

IOWA BUDGET REPORT

FY 2027

Governor Kim Reynolds
Lt. Governor Chris Cournoyer



Iowa Budget Report 2027

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Statewide Financial Summaries

Statewide Financial Fund Summaries

General Fund Appropriation by Function

Function		FY 2026	FY 2027	FY 2027
Appropriation Type	FY 2025 Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Administration and Regulation				
Regular	180,982,038	184,479,680	202,689,636	186,119,773
Standing Limited	381,075,249	369,916,455	355,809,625	366,557,430
Standing Unlimited	26,327,910	5,011,682	5,011,682	5,011,682
Total Administration and Regulation	588,385,198	559,407,817	563,510,943	557,688,885
Agriculture and Natural Resources				
Regular	40,854,201	41,036,228	42,371,526	41,336,228
Total Agriculture and Natural Resources	40,854,201	41,036,228	42,371,526	41,336,228
Economic Development				
Capital	321,800		—	—
Regular	33,564,908		33,586,708	33,415,357
Standing Limited	2,521,982		2,392,103	2,392,103
Total Economic Development	36,408,690		35,978,811	35,807,460
				34,089,829
Education				
Regular	976,595,208		974,605,276	984,505,276
Standing Limited	65,192,343		66,248,698	66,248,698
Standing Unlimited	4,020,294,133		4,241,623,971	4,230,644,100
Total Education	5,062,081,684		5,282,477,945	5,281,398,074
				5,406,187,810
Human Services				
Regular	2,210,386,013		2,536,183,992	2,465,602,084
Standing Limited	136,478,549		137,565,260	137,871,092
Standing Unlimited	11,317,174		13,464,196	150,157,745
Total Human Services	2,358,181,735		2,687,213,448	2,618,630,921
				2,728,479,130
Justice System				
Regular	618,206,470		624,835,154	628,766,594
Standing Limited	5,000,000		5,000,000	5,000,000
Standing Unlimited	186,671		352,556	352,556
Total Legislative Branch	39,278,474	42,070,813	42,000,000	42,000,000
Total General Fund Appropriations	8,968,745,002	9,500,207,150	9,445,882,042	9,671,276,172

Total Justice System	623,393,141	630,187,710	634,119,150	639,659,912

Judicial Branch				
Regular	220,161,878	221,834,378	228,043,968	221,834,378
Total Judicial Branch	220,161,878	221,834,378	228,043,968	221,834,378

Legislative Branch				
Standing Limited	2,060	7,940	—	
Standing Unlimited	39,276,414	42,062,873	42,000,000	42,000,000

General Fund Appropriation Detail by Function

Function Special Department Appropriation	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Administration and Regulation				
Administrative Services, Department of				
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
Volunteer Emergency Services Provider Death Benefit	100,000	—	—	—
Enrich Iowa Libraries	2,464,823	2,464,823	2,464,823	2,464,823
State Library	2,626,613	2,626,613	2,626,613	2,626,613
Administrative Services, Dept.	3,713,718	3,713,718	3,713,718	3,602,306
Utilities	4,487,598	4,487,598	4,487,598	4,487,598
Terrace Hill Operations	460,884	460,884	460,884	460,884
Cultural Activities	168,403	—	—	—
Historical Resources	3,136,371	3,804,774	3,804,774	3,804,774
Historical Sites	425,751	425,751	425,751	425,751
Total Administrative Services, Department of Appropriations	21,450,818	18,459,998	18,459,998	18,348,586
Auditor of State				
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	—	—	—
Total Auditor of State Appropriations	1,050,686	1,002,686	1,712,642	1,002,686
Iowa Ethics & Campaign Disclosure Board				
Iowa Ethics & Campaign Disclosure Board	897,151	1,045,432	1,045,432	1,045,432
Total Iowa Ethics & Campaign Disclosure Board Appropriations	897,151	1,045,432	1,045,432	1,045,432
Insurance & Financial Services, Department of				
IID Captive Insurance	450,000	450,000	450,000	450,000
Total Insurance & Financial Services, Department of Appropriations	450,000	450,000	450,000	450,000
Executive Council				
Court Costs	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
Total Executive Council Appropriations	572,160	85,397	85,397	85,397

Governor/Lt. Governor's Office				
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
Total Governor/Lt. Governor's Office Appropriations	3,009,525	3,009,154	3,009,154	3,009,154

Function		FY 2026	FY 2027	FY 2027
Special Department	FY 2025	Current Year	Total Department	Total Governor's
Appropriation	Actuals	Budget Estimate	Request	Recommended
Department of Inspections, Appeals and Licensing				
Indigent Defense Appropriation	43,606,374	42,726,374	42,726,374	41,226,374
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
Public Defender	33,477,894	35,527,894	35,527,894	38,627,894
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	—	—	—
Total Department of Inspections, Appeals and Licensing Appropriations	98,854,522	99,218,895	99,218,895	100,117,330
Management, Department of				
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
OCIO Cybersecurity Office	4,421,887	4,421,887	4,421,887	4,421,887
Total Management, Department of Appropriations	63,164,430	45,346,170	62,846,170	45,999,240
Public Information Board				
Iowa Public Information Board	363,227	467,227	467,227	467,227

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Total Public Information Board Appropriations	363,227	467,227	467,227	467,227
Revenue, Department of				
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

Function	FY 2025	FY 2026	FY 2027	FY 2027
Special Department	FY 2025	Current Year	Total Department	Total Governor's
Appropriation	Actuals	Budget Estimate	Request	Recommended
Tobacco Reporting Requirements	17,525	17,525	17,525	17,525
Total Revenue, Department of Appropriations	393,390,772	385,140,951	371,034,121	381,781,926
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 Appropriations	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
IABLE	—	—	—	200,000
Total Treasurer of State Appropriations	1,046,415	1,046,415	1,046,415	1,246,415
Total Administration and Regulation	588,385,198	559,407,817	563,510,943	557,688,885

General Fund Appropriation Detail by Function

Function		FY 2026	FY 2027	FY 2027
Special Department	FY 2025	Current Year	Total Department	Total Governor's
Appropriation	Actuals	Budget Estimate	Request	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 Appropriations	25,319,201	24,884,490	26,219,788	25,184,490
Natural Resources, Department of				
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, Department of Appropriations	15,535,000	16,151,738	16,151,738	16,151,738
Total Agriculture and Natural Resources	40,854,201	41,036,228	42,371,526	41,336,228

General Fund Appropriation Detail by Function

Function		FY 2026	FY 2027	FY 2027
Special Department	FY 2025	Current Year	Total Department	Total Governor's
Appropriation	Actuals	Budget Estimate	Request	Recommended
Economic Development				
Economic Development Authority				
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	—	—	—

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Iowa Arts Council	1,450,000	1,771,800	1,771,800	1,601,800
Cultural Grants	172,090	—	—	—
Great Places	149,710	—	—	—
Total Economic Development Authority Appropriations	18,915,292	18,485,413	18,485,413	17,947,413
Iowa Finance Authority				
Rent Subsidy Program	873,000	873,000	873,000	873,000
Housing Renewal Pilot Program	550,000	550,000	550,000	—
Total Iowa Finance Authority Appropriations	1,423,000	1,423,000	1,423,000	873,000
Iowa Workforce Development				
Iowa Vocational Rehabilitation Services	6,226,739	—	—	—
Independent Living	84,804	—	—	—
Entrepreneurs with Disabilities Program	138,506	—	—	—
Independent Living Center Grant	86,547	—	—	—
Workforce Development Field Offices	6,902,636	6,902,636	6,902,636	6,902,636
Offender Reentry Program	387,158	387,158	387,158	387,158
Employee Misclassification	379,631	379,631	379,631	—
I3 State Accounting System	228,822	228,822	228,822	228,822
Summer Youth Work Pilot	250,000	250,000	250,000	—
Adult Ed and Literacy Program	500,000	500,000	500,000	500,000
Cash Receipts/Workplace Injury and Safety Surveys.	125,555	125,555	125,555	125,555
Registered Apprenticeship	760,000	760,000	760,000	760,000
IWD-Entrepreneurs with Disabilities Program	—	138,506	138,506	138,506
IWD-Independent Living Center Grant	—	86,547	—	—
IWD-Independent Living	—	84,804	—	—
IWD-Iowa Vocational Rehabilitation Services	—	6,226,739	6,226,739	6,226,739
Total Iowa Workforce Development Appropriations	16,070,398	16,070,398	15,899,047	15,269,416
Total Economic Development	36,408,690	35,978,811	35,807,460	34,089,829

General Fund Appropriation Detail by Function

Function		FY 2026	FY 2027	FY 2027
Special Department FY 2025 Current Year Total Department Total Governor's Appropriation Actuals Budget				
Estimate Request Recommended				
Education				
Blind, Iowa Commission for the				
Department for the Blind	3,087,171	3,207,190	3,207,190	3,207,190
Total Blind, Iowa Commission for the Appropriations	3,087,171	3,207,190	3,207,190	3,207,190
Education, Department of				
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
Iowa PBS	8,116,032	8,165,236	8,265,236	8,165,236
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

General Fund Appropriation Detail by Function

Function		FY 2026	FY 2027	FY 2027
Special Department FY 2025 Current Year Total Department Total Governor's Appropriation Actuals Budget				
Estimate Request Recommended				
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
Education				
Blind, Iowa Commission for the				
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
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

General Fund Appropriation Detail by Function

Function		FY 2026	FY 2027	FY 2027
Special Department FY 2025 Current Year Total Department Total Governor's Appropriation Actuals Budget				
Estimate Request Recommended				
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
Total Education, Department of Appropriations	4,476,568,233	4,692,344,577	4,681,464,706	4,809,496,909
Regents, Board of				
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
Education				
Blind, Iowa Commission for the				
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

General Fund Appropriation Detail by Function

Function		FY 2026	FY 2027	FY 2027
Special Department FY 2025 Current Year Total Department Total Governor's Appropriation Actuals Budget				
Estimate Request Recommended				
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
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	—
Total Regents, Board of Appropriations	582,426,280	586,926,178	596,726,178	593,483,711
Total Education	5,062,081,684	5,282,477,945	5,281,398,074	5,406,187,810
Human Services				
Health and Human Services, Department of				
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

General Fund Appropriation Detail by Function

Function		FY 2026	FY 2027	FY 2027
Special Department FY 2025 Current Year Total Department Total Governor's Appropriation Actuals Budget				
Estimate Request Recommended				
Rent Reimbursement		13,320,000	13,320,000	13,320,000
	11,310,164			
Behavioral Health Fund		—	136,693,549	136,823,208
Commission Of Inquiry		1,394	1,394	1,394
Non Resident Commitment M.III		142,802	142,802	142,802
	7,010			
HHS-Aging and Disability Services		19,208,180	19,379,531	19,379,531
	19,088,714			
HHS-Behavioral Health		24,442,121	24,442,121	23,127,121
	24,400,114			
HHS-Public Health		22,433,369	22,433,369	21,833,369
	22,531,821			
HHS-Community Access and Eligibility		68,542,456	68,542,456	75,140,643
	68,043,944			
HHS-Child Support Services		15,644,114	15,644,114	15,644,114
	15,434,282			
HHS-Medicaid	1,650,866,536	1,974,435,722	1,903,550,706	2,011,764,210
HHS-Health Program Operations		39,672,433	39,672,433	39,672,433
	39,597,231			
HHS-FWBP Child Care Assistance		34,983,000	34,983,000	33,983,000
	34,966,931			
HHS-FWBP Early Intervention and Supports		35,301,904	35,301,904	35,695,203
	35,277,739			
HHS-FWBP Child Protective Services		165,558,031	165,558,031	164,052,467
	166,101,034			
HHS-State Operated Specialty Care		102,343,507	102,343,507	100,225,768
	100,006,128			
HHS-Accountability, Compliance, and Program Integrity		21,904,214	22,035,971	23,087,834
	22,356,598			
Total Health and Human Services, Department of Appropriations	2,345,476,794	2,674,508,507	2,605,925,980	2,715,774,189
Veterans Affairs, Department of				
General Administration		1,369,205	1,369,205	1,369,205
	1,369,205			
Iowa Veterans Home		8,145,736	8,145,736	8,145,736
	8,145,736			
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			
Total Veterans Affairs, Department of Appropriations	12,704,941	12,704,941	12,704,941	12,704,941
Total Human Services	2,358,181,735	2,687,213,448	2,618,630,921	2,728,479,130

General Fund Appropriation Detail by Function

Function	FY 2027			
Special Department	Total Governor's Appropriation	Recommended		
		FY 2026	FY 2027	
	FY 2025	Current Year	Total Department	
	Actuals	Budget Estimate	Request	
Justice System				
Attorney General				
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
Total Attorney General Appropriations	18,392,545	18,916,615	22,848,055	19,675,635
Corrections, Department of				
State Cases Court Costs	197	10,000	10,000	10,000
CBC District I	16,826,981	17,301,981	17,395,981	17,395,981
CBC District II	13,637,109	13,945,725	14,105,725	14,105,725
CBC District III	8,615,128	8,915,376	8,915,376	8,915,376
CBC District IV	6,465,898	6,465,898	6,563,898	6,563,898
CBC District V	24,328,291	25,006,813	25,194,813	25,194,813
CBC District VI	17,128,661	17,406,811	17,554,811	17,554,811
CBC District VII	10,671,655	11,003,457	11,003,457	11,003,457
CBC District VIII	10,001,148	10,241,148	10,259,926	10,259,926
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
Ft. Madison Institution	45,522,762	46,561,722	46,734,722	46,724,722
Anamosa Institution	38,887,065	39,358,974	40,265,974	40,255,974
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
Newton Institution	31,522,181	32,279,092	32,519,092	32,509,092
Mt. Pleasant Inst.	29,729,489	30,356,297	30,629,297	30,619,297
Rockwell City Institution	11,364,524	11,721,579	11,921,579	11,916,579
Clarinda Institution	28,625,610	29,252,380	29,688,380	29,678,380
Mitchellville Institution	25,512,183	26,082,539	26,360,539	26,350,539
Ft. Dodge Institution	33,279,423	34,085,251	34,477,251	34,467,251
Total Corrections, Department of Appropriations	442,280,348	449,911,857	449,911,857	454,911,857

General Fund Appropriation Detail by Function

Function				FY 2027
Special Department	Total Governor's Appropriation	Recommended		
Law Enforcement Academy				
Iowa Law Enforcement Academy	2,904,407	2,964,407	2,964,407	2,919,407
Total Law Enforcement Academy Appropriations	2,904,407	2,964,407	2,964,407	2,919,407
Parole, Board of				
Parole Board	1,545,114	1,545,114	1,545,114	1,545,114
Total Parole, Board of Appropriations	1,545,114	1,545,114	1,545,114	1,545,114
Public Defense, Department of				
	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	
Justice System				
Attorney General				
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
Total Public Defense, Department of Appropriations	7,397,696	7,610,411	7,610,411	7,988,593
Homeland Security and Emergency Management				
Homeland Security & Emergency Mgmt. Division	2,442,595	2,446,138	2,446,138	2,396,138
Total Homeland Security and Emergency Management Appropriations	2,442,595	2,446,138	2,446,138	2,396,138
Public Safety, Department of				
DPS-POR Unfunded Liabilities Until 85 Percent	5,000,000	5,000,000	5,000,000	5,000,000
Public Safety - Department Wide Duties	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

General Fund Appropriation Detail by Function

Function	FY 2027			
Special Department	Total Governor's Appropriation	Recommended		
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
Total Public Safety, Department of Appropriations	148,430,437	146,793,168	146,793,168	150,223,168

Total Justice System 2027	623,393,141	630,187,710	634,119,150	639,659,912	FY 2026	FY
		FY 2025 Actuals	Current Year Budget Estimate	Total Department Request		

Judicial Branch					
Judicial Branch					
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	
Total Judicial Branch Appropriations	220,161,878	221,834,378	228,043,968	221,834,378	

Total Judicial Branch	220,161,878	221,834,378	228,043,968	221,834,378	

General Fund Appropriation Detail by Function

Function	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Special Department Appropriation				
Legislative Branch				
Legislative Branch				
International Relations Account	2,060	7,940	—	—
House	13,595,426	14,042,104	14,021,115	14,021,115
Senate	9,274,330	10,266,561	10,251,215	10,251,215
Joint Legislative Expenses	1,658,846	1,858,986	1,856,207	1,856,207
Legislative Services Agency	12,598,617	13,486,463	13,466,304	13,466,304
Citizens Aide	2,149,195	2,408,759	2,405,159	2,405,159
Total Legislative Branch Appropriations	39,278,474	42,070,813	42,000,000	42,000,000
Total Legislative Branch	39,278,474	42,070,813	42,000,000	42,000,000

General Fund Appropriation Detail by Function

Function				FY 2027
Special Department	Total Governor's Appropriation	Recommended		
Total General Fund Appropriation	8,968,745,002	9,500,207,150	9,445,882,042	9,671,276,172

Major Fund Appropriation Report

Fund		FY 2026	FY 2027	FY 2027
Special Department	FY 2025	Current Year	Total Department	Total Governor's
Appropriation	Actuals	Budget Estimate	Request	Recommended
0017 - Rebuild Iowa Infrastructure Fund				
Agriculture and Land Stewardship				
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
Economic Development Authority				
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	—	—	—
Iowa Finance Authority				
State Housing Trust Fund (RIIF)	3,000,000	3,000,000	3,000,000	3,000,000
Health and Human Services, Department of				
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	—	—
Law Enforcement Academy				
Firearms Range Training Facility - RIIF	—	—	7,000,000	3,700,000
Iowa Driving Training Facility - RIIF	—	15,000,000	—	—
Management, Department of				

Iowa Budget Report 2027

Statewide Financial Fund Summaries

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
Natural Resources, Department of				
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
Fund	FY 2025	FY 2026	FY 2027	FY 2027
Special Department		Current Year	Total Department	Total
Governor's				
Appropriation	Actuals	Budget Estimate	Request	Recommended
0017 - Rebuild Iowa Infrastructure Fund				
Homeland Security and Emergency Management				
Levee Improvement Funding-RIIF to Fund 012T 10,000,000		—	—	—
Public Safety, Department of				
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
Regents, Board of				
BOR - Tuition Replacement - Academic Building Revenue Bonds	26,500,000	25,600,000	25,000,000	25,000,000
Transportation, Department of				
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
Treasurer of State				
County Fair Improvements	1,060,000	1,060,000	1,060,000	1,060,000
Veterans Affairs, Department of				
Cemetery Equipment Replacement	168,388	—	—	—
Dietary Expansion Project	—	—	35,567,897	—
Corrections Capital				

Statewide Financial Fund Summaries

Iowa Budget Report 2027

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
State Fair Authority Capital				
Iowa State Fair Agriculture Facility	—	2,500,000	2,500,000	2,500,000
Administrative Services - Capitals				
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	2,000,000	22,000,000	22,000,000	22,000,000
Terrace Hill	—	—	—	1,000,000
Underground Railroad Markers	—	40,000	—	—

Fund	FY 2025	FY 2026	FY 2027	FY 2027
Special Department		Current Year	Total Department	Total
Governor's				
Appropriation	Actuals	Budget Estimate	Request	Recommended
0017 - Rebuild Iowa Infrastructure Fund				
Natural Resources Capital				
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
Public Defense Capital				
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
Regents Capital				
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
Education Capital				
Giangreco Building Roof Repair	—	—	11,527,569	11,527,569

Judicial Branch Capital				
Dallas Cty Courthouse Renovation & Furniture (0017)-RIIF Fd	481,200	—	—	—
Johnson Cty Courthouse Renovation & Furniture (0017)-RIIF Fd	111,000	—	—	—
Judicial Building Improvements (0017)-RIIF Fd	475,000	—	—	—
General Assembly Capital				
State Capitol Maintenance Fund Appropriation	500,000	500,000	500,000	500,000
Blind Capitals, Department for the				
Dept. for the Blind Building Repairs	225,600	559,000	250,000	250,000
Total Rebuild Iowa Infrastructure Fund	261,241,940	263,853,241	278,967,794	274,421,980

Major Fund Appropriation Report

Fund		FY 2026	FY 2027	FY 2027
Special Department	FY 2025	Current Year	Total Department	Total Governor's
Appropriation	Actuals	Budget Estimate	Request	Recommended
0137 - Primary Road Fund				
Transportation, Department of				
Garage Fuel & Waste Management	1,000,000			—
PRF - Auditor of State Reimbursement	662,716			662,716
PRF - DAS Utility Services	2,798,974			3,076,822 3
PRF - DOT Workers' Compensation	3,432,963			3,726,405 3
PRF - Indirect Cost Recoveries	660,000			660,000
PRF - Inventory & Equipment Replacement	29,626,000			40,818,240 40
PRF - Unemployment Compensation	138,000			138,000
PRF-Transportation Operations	348,250,373			355,150,300 35
Statewide Interoperable Communications System-PRF	442,162			442,162
Transportation Maps	195,000			—
Transportation Capitals				
Albia Garage Renovation	7,291,067			—
Alton Garage Replacement	—			—
Electronic Records Management System-PRF	126,000			—
Facility Major Maintenance & Enhancements	6,300,000			6,300,000 6
Facility Routine Maintenance & Preservation	5,200,000			8,050,000 8
Jefferson Garage Renovation	6,999,292			—
Waterloo Garage Renovation	—			18,897,387 18
Total Primary Road Fund	413,122,547			437,922,032 43
0233 - Fish And Wildlife Trust Fund				
Natural Resources, Department of				
F&G-DNR Admin Expenses	51,404,790			53,095,606 53
Total Fish And Wildlife Trust Fund	51,404,790			53,095,606 53
Fund		FY 2026		F
Special Department	FY 2025	Current Year		Total
Appropriation	Actuals	Budget Estimate		Gover
0295 - Environment First Fund				
Agriculture and Land Stewardship				
Conservation Reserve Enhance	1,000,000	1,000,000	1,000,000	1,000,000
Conservation Reserve Program	900,000	900,000	900,000	900,000
Cost Share	8,325,000	8,325,000	8,325,000	8,325,000
Soil & Water Conservation	3,800,000	3,800,000	3,800,000	3,800,000

Major Fund Appropriation Report

Water Quality Initiative EFF	2,375,000	2,375,000	2,375,000	2,375,000
Watershed Protection Fund	900,000	900,000	900,000	900,000
Natural Resources, Department of				
Ambient Air Quality Monitoring	425,000	425,000	425,000	425,000
Animal Feeding Operations	1,320,000	1,320,000	1,320,000	1,320,000
Floodplain Mgmt and Dam Safety	375,000	375,000	375,000	375,000
GIS Information for Watershed	195,000	195,000	195,000	195,000
Park Operations & Maintenance	6,235,000	6,235,000	6,235,000	6,235,000
REAP	12,000,000	12,000,000	12,000,000	12,000,000
Water Quality Monitoring	2,955,000	2,955,000	2,955,000	2,955,000
Water Quality Protection	500,000	500,000	500,000	500,000
Regents, Board of				
SUI - Geological and Water Survey Operations	200,000	200,000	200,000	200,000
SUI - Water Resource Management	495,000	495,000	495,000	495,000
Total Environment First Fund	42,000,000	42,000,000	42,000,000	42,000,000
Fund	FY 2026	FY 2027	FY 2027	
Special Department	FY 2025	Current Year	Total Department	Total Governor's
Appropriation	Actuals	Budget Estimate	Request	Recommended
0810 - Road Use Tax Fund				
Department of Inspections, Appeals and Licensing				
DIA - Use Tax	1,623,897	1,623,897	1,623,897	1,623,897
Management, Department of				
DOM Road Use Tax Fund Appropriation	56,000	56,000	56,000	56,000
Transportation, Department of				
County Treasurer Equipment Standing	650,000	650,000	650,000	650,000
County Treasurers Support	1,406,000	1,406,000	1,406,000	1,406,000
Drivers' Licenses	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

Major Fund Appropriation Report

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
Treasurer of State				
Funds for I3 Expenses - Road Use Tax	316,788	316,788	541,708	316,788
Transportation Capitals				
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
Total Road Use Tax Fund	59,742,952	78,179,383	78,404,303	79,204,332

All Other Funds Appropriation by Function

Function		FY 2026	FY 2027	FY 2027
Appropriation Type	FY 2025 Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Administration and Regulation				
Capital	120,000	410,000	120,000	120,000
Regular	114,454,453	163,582,796	85,518,499	130,114,264
Standing Limited	42,000,000	65,250,000	65,250,000	63,230,000
Standing Unlimited	86,696,517	10,715,559	22,404,181	18,059,243
Total Administration and Regulation	243,270,970	239,958,355	173,292,680	211,523,507
Agriculture and Natural Resources				
Regular	122,617,384	120,611,667	120,611,667	111,761,972
Total Agriculture and Natural Resources	122,617,384	120,611,667	120,611,667	111,761,972
Economic Development				
Capital	750,000	5,375,000	—	—
Regular	48,216,084	55,541,084	46,041,084	139,629,820
Standing Limited	10,782,081	10,820,000	10,750,000	10,820,000
Total Economic Development	59,748,165	71,736,084	56,791,084	150,449,820
Education				
Capital	196,000	—	3,000,000	—
Regular	73,992,000	91,867,000	91,017,000	58,517,000
Standing Limited	250,000	250,000	250,000	250,000
Total Education	74,438,000	92,117,000	94,267,000	58,767,000
Human Services				
Capital	31,718,388	42,275,000	58,257,868	3,300,000
Regular	362,492,889	298,301,952	298,267,952	386,804,166
Standing Limited	—	28,611,794	28,611,794	7,433,269
Total Human Services	394,211,277	369,188,746	385,137,614	397,537,435
Justice System				
Regular	38,194,759	48,792,205	38,022,642	34,414,139
Standing Limited	2,000,000	11,537,265	11,537,265	4,477,756
Total Justice System	40,194,759	60,329,470	49,559,907	38,891,895
Transportation				
Capital	1,000,000	—	—	—
Regular	450,666,093	468,182,343	468,482,343	454,909,201
Standing Limited	812,362	875,000	875,000	875,000
Total Transportation	452,478,455	469,057,343	469,357,343	455,784,201

Capital				
Capital	85,952,438	114,273,700	142,383,203	130,288,392
Regular	5,364,500	—	—	—
Standing Limited	2,500,000	2,500,000	2,500,000	2,500,000
Total Capital	93,816,938	116,773,700	144,883,203	132,788,392

Total All Other Funds Appropriation	1,480,775,949	1,539,772,365	1,493,900,498	1,557,504,222

All Other Funds Appropriation Detail by Function

Fund	FY 2025	FY 2026	FY 2027	FY 2027
Special Department Appropriation	FY 2025 Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Administration and Regulation				
Insurance & Financial Services, Department of				
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
Credit Union Division	2,875,989	3,018,710	3,018,710	3,018,710
Banking Division Commerce Fund	14,343,523	14,881,690	14,881,690	14,881,690
Total Insurance & Financial Services, Department of Appropriations	26,946,053	29,136,119	29,136,119	29,136,119
Utilities Commission				
Utilities Commission	11,659,071	12,080,831	12,080,831	12,080,831
Total Utilities Commission Appropriations	11,659,071	12,080,831	12,080,831	12,080,831
Executive Council				
Performance Of Duty EEF	86,696,517	10,715,559	22,404,181	18,059,243
Total Executive Council Appropriations	86,696,517	10,715,559	22,404,181	18,059,243
Department of Inspections, Appeals and Licensing				
DIAL Housing Trust fund professional licensing	62,317	62,317	62,317	—
Racing and Gaming Regulatory Revolving Fund	7,448,600	7,621,999	7,621,999	8,049,999
DIA - Use Tax	1,623,897	1,623,897	1,623,897	1,623,897
Total Department of Inspections, Appeals and Licensing Appropriations	9,134,814	9,308,213	9,308,213	9,673,896
Management, Department of				
Transparency Project	45,000	45,000	45,000	45,000
Disaster Recovery Housing Assistance Fund Approp	11,600,000	—	—	—
DPS/DOT - MACH & TraCS Modernization	—	—	—	2,000,000
Enterprise AI Capacity Expansion	—	—	—	2,510,000
Justice Data Warehouse Transition	—	290,000	—	—
Environment First Fund Appropriation	42,000,000	42,000,000	42,000,000	42,000,000
Disaster Response - Iowa Economic Emergency Fund	—	23,250,000	23,250,000	21,230,000
Technology Reinvestment Fund Appropriation from RIIF	21,131,873	18,269,217	—	39,925,002

Fund		FY 2026	FY 2027	FY 2027
Special Department	FY 2025	Current Year Total	Department Total	Governor's
Appropriation	Actuals	Budget Estimate	Request	Recommended
Administration and Regulation				
Statewide Endpoint Detection/Cybersecurity Incident Invest	2,947,658	2,947,658	2,947,658	2,947,658
DOM Road Use Tax Fund Appropriation	56,000	56,000	56,000	56,000
Justice Data Warehouse	—	282,664	282,664	282,664
Local Government Budget & Property Tax System Upgrade/Redesi	120,000	120,000	120,000	120,000
Infrastructure for Integrating Justice Data Systems	—	1,400,000	1,400,000	1,400,000
Socrata License	382,131	358,429	358,429	358,429
Iowa Grants Management Implementation (TRF)	70,000	70,000	70,000	70,000
Total Management, Department of Appropriations	78,352,662	89,088,968	70,529,751	112,944,753
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 Appropriations	22,789,430	86,330,702	26,310,702	26,330,702
Revenue, Department of				
Motor Veh Fuel Tx-Admin Approp	1,305,775	1,305,775	1,305,775	1,305,775
Tax System Modernization	4,070,460	—	—	—
Total Revenue, Department of Appropriations	5,376,235	1,305,775	1,305,775	1,305,775
Secretary of State				
Address Confidentiality Program	195,400	195,400	195,400	195,400
Secretary of State Cyber Technology	324,000	—	—	—
Total Secretary of State Appropriations	519,400	195,400	195,400	195,400
Treasurer of State				
Tyler Tech Software	228,000	228,000	228,000	228,000
County Fair Improvements	1,060,000	1,060,000	1,060,000	1,060,000
Funds for I3 Expenses - Road Use Tax	316,788	316,788	541,708	316,788
Clearwater Software	192,000	192,000	192,000	192,000
Total Treasurer of State Appropriations	1,796,788	1,796,788	2,021,708	1,796,788
Agriculture and Natural Resources				
Agriculture and Land Stewardship				
IDALS Information Technology Upgrades	—	450,000	450,000	450,000
Water Quality Initiative RIIF	8,200,000	8,200,000	8,200,000	8,200,000
Water Quality Initiative EFF	2,375,000	2,375,000	2,375,000	2,375,000
Renewable Fuels Infrastructure Fund	10,000,000	10,000,000	10,000,000	—
Conservation Reserve Program	900,000	900,000	900,000	900,000

Statewide Financial Fund Summaries

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FAD Equipment	—	250,000	250,000	250,000
Soil & Water Conservation	3,800,000	3,800,000	3,800,000	3,800,000
Renewable Fuels Infrastructure Fund - Corrective Awards	2,000,000	—	—	—
Motor Fuel Inspection	500,000	500,000	500,000	500,000
Cost Share	8,325,000	8,325,000	8,325,000	8,325,000
FAD Vaccines	—	100,000	100,000	500,000
Fertilizer Management	1,000,000	1,000,000	1,000,000	1,000,000
Butchery Innovation and Revitalization	—	249,695	249,695	—
FAD General	—	100,000	100,000	100,000
Choose Iowa Food Program	100,000	—	—	—
Conservation Reserve Enhance	1,000,000	1,000,000	1,000,000	1,000,000
Native Horse and Dog Program	305,516	305,516	305,516	305,516
Renewable Fuels Infrastructure Fund - Supplement	2,000,000	—	—	—
Watershed Protection Fund	900,000	900,000	900,000	900,000
Total Agriculture and Land Stewardship Appropriations	41,405,516	38,455,211	38,455,211	28,605,516
Natural Resources, Department of				
Floodplain Mgmt and Dam Safety	375,000	375,000	375,000	375,000
F&G-DNR Admin Expenses	51,404,790	53,095,606	53,095,606	53,095,606
GWF-Well Testing Admin 2%-DNR	62,461	62,461	62,461	62,461
GWF-Geographic Information System	297,518	297,518	297,518	297,518
REAP	12,000,000	12,000,000	12,000,000	12,000,000
Community Forestry Grant Program	250,000	—	—	—

Fund		FY 2026	FY 2027	FY 2027
	Special Department FY 2025 Current Year Total Department Total Governor's Appropriation Actuals Budget			
	Estimate Request Recommended			
Administration and Regulation				
GWF-Groundwater Monitoring-DNR	1,686,751	1,686,751	1,686,751	1,686,751
GWF-Solid Waste Authorization	50,000	50,000	50,000	50,000
Water Trails and Low Head Dam Programs	1,500,000	1,500,000	1,500,000	1,500,000
Snowmobile Registration Fees	100,000	100,000	100,000	100,000
Ambient Air Quality Monitoring	425,000	425,000	425,000	425,000
Water Quality Monitoring	2,955,000	2,955,000	2,955,000	2,955,000
GWF-Landfill Alternatives-DNR	618,993	618,993	618,993	618,993
State Park Accessibility - Blufflands	296,228	—	—	—
Animal Feeding Operations	1,320,000	1,320,000	1,320,000	1,320,000
GWF-Waste Reduction and Assistance	192,500	192,500	192,500	192,500
UST Administration Match	200,000	—	—	—
Water Quality Protection	500,000	500,000	500,000	500,000
Park Operations & Maintenance	6,235,000	6,235,000	6,235,000	6,235,000
GWF-Storage Tanks Study-DNR	100,303	100,303	100,303	100,303
Derelict Buildings Program	—	—	—	1,000,000
GIS Information for Watershed	195,000	195,000	195,000	195,000
GWF-Household Hazardous Waste-DNR	447,324	447,324	447,324	447,324
Total Natural Resources, Department of Appropriations	81,211,868	82,156,456	82,156,456	83,156,456
Economic Development				
Economic Development Authority				
Regional Sports Authorities (RIIF)	700,000	750,000	750,000	—
Rural YMCA Grant Program	250,000	—	—	250,000
Endow Iowa Admin - County Endowment Fund	32,081	70,000	—	70,000
Strategic Infrastructure Program Fund	—	—	—	10,000,000
Length of Service Award Program	—	1,500,000	—	1,500,000
Nuisance Property Remediation	2,000,000	—	—	—
Iowa Film Production Incentive	—	4,000,000	—	—
Community & Tourism Grant Appropriation	10,000,000	10,000,000	10,000,000	10,000,000
Manufacturing 4.0 SWJCF	2,016,675	2,016,675	2,016,675	2,350,000
USS Iowa Battleship - Deck Renovation	750,000	—	—	—
Local Government Shared Services Grant	—	—	—	10,000,000
Facility Enhancement	—	—	—	7,000,000
Iowa Major Events and Tourism	—	4,000,000	—	—

Fund		FY 2026	FY 2027	FY 2027
Special Department	FY 2025	Current Year	Total Department	Total Governor's
Appropriation	Actuals	Budget Estimate	Request	Recommended
Administration and Regulation				
Library and Museum Renovation Project	—	—	—	3,000,000
Empower Rural Iowa Program	700,000	700,000	700,000	700,000
Business Incentives for Growth	—	—	—	11,700,000
Enterprise Management System	—	5,375,000	—	—
High Quality Job Creation	11,700,000	11,700,000	11,700,000	—
Destination Iowa	10,000,000	10,000,000	10,000,000	10,000,000
Total Economic Development Authority Appropriations	38,148,756	50,111,675	35,166,675	66,570,000
Iowa Finance Authority				
State Housing Trust Fund (RIIF)	3,000,000	3,000,000	3,000,000	3,000,000
Total Iowa Finance Authority Appropriations	3,000,000	3,000,000	3,000,000	3,000,000
Iowa Workforce Development				
Job Training	4,750,000	4,750,000	4,750,000	4,750,000
Apprenticeship Training Program	3,000,000	3,000,000	3,000,000	3,000,000
Workforce Opportunity Fund (WOF)	—	—	—	48,788,736
Workforce Training Fund	—	—	—	15,100,000
Workforce Prep Outcome Rep	—	125,000	125,000	125,000
P & I Workforce Development Field Offices	2,416,084	4,616,084	4,616,084	4,616,084
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	—
IWD Field Offices (UI Reserve Interest)	2,200,000	—	—	—
AMOS A Mid-Iowa Organizing Strategy	100,000	—	—	—
Total Iowa Workforce Development Appropriations	18,599,409	18,624,409	18,624,409	80,879,820
Education				
Education, Department of				
Gap Tuition Assistance Fund - SWJCF	2,000,000	2,000,000	2,000,000	2,000,000
Iowa PBS Equipment Replace TRF	—	—	3,000,000	—
Workforce Infrastructure Fund	—	—	—	6,000,000
ACE Infrastructure - SWJCF	6,000,000	6,000,000	6,000,000	—
PACE and Regional Sectors - SWJCF	5,000,000	4,800,000	4,800,000	4,800,000
Digital Asset Management System	196,000	—	—	—
Education Support Personnel Compensation	—	14,000,000	14,000,000	—
ICN Part III Leases & Maintenance Network TRF	2,727,000	2,727,000	2,727,000	2,727,000
Special Education Division	—	5,000,000	5,000,000	—
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

Fund		FY 2026	FY 2027	FY 2027
Special Department	FY 2025	Current Year	Total Department	Total Governor's
Appropriation	Actuals	Budget Estimate	Request	Recommended
Administration and Regulation				
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	—
Statewide Education Data Warehouse TRF	600,000	600,000	600,000	600,000
Total Education, Department of Appropriations	37,523,000	56,002,000	59,002,000	21,902,000
Regents, Board of				
BOR - Tuition Replacement - Academic Building Revenue Bonds	26,500,000	25,600,000	25,000,000	25,000,000
SUI - Water Resource Management	495,000	495,000	495,000	495,000
ISU - Midwest Grape and Wine Industry Institute Standing	250,000	250,000	250,000	250,000
ISU - Vet Diagnostic Lab - Iowa Nutrient Research Fund	120,000	120,000	120,000	120,000
SUI - Entrepreneurship and Economic Growth	2,000,000	2,000,000	2,000,000	2,000,000
ISU - Livestock Disease Research Fund Deposit	—	100,000	100,000	100,000
Nursing Program Expansion	—	—	—	600,000
ISU - Vet Diagnostic Lab Equipment	—	250,000	—	—
BOR - Regents Innovation Fund	3,000,000	3,000,000	3,000,000	3,000,000
SUI - Groundwater Planning and Resource Assessment	250,000	—	—	—
SUI - Geological and Water Survey Operations	200,000	200,000	200,000	200,000
SUI - Economic Development	209,279	209,279	209,279	209,279
ISU - Economic Development	2,424,302	2,424,302	2,424,302	2,424,302
UNI - Workforce Development	—	—	—	1,000,000
UNI - Economic Development	1,466,419	1,466,419	1,466,419	1,466,419
Total Regents, Board of Appropriations	36,915,000	36,115,000	35,265,000	36,865,000
Human Services				
Health and Human Services, Department of				
Medical Assistance Supplemental-Hospital Care Access Trust	33,920,554	33,920,554	33,920,554	33,920,554
Public Assistance Oversight - Data Sources	—	—	—	1,633,361
988 Suicide and Crisis Line	3,000,000	—	—	—
Opioid Initiatives	29,000,000	—	—	—
Lucas Building Renovation - RIIF	5,000,000	—	—	—
State Poison Control Center	34,000	34,000	—	42,080
Justice Data Warehouse TRF	282,664	—	—	—
Infrastructure for Integrating Justice Data Systems TRF	1,400,000	—	—	—
Behavioral Health System Implementation	1,000,000	—	—	—
Woodward Tunnel Decentralization - RIIF	14,500,000	14,275,000	—	—

Fund		FY 2026	FY 2027	FY 2027
Special Department	FY 2025	Current Year	Total Department	Total Governor's
Appropriation	Actuals	Budget Estimate	Request	Recommended
Administration and Regulation				
Medical Assistance - HCTF	176,470,000	150,997,000	150,997,000	214,486,388
Maintenance	—	—	4,313,258	—
Opioid Abatement HHS	—	28,611,794	28,611,794	7,433,269
Major Projects	—	—	10,651,713	—
CCUSO Renovation - RIIF	7,000,000	—	—	—
Central Data Repository	645,179	—	—	—
Medical Assistance Supplemental-Quality Assurance Trust	111,216,205	111,216,205	111,216,205	111,216,205
MEME Maint. & Operations	330,000	—	—	—
Behavioral Analysis Treatment Facility	750,000	—	—	—
Medicaid - Medicaid Fraud Account	744,869	150,000	150,000	150,000
Health Program Operations Supplement	234,193	234,193	234,193	234,193
Public Assistance Oversight - SNAP FIP IT	—	—	—	19,897,695
Health/Safety/Loss	—	—	4,425,000	—
OBBBA IT Costs	—	—	—	3,473,690
Medicaid Technology	1,335,178	—	—	—
Iowa Medical Examiner Office Expansion - RIIF	5,000,000	28,000,000	3,300,000	3,300,000
CCUSO Patient Doors Conversion - RIIF	50,000	—	—	—
Region Incentive Fund Continuity Of Care	380,047	—	—	—
Gambling Treatment Program	1,750,000	1,750,000	1,750,000	1,750,000
Total Health and Human Services, Department of Appropriations	394,042,889	369,188,746	349,569,717	397,537,435
Veterans Affairs, Department of				
Cemetery Equipment Replacement	168,388	—	—	—
Dietary Expansion Project	—	—	35,567,897	—
Total Veterans Affairs, Department of Appropriations	168,388	—	35,567,897	—
Justice System				
Attorney General				
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
Abating The Opioid Crisis in Iowa-Fund 011P	—	9,537,265	9,537,265	2,477,756
Consumer Advocate - Fund 0019	3,763,937	3,784,047	3,784,047	3,784,047
AG Cybersecurity and Technology-TRF-0943	278,503	—	278,503	—
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
Total Attorney General Appropriations	8,342,440	17,621,312	17,899,815	10,561,803
Law Enforcement Academy				

Fund		FY 2026	FY 2027	FY 2027
Special Department	FY 2025	Current Year	Total Department	Total Governor's
Appropriation	Actuals	Budget Estimate	Request	Recommended
Administration and Regulation				
Firearms Range Training Facility - RIIF	—	—	7,000,000	3,700,000
ILEA Technology Projects - TRF - 0943	—	—	30,000	—
Iowa Driving Training Facility - RIIF	—	15,000,000	—	—
Total Law Enforcement Academy Appropriations	—	15,000,000	7,030,000	3,700,000
Public Defense, Department of				
Technology Projects	—	220,000	—	—
Total Public Defense, Department of Appropriations	—	220,000	—	—
Homeland Security and Emergency Management				
E911 Emerg Comm Admin-E911 Surcharge	300,000	300,000	300,000	300,000
EMS Data System TRF Homeland Security	400,000	400,000	400,000	400,000
Levee Improvement Funding-RIIF to Fund 012T	10,000,000	—	—	—
Total Homeland Security and Emergency Management Appropriations	10,700,000	700,000	700,000	700,000
Public Safety, Department of				
Iowa Statewide Interoperable Comm. System Lease Purch. 0017	6,424,379	6,486,177	2,846,011	2,846,011
DPS-SWRF Equipment Appropriation to DPS Equipment Fund	—	8,000,000	8,000,000	8,000,000
DPS Gaming Enforcement	12,227,940	12,301,981	13,084,081	13,084,081
DPS-RIIF Equipment Appropriation to DPS Equipment Fund	2,500,000	—	—	—
Total Public Safety, Department of Appropriations	21,152,319	26,788,158	23,930,092	23,930,092
Transportation				
Transportation, Department of				
Rail Revolving Loan & Grant Fund	2,000,000	2,000,000	2,000,000	2,000,000
Rec Trails Supp Fund	1,000,000	—	—	—
PRF - Indirect Cost Recoveries	660,000	660,000	660,000	660,000
Personal Delivery of Services DOT	162,362	225,000	225,000	225,000
PRF - DAS Utility Services	2,798,974	3,076,822	3,076,822	11,200,563
County Treasurers Support	1,406,000	1,406,000	1,406,000	1,406,000
RUTF - Motor Vehicle Division	32,710,876	34,234,969	34,234,969	34,234,969
Commercial Air Service Airports	1,900,000	1,900,000	1,900,000	1,900,000
RUTF-Workers' Compensation	141,577	153,679	153,679	199,907
TraCS/MACH	300,000	300,000	300,000	300,000
Transportation Maps	195,000	—	—	195,000
PRF - DOT Workers' Compensation	3,432,963	3,726,405	3,726,405	4,835,877
RUTF - Indirect Cost Recoveries	90,000	90,000	90,000	90,000

Fund		FY 2026	FY 2027	FY 2027
Special Department	FY 2025	Current Year	Total Department	Total Governor's
Appropriation	Actuals	Budget Estimate	Request	Recommended
Administration and Regulation				
General Aviation Airports	1,000,000	1,000,000	1,000,000	1,000,000
PRF - Unemployment Compensation	138,000	138,000	138,000	138,000
PRF - Inventory & Equipment Replacement	29,626,000	40,818,240	40,818,240	23,623,165
RUTF - Auditor of State Reimbursement	107,884	107,884	107,884	107,884
RUTF - Transportation Operations	17,700,921	18,067,288	18,067,288	17,723,539
Drivers' Licenses	1,600,000	—	—	—
PRF - Auditor of State Reimbursement	662,716	662,716	662,716	662,716
Public Transit Assistance	1,500,000	1,200,000	1,500,000	1,200,000
PRF-Transportation Operations	348,250,373	355,150,300	355,150,300	348,619,071
RUTF - DAS Utility Services	455,647	500,878	500,878	1,823,348
Statewide Interoperable Communications System-PRF	442,162	442,162	442,162	442,162
Recreational Trails	2,500,000	2,500,000	2,500,000	2,500,000
County Treasurer Equipment Standing	650,000	650,000	650,000	650,000
Garage Fuel & Waste Management	1,000,000	—	—	—
RUTF-Unemployment Compensation	7,000	7,000	7,000	7,000
Mississippi River Parkway Commission	40,000	40,000	40,000	40,000
Total Transportation, Department of Appropriations	452,478,455	469,057,343	469,357,343	455,784,201
Capital				
Corrections Capital				
DOC Technology Reinvestment Fund - 0943	—	—	1,481,901	697,425
IMCC ICIW Server Replacements	200,000	—	—	—
DOC Capitals Request	—	—	12,550,448	8,137,500
ICIW Data and Voice Network Switching Replacements	500,000	—	—	—
Camera System Upgrades	2,464,779	—	—	—
DOC FY26 Technology Projects and Upgrades -TRF	—	3,013,466	—	—
IMCC Data and Voice Network Switching Replacements	100,000	—	—	—
IMCC Pharmacy Technology Upgrades	200,000	—	—	—
CBC Technology Updates	139,500	—	—	—
DOC-CBC District 4 Renovation and Office Construction-RIIF	—	4,163,847	2,775,898	2,775,898
Total Corrections Capital Appropriations	3,604,279	7,177,313	16,808,247	11,610,823
State Fair Authority Capital				
Iowa State Fair Agriculture Facility	—	2,500,000	2,500,000	2,500,000
Total State Fair Authority Capital Appropriations	—	2,500,000	2,500,000	2,500,000
Administrative Services - Capitals				
Major Main. W. Capitol Steps	2,000,000	—	—	—

Fund		FY 2026	FY 2027	FY 2027
Special Department	FY 2025	Current Year	Total Department	Total Governor's
Appropriation	Actuals	Budget Estimate	Request	Recommended
Administration and Regulation				
Elevator Upgrades/Replacements	5,364,500	—	—	—
Terrace Hill	—	—	—	1,000,000

Fund		FY 2026	FY 2027	FY 2027
Special Department FY 2025 Current Year Total Department Total Governor's Appropriation Actuals Budget Estimate				
Request Recommended				
Administration and Regulation				
DAS - Historical Building	—	5,000,000	—	—
Underground Railroad Markers	—	40,000	—	—
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
Total Administrative Services - Capitals Appropriations	31,364,500	29,040,000	24,000,000	25,000,000
Natural Resources Capital				
Law Enforcement Radios	1,565,000	—	—	—
State Parks Infrastructure Renovations	5,000,000	5,000,000	5,000,000	5,000,000
DNR Lakes Restoration & Water Quality	9,600,000	9,600,000	9,600,000	9,600,000
State Park - Disability Accessibility	1,000,000	—	—	—
Total Natural Resources Capital Appropriations	17,165,000	14,600,000	14,600,000	14,600,000
Public Defense Capital				
Armory Construction Improvement Projects (RIIF)	2,100,000	2,100,000	2,100,000	2,100,000
Facility/Armory Maintenance (RIIF)	2,100,000	2,100,000	2,100,000	2,100,000
Camp Dodge Infrastructure Upgrades	550,000	550,000	550,000	550,000
Total Public Defense Capital Appropriations	4,750,000	4,750,000	4,750,000	4,750,000
Public Safety Capital				
DPS Tech Projects - TRF 0943	—	—	300,000	300,000
Total Public Safety Capital Appropriations	—	—	300,000	300,000
Regents Capital				
UNI - Industrial Technology Center Modernization	3,850,000	—	—	—
Iowa Lakeside Lab - Housing Facility	3,000,000	3,000,000	—	—
ISU - Atanasoff Hall Renovation	—	—	3,000,000	—
Nursing Simulation Laboratory	—	—	—	7,000,000
UNI - Public Policy Center - Commons	—	1,000,000	6,000,000	6,000,000
SUI - Nursing Simulation Lab	—	—	7,000,000	—
Total Regents Capital Appropriations	6,850,000	4,000,000	16,000,000	13,000,000
Transportation Capitals				
Waterloo Garage Renovation	—	18,897,387	18,897,387	—
Albia Garage Renovation	7,291,067	—	—	—
Electronic Records Management System	1,974,000	—	—	—
Facility Major Maintenance & Enhancements	6,300,000	6,300,000	6,300,000	7,300,000
MVD Field Facilities Maintenance	400,000	400,000	400,000	400,000
Electronic Records Management System-PRF	126,000	—	—	—

Facility Routine Maintenance & Preservation	5,200,000	8,050,000	8,050,000	8,050,000
ARTS Modernization	—	20,000,000	20,000,000	20,000,000
Alton Garage Replacement	—	—	—	13,000,000
Jefferson Garage Renovation	6,999,292	—	—	—
Total Transportation Capitals Appropriations	28,290,359	53,647,387	53,647,387	48,750,000
Education Capital				
Giangreco Building Roof Repair	—	—	11,527,569	11,527,569
Total Education Capital Appropriations	—	—	11,527,569	11,527,569
Judicial Branch Capital				
Dallas Cty Courthouse Renovation & Furniture (0017)-RIIF Fd	481,200	—	—	—
Administration and Regulation				
Johnson Cty Courthouse Renovation & Furniture (0017)-RIIF Fd	111,000	—	—	—
Judicial Building Improvements (0017)-RIIF Fd	475,000	—	—	—
Total Judicial Branch Capital Appropriations	1,067,200	—	—	—
General Assembly Capital				
State Capitol Maintenance Fund Appropriation	500,000	500,000	500,000	500,000
Total General Assembly Capital Appropriations	500,000	500,000	500,000	500,000
Blind Capitals, Department for the				
Dept. for the Blind Building Repairs	225,600	559,000	250,000	250,000
Total Blind Capitals, Department for the Appropriations	225,600	559,000	250,000	250,000
Total All Other Funds Appropriation Detail by Function Appropriations	1,4 0,775,949	1,539,772,365	1,493,900,498	1,557,504,222

Fund	FY 2026	FY 2027	FY 2027
Special Department FY 2025 Current Year Total Department Total Governor's Appropriation Actuals Budget Estimate Request Recommended			

Department Budgets

Administrative Services, Department of

Mission Statement

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

Description

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

Financial Summary

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

Full Time Equivalents	295	323	321	321

Appropriations from General Fund

Governor's Appropriations	Actuals	FY 2026	FY 2027	FY 2027	
		FY 2025 Budget Estimate	Current Year Request	Total Department Recommended	Total
Volunteer Emergency Services					
Provider Death Benefit		100,000	—	—	—
Enrich Iowa Libraries		2,464,823	2,464,823	2,464,823	2,464,823
State Library		2,626,613	2,626,613	2,626,613	2,626,613
Administrative Services, Dept.		3,713,718	3,713,718	3,713,718	3,602,306
Utilities		4,487,598	4,487,598	4,487,598	4,487,598
Terrace Hill Operations		460,884	460,884	460,884	460,884
Cultural Activities		168,403	—	—	—
Historical Resources		3,136,371	3,804,774	3,804,774	3,804,774
Historical Sites		425,751	425,751	425,751	425,751
Total Administrative Services		17584161	17984161	17984161	17872749
Federal Cash Management		2,963,156	54,182	54,182	54,182
Standing Unemployment Compensation-State		903,501	421,655	421,655	421,655
Total State Accounting Trust Accounts	Standing	3,866,657	475,837	475,837	475,837

Appropriations Detail

Administrative Services, Dept.

