	Federal	4,169,238	4,411,022	4,411,022	4,411,022
84181 - Education Of Handicapped-Infants & Toddlers	Federal	5,662,072	5,093,660	5,093,660	5,093,660
84181 - Education Of Handicapped-Infants & Toddlers	State	—	1,721,400	1,721,400	1,721,400
84196 - Homeless Youth & Children	Federal	673,706	1,547,210	1,547,210	1,547,210
84287 - Title IV - Community Living Centers	Federal	6,796,114	11,661,823	12,125,069	12,125,069
84295 - Ready-To-Learn Television	Federal	59,663	44,483	18,750	18,750
84326 - Career Resource Network	Federal	—	1,095,527	1,095,527	1,095,527
84334 - Gaining Early Awareness and Readiness for Undergraduate Prog	Federal	4,277,593	3,701,915	1,875,890	1,875,890

	Federal Support or State Match	FY 2024 Actuals	FY 2025 Current Year Budget Estimate	FY 2026 Total Department Request	FY 2026 Total Governor's Recommended
84358 - Title VI - Rural And Low Income School	Federal	2,526,583	583,642	583,642	583,642
84365 - Title III English Language Acquisition Grants	Federal	5,615,996	9,830,337	9,830,337	9,830,337
84366 - Title II - Teacher/Principal Training	Federal	—	22,250,089	22,250,089	22,250,089
84367 - Title VI - Enhanced Assessment	Federal	14,703,041	83,854	83,854	83,854
84368 - Enhanced Assessment Instruments	Federal	662,192	—	—	—
84369 - Title VI - State Assessment Program	Federal	5,043,789	5,906,526	5,906,526	5,906,526
84371 - Striving Readers	Federal	—	4,021,975	—	—
84372 - Statewide Data Systems	Federal	756,482	1,991,552	1,991,552	1,991,552
84394 - State Fiscal Stabilization Fund - Education State Grants	Federal	178,348,757	—	—	—
84424 - Student Support and Academic Enrichment Program	Federal	9,160,613	13,948,885	13,948,885	13,948,885
84425 - Education Stabilization Fund	Federal	15,283,121	90,783,097	89,859,383	89,859,383
84902 - National Assessment of Educational Progress (NAEP)	Federal	243,067	—	—	—
84999 - Department Of Education Contracts	Federal	8,710	334,753	334,753	334,753
93600 - Headstart Collaborative Grant	Federal	129,496	—	—	—
94006 - Americorps for National & Community Service	Federal	209,398	390,839	—	—
Total Education, Department of		794,664,099	803,332,732	799,003,392	799,003,392
Regents, Board of					
10203 - Agricultural Experimental	Federal	6,055,362	5,699,804	5,699,804	5,699,804
10500 - Cooperative Extension Service	Federal	9,959,875	10,252,231	10,252,231	10,252,231
10555 - School Lunch Program	Federal	—	314,832	314,832	314,832
83500 - General Research	Federal	601,596,657	630,485,109	630,485,109	630,485,109
84027 - Handicapped - State Grants	Federal	—	759,816	759,816	759,816
Total Regents, Board of		617,611,894	647,511,792	647,511,792	647,511,792
Grand Total Education	Federal	1,419,562,330	1,456,920,044	1,452,720,051	1,452,720,051
Grand Total Education	State	2,661,803	4,597,738	4,537,868	4,537,868

