

# Condition of the State

January 13, 2026

Vision for Iowa  
State Budget | FY 2027

Governor Kim Reynolds  
Lt. Governor Chris Cournoyer









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Excerpt from Governor Reynolds' 2026 Condition of the State Address to the Iowa General Assembly.



*"Let's meet this moment the way Iowans always have: with honesty, with humility, and with a willingness to work together. Let's solve real problems. Let's deliver real results. And let's leave Iowa stronger than we found it."*



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***Condition of the State Address***  
***Governor Kim Reynolds***  
***January 13, 2026***

Madam President, Mister Speaker, Lieutenant Governor, First Gentleman, legislative leaders and members, justices and judges, my fellow Iowans:

This is the ninth time I've addressed you from this chamber to report on the condition of the state.

It's a place that has witnessed nearly two centuries of Iowa history—moments of crisis and moments of courage, times of uncertainty and times of renewal. Yet through it all, one thing has remained constant: ordinary citizens stepping forward to do the extraordinary work of self-government.

Every person in this room is part of that story. And every session we add a new chapter—sometimes loud, sometimes quiet, but always lasting.

But history is not only written by laws passed. It's written by lives lived in service. By people who gave their time, their talent, and their hearts to this state.

This evening, we feel the loss of three of them who were with us just last year. Representative Martin Graber, Senator Rocky DeWitt, and Senator Clare Celsi. We honor their lives, their service to the people of Iowa, and the deep commitment each of them brought to this institution.

For many of us, they were more than colleagues, they were friends—and their presence will be greatly missed.

Iowa lost another state leader last year. Representative Janet Metcalf, who served in the Iowa House from 1985 to 2003, and passed away in March.

Each of these public servants left a lasting mark on our state, and we're better for it.

There's no greater calling than service, especially when it asks for the greatest sacrifice.

Exactly one month ago—well beyond these walls and even beyond our Nation's borders—Iowa suffered a different kind of loss. One that reached into every home, in every small town and city neighborhood, and into the very heart of who we are.

On December 13<sup>th</sup>, 2025, a lone gunman with ties to ISIS opened fire on American troops in Syria. Two of those killed and three wounded were Iowans.



Our fallen soldiers served their state and their country with honor. As respected leaders, they were models of courage, commitment, and character. And as Americans who answered the call when freedom required it, they showed us the greatest love a person can give—by laying down their life for their friends.

Staff Sergeant William Nathaniel Howard of Marshalltown had always dreamed of becoming a soldier. He joined the National Guard at age 17, and served more than 11 years. He stood out not just for his dedication to the mission, but also to his brothers and sisters in arms.

Above all, Staff Sergeant Howard—Nate to his family and friends—was a loyal son and brother, and a loving husband. He cherished those closest to him with tenderness, humor, and a sincere heart.

Staff Sergeant Edgar Torres-Tovar of Des Moines was the pride of his parents and a role model to his siblings. He was certain that his purpose in life was to serve his country, and he enlisted in the United States Army after graduating from high school. He was the first in his family to wear the uniform. And in the words of his father Hugo, he was their hero, and now he is a hero to all of us.

Iowans watched with heavy hearts as our fallen made their journey home. And Iowans were with them every step of the way.

They were escorted from the Middle East by Iowa Guard soldiers and airmen—including Staff Sergeant Howard's own brother, Staff Sergeant James Roelsgard, who served on the same deployment. When they arrived at Dover Air Force Base, another group of Iowans was waiting—the 185th Air Refueling Wing Mortuary Affairs Team—ready to care for their own with dignity and honor.

When I reflect on the evil that robbed our state of two exceptional young men and wounded three others, I'm aware that no words can right the wrongs of their deaths or make up for the heartbreak of their loved ones.

But know this: Their service lives on—in the families they cherished, in the communities they strengthened, and in the freedoms they helped preserve.

This evening, the Torres-Tovar family is with their church community, observing the 30th day since their son's death with a special memorial service. They send their heartfelt gratitude to Iowans for their prayers and support.

Staff Sergeant Howard's wife, parents and brother are with us tonight. I want you to know that you remain in our prayers, and we will never forget Nate's sacrifice.

Tonight, we do not remember our fallen soldiers only in sorrow—but in gratitude. We do not speak their names only in grief—but in honor. And we do not pause simply to mourn—but to celebrate their lives and give thanks for the gift they've given all of us.

Please join me in honoring Staff Sergeant Howard, Staff Sergeant Torres-Tovar, and their families with the applause of a free and grateful people.

As we mourn and honor those we've lost, we have not forgotten our three wounded warriors who answered the same call to duty that day.

One soldier was treated for minor injuries and returned to his unit where he remains to complete his mission.

The two other soldiers were seriously injured—and in their most critical moments were cared for by fellow Iowans. Airmen from the 185th Air Refueling Wing Medical Group, based out of Sioux City and also deployed in the Middle East, took charge of the soldiers' treatment and evacuation.

Lt. Col. Paul Niles, a physician assistant, shared that the wounded were reassured knowing that it was fellow Iowa Guardsmen caring for them, praying with them, and standing beside them.

Days later, they transferred the two wounded soldiers to Germany for stabilization, and then home to the US to continue their recovery with their families.

Iowans taking care of Iowans, all in service of their country. Our State could not be prouder, and tonight, I'm pleased to share some good news.

Both soldiers have been discharged from the hospital and are now being treated in an outpatient facility. Both are doing extremely well and improving every day.

I think I speak for everyone here tonight when I say: We can't wait to welcome you both home.

As I've declared every time I've been at this podium, the condition of our state *is* strong.

It's strong in our families.

It's strong in our communities.

And what we've seen so clearly is that it's strong in the men and women who are willing to stand watch for us all.

With 1,800 Iowa National Guard soldiers and airmen currently deployed overseas in support of Operation Inherent Resolve, nearly everyone in our state has a connection to someone serving, whether it's a son or daughter, a spouse or parent, a friend, neighbor, or coworker.

Our heroes in uniform are on the front lines of the fight against evil. They're the tip of the spear and the center of the shield. And they've done more than we can ever repay.



Here at home, their families are serving in their own way—holding the homefront steady, carrying on with strength and grace, and looking forward to the day when their soldiers return home.

Some of the families of the 2nd Brigade Combat Team, 34th Infantry Division are with us tonight. Will you please stand so we can recognize you and thank you for your service.

We owe our servicemembers a debt of gratitude. And that debt is best paid by ensuring our veterans get every benefit they've earned.

Iowa is home to nearly 178,000 veterans. Yet only one third is receiving the benefits they earned, placing Iowa 44th in the nation for VA compensation.

That's not acceptable.

An outdated system that provides little accountability is leaving too many veterans—and well-meaning county officials—without the tools, training, and consistency they need.

So tonight, I'm proposing a bill to modernize the system statewide.

I'm also proposing that we incentivize better performance by repurposing existing state funds to create a new, performance-based county grant program. The higher a county's VA compensation per capita, the more money a county will earn, ensuring that outcomes improve.

The goal is simple: more benefits reaching more veterans.

Let's do more for the heroes who've done so much for us.

When I first took office in 2017, Iowa's top income tax rate was 8.98%, among the nation's highest. So was our 12% corporate tax rate. Those taxes weren't just numbers on a page. They were eating into paychecks, increasing the cost of doing business, and quietly making life more expensive for Iowa families.

So we took bold, decisive action.

We eliminated the inheritance tax and taxes on retirement income—so families could keep what they had worked a lifetime to build.

We reformed the corporate tax structure, and are on our way to a flat 5.5%—making it easier to grow a business and hire Iowans.

We enacted a 3.8% flat income tax, so your paycheck goes further. And last year, we cut the unemployment insurance tax in half, which will protect jobs and hold down prices.

I'm proud to say, we've cut taxes more than any other state in the country.

That's more than just a number, a ranking, or a percentage. It means more room in the budget for groceries. For school supplies. For a tank of gas.

It means saving more, instead of falling a little further behind.

And thanks to President Trump's historic tax cuts for working families, Iowans are set to save big on federal taxes, too.

And it gets even better. Because we made the decision eight years ago to match all federal tax cuts at the state level, Iowans will get the same relief on their state taxes—including eliminating taxes on tips, overtime, and Social Security.

Not every state is doing this, or even can because of poor budgeting and runaway spending. But in Iowa, we believe the money you earn is better used for your family than your government.

Today, the momentum is real. Despite a challenging global economy, we've attracted over \$20 billion in new capital investment since 2024, creating new jobs and new opportunities.

Yet for all the progress we've made, one issue continues to impact Iowans in every community and across every income level: property taxes.

Whether you live in a small town, growing suburb, or an urban neighborhood, you've probably felt it. Property taxes are rising faster than inflation, faster than paychecks, and faster than population growth.

In fact, over the last two years, they've gone up more than 10%. And that's not acceptable.

Last fall, I held a series of roundtable discussions across the state to hear from Iowans about how it's affecting them.

A farmer told me his property taxes have increased fivefold, to the point where he fears he won't be able to keep his land and pass it on to the next generation.

Kate, a small business owner, said rising property taxes are crowding out her ability to reinvest in her business and community.

And then there's Sandy, a senior who—because of high property taxes—is worried about staying in her home. "Everyone struggles," she wrote to my office, "but they seem to make it even harder when you're a senior."

For each of these stories, there are countless others. And though the problem is clear, the reasons are complicated and many. And that makes it hard to fix.

Over the years, we've tried to rein in local taxing authority. But it's often felt like squeezing a balloon—limit one levy and another one expands.



So this year, we need to go after the real driver of the problem: Spending.

Spending is what drives taxes—always has, always will. And the most reliable way to protect taxpayers is to limit the growth of government itself.

I'm introducing a property tax bill that will cap overall revenue growth for local governments. That way, they can't grow faster than the families who pay the bills.

It's simple but effective. You remember when we were kids, our parents would tell us that money doesn't grow on trees. Well, I think it's time governments learn that lesson too. Wouldn't you agree?

To help protect families from runaway spikes and provide more predictability, I'm also proposing to move property tax assessments to every three years instead of two. And we're taking the burden off taxpayers to appeal large increases, and putting it on assessors to justify them.

I know many in this chamber have other ideas; and I welcome them. But this is how we begin to tackle the problem—and put families back in control.

While nearly every homeowner is feeling the pain of property taxes, one group is especially impacted: our seniors.

Property taxes were never designed for a world where home values soar while incomes stay flat. For older Iowans living on fixed incomes, rising assessments don't mean rising wealth—they mean rising anxiety.

Seniors who did everything right—who worked hard, paid their taxes, and saved—are at risk of being taxed out of the very home they hoped to grow old in.

That's not how it should work.

My proposal freezes property tax bills for Iowans age 65 and up whose homes are valued at \$350,000 or less—so they can stay in their homes and their communities.

Because no one should be taxed out of their own front door.

Rising property taxes and home prices also leave young Iowans wondering if they'll ever be able to achieve the American Dream.

That's why I'm also proposing to create a tax-deductible savings account for first-time homebuyers—modeled on Iowa's 529 program—so families can contribute years in advance, helping sons, daughters, even grandchildren be prepared for homeownership when the time comes.

And it's also why I'm introducing legislation to modernize the beginning-farmer tax credit—expanding its size, making it refundable, and extending it to land sales as well as leases.

That will also strengthen our multi-generational farm families, as the credit applies to sales and leases to relatives.

Whatever their dream, let's make sure it's within reach so more young Iowans will choose to build their future here.

These are important changes, and they need to be made. But here's the truth: property taxes are driven locally, so they can't be fixed by state government alone.

If Iowans want lower property taxes, we must also change how local government works—and who we elect to run it.

We need leaders who understand that government cannot grow faster than the families who pay for it.

If you're one of those people, please run for office. Because we need a government that lives within its means, and leaders who will do the same.

We're doing this at the state level.

We've aligned agencies, eliminated 21 cabinet departments, and cut over 4,000 regulations. And we're not done—and we never should be. Businesses and families don't make one budget and call it good. They're constantly finding better ways to save, and do more with less.

So are we.

Today, we're working with some of the biggest names in tech to modernize state systems, drive efficiencies, and improve services.

We're partnering with Amazon Web Services to consolidate more than 50 state call centers into a single, smarter system that will use AI to get Iowans the help they need—faster, simpler, and at a lower cost.

And through a new partnership with Google Public Sector, we're building a modern, intuitive, and fully compliant Comprehensive Child Welfare system—in a fraction of the time and for less than half the typical cost. This transformational project will not only save taxpayer dollars but will drive better outcomes for the children we serve.

That's what efficiency looks like. And that's how we keep spending in check—so Iowans can keep more of their money.

Now it's time to take that same approach locally. Many communities already are.

Scott County manages waste services at no direct cost to its seventeen member communities—saving nearly \$16 million every year.



Other cities have partnered with their counties for law enforcement services. And others share county engineers and contract with their local hospital to provide the county's public health services.

These solutions do more than save money. They represent the same practical, responsible approach Iowa families take every day. It's time more governments do the same.

And starting tonight, every Iowan can go online to the Iowa Department of Management's website and see how their city or county is spending their tax dollars. I encourage you to take a look at those budgets, ask questions, and be part of the solution.

Tonight, I want to address another issue that cuts across all communities. It's one I know weighs on the minds of many Iowans: our fight against cancer.

Every year, more than 20,000 Iowans are diagnosed with this terrible disease. Everyone in this room has been affected by it in some way. Hearing the news that you, or someone you love, has cancer is devastating. I know it personally, with Kevin's diagnosis two years ago.

And even though we now understand what his diagnosis means and how we can manage it, questions of why it happened remain unanswered. And that's a reality many Iowa families struggle with.

Which is why last year I directed Iowa HHS to partner with the University of Iowa College of Public Health to begin the most comprehensive study of cancer ever undertaken in our state. In the coming weeks, the initial findings will be released.

But we're not waiting for a report to act, because some of the most powerful tools in the fight against cancer are already clear.

Breast cancer caught at stage one has a 99 percent survival rate; prostate cancer is nearly 100 percent.

At stage 4, however, those survival rates dip below 40%. That's why early detection is so important. It doesn't just change outcomes; it changes lives.

That belief became the personal mission of Joe Garcia of Urbandale.

Joe lost his wife, Jennifer, to cancer in 2016. Since then, he's been driven by a vision: a future where every Iowan knows about cancer screening, has access to it—regardless of income, insurance, or ZIP code—and where no family hears the words, "We found it too late."

When Joe and his son J.T. came to my office and shared that vision, I knew it was one Iowa had to help lead.

Joe, J.T., and Mike Schreurs—who also lost his wife, Linda, to cancer—are with us tonight.

Their advocacy has helped turn awareness into action, and their voices have helped shape the statewide effort we're launching now.

Please join me in thanking them for honoring their loved ones by helping protect families across Iowa.

Tonight, I am proud to tell you—that Joe's vision is becoming Iowa's mission.

Just two weeks ago, Iowa's innovative plan to strengthen rural health care—called Healthy Hometowns—was awarded \$209 million for year one of the federal Rural Health Transformation Program.

Just this year, more than \$50 million will be invested specifically in cancer prevention, screening, and treatment. And we expect it to grow to \$183 million over four years.

Here's what that means for families:

It means a working parent who can get a mammogram—and a follow-up MRI—before a lump becomes a diagnosis.

It means Iowans can do a colon cancer test at home—and get a colonoscopy before symptoms ever appear.

It means telehealth visits and new skin-cancer screening tools—so care doesn't get delayed because life is busy.

It means routine prostate exams—catching cancer while it is still treatable.

And it means radon testing and mitigation—so families aren't unknowingly exposed to the second-leading cause of lung cancer in their own homes.

We're making early detection the norm—not the exception. Replacing fear with hope, and making sure that if families hear the word "cancer," they also hear: "We caught it early, and we can treat it."

That's how lives are saved. And that's what Iowa is building—right now.

Of course, early detection is just the beginning.

What happens next is just as important—how quickly care starts, how close to home it can be delivered, and how well families are supported through the hardest days of their lives.

Through our Healthy Hometowns Initiative, we're developing cancer care hubs—helping fund the oncologists, equipment, and advanced medical technology necessary to provide this specialized treatment.

That's step one, and it starts this year. Then, we'll complete this hub-and-spoke model by opening satellite clinics in outlying communities, where patients can get routine cancer care even closer to home.



This effort expands upon our proven Centers of Excellence program, which has increased access to maternal health care in rural Iowa. Now, with a strong foundation in place, we can move faster, go further, and truly transform care by expanding the model to cardiovascular care and mental health. We'll not only improve care—we'll help Iowans get healthier, live healthier, and stay that way.

Our Healthy Hometowns plan also supports communities in creating local care teams who together can provide primary care and chronic disease management for their patients, and ideally locate all providers within one building.

Consider what it would be like if a patient with diabetes and heart disease can see his primary care provider for a routine visit, then meet with a dietician to create a personalized meal plan, discuss his medications with a pharmacy tech, and consult with a care navigator about his health goals all in one afternoon—and at one location.

It would be transformational. And it's all within reach—right now.

As soon as our plan was submitted, we moved into action—opening applications and engaging the medical community, resulting in over 250 proposals from across the state. By the end of this month, we will begin awarding contracts, turning this investment into life-saving treatment.

This is how transformation begins: not with talk, but with action.

It's also important to encourage healthy behaviors so we can reduce the high rate of chronic illness.

Across the U.S., more than 40% of children have at least one chronic health condition. And obesity is a major driver of many of them.

That's concerning, since one out of every six children in Iowa are considered obese. And Iowa ranks 17th in the nation for adult obesity.

This is a serious public health issue. And it's one we're working to address.

Iowa was one of the first states in the country to refocus two federal food assistance programs on the reason they were created: to help low-income families afford nutritious foods.

With USDA's approval, SNAP and Summer EBT in Iowa will help families purchase fresh produce, grains, meat, and dairy—but candy, sweets, and soft drinks are no longer covered.

This year, I'm asking the legislature to make sure our state always maintains a nutrition first focus for these programs by directing the Iowa HHS to maintain a federal waiver going forward.

The days of government programs that enable chronic illness are over. It's time for a new era of accountability and health.

I'm also requiring that physicians take nutrition classes as part of their Continuing Medical Education, so more Iowans have access to the information they need to make informed dietary choices.

Lastly, I'm introducing a bill to remove artificial food dyes from our school lunch programs.

Studies show these chemicals, which provide zero health benefits, contribute to behavioral issues. We can do better for our kids, and we will.

For the last nine years, one principle has guided our work in education: putting students first.

That has meant focusing on what actually improves outcomes—early intervention, strong instruction, clear accountability, and real options for families.

We focused on evidence-based literacy instruction—training teachers in the science of reading, identifying struggling readers earlier, and giving parents clear tools and choices to help every child master the most important skill they will ever learn.

We strengthened accountability, expanded work-based learning, and focused our system on real student growth—not paperwork. And last year, we applied the same evidence-based principles to math instruction.

We also gave teachers the largest raise in state history, because attracting and keeping great teachers is essential to strong schools.

And when the pandemic disrupted learning, Iowa kept classrooms open, prioritized stability and mental health, and helped fuel one of the fastest recoveries in the nation.

We've also expanded educational options—because no single model works for every child.

Today, Iowa families can choose the school that best fits their needs, whether that's the neighborhood public school, another district, a public charter school, or a private school through an Education Savings Account.

And this year marks a milestone.

For the first time in Iowa's history, this school year Education Savings Accounts are universally available—meaning the same State Cost per Pupil follows every child, regardless of income or ZIP code.

Our message to the nation is simple: In Iowa, we fund students, not systems. And the results speak for themselves.

At a time when 78 percent of America's high school seniors are below proficiency in math—and 65 percent in reading—Iowa is moving in the opposite direction.

We are one of only three states in the nation whose students now outperform their own pre-COVID levels in reading and math.

Third- and fourth-grade reading proficiency is up 11%.

Science proficiency among tenth graders is up 7%.

Chronic absenteeism is down nearly 10%.

Attendance is improving. Literacy is improving. Science is improving. Engagement is improving. And teacher vacancies have dropped by more than 30 percent—and now stand at half the national average.

The nation is taking notice.

Just last week, at Broadway Elementary in Denison, US Secretary of Education Linda McMahon and I announced a first-in-the-nation initiative granting Iowa greater control over federal education funding.

This marks an important first step toward fully returning education to the states and ensuring federal resources are aligned with Iowa priorities and Iowa student outcomes.

Broadway Elementary is the perfect example of why that matters. Innovation was happening in every classroom we visited—dual-language immersion, STEM, and the science of reading—and it's driving student achievement. Literacy proficiency jumped from 65% to 72% in just one year. That is what's possible when states and schools are empowered to focus on the work that expands opportunities for every student.

I want to thank the administrators, teachers, and students in Denison for proving why Iowa is leading education nationwide. Please stand so we can honor your outstanding work.

All of this has happened because Iowa made a clear decision: to put students first. That is reflected in the laws we pass, the standards we set, and the priorities we fund.

And it comes to life in our classrooms, where teachers meet kids where they are, believe in what they can become, and do the quiet, everyday work that changes lives.

To every educator who puts students first, thank you for shaping Iowa's future.

One of the clearest examples of our student-first approach can be found in Cedar Rapids.

This year, Cedar Rapids Prep—a tuition-free public charter school—opened its doors for middle-school students and quickly filled every seat, with a waiting list already forming.

Demand has been so strong that plans are already moving forward to expand the school—adding grade levels and a new facility to serve even more families.

Some have described that success as a problem—not because students are struggling, but because enrollment shifts mean that some traditional public schools may need to adjust staffing or facilities.

In other words, the concern is not about how children are doing—it is about how systems are changing.

That is the wrong way to look at it.

If parents are choosing a school because they believe it is working for their children, that's not something to resist. That's something to celebrate.

When a school meets the needs of families, that's progress. And Cedar Rapids Prep is not alone. Other public charter schools are seeking to open across the state next year, bringing even more options to families who want them.

Choice does not weaken our commitment to public education. It strengthens it—by making every school focus on what matters most: the students in front of them.

That's why I am proposing a bill to ensure per-pupil funding truly follows the student, so that every public-school student receives equal support, no matter which public school they attend.

Because equity isn't just about funding; it's also about access.

My proposal will ensure that public charter school students have access to concurrent enrollment classes and extracurricular activities—just like students in traditional public schools.

Every student deserves access to college credit and activities. Not because of where they attend school—but because they are an Iowa kid.

And that's what education is about in the end: not programs, not politics, but students.

Iowa will remain a state that puts students first—and we will never look back.

I couldn't be prouder to be the Governor of Iowa. Across every one of our 99 counties, our people are hardworking, independent, and strong. They believe in responsibility, in community, and in leaving things better than they found them. Serving you has been one of the greatest privileges of my life.

As I enter my final legislative session as your Governor, I do so deeply grateful, fully committed, and determined to finish strong.



There will be time to look back and time to say thank you. But tonight, our focus is forward—on what still needs to be done, and on doing it together.

Because every person in this chamber came here for the same reason: to do what you believe is right for the people of Iowa. We may disagree. We have disagreed. We will disagree again. But those disagreements have always been rooted in conviction, not indifference—and in a shared belief that Iowa is worth fighting for.

And that is what this session must be about.

Not politics, but people. The people who sent us here. The families trying to make ends meet. The farmers weathering uncertainty. The veterans who served us. The students preparing for their future. The seniors who want to stay in their homes and young Iowans who are looking to buy their first. The small businesses and communities that form the backbone of our state.

So let's meet this moment the way Iowans always have: with honesty, with humility, and with a willingness to work together.

Let's solve real problems. Let's deliver real results. And let's leave Iowa stronger than we found it.

The condition of our state is strong. And with the work we do here—together—its future will be even stronger.

Thank you. God bless you. And God bless the great state of Iowa.

*As the General Assembly returns for the 91st Legislative Session—my last as your governor— I look ahead with hopeful anticipation and back with immense pride on what we’ve accomplished together.*



Iowa is leading the country. We’ve reduced income taxes more than any other state. We’re one of only three states whose students have fully recovered to pre-pandemic math and reading levels. We rank second for opportunity, fourth for best health care system, fourth for school choice, and seventh for affordability.



That doesn’t happen without a strong commitment to common-sense, fiscally-responsible policies that make a real difference in the lives and livelihoods of Iowans. Cutting taxes so families keep more of their own money to invest in their dreams. Expanding educational freedom so parents can choose the best school for their children. Transforming rural health care so every Iowan has access closer to home. Ensuring the safety of our communities. Honoring our heritage.





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*Iowans are hardworking,  
independent, and  
strong. We believe  
in responsibility, in  
community, and in  
leaving things better  
than we found them.*

— **GOV. KIM REYNOLDS** —





As public servants, we have a responsibility not only to the people who elected us, but to the generations of Iowans yet to come. Working together, we can ensure Iowa remains strong, prosperous, and vibrant—a state we're proud to call home and one that stands out as a model for the nation.

#### GOV. REYNOLDS PROPOSES:

1. Delivering Property Tax Relief
2. Transforming Health Care in Iowa
3. Expanding Educational Freedom
4. Keeping Iowa's Farms in the Family
5. Serving Iowans Who Served Us
6. Preserving Public Safety





## Delivering Property Tax Relief

When Governor Reynolds took office, Iowa's top income tax rate was among the highest in the nation. Now, after six historic tax cuts, our state benefits from a 3.8% flat income tax, a top corporate tax rate approaching 5.5%, no taxes on inheritance or retirement income, and an unemployment insurance tax that's just half of what it used to be.



Thanks to the Trump administration's historic tax cuts for working families, Iowans are set to save on federal taxes, too. And because the Governor signed a bill conforming to all federal tax cuts at the state level, Iowans will get these same cuts on their Iowa taxes—eliminating taxes on tips, overtime, and Social Security.

Yet, for all the progress we've made, one issue continues to impact Iowans in every community and at every income level: property taxes. In fact, levies are rising faster than both inflation and population growth. That is not acceptable. Governor Reynolds' plan for property tax reform is estimated to save taxpayers more than \$3 billion over the next six years.



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*Spending drives taxes,  
and the most reliable  
way to protect taxpayers  
is to limit the growth  
of government.*

GOV. KIM REYNOLDS

## GOV. REYNOLDS PROPOSES:

- Implementing a cap on total revenue growth for all taxing authorities, with exceptions for debt service and school funding.
- Moving the assessment schedule from every two years to every three years.
- Limiting the overuse of Tax Increment Financing (TIF) districts.
- Freezing property tax bills for seniors age 65 and up in homes valued at \$350,000 or less.
- Expanding tax-free savings accounts for first-time homebuyers.
- Eliminating election mandates for County Treasurer, Auditor, and Recorder positions.
- Establishing a grant program to assist local governments with new shared services agreements.
- Accelerating the Secure an Advanced Vision for Education funding stream to generate additional property tax relief.



### Revenue Cap

Local government spending drives property taxes. Limiting spending is the most reliable way to protect taxpayers.

- Restricts total revenue growth for all taxing authorities to 2% plus new construction, with exceptions for debt service and school funding.

### Assessment Schedule

The more frequently property tax assessments occur, the more local governments have to spend. Reducing that frequency will protect families from runaway valuations and create more predictability.

- Moves property tax assessments from every two years to every three years.



## TIF Reform

TIF allows cities and counties to fund economic development by capturing a designated district's increase in property tax revenue after improvements are made. Additional revenue from property values exceeding the base amount after improvements is used to pay for infrastructure, redevelopment, or other approved projects.

Some cities have designated large areas as TIF districts and continue diverting funds long after original project costs have been covered. When property tax growth inside a TIF district is diverted to pay for development projects, schools, counties, and other taxing bodies lose revenue. To compensate, they often raise tax rates on outside properties, shifting the burden to taxpayers. Reforms are needed to improve transparency and limit overuse.

- Limits TIF to public purposes within public infrastructure, redevelopment, and economic development projects.
- Sets project time limit of 20 years.

## Senior Tax Freeze

For older Iowans living on fixed incomes, rising property taxes threaten their ability to remain in their home long term.

- Freezes property tax bills for seniors 65 and up who live in homes valued at \$350,000 or less.

## FirstHome Iowa Accounts

Rising taxes and home prices together leave many young Iowans wondering if they'll ever achieve the American Dream. Like the Iowa 529 Plan, FirstHome Iowa Accounts empower families to begin saving for a home years in advance—helping sons, daughters, and even grandchildren be prepared for homeownership when the time comes.

- Expands tax-deductible saving accounts for first-time home purchases.







## Shared Services

To reduce the cost of government, we must think differently about how public services are delivered. Many communities are already partnering with other government entities on fire and EMS, public health, county engineering, law enforcement, and more. By further expanding collaboration at the local level, governments can become even more effective and efficient—and pass the savings on to their residents.

- Creates a \$10 million fund to provide grants to local governments to assist in efforts to consolidate government positions and pursue shared services agreements with other local governments.

## Eliminate Election Mandates for Certain County Positions

Iowans value local control and the right to vote—but they also expect their tax dollars to be spent wisely. While county elections are an important tradition, not every office requires a ballot to be accountable.

This bill modernizes county government by allowing certain administrative positions to transition from elected to appointed. Doing so allows county boards the flexibility to review their individual needs. The result is a more efficient, professional, and responsive local government that works better for taxpayers.

- Eliminates election mandates for County Treasurer, Auditor, and Recorder positions.

## SAVE Acceleration

Iowa's Secure an Advanced Vision for Education (SAVE) funding stream is a statewide one-cent sales tax for school infrastructure and technology needs. In 2019, the Governor signed legislation increasing the share of SAVE funds allocated to property tax relief. Now she proposes to accelerate the amount and timeline to provide Iowans additional relief sooner.

- Sets Iowa on a trajectory to allocate 30% of SAVE funds to property tax relief by state fiscal year 2030.



## Transforming Health Care in Iowa

Governor Reynolds has long prioritized policies that improve health care for Iowans of all ages and in every community. Her investments have contributed to Iowa's ranking as the top state for health care affordability and one of the top five states for best health care system.



### Since Governor Reynolds took office, she has:

- Expanded mental health services for adults and established the state's first Children's Mental Health System.
- Designated schools as Medicaid sites of service for virtual behavioral health services.
- Invested in inpatient and outpatient substance use treatment.
- Increased funding for home and community-based services.
- Expanded funding and eligibility for loan repayment benefits, established fellowship and residency programs, and increased health care registered apprenticeship programs to build Iowa's health care workforce.
- Launched a Centers for Excellence grant program to expand access to maternal health and specialty care in rural regions.
- Invested in Medicaid maternal health provider rates.
- Streamlined the Certificate of Need process for building new health care facilities or enhancing existing ones.
- Aligned Iowa's mental health and disability service regions into one statewide behavioral health system.
- Invested in combating opioid addiction through substance use prevention, treatment, and recovery.
- Invested \$1 billion in broadband expansion, improving patient access to telehealth services statewide.
- Established caps on non-economic damages in medical malpractice lawsuits.



Last year, Governor Reynolds proposed and enacted comprehensive rural health care legislation. Now, with an infusion of federal funding through the Rural Health Transformation Program — \$209 million in year one alone — the state will build on its strong foundation by executing its innovative Healthy Hometowns plan to make rural health care more accessible, connected, and patient-focused.

The Governor also committed \$1 million for cancer research last year to better understand what's driving Iowa's high cancer rates. The project — a partnership between Iowa HHS and the University of Iowa College of Public Health — launched in July 2025 and will conclude in June 2026. In the meantime, Healthy Hometowns will invest more than \$50 million for cancer prevention, screening, and treatment this year.

In addition, Governor Reynolds is focused on legislative priorities that promote healthy behaviors and access to care.



#### GOV. REYNOLDS PROPOSES:

- Requiring a nutrition-focused continuing medical education (CME) course for physicians.
- Requiring the implementation of Healthy SNAP and Healthy Summer EBT waivers.
- Eliminating foods and beverages that contain certain dyes and additives from schools' meal programs and vending machines.
- Allowing psychologists licensed in other states to practice in Iowa.
- Eliminating the Certificate of Need requirement for outpatient behavioral health and other facilities.
- Improving access to Ivermectin.
- Improving access to hormonal contraceptives.
- Opening the door for Iowa to establish a state-based health insurance exchange.



## Continuing Medical Education Nutrition Course

Physicians are the leaders of their patients' care teams. With rates of obesity and chronic illness increasing among adults and children, it's more important than ever that physicians are knowledgeable about nutrition and prepared to address the topic with their patients.

- Requires nutrition CME for physicians to maintain their Iowa medical licenses.

## Healthy SNAP and Summer EBT

Iowa ranks 17th in the nation for adult obesity and one of every six children in Iowa are considered obese. This can lead to chronic health conditions such as Type 2 diabetes, high blood pressure, and heart disease. Food assistance programs that are nutrition-focused do more to help low-income Iowans by addressing both hunger and health.

- Requires Iowa HHS to seek a waiver for Healthy SNAP and Healthy Summer EBT purchases.

## Eliminating Dyes and Additives from School Foods

Research indicates that chemicals in some food dyes and additives contribute to behavioral issues in children. School food programs focused on improving nutrition are best for students. The following proposed changes would be effective July 1, 2027, for public school districts and public charter schools.

- Bans the use of certain dyes and additives: Blue 1, Blue 2, Green 3, Red 40, Yellow 5, Yellow 6, potassium bromate, and propylparaben.
- Prohibits schools from providing foods or beverages during the school day that contain identified ingredients.

## Interjurisdictional Psychology Licensing Compact

Currently, Iowa is one of only seven states in the U.S. that don't allow psychologists licensed in other states to practice in Iowa. Changing this would help build the state's health care workforce in a much-needed area, expanding Iowans' access to behavioral health services.

- Allows psychologists licensed in other states to practice in Iowa.

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*“We’re developing cancer care hubs in rural areas, helping fund the oncologists, equipment, and advanced medical technology necessary to provide this specialized treatment.”*

GOV. KIM REYNOLDS



## Certificate of Need

Iowa's Certificate of Need program requires health care providers to get state approval for new facilities, services, or equipment. By eliminating this requirement for outpatient behavioral health and other facilities, much-needed services could expand at a faster rate.

- Eliminates the Certificate of Need requirement for outpatient behavioral health.

## Over-the-Counter Ivermectin

Human-use ivermectin is approved and effective for certain parasitic infections, head lice, and rosacea, and some advocate for expanded use of the drug to treat a variety of other conditions.

- Allows ivermectin to be sold over the counter without a prescription.

## Over-the-Counter Contraceptives

Expanding access to over-the-counter contraceptives could help to prevent unintended pregnancies.

- Allows pharmacists to dispense self-administered hormonal contraceptives to women 18 years and older without a prescription.

## State-Based Health Insurance Exchange

The Affordable Care Act is far from affordable. If Congress is unable to fix it, our state must explore opportunities to reduce costs.

- Allows Iowa to seek a waiver from the Centers for Medicare & Medicaid Services to establish a state-based health insurance exchange.





## Expanding Educational Freedom

Educational freedom empowers families to make the best educational decisions for their children. Every child is unique—different learning styles, interests, and family circumstances mean that a one-size-fits-all approach to education doesn't work for everyone. School choice ensures parents have access to a variety of options so they can select the learning environment where their child will thrive.



Under Governor Reynolds' leadership, Iowa's education system has expanded to offer an all-of-the-above model for students and families.

- **Public schools** are the cornerstone of education in Iowa.
- **Open enrollment** provides the flexibility to attend a public school outside a district of residence.
- **Public charter schools** offer innovative approaches that are tuition-free, independently operated, and within the public system.
- **Accredited private schools** often focus on specialized programs and values-based education.
- **Homeschooling** prioritizes personalized learning at home.

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*In our classrooms, teachers meet kids where they are, believe in what they can become, and do the quiet, everyday work that changes lives.*

GOV. KIM REYNOLDS

In 2021, as Governor Reynolds pursued a strong, nationally recognized school choice agenda, Iowa had only two public charter schools, both established by local school boards. That year, the governor introduced legislation allowing charter schools to be founded by independent groups not affiliated with a public school district. Since the bill was enacted, Iowa has approved 16 public charter schools, 10 of which are currently in operation. From FY23 to FY25, enrollment in Iowa’s public charter schools has increased 213%.

In 2024, the Governor worked with the Legislature to close a per pupil funding gap between public and charter schools, established the Charter School Start-up Grant program, and allowed vacant or underutilized public school district facilities to be acquired by other educational entities, encouraging further expansion of charter and other schools.

Public charter schools are an important and emerging education model in Iowa, and Governor Reynolds intends to foster an environment in which they and their students continue to thrive.



#### GOV. REYNOLDS PROPOSES:

- Enabling all state per pupil funding to follow a student from the public school district of residence to the public charter school of choice.
- Ensuring charter school students can access concurrent enrollment courses.
- Allowing eligible charter school students to participate in extracurricular activities at their public school district of residence.
- Naming charter schools as approved settings for student teachers to gain experience and earn their degree.
- Requiring charter schools to make driver education available for students.



## Funding Follows Students

Currently, when a student enrolls in a public charter school, their resident school district keeps certain state funds intended to support the student's education—even though the student doesn't attend a school in the local district.

As public charter school enrollment grows in Iowa, it's important that state funding tied to instruction follows students. This ensures every child has access to the resources they need, no matter which public school they attend.

- Requires funding to follow students from their resident district to the public charter school of their choice.

## Concurrent Enrollment

Although traditional public school students may earn concurrent enrollment college credit at no cost, current law omits naming public charter school students.

- Extends access to concurrent enrollment courses to charter school students.

## Extracurricular Activities

Currently, there are pathways for students in nonpublic schools and homeschool students to join extracurricular activities—like sports, music, or clubs—at their resident public school district.

Public charter school students do not have this same opportunity, even though they are part of Iowa's public education system.

- Creates a pathway for public charter school students to participate in extracurricular activities offered by their resident public school district.





## Student Teachers

Under current Iowa law, student teachers can only complete their required teaching experience in certain approved settings. Public charter schools are not specifically approved, even though they are part of Iowa's public education system and must employ licensed teachers.

- Update Iowa Code to recognize public charter schools as an approved setting for student teaching.

## Driver Education

Iowa law requires each public school district to offer or make driver education available to all students who live in their district. Public charter schools are not currently required to do this.

- Update Iowa Code so public charter schools must also offer or make driver education available to their students.



## Keeping Iowa's Farms in the Family

Iowa's agricultural economy depends on strong family farms and the next generation of farmers ready to carry on the tradition. But for many beginning farmers, the biggest challenge is getting access to land and resources.



Since 2007, Iowa's Beginning Farmer Tax Credit has existed to help aspiring farmers overcome that issue, making it easier for experienced farmers and landowners to transfer assets to the next generation.

But over time as circumstances changed, the Beginning Farmer Tax Credit has fallen short of achieving its intended goal. A tax change in 2022 made lease income tax-free for retired farmers, which means the credit no longer benefits them because it's non-refundable. Additionally, the program only applies to land leases, not land sales. Land ownership is arguably the single greatest barrier for beginning farmers.

By adapting the program for the future, Governor Reynolds will help Iowa's farmers keep land in production, promote affordable access to land, and ensure Iowa's agricultural workforce and economy remain strong for generations to come.

Governor Reynolds will also strengthen the farm economy by reaffirming the state's support for biodiesel. Iowa is the nation's leading producer of biofuel, and strengthening this innovative industry builds prosperity, increases environmental sustainability, and diversifies Iowa's ag portfolio.

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*Modernizing the Beginning Farmer Tax Credit will help strengthen our multi-generational farm families.*

GOV. KIM REYNOLDS

## GOV. REYNOLDS PROPOSES:

- Creating a new tax credit for asset owners who sell to a beginning farmer.
- Changing the tax credit from non-refundable to refundable.
- Modifying existing credit rates for asset owners who lease to a beginning farmer.
- Establishing a lifetime tax credit cap of \$250,000 per asset owner.



## Land Sales Included

Adding land sales as an eligible transaction makes it easier for families to pass farms down and for new farmers to buy land.

- Credit 5% of the sale price; capped at \$100,000 per transaction.
- Sales to related parties explicitly allowed to facilitate family succession.
- Land sale credits accepted year-round; no deadline applies.

## Refundable Credits

Under current law, credits are non-refundable, which means retired farmers often can't use them. Making credits refundable ensures they have real value, encouraging more participation.

- Responds to recent changes in state tax law that allow retired farmers to exempt farm lease income from state taxation.

## Better Lease Incentives

The bill increases credit rates for cash rent leases and adds bonuses for affordable, long-term agreements. This helps beginning farmers secure stable, fair leases.

- Cash Rent Lease: Increases the base tax credit rate from 5% to 10%; creates a 2% credit bonus if the lease is set at or below 100% of the county average rental rate OR if the lease has a term of either 4 or 5 years.
- Crop Share Lease: Maintains the existing 15% tax credit rate; creates a 2% credit bonus if the lease has a term of either 4 or 5 years.

## Lifetime Cap

The bill establishes a lifetime tax credit cap of \$250,000 per asset owner.

- This limit is in addition to the existing statute that limits asset owner participation to no more than a total of 15 years.

## Biodiesel Requirement

In 2019, by executive order, the Governor required all diesel-engine vehicles purchased by the state to be certified compatible with biodiesel blended fuel classified as B-20 or higher.

- Codifies the executive order and expands it, stipulating that a private entity must make the same certification prior to being awarded a contract for state passenger vehicle rental or leasing.





Iowa's veterans have served our nation with honor, yet when it comes to delivering the benefits they've earned, we are falling short. Today, Iowa ranks 44th in the nation for veteran benefits, and only 29% of Iowa veterans are receiving the assistance they deserve. This isn't because our veterans aren't eligible—it's because our system is outdated and inefficient. As a result, veterans are struggling to navigate a complex system, and too many are falling through the cracks.

Governor Reynolds believes it's our duty to ensure veterans receive the benefits and support they deserve. For that reason, she's proposing legislation that will honor the service of Iowa's veterans with a system that works. By aligning resources and improving efficiency, Iowa can become a leader in veteran care and do right by those who have done so much for us.



#### GOV. REYNOLDS PROPOSES:

- Developing a County Grant Program that incentivizes performance and delivers more benefits to our veterans.
- Aligning all counties on one veteran claim system and eliminating paper claim applications.
- Establishing a formal Iowa Department of Veterans Affairs (IDVA) training budget to support county Veterans Service Officers (VSOs) and offer enhanced 1:1 on-the-ground training and assistance.

“

*Our debt of  
gratitude is best paid  
by ensuring our veterans  
get every benefit  
they've earned.*

GOV. KIM REYNOLDS



## County Grant Program

Currently, each one of Iowa's 99 counties receives \$10,000 annually to support their local Veterans Service Officers (VSOs). The governor's proposal ties state funds to outcome and performance measures by county.

- The top third of counties in VA compensation per capita will receive \$15k—a 50% increase.
- The middle third of counties will receive a guaranteed \$5k, with a bonus award of \$5k if compensation per capita is increased by 5%.
- The bottom 33 counties would receive a base of \$2k, with a bonus award of up to \$3k if compensation per capita is increased by 5%.

## IDVA Training

Most county VSOs are veterans themselves and want to provide the best assistance possible, but not all have the tools or support necessary.

- Provides a dedicated team from IDVA to meet county VSOs where they are, provide on-site technical assistance, and improve the amount of benefits our veterans receive.

## Claims System

Across the state, counties are using different IT systems to submit veterans' benefit claims, and some are even processing paper claims.

- Requires counties to use a single statewide claim system.





## Preserving Public Safety

Over the past nine years, Governor Reynolds has had a strong focus on the safety and security of Iowans. She signed legislation requiring hands-free use of devices while driving, and added 100 new state troopers to the roads by moving Department of Transportation Motor Vehicle Enforcement officers into the Department of Public Safety.

She made rioting a felony and increased penalties for assault, destroying public property, and obstructing roads. She also established qualified immunity and increased due-process protections for peace officers.



And after the Biden Administration failed to secure our border, Governor Reynolds deployed the Iowa National Guard and Department of Public Safety to support Operation Lone Star in Texas, she advanced legislation to make illegal reentry into the state a crime and, under the Trump Administration, supported MOUs with U.S. Immigration and Customs Enforcement.

Now, with millions of Biden-era illegal immigrants in our country, public safety threats are a reality in every state. The Governor intends to codify executive action she has already taken and build on it, so that all Iowans can continue to build a life in safety and security.

Throughout her tenure, Governor Reynolds has also stood boldly against antisemitism. She has signed legislation rejecting this ancient hatred as defined by the International Holocaust Remembrance Alliance, blocked state funds from supporting the radical anti-Israel Boycott, Divestment, and

Sanctions movement, and restored the Holocaust memorial on the Iowa Capitol grounds.

This year, the Governor aims to take the next step: codifying her executive order addressing antisemitism in Iowa's schools to ensure our state never turns a blind eye to it.

### GOV. REYNOLDS PROPOSES:

- Codifying executive order on SAVE and E-Verify.
- Establishing a new Presumption of Detention law.
- Establishing a new Voting Oath requirement.
- Codifying executive order on antisemitism.



## SAVE & E-Verify

In October 2025, the Governor ordered all state government departments to confirm employment eligibility for newly hired employees using the federal E-Verify system, and to verify immigration status or U.S. citizenship before granting professional licenses.

- Codifies these orders, requiring by law that state departments confirm employment eligibility and verify immigration status or citizenship.

## Presumption of Detention

Law and order are jeopardized when potentially dangerous criminals are free to post bail and roam free before going to trial.

- Establishes a rebuttable presumption of no bail for all charges of forcible felony and non-simple misdemeanor charges for illegal immigrants.

## Voting Oath

Federal law provides that only American citizens should be allowed to vote in American elections.

- Requires everyone registering to vote to swear he or she is a U.S. citizen and recategorizes the crime of election misconduct as a Class D Felony.

## Antisemitism

In June 2025, the Governor directed the Iowa Board of Regents to review the policies of the Regent Universities on antisemitism, and to review each institution's responses to antisemitic actions since October 7, 2023. Subsequent reporting confirmed that Iowa's educational leaders are firm in their adherence to the law, but also that antisemitism remains a problem.

- Requires an annual report on all antisemitic actions from the Regent Universities, community colleges, and public K-12 schools.

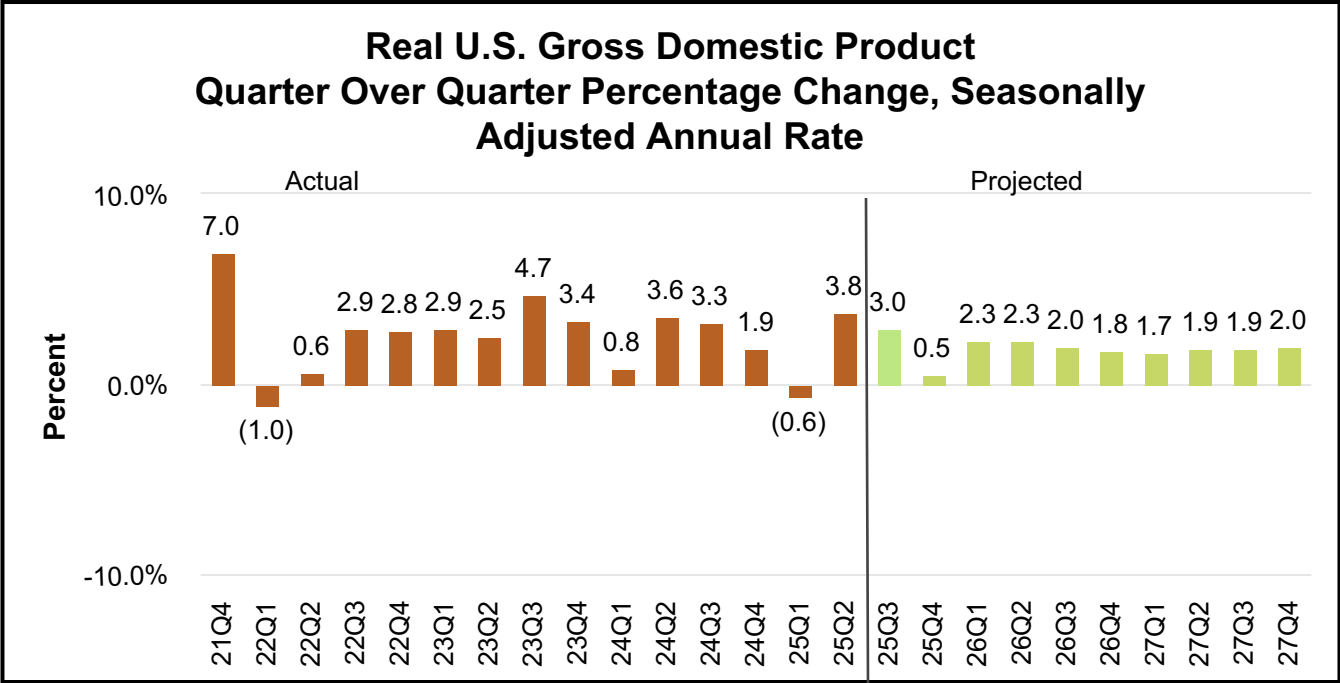


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# National Economic Conditions

## U.S. Real Gross Domestic Product (GDP)

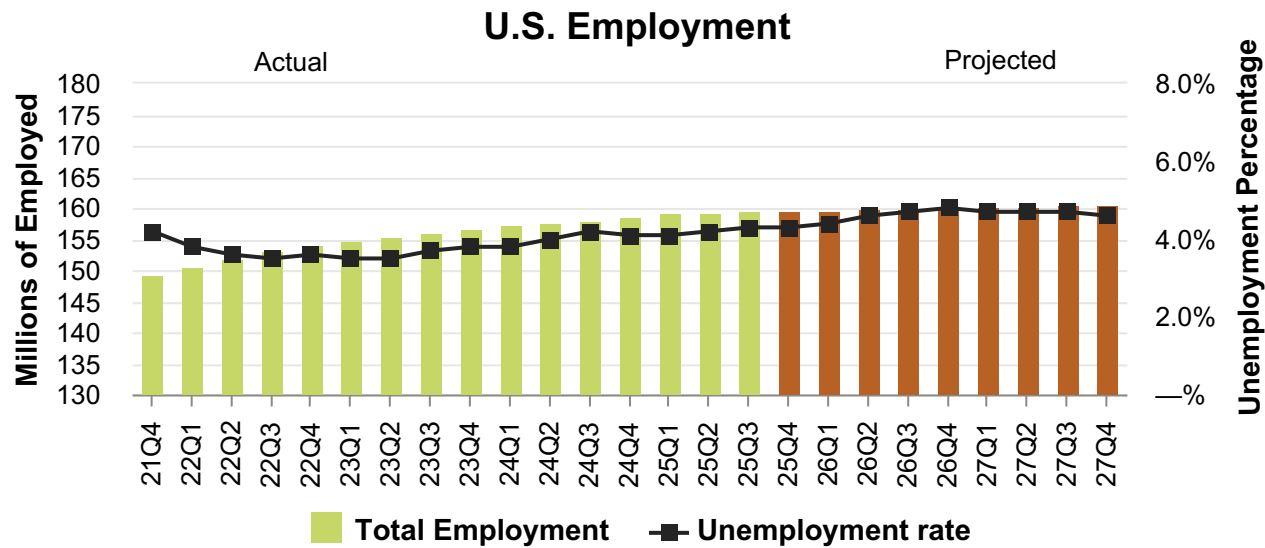
According to the Bureau of Economic Analysis, U.S. real (inflation-adjusted) GDP grew 3.8% in the second quarter of 2025. In the second quarter, real personal consumption expenditures increased 2.5%. Moody's Analytics expects real GDP to grow 3.0% in the the third quarter, 0.5% in the fourth quarter, and grow around 2.0% in subsequent quarters.