General Fund

Appropriation Description

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

Administrative Services, Dept. Financial Summary

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

ITS Reimbursements	176,612	240,200	250,200	250,200
IT Outside Services	19,512	24,850	26,850	26,850
Intra-Agency Transfer	293,236	203,163	203,163	203,163
Gov Fund Type Transfers - Attorney General Services	2,500	2,583	2,583	2,583
Gov Fund Type Transfers - Auditor of State Services	13,168	14,822	19,822	19,822
Gov Fund Type Transfers - Other Agencies Services	(13,216)	—	—	—

Administrative Services, Dept. Financial Summary

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

Cultural Activities

General Fund

Appropriation Description

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

Cultural Activities Financial Summary

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year Request	Total Department	Total Governor's
Resources					
Appropriation			168,403	—	—
Total Resources			168,403	—	—
Expenditures					
Personal Services-Salaries			31,846	—	—
Office Supplies			384	—	—
Postage			3,987	—	—
Communications			348	—	—

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Reimbursement to Other Agencies	699	—	—	—
ITS Reimbursements	20,973	—	—	—
IT Outside Services	195	—	—	—
Intra-Agency Transfer	116,858	—	—	—
Gov Fund Type Transfers - Other Agencies Services	(6,888)	—	—	—
Total Expenditures	168,403	—	—	—

Volunteer Emergency Services Provider Death Benefit

General Fund

Appropriation Description

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

Volunteer Emergency Services Provider Death Benefit Financial Summary

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

Enrich Iowa Libraries

General Fund

Appropriation Description

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

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

Enrich Iowa Libraries Financial Summary

	FY 2026	FY 2027	FY 2027

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

Historical Resources

General Fund

Appropriation Description

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

Historical Resources Financial Summary

Object Class	Actuals	Budget Estimate	FY 2025	FY 2026	FY 2027	FY 2027
			Request	Current Year	Total Department	Total Governor's
Resources						
Appropriation			3,136,371	3,804,774	3,804,774	3,804,774
Federal Support			16,634	—	—	—
Intra State Receipts			967,097	262,873	182,434	182,434
Gov Fund Type Transfers - Other Agencies			106,500	—	—	—
Refunds & Reimbursements			8,851	—	—	—
Other			44,428	—	—	—
Total Resources			4,279,881	4,067,647	3,987,208	3,987,208
Expenditures						
Personal Services-Salaries			3,021,486	2,742,659	2,785,059	2,785,059
Personal Travel In State			11,530	18,003	18,003	18,003
State Vehicle Operation			27,399	5,000	5,000	5,000
Personal Travel Out of State			9,624	9,650	9,650	9,650
Office Supplies			30,649	18,773	18,773	18,773
Facility Maintenance Supplies			28	—	—	—
Professional & Scientific Supplies			14,167	5,950	5,950	5,950
Other Supplies			34,896	15,050	15,050	15,050
Printing & Binding			21,599	25,800	5,800	5,800
Food			13,044	10,100	10,100	10,100
Postage			210	5,196	4,996	4,996
Communications			28,589	31,498	22,734	22,734

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Rentals	22,899	23,900	23,900	23,900
Utilities	81,182	76,200	—	—
Professional & Scientific Services	131,954	54,400	36,900	36,900
Outside Services	65,247	45,698	45,698	45,698
Advertising & Publicity	7,919	20,180	20,180	20,180
Outside Repairs/Service	36,043	35,000	35,000	35,000
Reimbursement to Other Agencies	313,104	327,091	327,091	327,091
ITS Reimbursements	127,103	148,220	148,220	148,220
IT Outside Services	78,068	145,208	145,208	145,208
Intra-Agency Transfer	55,380	258,152	258,152	258,152
Gov Fund Type Transfers - Auditor of State Services	12,450	14,000	14,000	14,000
Gov Fund Type Transfers - Other Agencies Services	(12,194)	3,100	3,100	3,100
Office Equipment	850	650	650	650
Equipment - Non-Inventory	5,841	1,000	1,000	1,000
IT Equipment	3,918	20,096	20,096	20,096
Other Expense & Obligations	3,989	4,148	4,148	4,148
Licenses	5,150	2,925	2,750	2,750

Historical Resources Financial Summary

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

Historical Sites

General Fund

Appropriation Description

Historical Sites Financial Summary

Administration and :

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	425,751	425,751	425,751	425,751
Intra State Receipts	28,441	1	1	1
Other	4,300	—	—	—
Total Resources	458,492	425,752	425,752	425,752

Expenditures

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

Historical Sites Financial Summary

FY 2026 FY 2027 FY 2027
Current Year Total Department Total Governor's

FY 2025

Equipment - Non-Inventory	—	500	500	500
IT Equipment	—	1,314	1,314	1,314
Licenses	25	25	25	25
Total Expenditures	458,492	425,752	425,752	425,752

State Library

General Fund

Appropriation Description

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

State Library Financial Summary

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

		FY 2026 Current Year	FY 2027 Total Department	FY 2027 Total Governor's
		Budget Estimate	Request	Recommended
Personal Travel Out of State	659	500	500	500
Office Supplies	10,725	5,000	3,500	3,500
Other Supplies	685	—	—	—
Printing & Binding	348	700	700	700

State Library Financial Summary

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

Terrace Hill Operations

General Fund

Appropriation Description

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

Terrace Hill Operations Financial Summary

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Resources				
Appropriation	460,884	460,884	460,884	460,884

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

Terrace Hill Operations Financial Summary

Object Class **FY 2025
Actuals**

Resources				
Balance Brought Forward (Approps)	269,270	349,705	361,270	218,471
Appropriation	4,487,598	4,487,598	4,487,598	4,487,598
Reimbursement from Other Agencies	102,985	72,000	72,000	72,000
Total Resources	4,859,853	4,909,303	4,920,868	4,778,069
Expenditures				
Personal Services-Salaries	128,846	133,709	133,709	133,709
Personal Travel In State	—	2,000	2,000	2,000
Office Supplies	—	200	200	200
Postage	98	75	75	75
Communications	498	4,200	4,200	4,200

	FY 2026		FY 2027		FY 2027
	Current Year		Total Department		Total Governor's
	Budget Estimate		Request		Recommended
Utilities	4,267,026	4,402,793	4,402,793	4,402,793	4,402,793
Ag., Conservation & Horticulture	13,929	7,000	7,000	7,000	Supply
Other Supplies	439	1,000	1,000	1,000	1,000
Printing & Binding	826	100	100	100	100
Food	11,264	6,611	6,611	6,611	6,611
Postage	61	60	60	60	60
Communications	14,911	1,000	1,000	1,000	1,000
Rentals	1,476	250	250	250	250
Professional & Scientific Services	370	1,450	1,450	1,450	1,450
Outside Services	22,235	27,810	27,810	27,810	27,810
Outside Repairs/Service	3,695	24,079	24,079	24,079	24,079
Reimbursement to Other Agencies	68,248	20,000	20,000	20,000	20,000
ITS Reimbursements	6,581	5,800	5,800	5,800	5,800
Gov Fund Type Transfers - Auditor of State Services	1,771	2,174	2,174	2,174	2,174
Gov Fund Type Transfers - Other Agencies Services	588	—	—	—	—
Equipment - Non-Inventory	6,333	600	600	600	600
Reversions	52	—	—	—	—
Total Expenditures	500,799	491,884	491,884	491,884	491,884

Utilities

General Fund

Appropriation Description

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

Utilities Financial Summary

Object Class	FY 2026		FY 2027		FY 2027
	FY 2025	Current Year	Total Department	Total Governor's	
Object Class	Actuals	Budget Estimate	Request	Recommended	
Utilities Financial Summary					
	FY 2025				
	Actuals				
Reimbursement to Other Agencies	1,779	1,995	1,995	1,995	1,995
ITS Reimbursements	1,393	1,000	1,000	1,000	1,000
IT Outside Services	585	540	540	540	540

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

Federal Cash Management Standing

General Fund

Appropriation Description

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

Federal Cash Management Standing Financial Summary

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

Unemployment Compensation-State Standing

General Fund

Appropriation Description

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

Unemployment Compensation-State Standing Financial Summary

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

Military Pay Differential

Cash Reserve Fund

Appropriation Description

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

Military Pay Differential Financial Summary

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

Fund Detail

Administrative Services, Department of Fund Detail

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

Worker's Compensation Insurance Fund	42,413,532	39,105,674	42,502,149	42,674,234
Term Liability Health Trust	25,119,090	27,369,090	26,291,522	27,369,090
Postage Operations	7,734,168	7,324,763	7,060,003	7,324,763
Westgate Foundation	174,541	184,386	174,543	184,386
Trust Accounts	979,444	553,770	246,164	289,832
Health Flexible Spend Trust Fund	10,535,643	8,945,643	9,226,948	8,955,643

Administrative Services, Department of Fund Detail

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

Miscellaneous Income

Fund Description

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

Miscellaneous Income Detail

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year RequestRecommended	Total Department Total	Governor's Governor's
Resources					
Balance Brought Forward (Funds)		578,188	493,267	338,669	448,087
Federal Support		—	1	1	1
Intra State Receipts		4,625	—	—	—
Gov Fund Type Transfers - Other Agencies		16,242	1	1	1
Interest		27,109	1	1	1

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Fees, Licenses & Permits	51,599	38,153	38,152	38,152
Rents & Leases	79,415	80,000	80,000	80,000
Other	74,663	31,604	21,603	21,603
Total Resources	831,841	643,027	478,427	587,845
Expenditures				
Intra-State Transfers	319,074	194,940	177,440	177,440
Refunds-Other	19,500	—	—	—
Balance Carry Forward (Funds)	493,267	448,087	300,987	410,405
Total Expenditures	831,841	643,027	478,427	587,845

Library Services/Technology Act

Fund Description

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

Library Services/Technology Act Detail

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

IT Outside Services	3,024	2,808	2,808	2,808
Gov Fund Type Transfers - Other Agencies Services	—	5,000	5,000	5,000
Equipment - Non-Inventory	23,763	—	—	—
IT Equipment	1,236	6,000	6,000	6,000
Refunds-Other	20	—	—	—
State Aid	—	6,000	6,000	6,000
Total Expenditures	2,637,028	1,850,473	1,850,473	1,850,473

HRDP

Fund Description

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

HRDP Detail

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

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

Office of General Counsel

Fund Description

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

Office of General Counsel Detail

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			FY 2025	Current Year	Total Department Total Governor's
			Request	Recommended	

	FY 2026 Current Year	FY 2027 Total Department	FY 2027 Total Governor's
	Budget Estimate	Request	Recommended

Office of General Counsel Detail

Object Class FY 2025
 Actuals

Resources				
Balance Brought Forward (Funds)	3,257,322	4,764,274	1,259,962	2,828,441
Reimbursement from Other Agencies	3,417,158	3,054,136	3,080,352	3,080,352
Interest	162,919	2,800	2,800	2,800
Total Resources	6,837,400	7,821,210	4,343,114	5,911,593
Expenditures				
Facility Maintenance Supplies	60,745	40,000	40,000	40,000
Equipment Maintenance Supplies	26,064	20,000	20,000	20,000
Ag., Conservation & Horticulture Supply	26,416	25,000	25,000	25,000

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

Deferred & Routine Maintenance

Fund Description

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

Deferred & Routine Maintenance Detail

		FY 2026 Current Year	FY 2027 Total Department	FY 2027 Total Governor's
Object Class	Actuals	Budget Estimate	Request	Recommended
Deferred & Routine Maintenance Detail				
		FY 2025 Actuals		
Professional & Scientific Services		81,581	100,000	100,000

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

Iowa Advantage

Fund Description

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

Iowa Advantage Detail

		FY 2026	FY 2027	FY 2027
		Current Year	Total Department	Total Governor's
Object Class	Actuals	Budget Estimate	Request	Recommended
Resources				
Balance Brought Forward (Funds)	6,168,751	7,108,475	6,022,640	8,146,719
Reimbursement from Other Agencies	8,743,447	12,614,584	12,903,230	12,903,230
Refunds & Reimbursements	225	150	150	150
Other	21,450	20,000	20,000	20,000
Total Resources	14,933,873	19,743,209	18,946,020	21,070,099
Expenditures				
Personal Services-Salaries	2,582,992	3,013,634	3,074,112	3,074,112
Personal Travel In State	—	6,600	6,600	6,600
Personal Travel Out of State	10,010	25,000	25,000	25,000
Office Supplies	297	600	600	600
Printing & Binding	260,638	271,300	275,000	275,000
Postage	2,108	5,000	5,000	5,000

		FY 2026 Current Year	FY 2027 Total Department	FY 2027 Total Governor's
		Budget Estimate	Request	Recommended
Communications	10,554	10,000	10,000	10,000
Professional & Scientific Services	—	100	100	100
Outside Services	—	21,000	21,000	21,000
Auditor of State Reimbursements	33,677	50,000	50,000	50,000
Reimbursement to Other Agencies	13,967	20,255	20,255	20,255
ITS Reimbursements	3,051,406	2,974,950	3,182,950	3,182,950
IT Outside Services	311,512	583,808	583,808	583,808

Iowa Advantage Detail

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

Centralized Purchasing - Administration

Fund Description

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

Centralized Purchasing - Administration Detail

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	1,553,195	1,944,719	683,384	851,076
Reimbursement from Other Agencies	1,854,554	2,326,694	2,913,270	2,913,270
Refunds & Reimbursements	3,287,696	3,000,000	3,150,000	3,150,000
Total Resources	6,695,445	7,271,413	6,746,654	6,914,346
Expenditures				
Personal Services-Salaries	2,227,321	3,082,961	3,243,821	3,243,821

		FY 2026	FY 2027	FY 2027
		Current Year	Total Department	Total Governor's
		Budget Estimate	Request	Recommended
Personal Travel In State	8,476	3,000	3,000	3,000
Personal Travel Out of State	580	5,000	5,000	5,000
Office Supplies	1,177,133	1,674,500	1,674,500	1,674,500
Printing & Binding	875	500	500	500
Postage	302	300	300	300
Communications	11,162	15,200	15,200	15,200
Professional & Scientific Services	30,413	10,000	10,000	10,000
Outside Services	6,512	6,500	6,500	6,500
Advertising & Publicity	409	—	—	—
Attorney General Reimbursements	60,000	—	—	—
Auditor of State Reimbursements	17,918	30,000	30,000	30,000
Reimbursement to Other Agencies	87,576	82,000	82,000	82,000
ITS Reimbursements	83,381	138,600	138,600	138,600
IT Outside Services	157,072	206,300	212,300	212,300
Intra-Agency Transfer	288,582	542,239	558,287	558,287
Equipment - Non-Inventory	9,841	12,000	12,000	12,000
IT Equipment	573,244	610,737	627,058	627,058
Other Expense & Obligations	812	500	500	500
Refunds-Other	9,119	—	—	—

Centralized Purchasing - Administration Detail

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

Vehicle Dispatcher Revolving Fund**Fund Description**

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

Vehicle Dispatcher Revolving Fund Detail

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

IT Equipment	47,092	110,000	110,000	110,000
Balance Carry Forward (Funds)	2,067,844	2,031,486	2,170,652	2,612,053
Total Expenditures	13,690,089	13,696,404	14,764,085	15,205,486

Motor Pool Revolving Fund

Fund Description

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

Motor Pool Revolving Fund Detail

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

Human Resources Revolving Fund

Fund Description

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

Human Resources Revolving Fund Detail

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

Facility & Support

Fund Description

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

Facility & Support Detail

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

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Office Equipment	42,452	500	500	500
Equipment - Non-Inventory	69,647	23,600	23,600	23,600
IT Equipment	69,596	89,066	91,109	91,109
Other Expense & Obligations	18,921	25,500	25,500	25,500

Facility & Support Detail

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

Worker's Compensation Insurance Fund

Fund Description

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

Worker's Compensation Insurance Fund Detail

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

Claims	35,000,000	31,358,500	34,594,500	34,594,500
Other Expense & Obligations	80	4,500	4,500	4,500
Balance Carry Forward (Funds)	4,361,461	4,652,184	4,778,283	4,950,368
Total Expenditures	42,413,532	39,105,674	42,502,149	42,674,234

Term Liability Health Trust

Fund Description

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

Term Liability Health Trust Detail

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

Principle Perm School Fund

Fund Description

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

Principle Perm School Fund Detail

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

Expenditures				
Outside Services	—	10,000	10,000	10,000
Balance Carry Forward (Funds)	8,038,104	8,038,104	8,038,104	8,038,104
Total Expenditures	8,038,104	8,048,104	8,048,104	8,048,104

Agriculture and Land Stewardship

Mission Statement

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

Description

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

Financial Summary

Governor's Object Category	FY 2026		FY 2027	
	FY 2025 Actuals	Current Year Budget Estimate	Total Department Request Recommended	FY 2027 Total
Resources				
State Appropriations	66,724,717	63,339,701	64,674,999	53,790,006
Taxes	17,390,042	17,053,437	17,053,437	17,053,437
Receipts from Other Entities	74,159,757	80,303,178	80,302,903	80,302,903
Interest, Dividends, Bonds & Loans	4,705,493	603,100	603,050	603,050
Fees, Licenses & Permits	7,841,738	2,439,050	2,439,025	2,439,025
Refunds & Reimbursements	2,019,916	467,725	467,707	467,707
Sales, Rents & Services	39,725	5,000	5,000	5,000
Miscellaneous	67,437,762	56,148,958	56,148,958	56,148,958
Beginning Balance and Adjustments	113,948,076	121,297,392	114,304,259	113,896,270
Total Resources	354,267,225	341,657,541	335,999,338	324,706,356
Expenditures				

Personal Services	36,798,346	39,734,866	40,645,770	39,673,672
Travel & Subsistence	1,483,477	1,395,550	1,386,514	1,374,154
Supplies & Materials	1,900,329	830,653	823,110	823,035
Contractual Services and Transfers	74,764,965	103,447,976	98,079,349	88,416,099
Equipment & Repairs	29,571,635	1,084,646	1,084,572	1,084,572
Claims & Miscellaneous	205,225	178,825	178,825	178,825
Licenses, Permits, Refunds & Other	66,250,129	55,609,308	55,609,133	55,609,133
State Aid & Credits	17,376,563	19,478,349	17,251,451	17,014,241
Plant Improvements & Additions	3,912,948	5,501,100	4,521,100	4,521,100
Appropriations	500,000	500,000	500,000	500,000
Reversions	238,115	—	—	—
Balance Carry Forward	121,265,491	113,896,270	115,919,514	115,511,525

Financial Summary

Governor's Object Category	FY 2025	FY 2026 Current Year	FY 2027 Total Department	FY 2027 Total
	Actuals	Budget Estimate	Request	Recommended
Total Expenditures	354,267,224	341,657,543	335,999,338	324,706,356
Full Time Equivalents	377	391	391	391

Appropriations from General Fund

Governor's Appropriations	FY 2025	FY 2026 Current Year	FY 2027 Total Department	FY 2027 Total
	Actuals	Budget Estimate	Request	Recommended
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

Appropriations from Other Funds

	FY 2025	FY 2026	FY 2027	FY 2027
Governor's Appropriations	Actuals	Current Year	Total Department	Total
	Budget Estimate	Request	Recommended	
Watershed Protection Fund	900,000	900,000	900,000	900,000
Cost Share	8,325,000	8,325,000	8,325,000	8,325,000
Conservation Reserve Program	900,000	900,000	900,000	900,000
Conservation Reserve Enhance	1,000,000	1,000,000	1,000,000	1,000,000
Soil & Water Conservation	3,800,000	3,800,000	3,800,000	3,800,000
Water Quality Initiative RIIF	8,200,000	8,200,000	8,200,000	8,200,000
Renewable Fuels Infrastructure Fund	10,000,000	10,000,000	10,000,000	—
Water Quality Initiative EFF	2,375,000	2,375,000	2,375,000	2,375,000
Fertilizer Management	1,000,000	1,000,000	1,000,000	1,000,000
Native Horse and Dog Program	305,516	305,516	305,516	305,516
Motor Fuel Inspection	500,000	500,000	500,000	500,000
FAD Equipment	—	250,000	250,000	250,000
FAD Vaccines	—	100,000	100,000	500,000
FAD General	—	100,000	100,000	100,000

Appropriations from Other Funds

	FY 2025	FY 2026	FY 2027	FY 2027
Governor's Appropriations	Actuals	Current Year	Total Department	Total
	Budget Estimate	Request	Recommended	
IDALS Information Technology Upgrades	—	450,000	450,000	450,000
Choose Iowa Food Program	100,000	—	—	—
Renewable Fuels Infrastructure Fund - Supplement	2,000,000	—	—	—
Renewable Fuels Infrastructure Fund - Corrective Awards	2,000,000	—	—	—
Butchery Innovation and Revitalization	—	249,695	249,695	—
Total Agriculture and Land Stewardship	41,405,516	38,455,211	38,455,211	28,605,516

Appropriations Detail

GF-Administrative Division

General Fund

Appropriation Description

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

GF-Administrative Division Financial Summary

Object Class	Actuals	Budget	FY 2026	FY 2027	FY 2027	
			FY 2025 Current Year Request Recommended	Total Department	Total Governor's	
Resources						
Balance Brought Forward (Approps)			61,809	49,541	—	49,541
Appropriation			20,162,310	20,377,294	21,412,592	20,377,294
Federal Support			13,172,385	9,145,592	9,145,617	9,145,617
Intra State Receipts			8,777,578	11,053,621	11,053,621	11,053,621
Reimbursement from Other Agencies			68,440	65,610	65,610	65,610
Gov Fund Type Transfers - Other Agencies			1,673,924	1,449,546	1,449,471	1,449,471
Fees, Licenses & Permits			109,371	93,975	93,950	93,950
Refunds & Reimbursements			13,088	7,275	7,275	7,275
Other Sales & Services			39,725	5,000	5,000	5,000
Unearned Receipts			—	40,125	40,125	40,125
Other			584,459	514,900	514,900	514,900
Total Resources			44,663,089	42,802,479	43,788,161	42,802,404
Expenditures						
Personal Services-Salaries			30,354,620	32,737,581	33,709,654	32,737,581
Personal Travel In State			164,685	297,900	297,900	297,900
State Vehicle Operation			512,960	559,725	559,725	559,725
Depreciation			426,731	149,700	149,700	149,700
Personal Travel Out of State			131,093	123,425	123,425	123,425
Office Supplies			199,321	139,460	139,460	139,460
Facility Maintenance Supplies			—	50	50	50
Equipment Maintenance Supplies			—	1,025	1,025	1,025
Professional & Scientific Supplies			277,962	291,875	291,875	291,875
Ag., Conservation & Horticulture Supply			1,117,201	350	350	350
Other Supplies			50,529	59,700	59,675	59,675
Printing & Binding			52,066	64,665	64,665	64,665

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Food	650	1,225	1,225	1,225
Uniforms & Related Items	—	1,175	1,175	1,175
Postage	127,265	130,250	130,250	130,250
Communications	168,039	204,100	204,100	204,100
Rentals	4,968	6,050	6,025	6,025
Professional & Scientific Services	251,910	434,770	434,795	434,795
Outside Services	3,946,140	599,046	599,046	599,046
Intra-State Transfers	325,000	325,125	325,125	325,125

GF-Administrative Division Financial Summary

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Advertising & Publicity	46,788	52,900	52,900	52,900
Outside Repairs/Service	134,912	230,857	230,857	230,857
Attorney General Reimbursements	—	25	25	25
Reimbursement to Other Agencies	999,658	1,099,770	1,162,995	1,099,770
ITS Reimbursements	233,166	291,100	291,075	291,075
Soil & Water Protection	—	5,000	5,000	5,000
Gov Fund Type Transfers - Attorney General Services	84,954	85,500	85,500	85,500
Gov Fund Type Transfers - Auditor of State Services	115,448	150,025	150,025	150,025
Gov Fund Type Transfers - Other Agencies Services	1,419,110	1,398,528	1,398,528	1,398,528
Equipment	190,035	161,546	161,521	161,521
Equipment - Non-Inventory	26,637	5,775	5,775	5,775
IT Equipment	429,831	578,675	578,675	578,675
Other Expense & Obligations	156,601	162,600	162,600	162,600
Licenses	—	250	250	250
Refunds-Other	—	25	25	25
State Aid	2,603,961	2,402,915	2,402,915	2,402,915
Aid to Individuals	—	25	25	25
Balance Carry Forward (Approps)	49,541	49,541	—	49,541
Reversions	49,541	—	—	—
Total Expenditures	44,663,089	42,802,479	43,788,161	42,802,404

Avian Influenza

General Fund

Appropriation Description

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

Avian Influenza Financial Summary

Object Class	Actuals	Budget	FY 2026	FY 2027	FY 2027	
			FY 2025 Current Year RequestRecommended	Total Department	Total Governor's	
Resources						
Balance Brought Forward (Approps)			70,697	70,697	19	19
Total Resources			70,697	70,697	19	19
Expenditures						
Personal Services-Salaries			—	50,000	1	1
Personal Travel In State			—	5,000	1	1
State Vehicle Operation			—	1,500	1	1
Personal Travel Out of State			—	2,500	1	1
Office Supplies			—	2,000	1	1
Equipment Maintenance Supplies			—	500	1	1

Avian Influenza Financial Summary

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Professional & Scientific Supplies	—	1,853	1	1
Other Supplies	—	1,000	1	1
Printing & Binding	—	1,000	1	1
Food	—	75	1	1
Postage	—	1,000	1	1
Communications	—	1,000	1	1
Rentals	—	1,000	1	1
Professional & Scientific Services	—	1,000	1	1
Outside Services	—	500	1	1
Advertising & Publicity	—	200	1	1
Outside Repairs/Service	—	500	1	1
Reimbursement to Other Agencies	—	25	1	1
IT Equipment	—	25	1	1
Balance Carry Forward (Approps)	70,697	19	—	—
Total Expenditures	70,697	70,697	19	19

GF-Foreign Animal Disease Capitals

General Fund

Appropriation Description

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

GF-Foreign Animal Disease Capitals Financial Summary

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year Request	Total Department	Total Governor's
Resources					
Appropriation		250,000	—	—	—
Total Resources		250,000	—	—	—
Expenditures					
Intra-State Transfers		250,000	—	—	—
Total Expenditures		250,000	—	—	—

Choose Iowa

General Fund

Appropriation Description

Choose Iowa

Choose Iowa Financial Summary

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	1,813,000	1,813,000	2,113,000	2,113,000
Total Resources	1,813,000	1,813,000	2,113,000	2,113,000
Expenditures				
Intra-State Transfers	1,813,000	1,813,000	2,113,000	2,113,000
Total Expenditures	1,813,000	1,813,000	2,113,000	2,113,000

Choose Iowa Food Purchasing Program

General Fund

Appropriation Description

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

Choose Iowa Food Purchasing Program Financial Summary

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year	Total Department	Total Governor's
RequestRecommended						
Resources						
Balance Brought Forward (Approps)			—	84,798	84,798	84,798

Appropriation	200,000	200,000	200,000	200,000
Total Resources	200,000	284,798	284,798	284,798
Expenditures				
Personal Services-Salaries	2,500	8,900	8,900	8,900
Personal Travel In State	—	1,000	1,000	1,000
Office Supplies	—	25	25	25
Other Supplies	—	25	25	25
Printing & Binding	—	25	25	25
Advertising & Publicity	—	25	25	25
State Aid	112,702	190,000	190,000	190,000
Balance Carry Forward (Approps)	84,798	84,798	84,798	84,798
Total Expenditures	200,000	284,798	284,798	284,798

Butchery Innovation and Revitalization

General Fund

Appropriation Description

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

Butchery Innovation and Revitalization Financial Summary

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year Request	Total Department	Total Governor's
Resources					
Balance Brought Forward (Approps)			—	248,521	—
Appropriation			249,695	—	—
Refunds & Reimbursements			—	—	7
Total Resources			249,695	248,521	7
Expenditures					
Personal Services-Salaries			1,174	11,171	1
Personal Travel In State			—	40	1
Office Supplies			—	25	1
Other Supplies			—	25	1
Printing & Binding			—	25	1
Advertising & Publicity			—	25	1
State Aid			—	237,210	1
Balance Carry Forward (Approps)			248,521	—	—
Total Expenditures			249,695	248,521	7

Local Food and Farm

General Fund

Appropriation Description

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

Local Food and Farm Financial Summary

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	70,000	70,004	70,004	70,004
Appropriation	75,000	125,000	125,000	125,000
Total Resources	145,000	195,004	195,004	195,004
Expenditures				
Personal Services-Salaries	5,000	2,500	2,500	2,500
Personal Travel In State	—	2,000	2,000	2,000
Office Supplies	—	500	500	500
State Aid	69,996	120,000	120,000	120,000
Balance Carry Forward (Approps)	70,004	70,004	70,004	70,004
Total Expenditures	145,000	195,004	195,004	195,004

Agricultural Education**General Fund****Appropriation Description**

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

Agricultural Education Financial Summary

Object Class	Actuals	Budget	FY 2026	FY 2027	FY 2027
			FY 2025 Current Year EstimateRequestRecommended	Total Department	Total Governor's
Resources					
Appropriation			150,000	150,000	150,000
Total Resources			150,000	150,000	150,000
Expenditures					
State Aid			150,000	150,000	150,000
Total Expenditures			150,000	150,000	150,000

FAD Equipment**General Fund**

Appropriation Description

To purchase and maintain equipment to further the implementation of the foreign animal disease preparedness and response strategy developed under section 163.3C

FAD Equipment Financial Summary

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	—	250,000	250,000	250,000
Total Resources	—	250,000	250,000	250,000
Expenditures				
Other Supplies	—	1,000	1,000	1,000
Outside Services	—	149,000	149,000	149,000
Equipment	—	97,500	97,500	97,500
Equipment - Non-Inventory	—	2,500	2,500	2,500
Total Expenditures	—	250,000	250,000	250,000

FAD Vaccines

General Fund

Appropriation Description

Iowa Animal Disease Prevention Fund appropriation to the DALs to assist in the development of vaccines against foreign animal diseases.

FAD Vaccines Financial Summary

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year Request	Total Department	Total Governor's
Resources						
Appropriation				—	100,000	500,000
Total Resources				—	100,000	500,000
Expenditures						
Outside Services				—	100,000	500,000
Total Expenditures				—	100,000	500,000

FAD General

General Fund

Appropriation Description

The Foreign Animal Disease Preparedness and Response Fund shall be used exclusively to develop, establish, and implement a foreign animal disease preparedness and response strategy. The Foreign Animal Disease Preparedness and Response Strategy is used by the DALs in order to prevent, control, or eradicate the transmission of foreign animal diseases among populations of animals.

FAD General Financial Summary

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

IDALS Information Technology Upgrades

General Fund

Appropriation Description

Iowa Animal Disease Prevention Fund appropriation to the DALs for the upgrade of information technology resources.

IDALS Information Technology Upgrades Financial Summary

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year Recommended	Total Department	Total Governor's
Resources					
Appropriation			—	450,000	450,000
Total Resources			—	450,000	450,000
Expenditures					
Outside Services			—	300,000	300,000
IT Equipment			—	150,000	150,000
Total Expenditures			—	450,000	450,000

Milk Inspections

General Fund

Appropriation Description

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

Milk Inspections Financial Summary

Object Class	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget Estimate	Current Year Request	Total Department	Total Governor's
Resources					
Balance Brought Forward (Approps)		4,694	2,114	2,114	2,114
Appropriation		189,196	189,196	189,196	189,196
Total Resources		193,890	191,310	191,310	191,310
Expenditures					
Personal Services-Salaries		185,913	180,521	180,521	180,521
Personal Travel In State		319	5,000	5,000	5,000
State Vehicle Operation		51	250	250	250
Personal Travel Out of State		5,106	2,500	2,500	2,500
Office Supplies		—	200	200	200
Other Supplies		294	200	200	200
Printing & Binding		—	25	25	25
Postage		15	250	250	250
Communications		—	25	25	25
Professional & Scientific Services		—	25	25	25
Outside Services		—	25	25	25
Reimbursement to Other Agencies		79	150	150	150
IT Equipment		—	25	25	25
Balance Carry Forward (Approps)		2,114	2,114	2,114	2,114
Total Expenditures		193,890	191,310	191,310	191,310

Farmers with Disabilities

General Fund

Appropriation Description

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

Farmers with Disabilities Financial Summary

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	230,000	230,000	230,000	230,000
Total Resources	230,000	230,000	230,000	230,000
Expenditures				

State Aid	230,000	230,000	230,000	230,000
Total Expenditures	230,000	230,000	230,000	230,000

Foreign Animal Disease

General Fund

Appropriation Description

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

Foreign Animal Disease Financial Summary

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year	Total Department	Total Governor's
Resources					
Appropriation			1,050,000	1,050,000	1,050,000
Total Resources			1,050,000	1,050,000	1,050,000
Expenditures					
Intra-State Transfers			1,050,000	1,050,000	1,050,000
Total Expenditures			1,050,000	1,050,000	1,050,000

Grain Regulation

General Fund

Appropriation Description

Grain Regulation

Grain Regulation Financial Summary

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	350,000	350,000	350,000	350,000
Total Resources	350,000	350,000	350,000	350,000
Expenditures				
Intra-State Transfers	350,000	350,000	350,000	350,000
Total Expenditures	350,000	350,000	350,000	350,000

Loess Hills Development and Conservation Fund

General Fund

Appropriation Description

Loess Hills Development and Conservation Fund

Loess Hills Development and Conservation Fund Summary

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year Request	Total Department	Total Governor's
Resources					
Appropriation		400,000	300,000	300,000	300,000
Total Resources		400,000	300,000	300,000	300,000
Expenditures					
State Aid		400,000	300,000	300,000	300,000
Total Expenditures		400,000	300,000	300,000	300,000

Southern Iowa Development and Conservation Fund**General Fund****Appropriation Description**

Southern Iowa Development and Conservation Fund

Southern Iowa Development and Conservation Fund Financial Summary

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	200,000	100,000	100,000	100,000
Total Resources	200,000	100,000	100,000	100,000
Expenditures				
State Aid	200,000	100,000	100,000	100,000
Total Expenditures	200,000	100,000	100,000	100,000

Water Quality Initiative RIIF**Rebuild Iowa Infrastructure Fund****Appropriation Description**

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

Water Quality Initiative RIIF Financial Summary

	FY 2026	FY 2027	FY 2027

Object Class	FY 2025 Actuals	Budget Estimate	Current Year Request	Total Department	Total Governor's
Resources					
Appropriation		8,200,000	8,200,000	8,200,000	8,200,000
Total Resources		8,200,000	8,200,000	8,200,000	8,200,000
Expenditures					
Intra-State Transfers		8,200,000	8,200,000	8,200,000	8,200,000
Total Expenditures		8,200,000	8,200,000	8,200,000	8,200,000

Renewable Fuels Infrastructure Fund

Rebuild Iowa Infrastructure Fund

Appropriation Description

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

Renewable Fuels Infrastructure Fund Financial Summary

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Resources				
Appropriation	10,000,000	10,000,000	10,000,000	—
Total Resources	10,000,000	10,000,000	10,000,000	—
Expenditures				
Intra-State Transfers	10,000,000	10,000,000	10,000,000	—
Total Expenditures	10,000,000	10,000,000	10,000,000	—

Fertilizer Management

Rebuild Iowa Infrastructure Fund

Appropriation Description

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

Fertilizer Management Financial Summary

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Resources				
Appropriation	1,000,000	1,000,000	1,000,000	1,000,000
Total Resources	1,000,000	1,000,000	1,000,000	1,000,000

Expenditures				
Outside Services	1,000,000	1,000,000	1,000,000	1,000,000
Total Expenditures	1,000,000	1,000,000	1,000,000	1,000,000

Watershed Protection Fund

Environment First Fund

Appropriation Description

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

Watershed Protection Fund Financial Summary

Object Class	Actuals	Budget	FY 2026	FY 2027	FY 2027
			FY 2025 Current Year RequestRecommended	Total Department	Total Governor's
Resources					
Balance Brought Forward (Approps)		698,688	794,136	794,136	794,136
Appropriation		900,000	900,000	900,000	900,000
Refunds & Reimbursements		—	25	25	25
Total Resources		1,598,688	1,694,161	1,694,161	1,694,161
Expenditures					
Office Supplies		—	25	25	25
Outside Services		—	25,000	25,000	25,000
Intra-State Transfers		90,000	90,000	90,000	90,000
Soil & Water Protection		—	785,000	785,000	785,000
Water Prot Fund Practices-FY00		714,552	—	—	—
Balance Carry Forward (Approps)		794,136	794,136	794,136	794,136
Total Expenditures		1,598,688	1,694,161	1,694,161	1,694,161

Cost Share

Environment First Fund

Appropriation Description

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

Cost Share Financial Summary

FY 2025	FY 2026	FY 2027	FY 2027
	Current Year	Total Department	Total Governor's

Resources				
Balance Brought Forward (Approps)	594,454	626,237	626,237	626,237
Appropriation	900,000	900,000	900,000	900,000
Refunds & Reimbursements	98,937	130,000	130,000	130,000
Total Resources	1,593,391	1,656,237	1,656,237	1,656,237

Object Class	Actuals	Budget Estimate	Request	Recommended
Resources				
Balance Brought Forward (Approps)	7,948,270	8,662,584	8,662,584	8,662,584
Appropriation	8,325,000	8,325,000	8,325,000	8,325,000
Refunds & Reimbursements	11,187	25	25	25
Total Resources	16,284,457	16,987,609	16,987,609	16,987,609

Expenditures				
Intra-State Transfers	1,367,750	1,367,750	1,367,750	1,367,750
FY00 Cost Share	6,193,320	—	—	—
Soil & Water Protection	—	6,807,275	6,807,275	6,807,275
State Aid	60,804	150,000	150,000	150,000
Balance Carry Forward (Approps)	8,662,584	8,662,584	8,662,584	8,662,584
Total Expenditures	16,284,457	16,987,609	16,987,609	16,987,609

Conservation Reserve Program

Environment First Fund

Appropriation Description

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

Conservation Reserve Program Financial Summary

Object Class	FY 2025		FY 2026	FY 2027	FY 2027
	Actuals	Budget Estimate	Current Year Request	Total Department	Total Governor's

Conservation Reserve Program Financial Summary

Object Class	FY 2025		FY 2026	FY 2027	FY 2027
	Actuals	Budget Estimate	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Expenditures					
Personal Services-Salaries	502,542		650,000	650,000	650,000
Outside Services	—		90,000	90,000	90,000
Intra-State Transfers	90,000		90,000	90,000	90,000
Soil & Water Protection	—		200,000	200,000	200,000
Water Prot Fund Practices-FY00	374,612		—	—	—
Balance Carry Forward (Approps)	626,237		626,237	626,237	626,237
Total Expenditures	1,593,391		1,656,237	1,656,237	1,656,237

Conservation Reserve Enhance

Environment First Fund

Appropriation Description

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

Conservation Reserve Enhance Financial Summary

Object Class	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget Estimate	Current Year Request	Total Department	Total Governor's
Resources					
Balance Brought Forward (Approps)		2,050,323	2,491,248	2,491,248	2,491,248
Appropriation		1,000,000	1,000,000	1,000,000	1,000,000
Federal Support		—	25	25	25
Refunds & Reimbursements		—	25	25	25
Total Resources		3,050,323	3,491,298	3,491,298	3,491,298
Expenditures					
Facility Maintenance Supplies		—	25	25	25
Other Supplies		—	25	25	25
Professional & Scientific Services		134,466	200,000	200,000	200,000
Outside Services		324,535	698,000	698,000	698,000
Intra-State Transfers		100,000	100,000	100,000	100,000
Soil & Water Protection		—	525	525	525
Gov Fund Type Transfers - Other Agencies Services		75	450	450	450
Fees		—	25	25	25
Capitals		—	1,000	1,000	1,000
Balance Carry Forward (Approps)		2,491,248	2,491,248	2,491,248	2,491,248
Total Expenditures		3,050,323	3,491,298	3,491,298	3,491,298

Soil & Water Conservation

Environment First Fund

Appropriation Description

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

Soil & Water Conservation Financial Summary

	FY 2026	FY 2027	FY 2027

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

Water Quality Initiative EFF

Environment First Fund

Appropriation Description

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

Water Quality Initiative EFF Financial Summary

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year	Total Department	Total Governor's
Resources						
Appropriation			2,375,000	2,375,000	2,375,000	2,375,000
Total Resources			2,375,000	2,375,000	2,375,000	2,375,000
Expenditures						
Intra-State Transfers			2,375,000	2,375,000	2,375,000	2,375,000
Total Expenditures			2,375,000	2,375,000	2,375,000	2,375,000

Native Horse and Dog Program

Unclaimed Winnings Fund

Appropriation Description

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

Native Horse and Dog Program Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
		Current Year	Total Department	Total Governor's
	Actuals	Budget Estimate	Request	Recommended
Resources				

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Appropriation	305,516	305,516	305,516	305,516
Total Resources	305,516	305,516	305,516	305,516
Expenditures				
Intra-State Transfers	116,942	305,516	305,516	305,516
Reversions	188,574	—	—	—
Total Expenditures	305,516	305,516	305,516	305,516

Motor Fuel Inspection

Renewable Fuel Infrastructure Fund

Appropriation Description

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

Motor Fuel Inspection Financial Summary

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year Request	Total Department	Total Governor's
Resources						
Appropriation			500,000	500,000	500,000	500,000
Total Resources			500,000	500,000	500,000	500,000
Expenditures						
Intra-State Transfers			500,000	500,000	500,000	500,000
Total Expenditures			500,000	500,000	500,000	500,000

Choose Iowa Food Program

Blufflands Protection and Revolving Fund

Appropriation Description

Choose Iowa Food Program - Blufflands Fund

Choose Iowa Food Program Financial Summary

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

Expenditures					
State Aid	100,000	—	—	—	—
Total Expenditures	100,000	—	—	—	—

Renewable Fuels Infrastructure Fund - Supplement

Rebuild Iowa Infrastructure Fund

Appropriation Description

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

Renewable Fuels Infrastructure Fund - Supplement Financial Summary

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

Renewable Fuels Infrastructure Fund - Corrective Awards

Rebuild Iowa Infrastructure Fund

Appropriation Description

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

Renewable Fuels Infrastructure Fund - Corrective Awards Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	—	1,009,664	—	—
Appropriation	2,000,000	—	—	—
Total Resources	2,000,000	1,009,664	—	—
Expenditures				
State Aid	990,336	1,009,664	—	—
Balance Carry Forward (Approps)	1,009,664	—	—	—

Total Expenditures	2,000,000	1,009,664	—	—

Butchery Innovation and Revitalization

Iowa Skilled Worker and Job Creation Fund

Appropriation Description

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

Butchery Innovation and Revitalization Financial Summary

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year Request	Total Department	Total Governor's
Resources						
Appropriation				—	249,695	249,695
Total Resources				—	249,695	249,695
Expenditures						
Personal Services-Salaries				—	25	25
Personal Travel In State				—	12,360	12,360
Office Supplies				—	25	25
Other Supplies				—	25	25
Printing & Binding				—	25	25
Advertising & Publicity				—	25	25
State Aid				—	237,210	237,210
Total Expenditures				—	249,695	249,695

Fund Detail

Administrative Services, Department of Fund Detail

Funds	Actuals	Budget Estimate	FY 2025	FY 2026	FY 2027	FY 2027
			Request	Current Year Recommended	Total Department	Total Governor's
Agriculture and Land Stewardship			237,939,653	237,802,055	231,177,349	220,870,136
Iowa Skilled Worker and Job Creation Fund			—	249,695	249,695	—
Rebuild Iowa Infrastructure Fund			23,200,000	20,209,664	19,200,000	9,200,000
GW-Ag Drain Wells/Sinkholes			2,269,746	2,388,743	2,388,743	2,388,743
Soil Conservation Revolving Fund			813,786	1,009,344	1,009,344	1,009,344
Horse and Dog Breeder's Fund			1,101,624	1,005,761	1,005,761	1,005,761
Commercial Establishment Fund			577,883	620,553	620,553	620,553
Water Quality Initiative Fund			25,963,656	19,753,790	19,746,788	19,753,740
Foreign Animal Disease Preparedness and Response Fund			2,637,426	2,659,098	2,712,809	2,712,809

Iowa Emergency Food Purchase Program Fund	—	25	25	25
Water Quality Infrastructure Fund	69,985,347	66,357,670	66,985,968	66,987,398
IDALS ARP Fund	9,666,735	10,100,000	10,100,000	10,100,000
Choose Iowa Fund	3,409,156	3,825,604	3,825,604	3,825,604
Acid Mine Drainage Abatement and Treatment Fund	—	50	—	—
Water Protection Fund	2,582,948	2,729,326	2,729,326	2,729,326
Local Food and Farm Program	—	75	75	75
Veterinary Medical ExaminersNational	242,910	249,302	249,302	249,302
Alternative Drainage Assistance Fund	5,475,671	4,137,515	137,515	137,515
Environment First Fund	32,501,859	33,804,304	30,004,305	30,004,305
EPA Non Point Source Pollution	1,544,525	2,000,000	2,000,000	2,000,000
Abandoned Mine Lands Grant	1,252,177	1,294,431	1,294,431	1,294,431
Renewable Fuels & Co-products	171,447	171,747	171,747	171,747
Hemp Fund	40,829	—	—	—
Brucellosis Eradication	165,009	—	—	—
Grain Indemnity Fund	11,333,807	12,336,182	13,379,757	13,379,757
Branding Administration Fund	124,021	121,975	121,975	121,975
Dangerous Wild Animal Fund	—	50	50	50
Iowa Animal Disease Prevention Fund	—	900,025	900,000	1,300,000
Unclaimed Winnings Fund	305,516	305,516	305,516	305,516
Blufflands Protection and Revolving Fund	100,000	31,900	—	31,900
Pseudorabies	65,868	65,968	65,968	65,968
AML Const. Reclamation Fund	6,940,512	13,290,675	13,290,500	13,290,500
Kenneth Wagner Award Fund	15,768	15,868	15,818	15,818
Reclamation Performance BoardInterest Bearing	628,606	629,606	630,406	630,406
Performance Bond	35,948	36,048	36,023	36,023
Agriculture Fee Clearing Account	204,202	146,441	144,241	146,441
Renewable Fuel Infrastructure Fund	34,582,668	37,355,104	37,855,104	37,355,104
Loess Hills Development & Conservation Authority	140,254	491,070	491,082	491,070
Loess Hills Development & Conservation Authority	140,254	491,070	491,082	491,070

Administrative Services, Department of Fund Detail

Funds	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Agriculture - Corn Promotion	27,728,414	24,660,608	24,660,608	24,660,608
Corn Promotion Fund	27,728,414	24,660,608	24,660,608	24,660,608

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Agriculture - Egg Council	940,473	968,000	968,000	968,000
Egg Fund	940,473	968,000	968,000	968,000
Agriculture - Soybean Promotion	35,535,247	28,000,000	28,000,000	28,000,000
Soybean Promotion Fund	35,535,247	28,000,000	28,000,000	28,000,000
Agriculture - Turkey Marketing Council	345,879	350,000	350,000	350,000
Turkey Marketing Fund	345,879	350,000	350,000	350,000
Agriculture - Cattle Promotion	1,671,935	1,600,000	1,600,000	1,600,000
Cattle Promotion Fund	1,671,935	1,600,000	1,600,000	1,600,000

GW-Ag Drain Wells/Sinkholes

Fund Description

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

GW-Ag Drain Wells/Sinkholes Detail

Object Class	Actuals	Budget Estimate	FY 2025	FY 2026	FY 2027	FY 2027
			Current Year Request	Current Year Recommended	Total Department	Total Governor's
Resources						
Balance Brought Forward (Funds)			1,415,994	1,588,743	1,588,743	1,588,743
Intra State Receipts			853,752	800,000	800,000	800,000
Total Resources			2,269,746	2,388,743	2,388,743	2,388,743
Expenditures						
Personal Services-Salaries			390,321	400,867	400,867	400,867
Personal Travel In State			1,322	2,000	2,000	2,000
State Vehicle Operation			32	25	25	25
Personal Travel Out of State			104	1,500	1,500	1,500
Office Supplies			795	1,500	1,500	1,500
Other Supplies			—	250	250	250
Printing & Binding			—	750	750	750
Communications			1,682	2,000	2,000	2,000
Professional & Scientific Services			—	25	25	25
Outside Services			286,747	389,408	389,408	389,408
Advertising & Publicity			—	25	25	25
Outside Repairs/Service			—	25	25	25
Reimbursement to Other Agencies			—	100	100	100
ITS Reimbursements			—	25	25	25
Equipment - Non-Inventory			—	500	500	500
IT Equipment			—	1,000	1,000	1,000

GW-Ag Drain Wells/Sinkholes Detail

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Balance Carry Forward (Funds)	1,588,743	1,588,743	1,588,743	1,588,743
Total Expenditures	2,269,746	2,388,743	2,388,743	2,388,743

Horse and Dog Breeder's Fund

Fund Description

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

Horse and Dog Breeder's Fund Detail

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	5,780	5,761	5,761	5,761
Fees, Licenses & Permits	1,095,844	1,000,000	1,000,000	1,000,000
Total Resources	1,101,624	1,005,761	1,005,761	1,005,761
Expenditures				
State Aid	1,095,863	1,000,000	1,000,000	1,000,000
Balance Carry Forward (Funds)	5,761	5,761	5,761	5,761
Total Expenditures	1,101,624	1,005,761	1,005,761	1,005,761

Commercial Establishment Fund

Fund Description

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

Commercial Establishment Fund Detail

Object Class	Actuals	Budget	FY 2026	FY 2027	FY 2027
			Current Year EstimateRequest	Total Department	Total Governor's
Resources					
Gov Fund Type Transfers - Other Agencies			264,238	300,303	300,303
Interest			795	250	250