			FY 2025	FY 2026	FY 2026
	Federal Support or State Match	FY 2024 Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Human Services</b>					
Health and Human Services, Department of					
10187 - Emergency Food Assistance Program (TEFAP)	Federal	320,879	220,000	220,000	220,000
10551 - Food Stamps	Federal	553,599,364	440,000,000	440,000,000	440,000,000
10551 - Food Stamps	State	7,217,105	—	—	—
10557 - Women, Infants, And Children	Federal	58,453,182	65,837,036	65,837,036	65,837,036
10561 - State Administration for Food Stamps	Federal	32,349,319	38,111,857	38,111,857	38,111,857
10561 - State Administration for Food Stamps	State	18,921,895	—	17,792,939	17,792,939
10565 - Commodity Supplemental Food Program	Federal	209,169	287,244	287,244	287,244
10568 - Temporary Emergency Food Assistance	Federal	1,566,810	1,528,828	1,528,828	1,528,828
10578 - WIC Grants To States (WGS)	Federal	2,030	—	—	—
10649 - Pandemic EBT Administrative Costs	Federal	1,642,654	—	—	—
16540 - Juvenile Justice & Delinquency Prevention	Federal	778,646	—	—	—
16540 - Juvenile Justice & Delinquency Prevention	State	62,131	—	—	—
16550 - Criminal Justice Statistics Development	Federal	181,515	—	—	—
16588 - Stop Violence Against Women	Federal	—	6,483	6,483	6,483
16812 - Second Chance Act Prisoner Reentry Initiative	Federal	178,604	—	—	—
17235 - Senior Community Service Employment Program	State	97,753	—	—	—
66032 - EPA Radon Control	Federal	172,958	212,940	212,940	212,940
66032 - EPA Radon Control	State	99,175	—	—	—
66605 - Performance Partnership Grants	Federal	4,335	—	—	—
81042 - Weatherization Assistance	Federal	14,205,410	—	—	—
84161 - Client Assistance	Federal	124,417	—	—	—
93041 - Prevention Of Elder Abuse	Federal	81,468	—	—	—
93041 - Prevention Of Elder Abuse	State	26,231	—	—	—
93042 - Ombudsman Activity	Federal	282,601	418,143	418,143	418,143
93042 - Ombudsman Activity	State	27,120	—	—	—
93043 - Preventive Health	Federal	312,964	—	—	—
93044 - Supportive Services	Federal	5,351,209	18,589,866	18,589,866	18,589,866
93044 - Supportive Services	State	383,526	—	—	—
93045 - Nutrition	Federal	11,958,742	—	—	—
93045 - Nutrition	State	645,401	—	—	—
93048 - Title IV	Federal	3,405	—	—	—
93048 - Title IV	State	26,508	—	—	—
93052 - Caregivers Support Program	Federal	2,141,622	—	—	—
93053 - Nutrition Services Incentive Program	Federal	1,326,287	—	—	—
93065 - Laboratory Leadership, Workforce Training and Management Dev	Federal	(17,045)	—	—	—
93069 - Public Health Emergency Preparedness	Federal	7,165,564	6,873,572	6,873,572	6,873,572
93070 - Environmental Public Health and Emergency Response	Federal	545,143	526,348	526,348	526,348
93071 - Medicare Enrollment Assistance Program	Federal	181,961	—	—	—
93074 - Hospital Preparedness Program (HPP) and Public Health Emerge	State	1,447,800	—	—	—
93079 - Coop Agr Adolescent HIV/STD Prevention	Federal	52,859	—	—	—
93090 - Guardianship Assistance	Federal	286,922	122	122	122
93090 - Guardianship Assistance	State	815	—	—	—
93092 - HIV Education for adolescents	Federal	515,842	471,932	471,932	471,932
93110 - Regional Delivery Systems	Federal	3,977,728	3,016,157	3,016,157	3,016,157

			FY 2025	FY 2026	FY 2026
	Federal Support or State Match	FY 2024 Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
93116 - Tuberculosis Control & Aids	Federal	526,559	422,064	422,064	422,064
93127 - Emergency Medical Services For Children	Federal	171,593	190,650	190,650	190,650
93130 - Primary Care Services	Federal	171,957	140,535	140,535	140,535
93136 - Injury Prevention & Control Research	Federal	3,233,169	3,356,831	3,356,831	3,356,831
93150 - Project for Transition from Homeless	Federal	392,474	348,516	348,516	348,516
93155 - Rural Health Research Centers	Federal	2,100,342	—	—	—
93165 - Loan Repayment	Federal	468,807	701,232	701,232	701,232
93165 - Loan Repayment	State	214,021	—	—	—
93197 - Childhood Lead	Federal	563,254	570,869	570,869	570,869
93217 - Family Planning Projects	Federal	1,428,887	1,501,281	1,501,281	1,501,281
93234 - Brain Injury	Federal	213,974	208,901	208,901	208,901
93234 - Brain Injury	State	1,157,979	—	—	—
93235 - Abstinence Education	Federal	404,224	408,494	408,494	408,494
93236 - Oral Health Workforce Activities	Federal	431,699	388,790	388,790	388,790
93236 - Oral Health Workforce Activities	State	46,920	—	—	—
93241 - State Rural Health Flexibility Program	Federal	943,975	824,521	824,521	824,521
93243 - Substance Abuse and Mental Health Service Admin	Federal	6,503,206	9,282,339	9,282,339	9,282,339
93251 - Universal Newborn Hearing Screening	Federal	206,856	197,155	197,155	197,155
93268 - Immunization Program	Federal	16,704,185	74,787,621	74,066,544	74,066,544
93270 - Adult Viral Hepatitis Prevention and Control	Federal	581,413	601,228	601,228	601,228
93283 - Investigations & Technical Assistance	Federal	—	1,290,077	1,290,077	1,290,077
93301 - Small Rural Hospital Improvement Grants	Federal	1,040,636	1,042,011	1,042,011	1,042,011
93310 - Trans-NIH Research Support	Federal	154,578	—	—	—
93314 - Early Hearing Detection and Intervention Information System	Federal	1,977	—	—	—
93323 - Epidemiology and Laboratory Capacity for Infectious Diseases	Federal	65,642,871	323,229,738	323,229,738	323,229,738
93334 - Healthy Brain Initiative	Federal	281,589	421,126	421,126	421,126
93336 - Behavioral Risk Factor Surveillance System	Federal	555,392	—	—	—
93354 - Public Health Emergency Response: Coop Agrmnt PubHlth Crisis	Federal	4,000,927	19,452,788	19,452,788	19,452,788
93366 - State Actions to Improve Oral Health Outcomes & Partner Acts	Federal	392,496	—	—	—
93387 - National and State Tobacco Control Program	Federal	1,127,689	1,137,971	1,137,971	1,137,971
93391 - CDC Partner Crisis Response NOFO	Federal	11,022,598	26,108	26,108	26,108
93426 - Improving the Health of Americans through Prevention and Man	Federal	800,200	1,259,760	1,259,760	1,259,760
93436 - WELL-INTEGRATED SCREENING AND EVALUATION FOR WOMEN ACROSS TH	Federal	100,418	—	—	—
93472 - Title IV-E Prevention Services	Federal	3,682,160	4,729,373	4,729,373	4,729,373
93478 - Preventing Maternal Deaths	Federal	362,752	326,759	326,759	326,759
93505 - ACA Home Visiting Program	State	1,468,000	—	—	—
93516 - Public Health Training Centers Program	Federal	982,524	978,626	978,626	978,626
93556 - Family Preservation & Support Services Program	Federal	3,544,749	4,091,730	4,091,730	4,091,730
93556 - Family Preservation & Support Services Program	State	3,138,188	1,559,571	1,559,571	1,559,571
93558 - Temporary Assistance For Needy Families	Federal	93,493,157	113,068,318	113,068,318	113,068,318
93558 - Temporary Assistance For Needy Families	State	48,979,535	—	—	—
93563 - Child Support Enforcement	Federal	35,122,730	35,351,725	35,351,725	35,351,725
93563 - Child Support Enforcement	State	18,382,949	—	12,731,763	12,731,763