Source: Moody's Analytics, as of November 2025

## U.S. Employment

For September 2025, total nonfarm payroll employment increased by 119,000 jobs month over month, and the unemployment rate was 4.4%. Moody's Analytics estimates that the U.S. labor market is on track to gain 1.0 million jobs in 2025 and forecasts that job growth will decelerate to 0.3 million jobs in 2026 and to 0.3 million jobs in 2027.

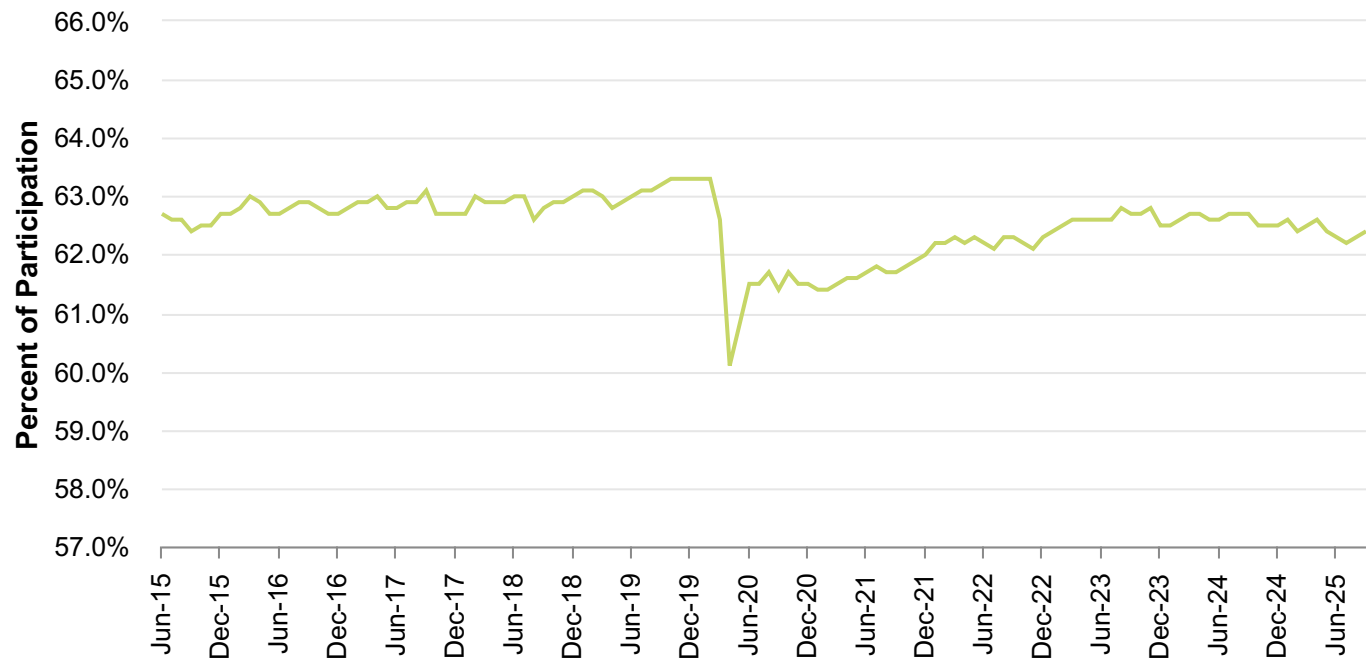


Source: Moody's Analytics, as of November 2025



The labor force participation rate declined year over year as of September 2025 – down from 62.7% to 62.4%.

### Labor Force Participation Rate

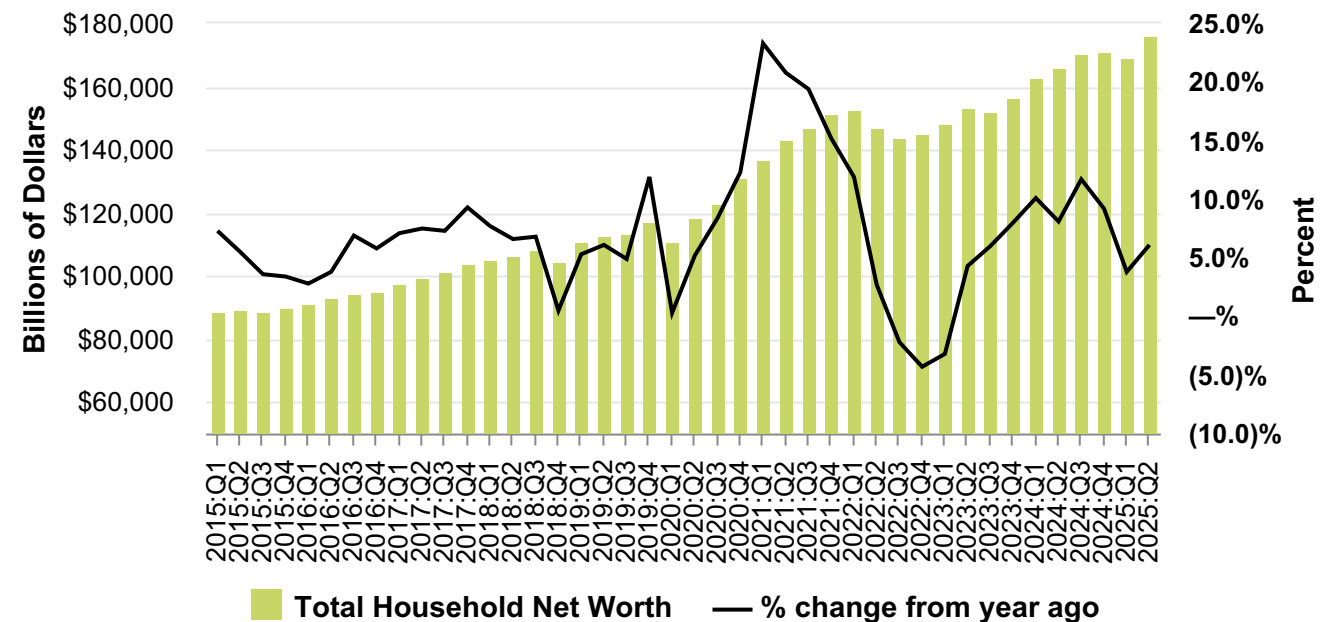


Source: Bureau of Labor Statistics, as of September 2025

### Consumer Wealth and Spending

Net worth reached a record high in the second quarter of 2025, \$5,360.17 billion dollars higher than the fourth quarter of 2024. According to Moody's Analytics, consumer spending is expected to grow 3.3% in the third quarter and 0.6% in the fourth quarter. Consumer spending is expected to grow 2.5% in 2025 and 1.4% in 2026.

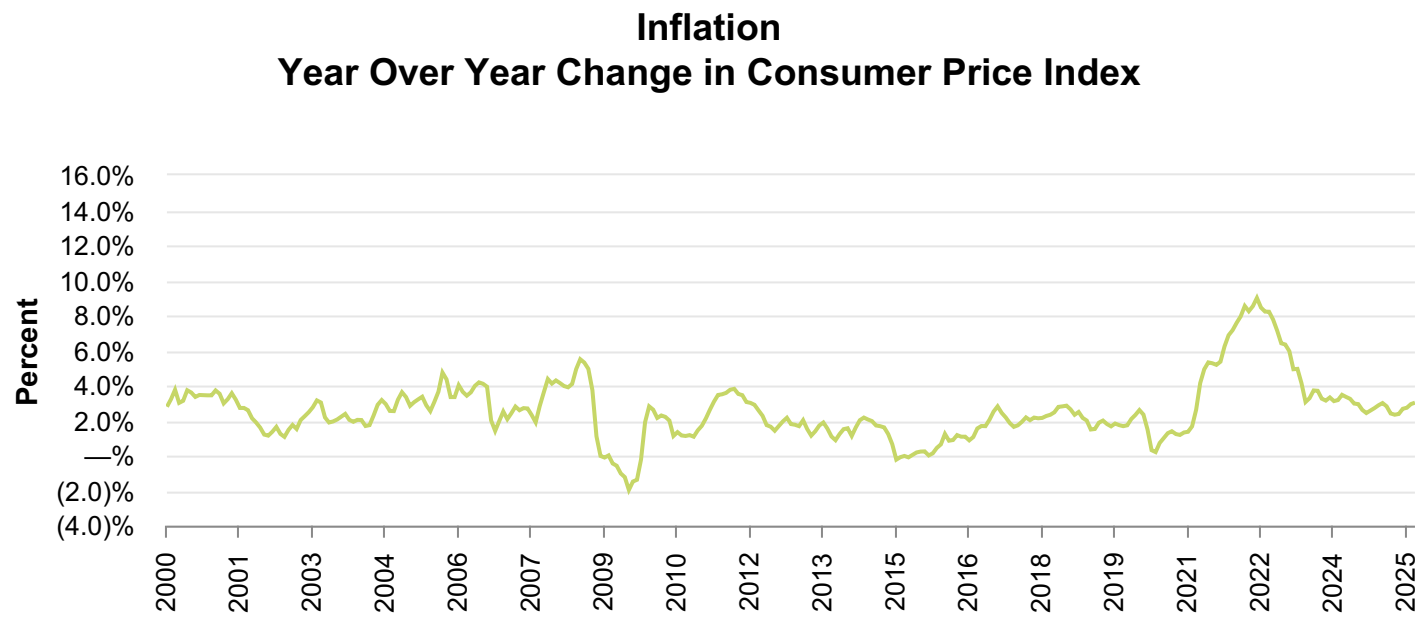
### Net Worth



Source: Federal Reserve, Federal Reserve Bank of St. Louis, as of Q2 2025

**Inflation**

Inflation has declined year over year, significantly, after peaking in 2022 – moving from 9.0% to 3.0% in September 2025. The less volatile ex-food and energy, or core inflation, was also 3.0% year over year in September.



Source: Federal Reserve, Federal Reserve Bank of St. Louis, Bureau of Labor Statistics, as of September 2025

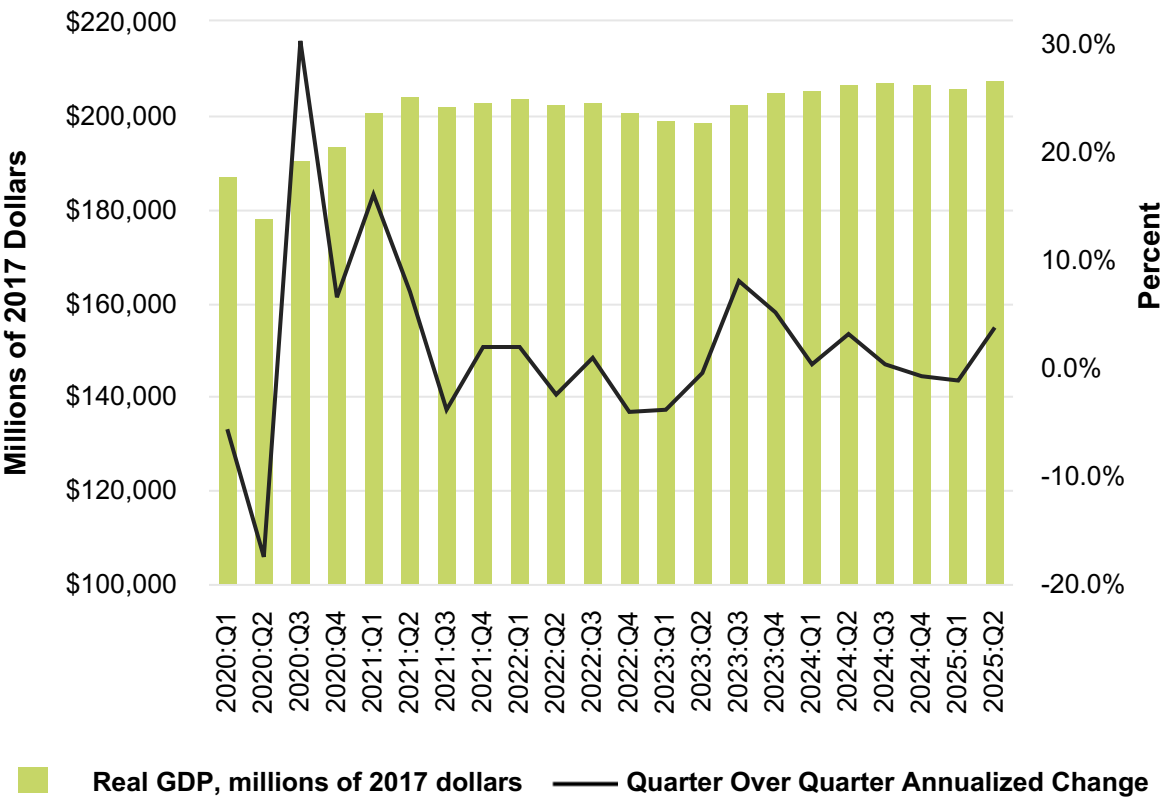
# Iowa Economic Conditions

## Iowa Gross Domestic Product

Iowa real Gross Domestic Product (GDP) increased 2.5% in the year 2024. On a quarter-over-quarter annualized basis, real GDP contracted -1.2% in the first quarter of 2025 and increased 3.7% in the second quarter.

In 2024, 24.4% of the State’s nominal GDP was comprised of finance and insurance, real estate, rental, and leasing, up from 24.0% in 2019. Manufacturing made up 16.7% of GDP, down from 17.1% in 2019. Agriculture, forestry, fishing, and hunting made up 5.7% of nominal GDP versus 3.4% in 2019.

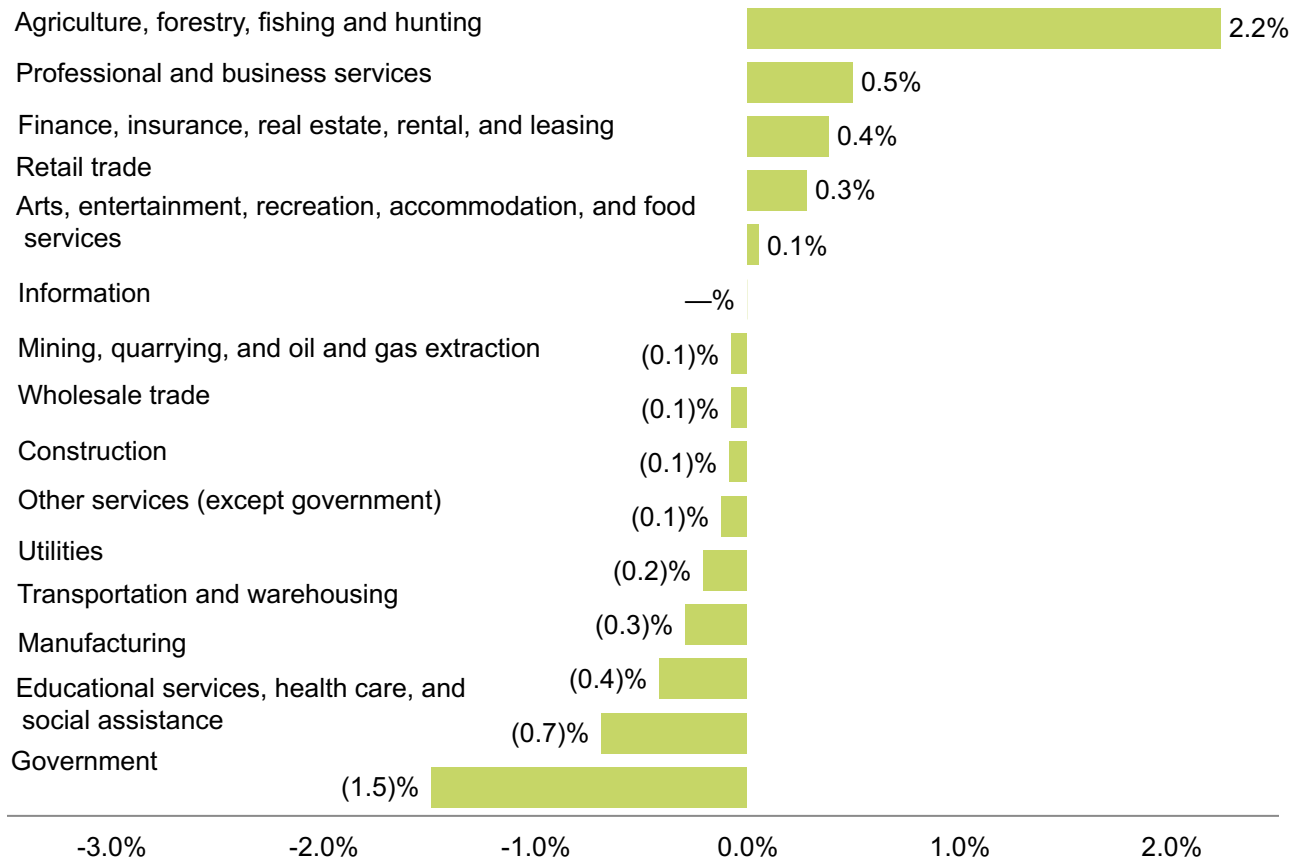
**Iowa Real GDP, 2017 Dollars Level and Quarter Over Quarter Annualized Change**



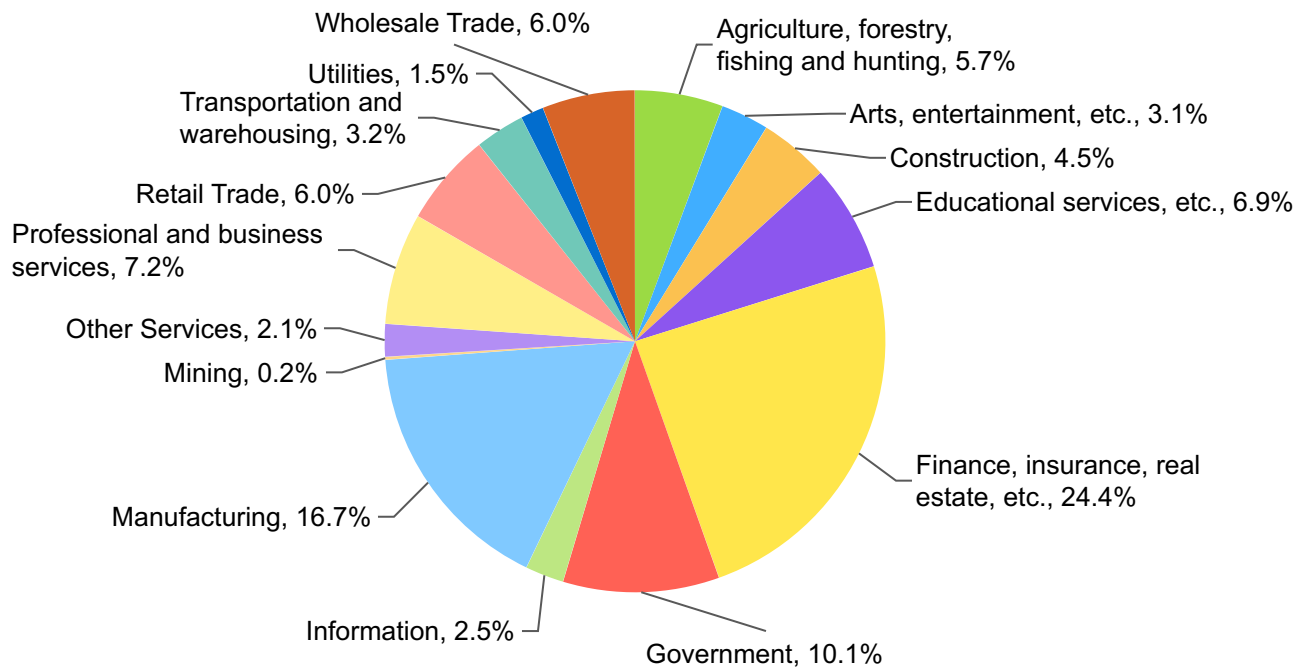
Source: Federal Reserve, Federal Reserve Bank of St. Louis, Bureau of Economic Analysis, as of Q2 2025



## Change of Percent of Nominal State GDP 2019 to 2024



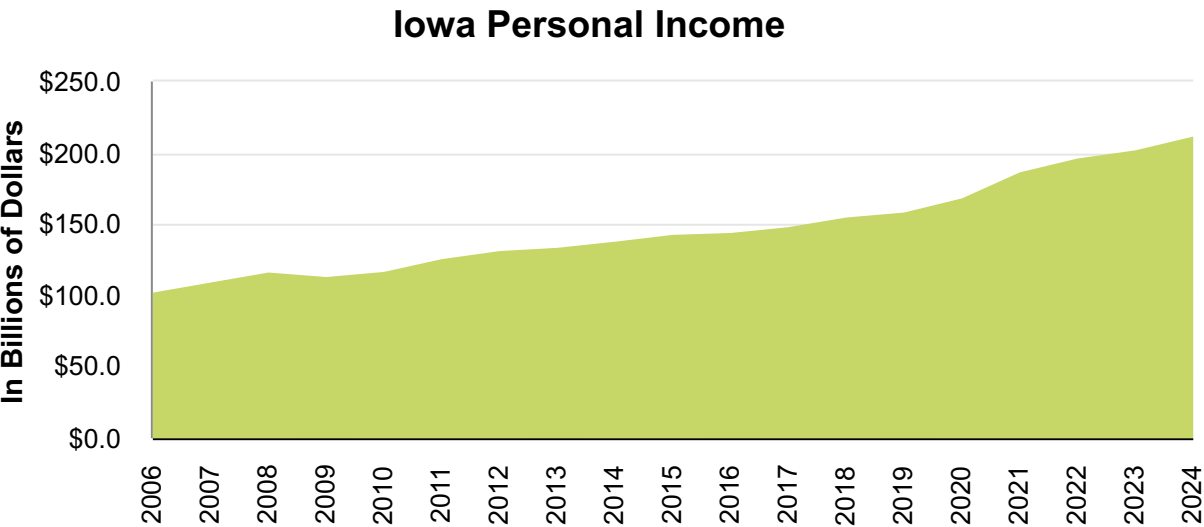
## Percent of Iowa Nominal GDP 2024



Source: Bureau of Economic Analysis, annual data from 2024

**Personal Income**

Iowa nominal personal income growth accelerated in 2024 – growing 4.79% after increasing 2.92% in 2023. Nominal personal income grew 5.22% in 2022 and 10.84% in 2021.

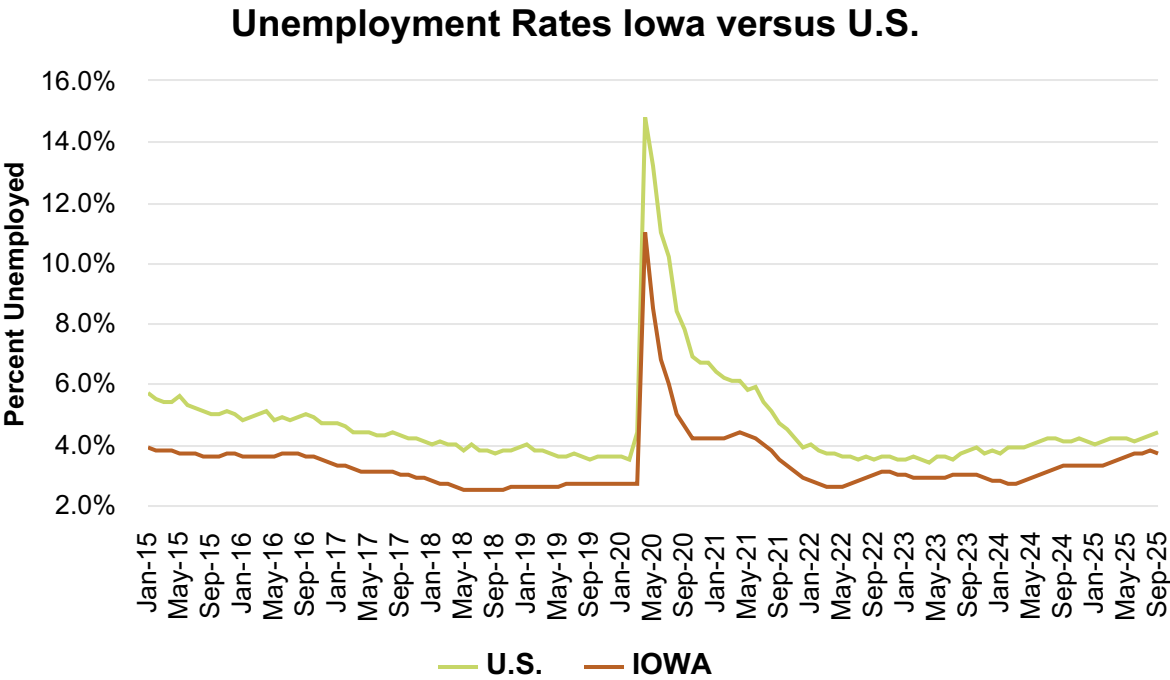


Source: Bureau of Economic Analysis, annual data from 2024

**Employment**

As of September 2025, Iowa added 3,700 jobs year over year. Construction added 5,500 jobs, government added 4,300 jobs, and education and health services (private) added 4,200 jobs. The manufacturing sector shed -4,100 jobs.

Iowa’s unemployment rate has historically been below the national average. As of September 2025, the state unemployment rate was 3.7%, up from a recent trough of 2.6% reached in March, April, and May 2022; the unemployment rate last September was 3.3%. The national unemployment rate was 4.4% in September 2025.

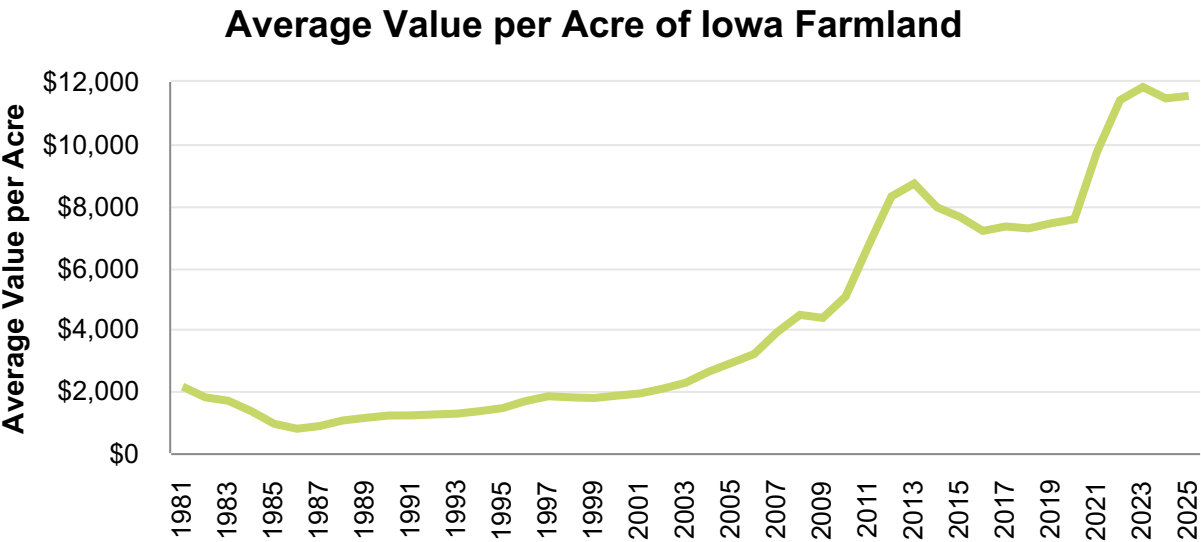


Source: Federal Reserve, Federal Reserve Bank of St. Louis, Bureau of Labor Statistics, as of September 2025

**Agriculture**

Iowa State University, in its 2025 Land Value Survey, announced that the average land value increased to \$11,549 per acre from \$11,467 per acre in 2024. According to the survey, land values increased by 0.72% after declining in 2024. Farmland values declined for the first time since 2018 in 2024.

According to survey calculations, in inflation-adjusted terms, farmland values declined 1.8%. The survey highlighted that, even as low commodity prices, increasing input costs, and high interest rates were headwinds for land values, lack of land supply, yields, and strong demand boosted prices. According to the survey, these tailwinds were not enough to offset the headwinds to lead to inflation-adjusted gains.

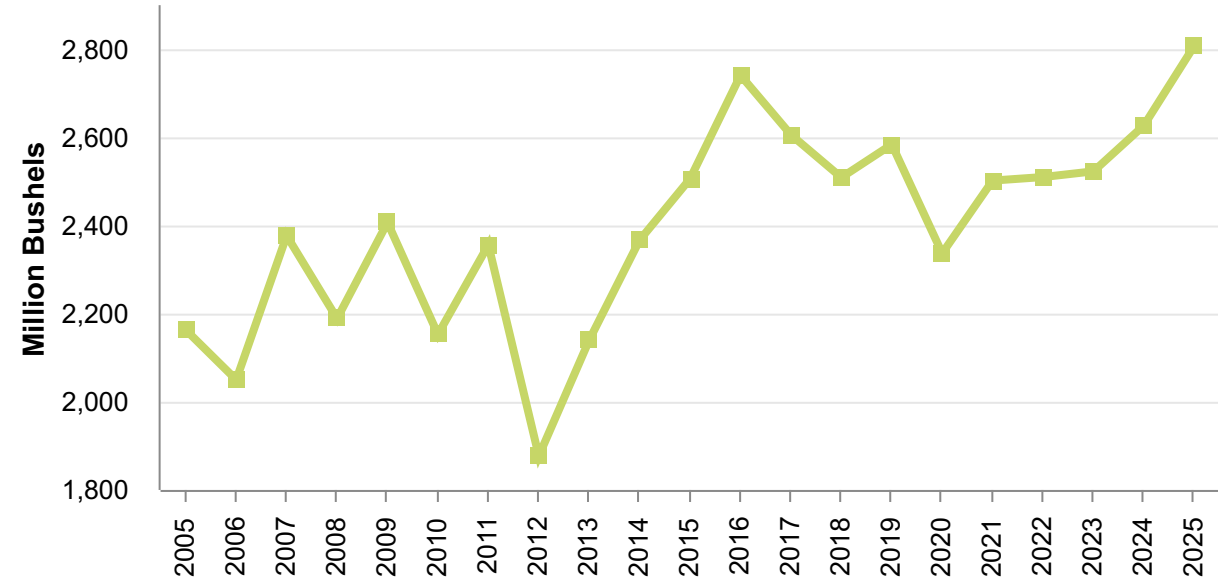


Source: Iowa State University, as of December 2025



The November 2025 update from the United States Department of Agriculture (USDA) found that, if realized, corn production would reach 2.81 billion bushels in 2025. Based on conditions, as of November, yields are expected to average 216 bushels per acre. An estimated 13.0 million of the acres will be harvested for grain. Soybean production is forecasted at 610 million bushels. An estimated 9.4 million of the acres will be harvested for grain.

Iowa Corn Production



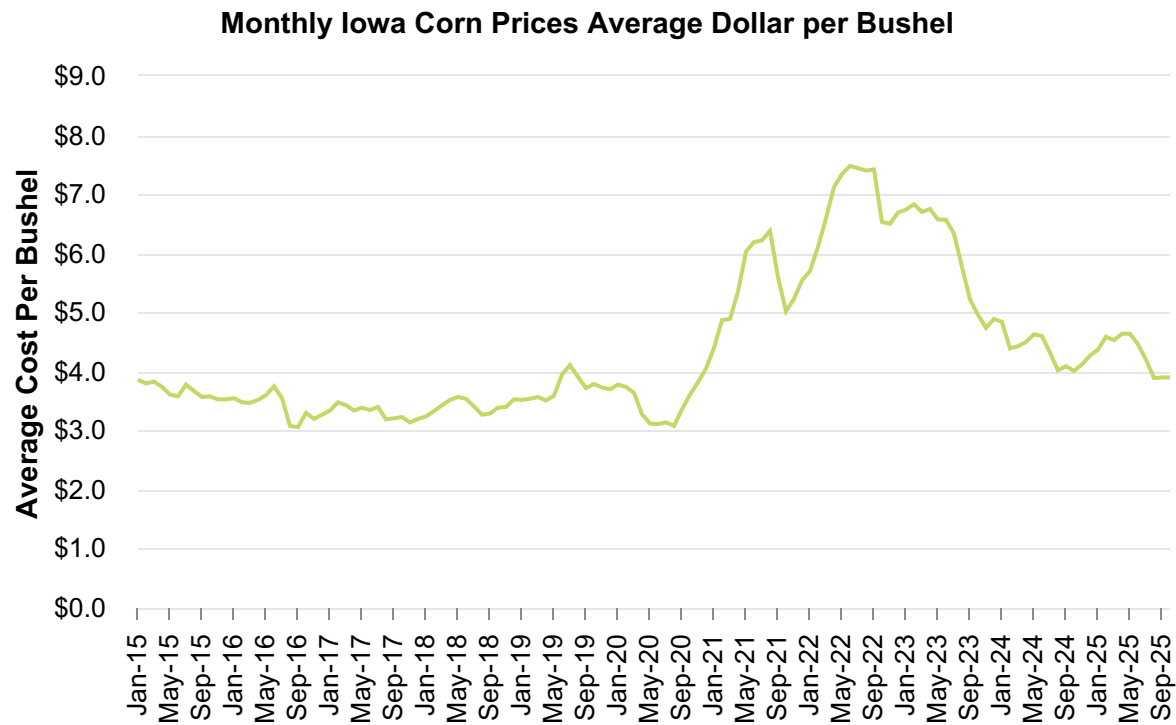
Source: United States Department of Agriculture, as of November 2025

Iowa Soybean Production

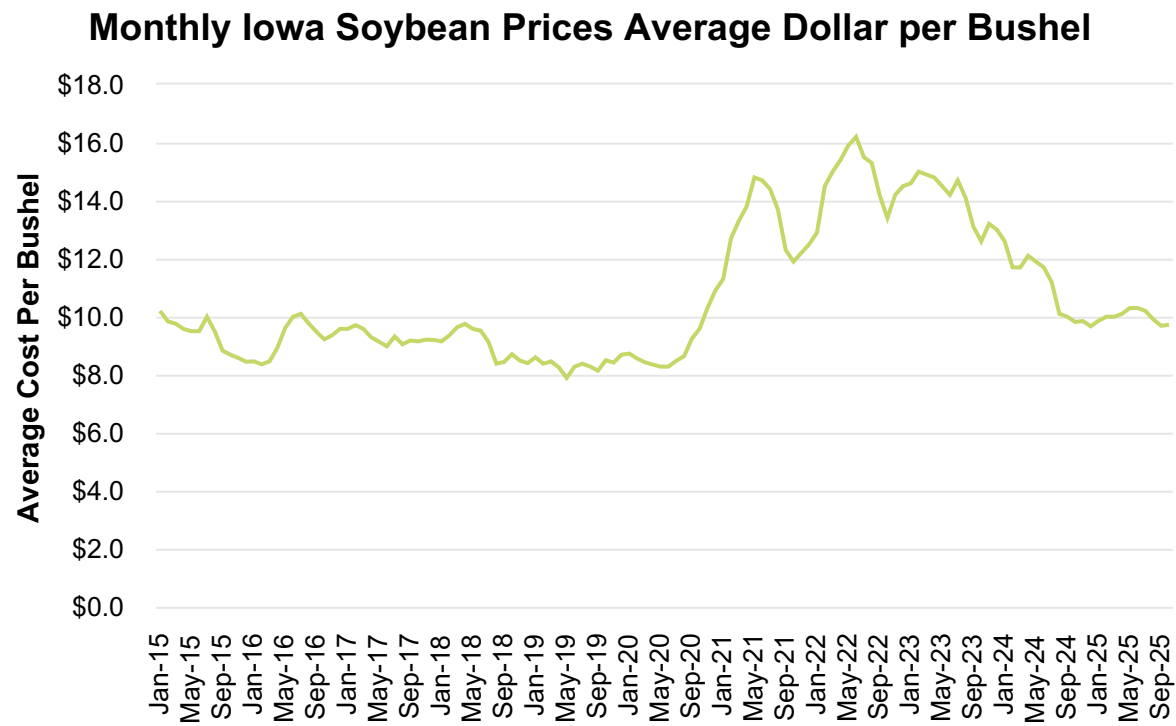


Source: United States Department of Agriculture, as of November 2025

As reported by the USDA, the average price received by farmers in Iowa for corn during October 2025 was \$3.90 per bushel, down from \$4.01 last October. The average price received by farmers in Iowa for soybeans was \$9.72 per bushel during October 2025, down from \$9.82 last October.



Source: Iowa State University/NASS/USDA, as of October 2025

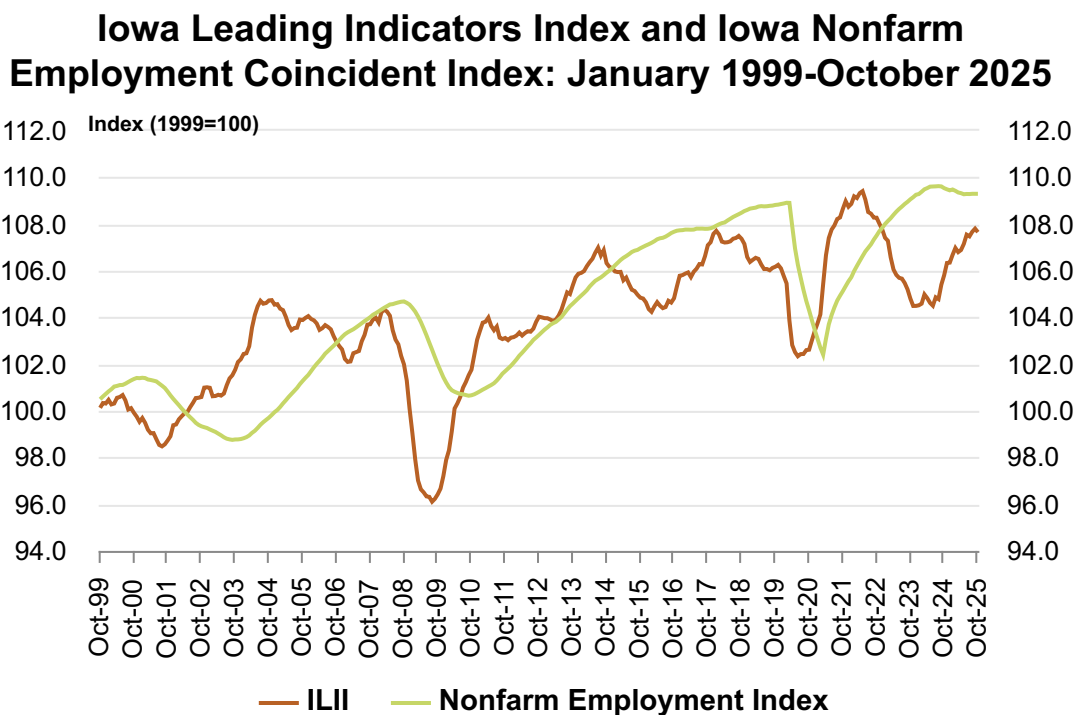


Source: Iowa State University/NASS/USDA, as of October 2025

## Iowa Leading Indicators

The Iowa Department of Revenue produces a monthly index based on economic indicators. The Iowa Leading Indicators Index (ILII) was created as a tool to predict turning points in Iowa employment. The ILII is derived from seven Iowa indicators and one national indicator. The Department designed the ILII to forecast the likely future direction of economic activity in Iowa. The techniques used to build the ILII follow those used by the Conference Board to construct the national leading indicators index. A movement in ILII for only one month does not produce a clear signal; it is necessary to consider the direction of the index over several consecutive months.

The federal government shutdown affected the release of employment and housing data utilized in the ILII and therefore, the October 2025 ILII economic analysis will be based upon available components and neutralize the as yet unavailable components. When the September and October data become available retroactive revisions will be included in the ILII historical data and nonfarm employment index.



Source: Iowa Department of Revenue, as of October 2025

The Iowa Leading Indicators Index (ILII) decreased 0.1 percent to 107.7 (100=1999) in October from 107.8 in September. The monthly diffusion index decreased to 31.3 in October from 62.5 in September.

During the six-month span through October 2025, the ILII increased 0.7 percent (an annualized rate of 1.4 percent). The six-month diffusion index remained unchanged at 100 in October from September.

The ILII was constructed to signal economic turning points with two key metrics that when seen together are considered a signal of a coming contraction: a six-month annualized change in the index below -2.0% and a six-month diffusion index below 50.0.



# Budgeting Policies

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## **Basis of Budgeting**

Iowa's budget is prepared on a modified cash basis that is used to establish and ensure compliance with enacted budgets according to applicable statutes and administrative procedures. For each fund, except for the general fund, the total amount appropriated or budgeted to be spent may not exceed the fiscal year's estimated revenues available plus the unappropriated surplus fund balance (or less a deficit) of the preceding year. The fiscal year begins July 1 and ends June 30.

For budgeting purposes, with the modified cash basis of budgeting, tax receipts are recorded at the time of deposit during the fiscal year. During the accrual period, tax receipts are determined when earned and adjusted back to the appropriate fiscal year. All other receipts are deposited to the appropriate fiscal year in which the revenues were earned if received within 60 days after the end of the fiscal year; if received after those 60 days, they are recorded in the fiscal year received. For expenditures, statute requires that no payment for goods or services may be charged subsequent to the last day of the fiscal year unless the goods or services are received on or before the last day of the fiscal year. The only exceptions allowed are repair projects, purchases of specialized equipment and furnishings, and other contracts for services, and capital expenditures for the purchase of land or erection of buildings or new construction or remodeling which were committed and in progress prior to the end of the fiscal year. In other words, except for the previously mentioned exceptions, the state must have received the goods or services on or before June 30, creating an actual liability.

## **Relationship to the Generally Accepted Accounting Principles (GAAP)**

Under GAAP, the general fund is used to account for all financial resources except those required to be accounted for in another fund. This differs materially from the Budget Basis General Fund, which is defined primarily by legislation. As a result, over 400 funds are classified as part of the general fund under GAAP; only one is included in the Budget Basis General Fund. Further information on the measurement focus and basis of accounting for funds reported in the state's Annual Comprehensive Financial Report is discussed in Note 1 to the financial statements of that report.

## **Budget Control**

The annual budget process serves as the foundation for the state's financial planning and control. Each year departments are required to submit budget requests to the Department of Management (DOM) by October 1 for the subsequent fiscal year. The state's budget is prepared by DOM for the governor, along with the proposed appropriation bills for the subsequent fiscal year, and is required to be submitted to the General Assembly by February 1. The General Assembly approves the appropriation bills, which establish spending authority for the upcoming year. The governor has the authority to approve, veto, or line-item veto appropriation bills as they are presented to her.

Departments may request revisions to allotments, appropriation transfers, or supplemental appropriations. DOM approves revised allotments within an appropriation, subject to the governor's review. The governor and DOM approve all appropriation transfers. The governor and the General Assembly act on supplemental appropriation bills in a manner similar to original appropriations. Appropriations lapse at fiscal year-end, and unobligated balances revert to the state treasury unless otherwise provided. All claims presented for payment must be approved by the appropriate department. The expenditure must be for a purpose intended by law, and a sufficient existing and unexpended appropriation balance must be available. Budgetary controls are incorporated into state accounting systems. The annual budget of the state is established through separate appropriations to individual departments for specific purposes, special outlays, and/or operating expenditures. Budget control is essentially maintained at the department level except for certain grant and aid programs where control is maintained at the program level.

## **General Fund**

For budgetary purposes, the general fund of the state receives those revenues of the state not required to be deposited in other funds. General fund revenues are obtained from the payment of state taxes and from federal and non-tax revenue sources. Major tax revenues to the general fund include the individual income tax, corporate income tax, sales/use tax, and certain other taxes and revenue.

For budgetary purposes, the state has classified general fund revenues as either “appropriable” or “appropriated.” Appropriable revenues consist of all general fund revenues other than appropriated revenues. Appropriated revenues consist of fees and charges together with support payments and reimbursements (including federal funds). Because these revenues are routinely credited to the general fund appropriation for the operation of the applicable department rather than being appropriable for other general fund expenditures, they are referred to as appropriated.

### **General Fund Expenditure Limitation**

The Code of Iowa, section 8.54, establishes a State General Fund expenditure limitation of 99% of the adjusted appropriable revenue estimate. The adjusted revenue estimate is the appropriable revenue estimate for the general fund for the following fiscal year as determined by the Revenue Estimating Conference. Adjustments may be made by adding any new revenues that may be considered to be eligible for deposit into the general fund subtracted by any revenues which are considered not eligible for deposit into the general fund that are determined to happen after the Revenue Estimating Conference meets. “New revenues” means moneys that are estimated to be received by the state because of increased tax rates or changes in tax structures and increased or newly created fees. For expenditure limitation purposes, only 95% of the new revenues may be added. Reductions to the general fund estimate due to tax rate or structure changes and reduced or eliminated fees are made at 100% of the amount.

### **Reserve Funds**

The Economic Emergency Fund was created in Iowa Code section 8.55. The Economic Emergency Fund is separate from the general fund of the state, and the balance in this fund is not considered part of the general fund. The moneys in the Economic Emergency Fund do not revert to the general fund, unless and to the extent that they exceed the maximum balance. The maximum balance of the Economic Emergency Fund is the amount equal to 2.5% of the adjusted revenue estimate for the fiscal year. If the amount of moneys in the Economic Emergency Fund is greater than the maximum balance, the excess must be transferred to the general fund. The moneys in this fund may be appropriated by the General Assembly for emergency expenditures. However, starting in Fiscal Year 2012, there was a standing appropriation from the Economic Emergency Fund to the Executive Council to pay for performance of duty claims approved by the Executive Council. The balance in the Economic Emergency Fund may be used in determining the cash position of the general fund of the state for payment of state obligations. Interest or earnings on moneys deposited in the fund are credited to the Rebuild Iowa Infrastructure Fund.

The Cash Reserve Fund was created in Iowa Code section 8.56. This fund is separate from the general fund of the state, and the balance in the fund is not considered part of the general fund. The moneys in the Cash Reserve Fund cannot be transferred, used, obligated, appropriated, or otherwise encumbered except as provided under Iowa Code section 8.56. Interest or earnings on moneys deposited in the Cash Reserve Fund are credited to the Rebuild Iowa Infrastructure Fund. The balance in the Cash Reserve Fund may be used in determining the cash position of the general fund of the state for payment of state obligations. The maximum balance of the fund is the amount equal to 7.5% of the adjusted revenue estimate for the fiscal year. If the amount of moneys in the Cash Reserve Fund is greater than the maximum balance, it is then transferred to the Economic Emergency Fund.

### **Significant Budget Policies**

Governor Reynolds is committed to strong budget and financial policies, making the budget not only balanced but sustainable for the long term. These policies include the following:

#### *Maintain the Reserve Funds at Statutory Goal*

Having reserve funds and keeping them full is crucial in bringing the budget into fiscal sustainability. That does not mean the funds should never be used; they are clearly in place for emergencies. However, a balanced approach in using the reserves is important because depletion of reserves in any one year without other budget adjustments can create a structural gap.

#### *Align Spending with Funding Source Stability*

Using one-time funding for ongoing operations creates a structural gap in the budget. It is important that one-time funds be identified and used only for one-time purposes.

#### *Keep a Vision on Out-Year Revenue and Spending*

A long-term financial review for state government allows the governor and Iowans to better track the impacts that taxing and spending decisions have on the ability of the state to balance its budget, meet critical future needs, and avoid budget cliffs.

Past practices tended to focus on a year-to-year approach to balancing the budget. As a result, little regard was given to how current decisions impacted future budgets, created new burdens for taxpayers or hindered the state's ability to meet critical future needs. Governor Reynolds is committed to a forward-looking approach to budgeting to prevent the pitfalls of a year-to-year approach.