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Fees, Licenses & Permits	312,850	320,000	320,000	320,000
Total Resources	577,883	620,553	620,553	620,553
Expenditures				
Personal Services-Salaries	526,841	581,603	581,603	581,603
Personal Travel In State	22,813	25,000	25,000	25,000
State Vehicle Operation	8,555	9,000	9,000	9,000
Depreciation	3,024	1,000	1,000	1,000
Personal Travel Out of State	—	25	25	25
Office Supplies	—	25	25	25
Professional & Scientific Supplies	—	25	25	25
Other Supplies	—	25	25	25
Printing & Binding	—	25	25	25
Postage	535	2,000	2,000	2,000
Communications	1,035	25	25	25
Rentals	—	25	25	25
Professional & Scientific Services	—	25	25	25
Outside Services	14,525	25	25	25
Advertising & Publicity	—	25	25	25
Outside Repairs/Service	368	500	500	500
Data Processing	—	25	25	25
Attorney General Reimbursements	—	25	25	25
Reimbursement to Other Agencies	187	100	100	100
Gov Fund Type Transfers - Other Agencies Services	—	25	25	25
Equipment - Non-Inventory	—	25	25	25
IT Equipment	—	1,000	1,000	1,000
Total Expenditures	577,883	620,553	620,553	620,553

Water Quality Initiative Fund

Fund Description

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

Water Quality Initiative Fund Detail

Object Class	Actuals	Budget	FY 2026	FY 2027	FY 2027
			FY 2025 Current Year Request	Total Department	Total Governor's

Resources				
Balance Brought Forward (Funds)	12,866,095	4,893,365	4,886,413	4,893,365
Adjustment to Balance Forward	300	—	—	—
Federal Support	994,610	3,775,050	3,775,025	3,775,025
Intra State Receipts	11,326,266	11,075,125	11,075,100	11,075,100
Gov Fund Type Transfers - Other Agencies	18,006	25	25	25
Interest	512,347	10,000	10,000	10,000
Refunds & Reimbursements	246,033	200	200	200
Unearned Receipts	—	25	25	25
Total Resources	25,963,656	19,753,790	19,746,788	19,753,740
Expenditures				
Personal Services-Salaries	1,132,038	1,323,966	1,323,966	1,323,966
Personal Travel In State	17,604	10,025	10,025	10,025
State Vehicle Operation	12,925	10,000	10,000	10,000
Depreciation	34,299	11,400	11,400	11,400
Personal Travel Out of State	15,539	12,525	12,525	12,525
Office Supplies	909	2,025	2,025	2,025
Facility Maintenance Supplies	3,007	25	25	25
Equipment Maintenance Supplies	—	25	25	25
Professional & Scientific Supplies	—	25	25	25
Other Supplies	687	1,025	1,025	1,025
Printing & Binding	1,356	2,550	2,550	2,550
Postage	—	25	25	25
Communications	8,982	7,500	7,500	7,500
Rentals	850	50	50	50
Professional & Scientific Services	227,497	529,025	529,000	529,000
Outside Services	7,568,827	3,613,869	3,613,844	3,613,844
Intra-State Transfers	—	144,515	144,515	144,515
Advertising & Publicity	28,476	30,000	30,000	30,000
Outside Repairs/Service	—	25	25	25
Reimbursement to Other Agencies	587	250	250	250
ITS Reimbursements	6,150	2,500	2,500	2,500
Soil & Water Protection	—	8,650,025	8,650,025	8,650,025
Gov Fund Type Transfers - Other Agencies Services	8,491	6,175	6,175	6,175
Equipment	5,695	50	50	50
Office Equipment	—	25	25	25

Water Quality Initiative Fund Detail

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Equipment - Non-Inventory	—	1,025	1,025	1,025
IT Equipment	5,803	1,500	1,500	1,500
Water Prot Fund Practices-FY00	11,324,770	—	—	—
Other Expense & Obligations	—	25	25	25
Licenses	—	25	25	25
Fees	336	25	25	25
State Aid	—	75	75	75
Agricultural Aid	—	25	25	25
Capitals	665,463	500,100	500,100	500,100
Balance Carry Forward (Funds)	4,893,365	4,893,365	4,886,413	4,893,365
Total Expenditures	25,963,656	19,753,790	19,746,788	19,753,740

Foreign Animal Disease Preparedness and Response Fund

Fund Description

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

Foreign Animal Disease Preparedness and Response Fund Detail

Object Class	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget Estimate	Current Year Request	Total Department	Total Governor's
Resources					
Balance Brought Forward (Funds)		845,747	1,503,898	1,557,609	1,557,609
Federal Support		224,653	25	25	25
Intra State Receipts		1,300,000	1,150,025	1,150,025	1,150,025
Interest		67,025	5,000	5,000	5,000
Refunds & Reimbursements		—	25	25	25
Unearned Receipts		200,000	125	125	125
Total Resources		2,637,426	2,659,098	2,712,809	2,712,809
Expenditures					
Personal Services-Salaries		614,666	471,723	471,723	471,723
Personal Travel In State		24,192	25,000	25,000	25,000
State Vehicle Operation		1,802	2,500	2,500	2,500
Depreciation		15,799	8,700	8,700	8,700
Personal Travel Out of State		8,450	7,500	7,500	7,500
Office Supplies		892	1,500	1,500	1,500

Equipment Maintenance Supplies	—	25	—	—
Professional & Scientific Supplies	—	500	500	500
Other Supplies	18,408	5,000	5,000	5,000
Printing & Binding	—	1,500	1,500	1,500
Postage	5,364	5,000	5,000	5,000
Communications	1,023	1,000	1,000	1,000

Foreign Animal Disease Preparedness and Response Fund Detail

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Rentals	4,704	2,500	2,500	2,500
Professional & Scientific Services	11,025	75,000	75,025	75,025
Outside Services	356,994	100,025	100,025	100,025
Intra-State Transfers	1,849	384,341	384,341	384,341
Advertising & Publicity	334	25	25	25
Outside Repairs/Service	160	500	500	500
Reimbursement to Other Agencies	24	500	500	500
ITS Reimbursements	306	500	500	500
Gov Fund Type Transfers - Other Agencies Services	27,811	25	25	25
Equipment	37,578	100	100	100
Equipment - Non-Inventory	—	2,500	2,500	2,500
IT Equipment	2,146	5,000	5,000	5,000
Other Expense & Obligations	—	500	500	500
State Aid	—	25	25	25
Balance Carry Forward (Funds)	1,503,898	1,557,609	1,611,320	1,611,320
Total Expenditures	2,637,426	2,659,098	2,712,809	2,712,809

Iowa Emergency Food Purchase Program Fund

Fund Description

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

Iowa Emergency Food Purchase Program Fund Detail

Object Class	Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Other	—	25	25	25
Total Resources	—	25	25	25

Expenditures				
State Aid	—	25	25	25
Total Expenditures	—	25	25	25

Water Quality Infrastructure Fund

Fund Description

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

Water Quality Infrastructure Fund Detail

Object Class	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget Estimate	Current Year Request	Total Department	Total Governor's
Resources					
Balance Brought Forward (Funds)		48,910,280	48,804,158	49,432,456	49,433,886
Adjustment to Balance Forward		1,430	—	—	—
Other Taxes		2,391,642	2,053,437	2,053,437	2,053,437
Pari-Mutuel Receipts		14,998,400	15,000,000	15,000,000	15,000,000
Interest		2,388,376	500,000	500,000	500,000
Fees, Licenses & Permits		1,600	50	50	50
Refunds & Reimbursements		1,293,620	25	25	25
Total Resources		69,985,347	66,357,670	66,985,968	66,987,398

Expenditures					
Personal Services-Salaries		766,117	1,064,019	1,064,019	1,064,019
Personal Travel In State		1,217	2,025	2,025	2,025
State Vehicle Operation		—	25	25	25
Depreciation		22,047	25	25	25
Personal Travel Out of State		—	2,000	2,000	2,000
Office Supplies		—	2,000	2,000	2,000
Equipment Maintenance Supplies		—	25	25	25
Professional & Scientific Supplies		—	25	25	25
Other Supplies		—	500	500	500
Printing & Binding		—	500	500	500
Postage		—	25	25	25
Communications		348	25	25	25
Rentals		—	25	25	25

Professional & Scientific Services	700,169	1,250,000	1,250,000	1,250,000
Outside Services	2,994,892	3,221,325	3,221,325	3,221,325
Intra-State Transfers	—	192,040	192,040	192,040
Advertising & Publicity	—	2,500	2,500	2,500
Reimbursement to Other Agencies	—	25	25	25
ITS Reimbursements	—	25	25	25
FY01 Cost Share	758	—	—	—
Soil & Water Protection	—	8,685,050	8,685,050	8,685,050
Gov Fund Type Transfers - Other Agencies Services	150	25	25	25
IT Equipment	—	1,500	1,500	1,500
Water Prot Fund Practices-FY00	14,166,767	—	—	—
Other Expense & Obligations	—	25	25	25
Fees	1,033	25	25	25
State Aid	1,072,813	1,000,025	1,000,025	1,000,025

		FY 2026	FY 2027	FY 2027
		Current Year	Total Department	Total Governor's
		Budget Estimate	Request	Recommended
Water Quality Infrastructure Fund Detail				
Object Class	FY 2025			
	Actuals			
Capitals	1,454,877	1,500,000	1,500,000	1,500,000
Balance Carry Forward (Funds)	48,804,158	49,433,886	50,062,184	50,063,614
Total Expenditures	69,985,347	66,357,670	66,985,968	66,987,398

IDALS ARP Fund

Fund Description

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

IDALS ARP Fund Detail

	FY 2025	FY 2026	FY 2027	FY 2027
		Current Year	Total Department	Total Governor's
Resources				
Balance Brought Forward (Funds)	1,571,931	1,997,604	1,997,604	1,997,604
Intra State Receipts	1,813,000	1,813,000	1,813,000	1,813,000
Other	24,225	15,000	15,000	15,000

		FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Total Resources		3,409,156	3,825,604	3,825,604
Object Class	Actuals	Budget Estimate	Request	Recommended
Resources				
Intra State Receipts	9,666,735	10,100,000	10,100,000	10,100,000
Total Resources	9,666,735	10,100,000	10,100,000	10,100,000
Expenditures				
Personal Services-Salaries	65,125	50,000	50,000	50,000
Professional & Scientific Services	—	25	25	25
Outside Services	5,225,645	7,000,000	7,000,000	7,000,000
Soil & Water Protection	—	499,975	499,975	499,975
Water Prot Fund Practices-FY00	436,249	—	—	—
State Aid	2,228,075	50,000	50,000	50,000
Capitals	1,711,641	2,500,000	2,500,000	2,500,000
Total Expenditures	9,666,735	10,100,000	10,100,000	10,100,000

Choose Iowa Fund

Fund Description

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

Choose Iowa Fund Detail

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year Request	Total Department	Total Governor's
Choose Iowa Fund Detail						
Object Class			FY 2025 Actuals			
Expenditures						
Personal Services-Salaries			279,271	291,779	291,779	291,779
Personal Travel In State			6,820	5,000	5,000	5,000
State Vehicle Operation			—	25	25	25
Personal Travel Out of State			—	5,000	5,000	5,000
Office Supplies			3,087	5,000	5,000	5,000

		FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Other Supplies	14,298	50,000	50,000	50,000
Printing & Binding	18,013	25	25	25
Postage	—	2,500	2,500	2,500
Communications	1,626	1,500	1,500	1,500
Rentals	6,090	5,000	5,000	5,000
Professional & Scientific Services	2,328	125,000	125,000	125,000
Outside Services	77,317	250,000	250,000	250,000
Advertising & Publicity	70,750	64,321	64,321	64,321
Reimbursement to Other Agencies	58	250	250	250
ITS Reimbursements	—	25	25	25
Gov Fund Type Transfers - Other Agencies Services	—	25	25	25
Equipment	—	5,000	5,000	5,000
Equipment - Non-Inventory	—	25	25	25
IT Equipment	208	2,500	2,500	2,500
Other Expense & Obligations	1,523	15,000	15,000	15,000
State Aid	930,165	1,000,025	1,000,025	1,000,025
Balance Carry Forward (Funds)	1,997,604	1,997,604	1,997,604	1,997,604
Total Expenditures	3,409,156	3,825,604	3,825,604	3,825,604

Water Protection Fund

Fund Description

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

Water Protection Fund Detail

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	579,459	329,276	329,276	329,276
Intra State Receipts	2,000,000	2,400,000	2,400,000	2,400,000
Refunds & Reimbursements	3,489	50	50	50
Total Resources	2,582,948	2,729,326	2,729,326	2,729,326

		FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Water Protection Fund Detail				
Object Class	FY 2025 Actuals			
Expenditures				
Personal Services-Salaries	769,024	820,261	820,261	820,261
Personal Travel In State	7,425	13,000	13,000	13,000
State Vehicle Operation	2,615	2,500	2,500	2,500
Depreciation	2,520	2,600	2,600	2,600
Personal Travel Out of State	6,633	5,000	5,000	5,000
Office Supplies	525	13,000	13,000	13,000
Other Supplies	—	700	700	700
Printing & Binding	—	100	100	100
Postage	—	25	25	25
Communications	3,984	5,000	5,000	5,000
Rentals	—	25	25	25
Outside Services	481,155	412,073	412,073	412,073
Advertising & Publicity	—	525	525	525
Outside Repairs/Service	—	25	25	25
Reimbursement to Other Agencies	487	950	950	950
ITS Reimbursements	—	1,000	1,000	1,000
Soil & Water Protection	—	1,122,191	1,122,191	1,122,191
Equipment - Non-Inventory	—	25	25	25
IT Equipment	—	1,000	1,000	1,000
Water Prot Fund Practices-FY00	764,356	—	—	—
Water Protection/Forestry	214,849	—	—	—
Other Expense & Obligations	98	25	25	25
State Aid	—	25	25	25
Balance Carry Forward (Funds)	329,276	329,276	329,276	329,276
Total Expenditures	2,582,948	2,729,326	2,729,326	2,729,326

Alternative Drainage Assistance Fund

Fund Description

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

Alternative Drainage Assistance Fund Detail

		FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Object Class	Actuals	FY 2025 Budget Estimate	FY 2026 Current Year Request	FY 2027 Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)		5,276,528	4,112,465	112,465
Intra State Receipts		—	25	25
Interest		199,143	25,000	25,000
Refunds & Reimbursements		—	25	25
Total Resources		5,475,671	4,137,515	137,515

Alternative Drainage Assistance Fund Detail

Object Class	FY 2025 Actuals	FY 2026 Current Year Request	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Expenditures				
Professional & Scientific Services	—	25,000	20,000	20,000
Outside Services	1,282,193	2,000,000	77,465	77,465
Advertising & Publicity	—	25	25	25
Fees	46	25	25	25
State Aid	—	1,000,000	20,000	20,000
Capitals	80,967	1,000,000	20,000	20,000
Balance Carry Forward (Funds)	4,112,465	112,465	—	—
Total Expenditures	5,475,671	4,137,515	137,515	137,515

EPA Non Point Source Pollution

Fund Description

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

EPA Non Point Source Pollution Detail

		FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Object Class	Actuals	FY 2025 Budget Estimate	FY 2026 Current Year Request	FY 2027 Total Governor's Recommended
Resources				
Intra State Receipts		—	25	—
Gov Fund Type Transfers - Other Agencies		1,544,525	1,999,975	2,000,000

		FY 2026	FY 2027	FY 2027
		Current Year	Total Department	Total Governor's
		Budget Estimate	Request	Recommended
Total Resources	1,544,525	2,000,000	2,000,000	2,000,000
Expenditures				
Personal Services-Salaries	96,205	97,969	97,969	97,969
Personal Travel In State	—	2,200	2,200	2,200
Personal Travel Out of State	—	500	500	500
Office Supplies	—	20,000	20,000	20,000
Professional & Scientific Supplies	—	25	25	25
Other Supplies	—	25	25	25
Printing & Binding	—	25	25	25
Communications	—	500	500	500
Outside Services	536,603	940,906	940,906	940,906
Reimbursement to Other Agencies	48	300	300	300
Soil & Water Protection	—	900,000	900,000	900,000
Gov Fund Type Transfers - Other Agencies Services	71,690	37,500	37,500	37,500
IT Equipment	—	25	25	25
Water Prot Fund Practices-FY00	839,979	—	—	—
Other Expense & Obligations	—	25	25	25
Total Expenditures	1,544,525	2,000,000	2,000,000	2,000,000

Abandoned Mine Lands Grant

Fund Description

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

Abandoned Mine Lands Grant Detail

Object Class	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget Estimate	Current Year Request	Total Department	Total Governor's
Resources					
Balance Brought Forward (Funds)			—	—	—
Federal Support		1,252,177	1,294,406	1,294,406	1,294,406
Gov Fund Type Transfers - Other Agencies		—	25	25	25
Total Resources		1,252,177	1,294,431	1,294,431	1,294,431
Expenditures					
Personal Services-Salaries		909,607	927,806	927,806	927,806
Personal Travel In State		397	10,000	10,000	10,000
State Vehicle Operation		13,613	17,000	17,000	17,000
Depreciation		—	12,600	12,600	12,600
Personal Travel Out of State		4,434	12,700	12,700	12,700
Office Supplies		401	8,000	8,000	8,000
Facility Maintenance Supplies		71	25	25	25
Professional & Scientific Supplies		—	25	25	25
Other Supplies		445	525	525	525
Printing & Binding		—	25	25	25
Uniforms & Related Items		—	1,000	1,000	1,000
Postage		—	25	25	25
Communications		6,649	8,000	8,000	8,000
Rentals		—	25	25	25
Professional & Scientific Services		112,000	11,900	11,925	11,925
Outside Services		4,068	40,800	40,800	40,800
Advertising & Publicity		—	1,000	1,000	1,000
Outside Repairs/Service		—	2,500	2,500	2,500
Reimbursement to Other Agencies		279	325	325	325

Gov Fund Type Transfers - Other Agencies Services	168,372	177,000	177,000	177,000
Equipment	25,802	45,000	45,000	45,000
Equipment - Non-Inventory	—	25	25	25
IT Equipment	—	18,000	18,000	18,000
Other Expense & Obligations	6,000	50	50	50
Licenses	—	25	25	25
Fees	40	50	25	25
Balance Carry Forward (Funds)	—	—	—	—
Total Expenditures	1,252,177	1,294,431	1,294,431	1,294,431

Brucellosis Eradication

Fund Description

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

Brucellosis Eradication Detail

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	2,392,497	—	—	—
Adjustment to Balance Forward	(2,634,619)	—	—	—
Other	407,131	—	—	—
Total Resources	165,009	—	—	—
Expenditures				
Personal Services-Salaries	39,761	—	—	—
Personal Travel In State	4,592	—	—	—
Postage	3	—	—	—
Agricultural Aid	120,652	—	—	—
Total Expenditures	165,009	—	—	—

Grain Indemnity Fund

Fund Description

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

Grain Indemnity Fund Detail

	FY 2026	FY 2027	FY 2027

Object Class	FY 2025 Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	4,741,517	11,286,107	12,329,682	12,329,682
Interest	315,793	50,000	50,000	50,000
Fees, Licenses & Permits	6,276,498	1,000,000	1,000,000	1,000,000
Promotional Checkoffs	—	50	50	50
Other	—	25	25	25
Total Resources	11,333,807	12,336,182	13,379,757	13,379,757
Expenditures				
Personal Services-Salaries	2,853	3,250	3,250	3,250
Personal Travel In State	—	500	500	500
Office Supplies	—	25	25	25
Other Supplies	361	25	25	25

Grain Indemnity Fund Detail

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Printing & Binding	101	25	25	25
Postage	—	25	25	25
Outside Services	160	25	25	25
Intra-State Transfers	—	25	25	25
Advertising & Publicity	3,197	2,500	2,500	2,500
Gov Fund Type Transfers - Attorney General Services	—	25	25	25
Gov Fund Type Transfers - Other Agencies Services	25	25	25	25
Claims	41,003	25	25	25
Other Expense & Obligations	—	25	25	25
Balance Carry Forward (Funds)	11,286,107	12,329,682	13,373,257	13,373,257
Total Expenditures	11,333,807	12,336,182	13,379,757	13,379,757

AML Const. Reclamation Fund

Fund Description

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

AML Const. Reclamation Fund Detail

Object Class	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget Estimate	Current Year Request	Total Department	Total Governor's
Resources					
Federal Support		6,940,512	13,290,675	13,290,500	13,290,500
Total Resources		6,940,512	13,290,675	13,290,500	13,290,500
Expenditures					
Facility Maintenance Supplies		2,911	—	—	—
Professional & Scientific Services		746,005	1,511,225	1,511,500	1,511,500
Outside Services		6,188,711	11,778,950	11,779,000	11,779,000
Advertising & Publicity		126	150	—	—
Gov Fund Type Transfers - Other Agencies Services		2,625	200	—	—
Fees		134	150	—	—
Total Expenditures		6,940,512	13,290,675	13,290,500	13,290,500

Loess Hills Development & Conservation Authority

Fund Description

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

Loess Hills Development & Conservation Authority Detail

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	82	70	82	70
Intra State Receipts	140,000	490,000	490,000	490,000
Interest	172	1,000	1,000	1,000
Total Resources	140,254	491,070	491,082	491,070
Expenditures				
State Aid	140,184	491,000	491,000	491,000
Balance Carry Forward (Funds)	70	70	82	70
Total Expenditures	140,254	491,070	491,082	491,070

Cattle Promotion Fund

Fund Description

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

Cattle Promotion Fund Detail

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year Request	Total Department	Total Governor's
Resources					
Promotional Checkoffs			1,671,935	1,600,000	1,600,000
Total Resources			1,671,935	1,600,000	1,600,000
Expenditures					
Refunds-Other			1,671,935	1,600,000	1,600,000
Total Expenditures			1,671,935	1,600,000	1,600,000

Corn Promotion Fund

Fund Description

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

Corn Promotion Fund Detail

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Promotional Checkoffs	27,728,414	24,558,608	24,558,608	24,558,608
Other	—	102,000	102,000	102,000
Total Resources	27,728,414	24,660,608	24,660,608	24,660,608
Expenditures				
Professional & Scientific Services	32,212	—	—	—
Refunds-Other	27,696,202	24,660,608	24,660,608	24,660,608
Total Expenditures	27,728,414	24,660,608	24,660,608	24,660,608

Egg Fund

Fund Description

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

Egg Fund Detail

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year Request	Total Department	Total Governor's
Resources						
Promotional Checkoffs			940,473	950,000	950,000	950,000
Other			—	18,000	18,000	18,000
Total Resources			940,473	968,000	968,000	968,000
Expenditures						
Refunds-Other			940,473	968,000	968,000	968,000
Total Expenditures			940,473	968,000	968,000	968,000

Soybean Promotion Fund

Fund Description

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

Soybean Promotion Fund Detail

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Promotional Checkoffs	35,535,247	28,000,000	28,000,000	28,000,000
Total Resources	35,535,247	28,000,000	28,000,000	28,000,000
Expenditures				
Refunds-Other	35,535,247	28,000,000	28,000,000	28,000,000
Total Expenditures	35,535,247	28,000,000	28,000,000	28,000,000

Turkey Marketing Fund

Fund Description

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

Turkey Marketing Fund Detail

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			FY 2025	Current Year	Total Department	Total Governor's
			Estimate	Request	Recommended	
Resources						
Promotional Checkoffs			345,879	350,000	350,000	350,000
Total Resources			345,879	350,000	350,000	350,000

Expenditures				
Refunds-Other	345,879	350,000	350,000	350,000
Total Expenditures	345,879	350,000	350,000	350,000

Renewable Fuel Infrastructure Fund

Fund Description

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

Renewable Fuel Infrastructure Fund Detail

Object Class	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget Estimate	Current Year Request	Total Department	Total Governor's
Resources					
Balance Brought Forward (Funds)		20,903,591	26,845,104	27,345,104	26,845,104
Appropriation		500,000	500,000	500,000	500,000
Intra State Receipts		12,000,000	9,999,975	10,000,000	10,000,000
Interest		1,179,077	10,000	10,000	10,000
Refunds & Reimbursements		—	25	—	—
Total Resources		34,582,668	37,355,104	37,855,104	37,355,104
Expenditures					
Personal Services-Salaries		99,382	50,000	50,000	50,000
Personal Travel In State		—	5,000	5,000	5,000
Personal Travel Out of State		—	3,700	3,700	3,700
Office Supplies		276	500	500	500
Other Supplies		—	500	500	500
Printing & Binding		—	500	500	500
Food		—	500	500	500
Outside Services		—	9,975	10,000	10,000
Intra-State Transfers		500,000	500,000	500,000	500,000
Advertising & Publicity		—	11,050	11,050	11,050
Outside Repairs/Service		—	250	250	250
Reimbursement to Other Agencies		342	25	—	—
Gov Fund Type Transfers - Other Agencies Services		—	15,000	15,000	15,000
IT Equipment		—	2,500	2,500	2,500
Other Expense & Obligations		—	500	500	500

State Aid	6,637,564	9,410,000	9,410,000	9,410,000
Appropriation	500,000	500,000	500,000	500,000
Balance Carry Forward (Funds)	26,845,104	26,845,104	27,345,104	26,845,104
Total Expenditures	34,582,668	37,355,104	37,855,104	37,355,104

Attorney General

Mission Statement

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

Description

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

Financial Summary

Governor's Object Category	FY 2025		FY 2026	FY 2027	FY 2027
	Actuals	Budget	Current Year Estimate	Total Department Request	Total Recommended
Resources					
State Appropriations	26,734,985		36,537,927	40,747,870	30,237,438
Receipts from Other Entities	46,744,714		51,183,381	51,453,884	51,453,884
Interest, Dividends, Bonds & Loans	404,120		220,277	265,503	265,503
Fees, Licenses & Permits	3,653,453		4,233,974	4,233,974	4,233,974
Refunds & Reimbursements	5,786,805		3,350,938	5,348,332	5,348,332
Miscellaneous	8,744,974		7,756,300	7,756,300	7,756,300
Beginning Balance and Adjustments	29,044,046		42,374,130	23,726,036	21,076,058
Total Resources	121,113,098		145,656,927	133,531,899	120,371,489
Expenditures					

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Personal Services	37,677,839	41,213,654	44,305,006	42,215,676
Travel & Subsistence	297,917	422,885	499,124	416,034
Supplies & Materials	549,791	796,620	818,791	818,791
Contractual Services and Transfers	14,333,721	28,637,252	28,759,428	21,008,567
Equipment & Repairs	443,014	767,117	686,420	407,917
Claims & Miscellaneous	1,480,324	2,013,852	2,013,625	2,013,625
Licenses, Permits, Refunds & Other	250,819	481,940	486,152	486,152
State Aid & Credits	26,794,189	28,115,506	29,260,266	28,252,616
Appropriations	8,063,937	8,084,047	8,084,047	8,084,047
Reversions	1,577,338	—	—	—
Balance Carry Forward	29,644,208	35,124,053	18,619,040	16,668,064

Financial Summary

	FY 2025	FY 2026 Current Year	FY 2027 Total Department	FY 2027 Total
Governor's				
Object Category	Actuals	Budget Estimate	Request	Recommended
Total Expenditures	121,113,097	145,656,926	133,531,899	120,371,489
Full Time Equivalents	254	268	281	272

Appropriations from General Fund

	FY 2025	FY 2026 Current Year	FY 2027 Total Department	FY 2027 Total
Governor's				
Appropriations	Actuals	Budget Estimate	Request	Recommended
AG Cybersecurity and TechnologyGen 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
Total Justice, Department of	18,392,545	18,916,615	22,848,055	19,675,635

Appropriations from Other Funds

	FY 2025	FY 2026 Current Year	FY 2027 Total Department	FY 2027 Total
Governor's Appropriations	Actuals	Budget Estimate	Request	Recommended
AG Prosecutions, Appeals, Chapter 669 Duties - Fd 0088	2,000,000	2,000,000	2,000,000	2,000,000
AG Cybersecurity and Technology-TRF-0943	278,503	—	278,503	—
Consumer Fraud-Public Education & Enforcement	1,875,000	1,875,000	1,875,000	1,875,000
Older Iowans Consumer Fraud-Public Education & Investigation	125,000	125,000	125,000	125,000

Abating The Opioid Crisis in Iowa-Fund 011P	—	9,537,265	9,537,265	2,477,756
Farm Mediation Services - Fd 0088	300,000	300,000	300,000	300,000
Total Justice, Department of	4,578,503	13,837,265	14,115,768	6,777,756
Consumer Advocate - Fund 0019	3,763,937	3,784,047	3,784,047	3,784,047
Total Consumer Advocate	3,763,937	3,784,047	3,784,047	3,784,047

Appropriations Detail

AG Cybersecurity and Technology-Gen Fd

General Fund

Appropriation Description

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

AG Cybersecurity and Technology-Gen Fd Financial Summary

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Resources				
Appropriation	202,060	202,060	202,060	202,060
Total Resources	202,060	202,060	202,060	202,060
Expenditures				
Office Supplies	1,206	1,900	1,500	1,500
Facility Maintenance Supplies	9,724	10,025	9,500	9,500
Equipment Maintenance Supplies	—	1	7,500	7,500
Other Supplies	979	1,000	1,000	1,000
Communications	67,875	67,900	80,000	80,000
Professional & Scientific Services	2,600	5,000	3,000	3,000
Outside Services	84,730	85,000	—	—
ITS Reimbursements	1,319	1,400	1,500	1,500
Equipment	238	84	5,000	5,000
Equipment - Non-Inventory	4,502	25	5,000	5,000
IT Equipment	28,887	29,725	88,060	88,060
Total Expenditures	202,060	202,060	202,060	202,060

General Office A.G.

General Fund

Appropriation Description

This appropriation funds the following operations: (1) Attorney General's Office comprised of the following functions: (a) Administrative. Administrative Services Division conducts fiscal, personnel, technology, facilities, communications, and public policy development activities. (b) Representation of State and State

Agencies. Several divisions in the office represent the State of Iowa and state agencies including Regents/ Human Services

Division, Revenue Division, Transportation Division, Licensing and Administrative Law Division, Environmental Law Division, and Special Litigation Division. (c) Public Protection. Two divisions provide direct services to the public in the consumer protection area - Consumer Protection Division and Farm Division. (d) Criminal Law. Three divisions are involved in criminal law - Area Prosecutions Division, which provides prosecution services at the request of county attorneys, and Criminal Appeals Division, which represents the State on appeals and in federal habeas corpus actions. (2) Prosecuting Attorney Training Coordinator (PATC). PATC provides training to county attorneys.

General Office A.G. Financial Summary

	FY 2025	FY 2026	FY 2027	FY 2027
		Current Year	Total Department	Total Governor's
Object Class	Actuals	Budget Estimate	Request	Recommended
Resources				
Appropriation	10,539,176	10,913,246	13,844,686	11,672,266
Intra State Receipts	288,974	285,344	285,344	285,344
Reimbursement from Other Agencies	1,562,840	2,786,921	2,404,907	2,404,907
Gov Fund Type Transfers - Attorney General	21,416,206	22,967,155	23,620,818	23,620,818
Gov Fund Type Transfers - Other Agencies	25,733	15,000	15,000	15,000
Refunds & Reimbursements	85,149	91,561	91,660	91,660
Total Resources	33,918,078	37,059,227	40,262,415	38,089,995
Expenditures				
Personal Services-Salaries	31,922,092	34,907,022	37,998,374	35,909,044
Personal Travel In State	173,553	184,551	199,251	172,251
State Vehicle Operation	27,206	26,726	83,291	27,201
Depreciation	42,138	37,475	37,475	37,475
Personal Travel Out of State	21,622	44,533	49,507	49,507
Office Supplies	31,088	74,078	111,277	111,277
Facility Maintenance Supplies	5,118	5,200	1	1
Equipment Maintenance Supplies	8,835	8,804	4,103	4,103
Other Supplies	1,354	3,203	3,301	3,301
Printing & Binding	11,688	15,978	7,428	7,428
Drugs & Biologicals	—	—	250	250
Food	361	276	1	1
Postage	8,429	10,702	12,477	12,477
Communications	72,741	112,576	106,671	106,671
Rentals	5,010	11,051	22,250	22,250
Professional & Scientific Services	236,682	181,204	163,679	163,679
Outside Services	389,246	434,880	448,880	448,880
Intra-State Transfers	—	500	500	500

Advertising & Publicity	19,088	29,153	30,902	30,902
Outside Repairs/Service	—	651	651	651
Auditor of State Reimbursements	1,332	—	—	—
Reimbursement to Other Agencies	488,582	500,186	500,836	500,836
ITS Reimbursements	181,174	183,473	189,172	189,172
IT Outside Services	—	1	1	1
Gov Fund Type Transfers - Auditor of State Services	—	1,401	2,400	2,400
Gov Fund Type Transfers - Other Agencies Services	123	2,504	3,403	3,403
Equipment	—	250	—	—
Office Equipment	279	51	51	51
Equipment - Non-Inventory	8,048	101	1,001	1,001
IT Equipment	232,232	257,305	255,805	255,805
Other Expense & Obligations	12,374	13,752	13,525	13,525
Licenses	—	25	—	—
Fees	12,613	11,409	15,048	15,048
Refunds-Other	—	206	904	904
State Aid	50	—	—	—

General Office A.G. Financial Summary

	FY 2026	FY 2027	FY 2027
	Current Year	Total Department	Total Governor's
Object Class	Budget Estimate	Request	Recommended
Reversions	—	—	—
Total Expenditures	33,918,078	37,059,227	40,262,415
			38,089,995

Victim Assistance Grants

General Fund

Appropriation Description

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

Victim Assistance Grants Financial Summary

	FY 2026	FY 2027	FY 2027
	Current Year	Total Department	Total Governor's
Object Class	Budget Estimate	Request	Recommended
Resources			
Balance Brought Forward (Approps)	2,844,858	2,426,525	2,520,291
Appropriation	5,016,708	5,166,708	6,166,708
Federal Support	15,167,431	15,437,385	17,186,385
Intra State Receipts	500,000	3,150,000	3,150,000

Gov Fund Type Transfers - Other Agencies	3,861,532	1,749,000	—	—
Total Resources	27,390,529	27,929,618	29,023,384	27,559,327
Expenditures				
Intra-State Transfers	1,145,768	1,490,000	1,350,000	1,350,000
Gov Fund Type Transfers - Other Agencies Services	—	150,000	150,000	150,000
State Aid	23,818,236	24,233,384	25,373,384	24,373,384
Balance Carry Forward (Approps)	2,426,525	2,056,234	2,150,000	1,685,943
Total Expenditures	27,390,529	27,929,618	29,023,384	27,559,327

Legal Services Poverty Grants

General Fund

Appropriation Description

Legal Services Poverty Grants allow contracting for services with Iowa Legal Aid for civil legal services for lowincome Iowans.

Legal Services Poverty Grants Financial Summary

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	2,634,601	2,634,601	2,634,601	2,634,601
Total Resources	2,634,601	2,634,601	2,634,601	2,634,601
Expenditures				
State Aid	2,634,601	2,634,601	2,634,601	2,634,601
Total Expenditures	2,634,601	2,634,601	2,634,601	2,634,601

Consumer Advocate - Fund 0019

Commerce Revolving Fund

Appropriation Description

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

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

5. Acts as attorney for and represents all consumers generally and the public generally in proceedings before federal and state agencies and related judicial review proceedings and appeals, at the discretion of the Consumer Advocate.

From the Commerce Revolving Fund - 0019.

Consumer Advocate - Fund 0019 Financial Summary

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			EstimateRequest	Current Year Recommended	Total Department	Total Governor's
Resources						
Appropriation			3,450,713	3,784,047	3,784,047	3,784,047
Salary Adjustment			313,224	—	—	—

Consumer Advocate - Fund 0019 Financial Summary

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Reimbursement from Other Agencies	1,618	500	500	500
Total Resources	3,765,555	3,784,547	3,784,547	3,784,547

Expenditures				
Personal Services-Salaries	2,457,520	2,874,880	2,874,880	2,874,880
Personal Travel In State	9,452	20,000	20,000	20,000
Personal Travel Out of State	10,977	25,000	25,000	25,000
Office Supplies	36,991	40,000	40,000	40,000
Equipment Maintenance Supplies	—	2,000	2,000	2,000
Printing & Binding	1,440	2,000	2,000	2,000
Postage	56	500	500	500
Communications	9,976	13,000	13,000	13,000
Professional & Scientific Services	64,856	130,000	130,000	130,000
Outside Services	—	10,000	10,000	10,000
Intra-State Transfers	407,853	417,557	417,557	417,557
Advertising & Publicity	—	500	500	500
Reimbursement to Other Agencies	86,061	85,000	85,000	85,000
ITS Reimbursements	18,719	35,000	35,000	35,000
IT Outside Services	8,780	12,000	12,000	12,000
Gov Fund Type Transfers - Attorney General Services	32,079	35,000	35,000	35,000
Gov Fund Type Transfers - Auditor of State Services	—	2,000	2,000	2,000

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Gov Fund Type Transfers - Other Agencies Services	27,709	60,110	60,110	60,110
Office Equipment	897	5,000	5,000	5,000
IT Equipment	16,285	15,000	15,000	15,000
Reversions	575,903	—	—	—
Total Expenditures	3,765,555	3,784,547	3,784,547	3,784,547

AG Prosecutions, Appeals, Chapter 669 Duties - Fd 0088

Consumer Education Fund

Appropriation Description

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

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

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Resources				
Appropriation	2,000,000	2,000,000	2,000,000	2,000,000
Total Resources	2,000,000	2,000,000	2,000,000	2,000,000
Expenditures				
Gov Fund Type Transfers - Attorney General Services	2,000,000	2,000,000	2,000,000	2,000,000
Total Expenditures	2,000,000	2,000,000	2,000,000	2,000,000

Farm Mediation Services - Fd 0088

Consumer Education Fund

Appropriation Description

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

Farm Mediation Services - Fd 0088 Financial Summary

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Resources				
Appropriation	300,000	300,000	300,000	300,000
Total Resources	300,000	300,000	300,000	300,000
Expenditures				
State Aid	300,000	300,000	300,000	300,000

Total Expenditures	300,000	300,000	300,000	300,000

Consumer Fraud-Public Education & Enforcement

Consumer Education Fund

Appropriation Description

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

Consumer Fraud-Public Education & Enforcement Financial Summary

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	1,875,000	1,875,000	1,875,000	1,875,000
Total Resources	1,875,000	1,875,000	1,875,000	1,875,000
Expenditures				
Gov Fund Type Transfers - Attorney General Services	1,875,000	1,875,000	1,875,000	1,875,000
Total Expenditures	1,875,000	1,875,000	1,875,000	1,875,000

Older Iowans Consumer Fraud-Public Education & Investigation

Consumer Education Fund

Appropriation Description

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

Older Iowans Consumer Fraud-Public Education & Investigation Financial Summary

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year Request	Total Department	Total Governor's
Resources					
Appropriation			125,000	125,000	125,000
Total Resources			125,000	125,000	125,000
Expenditures					
Gov Fund Type Transfers - Attorney General Services			125,000	125,000	125,000
Total Expenditures			125,000	125,000	125,000

Abating The Opioid Crisis in Iowa-Fund 011P

Opioid Settlement Fund**Appropriation Description**

Abating The Opioid Crisis in Iowa-Fund 011P. 2025 Legislative Session, HF 1038, changing Code section 12.51.

Abating The Opioid Crisis in Iowa-Fund 011P Financial Summary

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	—	9,537,265	9,537,265	2,477,756
Total Resources	—	9,537,265	9,537,265	2,477,756
Expenditures				
Outside Services	—	9,537,265	9,537,265	2,477,756
Total Expenditures	—	9,537,265	9,537,265	2,477,756

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

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

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

Object Class	Actuals	Budget	FY 2026	FY 2027	FY 2027	
			Current Year FY 2025 EstimateRequest	Total Department	Total Governor's	
Resources						
Balance Brought Forward (Approps)			1,717,248	—	1,717,248	—
Total Resources			1,717,248	—	1,717,248	—
Expenditures						
Outside Services			720,835	—	—	—
Balance Carry Forward (Approps)			—	—	1,717,248	—
Reversions			996,413	—	—	—
Total Expenditures			1,717,248	—	1,717,248	—

AG Cybersecurity and Technology-TRF-0943**Technology Reinvestment Fund****Appropriation Description**

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

AG Cybersecurity and Technology-TRF-0943 Financial Summary

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year Request	Total Department	Total Governor's
Resources						
Balance Brought Forward (Approps)			176,973	431,766	176,973	—
Appropriation			278,503	—	278,503	—
Total Resources			455,476	431,766	455,476	—
Expenditures						
Office Supplies			—	5,000	—	—
Professional & Scientific Services			—	2,500	—	—
Outside Services			—	2,500	—	—
IT Equipment			23,710	421,766	278,503	—
Balance Carry Forward (Approps)			431,766	—	176,973	—
Total Expenditures			455,476	431,766	455,476	—

Fund Detail

Attorney General Fund Detail

Funds	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Justice, Department of	48,120,264	56,214,831	53,840,845	44,316,912
Victim Compensation Fund	18,987,478	22,167,708	20,953,248	20,321,672
AG-Federal Forfeiture Asset Sharing	44	46	45	46
Consumer Education Fund	14,596,708	11,236,146	10,873,707	9,297,368
Human Trafficking Victim Fund	28,656	20,815	17,384	9,733
Tuition Refund Fund	120,145	125,147	118,937	125,148
Iowa Opioid Abatement Settlement Fund	1,721,552	1,512,769	778,121	86,769
Opioid Settlement Fund	1,717,248	9,537,265	11,254,513	2,477,756
Pesticide Litigation Fund	1,043,409	1,005,612	963,069	1,432,037
Court Ordered Environmental Crime Fines	19,843	25,118	18,282	19,133
Consumer Credit Administration Fund	730,427	1,114,175	592,776	1,051,052
Elderly Victims Fraud Fund	—	2	2	2
Fine Paper Anti Trust	3,060,981	3,083,555	2,326,941	3,203,162
Forfeited Property	515,160	645,904	466,347	729,304
Consumer Fraud Refunds	5,123,137	5,308,803	5,021,997	5,563,730
Technology Reinvestment Fund	455,476	431,766	455,476	—
Consumer Advocate	8,847,566	21,616,589	7,568,594	7,568,594
Commerce Revolving Fund	8,847,566	21,616,589	7,568,594	7,568,594

Victim Compensation Fund

Fund Description

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

Victim Compensation Fund Detail

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	5,700,453	8,464,460	7,250,000	6,618,424
Adjustment to Balance Forward	18,705	—	—	—
Federal Support	3,220,014	3,659,973	3,659,973	3,659,973
Intra State Receipts	685,437	900,000	900,000	900,000

Gov Fund Type Transfers - Attorney General	—	219,950	219,950	219,950
Gov Fund Type Transfers - Other Agencies	14,529	10,000	10,000	10,000
Refunds & Reimbursements	612,133	1,163,325	1,163,325	1,163,325
Other	8,736,207	7,750,000	7,750,000	7,750,000
Total Resources	18,987,478	22,167,708	20,953,248	20,321,672

Victim Compensation Fund Detail

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Expenditures				
Personal Services-Salaries	3,298,227	3,431,752	3,431,752	3,431,752
Personal Travel In State	8,768	46,500	46,500	46,500
State Vehicle Operation	—	50	50	50
Personal Travel Out of State	4,202	38,025	38,025	38,025
Office Supplies	17,807	30,975	30,975	30,975
Equipment Maintenance Supplies	2,755	2,000	2,000	2,000
Professional & Scientific Supplies	20,726	18,050	13,000	13,000
Other Supplies	12,675	20,925	25,975	25,975
Printing & Binding	14,007	19,000	19,000	19,000
Drugs & Biologicals	347,038	500,000	500,000	500,000
Postage	17,514	25,000	25,000	25,000
Communications	26,247	12,375	12,375	12,375
Rentals	12,166	10,000	10,000	10,000
Professional & Scientific Services	3,445,987	4,261,848	4,261,848	4,261,848
Outside Services	51,743	337,525	337,525	337,525
Intra-State Transfers	630,833	3,155,000	3,155,000	3,155,000
Advertising & Publicity	—	1,000	1,000	1,000
Outside Repairs/Service	—	600	600	600
Reimbursement to Other Agencies	85,449	50,000	50,000	50,000
ITS Reimbursements	80,214	20,000	20,000	20,000
IT Outside Services	576,119	492,609	492,609	492,609
Gov Fund Type Transfers - Attorney General Services	200,000	70,000	70,000	70,000
Gov Fund Type Transfers - Auditor of State Services	—	3,000	3,000	3,000
Gov Fund Type Transfers - Other Agencies Services	28,500	15,000	15,000	15,000
Equipment	—	1,000	1,000	1,000

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Office Equipment	—	1,000	1,000	1,000
Equipment - Non-Inventory	—	1,000	1,000	1,000
IT Equipment	127,936	34,785	30,000	30,000
Claims	1,467,782	2,000,000	2,000,000	2,000,000
Other Expense & Obligations	168	100	100	100
Licenses	50	—	—	—
Fees	—	50	50	50
Refunds-Other	28,405	20,000	20,000	20,000
State Aid	16,181	455,215	460,000	460,000
Aid to Individuals	1,520	474,900	474,900	474,900
Balance Carry Forward (Funds)	8,464,460	6,618,424	5,403,964	4,772,388
Total Expenditures	18,987,478	22,167,708	20,953,248	20,321,672

AG-Federal Forfeiture Asset Sharing

Fund Description

G-Federal Forfeiture Asset Sharing

AG-Federal Forfeiture Asset Sharing Detail

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	41	44	43	44
Interest	3	2	2	2
Total Resources	44	46	45	46
Expenditures				
Office Supplies	—	2	2	2
Balance Carry Forward (Funds)	44	44	43	44
Total Expenditures	44	46	45	46

Consumer Education Fund

Fund Description

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

Consumer Education Fund Detail

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year	Total Department	Total Governor's
			Request	Request	Recommendation
Resources					
Balance Brought Forward (Funds)		6,923,034	5,986,096	3,956,385	2,380,046
Appropriation		4,300,000	4,300,000	4,300,000	4,300,000
Intra State Receipts		—	25	1	1
Reimbursement from Other Agencies		—	25	1	1
Interest		296,858	200,000	250,000	250,000
Refunds & Reimbursements		3,076,816	750,000	2,367,320	2,367,320
Total Resources		14,596,708	11,236,146	10,873,707	9,297,368

Expenditures					
Professional & Scientific Services		9,000	249,975	1	1
Outside Services		468	25	—	—
Attorney General Reimbursements		—	5,000	—	—
Gov Fund Type Transfers - Attorney General Services		4,000,000	4,000,000	4,500,000	4,500,000
Gov Fund Type Transfers - Auditor of State Services		1,144	1,000	—	—

Consumer Education Fund Detail

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommendation
Refunds-Other	—	100	—	—
State Aid	300,000	300,000	300,000	300,000
Appropriation	4,300,000	4,300,000	4,300,000	4,300,000
Balance Carry Forward (Funds)	5,986,096	2,380,046	1,773,706	197,367
Total Expenditures	14,596,708	11,236,146	10,873,707	9,297,368

Human Trafficking Victim Fund

Fund Description

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

Human Trafficking Victim Fund Detail

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year	Total Department	Total Governor's
			Request	Request	Recommendation
Resources					

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Balance Brought Forward (Funds)	19,889	14,514	11,083	3,432
Intra State Receipts	—	1	1	1
Other	8,767	6,300	6,300	6,300
Total Resources	28,656	20,815	17,384	9,733

Expenditures				
Printing & Binding	—	1	1	1
Outside Services	—	1	1	1
Advertising & Publicity	—	1	1	1
State Aid	14,142	17,380	17,380	9,730
Balance Carry Forward (Funds)	14,514	3,432	1	—
Total Expenditures	28,656	20,815	17,384	9,733

Tuition Refund Fund

Fund Description

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

Tuition Refund Fund Detail

Object Class	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget Estimate	Current Year Request	Total Department	Total Governor's
Resources					
Balance Brought Forward (Funds)		114,991	120,145	118,934	125,145
Gov Fund Type Transfers - Attorney General		—	1	1	1
Interest		5,154	5,000	1	1
Refunds & Reimbursements		—	1	1	1
Total Resources		120,145	125,147	118,937	125,148
Expenditures					
Gov Fund Type Transfers - Attorney General Services		—	1	1	1
State Aid		—	1	1	1
Balance Carry Forward (Funds)		120,145	125,145	118,935	125,146
Total Expenditures		120,145	125,147	118,937	125,148

Consumer Fraud Refunds

Fund Description

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

Consumer Fraud Refunds Detail

Object Class	Actuals	Budget	FY 2026	FY 2027	FY 2027
			FY 2025	Current Year	Total Governor's
Estimate	Request	Recommended	Total Department	Total Governor's	
Resources					
Balance Brought Forward (Funds)	4,824,845	4,857,703	4,186,995	4,728,728	
Adjustment to Balance Forward	715	—	—	—	
Intra State Receipts	—	1,000	1	1	
Reimbursement from Other Agencies	—	100	1	1	
Refunds & Reimbursements	297,578	450,000	835,000	835,000	
Total Resources	5,123,137	5,308,803	5,021,997	5,563,730	
Expenditures					
Personal Travel Out of State	—	25	25	25	
Professional & Scientific Services	55,984	80,000	50,000	50,000	
Outside Services	—	25	25	25	
Attorney General Reimbursements	—	50,000	335,000	335,000	
Gov Fund Type Transfers - Attorney General Services	—	25	25	25	
Refunds-Other	209,451	450,000	450,000	450,000	
Balance Carry Forward (Funds)	4,857,703	4,728,728	4,186,922	4,728,655	
Total Expenditures	5,123,137	5,308,803	5,021,997	5,563,730	

Auditor of State

Mission Statement

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

Description

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

of the State Executive Council, the State Appeal Board, the Iowa Telecommunications and Technology Commission, State Rate Setting Committee, and the Tobacco Settlement Authority Board.