			FY 2025	FY 2026	FY 2026
	Federal Support or State Match	FY 2024 Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
93564 - Child Support Enforcement Research	Federal	174,078	106,511	106,511	106,511
93566 - Refugee and Entrant Assistance	Federal	9,548,350	9,784,823	9,784,823	9,784,823
93566 - Refugee and Entrant Assistance	State	8,353	—	—	—
93568 - Low Income Home Energy Assistance	Federal	64,834,447	752,506	752,506	752,506
93569 - Community Services Block Grant	Federal	8,237,192	—	—	—
93575 - Child Care Development Block Grant	Federal	156,722,151	74,006,413	74,006,413	74,006,413
93590 - Community-Based Child Abuse Prevention Grants	Federal	40,000	2,455,814	2,455,814	2,455,814
93596 - Child Care Development Fund	Federal	29,994,316	30,756,649	30,756,649	30,756,649
93596 - Child Care Development Fund	State	24,564,090	—	1,009,709	1,009,709
93597 - Grants to States for Access & Visitation	Federal	103,458	—	—	—
93597 - Grants to States for Access & Visitation	State	11,111	—	—	—
93599 - Chafee Education and Training Vouchers Program (ETV)	Federal	563,316	473,995	473,995	473,995
93603 - Adoption Incentives	Federal	1,582,500	1,260,000	1,260,000	1,260,000
93630 - Developmental Disabilities Basic Support	Federal	836,338	809,974	809,974	809,974
93630 - Developmental Disabilities Basic Support	State	15,568	—	—	—
93643 - Children's Justice	Federal	—	60,956	60,956	60,956
93645 - Child Welfare Services	Federal	2,923,172	2,074,000	2,074,000	2,074,000
93645 - Child Welfare Services	State	2,609,988	—	—	—
93658 - Foster Care Title IV-E	Federal	18,796,325	24,888,391	24,888,391	24,888,391
93658 - Foster Care Title IV-E	State	19,901,400	538,008	715,689	715,689
93659 - Adoption Assistance	Federal	50,036,831	49,549,930	49,549,930	49,549,930
93659 - Adoption Assistance	State	48,412,698	—	647,940	647,940
93667 - Social Services Block Grant	Federal	15,264,834	15,302,571	15,302,571	15,302,571
93667 - Social Services Block Grant	State	42,551,983	—	—	—
93669 - Child Abuse Basic	Federal	871,266	408,286	408,286	408,286
93670 - Child Abuse & Neglect Discretionary Activities	Federal	511,936	168,805	20,254	20,254
93672 - Child Abuse Challenge	Federal	200,936	7,097	7,097	7,097
93674 - IV-E Independent Living	Federal	1,484,915	1,325,538	1,325,538	1,325,538
93745 - Health Care Surveillance/Health Statistics & Surveillance Pr	Federal	—	432,022	432,022	432,022
93747 - Elder Abuse Prevention Interventions Program	Federal	1,442,750	364,730	364,730	364,730
93758 - Preventive Health-Health Services Blk Grt funded by PPHF	Federal	—	479,044	479,044	479,044
93761 - Evidence Based Falls Prevention PPHF	Federal	2,549	—	—	—
93767 - Title XXI - Children's Health Insurance	Federal	173,966,999	168,262,677	168,262,677	168,262,677
93767 - Title XXI - Children's Health Insurance	State	89,228,389	—	128,894	128,894
93778 - Medical Assistance	Federal	6,023,349,21	6,199,556,696	6,199,697,771	6,199,697,771
93778 - Medical Assistance	State	4,074,005,64	1,926,130,438	1,932,624,330	1,932,624,330
93788 - State Targeted Response to the Opioid Crisis Grants	Federal	10,483,519	12,300,150	12,300,150	12,300,150
93791 - Money Follows the Person Rebalancing Demonstration	Federal	15,262,386	14,915,036	14,915,036	14,915,036
93791 - Money Follows the Person Rebalancing Demonstration	State	4,331,226	2,707,123	2,707,123	2,707,123
93800 - Organized Approaches to Increase Colorectal Cancer Screening	Federal	926,022	—	—	—
93829 - Section 223 Demonstration Programs to Improve Community MH	Federal	380,904	623,186	623,186	623,186