#### *Budget Process*

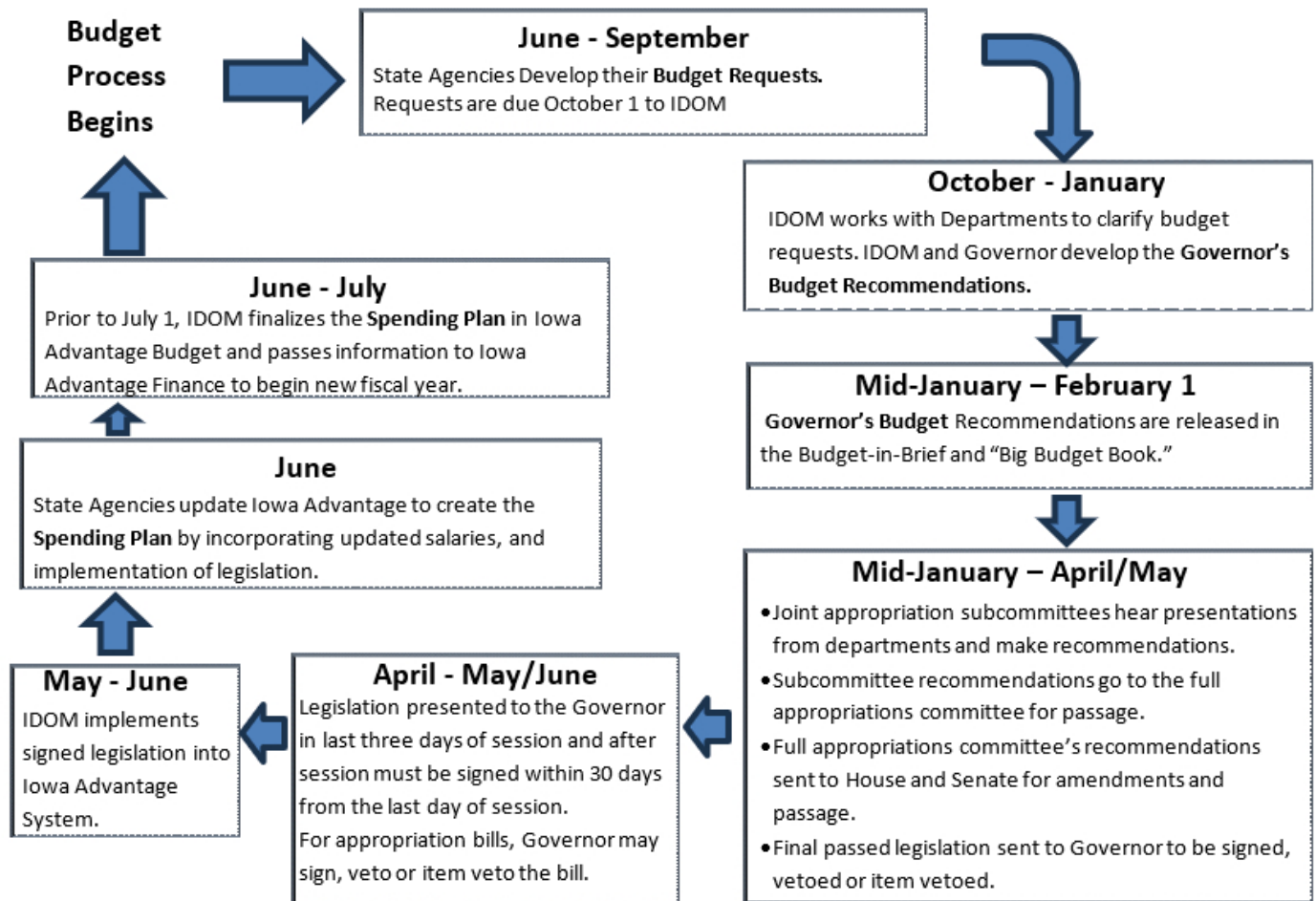
Preparation of the governor's budget for the State of Iowa is the responsibility of DOM. Preparation, deliberation, and execution of the budget is a continual process throughout the year. This process regularly involves the legislative and executive branches with occasional counsel from the judicial branch.

The budget process starts when DOM sends out budget instructions in June/July. State agencies are required by statute to submit their budget requests for the upcoming fiscal year by October 1. From October through December, DOM works with other departments and the governor's office to review and analyze department requests. The governor is required to hold a public hearing for citizens to voice their opinions regarding the upcoming budget.

The governor is required by law to submit budget recommendations to the legislature by February 1 along with appropriation bills. The legislature passes appropriation bills during the session and sends them to the governor for signature. The governor has the options of signing, vetoing, or item vetoing the bill.

During May/June, departments enter their spending plans based upon the enacted appropriation bills. The spending plans are transferred to the accounting system, and spending is tracked through the accounting system during the fiscal year. At the end of the fiscal year, remaining appropriation balances after the payment of all appropriate expenditures are reverted to the original fund unless otherwise provided.





# General Fund Revenues

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The general fund is primarily comprised of the state's major tax revenues and includes personal income tax, sales and use tax, and corporate income tax. For Fiscal Year 2027, these taxes are estimated to make up approximately 92.9% of gross general fund revenues. The remaining 7.1% comes from a combination of lesser taxes including inheritance tax, insurance premium tax, and franchise tax along with fees and other revenue sources. Transfers from other funds to the general fund also occur.

## Major Revenue Sources

A general description of the three major sources of general fund revenues are as follows:

- *Personal Income Tax.* This tax was enacted in 1934 and imposed on Iowa taxable income of individuals and estates and trusts. Individuals under 65 years of age with a net income of less than \$9,000 (\$13,500 if married) are generally not required to pay Iowa income tax or file a tax return. Individuals who are at least 65 years of age are generally subject to the tax if their income exceeds \$24,000 (\$32,000 if married). All retirement income and Social Security benefits are exempt from taxation. As of tax year 2025, Iowa has a flat personal income tax rate of 3.8%.
- *Sales and Use Tax.* This tax was enacted in 1934 and imposed on the gross receipts from the purchase of tangible personal property and payment for performing enumerated services sold. Major exemptions from this tax include food for home consumption, prescription drugs and medical devices, motor fuel and motor vehicles (which are subject to a fee which is deposited in the Road Use Tax Fund). Also, certain machinery and equipment used in processing and agricultural production are exempt from this tax. A rate of 6% is imposed on taxable transactions. One-sixth of this amount is transferred from the general fund to the Secure an Advanced Vision for Education (SAVE) Fund for distribution to local school districts for school infrastructure projects.
- *Corporate Income Tax.* This tax was enacted in 1934 and imposed on Iowa net income earned by the corporations in Iowa, calculated based on a single sales factor method. Iowa has two corporation income tax brackets, with rates of 5.5% and 7.1% respectively in tax year 2026. Corporate income tax rates are subject to reduction in future tax years based on the extent to which actual receipts exceed \$700 million each fiscal year, eventually reaching a flat tax rate of 5.5%.

## Diversion of General Fund Revenues

Over the years, diversion of general fund revenues has occurred. This is done in a variety of ways, either through the allowance of tax credits for specific purposes or from a direct diversion of revenues before they are deposited into the general fund.

## Expected State Tax Credit Claims

Fiscal Years 2026 and 2027 general fund revenues, as established by the Revenue Estimating Conference on December 11, 2025, include estimates provided by the Department of Revenue for numerous tax credits available to taxpayers. The table below shows the tax credits that are expected to be claimed against the state. In some cases, any person or corporation meeting the eligibility criteria can claim the credit. In other cases, tax credits are awarded to individuals or corporations that meet specific criteria set out in the tax credit. Where there is a "cap" on the credit, there is a maximum that may be claimed either in one year or over a period of years.

## State Tax Credit Expected Claims Projection (\$ in millions)

<b><u>Tax Credit Program</u></b>	<b><u>FY2025</u></b>	<b><u>FY2026</u></b>	<b><u>FY2027</u></b>
<b><u>Capped Program</u></b>			
Accelerated Career Education Tax Credit	(4.0)	(4.2)	(4.2)
Angel Investor Tax Credit	(1.8)	(1.1)	(0.3)
Beginning Farmer Tax Credit	(3.7)	(3.8)	(3.7)
Business Incentives for Growth Program	—	—	—
Custom Farming Contract Tax Credit	—	—	—
Employer Child Care Tax Credit	—	—	(0.1)
Endow Iowa Tax Credit	(6.4)	(5.7)	(4.2)
Enterprise Zone Program - Housing Component	—	—	—
Enterprise Zone Program	(0.1)	(1.3)	—
Geothermal Heat Pump Tax Credit	(0.3)	—	—
High Quality Jobs Program	(19.9)	(19.4)	(14.5)
Historic Preservation Tax Credit	(27.2)	(29.0)	(28.8)
Hoover Presidential Library Tax Credit	(0.2)	(0.2)	(0.1)
Innovation Fund Tax Credit	(1.1)	(1.6)	(1.5)
Major Economic Growth and Attraction Program	—	—	—
Redevelopment Tax Credit	(5.4)	(6.1)	(8.4)
Renewable Chemical Production Tax Credit	(0.5)	(0.8)	(1.1)
Renewable Energy Tax Credit	(0.9)	(1.5)	(1.2)
Research and Development Tax Credit	—	—	—
School Tuition Organization Tax Credit	(11.8)	(12.2)	(12.6)
Seed Investor Tax Credit	—	(2.6)	(3.1)
Solar Energy System Tax Credit	(1.1)	(0.8)	(0.6)
Supplemental Research Activities Tax Credit	(6.2)	(3.6)	(0.9)
Sustainable Aviation Fuel Production Tax Credit	—	—	—
Wind Energy Production Tax Credit	—	(0.1)	(0.3)
Workforce Housing Tax Incentive Program	(10.1)	(11.5)	(11.3)
<b>Total Capped Programs</b>	<b>(100.7)</b>	<b>(105.5)</b>	<b>(97.0)</b>
<b><u>Uncapped Programs</u></b>			
Adoption Tax Credit	(0.9)	(1.0)	(1.1)
Biodiesel Blended Fuel Tax Credit	(26.9)	(25.7)	(26.4)
Charitable Conservation Contribution Tax Credit	(0.5)	(0.6)	(0.7)
Child & Dependent Care Tax Credit	(10.9)	(13.7)	(21.7)
E15 Plus Gasoline Promotion Tax Credit	(17.3)	(25.1)	(23.5)
E85 Gasoline Promotion Tax Credit	(5.5)	(5.7)	(5.8)
Early Childhood Development Tax Credit	(1.4)	(1.5)	(1.6)
Earned Income Tax Credit	(72.1)	(73.8)	(75.2)
Ethanol Promotion Tax Credit	(0.1)	—	—
Farm to Food Donation Tax Credit	—	—	—
Geothermal Tax Credit	—	—	—
Iowa Industrial New Job Training Program (260E)	(40.8)	(39.0)	(39.3)
Public Safety Peace Officer Moving Expense Tax Credit	—	(0.1)	(0.1)
Research Activities Tax Credit	(74.0)	(51.0)	(52.5)
Targeted Jobs Tax Credit from Withholding	(0.3)	(1.4)	(1.3)
Tuition and Textbook Tax Credit	(23.8)	(24.0)	(23.3)
Volunteer Firefighter and EMS Tax Credit	(3.3)	(3.3)	(3.2)
<b>Total Uncapped Programs</b>	<b>(277.8)</b>	<b>265.8</b>	<b>(275.7)</b>
<b>Tax Credit Program Total</b>	<b>(378.4)</b>	<b>(371.3)</b>	<b>(372.6)</b>

Note: These estimates are based on the Tax Credit Expected Claims Projection published by the Department of Revenue in December 2025. The table above reflects the tax credits that are likely to be claimed in a given fiscal year based on previous experience. The projected claims are incorporated in the FY2026 and FY2027 REC estimates.

Source: Iowa Department of Revenue



## Other Revenue Diversions

Programs have been established over the years that receive a specific diversion of revenue before they are deposited into the general fund. These programs include:

- *Flood Mitigation Program*. Established in 2012, the program provides funding to certain governmental entities for flood mitigation projects. It is estimated that \$30 million will go into the fund in Fiscal Year 2027.
- *Reinvestment Districts*. Established in 2013, the program allows municipalities to establish reinvestment districts and receive specified amounts of state sales tax revenues collected in those districts for use in undertaking projects in the districts. The estimate for Fiscal Year 2027 is \$3.9 million.
- *Health Care Trust Fund*. Starting in Fiscal Year 2014, all cigarette and tobacco taxes are deposited into the Health Care Trust Fund. This fund is used exclusively for the Medical Assistance (Medicaid) program. The appropriated estimates for Medicaid are \$137.6 million in Fiscal Year 2026 and \$214.5 million in Fiscal Year 2027.
- *Gaming Revenues*. As discussed in another section, gaming revenues were diverted for specific purposes; however, due to a change in statute, starting in Fiscal Year 2019, \$2.3 million will be deposited into the general fund annually.
- *Beer and Liquor Control Fund*. Before transfers are made from the Beer and Liquor Control Fund to the general fund, \$2.0 million is transferred to the Economic Development Authority for a statewide tourism marketing campaign and the Beer, Wine, and Spirits Promotion Board.
- *Judicial Revenues*. As discussed in another section, \$13.8 million of judicial revenues are diverted to pay for prison construction bonds in Fiscal Year 2027.
- *Real Estate Transfer Tax*. Thirty percent, up to \$7 million, of real estate transfer tax is deposited into the State Housing Trust Fund and 5% of the real estate transfer tax is transferred to the Shelter Assistance Fund. It is estimated that in Fiscal Year 2027 \$7 million will be deposited into the State Housing Trust Fund and \$1.6 million into the Shelter Assistance Fund.
- *Lottery Transfers*. Lottery revenues of \$2.5 million are transferred to the Veterans Trust Fund and \$0.1 million to the Public Safety Survivor Benefits Fund before any transfer of lottery profits is made to the general fund.

# Capital Budgeting

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A capital project is defined by statute as specific activities that involve the construction of either new facilities or significant, long-term renewal improvements to existing facilities. Capital projects may also include funding for major or routine maintenance or for equipment or software over \$250,000. Capital projects do not include highway and right-of-way projects or airport capital projects funded by non-state grants, gifts, or contracts obtained at or through state universities if the projects do not require a commitment of additional state resources for maintenance, operations, or staffing. A capital project shall not be divided into small projects in such a manner as to thwart the intent of this section to provide for the evaluation of a capital project whose cost cumulatively equals or exceeds \$250,000.

The capital budget presented below, itemized by department, is for Fiscal Year 2027 governor's recommendations.

## Department of Administrative Services

### *Major Maintenance*

- \$22.0 million in Fiscal Year 2027 from the Rebuild Iowa Infrastructure Fund (RIIF) for major maintenance projects on state properties.
- \$1.0 million for Fiscal Year 2027 from RIIF for maintenance to Terrace Hill.

### *Routine Maintenance*

- \$2.0 million for Fiscal Year 2027 from RIIF for routine maintenance projects on state properties.

## Department of Corrections

### *Facility Renovation and Remodeling*

- \$2.8 million for Fiscal Year 2027 from RIIF for construction and renovation of Community Based Corrections (CBC) District 4 facilities.
- \$8.1 million for Fiscal Year 2027 from RIIF for the installation of air conditioning at Anamosa State Penitentiary and Mount Pleasant Correctional Facility.

### *Technology Expenditures*

- \$500,000 for Fiscal Year 2027 from the Technology Reinvestment Fund (TRF) for camera system upgrades at institutions.

## Department of Education

### *Major Maintenance*

- \$11.5 million for Fiscal Year 2027 from RIIF for roof repairs at the Giangreco Building.

### *Equipment Maintenance*

- \$2.7 million for Fiscal Year 2027 from the TRF for equipment leases and maintenance.
- \$600,000 for Fiscal Year 2027 from the TRF for the statewide education data warehouse.

## Department of Health and Human Services

### *Facility Renovation and Remodeling*

- \$3.3 million in Fiscal Year 2027 from RIIF for the renovation and expansion of the Iowa Medical Examiner's Office.

### *Technology Expenditures*

- \$19.9M in Fiscal Year 2027 from TRF for the design, development, and implementation of a new eligibility determination system.
- \$1.6M in Fiscal Year 2027 from TRF to integrate data sources into the modernized eligibility determination system.
- \$3.5M in Fiscal Year 2027 from TRF for the implementation of eligibility redetermination requirements from the One Big Beautiful Bill Act (OBBBA).

## Department of Management

### *Technology Expenditures*

- \$2.9 million in Fiscal Year 2027 from the TRF for cybersecurity incident investigation response and statewide endpoint detection and response.
- \$1.4 million in Fiscal Year 2027 from the TRF for criminal justice information system charges.
- \$282,664 in Fiscal Year 2027 from the TRF for justice data warehouse charges.
- \$2.5 million in Fiscal Year 2027 from the TRF to establish a robust and scalable AI framework.
- \$2.0 million in Fiscal Year 2027 from the TRF for system upgrades to traffic and criminal software and computer-aided dispatch.

## **Department of Natural Resources**

### *State Park Infrastructure Renovation*

- \$5.0 million in Fiscal Year 2027 from RIIF for State Park major maintenance projects in the State Park system.

### *Lake Water Quality*

- \$9.6 million in Fiscal Year 2027 from RIIF for lake restoration and water quality.

### *Dam Safety*

- \$1.5 million in Fiscal Year 2027 from RIIF for water trails and low head dam safety.

## **Department of Public Defense**

### *Facility and Armory Maintenance*

- \$4.2 million in Fiscal Year 2027 from RIIF for facility and armory major maintenance and improvements.

### *Camp Dodge Upgrades*

- \$550,000 in Fiscal Year 2027 from RIIF for upgrades at Camp Dodge.

## **Department of Transportation**

### *Trail Development*

- \$2.5 million in Fiscal Year 2027 from RIIF for the development of recreational trails.

## **Board of Regents**

### *University of Iowa*

- \$7.0 million in Fiscal Year 2027 from RIIF for College of Nursing renovations.

### *University of Northern Iowa*

- \$6.0 million in Fiscal Year 2027 from RIIF for the Commons building renovations.

## **Treasurer of State**

### *County Fairs*

- \$1.1 million in Fiscal Year 2027 from RIIF for county fairs infrastructure.

## **Department for the Blind**

### *Major Maintenance*

- \$250,000 in Fiscal Year 2027 from RIIF for building major maintenance.

## **Legislative Branch**

### *Routine Maintenance*

- \$500,000 in Fiscal Year 2027 from RIIF for routine maintenance projects at the State Capitol and Miller building.

## **Iowa State Fair Authority**

### *Facility Improvement*

- \$2.5 million in Fiscal Year 2027 from RIIF for the construction of an agriculture education facility.

## **Iowa Law Enforcement Academy**

### *Facility Improvement*

- \$3.3 million in Fiscal Year 2027 from RIIF for the construction of a firearms range.

## **Homeland Security and Emergency Management**

### *EMS Data System Improvements*

- \$400,000 in Fiscal Year 2027 from the TRF for the EMS data system improvements.

## **Department of Public Safety**

### *Digital Evidence Management System Improvements*

- \$300,000 in Fiscal Year 2027 from the TRF for digital evidence management system improvements.

# Bond Summary

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## Bonds

The Treasurer of State, multiple authorities, and the Board of Regents have authority to issue debt. The governor has specific responsibility to monitor the state's debt. In order to meet this responsibility, the governor has established debt management goals for the state. The goals include:

- Maintaining debt affordability standards and limiting capital borrowing and funds.
- Borrowing at the lowest possible cost of funds and adapting to investor demand.
- Monitoring the state's outstanding indebtedness for possible refunding opportunities.
- Maintaining ongoing relationships with rating agencies to obtain the highest ratings possible.

Under Iowa's Constitution, general obligation bonds over \$250,000 cannot be issued without approval by the voters. The state does not have any outstanding general obligation bonds. Debt that is issued is paid from dedicated revenue sources and does not constitute a liability against the state.

## Outstanding Bonds

Shown at the end of this section are the outstanding bonds that have been issued by the State of Iowa or related entities. The outstanding principal on the debt at the end of Fiscal Year 2025 is \$8.1 billion.

## Outstanding Bonds Supported by State Revenues

The outstanding debt discussed in this section includes bonds that the General Assembly and governor have authorized and committed specific revenue sources to for paying the debt services. The debt service on the revenue bonds is paid from these specific, dedicated revenue sources that would otherwise be available for appropriation by the General Assembly.

## Gaming Revenues

The state has dedicated future gaming revenues from the taxes and certain fees collected at the riverboats and casinos to be deposited into various debt service funds to repay debt issued for I-JOBS Programs. I-JOBS bonds were issued in July 2009 and October 2010 to finance certain infrastructure projects and certain grant and loan programs of the state.

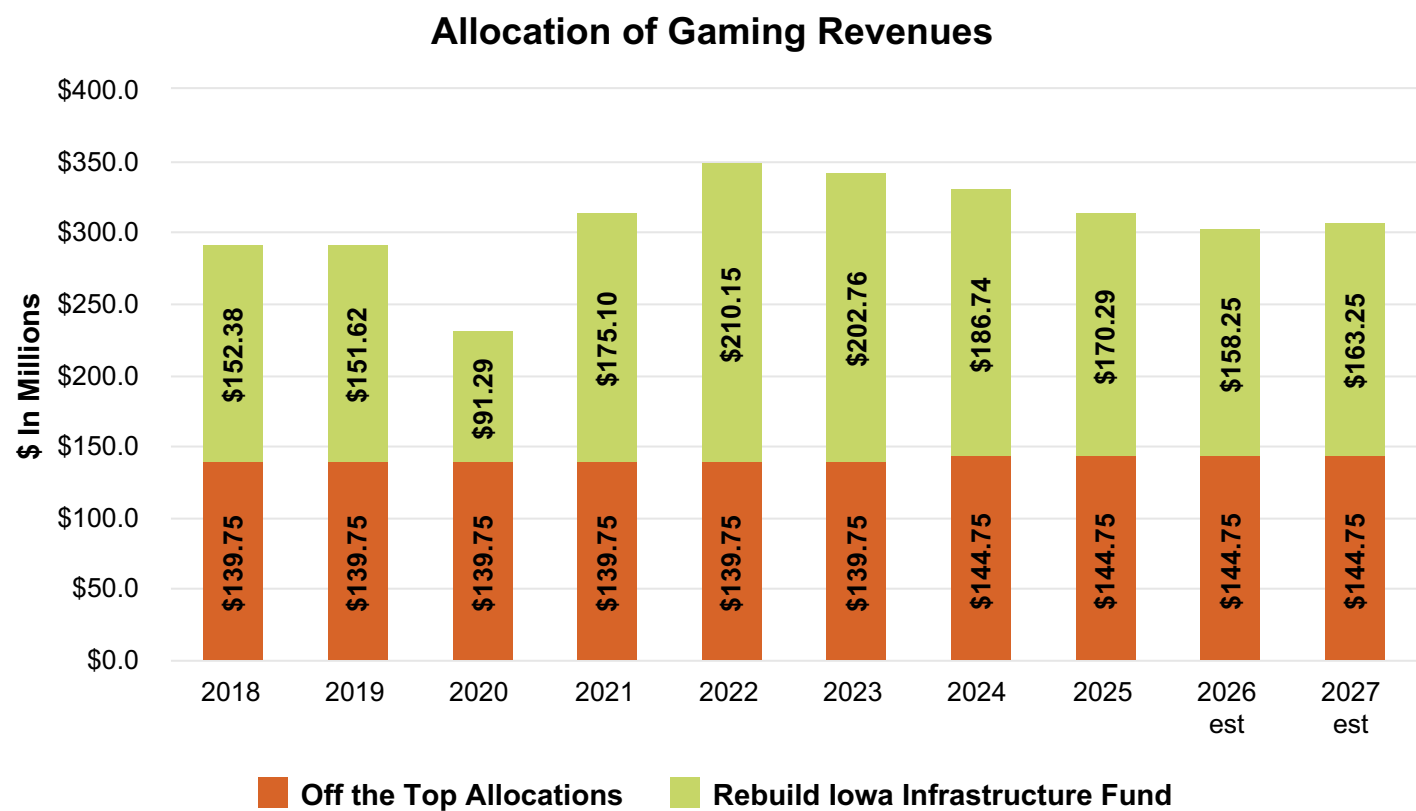
The Fiscal Year 2027 allocation of gaming revenues is as follows:

<b>Gaming Revenue Overall Allocation (in millions)</b>	
I-JOBS Debt Service	\$ 55.00
Federal Subsidy Holdback Fund	\$ 3.75
Water Quality Infrastructure Fund	\$ 15.00
Iowa Skilled Worker and Job Creation	\$ 63.75
General Fund	\$ 2.25
Levee Improvement Fund	\$ 5.00
<b>Total Specific Allocations</b>	<b><u>\$ 144.75</u></b>

Source: Iowa Department of Management



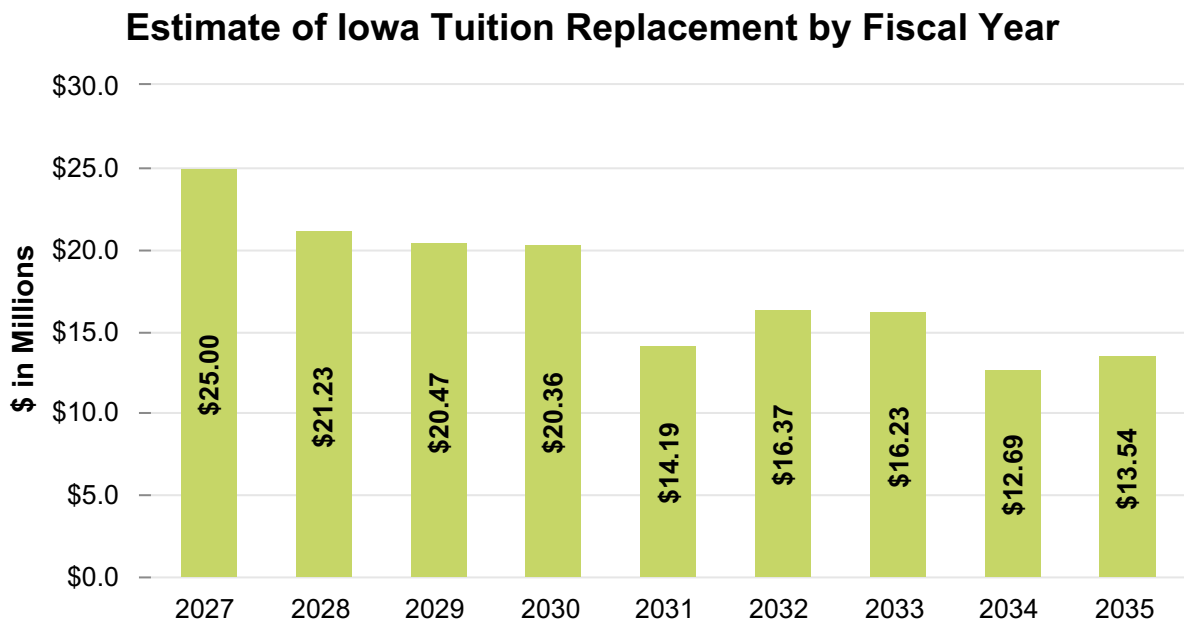
As seen in the following chart, the diversion of gaming revenues has grown since Fiscal Year 2004, impacting the amount of funds available to go to the Rebuild Iowa Infrastructure Fund.



Note: Beginning in FY2024, the Off the Top Estimated Allocations include I-JOBS Debt Service, Federal Subsidy Holdback Fund, Water Quality Infrastructure Fund, Iowa Skilled Worker and Job Creation Fund, General Fund, and Levee Improvement Fund.

Source: Iowa Department of Management

Also, out of the Rebuild Iowa Infrastructure Fund, an annual appropriation is now being made to the Board of Regents to help repay Academic Revenue Bonds issued by the Board for capital projects on the three main campuses. This appropriation, known as Tuition Replacement, is \$25.0 million in Fiscal Year 2027. The bonds issued are not projected to be paid off until Fiscal Year 2035.



Source: Iowa Board of Regents

Total estimated gaming revenue for Fiscal Year 2027 is \$308.0 million, \$83.8 million or 27.2%, of which is set aside for debt service on bonds.

**Judicial Revenues**

For Fiscal Year 2027, the first \$13.8 million of court fines and fees due to the State General Fund are diverted to pay for Prison Construction Bonds. These bonds were issued in July 2010 for the construction of a maximum-security prison at Fort Madison in the amount of \$135,050,000. A partial advanced refunding was done on these bonds in July 2016. The final maturity on these bonds is 2027.

**Utilities Assessments**

For Fiscal Year 2027, the Utilities Commission and the Consumer Advocate will pay \$881,953 for debt service on the bonds issued for the building of the Iowa Utilities Commission and Consumer Advocate State Building. The payment of debt will come from the Utilities Commission and Consumer Advocate charges billed to the various industries they regulate. The original issuance on the bonds was \$12,640,000 with the final maturity in 2029.

**Tobacco Master Settlement Agreement Revenues**

For Fiscal Year 2027, an estimated \$31.9 million, or 78% of the total amounts payable to the state under the Tobacco Master Settlement Agreement (MSA), is pledged as security for bonds issued by the Tobacco Settlement Authority. The original and advance refunding bond proceeds provided funding for various capital projects. The original bonds were issued in 2001 with an advance refunding done in 2005 and 2019. Total issuance was \$1.365 billion over the three issuances with the bonds' final maturity in 2065. The remaining 22% of amounts payable under the MSA are deposited into the Rebuild Iowa Infrastructure Fund.

Outstanding Bonds Supported by Other Funding Sources

Universities

Academic Revenue Bonds

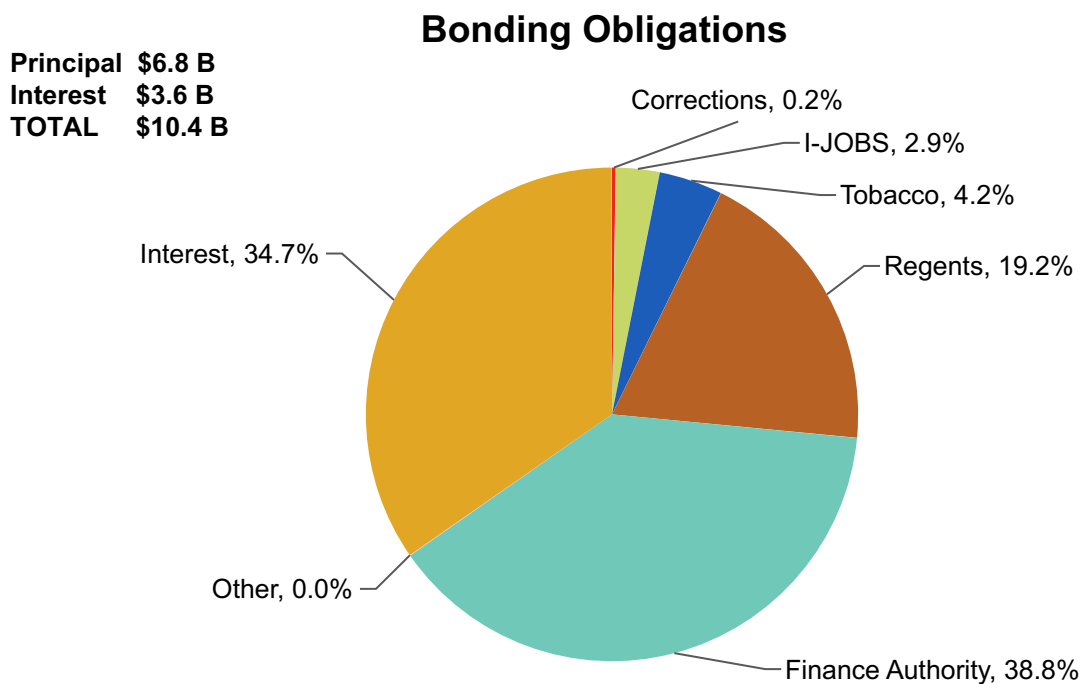
The legislature periodically authorizes the Board of Regents to issue Academic Revenue Bonds for construction, reconstruction, and renovation of facilities at the three state universities. The revenue repayment of the bonds is derived from student tuition and fees. As described previously, the governor recommends and the legislature appropriates funds annually (Tuition Replacement) to reimburse the universities for tuition and fees used to pay the debt service on the bonds. In Fiscal Year 2027, the governor’s recommended tuition replacement appropriation from the Rebuild Iowa Infrastructure Fund is \$25.0 million.

Self-Supporting Bonds

The Board of Regents is authorized under various Iowa Code sections to issue bonds which are repaid from self-supporting units at each of the three universities. Examples of self-supporting units are dormitory systems, athletic facilities, student health facilities, and the University of Iowa Hospitals and Clinics. As of June 30, 2025, the universities had an original issuance amount of \$2,640,026,847 for bonds with outstanding principal of \$2,006,060,732.

Iowa Finance Authority

The Iowa Finance Authority (IFA) is authorized to issue and has issued bonds to provide affordable mortgage financing and to meet the 20% match required for federal capitalization grants which are used to provide loans for construction of wastewater and drinking water facilities. The bonds are payable principally from repayments of such loans. The bonds are secured, as described in applicable bond resolution, by the revenues, moneys, investments, loans, and other assets in the funds and accounts established by the respective bond resolutions. As of June 30, 2025, IFA had an original issuance of outstanding bonds of \$5,273,038,000 with outstanding principal of \$4,044,407,000. It is estimated that for Fiscal Year 2027, \$306,128,000 will be paid in total debt service.



What is this chart showing?  
Iowa Outstanding Bond Obligations

Why is it important?  
To show make up of obligations by issuing entity.

Source: Iowa Department of Management

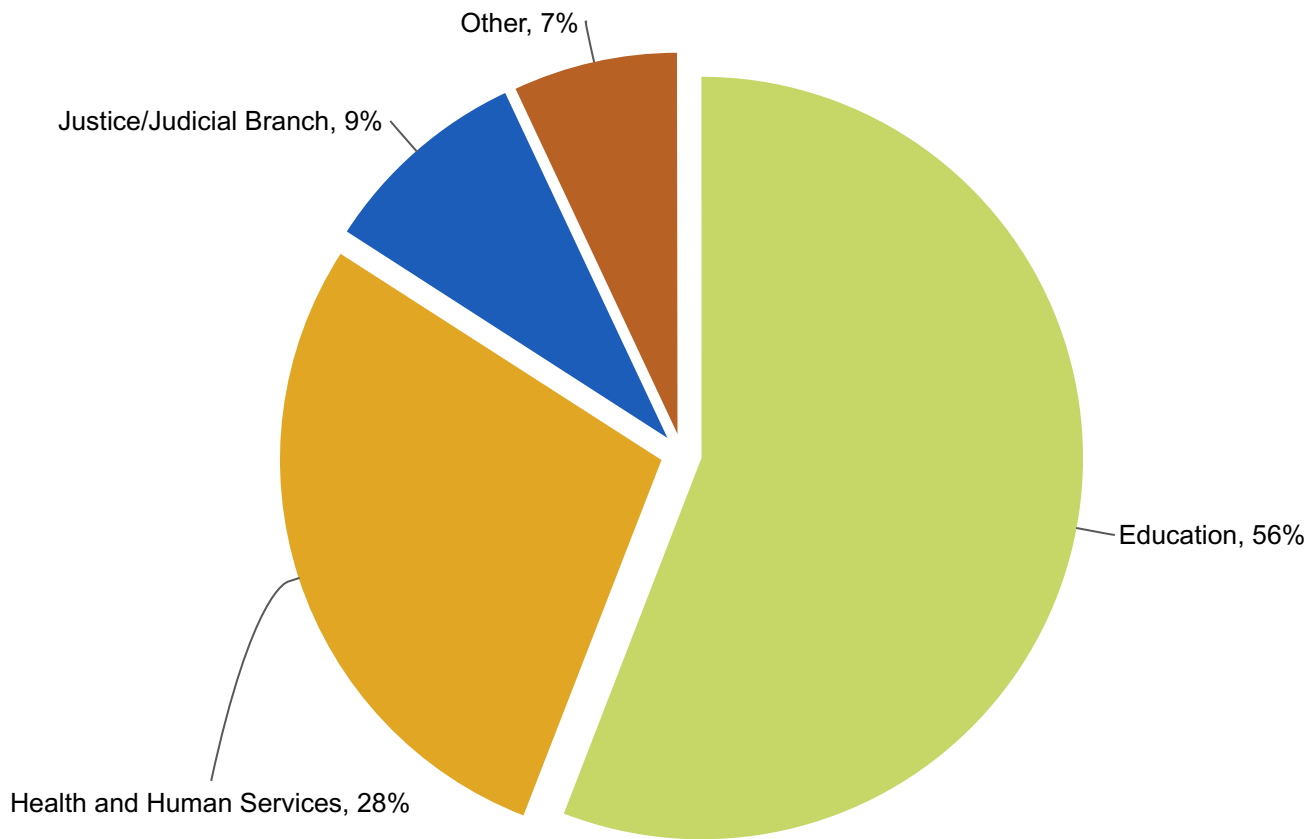
## TOTAL OUTSTANDING BONDS AS OF JUNE 30, 2025

	Issue Dates	Original Issuance	Interest Rates	Maturity Dates	Outstanding Principal			
					7/1/2024 Balance	Additions	Deletions	6/30/2025 Balance
Bonds								
State of Iowa								
Tobacco Settlement Authority	4/2021	688,805,891	0.375-5.0%	2021-2065	1,803,310,000	—	(82,770,000)	1,720,540,000
I-JOBS	7/16-9/20	499,925,000	2.00-5.00%	2017-2034	327,220,000	—	(28,235,000)	298,985,000
Iowa Utilities Building	6/2020	7,230,000	1.88 %	2021-2029	4,169,000	—	(803,000)	3,366,000
Prison Infrastructure	7/2016	79,790,000	5.00 %	2021-2027	37,550,000	—	(11,910,000)	25,640,000
Iowa Finance Authority	2007-2024	5,273,038,000	Variable	2025-2055	3,601,678,931	—	—	4,044,407,000
Universities								
University of Iowa	2013-2025	1,867,315,000	0.30-6.00%	2015-2062	1,341,605,000	275,890,000	(89,015,000)	1,528,480,000
Iowa State University	2009-2024	634,380,000	1.50-5.25%	2011-2044	417,740,000	—	(33,285,000)	384,455,000
University of Northern Iowa	2016-2025	138,331,847	2.00-5.00%	2017-2055	77,341,982	23,542,687.00	(7,758,937)	93,125,732
		<u>9,188,815,738</u>			<u>7,610,614,913</u>	<u>299,432,687</u>	<u>(253,776,937)</u>	<u>8,098,998,732</u>

Source: Iowa Department of Management



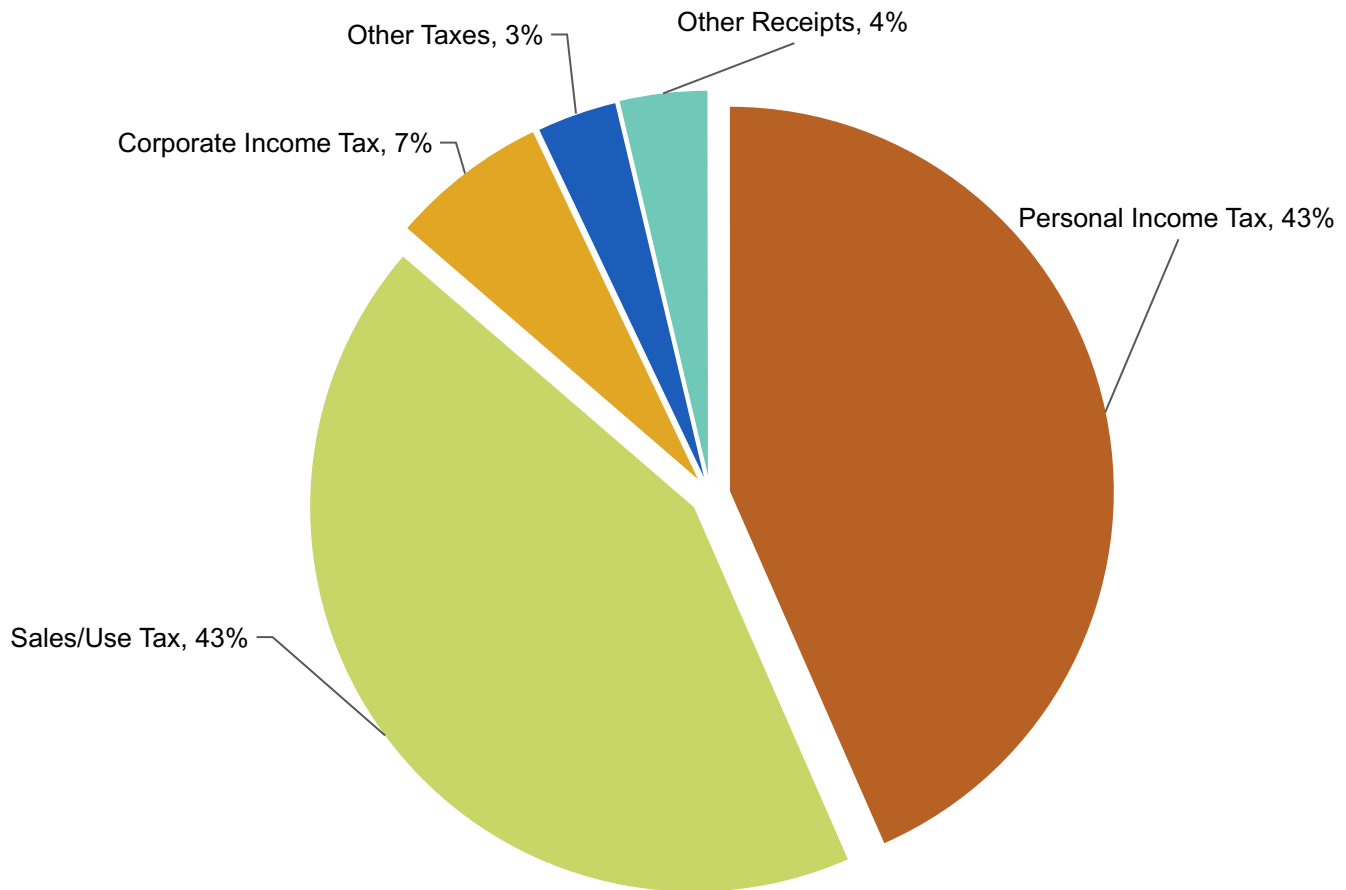
# General Fund Appropriations Fiscal Year 2027 (in millions)



Education	\$	5,406.2
Health and Human Services	\$	2,728.5
Justice/Judicial Branch	\$	861.5
Other	\$	675.1
<b>Total</b>	<b>\$</b>	<b>9,671.3</b>

Source: Iowa Department of Management

**General Fund Revenue (Cash Basis)  
Fiscal Year 2027 (Estimate)  
(in millions)**



Personal Income Tax	\$	4,605.2
Sales/Use Tax	\$	4,546.7
Corporate Income Tax	\$	702.0
Other Taxes	\$	355.7
Other Receipts	\$	392.8
<b>Total</b>	<b>\$</b>	<b>10,602.4</b>

**What is the chart showing?**

Revenues received by the state for budgetary purposes.

**Why is it important?**

Provides a breakdown of revenue sources the state utilizes for budgetary purposes.