Financial Summary

Governor's Object Category	FY 2025	FY 2026 Current Year	FY 2027 Total Department	FY 2027 Total
	Actuals	Budget Estimate	Request	Recommended
Resources				
State Appropriations	1,050,686	1,002,686	1,712,642	1,002,686
Receipts from Other Entities	3,685,501	5,100,355	5,100,355	5,100,355
Fees, Licenses & Permits	1,139,151	1,200,000	1,200,000	1,200,000
Refunds & Reimbursements	7,509,504	6,616,984	6,616,984	6,616,984
Miscellaneous	285,690	220,000	220,000	220,000
Total Resources	13,670,532	14,140,025	14,849,981	14,140,025
Expenditures				
Personal Services	12,317,858	12,641,025	13,350,981	13,350,981
Travel & Subsistence	167,824	213,500	213,500	213,500
Supplies & Materials	74,072	76,500	76,500	(633,456)
Contractual Services and Transfers	587,766	743,500	743,500	743,500
Equipment & Repairs	433,911	450,000	450,000	450,000
Claims & Miscellaneous	246	2,000	2,000	2,000
Licenses, Permits, Refunds & Other	88,855	13,500	13,500	13,500
Total Expenditures	13,670,532	14,140,025	14,849,981	14,140,025
Full Time Equivalents	103	104	107	107

Appropriations from General Fund

Governor's Appropriations	FY 2025	FY 2026 Current Year	FY 2027 Total Department	FY 2027 Total
	Actuals	Budget Estimate	Request	Recommended
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	—	—	—
Total Auditor Of State	1,050,686	1,002,686	1,712,642	1,002,686

Appropriations Detail

Auditor of State - General Office

General Fund

Appropriation Description

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

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

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

Auditor of State - General Office Financial Summary

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Resources				
Appropriation	1,002,686	1,002,686	1,712,642	1,002,686
Reimbursement from Other Agencies	15,260	35,000	35,000	35,000
Gov Fund Type Transfers - Auditor of State	3,670,241	5,065,355	5,065,355	5,065,355
Fees, Licenses & Permits	1,139,151	1,200,000	1,200,000	1,200,000
Refunds & Reimbursements	7,509,504	6,616,984	6,616,984	6,616,984
Other	285,690	220,000	220,000	220,000
Total Resources	13,622,532	14,140,025	14,849,981	14,140,025
Expenditures				
Personal Services-Salaries	12,269,858	12,641,025	13,350,981	13,350,981
Personal Travel In State	160,834	200,000	200,000	200,000
Personal Travel Out of State	6,989	13,500	13,500	13,500
Office Supplies	32,211	32,000	32,000	(677,956)
Professional & Scientific Supplies	38,535	40,000	40,000	40,000
Printing & Binding	2,120	2,500	2,500	2,500
Postage	1,207	2,000	2,000	2,000
Communications	61,746	85,000	85,000	85,000
Rentals	4,680	5,000	5,000	5,000
Professional & Scientific Services	291,924	410,000	410,000	410,000
Outside Services	806	10,000	10,000	10,000
Outside Repairs/Service	1,489	3,500	3,500	3,500
Reimbursement to Other Agencies	193,462	190,000	190,000	190,000
ITS Reimbursements	33,660	40,000	40,000	40,000
Office Equipment	—	10,000	10,000	10,000
IT Equipment	433,911	440,000	440,000	440,000
Other Expense & Obligations	246	2,000	2,000	2,000
Licenses	2,322	3,500	3,500	3,500
Refunds-Other	86,533	10,000	10,000	10,000
Total Expenditures	13,622,532	14,140,025	14,849,981	14,140,025

Auditor of State - Transition costs of State Entities

General Fund

Appropriation Description

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

Auditor of State - Transition costs of State Entities Financial Summary

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year Request	Total Department	Total Governor's
Resources						
Appropriation			48,000		—	—
Total Resources			48,000		—	—
Expenditures						
Personal Services-Salaries			48,000		—	—
Total Expenditures			48,000		—	—

Blind, Iowa Commission for the

Mission Statement

Empower blind Iowans to be gainfully employed and live independently.

Description

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

Financial Summary

Governor's Object Category	FY 2025		FY 2026	FY 2027	FY 2027
	Actuals	Budget	Current Year Estimate	Total Department Recommended	Total
Resources					
State Appropriations	3,087,171		3,207,190	3,207,190	3,207,190
Receipts from Other Entities	8,225,983		9,329,517	9,259,116	9,259,116
Interest, Dividends, Bonds & Loans	185,346		17,687	17,687	17,687
Refunds & Reimbursements	6,397		6,902	6,902	6,902
Sales, Rents & Services	—		1	2	2
Miscellaneous	93,678		62,473	62,475	62,475
Beginning Balance and Adjustments	4,153,758		4,405,991	4,306,836	4,133,026
Total Resources	15,752,333		17,029,761	16,860,208	16,686,398
Expenditures					
Personal Services	6,668,972		8,185,377	7,848,142	7,848,142
Travel & Subsistence	255,868		260,328	260,328	260,328
Supplies & Materials	111,404		91,464	91,464	91,464
Contractual Services and Transfers	1,113,766		1,182,939	1,449,771	1,449,771
Equipment & Repairs	993,722		1,243,131	1,243,131	1,243,131
Claims & Miscellaneous	6,767		6,635	6,635	6,635
Licenses, Permits, Refunds & Other	1,808		—	—	—
State Aid & Credits	2,151,659		1,926,861	1,926,866	1,926,866
Reversions	42,375		—	—	—
Balance Carry Forward	4,405,991		4,133,026	4,033,871	3,860,061

Total Expenditures	15,752,333	17,029,761	16,860,208	16,686,398
Full Time Equivalents	76	104	84	84

Appropriations from General Fund

Appropriations	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Department for the Blind	3,087,171	3,207,190	3,207,190	3,207,190
Total Blind, Department of	3,087,171	3,207,190	3,207,190	3,207,190

Appropriations Detail

Department for the Blind

General Fund

Appropriation Description

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

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

Department for the Blind Financial Summary

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year	Total Department	Total Governor's
RequestRecommended					
Resources					
Balance Brought Forward (Approps)		29,769	42,374	—	42,374
Appropriation		3,087,171	3,207,190	3,207,190	3,207,190
Federal Support		8,023,288	8,974,517	8,904,108	8,904,108
Local Governments		43,147	—	—	—
Gov Fund Type Transfers - Other Agencies		159,548	355,000	355,000	355,000
Refunds & Reimbursements		—	1	1	1
Other Sales & Services		—	1	1	1
Other		—	1	1	1
Total Resources		11,342,923	12,579,084	12,466,301	12,508,675
Expenditures					
Personal Services-Salaries		6,668,972	8,185,377	7,848,142	7,848,142
Personal Travel In State		151,027	165,637	165,637	165,637
State Vehicle Operation		42,981	33,460	33,460	33,460
Depreciation		24,365	30,956	30,956	30,956
Personal Travel Out of State		37,496	30,125	30,125	30,125
Office Supplies		35,317	35,066	35,066	35,066

Facility Maintenance Supplies	41,922	27,070	27,070	27,070
Equipment Maintenance Supplies	1,088	—	—	—
Other Supplies	13,753	10,400	10,400	10,400
Printing & Binding	749	2,042	2,042	2,042
Food	11,548	10,513	10,513	10,513
Postage	3,722	3,268	3,268	3,268

Department for the Blind Financial Summary

Object Class	FY 2025		FY 2026	FY 2027	FY 2027
	Actuals	Budget Estimate	Current Year Request	Total Department	Total Governor's
Communications		92,132	92,358	92,358	92,358
Rentals		103,298	119,687	29,687	29,687
Utilities		118,398	157,234	157,234	157,234
Professional & Scientific Services		543	3,726	3,726	3,726
Outside Services		163,272	164,185	164,185	164,185
Advertising & Publicity		1,741	1,540	1,540	1,540
Outside Repairs/Service		308,626	193,897	193,897	193,897
Reimbursement to Other Agencies		250,196	187,442	437,442	437,442
ITS Reimbursements		24,898	22,200	129,026	129,026
Gov Fund Type Transfers - Auditor of State Services		17,890	12,817	12,817	12,817
Gov Fund Type Transfers - Other Agencies Services		8,184	—	—	—
Equipment		235,550	396,200	396,200	396,200
Equipment - Non-Inventory		241,523	149,200	149,200	149,200
IT Equipment		516,957	692,979	692,979	692,979
Other Expense & Obligations		6,767	6,635	6,635	6,635
Refunds-Other		1,808	—	—	—
Aid to Individuals		2,133,452	1,802,696	1,802,696	1,802,696
Balance Carry Forward (Approps)		42,374	42,374	—	42,374
Reversions		42,375	—	—	—
Total Expenditures		11,342,923	12,579,084	12,466,301	12,508,675

Fund Detail

Gifts, Bequests, and Program Income

Fund Description

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

Gifts, Bequests, and Program Income Detail

Governor's Object Class	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget Estimate	Current Year Request	Total Department	Total
Resources					
Balance Brought Forward (Funds)		4,123,989	4,363,617	4,306,836	4,090,652
Intra State Receipts		—	—	8	8
Interest		185,346	17,687	17,687	17,687
Refunds & Reimbursements		6,397	6,901	6,901	6,901
Other Sales & Services		—	—	1	1
Unearned Receipts		93,678	62,455	62,456	62,456
Other		—	17	18	18
Total Resources		4,409,410	4,450,677	4,393,907	4,177,723
Expenditures					
Personal Travel In State		—	150	150	150
Office Supplies		—	1,501	1,501	1,501
Other Supplies		2,610	1,602	1,602	1,602
Food		696	2	2	2
Rentals		120	502	502	502
Intra-State Transfers		—	225,650	225,656	225,656
Advertising & Publicity		24,468	1,701	1,701	1,701
Equipment - Non-Inventory		—	1	1	1
IT Equipment		(309)	4,751	4,751	4,751
Aid to Individuals		18,208	124,165	124,170	124,170
Balance Carry Forward (Funds)		4,363,617	4,090,652	4,033,871	3,817,687
Total Expenditures		4,409,410	4,450,677	4,393,907	4,177,723

Corrections, Department of

Mission Statement

Creating Opportunities for Safer Communities.

Description

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

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

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

Financial Summary

Object Category	Actuals	FY 2026		FY 2027	
		FY 2025	Current Year	Total Department	Total Governor's
		Budget Estimate	Request	Recommended	
Resources					
State Appropriations		444,202,246	449,911,857	449,911,857	454,911,857
Receipts from Other Entities		18,333,241	23,479,482	17,485,919	17,485,919
Interest, Dividends, Bonds & Loans		772,718	340,380	340,380	340,380
Fees, Licenses & Permits		8,402,668	6,705,985	6,467,395	6,467,395
Refunds & Reimbursements		17,518,887	17,283,169	17,521,759	17,521,759
Sales, Rents & Services		47,020,253	30,063,509	30,063,509	30,063,509
Miscellaneous		159,420	149,819	149,819	149,819
Beginning Balance and Adjustments		27,088,506	39,475,446	22,837,464	32,868,436
Total Resources		563,497,938	567,409,647	544,778,102	559,809,074
Expenditures					
Personal Services		381,057,823	391,392,254	391,392,254	396,892,254
Travel & Subsistence		3,274,814	2,274,314	2,282,424	2,282,424
Supplies & Materials		56,076,064	49,423,681	49,380,349	49,295,349
Contractual Services and Transfers		62,034,685	74,348,440	68,677,237	67,319,422
Equipment & Repairs		5,935,027	4,278,318	4,206,602	4,262,951
Claims & Miscellaneous		8,304,636	7,673,677	7,673,672	7,673,672
Licenses, Permits, Refunds & Other		3,030,121	3,450,425	3,449,825	3,449,825
Plant Improvements & Additions		7,106	1,700,101	1,700,101	1,700,101
Appropriation Transfer Out Legislative not 8.39		1,921,898	—	—	—

Financial Summary

Object Category	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Reversions	559,380	—	—	—
Balance Carry Forward	41,296,385	32,868,436	16,015,638	26,933,076
Total Expenditures	563,497,939	567,409,647	544,778,102	559,809,074
Full Time Equivalents	3,550	3,840	3,853	3,853

Appropriations from General Fund

Appropriations	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
CBC District I	16,826,981	17,301,981	17,395,981	17,395,981
Total Community Based Corrections	16,826,981	17,301,981	17,395,981	17,395,981
District 1 CBC District II	13,637,109	13,945,725	14,105,725	14,105,725
Total Community Based Corrections	13,637,109	13,945,725	14,105,725	14,105,725
District 2 CBC District III	8,615,128	8,915,376	8,915,376	8,915,376
Total Community Based Corrections	8,615,128	8,915,376	8,915,376	8,915,376
District 3 CBC District IV	6,465,898	6,465,898	6,563,898	6,563,898
Total Community Based Corrections	6,465,898	6,465,898	6,563,898	6,563,898
District 4 CBC District V	24,328,291	25,006,813	25,194,813	25,194,813
Total Community Based Corrections	24,328,291	25,006,813	25,194,813	25,194,813
District 5 CBC District VI	17,128,661	17,406,811	17,554,811	17,554,811
Total Community Based Corrections	17,128,661	17,406,811	17,554,811	17,554,811
District 6 CBC District VII	10,671,655	11,003,457	11,003,457	11,003,457
Total Community Based Corrections	10,671,655	11,003,457	11,003,457	11,003,457
District 7 CBC District VIII	10,001,148	10,241,148	10,259,926	10,259,926
Total Community Based Corrections	10,001,148	10,241,148	10,259,926	10,259,926
District 8 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	1,397,006	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 -	28,065	28,065	28,065	28,065
DOC wide DOC - Department Wide Duties	8,654,633	5,905,778	—	5,500,000
Total Corrections-Central Office	22,584,718	20,797,377	16,791,599	21,876,599
Ft. Madison Institution	45,522,762	46,561,722	46,734,722	46,724,722
Total Corrections - Fort Madison	45,522,762	46,561,722	46,734,722	46,724,722
Anamosa Institution	39,548,065	39,358,974	40,265,974	40,255,974

Total Corrections - Anamosa	39,548,065	39,358,974	40,265,974	40,255,974
Oakdale Institution	58,650,792	58,954,020	59,354,020	59,344,020
DOC Institutional Pharmaceuticals	9,925,417	10,175,417	10,175,417	10,175,417
Total Corrections - Oakdale	68,576,209	69,129,437	69,529,437	69,519,437
Newton Institution	31,522,181	32,279,092	32,519,092	32,509,092
Total Corrections - Newton	31,522,181	32,279,092	32,519,092	32,509,092
Mt. Pleasant Inst.	29,729,489	30,356,297	30,629,297	30,619,297
Total Corrections - Mt Pleasant	29,729,489	30,356,297	30,629,297	30,619,297
Rockwell City Institution	11,364,524	11,721,579	11,921,579	11,916,579
Total Corrections - Rockwell City	11,364,524	11,721,579	11,921,579	11,916,579

Appropriations from General Fund

		FY 2026	FY 2027	FY 2027
	FY 2025	Current Year	Total Department	Total Governor's
Appropriations	Actuals	Budget Estimate	Request	Recommended
Clarinda Institution	28,625,610	29,252,380	29,688,380	29,678,380
Total Corrections - Clarinda	28,625,610	29,252,380	29,688,380	29,678,380
Mitchellville Institution	25,774,394	26,082,539	26,360,539	26,350,539
Total Corrections - Mitchellville	25,774,394	26,082,539	26,360,539	26,350,539
Ft. Dodge Institution	33,279,423	34,085,251	34,477,251	34,467,251
Total Corrections - Fort Dodge	33,279,423	34,085,251	34,477,251	34,467,251

Appropriations Detail

CBC District I

General Fund

Appropriation Description

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

CBC District I Financial Summary

Object Category	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year	Total Department	Total Governor's
			Request		
			Recommended		
Resources					
Adjustment to Balance Forward		(811)	—	—	—
Balance Brought Forward (Approps)		811	—	—	—
Appropriation	16,826,981		17,301,981	17,395,981	17,395,981
Local Governments	541,662		284,288	284,288	284,288
Intra State Receipts	475,000		94,000	—	—
Gov Fund Type Transfers - Other Agencies	27,625		28,006	28,006	28,006
Interest	4,675		2,000	2,000	2,000
Fees, Licenses & Permits	621,005		661,000	661,000	661,000
Refunds & Reimbursements	3,272,463		3,596,000	3,596,000	3,596,000
Other	260		—	—	—
Total Resources	21,769,672		21,967,275	21,967,275	21,967,275
Expenditures					
Personal Services-Salaries	18,663,263		19,275,300	19,275,300	19,275,300
Personal Travel In State	32,511		45,000	45,000	45,000
State Vehicle Operation	34,166		40,000	40,000	40,000
Depreciation	126,315		—	—	—
Personal Travel Out of State	7,320		2,000	2,000	2,000
Office Supplies	35,502		40,000	40,000	40,000
Facility Maintenance Supplies	19,046		8,002	8,002	8,002

Professional & Scientific Supplies	51,842	60,000	60,000	60,000
Housing & Subsistence Supplies	152,337	160,000	160,000	160,000
Other Supplies	999	2,002	2,002	2,002
Printing & Binding	90	—	—	—
Food	18,558	—	—	—
Postage	13,994	15,000	15,000	15,000
Communications	117,328	42,000	42,000	42,000
Rentals	75,189	81,000	81,000	81,000
Utilities	286,260	285,000	285,000	285,000

CBC District I Financial Summary

Object Category	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Professional & Scientific Services	1,055,839	1,094,465	1,094,465	1,094,465
Outside Services	98,516	88,000	88,000	88,000
Advertising & Publicity	644	—	—	—
Outside Repairs/Service	258,890	4	4	4
Reimbursement to Other Agencies	130,810	362,000	362,000	362,000
ITS Reimbursements	143,940	220,000	220,000	220,000
Equipment	19,210	500	500	500
Equipment - Non-Inventory	154,077	2	2	2
IT Equipment	271,396	146,000	146,000	146,000
Other Expense & Obligations	1,613	500	500	500
Refunds-Other	—	500	500	500
Reversions	18	—	—	—
Total Expenditures	21,769,672	21,967,275	21,967,275	21,967,275

CBC District II

General Fund

Appropriation Description

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

CBC District II Financial Summary

	FY 2026	FY 2027	FY 2027

Object Category	Actuals	FY 2025	Current Year	Total Department Total Governor's	
		Budget Estimate	Request Recommended		
Resources					
Adjustment to Balance Forward		(16,892)	—	—	—
Balance Brought Forward (Approps)		16,892	52,416	—	—
Appropriation		13,637,109	13,945,725	14,105,725	14,105,725
Federal Support		102,665	82,820	82,820	82,820
Intra State Receipts		304,530	160,000	—	—
Reimbursement from Other Agencies		18,675	—	—	—
Gov Fund Type Transfers - Other Agencies		—	5	5	5
Interest		2,156	—	—	—
Fees, Licenses & Permits		623,802	660,375	660,375	660,375
Refunds & Reimbursements		971,516	1,145,500	1,145,500	1,145,500
Other		68,622	5,525	5,525	5,525

CBC District II Financial Summary

Object Category	Actuals	FY 2025	Current Year	FY 2026	FY 2027	FY 2027
		Budget Estimate	Request Recommended	Total Department	Total Governor's	
Total Resources		15,729,076	16,052,366	15,999,950	15,999,950	
Expenditures						
Personal Services-Salaries		13,609,755	14,346,244	14,346,244	14,346,244	
Personal Travel In State		36,082	31,038	31,038	31,038	
State Vehicle Operation		24,264	22,767	22,767	22,767	
Depreciation		81,117	—	—	—	
Personal Travel Out of State		22,168	—	—	—	
Office Supplies		26,122	22,575	22,575	22,575	
Facility Maintenance Supplies		5,320	2,080	2,080	2,080	
Professional & Scientific Supplies		74,134	52,533	52,533	52,533	
Housing & Subsistence Supplies		91,215	51,400	51,400	51,400	
Other Supplies		5,047	7,519	7,519	7,519	
Printing & Binding		2	—	—	—	
Food		345,228	250,396	250,396	250,396	
Postage		7,118	3,139	3,139	3,139	
Communications		194,687	170,104	170,104	170,104	
Rentals		180,755	188,238	188,238	188,238	
Utilities		149,698	151,089	151,089	151,089	
Professional & Scientific Services		137,505	24,483	24,483	24,483	
Outside Services		80,729	40,802	40,802	40,802	
Advertising & Publicity		3,714	—	—	—	

Outside Repairs/Service	128,273	71,405	71,405	71,405
Reimbursement to Other Agencies	100,539	333,248	333,248	333,248
ITS Reimbursements	91,925	74,976	74,976	74,976
Equipment	23,707	3,200	3,200	3,200
Office Equipment	19,403	2,920	2,920	2,920
Equipment - Non-Inventory	932	10,710	10,710	10,710
IT Equipment	172,068	190,480	138,064	138,064
Other Expense & Obligations	5,630	1,020	1,020	1,020
Capitals	7,106	—	—	—
Balance Carry Forward (Approps)	52,416	—	—	—
Reversions	52,416	—	—	—
Total Expenditures	15,729,076	16,052,366	15,999,950	15,999,950

CBC District III

General Fund

Appropriation Description

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

CBC District III Financial Summary

Object Category	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year Request	Total Department	Total Governor's
Resources					
Adjustment to Balance Forward			(299,507)	—	—
Balance Brought Forward (Approps)			299,507	100,929	100,929
Appropriation			8,615,128	8,915,376	8,915,376
Intra State Receipts			300,000	—	—
Gov Fund Type Transfers - Other Agencies			18,955	3	3
Fees, Licenses & Permits			575,542	416,550	416,550
Refunds & Reimbursements			652,215	759,113	759,113
Total Resources			10,161,840	10,191,971	10,191,971
Expenditures					

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Personal Services-Salaries	8,976,924	8,958,420	8,958,420	8,958,420
Personal Travel In State	34,790	39,500	39,500	39,500
State Vehicle Operation	17,489	21,000	21,000	21,000
Depreciation	80,045	—	—	—
Personal Travel Out of State	—	10,500	10,500	10,500
Office Supplies	46,750	47,500	47,500	47,500
Facility Maintenance Supplies	2,769	16,701	16,701	16,701
Professional & Scientific Supplies	49,035	55,000	55,000	55,000
Housing & Subsistence Supplies	21,154	45,300	45,300	45,300
Other Supplies	10,904	9,951	10,551	10,551
Printing & Binding	2	—	—	—
Food	130,618	150,000	150,000	150,000
Postage	261	500	500	500
Communications	75,611	77,000	77,000	77,000
Rentals	3,908	12,700	12,700	12,700
Utilities	106,766	125,500	125,500	125,500
Professional & Scientific Services	12,609	34,500	34,500	34,500
Outside Services	87,759	89,500	89,500	89,500
Intra-State Transfers	(176,114)	—	—	—

CBC District III Financial Summary

Object Category	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Outside Repairs/Service	96,185	121,749	121,749	121,749
Reimbursement to Other Agencies	42,705	81,500	81,500	81,500
ITS Reimbursements	47,177	500	—	—
Workers Comp. Reimbursement	—	6,000	6,000	6,000
Equipment	—	20,722	20,722	20,722
Equipment - Non-Inventory	84,973	61,500	61,500	61,500
IT Equipment	(4,947)	76,500	77,000	77,000
Other Expense & Obligations	2,654	28,399	28,399	28,399
Refunds-Other	9,958	600	—	—
Appropriation Transfer Out Legislative not 8.39	200,000	—	—	—
Balance Carry Forward (Approps)	100,929	100,929	—	100,929
Reversions	100,929	—	—	—
Total Expenditures	10,161,840	10,191,971	10,091,042	10,191,971

CBC District IV

General Fund

Appropriation Description

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

CBC District IV Financial Summary

Object Category	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year Request	Total Department	Total Governor's
Resources					
Adjustment to Balance Forward		(376,277)	—	—	—
Balance Brought Forward (Approps)		376,277	28,405	—	28,405
Appropriation		6,465,898	6,465,898	6,563,898	6,563,898
Intra State Receipts		—	98,000	—	—
Gov Fund Type Transfers - Other Agencies		12,583	6	6	6
Fees, Licenses & Permits		471,673	404,208	404,208	404,208
Refunds & Reimbursements		795,603	600,000	600,000	600,000

CBC District IV Financial Summary

Object Category	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year Request	Total Department	Total Governor's
Unearned Receipts		1,808	1	1	1
Other		—	38,791	38,791	38,791
Total Resources		7,747,564	7,635,309	7,606,904	7,635,309

Expenditures					
Personal Services-Salaries		6,752,262	6,706,555	6,706,555	6,706,555
Personal Travel In State		26,420	22,002	22,002	22,002
State Vehicle Operation		26,374	25,004	25,004	25,004
Personal Travel Out of State		561	4,004	4,004	4,004
Office Supplies		20,587	25,701	25,701	25,701
Facility Maintenance Supplies		6,522	4,135	4,135	4,135
Equipment Maintenance Supplies		621	—	—	—
Professional & Scientific Supplies		32,879	17,001	17,001	17,001
Housing & Subsistence Supplies		34,077	25,002	25,002	25,002

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Other Supplies	—	1,203	1,203	1,203
Printing & Binding	1	—	—	—
Food	239,902	240,000	240,000	240,000
Uniforms & Related Items	7,133	3,500	3,500	3,500
Postage	1,532	2,001	2,001	2,001
Communications	63,517	55,002	55,002	55,002
Rentals	71,964	52,319	52,319	52,319
Utilities	79,746	67,002	67,002	67,002
Professional & Scientific Services	92,656	12,008	12,008	12,008
Outside Services	36,891	12,065	12,065	12,065
Intra-State Transfers	(122,395)	1,200	1,200	1,200
Outside Repairs/Service	88,271	103,004	103,004	103,004
Reimbursement to Other Agencies	66,529	123,184	123,184	123,184
ITS Reimbursements	35,689	40,006	40,006	40,006
Gov Fund Type Transfers - Other Agencies Services	15,300	—	—	—
Equipment - Non-Inventory	27,975	3,002	3,002	3,002
IT Equipment	81,837	62,003	62,003	62,003
Other Expense & Obligations	3,902	1	1	1
Balance Carry Forward (Approps)	28,405	28,405	—	28,405
Reversions	28,405	—	—	—
Total Expenditures	7,747,564	7,635,309	7,606,904	7,635,309

CBC District V

General Fund

Appropriation Description

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

CBC District V Financial Summary

Object Category	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year Request	Total Department	Total Governor's
Resources						

Balance Brought Forward (Approps)	—	12,037	—	12,037
Appropriation	24,328,291	25,006,813	25,194,813	25,194,813
Intra State Receipts	670,466	188,000	—	—
Gov Fund Type Transfers - Other Agencies	65,799	6	6	6
Interest	7,761	5,000	5,000	5,000
Fees, Licenses & Permits	2,724,833	2,285,000	2,285,000	2,285,000
Refunds & Reimbursements	2,848,617	3,690,000	3,690,000	3,690,000
Other	11,997	7,500	7,500	7,500
Total Resources	30,657,763	31,194,356	31,182,319	31,194,356

Expenditures

Personal Services-Salaries	26,035,134	26,874,946	26,874,946	26,874,946
Personal Travel In State	16,826	20,000	20,000	20,000
State Vehicle Operation	111,630	90,000	90,000	90,000
Personal Travel Out of State	16,272	10,000	10,000	10,000
Office Supplies	57,955	50,000	50,000	50,000
Facility Maintenance Supplies	204,566	100,002	100,002	100,002
Professional & Scientific Supplies	109,527	80,000	80,000	80,000
Other Supplies	27,066	16,002	16,002	16,002
Printing & Binding	4	—	—	—
Food	390,426	400,000	400,000	400,000
Postage	1,893	3,000	3,000	3,000
Communications	198,741	190,500	190,500	190,500
Rentals	83,255	110,000	110,000	110,000
Utilities	290,378	267,500	267,500	267,500
Professional & Scientific Services	1,973,680	1,555,067	1,555,067	1,555,067
Outside Services	165,582	125,000	125,000	125,000
Outside Repairs/Service	398,939	425,002	425,002	425,002
Auditor of State Reimbursements	—	300	300	300
Reimbursement to Other Agencies	117,752	450,000	450,000	450,000

CBC District V Financial Summary

Object Category	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
ITS Reimbursements	136,843	135,000	135,000	135,000
Gov Fund Type Transfers - Other Agencies Services	6,814	10,000	10,000	10,000

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Equipment	113,158	115,000	115,000	115,000
Office Equipment	41,257	—	—	—
Equipment - Non-Inventory	484	70,000	70,000	70,000
IT Equipment	125,834	80,000	80,000	80,000
Other Expense & Obligations	1,328	5,000	5,000	5,000
Refunds-Other	8,347	—	—	—
Balance Carry Forward (Approps)	12,037	12,037	—	12,037
Reversions	12,037	—	—	—
Total Expenditures	30,657,763	31,194,356	31,182,319	31,194,356

CBC District VI

General Fund

Appropriation Description

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

CBC District VI Financial Summary

Object Category	Actuals	FY 2026		FY 2027	
		FY 2025	Current Year	Total Department	Total Governor's
		Budget Estimate	Request	Recommended	Recommended
Resources					
Balance Brought Forward (Approps)		—	48,962	—	48,962
Appropriation	17,128,661		17,406,811	17,554,811	17,554,811
Federal Support	168,667		87,000	87,000	87,000
Local Governments	310,691		—	—	—
Intra State Receipts	288,202		148,000	—	—
Gov Fund Type Transfers - Other Agencies	24,936		6	6	6
Interest	12,817		—	—	—
Fees, Licenses & Permits	567,723		668,812	475,222	475,222
Refunds & Reimbursements	2,367,315		2,850,410	3,044,000	3,044,000
Agricultural Sales	—		2,000	2,000	2,000

Other	59,449	80,000	80,000	80,000

CBC District VI Financial Summary

Object Category	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year Request	Total Department	Total Governor's
Total Resources		20,928,460	21,292,001	21,243,039	21,292,001
Expenditures					
Personal Services-Salaries		18,658,160	19,401,782	19,401,782	19,401,782
Personal Travel In State		15,034	10,000	10,000	10,000
State Vehicle Operation		76,640	59,500	59,500	59,500
Personal Travel Out of State		17,361	1	1	1
Office Supplies		25,539	22,000	22,000	22,000
Facility Maintenance Supplies		45,418	20,002	20,002	20,002
Equipment Maintenance Supplies		7,741	—	—	—
Professional & Scientific Supplies		42,523	41,500	41,500	41,500
Housing & Subsistence Supplies		47,893	50,000	50,000	50,000
Other Supplies		34,686	19,502	19,502	19,502
Printing & Binding		3	—	—	—
Food		454,496	425,000	425,000	425,000
Uniforms & Related Items		7,258	—	—	—
Postage		11,958	9,000	9,000	9,000
Communications		107,425	121,830	121,830	121,830
Rentals		69,504	72,900	72,900	72,900
Utilities		209,149	200,000	200,000	200,000
Professional & Scientific Services		107,288	110,006	110,006	110,006
Outside Services		96,054	64,813	64,813	64,813
Intra-State Transfers		—	—	—	—
Advertising & Publicity		655	1	1	1
Outside Repairs/Service		156,059	40,002	40,002	40,002
Reimbursement to Other Agencies		97,471	350,000	350,000	350,000
ITS Reimbursements		187,973	164,000	164,000	164,000
IT Outside Services		16,109	—	—	—
Gov Fund Type Transfers - Other Agencies Services		1,250	—	—	—
Equipment		3,401	5,000	5,000	5,000
Office Equipment		86,832	—	—	—
Equipment - Non-Inventory		72,949	5,000	5,000	5,000

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IT Equipment	163,738	50,000	50,000	50,000
Other Expense & Obligations	9,671	200	200	200
Licenses	175	1,000	1,000	1,000
Refunds-Other	119	—	—	—
Balance Carry Forward (Approps)	48,962	48,962	—	48,962
Reversions	48,962	—	—	—
Total Expenditures	20,928,460	21,292,001	21,243,039	21,292,001

CBC District VII

General Fund

Appropriation Description

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

CBC District VII Financial Summary

Object Category	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget Estimate	Current Year Request	Total Department	Total Governor's
Resources					
Appropriation		10,671,655	11,003,457	11,003,457	11,003,457
Federal Support		284,278	302,424	302,424	302,424
Intra State Receipts		315,000	—	—	—
Reimbursement from Other Agencies		55,000	42,000	42,000	42,000
Gov Fund Type Transfers - Other Agencies		16,225	6	6	6
Interest		7,575	4,000	4,000	4,000
Fees, Licenses & Permits		373,729	244,000	244,000	244,000
Refunds & Reimbursements		2,329,260	2,771,341	2,771,341	2,771,341
Other		4,190	6,000	6,000	6,000
Total Resources		14,056,912	14,373,228	14,373,228	14,373,228
Expenditures					
Personal Services-Salaries		12,133,074	12,280,522	12,280,522	12,280,522
Personal Travel In State		24,789	48,000	48,000	48,000

State Vehicle Operation	38,664	32,000	32,000	32,000
Depreciation	15,294	—	—	—
Personal Travel Out of State	1,589	—	—	—
Office Supplies	26,574	25,000	25,000	25,000
Facility Maintenance Supplies	60,504	50,002	50,002	50,002
Professional & Scientific Supplies	45,574	44,000	44,000	44,000
Other Supplies	383	10,002	10,002	10,002
Printing & Binding	2	1,000	1,000	1,000
Food	493,255	490,000	490,000	490,000
Uniforms & Related Items	75	2,000	2,000	2,000
Postage	191	2,000	2,000	2,000
Communications	63,153	78,000	78,000	78,000
Rentals	69,331	82,000	82,000	82,000
Utilities	218,017	210,000	210,000	210,000
Professional & Scientific Services	249,026	266,700	266,700	266,700
Outside Services	141,285	56,000	56,000	56,000

CBC District VII Financial Summary

Object Category	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Advertising & Publicity	2,939	4,000	4,000	4,000
Outside Repairs/Service	32,353	50,002	50,002	50,002
Reimbursement to Other Agencies	61,122	215,000	215,000	215,000
ITS Reimbursements	67,906	95,000	95,000	95,000
Equipment	160,882	75,000	75,000	75,000
Equipment - Non-Inventory	33,518	115,000	115,000	115,000
IT Equipment	80,700	107,000	107,000	107,000
Other Expense & Obligations	32,386	30,000	30,000	30,000
Refunds-Other	4,325	5,000	5,000	5,000
Total Expenditures	14,056,912	14,373,228	14,373,228	14,373,228

CBC District VIII

General Fund

Appropriation Description

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

sheriffs and police, and maintains a direct working relationship with the prisons to facilitate the movement of offenders through the Iowa criminal justice system.

CBC District VIII Financial Summary

Object Category	Actuals	Budget Estimate	FY 2025	FY 2026	FY 2027	FY 2027
			Request	Current Year Recommended	Total Department	Total Governor's
Resources						
Adjustment to Balance Forward			(2,367)	—	—	—
Balance Brought Forward (Approps)			2,367	51,226	—	51,226
Appropriation			10,001,148	10,241,148	10,259,926	10,259,926
Federal Support			—	1	1	1
Intra State Receipts			240,000	18,778	—	—
Gov Fund Type Transfers - Other Agencies			—	6	6	6
Fees, Licenses & Permits			299,907	372,502	372,502	372,502
Refunds & Reimbursements			856,541	851,800	851,800	851,800
Other			13,094	12,000	12,000	12,000
Total Resources			11,410,690	11,547,461	11,496,235	11,547,461

Expenditures

CBC District VIII Financial Summary

Object Category	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Personal Services-Salaries	9,635,932	9,865,120	9,865,120	9,865,120
Personal Travel In State	40,340	30,000	30,000	30,000
State Vehicle Operation	24,296	34,470	34,470	34,470
Depreciation	135,000	—	—	—
Personal Travel Out of State	6,331	28,500	28,500	28,500
Office Supplies	45,622	24,997	24,997	24,997
Facility Maintenance Supplies	10,469	8,004	8,004	8,004
Professional & Scientific Supplies	17,343	20,000	20,000	20,000
Housing & Subsistence Supplies	69,887	65,001	65,001	65,001
Other Supplies	8,417	10,004	10,004	10,004
Food	197,241	210,000	210,000	210,000
Uniforms & Related Items	2,235	4,000	4,000	4,000
Postage	152	3,802	3,802	3,802
Communications	52,933	52,500	52,500	52,500

Rentals	161,290	175,001	175,001	175,001
Utilities	161,829	165,000	165,000	165,000
Professional & Scientific Services	43,849	40,001	40,001	40,001
Outside Services	55,353	55,000	55,000	55,000
Advertising & Publicity	—	2	2	2
Outside Repairs/Service	65,098	88,830	88,830	88,830
Reimbursement to Other Agencies	74,793	199,999	199,999	199,999
ITS Reimbursements	57,389	36,000	36,000	36,000
Equipment	34,243	15,001	15,001	15,001
Office Equipment	4,744	5,001	5,001	5,001
Equipment - Non-Inventory	252	20,001	20,001	20,001
IT Equipment	121,713	70,001	70,001	70,001
Other Expense & Obligations	73,486	70,000	70,000	70,000
Appropriation Transfer Out Legislative not 8.39	208,000	—	—	—
Capitals	—	200,000	200,000	200,000
Balance Carry Forward (Approps)	51,226	51,226	—	51,226
Reversions	51,226	—	—	—
Total Expenditures	11,410,690	11,547,461	11,496,235	11,547,461

State Cases Court Costs

General Fund

Appropriation Description

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

(904.507A)

State Cases Court Costs Financial Summary

Object Category	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	10,000	10,000	10,000	10,000
Estimated Revisions	(9,803)	—	—	—
Total Resources	197	10,000	10,000	10,000
Expenditures				
Professional & Scientific Services	197	10,000	10,000	10,000
Total Expenditures	197	10,000	10,000	10,000

Corrections Administration

General Fund

Appropriation Description

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

Corrections Administration Financial Summary

Object Category	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget Estimate	Current Year Request	Total Department	Total Governor's
Resources					
Balance Brought Forward (Approps)		—	505	—	505
Appropriation		7,662,297	8,165,695	10,065,695	9,650,695
Intra State Receipts		408,364	2,095,740	195,740	195,740
Gov Fund Type Transfers - Other Agencies		1,125	—	—	—
Fees, Licenses & Permits		1,212,366	—	—	—
Refunds & Reimbursements		53,529	40,000	40,000	40,000
Total Resources		9,337,681	10,301,940	10,301,435	9,886,940
Expenditures					
Personal Services-Salaries		7,042,832	7,238,831	7,238,831	7,238,831

Corrections Administration Financial Summary

Object Category	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Personal Travel In State	25,807	21,146	21,146	21,146
State Vehicle Operation	35,167	34,907	34,907	34,907
Depreciation	—	1	1	1
Personal Travel Out of State	17,798	21,002	21,002	21,002
Office Supplies	12,134	14,072	14,072	14,072
Professional & Scientific Supplies	—	1	1	1
Other Supplies	14,997	12,300	12,300	12,300
Printing & Binding	1	1	1	1
Postage	6,698	6,606	6,606	6,606
Communications	145,405	142,362	142,362	142,362
Rentals	3,026	3,026	3,026	3,026
Professional & Scientific Services	1,167,845	1	1	1

Outside Services	388,865	167,926	167,926	(167,074)
Intra-State Transfers	—	1	1	1
Reimbursement to Other Agencies	265,743	603,096	603,096	603,096
ITS Reimbursements	132,691	1,836,869	1,836,869	1,836,869
IT Outside Services	4,469	83,000	83,000	83,000
Gov Fund Type Transfers - Auditor of State Services	1,724	1,500	1,500	1,500
Gov Fund Type Transfers - Other Agencies Services	57,058	5,701	5,701	5,701
Equipment	—	1	1	1
Equipment - Non-Inventory	4,676	5,001	5,001	5,001
IT Equipment	(29,428)	74,084	74,084	(5,916)
Other Expense & Obligations	39,027	30,000	30,000	30,000
Refunds-Other	137	—	—	—
Balance Carry Forward (Approps)	505	505	—	505
Reversions	504	—	—	—
Total Expenditures	9,337,681	10,301,940	10,301,435	9,886,940

Iowa Corrections Offender Network

General Fund

Appropriation Description

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

Iowa Corrections Offender Network Financial Summary

Object Category	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Resources				
Appropriation	2,000,000	2,000,000	2,000,000	2,000,000
Intra State Receipts	195,363	—	—	—
Total Resources	2,195,363	2,000,000	2,000,000	2,000,000
Expenditures				
IT Outside Services	2,195,363	1,992,700	1,992,700	1,992,700
IT Equipment	—	7,300	7,300	7,300
Total Expenditures	2,195,363	2,000,000	2,000,000	2,000,000

County Confinement

General Fund

Appropriation Description

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

County Confinement Financial Summary

Object Category	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year Request	Total Department	Total Governor's
Resources					
Appropriation			1,345,319	1,345,319	1,345,319
Appropriation Transfer In Legislative not 8.39			51,687	—	—
Total Resources			1,397,006	1,345,319	1,345,319
Expenditures					
Professional & Scientific Services			1,155	1,000	1,000
Outside Services			1,395,850	1,344,319	1,344,319
Reversions			1	—	—
Total Expenditures			1,397,006	1,345,319	1,345,319

Federal Prisoners/ Contractual**General Fund****Appropriation Description**

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

Federal Prisoners/ Contractual Financial Summary

Object Category	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	234,411	234,411	234,411	234,411
Total Resources	234,411	234,411	234,411	234,411
Expenditures				
Professional & Scientific Services	9,800	1	1	1
Outside Services	179,637	234,410	234,410	234,410
IT Equipment	44,974	—	—	—
Total Expenditures	234,411	234,411	234,411	234,411

Corrections Education

General Fund**Appropriation Description**

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

Corrections Education Financial Summary

Object Category	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget Estimate	Current Year Request	Total Department	Total Governor's
Resources					
Balance Brought Forward (Approps)		418,553	184,104	557,271	—
Appropriation		2,608,109	3,108,109	3,108,109	3,108,109
Intra State Receipts		500,000	133,119	133,119	133,119
Total Resources		3,526,662	3,425,332	3,798,499	3,241,228
Expenditures					
Personal Travel In State		—	500	500	500
Personal Travel Out of State		—	2,000	2,000	2,000
Outside Services		3,342,559	3,422,832	3,700,010	3,238,728
Balance Carry Forward (Approps)		184,104	—	95,989	—
Total Expenditures		3,526,662	3,425,332	3,798,499	3,241,228

Mental Health/Substance Abuse - DOC wide**General Fund****Appropriation Description**

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

Mental Health/Substance Abuse - DOC wide Financial Summary

Object Category	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	28,065	28,065	28,065	28,065
Total Resources	28,065	28,065	28,065	28,065
Expenditures				
Personal Travel Out of State	—	2,000	2,000	2,000
Office Supplies	25,140	—	—	—
Other Supplies	—	65	65	65

Outside Services	2,925	26,000	26,000	26,000
Total Expenditures	28,065	28,065	28,065	28,065

DOC - Department Wide Duties

General Fund

Appropriation Description

DOC - Department Wide Duties

DOC - Department Wide Duties Financial Summary

Object Category	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year Request	Total Department	Total Governor's
Resources					
Appropriation		8,654,633	5,905,778	—	5,500,000
Total Resources		8,654,633	5,905,778	—	5,500,000
Expenditures					
Personal Services-Salaries		—	—	—	5,500,000
Intra-State Transfers		8,654,633	5,905,778	—	—
Total Expenditures		8,654,633	5,905,778	—	5,500,000

Ft. Madison Institution

General Fund

Appropriation Description

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

Ft. Madison Institution Financial Summary

Object Category	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year Request	Total Department	Total Governor's
Resources					
Balance Brought Forward (Approps)		5,105	136,353	2	136,351
Appropriation		45,522,762	46,561,722	46,734,722	46,724,722
Local Governments		320,269	138,000	138,000	138,000
Intra State Receipts		937,302	173,000	—	—

Gov Fund Type Transfers - Other Agencies	57,113	53,574	53,574	53,574
Fees, Licenses & Permits	46,707	45,000	45,000	45,000
Refunds & Reimbursements	104	—	—	—
Rents & Leases	9,600	—	—	—
Total Resources	46,898,962	47,107,649	46,971,298	47,097,647

Expenditures

Personal Services-Salaries	35,188,669	37,962,989	37,962,989	37,962,989
Personal Travel In State	120,139	90,026	90,026	90,026
State Vehicle Operation	106,147	126,001	126,001	126,001
Depreciation	305,126	100	100	100
Personal Travel Out of State	4,279	2,102	2,102	2,102
Office Supplies	31,368	21,001	21,001	21,001
Facility Maintenance Supplies	238,398	212,901	212,901	212,901
Equipment Maintenance Supplies	197,158	182,901	182,901	182,901
Professional & Scientific Supplies	109,711	195,000	195,000	195,000
Housing & Subsistence Supplies	672,929	215,000	215,000	215,000
Ag., Conservation & Horticulture Supply	40,494	20,001	20,001	20,001
Other Supplies	169,537	149,000	149,000	149,000
Printing & Binding	8	25	25	25
Food	2,121,912	1,700,000	1,700,000	1,690,000
Uniforms & Related Items	159,697	100,000	100,000	100,000
Postage	(1,297)	100	100	100
Communications	115,985	110,000	110,000	110,000
Rentals	4,320	4,000	4,000	4,000
Utilities	1,760,890	1,975,000	1,975,000	1,975,000
Professional & Scientific Services	577,944	473,501	473,501	473,501
Outside Services	208,707	196,500	196,500	196,500

Ft. Madison Institution Financial Summary

Object Category	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Advertising & Publicity	11,157	20,000	20,000	20,000
Outside Repairs/Service	482,625	443,622	443,622	443,622
Reimbursement to Other Agencies	1,497,762	1,511,873	1,511,873	1,511,873
ITS Reimbursements	185,813	515,644	225,001	225,001

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Gov Fund Type Transfers - Other Agencies Services	—	75,100	365,743	365,743
Equipment	512,908	50,000	50,000	50,000
Office Equipment	12,415	10,000	10,000	10,000
Equipment - Non-Inventory	298,466	44,000	44,000	44,000
IT Equipment	357,548	325,001	325,001	461,350
Other Expense & Obligations	229,307	228,500	228,500	228,500
Licenses	6,135	11,410	11,410	11,410
Appropriation Transfer Out Legislative not 8.39	900,000	—	—	—
Balance Carry Forward (Approps)	136,353	136,351	—	—
Reversions	136,353	—	—	—
Total Expenditures	46,898,961	47,107,649	46,971,298	47,097,647

Anamosa Institution

General Fund

Appropriation Description

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

Anamosa Institution Financial Summary

Object Category	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget Estimate	Current Year Request	Total Department	Total Governor's
Resources					
Balance Brought Forward (Approps)		5,641	3,154	—	—
Appropriation		38,887,065	39,358,974	40,265,974	40,255,974
Intra State Receipts		400,000	907,011	11	11
Reimbursement from Other Agencies		—	15	15	15
Gov Fund Type Transfers - Other Agencies		318,126	87,814	29	29
Appropriation Transfer In Legislative not 8.39		661,000	—	—	—
Fees, Licenses & Permits		134,968	110,000	110,000	110,000
Refunds & Reimbursements		—	5	5	5
Sale Of Real Estate		—	5	5	5

Anamosa Institution Financial Summary

		FY 2026	FY 2027	FY 2027
		Current Year	Total Department	Total Governor's
		Budget Estimate	Request	Recommended
Anamosa Institution Financial Summary				
		FY 2025		
Object Category	Actuals			
Sale Of Equipment & Salvage	—	5	5	5
Rents & Leases	20,525	19,500	19,500	19,500
Total Resources	40,427,325	40,486,483	40,395,544	40,385,544
Expenditures				
Personal Services-Salaries	32,113,110	32,629,812	32,629,812	32,629,812
Personal Travel In State	28,107	25,125	25,135	25,135
State Vehicle Operation	84,653	65,006	65,006	65,006
Depreciation	—	5	5	5
Personal Travel Out of State	2,907	6,025	6,025	6,025
Office Supplies	19,552	28,555	28,555	28,555
Facility Maintenance Supplies	148,896	217,596	186,011	186,011
Equipment Maintenance Supplies	110,686	93,021	93,021	93,021
Professional & Scientific Supplies	175,971	165,506	165,511	165,511
Housing & Subsistence Supplies	449,310	474,665	471,511	471,511
Ag.,Conservation & Horticulture Supply	6,303	17,006	17,006	17,006
Other Supplies	85,718	85,233	79,281	79,281
Printing & Binding	8	10	10	10
Food	2,185,785	1,760,000	1,760,000	1,750,000
Uniforms & Related Items	182,445	216,065	216,065	216,065
Postage	1,232	1,005	1,005	1,005
Communications	42,750	80,006	80,006	80,006
Rentals	6,103	6,036	6,036	6,036
Utilities	1,786,215	1,261,361	1,261,361	1,261,361
Professional & Scientific Services	197,696	231,984	230,036	230,036
Outside Services	482,097	246,908	205,431	205,431
Intra-State Transfers	—	10	10	10
Advertising & Publicity	57,702	50,005	50,000	50,000
Outside Repairs/Service	115,113	176,214	169,391	169,391
Reimbursement to Other Agencies	1,223,830	1,339,152	1,587,021	1,587,021

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ITS Reimbursements	164,126	422,879	175,010	175,010
IT Outside Services	—	5	5	5
Gov Fund Type Transfers - Other Agencies Services	2,715	2,841	2,841	2,841
Equipment	—	50,050	50,050	50,050
Office Equipment	—	45	45	45
Equipment - Non-Inventory	46,312	56,771	56,776	56,776
IT Equipment	230,355	277,020	277,010	277,010
Claims	435	5	5	5
Other Expense & Obligations	470,691	500,515	500,510	500,510
Licenses	195	36	36	36
Fees	—	5	5	5
Balance Carry Forward (Approps)	3,154	—	—	—
Reversions	3,154	—	—	—
Total Expenditures	40,427,325	40,486,483	40,395,544	40,385,544

Oakdale Institution

General Fund

Appropriation Description

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

Oakdale Institution Financial Summary

Object Category	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year Request	Total Department	Total Governor's
Resources					
Appropriation		57,703,792	58,954,020	59,354,020	59,344,020
Federal Support		—	1	1	1
Intra State Receipts		1,931,953	474,820	74,820	74,820
Gov Fund Type Transfers - Other Agencies		67,752	3	3	3
Appropriation Transfer In Legislative not 8.39		947,000	—	—	—
Fees, Licenses & Permits		65,369	45,000	45,000	45,000
Total Resources		60,715,866	59,473,844	59,473,844	59,463,844

		FY 2026	FY 2027	FY 2027
		Current Year	Total Department	Total Governor's
		Budget Estimate	Request	Recommended
Expenditures				
Personal Services-Salaries	52,790,337	52,857,793	52,857,793	52,857,793
Personal Travel In State	100,729	58,904	58,904	58,904
State Vehicle Operation	108,087	171,700	171,700	171,700
Depreciation	—	1	1	1
Personal Travel Out of State	4,415	1,705	1,705	1,705
Office Supplies	105,257	54,503	54,503	54,503
Facility Maintenance Supplies	271,617	155,686	155,686	155,686
Equipment Maintenance Supplies	94,795	175,700	175,700	175,700
Professional & Scientific Supplies	546,454	283,206	283,206	283,206
Housing & Subsistence Supplies	199,408	263,200	263,200	263,200
Ag., Conservation & Horticulture Supply	12,483	4,500	4,500	4,500
Other Supplies	105,570	70,103	70,103	70,103
Printing & Binding	225	—	—	—
Food	1,666,360	1,034,984	1,034,984	1,024,984
Uniforms & Related Items	166,303	191,602	191,602	191,602
Postage	29,638	23,101	23,101	23,101
Communications	97,696	71,501	71,501	71,501
Rentals	45,815	75,401	75,401	75,401
Utilities	1,300,710	917,751	917,751	917,751
Professional & Scientific Services	277,887	186,003	186,003	186,003
Outside Services	356,323	326,891	326,891	326,891

Oakdale Institution Financial Summary

Object Category	FY 2025	Actuals		
Intra-State Transfers	—	1	1	1
Advertising & Publicity	(2,061)	1	1	1
Outside Repairs/Service	242,369	248,023	248,023	248,023
Reimbursement to Other Agencies	1,199,497	750,039	750,039	750,039
ITS Reimbursements	396,486	975,406	975,406	975,406
IT Outside Services	—	200	200	200

Gov Fund Type Transfers - Other Agencies Services	2,196	801	801	801
Equipment	14,737	14,504	14,504	14,504
Equipment - Non-Inventory	17,896	3,505	3,505	3,505
IT Equipment	178,966	183,826	183,826	183,826
Claims	—	1	1	1
Other Expense & Obligations	385,672	373,302	373,302	373,302
Total Expenditures	60,715,866	59,473,844	59,473,844	59,463,844

DOC Institutional Pharmaceuticals

General Fund

Appropriation Description

DOC Institutional Pharmaceuticals

DOC Institutional Pharmaceuticals Financial Summary

Object Category	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget Estimate	Current Year Request	Total Department	Total Governor's
Resources					
Appropriation		9,925,417	10,175,417	10,175,417	10,175,417
Gov Fund Type Transfers - Other Agencies		356,109	—	—	—
Total Resources		10,281,526	10,175,417	10,175,417	10,175,417
Expenditures					
Drugs & Biologicals		9,667,628	10,175,417	10,175,417	10,175,417
Appropriation Transfer Out Legislative not 8.39		613,898	—	—	—
Reversions		—	—	—	—
Total Expenditures		10,281,526	10,175,417	10,175,417	10,175,417

Newton Institution

General Fund

Appropriation Description

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

Newton Institution Financial Summary

		FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
		FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Object Category	Actuals	Budget Estimate	Request	Recommended
Resources				
Appropriation		31,522,181	32,279,092	32,519,092
Intra State Receipts		637,000	240,000	—
Reimbursement from Other Agencies		—	1	1
Gov Fund Type Transfers - Other Agencies		87,004	87,004	87,004
Fees, Licenses & Permits		110,751	120,000	120,000
Refunds & Reimbursements		49,407	60,000	60,000
Other		—	1	1
Total Resources		32,406,344	32,786,098	32,776,098
Expenditures				
Personal Services-Salaries		25,147,662	26,053,120	26,053,120
Personal Travel In State		15,009	17,900	18,000
State Vehicle Operation		117,502	109,000	109,000
Depreciation		104,496	10,000	10,000
Personal Travel Out of State		9,859	9,500	17,500
Office Supplies		23,709	29,800	29,500
Facility Maintenance Supplies		149,751	115,000	115,000
Equipment Maintenance Supplies		109,390	75,000	75,000
Professional & Scientific Supplies		189,711	174,950	175,000
Housing & Subsistence Supplies		244,295	245,000	245,000
Ag., Conservation & Horticulture Supply		7,070	16,000	16,000
Other Supplies		65,248	28,200	28,000
Printing & Binding		7	100	100
Food		1,765,589	1,995,232	1,985,232
Uniforms & Related Items		177,665	54,900	55,000
Postage		247	50	50
Communications		105,409	105,000	105,000
Rentals		6,583	4,000	4,000

Utilities	1,172,042	1,182,215	1,182,215	1,182,215

Newton Institution Financial Summary

FY 2025

Resources				
Balance Brought Forward (Approps)	10,197	6,792	—	—
Appropriation	29,729,489	30,356,297	30,629,297	30,619,297
Intra State Receipts	709,502	273,002	2	2
Reimbursement from Other Agencies	—	97	97	97
Gov Fund Type Transfers - Other Agencies	35,467	3	3	3
Fees, Licenses & Permits	126,602	125,000	125,000	125,000
Refunds & Reimbursements	199,715	200,000	200,000	200,000
Rents & Leases	23,360	27,000	27,000	27,000
Total Resources	30,834,332	30,988,191	30,981,399	30,971,399

Object Category	Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Professional & Scientific Services	591,853	520,787	536,187	536,187
Outside Services	653,291	113,050	105,000	105,000
Advertising & Publicity	125	1	1	1
Outside Repairs/Service	330,831	343,593	343,593	343,593
Reimbursement to Other Agencies	329,735	500,345	503,145	503,145
ITS Reimbursements	151,848	155,000	155,000	155,000
Gov Fund Type Transfers - Other Agencies Services	2,045	2,002	2	2
Equipment	230,177	284,776	269,776	269,776
Equipment - Non-Inventory	81,214	84,500	84,000	84,000
IT Equipment	181,204	145,400	145,000	145,000
Claims	117	—	—	—
Other Expense & Obligations	440,460	411,232	411,232	411,232
Licenses	448	445	445	445
Reversions	1,753	—	—	—
Total Expenditures	32,406,344	32,786,098	32,786,098	32,776,098

Mt. Pleasant Inst.