		FY 2025	FY 2026	FY 2026	
	Federal Support or State Match	FY 2024 Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
93870 - Maternal, Infant and Early Childhood Home Visiting Grant Pro	Federal	7,005,386	11,284,729	11,284,729	11,284,729
93889 - National Bioterrorism Hospital Preparedness Program	Federal	2,033,219	2,132,112	2,132,112	2,132,112
93898 - Cancer Prevention and Control for State, Territorial, Tribal	Federal	2,676,697	2,747,737	2,747,737	2,747,737
93898 - Cancer Prevention and Control for State, Territorial, Tribal	State	1,240,945	—	—	—
93913 - Rural Health	Federal	199,916	3,265,476	3,265,476	3,265,476
93913 - Rural Health	State	1,653,254	—	—	—
93917 - HIV Cares Grants	Federal	12,668,016	13,095,188	13,095,188	13,095,188
93940 - AIDS Prevention Project	Federal	1,027,782	1,183,671	1,183,671	1,183,671
93946 - Cooperative Agreement to Support State-Based Safe Motherhood	Federal	285,834	421,784	421,784	421,784
93958 - Community Mental Health Services	Federal	13,022,235	11,097,552	11,122,388	11,122,388
93959 - SAPT Block Grant	Federal	26,487,573	25,877,740	25,877,740	25,877,740
93959 - SAPT Block Grant	State	20,232,821	—	—	—
93967 - CDC's Collaboration with Academia to Strengthen Public Health	Federal	2,476,335	9,618,351	9,361,566	9,361,566
93977 - Preventive Health Services	Federal	1,563,105	1,488,076	1,488,076	1,488,076
93988 - Diabetes Program	Federal	665,507	393,457	393,457	393,457
93991 - Preventive Health Blocks	Federal	1,636,074	811,216	811,216	811,216
93994 - M & C H Block Grant	Federal	9,434,317	6,691,103	6,691,103	6,691,103
93994 - M & C H Block Grant	State	14,483,794	—	—	—
93999 - Purchase Of Service Contracts	Federal	770,545	677,557	677,557	677,557
94002 - Retired and Senior Volunteer Program	Federal	702,039	900,000	900,000	900,000
94002 - Retired and Senior Volunteer Program	State	92,555	—	—	—
94003 - Community Service Act Funds	Federal	390,038	372,500	372,500	372,500
94006 - Americorps for National & Community Service	Federal	6,554,574	7,265,000	7,265,000	7,265,000
94008 - AmeriCorps Commission Investment Fund	Federal	144,335	197,714	197,714	197,714
94012 - AmeriCorps September 11th National Day of Service and Rememb	Federal	30,178	250,000	250,000	250,000
94013 - Volunteers in Service to America	Federal	253,966	220,000	220,000	220,000
94020 - CNCS Disaster Response Cooperative Agreement	Federal	20,132	15,000	10,000	10,000
94021 - Volunteer Generation Fund	Federal	463,575	231,000	231,000	231,000
97032 - Crisis Counseling	Federal	6,610	—	—	—
<b>Total Health and Human Services, Department of</b>		<b>12,080,078,1</b>	<b>9,818,735,568</b>	<b>9,856,752,884</b>	<b>9,856,752,884</b>
<b>Veterans Affairs, Department of</b>					
64005 - State Nursing Home Construction	Federal	—	1	1	1
64009 - Veterans Medical Care Benefits	Federal	11,023	12,000	12,000	12,000
64012 - Veteran's Prescription Service	Federal	30,136	30,000	30,000	30,000
64014 - Vets State Domiciliary Care	Federal	1,037,066	499,999	500,000	500,000
64015 - Vets State Nursing Home Care	Federal	23,584,267	21,600,000	22,500,000	22,500,000
64053 - Promote the Hiring of Nurses at State Veterans Homes	Federal	190,156	—	—	—
64101 - Burial Expenses Allowance for Veterans	Federal	351,723	250,000	250,000	250,000
64203 - State Veterans Cemetery Grants	Federal	—	1	1	1
<b>Total Veterans Affairs, Department of</b>		<b>25,204,370</b>	<b>22,392,001</b>	<b>23,292,002</b>	<b>23,292,002</b>

		FY 2024	FY 2025	FY 2026	FY 2026
	Federal Support or State Match	FY 2024 Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Grand Total Human Services	Federal	7,659,575,63	7,910,192,429	7,910,126,928	7,910,126,928
Grand Total Human Services	State	4,445,706,87	1,930,935,140	1,969,917,958	1,969,917,958

		FY 2024	FY 2025	FY 2026	FY 2026
	Federal Support or State Match	FY 2024 Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended

<b>Justice System</b>					
Attorney General					
16017 - DOJ VAWA Sexual Assault Services Program	Federal	756,416	417,925	670,896	670,896
16575 - Victim Assistance Act	Federal	13,842,401	15,953,233	14,090,162	14,090,162
16576 - Crime Victim Compensation	Federal	1,989,000	2,090,900	2,090,900	2,090,900
16582 - Victim Assistance Training Program	Federal	156,157	828,616	828,616	828,616
16588 - Stop Violence Against Women	Federal	1,769,329	1,739,999	1,749,000	1,749,000
16590 - Project Picture Perfect	Federal	137,164	370,050	—	—
16741 - Forensic DNA Backlog Reduction Program	Federal	—	210,290	210,290	210,290
16922 - Equitable Sharing Program	Federal	—	1,000	—	—
93497 - Family Violence Prevention & Services Act	Federal	560,275	—	—	—
93671 - Family Violence Grant	Federal	2,720,617	1,646,308	3,165,740	3,165,740
Total Attorney General		21,931,359	23,258,321	22,805,604	22,805,604