Source: Iowa Department of Management

## State of Iowa Major Spending (in millions)

	Actual FY2025	Estimate FY2026	Gov Rec FY2027
General Fund:			
Appropriations	8,918.0	9,422.8	9,671.3
Changes in Standings	52.7	(2.4)	—
Supplementals/Deappropriations	(2.0)	70.9	—
<b>Total General Fund Appropriations</b>	<b>8,968.7</b>	<b>9,491.3</b>	<b>9,671.3</b>
Health Care Trust Fund (Cigarette/Tobacco Taxes)	176.5	151.0	215.5
Iowa Skilled Worker and Job Creation Fund	63.8	63.7	63.8
Performance of Duty to Economic Emergency Fund	86.7	10.7	18.1
<b>Net General Fund Appropriation</b>	<b>9,295.7</b>	<b>9,716.7</b>	<b>9,968.7</b>
Rebuild Iowa Infrastructure Fund	261.2	263.9	275.4
Less: Transfer to Environment First Fund	(42.0)	(42.0)	(42.0)
Transfer to Technology Reinvestment Fund	(21.1)	(18.3)	(39.9)
<b>Net RIIF Spending</b>	<b>198.1</b>	<b>203.6</b>	<b>193.5</b>
Appropriations from other funds			
Technology Reinvestment Fund	21.1	18.3	39.9
Environment First Fund	42.0	42.0	42.0
<b>Total</b>	<b>9,556.9</b>	<b>9,980.6</b>	<b>10,244.1</b>
	8.9 %	4.4 %	2.6 %
Less: Property Tax Replacement/Tax Credits	(377.9)	(369.6)	(366.3)
<b>Total</b>	<b>9,179.0</b>	<b>9,611.0</b>	<b>9,877.8</b>
	5.3 %	4.7 %	2.8 %

Source: Iowa Department of Management

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# State of Iowa

## Estimated Condition of the General Fund

### Financial Summary

(\$ in Millions)

	Actual FY2025	Estimate FY2026	Governor's Recommendation FY2027
Estimated Funds Available:			
Total Gross Receipts	\$ 11,196.9	\$ 10,288.1	\$ 10,602.4
Net Accruals	(196.1)	15.4	9.2
Refunds	(1,481.1)	(1,559.9)	(1,514.4)
School Infrastructure Transfer from General Fund	(694.1)	(706.6)	(720.7)
Transfers	116.5	120.5	122.0
Total Net General Fund Receipts	8,942.2	8,157.5	8,498.5
Revenue Adjustments	—	—	—
Excess from Reserve Funds	1,885.7	1,868.2	1,464.3
Transfer from Taxpayer Relief Fund	3.3	660.1	583.9
Transfer from Taxpayer Relief Fund - OBBBA	—	296.2	—
<b>Total Funds Available</b>	<b>10,831.2</b>	<b>10,982.0</b>	<b>10,546.7</b>
<i>Expenditure Limitation</i>			\$ 9,877.8
Estimated Appropriations:			
Executive Branch	8,657.9	9,158.9	9,407.4
Judicial Branch	220.2	221.8	221.8
Legislative Branch	40.0	42.1	42.0
Adjustment to Standings	52.7	(2.4)	—
Supplementals/Deappropriations	(2.0)	70.9	—
<b>Total Appropriations</b>	<b>8,968.7</b>	<b>9,491.3</b>	<b>9,671.3</b>
Reversions-operations	(20.0)	(13.6)	(5.0)
Net Appropriations	8,948.7	9,477.7	9,666.3
<b>Ending Balance</b>	<b>\$ 1,882.4</b>	<b>\$ 1,504.3</b>	<b>\$ 880.4</b>
Distribution of Ending Balance			
Reserve Funds	(1,882.4)	(1,504.3)	(880.4)
<b>Total</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>

# State of Iowa

## Estimated Condition of the Cash Reserve and Economic Emergency Funds

(\$ in Millions)

	Actual FY2025	Estimate FY2026	Governor's Recommendation FY2027
<b><u>Cash Reserve Fund</u></b>			
Balance Brought Forward	\$ 721.4	\$ 697.4	\$ 636.9
Estimated Revenues:			
Prior Fiscal Year Ending Balance	2,053.4	1,882.4	1,504.3
Total Funds Available	<u>2,774.8</u>	<u>2,579.8</u>	<u>2,141.2</u>
Transfer to Economic Emergency Fund	(2,077.4)	(1,942.9)	(1,503.8)
<b>Ending Balance - Cash Reserve Fund</b>	<u>697.4</u>	<u>636.9</u>	<u>637.4</u>
<i>Cash Reserve Fund Goal (7.5%)</i>	697.4	636.9	637.4
<b><u>Economic Emergency Fund</u></b>			
Balance Brought Forward	\$ 239.8	\$ 193.4	\$ 212.3
Estimated Revenues:			
Transfer from Cash Reserve Fund	2,077.4	1,942.9	1,503.8
Executive Council Performance of Duty	(61.2)	(10.7)	(18.1)
Disaster Recovery	—	(23.3)	(21.2)
<b>Total Funds Available</b>	<u>2,256.0</u>	<u>2,102.4</u>	<u>1,676.8</u>
Transfer to School Aid	(8.0)	(21.9)	—
Transfer to Taxpayer Relief Fund	(129.8)	—	—
Excess Reserves Transfer to General Fund	(1,885.7)	(1,868.2)	(1,464.3)
<b>Total Transfers Out</b>	<u>(2,023.5)</u>	<u>(1,890.1)</u>	<u>(1,464.3)</u>
<b>Balance - Economic Emergency Fund</b>	<u>\$ 232.5</u>	<u>\$ 212.3</u>	<u>\$ 212.5</u>
Performance of Duty Adjustment	(25.5)	—	—
Disaster Funding - Home Rehab Program	(11.6)	—	—
Disaster Funding - Nuisance Property and Abandoned Building	(2.0)	—	—
<b>Ending Balance - Economic Emergency Fund</b>	<u>\$ 193.4</u>	<u>\$ 212.3</u>	<u>\$ 212.5</u>
<i>Economic Emergency Fund Goal (2.5%)</i>	232.5	212.3	212.5
<b>Total Reserve Funds</b>	890.8	849.2	849.9

# State of Iowa

## Estimated Condition of the Taxpayer Relief Fund

(\$ in Millions)

	Actual FY2025	Estimate FY2026	Estimate FY2027
<b><u>Taxpayer Relief Fund</u></b>			
Beginning Balance	\$ 3,751.5	\$ 4,034.2	\$ 3,198.9
Revenues:			
Transfer from Economic Emergency Fund	129.8	—	—
Interest	170.1	121.0	80.0
<b>Total Funds Available</b>	<u>4,051.4</u>	<u>4,155.2</u>	<u>3,278.9</u>
Expenditures	(17.2)	(956.3)	(583.9)
<b>Ending Balance</b>	<u>\$ 4,034.2</u>	<u>\$ 3,198.9</u>	<u>\$ 2,695.0</u>
<b>FY2025 Calculation</b>			
FY2024 Actual	9,756.0		
FY2024 Adjusted Revenue	(9,618.2)		
Transfer to School Aid Formula	<u>(8.0)</u>		
<b>Amount Estimated to be Available to the Taxpayer Relief Fund</b>	<u>129.8</u>		
<b>FY2026 Calculation</b>			
FY2025 Actual		8,942.2	
FY2025 Adjusted Revenue		<u>(9,618.2)</u>	
<b>Amount Estimated to be Available to the Taxpayer Relief Fund</b>		<u>—</u>	
<b>FY2026 Calculation</b>			
December 2025 FY2026 REC Estimate			8,157.5
FY2026 Adjusted Revenue			<u>(8,498.5)</u>
<b>Amount Estimated to be Available to the Taxpayer Relief Fund</b>			<u>—</u>

# State of Iowa

## General Fund Revenue (Appropriable Revenues)

### Cash Basis

(\$ in Millions)

	Actual FY2025	Estimate FY2026	Estimate FY2027
<b>Tax Receipts</b>			
Personal Income Tax	\$ 4,947.5	\$ 4,380.0	\$ 4,605.2
Use Tax	4,234.9	4,402.0	4,546.7
Corporate Income Tax	825.1	723.0	702.0
Inheritance Tax	44.4	16.2	1.5
Insurance Premium Tax	202.4	186.2	185.0
Beer Tax	12.2	12.4	12.1
Franchise Tax	114.9	96.4	85.3
Miscellaneous Tax	329.5	72.0	71.8
<b>Total Tax Receipts</b>	<u>10,711.0</u>	<u>9,888.2</u>	<u>10,209.6</u>
<b>Other Receipts:</b>			
Institutional Payments	13.3	9.6	9.5
Liquor Profits	139.9	125.0	125.0
Interest	125.7	100.0	80.0
Fees	27.8	24.1	26.2
Judicial Revenue	89.3	88.0	88.0
Miscellaneous Revenues	87.7	50.9	61.8
Racing and Gaming	2.3	2.3	2.3
<b>Total Other Receipts</b>	<u>485.9</u>	<u>399.9</u>	<u>392.8</u>
<b>Total Tax &amp; Other Receipts</b>	<u>\$ 11,196.9</u>	<u>\$ 10,288.1</u>	<u>\$ 10,602.4</u>
	-4.9%	-8.1%	3.1%



# State of Iowa

## General Fund Accrued Revenue Changes

(\$ in Millions)

	Actual FY2025	Estimate FY2026	Estimate FY2027
<b>Tax Receipts:</b>			
Personal Income Tax	\$ 274.9	\$ 274.9	\$ 267.8
Sales/Use Tax	557.1	576.6	594.2
Corporate Income Tax	17.4	25.4	25.9
Inheritance Tax	4.7	1.4	0.4
Insurance Premium Tax	0.2	0.1	—
Beer Tax	1.2	1.2	1.2
Franchise Tax	0.7	10.0	10.8
Miscellaneous Tax	(150.8)	(165.8)	(165.9)
<b>Total Tax Receipts</b>	<u>705.4</u>	<u>723.7</u>	<u>734.4</u>
<b>Other Receipts:</b>			
Institutional Payments	2.2	2.1	2.2
Liquor Profits	12.2	12.5	12.2
Interest	7.8	5.5	3.8
Fees	0.2	—	—
Judicial Revenue	1.1	1.7	1.4
Miscellaneous Revenues	9.0	7.8	8.3
Racing and Gaming	—	—	—
<b>Total Other Receipts</b>	<u>32.4</u>	<u>29.5</u>	<u>27.9</u>
<b>Total Tax &amp; Other Receipts</b>	<u>\$ 737.8</u>	<u>\$ 753.2</u>	<u>\$ 762.3</u>
<b>Net Change</b>	<b>\$ (196.1)</b>	<b>\$ 15.4</b>	<b>\$ 9.2</b>

# State of Iowa

## General Fund Refunds/School Infrastructure Transfers/Transfers

(\$ in Millions)

	Actual FY2025	Estimate FY2026	Estimate FY2027
<b>Refunds:</b>			
Personal Income Tax	\$ (1,103.1)	\$ (1,261.9)	\$ (1,226.2)
Sales/Use Tax	(85.0)	(86.8)	(87.5)
Corporate Income Tax	(212.1)	(140.9)	(132.8)
Other	(81.2)	(70.3)	(67.9)
Total Gross Refunds	\$ (1,481.3)	\$ (1,559.9)	\$ (1,514.4)
Less: Reimbursements	\$ 0.2	\$ —	\$ —
<b>Total Net Refunds</b>	<u>\$ (1,481.1)</u>	<u>\$ (1,559.9)</u>	<u>\$ (1,514.4)</u>
<b>School Infrastructure Transfers</b>	<u>\$ (694.1)</u>	<u>\$ (706.6)</u>	<u>\$ (720.7)</u>
<b>Transfers:</b>			
Lottery	83.4	92.5	94.0
Other	33.1	28.0	28.0
<b>Total Transfers</b>	<u>\$ 116.5</u>	<u>\$ 120.5</u>	<u>\$ 122.0</u>

# State of Iowa

## Calculation of Statutory Expenditure Limit

Fiscal Year 2027

(\$ in Millions)

	Governor's Recommendation		
	Proposed FY2027	% Calculation	FY27 Expenditure Limitation
Fiscal Year 2027			
December 2025 REC Estimate			
Total Gross Receipts	\$ 10,602.4	99 %	\$ 10,496.4
Accruals	9.2	99 %	9.1
Refunds	(1,514.4)	99 %	(1,499.3)
School Infrastructure Transfer	(720.7)	99 %	(713.5)
Transfers	122.0	99 %	120.8
<b>Total Revenue Estimating Conference</b>	<b>8,498.5</b>		<b>8,413.5</b>
Revenue Adjustment			—
Surplus			1,464.3
<b>FY2027 Expenditure Limitation</b>			<b>\$ 9,877.8</b>

# State of Iowa

## Calculation of Cash Reserve Fund and Economic Emergency Fund Percentage Goals

Fiscal Year 2025/Fiscal Year 2026/Fiscal Year 2027

(\$ in Millions)

<b>Fiscal Year 2025</b>		
Revenue Estimating Conference Net Receipts Estimate	\$	9,637.1
Revenue Adjustments	\$	(338.2)
Estimated FY2025 Adjusted Revenue	\$	9,298.9
Cash Reserve Fund 7.5% Goal	\$	697.4
Economic Emergency Fund 2.5% Goal	\$	232.5
<b>Fiscal Year 2026</b>		
Revenue Estimating Conference Net Receipts Estimate	\$	8,507.9
Revenue Adjustments	\$	(15.8)
Estimated FY2026 Adjusted Revenue	\$	8,492.1
Cash Reserve Fund 7.5% Goal	\$	636.9
Economic Emergency Fund 2.5% Goal	\$	212.3
<b>Governor's Recommendation Fiscal Year 2027</b>		
Revenue Estimating Conference Net Receipts Estimate	\$	8,498.5
Revenue Adjustments	\$	—
Estimated FY2027 Adjusted Revenue	\$	8,498.5
Cash Reserve Fund 7.5% Goal	\$	637.4
Economic Emergency Fund 2.5% Goal	\$	212.5



# State of Iowa

## Estimated Condition of the Rebuild Iowa Infrastructure Fund

### Financial Summary

		Actual FY2025	Estimate FY2026	Governor's Recommendation FY2027
<b>Resources</b>				
Beginning Balance		\$110,576,986	\$102,642,276	\$ 64,919,728
Adjustment to Beginning Balance		5,615	49,882	—
Revenues:				
Wagering Tax and Fees		171,601,314	159,550,000	164,550,000
Licensing Fees		4,006,000	4,007,000	4,007,000
Revenue Bond Debt Service Fund Transfer		12,914,761	10,650,000	10,650,000
Federal Subsidy Holdback Fund Transfer		3,908,905	3,931,777	3,750,000
Interest		49,189,488	33,000,000	24,700,000
MSA Tobacco Payment Transfers		11,113,084	9,809,093	9,003,633
Vision Iowa Fund Transfer		—	3,961,376	—
Vacant State Building Demolition Fund Transfer		—	24,800	—
Vacant State Building Rehabilitation Fund Transfer		—	1,146,765	—
Other		—	—	—
Total Revenue		252,733,552	226,080,811	216,660,633
<b>Total Resources Available</b>		363,316,153	328,772,969	281,580,361
<b>Appropriations</b>				
IDALS	Renewable Fuels Infrastructure Fund - Corrective Awards	2,000,000	—	—
IDALS	Renewable Fuels Infrastructure Fund	10,000,000	10,000,000	—
IDALS	Fertilizer Management	1,000,000	1,000,000	1,000,000
IDALS	Water Quality Initiative RIIF	8,200,000	8,200,000	8,200,000
IDALS	Renewable Fuels Infrastructure Fund - Supplement	2,000,000	—	—
IEDA	Regional Sports Authorities (RIIF)	700,000	750,000	—
IEDA	Facility Enhancement	—	—	7,000,000
IEDA	Local Government Shared Services Grant	—	—	10,000,000
IEDA	Rural YMCA Grant Program	250,000	—	250,000
IEDA	Destination Iowa	10,000,000	10,000,000	10,000,000
IEDA	Library and Museum Renovation Project	—	—	3,000,000
IEDA	USS Iowa Battleship - Deck Renovation	750,000	—	—
IEDA	Strategic Infrastructure Program Fund	—	—	10,000,000
IEDA	Community & Tourism Grant Appropriation	10,000,000	10,000,000	10,000,000
IFA	State Housing Trust Fund (RIIF)	3,000,000	3,000,000	3,000,000
HHS	CCUSO Renovation - RIIF	7,000,000	—	—
HHS	Woodward Tunnel Decentralization - RIIF	14,500,000	14,275,000	—
HHS	CCUSO Patient Doors Conversion - RIIF	50,000	—	—
HHS	Maintenance	—	—	—
HHS	Lucas Building Renovation - RIIF	5,000,000	—	—
HHS	Iowa Medical Examiner Office Expansion - RIIF	5,000,000	28,000,000	3,300,000

# State of Iowa

## Estimated Condition of the Rebuild Iowa Infrastructure Fund

### Financial Summary

		Actual FY2025	Estimate FY2026	Governor's Recommendation FY2027
HHS	Major Projects	—	—	—
HHS	Health/Safety/Loss	—	—	—
ILEA	Iowa Driving Training Facility - RIIF	—	15,000,000	—
ILEA	Firearms Range Training Facility - RIIF	—	—	3,700,000
DOM	Environment First Fund Appropriation	42,000,000	42,000,000	42,000,000
DOM	Technology Reinvestment Fund Appropriation from RIIF	21,131,873	18,269,217	39,925,002
DNR	Derelict Buildings Program	—	—	1,000,000
DNR	Community Forestry Grant Program	250,000	—	—
DNR	Water Trails and Low Head Dam Programs	1,500,000	1,500,000	1,500,000
HSEMD	Levee Improvement Funding-RIIF to Fund 012T	10,000,000	—	—
DPS	Iowa Statewide Interoperable Comm. System Lease Purch. 0017	6,424,379	6,486,177	2,846,011
DPS	DPS-RIIF Equipment Appropriation to DPS Equipment Fund	2,500,000	—	—
REGENTS	BOR - Tuition Replacement - Academic Building Revenue Bonds	26,500,000	25,600,000	25,000,000
DOT	Recreational Trails	2,500,000	2,500,000	2,500,000
DOT	Rail Revolving Loan & Grant Fund	2,000,000	2,000,000	2,000,000
DOT	Public Transit Assistance	1,500,000	1,200,000	1,200,000
DOT	Commercial Air Service Airports	1,900,000	1,900,000	1,900,000
DOT	General Aviation Airports	1,000,000	1,000,000	1,000,000
DOT	Rec Trails Supp Fund	1,000,000	—	—
TOS	County Fair Improvements	1,060,000	1,060,000	1,060,000
VA	Cemetery Equipment Replacement	168,388	—	—
VA	Dietary Expansion Project	—	—	—
DOC	DOC-CBC District 4 Renovation and Office Construction-RIIF	—	4,163,847	2,775,898
DOC	DOC Capitals Request	—	—	8,137,500
FAIR	Iowa State Fair Agriculture Facility	—	2,500,000	2,500,000
DAS	Terrace Hill	—	—	1,000,000
DAS	DAS - Historical Building	—	5,000,000	—
DAS	Routine Maintenance	2,000,000	2,000,000	2,000,000
DAS	Statewide Major Maintenance RIIF	22,000,000	22,000,000	22,000,000
DAS	Elevator Upgrades/Replacements	5,364,500	—	—
DAS	Major Main. W. Capitol Steps	2,000,000	—	—
DAS	Underground Railroad Markers	—	40,000	—
DNR	State Park - Disability Accessibility	1,000,000	—	—
DNR	DNR Lakes Restoration & Water Quality	9,600,000	9,600,000	9,600,000
DNR	State Parks Infrastructure Renovations	5,000,000	5,000,000	5,000,000
DPD	Armory Construction Improvement Projects (RIIF)	2,100,000	2,100,000	2,100,000
DPD	Camp Dodge Infrastructure Upgrades	550,000	550,000	550,000
DPD	Facility/Armory Maintenance (RIIF)	2,100,000	2,100,000	2,100,000
REGENTS	Nursing Simulation Laboratory	—	—	7,000,000

# State of Iowa

## Estimated Condition of the Rebuild Iowa Infrastructure Fund

### Financial Summary

		Actual	Estimate	Governor's
		FY2025	FY2026	Recommendation
				FY2027
REGENTS	Iowa Lakeside Lab - Housing Facility	3,000,000	3,000,000	—
REGENTS	ISU - Atanasoff Hall Renovation	—	—	—
REGENTS	UNI - Public Policy Center - Commons	—	1,000,000	6,000,000
REGENTS	SUI - Nursing Simulation Lab	—	—	—
REGENTS	UNI - Industrial Technology Center Modernization	3,850,000	—	—
EDU	Giangreco Building Roof Repair	—	—	11,527,569
JUD	Johnson Cty Courthouse Renovation & Furniture (0017)-RIIF Fd	111,000	—	—
JUD	Judicial Building Improvements (0017)-RIIF Fd	475,000	—	—
JUD	Dallas Cty Courthouse Renovation & Furniture (0017)-RIIF Fd	481,200	—	—
LEG	State Capitol Maintenance Fund Appropriation	500,000	500,000	500,000
BLIND	Dept. for the Blind Building Repairs	225,600	559,000	250,000
Total Appropriations/Expenditures		261,241,940	263,853,241	274,421,980
Reversions		(568,063)	—	—
Net Appropriations		260,673,877	263,853,241	274,421,980
Net Available Balance Forward		102,642,276	64,919,728	7,158,381

# State of Iowa

## Estimated Financial Condition of the Technology Reinvestment Fund

### Financial Summary

		Actual FY2025	Estimate FY2026	Governor's Recommendation FY2027
<b>Resource</b>				
Beginning Balance		\$ 121,924	\$ 1,236,992	\$ 1,236,992
Revenues:				
Rebuild Iowa Infrastructure Appropriation		21,131,873	18,303,217	39,925,002
General Fund Appropriation		—	—	—
Total Revenue		21,131,873	18,303,217	39,925,002
<b>Total Resources Available</b>		21,253,797	19,540,209	41,161,994
<b>Appropriations</b>				
AG	AG Cybersecurity and Technology-TRF-0943	278,503	—	—
IEDA	Enterprise Management System	—	5,375,000	—
EDU	Digital Asset Management System	196,000	—	—
EDU	ICN Part III Leases & Maintenance Network TRF	2,727,000	2,727,000	2,727,000
EDU	Statewide Education Data Warehouse TRF	600,000	600,000	600,000
EDU	Iowa PBS Equipment Replace TRF	—	—	—
HHS	Public Assistance Oversight - Data Sources	—	—	1,633,361
HHS	State Poison Control Center	34,000	34,000	42,080
HHS	Justice Data Warehouse TRF	282,664	—	—
HHS	OBBBA IT Costs	—	—	3,473,690
HHS	Medicaid Technology	1,335,178	—	—
HHS	Public Assistance Oversight - SNAP FIP IT	—	—	19,897,695
HHS	Infrastructure for Integrating Justice Data Systems TRF	1,400,000	—	—
HHS	MEME Maint. & Operations	330,000	—	—
ILEA	ILEA Technology Projects - TRF - 0943	—	—	—
DOM	Local Government Budget & Property Tax System Upgrade/Redesi	120,000	120,000	120,000
DOM	Iowa Grants Management Implementation (TRF)	70,000	70,000	70,000
DOM	Justice Data Warehouse Transition	—	290,000	—
DOM	DPS/DOT - MACH & TraCS Modernization	—	—	2,000,000
DOM	Justice Data Warehouse	—	282,664	282,664
DOM	Enterprise AI Capacity Expansion	—	—	2,510,000
DOM	Infrastructure for Integrating Justice Data Systems	—	1,400,000	1,400,000
DOM	Transparency Project	45,000	45,000	45,000
DOM	Statewide Endpoint Detection/Cybersecurity Incident Invest	2,947,658	2,947,658	2,947,658
DOM	Socrata License	382,131	358,429	358,429
DPD	Technology Projects	—	220,000	—
HSEMD	EMS Data System TRF Homeland Security	400,000	400,000	400,000
IDR	Tax System Modernization	4,070,460	—	—
SOS	Secretary of State Cyber Technology	324,000	—	—
TOS	Clearwater Software	192,000	192,000	192,000
TOS	Tyler Tech Software	228,000	228,000	228,000
DOC	DOC FY26 Technology Projects and Upgrades -TRF	—	3,013,466	—
DOC	IMCC Pharmacy Technology Upgrades	200,000	—	—
DOC	DOC Technology Reinvestment Fund - 0943	—	—	697,425
DOC	IMCC Data and Voice Network Switching Replacements	100,000	—	—
DOC	Camera System Upgrades	2,464,779	—	—

# State of Iowa

## Estimated Financial Condition of the Technology Reinvestment Fund

### Financial Summary

		Actual FY2025	Estimate FY2026	Governor's Recommendation FY2027
DOC	IMCC ICIW Server Replacements	200,000	—	—
DOC	ICIW Data and Voice Network Switching Replacements	500,000	—	—
DOC	CBC Technology Updates	139,500	—	—
DNR	Law Enforcement Radios	1,565,000	—	—
DPS	DPS Tech Projects - TRF 0943	—	—	300,000
Total Appropriations/Expenditures		21,131,873	18,303,217	39,925,002
<b>Reversions</b>		(1,115,068)	—	—
<b>Net Appropriations</b>		20,016,805	18,303,217	39,925,002
<b>Net Available Balance Forward</b>		1,236,992	1,236,992	1,236,992



# State of Iowa

## Estimated Financial Condition of the Iowa Skilled Worker and Job Creation Fund

### Financial Summary

		Actual FY2025	Estimate FY2026	Governor's Recommendation FY2027
<b>Resource</b>				
Beginning Balance		\$ 62,673	\$ 62,673	\$ 112,978
Adjustment to Beginning Balance		—	—	—
Revenues:				
Gaming Receipts		63,750,000	63,750,000	63,750,000
<b>Total Revenue</b>		<b>63,750,000</b>	<b>63,750,000</b>	<b>63,750,000</b>
<b>Total Resources Available</b>		<b>63,812,673</b>	<b>63,812,673</b>	<b>63,862,978</b>
<b>Appropriations</b>				
IDALS	Butchery Innovation and Revitalization	—	249,695	—
IEDA	Empower Rural Iowa Program	700,000	700,000	700,000
IEDA	High Quality Job Creation	11,700,000	11,700,000	—
IEDA	Business Incentives for Growth	—	—	11,700,000
IEDA	Manufacturing 4.0 SWJCF	2,016,675	2,016,675	2,350,000
EDU	Workforce Training and Economic Development Funds - SWJCF	15,100,000	15,100,000	—
EDU	STEM Best	700,000	700,000	700,000
EDU	Workforce Infrastructure Fund	—	—	6,000,000
EDU	Skilled Workforce Shortage Tuition Grant - SWJCF	5,000,000	5,000,000	5,000,000
EDU	ACE Infrastructure - SWJCF	6,000,000	6,000,000	—
EDU	Gap Tuition Assistance Fund - SWJCF	2,000,000	2,000,000	2,000,000
EDU	Workforce Preparation Outcome Reporting System - SWJCF	200,000	75,000	75,000
EDU	PACE and Regional Sectors - SWJCF	5,000,000	4,800,000	4,800,000
IWD	Workforce Prep Outcome Rep	—	125,000	125,000
IWD	AMOS A Mid-Iowa Organizing Strategy	100,000	—	—
IWD	Workforce Training Fund	—	—	15,100,000
IWD	STEM Internships	633,325	633,325	—
IWD	Adult Ed and Literacy Program Workforce SWJCF	5,500,000	5,500,000	4,500,000
REGENTS	BOR - Regents Innovation Fund	3,000,000	3,000,000	3,000,000
REGENTS	UNI - Workforce Development	—	—	1,000,000
REGENTS	ISU - Economic Development	2,424,302	2,424,302	2,424,302
REGENTS	SUI - Entrepreneurship and Economic Growth	2,000,000	2,000,000	2,000,000
REGENTS	SUI - Economic Development	209,279	209,279	209,279
REGENTS	Nursing Program Expansion	—	—	600,000
REGENTS	UNI - Economic Development	1,466,419	1,466,419	1,466,419
Total Appropriations/Expenditures		63,750,000	63,699,695	63,750,000
<b>Reversions</b>		—	—	—
<b>Net Appropriations</b>		<b>63,750,000</b>	<b>63,699,695</b>	<b>63,750,000</b>
<b>Net Available Balance Forward</b>		<b>62,673</b>	<b>112,978</b>	<b>112,978</b>

# STATE OF IOWA

## HISTORY OF APPROPRIABLE RECEIPTS (\$ in Thousands)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
<b>SPECIAL TAXES:</b>										
Personal Income Tax	4,355,435	4,468,935	4,746,683	4,944,019	4,651,979	5,434,533	5,780,061	5,599,309	4,993,176	4,947,549
Sales/Use Tax	2,810,661	2,812,336	2,941,479	3,045,492	3,176,088	3,512,320	3,853,736	3,937,183	4,170,352	4,234,930
Corporation Income Tax	520,532	549,704	565,042	706,278	648,682	983,758	918,925	984,071	890,538	825,108
Inheritance Tax	91,780	86,193	83,070	80,677	81,524	94,588	97,682	93,581	61,361	44,442
Insurance Premium Tax	119,675	114,808	121,863	153,441	143,431	144,029	150,992	174,402	190,376	202,376
Beer & Liquor Taxes	14,100	13,940	13,707	13,518	9,845	17,648	13,694	13,291	12,827	12,230
Franchise Tax	52,036	53,798	46,696	59,644	67,910	69,815	72,362	92,491	96,501	114,939
Miscellaneous Taxes	1,471	1,386	1,654	14,063	24,943	22,914	68,686	189,984	868,078	329,470
<b>TOTAL SPECIAL TAXES</b>	<b>7,965,690</b>	<b>8,101,100</b>	<b>8,520,194</b>	<b>9,017,132</b>	<b>8,804,402</b>	<b>10,279,605</b>	<b>10,956,138</b>	<b>11,084,312</b>	<b>11,283,209</b>	<b>10,711,044</b>
Percentage Increase	2.2%	1.7%	5.2%	5.8%	-2.4%	16.8%	6.6%	1.2%	1.8%	-5.1%
<b>OTHER RECEIPTS</b>										
Institutional Payments	12,088	11,523	11,967	11,220	12,587	7,055	11,674	13,281	13,316	13,257
Liquor Transfers	112,273	116,041	118,071	125,615	131,909	146,414	152,847	150,489	152,235	139,850
Interest	4,125	2,262	4,732	8,999	15,098	2,540	3,599	70,282	131,368	125,679
Fees	28,048	25,355	26,119	28,901	28,406	29,913	30,687	29,736	27,284	27,814
Judicial Revenue	97,683	94,315	97,444	95,343	90,397	86,487	88,211	89,200	89,898	89,301
Miscellaneous Receipts	42,732	60,568	52,322	62,145	51,069	70,754	75,304	73,523	79,380	87,720
Racing & Gaming Receipts	—	—	—	2,250	2,250	2,250	2,250	2,250	2,250	2,250
<b>TOTAL OTHER</b>	<b>296,949</b>	<b>310,064</b>	<b>310,655</b>	<b>334,473</b>	<b>331,716</b>	<b>345,413</b>	<b>364,572</b>	<b>428,761</b>	<b>495,731</b>	<b>485,871</b>
<b>RECEIPTS</b>	<b>0.7%</b>	<b>4.4%</b>	<b>0.2%</b>	<b>7.7%</b>	<b>-0.8%</b>	<b>4.1%</b>	<b>5.5%</b>	<b>17.6%</b>	<b>15.6%</b>	<b>-2.0%</b>
<b>Accruals</b>	14,234	73,577	48,046	19,217	307,673	(274,905)	(47,211)	146,603	92,729	(196,103)
<b>Refunds</b>	(1,018,286)	(1,059,834)	(1,135,120)	(1,131,931)	(1,120,325)	(1,114,467)	(1,028,794)	(1,230,312)	(1,581,155)	(1,481,075)
<b>School Infrastructure Transfer</b>	(466,891)	(460,443)	(480,800)	(503,111)	(507,604)	(560,425)	(571,298)	(708,142)	(687,794)	(694,063)
<b>Transfers</b>	129,443	275,556	120,972	123,046	114,700	125,408	130,028	124,021	153,258	116,512
<b>TOTAL NET APPROPRIABLE</b>										
<b>RECEIPTS</b>	<b>6,921,139</b>	<b>7,240,020</b>	<b>7,383,947</b>	<b>7,858,826</b>	<b>7,930,562</b>	<b>8,800,629</b>	<b>9,803,435</b>	<b>9,845,243</b>	<b>9,755,978</b>	<b>8,942,186</b>
Percentage Increase	1.5%	4.6%	2.0%	6.4%	0.9%	11.0%	11.4%	0.4%	-0.9%	-8.3%

# State of Iowa

## General Fund Appropriations

### FY 2027 Governor's Recommendations

DESCRIPTION	FY 2025		FY 2026		FY 2027		FY 2027	
	Actuals		Current Year Budget Estimate		Total Department Request		Total Governor's Recommended	
Administration and Regulation	\$	588,385,198	\$	559,407,817	\$	563,510,943	\$	557,688,885
Agriculture and Natural Resources	\$	40,854,201	\$	41,036,228	\$	42,371,526	\$	41,336,228
Economic Development	\$	36,408,690	\$	35,978,811	\$	35,807,460	\$	34,089,829
Education	\$	5,062,081,684	\$	5,282,477,945	\$	5,281,398,074	\$	5,406,187,810
Human Services	\$	2,358,181,735	\$	2,687,213,448	\$	2,618,630,921	\$	2,728,479,130
Justice System	\$	623,393,141	\$	630,187,710	\$	634,119,150	\$	639,659,912
Judicial Branch	\$	220,161,878	\$	221,834,378	\$	228,043,968	\$	221,834,378
Legislative Branch	\$	39,278,474	\$	42,070,813	\$	42,000,000	\$	42,000,000
<b>Total General Fund Appropriation</b>	<b>\$</b>	<b>8,968,745,002</b>	<b>\$</b>	<b>9,500,207,150</b>	<b>\$</b>	<b>9,445,882,042</b>	<b>\$</b>	<b>9,671,276,172</b>

# State of Iowa

## General Fund Appropriations

### FY 2027 Governor's Recommendations

DESCRIPTION	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
<b>Administration and Regulation</b>				
<b>Administrative Services</b>				
Volunteer Emergency Services Provider Death Benefit	100,000	—	—	—
Enrich Iowa Libraries	2,464,823	2,464,823	2,464,823	2,464,823
State Library	2,626,613	2,626,613	2,626,613	2,626,613
Administrative Services, Dept.	3,713,718	3,713,718	3,713,718	3,602,306
Utilities	4,487,598	4,487,598	4,487,598	4,487,598
Terrace Hill Operations	460,884	460,884	460,884	460,884
Cultural Activities	168,403	—	—	—
Historical Resources	3,136,371	3,804,774	3,804,774	3,804,774
Historical Sites	425,751	425,751	425,751	425,751
<b>Total Administrative Services</b>	<b>17,584,161</b>	<b>17,984,161</b>	<b>17,984,161</b>	<b>17,872,749</b>
<b>State Accounting Trust Accounts</b>				
Federal Cash Management Standing	2,963,156	54,182	54,182	54,182
Unemployment Compensation-State Standing	903,501	421,655	421,655	421,655
<b>Total State Accounting Trust Accounts</b>	<b>3,866,657</b>	<b>475,837</b>	<b>475,837</b>	<b>475,837</b>
<b>Auditor Of State</b>				
Auditor of State - General Office	1,002,686	1,002,686	1,712,642	1,002,686
Auditor of State - Transition costs of State Entities	48,000	—	—	—
<b>Total Auditor Of State</b>	<b>1,050,686</b>	<b>1,002,686</b>	<b>1,712,642</b>	<b>1,002,686</b>
<b>Campaign Finance Disclosure Commission</b>				
Iowa Ethics & Campaign Disclosure Board	897,151	1,045,432	1,045,432	1,045,432
<b>Total Campaign Finance Disclosure Commission</b>	<b>897,151</b>	<b>1,045,432</b>	<b>1,045,432</b>	<b>1,045,432</b>
<b>DIFS - Insurance</b>				
IID Captive Insurance	450,000	450,000	450,000	450,000
<b>Total DIFS - Insurance</b>	<b>450,000</b>	<b>450,000</b>	<b>450,000</b>	<b>450,000</b>
<b>Executive Council</b>				
Court Costs	418,290	56,455	56,455	56,455
Public Improvements	—	9,575	9,575	9,575
Drainage Assessment	153,870	19,367	19,367	19,367
<b>Total Executive Council</b>	<b>572,160</b>	<b>85,397</b>	<b>85,397</b>	<b>85,397</b>
<b>Governor's Office</b>				
Presidential Electors	371	—	—	—
Governor/Lt. Governor's Office	2,864,932	2,864,932	2,864,932	2,864,932
Terrace Hill Quarters	144,222	144,222	144,222	144,222
<b>Total Governor's Office</b>	<b>3,009,525</b>	<b>3,009,154</b>	<b>3,009,154</b>	<b>3,009,154</b>
<b>Inspections, Appeals, &amp; Licensing, Department of</b>				
Iowa State Civil Rights Commission	1,385,921	1,385,921	1,385,921	1,338,921
Professional Licensing - DIAL	1,627,969	1,627,969	1,627,969	1,627,969
Employment Appeal Board	40,006	530,782	530,782	510,782
Labor Services - DIAL	2,965,719	2,965,719	2,965,719	2,965,719
Division of Workers Compensation	3,381,044	3,381,044	3,381,044	3,381,044

# State of Iowa

## General Fund Appropriations

### FY 2027 Governor's Recommendations

DESCRIPTION	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Administration Division	933,285	933,285	933,285	808,285
Administrative Hearings Div.	654,983	654,983	654,983	654,983
Investigations Division	2,769,231	2,769,231	2,769,231	2,769,231
Health Facilities Division	6,206,128	6,206,128	6,206,128	6,206,128
Food and Consumer Safety	509,565	509,565	509,565	—
FY2025 PERB Appropriation to EAB	1,296,403	—	—	—
<b>Total Inspections, Appeals, &amp; Licensing, Department of</b>	<b>21,770,254</b>	<b>20,964,627</b>	<b>20,964,627</b>	<b>20,263,062</b>
<b>DIAL - State Public Defender</b>				
Indigent Defense Appropriation	43,606,374	42,726,374	42,726,374	41,226,374
Public Defender	33,477,894	35,527,894	35,527,894	38,627,894
<b>Total DIAL - State Public Defender</b>	<b>77,084,268</b>	<b>78,254,268</b>	<b>78,254,268</b>	<b>79,854,268</b>
<b>DOM - Division of Information Technology</b>				
OCIO Cybersecurity Office	4,421,887	4,421,887	4,421,887	4,421,887
<b>Total DOM - Division of Information Technology</b>	<b>4,421,887</b>	<b>4,421,887</b>	<b>4,421,887</b>	<b>4,421,887</b>
<b>Management, Department of</b>				
Special Olympics Fund	100,000	100,000	100,000	100,000
Appeal Board Claims	24,751,878	4,504,630	4,504,630	4,504,630
Department of Management Operations	2,792,095	3,666,154	3,666,154	3,666,154
Technology Reinvestment Fund Appropriation	—	—	17,500,000	—
Transportation Equity Fund Appropriation	31,098,570	32,653,499	32,653,499	33,306,569
<b>Total Management, Department of</b>	<b>58,742,543</b>	<b>40,924,283</b>	<b>58,424,283</b>	<b>41,577,353</b>
<b>Public Information Board</b>				
Iowa Public Information Board	363,227	467,227	467,227	467,227
<b>Total Public Information Board</b>	<b>363,227</b>	<b>467,227</b>	<b>467,227</b>	<b>467,227</b>
<b>Revenue, Department of</b>				
Ag Land Tax Credit	38,988,014	39,100,000	39,100,000	39,100,000
Commercial and Industrial Property Tax Replacement	50,770,795	36,667,901	22,561,071	22,561,071
Two-Tier Assessment Limitation FKA Business Property Tax Cre	119,515,656	125,000,000	125,000,000	125,000,000
Printing Cigarette Stamps	98,550	124,652	124,652	124,652
Refund Cigarette Stamps	—	—	—	—
Refund Income Corp & Franchise Sale	—	—	—	—
Homestead Tax Credit Aid	162,196,053	162,524,423	162,524,423	174,100,000
Tobacco Products Tax Refund	—	—	—	—
Inheritance Refund	—	—	—	—
Elderly & Disabled Property Tax Credit	3,540,013	4,327,772	4,327,772	3,500,000
School Infrastructure Transfer	—	—	—	—
Barrel Tax Refunds	2,885,487	2,000,000	2,000,000	2,000,000
Military Service Tax Refunds	—	—	—	—
Revenue, Department of	15,378,678	15,378,678	15,378,678	15,378,678
Tobacco Reporting Requirements	17,525	17,525	17,525	17,525
<b>Total Revenue, Department of</b>	<b>393,390,772</b>	<b>385,140,951</b>	<b>371,034,121</b>	<b>381,781,926</b>



# State of Iowa

## General Fund Appropriations

### FY 2027 Governor's Recommendations

DESCRIPTION	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Secretary of State				
Elections/Voter Reg	2,566,697	2,566,697	2,566,697	2,566,697
Secretary of State-Business Services	1,568,795	1,568,795	1,568,795	1,568,795
Total Secretary of State	4,135,492	4,135,492	4,135,492	4,135,492
Treasurer of State				
Treasurer - General Office	1,046,415	1,046,415	1,046,415	1,046,415
TABLE	—	—	—	200,000
Total Treasurer of State	1,046,415	1,046,415	1,046,415	1,246,415
Grand Total	588,385,198	559,407,817	563,510,943	557,688,885

# State of Iowa

## General Fund Appropriations

### FY 2027 Governor's Recommendations

DESCRIPTION	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Agriculture and Natural Resources				
Agriculture and Land Stewardship				
GF-Administrative Division	20,162,310	20,377,294	21,412,592	20,377,294
GF-Foreign Animal Disease Capitals	250,000	—	—	—
Choose Iowa	1,813,000	1,813,000	2,113,000	2,113,000
Choose Iowa Food Purchasing Program	200,000	200,000	200,000	200,000
Butchery Innovation and Revitalization	249,695	—	—	—
Local Food and Farm	75,000	125,000	125,000	125,000
Agricultural Education	150,000	150,000	150,000	150,000
Milk Inspections	189,196	189,196	189,196	189,196
Farmers with Disabilities	230,000	230,000	230,000	230,000
Foreign Animal Disease	1,050,000	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	300,000	300,000	300,000
Southern Iowa Development and Conservation Fund	200,000	100,000	100,000	100,000
Total Agriculture and Land Stewardship	25,319,201	24,884,490	26,219,788	25,184,490
Natural Resources				
GF-Natural Resources Operations	12,500,000	12,816,738	12,816,738	12,816,738
Floodplain Management Program	1,510,000	1,510,000	1,510,000	1,510,000
Forestry Health Management GF	525,000	525,000	525,000	525,000
State Park Operations	1,000,000	1,000,000	1,000,000	1,000,000
State Park Maintenance	—	300,000	300,000	300,000
Total Natural Resources	15,535,000	16,151,738	16,151,738	16,151,738
Grand Total	40,854,201	41,036,228	42,371,526	41,336,228

# State of Iowa

## General Fund Appropriations

### FY 2027 Governor's Recommendations

DESCRIPTION	FY 2025 Actuals	FY 2026 Current Year Budget	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
<b>Economic Development</b>				
<b>Economic Development Authority</b>				
Court Reporter Equipment Incentive Program	100,000	—	—	—
Tourism marketing - Adjusted Gross Receipts	1,443,700	1,443,700	1,443,700	1,443,700
Operational Support Grants AGR's	428,282	448,403	448,403	448,403
World Food Prize	650,000	500,000	500,000	500,000
Economic Development Approp	12,921,510	12,921,510	12,921,510	12,903,510
Councils of Governments (COGs) Assistance	350,000	350,000	350,000	—
Community Attraction and Tourism Strategic Plan	1,100,000	1,050,000	1,050,000	1,050,000
Cultural Trust Grants	150,000	—	—	—
Iowa Arts Council	1,450,000	1,771,800	1,771,800	1,601,800
Cultural Grants	172,090	—	—	—
Great Places	149,710	—	—	—
<b>Total Economic Development Authority</b>	<b>18,915,292</b>	<b>18,485,413</b>	<b>18,485,413</b>	<b>17,947,413</b>
<b>Iowa Finance Authority</b>				
Rent Subsidy Program	873,000	873,000	873,000	873,000
Housing Renewal Pilot Program	550,000	550,000	550,000	—
<b>Total Iowa Finance Authority</b>	<b>1,423,000</b>	<b>1,423,000</b>	<b>1,423,000</b>	<b>873,000</b>
<b>IWD - Vocational Rehabilitation Services</b>				
Iowa Vocational Rehabilitation Services	6,226,739	—	—	—
Independent Living	84,804	—	—	—
Entrepreneurs with Disabilities Program	138,506	—	—	—
Independent Living Center Grant	86,547	—	—	—
<b>Total IWD - Vocational Rehabilitation Services</b>	<b>6,536,596</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Iowa Workforce Development</b>				
Workforce Development Field Offices	6,902,636	6,902,636	6,902,636	6,902,636
Offender Reentry Program	387,158	387,158	387,158	387,158
Employee Misclassification	379,631	379,631	379,631	—
I3 State Accounting System	228,822	228,822	228,822	228,822
Summer Youth Work Pilot	250,000	250,000	250,000	—
Adult Ed and Literacy Program	500,000	500,000	500,000	500,000
Cash Receipts/Workplace Injury and Safety Surveys.	125,555	125,555	125,555	125,555
Registered Apprenticeship	760,000	760,000	760,000	760,000
IWD-Entrepreneurs with Disabilities Program	—	138,506	138,506	138,506
IWD-Independent Living Center Grant	—	86,547	—	—
IWD-Independent Living	—	84,804	—	—
IWD-Iowa Vocational Rehabilitation Services	—	6,226,739	6,226,739	6,226,739
<b>Total Iowa Workforce Development</b>	<b>9,533,802</b>	<b>16,070,398</b>	<b>15,899,047</b>	<b>15,269,416</b>
<b>Grand Total</b>	<b>36,408,690</b>	<b>35,978,811</b>	<b>35,807,460</b>	<b>34,089,829</b>

# State of Iowa

## General Fund Appropriations

### FY 2027 Governor's Recommendations

DESCRIPTION	FY 2025 Actuals	FY 2026 Current Year Budget	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
<b>Education</b>				
<b>Blind, Department of</b>				
Department for the Blind	3,087,171	3,207,190	3,207,190	3,207,190
<b>Total Blind, Department of</b>	<b>3,087,171</b>	<b>3,207,190</b>	<b>3,207,190</b>	<b>3,207,190</b>
<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	218,048,012	329,600,856	342,781,056	349,646,976
Therapeutic Classroom Services	1,240,642	750,000	750,000	750,000
State Foundation School Aid	3,785,535,412	3,882,593,247	3,858,433,176	3,956,681,373
Charter Schools	6,477,202	19,682,777	19,682,777	20,403,710
Transportation Nonpublic Students	8,992,865	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	52,707,069	53,761,210	53,761,210	54,567,628
Tuition Grant - For-Profit	110,700	112,914	112,914	114,608
Administration	6,922,250	7,073,808	7,073,808	7,073,808
Career and Technical Education Administration	721,779	721,779	721,779	721,779
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	235,858,161	243,358,161	243,358,161	247,008,533
Teacher Quality/Student Achievement	2,990,467	2,990,467	2,990,467	2,990,467
Jobs For America's Grads	9,646,450	9,946,450	9,946,450	9,946,450
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	118,450
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	250,000
Online State Job Posting System	—	265,000	265,000	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	1,899,682
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
Therapeutic Classroom Incentive Fund Appropriation	2,351,382	2,351,382	2,351,382	2,351,382
Therapeutic Classroom Transportation Claims Reimbursement	500,000	—	—	—
Future Ready Iowa Skilled Workforce Grant Program	425,000	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	5,000,000	5,000,000	10,000,000
Teacher Salaries	—	—	—	—
Professional Development	2,176,458	2,176,458	2,176,458	1,676,458
Education Support Personnel Salary Supplement	14,000,000	—	—	14,000,000

# State of Iowa

## General Fund Appropriations

### FY 2027 Governor's Recommendations

DESCRIPTION	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget	Total Department Request	Total Governor's Recommended
College Aid Commission	591,533	591,533	591,533	591,533
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	—	—	—
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	—	—	—
Rural Iowa Primary Care Loan Repayment Program	2,629,933	—	—	—
Teach Iowa Scholars	650,000	948,715	948,715	948,715
Health Care-Related Loan Program	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	6,310,409
ISD - Iowa School for the Deaf	11,707,253	12,049,644	12,049,644	12,813,313
IESBVI	4,913,891	5,012,169	5,012,169	5,112,412
Health Care Professional Incentive Program	—	7,985,911	7,985,911	7,985,911
Court Reporter Equipment Grant Program	—	50,000	50,000	50,000
<b>Total Education, Department of</b>	<b>4,468,452,201</b>	<b>4,684,179,341</b>	<b>4,673,199,470</b>	<b>4,801,331,673</b>
<b>Iowa PBS</b>				
Iowa PBS	8,116,032	8,165,236	8,265,236	8,165,236
<b>Total Iowa PBS</b>	<b>8,116,032</b>	<b>8,165,236</b>	<b>8,265,236</b>	<b>8,165,236</b>
<b>Regents, Board of</b>				
SUI - General University	223,496,355	223,496,355	223,496,355	226,848,800
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	1,205,593	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	178,445,037	178,445,037	232,864,938	232,541,614
ISU - Veterinary Diagnostic Laboratory	4,500,000	4,799,898	5,399,898	4,799,898
ISU - Agricultural Experiment Station	29,462,535	30,462,535	—	—
ISU - Cooperative Extension	18,157,366	18,157,366	—	—
UNI - General University	101,894,146	101,894,146	101,894,146	103,422,558
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	291,390	291,390	291,390	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	2,963,995	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
BOR - Expanded Student Mental Health Services	—	—	1,000,000	—
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



# State of Iowa

## General Fund Appropriations

### FY 2027 Governor's Recommendations

DESCRIPTION	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget	Total Department Request	Total Governor's Recommended
ISU - Future Ready Workforce	2,800,000	2,800,000	—	—
UNI - Educators for Iowa	1,500,000	1,500,000	1,500,000	1,500,000
ISU - Management of Private Forests	150,000	150,000	150,000	150,000
UNI - Center for Civic Education	—	1,000,000	1,000,000	1,000,000
SUI - Cancer Research	—	1,000,000	1,000,000	—
SUI - Groundwater Planning and Resource Assessment	—	200,000	200,000	200,000
SUI - Center for Intellectual Freedom	—	1,000,000	1,000,000	1,000,000
SUI - Increasing Physicians in Rural Iowa	—	—	3,600,000	—
UNI - Neighboring State Tuition	—	—	1,000,000	—
UNI - Nursing Program Expansion	—	—	600,000	—
<b>Total Regents, Board of</b>	<b>582,426,280</b>	<b>586,926,178</b>	<b>596,726,178</b>	<b>593,483,711</b>
<b>Grand Total</b>	<b>5,062,081,684</b>	<b>5,282,477,945</b>	<b>5,281,398,074</b>	<b>5,406,187,810</b>

# State of Iowa

## General Fund Appropriations

### FY 2027 Governor's Recommendations

DESCRIPTION	FY 2025 Actuals	FY 2026 Current Year Budget	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
<b>Human Services</b>				
<b>DHHS</b>				
Child Abuse Prevention	221,830	232,570	232,570	232,570
MHDS Regional Services Fund	134,421,714	134,694,168	—	—
Iowa Registry for Congenital & Inherited Disorders	221,830	223,521	223,521	223,521
Psychiatry Residency & Fellowship Program	100,000	—	—	—
Centers of Excellence	383,538	425,000	425,000	425,000
LiHEAP Weatherization Assistance Program support	139,637	1	1	1
Comprehensive Substance Use Disorder Program	—	1,000,000	1,000,000	1,000,000
Rent Reimbursement	11,310,164	13,320,000	13,320,000	13,320,000
Behavioral Health Fund	—	—	136,693,549	136,823,208
Commission Of Inquiry	—	1,394	1,394	1,394
Non Resident Commitment M.III	7,010	142,802	142,802	142,802
HHS-Aging and Disability Services	19,088,714	19,208,180	19,379,531	19,379,531
HHS-Behavioral Health	24,400,114	24,442,121	24,442,121	23,127,121
HHS-Public Health	22,531,821	22,433,369	22,433,369	21,833,369
HHS-Community Access and Eligibility	68,043,944	68,542,456	68,542,456	75,140,643
HHS-Child Support Services	15,434,282	15,644,114	15,644,114	15,644,114
HHS-Medicaid	1,650,866,536	1,974,435,722	1,903,550,706	2,011,764,210
HHS-Health Program Operations	39,597,231	39,672,433	39,672,433	39,672,433
HHS-FWBP Child Care Assistance	34,966,931	34,983,000	34,983,000	33,983,000
HHS-FWBP Early Intervention and Supports	35,277,739	35,301,904	35,301,904	35,695,203
HHS-FWBP Child Protective Services	166,101,034	165,558,031	165,558,031	164,052,467
HHS-State Operated Specialty Care	100,006,128	102,343,507	102,343,507	100,225,768
HHS-Accountability, Compliance, and Program Integrity	22,356,598	21,904,214	22,035,971	23,087,834
<b>Total DHHS</b>	<b>2,345,476,794</b>	<b>2,674,508,507</b>	<b>2,605,925,980</b>	<b>2,715,774,189</b>
<b>Veterans Affairs, Department of</b>				
General Administration	1,369,205	1,369,205	1,369,205	1,369,205
Vets Home Ownership Program	2,200,000	2,200,000	2,200,000	2,200,000
Veterans County Grants	990,000	990,000	990,000	990,000
<b>Total Veterans Affairs, Department of</b>	<b>4,559,205</b>	<b>4,559,205</b>	<b>4,559,205</b>	<b>4,559,205</b>
<b>Iowa Veterans Home</b>				
Iowa Veterans Home	8,145,736	8,145,736	8,145,736	8,145,736
<b>Total Iowa Veterans Home</b>	<b>8,145,736</b>	<b>8,145,736</b>	<b>8,145,736</b>	<b>8,145,736</b>
<b>Grand Total</b>	<b>2,358,181,735</b>	<b>2,687,213,448</b>	<b>2,618,630,921</b>	<b>2,728,479,130</b>

# State of Iowa

## General Fund Appropriations

### FY 2027 Governor's Recommendations

DESCRIPTION	FY 2025 Actuals	FY 2026 Current Year Budget	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
<b>Justice System</b>				
<b>Justice, Department of</b>				
AG Cybersecurity and Technology-Gen Fd	202,060	202,060	202,060	202,060
General Office A.G.	10,539,176	10,913,246	13,844,686	11,672,266
Victim Assistance Grants	5,016,708	5,166,708	6,166,708	5,166,708
Legal Services Poverty Grants	2,634,601	2,634,601	2,634,601	2,634,601
<b>Total Justice, Department of</b>	<b>18,392,545</b>	<b>18,916,615</b>	<b>22,848,055</b>	<b>19,675,635</b>
<b>Community Based Corrections District 1</b>				
CBC District I	16,826,981	17,301,981	17,395,981	17,395,981
<b>Total Community Based Corrections District 1</b>	<b>16,826,981</b>	<b>17,301,981</b>	<b>17,395,981</b>	<b>17,395,981</b>
<b>Community Based Corrections District 2</b>				
CBC District II	13,637,109	13,945,725	14,105,725	14,105,725
<b>Total Community Based Corrections District 2</b>	<b>13,637,109</b>	<b>13,945,725</b>	<b>14,105,725</b>	<b>14,105,725</b>
<b>Community Based Corrections District 3</b>				
CBC District III	8,615,128	8,915,376	8,915,376	8,915,376
<b>Total Community Based Corrections District 3</b>	<b>8,615,128</b>	<b>8,915,376</b>	<b>8,915,376</b>	<b>8,915,376</b>
<b>Community Based Corrections District 4</b>				
CBC District IV	6,465,898	6,465,898	6,563,898	6,563,898
<b>Total Community Based Corrections District 4</b>	<b>6,465,898</b>	<b>6,465,898</b>	<b>6,563,898</b>	<b>6,563,898</b>
<b>Community Based Corrections District 5</b>				
CBC District V	24,328,291	25,006,813	25,194,813	25,194,813
<b>Total Community Based Corrections District 5</b>	<b>24,328,291</b>	<b>25,006,813</b>	<b>25,194,813</b>	<b>25,194,813</b>
<b>Community Based Corrections District 6</b>				
CBC District VI	17,128,661	17,406,811	17,554,811	17,554,811
<b>Total Community Based Corrections District 6</b>	<b>17,128,661</b>	<b>17,406,811</b>	<b>17,554,811</b>	<b>17,554,811</b>
<b>Community Based Corrections District 7</b>				
CBC District VII	10,671,655	11,003,457	11,003,457	11,003,457
<b>Total Community Based Corrections District 7</b>	<b>10,671,655</b>	<b>11,003,457</b>	<b>11,003,457</b>	<b>11,003,457</b>
<b>Community Based Corrections District 8</b>				
CBC District VIII	10,001,148	10,241,148	10,259,926	10,259,926
<b>Total Community Based Corrections District 8</b>	<b>10,001,148</b>	<b>10,241,148</b>	<b>10,259,926</b>	<b>10,259,926</b>
<b>Corrections-Central Office</b>				
State Cases Court Costs	197	10,000	10,000	10,000
Corrections Administration	7,662,297	8,165,695	10,065,695	9,650,695
Iowa Corrections Offender Network	2,000,000	2,000,000	2,000,000	2,000,000
County Confinement	1,345,319	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	3,108,109	3,108,109	3,108,109
Mental Health/Substance Abuse - DOC wide	28,065	28,065	28,065	28,065
DOC - Department Wide Duties	8,654,633	5,905,778	—	5,500,000
<b>Total Corrections-Central Office</b>	<b>22,533,031</b>	<b>20,797,377</b>	<b>16,791,599</b>	<b>21,876,599</b>