General Fund

Appropriation Description

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

Mt. Pleasant Inst. Financial Summary

Object Category	Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended

Mt. Pleasant Inst. Financial Summary

Object Category	Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended

Object Category	Actuals	Budget Estimate	Request	Recommended
Expenditures				
Personal Services-Salaries	24,953,989	25,636,310	25,636,310	25,636,310
Personal Travel In State	16,715	18,000	18,000	18,000
State Vehicle Operation	79,814	70,000	70,000	70,000
Depreciation	75,000	100	100	100
Personal Travel Out of State	—	100	100	100
Office Supplies	12,726	15,000	15,000	15,000
Facility Maintenance Supplies	339,010	300,000	300,000	300,000
Equipment Maintenance Supplies	40,723	35,000	35,000	35,000
Professional & Scientific Supplies	99,156	85,000	85,000	85,000
Housing & Subsistence Supplies	377,429	383,396	380,000	380,000
Ag., Conservation & Horticulture Supply	4,651	5,000	5,000	5,000
Other Supplies	5,839	8,000	8,000	8,000
Food	1,339,450	1,115,089	1,115,089	1,105,089
Uniforms & Related Items	205,993	180,000	180,000	180,000
Postage	5,824	5,000	5,000	5,000
Communications	34,630	35,000	35,000	35,000
Rentals	3,172	4,000	4,000	4,000
Utilities	1,297,635	1,200,000	1,200,000	1,200,000
Professional & Scientific Services	168,512	150,000	150,000	150,000
Outside Services	259,980	260,000	260,000	260,000
Intra-State Transfers	—	100	100	100
Advertising & Publicity	240	1,000	1,000	1,000
Outside Repairs/Service	98,734	120,000	120,000	120,000
Reimbursement to Other Agencies	405,881	415,000	415,000	415,000
ITS Reimbursements	146,148	148,000	148,000	148,000
Gov Fund Type Transfers - Other Agencies Services	160	1,000	1,000	1,000
Equipment	147,762	150,000	150,000	150,000
Office Equipment	—	14,600	14,600	14,600
Equipment - Non-Inventory	75,436	50,000	50,000	50,000
IT Equipment	263,062	203,395	200,000	200,000
Claims	—	100	100	100
Other Expense & Obligations	363,077	380,000	380,000	380,000
Balance Carry Forward (Approps)	6,792	—	—	—
Reversions	6,792	—	—	—
Total Expenditures	30,834,332	30,988,191	30,981,399	30,971,399

Rockwell City Institution

General Fund

Appropriation Description

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

Rockwell City Institution Financial Summary

Object Category	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year Request	Total Department	Total Governor's
Resources						
Balance Brought Forward (Approps)			44,086	31,818	—	31,818
Appropriation			11,364,524	11,721,579	11,921,579	11,916,579
Intra State Receipts			349,239	200,000	—	—
Gov Fund Type Transfers - Other Agencies			48,255	10,703	10,703	10,703
Fees, Licenses & Permits			67,608	68,000	68,000	68,000
Refunds & Reimbursements			116,798	100,000	100,000	100,000
Total Resources			11,990,511	12,132,100	12,100,282	12,127,100
Expenditures						
Personal Services-Salaries			8,779,928	9,020,327	9,020,327	9,020,327
Personal Travel In State			19,505	18,000	18,000	18,000
State Vehicle Operation			55,149	60,500	60,500	60,500
Depreciation			—	20	20	20
Personal Travel Out of State			—	10	10	10
Office Supplies			6,216	8,000	8,000	8,000
Facility Maintenance Supplies			166,299	145,001	145,001	145,001
Equipment Maintenance Supplies			45,891	50,000	50,000	50,000
Professional & Scientific Supplies			35,026	35,000	35,000	35,000
Housing & Subsistence Supplies			179,026	170,000	170,000	170,000
Ag., Conservation & Horticulture Supply			8,705	10,000	10,000	10,000
Other Supplies			16,828	17,000	17,000	17,000
Printing & Binding			2	—	—	—

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Food	808,480	613,050	613,050	608,050
Uniforms & Related Items	79,215	90,000	90,000	90,000
Postage	7,486	8,200	8,200	8,200
Communications	27,216	30,000	30,000	30,000
Rentals	3,313	3,000	3,000	3,000
Utilities	852,005	750,000	750,000	750,000
Professional & Scientific Services	106,982	130,000	130,000	130,000
Outside Services	61,137	65,000	65,000	65,000
Outside Repairs/Service	75,426	150,000	150,000	150,000
Reimbursement to Other Agencies	161,743	173,346	173,346	173,346

Rockwell City Institution Financial Summary

Object Category	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
ITS Reimbursements	101,893	243,189	243,189	243,189
Equipment	—	500	500	500
Equipment - Non-Inventory	25,721	25,000	25,000	25,000
IT Equipment	24,290	20,000	20,000	20,000
Other Expense & Obligations	279,393	265,000	265,000	265,000
Licenses	—	89	89	89
Fees	—	50	50	50
Balance Carry Forward (Approps)	31,818	31,818	—	31,818
Reversions	31,818	—	—	—
Total Expenditures	11,990,511	12,132,100	12,100,282	12,127,100

Clarinda Institution

General Fund

Appropriation Description

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

Clarinda Institution Financial Summary

Object Category	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended

Resources				
Balance Brought Forward (Approps)	61,758	394	—	394
Appropriation	28,625,610	29,252,380	29,688,380	29,678,380
Federal Support	—	1	1	1
Intra State Receipts	700,000	436,000	—	—
Gov Fund Type Transfers - Other Agencies	73,704	400	400	400
Fees, Licenses & Permits	109,459	115,000	115,000	115,000
Refunds & Reimbursements	248,578	245,000	245,000	245,000
Rents & Leases	32,700	36,250	36,250	36,250
Total Resources	29,851,808	30,085,425	30,085,031	30,075,425

Expenditures				
Personal Services-Salaries	23,192,816	24,235,650	24,235,650	24,235,650
Personal Travel In State	97,178	76,250	76,250	76,250
State Vehicle Operation	77,979	90,000	90,000	90,000
Depreciation	—	50	50	50
Personal Travel Out of State	875	50	50	50

Clarinda Institution Financial Summary

Object Category	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Office Supplies	16,511	6,480	6,480	6,480
Facility Maintenance Supplies	277,574	284,877	284,877	284,877
Equipment Maintenance Supplies	100,479	102,500	102,500	102,500
Professional & Scientific Supplies	96,890	99,200	99,200	99,200
Housing & Subsistence Supplies	369,290	379,842	379,842	379,842
Other Supplies	42,084	33,052	33,052	33,052
Printing & Binding	6	—	—	—
Food	1,913,162	1,627,729	1,627,729	1,617,729
Uniforms & Related Items	29,893	36,300	36,300	36,300
Postage	19,006	3,000	3,000	3,000
Communications	84,253	52,750	52,750	52,750
Rentals	6,485	3,550	3,550	3,550
Utilities	1,100,113	1,109,708	1,109,708	1,109,708
Professional & Scientific Services	629,780	348,083	348,083	348,083
Outside Services	244,323	215,950	215,950	215,950
Advertising & Publicity	890	1,000	1,000	1,000

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Outside Repairs/Service	200,369	172,799	172,799	172,799
Reimbursement to Other Agencies	617,083	547,461	547,461	547,461
ITS Reimbursements	272,448	290,000	290,000	290,000
Gov Fund Type Transfers - Other Agencies Services	24,461	1,000	1,000	1,000
Equipment	38,640	2,200	2,200	2,200
Equipment - Non-Inventory	717	2,500	2,500	2,500
IT Equipment	54,558	20,000	20,000	20,000
Claims	—	50	50	50
Other Expense & Obligations	340,970	340,000	340,000	340,000
Licenses	2,188	3,000	3,000	3,000
Balance Carry Forward (Approps)	394	394	—	394
Reversions	394	—	—	—
Total Expenditures	29,851,808	30,085,425	30,085,031	30,075,425

Mitchellville Institution

General Fund

Appropriation Description

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

Mitchellville Institution Financial Summary

Object Category	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget Estimate	Current Year Request	Total Department	Total Governor's
Resources					
Appropriation		25,512,183	26,082,539	26,360,539	26,350,539
Intra State Receipts		562,853	278,000	—	—
Gov Fund Type Transfers - Other Agencies		48,776	7,765	7,765	7,765
Appropriation Transfer In Legislative not 8.39		262,211	—	—	—
Fees, Licenses & Permits		80,563	87,000	87,000	87,000
Refunds & Reimbursements		147,428	152,000	152,000	152,000
Total Resources		26,614,014	26,607,304	26,607,304	26,597,304

Expenditures

Personal Services-Salaries	21,622,387	21,881,534	21,881,534	21,881,534
Personal Travel In State	7,058	3,400	3,400	3,400
State Vehicle Operation	75,578	70,360	70,360	70,360
Depreciation	—	1	1	1
Office Supplies	24,736	22,600	22,600	22,600
Facility Maintenance Supplies	74,254	75,252	75,252	75,252
Equipment Maintenance Supplies	563	500	500	500
Professional & Scientific Supplies	116,610	91,000	91,000	91,000
Housing & Subsistence Supplies	313,401	289,000	289,000	289,000
Other Supplies	84,193	82,252	82,252	82,252
Food	1,064,130	1,070,000	1,070,000	1,060,000
Uniforms & Related Items	291,139	271,725	271,725	271,725
Postage	12,799	9,000	9,000	9,000
Communications	96,645	89,000	89,000	89,000
Utilities	1,257,889	1,250,000	1,250,000	1,250,000
Professional & Scientific Services	352,482	236,609	236,609	236,609
Outside Services	131,403	142,191	142,191	142,191
Outside Repairs/Service	302,622	169,252	169,252	169,252
Reimbursement to Other Agencies	270,088	311,063	311,063	311,063
ITS Reimbursements	133,189	123,460	123,460	123,460
Equipment	—	200	200	200
Equipment - Non-Inventory	3,226	100	100	100

Mitchellville Institution Financial Summary

Object Category	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
IT Equipment	164,921	196,705	196,705	196,705
Other Expense & Obligations	214,699	222,100	222,100	222,100
Total Expenditures	26,614,014	26,607,304	26,607,304	26,597,304

Ft. Dodge Institution

General Fund

Appropriation Description

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

Ft. Dodge Institution Financial Summary

Object Category	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year	Total Department	Total Governor's
			Request		
			Recommended		
Resources					
Balance Brought Forward (Approps)		62,408	84,617	—	84,617
Appropriation		33,279,423	34,085,251	34,477,251	34,467,251
Intra State Receipts		700,000	392,000	—	—
Reimbursement from Other Agencies		—	10	10	10
Gov Fund Type Transfers - Other Agencies		94,217	3,024	3,024	3,024
Fees, Licenses & Permits		128,122	125,000	125,000	125,000
Refunds & Reimbursements		230,155	190,000	190,000	190,000
Sale Of Equipment & Salvage		640	1,000	1,000	1,000
Total Resources		34,494,965	34,880,902	34,796,285	34,870,902
Expenditures					
Personal Services-Salaries		27,013,067	27,208,074	27,208,074	27,208,074
Personal Travel In State		78,722	70,000	70,000	70,000
State Vehicle Operation		82,059	80,000	80,000	80,000
Depreciation		1,192	20	20	20
Personal Travel Out of State		1,624	500	500	500
Office Supplies		32,854	35,000	35,000	35,000
Facility Maintenance Supplies		241,202	260,000	260,000	260,000
Equipment Maintenance Supplies		209,462	170,000	170,000	170,000
Professional & Scientific Supplies		185,389	165,000	165,000	165,000
Housing & Subsistence Supplies		585,597	575,000	575,000	575,000
Ag., Conservation & Horticulture Supply		7,216	9,000	9,000	9,000
Other Supplies		45,404	60,000	60,000	60,000
Printing & Binding		6	10	10	10
Food		2,303,320	2,300,000	2,300,000	2,290,000
Uniforms & Related Items		269,318	285,000	285,000	285,000
Postage		3,500	10	10	10
Communications		63,192	66,000	66,000	66,000
Rentals		17,829	9,000	9,000	9,000
Utilities		971,117	1,020,000	1,020,000	1,020,000
Professional & Scientific Services		384,359	275,000	275,000	275,000

Outside Services	154,614	150,000	150,000	150,000
Intra-State Transfers	—	10	10	10
Advertising & Publicity	63,453	55,000	55,000	55,000
Outside Repairs/Service	81,644	78,390	78,390	78,390
Reimbursement to Other Agencies	456,736	677,110	677,110	677,110
ITS Reimbursements	141,461	492,169	492,169	492,169
IT Outside Services	3,935	10	10	10
Gov Fund Type Transfers - Other Agencies Services	—	708	708	708
Equipment	143,015	92,109	92,109	92,109
Office Equipment	—	1,000	1,000	1,000
Equipment - Non-Inventory	195,221	90,000	90,000	90,000
IT Equipment	189,454	170,000	170,000	170,000
Claims	—	150	150	150
Other Expense & Obligations	392,421	395,000	395,000	395,000
Licenses	7,345	6,900	6,900	6,900
Fees	—	15	15	15
Capitals	—	100	100	100
Balance Carry Forward (Approps)	84,617	84,617	—	84,617
Reversions	84,618	—	—	—
Total Expenditures	34,494,965	34,880,902	34,796,285	34,870,902

Fund Detail

Corrections, Department of Fund Detail

Funds	Actuals	FY 2026		FY 2027	
		FY 2025	Current Year	Total Department	Total Governor's
		Budget Estimate	Request		
			Recommended		
Corrections-Central Office		26,329,182	37,704,536	26,803,864	35,250,945
Education-Chapter I		707,915	611,789	709,967	566,715
Offender Re-Entry Program		—	1	1	1
DOC Survivor Benefits Fund		546,413	646,413	524,741	646,413
Corrections Capital Reinvestment Fund		15,059,052	29,863,069	21,050,000	29,883,069
CBC Carryforward		5,595,016	4,264,267	2,412,900	1,851,367
DOC Federal Receipts Fund		2,289,908	25,000	25,000	25,000
DOC Inmate Labor Fund		263,184	275,184	275,893	287,184
Criminal Alien Assistance Program		1,693,694	1,804,699	1,650,504	1,804,699
Inmate Tort Claims Fund		3,882	5,441	8,782	5,441
Contraband Currency		4,920	4,921	4,921	4,921

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Interstate Compact Fee Fund	165,198	203,752	141,155	176,135
Corrections - Fort Madison	4,450,171	4,024,828	4,654,612	4,024,828
Inmate Telephone Fund	4,253,040	3,830,423	4,469,118	3,830,423
Ft Madison Canteen Fund	94,241	86,711	83,111	86,711
ISP Recycling Fund	102,890	107,694	102,383	107,694
Corrections - Anamosa	1,084,180	687,650	652,010	639,595
Anamosa Canteen Fund	1,038,464	640,064	605,010	588,534
Recycling Program	45,717	47,586	47,000	51,061
Corrections - Oakdale	106,592	66,526	82,946	66,526
Oakdale Canteen Fund	106,592	66,526	82,946	66,526
Corrections - Newton	123,865	152,277	132,659	152,277
Newton Canteen Fund	120,378	138,691	119,223	138,691
Newton Recycling Fund	3,486	13,586	13,436	13,586
Corrections - Mt Pleasant	447,911	303,277	280,000	262,177
Mt Pleasant Canteen	404,979	247,466	225,000	216,466
Mt. Pleasant (MPCF) Recycling Fund	42,932	55,811	55,000	45,711
Corrections - Rockwell City	148,646	148,657	153,170	148,657
Rockwell City Canteen Fund	129,164	129,146	135,394	129,146
NCCF Recycling Fund	19,483	19,511	17,776	19,511
Corrections - Clarinda	214,456	188,494	195,792	188,494
Clarinda Canteen Fund	182,148	176,316	175,030	176,316
Clarinda (CCF) Recycling Fund	32,307	12,178	20,762	12,178
Corrections - Mitchellville	228,653	219,663	229,049	238,313
Mitchellville Canteen Fund	186,183	174,442	184,613	192,342
ICIW Recycling Fund	42,471	45,221	44,436	45,971
Corrections - Industries	43,393,970	38,559,330	33,886,853	36,009,063
Iowa State Industries	43,393,970	38,559,330	33,886,853	36,009,063
Corrections - Farm Account	4,188,574	2,778,475	1,286,182	1,492,296
Consolidated Farm Operations	4,188,574	2,778,475	1,286,182	1,492,296
Corrections - Fort Dodge	430,091	347,709	370,742	347,709
Ft Dodge Canteen Fund	430,091	347,709	370,742	347,709

Corrections Capital Reinvestment Fund

Fund Description

Corrections Capital Reinvestment Fund

Corrections Capital Reinvestment Fund Detail

	FY 2026	FY 2027	FY 2027

Object Category	Actuals	Budget Estimate	FY 2025	Current Year	Total Department	Total Governor's
			Request	Recommended		
Resources						
Balance Brought Forward (Funds)			2,954,489	14,813,069	6,000,000	14,833,069
Intra State Receipts			—	15,000,000	15,000,000	15,000,000
Interest			299,913	50,000	50,000	50,000
Sale Of Real Estate			11,804,650	—	—	—
Total Resources			15,059,052	29,863,069	21,050,000	29,883,069
Expenditures						
Outside Services			59,059	30,000	30,000	30,000
Intra-State Transfers			—	15,000,000	15,000,000	15,000,000
Reimbursement to Other Agencies			76,622	—	—	—
Gov Fund Type Transfers - Other Agencies Services			102,997	—	—	—
Other Expense & Obligations			7,305	—	—	—
Balance Carry Forward (Funds)			14,813,069	14,833,069	6,020,000	14,853,069
Total Expenditures			15,059,052	29,863,069	21,050,000	29,883,069

CBC Carryforward

Fund Description

CBC Carryforward

CBC Carryforward Detail

Object Category	Actuals	Budget Estimate	FY 2025	FY 2026	FY 2027	FY 2027
			Request	Current Year	Total Department	Total Governor's
Resources						
Balance Brought Forward (Funds)			5,412,900	4,264,267	2,412,900	1,851,367
Intra State Receipts			181,723	—	—	—
Interest			393	—	—	—
Total Resources			5,595,016	4,264,267	2,412,900	1,851,367
Expenditures						
Facility Maintenance Supplies			180,895	—	—	—
Equipment Maintenance Supplies			6,019	—	—	—
Professional & Scientific Supplies			28,071	—	—	—
Other Supplies			349	—	—	—
Uniforms & Related Items			60,468	—	—	—
Outside Services			244,248	—	—	—

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Intra-State Transfers	378,050	2,412,900	2,412,900	1,851,367
Outside Repairs/Service	319,771	—	—	—
Equipment	85,063	—	—	—
Equipment - Non-Inventory	14,875	—	—	—
IT Equipment	12,941	—	—	—
Balance Carry Forward (Funds)	4,264,267	1,851,367	—	—
Total Expenditures	5,595,016	4,264,267	2,412,900	1,851,367

Consolidated Farm Operations

Fund Description

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

Consolidated Farm Operations Detail

Object Category	Actuals	FY 2026	FY 2027	FY 2027
		FY 2025 Current Year	Total Department	Total Governor's
Object Category	Actuals	Budget Estimate Request	Recommended	
Resources				
Balance Brought Forward (Funds)	2,768,057	2,778,472	1,286,179	1,492,293
Intra State Receipts	—	1	1	1
Reimbursement from Other Agencies	—	1	1	1
Rents & Leases	1,420,517	—	—	—
Agricultural Sales	—	1	1	1
Total Resources	4,188,574	2,778,475	1,286,182	1,492,296
Expenditures				
Personal Services-Salaries	435,174	465,100	465,100	465,100
Personal Travel In State	—	1,000	1,000	1,000
State Vehicle Operation	12,927	15,000	15,000	15,000
Personal Travel Out of State	—	1	1	1
Office Supplies	3,648	5,000	5,000	5,000
Facility Maintenance Supplies	2,030	15,000	15,000	15,000
Equipment Maintenance Supplies	62,937	120,000	120,000	120,000
Professional & Scientific Supplies	—	1	1	1
Ag., Conservation & Horticulture	526,865	317,076	317,076	317,076
Supply Other Supplies	1	1	1	1
Drugs & Biologicals	5,604	18,000	18,000	18,000
Uniforms & Related Items	758	5,000	5,000	5,000
Communications	1,056	2,000	2,000	2,000
Rentals	168,814	10,000	10,000	10,000
Utilities	12,483	22,000	22,000	22,000
Professional & Scientific Services	70	5,000	5,000	5,000
Outside Services	99,602	180,000	180,000	180,000
Advertising & Publicity	262	1,000	1,000	1,000

Reimbursement to Other Agencies	6,981	20,000	20,000	20,000
ITS Reimbursements	2,968	5,000	5,000	5,000
Workers Comp. Reimbursement	—	1	1	1
Equipment - Non-Inventory	—	1	1	1
Other Expense & Obligations	67,924	75,000	75,000	75,000
Inventory	—	5,000	5,000	5,000
Interest Expense/Princ/Securities	—	1	1	1
Balance Carry Forward (Funds)	2,778,472	1,492,293	—	206,114
Total Expenditures	4,188,574	2,778,475	1,286,182	1,492,296

Iowa State Industries

Fund Description

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

Iowa State Industries Detail

Object Category	Actuals	FY 2026	FY 2027	FY 2027
		FY 2025 Current Year	Total Department	Total Governor's
Object Category	Actuals	Budget Estimate Request	Recommended	
Resources				
Balance Brought Forward (Funds)		10,573,203	12,809,319	8,136,842
Intra State Receipts		3,500,000	10	10
Reimbursement from Other Agencies		—	1	1
Interest		376,273	250,000	250,000
Other Sales & Services		28,944,495	25,500,000	25,500,000
Total Resources		43,393,970	38,559,330	33,886,853
Expenditures				
Personal Services-Salaries		8,240,513	8,333,212	8,333,212
Personal Travel In State		23,613	30,000	30,000
State Vehicle Operation		277,563	250,000	250,000
Depreciation		—	1	1
Personal Travel Out of State		10,252	10,000	10,000
Office Supplies		189,403	150,000	150,000
Facility Maintenance Supplies		297,603	120,000	120,000
Equipment Maintenance Supplies		336,608	200,001	200,001
Other Supplies		14,008,788	11,500,001	11,500,001
Uniforms & Related Items		3,574	4,500	4,500
Postage		4,332	8,000	8,000
Communications		98,049	100,000	100,000
Rentals		231,522	150,001	150,001
Utilities		323,974	420,001	420,001
Professional & Scientific Services		74,266	50,000	50,000

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Outside Services	506,585	400,001	400,001	400,001
Intra-State Transfers	—	3	3	3
Advertising & Publicity	37,909	100,000	100,000	100,000
Outside Repairs/Service	—	1	1	1
Reimbursement to Other Agencies	688,515	529,549	529,549	529,549
ITS Reimbursements	67,095	35,000	35,000	35,000
Workers Comp. Reimbursement	—	1	1	1
IT Outside Services	—	1	1	1
Gov Fund Type Transfers - Other	200,009	2	2	2
Agencies Services	—	1	1	1
Equipment - Non-Inventory				
IT Equipment	58,353	100,000	100,000	100,000
Other Expense & Obligations	4,584,507	4,000,001	4,000,001	4,000,001
Inventory	319,710	300,000	300,000	300,000
Refunds-Other	1,909	10,000	10,000	10,000
Capitals	—	1,500,001	1,500,001	1,500,001

Iowa State Industries Detail

Object Category	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Balance Carry Forward (Funds)	12,809,319	10,259,052	5,586,575	7,708,785
Total Expenditures	43,393,970	38,559,330	33,886,853	36,009,063

Department of Inspections, Appeals and Licensing

Mission Statement

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

Description

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

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

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

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

Financial Summary

Governor's Object Category	FY 2025		FY 2026	FY 2027	FY 2027
	Actuals	Budget	Current Year Estimate	Total Department Request	Total Recommended
Resources					
State Appropriations	107,989,336		108,527,108	108,527,108	109,791,226
Receipts from Other Entities	35,352,854		37,564,167	37,564,167	38,020,977
Interest, Dividends, Bonds & Loans	1,661,376		214,200	214,200	214,200
Fees, Licenses & Permits	43,914,676		47,503,106	47,503,106	49,098,989
Refunds & Reimbursements	962,042		288,450	288,450	288,450
Miscellaneous	836,421		721,053	721,053	721,053
Beginning Balance and Adjustments	41,393,978		44,856,888	36,714,776	35,086,015
Total Resources	232,110,684		239,674,972	231,532,860	233,220,910
Expenditures					
Personal Services	100,223,949		112,918,169	112,918,169	114,490,444

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Travel & Subsistence	2,871,356	2,810,191	2,810,191	2,850,191
Supplies & Materials	1,201,781	1,238,988	1,238,988	1,226,988
Contractual Services and Transfers	67,345,858	76,533,978	76,537,854	76,196,697
Equipment & Repairs	1,669,489	2,356,894	2,017,577	2,024,755
Claims & Miscellaneous	470,400	314,410	314,410	314,410
Licenses, Permits, Refunds & Other	1,738	53,812	53,812	53,812
State Aid & Credits	356,188	285,000	285,000	285,000

Financial Summary

Governor's Object Category	FY 2025	FY 2026 Current Year	FY 2027 Total Department	FY 2027 Total
	Actuals	Budget Estimate	Request	Recommended
Appropriations	8,498,985	8,077,515	8,077,515	8,505,515
Reversions	4,750,326	—	—	—
Balance Carry Forward	44,720,615	35,086,015	27,279,344	27,273,098
Total Expenditures	232,110,684	239,674,972	231,532,860	233,220,910
Full Time Equivalents	826	941	941	955

Appropriations from General Fund

Governor's Appropriations	FY 2025	FY 2026 Current Year	FY 2027 Total Department	FY 2027 Total
	Actuals	Budget Estimate	Request	Recommended
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
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	—	—	—
Total Inspections, Appeals, & Licensing, Department of	21,770,254	20,964,627	20,964,627	20,263,062
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
Total DIAL - State Public Defender	77,084,268	78,254,268	78,254,268	79,854,268

Appropriations from Other Funds

Governor's Appropriations	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget Estimate	Current Year Request	Total Department	Total
DIA - Use Tax		1,623,897	1,623,897	1,623,897	1,623,897
DIAL Housing Trust fund professional licensing		62,317	62,317	62,317	—
Total Inspections, Appeals, & Licensing, Department of		1,686,214	1,686,214	1,686,214	1,623,897
Racing and Gaming Regulatory Revolving Fund		7,448,600	7,621,999	7,621,999	8,049,999
Total DIAL - Racing and Gaming Commission		7,448,600	7,621,999	7,621,999	8,049,999

Appropriations Detail

Indigent Defense Appropriation

General Fund

Appropriation Description

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

Indigent Defense Appropriation Financial Summary

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year Request	Total Department	Total Governor's
Resources						
Appropriation			43,606,374	42,726,374	42,726,374	41,226,374
Local Governments			2,129,719	2,000,000	2,000,000	2,000,000
Intra State Receipts			—	500	500	500
Gov Fund Type Transfers - Other Agencies			30,475	20,101	20,101	20,101
Refunds & Reimbursements			121,235	85,000	85,000	85,000
Total Resources			45,887,803	44,831,975	44,831,975	43,331,975
Expenditures						
Personal Travel In State			—	100	100	100
Office Supplies			691	1,600	1,600	1,600
Other Supplies			—	250	250	250
Communications			—	100	100	100
Professional & Scientific Services			42,495,636	43,097,125	43,097,125	41,597,125
Outside Services			1,561,607	1,505,700	1,505,700	1,505,700
Gov Fund Type Transfers - Auditor of State Services			6,047	5,000	5,000	5,000

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Gov Fund Type Transfers - Other Agencies Services	262,148	221,000	221,000	221,000
IT Equipment	—	100	100	100
Claims	—	1,000	1,000	1,000
Reversions	1,561,674	—	—	—
Total Expenditures	45,887,803	44,831,975	44,831,975	43,331,975

Iowa State Civil Rights Commission**General Fund****Appropriation Description**

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

Iowa State Civil Rights Commission Financial Summary

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	33	2,178	—	2,178
Appropriation	1,385,921	1,385,921	1,385,921	1,338,921
Federal Support	1,685,197	2,150,907	2,150,907	2,150,907
Reimbursement from Other Agencies	65,000	—	—	—
Gov Fund Type Transfers - Other Agencies	123	5,000	5,000	5,000
Refunds & Reimbursements	6,070	18,000	18,000	18,000
Total Resources	3,142,344	3,562,006	3,559,828	3,515,006
Expenditures				
Personal Services-Salaries	2,435,427	2,912,377	2,912,377	2,912,377
Personal Travel In State	3,284	12,800	12,800	12,800
Personal Travel Out of State	—	7,500	7,500	7,500
Office Supplies	35,080	60,750	60,750	60,750
Other Supplies	5,378	1	1	1
Printing & Binding	376	2,000	2,000	(10,000)
Postage	31,622	32,350	32,350	32,350
Communications	15,777	20,000	20,000	20,000
Rentals	73	5,530	5,530	5,530
Professional & Scientific Services	—	7,000	7,000	7,000
Outside Services	15,005	20,000	20,000	20,000
Intra-State Transfers	58,250	58,250	58,250	58,250
Advertising & Publicity	10,372	12,500	12,500	12,500

Reimbursement to Other Agencies	58,332	63,100	63,100	63,100
ITS Reimbursements	159,449	72,361	72,361	72,361
IT Outside Services	20,488	66,600	66,600	66,600
Gov Fund Type Transfers - Attorney General Services	137,055	124,343	124,343	124,343
Gov Fund Type Transfers - Auditor of State Services	771	1,500	1,500	1,500
Gov Fund Type Transfers - Other Agencies Services	139,499	32,000	32,000	32,000
Equipment - Non-Inventory	10,435	36,600	36,600	36,600
IT Equipment	1,314	12,266	12,266	(20,556)
Balance Carry Forward (Approps)	2,178	2,178	—	—
Reversions	2,179	—	—	—
Total Expenditures	3,142,344	3,562,006	3,559,828	3,515,006

Professional Licensing - DIAL

General Fund

Appropriation Description

For the administration and support of professional licensing within DIAL.

Professional Licensing - DIAL Financial Summary

Object Class	Actuals	Budget	FY 2026	FY 2027	FY 2027
			Current Year	Total Department	Total Governor's
			Estimate Request	Recommended	
Resources					
Balance Brought Forward (Approps)			—	957	— 957
Appropriation	1,627,969		1,627,969	1,627,969	1,627,969
Federal Support	529,791		554,000	554,000	554,000
Fees, Licenses & Permits	759,102		13,942,711	13,942,711	13,942,711
Total Resources	2,916,863		16,125,637	16,124,680	16,125,637
Expenditures					
Personal Services-Salaries	2,379,595		15,188,922	15,188,922	15,188,922
Personal Travel In State	3,428		8,400	8,400	8,400
State Vehicle Operation	15,326		16,050	16,050	16,050
Depreciation	84,869		110,300	110,300	110,300
Personal Travel Out of State	192		500	500	500
Office Supplies	6,872		10,600	10,600	10,600
Other Supplies	5,346		5,100	5,100	5,100
Printing & Binding	64		800	800	800

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Postage	2,325	2,450	2,450	2,450
Communications	13,069	27,800	27,800	27,800
Outside Services	—	605	605	605
Intra-State Transfers	201,000	345,500	345,500	345,500
Reimbursement to Other Agencies	44,095	48,105	48,105	48,105
ITS Reimbursements	9,117	25,000	25,000	25,000
IT Outside Services	75,575	74,125	74,125	74,125
Gov Fund Type Transfers - Attorney General Services	—	1,000	1,000	1,000
Gov Fund Type Transfers - Auditor of State Services	1,157	2,100	2,100	2,100
Gov Fund Type Transfers - Other Agencies Services	10,593	15,523	15,523	15,523
Equipment - Non-Inventory	198	100	100	100
IT Equipment	46,010	228,700	228,700	228,700
Other Expense & Obligations	16,118	13,000	13,000	13,000
Balance Carry Forward (Approps)	957	957	—	957
Reversions	957	—	—	—
Total Expenditures	2,916,863	16,125,637	16,124,680	16,125,637

Employment Appeal Board

General Fund

Appropriation Description

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

Employment Appeal Board Financial Summary

Object Class	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget Estimate	Current Year Request	Total Department	Total Governor's
Resources					
Balance Brought Forward (Approps)		1,735	367,235	—	367,235
Appropriation		40,006	530,782	530,782	510,782
Gov Fund Type Transfers - Other Agencies		1,491,797	1,498,428	1,498,428	1,498,428
Fees, Licenses & Permits		—	82,500	82,500	82,500
Total Resources		1,533,537	2,478,945	2,111,710	2,458,945
Expenditures					
Personal Services-Salaries		1,426,387	1,497,334	1,497,334	1,497,334

Personal Travel In State	—	1,700	1,700	1,700
Personal Travel Out of State	—	2,500	2,500	2,500
Office Supplies	7,697	11,050	11,050	11,050
Other Supplies	136	250	250	250
Printing & Binding	1,450	1,600	1,600	1,600
Postage	8,012	10,050	10,050	10,050
Communications	4,376	11,200	11,200	11,200
Rentals	23	1	1	1
Professional & Scientific Services	2,600	7,900	7,900	7,900
Outside Services	4,013	97,500	97,500	97,500
Advertising & Publicity	—	100	100	100
Outside Repairs/Service	—	1,500	1,500	1,500
Reimbursement to Other Agencies	26,736	49,500	49,500	49,500
ITS Reimbursements	10,331	37,500	37,500	17,500
IT Outside Services	6,341	112,200	112,200	112,200
Gov Fund Type Transfers - Auditor of State Services	771	2,150	2,150	2,150
Gov Fund Type Transfers - Other Agencies Services	10,664	254,000	254,000	254,000
Office Equipment	—	500	500	500
Equipment - Non-Inventory	—	75	75	75
IT Equipment	4,663	13,100	13,100	13,100
Balance Carry Forward (Approps)	9,668	367,235	—	367,235
Reversions	9,668	—	—	—
Total Expenditures	1,533,538	2,478,945	2,111,710	2,458,945

Labor Services - DIAL

General Fund

Appropriation Description

For the administration and support of labor services within DIAL.

Labor Services - DIAL Financial Summary

Object Class	Actuals	FY 2026		FY 2027	
		FY 2025	Current Year	Total Department	Total Governor's
	Budget	Estimate	Request	Recommended	
Resources					
Balance Brought Forward (Approps)		1,242,649	452,935	1,242,649	—
Appropriation		2,965,719	2,965,719	2,965,719	2,965,719
Federal Support		2,460,948	2,834,757	2,834,757	3,291,567
Total Resources		6,669,316	6,253,411	7,043,125	6,257,286
Expenditures					

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Personal Services-Salaries	4,452,073	5,471,151	5,471,151	5,471,151
Personal Travel In State	100,202	99,120	99,120	99,120
State Vehicle Operation	29,483	37,610	37,610	37,610
Depreciation	43,962	48,800	48,800	48,800
Personal Travel Out of State	23,767	28,130	28,130	28,130
Office Supplies	139,780	122,060	122,060	122,060
Professional & Scientific Supplies	28	49	49	49
Other Supplies	7,250	8,520	8,520	8,520
Printing & Binding	2,007	3,926	3,926	3,926
Uniforms & Related Items	128	600	600	600
Postage	7,095	6,660	6,660	6,660
Communications	22,109	28,810	28,810	28,810
Utilities	—	550	550	550
Professional & Scientific Services	54,696	53,500	53,500	53,500
Outside Services	51,693	66,500	66,500	66,500
Reimbursement to Other Agencies	105,224	110,450	110,450	110,450
ITS Reimbursements	5,240	11,310	11,310	11,310
IT Outside Services	23,227	27,160	27,160	27,160
Gov Fund Type Transfers - Attorney General Services	—	10	10	10
Gov Fund Type Transfers - Auditor of State Services	2,739	2,200	2,200	2,200
Gov Fund Type Transfers - Other Agencies Services	39,873	42,745	46,621	46,621
Equipment	—	10	10	10
Office Equipment	—	100	100	100
Equipment - Non-Inventory	45,717	52,610	52,610	52,610
IT Equipment	1,373	24,721	24,720	24,720
Other Expense & Obligations	155	6,109	6,109	6,109
Balance Carry Forward (Approps)	452,935	—	785,839	—
Reversions	1,058,560	—	—	—
Total Expenditures	6,669,316	6,253,411	7,043,125	6,257,286

Division of Workers Compensation

General Fund

Appropriation Description

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

Division of Workers Compensation Financial Summary

	FY 2026	FY 2027	FY 2027

Object Class	FY 2025		Current Year	Total Department Total Governor's	
	Actuals	Budget Estimate	Request	Recommended	
Resources					
Balance Brought Forward (Approps)		566,189	532,622	620,000	—
Appropriation		3,381,044	3,381,044	3,381,044	3,381,044
Gov Fund Type Transfers - Other Agencies		—	100	100	100
Fees, Licenses & Permits		435,808	465,000	465,000	1,085,000
Other		—	3,255	3,255	3,255
Total Resources		4,383,041	4,382,021	4,469,399	4,469,399
Expenditures					
Personal Services-Salaries		3,114,834	3,582,092	3,582,092	3,582,092
Personal Travel In State		192	2,700	2,700	2,700
Personal Travel Out of State		5,067	16,000	16,000	16,000
Office Supplies		11,529	18,100	18,100	18,100
Other Supplies		958	550	550	550
Printing & Binding		1,199	2,000	2,000	2,000
Postage		10,965	12,000	12,000	12,000
Communications		53,790	63,050	63,050	63,050
Rentals		—	100	100	100
Utilities		9,325	2,000	2,000	2,000
Outside Services		14,690	26,000	26,000	26,000
Intra-State Transfers		—	185,000	185,000	185,000
Reimbursement to Other Agencies		74,250	94,060	94,060	94,060
ITS Reimbursements		19,172	18,800	18,800	18,800
IT Outside Services		94,066	125,000	125,000	125,000
Gov Fund Type Transfers - Auditor of State Services		2,847	4,200	4,200	4,200
Gov Fund Type Transfers - Other Agencies Services		—	1,000	1,000	1,000
Equipment - Non-Inventory		3,695	1,500	1,500	1,500
IT Equipment		89,896	214,369	120,700	120,700
Other Expense & Obligations		8,328	13,500	13,500	13,500
Balance Carry Forward (Approps)		532,622	—	181,047	181,047
Reversions		335,618	—	—	—
Total Expenditures		4,383,041	4,382,021	4,469,399	4,469,399

Public Defender

General Fund

Appropriation Description

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

Public Defender Financial Summary

Object Class	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget Estimate	Current Year Request	Total Department	Total Governor's
Resources					
Balance Brought Forward (Approps)		151,688	45,705	—	45,705
Appropriation		33,477,894	35,527,894	35,527,894	38,627,894
Federal Support		167,564	155,000	155,000	155,000
Intra State Receipts		13,823	454,477	454,477	454,477
Gov Fund Type Transfers - Other Agencies		—	703,034	703,034	703,034
Refunds & Reimbursements		1,166	3,100	3,100	3,100
Total Resources		33,812,134	36,889,210	36,843,505	39,989,210
Expenditures					
Personal Services-Salaries		30,518,048	34,567,756	34,567,756	36,436,596
Personal Travel In State		163,362	98,744	98,744	98,744
State Vehicle Operation		10,756	9,450	9,450	9,450
Depreciation		26,503	4,800	4,800	4,800
Personal Travel Out of State		31,805	9,107	9,107	9,107
Office Supplies		137,793	89,527	89,527	89,527
Facility Maintenance Supplies		554	1,800	1,800	1,800
Professional & Scientific Supplies		170	—	—	—
Other Supplies		5,189	1,626	1,626	1,626
Printing & Binding		2,059	2,350	2,350	2,350
Food		1,787	—	—	—
Postage		116,728	62,752	62,752	62,752
Communications		172,235	198,859	198,859	198,859
Rentals		885,433	955,402	955,402	955,402
Utilities		40,477	37,700	37,700	37,700
Professional & Scientific Services		(722)	20,201	20,201	20,201
Outside Services		433,935	146,708	146,708	146,708
Advertising & Publicity		—	500	500	500
Outside Repairs/Service		18,496	960	960	960
Reimbursement to Other Agencies		200,660	160,448	160,448	160,448
ITS Reimbursements		619,381	334,405	334,405	1,565,565
IT Outside Services		148,096	21,200	21,200	21,200
Gov Fund Type Transfers - Auditor of State Services		760	1,000	1,000	1,000

Gov Fund Type Transfers - Other Agencies Services	1,080	13,900	13,900	13,900
Equipment	—	750	750	750
Office Equipment	—	200	200	200
Equipment - Non-Inventory	72,273	76,900	76,900	76,900

		FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Public Defender Financial Summary				
Object Class	FY 2025 Actuals			
IT Equipment	113,160	25,410	25,410	25,410
Other Expense & Obligations	709	1,050	1,050	1,050
Balance Carry Forward (Approps)	45,705	45,705	—	45,705
Reversions	45,704	—	—	—
Total Expenditures	33,812,135	36,889,210	36,843,505	39,989,210

Administration Division

General Fund

Appropriation Description

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

Administration Division Financial Summary

Object Class	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget Estimate	Current Year Request	Total Department	Total Governor's
Resources					
Balance Brought Forward (Approps)		6,014	10,218	—	4,218
Appropriation		933,285	933,285	933,285	808,285
Federal Support		732,848	438,089	438,089	438,089
Intra State Receipts		1,802,000	1,430,300	1,430,300	1,430,300
Gov Fund Type Transfers - Other Agencies		480,699	1,815,762	1,815,762	1,815,762
Refunds & Reimbursements		—	50	50	50
Total Resources		3,954,846	4,627,704	4,617,486	4,496,704
Expenditures					
Personal Services-Salaries		3,321,988	4,156,975	4,156,975	4,031,975
Personal Travel In State		414	700	700	700
Personal Travel Out of State		7,408	6,900	6,900	6,900
Office Supplies		19,167	15,900	15,900	15,900
Equipment Maintenance Supplies		1,195	500	500	500
Professional & Scientific Supplies		159	1	1	1

		FY 2026	FY 2027	FY 2027
		Current Year	Total Department	Total Governor's
		Budget Estimate	Request	Recommended
Other Supplies	4,930	1,500	1,500	1,500
Printing & Binding	4,795	1,700	1,700	1,700
Postage	6,479	5,200	5,200	5,200
Communications	79,157	18,400	18,400	18,400
Rentals	366	1	1	1
Professional & Scientific Services	4,550	11,600	11,600	11,600
Outside Services	12,407	4,500	4,500	4,500
Intra-State Transfers	179,000	—	—	—
Outside Repairs/Service	261	100	100	100
Reimbursement to Other Agencies	97,153	135,400	135,400	135,400
ITS Reimbursements	127,914	157,709	157,709	157,709
IT Outside Services	32,042	52,300	52,300	52,300

Administration Division Financial Summary

Object Class	FY 2025			
	Actuals			
Gov Fund Type Transfers - Attorney General Services	—	23,150	23,150	23,150
Gov Fund Type Transfers - Auditor of State Services	1,369	2,100	2,100	2,100
Gov Fund Type Transfers - Other Agencies Services	10,964	4,000	4,000	4,000
Equipment - Non-Inventory	6,642	5,650	5,650	5,650
IT Equipment	16,050	19,200	13,200	13,200
Balance Carry Forward (Approps)	10,218	4,218	—	4,218
Reversions	10,218	—	—	—
Total Expenditures	3,954,846	4,627,704	4,617,486	4,496,704

Administrative Hearings Div.

General Fund

Appropriation Description

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

Administrative Hearings Div. Financial Summary

		FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended	
Object Class	Actuals	FY 2025 Budget Estimate	FY 2026 Current Year Request	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Resources					
Balance Brought Forward (Approps)		—	2,428	—	2,428
Appropriation		654,983	654,983	654,983	654,983
Intra State Receipts		—	6,000	6,000	6,000
Reimbursement from Other Agencies		9,255	26,753	26,753	26,753
Gov Fund Type Transfers - Other Agencies		5,649,525	6,254,621	6,254,621	6,254,621
Refunds & Reimbursements		60	200	200	200
Total Resources		6,313,823	6,944,985	6,942,557	6,944,985
Expenditures					
Personal Services-Salaries		5,854,643	6,402,340	6,402,340	6,402,340
Personal Travel In State		23,196	23,000	23,000	23,000
State Vehicle Operation		64	—	—	—
Personal Travel Out of State		12,331	17,800	17,800	17,800
Office Supplies		20,331	26,500	26,500	26,500
Other Supplies		1,773	—	—	—
Printing & Binding		4,223	5,800	5,800	5,800
Postage		43,296	38,000	38,000	38,000

Administrative Hearings Div. Financial Summary

Object Class	FY 2025 Actuals	FY 2026 Current Year Request	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Communications	17,534	20,400	20,400	20,400
Outside Services	36,006	31,116	31,116	31,116
Reimbursement to Other Agencies	118,349	153,200	153,200	153,200
ITS Reimbursements	76,190	89,800	89,800	89,800
IT Outside Services	18,809	20,700	20,700	20,700
Gov Fund Type Transfers - Auditor of State Services	2,939	4,000	4,000	4,000
Gov Fund Type Transfers - Other Agencies Services	36,593	9,900	9,900	9,900
Equipment - Non-Inventory	1,279	—	—	—
IT Equipment	41,410	100,001	100,001	100,001

		FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Balance Carry Forward (Approps)	2,428	2,428	—	2,428
Reversions	2,428	—	—	—
Total Expenditures	6,313,823	6,944,985	6,942,557	6,944,985

Investigations Division

General Fund

Appropriation Description

To conduct audits and investigations for statewide program integrity.