Corrections, Department of					
16202 - Offender Re-Entry	Federal	—	1	1	1
16572 - State Criminal Alien Assistance	Federal	643,191	300,000	300,000	300,000
16585 - Drug Court Discretionary Grant Program	Federal	232,979	193,429	193,429	193,429
16812 - Second Chance Act Prisoner Reentry Initiative	Federal	145,790	111,748	111,748	111,748
16828 - Swift, Certain, Fair Supervision Program, inc HOPE	Federal	173,045	167,652	167,652	167,652
93243 - Substance Abuse and Mental Health Service Admin	Federal	57,355	—	—	—
97036 - Public Assistance Grants	Federal	—	13	13	13
Total Corrections, Department of		1,252,360	772,843	772,843	772,843

Law Enforcement Academy					
16588 - Stop Violence Against Women	State	—	32,027	32,027	32,027
Total Law Enforcement Academy		—	32,027	32,027	32,027

Public Defense, Department of					
12400 - National Guard Military Construction	Federal	13,055,557	8,325,000	8,225,000	8,225,000
12401 - National Guard Operations/Maintenance	Federal	55,586,557	40,588,275	43,316,199	43,316,199
12401 - National Guard Operations/Maintenance	State	6,144,192	3,276,738	3,276,738	3,276,738
Total Public Defense, Department of		74,786,301	52,190,013	54,817,937	54,817,937

		FY 2025	FY 2026	FY 2026	
	Federal Support or State Match	FY 2024 Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Homeland Security and Emergency Management</b>					
20703 - Hazardous Materials Transport	Federal	320,635	673,182	507,685	507,685
20703 - Hazardous Materials Transport	State	—	54,839	54,839	54,839
97008 - Urban Area Security Initiative	Federal	606,785	3,945,924	3,715,359	3,715,359
97029 - Flood Mitigation Assistance	Federal	—	132,569	140,847	140,847
97029 - Flood Mitigation Assistance	State	—	5,001	5,001	5,001
97036 - Public Assistance Grants	Federal	111,920,860	119,703,469	119,512,318	119,512,318
97036 - Public Assistance Grants	State	—	7,744,446	7,744,446	7,744,446
97039 - Hazard Mitigation Grants	Federal	17,018,231	19,092,084	18,992,524	18,992,524
97039 - Hazard Mitigation Grants	State	—	3,529,966	3,529,966	3,529,966
97042 - Emergency Management Performance Grants	Federal	5,148,967	5,431,036	3,864,311	3,864,311
97042 - Emergency Management Performance Grants	State	—	1,113,000	1,113,000	1,113,000
97047 - Pre-Disaster Mitigation	Federal	1,154,757	11,600,348	11,963,949	11,963,949
97047 - Pre-Disaster Mitigation	State	—	493,224	1,150,120	1,150,120
97052 - Emergency Operations Centers	Federal	225,522	294,626	254,136	254,136
97067 - Homeland Security Grant Program	Federal	5,164,295	4,836,093	3,942,183	3,942,183
<b>Total Homeland Security and Emergency Management</b>		<b>141,560,053</b>	<b>178,649,807</b>	<b>176,490,684</b>	<b>176,490,684</b>
<b>Public Safety, Department of</b>					
16000 - Department Of Justice	Federal	—	200,000	200,000	200,000
16502 - Narcotics Control Assistance	Federal	—	1,600,000	1,600,000	1,600,000
16543 - Internet Crimes Against Juveniles (DOJ)	Federal	615,932	425,000	425,000	425,000
16554 - National Criminal History Improvement Program	Federal	914,910	—	—	—
16593 - Residential Sub Abuse Trmt Pass-Thru	Federal	305,406	389,122	389,122	389,122
16609 - Project Safe Neighborhoods	Federal	110,626	220,839	220,839	220,839
16710 - Public Safety Partnership & Community Policing	Federal	556,748	646,088	646,088	646,088
16738 - Edward Byrne Memorial Justice Assistance Grant	Federal	2,383,046	8,128,807	8,128,807	8,128,807
16741 - Forensic DNA Backlog Reduction Program	Federal	717,596	320,694	320,694	320,694
16742 - Paul Coverdell Forensic Sciences Improvement Grant Program	Federal	177,359	310,078	310,078	310,078
16746 - Capital Case Litigation Initiative	Federal	—	50,000	50,000	50,000
16750 - SUPPORT FOR ADAM WALSH ACT IMPLEMENTATION GRANT PROGRAM	Federal	240,155	201,000	201,000	201,000
16813 - NICS Act Record Improvement Program	Federal	95,750	1,301,441	1,301,441	1,301,441
16816 - John R. Justice Prosecutors and Defenders Incentive Act	Federal	2,007	82,100	82,100	82,100
16820 - Postconviction Testing of DNA Evidence to Exonerate the Inno	Federal	64,809	—	—	—
16835 - Body Worn Camera Policy and Implementation	Federal	918,934	500,000	500,000	500,000
16838 - Comprehensive Opioid, Stimulant, and Substance Abuse Program	Federal	212,329	357,424	357,424	357,424
16839 - STOP School Violence	Federal	3,798	—	—	—
16922 - Equitable Sharing Program	Federal	330,529	—	—	—
20218 - Federal Motor Carrier Safety Admin, Dept of Transportation	Federal	7,553,759	6,000,000	6,000,000	6,000,000
20237 - Commercial Vehicle Information Systems and Networks	Federal	—	1,000,000	1,000,000	1,000,000
20600 - State & Community Highway Safety	Federal	4,761,851	4,484,608	4,484,608	4,484,608
20616 - National Priority Safety Programs	Federal	5,031,388	2,310,000	2,310,000	2,310,000