# State of Iowa

## General Fund Appropriations

### FY 2027 Governor's Recommendations

DESCRIPTION	FY 2025 Actuals	FY 2026 Current Year Budget	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
<b>Corrections - Fort Madison</b>				
Ft. Madison Institution	45,522,762	46,561,722	46,734,722	46,724,722
<b>Total Corrections - Fort Madison</b>	<b>45,522,762</b>	<b>46,561,722</b>	<b>46,734,722</b>	<b>46,724,722</b>
<b>Corrections - Anamosa</b>				
Anamosa Institution	38,887,065	39,358,974	40,265,974	40,255,974
<b>Total Corrections - Anamosa</b>	<b>38,887,065</b>	<b>39,358,974</b>	<b>40,265,974</b>	<b>40,255,974</b>
<b>Corrections - Oakdale</b>				
Oakdale Institution	57,703,792	58,954,020	59,354,020	59,344,020
DOC Institutional Pharmaceuticals	9,925,417	10,175,417	10,175,417	10,175,417
<b>Total Corrections - Oakdale</b>	<b>67,629,209</b>	<b>69,129,437</b>	<b>69,529,437</b>	<b>69,519,437</b>
<b>Corrections - Newton</b>				
Newton Institution	31,522,181	32,279,092	32,519,092	32,509,092
<b>Total Corrections - Newton</b>	<b>31,522,181</b>	<b>32,279,092</b>	<b>32,519,092</b>	<b>32,509,092</b>
<b>Corrections - Mt Pleasant</b>				
Mt. Pleasant Inst.	29,729,489	30,356,297	30,629,297	30,619,297
<b>Total Corrections - Mt Pleasant</b>	<b>29,729,489</b>	<b>30,356,297</b>	<b>30,629,297</b>	<b>30,619,297</b>
<b>Corrections - Rockwell City</b>				
Rockwell City Institution	11,364,524	11,721,579	11,921,579	11,916,579
<b>Total Corrections - Rockwell City</b>	<b>11,364,524</b>	<b>11,721,579</b>	<b>11,921,579</b>	<b>11,916,579</b>
<b>Corrections - Clarinda</b>				
Clarinda Institution	28,625,610	29,252,380	29,688,380	29,678,380
<b>Total Corrections - Clarinda</b>	<b>28,625,610</b>	<b>29,252,380</b>	<b>29,688,380</b>	<b>29,678,380</b>
<b>Corrections - Mitchellville</b>				
Mitchellville Institution	25,512,183	26,082,539	26,360,539	26,350,539
<b>Total Corrections - Mitchellville</b>	<b>25,512,183</b>	<b>26,082,539</b>	<b>26,360,539</b>	<b>26,350,539</b>
<b>Corrections - Fort Dodge</b>				
Ft. Dodge Institution	33,279,423	34,085,251	34,477,251	34,467,251
<b>Total Corrections - Fort Dodge</b>	<b>33,279,423</b>	<b>34,085,251</b>	<b>34,477,251</b>	<b>34,467,251</b>
<b>Law Enforcement Academy</b>				
Iowa Law Enforcement Academy	2,904,407	2,964,407	2,964,407	2,919,407
<b>Total Law Enforcement Academy</b>	<b>2,904,407</b>	<b>2,964,407</b>	<b>2,964,407</b>	<b>2,919,407</b>
<b>Parole Board</b>				
Parole Board	1,545,114	1,545,114	1,545,114	1,545,114
<b>Total Parole Board</b>	<b>1,545,114</b>	<b>1,545,114</b>	<b>1,545,114</b>	<b>1,545,114</b>
<b>Public Defense, Department of</b>				
Compensation and Expense	186,475	342,556	342,556	342,556
Public Defense, Department of	7,211,221	7,267,855	7,267,855	7,646,037
<b>Total Public Defense, Department of</b>	<b>7,397,696</b>	<b>7,610,411</b>	<b>7,610,411</b>	<b>7,988,593</b>

# State of Iowa

## General Fund Appropriations

### FY 2027 Governor's Recommendations

DESCRIPTION	FY 2025 Actuals	FY 2026 Current Year Budget	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
<b>Homeland Security and Emergency Management</b>				
Homeland Security & Emergency Mgmt. Division	2,442,595	2,446,138	2,446,138	2,396,138
<b>Total Homeland Security and Emergency Management</b>	<b>2,442,595</b>	<b>2,446,138</b>	<b>2,446,138</b>	<b>2,396,138</b>
<b>Public Safety, Department of</b>				
DPS-POR Unfunded Liabilities Until 85 Percent	5,000,000	5,000,000	5,000,000	5,000,000
Public Safety - Department Wide Duties	5,149,789	3,058,667	—	3,430,000
Public Safety Administration	7,092,910	7,095,906	7,325,444	7,325,444
DPS-GF Equipment Approp to Fund	2,500,000	—	—	—
DPS - Human Trafficking	200,742	200,742	200,742	200,742
Public Safety DCI	21,189,769	22,805,958	23,282,804	23,282,804
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	9,243,545	10,265,032	10,496,573	10,496,573
DPS Fire Marshal	3,418,466	3,554,935	3,635,378	3,635,378
Iowa State Patrol	90,056,257	92,232,969	94,251,941	94,251,941
DPS/SPOC Sick Leave Payout	279,517	279,517	279,517	279,517
Office of Drug Control Policy-DPS	249,219	249,219	270,546	270,546
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</b>	<b>148,430,437</b>	<b>146,793,168</b>	<b>146,793,168</b>	<b>150,223,168</b>
<b>Grand Total</b>	<b>623,393,141</b>	<b>630,187,710</b>	<b>634,119,150</b>	<b>639,659,912</b>

DESCRIPTION	FY 2025 Actuals	FY 2026 Current Year Budget	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
<b>Judicial Branch</b>				
Judicial Branch	201,018,878	202,691,378	208,900,968	202,691,378
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</b>	<b>220,161,878</b>	<b>221,834,378</b>	<b>228,043,968</b>	<b>221,834,378</b>
<b>Grand Total</b>	<b>220,161,878</b>	<b>221,834,378</b>	<b>228,043,968</b>	<b>221,834,378</b>



# State of Iowa

## General Fund Appropriations

### FY 2027 Governor's Recommendations

DESCRIPTION	FY 2025 Actuals	FY 2026 Current Year Budget	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
<b>Legislative Branch</b>				
<b>House of Representatives</b>				
House	13,595,426	14,042,104	14,021,115	14,021,115
<b>Total House of Representatives</b>	<b>13,595,426</b>	<b>14,042,104</b>	<b>14,021,115</b>	<b>14,021,115</b>
<b>Senate</b>				
Senate	9,274,330	10,266,561	10,251,215	10,251,215
<b>Total Senate</b>	<b>9,274,330</b>	<b>10,266,561</b>	<b>10,251,215</b>	<b>10,251,215</b>
<b>Joint Expenses of Legislature</b>				
Joint Legislative Expenses	1,658,846	1,858,986	1,856,207	1,856,207
<b>Total Joint Expenses of Legislature</b>	<b>1,658,846</b>	<b>1,858,986</b>	<b>1,856,207</b>	<b>1,856,207</b>
<b>Ombudsman, Office of</b>				
Citizens Aide	2,149,195	2,408,759	2,405,159	2,405,159
<b>Total Ombudsman, Office of</b>	<b>2,149,195</b>	<b>2,408,759</b>	<b>2,405,159</b>	<b>2,405,159</b>
<b>Legislative Services Agency</b>				
International Relations Account	2,060	7,940	—	—
Legislative Services Agency	12,598,617	13,486,463	13,466,304	13,466,304
<b>Total Legislative Services Agency</b>	<b>12,600,677</b>	<b>13,494,403</b>	<b>13,466,304</b>	<b>13,466,304</b>
<b>Grand Total</b>	<b>39,278,474</b>	<b>42,070,813</b>	<b>42,000,000</b>	<b>42,000,000</b>
<b>Total General Fund</b>	<b>8,968,745,002</b>	<b>9,500,207,150</b>	<b>9,445,882,042</b>	<b>9,671,276,172</b>

# State of Iowa

## Other Fund Appropriations

### FY 2027 Governor's Recommendations

DESCRIPTION	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Administration and Regulation	\$ 243,270,970	\$ 239,958,355	\$ 173,292,680	\$ 211,523,507
Agriculture and Natural Resources	\$ 122,617,384	\$ 120,611,667	\$ 120,611,667	\$ 111,761,972
Economic Development	\$ 59,748,165	\$ 71,736,084	\$ 56,791,084	\$ 150,449,820
Education	\$ 74,438,000	\$ 92,117,000	\$ 94,267,000	\$ 58,767,000
Human Services	\$ 394,211,277	\$ 369,188,746	\$ 385,137,614	\$ 397,537,435
Justice System	\$ 40,194,759	\$ 60,329,470	\$ 49,559,907	\$ 38,891,895
Transportation	\$ 452,478,455	\$ 469,057,343	\$ 469,357,343	\$ 455,784,201
Judicial Branch	\$ —	\$ —	\$ —	\$ —
Capital	\$ 93,816,938	\$ 116,773,700	\$ 144,883,203	\$ 132,788,392
<b>Total Other Fund Appropriation</b>	<b>\$ 1,480,775,949</b>	<b>\$ 1,539,772,365</b>	<b>\$ 1,493,900,498</b>	<b>\$ 1,557,504,222</b>

# State of Iowa

## Other Fund Appropriations

### FY 2027 Governor's Recommendations

DESCRIPTION	FY 2025 Actuals	FY 2026 Current Year Budget	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
<b>0006 - Iowa Skilled Worker and Job Creation Fund</b>				
<b>Agriculture and Land Stewardship</b>				
Butchery Innovation and Revitalization	—	249,695	249,695	—
<b>Total Agriculture and Land Stewardship</b>	—	<b>249,695</b>	<b>249,695</b>	—
<b>Total Agriculture and Natural Resources</b>	—	<b>249,695</b>	<b>249,695</b>	—
<b>Economic Development Authority</b>				
Business Incentives for Growth	—	—	—	11,700,000
Empower Rural Iowa Program	700,000	700,000	700,000	700,000
High Quality Job Creation	11,700,000	11,700,000	11,700,000	—
Manufacturing 4.0 SWJCF	2,016,675	2,016,675	2,016,675	2,350,000
<b>Total Economic Development Authority</b>	<b>14,416,675</b>	<b>14,416,675</b>	<b>14,416,675</b>	<b>14,750,000</b>
<b>Iowa Workforce Development</b>				
AMOS A Mid-Iowa Organizing Strategy	100,000	—	—	—
Adult Ed and Literacy Program Workforce SWJCF	5,500,000	5,500,000	5,500,000	4,500,000
STEM Internships	633,325	633,325	633,325	—
Workforce Prep Outcome Rep	—	125,000	125,000	125,000
Workforce Training Fund	—	—	—	15,100,000
<b>Total Iowa Workforce Development</b>	<b>6,233,325</b>	<b>6,258,325</b>	<b>6,258,325</b>	<b>19,725,000</b>
<b>Total Economic Development</b>	<b>20,650,000</b>	<b>20,675,000</b>	<b>20,675,000</b>	<b>34,475,000</b>
<b>Education, Department of</b>				
ACE Infrastructure - SWJCF	6,000,000	6,000,000	6,000,000	—
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	4,800,000	4,800,000	4,800,000
STEM Best	700,000	700,000	700,000	700,000
Skilled Workforce Shortage Tuition Grant - SWJCF	5,000,000	5,000,000	5,000,000	5,000,000
Workforce Infrastructure Fund	—	—	—	<b>6,000,000</b>
Workforce Preparation Outcome Reporting System - SWJCF	200,000	75,000	75,000	75,000
Workforce Training and Economic Development Funds - SWJCF	15,100,000	15,100,000	15,100,000	—
<b>Total Education, Department of</b>	<b>34,000,000</b>	<b>33,675,000</b>	<b>33,675,000</b>	<b>18,575,000</b>
<b>Regents, Board of</b>				
BOR - Regents Innovation Fund	3,000,000	3,000,000	3,000,000	3,000,000
ISU - Economic Development	2,424,302	2,424,302	2,424,302	2,424,302
UNI - Nursing Program Expansion	—	—	—	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
UNI - Economic Development	1,466,419	1,466,419	1,466,419	1,466,419
UNI - Workforce Development	—	—	—	1,000,000
<b>Total Regents, Board of</b>	<b>9,100,000</b>	<b>9,100,000</b>	<b>9,100,000</b>	<b>10,700,000</b>
<b>Total Education</b>	<b>43,100,000</b>	<b>42,775,000</b>	<b>42,775,000</b>	<b>29,275,000</b>
<b>Total Iowa Skilled Worker and Job Creation Fund</b>	<b>63,750,000</b>	<b>63,699,695</b>	<b>63,699,695</b>	<b>63,750,000</b>

# State of Iowa

## Other Fund Appropriations

### FY 2027 Governor's Recommendations

DESCRIPTION	FY 2025 Actuals	FY 2026 Current Year Budget	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
<b>0017 - Rebuild Iowa Infrastructure Fund</b>				
<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	21,131,873	18,269,217	—	39,925,002
<b>Total Management, Department of</b>	<b>63,131,873</b>	<b>60,269,217</b>	<b>42,000,000</b>	<b>81,925,002</b>
<b>Treasurer of State</b>				
County Fair Improvements	1,060,000	1,060,000	1,060,000	1,060,000
<b>Total Treasurer of State</b>	<b>1,060,000</b>	<b>1,060,000</b>	<b>1,060,000</b>	<b>1,060,000</b>
<b>Total Administration and Regulation</b>	<b>64,191,873</b>	<b>61,329,217</b>	<b>43,060,000</b>	<b>82,985,002</b>
<b>Agriculture and Land Stewardship</b>				
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	—
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
<b>Total Agriculture and Land Stewardship</b>	<b>23,200,000</b>	<b>19,200,000</b>	<b>19,200,000</b>	<b>9,200,000</b>
<b>Natural Resources, Department of</b>				
Community Forestry Grant Program	250,000	—	—	—
Derelict Buildings Program	—	—	—	1,000,000
Water Trails and Low Head Dam Programs	1,500,000	1,500,000	1,500,000	1,500,000
<b>Total Natural Resources, Department of</b>	<b>1,750,000</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>2,500,000</b>
<b>Total Agriculture and Natural Resources</b>	<b>24,950,000</b>	<b>20,700,000</b>	<b>20,700,000</b>	<b>11,700,000</b>
<b>Economic Development Authority</b>				
Community & Tourism Grant Appropriation	10,000,000	10,000,000	10,000,000	10,000,000
Destination Iowa	10,000,000	10,000,000	10,000,000	10,000,000
Facility Enhancement	—	—	—	7,000,000
Library and Museum Renovation Project	—	—	—	3,000,000
Local Government Shared Services Grant	—	—	—	10,000,000
Regional Sports Authorities (RIIF)	700,000	750,000	750,000	—
Rural YMCA Grant Program	250,000	—	—	250,000
Strategic Infrastructure Program Fund	—	—	—	10,000,000
USS Iowa Battleship - Deck Renovation	750,000	—	—	—
<b>Total Economic Development Authority</b>	<b>21,700,000</b>	<b>20,750,000</b>	<b>20,750,000</b>	<b>50,250,000</b>
<b>Iowa Finance Authority</b>				
State Housing Trust Fund (RIIF)	3,000,000	3,000,000	3,000,000	3,000,000
<b>Total Iowa Finance Authority</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>
<b>Total Economic Development</b>	<b>24,700,000</b>	<b>23,750,000</b>	<b>23,750,000</b>	<b>53,250,000</b>
<b>Regents, Board of</b>				
BOR - Tuition Replacement - Academic Building Revenue Bonds	26,500,000	25,600,000	25,000,000	25,000,000
<b>Total Regents, Board of</b>	<b>26,500,000</b>	<b>25,600,000</b>	<b>25,000,000</b>	<b>25,000,000</b>

# State of Iowa

## Other Fund Appropriations

### FY 2027 Governor's Recommendations

DESCRIPTION	FY 2025 Actuals	FY 2026 Current Year Budget	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
<b>Total Education</b>	<b>26,500,000</b>	<b>25,600,000</b>	<b>25,000,000</b>	<b>25,000,000</b>
<b>Health and Human Services, Department of</b>				
CCUSO Patient Doors Conversion - RIIF	50,000	—	—	—
CCUSO Renovation - RIIF	7,000,000	—	—	—
Health/Safety/Loss	—	—	4,425,000	—
Iowa Medical Examiner Office Expansion - RIIF	5,000,000	28,000,000	3,300,000	3,300,000
Lucas Building Renovation - RIIF	5,000,000	—	—	—
Maintenance	—	—	4,313,258	—
Major Projects	—	—	10,651,713	—
Woodward Tunnel Decentralization - RIIF	14,500,000	14,275,000	—	—
<b>Total Health and Human Services, Department of</b>	<b>31,550,000</b>	<b>42,275,000</b>	<b>22,689,971</b>	<b>3,300,000</b>
<b>Veterans Affairs, Department of</b>				
Cemetery Equipment Replacement	168,388	—	—	—
Dietary Expansion Project	—	—	35,567,897	—
<b>Total Veterans Affairs, Department of</b>	<b>168,388</b>	<b>—</b>	<b>35,567,897</b>	<b>—</b>
<b>Total Human Services</b>	<b>31,718,388</b>	<b>42,275,000</b>	<b>58,257,868</b>	<b>3,300,000</b>
<b>Law Enforcement Academy</b>				
Firearms Range Training Facility - RIIF	—	—	7,000,000	3,700,000
Iowa Driving Training Facility - RIIF	—	15,000,000	—	—
<b>Total Law Enforcement Academy</b>	<b>—</b>	<b>15,000,000</b>	<b>7,000,000</b>	<b>3,700,000</b>
<b>Homeland Security and Emergency Management</b>				
Levee Improvement Funding-RIIF to Fund 012T	10,000,000	—	—	—
<b>Total Homeland Security and Emergency Management</b>	<b>10,000,000</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Public Safety, Department of</b>				
DPS-RIIF Equipment Appropriation to DPS Equipment Fund	2,500,000	—	—	—
Iowa Statewide Interoperable Comm. System Lease Purch. 0017	6,424,379	6,486,177	2,846,011	2,846,011
<b>Total Public Safety, Department of</b>	<b>8,924,379</b>	<b>6,486,177</b>	<b>2,846,011</b>	<b>2,846,011</b>
<b>Total Justice System</b>	<b>18,924,379</b>	<b>21,486,177</b>	<b>9,846,011</b>	<b>6,546,011</b>
<b>Transportation, Department of</b>				
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
Public Transit Assistance	1,500,000	1,200,000	1,500,000	1,200,000
Rail Revolving Loan & Grant Fund	2,000,000	2,000,000	2,000,000	2,000,000
Rec Trails Supp Fund	1,000,000	—	—	—
Recreational Trails	2,500,000	2,500,000	2,500,000	2,500,000
<b>Total Transportation, Department of</b>	<b>9,900,000</b>	<b>8,600,000</b>	<b>8,900,000</b>	<b>8,600,000</b>
<b>Total Transportation</b>	<b>9,900,000</b>	<b>8,600,000</b>	<b>8,900,000</b>	<b>8,600,000</b>

# State of Iowa

## Other Fund Appropriations

### FY 2027 Governor's Recommendations

DESCRIPTION	FY 2025 Actuals	FY 2026 Current Year Budget	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
<b>Corrections Capital</b>				
DOC Capitals Request	—	—	12,550,448	8,137,500
DOC-CBC District 4 Renovation and Office Construction-RIIF	—	4,163,847	2,775,898	2,775,898
<b>Total Corrections Capital</b>	—	<b>4,163,847</b>	<b>15,326,346</b>	<b>10,913,398</b>
<b>State Fair Authority Capital</b>				
Iowa State Fair Agriculture Facility	—	2,500,000	2,500,000	2,500,000
<b>Total State Fair Authority Capital</b>	—	<b>2,500,000</b>	<b>2,500,000</b>	<b>2,500,000</b>
<b>Administrative Services - Capitals</b>				
DAS - Historical Building	—	5,000,000	—	—
Elevator Upgrades/Replacements	5,364,500	—	—	—
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 RIIF	22,000,000	22,000,000	22,000,000	22,000,000
Terrace Hill	—	—	—	1,000,000
Underground Railroad Markers	—	40,000	—	—
<b>Total Administrative Services - Capitals</b>	<b>31,364,500</b>	<b>29,040,000</b>	<b>24,000,000</b>	<b>25,000,000</b>
<b>Natural Resources Capital</b>				
DNR Lakes Restoration & Water Quality	9,600,000	9,600,000	9,600,000	9,600,000
State Park - Disability Accessibility	1,000,000	—	—	—
State Parks Infrastructure Renovations	5,000,000	5,000,000	5,000,000	5,000,000
<b>Total Natural Resources Capital</b>	<b>15,600,000</b>	<b>14,600,000</b>	<b>14,600,000</b>	<b>14,600,000</b>
<b>Public Defense Capital</b>				
Armory Construction Improvement Projects (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
Facility/Armory Maintenance (RIIF)	2,100,000	2,100,000	2,100,000	2,100,000
<b>Total Public Defense Capital</b>	<b>4,750,000</b>	<b>4,750,000</b>	<b>4,750,000</b>	<b>4,750,000</b>
<b>Regents Capital</b>				
ISU - Atanasoff Hall Renovation	—	—	3,000,000	—
Iowa Lakeside Lab - Housing Facility	3,000,000	3,000,000	—	—
Nursing Simulation Laboratory	—	—	—	7,000,000
SUI - Nursing Simulation Lab	—	—	7,000,000	—
UNI - Industrial Technology Center Modernization	3,850,000	—	—	—
UNI - Public Policy Center - Commons	—	1,000,000	6,000,000	6,000,000
<b>Total Regents Capital</b>	<b>6,850,000</b>	<b>4,000,000</b>	<b>16,000,000</b>	<b>13,000,000</b>
<b>Education Capital</b>				
Giangreco Building Roof Repair	—	—	11,527,569	11,527,569
<b>Total Education Capital</b>	—	—	<b>11,527,569</b>	<b>11,527,569</b>
<b>Judicial Branch Capital</b>				
Dallas Cty Courthouse Renovation & Furniture (0017)-RIIF Fd	481,200	—	—	—
Johnson Cty Courthouse Renovation & Furniture (0017)-RIIF Fd	111,000	—	—	—



# State of Iowa

## Other Fund Appropriations

### FY 2027 Governor's Recommendations

DESCRIPTION	FY 2025 Actuals	FY 2026 Current Year Budget	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Judicial Building Improvements (0017)-RIIF Fd	475,000	—	—	—
<b>Total Judicial Branch Capital</b>	<b>1,067,200</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>General Assembly Capital</b>				
State Capitol Maintenance Fund Appropriation	500,000	500,000	500,000	500,000
<b>Total General Assembly Capital</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>
<b>Blind Capitals, Department for the</b>				
Dept. for the Blind Building Repairs	225,600	559,000	250,000	250,000
<b>Total Blind Capitals, Department for the</b>	<b>225,600</b>	<b>559,000</b>	<b>250,000</b>	<b>250,000</b>
<b>Total Capital</b>	<b>60,357,300</b>	<b>60,112,847</b>	<b>89,453,915</b>	<b>83,040,967</b>
<b>Total Rebuild Iowa Infrastructure Fund</b>	<b>261,241,940</b>	<b>263,853,241</b>	<b>278,967,794</b>	<b>274,421,980</b>
<b>0019 - Commerce Revolving Fund</b>				
<b>Insurance &amp; Financial Services, Department of</b>				
Banking Division Commerce Fund	14,343,523	14,881,690	14,881,690	14,881,690
Credit Union Division	2,875,989	3,018,710	3,018,710	3,018,710
Insurance Div - PBM Report	—	225,000	225,000	225,000
Insurance Division-Commerce Revolving Fund	9,726,541	11,010,719	11,010,719	11,010,719
<b>Total Insurance &amp; Financial Services, Department of</b>	<b>26,946,053</b>	<b>29,136,119</b>	<b>29,136,119</b>	<b>29,136,119</b>
<b>Utilities Commission</b>				
Utilities Commission	11,659,071	12,080,831	12,080,831	12,080,831
<b>Total Utilities Commission</b>	<b>11,659,071</b>	<b>12,080,831</b>	<b>12,080,831</b>	<b>12,080,831</b>
<b>Total Administration and Regulation</b>	<b>38,605,124</b>	<b>41,216,950</b>	<b>41,216,950</b>	<b>41,216,950</b>
<b>Attorney General</b>				
Consumer Advocate - Fund 0019	3,763,937	3,784,047	3,784,047	3,784,047
Total Attorney General	3,763,937	3,784,047	3,784,047	3,784,047
<b>Total Justice System</b>	<b>3,763,937</b>	<b>3,784,047</b>	<b>3,784,047</b>	<b>3,784,047</b>
<b>Total Commerce Revolving Fund</b>	<b>42,369,061</b>	<b>45,000,997</b>	<b>45,000,997</b>	<b>45,000,997</b>
<b>0030 - Gaming Enforcement Revolving Fund</b>				
<b>Public Safety, Department of</b>				
DPS Gaming Enforcement	12,227,940	12,301,981	13,084,081	13,084,081
<b>Total Public Safety, Department of</b>	<b>12,227,940</b>	<b>12,301,981</b>	<b>13,084,081</b>	<b>13,084,081</b>
<b>Total Justice System</b>	<b>12,227,940</b>	<b>12,301,981</b>	<b>13,084,081</b>	<b>13,084,081</b>
<b>Total Gaming Enforcement Revolving Fund</b>	<b>12,227,940</b>	<b>12,301,981</b>	<b>13,084,081</b>	<b>13,084,081</b>

# State of Iowa

## Other Fund Appropriations

### FY 2027 Governor's Recommendations

DESCRIPTION	FY 2025 Actuals	FY 2026 Current Year Budget	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
<b>0035 - Racing and Gaming Revolving Fund</b>				
<b>Department of Inspections, Appeals and Licensing</b>				
Racing and Gaming Regulatory Revolving Fund	7,448,600	7,621,999	7,621,999	8,049,999
<b>Total Department of Inspections, Appeals and Licensing</b>	<b>7,448,600</b>	<b>7,621,999</b>	<b>7,621,999</b>	<b>8,049,999</b>
<b>Total Administration and Regulation</b>	<b>7,448,600</b>	<b>7,621,999</b>	<b>7,621,999</b>	<b>8,049,999</b>
<b>Total Racing and Gaming Revolving Fund</b>	<b>7,448,600</b>	<b>7,621,999</b>	<b>7,621,999</b>	<b>8,049,999</b>
 <b>0038 - Iowa Economic Emergency Fund</b>				
<b>Executive Council</b>				
Performance Of Duty EEF	86,696,517	10,715,559	22,404,181	18,059,243
<b>Total Executive Council</b>	<b>86,696,517</b>	<b>10,715,559</b>	<b>22,404,181</b>	<b>18,059,243</b>
<b>Management, Department of</b>				
Disaster Recovery Housing Assistance Fund Approp	11,600,000	—	—	—
Disaster Response - Iowa Economic Emergency Fund	—	23,250,000	23,250,000	21,230,000
<b>Total Management, Department of</b>	<b>11,600,000</b>	<b>23,250,000</b>	<b>23,250,000</b>	<b>21,230,000</b>
<b>Total Administration and Regulation</b>	<b>98,296,517</b>	<b>33,965,559</b>	<b>45,654,181</b>	<b>39,289,243</b>
<b>Economic Development Authority</b>				
Nuisance Property Remediation	2,000,000	—	—	—
<b>Total Economic Development Authority</b>	<b>2,000,000</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Total Economic Development</b>	<b>2,000,000</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Total Iowa Economic Emergency Fund</b>	<b>100,296,517</b>	<b>33,965,559</b>	<b>45,654,181</b>	<b>39,289,243</b>
 <b>0046 - Wireless E911 Surcharge</b>				
<b>Homeland Security and Emergency Management</b>				
E911 Emerg Comm Admin-E911 Surcharge	300,000	300,000	300,000	300,000
<b>Total Homeland Security and Emergency Management</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>
<b>Total Justice System</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>
<b>Total Wireless E911 Surcharge</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>

# State of Iowa

## Other Fund Appropriations

### FY 2027 Governor's Recommendations

DESCRIPTION	FY 2025 Actuals	FY 2026 Current Year Budget	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
<b>0048 - Snowmobile Registration Fees</b>				
<b>Natural Resources, Department of</b>				
Snowmobile Registration Fees	100,000	100,000	100,000	100,000
<b>Total Natural Resources, Department of</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
<b>Total Agriculture and Natural Resources</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
<b>Total Snowmobile Registration Fees</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
 <b>0050 - Groundwater Protection Fund</b>				
<b>Natural Resources, Department of</b>				
GWF-Geographic Information System	297,518	297,518	297,518	297,518
GWF-Groundwater Monitoring-DNR	1,686,751	1,686,751	1,686,751	1,686,751
GWF-Household Hazardous Waste-DNR	447,324	447,324	447,324	447,324
GWF-Landfill Alternatives-DNR	618,993	618,993	618,993	618,993
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
GWF-Waste Reduction and Assistance	192,500	192,500	192,500	192,500
GWF-Well Testing Admin 2%-DNR	62,461	62,461	62,461	62,461
<b>Total Natural Resources, Department of</b>	<b>3,455,850</b>	<b>3,455,850</b>	<b>3,455,850</b>	<b>3,455,850</b>
<b>Total Agriculture and Natural Resources</b>	<b>3,455,850</b>	<b>3,455,850</b>	<b>3,455,850</b>	<b>3,455,850</b>
<b>Total Groundwater Protection Fund</b>	<b>3,455,850</b>	<b>3,455,850</b>	<b>3,455,850</b>	<b>3,455,850</b>
 <b>0052 - Special Contingency Fund</b>				
<b>Iowa Workforce Development</b>				
P & I Workforce Development Field Offices	2,416,084	4,616,084	4,616,084	4,616,084
<b>Total Iowa Workforce Development</b>	<b>2,416,084</b>	<b>4,616,084</b>	<b>4,616,084</b>	<b>4,616,084</b>
<b>Total Economic Development</b>	<b>2,416,084</b>	<b>4,616,084</b>	<b>4,616,084</b>	<b>4,616,084</b>
<b>Total Special Contingency Fund</b>	<b>2,416,084</b>	<b>4,616,084</b>	<b>4,616,084</b>	<b>4,616,084</b>
 <b>006R - Medicaid Fraud Account Fund</b>				
<b>Health and Human Services, Department of</b>				
Medicaid - Medicaid Fraud Account	744,869	150,000	150,000	150,000
<b>Total Health and Human Services, Department of</b>	<b>744,869</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>
<b>Total Human Services</b>	<b>744,869</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>
<b>Total Medicaid Fraud Account Fund</b>	<b>744,869</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>

# State of Iowa

## Other Fund Appropriations

### FY 2027 Governor's Recommendations

DESCRIPTION	FY 2025 Actuals	FY 2026 Current Year Budget	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
<b>007V - Autism Support Fund</b>				
<b>Health and Human Services, Department of</b>				
Behavioral Analysis Treatment Facility	750,000	—	—	—
<b>Total Health and Human Services, Department of</b>	<b>750,000</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Total Human Services</b>	<b>750,000</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Total Autism Support Fund</b>	<b>750,000</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>0087 - State Housing Trust Fund</b>				
<b>Department of Inspections, Appeals and Licensing</b>				
DIAL Housing Trust fund professional licensing	62,317	62,317	62,317	—
<b>Total Department of Inspections, Appeals and Licensing</b>	<b>62,317</b>	<b>62,317</b>	<b>62,317</b>	<b>—</b>
<b>Total Administration and Regulation</b>	<b>62,317</b>	<b>62,317</b>	<b>62,317</b>	<b>—</b>
<b>Total State Housing Trust Fund</b>	<b>62,317</b>	<b>62,317</b>	<b>62,317</b>	<b>—</b>
<b>0088 - Consumer Education Fund</b>				
<b>Attorney General</b>				
AG Prosecutions, Appeals, Chapter 669 Duties - Fd 0088	2,000,000	2,000,000	2,000,000	2,000,000
Consumer Fraud-Public Education & Enforcement	1,875,000	1,875,000	1,875,000	1,875,000
Farm Mediation Services - Fd 0088	300,000	300,000	300,000	300,000
Older Iowans Consumer Fraud-Public Education & Investigation	125,000	125,000	125,000	125,000
<b>Total Attorney General</b>	<b>4,300,000</b>	<b>4,300,000</b>	<b>4,300,000</b>	<b>4,300,000</b>
<b>Total Justice System</b>	<b>4,300,000</b>	<b>4,300,000</b>	<b>4,300,000</b>	<b>4,300,000</b>
<b>Total Consumer Education Fund</b>	<b>4,300,000</b>	<b>4,300,000</b>	<b>4,300,000</b>	<b>4,300,000</b>
<b>008J - Address Confidentiality Program Revolving Fund</b>				
<b>Secretary of State</b>				
Address Confidentiality Program	195,400	195,400	195,400	195,400
<b>Total Secretary of State</b>	<b>195,400</b>	<b>195,400</b>	<b>195,400</b>	<b>195,400</b>
<b>Total Administration and Regulation</b>	<b>195,400</b>	<b>195,400</b>	<b>195,400</b>	<b>195,400</b>
<b>Total Address Confidentiality Program Revolving Fund</b>	<b>195,400</b>	<b>195,400</b>	<b>195,400</b>	<b>195,400</b>

# State of Iowa

## Other Fund Appropriations

### FY 2027 Governor's Recommendations

DESCRIPTION	FY 2025 Actuals	FY 2026 Current Year Budget	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
<b>008V - Iowa Nutrient Research Fund</b>				
<b>Regents, Board of</b>				
ISU - Vet Diagnostic Lab - Iowa Nutrient Research Fund	120,000	120,000	120,000	120,000
<b>Total Regents, Board of</b>	<b>120,000</b>	<b>120,000</b>	<b>120,000</b>	<b>120,000</b>
<b>Total Education</b>	<b>120,000</b>	<b>120,000</b>	<b>120,000</b>	<b>120,000</b>
<b>Total Iowa Nutrient Research Fund</b>	<b>120,000</b>	<b>120,000</b>	<b>120,000</b>	<b>120,000</b>
<b>010Q - Region Incentive Fund</b>				
<b>Health and Human Services, Department of</b>				
988 Suicide and Crisis Line	3,000,000	—	—	—
Behavioral Health System Implementation	1,000,000	—	—	—
Central Data Repository	645,179	—	—	—
Region Incentive Fund Continuity Of Care	380,047	—	—	—
<b>Total Health and Human Services, Department of</b>	<b>5,025,226</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Total Human Services</b>	<b>5,025,226</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Total Region Incentive Fund</b>	<b>5,025,226</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>011P - Opioid Settlement Fund</b>				
<b>Health and Human Services, Department of</b>				
Opioid Abatement HHS	—	28,611,794	28,611,794	7,433,269
Opioid Initiatives	29,000,000	—	—	—
<b>Total Health and Human Services, Department of</b>	<b>29,000,000</b>	<b>28,611,794</b>	<b>28,611,794</b>	<b>7,433,269</b>
<b>Total Human Services</b>	<b>29,000,000</b>	<b>28,611,794</b>	<b>28,611,794</b>	<b>7,433,269</b>
<b>Attorney General</b>				
Abating The Opioid Crisis in Iowa-Fund 011P	—	9,537,265	9,537,265	2,477,756
<b>Total Attorney General</b>	<b>—</b>	<b>9,537,265</b>	<b>9,537,265</b>	<b>2,477,756</b>
<b>Total Justice System</b>	<b>—</b>	<b>9,537,265</b>	<b>9,537,265</b>	<b>2,477,756</b>
<b>Total Opioid Settlement Fund</b>	<b>29,000,000</b>	<b>38,149,059</b>	<b>38,149,059</b>	<b>9,911,025</b>

# State of Iowa

## Other Fund Appropriations

### FY 2027 Governor's Recommendations

DESCRIPTION	FY 2025 Actuals	FY 2026 Current Year Budget	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
<b>0137 - Primary Road Fund</b>				
<b>Transportation, Department of</b>				
Garage Fuel & Waste Management	1,000,000	—	—	—
PRF - Auditor of State Reimbursement	662,716	662,716	662,716	662,716
PRF - DAS Utility Services	2,798,974	3,076,822	3,076,822	11,200,563
PRF - DOT Workers' Compensation	3,432,963	3,726,405	3,726,405	4,835,877
PRF - Indirect Cost Recoveries	660,000	660,000	660,000	660,000
PRF - Inventory & Equipment Replacement	29,626,000	40,818,240	40,818,240	23,623,165
PRF - Unemployment Compensation	138,000	138,000	138,000	138,000
PRF-Transportation Operations	348,250,373	355,150,300	355,150,300	348,619,071
Statewide Interoperable Communications System-PRF	442,162	442,162	442,162	442,162
Transportation Maps	195,000	—	—	195,000
<b>Total Transportation, Department of</b>	<b>387,206,188</b>	<b>404,674,645</b>	<b>404,674,645</b>	<b>390,376,554</b>
<b>Total Transportation</b>	<b>387,206,188</b>	<b>404,674,645</b>	<b>404,674,645</b>	<b>390,376,554</b>
<b>Transportation Capitals</b>				
Albia Garage Renovation	7,291,067	—	—	—
Alton Garage Replacement	—	—	—	13,000,000
Electronic Records Management System-PRF	126,000	—	—	—
Facility Major Maintenance & Enhancements	6,300,000	6,300,000	6,300,000	7,300,000
Facility Routine Maintenance & Preservation	5,200,000	8,050,000	8,050,000	8,050,000
Jefferson Garage Renovation	6,999,292	—	—	—
Waterloo Garage Renovation	—	18,897,387	18,897,387	—
<b>Total Transportation Capitals</b>	<b>25,916,359</b>	<b>33,247,387</b>	<b>33,247,387</b>	<b>28,350,000</b>
<b>Total Capital</b>	<b>25,916,359</b>	<b>33,247,387</b>	<b>33,247,387</b>	<b>28,350,000</b>
<b>Total Primary Road Fund</b>	<b>413,122,547</b>	<b>437,922,032</b>	<b>437,922,032</b>	<b>418,726,554</b>



# State of Iowa

## Other Fund Appropriations

### FY 2027 Governor's Recommendations

DESCRIPTION	FY 2025 Actuals	FY 2026 Current Year Budget	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
<b>0170 - Workforce Development Withholding</b>				
<b>Iowa Workforce Development</b>				
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
<b>Total Iowa Workforce Development</b>	<b>7,750,000</b>	<b>7,750,000</b>	<b>7,750,000</b>	<b>7,750,000</b>
<b>Total Economic Development</b>	<b>7,750,000</b>	<b>7,750,000</b>	<b>7,750,000</b>	<b>7,750,000</b>
<b>Total Workforce Development Withholding</b>	<b>7,750,000</b>	<b>7,750,000</b>	<b>7,750,000</b>	<b>7,750,000</b>
<b>0173 - Pharmaceutical Settlement</b>				
<b>Health and Human Services, Department of</b>				
Health Program Operations Supplement	234,193	234,193	234,193	234,193
<b>Total Health and Human Services, Department of</b>	<b>234,193</b>	<b>234,193</b>	<b>234,193</b>	<b>234,193</b>
<b>Total Human Services</b>	<b>234,193</b>	<b>234,193</b>	<b>234,193</b>	<b>234,193</b>
<b>Total Pharmaceutical Settlement</b>	<b>234,193</b>	<b>234,193</b>	<b>234,193</b>	<b>234,193</b>
<b>0211 - Wine And Beer Promotion Board</b>				
<b>Regents, Board of</b>				
ISU - Midwest Grape and Wine Industry Institute Standing	250,000	250,000	250,000	250,000
<b>Total Regents, Board of</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>
<b>Total Education</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>
<b>Total Wine And Beer Promotion Board</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>

# State of Iowa

## Other Fund Appropriations

### FY 2027 Governor's Recommendations

DESCRIPTION	FY 2025 Actuals	FY 2026 Current Year Budget	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
<b>0216 - Sports Wagering Receipts Fund</b>				
<b>Economic Development Authority</b>				
Iowa Film Production Incentive	—	4,000,000	—	—
Iowa Major Events and Tourism	—	4,000,000	—	—
Length of Service Award Program	—	1,500,000	—	1,500,000
<b>Total Economic Development Authority</b>	—	<b>9,500,000</b>	—	<b>1,500,000</b>
<b>Iowa Workforce Development</b>				
Workforce Opportunity Fund (WOF)	—	—	—	48,788,736
<b>Total Iowa Workforce Development</b>	—	—	—	<b>48,788,736</b>
<b>Total Economic Development</b>	—	<b>9,500,000</b>	—	<b>50,288,736</b>
<b>Education, Department of</b>				
Education Support Personnel Compensation	—	14,000,000	14,000,000	—
Special Education Division	—	5,000,000	5,000,000	—
<b>Total Education, Department of</b>	—	<b>19,000,000</b>	<b>19,000,000</b>	—
<b>Total Education</b>	—	<b>19,000,000</b>	<b>19,000,000</b>	—
<b>Health and Human Services, Department of</b>				
Gambling Treatment Program	1,750,000	1,750,000	1,750,000	1,750,000
<b>Total Health and Human Services, Department of</b>	<b>1,750,000</b>	<b>1,750,000</b>	<b>1,750,000</b>	<b>1,750,000</b>
<b>Total Human Services</b>	<b>1,750,000</b>	<b>1,750,000</b>	<b>1,750,000</b>	<b>1,750,000</b>
<b>Public Safety, Department of</b>				
DPS-SWRF Equipment Appropriation to DPS Equipment Fund	—	8,000,000	8,000,000	8,000,000
<b>Total Public Safety, Department of</b>	—	<b>8,000,000</b>	<b>8,000,000</b>	<b>8,000,000</b>
<b>Total Justice System</b>	—	<b>8,000,000</b>	<b>8,000,000</b>	<b>8,000,000</b>
<b>Total Sports Wagering Receipts Fund</b>	<b>1,750,000</b>	<b>38,250,000</b>	<b>28,750,000</b>	<b>60,038,736</b>
<b>0233 - Fish And Wildlife Trust Fund</b>				
<b>Natural Resources, Department of</b>				
F&G-DNR Admin Expenses	51,404,790	53,095,606	53,095,606	53,095,606
<b>Total Natural Resources, Department of</b>	<b>51,404,790</b>	<b>53,095,606</b>	<b>53,095,606</b>	<b>53,095,606</b>
<b>Total Agriculture and Natural Resources</b>	<b>51,404,790</b>	<b>53,095,606</b>	<b>53,095,606</b>	<b>53,095,606</b>
<b>Total Fish And Wildlife Trust Fund</b>	<b>51,404,790</b>	<b>53,095,606</b>	<b>53,095,606</b>	<b>53,095,606</b>

# State of Iowa

## Other Fund Appropriations

### FY 2027 Governor's Recommendations

DESCRIPTION	FY 2025 Actuals	FY 2026 Current Year Budget	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
<b>0295 - Environment First Fund</b>				
<b>Agriculture and Land Stewardship</b>				
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
<b>Total Agriculture and Land Stewardship</b>	<b>17,300,000</b>	<b>17,300,000</b>	<b>17,300,000</b>	<b>17,300,000</b>
<b>Natural Resources, Department of</b>				
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
<b>Total Natural Resources, Department of</b>	<b>24,005,000</b>	<b>24,005,000</b>	<b>24,005,000</b>	<b>24,005,000</b>
<b>Total Agriculture and Natural Resources</b>	<b>41,305,000</b>	<b>41,305,000</b>	<b>41,305,000</b>	<b>41,305,000</b>
<b>Regents, Board of</b>				
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
<b>Total Regents, Board of</b>	<b>695,000</b>	<b>695,000</b>	<b>695,000</b>	<b>695,000</b>
<b>Total Education</b>	<b>695,000</b>	<b>695,000</b>	<b>695,000</b>	<b>695,000</b>
<b>Total Environment First Fund</b>	<b>42,000,000</b>	<b>42,000,000</b>	<b>42,000,000</b>	<b>42,000,000</b>

# State of Iowa

## Other Fund Appropriations

### FY 2027 Governor's Recommendations

DESCRIPTION	FY 2025 Actuals	FY 2026 Current Year Budget	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
<b>0439 - Iowa Animal Disease Prevention Fund</b>				
<b>Agriculture and Land Stewardship</b>				
FAD Equipment	—	250,000	250,000	250,000
FAD General	—	100,000	100,000	100,000
FAD Vaccines	—	100,000	100,000	500,000
IDALS Information Technology Upgrades	—	450,000	450,000	450,000
<b>Total Agriculture and Land Stewardship</b>	—	<b>900,000</b>	<b>900,000</b>	<b>1,300,000</b>
<b>Total Agriculture and Natural Resources</b>	—	<b>900,000</b>	<b>900,000</b>	<b>1,300,000</b>
<b>Regents, Board of</b>				
ISU - Livestock Disease Research Fund Deposit	—	100,000	100,000	100,000
ISU - Vet Diagnostic Lab Equipment	—	250,000	—	—
<b>Total Regents, Board of</b>	—	<b>350,000</b>	<b>100,000</b>	<b>100,000</b>
<b>Total Education</b>	—	<b>350,000</b>	<b>100,000</b>	<b>100,000</b>
<b>Total Iowa Animal Disease Prevention Fund</b>	—	<b>1,250,000</b>	<b>1,000,000</b>	<b>1,400,000</b>
<b>0441 - Unclaimed Winnings Fund</b>				
<b>Agriculture and Land Stewardship</b>				
Native Horse and Dog Program	305,516	305,516	305,516	305,516
<b>Total Agriculture and Land Stewardship</b>	<b>305,516</b>	<b>305,516</b>	<b>305,516</b>	<b>305,516</b>
<b>Total Agriculture and Natural Resources</b>	<b>305,516</b>	<b>305,516</b>	<b>305,516</b>	<b>305,516</b>
<b>Total Unclaimed Winnings Fund</b>	<b>305,516</b>	<b>305,516</b>	<b>305,516</b>	<b>305,516</b>
<b>0445 - Hospital Health Care Access Trust</b>				
<b>Health and Human Services, Department of</b>				
Medical Assistance Supplemental-Hospital Care Access Trust	33,920,554	33,920,554	33,920,554	33,920,554
Total Health and Human Services, Department of	33,920,554	33,920,554	33,920,554	33,920,554
<b>Total Human Services</b>	<b>33,920,554</b>	<b>33,920,554</b>	<b>33,920,554</b>	<b>33,920,554</b>
<b>Total Hospital Health Care Access Trust</b>	<b>33,920,554</b>	<b>33,920,554</b>	<b>33,920,554</b>	<b>33,920,554</b>

# State of Iowa

## Other Fund Appropriations

### FY 2027 Governor's Recommendations

DESCRIPTION	FY 2025 Actuals	FY 2026 Current Year Budget	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
<b>0450 - UST Unassigned Revenue (Nonbond)</b>				
<b>Natural Resources, Department of</b>				
UST Administration Match	200,000	—	—	—
<b>Total Natural Resources, Department of</b>	<b>200,000</b>	—	—	—
<b>Total Agriculture and Natural Resources</b>	<b>200,000</b>	—	—	—
<b>Total UST Unassigned Revenue (Nonbond)</b>	<b>200,000</b>	—	—	—
<b>0463 - Blufflands Protection and Revolving Fund</b>				
<b>Agriculture and Land Stewardship</b>				
Choose Iowa Food Program	100,000	—	—	—
<b>Total Agriculture and Land Stewardship</b>	<b>100,000</b>	—	—	—
<b>Natural Resources, Department of</b>				
State Park Accessibility - Blufflands	296,228	—	—	—
<b>Total Natural Resources, Department of</b>	<b>296,228</b>	—	—	—
<b>Total Agriculture and Natural Resources</b>	<b>396,228</b>	—	—	—
<b>Regents, Board of</b>				
SUI - Groundwater Planning and Resource Assessment	250,000	—	—	—
<b>Total Regents, Board of</b>	<b>250,000</b>	—	—	—
<b>Total Education</b>	<b>250,000</b>	—	—	—
<b>Total Blufflands Protection and Revolving Fund</b>	<b>646,228</b>	—	—	—
<b>0692 - UI Reserve Fund</b>				
<b>Iowa Workforce Development</b>				
IWD Field Offices (UI Reserve Interest)	2,200,000	—	—	—
<b>Total Iowa Workforce Development</b>	<b>2,200,000</b>	—	—	—
<b>Total Economic Development</b>	<b>2,200,000</b>	—	—	—
<b>Total UI Reserve Fund</b>	<b>2,200,000</b>	—	—	—