Investigations Division Financial Summary

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	35,361	130,747	5,361	26,150
Appropriation	2,769,231	2,769,231	2,769,231	2,769,231
Federal Support	948,508	1,215,394	1,215,394	1,215,394
Intra State Receipts	—	219,424	219,424	219,424
Gov Fund Type Transfers - Other Agencies	2,359,532	2,745,428	2,745,428	2,745,428
Refunds & Reimbursements	11,269	22,400	22,400	22,400
Total Resources	6,123,900	7,102,624	6,977,238	6,998,027
Expenditures				
Personal Services-Salaries	5,188,190	6,138,104	6,138,104	6,138,104
Personal Travel In State	8,224	12,100	12,100	12,100
State Vehicle Operation	72,763	71,510	71,510	71,510
Depreciation	43,450	49,000	49,000	49,000
Personal Travel Out of State	7,750	25,000	25,000	25,000
Office Supplies	30,833	33,200	33,200	33,200
Professional & Scientific Supplies	—	1,200	1,200	1,200
Other Supplies	3,246	100	100	100
Printing & Binding	2,622	403	403	403
Postage	3,949	7,800	7,800	7,800

Investigations Division Financial Summary

		FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
	FY 2025			
Resources				
Balance Brought Forward (Approps)	212,255	168,814	—	33,764
Appropriation	6,206,128	6,206,128	6,206,128	6,206,128
Federal Support	10,535,249	10,823,233	10,823,233	10,823,233
Intra State Receipts	—	234,235	234,235	234,235
Gov Fund Type Transfers - Other Agencies	244,710	150,907	150,907	150,907
Fees, Licenses & Permits	500,048	688,643	688,643	688,643
Refunds & Reimbursements	500	1,000	1,000	1,000
Total Resources	17,698,889	18,272,960	18,104,146	18,137,910
Expenditures				
Personal Services-Salaries	14,779,983	15,858,086	15,858,086	15,858,086

		FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Personal Travel In State	571,777	531,170	531,170	531,170
Object Class	Actuals			
Communications	29,118	34,700	34,700	34,700
Professional & Scientific Services	1,313	4,000	4,000	4,000
Outside Services	24,965	13,800	13,800	13,800
Reimbursement to Other Agencies	69,335	84,414	84,414	84,414
ITS Reimbursements	61,996	80,500	80,500	80,500
IT Outside Services	28,425	26,100	26,100	26,100
Gov Fund Type Transfers - Attorney General Services	201,201	220,000	220,000	220,000
Gov Fund Type Transfers - Auditor of State Services	8,540	10,250	10,250	10,250
Gov Fund Type Transfers - Other Agencies Services	8,900	9,411	9,411	9,411
Equipment	—	100	100	100
Office Equipment	—	101	101	101
Equipment - Non-Inventory	—	201	201	201
IT Equipment	67,585	254,278	149,681	149,681
Other Expense & Obligations	—	201	201	201
Refunds-Other	—	1	1	1
Balance Carry Forward (Approps)	130,747	26,150	5,361	26,150
Reversions	130,747	—	—	—
Total Expenditures	6,123,900	7,102,624	6,977,238	6,998,027

Health Facilities Division

General Fund

Appropriation Description

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

Health Facilities Division Financial Summary

		FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Object Class	Actuals			
Health Facilities Division Financial Summary				
Object Class	FY 2025 Actuals			

		FY 2026	FY 2027	FY 2027
		Current Year	Total Department	Total Governor's
		Budget Estimate	Request	Recommended
State Vehicle Operation	236,410	200,500	200,500	200,500
Depreciation	274,754	217,200	217,200	217,200
Personal Travel Out of State	4,804	15,300	15,300	15,300
Office Supplies	19,276	34,300	34,300	34,300
Equipment Maintenance Supplies	—	110	110	110
Professional & Scientific Supplies	475	—	—	—
Other Supplies	11,037	700	700	700
Printing & Binding	3,677	3,101	3,101	3,101
Postage	6,958	22,150	22,150	22,150
Communications	90,962	97,900	97,900	97,900
Professional & Scientific Services	71,843	60,100	60,100	60,100
Outside Services	18,983	17,000	17,000	17,000
Outside Repairs/Service	—	100	100	100
Reimbursement to Other Agencies	142,954	197,900	197,900	197,900
ITS Reimbursements	341,640	317,800	317,800	317,800
IT Outside Services	71,843	100,350	100,350	100,350
Gov Fund Type Transfers - Attorney General Services	—	2,000	2,000	2,000
Gov Fund Type Transfers - Auditor of State Services	5,651	10,100	10,100	10,100
Gov Fund Type Transfers - Other Agencies Services	131,710	93,810	93,810	93,810
Office Equipment	—	100	100	100
Equipment - Non-Inventory	4,287	5,669	5,669	5,669
IT Equipment	216,934	168,650	33,600	33,600
Refunds-Other	315	100	100	100
Health Reimbursements & Aids	354,988	285,000	285,000	285,000
Balance Carry Forward (Approps)	168,814	33,764	—	33,764
Reversions	168,813	—	—	—
Total Expenditures	17,698,889	18,272,960	18,104,146	18,137,910

Food and Consumer Safety

General Fund

Appropriation Description

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

Food and Consumer Safety Financial Summary

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year Request	Total Department	Total Governor's
Resources					
Appropriation			509,565	509,565	—
Federal Support			662,285	555,000	555,000
Gov Fund Type Transfers - Other Agencies			18,480	10,000	10,000
Fees, Licenses & Permits			4,610,532	5,305,966	5,305,966
Refunds & Reimbursements			75,390	1,000	1,000
Unearned Receipts			—	100	100
Other			—	100	100
Total Resources			5,876,252	6,381,731	5,872,166
Expenditures					
Personal Services-Salaries			3,674,591	3,801,162	3,291,597
Personal Travel In State			9,952	34,000	34,000
State Vehicle Operation			75,773	78,000	78,000
Depreciation			43,814	125,000	125,000
Personal Travel Out of State			12,934	25,000	25,000
Office Supplies			23,412	25,000	25,000
Other Supplies			1,890	2,500	2,500
Printing & Binding			7,374	8,000	8,000
Food			588	500	500
Postage			45,878	52,000	52,000
Communications			86,175	25,000	25,000
Rentals			—	15,000	15,000
Professional & Scientific Services			24,515	50,000	50,000
Outside Services			18,507	80,000	80,000
Reimbursement to Other Agencies			834,454	750,000	750,000
ITS Reimbursements			45,061	52,000	52,000

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IT Outside Services	101,581	189,069	189,069	189,069
Gov Fund Type Transfers - Auditor of State Services	2,480	4,000	4,000	4,000
Gov Fund Type Transfers - Other Agencies Services	818,118	895,000	895,000	895,000
Equipment	—	1,000	1,000	1,000
Equipment - Non-Inventory	32	1,000	1,000	1,000
IT Equipment	14,173	120,000	120,000	120,000
Other Expense & Obligations	19,646	18,000	18,000	18,000
Refunds-Other	15,304	30,500	30,500	30,500
Total Expenditures	5,876,252	6,381,731	6,381,731	5,872,166

FY2025 PERB Appropriation to EAB**General Fund****Appropriation Description**

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

FY2025 PERB Appropriation to EAB Financial Summary

Object Class	Actuals	Budget Estimate	FY 2025	FY 2026	FY 2027	FY 2027
			Request	Current Year Recommended	Total Department	Total Governor's
Resources						
Adjustment to Balance Forward			(29,791)		—	—
Balance Brought Forward (Approps)			413,294		—	—
Appropriation			1,296,403		—	—
Gov Fund Type Transfers - Other Agencies			3,900		—	—
Fees, Licenses & Permits			96,499		—	—
Total Resources			1,780,305		—	—
Expenditures						
Personal Services-Salaries			45,133		—	—
Personal Travel In State			520		—	—
Office Supplies			4,940		—	—
Other Supplies			130		—	—
Printing & Binding			855		—	—
Postage			62		—	—
Communications			964		—	—
Rentals			8		—	—
Professional & Scientific Services			7,800		—	—

Outside Services	126,832	—	—	—
Outside Repairs/Service	1,557	—	—	—
Reimbursement to Other Agencies	5,488	—	—	—
ITS Reimbursements	12,677	—	—	—
IT Outside Services	62,260	—	—	—
Gov Fund Type Transfers - Auditor of State Services	193	—	—	—
Gov Fund Type Transfers - Other Agencies Services	409,667	—	—	—
IT Equipment	11,075	—	—	—
Balance Carry Forward (Approps)	357,567	—	—	—
Reversions	732,576	—	—	—
Total Expenditures	1,780,304	—	—	—

Racing and Gaming Regulatory Revolving Fund

Racing and Gaming Revolving Fund

Appropriation Description

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

Racing and Gaming Regulatory Revolving Fund Financial Summary

Object Class	Actuals	Budget	FY 2026	FY 2027	FY 2027
			FY 2025 Current Year RequestRecommended	Total Department	Total Governor's
Resources					
Appropriation			7,166,071	7,621,999	7,621,999
Salary Adjustment			282,529	—	—
Fees, Licenses & Permits			—	4,000	4,000
Refunds & Reimbursements			—	500	500
Total Resources			7,448,600	7,626,499	7,626,499
Expenditures					
Personal Services-Salaries			5,559,341	5,971,444	5,971,444
Personal Travel In State			50,170	48,000	48,000
State Vehicle Operation			4,553	5,200	5,200
Depreciation			54,014	5,800	5,800
Personal Travel Out of State			45,391	52,000	52,000
Office Supplies			26,744	29,000	29,000
Equipment Maintenance Supplies			14,049	15,000	15,000

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Professional & Scientific Supplies	—	1	1	1
Other Supplies	926	1	1	1
Printing & Binding	390	1,500	1,500	1,500
Postage	3,503	2,000	2,000	2,000
Communications	114,456	142,094	142,094	142,094
Rentals	3,324	5,000	5,000	5,000
Professional & Scientific Services	884,854	758,000	758,000	768,000
Outside Services	(91,999)	30,000	30,000	30,000
Outside Repairs/Service	—	1	1	1
Reimbursement to Other Agencies	72,209	55,000	55,000	55,000
ITS Reimbursements	89,319	102,526	102,526	102,526
IT Outside Services	105,983	101,832	101,832	101,832
Gov Fund Type Transfers - Attorney General Services	55,266	58,500	58,500	58,500
Gov Fund Type Transfers - Other Agencies Services	189,391	205,000	205,000	205,000
Equipment	595	800	800	800
Office Equipment	425	200	200	40,200
Equipment - Non-Inventory	589	100	100	100
IT Equipment	50,375	37,500	37,500	37,500
Licenses	(25,000)	—	—	—
Reversions	239,731	—	—	—
Total Expenditures	7,448,600	7,626,499	7,626,499	8,054,499

DIAL Housing Trust fund professional licensing

State Housing Trust Fund

Appropriation Description

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

DIAL Housing Trust fund professional licensing Financial Summary

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Resources				
Appropriation	62,317	62,317	62,317	—
Total Resources	62,317	62,317	62,317	—
Expenditures				
Intra-State Transfers	62,317	62,317	62,317	—
Total Expenditures	62,317	62,317	62,317	—

DIA - Use Tax**Road Use Tax Fund****Appropriation Description**

DIA - USE TAX

DIA - Use Tax Financial Summary

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year Request	Total Department	Total Governor's
Resources					
Appropriation			1,623,897	1,623,897	1,623,897
Total Resources			1,623,897	1,623,897	1,623,897
Expenditures					
Intra-State Transfers			—	1,623,897	1,623,897
Gov Fund Type Transfers - Other Agencies Services			1,623,897	—	—
Total Expenditures			1,623,897	1,623,897	1,623,897

Health Facilities Database Enhancement**Technology Reinvestment Fund****Appropriation Description**

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

Health Facilities Database Enhancement Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	250,000	—	—	—
Total Resources	250,000	—	—	—
Expenditures				
Outside Services	30,000	—	—	—
ITS Reimbursements	197,217	—	—	—
Reversions	22,783	—	—	—
Total Expenditures	250,000	—	—	—

Food Safety Data System Enhancement & GovConnect Interface**Technology Reinvestment Fund****Appropriation Description**

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

Food Safety Data System Enhancement & GovConnect Interface Financial Summary

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year Request	Total Department	Total Governor's
Resources						
Balance Brought Forward (Approps)			410,000		—	—
Total Resources			410,000		—	—
Expenditures						
Reversions			410,000		—	—
Total Expenditures			410,000		—	—

Administrative Hearings E-filing Upgrade

Technology Reinvestment Fund

Appropriation Description

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

Administrative Hearings E-filing Upgrade Financial Summary

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year Request	Total Department	Total Governor's
Resources						
Balance Brought Forward (Approps)			60,900	—	—	—
Total Resources			60,900	—	—	—
Expenditures						
IT Outside Services			11,995	—	—	—
IT Equipment			30,235	—	—	—
Reversions			18,670	—	—	—
Total Expenditures			60,900	—	—	—

Fund Detail

Department of Inspections, Appeals and Licensing Fund Detail

Funds	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027	
			FY 2025 Current Year Request Recommended	Total Department	Total Governor's	
Inspections, Appeals, & Licensing, Department of			69,558,019	58,271,208	50,834,220	49,274,214
Medicaid Fraud Account Fund			744,869	150,000	150,000	150,000
State Housing Trust Fund			62,317	62,317	62,317	—
Fireworks Fee Fund-DPS			727,866	697,280	623,000	564,108
Licensing and Regulation Fund - DIAL			63,274,432	53,271,643	46,143,720	44,591,040
Indian Gaming Monitoring Fund			797,312	708,422	664,281	621,841
Amateur Boxing Grants Fund			133,135	206,126	170,000	206,126
Amusement Devices Special Fund			1,465,609	1,402,275	1,247,932	1,367,954
Road Use Tax Fund			1,623,897	1,623,897	1,623,897	1,623,897
IWD Clearing Account			—	61,548	61,548	61,548
Wage Payment Collection			897	81,726	81,726	81,726
Inspections and Appeals Clearing			6,784	5,974	5,799	5,974
Technology Reinvestment Fund			720,900	—	—	—
DIAL - State Public Defender			6,908,551	7,899,729	6,973,378	8,871,373
Title IV-E Juvenile Justice Improvement Fd-State Public Def.			6,908,551	7,899,729	6,973,378	8,871,373
DIAL - Racing and Gaming Commission			15,551,059	15,650,826	15,717,882	16,478,073
Racing and Gaming Revolving Fund			15,179,411	15,278,451	15,348,042	16,104,498
Race Horse Aftercare Assistance			62,330	63,041	61,200	64,241
Horse Racing Promotion Fund			1,986	2,001	2,000	2,001
Unclaimed Winnings Fund			306,208	306,209	305,516	306,209
Racing Commission Clearing Account			1,123	1,124	1,124	1,124

Racing and Gaming Revolving Fund

Fund Description

Racing and Gaming Revolving Fund

Racing and Gaming Revolving Fund Detail

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year Request	Total Department	Total Governor's
Resources						
Balance Brought Forward (Funds)			430,661	282,211	351,802	29,953
Appropriation			7,166,071	7,621,999	7,621,999	8,049,999
Salary Adjustment			282,529	—	—	—

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Reversions	239,731	—	—	—
Fees, Licenses & Permits	7,060,419	7,373,741	7,373,741	8,024,046
Refunds & Reimbursements	—	500	500	500
Total Resources	15,179,411	15,278,451	15,348,042	16,104,498
Expenditures				
Personal Services-Salaries	5,559,341	5,971,444	5,971,444	6,309,444
Personal Travel In State	50,170	48,000	48,000	48,000
State Vehicle Operation	4,553	5,200	5,200	5,200
Depreciation	54,014	5,800	5,800	5,800
Personal Travel Out of State	45,391	52,000	52,000	92,000
Office Supplies	26,744	29,000	29,000	29,000
Equipment Maintenance Supplies	14,049	15,000	15,000	15,000
Professional & Scientific Supplies	—	1	1	1
Other Supplies	926	1	1	1
Printing & Binding	390	1,500	1,500	1,500
Postage	3,503	2,000	2,000	2,000
Communications	114,456	142,094	142,094	142,094
Rentals	3,324	5,000	5,000	5,000
Professional & Scientific Services	884,854	758,000	758,000	768,000
Outside Services	(91,999)	30,000	30,000	30,000
Outside Repairs/Service	—	1	1	1
Reimbursement to Other Agencies	72,209	55,000	55,000	55,000
ITS Reimbursements	89,319	102,526	102,526	102,526
IT Outside Services	105,983	101,832	101,832	101,832
Gov Fund Type Transfers - Attorney General Services	55,266	58,500	58,500	58,500
Gov Fund Type Transfers - Other Agencies Services	189,391	205,000	205,000	205,000
Equipment	595	800	800	800
Office Equipment	425	200	200	40,200
Equipment - Non-Inventory	589	100	100	100
IT Equipment	50,375	37,500	37,500	37,500
Licenses	(25,000)	—	—	—
Appropriation	7,448,600	7,621,999	7,621,999	8,049,999
Reversions	239,731	—	—	—
Balance Carry Forward (Funds)	282,211	29,953	99,544	—
Total Expenditures	15,179,411	15,278,451	15,348,042	16,104,498

Medicaid Fraud Account Fund

Fund Description

Medicaid Fraud Fund

Medicaid Fraud Account Fund Detail

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Refunds & Reimbursements	744,869	150,000	150,000	150,000
Total Resources	744,869	150,000	150,000	150,000
Expenditures				
Appropriation	744,869	150,000	150,000	150,000
Total Expenditures	744,869	150,000	150,000	150,000

Unclaimed Winnings Fund

Fund Description

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

Unclaimed Winnings Fund Detail

Object Class	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget Estimate	Current Year Request	Total Department	Total Governor's
Resources					
Balance Brought Forward (Funds)		693	693	—	693
Reversions		188,574	—	—	—
Unearned Receipts		116,942	305,516	305,516	305,516
Total Resources		306,208	306,209	305,516	306,209
Expenditures					
Appropriation		305,516	305,516	305,516	305,516
Balance Carry Forward (Funds)		693	693	—	693
Total Expenditures		306,209	306,209	305,516	306,209

Amusement Devices Special Fund

Fund Description

AMUSEMENT DEVICES SPECIAL FUND

Amusement Devices Special Fund Detail

Object Class	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget Estimate	Current Year Request	Total Department Request	Total Governor's Recommended

Resources				
Balance Brought Forward (Funds)	1,038,564	1,047,275	892,932	1,012,954
Interest	39,072	20,000	20,000	20,000
Fees, Licenses & Permits	387,974	335,000	335,000	335,000
Total Resources	1,465,609	1,402,275	1,247,932	1,367,954
Expenditures				
Personal Services-Salaries	382,441	299,721	299,721	299,721
Personal Travel In State	34	100	100	100
Personal Travel Out of State	2,150	2,500	2,500	2,500
Office Supplies	—	2,000	2,000	2,000
Communications	1,471	1,600	1,600	1,600
Professional & Scientific Services	—	1,800	1,800	1,800
Outside Services	1,490	100	100	100
Reimbursement to Other Agencies	3,911	4,500	4,500	4,500
ITS Reimbursements	1,030	2,500	2,500	2,500
IT Outside Services	13,687	45,000	45,000	45,000
Gov Fund Type Transfers - Other Agencies Services	8,175	25,000	25,000	25,000
IT Equipment	—	2,500	2,500	2,500
Other Expense & Obligations	3,944	2,000	2,000	2,000
Balance Carry Forward (Funds)	1,047,275	1,012,954	858,611	978,633
Total Expenditures	1,465,609	1,402,275	1,247,932	1,367,954

Economic Development Authority

Mission Statement

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

Description

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

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

Financial Summary

Object Category	Actuals	Budget	FY 2026	FY 2027	FY 2027
			Current Year	Total Department	Total Governor's
		Estimate	Request		Recommended
Resources					

State Appropriations	63,524,803	68,597,088	53,652,088	84,517,413
Taxes	366,051	399,000	400,000	400,000
Receipts from Other Entities	225,229,601	230,345,685	168,260,137	168,260,137
Interest, Dividends, Bonds & Loans	17,327,155	12,170,560	11,899,560	11,899,560
Fees, Licenses & Permits	992,372	873,000	923,000	923,000
Refunds & Reimbursements	30,814	50,000	49,000	49,000
Miscellaneous	586,650	484,500	433,000	433,000
Beginning Balance and Adjustments	193,861,443	228,029,038	148,730,054	156,988,145
Total Resources	501,918,889	540,948,871	384,346,839	423,470,255

Expenditures

Personal Services	12,722,249	14,194,638	14,211,213	14,031,213
Travel & Subsistence	553,434	950,405	950,405	950,405
Supplies & Materials	953,178	703,563	703,063	703,063
Contractual Services and Transfers	84,625,268	128,266,777	72,315,574	62,421,054
Equipment & Repairs	298,099	587,050	283,050	283,050
Claims & Miscellaneous	474,103	631,447	607,447	607,447
Licenses, Permits, Refunds & Other	68,689	16,000	16,000	16,000
State Aid & Credits	173,987,331	241,660,847	214,028,519	252,852,560
Appropriations	250,000	250,000	250,000	250,000
Balance Carry Forward	227,986,539	153,688,145	80,981,568	91,355,463
Total Expenditures	501,918,888	540,948,872	384,346,839	423,470,255

Full Time Equivalents	93	113	113	111

Appropriations from General Fund

Appropriations	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Court Reporter Equipment Incentive	100,000	—	—	—
Program 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	19,382,265	12,921,510	12,921,510	12,903,510
Councils of Governments (COGs)	350,000	350,000	350,000	—
Assistance Community Attraction and Tourism	1,100,000	1,050,000	1,050,000	1,050,000
Strategic Plan 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	—	—	—
Total Economic Development Authority	25,376,047	18,485,413	18,485,413	17,947,413

Appropriations from Other Funds

		FY 2026	FY 2027	FY 2027
	FY 2025	Current Year	Total Department	Total Governor's
Appropriations	Actuals	Budget Estimate	Request	Recommended
Regional Sports Authorities (RIIF)	700,000	750,000	750,000	—
Enterprise Management System	—	5,375,000	—	—
Endow Iowa Admin - County Endowment Fund	32,081	70,000	—	70,000
High Quality Job Creation	11,700,000	11,700,000	11,700,000	—
Empower Rural Iowa Program	700,000	700,000	700,000	700,000
Manufacturing 4.0 SWJCF	2,016,675	2,016,675	2,016,675	2,350,000
USS Iowa Battleship - Deck Renovation	750,000	—	—	—
Iowa Film Production Incentive	—	4,000,000	—	—
Iowa Major Events and Tourism	—	4,000,000	—	—
Nuisance Property Remediation	2,000,000	—	—	—
Length of Service Award Program	—	1,500,000	—	1,500,000
Destination Iowa	10,000,000	10,000,000	10,000,000	10,000,000
Rural YMCA Grant Program	250,000	—	—	250,000
Business Incentives for Growth	—	—	—	11,700,000
Strategic Infrastructure Program Fund	—	—	—	10,000,000
Local Government Shared Services Grant	—	—	—	10,000,000
Library and Museum Renovation Project	—	—	—	3,000,000
Community & Tourism Grant Appropriation	10,000,000	10,000,000	10,000,000	10,000,000
Facility Enhancement	—	—	—	7,000,000
Total Economic Development Authority	38,148,756	50,111,675	35,166,675	66,570,000

Appropriations Detail

Court Reporter Equipment Incentive Program

General Fund

Appropriation Description

Court Reporter Equipment Incentive Program

Court Reporter Equipment Incentive Program Financial Summary

		FY 2026	FY 2027	FY 2027
	FY 2025	Current Year	Total Department	Total Governor's
Object Category	Actuals	Budget Estimate	Request	Recommended

Resources				
Appropriation	100,000	—	—	—
Total Resources	100,000	—	—	—

Expenditures				
Reimbursement to Other Agencies	100,000	—	—	—
Total Expenditures	100,000	—	—	—

Economic Development Approp

General Fund

Appropriation Description

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

Economic Development Approp Financial Summary

Object Category	Actuals	Budget	FY 2026	FY 2027	FY 2027
			FY 2025 Current Year Request	Total Department	Total Governor's
Resources					
Balance Brought Forward (Approps)			1,328,584	1,475,656	370,341 670,341
Appropriation			12,921,510	12,921,510	12,921,510 12,903,510
Federal Support			2,862,998	2,740,938	2,640,938 2,640,938
Intra State Receipts			1,500,000	2,000,000	2,000,000 2,000,000
Reimbursement from Other Agencies			546,081	425,000	425,000 425,000
Appropriation Transfer In Authorized per 8.39			6,460,755	—	— —
Fees, Licenses & Permits			275,197	150,000	150,000 150,000
Refunds & Reimbursements			3,126	—	— —
Other			129,445	100,000	100,000 100,000
Total Resources			26,027,696	19,813,104	18,607,789 18,889,789

Economic Development Approp Financial Summary

Object Category	Actuals	Budget	FY 2026	FY 2027	FY 2027
			FY 2025 Current Year RequestRecommended	Total Department	Total Governor's
Expenditures					
Personal Services-Salaries			8,136,377	8,354,427	8,338,399
Personal Travel In State			113,865	136,000	136,000
State Vehicle Operation			13,468	22,500	22,500

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Depreciation	11,232	20,000	20,000	20,000
Personal Travel Out of State	339,481	632,905	632,905	632,905
Office Supplies	357,458	207,863	206,863	206,863
Facility Maintenance Supplies	9,393	1,100	1,100	1,100
Other Supplies	7,083	17,500	17,500	17,500
Printing & Binding	14,457	44,000	44,000	44,000
Food	427	12,600	12,600	12,600
Postage	19,339	17,500	17,500	17,500
Communications	37,632	49,000	49,000	49,000
Rentals	926,372	695,789	695,789	695,789
Utilities	3,016	3,000	3,000	3,000
Professional & Scientific Services	1,209,201	1,239,306	993,084	985,084
Outside Services	802,511	606,617	667,867	667,867
Advertising & Publicity	4,690,186	5,363,549	5,113,549	5,113,549
Outside Repairs/Service	2,276	11,500	11,500	11,500
Attorney General Reimbursements	146,281	111,244	111,244	111,244
Reimbursement to Other Agencies	6,677,129	303,000	449,000	449,000
ITS Reimbursements	121,778	106,000	106,000	106,000
Workers Comp. Reimbursement	—	10,000	10,000	10,000
IT Outside Services	100,000	295,656	46,000	46,000
Equipment	—	2,000	2,000	2,000
Office Equipment	—	1,000	1,000	1,000
Equipment - Non-Inventory	—	8,500	8,500	8,500
IT Equipment	268,919	43,550	42,550	42,550
Other Expense & Obligations	199,563	256,457	232,457	232,457
Interest Expense/Princ/Securities	5,792	55,000	55,000	55,000
Fees	30	1,000	1,000	1,000
Refunds-Other	—	1,000	1,000	1,000
State Aid	338,774	513,000	463,000	463,000
Aid to Individuals	—	200	200	200
Balance Carry Forward (Approps)	1,475,656	670,341	95,682	395,682
Total Expenditures	26,027,696	19,813,104	18,607,789	18,889,789

Councils of Governments (COGs) Assistance

General Fund

Appropriation Description

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

Councils of Governments (COGs) Assistance Financial Summary

	FY 2026	FY 2027	FY 2027

Object Category	FY 2025 Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	350,000	350,000	350,000	—
Total Resources	350,000	350,000	350,000	—
Expenditures				
State Aid	350,000	350,000	350,000	—
Total Expenditures	350,000	350,000	350,000	—

Community Attraction and Tourism Strategic Plan

General Fund

Appropriation Description

Community Attraction and Tourism Strategic Plan

Community Attraction and Tourism Strategic Plan Financial Summary

Object Category	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	96,949	—	—	—
Appropriation	1,100,000	1,050,000	1,050,000	1,050,000
Total Resources	1,196,949	1,050,000	1,050,000	1,050,000
Expenditures				
Office Supplies	—	5,000	5,000	5,000
Printing & Binding	—	4,000	4,000	4,000
Postage	—	1,000	1,000	1,000
Professional & Scientific Services	—	10,000	10,000	10,000
Advertising & Publicity	1,196,949	1,030,000	1,030,000	1,030,000
Total Expenditures	1,196,949	1,050,000	1,050,000	1,050,000

Cultural Trust Grants

General Fund

Appropriation Description

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

Cultural Trust Grants Financial Summary

	FY 2026	FY 2027	FY 2027

Resources				
Balance Brought Forward (Approps)	522,448	401,852	—	—
Appropriation	1,450,000	1,771,800	1,771,800	1,601,800
Federal Support	824,704	870,000	870,000	870,000
Other	6,888	500	—	—
Total Resources	2,804,040	3,044,152	2,641,800	2,471,800
Expenditures				

Personal Services-Salaries	609,528	765,458	694,236	524,236
Object Category	Actuals	Budget Estimate	Request	Recommended
Resources				
Balance Brought Forward (Approps)	15,000	20,000	—	—
Appropriation	150,000	—	—	—
Total Resources	165,000	20,000	—	—
Expenditures				
State Aid	145,000	20,000	—	—
Balance Carry Forward (Approps)	20,000	—	—	—
Total Expenditures	165,000	20,000	—	—

Iowa Arts Council

General Fund

Appropriation Description

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

Iowa Arts Council Financial Summary

Object Category	Actuals	FY 2026	FY 2027	FY 2027
		Current Year	Total Department	Total Governor's
		Budget Estimate	Request	Recommended
Iowa Arts Council Financial Summary				
Personal Travel In State	19,516	3,000	2,500	2,500
Personal Travel Out of State	10,604	16,500	16,500	16,500
Office Supplies	18,104	4,000	4,000	4,000
Other Supplies	750	1,500	1,500	1,500
Printing & Binding	404	1,000	1,000	1,000
Food	243	—	—	—
Postage	412	1,000	1,000	1,000
Communications	697	1,500	2,500	2,500
Rentals	7,870	6,500	5,500	5,500
Professional & Scientific Services	99,228	66,120	88,342	88,342
Outside Services	1,183	14,463	14,463	14,463

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Advertising & Publicity	11,500	16,000	40,500	40,500
Reimbursement to Other Agencies	525	327,300	327,800	327,800
ITS Reimbursements	31,461	8,500	8,500	8,500
IT Outside Services	—	75,500	100,500	100,500
Equipment	—	1,000	1,000	1,000
Equipment - Non-Inventory	—	2,000	2,000	2,000
IT Equipment	16,237	3,500	2,500	2,500
Other Expense & Obligations	23	100	100	100
State Aid	1,573,903	1,729,211	1,327,359	1,327,359
Balance Carry Forward (Approps)	401,852	—	—	—
Total Expenditures	2,804,040	3,044,152	2,641,800	2,471,800

Tourism marketing - Adjusted Gross Receipts

General Fund

Appropriation Description

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

Tourism marketing - Adjusted Gross Receipts Financial Summary

Object Category	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year	Total Department	Total Governor's
			Request	Recommended		
Resources						
Appropriation			1,443,700	1,443,700	1,443,700	1,443,700
Total Resources			1,443,700	1,443,700	1,443,700	1,443,700
Expenditures						
Advertising & Publicity			1,140,230	1,000,000	1,000,000	1,000,000
State Aid			303,470	443,700	443,700	443,700
Total Expenditures			1,443,700	1,443,700	1,443,700	1,443,700

Operational Support Grants AGR's

General Fund

Appropriation Description

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

Operational Support Grants AGR's Financial Summary

	FY 2026	FY 2027	FY 2027

Object Category	FY 2025 Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	448,403	448,403	448,403	448,403
Estimated Revisions	(20,121)	—	—	—
Total Resources	428,282	448,403	448,403	448,403
Expenditures				
Reimbursement to Other Agencies	—	448,403	448,403	448,403
State Aid	428,282	—	—	—
Total Expenditures	428,282	448,403	448,403	448,403

World Food Prize

General Fund

Appropriation Description

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

World Food Prize Financial Summary

Object Category	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year RequestRecommended	Total Department	Total Governor's
Resources					
Appropriation		650,000	500,000	500,000	500,000
Total Resources		650,000	500,000	500,000	500,000
Expenditures					
State Aid		650,000	500,000	500,000	500,000
Total Expenditures		650,000	500,000	500,000	500,000

Cultural Grants

General Fund

Appropriation Description

CULTURAL GRANTS

Cultural Grants Financial Summary

Object Category	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	2,090	4,180	—	—
Appropriation	172,090	—	—	—

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Total Resources	174,180	4,180	—	—
Expenditures				
State Aid	170,000	4,180	—	—
Balance Carry Forward (Approps)	4,180	—	—	—
Total Expenditures	174,180	4,180	—	—

Great Places

General Fund

Appropriation Description

Great Places

Great Places Financial Summary

Object Category	Actuals	Budget Estimate	FY 2025	FY 2026	FY 2027	FY 2027
			Request	Current Year Recommended	Total Department	Total Governor's
Resources						
Balance Brought Forward (Approps)			43,459	58,425	—	—
Appropriation			149,710	—	—	—
Total Resources			193,169	58,425	—	—
Expenditures						
Personal Services-Salaries			117,655	58,425	—	—
Personal Travel In State			311	—	—	—
Professional & Scientific Services			4,750	—	—	—
ITS Reimbursements			11,877	—	—	—
IT Equipment			151	—	—	—
Balance Carry Forward (Approps)			58,425	—	—	—
Total Expenditures			193,169	58,425	—	—

High Quality Job Creation

Iowa Skilled Worker and Job Creation Fund

Appropriation Description

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

High Quality Job Creation Financial Summary

Object Category	FY 2025	FY 2026	FY 2027	FY 2027
		Current Year	Total Department	Total Governor's
	Actuals	Budget Estimate	Request	Recommended

Resources				
Appropriation	11,700,000	11,700,000	11,700,000	—
Total Resources	11,700,000	11,700,000	11,700,000	—

Expenditures				
Reimbursement to Other Agencies	11,700,000	11,700,000	11,700,000	—
Total Expenditures	11,700,000	11,700,000	11,700,000	—

Empower Rural Iowa Program

Iowa Skilled Worker and Job Creation Fund

Appropriation Description

Empower Rural Iowa Program

Empower Rural Iowa Program Financial Summary

		FY 2026	FY 2027	FY 2027
	FY 2025	Current Year	Total Department	Total Governor's
Object Category	Actuals	Budget Estimate	Request	Recommended
Resources				
Balance Brought Forward (Approps)	591,580	633,947	1,050,894	416,947
Appropriation	700,000	700,000	700,000	700,000
Total Resources	1,291,580	1,333,947	1,750,894	1,116,947
Expenditures				
Personal Travel In State	—	1,000	1,000	1,000
Office Supplies	—	1,000	1,000	1,000
Printing & Binding	98	1,000	1,000	1,000
Food	—	3,500	4,000	4,000
Rentals	485	500	—	—
Professional & Scientific Services	—	9,000	10,000	10,000
Advertising & Publicity	11,000	1,000	—	—
State Aid	646,051	900,000	900,000	900,000
Balance Carry Forward (Approps)	633,947	416,947	833,894	199,947
Total Expenditures	1,291,580	1,333,947	1,750,894	1,116,947

Manufacturing 4.0 SWJCF

Iowa Skilled Worker and Job Creation Fund

Appropriation Description

Manufacturing 4.0 SWJCF

Manufacturing 4.0 SWJCF Financial Summary

	FY 2026	FY 2027	FY 2027

Object Category	FY 2025 Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	2,016,675	2,016,675	2,016,675	2,350,000
Total Resources	2,016,675	2,016,675	2,016,675	2,350,000
Expenditures				
Reimbursement to Other Agencies	2,016,675	2,016,675	2,016,675	2,350,000
Total Expenditures	2,016,675	2,016,675	2,016,675	2,350,000

USS Iowa Battleship - Deck Renovation

Rebuild Iowa Infrastructure Fund

Appropriation Description

USS Iowa Battleship - Deck Renovation

USS Iowa Battleship - Deck Renovation Financial Summary

Object Category	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year	Total Department	Total Governor's
RequestRecommended						
Resources						
Balance Brought Forward (Approps)			—	88,686	—	—
Appropriation			750,000	—	—	—
Total Resources			750,000	88,686	—	—
Expenditures						
State Aid			661,314	88,686	—	—
Balance Carry Forward (Approps)			88,686	—	—	—
Total Expenditures			750,000	88,686	—	—

Iowa Film Production Incentive

Sports Wagering Receipts Fund

Appropriation Description

Iowa Film Production Incentive

Iowa Film Production Incentive Financial Summary

Object Category	FY 2025	FY 2026	FY 2027	FY 2027
		Current Year	Total Department	Total Governor's
	Actuals	Budget Estimate	Request	Recommended
Resources				
Appropriation	—	4,000,000		—
Total Resources	—	4,000,000		—

Expenditures					
Reimbursement to Other Agencies	—	4,000,000	—	—	—
Total Expenditures	—	4,000,000	—	—	—

Iowa Major Events and Tourism

Sports Wagering Receipts Fund

Appropriation Description

Iowa Major Events and Tourism

Iowa Major Events and Tourism Financial Summary

Object Category	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year	Total Department	Total Governor's
Resources						
Appropriation				—	4,000,000	—
Total Resources				—	4,000,000	—
Expenditures						
Reimbursement to Other Agencies				—	4,000,000	—
Total Expenditures				—	4,000,000	—

Nuisance Property Remediation

Iowa Economic Emergency Fund

Appropriation Description

There is appropriated from the Iowa economic emergency fund created in section 8.55 to the economic development authority for the fiscal year beginning July 1, 2024, and ending June 30, 2025, the following amount, or so much thereof as is necessary, to be used for the purposes designated:

Nuisance Property Remediation Financial Summary

Object Category	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	—	2,000,000	—	—
Change	2,000,000	—	—	—
Total Resources	2,000,000	2,000,000	—	—
Expenditures				
Reimbursement to Other Agencies	—	2,000,000	—	—
Balance Carry Forward (Approps)	2,000,000	—	—	—

Total Expenditures	2,000,000	2,000,000	—	—

Length of Service Award Program

Sports Wagering Receipts Fund

Appropriation Description

There is appropriated from the sports wagering receipts fund created in section 8.57I to the economic development authority

Length of Service Award Program Financial Summary

Object Category	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027	
			Current Year	Total Department	Total Governor's	
			Request Recommended			
Resources						
Appropriation			—	1,500,000	—	1,500,000
Total Resources			—	1,500,000	—	1,500,000
Expenditures						
Reimbursement to Other Agencies			—	1,500,000	—	1,500,000
Total Expenditures			—	1,500,000	—	1,500,000

Regional Sports Authorities (RIIF)

Rebuild Iowa Infrastructure Fund

Appropriation Description

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

Regional Sports Authorities (RIIF) Financial Summary

Object Category	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	245,959	75,959	25,959	—
Appropriation	700,000	750,000	750,000	—
Total Resources	945,959	825,959	775,959	—
Expenditures				
State Aid	870,000	825,959	775,959	—
Balance Carry Forward (Approps)	75,959	—	—	—
Total Expenditures	945,959	825,959	775,959	—

Enterprise Management System

Technology Reinvestment Fund

Appropriation Description

IEDA Technology Reinvestment Projects-FY26-0943/TRF

Enterprise Management System Financial Summary

Object Category	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year Request	Total Department	Total Governor's
Resources						
Balance Brought Forward (Approps)				—	2,290,000	2,290,000
Appropriation				5,375,000	—	—
Total Resources				5,375,000	2,290,000	2,290,000
Expenditures						
Professional & Scientific Services				75,000	75,000	75,000
ITS Reimbursements				10,000	—	—
IT Outside Services				2,500,000	2,115,000	2,115,000
IT Equipment				500,000	100,000	100,000
Balance Carry Forward (Approps)				2,290,000	—	—
Total Expenditures				5,375,000	2,290,000	2,290,000

Destination Iowa

Rebuild Iowa Infrastructure Fund

Appropriation Description

Destination Iowa

Destination Iowa Financial Summary

Object Category	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	10,000,000	10,000,000	10,000,000	10,000,000
Total Resources	10,000,000	10,000,000	10,000,000	10,000,000
Expenditures				
Reimbursement to Other Agencies	10,000,000	10,000,000	10,000,000	10,000,000
Total Expenditures	10,000,000	10,000,000	10,000,000	10,000,000

Rural YMCA Grant Program

Rebuild Iowa Infrastructure Fund

Appropriation Description

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

Rural YMCA Grant Program Financial Summary

Object Category	Actuals	Budget Estimate	FY 2025	FY 2026	FY 2027	FY 2027
			Request	Current Year Recommended	Total Department	Total Governor's
Resources						
Balance Brought Forward (Approps)			407,979	232,488	—	—
Appropriation			250,000	—	—	250,000
Total Resources			657,979	232,488	—	250,000
Expenditures						
IT Equipment			196	1,000	—	—
State Aid			425,294	231,488	—	250,000
Balance Carry Forward (Approps)			232,488	—	—	—
Total Expenditures			657,979	232,488	—	250,000

Business Incentives for Growth

Iowa Skilled Worker and Job Creation Fund

Appropriation Description

Business Incentives for Growth

Business Incentives for Growth Financial Summary

Object Category	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	—	—	—	11,700,000
Total Resources	—	—	—	11,700,000
Expenditures				
State Aid	—	—	—	11,700,000
Total Expenditures	—	—	—	11,700,000

Strategic Infrastructure Program Fund

Rebuild Iowa Infrastructure Fund

Appropriation Description

Strategic Infrastructure Program Fund

Strategic Infrastructure Program Fund Financial Summary

Object Category	Actuals	Budget Estimate	FY 2025	FY 2026	FY 2027	FY 2027
			Request	Current Year Recommended	Total Department	Total Governor's
Resources						
Appropriation			—	—	—	10,000,000
Total Resources			—	—	—	10,000,000
Expenditures						
State Aid			—	—	—	10,000,000
Total Expenditures			—	—	—	10,000,000

Local Government Shared Services Grant

Rebuild Iowa Infrastructure Fund

Appropriation Description

Local Government Shared Services Grant

Local Government Shared Services Grant Financial Summary

Object Category	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Resources				
Appropriation	—	—	—	10,000,000
Total Resources	—	—	—	10,000,000
Expenditures				
State Aid	—	—	—	10,000,000
Total Expenditures	—	—	—	10,000,000

Library and Museum Renovation Project

Rebuild Iowa Infrastructure Fund

Appropriation Description

Library and Museum Renovation Project

Library and Museum Renovation Project Financial Summary

Object Category	Actuals	Budget Estimate	FY 2025	FY 2026	FY 2027	FY 2027
			Request	Current Year Recommended	Total Department	Total Governor's
Resources						
Appropriation			—	—	—	3,000,000
Total Resources			—	—	—	3,000,000

Expenditures				
State Aid	—	—	—	3,000,000
Total Expenditures	—	—	—	3,000,000

Community & Tourism Grant Appropriation

Rebuild Iowa Infrastructure Fund

Appropriation Description

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

Community & Tourism Grant Appropriation Financial Summary

Object Category	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	10,000,000	10,000,000	10,000,000	10,000,000
Total Resources	10,000,000	10,000,000	10,000,000	10,000,000
Expenditures				
Reimbursement to Other Agencies	10,000,000	10,000,000	10,000,000	10,000,000
Total Expenditures	10,000,000	10,000,000	10,000,000	10,000,000

Facility Enhancement

Rebuild Iowa Infrastructure Fund

Appropriation Description

Facility Enhancement

Facility Enhancement Financial Summary

Object Category	Actuals	Budget Estimate	FY 2025	FY 2026	FY 2027	FY 2027
			Request	Current Year Recommended	Total Department	Total Governor's
Resources						
Appropriation				—	—	7,000,000
Total Resources				—	—	7,000,000
Expenditures						
State Aid				—	—	7,000,000
Total Expenditures				—	—	7,000,000

Endow Iowa Admin - County Endowment Fund

County Endowment Fund

Appropriation Description

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

Endow Iowa Admin - County Endowment Fund Financial Summary

Object Category	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year Request	Total Department	Total Governor's
Resources						
Appropriation			70,000	70,000	—	70,000
Estimated Revisions			(37,919)	—	—	—
Total Resources			32,081	70,000	—	70,000
Expenditures						
Reimbursement to Other Agencies			32,081	70,000	—	70,000
Total Expenditures			32,081	70,000	—	70,000

Fund Detail

Economic Development Authority Fund Detail

Funds	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year	Total Department	Total Governor's
			Request		
			Recommended		
Economic Development Authority			468,385,873	514,216,908	359,305,147
					398,666,563
Iowa Skilled Worker and Job Creation Fund			15,008,255	15,050,622	15,467,569
					15,166,947
Rebuild Iowa Infrastructure Fund			22,353,937	21,147,133	20,775,959
					50,250,000
Strategic Investment Fund			11,140,945	3,780,812	1,380,812
					1,380,812
Iowa Economic Emergency Fund			2,000,000	2,000,000	—
					—
Innovation & Commercialization Fund			14,949,617	16,037,912	11,744,912
					11,744,912
Small Business Credit Initiative Fund			11,048,846	12,168,831	11,288,831
					11,288,831
High Quality Jobs Creation Assistance Fund			55,281,462	40,046,549	—
					1
Economic Development Energy Projects Fund			26,622,693	33,991,683	25,013,683
					25,013,683
Entrepreneur Investment Awards Program Fund			978,903	1,278,903	1,078,903
					1,078,903
Community Programs Fund-ICVS Iowa Commission Volunteer Serv			—	—	—
					—
Nuisance Property Fund			3,368,574	2,937,007	2,216,615
					216,615
Employee Stock Ownership Program			7,138,819	969,689	1,119,689
					1,119,689
Catalyst Building Remediation Fund			9,901,407	9,018,488	8,072,033
					8,072,033
IA Energy Center-Main			16,113,003	13,878,484	9,907,944
					9,692,572
IA Energy Center-Revolving Loan			716,353	435,230	404,230
					404,230
Small Business Utility Assistance			19	19	—
					—
GI Loan/Credit Guarantee Fund			8,254	8,754	500
					654
Sports Tourism Program Fund			2,688,678	2,634,909	114,909
					114,909
Butchery Innovation & Revitalization Fund			1,666,698	587,340	—
					—
Manufacturing 4.0 Program Fund			2,150,032	3,787,667	3,304,342
					3,304,342
Energy Infrastructure Revolving Loan Fund			17,251,601	15,535,661	9,035,661
					9,035,661
Downtown Loan Guarantee Program Fund			909,031	944,031	44,031
					44,031
IDEA-SLFRF			83,701,730	51,210,345	43,651,000
					43,651,000
Sports Tourism Infrastructure Fund			13,206,143	13,681,143	11,156,143
					11,156,143
State Small Business Credit Initiative 2022			46,373,477	37,315,757	11,363,362
					22,533,773
Arts Gift & Donation Account			98,195	83,598	101,000
					11,000
Great Places Program Fund			953,103	68,747	—
					—
SHPO			3,266,453	3,944,703	4,127,486
					4,127,486
Partner State Program Fund			211,617	235,047	218,182
					218,182

Destination Iowa	16,792,875	25,183,783	24,303,783	24,303,783
Court Reporter Equipment Incentive Fund	102,225	100,188	—	—
Business Incentives for Growth	—	53,275,548	38,549,548	38,549,548
Arts and Culture Enhancement Fund	—	865,203	910,203	910,203
Iowa Film Incentive Fund	—	4,100,000	2,000,000	2,000,000
Major Events and Tourism Fund	—	4,100,000	2,000,000	2,000,000
Length of Service Award Program	—	1,550,000	—	—
Wine And Beer Promotion Board	4,348,289	4,426,952	4,315,358	4,068,108
Sports Wagering Receipts Fund	—	9,500,000	—	1,500,000

		FY 2026	FY 2027	FY 2027
		Current Year	Total Department	Total Governor's
		Budget Estimate	Request	Recommended
Economic Development Authority Fund Detail				
Funds	FY 2025 Actuals			
Resources				
Balance Brought Forward (Funds)	2,901,243	2,645,812	245,812	245,812
Intra State Receipts	600,000	—	—	—
Reimbursement from Other Agencies	6,460,755	—	—	—
Interest	113,818	106,000	106,000	106,000
Bonds & Loans	1,065,129	1,025,000	1,025,000	1,025,000
Refunds & Reimbursements	—	4,000	4,000	4,000
Total Resources	11,140,945	3,780,812	1,380,812	1,380,812
Expenditures				
Personal Services-Salaries	149,621	94,258	94,258	94,258
Personal Travel In State	200	2,000	2,000	2,000
Personal Travel Out of State	228	500	500	500
Office Supplies	2,070	1,000	1,000	1,000
Printing & Binding	58	500	500	500
Postage	—	500	500	500
Communications	572	—	—	—
Intra-State Transfers	6,460,755	10,000	10,000	10,000

	FY 2026		FY 2027	
	Current Year		Total Department	
	Budget Estimate		Request	
			Total Governor's	
			Recommended	
Advertising & Publicity	7,200	5,000	5,000	5,000
Vacant State Buildings Demolition Fund	24,456	25,456	—	—
Vacant State Buildings Rehabilitation Fund	1,130,878	1,134,878	—	—
Cultural Trust Grant	92	142	139	192
Community Development Block Grant	43,908,215	69,155,874	63,510,000	63,510,000
Tourism/Recreation Development	27,267,782	30,900,607	28,900,607	28,900,607
Iowa State Commission	—	—	—	—
Brownfield Redevelopment Fund	1,461,213	1,511,213	861,213	861,213
Grow Iowa Values Fund	4,164,928	149,510	67,000	67,000
County Endowment Fund	32,081	70,000	—	70,000
City Of Hurtsville Discontinuation	44,835	13,322	9,322	9,322
Technology Reinvestment Fund	—	5,375,000	2,290,000	2,290,000
River Enhancement Community Attractions and Tourism Fund	158	168	178	178

Strategic Investment Fund

Fund Description

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

Strategic Investment Fund Detail

	FY 2026		FY 2027	
	Current Year		Total Department	
	Budget Estimate		Request	
			Total Governor's	
			Recommended	
Object Category	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Reimbursement to Other Agencies	—	500	500	500
ITS Reimbursements	—	5,000	5,000	5,000
Refunds-Other	2,977	2,000	2,000	2,000
State Aid	1,871,451	3,413,742	1,239,554	1,239,554
Balance Carry Forward (Funds)	2,645,812	245,812	20,000	20,000
Total Expenditures	11,140,945	3,780,812	1,380,812	1,380,812

Innovation & Commercialization Fund

	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended

Fund Description

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

Innovation & Commercialization Fund Detail

Object Category	Actuals	FY 2025 Budget Estimate	FY 2026 Current Year Request	FY 2027 Total Department	FY 2027 Total Governor's
Resources					
Balance Brought Forward (Funds)		11,231,898	10,805,912	6,512,912	6,512,912
Federal Support		327,000	1,500,000	1,500,000	1,500,000
Intra State Receipts		2,000,000	2,350,000	2,350,000	2,350,000
Interest		541,040	507,000	507,000	507,000
Bonds & Loans		659,886	690,000	690,000	690,000
Other		189,794	185,000	185,000	185,000
Total Resources		14,949,617	16,037,912	11,744,912	11,744,912
Expenditures					
Personal Services-Salaries		256,527	366,538	366,538	366,538
Personal Travel In State		2,539	1,000	1,000	1,000
State Vehicle Operation		—	500	500	500
Depreciation		—	500	500	500
Personal Travel Out of State		—	2,000	2,000	2,000
Office Supplies		—	500	500	500
Other Supplies		—	500	500	500
Printing & Binding		—	1,000	1,000	1,000
Postage		—	500	500	500
Communications		1,097	500	500	500
Rentals		7,854	10,000	10,000	10,000
Professional & Scientific Services		1,672,210	2,355,462	2,180,462	2,180,462
Outside Services		172	500	500	500
Advertising & Publicity		1,000	2,000	2,000	2,000
Reimbursement to Other Agencies		125	500	500	500
Equipment - Non-Inventory		—	1,000	1,000	1,000

Innovation & Commercialization Fund Detail

Object Category	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
IT Equipment	2,112	2,000	2,000	2,000
Refunds-Other	3,040	3,000	3,000	3,000
State Aid	2,197,030	6,777,000	6,441,000	6,441,000
Balance Carry Forward (Funds)	10,805,912	6,512,912	2,730,912	2,730,912
Total Expenditures	14,949,617	16,037,912	11,744,912	11,744,912

Small Business Credit Initiative Fund

Fund Description

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

Small Business Credit Initiative Fund Detail

Object Category	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year Request	Total Department	Total Governor's
Resources					
Balance Brought Forward (Funds)		9,833,664	11,048,831	10,168,831	10,168,831
Interest		502,097	449,000	450,000	450,000
Bonds & Loans		589,834	550,000	550,000	550,000
Refunds & Reimbursements		—	1,000	—	—
Other		123,250	120,000	120,000	120,000
Total Resources		11,048,846	12,168,831	11,288,831	11,288,831
Expenditures					
Refunds-Other		15	—	—	—
State Aid		—	2,000,000	2,000,000	2,000,000
Balance Carry Forward (Funds)		11,048,831	10,168,831	9,288,831	9,288,831
Total Expenditures		11,048,846	12,168,831	11,288,831	11,288,831