	Federal Support or State Match	FY 2024 Actuals	FY 2025 Current Year Budget Estimate	FY 2026 Total Department Request	FY 2026 Total Governor's Recommended
21027 - Coronavirus State and Local Fiscal Recovery Funds	Federal	—	1	1	1
93243 - Substance Abuse and Mental Health Service Admin	Federal	—	8,000	8,000	8,000
93276 - Drug-Free Communities Support Program Grants	Federal	114,934	137,500	137,500	137,500
93423 - 1332 State Innovation Waivers	Federal	—	60,000	60,000	60,000
95001 - High Intensity Drug Trafficking Areas Program	Federal	2,131,204	—	—	—
97043 - 97.043 STATE FIRE TRAINING SYSTEMS GRANTS	Federal	406,056	—	—	—
97044 - Homeland Security-Fire fighter assistance	Federal	—	408,956	408,956	408,956
97120 - Cybersecurity and infrastructure Security Agency	Federal	24,616	1,825,000	1,825,000	1,825,000
Total Public Safety, Department of		27,673,742	30,966,658	30,966,658	30,966,658
Grand Total Justice System	Federal	261,059,624	269,620,428	268,979,616	268,979,616
Grand Total Justice System	State	6,144,192	16,249,241	16,906,137	16,906,137

		FY 2024	FY 2025	FY 2026	FY 2026
	Federal Support or State Match	FY 2024 Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Transportation</b>					
Transportation, Department of					
20106 - Airport Improvement Program - FAA	Federal	198,141	440,000	440,000	440,000
20200 - Highway Research and Development Program	Federal	—	4,003	4,000	4,000
20205 - Highway Research, Planning & Construction	Federal	830,922,553	596,995,000	596,995,000	596,995,000
20218 - Federal Motor Carrier Safety Admin, Dept of Transportation	Federal	1,428,248	—	—	—
20232 - Commercial Driver's License Program Improvement Grant	Federal	366,425	—	—	—
20237 - Commercial Vehicle Information Systems and Networks	Federal	1,499,383	100	100	100
20319 - High-Speed Rail	Federal	—	144,864	144,864	144,864
20500 - Transportation of Elderly & Handicapped	Federal	56,250	3,433,000	3,433,000	3,433,000
20505 - Urban Mass Transit-Technical Studies	Federal	826,869	4,662,000	4,662,000	4,662,000
20507 - Urban Mass Transportation	Federal	1,213,184	8,940,000	8,940,000	8,940,000
20509 - Public Transit-Nonurban Areas	Federal	24,054,822	29,023,800	29,023,800	29,023,800
20513 - Capital Assistance Program for Elderly/Disabled	Federal	2,772,496	3,529,000	3,529,000	3,529,000
20514 - Transit Planning and Research	Federal	65,757	226,000	226,000	226,000
20515 - State Planning and Research	Federal	—	83,000	83,000	83,000
20516 - Job Access - Reverse Commute	Federal	5,665	972,000	972,000	972,000
20521 - New Freedom Program	Federal	—	826,000	826,000	826,000
20526 - Bus and Bus Facilities Formula Program	Federal	3,304,782	2,999,900	2,999,900	2,999,900
20614 - National Highway Traffic Safety Administration (NHTSA) Discr	Federal	465,701	—	—	—
66000 - Environmental Protection Agcy	Federal	—	100	100	100
66040 - State Clean Diesel Grant Program	Federal	415,170	—	—	—
Total Transportation, Department of		867,595,445	652,278,767	652,278,764	652,278,764
Grand Total Transportation	Federal	867,595,445	652,278,767	652,278,764	652,278,764

		FY 2024	FY 2025	FY 2026	FY 2026
	Federal Support or State Match	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Judicial Branch</b>					
Judicial Branch					
16585 - Drug Court Discretionary Grant Program	Federal	162,127	163,000	163,000	163,000
16588 - Stop Violence Against Women	Federal	1,158	75,900	75,900	75,900
16745 - Criminal and Juvenile Justice and Mental Hlth Collaboration	Federal	—	196,000	196,000	196,000
16754 - Harold Rogers Prescription Drug Monitoring Program	Federal	12,074	—	—	—
93087 - Enhance the Safety of Children Affected by Parental Meth	Federal	804,819	779,998	779,998	779,998
93586 - State Court Improvement Program	Federal	686,167	433,099	433,099	433,099
<b>Total Judicial Branch</b>		<b>1,666,345</b>	<b>1,647,997</b>	<b>1,647,997</b>	<b>1,647,997</b>
<b>Grand Total Judicial Branch</b>	Federal	<b>1,666,345</b>	<b>1,647,997</b>	<b>1,647,997</b>	<b>1,647,997</b>