# State of Iowa

## Other Fund Appropriations

### FY 2027 Governor's Recommendations

DESCRIPTION	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget	Total Department Request	Total Governor's Recommended
0791 - IPERS Fund				
IPERS Administration				
IPERS Administration	22,789,430	26,330,702	26,310,702	26,330,702
Pension Administrative System (PAS)	—	60,000,000	—	—
Total IPERS Administration	22,789,430	86,330,702	26,310,702	26,330,702
Total Administration and Regulation	22,789,430	86,330,702	26,310,702	26,330,702
Total IPERS Fund	22,789,430	86,330,702	26,310,702	26,330,702



# State of Iowa

## Other Fund Appropriations

### FY 2027 Governor's Recommendations

DESCRIPTION	FY 2025 Actuals	FY 2026 Current Year Budget	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
<b>0810 - Road Use Tax Fund</b>				
<b>Department of Inspections, Appeals and Licensing</b>				
DIA - Use Tax	1,623,897	1,623,897	1,623,897	1,623,897
<b>Total Department of Inspections, Appeals and Licensing</b>	<b>1,623,897</b>	<b>1,623,897</b>	<b>1,623,897</b>	<b>1,623,897</b>
<b>Management, Department of</b>				
DOM Road Use Tax Fund Appropriation	56,000	56,000	56,000	56,000
<b>Total Management, Department of</b>	<b>56,000</b>	<b>56,000</b>	<b>56,000</b>	<b>56,000</b>
<b>Treasurer of State</b>				
Funds for I3 Expenses - Road Use Tax	316,788	316,788	541,708	316,788
<b>Total Treasurer of State</b>	<b>316,788</b>	<b>316,788</b>	<b>541,708</b>	<b>316,788</b>
<b>Total Administration and Regulation</b>	<b>1,996,685</b>	<b>1,996,685</b>	<b>2,221,605</b>	<b>1,996,685</b>
<b>Transportation, Department of</b>				
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	1,600,000	—	—	—
Mississippi River Parkway Commission	40,000	40,000	40,000	40,000
Personal Delivery of Services DOT	162,362	225,000	225,000	225,000
RUTF - Auditor of State Reimbursement	107,884	107,884	107,884	107,884
RUTF - DAS Utility Services	455,647	500,878	500,878	1,823,348
RUTF - Indirect Cost Recoveries	90,000	90,000	90,000	90,000
RUTF - Motor Vehicle Division	32,710,876	34,234,969	34,234,969	34,234,969
RUTF - Transportation Operations	17,700,921	18,067,288	18,067,288	17,723,539
RUTF-Unemployment Compensation	7,000	7,000	7,000	7,000
RUTF-Workers' Compensation	141,577	153,679	153,679	199,907
TraCS/MACH	300,000	300,000	300,000	300,000
<b>Total Transportation, Department of</b>	<b>55,372,267</b>	<b>55,782,698</b>	<b>55,782,698</b>	<b>56,807,647</b>
<b>Total Transportation</b>	<b>55,372,267</b>	<b>55,782,698</b>	<b>55,782,698</b>	<b>56,807,647</b>
<b>Transportation Capitals</b>				
ARTS Modernization	—	20,000,000	20,000,000	20,000,000
Electronic Records Management System	1,974,000	—	—	—
MVD Field Facilities Maintenance	400,000	400,000	400,000	400,000
<b>Total Transportation Capitals</b>	<b>2,374,000</b>	<b>20,400,000</b>	<b>20,400,000</b>	<b>20,400,000</b>
<b>Total Capital</b>	<b>2,374,000</b>	<b>20,400,000</b>	<b>20,400,000</b>	<b>20,400,000</b>
<b>Total Road Use Tax Fund</b>	<b>59,742,952</b>	<b>78,179,383</b>	<b>78,404,303</b>	<b>79,204,332</b>

# State of Iowa

## Other Fund Appropriations

### FY 2027 Governor's Recommendations

DESCRIPTION	FY 2025 Actuals	FY 2026 Current Year Budget	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
<b>0828 - County Endowment Fund</b>				
<b>Economic Development Authority</b>				
Endow Iowa Admin - County Endowment Fund	32,081	70,000	—	70,000
<b>Total Economic Development Authority</b>	<b>32,081</b>	<b>70,000</b>	<b>—</b>	<b>70,000</b>
<b>Total Economic Development</b>	<b>32,081</b>	<b>70,000</b>	<b>—</b>	<b>70,000</b>
<b>Total County Endowment Fund</b>	<b>32,081</b>	<b>70,000</b>	<b>—</b>	<b>70,000</b>
<b>0867 - MVFT-Unapportioned</b>				
<b>Revenue, Department of</b>				
Motor Veh Fuel Tx-Admin Approp	1,305,775	1,305,775	1,305,775	1,305,775
<b>Total Revenue, Department of</b>	<b>1,305,775</b>	<b>1,305,775</b>	<b>1,305,775</b>	<b>1,305,775</b>
<b>Total Administration and Regulation</b>	<b>1,305,775</b>	<b>1,305,775</b>	<b>1,305,775</b>	<b>1,305,775</b>
<b>Total MVFT-Unapportioned</b>	<b>1,305,775</b>	<b>1,305,775</b>	<b>1,305,775</b>	<b>1,305,775</b>
<b>0943 - Technology Reinvestment Fund</b>				
<b>Management, Department of</b>				
DPS/DOT - MACH & TraCS Modernization	—	—	—	2,000,000
Enterprise AI Capacity Expansion	—	—	—	2,510,000
Infrastructure for Integrating Justice Data Systems	—	1,400,000	1,400,000	1,400,000
Iowa Grants Management Implementation (TRF)	70,000	70,000	70,000	70,000
Justice Data Warehouse	—	282,664	282,664	282,664
Justice Data Warehouse Transition	—	290,000	—	—
Local Government Budget & Property Tax System Upgrade/ Redesi	120,000	120,000	120,000	120,000
Socrata License	382,131	358,429	358,429	358,429
Statewide Endpoint Detection/Cybersecurity Incident Invest	2,947,658	2,947,658	2,947,658	2,947,658
Transparency Project	45,000	45,000	45,000	45,000
<b>Total Management, Department of</b>	<b>3,564,789</b>	<b>5,513,751</b>	<b>5,223,751</b>	<b>9,733,751</b>
<b>Revenue, Department of</b>				
Tax System Modernization	4,070,460	—	—	—
<b>Total Revenue, Department of</b>	<b>4,070,460</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Secretary of State</b>				
Secretary of State Cyber Technology	324,000	—	—	—
<b>Total Secretary of State</b>	<b>324,000</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Treasurer of State</b>				
Clearwater Software	192,000	192,000	192,000	192,000
Tyler Tech Software	228,000	228,000	228,000	228,000
<b>Total Treasurer of State</b>	<b>420,000</b>	<b>420,000</b>	<b>420,000</b>	<b>420,000</b>
<b>Total Administration and Regulation</b>	<b>8,379,249</b>	<b>5,933,751</b>	<b>5,643,751</b>	<b>10,153,751</b>

# State of Iowa

## Other Fund Appropriations

### FY 2027 Governor's Recommendations

#### 0943 - Technology Reinvestment Fund

##### Economic Development Authority

Enterprise Management System	—	5,375,000	—	—
<b>Total Economic Development Authority</b>	—	<b>5,375,000</b>	—	—

<b>Total Economic Development</b>	—	<b>5,375,000</b>	—	—
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##### Education, Department of

Digital Asset Management System	196,000	—	—	—
ICN Part III Leases & Maintenance Network TRF	2,727,000	2,727,000	2,727,000	2,727,000
Iowa PBS Equipment Replace TRF	—	—	3,000,000	—
Statewide Education Data Warehouse TRF	600,000	600,000	600,000	600,000
<b>Total Education, Department of</b>	<b>3,523,000</b>	<b>3,327,000</b>	<b>6,327,000</b>	<b>3,327,000</b>

<b>Total Education</b>	<b>3,523,000</b>	<b>3,327,000</b>	<b>6,327,000</b>	<b>3,327,000</b>
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##### Health and Human Services, Department of

Infrastructure for Integrating Justice Data Systems TRF	1,400,000	—	—	—
Justice Data Warehouse TRF	282,664	—	—	—
MEME Maint. & Operations	330,000	—	—	—
Medicaid Technology	1,335,178	—	—	—
OBBBA IT Costs	—	—	—	3,473,690
Public Assistance Oversight - Data Sources	—	—	—	1,633,361
Public Assistance Oversight - SNAP FIP IT	—	—	—	19,897,695
State Poison Control Center	34,000	34,000	—	42,080
<b>Total Health and Human Services, Department of</b>	<b>3,381,842</b>	<b>34,000</b>	—	<b>25,046,826</b>

<b>Total Human Services</b>	<b>3,381,842</b>	<b>34,000</b>	—	<b>25,046,826</b>
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##### Attorney General

AG Cybersecurity and Technology-TRF-0943	278,503	—	278,503	—
<b>Total Attorney General</b>	<b>278,503</b>	—	<b>278,503</b>	—

##### Law Enforcement Academy

ILEA Technology Projects - TRF - 0943	—	—	30,000	—
<b>Total Law Enforcement Academy</b>	—	—	<b>30,000</b>	—

##### Public Defense, Department of

Technology Projects	—	220,000	—	—
<b>Total Public Defense, Department of</b>	—	<b>220,000</b>	—	—

##### Homeland Security and Emergency Management

EMS Data System TRF Homeland Security	400,000	400,000	400,000	400,000
<b>Total Homeland Security and Emergency Management</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>

<b>Total Justice System</b>	<b>678,503</b>	<b>620,000</b>	<b>708,503</b>	<b>400,000</b>
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##### Corrections Capital

CBC Technology Updates	139,500	—	—	—
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# State of Iowa

## Other Fund Appropriations

### FY 2027 Governor's Recommendations

#### 0943 - Technology Reinvestment Fund

Camera System Upgrades	2,464,779	—	—	—
DOC FY26 Technology Projects and Upgrades -TRF	—	3,013,466	—	—
DOC Technology Reinvestment Fund - 0943	—	—	1,481,901	697,425
ICIW Data and Voice Network Switching Replacements	500,000	—	—	—
IMCC Data and Voice Network Switching Replacements	100,000	—	—	—
IMCC ICIW Server Replacements	200,000	—	—	—
IMCC Pharmacy Technology Upgrades	200,000	—	—	—
<b>Total Corrections Capital</b>	<b>3,604,279</b>	<b>3,013,466</b>	<b>1,481,901</b>	<b>697,425</b>

#### Natural Resources Capital

Law Enforcement Radios	1,565,000	—	—	—
<b>Total Natural Resources Capital</b>	<b>1,565,000</b>	<b>—</b>	<b>—</b>	<b>—</b>

#### Public Safety Capital

DPS Tech Projects - TRF 0943	—	—	300,000	300,000
<b>Total Public Safety Capital</b>	<b>—</b>	<b>—</b>	<b>300,000</b>	<b>300,000</b>

<b>Total Capital</b>	<b>5,169,279</b>	<b>3,013,466</b>	<b>1,781,901</b>	<b>997,425</b>
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<b>Total Technology Reinvestment Fund</b>	<b>21,131,873</b>	<b>18,303,217</b>	<b>14,461,155</b>	<b>39,925,002</b>
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#### 0944 - Renewable Fuel Infrastructure Fund

##### Agriculture and Land Stewardship

Motor Fuel Inspection	500,000	500,000	500,000	500,000
<b>Total Agriculture and Land Stewardship</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>

<b>Total Agriculture and Natural Resources</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>
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<b>Total Renewable Fuel Infrastructure Fund</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>
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#### 0955 - Health Care Trust

##### Health and Human Services, Department of

Medical Assistance - HCTF	176,470,000	150,997,000	150,997,000	214,486,388
Total Health and Human Services, Department of	176,470,000	150,997,000	150,997,000	214,486,388

<b>Total Human Services</b>	<b>176,470,000</b>	<b>150,997,000</b>	<b>150,997,000</b>	<b>214,486,388</b>
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<b>Total Health Care Trust</b>	<b>176,470,000</b>	<b>150,997,000</b>	<b>150,997,000</b>	<b>214,486,388</b>
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# State of Iowa

## Other Fund Appropriations

### FY 2027 Governor's Recommendations

DESCRIPTION	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget	Total Department Request	Total Governor's Recommended
0985 - Quality Assurance Trust Fund				
Health and Human Services, Department of				
Medical Assistance Supplemental-Quality Assurance Trust	111,216,205	111,216,205	111,216,205	111,216,205
Total Health and Human Services, Department of	111,216,205	111,216,205	111,216,205	111,216,205
Total Human Services	111,216,205	111,216,205	111,216,205	111,216,205
Total Quality Assurance Trust Fund	111,216,205	111,216,205	111,216,205	111,216,205

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## All State Appropriations for Education - FY 2026 vs FY 2027

General Fund	FY 2026 Estimated	FY 2027 Governor's Recommendation	Difference FY 27 vs FY 26
<b>Pre-K - 12 Education</b>			
State Foundation School Aid	\$3,882,593,247	\$ 3,956,681,373	\$ 74,088,126
Education Savings Accounts	\$ 329,600,856	\$ 349,646,976	\$ 20,046,120
Transportation Equity Fund Appropriation	\$ 32,653,499	\$ 33,306,569	\$ 653,070
Special Education Services Birth to 3	\$ 1,721,400	\$ 1,721,400	\$ —
Iowa Reading Research Center	\$ 1,500,000	\$ 1,500,000	\$ —
Early Head Start Projects	\$ 574,500	\$ 574,500	\$ —
Successful Progression for Early Readers	\$ 7,824,782	\$ 7,824,782	\$ —
Administration	\$ 7,073,808	\$ 7,073,808	\$ —
Career and Technical Education Administration	\$ 721,779	\$ 721,779	\$ —
School Food Service	\$ 2,176,797	\$ 2,176,797	\$ —
Secondary Career and Technical Education	\$ 2,952,459	\$ 2,952,459	\$ —
Teacher Quality/Student Achievement	\$ 2,990,467	\$ 2,990,467	\$ —
Jobs For America's Grads	\$ 9,946,450	\$ 9,946,450	\$ —
Attendance Center Performance/Website & Data System Support	\$ 250,000	\$ 250,000	\$ —
Early Warning System for Literacy	\$ 1,915,000	\$ 1,915,000	\$ —
Child Development	\$ 10,524,389	\$ 10,524,389	\$ —
Sac and Fox Indian Settlement Education	\$ 100,000	\$ 100,000	\$ —
Charter Schools	\$ 19,682,777	\$ 20,403,710	\$ 720,933
Transportation Nonpublic Students	\$ 8,997,091	\$ 8,997,091	\$ —
Science, Technology, Engineering and Math	\$ 6,354,848	\$ 6,310,409	\$ (44,439)
ISD - Iowa School for the Deaf	\$ 12,049,644	\$ 12,813,313	\$ 763,669
IESBVI	\$ 5,012,169	\$ 5,112,412	\$ 100,243
LEA Assessment	\$ 3,000,000	\$ 3,000,000	\$ —
Computer Science Professional Development Incentive Fund	\$ 500,000	\$ 500,000	\$ —
Statewide Clearinghouse to Expand Work-Based Learning	\$ 300,000	\$ 300,000	\$ —
Summer College Credit Program	\$ 600,000	\$ 600,000	\$ —
Best Buddies Iowa	\$ 35,000	\$ 35,000	\$ —
Children's Mental Health School-Based Training and Support	\$ 3,383,936	\$ 1,899,682	\$ (1,484,254)
Therapeutic Classroom Incentive Fund Appropriation	\$ 2,351,382	\$ 2,351,382	\$ —
Therapeutic Classroom Transportation Claims Reimbursement	\$ —	\$ —	\$ —
Therapeutic Classroom Services	\$ 750,000	\$ 750,000	\$ —
Education Support Personnel Salary Supplement	\$ —	\$ 14,000,000	\$ 14,000,000
Special Education Division	\$ 5,000,000	\$ 10,000,000	\$ 5,000,000
Professional Development	\$ 2,176,458	\$ 1,676,458	\$ (500,000)
<b>Pre-K-12 Education GF Total</b>	<b>\$4,365,312,738</b>	<b>\$ 4,478,656,206</b>	<b>\$ 113,343,468</b>
<b>Other Education</b>			
Midwestern Higher Education Compact	\$ 115,000	\$ 118,450	\$ 3,450
Online State Job Posting System	\$ 265,000	\$ 265,000	\$ —
Nonpublic School Concurrent Enrollment Payments to Comm Coll	\$ 1,000,000	\$ 1,000,000	\$ —
Future Ready Iowa Skilled Workforce Grant Program	\$ 425,000	\$ 425,000	\$ —
Iowa Workforce Grant and Incentive Program	\$ 6,500,000	\$ 6,500,000	\$ —
LEAD-K Program	\$ 200,000	\$ 200,000	\$ —
Department for the Blind	\$ 3,207,190	\$ 3,207,190	\$ —
Iowa PBS	\$ 8,165,236	\$ 8,165,236	\$ —
<b>Other Education GF Total</b>	<b>\$ 19,877,426</b>	<b>\$ 19,880,876</b>	<b>\$ 3,450</b>
<b>Total General Fund for Education</b>	<b>\$4,385,190,164</b>	<b>\$ 4,498,537,082</b>	<b>\$ 113,346,918</b>

## All State Appropriations for Education - FY 2026 vs FY 2027

	FY 2026 Estimated	FY 2027 Governor's Recommendation	Difference FY 27 vs FY 26
<b>Other Funds</b>			
Statewide Education Data Warehouse TRF	\$ 600,000	\$ 600,000	\$ —
Education Support Personnel Compensation	\$ 14,000,000	\$ —	\$ (14,000,000)
Special Education Division	\$ 5,000,000	\$ —	\$ (5,000,000)
Giangreco Building Roof Repair	\$ —	\$ 11,527,569	\$ 11,527,569
ICN Part III Leases & Maintenance Network TRF	\$ 2,727,000	\$ 2,727,000	\$ —
Dept. for the Blind Building Repairs	\$ 559,000	\$ 250,000	\$ (309,000)
Digital Asset Management System	\$ —	\$ —	\$ —
<b>Other Funds Total</b>	<b>\$ 22,886,000</b>	<b>\$ 15,104,569</b>	<b>\$ (7,781,431)</b>

<b>Total Appropriations for Education</b>	<b>\$ 4,408,076,164</b>	<b>\$ 4,513,641,651</b>	<b>\$ 105,565,487</b>
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### General Fund

#### Higher Education

Community College State General Aid	\$ 243,358,161	\$ 247,008,533	\$ 3,650,372
SUI - General University	\$ 223,496,355	\$ 226,848,800	\$ 3,352,445
ISU - General University	\$ 178,445,037	\$ 232,541,614	\$ 54,096,577
UNI - General University	\$ 101,894,146	\$ 103,422,558	\$ 1,528,412
All Other Board of Regents Appropriations	\$ 83,090,640	\$ 30,670,739	\$ (52,419,901)
<b>Board of Regents GF Total</b>	<b>\$ 586,926,178</b>	<b>\$ 593,483,711</b>	<b>\$ 6,557,533</b>

Scholarship, Grant and Loan Repayment Programs	\$ 99,656,941	\$ 100,465,053	\$ 808,112
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<b>Higher Education GF Total</b>	<b>\$ 929,941,280</b>	<b>\$ 940,957,297</b>	<b>\$ 11,016,017</b>
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### Other Funds

#### Community Colleges

Skilled Worker Job Creation Fund	\$ 59,275,000	\$ 44,175,000	\$ (15,100,000)
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#### Board of Regents

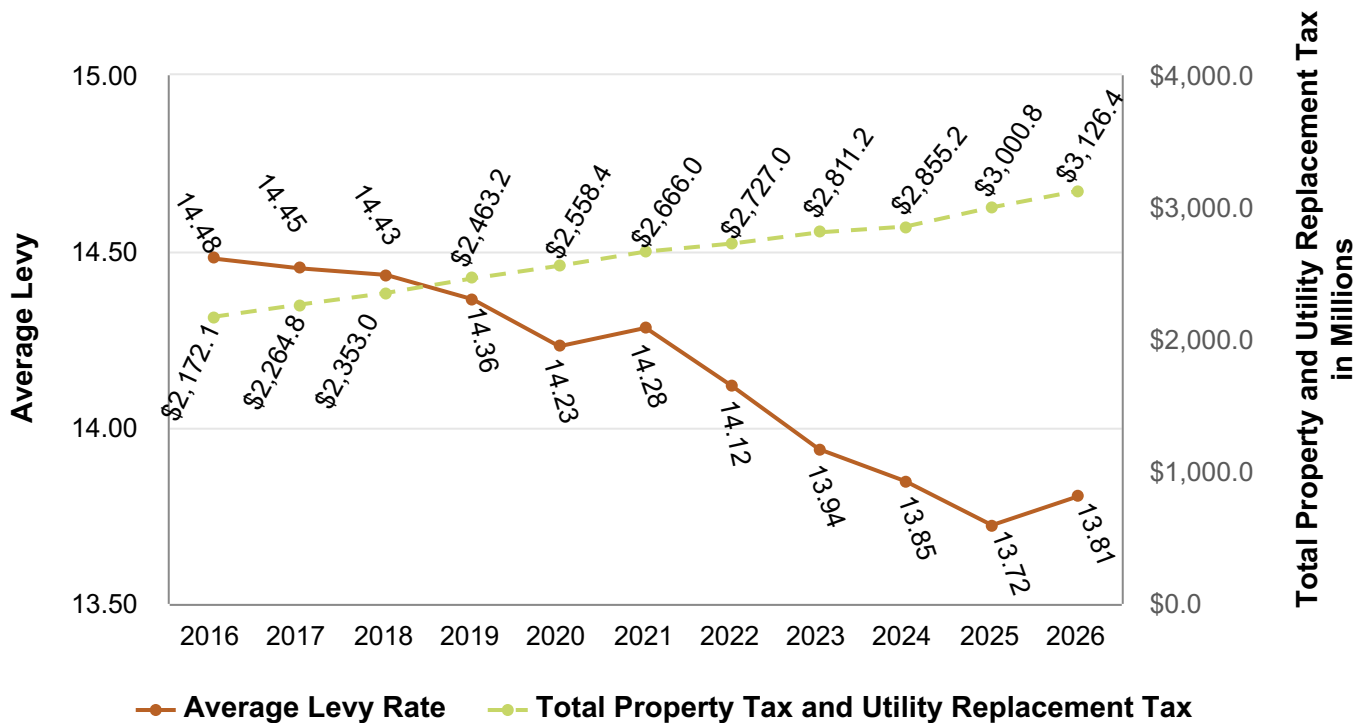
BOR - Tuition Replacement - Academic Building Revenue Bonds	\$ 25,600,000	\$ 25,000,000	\$ (600,000)
Rebuild Iowa Infrastructure Fund	\$ 4,000,000	\$ 13,000,000	\$ 9,000,000
Skilled Worker Job Creation Fund	\$ 9,100,000	\$ 10,100,000	\$ 1,000,000
Environment First Fund	\$ 695,000	\$ 695,000	\$ —
ISU - Vet Diagnostic Lab - Iowa Nutrient Research Fund	\$ 120,000	\$ 120,000	\$ —
ISU - Midwest Grape and Wine Industry Institute Standing	\$ 250,000	\$ 250,000	\$ —
<b>Board of Regents Of Total</b>	<b>\$ 39,765,000</b>	<b>\$ 49,165,000</b>	<b>\$ 9,400,000</b>

<b>Higher Education Other Funds Total</b>	<b>\$ 99,040,000</b>	<b>\$ 93,340,000</b>	<b>\$ (5,700,000)</b>
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<b>Total Appropriations for Higher Education</b>	<b>\$ 1,028,981,280</b>	<b>\$ 1,034,297,297</b>	<b>\$ 5,316,017</b>
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Source: Iowa Department of Education

## Schools Average Levy Rate and Total Property Taxes Levied



### What is this graph showing?

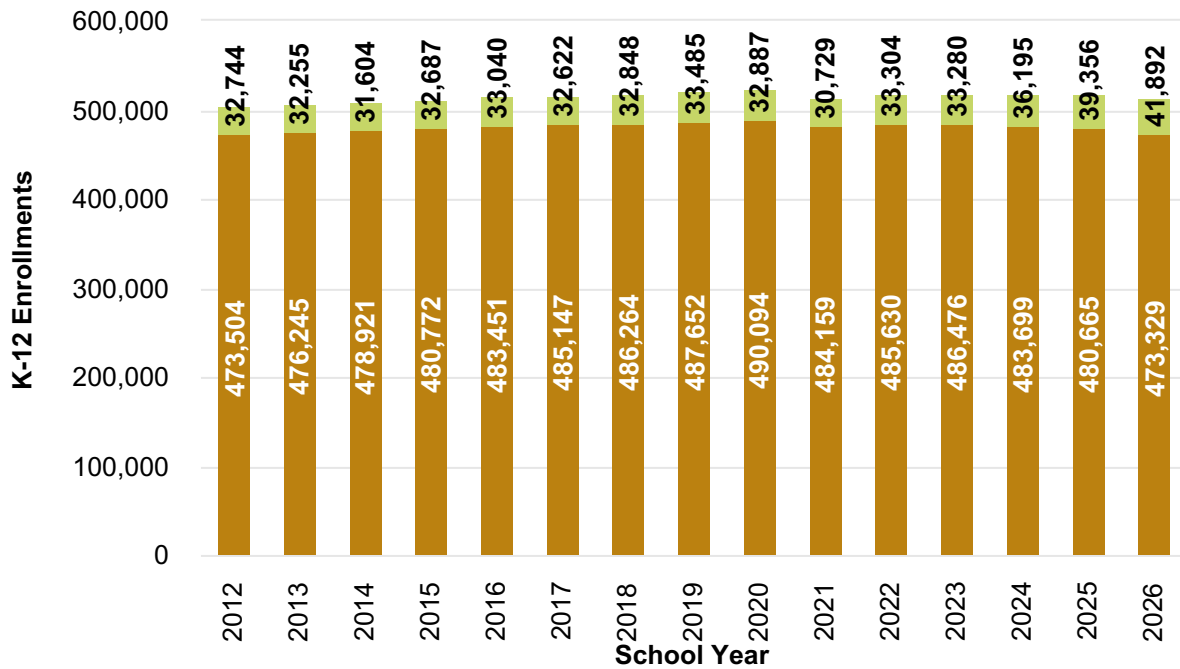
The average total levy rate and total property taxes including utility replacement taxes for all school districts.

### Why is it important?

To understand the relationship between school average levy rates and property taxes levied.

Source: Iowa Department of Management

## Iowa's K-12 Public and Non-Public School Enrollments School Years 2012-2026



**What is this graph showing?**

Total enrollment for public and non-public schools.

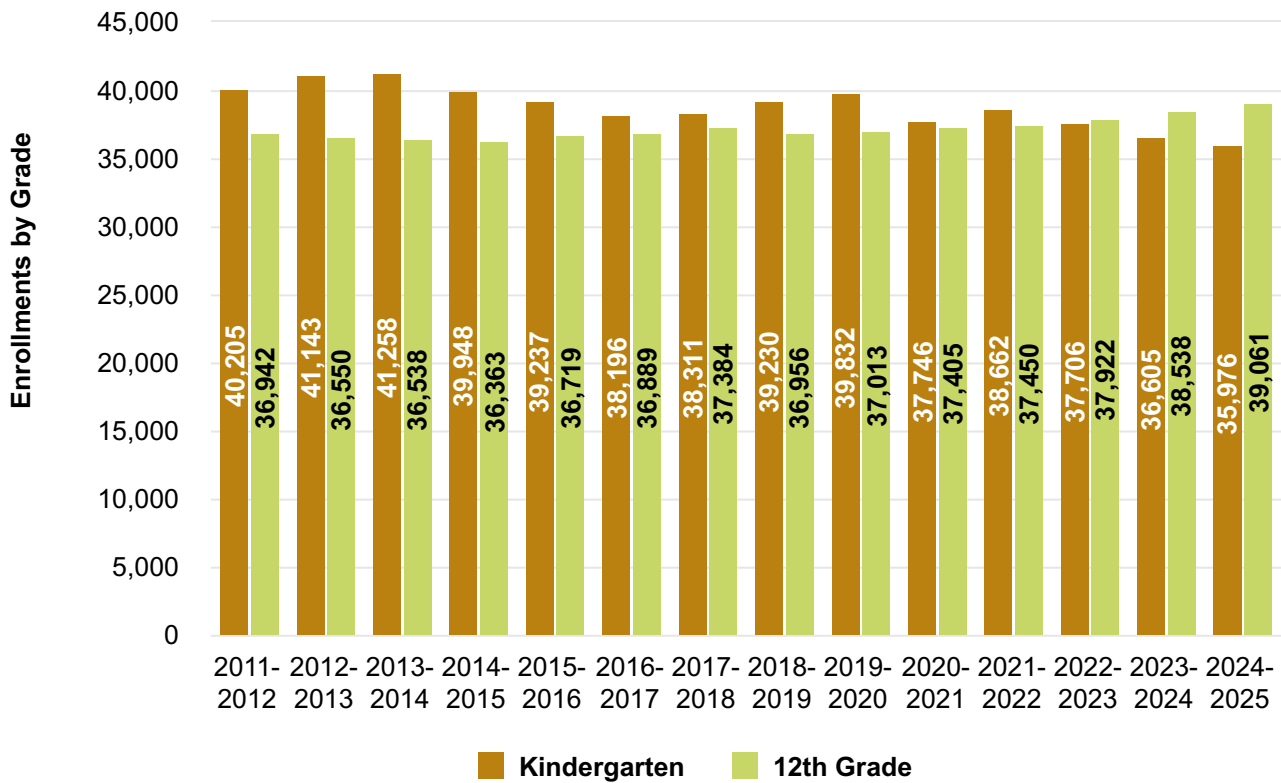
■ Public ■ Non-Public

**Why is it important?**

It shows the trend of enrollment.

Source: Iowa Department of Management

## Iowa's Public School Enrollments Kindergarten Compared to 12th Grade School Years 2012-2025



**What is this graph showing?**

The enrollment of students in kindergarten compared to 12th grade.

**Why is it important?**

This graph displays the change in class size from incoming students compared to outgoing students.

Source: Iowa Department of Management

## Iowa School Foundation Formula Summary

### Iowa Code 257.31 Foundation Formula Goals:

- Equalize educational opportunity
- Provide good education for all Iowa children
- Provide property tax relief
- Decrease percentage of school costs paid from property taxes
- Provide reasonable control of school costs

### Basics:

- Formula determines spending limit/ceiling
- Funding is primarily determined by number of students and the district's cost per pupil
- Basic budget is calculated by multiplying cost per pupil amount by weighted enrollment
- Funding added for AEAs, 4-year-old voluntary preschool, teacher salaries, professional development, early intervention, class size, and teacher leadership

### Enrollment:

- Pupils counted for funding purposes where they reside
- Additional pupil count (weighted enrollment) is added for special education, English language learners, operational function sharing, community college sharing, sharing teachers/grades, and at-risk enrollment

### Foundation Formula Funding Sources – 3 components:

- Uniform Levy – property tax levy of \$5.40 per \$1000 taxable valuation
- State Foundation Aid – amount paid by the state based on the foundation formula percentage; currently 88.4% of state cost per pupil amount
- Additional Levy – property tax levy to fund the remainder formula amounts

### Property tax relief included in the School Foundation Aid Formula:

- \$237.7 million in FY 2026 – Property Tax Adjustment Aid, Property Tax Replacement Payment (PTRP), Additional Levy Buy-Down, Foundation Base Supplement, and Two-Tier Replacement

### FY 2026 Big Picture:

- 325 school districts
- 9 AEAs
- 480,665 budget enrollments
- \$7,988 state cost per pupil
- \$3,952,401,290 state foundation aid
- \$1,798,810,022 uniform plus additional levy
- \$3,126,376,528 total property tax
- \$110,148,369 total income surtax
- \$656.4 million estimated SAVE for school infrastructure and career academies

### Other:

- Discretionary – non general fund property tax levies (included in the total above) include:
  - o Management
  - o Physical Plant and Equipment and Voted Physical Plant and Equipment (VPPEL)
  - o Public Education and Recreation (PERL)
  - o Debt Service/Bond Levy
- Income surtax can be used to replace Instructional Support and VPPEL property taxes
- Districts can levy for Cash Reserve within Iowa Code limitations

Source: Iowa Department of Management



## Iowa Department of Health and Human Services Total Clients Served by Program (FY 2025)

Program	# of Clients Served	SFY 2025 State Cost	SFY 2025 Federal/Other Funds Cost	SFY 2025 Total Cost	Total Cost Per Client	State Cost Per Client
Adoption Subsidy***	9,553	\$ 32,617,598	\$ 41,913,029	\$ 74,530,627	\$ 7,802	\$ 3,414
Adult MH/DD Services* (SFY24 information)	39,450	\$ 126,270,017	\$ —	\$ 126,270,017	\$ 3,201	\$ 3,201
Child Care Assistance^	19,120	\$ 34,116,048	\$ 97,194,167	\$ 131,310,215	\$ 6,868	\$ 1,784
Child Support	465,599	\$ 15,881,179	\$ 42,878,812	\$ 58,759,991	\$ 126	\$ 34
Child Welfare****	18,752	\$ 58,003,171	\$ 40,003,874	\$ 98,007,045	\$ 5,226	\$ 3,093
Family Investment Program^^	11,082	\$ 5,302,511	\$ 8,850,000	\$ 14,152,511	\$ 1,277	\$ 478
Hawki (includes expanded Medicaid & Dental Only)	88,600	\$ 63,384,384	\$ 261,714,202	\$ 325,098,587	\$ 3,669	\$ 715
Medicaid/Iowa Health and Wellness Plan**	601,033	\$ 2,201,187,046	\$ 7,741,852,063	\$ 9,943,039,108	\$ 16,543	\$ 3,662

Facilities Costs Based on Avg Daily Census	SFY 2025 Average Daily Census (ADC)	SFY 2025 State Cost	Federal/Other Funds Cost	SFY 2025 Total Cost	Total Cost Per Client	State Cost Per Client
Boys State Training School at Eldora ^^^	44	\$ 19,663,738	\$ 1,570,382	\$ 21,234,120	\$ 482,594	\$ 446,903
Civil Commitment Unit for Sexual Offenders^^^	160	\$ 17,755,397	\$ 8,142,784	\$ 25,898,181	\$ 161,864	\$ 110,971
Mental Health Institutes:	85	\$ 43,731,457	\$ 4,389,796	\$ 48,121,253	\$ 566,132	\$ 514,488
Cherokee	36	\$ 19,439,086	\$ 3,561,168	\$ 23,000,254	\$ 638,896	\$ 539,975
Independence ^^^^	49	\$ 24,292,371	\$ 828,628	\$ 25,120,999	\$ 512,673	\$ 495,763
State Resource Centers:	115	\$ 29,240,004	\$ 52,005,919	\$ 81,245,923	\$ 706,486	\$ 254,261
Glenwood ***** (Facility closed SFY24)	0	\$ —	\$ —	\$ —	\$ —	\$ —
Woodward ^^^^^	115	\$ 29,240,004	\$ 52,005,919	\$ 81,245,923	\$ 706,486	\$ 254,261

**NOTE:**

\*Adult MH/DD Services clients served and dollars are for SFY24

\*\*Medicaid/IHWP clients served represents average monthly enrollment. Expenditures have been adjusted to reflect costs incurred in the applicable fiscal year

\*\*\*Adoption Subsidy includes all costs paid from the Adoption Subsidy appropriation, including adoption reinvestment expenditures.

\*\*\*\*Child Welfare includes all cost for Foster Care, Group Care, Shelter Care, Independent Living, Subsidized Guardianship, Kinship Stipend, and Family Centered Services

\*\*\*\*\*GRC no longer providing services in SFY25 due to closure.

^Child Care Assistance clients served represents the average monthly number of children served

^^FIP clients served represents the average monthly number of recipients

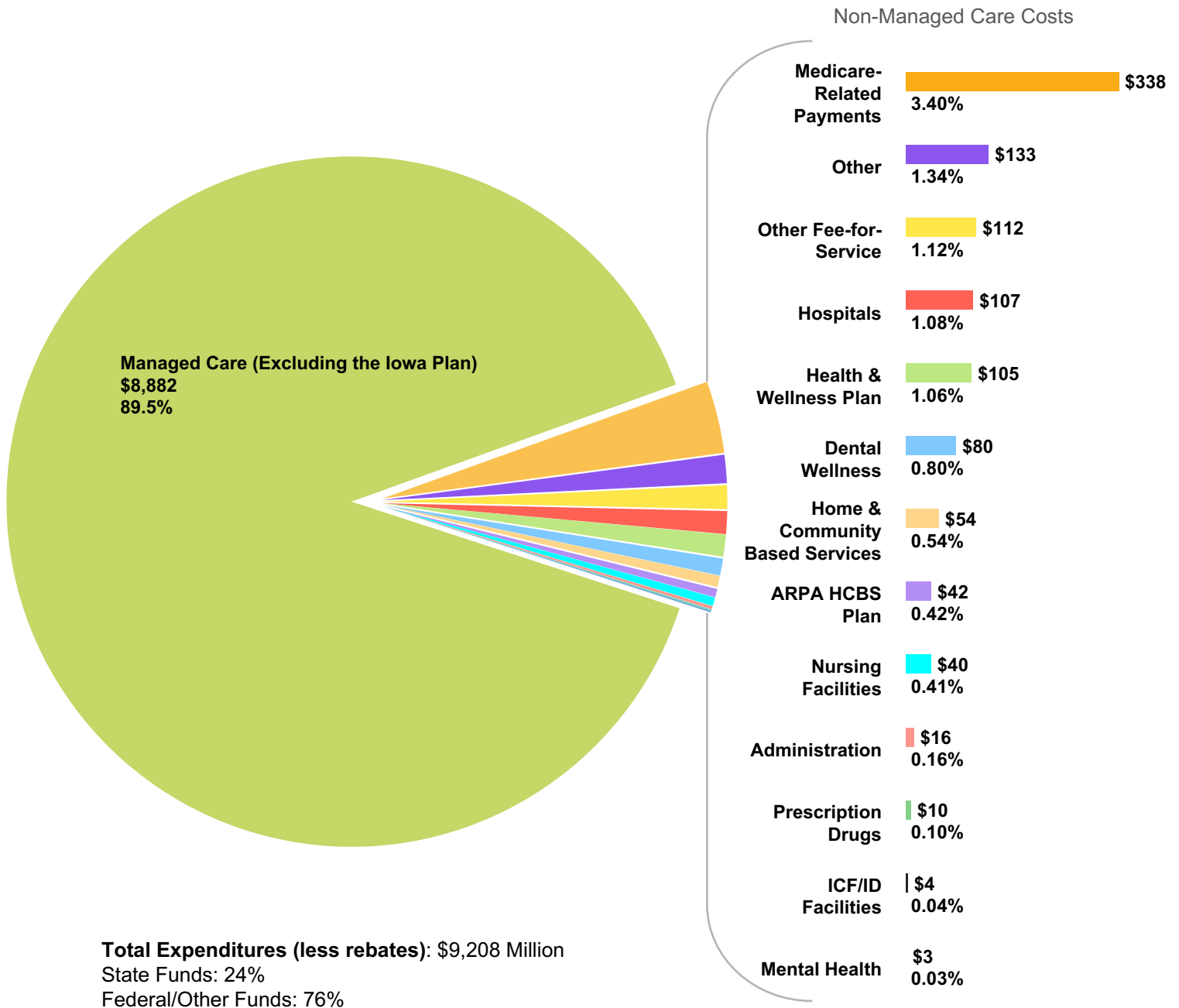
^^^Eldora & CCUSO Average Daily Census represents the net number served in the individual facilities

^^^^ Net of Toledo, Clarinda, Mt. Pleasant ongoing expenditures

^^^^^ Resource Center state cost net of general fund appropriation transfers

Source: Iowa Department of Health & Human Services

# **Medicaid Expenses** **Fiscal Year 2025 All Funds (Actual)** **(in millions)**



## **What is this chart showing?**

An in-depth view of Medicaid expenditures by category.

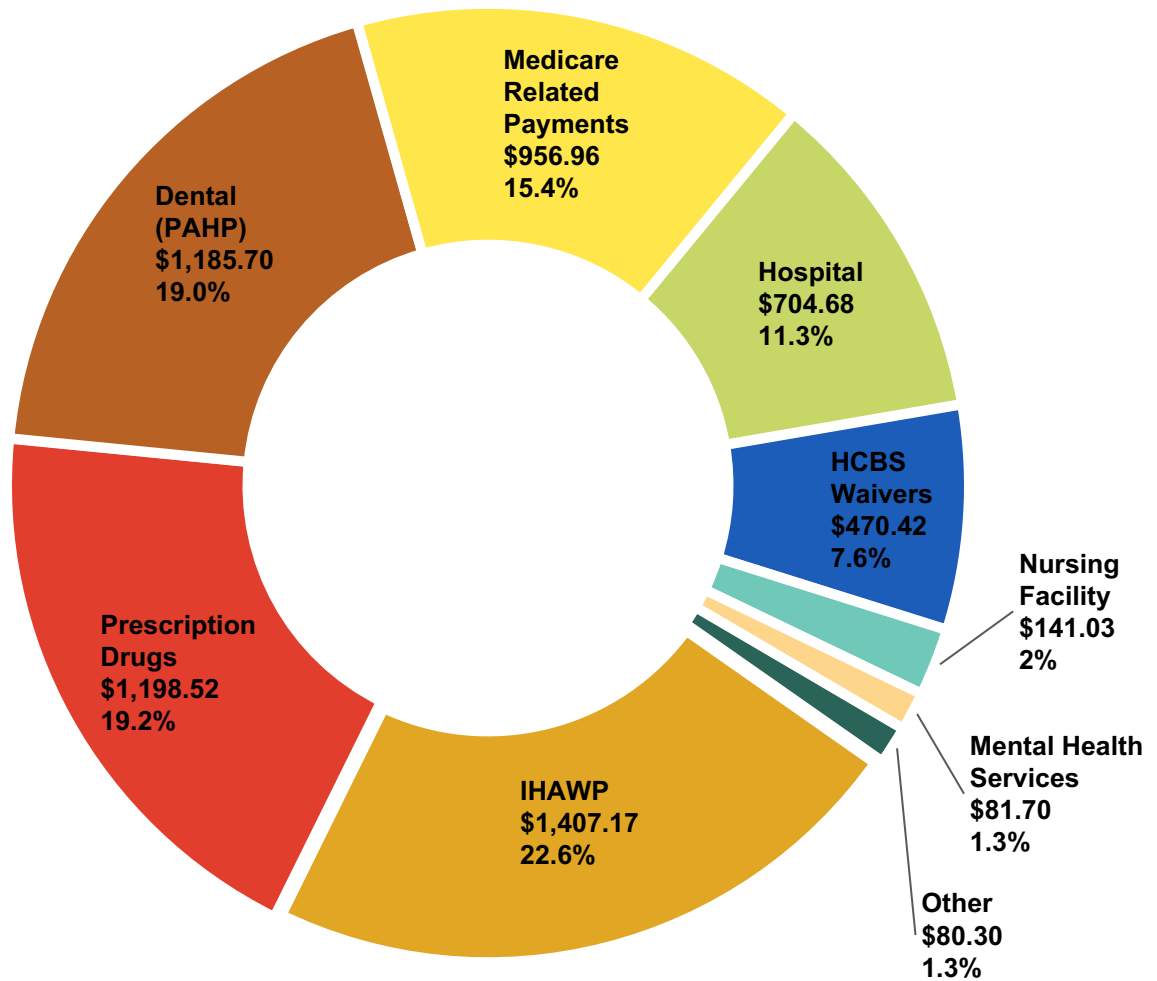
## **Why is it important?**

Medicaid is one of the largest budgets in Iowa. This chart provides Iowans a breakdown of how those Medicaid dollars are spent.

Note: Amounts shown are net of rebates & recoveries and are reflective of capitation payments (not encounter data) paid via managed care and claims paid via fee-for-service.

Source: Iowa Health & Human Services

## Medicaid Managed Care Plan Encounter Data Fiscal Year 2025 All Funds (in millions)



Note: Includes managed care (encounter data) payments. The total will not match the actual total expenditures for all of Medicaid.

**Total Expenditures:** \$6,226.5 Million  
 State Funds: 30.7%  
 Federal/Other Funds: 69.3%

### What is this chart showing?

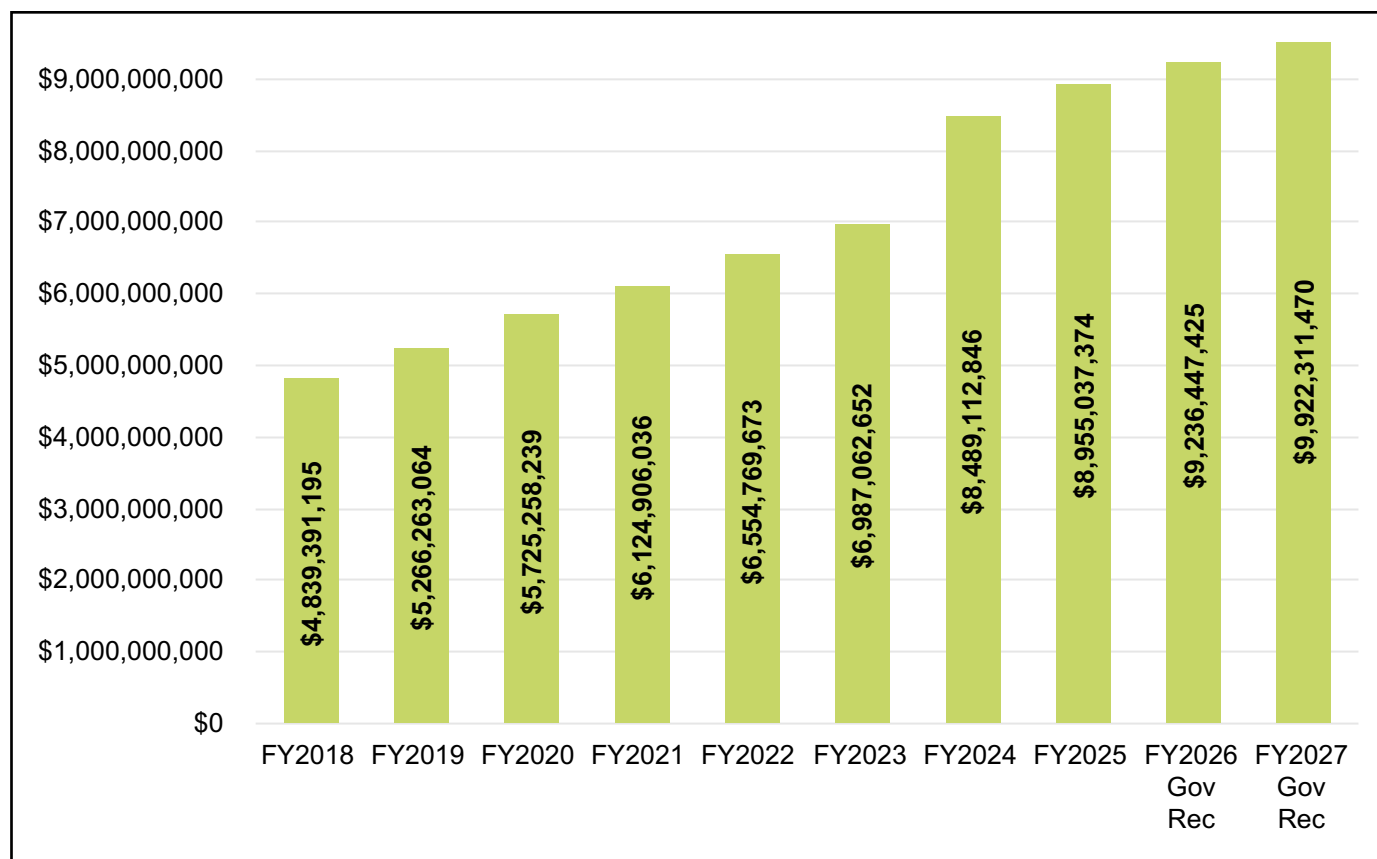
An in-depth view of Medicaid expenditures by category.

### Why is it important?

Medicaid is one of the largest budgets in Iowa. This chart provides Iowans a breakdown of how those Medicaid dollars are spent.

Source: Iowa Department of Health & Human Services

## Medicaid Expenditures (All Funds) Fiscal Years 2018-2027



Note: Fiscal Years 2020-2025 include enhanced federal match due to Coronavirus federal legislation provided from March 2020 through December 2023. FY2025 and FY2026 also do not include any possible additional adjustments to Managed Care rates. In addition, FY2025 and FY2026 are based on the December 2024 projection meeting consensus plus a consensus 3% trend and 1% MCO tax expense.

The expenditure increase from SFY23 to SFY24 is primarily due to a new hospital directed payment program which increased payments to hospitals by \$1.3 billion. The state share of this cost is funded by an assessment fee paid by the hospitals.