High Quality Jobs Creation Assistance Fund

Fund Description

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

High Quality Jobs Creation Assistance Fund Detail

Object Category	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year Request	Total Department	Total Governor's
Resources					
Balance Brought Forward (Funds)		41,172,829	40,035,549	—	1
Reimbursement from Other Agencies		11,700,000	—	—	—
Interest		1,831,485	10,000	—	—
Bonds & Loans		439,308	1,000	—	—
Fees, Licenses & Permits		110,152	—	—	—
Refunds & Reimbursements		27,688	—	—	—
Total Resources		55,281,462	40,046,549	—	1
Expenditures					
Personal Services-Salaries		1,221,886	50,000	—	—
Personal Travel In State		560	—	—	—
Personal Travel Out of State		413	—	—	—
Printing & Binding		58	—	—	—
Postage		150	—	—	—
Rentals		20,760	—	—	—
Professional & Scientific Services		675,978	—	—	—
Outside Services		513	—	—	—
Intra-State Transfers		7,000,000	39,996,548	—	1
Reimbursement to Other Agencies		869,492	—	—	—
ITS Reimbursements		8,355	—	—	—
IT Equipment		435	—	—	—
Fees		665	—	—	—
State Aid		5,446,649	—	—	—
Balance Carry Forward (Funds)		40,035,549	1	—	—
Total Expenditures		55,281,462	40,046,549	—	1

Economic Development Energy Projects Fund

Fund Description

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

Economic Development Energy Projects Fund Detail

Object Category	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year	Total Department	Total Governor's
Request Recommended					
Resources					
Balance Brought Forward (Funds)		22,849,130	24,555,362	15,582,362	15,582,362
Federal Support		1,516,500	8,511,321	8,511,321	8,511,321
Interest		1,087,958	60,000	55,000	55,000
Bonds & Loans		1,139,104	855,000	855,000	855,000
Refunds & Reimbursements		—	5,000	5,000	5,000
Unearned Receipts		—	5,000	5,000	5,000
Other		30,000	—	—	—
Total Resources		26,622,693	33,991,683	25,013,683	25,013,683
Expenditures					
Personal Services-Salaries		621,417	1,056,781	1,056,781	1,056,781
Personal Travel In State		971	13,000	13,000	13,000
Personal Travel Out of State		13,514	29,000	29,000	29,000
Office Supplies		5,325	9,500	9,500	9,500
Other Supplies		—	3,500	3,500	3,500
Printing & Binding		—	3,500	3,500	3,500
Postage		10	3,000	3,000	3,000
Communications		1,253	2,500	2,500	2,500
Rentals		10,426	35,000	35,000	35,000
Professional & Scientific Services		81,402	555,000	555,000	555,000
Outside Services		—	2,500	2,500	2,500
Intra-State Transfers		—	7,910,000	7,910,000	7,910,000
Advertising & Publicity		16,000	8,500	8,500	8,500
Outside Repairs/Service		—	500	500	500
Reimbursement to Other Agencies		179	2,000	2,000	2,000
ITS Reimbursements		—	1,000	1,000	1,000
IT Equipment		—	2,000	2,000	2,000
Other Expense & Obligations		94,587	138,040	138,040	138,040
State Aid		1,222,247	8,634,000	8,629,000	8,629,000
Balance Carry Forward (Funds)		24,555,362	15,582,362	6,609,362	6,609,362
Total Expenditures		26,622,693	33,991,683	25,013,683	25,013,683

Entrepreneur Investment Awards Program Fund

Fund Description

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

Entrepreneur Investment Awards Program Fund Detail

Object Category	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	454,981	753,903	553,903	553,903
Intra State Receipts	500,000	500,000	500,000	500,000
Interest	23,922	25,000	25,000	25,000
Total Resources	978,903	1,278,903	1,078,903	1,078,903
Expenditures				
State Aid	225,000	725,000	725,000	725,000
Balance Carry Forward (Funds)	753,903	553,903	353,903	353,903
Total Expenditures	978,903	1,278,903	1,078,903	1,078,903

Nuisance Property Fund

Fund Description

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

Nuisance Property Fund Detail

Object Category	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year	Total Department	Total Governor's
RequestRecommended					
Resources					
Balance Brought Forward (Funds)		3,288,574	2,887,007	2,166,615	166,615
Bonds & Loans		80,000	50,000	50,000	50,000
Total Resources		3,368,574	2,937,007	2,216,615	216,615
Expenditures					
Personal Services-Salaries		14,902	35,392	35,392	35,392
State Aid		466,664	2,735,000	2,181,223	181,223
Balance Carry Forward (Funds)		2,887,007	166,615	—	—
Total Expenditures		3,368,574	2,937,007	2,216,615	216,615

Catalyst Building Remediation Fund

Fund Description

Catalyst Building Remediation Fund

Catalyst Building Remediation Fund Detail

Object Category	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	6,618,265	5,768,488	4,822,033	4,822,033
Intra State Receipts	3,000,000	3,000,000	3,000,000	3,000,000
Interest	283,142	250,000	250,000	250,000
Total Resources	9,901,407	9,018,488	8,072,033	8,072,033
Expenditures				
Personal Services-Salaries	142,742	136,455	136,455	136,455
Professional & Scientific Services	6,700	60,000	60,000	60,000
State Aid	3,983,476	4,000,000	4,000,000	4,000,000
Balance Carry Forward (Funds)	5,768,488	4,822,033	3,875,578	3,875,578
Total Expenditures	9,901,407	9,018,488	8,072,033	8,072,033

IA Energy Center-Main

Fund Description

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

IA Energy Center-Main Detail

Object Category	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year Request	Total Department	Total Governor's
Resources					
Balance Brought Forward (Funds)			15,448,206	13,528,484	9,557,944
Interest			664,797	350,000	350,000
Total Resources			16,113,003	13,878,484	9,907,944
Expenditures					
Personal Services-Salaries			96,746	130,378	130,378
Personal Travel In State			—	2,000	2,000
State Vehicle Operation			—	500	500
Depreciation			—	500	500
Personal Travel Out of State			—	5,000	5,000
Office Supplies			—	2,000	2,000
Other Supplies			—	3,000	3,000
Printing & Binding			—	500	500
Postage			—	500	500

Communications	—	500	500	500

IA Energy Center-Main Detail

Object Category	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Rentals	7,739	10,000	10,000	10,000
Professional & Scientific Services	—	55,922	55,922	55,922
Outside Services	—	572	572	572
Reimbursement to Other Agencies	—	1,000	1,000	1,000
Equipment - Non-Inventory	—	1,000	1,000	1,000
IT Equipment	3,186	2,000	2,000	2,000
State Aid	2,476,849	4,320,540	4,320,540	4,320,540
Balance Carry Forward (Funds)	13,528,484	9,342,572	5,372,032	5,156,660
Total Expenditures	16,113,003	13,878,484	9,907,944	9,692,572

IA Energy Center-Revolving Loan

Fund Description

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

IA Energy Center-Revolving Loan Detail

Object Category	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year	Total Department	Total Governor's
RequestRecommended						
Resources						
Balance Brought Forward (Funds)			430,159	215,230	184,230	184,230
Interest			24,171	20,000	20,000	20,000
Bonds & Loans			262,023	200,000	200,000	200,000
Total Resources			716,353	435,230	404,230	404,230
Expenditures						
Intra-State Transfers			500,000	250,000	250,000	250,000
Refunds-Other			1,122	1,000	1,000	1,000
Balance Carry Forward (Funds)			215,230	184,230	153,230	153,230
Total Expenditures			716,353	435,230	404,230	404,230

Small Business Utility Assistance

Fund Description

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

Small Business Utility Assistance Detail

Object Category	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	19	19	—	—
Total Resources	19	19	—	—
Expenditures				
Intra-State Transfers	—	19	—	—
Balance Carry Forward (Funds)	19	—	—	—
Total Expenditures	19	19	—	—

GI Loan/Credit Guarantee Fund

Fund Description

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

GI Loan/Credit Guarantee Fund Detail

Object Category	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	7,914	8,254	—	154
Interest	340	500	500	500
Total Resources	8,254	8,754	500	654
Expenditures				
Intra-State Transfers	—	8,600	500	654
Balance Carry Forward (Funds)	8,254	154	—	—
Total Expenditures	8,254	8,754	500	654

Sports Tourism Infrastructure Fund

Fund Description

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

Sports Tourism Infrastructure Fund Detail

Object Category	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	12,639,621	13,206,143	10,681,143	10,681,143

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Interest	566,522	475,000	475,000	475,000
Total Resources	13,206,143	13,681,143	11,156,143	11,156,143
Expenditures				
State Aid	—	3,000,000	4,000,000	4,000,000
Balance Carry Forward (Funds)	13,206,143	10,681,143	7,156,143	7,156,143
Total Expenditures	13,206,143	13,681,143	11,156,143	11,156,143

Partner State Program Fund

Fund Description

Partner State Program Fund

Partner State Program Fund Detail

Object Category	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget Estimate	Current Year Request	Total Department	Total Governor's
Resources					
Balance Brought Forward (Funds)		48,575	73,047	56,182	56,182
Reimbursement from Other Agencies		160,000	160,000	160,000	160,000
Interest		3,042	2,000	2,000	2,000
Total Resources		211,617	235,047	218,182	218,182
Expenditures					
Personal Services-Salaries		86,168	89,865	89,865	89,865
Personal Travel In State		20	3,000	3,000	3,000
Personal Travel Out of State		3,442	20,000	20,000	20,000
Office Supplies		—	2,000	2,000	2,000
Other Supplies		—	5,000	5,000	5,000
Printing & Binding		—	1,000	1,000	1,000
Postage		114	1,000	1,000	1,000
Communications		—	1,000	1,000	1,000
Professional & Scientific Services		48,825	40,000	40,000	40,000
Advertising & Publicity		—	10,000	10,000	10,000
Reimbursement to Other Agencies		—	1,000	1,000	1,000
ITS Reimbursements		—	1,000	1,000	1,000

Partner State Program Fund Detail

Object Category	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Office Equipment	—	1,000	1,000	1,000

IT Equipment	—	3,000	3,000	3,000
Balance Carry Forward (Funds)	73,047	56,182	39,317	39,317
Total Expenditures	211,617	235,047	218,182	218,182

Destination Iowa

Fund Description

Destination Iowa

Destination Iowa Detail

Object Category	Actuals	FY 2026		FY 2027	
		FY 2025	Current Year	Total Department	Total Governor's
		Budget Estimate	Request	Recommended	
Resources					
Balance Brought Forward (Funds)		6,403,597	14,933,783	14,053,783	14,053,783
Intra State Receipts		—	10,000,000	10,000,000	10,000,000
Reimbursement from Other Agencies		10,000,000	—	—	—
Interest		389,278	250,000	250,000	250,000
Total Resources		16,792,875	25,183,783	24,303,783	24,303,783
Expenditures					
Personal Services-Salaries		—	55,000	55,000	55,000
Personal Travel In State		—	6,000	6,000	6,000
Personal Travel Out of State		—	3,000	3,000	3,000
Office Supplies		—	1,000	1,000	1,000
Other Supplies		—	3,000	3,000	3,000
Printing & Binding		—	1,000	1,000	1,000
Postage		—	1,000	1,000	1,000
Communications		—	1,000	1,000	1,000
Professional & Scientific Services		—	50,000	50,000	50,000
Advertising & Publicity		—	5,000	5,000	5,000
Reimbursement to Other Agencies		—	1,000	1,000	1,000
ITS Reimbursements		—	1,000	1,000	1,000
Office Equipment		—	1,000	1,000	1,000
IT Equipment		—	1,000	1,000	1,000
State Aid		1,859,092	11,000,000	11,000,000	11,000,000
Balance Carry Forward (Funds)		14,933,783	14,053,783	13,173,783	13,173,783
Total Expenditures		16,792,875	25,183,783	24,303,783	24,303,783

Wine And Beer Promotion Board

Fund Description

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

Wine And Beer Promotion Board Detail

Object Category	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year	Total Department	Total Governor's
			Request	Recommended	
Resources					
Balance Brought Forward (Funds)		1,893,069	1,936,952	1,825,358	1,578,108
Beer Tax		197,436	214,000	215,000	215,000
Liquor Tax		168,615	185,000	185,000	185,000
Intra State Receipts		—	90,000	90,000	90,000
Reimbursement from Other Agencies		2,089,170	2,000,000	2,000,000	2,000,000
Other		—	1,000	—	—
Total Resources		4,348,289	4,426,952	4,315,358	4,068,108
Expenditures					
Personal Services-Salaries		109,595	115,344	115,344	115,344
Personal Travel In State		550	3,000	3,000	3,000
Personal Travel Out of State		1,352	5,000	5,000	5,000
Office Supplies		506,004	307,000	312,000	312,000
Professional & Scientific Supplies		—	5,000	—	—
Other Supplies		—	1,500	1,500	1,500
Printing & Binding		1,985	5,500	5,500	5,500
Postage		13	500	500	500
Rentals		19,500	26,000	26,000	26,000
Professional & Scientific Services		320,214	305,000	305,000	305,000
Outside Services		97,317	50,000	50,000	50,000
Advertising & Publicity		818,316	1,025,000	1,025,000	1,025,000
State Aid		286,492	750,000	589,862	589,862
Appropriation		250,000	250,000	250,000	250,000
Balance Carry Forward (Funds)		1,936,952	1,578,108	1,626,652	1,379,402
Total Expenditures		4,348,289	4,426,952	4,315,358	4,068,108

Community Development Block Grant

Fund Description

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

Community Development Block Grant Detail

	FY 2025	FY 2026	FY 2027	FY 2027
		Current Year	Total Department	Total Governor's

Resources				
Balance Brought Forward (Funds)	16,461,916	20,400,607	18,400,607	18,400,607
Reimbursement from Other Agencies	10,000,000	10,000,000	10,000,000	10,000,000
Interest	805,866	500,000	500,000	500,000
Total Resources	27,267,782	30,900,607	28,900,607	28,900,607
Expenditures				
State Aid	6,867,174	12,500,000	12,500,000	12,500,000
Balance Carry Forward (Funds)	20,400,607	18,400,607	16,400,607	16,400,607

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Total Expenditures	27,267,782	30,900,607	28,900,607	28,900,607
Object Category	Actuals	Budget Estimate	Request	Recommended
Resources				
Balance Brought Forward (Funds)	657,078	645,874	—	—
Federal Support	43,139,607	68,425,000	63,425,000	63,425,000
Reimbursement from Other Agencies	98,429	30,000	30,000	30,000
Bonds & Loans	—	40,000	40,000	40,000
Other	13,101	15,000	15,000	15,000
Total Resources	43,908,215	69,155,874	63,510,000	63,510,000
Expenditures				
Professional & Scientific Services	351,146	250,000	250,000	250,000
State Aid	42,911,196	68,905,874	63,260,000	63,260,000
Balance Carry Forward (Funds)	645,874	—	—	—
Total Expenditures	43,908,215	69,155,874	63,510,000	63,510,000

Tourism/Recreation Development

Fund Description

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

Tourism/Recreation Development Detail

		FY 2026	FY 2027	FY 2027
	FY 2025	Current Year	Total Department	Total Governor's
Object Category	Actuals	Budget Estimate	Request	Recommended

Brownfield Redevelopment Fund

Fund Description

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

Brownfield Redevelopment Fund Detail

	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year	Total Department	Total Governor's
Object Category	Actuals	Budget Estimate	Request	Recommended
Resources				
Balance Brought Forward (Funds)	1,398,530	1,461,213	811,213	811,213
Interest	62,684	50,000	50,000	50,000
Total Resources	1,461,213	1,511,213	861,213	861,213

Expenditures

Intra-State Transfers	—	700,000	700,000	700,000
Balance Carry Forward (Funds)	1,461,213	811,213	161,213	161,213
Total Expenditures	1,461,213	1,511,213	861,213	861,213

Grow Iowa Values Fund

Fund Description

Grow Iowa Values Fund

Grow Iowa Values Fund Detail

Object Category	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year Request	Total Department	Total Governor's
Resources					
Balance Brought Forward (Funds)		1,759,801	82,510	—	—
Interest		91,734	51,000	51,000	51,000
Bonds & Loans		2,266,554	10,000	10,000	10,000
Other		46,839	6,000	6,000	6,000
Total Resources		4,164,928	149,510	67,000	67,000
Expenditures					
Intra-State Transfers		1,825,464	149,510	67,000	67,000
Reimbursement to Other Agencies		2,256,954	—	—	—
Balance Carry Forward (Funds)		82,510	—	—	—
Total Expenditures		4,164,928	149,510	67,000	67,000

Education, Department of

Mission Statement

Ensuring all students experience a world-class education.

Description

Under the leadership of the Director and in partnership with families, educators, and communities, the Department supports all Iowans with lifelong learning opportunities from preschool through postsecondary pathways. The Department provides oversight of the state education system, including PK-12 public elementary and secondary schools, Iowa School for the Deaf, Iowa Educational Services for the Blind and Visually Impaired, state accredited nonpublic schools, area education agencies, community colleges, and teacher preparation programs in partnership with the State Board of Education. Through the Bureau of Educational Examiners and in partnership with the Board of Educational Examiners, the Department establishes and enforces rigorous standards and licensing for Iowa educational practitioners to effectively address the needs of students. The Department also increases interest and achievement in STEM education, fosters innovation, and supports economic development through the Bureau of STEM and in partnership with the Governors STEM Advisory Council. Through the Bureau of Iowa College Aid and in partnership with the

Iowa College Aid Board of Commissioners, the Department supports lowans as they explore, finance, and complete opportunities, credentials, and degrees that lead to fulfilling careers and thriving communities. The Department achieves its mission by supporting a strong educator pipeline through recruitment and retention, strengthening early literacy and evidence-based reading instruction, narrowing and closing achievement gaps through accountability and support, and empowering students with multiple pathways to postsecondary success.

Financial Summary

Object Category	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year	Total Department	Total Governor's
Resources					
State Appropriations		4,514,091,233	4,748,346,577	4,740,466,706	4,831,398,909
Receipts from Other Entities		1,002,317,512	1,226,804,372	1,229,547,620	1,229,547,620
Interest, Dividends, Bonds & Loans		3,094,865	3,435,048	3,330,463	3,330,463
Fees, Licenses & Permits		5,250,238	5,194,273	2,372,500	2,372,500
Refunds & Reimbursements		2,594,837	1,976,042	1,976,040	1,976,040
Sales, Rents & Services		576,273	765,370	492,270	492,270
Miscellaneous		15,071,373	13,723,801	16,098,725	16,551,171
Beginning Balance and Adjustments		138,364,726	179,541,078	102,809,864	120,321,019
Total Resources		5,681,361,056	6,179,786,562	6,097,094,188	6,205,989,992
Expenditures					
Personal Services		64,204,241	80,982,546	81,221,514	81,395,931
Travel & Subsistence		2,577,998	3,767,732	3,667,898	3,611,598
Supplies & Materials		8,824,505	5,629,496	5,214,012	5,216,462
Contractual Services and Transfers		359,481,784	573,161,118	546,492,469	551,086,614
Equipment & Repairs		3,540,721	6,719,623	5,516,033	2,678,614
Claims & Miscellaneous		286,560	1,134,536	809,899	809,899
Licenses, Permits, Refunds & Other		191,019	12,851	10,651	10,651
State Aid & Credits		5,056,564,932	5,358,560,141	5,333,038,284	5,422,005,967
Plant Improvements & Additions		3,850	—	—	—
Reversions		8,779,373	—	—	—

Financial Summary

Object Category	FY 2025 Actuals			
Balance Carry Forward	176,906,072	149,818,519	121,123,428	139,174,256
Total Expenditures	5,681,361,055	6,179,786,562	6,097,094,188	6,205,989,992
Full Time Equivalents	532	613	618	618

Appropriations from General Fund

Appropriations	FY 2025 Actuals	FY 2026 Current Year Budget Estimate Request	FY 2027 Total Department	FY 2027 Total Governor's
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

		FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
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

Appropriations from General Fund

Appropriations	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Nonpublic School Concurrent Enrollment Payments to Comm Coll	1,000,000	1,000,000	1,000,000	1,000,000
Therapeutic Classroom Incentive Fund Appropriation	2,351,382	2,351,382	2,351,382	2,351,382
Therapeutic Classroom Transportation Claims Reimbursement	500,000	—	—	—
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
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
Total Education, Department of	4,468,452,201	4,684,179,341	4,673,199,470	4,801,331,673
Iowa PBS	8,116,032	8,165,236	8,265,236	8,165,236
Total Iowa PBS	8,116,032	8,165,236	8,265,236	8,165,236

Appropriations from Other Funds

FY 2025

Object Category	Actuals			
Statewide Education Data Warehouse TRF	600,000	600,000	600,000	600,000
ICN Part III Leases & Maintenance	2,727,000	2,727,000	2,727,000	2,727,000
Network TRF Workforce Training and Economic	15,100,000	15,100,000	15,100,000	—
Development Funds - SWJCF PACE and Regional Sectors - SWJCF	5,000,000	4,800,000	4,800,000	4,800,000
Gap Tuition Assistance Fund - SWJCF	2,000,000	2,000,000	2,000,000	2,000,000
Workforce Preparation Outcome	200,000	75,000	75,000	75,000
Reporting System - SWJCF ACE Infrastructure - SWJCF	6,000,000	6,000,000	6,000,000	—
Workforce Infrastructure Fund	—	—	—	6,000,000
Education Support Personnel	—	14,000,000	14,000,000	—
Compensation Special Education Division	—	5,000,000	5,000,000	—
Skilled Workforce Shortage Tuition	5,000,000	5,000,000	5,000,000	5,000,000
Grant - SWJCF STEM Best	700,000	700,000	700,000	700,000
Total Education, Department of	37,327,000	56,002,000	56,002,000	21,902,000
Digital Asset Management System	196,000	—	—	—
Iowa PBS Equipment Replace TRF	—	—	3,000,000	—
Total Iowa PBS	196,000	—	3,000,000	—

Appropriations Detail

Administration

General Fund

Appropriation Description

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

It provides the basic support for the agency to meet the requirements of Chapters 256, 256A, 256B, 256D, 256F,

257, 257A, 258, 259, 259A, 260C, 261C, 272, 272A, 272B, 273, 274, 275, 276, 280A, 282, 283, 283A, 284, 285, 290, 282, 294A, 299, 299A, and 321 Code of Iowa.

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

Administration Financial Summary

Object Category	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget Estimate	Current Year Request	Total Department	Total Governor's
Resources					
Appropriation		6,922,250	7,073,808	7,073,808	7,073,808
Intra State Receipts		4,007,702	5,655,239	5,692,275	5,692,275
Refunds & Reimbursements		1,236	850	850	850
Total Resources		10,931,188	12,729,897	12,766,933	12,766,933
Expenditures					
Personal Services-Salaries		7,615,696	9,880,028	9,919,793	9,919,793
Personal Travel In State		67,604	191,198	199,800	199,800
Personal Travel Out of State		50,809	117,895	120,250	120,250
Office Supplies		205,743	228,917	230,200	230,200
Professional & Scientific Supplies		1,309	—	—	—
Printing & Binding		4,426	6,394	6,394	6,394

Postage	14,795	14,499	14,400	14,400
Communications	100,180	70,000	70,000	70,000
Rentals	10,043	20,537	22,700	22,700
Professional & Scientific Services	271,768	17,857	9,255	9,255
Outside Services	411	1,000	1,000	1,000
Advertising & Publicity	3,342	5,693	6,000	6,000
Outside Repairs/Service	16,512	16,000	16,000	16,000
Reimbursement to Other Agencies	819,964	812,914	812,914	812,914
ITS Reimbursements	1,036,613	484,583	484,583	484,583
Gov Fund Type Transfers - Attorney General Services	104,113	103,947	103,947	103,947
Gov Fund Type Transfers - Auditor of State Services	322,108	400,000	400,000	400,000

Administration Financial Summary

Object Category	FY 2025 Actuals			
Gov Fund Type Transfers - Other Agencies Services	170,615	181,426	180,000	180,000
Equipment - Non-Inventory	905	2,526	1,500	1,500
IT Equipment	114,232	172,133	167,847	167,847
Other Expense & Obligations	—	2,350	350	350
Total Expenditures	10,931,188	12,729,897	12,766,933	12,766,933

Career and Technical Education Administration

General Fund

Resources				
Appropriation	721,779	721,779	721,779	721,779
Federal Support	721,779	721,779	721,779	721,779
Total Resources	1,443,558	1,443,558	1,443,558	1,443,558
Expenditures				
Personal Services-Salaries	1,136,592	1,328,844	1,328,944	1,328,944
Personal Travel In State	1,500	1,000	1,000	1,000
Personal Travel Out of State	1,721	1,000	1,000	1,000
Office Supplies	15,300	100	—	—
Printing & Binding	80	—	—	—
Communications	4,319	3,353	3,353	3,353
Professional & Scientific Services	2,500	—	—	—
Reimbursement to Other Agencies	3,894	3,316	3,316	3,316

		FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
IT Outside Services	18,711	—	—	—
Gov Fund Type Transfers - Other Agencies Services	85,660	99,236	99,236	99,236
IT Equipment	3,281	6,709	6,709	6,709

Appropriation Description

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

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

Career and Technical Education Administration Financial Summary

Object Category	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
State Aid	170,000	—	—	—
Total Expenditures	1,443,558	1,443,558	1,443,558	1,443,558

Board of Educational Examiners

General Fund

Appropriation Description

The goals of the Board of Educational Examiners are to carry out the legal functions and responsibilities set out for the Board in the Iowa Code Chapter 256, and related administrative rules. This includes the responsibilities for: 1.) Practitioner licensing (standards for issuance and renewal of license endorsements, and related Authorizations); 2.) The processing and investigation of complaints filed in accordance with the current rules relating to ethical practices and competent performance and to conduct hearings as to alleged violations of the rules; 3.) Approval of professional development programs offered by local districts and community colleges; and 4.) Other Board responsibilities such as maintaining contracted investigative and legal services.

Board of Educational Examiners Financial Summary

Object Category	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year	Total Department	Total Governor's
			Request	Recommended	
Resources					
Balance Brought Forward (Approps)			—	—	576,554
Gov Fund Type Transfers - Other Agencies			99	500	500
Fees, Licenses & Permits			2,231,574	2,252,446	1,800,000
Other			568,877	590,000	1,042,446
Total Resources			2,800,550	2,842,946	2,967,054
Expenditures					
Personal Services-Salaries			1,858,802	1,774,366	1,774,366
Personal Travel In State			15,350	15,000	15,000
Personal Travel Out of State			1,526	20,000	20,000
Office Supplies			2,479	10,000	10,000
Printing & Binding			495	3,500	3,500
Postage			4,862	8,000	8,000
Communications			19,655	15,000	15,000
Rentals			63,000	72,000	72,000
Utilities			2,719	4,000	4,000
Professional & Scientific Services			2,668	5,000	5,000
Outside Services			5,304	5,000	5,000
Advertising & Publicity			—	200	200
Outside Repairs/Service			437	1,000	1,000
Reimbursement to Other Agencies			10,368	10,000	10,000
ITS Reimbursements			209,561	410,621	410,621
IT Outside Services			—	70,000	70,000

Board of Educational Examiners Financial Summary

Object Category	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Gov Fund Type Transfers - Attorney General Services	62,298	55,000	55,000	55,000
Gov Fund Type Transfers - Other Agencies Services	476,760	324,259	324,259	324,259
IT Equipment	21,495	5,000	5,000	5,000
Other Expense & Obligations	40,469	30,000	30,000	30,000
Refunds-Other	2,300	5,000	5,000	5,000
Balance Carry Forward (Approps)	—	—	124,108	—
Total Expenditures	2,800,550	2,842,946	2,967,054	2,842,946

School Food Service

General Fund

Appropriation Description

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

School Food Service Financial Summary

Object Category	Actuals	Budget Estimate	FY 2025	FY 2026	FY 2027	FY 2027
			Request	Current Year Recommended	Total Department	Total Governor's
Resources						
Appropriation			2,176,797	2,176,797	2,176,797	2,176,797
Federal Support			245,132,169	250,700,625	249,860,043	249,860,043
Total Resources			247,308,966	252,877,422	252,036,840	252,036,840
Expenditures						
Personal Services-Salaries			3,135,514	3,733,860	3,734,208	3,734,208
Personal Travel In State			67,863	95,940	95,940	95,940
State Vehicle Operation			3,059	3,000	3,000	3,000

Depreciation	—	500	500	500
Personal Travel Out of State	59,341	57,500	57,500	57,500
Office Supplies	1,309	1,500	1,500	1,500
Professional & Scientific Supplies	—	2,020	2,020	2,020
Printing & Binding	4,194	9,000	9,000	9,000

School Food Service Financial Summary

Object Category	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Postage	9,302	22,900	2,900	2,900
Communications	11,757	11,309	11,309	11,309
Rentals	13,252	29,000	19,000	19,000
Professional & Scientific Services	1,761,949	999,093	685,393	685,393
Intra-State Transfers	277,552	750,401	750,401	750,401
Reimbursement to Other Agencies	10,537	7,155	6,807	6,807
ITS Reimbursements	—	12,148	4,800	4,800
IT Outside Services	141,650	488,652	361,000	361,000
Gov Fund Type Transfers - Auditor of State Services	53,147	50,400	—	—
Gov Fund Type Transfers - Other Agencies Services	791,230	876,907	876,907	876,907
Equipment - Non-Inventory	—	900	—	—
IT Equipment	199,792	637,616	327,034	327,034
State Aid	240,767,516	245,087,621	245,087,621	245,087,621
Total Expenditures	247,308,966	252,877,422	252,036,840	252,036,840

Secondary Career and Technical Education

General Fund

Appropriation Description

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

Secondary Career and Technical Education Financial Summary

Object Category	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				

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Appropriation	2,952,459	2,952,459	2,952,459	2,952,459
Total Resources	2,952,459	2,952,459	2,952,459	2,952,459

Expenditures				
State Aid	2,952,459	2,952,459	2,952,459	2,952,459
Total Expenditures	2,952,459	2,952,459	2,952,459	2,952,459

Community College State General Aid

General Fund

Appropriation Description

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

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

Community College State General Aid Financial Summary

Object Category	Actuals	FY 2025 Budget Estimate	FY 2026 Current Year Request	FY 2027 Total Department	FY 2027 Total Governor's
Resources					
Appropriation		235,858,161	243,358,161	243,358,161	247,008,533
Total Resources		235,858,161	243,358,161	243,358,161	247,008,533
Expenditures					
State Aid		235,858,161	243,358,161	243,358,161	247,008,533
Total Expenditures		235,858,161	243,358,161	243,358,161	247,008,533

Teacher Quality/Student Achievement

General Fund

Appropriation Description

The Student Achievement and Teacher Quality and Teacher Leadership and Compensation programs were established to increase student achievement through improving teacher quality, recruiting quality teachers, and

retaining teachers in Iowa. The requested Teacher Quality appropriation will provide funding for a mentoring and induction program, awards for National Board Certified teachers, support for an evaluator training program, and a career development program.

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

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

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

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

Teacher Quality/Student Achievement Financial Summary

Object Category	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year Request	Total Department	Total Governor's
Resources						
Balance Brought Forward (Approps)			1,979,966	1,929,119	44,109	44,109
Appropriation			2,990,467	2,990,467	2,990,467	2,990,467
Total Resources			4,970,433	4,919,586	3,034,576	3,034,576
Expenditures						
Personal Services-Salaries			685,055	855,840	855,840	855,840
Personal Travel In State			10,453	126,300	126,300	126,300
Personal Travel Out of State			36,808	22,392	19,200	19,200
Office Supplies			64,664	87,830	91,750	91,750
Professional & Scientific Supplies			85	3,375	3,375	3,375
Printing & Binding			2,089	2,866	2,866	2,866
Postage			—	125	125	125
Communications			757	1,550	1,550	1,550
Rentals			7,520	22,000	22,000	22,000
Professional & Scientific Services			1,222,782	3,021,894	1,428,616	1,428,616
Reimbursement to Other Agencies			2,019	4,200	4,200	4,200
IT Outside Services			788,722	716,977	474,754	474,754
Equipment - Non-Inventory			—	171	—	—
IT Equipment			1,835	9,957	4,000	4,000
Refunds-Other			15,200	—	—	—
Balance Carry Forward (Approps)			1,929,119	44,109	—	—

Teacher Quality/Student Achievement Financial Summary

Object Category	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Reversions	203,326	—	—	—
Total Expenditures	4,970,433	4,919,586	3,034,576	3,034,576

Iowa PBS**General Fund****Appropriation Description**

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

Iowa PBS Financial Summary

Object Category	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget Estimate	Current Year Request	Total Department	Total Governor's
Resources					
Appropriation		8,116,032	8,165,236	8,265,236	8,165,236
Intra State Receipts		15,032	27,607	15,000	15,000
Gov Fund Type Transfers - Other Agencies		131,688	131,717	117,000	117,000
Rents & Leases		451,110	430,000	430,000	430,000
Unearned Receipts		—	500	500	500
Other		4	25	25	25
Total Resources		8,713,866	8,755,085	8,827,761	8,727,761
Expenditures					
Personal Services-Salaries		6,174,791	6,037,136	6,058,685	6,058,685
Personal Travel In State		3,006	13,400	13,400	13,400
State Vehicle Operation		73,687	76,000	91,000	66,000
Depreciation		221,956	100,440	76,284	76,284
Office Supplies		13,978	13,895	13,895	13,895
Facility Maintenance Supplies		41,823	50,000	50,000	50,000
Equipment Maintenance Supplies		114,387	120,500	120,500	120,500
Professional & Scientific Supplies		17,616	40,000	40,000	40,000

Other Supplies	333,625	8,495	8,495	8,495
Printing & Binding	5,159	5,000	5,000	5,000
Food	—	500	500	500
Uniforms & Related Items	105	155	155	155
Postage	2,266	3,735	3,735	3,735
Communications	188,768	197,500	197,500	197,500

Iowa PBS Financial Summary

Object Category	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Rentals	252,933	273,500	273,500	273,500
Utilities	743,308	785,000	810,000	785,000
Professional & Scientific Services	7,566	7,850	7,850	7,850
Outside Services	196,764	189,590	189,590	189,590
Advertising & Publicity	999	4,240	4,240	4,240
Outside Repairs/Service	108,099	109,717	95,000	95,000
Reimbursement to Other Agencies	47,606	42,150	42,150	42,150
ITS Reimbursements	25,746	423,607	423,607	423,607
IT Outside Services	4,015	5,300	5,300	5,300
Gov Fund Type Transfers - Attorney General Services	—	—	20,000	—
Gov Fund Type Transfers - Auditor of State Services	—	—	5,000	—
Equipment	15,207	23,500	23,500	23,500
Equipment - Non-Inventory	13,203	17,200	17,200	17,200
IT Equipment	104,662	202,380	227,380	202,380
Other Expense & Obligations	2,320	3,745	3,745	3,745
Licenses	270	550	550	550
Total Expenditures	8,713,866	8,755,085	8,827,761	8,727,761

Jobs For America's Grads

General Fund

Appropriation Description

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

Jobs For America's Grads Financial Summary

	FY 2026	FY 2027	FY 2027

Object Category	Actuals	FY 2025 Budget Estimate	Current Year Request	Total Department	Total Governor's
Resources					
Appropriation		9,646,450	9,946,450	9,946,450	9,946,450
Total Resources		9,646,450	9,946,450	9,946,450	9,946,450
Expenditures					
Professional & Scientific Services		9,646,450	9,946,450	9,946,450	9,946,450
Total Expenditures		9,646,450	9,946,450	9,946,450	9,946,450

Special Education Services Birth to 3

General Fund

Appropriation Description

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

Special Education Services Birth to 3 Financial Summary

Object Category	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Resources				
Appropriation	1,721,400	1,721,400	1,721,400	1,721,400
Total Resources	1,721,400	1,721,400	1,721,400	1,721,400
Expenditures				
Professional & Scientific Services	421,400	421,400	421,400	421,400
State Aid	1,300,000	1,300,000	1,300,000	1,300,000
Total Expenditures	1,721,400	1,721,400	1,721,400	1,721,400

Midwestern Higher Education Compact

General Fund

Appropriation Description

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

Midwestern Higher Education Compact Financial Summary

Object Category	Actuals	FY 2025 Budget Estimate	FY 2026 Current Year Request	FY 2027 Total Department	FY 2027 Total Governor's

Resources				
Appropriation	115,000	115,000	115,000	118,450
Total Resources	115,000	115,000	115,000	118,450

Expenditures				
Office Supplies	115,000	115,000	115,000	118,450
Total Expenditures	115,000	115,000	115,000	118,450

Iowa Reading Research Center

General Fund

Appropriation Description

General Fund appropriation to support an Iowa Reading Research Center. Funding will be used to implement, in collaboration with the Area Education Agencies, the provisions of Iowa Code Chap. 256.9, sub. 49c.

Iowa Reading Research Center Financial Summary

Object Category	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Adjustment to Balance Forward	7,082	—	—	—
Balance Brought Forward (Approps)	628,955	733,490	—	—
Appropriation	1,500,000	1,500,000	1,500,000	1,500,000
Total Resources	2,136,037	2,233,490	1,500,000	1,500,000
Expenditures				
Personal Travel In State	—	30,000	20,000	20,000
Personal Travel Out of State	4,923	30,000	20,000	20,000
Professional & Scientific Services	1,397,624	2,173,490	1,460,000	1,460,000
Balance Carry Forward (Approps)	733,490	—	—	—
Total Expenditures	2,136,037	2,233,490	1,500,000	1,500,000

Early Head Start Projects

General Fund

Appropriation Description

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

Early Head Start Projects Financial Summary

Object Category	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027	FY 2027
			Total Department Request	Total Governor's Recommended

Resources				
Appropriation	574,500	574,500	574,500	574,500
Total Resources	574,500	574,500	574,500	574,500
Expenditures				
Professional & Scientific Services	14,500	14,500	14,500	14,500
State Aid	560,000	560,000	560,000	560,000
Total Expenditures	574,500	574,500	574,500	574,500

Successful Progression for Early Readers

General Fund

Appropriation Description

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

Successful Progression for Early Readers Financial Summary

Object Category	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	7,824,782	7,824,782	7,824,782	7,824,782
Total Resources	7,824,782	7,824,782	7,824,782	7,824,782
Expenditures				
State Aid	7,824,782	7,824,782	7,824,782	7,824,782
Total Expenditures	7,824,782	7,824,782	7,824,782	7,824,782

Attendance Center Performance/Website & Data System Support

General Fund

Appropriation Description

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

Attendance Center Performance/Website & Data System Support Financial Summary

Object Category	Actuals	Budget	FY 2026	FY 2027	FY 2027
			FY 2025 Current Year EstimateRequestRecommended	Total Department	Total Governor's
Resources					
Appropriation			250,000	250,000	250,000
Total Resources			250,000	250,000	250,000

Expenditures				
Personal Services-Salaries	249,968	250,000	250,000	250,000
Office Supplies	32	—	—	—
Total Expenditures	250,000	250,000	250,000	250,000

Online State Job Posting System

General Fund

Appropriation Description

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

Attendance Center Performance/Website & Data System Support Financial Summary

Object Category	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	—	265,000	265,000	265,000
Total Resources	—	265,000	265,000	265,000
Expenditures				
IT Outside Services	—	—	265,000	265,000
IT Equipment	—	265,000	—	—
Total Expenditures	—	265,000	265,000	265,000

Early Warning System for Literacy

General Fund

Appropriation Description

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

Early Warning System for Literacy Financial Summary

Object Category	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year Request	Total Department	Total Governor's
Resources					
Appropriation		1,915,000	1,915,000	1,915,000	1,915,000

Total Resources	1,915,000	1,915,000	1,915,000	1,915,000
Expenditures				
IT Outside Services	1,915,000	1,915,000	1,915,000	1,915,000
Total Expenditures	1,915,000	1,915,000	1,915,000	1,915,000

LEA Assessment

General Fund

Appropriation Description

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

LEA Assessment Financial Summary

Object Category	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	3,000,000	3,000,000	3,000,000	3,000,000
Total Resources	3,000,000	3,000,000	3,000,000	3,000,000
Expenditures				
Professional & Scientific Services	3,000,000	3,000,000	3,000,000	3,000,000
Total Expenditures	3,000,000	3,000,000	3,000,000	3,000,000

Computer Science Professional Development Incentive Fund

General Fund

Appropriation Description

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

Computer Science Professional Development Incentive Fund Financial Summary

Object Category	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year Request	Total Department	Total Governor's
Resources						
Appropriation			500,000	500,000	500,000	500,000
Total Resources			500,000	500,000	500,000	500,000
Expenditures						

Intra-State Transfers	500,000	500,000	500,000	500,000
Total Expenditures	500,000	500,000	500,000	500,000

Statewide Clearinghouse to Expand Work-Based Learning

General Fund

Appropriation Description

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

Statewide Clearinghouse to Expand Work-Based Learning Financial Summary

Object Category	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	300,000	300,000	300,000	300,000
Total Resources	300,000	300,000	300,000	300,000
Expenditures				
Professional & Scientific Services	200,000	140,008	200,000	200,000
IT Outside Services	—	59,992	—	—
State Aid	—	100,000	100,000	100,000
Reversions	100,000	—	—	—
Total Expenditures	300,000	300,000	300,000	300,000

Summer College Credit Program

General Fund

Appropriation Description

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

Summer College Credit Program Financial Summary

Object Category	Actuals	Budget	FY 2026	FY 2027	FY 2027	
			FY 2025	Current Year	Total Department	Total Governor's
			Estimate	Request	Recommended	
Resources						
Appropriation			600,000	600,000	600,000	
Total Resources			600,000	600,000	600,000	

Expenditures				
State Aid	600,000	600,000	600,000	600,000
Total Expenditures	600,000	600,000	600,000	600,000

Children's Mental Health School-Based Training and Support

General Fund

Appropriation Description

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

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

Object Category	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	3,383,936	3,383,936	3,383,936	1,899,682
Total Resources	3,383,936	3,383,936	3,383,936	1,899,682
Expenditures				
Professional & Scientific Services	3,259,429	3,383,936	3,383,936	1,899,682
Reversions	124,507	—	—	—
Total Expenditures	3,383,936	3,383,936	3,383,936	1,899,682

Best Buddies Iowa

General Fund

Appropriation Description

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

Best Buddies Iowa Financial Summary

Object Category	Actuals	Budget	FY 2026	FY 2027	FY 2027
			FY 2025 Current Year EstimateRequestRecommended	Total Department	Total Governor's
Resources					
Appropriation			35,000	35,000	35,000
Total Resources			35,000	35,000	35,000

Expenditures				
Professional & Scientific Services	35,000	35,000	35,000	35,000
Total Expenditures	35,000	35,000	35,000	35,000

Nonpublic School Concurrent Enrollment Payments to Comm Coll

General Fund

Appropriation Description

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

Nonpublic School Concurrent Enrollment Payments to Comm Coll Financial Summary

Object Category	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	877,979	728,642	—	—
Appropriation	1,000,000	1,000,000	1,000,000	1,000,000
Total Resources	1,877,979	1,728,642	1,000,000	1,000,000
Expenditures				
State Aid	1,149,337	1,728,642	1,000,000	1,000,000
Balance Carry Forward (Approps)	728,642	—	—	—
Total Expenditures	1,877,979	1,728,642	1,000,000	1,000,000

Therapeutic Classroom Incentive Fund Appropriation

General Fund

Appropriation Description

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

Therapeutic Classroom Incentive Fund Appropriation Financial Summary

Object Category	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027	
			FY 2025	Current Year	Total Department	Total Governor's
			Request	Recommended		
Resources						
Appropriation			2,351,382	2,351,382	2,351,382	
Total Resources			2,351,382	2,351,382	2,351,382	

Expenditures				
Intra-State Transfers	2,351,382	2,351,382	2,351,382	2,351,382
Total Expenditures	2,351,382	2,351,382	2,351,382	2,351,382

Therapeutic Classroom Transportation Claims Reimbursement

General Fund

Appropriation Description

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

Therapeutic Classroom Transportation Claims Reimbursement Financial Summary

Object Category	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	500,000	—	—	—
Appropriation	500,000	—	—	—
Total Resources	1,000,000	—	—	—
Expenditures				
Intra-State Transfers	500,000	—	—	—
Reversions	500,000	—	—	—
Total Expenditures	1,000,000	—	—	—

Future Ready Iowa Skilled Workforce Grant Program

General Fund

Appropriation Description

Funds the Future Ready Iowa Skilled Workforce Grant Program est. in Iowa Code 256.229.

Future Ready Iowa Skilled Workforce Grant Program Financial Summary

Object Category	Actuals	Budget	FY 2026	FY 2027	FY 2027	
			FY 2025	Current Year	Total Department	Total Governor's
			Estimate	Request	Recommended	
Resources						
Appropriation			425,000	425,000	425,000	
Total Resources			425,000	425,000	425,000	
Expenditures						
Intra-State Transfers			425,000	425,000	425,000	

Total Expenditures	425,000	425,000	425,000	425,000

Iowa Workforce Grant and Incentive Program

General Fund

Appropriation Description

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

Iowa Workforce Grant and Incentive Program Financial Summary

Object Category	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	6,500,000	6,500,000	6,500,000	6,500,000
Total Resources	6,500,000	6,500,000	6,500,000	6,500,000
Expenditures				
Intra-State Transfers	6,500,000	6,500,000	6,500,000	6,500,000
Total Expenditures	6,500,000	6,500,000	6,500,000	6,500,000

LEAD-K Program

General Fund

Appropriation Description

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

LEAD-K Program Financial Summary

Object Category	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year Request	Total Department	Total Governor's
Resources					
Appropriation		200,000	200,000	200,000	200,000
Total Resources		200,000	200,000	200,000	200,000
Expenditures					
Personal Services-Salaries		101,174	105,768	105,768	105,768
Personal Travel In State		5,362	3,000	3,000	3,000
Personal Travel Out of State		1,776	1,500	1,500	1,500
Office Supplies		58	100	100	100
Other Supplies		721	—	—	—
Postage		62	—	—	—
Communications		—	500	500	500

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Rentals	1,600	—	—	—
Outside Services	18,747	—	—	—
IT Equipment	45	—	—	—
Other Expense & Obligations	1,171	89,132	89,132	89,132
Reversions	69,284	—	—	—
Total Expenditures	200,000	200,000	200,000	200,000

Teacher Salaries

General Fund

Appropriation Description

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

Teacher Salaries Financial Summary

Object Category	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Resources				
Appropriation	66,348,003	—	—	—
Change	(66,348,003)	—	—	—
Total Resources	—	—	—	—
Expenditures				
Total Expenditures				

Education Support Personnel Salary Supplement

General Fund

Appropriation Description

Legislative Action FY 25.

Education Support Personnel Salary Supplement Financial Summary

Object Category	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Resources				
Appropriation	14,000,000	—	—	14,000,000
Total Resources	14,000,000	—	—	14,000,000
Expenditures				
State Aid	14,000,000	—	—	14,000,000
Total Expenditures	14,000,000	—	—	14,000,000

Special Education Division

General Fund**Appropriation Description**

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

Special Education Division Financial Summary

Object Category	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	10,000,000	5,000,000	5,000,000	10,000,000
Total Resources	10,000,000	5,000,000	5,000,000	10,000,000
Expenditures				
Personal Services-Salaries	2,043,957	4,600,117	4,600,288	9,600,288
Personal Travel In State	161,756	157,500	157,500	157,500
Personal Travel Out of State	23,691	103,250	103,250	103,250
Office Supplies	875	8,850	8,850	8,850
Printing & Binding	80	7,076	7,375	7,375
Communications	10,069	15,930	15,930	15,930
Rentals	181,582	—	—	—
Professional & Scientific Services	166,676	—	—	—
Outside Services	2,281	—	—	—
Reimbursement to Other Agencies	17,917	8,850	8,850	8,850
Equipment - Non-Inventory	—	470	—	—
IT Equipment	103,090	97,957	97,957	97,957
Reversions	7,288,025	—	—	—
Total Expenditures	10,000,000	5,000,000	5,000,000	10,000,000

Professional Development**General Fund****Appropriation Description**

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

Professional Development Financial Summary

Object Category	Actuals	Budget	FY 2026	FY 2027	FY 2027
			FY 2025 Current Year EstimateRequestRecommended	Total Department	Total Governor's
Resources					
Appropriation			2,176,458	2,176,458	1,676,458
Total Resources			2,176,458	2,176,458	1,676,458

Expenditures				
Personal Services-Salaries	79,342	124,595	124,595	124,595
Personal Travel Out of State	—	5,000	5,000	5,000

Professional Development Financial Summary

Object Category	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Office Supplies	14	2,200	2,200	2,200
Communications	—	600	600	600
Professional & Scientific Services	1,600,440	2,040,792	2,041,500	1,541,500
Reimbursement to Other Agencies	1,195	1,063	1,063	1,063
IT Equipment	1,236	2,208	1,500	1,500
Reversions	494,231	—	—	—
Total Expenditures	2,176,458	2,176,458	2,176,458	1,676,458

College Aid Commission

General Fund

Appropriation Description

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

College Aid Commission Financial Summary

Object Category	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year RequestRecommended	Total Department	Total Governor's
Resources					
Appropriation		591,533	591,533	591,533	591,533
Total Resources		591,533	591,533	591,533	591,533
Expenditures					
Personal Services-Salaries		591,533	591,533	591,533	591,533
Total Expenditures		591,533	591,533	591,533	591,533

National Guard Benefits Program

General Fund

Appropriation Description

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

National Guard Benefits Program Financial Summary

Object Category	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	750,004	2,170,392	—	—
Appropriation	6,600,000	6,600,000	6,600,000	6,600,000
Total Resources	7,350,004	8,770,392	6,600,000	6,600,000
Expenditures				
State Aid	5,179,612	8,770,392	6,600,000	6,600,000
Balance Carry Forward (Approps)	2,170,392	—	—	—
Total Expenditures	7,350,004	8,770,392	6,600,000	6,600,000

All Iowa Opportunity Scholarships

General Fund

Appropriation Description

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

All Iowa Opportunity Scholarships Financial Summary

Object Category	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year Request	Total Department	Total Governor's
Resources					
Appropriation			3,229,468	3,229,468	3,229,468
Total Resources			3,229,468	3,229,468	3,229,468
Expenditures					
Intra-State Transfers			3,229,468	3,229,468	3,229,468
Total Expenditures			3,229,468	3,229,468	3,229,468

Health Care Professional Recruitment

General Fund

Appropriation Description

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

Health Care Professional Recruitment Financial Summary

Object Category	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended

Object Category	Actuals	Budget Estimate	Request	Recommended
Resources				
Appropriation	500,973	—	—	—
Total Resources	500,973	—	—	—

Expenditures				
Intra-State Transfers	500,973	—	—	—
Total Expenditures	500,973	—	—	—

Unemployment Compensation-State Standing

General Fund

Appropriation Description

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

Unemployment Compensation-State Standing Financial Summary

Object Category	Actuals	Budget Estimate	FY 2025	FY 2026	FY 2027	FY 2027
			Request	Current Year	Total Department	Total Governor's
Resources						
Appropriation			23,927,005	23,927,005	23,927,005	23,927,005
Total Resources			23,927,005	23,927,005	23,927,005	23,927,005
Expenditures						
Intra-State Transfers			23,927,005	23,927,005	23,927,005	23,927,005
Total Expenditures			23,927,005	23,927,005	23,927,005	23,927,005

Mental Health Practitioner Loan Repayment Program

General Fund

Appropriation Description

GF appropriation for deposit in the Mental Health Practitioner Loan Repayment Program Trust Fund established in 256.225.