		FY 2024	FY 2025	FY 2026	FY 2026
	Federal Support or State Match	FY 2024 Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Capital</b>					
Natural Resources Capital					
15916 - Acquisition, Development & Planning	Federal	682,994	500,000	—	—
66460 - EPA Nonpoint Source Implementation Grants	Federal	—	100,000	—	—
Total Natural Resources Capital		682,994	600,000	—	—
Public Defense Capital					
12400 - National Guard Military Construction	State	5,702,555	—	—	—
12401 - National Guard Operations/Maintenance	State	3,311,581	—	—	—
Total Public Defense Capital		9,014,136	—	—	—
Grand Total Capital	Federal	682,994	600,000	—	—
Grand Total Capital	State	9,014,136	—	—	—

## FTEs by Department

Department	FY 2024 Actuals	FY 2025 Current Year Budget Estimate	FY 2026 Total Department Request	FY 2026 Total Governor's Recommended
<b>Administrative Services, Department of</b>				
Administrative Services	267	327	328	328
DAS - State Library of Iowa	24	—	—	—
<b>Total Administrative Services, Department of</b>	<b>291</b>	<b>327</b>	<b>328</b>	<b>328</b>
<b>Agriculture and Land Stewardship</b>				
Agriculture and Land Stewardship	365	392	392	392
<b>Total Agriculture and Land Stewardship</b>	<b>365</b>	<b>392</b>	<b>392</b>	<b>392</b>
<b>Attorney General</b>				
Justice, Department of	230	267	274	267
Consumer Advocate	14	15	15	15
<b>Total Attorney General</b>	<b>244</b>	<b>282</b>	<b>289</b>	<b>282</b>
<b>Auditor of State</b>				
Auditor Of State	100	99	99	100
<b>Total Auditor of State</b>	<b>100</b>	<b>99</b>	<b>99</b>	<b>100</b>
<b>Blind, Iowa Commission for the</b>				
Blind, Department of	74	89	89	89
<b>Total Blind, Iowa Commission for the</b>	<b>74</b>	<b>89</b>	<b>89</b>	<b>89</b>
<b>Iowa Ethics &amp; Campaign Disclosure Board</b>				
Campaign Finance Disclosure Commission	7	7	7	7
<b>Total Iowa Ethics &amp; Campaign Disclosure Board</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>
<b>Civil Rights Commission</b>				
Civil Rights Commission	—	—	—	—
<b>Total Civil Rights Commission</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>College Student Aid Commission</b>				
College Student Aid Commission	1	—	—	—
<b>Total College Student Aid Commission</b>	<b>1</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Insurance &amp; Financial Services, Department of</b>				
DIFS - Banking Division	77	81	81	81
DIFS - Credit Union	15	16	16	16
DIFS - Insurance	114	130	130	134
<b>Total Insurance &amp; Financial Services, Department of</b>	<b>206</b>	<b>227</b>	<b>227</b>	<b>231</b>
<b>Utilities Commission</b>				
Utilities Commission	75	81	81	81
<b>Total Utilities Commission</b>	<b>75</b>	<b>81</b>	<b>81</b>	<b>81</b>
<b>Corrections, Department of</b>				
Community Based Corrections District 1	182	182	182	182
Community Based Corrections District 2	134	134	134	137
Community Based Corrections District 3	87	87	87	87

## FTEs by Department

Department	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Community Based Corrections District 4	62	63	63	63
Community Based Corrections District 5	259	256	256	256
Community Based Corrections District 6	184	184	184	187
Community Based Corrections District 7	121	121	121	121
Community Based Corrections District 8	95	95	95	95
Corrections-Central Office	46	52	52	55
Corrections - Fort Madison	357	395	395	395
Corrections - Anamosa	275	347	353	353
Corrections - Oakdale	468	505	505	506
Corrections - Newton	235	263	263	263
Corrections - Mt Pleasant	246	256	256	256
Corrections - Rockwell City	93	95	95	95
Corrections - Clarinda	220	247	247	247
Corrections - Mitchellville	202	221	221	221
Corrections - Industries	72	73	73	73
Corrections - Farm Account	6	4	4	4
Corrections - Fort Dodge	249	288	288	288
<b>Total Corrections, Department of</b>	<b>3,592</b>	<b>3,867</b>	<b>3,873</b>	<b>3,883</b>
Cultural Affairs, Department of				
Cultural Affairs, Department of	1	—	—	—
<b>Total Cultural Affairs, Department of</b>	<b>1</b>	<b>—</b>	<b>—</b>	<b>—</b>
Economic Development Authority				
Economic Development Authority	95	110	114	114
<b>Total Economic Development Authority</b>	<b>95</b>	<b>110</b>	<b>114</b>	<b>114</b>
Iowa Finance Authority				
Iowa Finance Authority	94	94	94	94
<b>Total Iowa Finance Authority</b>	<b>94</b>	<b>94</b>	<b>94</b>	<b>94</b>
Education, Department of				
Education, Department of	415	553	542	544
Iowa PBS	90	95	94	94
Board of Educational Examiners	—	—	—	—
<b>Total Education, Department of</b>	<b>506</b>	<b>648</b>	<b>637</b>	<b>639</b>
Iowa Workforce Development				
IWD - Vocational Rehabilitation Services	420	457	4	4
Iowa Workforce Development	603	555	1,099	1,099
<b>Total Iowa Workforce Development</b>	<b>1,023</b>	<b>1,012</b>	<b>1,103</b>	<b>1,103</b>
Legislative Branch				
House of Representatives	56	134	134	134
Senate	48	85	85	85
Joint Expenses of Legislature	15	18	18	18
Ombudsman, Office of	16	15	15	15
Legislative Services Agency	92	88	88	88