### What is this chart showing?

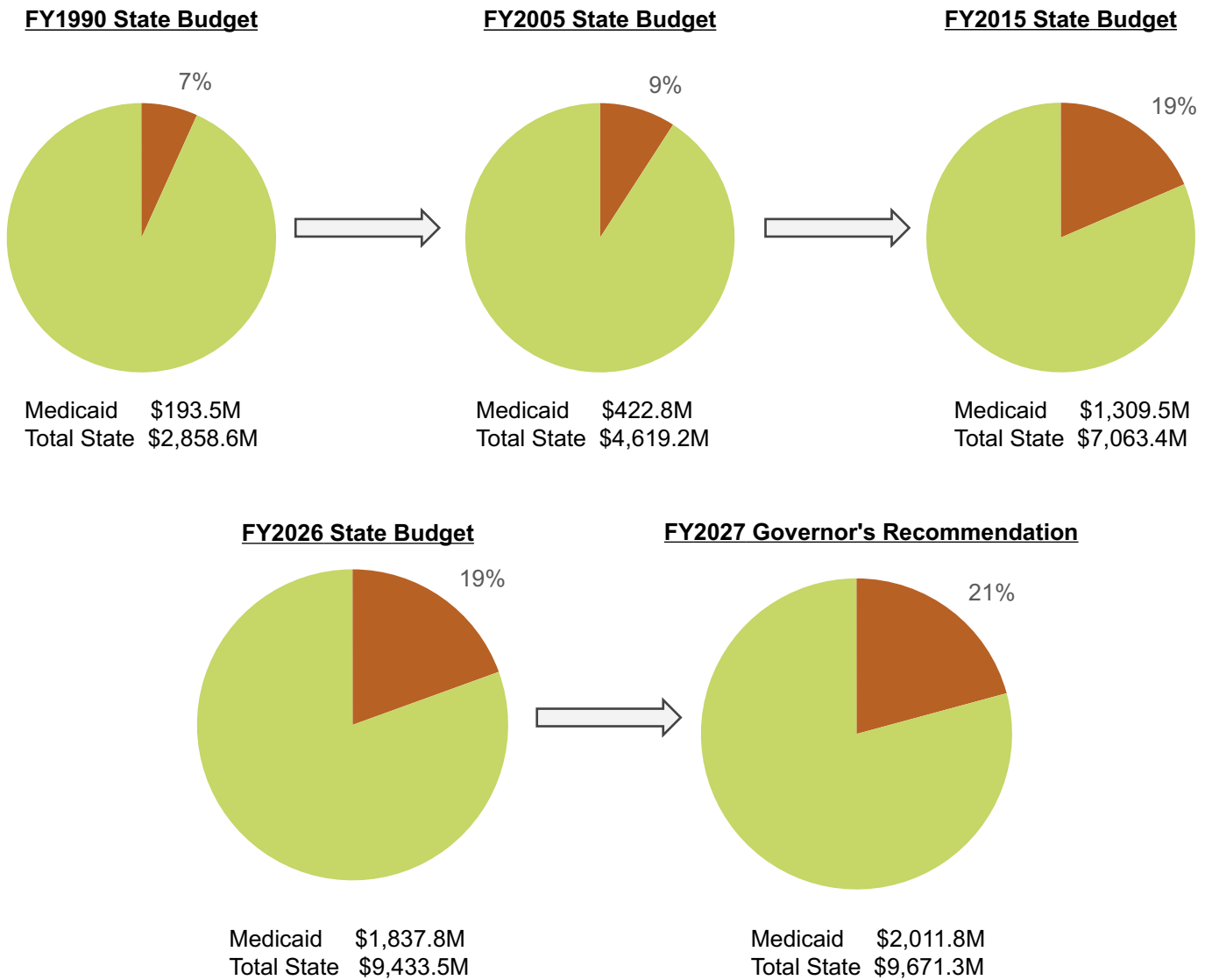
Total all funds expenditures for the Medicaid Program.

### Why is it important?

This chart provides a historical view of total Medicaid expenditures in order to provide a full picture of the program and not just what was spent from state dollars. The federal match for Medicaid varies from year-to-year, and a complete view of historical expenditures is better understood when reviewing total expenditures.

Source: Iowa Department of Health & Human Services and Iowa Department of Management

## Medicaid Expenditures as a Percentage of the Total State Budget General Fund Only



**Note:**

- (1) Beginning January 2020, Medicaid received an enhanced federal match due to COVID. This impacts and lowers the state share need in FY2021 through FY2025.
- (2) Additional MCO capitation rate adjustments for FY2026 and FY2027 are not included above.
- (3) FY2027 based on December 2025 projection consensus plus 1% MCO tax expenses and 2% additional trend.

**What is this chart saying?**

Total Medicaid general fund appropriations compared to total state appropriations.

**Why is it important?**

This chart provides a historical view of total general fund Medicaid appropriations compared to total state appropriations and reflects how the Medicaid program impacts the state budget over the years.

Source: Iowa Department of Health & Human Services and Iowa Department of Management

# **Medicaid and IA Health & Wellness Plan** **Estimated State Expenditures and Revenues** **FY 2025 Actual - FY 2026 - FY 2027 Governor Recommendations**

**Assumes the Families First Coronavirus Response Act enhanced FMAP effective through March 2025  
with phased down enhanced FMAP through December 2025**

Service Category	FY25 Actual	FY26 Gov Recs	FY27 Gov Recs	FY26 vs FY25	FY27 vs FY26
<b>State Expenditures</b>					
Managed Care Expenditures:					
Managed Care (includes IHWP)	\$2,016,020,107	\$2,159,048,869	\$2,181,793,715	\$ 143,028,762	\$ 22,744,846
Non-Managed Care Expenditures	\$ 163,714,172	\$ 191,956,854	\$ 198,856,307	\$ 28,242,682	\$ 6,899,453
Legislative Adjustments	\$ —	\$ 19,035,817	\$ 19,035,817	\$ 19,035,817	\$ —
2% Trend Adjustment	\$ —	\$ —	\$ 44,016,591	\$ —	\$ 44,016,591
Transfer to CHIP/SSA	\$ —	\$ 2,248,152	\$ 5,962,433	\$ 2,248,152	\$ 3,714,281
Program Enhancements	\$ —	\$ 1,992,000	\$ 2,791,828	\$ 1,992,000	\$ 799,828
Governor Recommended Adjustments:					
Cost Containment	\$ —	\$ —	\$ (19,907,171)	\$ —	\$ (19,907,171)
MCO Premium Tax Provider Payment	\$ —	\$ —	\$ (6,465,833)	\$ —	\$ (6,465,833)
Pharmacy	\$ —	\$ —	\$ (27,447,059)	\$ —	\$ (27,447,059)
Facility & Provider Based Billing Adjustment	\$ —	\$ —	\$ (5,400,000)	\$ —	\$ (5,400,000)
Excise Tax Offsets	\$ —	\$ —	\$ (76,847,385)	\$ —	\$ (76,847,385)
Pharmacy Dispensing Fee	\$ —	\$ —	\$ —	\$ —	\$ —
CCBHC Implementation Adjustment	\$ —	\$ —	\$ —	\$ —	\$ —
<b>TOTAL STATE EXPENDITURES</b>	<b>\$2,179,734,279</b>	<b>\$2,374,281,692</b>	<b>\$2,316,389,243</b>	<b>\$ 194,547,413</b>	<b>\$ (57,892,449)</b>

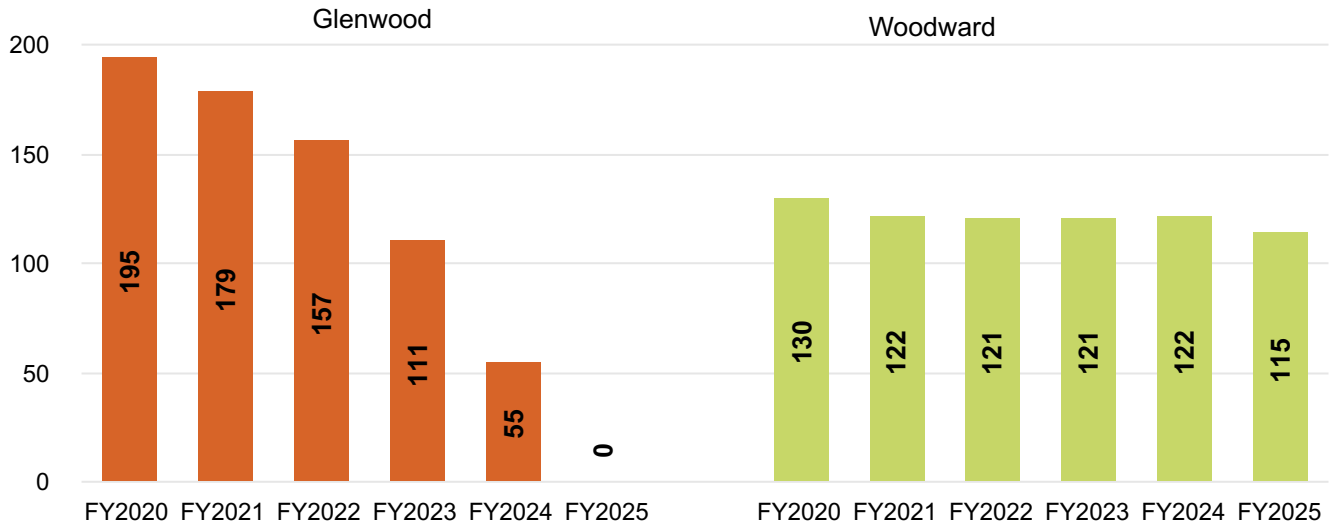
State Revenues	FY25 Actual	FY26 Gov	FY27 Gov	FY26 vs FY25	FY27 vs FY26
Medicaid General Fund Appropriation	\$1,605,063,804	\$1,837,804,073	\$1,908,689,089	\$ 232,740,269	\$ 70,885,016
Supplemental Appropriation		\$ 70,885,016		\$ 70,885,016	\$ (70,885,016)
Governor General Fund Increase/(Decrease)	\$ —	\$ —	\$ 37,328,488	\$ —	\$ 37,328,488
GF Carry Forward from Previous Fiscal Year	\$ 292,212,754	\$ 99,897,419	\$ —	\$ (192,315,335)	\$ (99,897,419)
ARPA Funding Carry Forward	\$ —	\$ —	\$ —	\$ —	\$ —
Decategorization Fund Balance	\$ 34,276	\$ —	\$ —	\$ (34,276)	\$ —
MCO Premium Tax	\$ 101,746,078	\$ 82,769,426	\$ 87,445,904	\$ (18,976,652)	\$ 4,676,478
Health Care Trust Fund	\$ 144,436,415	\$ 137,639,000	\$ 137,639,003	\$ (6,797,415)	\$ 3
Nursing Facility Quality Assurance Fund	\$ 107,467,186	\$ 111,216,205	\$ 111,216,205	\$ 3,749,019	\$ —
Hospital Trust Fund	\$ 33,920,554	\$ 33,920,554	\$ 33,920,554	\$ —	\$ —
Medicaid Fraud Account	\$ 744,869	\$ 150,000	\$ 150,000	\$ (594,869)	\$ —
<b>TOTAL STATE REVENUES</b>	<b>\$2,285,625,936</b>	<b>\$2,374,281,692</b>	<b>\$2,316,389,243</b>	<b>\$ 88,655,756</b>	<b>\$ (57,892,449)</b>

Note: FY2026 and FY2027 and governor's recommendations are based on the December 2025 projection meeting consensus plus a consensus 2% trend adjustment on MCO and legislative adjustments.

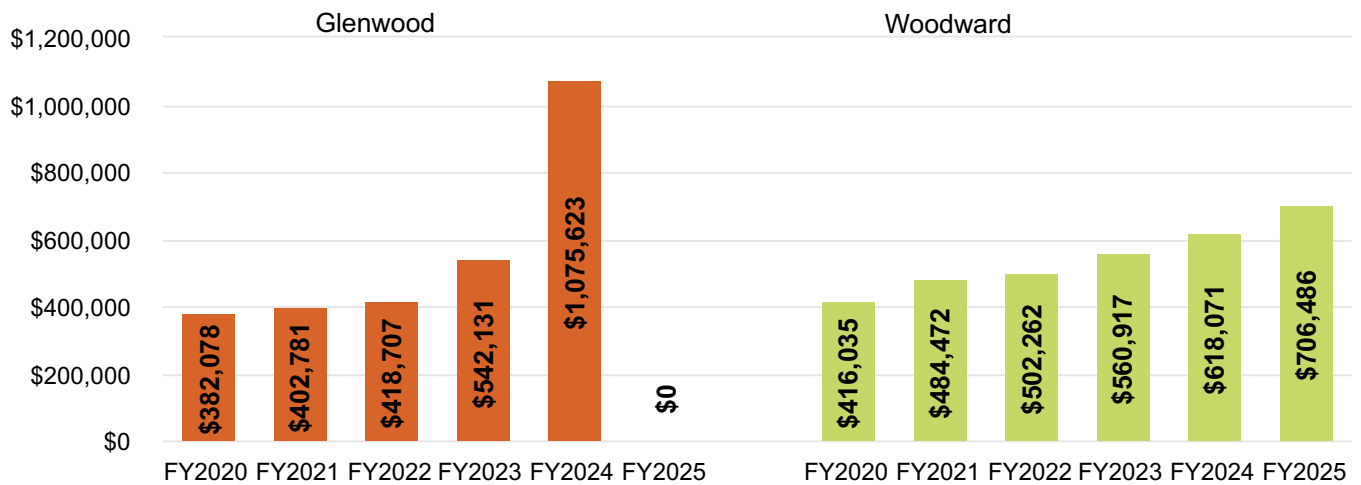
Source: Iowa Department of Health & Human Services and Iowa Department of Management



## State Resource Centers Number of Residents Fiscal Years 2020 - 2025



## State Resource Centers Annual Cost per Resident Fiscal Years 2020 - 2025 (All Funds)



Note: Glenwood's cost per resident increase in FY24 is due to the reduced population leading up to its planned closure on June 30, 2024.

### What are these graphs showing?

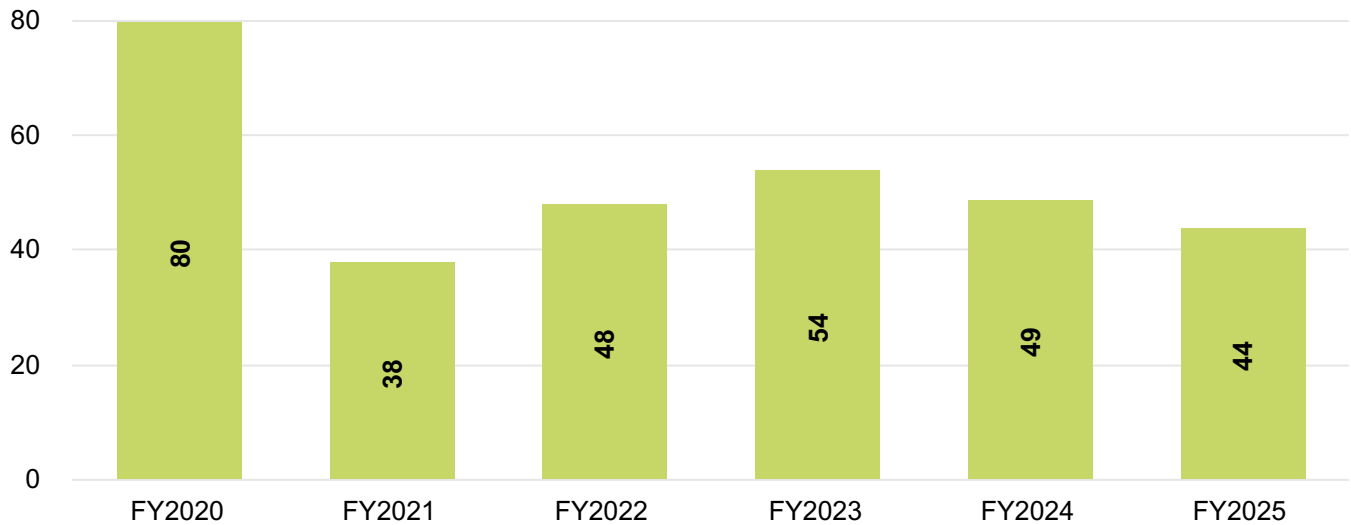
The number of residents and annual cost per resident at HHS facilities.

### Why are they important?

They provide the impact the number of residents and cost per resident has on the state budget.

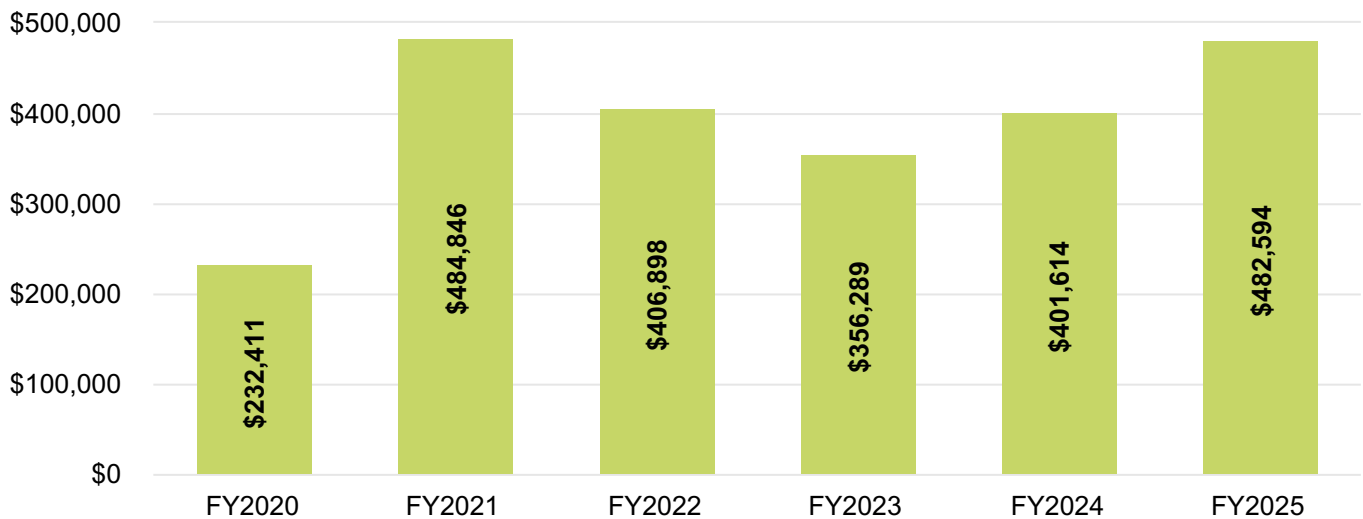
Source: Iowa Department of Health & Human Services

### Boys State Training School at Eldora Number of Residents Fiscal Years 2020 - 2025



Note: The census decline in FY21 is primarily due to the impacts from the COVID-19 public emergency.

### Boys State Training School at Eldora Annual Cost per Resident Fiscal Years 2020 - 2025 (All Funds)



Note: The post FY20 cost per resident increase is primarily due to impacts from the COVID-19 public health emergency due to census decline.

#### What are these graphs showing?

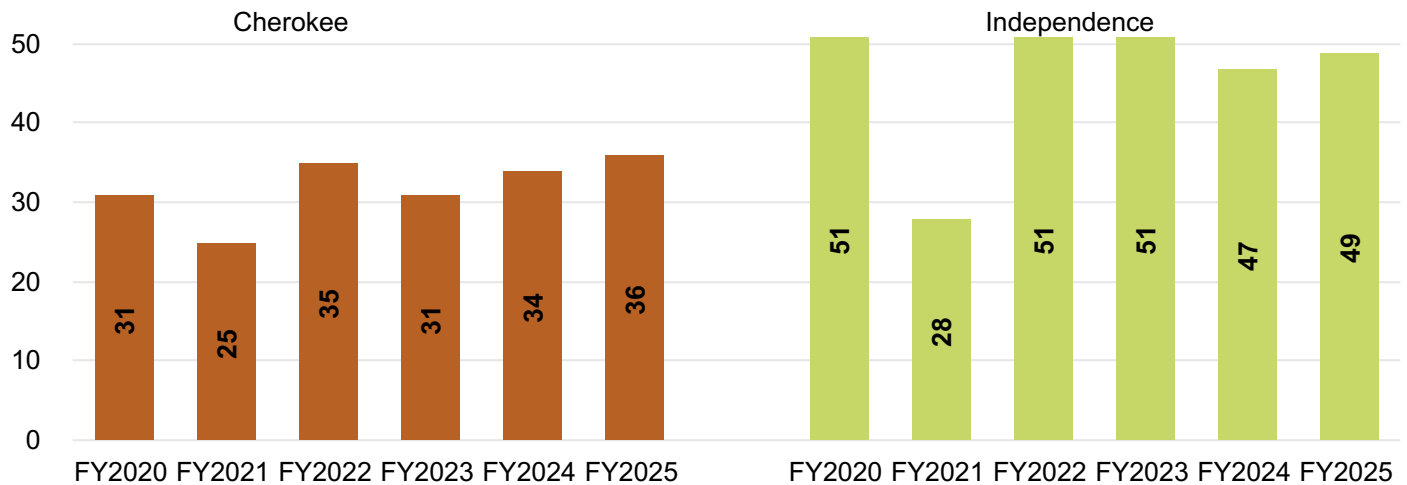
The number of residents and annual cost per resident at HHS facilities.

#### Why are they important?

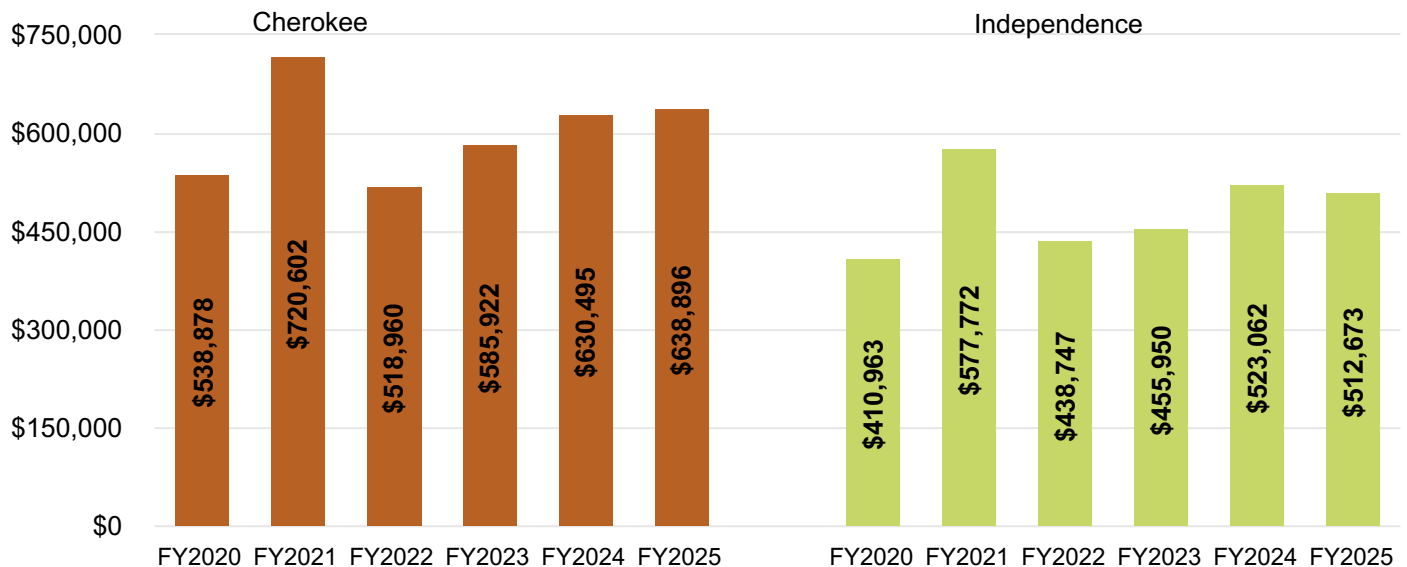
They provide the impact the number of residents and cost per resident has on the state budget.

Source: Iowa Department of Health & Human Services

### Mental Health Facilities Number of Residents Fiscal Years 2020 - 2025



### Mental Health Facilities Annual Cost per Resident Fiscal Years 2020 - 2025 (All Funds)



Note: The COVID-19 public health emergency drove a FY21 census decline resulting in increased cost per resident.

#### What are these graphs showing?

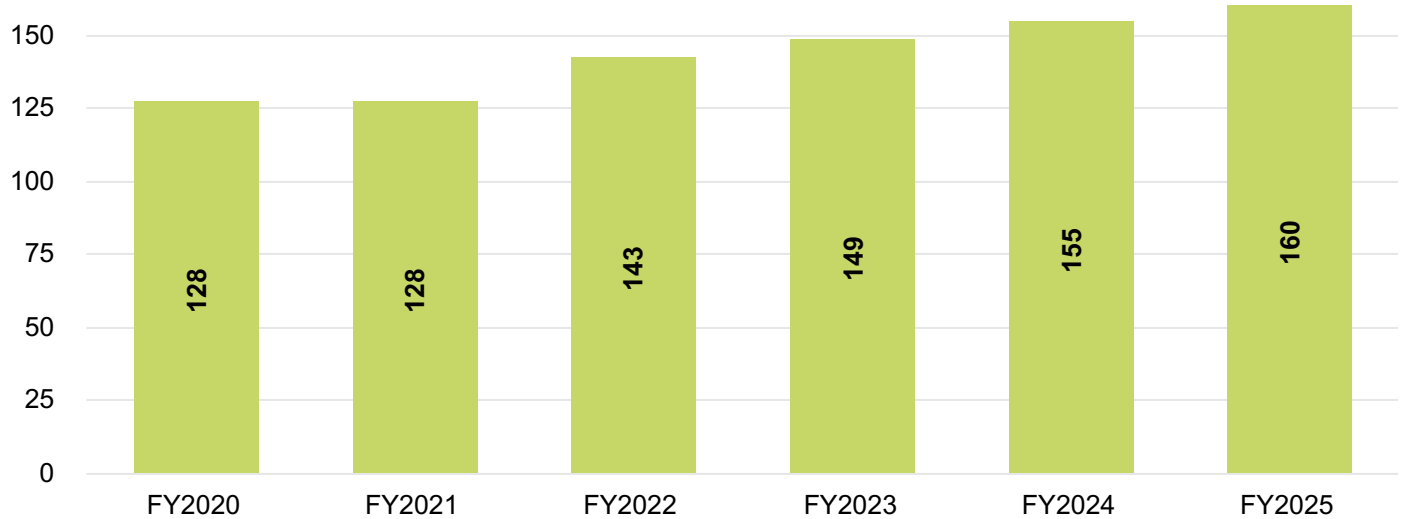
The number of residents and annual cost per resident at HHS facilities.

#### Why are they important?

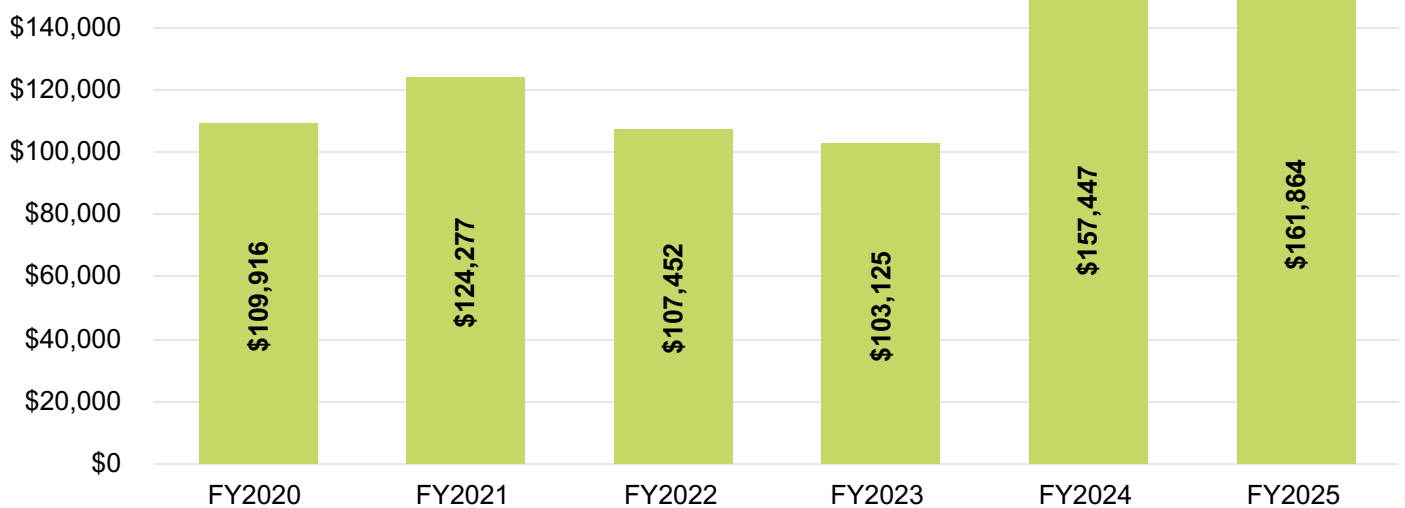
They provide the impact the number of residents and cost per resident has on the state budget.

Source: Iowa Department of Health and Human Services

### Civil Commitment Unit for Sexual Offenders (CCUSO) Number of Residents Fiscal Years 2020 - 2025



### Civil Commitment Unit for Sexual Offenders (CCUSO) Annual Cost per Resident Fiscal Years 2020 - 2025 (All Funds)



Note: The cost per resident increase in FY24 is primarily driven by the \$8M RIIF funded Voldeng renovation that will add up to 51 additional beds when complete.

#### What are these graphs showing?

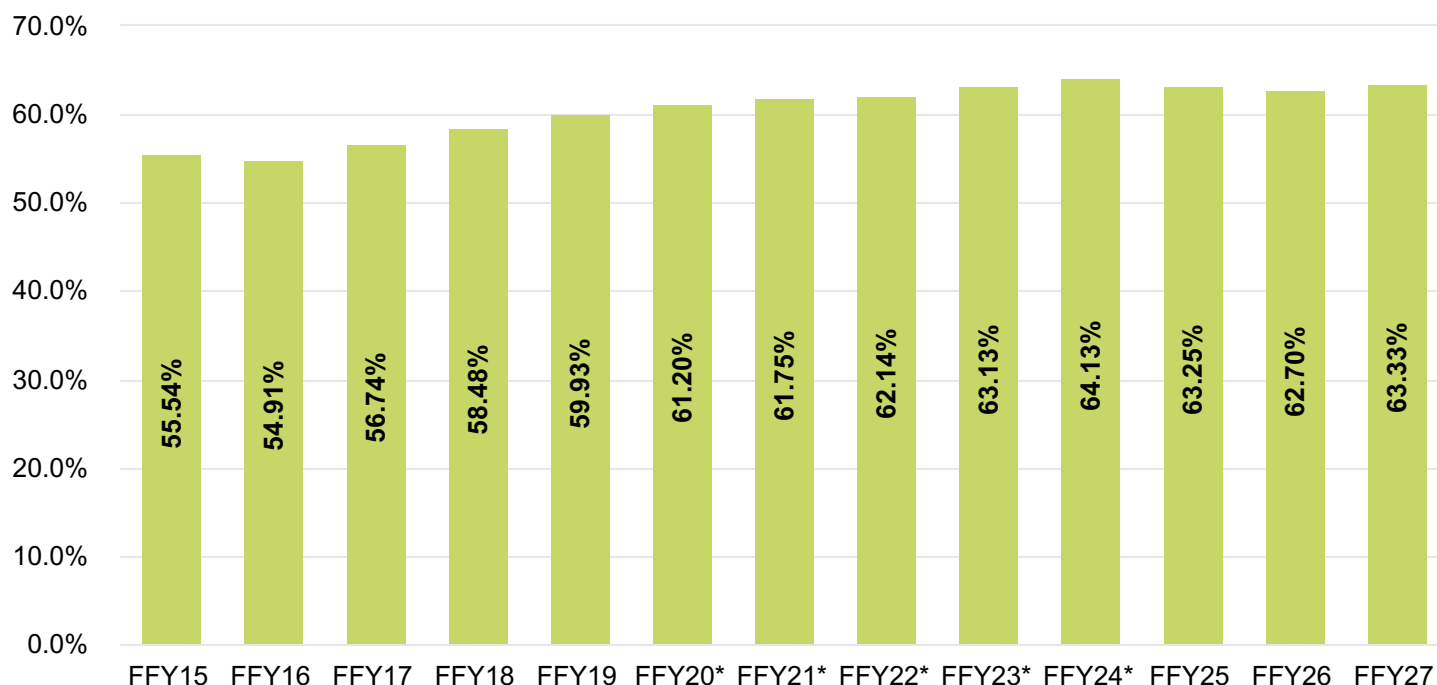
The number of residents and annual cost per resident at HHS facilities.

#### Why are they important?

They provide the impact the number of residents and cost per resident has on the state budget.

Source: Iowa Department of Health & Human Services

## Federal Medical Assistance Percentages (FMAP) by Federal Fiscal Year



\*Does not include the temporary enhanced FMAP provided through the Families First Coronavirus Response Act enacted on March 18, 2020 and the 2023 Consolidated Appropriations Act enacted on December 29, 2022.

### What does this chart show?

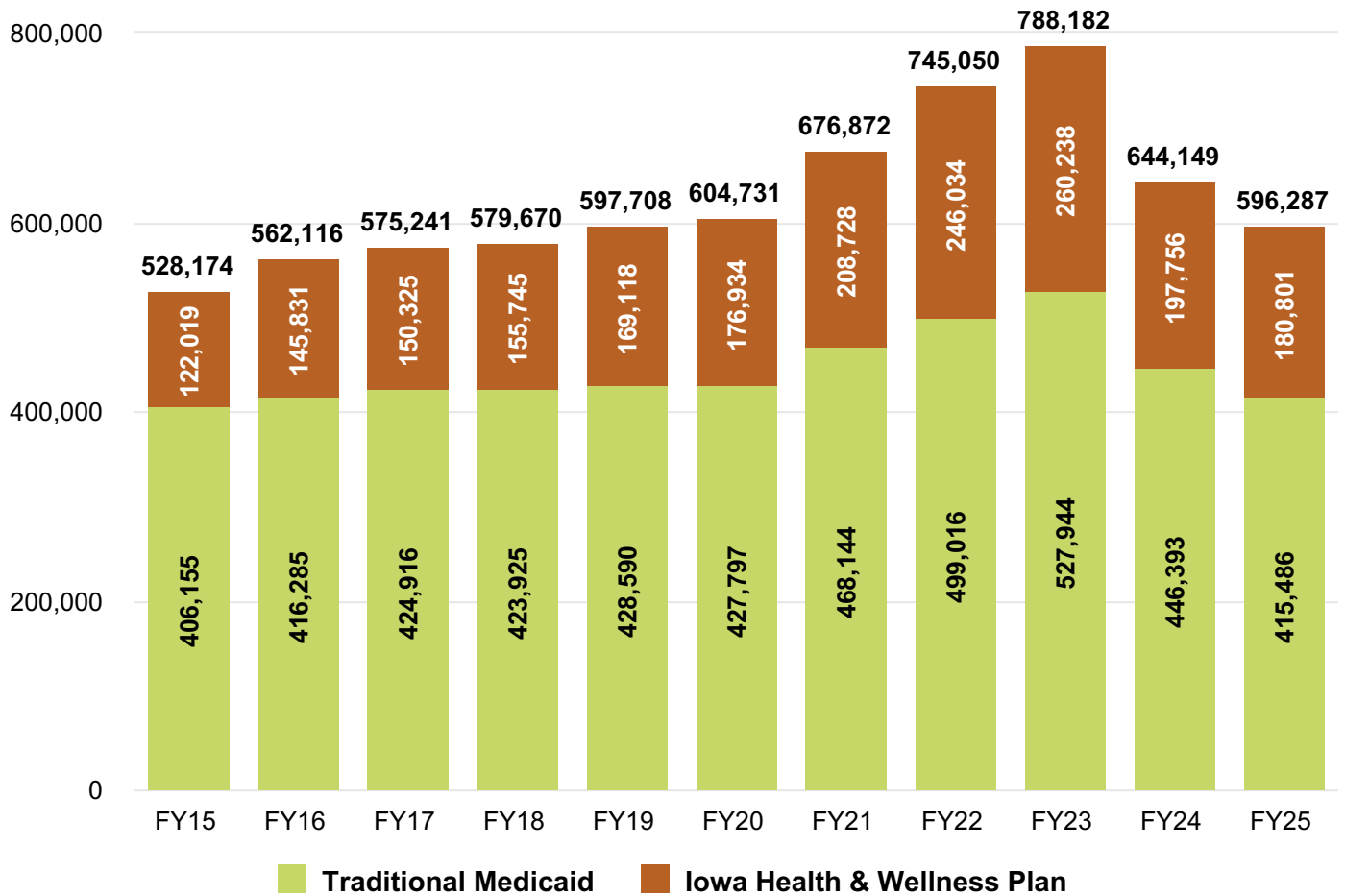
The Federal Medical Assistance Percentage (FMAP) for Medicaid from FFY15 to estimated FFY27.

### Why is this important?

Federal funding for Medicaid is the largest source of federal revenue to the State of Iowa. The amount of FMAP Iowa receives is based on Iowa's economic condition compared to other states.

Source: Federal Funds Information for States

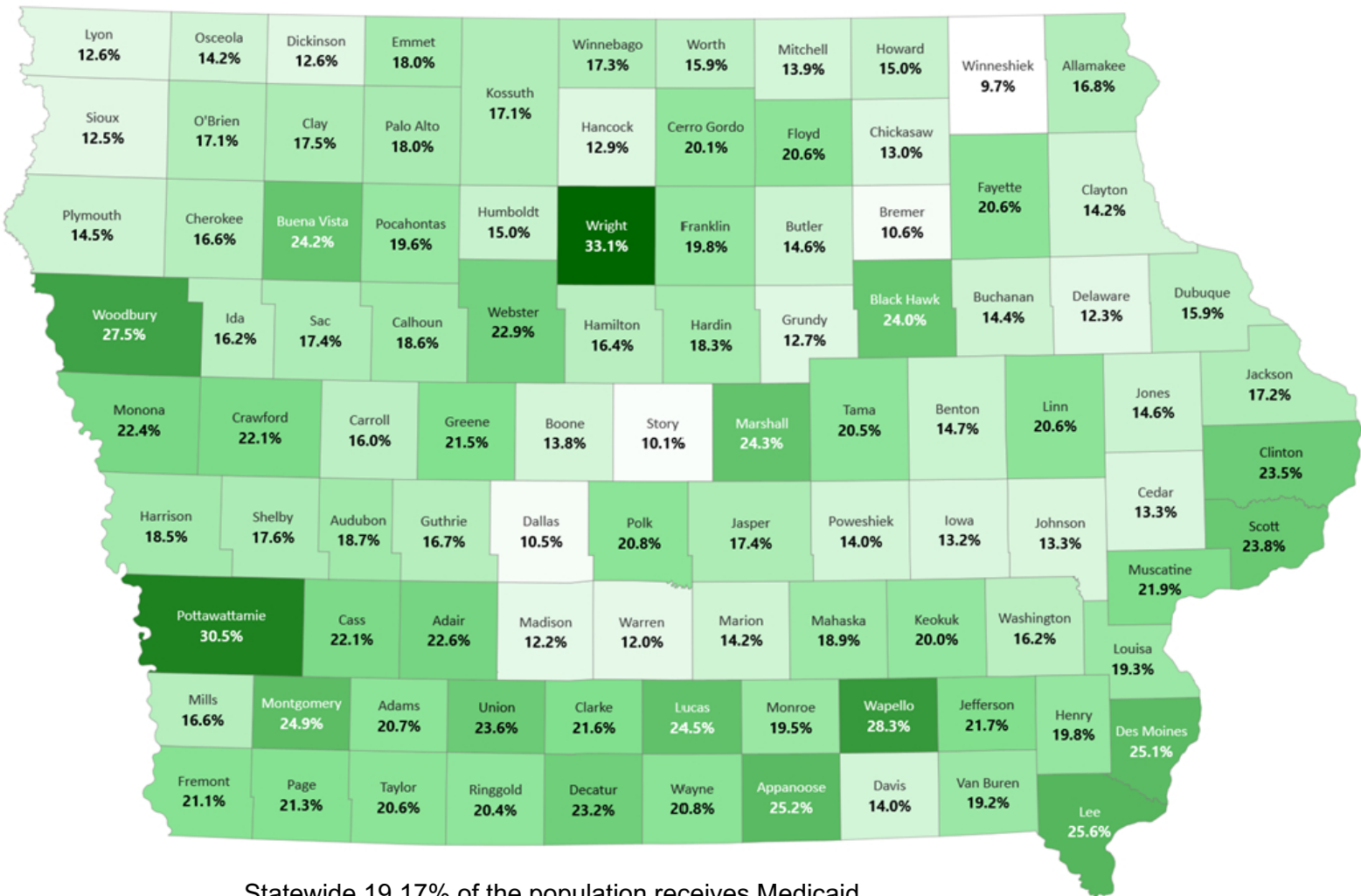
## Average Monthly Medicaid Enrollment Fiscal Years 2015-2025



1. Iowa Health and Wellness Plan (IHWP) enrollment does NOT include presumptive eligibility population
2. Enrollment data is retrieved from monthly eligibility reports provided by the Iowa Department of Health & Human Services
3. Figures are not adjusted for retroactive eligibility
4. Although the COVID public health emergency went into effect during FY20, the impact on enrollment did not become evident until FY21
5. FY21-FY23 enrollment was impacted by the disallowance of disenrollment during the COVID Public Health Emergency. States were required to keep continuous healthcare coverage for all members whether or not individuals continued to qualify for Medicaid
6. The Consolidated Appropriations Act, 2023 ended Medicaid continuous enrollment on March 31, 2023. Disenrollment for ineligible individuals, referred to as the "Unwinding Period", began April 1, 2023 and continued through April 30, 2024, as reflected in the FY24 enrollment reductions

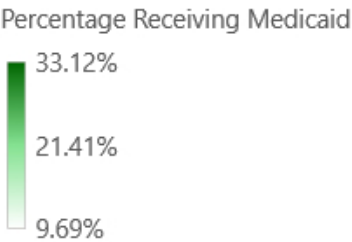
Source: Iowa Department of Health & Human Services

# Percentage of the Population Receiving Medicaid Fiscal Year 2025



**What is this map showing?**  
Provides the percentage of the population who are enrolled in Medicaid.

**Why is it important?**  
Provides the public and stakeholders the impact Medicaid has within their counties and/or regions.



Source: Iowa Department of Human Services, U.S. Census Bureau Population Estimates July 1, 2024



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**Department of Corrections**  
**Average Cost per Year per Incarcerated Individual**  
**by Correctional Institution**  
**Fiscal Year 2025 (Actual)**

<b>Correctional Institution</b>	<b>Total Cost</b>	<b>Average Daily Population</b>	<b>Cost per Year per Incarcerated Individual</b>
Iowa State Penitentiary	\$46,539,012	730.61	\$63,699
Anamosa	\$41,230,783	1161.27	\$35,505
Oakdale	\$62,873,668	917.78	\$68,506
Newton	\$33,612,788	1191.84	\$28,202
Mt Pleasant	\$32,026,619	1075.22	\$29,786
Rockwell City	\$12,377,250	482.19	\$25,669
Clarinda	\$30,716,383	1007.77	\$30,480
Mitchellville	\$27,585,945	692.87	\$39,814
Fort Dodge	\$35,511,295	1254.15	\$28,315
<b>TOTAL</b>	<b>\$322,473,743</b>	<b>8,513.70</b>	<b>\$37,877</b>

Note: Total cost per year includes the amount from the DOC institutional pharmaceuticals and is an average cost. Average daily population is for a 365 day time period.

**What is this chart showing?**

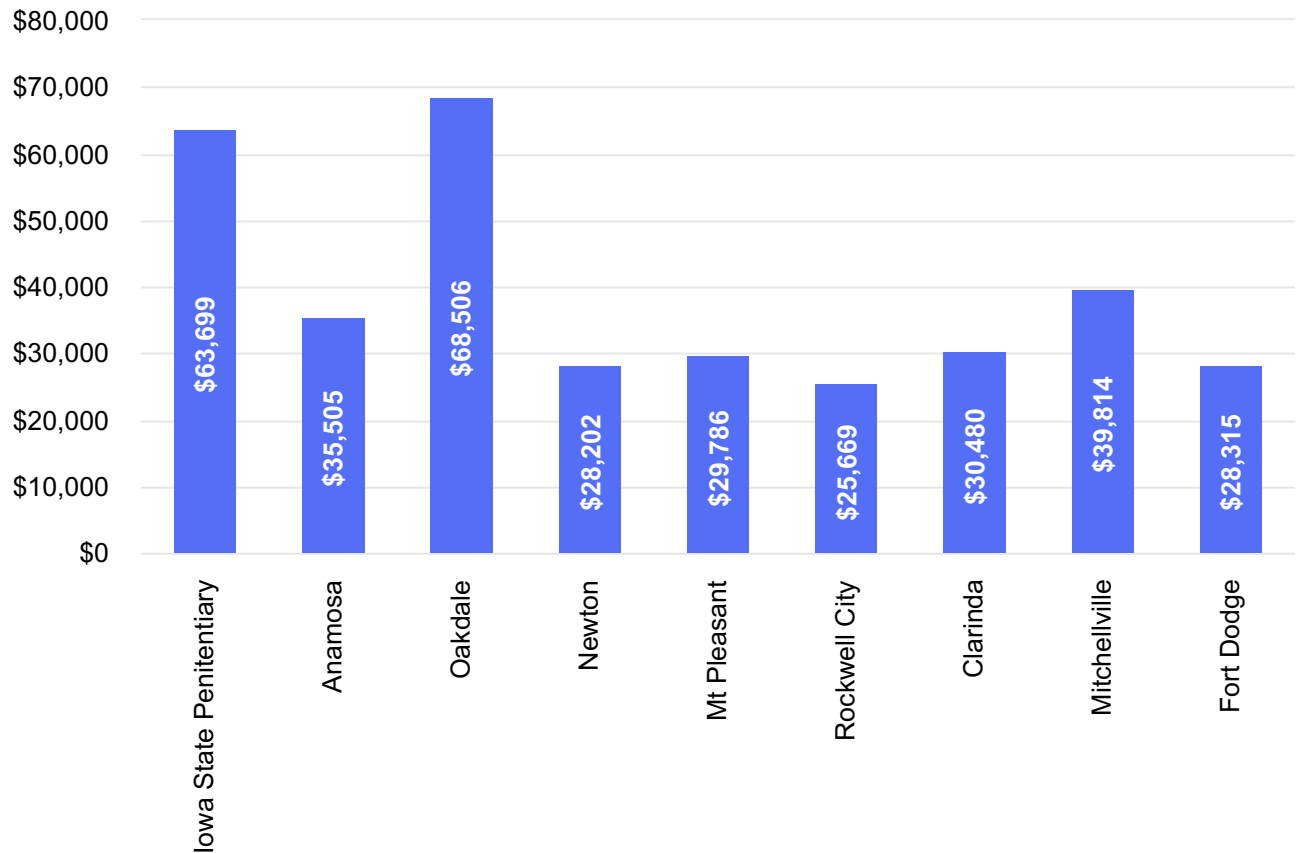
Average cost of an inmate per correctional institution.

**Why is it important?**

Cost at an institution may vary depending upon security level, whether it is an intake reception center, or a medical or psychiatric treatment specialty.

Source: Iowa Department of Corrections

**Department of Corrections  
Average Cost per Incarcerated Individual  
by Institution  
Fiscal Year 2025 (Actual)**



**What is this chart showing?**

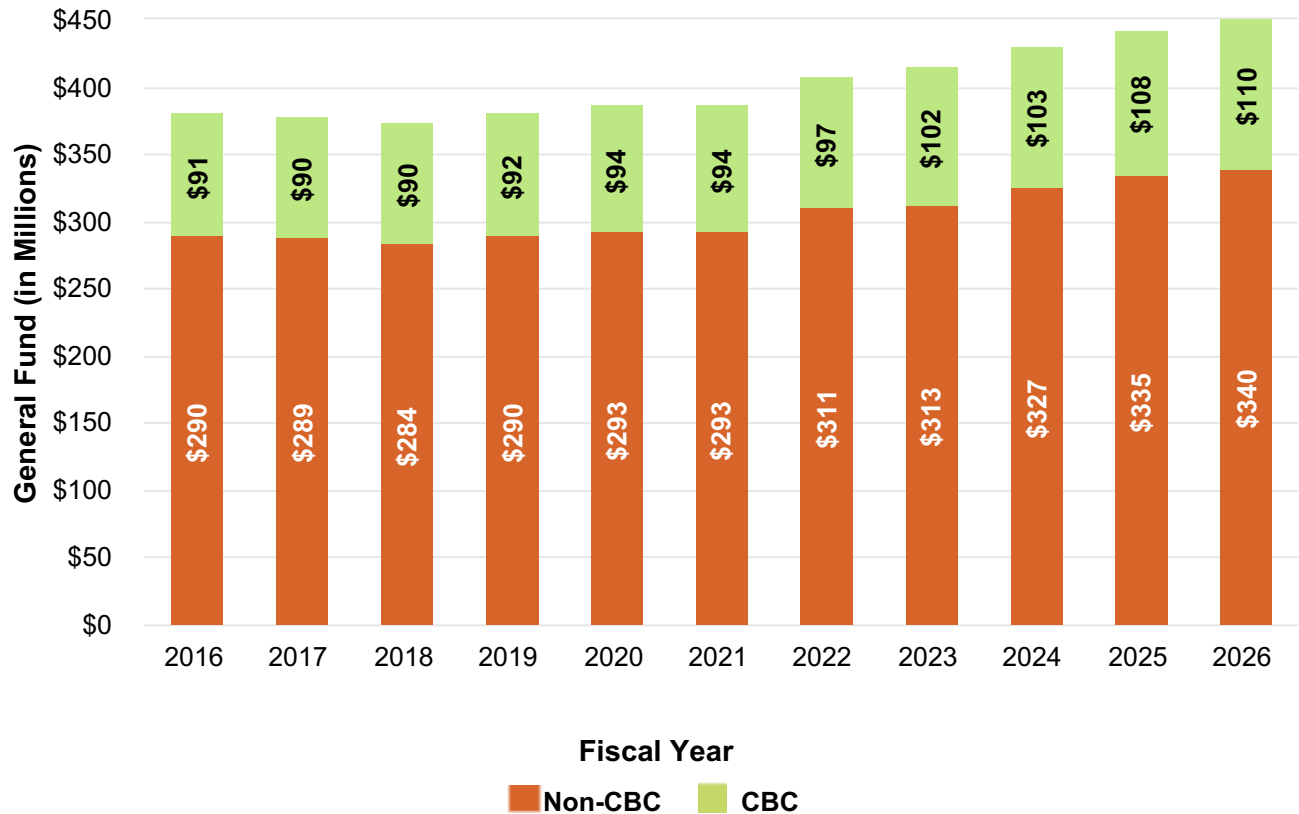
Average cost of an incarcerated individual per correctional institution.