## FTEs by Department

Department	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Total Legislative Branch	227	340	340	340
Iowa Telecommunications & Technology Commission				
Iowa Communications Network	72	71	71	71
Total Iowa Telecommunications & Technology	72	71	71	71
Governor/Lt. Governor's Office				
Governor's Office	26	27	27	27
Total Governor/Lt. Governor's Office	26	27	27	27
Governor's Office of Drug Control Policy				
Office of Drug Control Policy	—	—	—	—
Total Governor's Office of Drug Control Policy	—	—	—	—
Health and Human Services, Department of				
DHHS - Aging	41	—	—	—
DHHS - Human Rights	45	—	—	—
DHHS	—	4,508	4,508	4,508
DHHS - Human Services	338	—	—	—
DHHS - Community Services	2,058	—	—	—
DHHS - Eldora State Training School	172	—	—	—
DHHS - Civil Commitment Unit / Sexual Offenders	137	—	—	—
DHHS - Cherokee Mental Health Institution	156	—	—	—
DHHS - Independence Mental Health Institution	164	—	—	—
DHHS - Glenwood Resource Center	327	—	—	—
DHHS - Woodward Resource Center	489	—	—	—
DHHS - Assistance Payment	52	11	14	14
DHHS - Public Health	428	23	23	23
Total Health and Human Services, Department of	4,407	4,541	4,544	4,544
Department of Inspections, Appeals and Licensing				
Professional Licensing & Regulation	—	—	—	—
Inspections, Appeals, & Licensing, Department of	511	596	597	593
DIAL - State Public Defender	219	253	253	263
DIAL - Racing and Gaming Commission	50	54	54	54
Total Department of Inspections, Appeals and Licensing	780	902	903	909
Judicial Branch				
Judicial Branch	2,592	1,917	1,917	1,917
Total Judicial Branch	2,592	1,917	1,917	1,917
Law Enforcement Academy				
Law Enforcement Academy	27	30	30	31
Total Law Enforcement Academy	27	30	30	31
Management, Department of				
DOM - Division of Information Technology	195	262	272	272
Management, Department of	20	21	30	29

## FTEs by Department

Department	FY 2024	FY 2025	FY 2026	FY 2026
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Total Management, Department of	215	283	302	301
Natural Resources, Department of				
Natural Resources	950	1,040	1,040	1,040
Total Natural Resources, Department of	950	1,040	1,040	1,040
Parole, Board of				
Parole Board	10	11	11	11
Total Parole, Board of	10	11	11	11
IPERS Administration				
Iowa Public Employees' Retirement System	87	99	99	99
Total IPERS Administration	87	99	99	99
Public Defense, Department of				
Public Defense, Department of	247	264	263	263
Total Public Defense, Department of	247	264	263	263
Homeland Security and Emergency Management				
Homeland Security and Emergency Management	77	73	77	77
Total Homeland Security and Emergency Management	77	73	77	77
Public Employment Relations Board				
Public Employment Relations Board	3	—	-2	—
Total Public Employment Relations Board	3	—	-2	—
Public Information Board				
Public Information Board	3	3	3	3
Total Public Information Board	3	3	3	3
Public Safety, Department of				
Public Safety, Department of	925	1,025	1,019	1,019
Total Public Safety, Department of	925	1,025	1,019	1,019
Regents, Board of				
Regents, Board of	36,801	38,094	38,195	38,105
Total Regents, Board of	36,801	38,094	38,195	38,105
Revenue, Department of				
IDR - Alcoholic Beverages	49	—	—	—
Revenue, Department of	351	425	425	425
IDR - Iowa Lottery	97	105	105	105
Total Revenue, Department of	496	530	530	530
Secretary of State				
Secretary of State	31	44	44	44
Total Secretary of State	31	44	44	44
Transportation, Department of				
Transportation, Department of	2,508	2,747	2,747	2,747

## FTEs by Department

Department	FY 2024 Actuals	FY 2025 Current Year Budget Estimate	FY 2026 Total Department Request	FY 2026 Total Governor's Recommended
Total Transportation, Department of	2,508	2,747	2,747	2,747
Treasurer of State				
Treasurer of State	26	26	28	28
Total Treasurer of State	26	26	28	28
Veterans Affairs, Department of				
Veterans Affairs, Department of	14	12	12	12
Iowa Veterans Home	608	659	737	737
Total Veterans Affairs, Department of	622	671	749	749
<b>Total FTEs</b>	<b>57,807</b>	<b>59,972</b>	<b>60,268</b>	<b>60,196</b>

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