**Why is it important?**

Cost at an institution may vary depending upon security level, whether it is an intake reception center, or a medical or psychiatric treatment specialty.

Source: Iowa Department of Corrections

## Department of Corrections General Fund Operating Budgets Fiscal Years 2016 - 2026 (Estimate)



**What is this chart showing?**

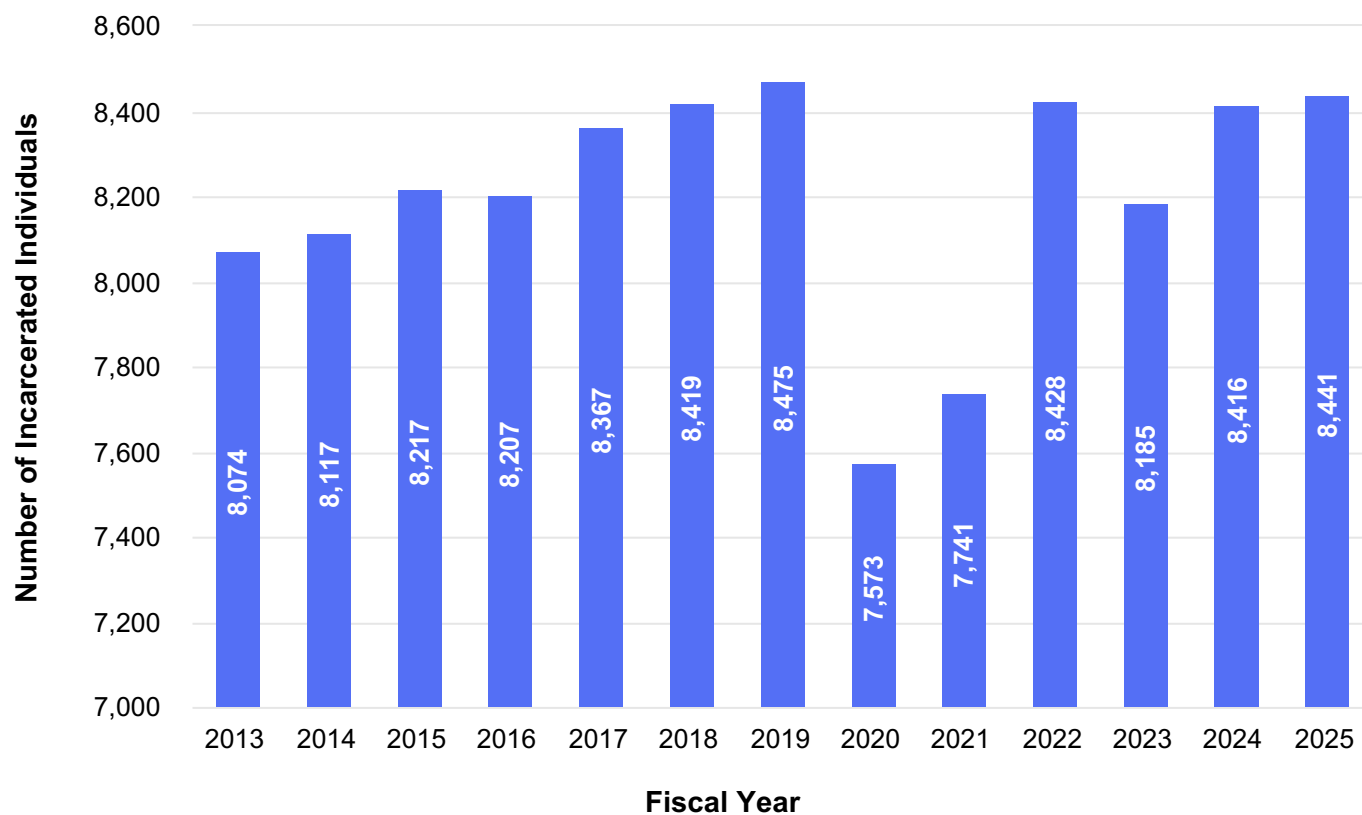
The operational budget for the Department of Corrections.

**Why is it important?**

The information reflects the difference between operating costs for community based corrections and non-community based corrections.

Source: Iowa Department of Corrections

## Iowa Prison Population on June 30 of Fiscal Year



### What is this graph showing?

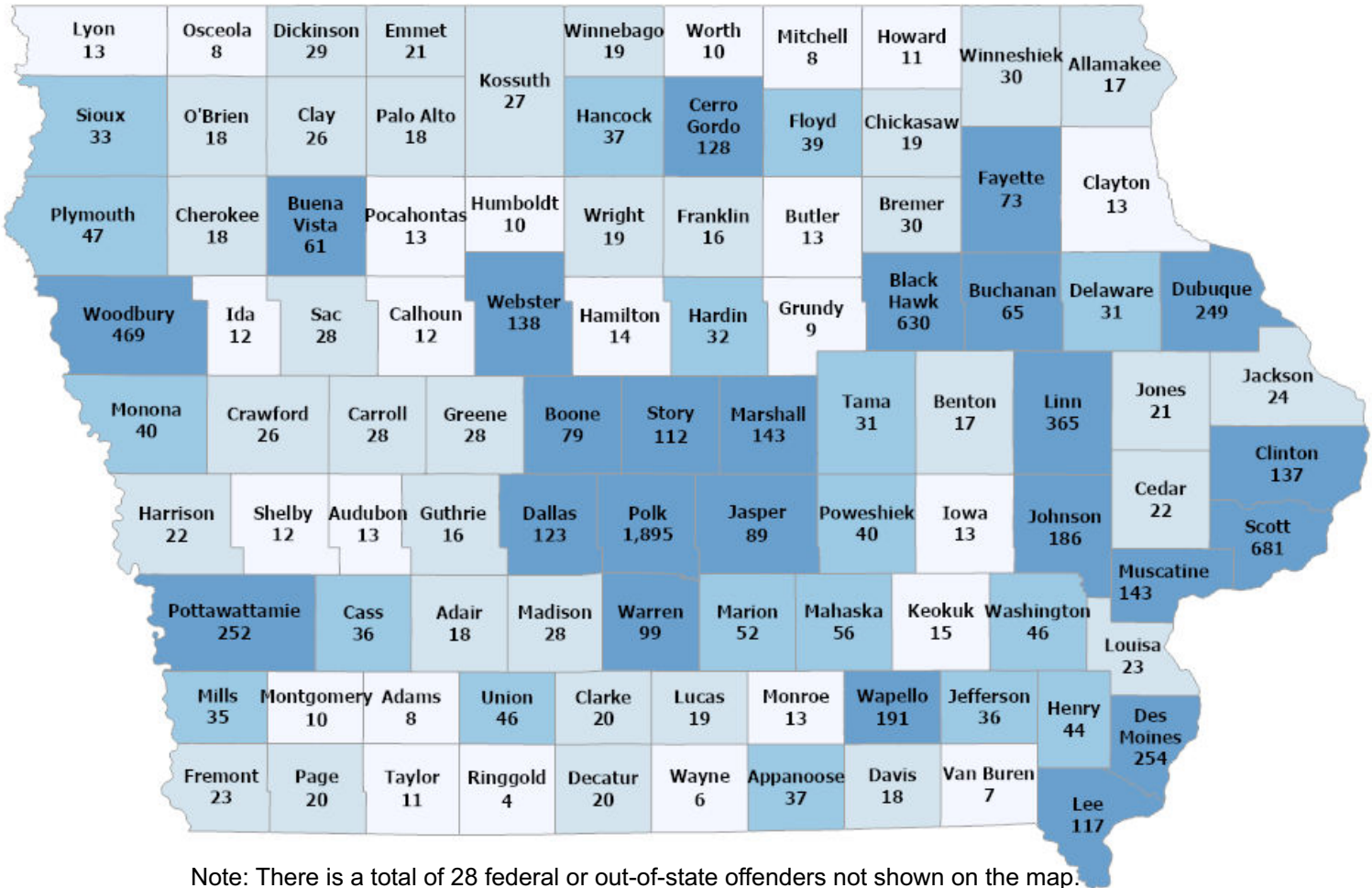
This shows the population of Iowa prisons by fiscal year.

### Why is it important?

Outside of 2020-2021, prison population has stayed relatively consistent throughout the last 10 years. COVID had a drastic impact on the population of prisons due to depopulation efforts to keep the incarcerated individuals safe.

Source: Iowa Department of Corrections

## County of Most Serious Charge - Incarcerated Individuals As of June 30, 2025



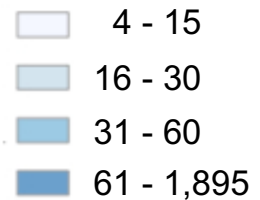
### What is this map showing?

The number of individuals convicted in each Iowa county by the most serious charge.

### Why is it important?

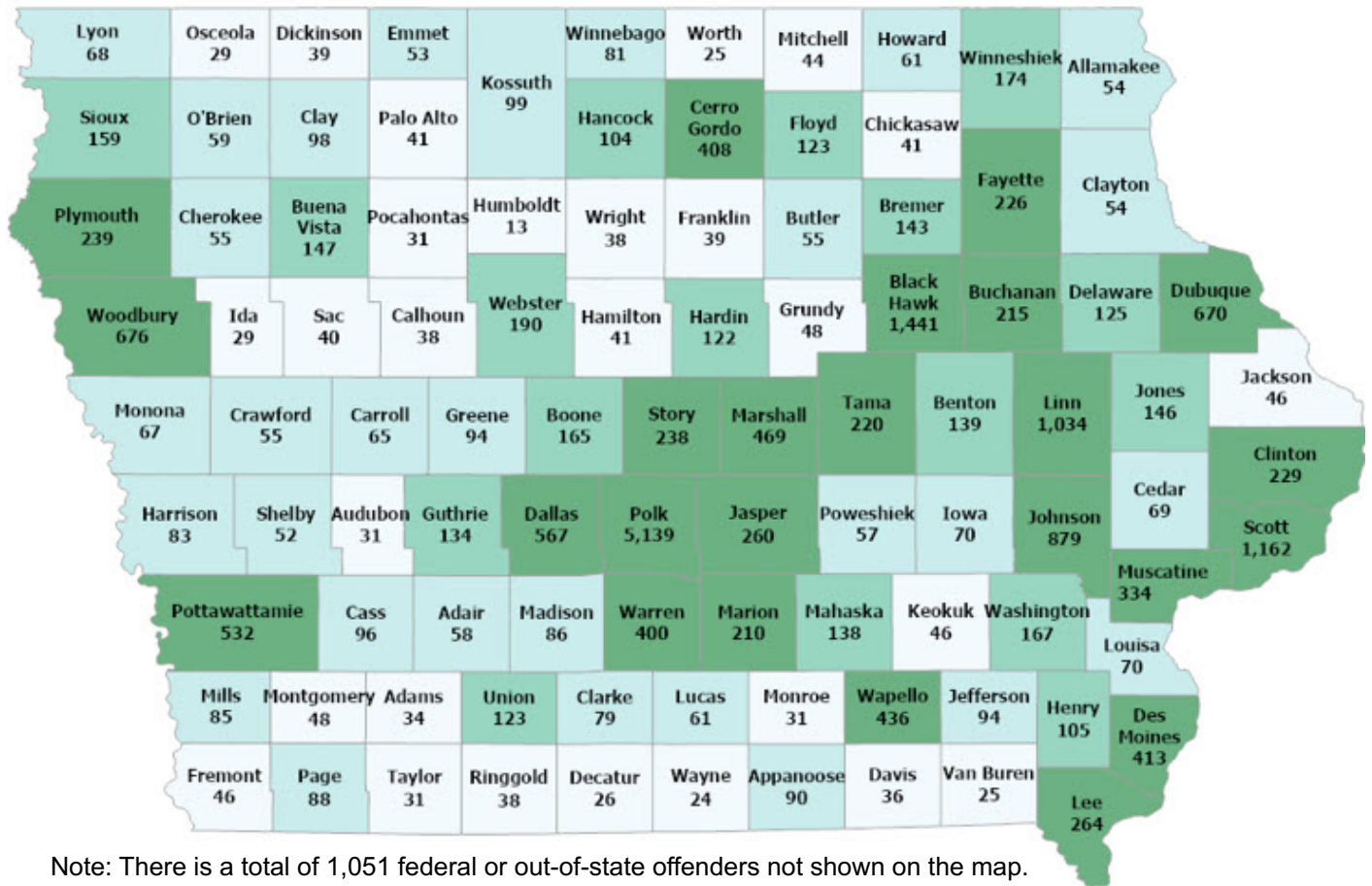
The data displays the number of incarcerated individuals based on their Iowa county of conviction. County of conviction does not determine location of incarceration.

### Number of Offenders



Source: Iowa Department of Corrections

**County of Most Serious Charge - CBC Offenders  
As of June 30, 2025**



Note: There is a total of 1,051 federal or out-of-state offenders not shown on the map.

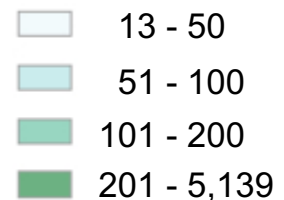
## What is this map showing?

The number of people on parole or probation in each Iowa county by the most serious charge.

## Why is it important?

To understand the breakdown of people on parole or probation by county.

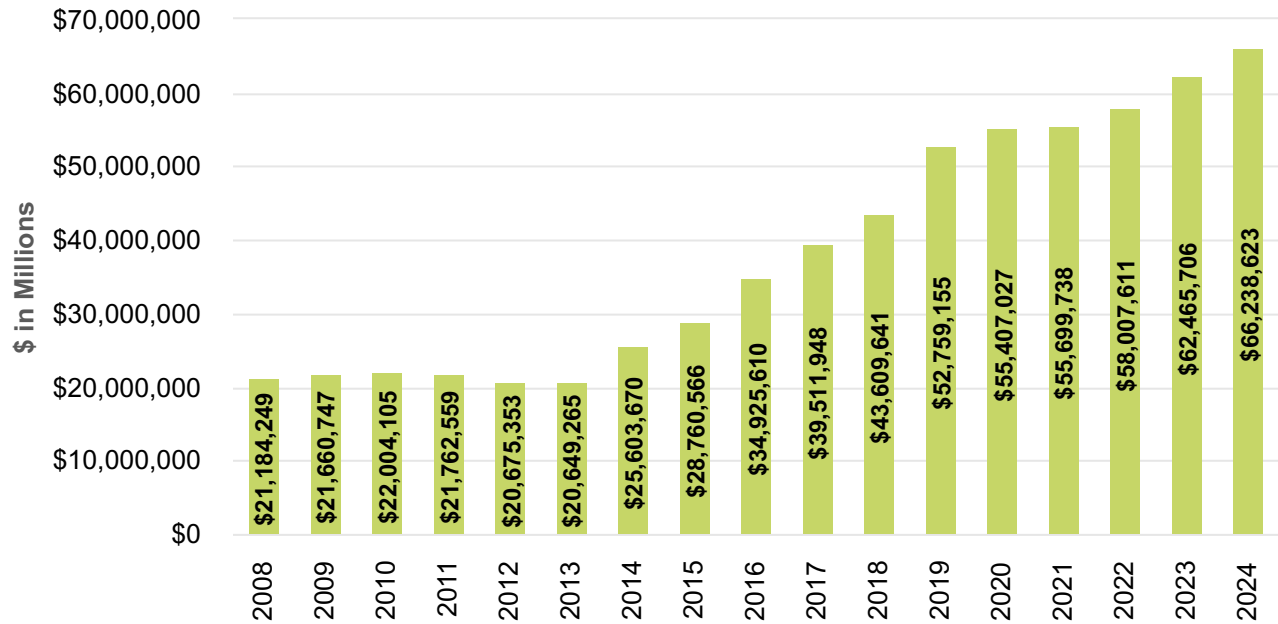
### Number of Offenders



Source: Iowa Department of Corrections



## Surcharge Fund Balances from 911 Service Board



### What is this graph showing?

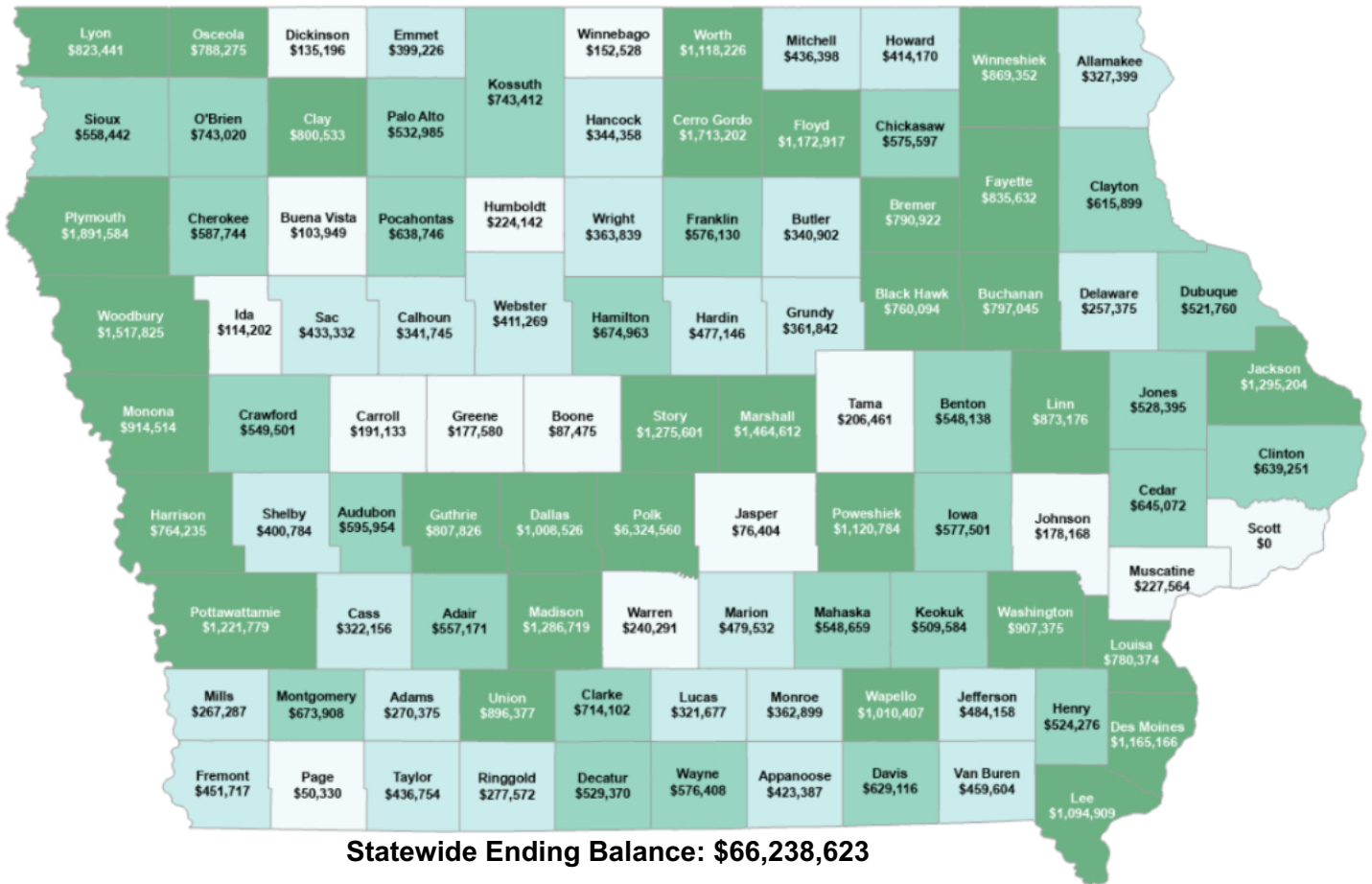
The statewide surcharge fund balances from the local 911 Service Boards which are certified budget balances by county auditors.

### Why is it important?

To show the trend of funding available for 911 services.

Source: 911 Adopted Budgets and Actual Ending Balances as certified by the County Auditor, Iowa Department of Management

## FY 2024 911 Service Board Surcharge Funding Ending Balance



Note: The South Central Iowa Regional Board of Adams, Adair, Clarke, Guthrie, Madison, Taylor and Union county had an ending balance of \$4,969,325. The total ending balance was distributed among all counties based on 2024 Census population.

### What does this map show?

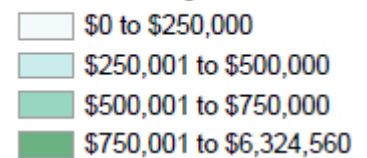
The map shows the 911 Service Board surcharge ending balance in each respective county.

### Why is this important?

The map shows the counties where the fund balances are the highest.

Source: 911 Adopted Budgets and Actual Ending Balances as certified by the County Auditor, Department of Management, and U.S. Census Bureau, 2024 Population Estimates

### FY 2024 Ending Balance

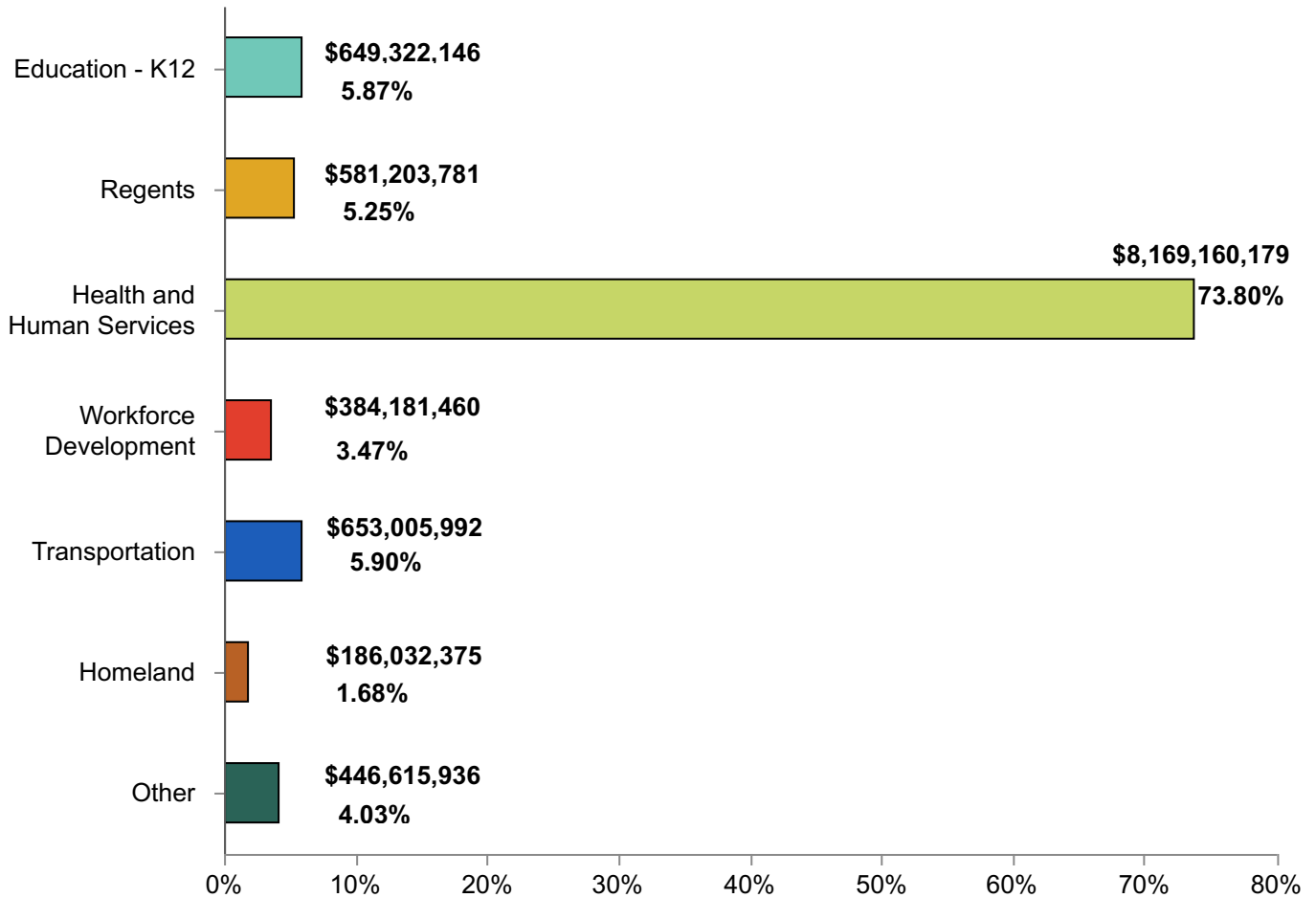


## Federal Funds Report

<u>Department</u>	<u>FY25 Actual</u>	<u>FY26 Estimate</u>	<u>FY27 Estimate</u>
General Fund Use	\$ 7,207,197	\$ —	\$ —
Administrative Services, Department of	\$ 3,071,532	\$ 1,850,474	\$ 1,850,474
Agriculture and Land Stewardship	\$ 22,584,338	\$ 27,505,898	\$ 27,505,698
Attorney General	\$ 18,387,446	\$ 19,097,358	\$ 20,846,358
Blind, Iowa Commission for the	\$ 8,023,288	\$ 8,974,517	\$ 8,904,108
Corrections, Department of	\$ 816,654	\$ 772,248	\$ 772,248
Department of Inspections, Appeals and Licensing	\$ 17,722,389	\$ 18,726,380	\$ 19,183,190
Economic Development Authority	\$ 82,634,272	\$ 83,622,259	\$ 78,522,259
Education, Department of	\$ 608,990,486	\$ 649,322,146	\$ 669,703,704
Health and Human Services, Department of	\$ 7,986,564,952	\$ 8,169,160,179	\$ 8,037,751,569
Homeland Security and Emergency Management	\$ 174,755,931	\$ 186,032,375	\$ 183,412,127
Insurance & Financial Services, Department of	\$ 1,316,139	\$ 1,400,000	\$ 1,400,000
Iowa Finance Authority	\$ 109,821,922	\$ 90,000,000	\$ 84,000,000
Iowa Telecommunications & Technology Commission	\$ —	\$ —	\$ —
Iowa Workforce Development	\$ 510,382,220	\$ 384,181,460	\$ 384,207,775
Judicial Branch	\$ 1,971,897	\$ 1,982,093	\$ 1,982,093
Management, Department of	\$ 32,466,489	\$ 14,605,113	\$ 13,751,189
Natural Resources, Department of	\$ 62,312,855	\$ 58,041,033	\$ 58,041,033
Natural Resources Capital	\$ 961,120	\$ —	\$ —
Public Defense, Department of	\$ 63,260,304	\$ 53,609,380	\$ 53,759,380
Public Safety, Department of	\$ 27,330,394	\$ 30,312,055	\$ 30,312,055
Regents, Board of	\$ 630,833,862	\$ 581,203,781	\$ 581,203,781
Secretary of State	\$ 272,727	\$ 200	\$ —
Transportation, Department of	\$ 794,040,304	\$ 653,005,992	\$ 653,005,992
Treasurer of State	\$ 477,325	\$ 670,000	\$ 670,000
Utilities Commission	\$ 1,033,122	\$ 999,927	\$ 999,927
Veterans Affairs, Department of	\$ 32,910,105	\$ 25,447,001	\$ 25,447,001
<b>Grand Total including IFA</b>	<b>\$ 11,200,149,270</b>	<b>\$ 11,060,521,869</b>	<b>\$ 10,937,231,961</b>

Source: Iowa Department of Management Data Warehouse B8 Report by Special Department & Iowa Finance Authority

## Federal Funds Percentage by Department Fiscal Year 2026 Estimate



**What is this graph showing?**

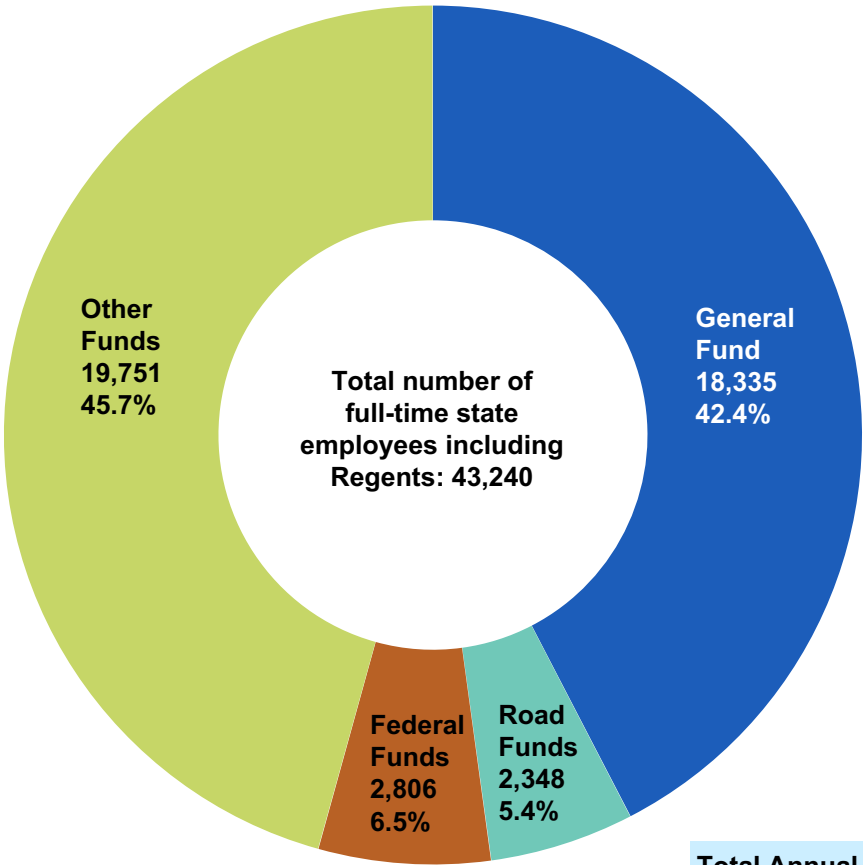
The state agencies that receive federal funds.

**Why is this important?**

To understand how the federal funds are broken down by receiving agency.

Source: Iowa Department of Management

# Number and Percent of Full-Time State Employees with Annual Costs by Funding Source as of June 30, 2025



Note: Employee count in the chart does not include part-time, temporary, seasonal, or student employees. Board of Regents full-time employee count includes faculty & institutional, professional & scientific, and general service employees.

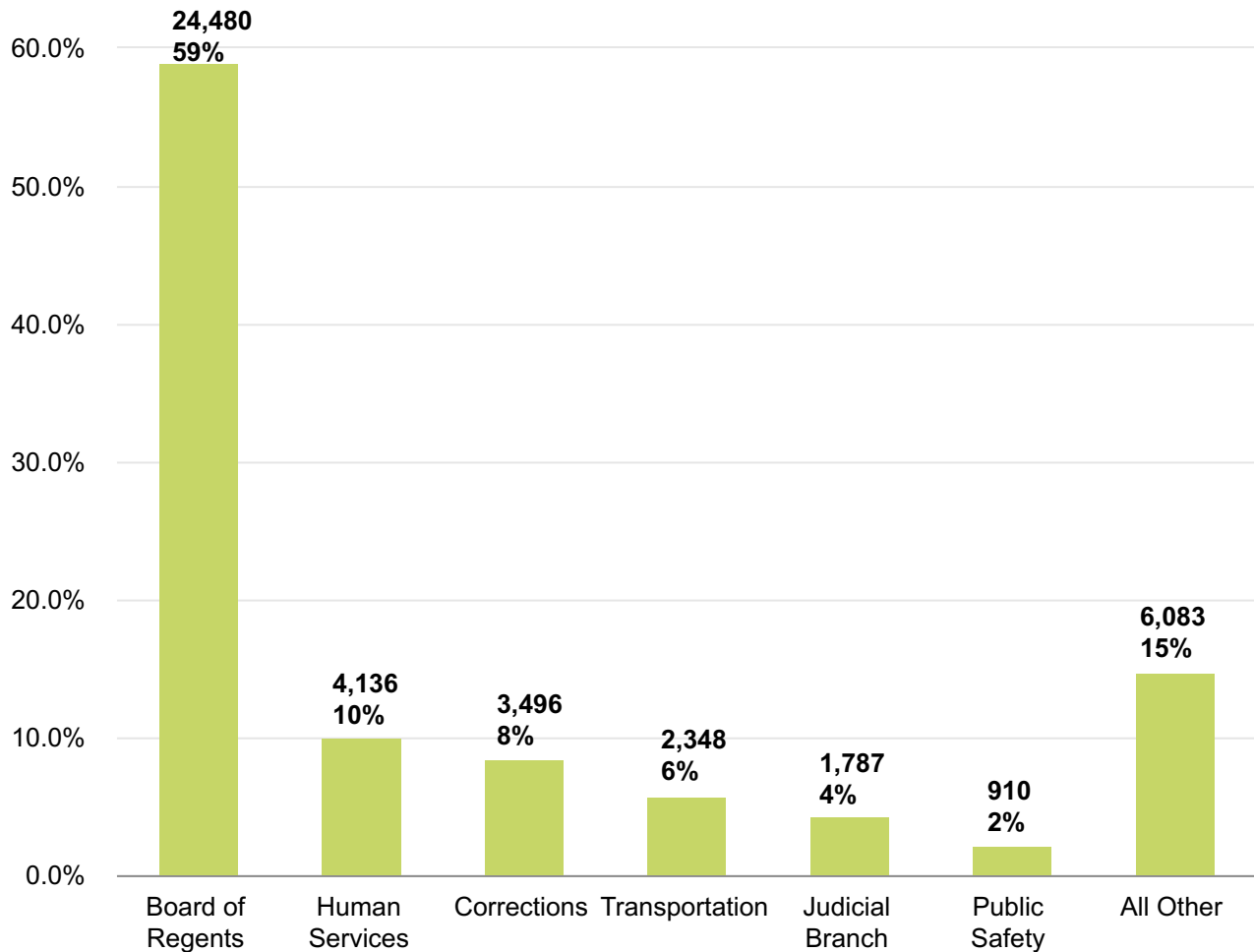
Total Annual Costs (in millions)		
Other Funds	\$	2,449.2
General Fund		1,789.6
Federal Funds		242.9
Road Funds		192.5
		<b>\$ 4,674.2</b>
(FY 2025 gross wages from all employees including part-time and temporary)		

**What is this chart showing?**  
 The number of full-time state employees and the source and cost of their wages. The table at the bottom shows gross wages by fund type for all state employees.

**Why is it important?**  
 To understand the breakdown by sources, other than State General Fund appropriations, for how state employees are paid.

Source: Iowa Department of Management

## Number and Percentage of Full-Time State Employees by Department as of June 30, 2025 (All Funds)



Note: Employee count does not include part-time, temporary, seasonal, or student employees. Board of Regents full-time employee count includes faculty & institutional, professional & scientific, and general service employees.

### What is this chart showing?

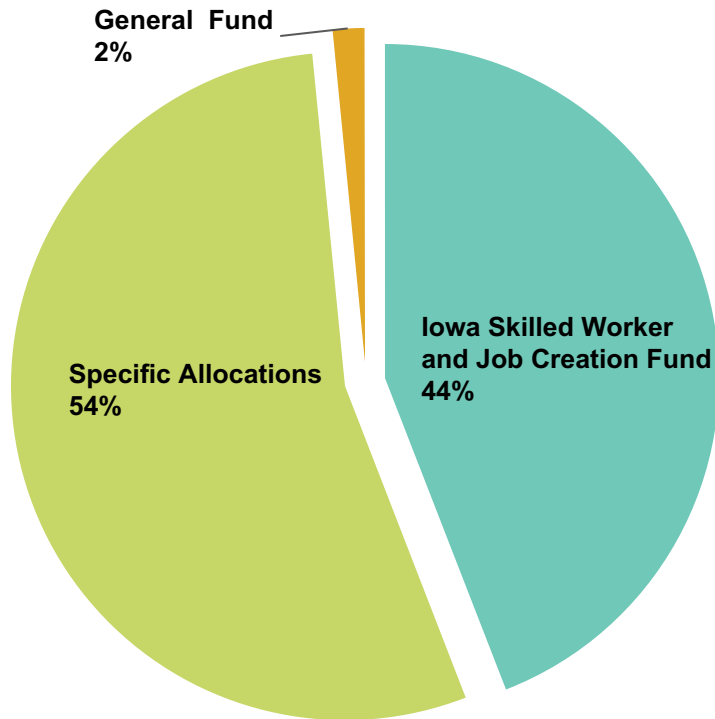
The departments with the highest number of full-time state employees and the percentage as compared to the total people employed.

### Why is it important?

The breakdown of employees by department can be used to gain an understanding of operational needs.

Source: Iowa Department of Management

## Gaming Revenue Off the Top Distributions Fiscal Year 2025



Note: The FY2025 specific allocations include I-JOBS Debt Service, the Federal Subsidy Holdback Fund, the Water Quality Infrastructure Fund, and the Levee Improvement Fund.

### What is this chart showing?

The percentage of the total Gaming Revenue Off the Top distributions.

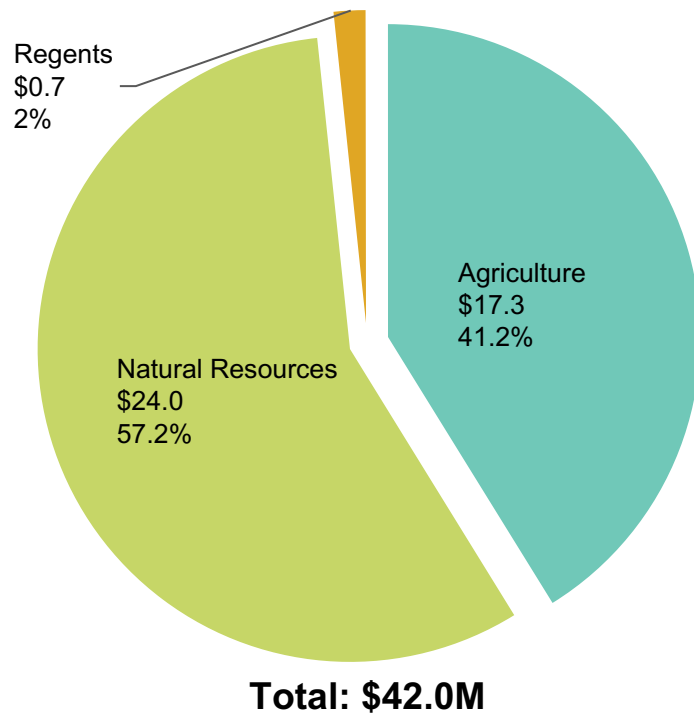
### Why is it important?

To understand allocations of Off the Top distributions.

Source: Iowa Department of Management



### Environment First Fund (FY 2026) Distribution by State Department (in millions)



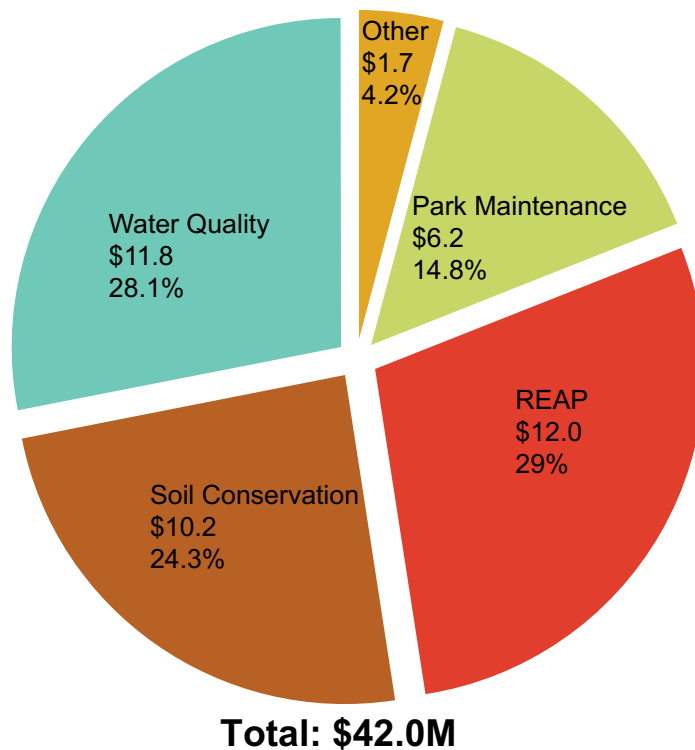
**What is this chart showing?**

The distribution of the appropriation to the Environment First Fund from the Rebuild Iowa Infrastructure Fund by department.

**Why is this important?**

To understand the allocation of Environment First funds.

### Environment First Fund (FY 2026) Distribution by Function (in millions)



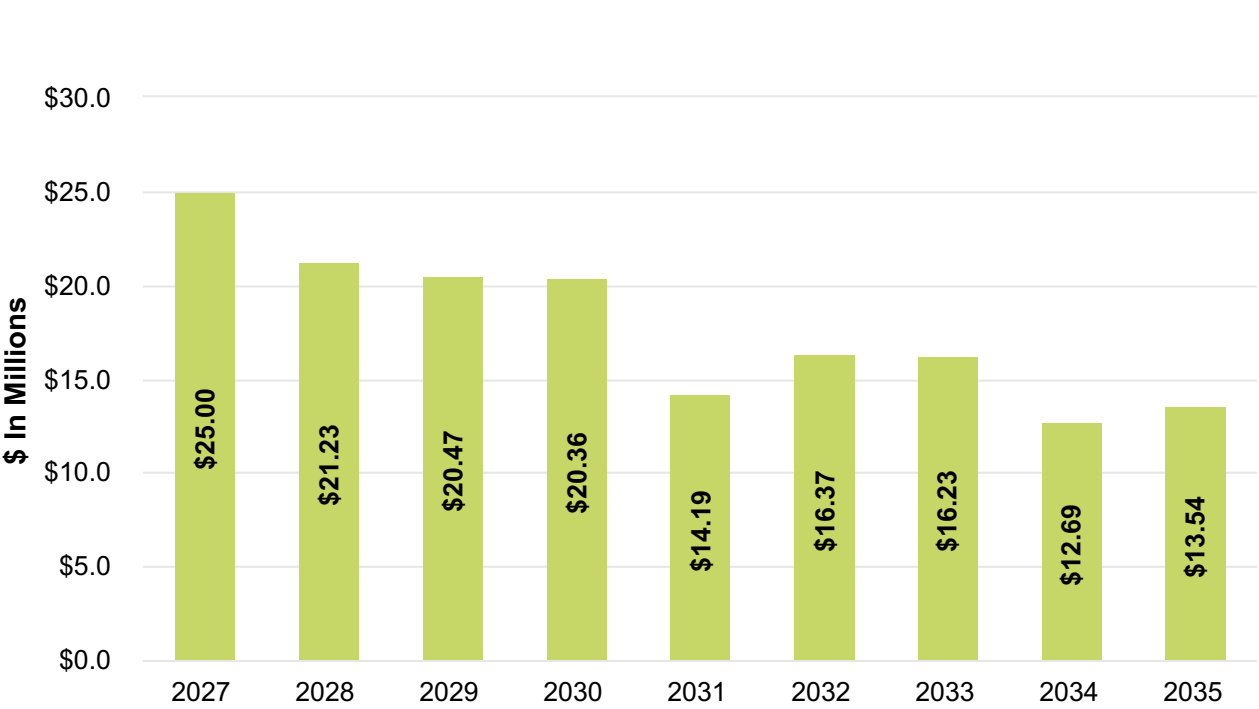
**What is this chart showing?**

The distribution of the appropriation to the Environment First Fund from the Rebuild Iowa Infrastructure Fund by project.

**Why is it important?**

To understand the allocation of funding provided to the Environment First Fund.

### Estimate of Iowa Tuition Replacement by Fiscal Year



**What is this graph showing?**

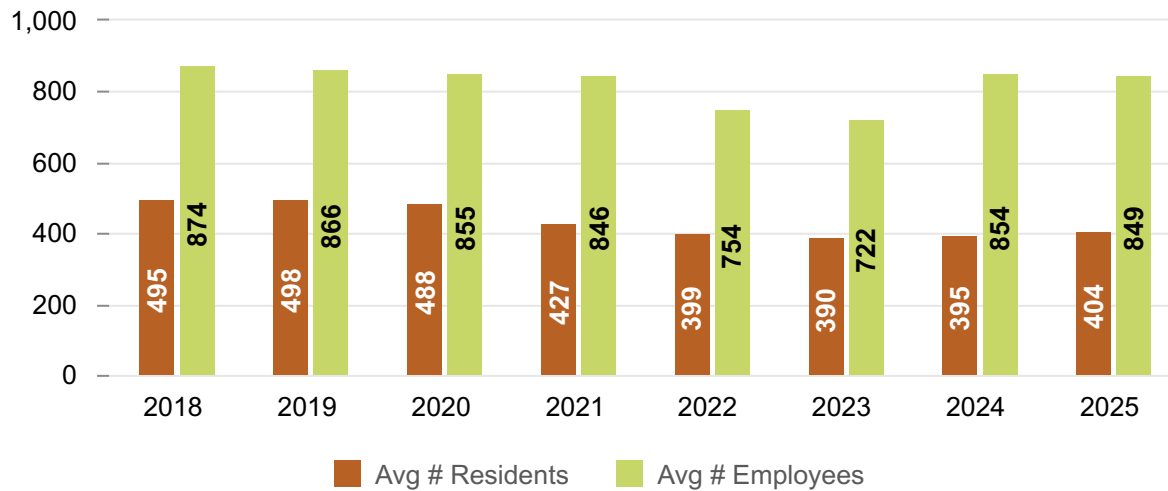
The estimated tuition replacement funding needed to meet the current debt service needs for all current outstanding academic building revenue bonds previously issued by the Iowa Board of Regents.

**Why is it important?**

To understand the projected trend in funding needed to support existing debt service on previously issued bonds.

Source: Iowa Board of Regents

## Iowa Veterans Home Average Number of Residents and Employees



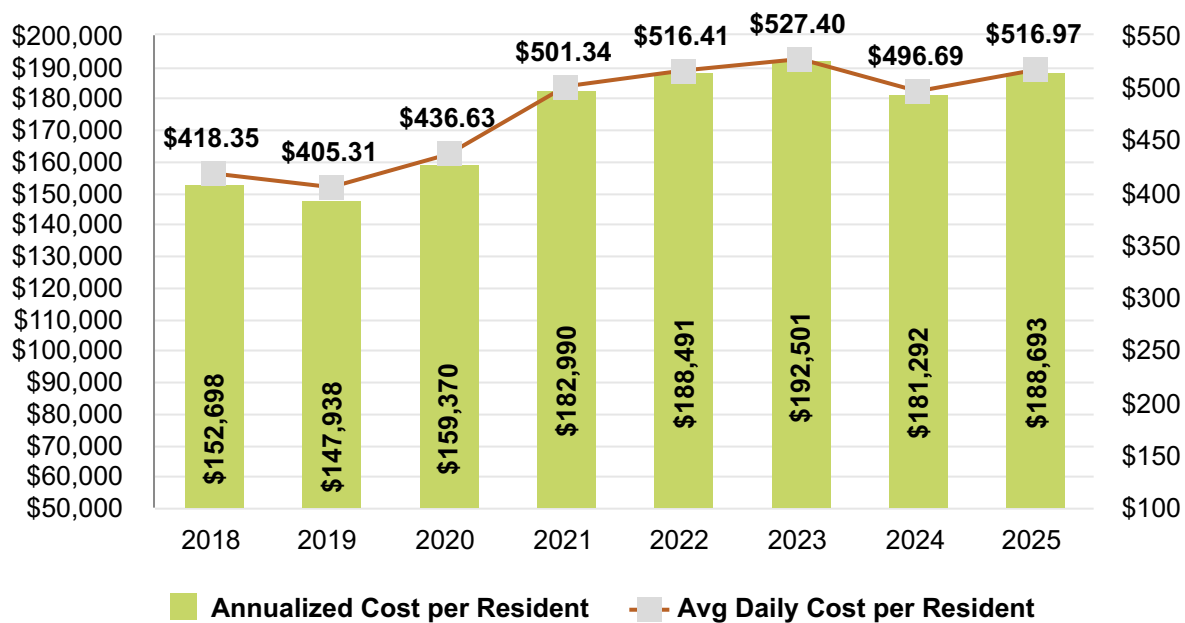
**What is this graph showing?**

This chart shows the Iowa Veterans Home employee to resident ratio.

**Why is it important?**

The number of staff fluctuates to be in line with the needs of residents and facility operations.

## Iowa Veterans Home Average Cost per Resident



**What is this graph showing?**

The daily cost to care for residents at the Iowa Veterans Home.

**Why is it important?**

To understand the funds needed to cover costs.

Source: Iowa Department of Management