Mental Health Practitioner Loan Repayment Program Financial Summary

Object Category	FY 2025	FY 2026	FY 2027	FY 2027
		Current Year	Total Department	Total Governor's
	Actuals	Budget Estimate	Request	Recommended
Resources				
Appropriation	520,000	—	—	—
Total Resources	520,000	—	—	—

Expenditures				
Intra-State Transfers	520,000	—	—	—
Total Expenditures	520,000	—	—	—

Rural Iowa Primary Care Loan Repayment Program

General Fund

Appropriation Description

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

Rural Iowa Primary Care Loan Repayment Program Financial Summary

Object Category	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year Request	Total Department	Total Governor's
Resources					
Appropriation			2,629,933	—	—
Total Resources			2,629,933	—	—
Expenditures					
Intra-State Transfers			2,629,933	—	—
Total Expenditures			2,629,933	—	—

Teach Iowa Scholars

General Fund

Appropriation Description

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

Teach Iowa Scholars Financial Summary

Object Category	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	650,000	948,715	948,715	948,715
Total Resources	650,000	948,715	948,715	948,715
Expenditures				
Intra-State Transfers	650,000	948,715	948,715	948,715

Total Expenditures	650,000	948,715	948,715	948,715

Health Care-Related Loan Program

General Fund

Appropriation Description

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

Health Care-Related Loan Program Financial Summary

Object Category	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year Request	Total Department	Total Governor's
Resources					
Appropriation		500,000	—	—	—
Total Resources		500,000	—	—	—
Expenditures					
Intra-State Transfers		500,000	—	—	—
Total Expenditures		500,000	—	—	—

Rural Veterinarian Loan Repayment Program

General Fund

Appropriation Description

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

Rural Veterinarian Loan Repayment Program Financial Summary

Object Category	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	700,000	700,000	700,000	700,000
Total Resources	700,000	700,000	700,000	700,000
Expenditures				
Intra-State Transfers	700,000	700,000	700,000	700,000
Total Expenditures	700,000	700,000	700,000	700,000

Science, Technology, Engineering and Math

General Fund

Appropriation Description

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

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

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

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

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

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

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

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

Science, Technology, Engineering and Math Financial Summary

Object Category	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	—	25,000	—	—
Appropriation	6,354,848	6,354,848	6,354,848	6,310,409
Total Resources	6,354,848	6,379,848	6,354,848	6,310,409
Expenditures				
Personal Services-Salaries	563,684	594,582	594,582	594,582
Personal Travel In State	28,774	59,200	35,000	35,000
State Vehicle Operation	1,680	2,000	2,000	2,000
Personal Travel Out of State	7,256	4,500	4,500	4,500
Office Supplies	2,361	7,329	7,500	7,500
Professional & Scientific Supplies	—	500	500	500
Printing & Binding	2,054	9,800	9,800	9,800
Communications	3,665	2,600	2,600	2,600
Rentals	40,957	102,432	40,341	(4,098)
Professional & Scientific Services	117,590	237,382	222,500	222,500

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Advertising & Publicity	31,391	18,000	18,000	18,000
Reimbursement to Other Agencies	1,320	1,400	1,400	1,400
Equipment - Non-Inventory	—	171	—	—
IT Equipment	1,028	4,500	4,500	4,500
Other Expense & Obligations	—	19,877	12,000	12,000
State Aid	5,168,301	5,125,475	5,399,625	5,399,625
Aid to Individuals	359,788	190,100	—	—
Balance Carry Forward (Approps)	25,000	—	—	—
Total Expenditures	6,354,848	6,379,848	6,354,848	6,310,409

ISD - Iowa School for the Deaf

General Fund

Appropriation Description

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

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

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

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

ISD - Iowa School for the Deaf Financial Summary

Object Category	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year Request	Total Department	Total Governor's
Resources						
Appropriation			11,707,253	12,049,644	12,049,644	12,813,313
Intra State Receipts			58,359	1	1	1
Gov Fund Type Transfers - Other Agencies			—	257,603	257,603	257,603
Interest			22,950	—	—	—
Refunds & Reimbursements			199	—	—	—
Rents & Leases			23,276	5,000	—	—

Other Sales & Services	1,876	600	—	—
Other	1,431	1,061,042	1,066,142	1,066,142
Total Resources	11,815,344	13,373,890	13,373,390	14,137,059

Expenditures

Personal Services-Salaries	9,651,833	11,608,317	11,608,317	12,179,005
Personal Travel In State	25,814	21,250	21,250	21,250
State Vehicle Operation	25,923	37,100	38,600	38,600
Personal Travel Out of State	43,711	27,650	152,650	152,650
Office Supplies	72,252	57,152	92,152	92,152
Facility Maintenance Supplies	114,734	95,000	95,000	95,000
Equipment Maintenance Supplies	60,689	47,500	47,500	47,500
Professional & Scientific Supplies	16,921	15,921	15,921	15,921
Highway Maintenance Supplies	10,260	—	—	—
Housing & Subsistence Supplies	36,879	1,000	—	—
Other Supplies	88,771	36,080	35,280	35,280
Printing & Binding	3,923	6,674	6,674	6,674
Food	148,127	144,450	18,950	18,950
Postage	841	2,300	2,300	2,300
Communications	56,811	58,200	58,200	58,200
Rentals	25,873	5,500	5,000	5,000
Utilities	286,813	384,000	384,000	384,000
Professional & Scientific Services	35,198	13,001	12,001	12,001
Outside Services	607,420	298,182	266,463	266,463
Intra-State Transfers	6,070	3	3	3
Advertising & Publicity	—	4,000	4,000	4,000
Outside Repairs/Service	189,085	37,250	37,250	37,250
Reimbursement to Other Agencies	2,896	1,381	100	100
ITS Reimbursements	1,691	174,418	174,418	174,418
IT Outside Services	14,385	14,160	14,160	14,160
Gov Fund Type Transfers - Auditor of State Services	—	500	—	—

ISD - Iowa School for the Deaf Financial Summary

Object Category	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Gov Fund Type Transfers - Other Agencies Services	(48,912)	2,600	1,000	1,000
Equipment	(18,382)	3,400	4,400	197,381

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Office Equipment	5,241	17,500	17,500	17,500
Equipment - Non-Inventory	83,775	10,000	10,000	10,000
IT Equipment	184,016	188,900	188,900	188,900
Other Expense & Obligations	80,212	55,201	56,301	56,301
Licenses	25	—	—	—
Fees	3,215	4,300	4,100	4,100
Refunds-Other	(765)	1,000	1,000	1,000
Total Expenditures	11,815,344	13,373,890	13,373,390	14,137,059

IESBVI

General Fund

Appropriation Description

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

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

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

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

IESBVI Financial Summary

Object Category	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year Request	Total Department	Total Governor's
Resources					
Appropriation		4,913,891	5,012,169	5,012,169	5,112,412
Intra State Receipts		—	4,847,941	4,847,941	4,847,941
Interest		11,739	—	—	—
Refunds & Reimbursements		2,051	—	—	—
Other		4,739,537	—	—	—
Total Resources		9,667,217	9,860,110	9,860,110	9,960,353

Expenditures				
Personal Services-Salaries	8,883,714	8,953,640	8,953,640	9,053,883
Personal Travel In State	474,620	372,700	372,700	372,700
State Vehicle Operation	33,750	30,100	30,100	30,100
Personal Travel Out of State	24,813	14,000	14,000	14,000
Office Supplies	16,668	27,800	27,500	27,500
Equipment Maintenance Supplies	417	3,200	3,200	3,200
Professional & Scientific Supplies	44	500	500	500
Other Supplies	23,358	6,000	6,000	6,000
Printing & Binding	3,653	2,200	5,000	5,000
Food	14,849	5,000	5,000	5,000
Postage	5,642	4,000	4,000	4,000
Communications	62,564	45,000	45,000	45,000
Rentals	6,018	2,000	2,000	2,000
Professional & Scientific Services	10,170	10,000	10,000	10,000
Outside Services	33,576	29,250	31,250	31,250
Advertising & Publicity	—	6,000	6,000	6,000
Outside Repairs/Service	2,578	5,000	5,000	5,000
Reimbursement to Other Agencies	(710)	2,600	2,600	2,600
ITS Reimbursements	203	173,218	173,218	173,218
IT Outside Services	11,815	20,000	20,000	20,000
Gov Fund Type Transfers - Auditor of State Services	—	50	—	—
Gov Fund Type Transfers - Other Agencies Services	575	1,950	2,000	2,000
Equipment	5,215	—	—	—
Office Equipment	1,472	—	—	—
Equipment - Non-Inventory	1,655	1,000	1,000	1,000
IT Equipment	41,283	73,100	68,600	68,600
Other Expense & Obligations	19,418	71,802	71,802	71,802
Refunds-Other	(10,143)	—	—	—
Total Expenditures	9,667,217	9,860,110	9,860,110	9,960,353

Health Care Professional Incentive Program

General Fund

Appropriation Description

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

Health Care Professional Incentive Program Financial Summary

Object Category	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	—	7,985,911	7,985,911	7,985,911
Total Resources	—	7,985,911	7,985,911	7,985,911
Expenditures				
Intra-State Transfers	—	7,985,911	7,985,911	7,985,911
Total Expenditures	—	7,985,911	7,985,911	7,985,911

Court Reporter Equipment Grant Program

General Fund

Appropriation Description

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

Court Reporter Equipment Grant Program Financial Summary

Object Category	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year Recommended	Total Department	Total Governor's
Resources					
Appropriation			—	50,000	50,000
Total Resources			—	50,000	50,000
Expenditures					
Intra-State Transfers			—	50,000	50,000
Total Expenditures			—	50,000	50,000

Child Development

General Fund

Appropriation Description

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

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

development issues. Through this appropriation the department is allocated funds for the administration and support of the child development program.

Child Development Financial Summary

Object Category	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year Request	Total Department	Total Governor's
Resources						
Balance Brought Forward (Approps)			887,968	532,506	43,218	43,218
Appropriation			10,524,389	10,524,389	10,524,389	10,524,389
Total Resources			11,412,357	11,056,895	10,567,607	10,567,607
Expenditures						
Personal Services-Salaries			—	272,874	272,874	272,874
Personal Travel In State			(123)	10,000	5,098	5,098
Personal Travel Out of State			—	7,000	3,500	3,500
Office Supplies			123	501	—	—
Printing & Binding			—	501	—	—
Communications			—	1,080	1,080	1,080
Rentals			—	375	—	—
Professional & Scientific Services			—	219,880	5,000	5,000
Intra-State Transfers			226,590	—	—	—
Reimbursement to Other Agencies			—	654	48	48
IT Equipment			—	6,000	—	—
State Aid			10,653,261	10,494,812	10,236,789	10,236,789
Balance Carry Forward (Approps)			532,506	43,218	43,218	43,218
Total Expenditures			11,412,357	11,056,895	10,567,607	10,567,607

Sac and Fox Indian Settlement Education

General Fund

Appropriation Description

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

Sac and Fox Indian Settlement Education Financial Summary

Object Category	FY 2025	FY 2026	FY 2027	FY 2027
		Current Year	Total Department	Total Governor's
	Actuals	Budget Estimate	Request	Recommended
Resources				

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Appropriation	100,000	100,000	100,000	100,000
Total Resources	100,000	100,000	100,000	100,000
Expenditures				
State Aid	100,000	100,000	100,000	100,000
Total Expenditures	100,000	100,000	100,000	100,000

Vocational Technical Tuition Grant

General Fund

Appropriation Description

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

Vocational Technical Tuition Grant Financial Summary

	FY 2025	FY 2026	FY 2027	FY 2027
		Current Year	Total Department	Total Governor's
Object Category	Actuals	Budget Estimate	Request	Recommended
Resources				
Balance Brought Forward (Approps)	—	316	—	—
Appropriation	1,750,185	1,750,185	1,750,185	1,750,185
Total Resources	1,750,185	1,750,501	1,750,185	1,750,185
Expenditures				
Intra-State Transfers	—	1,750,501	1,750,185	1,750,185
State Aid	1,749,869	—	—	—
Balance Carry Forward (Approps)	316	—	—	—
Total Expenditures	1,750,185	1,750,501	1,750,185	1,750,185

Tuition Grant Program-Standing

General Fund

Appropriation Description

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

Tuition Grant Program-Standing Financial Summary

	FY 2025	FY 2026	FY 2027	FY 2027
		Current Year	Total Department	Total Governor's
Object Category	Actuals	Budget Estimate	Request	Recommended
Resources				
Appropriation	52,707,069	53,761,210	53,761,210	54,567,628
Intra State Receipts	1,065,594	—	—	—
Total Resources	53,772,663	53,761,210	53,761,210	54,567,628

Expenditures

Intra-State Transfers	—	53,761,210	53,761,210	53,761,210
State Aid	53,772,663	—	—	806,418
Total Expenditures	53,772,663	53,761,210	53,761,210	54,567,628

Tuition Grant - For-Profit**General Fund****Appropriation Description**

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

Tuition Grant - For-Profit Financial Summary

Object Category	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year Request	Total Department	Total Governor's
Resources					
Balance Brought Forward (Approps)			—	54,263	—
Appropriation			110,700	112,914	114,608
Total Resources			110,700	167,177	112,914
Expenditures					
Intra-State Transfers			—	167,177	112,914
State Aid			56,437	—	—
Balance Carry Forward (Approps)			54,263	—	—
Total Expenditures			110,700	167,177	112,914

Education Savings Accounts**General Fund****Appropriation Description**

Standing unlimited GF appropriation to fund Education Savings Accounts.

Education Savings Accounts Financial Summary

Object Category	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	179,191,922	314,847,020	342,781,056	349,646,976
Change	—	14,753,836	—	—
Estimated Revisions	38,856,090	—	—	—
Total Resources	218,048,012	329,600,856	342,781,056	349,646,976

Expenditures				
Intra-State Transfers	218,048,012	329,600,856	342,781,056	349,646,976
Total Expenditures	218,048,012	329,600,856	342,781,056	349,646,976

Therapeutic Classroom Services

General Fund

Appropriation Description

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

Therapeutic Classroom Services Financial Summary

Object Category	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year Request	Total Department	Total Governor's
Resources					
Appropriation		750,000	750,000	750,000	750,000
Estimated Revisions		490,642	—	—	—
Total Resources		1,240,642	750,000	750,000	750,000
Expenditures					
State Aid		1,240,642	750,000	750,000	750,000
Total Expenditures		1,240,642	750,000	750,000	750,000

State Foundation School Aid

General Fund

Appropriation Description

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

State Foundation School Aid Financial Summary

Object Category	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	3,732,734,703	3,893,488,751	3,858,433,176	3,956,681,373
Change	66,348,003	(10,895,504)	—	—
Estimated Revisions	(13,547,294)	—	—	—
Intra State Receipts	91,647,124	63,719,994	63,719,994	63,719,994

Refunds & Reimbursements	336,602	336,602	336,602	336,602
Total Resources	3,877,519,138	3,946,649,843	3,922,489,772	4,020,737,969
Expenditures				
Personal Services-Salaries	—	270,733	270,733	—
Personal Travel In State	—	9,000	9,000	—
Personal Travel Out of State	—	6,300	6,300	—
Office Supplies	—	450	450	—
Professional & Scientific Supplies	—	3,074	100	—
Printing & Binding	—	450	450	—
Communications	—	972	972	—
Professional & Scientific Services	—	81,546	85,000	—
Intra-State Transfers	1,941,457	1,766,367	—	—
Reimbursement to Other Agencies	—	565	85	—
IT Equipment	—	5,400	5,400	—
State Aid	3,875,577,681	3,944,504,986	3,922,111,282	4,020,737,969
Total Expenditures	3,877,519,138	3,946,649,843	3,922,489,772	4,020,737,969

Charter Schools

General Fund

Appropriation Description

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

Charter Schools Financial Summary

Object Category	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	3,200,000	19,682,777	19,682,777	20,403,710
Estimated Revisions	3,277,202	—	—	—
Total Resources	6,477,202	19,682,777	19,682,777	20,403,710
Expenditures				
State Aid	6,477,202	19,682,777	19,682,777	20,403,710
Total Expenditures	6,477,202	19,682,777	19,682,777	20,403,710

Transportation Nonpublic Students

General Fund

Appropriation Description

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

Transportation Nonpublic Students Financial Summary

Object Category	Actuals	Budget Estimate	FY 2025	FY 2026	FY 2027	FY 2027
			Request	Current Year Recommended	Total Department	Total Governor's
Resources						
Appropriation			8,997,091	8,997,091	8,997,091	8,997,091
Estimated Revisions			(4,226)	—	—	—
Total Resources			8,992,865	8,997,091	8,997,091	8,997,091
Expenditures						
State Aid			8,992,865	8,997,091	8,997,091	8,997,091
Total Expenditures			8,992,865	8,997,091	8,997,091	8,997,091

Workforce Training and Economic Development Funds - SWJCF

Iowa Skilled Worker and Job Creation Fund

Appropriation Description

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

Workforce Training and Economic Development Funds - SWJCF Financial Summary

Object Category	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year	Total Department	Total Governor's
RequestRecommended						
Resources						
Balance Brought Forward (Approps)			183,990	235,669	235,669	—
Appropriation			15,100,000	15,100,000	15,100,000	—
Total Resources			15,283,990	15,335,669	15,335,669	—
Expenditures						
Personal Services-Salaries			—	225,781	225,781	—

Personal Travel In State	—	4,000	4,000	—
Personal Travel Out of State	—	11,012	12,000	—
Communications	—	1,000	1,000	—
Professional & Scientific Services	—	107,719	107,719	—
Intra-State Transfers	298,821	—	—	—
Reimbursement to Other Agencies	—	988	—	—
State Aid	14,749,500	14,985,169	14,749,500	—
Balance Carry Forward (Approps)	235,669	—	235,669	—
Total Expenditures	15,283,990	15,335,669	15,335,669	—

PACE and Regional Sectors - SWJCF

Iowa Skilled Worker and Job Creation Fund

Appropriation Description

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

PACE and Regional Sectors - SWJCF Financial Summary

Object Category	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	5,000,000	4,800,000	4,800,000	4,800,000
Total Resources	5,000,000	4,800,000	4,800,000	4,800,000
Expenditures				
Intra-State Transfers	5,000,000	4,800,000	4,800,000	4,800,000
Total Expenditures	5,000,000	4,800,000	4,800,000	4,800,000

Gap Tuition Assistance Fund - SWJCF

Iowa Skilled Worker and Job Creation Fund

Appropriation Description

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

Gap Tuition Assistance Fund - SWJCF Financial Summary

	FY 2026	FY 2027	FY 2027

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

Workforce Preparation Outcome Reporting System - SWJCF

Iowa Skilled Worker and Job Creation Fund

Appropriation Description

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

Workforce Preparation Outcome Reporting System - SWJCF Financial Summary

Object Category	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	15,785	65,230	65,229	65,229
Appropriation	200,000	75,000	75,000	75,000
Total Resources	215,785	140,230	140,229	140,229
Expenditures				
Personal Travel In State	—	1	1	1
Professional & Scientific Services	48,538	29,500	29,500	29,500
IT Outside Services	57,289	45,500	45,500	45,500
Gov Fund Type Transfers - Other Agencies Services	44,729	—	—	—
Balance Carry Forward (Approps)	65,230	65,229	65,228	65,228
Total Expenditures	215,785	140,230	140,229	140,229

ACE Infrastructure - SWJCF

Iowa Skilled Worker and Job Creation Fund

Appropriation Description

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

ACE Infrastructure - SWJCF Financial Summary

Object Category	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year Request	Total Department	Total Governor's
Resources						
Appropriation			6,000,000	6,000,000	6,000,000	—
Total Resources			6,000,000	6,000,000	6,000,000	—
Expenditures						
State Aid			6,000,000	6,000,000	6,000,000	—
Total Expenditures			6,000,000	6,000,000	6,000,000	—

Workforce Infrastructure Fund

Iowa Skilled Worker and Job Creation Fund

Appropriation Description

Workforce Infrastructure Fund

Workforce Infrastructure Fund Financial Summary

Object Category	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Resources				
Appropriation	—	—	—	6,000,000
Total Resources	—	—	—	6,000,000
Expenditures				
State Aid	—	—	—	6,000,000
Total Expenditures	—	—	—	6,000,000

Education Support Personnel Compensation

Sports Wagering Receipts Fund

Appropriation Description

Legislative Action-sports wagering receipts fund in section 8.57I to the department of education to supplement education support personnel compensation

Education Support Personnel Compensation Financial Summary

Object Category	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year Request	Total Department	Total Governor's
Resources						
Appropriation			—	14,000,000	14,000,000	—
Total Resources			—	14,000,000	14,000,000	—

Expenditures				
State Aid	—	14,000,000	14,000,000	—
Total Expenditures	—	14,000,000	14,000,000	—

Special Education Division

Sports Wagering Receipts Fund

Appropriation Description

Legislative Action- Sports Wagering Receipts Fund in section 8.57I to the department of education for the division of special education, including general supervision, support and maintenance within the area education agency regions and the department of education main office.

Special Education Division Financial Summary

		FY 2026	FY 2027	FY 2027
	FY 2025	Current Year	Total Department	Total Governor's
Object Category	Actuals	Budget Estimate	Request	Recommended
Resources				
Appropriation	—	5,000,000	5,000,000	—
Total Resources	—	5,000,000	5,000,000	—
Expenditures				
Personal Services-Salaries	—	4,600,288	4,600,288	(399,712)
Personal Travel In State	—	157,500	157,500	157,500
Personal Travel Out of State	—	103,250	103,250	103,250
Office Supplies	—	8,850	8,850	8,850
Printing & Binding	—	7,375	7,375	7,375
Communications	—	15,930	15,930	15,930
Reimbursement to Other Agencies	—	8,850	8,850	8,850
IT Equipment	—	97,957	97,957	97,957
Total Expenditures	—	5,000,000	5,000,000	—

Skilled Workforce Shortage Tuition Grant - SWJCF

Iowa Skilled Worker and Job Creation Fund

Appropriation Description

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

Skilled Workforce Shortage Tuition Grant - SWJCF Financial Summary

		FY 2026	FY 2027	FY 2027
	FY 2025	Current Year	Total Department	Total Governor's
Object Category	Actuals	Budget Estimate	Request	Recommended
Resources				
Balance Brought Forward (Approps)	216,607	243,815	—	—

Appropriation	5,000,000	5,000,000	5,000,000	5,000,000
Total Resources	5,216,607	5,243,815	5,000,000	5,000,000
Expenditures				
State Aid	4,972,792	5,243,815	5,000,000	5,000,000
Balance Carry Forward (Approps)	243,815	—	—	—
Total Expenditures	5,216,607	5,243,815	5,000,000	5,000,000

STEM Best

Iowa Skilled Worker and Job Creation Fund

Appropriation Description

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

STEM Best Financial Summary

Object Category	Actuals	Budget	FY 2026	FY 2027	FY 2027
			Current Year	Total Department	Total Governor's
Estimate	Request	Recommended			
Resources					
Balance Brought Forward (Approps)		479,000	700,000	700,000	700,000
Appropriation		700,000	700,000	700,000	700,000
Total Resources		1,179,000	1,400,000	1,400,000	1,400,000
Expenditures					
State Aid		479,000	700,000	700,000	700,000
Balance Carry Forward (Approps)		700,000	700,000	700,000	700,000
Total Expenditures		1,179,000	1,400,000	1,400,000	1,400,000

ISD - Girls Dormitory HVAC / Electrical

Rebuild Iowa Infrastructure Fund

Appropriation Description

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

FY 2024 Appropriation: \$5,700,000.

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

The fire detection system needs to be upgraded to adequately notify blind, visually impaired, deaf, hard of hearing or deaf/blind students, faculty, staff and visitors. The HVAC (heating, ventilation and air conditioning) systems in the ISD Girl's Dormitory are inefficient and have reached the end of their useful lives. While the

Health Center, Audiology and student lounges are air conditioned by window units, the sleeping quarters for the 35 girls are not air-conditioned. Updating the HVAC would require simultaneous enhancements to the electrical system, including new lighting and electrical power.

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

ISD - Girls Dormitory HVAC / Electrical Financial Summary

Object Category	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year Request	Total Department	Total Governor's
Resources					
Balance Brought Forward (Approps)		5,521,662	3,166,180	—	—
Total Resources		5,521,662	3,166,180	—	—
Expenditures					
Gov Fund Type Transfers - Other Agencies Services		2,355,481	3,166,180	—	—
Balance Carry Forward (Approps)		3,166,180	—	—	—
Total Expenditures		5,521,662	3,166,180	—	—

Statewide Education Data Warehouse TRF

Technology Reinvestment Fund

Appropriation Description

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

Statewide Education Data Warehouse TRF Financial Summary

Object Category	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	—	46,281	—	—
Appropriation	600,000	600,000	600,000	600,000
Total Resources	600,000	646,281	600,000	600,000
Expenditures				
Office Supplies	—	10,000	10,000	10,000
IT Outside Services	288,132	636,281	590,000	590,000
IT Equipment	265,587	—	—	—
Balance Carry Forward (Approps)	46,281	—	—	—

Total Expenditures	600,000	646,281	600,000	600,000

ICN Part III Leases & Maintenance Network TRF

Technology Reinvestment Fund

Appropriation Description

This appropriation is used to fund the ongoing maintenance and lease costs associated with the Part III sites on the Iowa Communications Network.

ICN Part III Leases & Maintenance Network TRF Financial Summary

Object Category	Actuals	Budget	FY 2026	FY 2027	FY 2027
			FY 2025 Current Year RequestRecommended	Total Department	Total Governor's
Resources					
Appropriation			2,727,000	2,727,000	2,727,000
Total Resources			2,727,000	2,727,000	2,727,000
Expenditures					
Communications			2,727,000	2,727,000	2,727,000
Total Expenditures			2,727,000	2,727,000	2,727,000

Digital Asset Management System

Technology Reinvestment Fund

Appropriation Description

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

Digital Asset Management System Financial Summary

Object Category	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			FY 2025 Current Year Request	Total Department	Total Governor's
Resources					
Balance Brought Forward (Approps)			343,808	474,993	130,000
Appropriation			196,000	—	—
Total Resources			539,808	474,993	130,000
Expenditures					
Outside Services			—	6,100	30,000
Equipment			—	338,893	100,000
IT Equipment			64,815	—	—
Balance Carry Forward (Approps)			474,993	130,000	—
Total Expenditures			539,808	474,993	130,000

Iowa PBS Equipment Replace TRF

Technology Reinvestment Fund

Appropriation Description

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

Iowa PBS Equipment Replace TRF Financial Summary

Object Category	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year Request	Total Department	Total Governor's
Resources						
Balance Brought Forward (Approps)			1,000,000	—	—	—
Appropriation			—	—	3,000,000	—
Total Resources			1,000,000	—	3,000,000	—
Expenditures						
Equipment Maintenance Supplies			6,894	—	—	—
Outside Repairs/Service			22,937	—	—	—
Gov Fund Type Transfers - Other Agencies Services			177,685	—	—	—
Equipment			51,719	—	3,000,000	—
Equipment - Non-Inventory			40,627	—	—	—
IT Equipment			700,138	—	—	—
Total Expenditures			1,000,000	—	3,000,000	—

Fund Detail

Education, Department of Fund Detail

Funds	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year Request Recommended	Total Department	Total Governor's
Education, Department of		807,526,103	1,111,349,199	1,048,006,024	1,031,978,137
Iowa Skilled Worker and Job Creation Fund		34,895,382	34,919,714	34,675,898	19,340,229
Rebuild Iowa Infrastructure Fund		5,521,662	3,166,180	—	—
Revolving Fund		125,000	125,001	125,001	125,001
Individuals with Disabilities Education Act Part B		138,429,929	155,984,306	155,876,967	155,876,967
DUI - Training		1,205,312	1,094,746	836,848	836,848
Teach Iowa Scholar Fund		1,187,233	1,422,559	1,490,634	1,490,634

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Gap Tuition Assistance Fund	2,024,095	2,035,559	2,035,559	2,011,464
Rural Iowa Primary Care Trust Fund	18,608,543	17,782,732	—	—
Statewide Work-Based Learning Intermediary Network Fund	—	—	—	—
Pathways for Academic Career and Employment Fund	5,119,195	5,145,024	5,145,024	4,825,829
Postsecondary Registration Fund	447,064	512,139	445,019	512,140
Rural Veterinary Care Trust Fund	2,350,000	2,703,750	2,758,750	2,758,750
Therapeutic Classroom Incentive Fund	2,873,524	2,374,045	2,351,382	2,351,382
Mental Health Professional Loan Repayment Fund	1,680,962	1,680,962	—	—
Osteopathic Loan Revolving Fund	2,728,787	2,056,977	—	—
Education Savings Account Fund	243,127,571	376,575,613	361,821,777	361,821,777
Iowa Workforce Grant and Incentive Program Fund	6,692,021	9,637,374	9,137,374	9,137,374
Education and Training Voucher Grant (Foster care grant)	682,393	707,997	568,686	478,783
Court Reporter Equipment Grant Program Fund	—	50,070	50,070	50,070
Iowa Tuition Grants For-Profit Institutions Fund	—	168,497	164,234	164,234
Health Care Professional Incentive Program Fund	—	32,019,928	31,926,581	31,926,581
Vocational-Technical Tuition Grants Fund	—	1,764,677	1,764,361	1,764,361
Iowa Tuition Grants Fund	—	54,196,676	54,196,676	54,196,676
Stafford Loan Program (GSL)	33,286,511	27,544,726	9,879,969	24,187,757
Computer Science Professional Development Incentive Fund	975,492	1,177,961	811,933	814,608
NCES - NAEP Assessments	729,032	730,695	686,914	686,914
Sports Wagering Receipts Fund	—	19,000,000	19,000,000	—
ESSA - Title IIA - Improving Teacher Quality Grants	15,471,744	21,324,452	21,451,864	21,451,864
Skilled Workforce Last-Dollar Scholarship Program Fund	29,613,032	35,144,076	35,144,076	35,144,076
Skilled Workforce Grant Program Fund	473,580	616,618	506,618	506,618
Scholarship and Grant Reserve	1,065,594	—	—	—
Career Academy Fund	14,067,739	17,634,702	6,366,346	6,366,346
ESSA - 21st Century Learning Centers	7,852,934	16,555,741	16,555,741	16,555,741

Education, Department of Fund Detail

Funds	Actuals	FY 2026		FY 2027	FY 2027
		Budget Estimate	Current Year	Total Department	Total Governor's
		Request	Recommended		
ESSA - Title VI - State Assessment Funds		4,563,453	5,082,070	5,082,070	5,082,070

Child Nutrition Commodities	3,968	2,500	—	—
Veterans Education	636,203	641,389	629,889	629,889
DE Nonfederal Grants	19,665,451	22,027,063	13,513,277	13,392,399
ESSA - Title IA Basic Grants	115,831,079	133,920,021	161,320,494	161,320,494
Education License Plate Fees	21,691	25,230	30,230	30,230
ESSA - Title III-English Language Acquisition Grants	4,922,646	5,623,254	5,590,647	5,590,647
Wisconsin Center for Education Research	69,755	7,518	—	—
Chiropractic Loan Revolving Fund	41,428	1	1	1
School Bus Driver Permit	1,527,852	1,624,346	1,607,645	1,593,285
Miscellaneous Federal Grants	59,864,611	49,165,951	42,513,798	44,367,123
Headstart Collaborative Grant	121,909	125,000	125,000	125,000
ISD Restricted	3,613,118	4,969,632	4,622,038	4,622,038
IESBVI Restricted	2,371,099	7,325,017	7,332,648	7,322,517
Perkins Vocational Education Act	13,066,679	22,316,815	22,066,815	22,066,815
ESSA - Title X - Homeless Child and Adults	711,555	1,243,424	1,220,699	1,221,149
William E Hawks-Charitable Trust	404,215	417,100	2,877	2,877
Westgate Foundation	—	(9,843)	(9,843)	(9,843)
Iowa School for the Deaf Custodial Fund	149,710	126,415	—	—
Technology Reinvestment Fund	3,327,000	3,373,281	3,327,000	3,327,000
Health Care Loan Repayment Fund	1,836,698	1,531,905	—	—
All Iowa Opportunity Scholarship Fund	3,541,653	3,302,629	3,256,437	3,256,438
Early Childhood Iowa Fund	—	2,654,984	—	2,654,984
Iowa PBS	40,462,759	39,178,987	37,503,322	34,518,918
CPB/CSG Fund 0004	3,190,148	726,179	—	—
CPB/CSG Fund 0033	4,174,457	3,229,432	498,996	514,676
Market to Market	761,386	779,132	754,018	754,018
Iowa PBS - Misc Contributions Holding Account	3,035,189	3,351,936	3,130,818	3,130,734
Friends Funded Programming	5,186,115	7,663,032	9,261,374	9,261,374
Educational Services	377,855	268,102	288,702	288,702
Iowa PBS Marketing & Distribution	149,017	162,528	175,528	175,528
Iowa PBS Educational & Contractual Fund	1,641,697	1,530,048	866,336	866,336
Capital Equipment Replacement Fund	833,067	472,021	347,421	347,421
Friends Donation Fund	19,574,020	20,521,584	19,050,129	19,050,129
Technology Reinvestment Fund	1,539,808	474,993	3,130,000	130,000

CPB/CSG Fund 0004

Fund Description

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

CPB/CSG Fund 0004 Detail

Object Class	Actuals	FY 2026	FY 2027	FY 2027
		FY 2025 Current Year	Total Department	Total Governor's
Budget Estimate	Request	Recommended		
Resources				
Balance Brought Forward (Funds)	3,190,148	726,179	—	—
Total Resources	3,190,148	726,179	—	—
Expenditures				
Personal Services-Salaries	2,174,730	637,764	—	—
Personal Travel In State	—	500	—	—
State Vehicle Operation	12	—	—	—
Personal Travel Out of State	31,217	17,076	—	—
Office Supplies	27,392	20	—	—
Facility Maintenance Supplies	5,698	—	—	—
Professional & Scientific Services	24,419	7,160	—	—
Advertising & Publicity	11,480	2,600	—	—
Outside Repairs/Service	3,069	2,500	—	—
Reimbursement to Other Agencies	904	—	—	—
ITS Reimbursements	40,417	—	—	—
IT Outside Services	8,633	3,000	—	—
Gov Fund Type Transfers - Attorney General Services	13,531	4,059	—	—
Gov Fund Type Transfers - Auditor of State Services	488	—	—	—
Equipment	56,850	—	—	—
Equipment - Non-Inventory	5,196	—	—	—
IT Equipment	59,933	51,500	—	—
Balance Carry Forward (Funds)	726,179	—	—	—
Total Expenditures	3,190,148	726,179	—	—

Individuals with Disabilities Education Act Part B

Fund Description

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

Individuals with Disabilities Education Act Part B Detail

Object Class	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget Estimate	Current Year Request	Total Department	Total Governor's
Resources					
Federal Support		138,429,929	155,984,306	155,876,967	155,876,967
Total Resources		138,429,929	155,984,306	155,876,967	155,876,967
Expenditures					
Personal Services-Salaries		4,353,969	6,219,349	6,219,349	6,219,349
Personal Travel In State		51,133	219,993	219,575	219,575
Personal Travel Out of State		67,585	153,703	153,703	153,703
Office Supplies		43,454	57,733	57,733	57,733
Professional & Scientific Supplies		3,874	7,500	7,500	7,500
Printing & Binding		1,235	10,670	10,670	10,670
Communications		15,550	24,065	24,065	24,065
Rentals		900	2,000	—	—
Professional & Scientific Services		2,285,644	6,637,821	7,178,438	7,178,438
Outside Services		5,237	10,000	10,000	10,000
Intra-State Transfers		1,244,269	1,237,573	195,423	195,423
Advertising & Publicity		400	—	—	—
Reimbursement to Other Agencies		14,684	15,903	15,853	15,853
ITS Reimbursements		1,196	133,780	133,780	133,780
IT Outside Services		4,451,328	4,705,472	5,456,472	5,456,472
Gov Fund Type Transfers - Other Agencies Services		1,440,515	1,419,542	1,274,654	1,274,654
Equipment - Non-Inventory		—	1,000	—	—
IT Equipment		516,281	1,374,920	124,320	124,320
State Aid		123,932,674	133,753,282	134,795,432	134,795,432
Total Expenditures		138,429,929	155,984,306	155,876,967	155,876,967

CPB/CSG Fund 0033

Fund Description

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

CPB/CSG Fund 0033 Detail

FY 2026

FY 2027

FY 2027

Object Class	FY 2025 Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	639,905	3,213,552	498,996	514,676
Intra State Receipts	—	100	—	—
Interest	—	100	—	—
Unearned Receipts	3,534,552	15,680	—	—
Total Resources	4,174,457	3,229,432	498,996	514,676
Expenditures				
Personal Services-Salaries	939,920	2,542,556	467,696	467,696
Personal Travel In State	2,000	—	—	—
Personal Travel Out of State	6,796	13,800	4,200	4,200
Office Supplies	—	24,400	6,100	6,100
Professional & Scientific Services	4,484	16,000	4,000	4,000
Advertising & Publicity	663	9,600	2,400	2,400
ITS Reimbursements	—	30,000	—	—
IT Outside Services	1,843	9,100	900	900
Gov Fund Type Transfers - Attorney General Services	2,706	13,600	3,400	3,400
Gov Fund Type Transfers - Auditor of State Services	—	2,400	600	600
Equipment - Non-Inventory	202	—	—	—
IT Equipment	1,239	53,300	9,700	9,700
Other Expense & Obligations	1,053	—	—	—
Balance Carry Forward (Funds)	3,213,552	514,676	—	15,680
Total Expenditures	4,174,457	3,229,432	498,996	514,676

Teach Iowa Scholar Fund

Fund Description

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

Teach Iowa Scholar Fund Detail

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	477,645	439,188	507,263	507,263
Intra State Receipts	661,245	948,715	948,715	948,715

Interest	48,343	27,336	27,336	27,336
Refunds & Reimbursements	—	7,320	7,320	7,320
Total Resources	1,187,233	1,422,559	1,490,634	1,490,634
Expenditures				
Intra-State Transfers	—	27,336	27,336	27,336
Refunds-Other	45	—	—	—
State Aid	748,000	887,960	887,960	887,960
Balance Carry Forward (Funds)	439,188	507,263	575,338	575,338
Total Expenditures	1,187,233	1,422,559	1,490,634	1,490,634

Gap Tuition Assistance Fund

Fund Description

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

Gap Tuition Assistance Fund Detail

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year	Total Department	Total Governor's
			Request	Recommended	
Resources					
Balance Brought Forward (Funds)		15,232	24,095	24,095	—
Intra State Receipts		2,000,000	2,000,000	2,000,000	2,000,000
Interest		8,862	11,464	11,464	11,464
Total Resources		2,024,095	2,035,559	2,035,559	2,011,464
Expenditures					
State Aid		2,000,000	2,035,559	2,011,464	2,011,464
Balance Carry Forward (Funds)		24,095	—	24,095	—
Total Expenditures		2,024,095	2,035,559	2,035,559	2,011,464

Rural Iowa Primary Care Trust Fund

Fund Description

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

Rural Iowa Primary Care Trust Fund Detail

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended

Resources				
Balance Brought Forward (Funds)	15,858,610	17,782,732	—	—
Intra State Receipts	2,629,933	—	—	—
Unearned Receipts	120,000	—	—	—
Total Resources	18,608,543	17,782,732	—	—
Expenditures				
Intra-State Transfers	—	17,782,732	—	—
State Aid	825,811	—	—	—
Balance Carry Forward (Funds)	17,782,732	—	—	—
Total Expenditures	18,608,543	17,782,732	—	—

Pathways for Academic Career and Employment Fund

Fund Description

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

Pathways for Academic Career and Employment Fund Detail

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year Request	Total Department	Total Governor's
Resources					
Balance Brought Forward (Funds)		90,149	319,195	319,195	—
Intra State Receipts		5,000,000	4,800,000	4,800,000	4,800,000
Interest		29,046	25,829	25,829	25,829
Total Resources		5,119,195	5,145,024	5,145,024	4,825,829
Expenditures					
State Aid		4,800,000	5,145,024	4,825,829	4,825,829
Balance Carry Forward (Funds)		319,195	—	319,195	—
Total Expenditures		5,119,195	5,145,024	5,145,024	4,825,829

Therapeutic Classroom Incentive Fund

Fund Description

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

Therapeutic Classroom Incentive Fund Detail

	FY 2026	FY 2027	FY 2027

Object Class	FY 2025 Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	22,142	22,663	—	—
Intra State Receipts	2,851,382	2,351,382	2,351,382	2,351,382
Total Resources	2,873,524	2,374,045	2,351,382	2,351,382
Expenditures				
State Aid	2,850,861	2,374,045	2,351,382	2,351,382
Balance Carry Forward (Funds)	22,663	—	—	—
Total Expenditures	2,873,524	2,374,045	2,351,382	2,351,382

Mental Health Professional Loan Repayment Fund

Fund Description

An annual General Fund appropriation is deposited into the Mental Health Professional Loan Repayment Fund. Est. per Iowa Code 256.225. The purposes of the program are to provide loan repayments for mental health professionals who agree to practice in an eligible practice area and meet the requirements of the program.

Mental Health Professional Loan Repayment Fund Detail

Object Class	Actuals	Budget Estimate	FY 2025	FY 2026	FY 2027	FY 2027
			Request	Current Year Recommended	Total Department	Total Governor's
Resources						
Balance Brought Forward (Funds)			1,091,751	1,680,962	—	—
Intra State Receipts			520,000	—	—	—
Interest			69,212	—	—	—
Total Resources			1,680,962	1,680,962	—	—
Expenditures						
Intra-State Transfers			—	1,680,962	—	—
Balance Carry Forward (Funds)			1,680,962	—	—	—
Total Expenditures			1,680,962	1,680,962	—	—

Osteopathic Loan Revolving Fund

Fund Description

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

Osteopathic Loan Revolving Fund Detail

Object Class	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget Estimate	Current Year	Total Department	Total Governor's

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Object Class	Actuals	Budget Estimate	Request	Recommended
Resources				
Balance Brought Forward (Funds)	2,153,127	2,056,977	—	—
Intra State Receipts	500,973	—	—	—
Interest	71,090	—	—	—
Refunds & Reimbursements	3,597	—	—	—
Total Resources	2,728,787	2,056,977	—	—
Expenditures				
Intra-State Transfers	—	2,056,977	—	—
State Aid	671,810	—	—	—
Balance Carry Forward (Funds)	2,056,977	—	—	—
Total Expenditures	2,728,787	2,056,977	—	—

Education Savings Account Fund

Fund Description

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

Education Savings Account Fund Detail

Object Class	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget Estimate	Current Year Request	Total Department	Total Governor's
Resources					
Balance Brought Forward (Funds)		25,079,559	46,974,757	46,974,757	46,974,757
Intra State Receipts		218,048,012	329,600,856	314,847,020	314,847,020
Total Resources		243,127,571	376,575,613	361,821,777	361,821,777
Expenditures					
Personal Services-Salaries		175,480	302,763	263,340	263,340
Personal Travel In State		1,200	500	500	500
Personal Travel Out of State		483	5,000	5,000	5,000
Office Supplies		150	250	350	350
Printing & Binding		40	100	—	—
Communications		825	1,600	1,600	1,600
Professional & Scientific Services		825,050	950,050	950,050	950,050

Education Savings Account Fund Detail

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended

Reimbursement to Other Agencies	799	600	600	600
ITS Reimbursements	722	—	—	—
IT Equipment	3,451	7,500	7,500	7,500
Other Expense & Obligations	2,085	4,500	4,500	4,500
State Aid	195,142,530	328,327,993	313,613,580	313,613,580
Balance Carry Forward (Funds)	46,974,757	46,974,757	46,974,757	46,974,757
Total Expenditures	243,127,571	376,575,613	361,821,777	361,821,777

Iowa Workforce Grant and Incentive Program Fund

Fund Description

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

Iowa Workforce Grant and Incentive Program Fund Detail

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year Request	Total Department	Total Governor's
Resources						
Balance Brought Forward (Funds)			5,066	3,059,614	2,559,614	2,559,614
Intra State Receipts			6,500,000	6,500,000	6,500,000	6,500,000
Interest			186,955	77,760	77,760	77,760
Total Resources			6,692,021	9,637,374	9,137,374	9,137,374
Expenditures						
Intra-State Transfers			—	77,760	77,760	77,760
State Aid			3,632,407	7,000,000	7,000,000	7,000,000
Balance Carry Forward (Funds)			3,059,614	2,559,614	2,059,614	2,059,614
Total Expenditures			6,692,021	9,637,374	9,137,374	9,137,374

Education and Training Voucher Grant (Foster care grant)

Fund Description

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

Education and Training Voucher Grant (Foster care grant) Detail

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			EstimateRequest	Current YearRecommended	Total Department	Total Governor's
Resources						
Balance Brought Forward (Funds)			52,151	38,954	89,903	—

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Gov Fund Type Transfers - Other Agencies	630,242	669,043	478,783	478,783
Total Resources	682,393	707,997	568,686	478,783
Expenditures				
Personal Services-Salaries	60,845	56,264	56,264	56,264
Personal Travel In State	251	1,000	1,000	1,000
Outside Repairs/Service	—	33,453	33,453	33,453
IT Outside Services	33,452	—	—	—
Aid to Individuals	548,891	617,280	477,969	388,066
Balance Carry Forward (Funds)	38,954	—	—	—
Total Expenditures	682,393	707,997	568,686	478,783

Stafford Loan Program (GSL)

Fund Description

This account receives interest, default aversion fees, account maintenance fees, and collections on defaulted student loans. The Commission has spending discretion within the regulations set forth by chapters 256.176 through 256.182 of the Code of Iowa.

Stafford Loan Program (GSL) Detail

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year	Total Department	Total Governor's
			Request		
			Recommended		
Resources					
Balance Brought Forward (Funds)		22,711,576	20,770,714	3,216,753	17,524,541
Adjustment to Balance Forward		336	—	—	—
Federal Support		5,403,727	3,767,725	3,656,929	3,656,929
Intra State Receipts		4,170,104	1,716,285	1,716,285	1,716,285
Gov Fund Type Transfers - Other Agencies		—	530,002	530,002	530,002
Interest		957,371	760,000	760,000	760,000
Other		43,398	—	—	—
Total Resources		33,286,511	27,544,726	9,879,969	24,187,757
Expenditures					
Personal Services-Salaries		2,248,287	2,997,036	3,019,272	3,019,272
Personal Travel In State		20,595	42,000	42,500	42,500
State Vehicle Operation		2,985	2,500	2,500	2,500
Personal Travel Out of State		28,624	73,150	74,350	74,350
Office Supplies		9,387	19,548	19,614	19,614
Professional & Scientific Supplies		20,152	28,731	25,498	25,498
Other Supplies		3,812	7,250	7,250	7,250
Printing & Binding		71,677	99,399	99,998	99,998
Postage		24,797	28,100	29,050	29,050
Communications		13,006	13,694	13,694	13,694
Rentals		136,535	19,133	19,133	19,133
Professional & Scientific Services		68,686	73,000	33,000	33,000
Outside Services		2,586,501	2,907,898	2,939,518	2,939,518
Intra-State Transfers		3,831,328	2,113,251	2,002,828	2,002,828
Advertising & Publicity		850	2,175	2,500	2,500
Reimbursement to Other Agencies		9,906	20,989	20,967	20,967

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ITS Reimbursements	173,124	460,949	464,739	464,739
IT Outside Services	172,466	510,656	508,720	508,720
Gov Fund Type Transfers - Other Agencies Services	363,655	473,584	445,638	445,638
Equipment - Non-Inventory	180	171	—	—
IT Equipment	28,253	26,971	9,200	9,200
State Aid	2,700,992	100,000	100,000	100,000
Balance Carry Forward (Funds)	20,770,714	17,524,541	—	14,307,788
Total Expenditures	33,286,512	27,544,726	9,879,969	24,187,757

Computer Science Professional Development Incentive Fund

Fund Description

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

Computer Science Professional Development Incentive Fund Detail

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	475,492	675,286	311,933	314,608
Intra State Receipts	500,000	500,000	500,000	500,000
Other	—	2,675	—	—
Total Resources	975,492	1,177,961	811,933	814,608
Expenditures				
State Aid	300,206	863,353	811,933	814,608
Balance Carry Forward (Funds)	675,286	314,608	—	—
Total Expenditures	975,492	1,177,961	811,933	814,608

ESSA - Title IIA - Improving Teacher Quality Grants

Fund Description

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

ESSA - Title IIA - Improving Teacher Quality Grants Detail

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Resources				
Federal Support	15,471,744	21,324,452	21,451,864	21,451,864

Total Resources	15,471,744	21,324,452	21,451,864	21,451,864

Expenditures				
Personal Services-Salaries	378,308	634,615	634,615	634,615
Personal Travel In State	2,539	12,000	12,000	12,000
Personal Travel Out of State	1,679	25,000	25,000	25,000
Office Supplies	1,500	1,500	1,500	1,500
Professional & Scientific Supplies	—	1,500	1,500	1,500
Printing & Binding	127	1,500	1,500	1,500
Communications	1,918	2,000	2,000	2,000
Professional & Scientific Services	292,769	1,088,252	837,997	837,997
Reimbursement to Other Agencies	1,406	1,100	1,000	1,000
IT Outside Services	544,102	250,000	250,000	250,000
Gov Fund Type Transfers - Other Agencies Services	67,708	227,066	231,170	231,170

ESSA - Title IIA - Improving Teacher Quality Grants Detail

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
IT Equipment	1,920	20,000	20,000	20,000
State Aid	14,177,767	19,059,919	19,433,582	19,433,582
Total Expenditures	15,471,744	21,324,452	21,451,864	21,451,864

ESSA - 21st Century Learning Centers

Fund Description

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

ESSA - 21st Century Learning Centers Detail

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year Recommended	Total Department	Total Governor's
Resources					
Federal Support		7,852,934	16,555,741	16,555,741	16,555,741
Total Resources		7,852,934	16,555,741	16,555,741	16,555,741
Expenditures					
Personal Services-Salaries		272,178	466,741	411,010	411,010
Personal Travel In State		45	5,689	5,526	5,526

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Personal Travel Out of State	795	7,000	7,000	7,000
Office Supplies	—	17	—	—
Professional & Scientific Supplies	—	2,337	2,500	2,500
Communications	988	1,075	1,075	1,075
Professional & Scientific Services	185,343	649,914	705,684	705,684
Reimbursement to Other Agencies	729	742	720	720
IT Outside Services	4,000	4,500	4,500	4,500
Gov Fund Type Transfers - Other Agencies Services	58,109	141,705	141,705	141,705
IT Equipment	3,260	5,000	5,000	5,000
State Aid	7,327,487	15,271,021	15,271,021	15,271,021
Total Expenditures	7,852,934	16,555,741	16,555,741	16,555,741

ESSA - Title VI - State Assessment Funds

Fund Description

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

ESSA - Title VI - State Assessment Funds Detail

Object Class	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget Estimate	Current Year Request	Total Department	Total Governor's
Resources					
Federal Support		4,563,453	5,082,070	5,082,070	5,082,070
Total Resources		4,563,453	5,082,070	5,082,070	5,082,070
Expenditures					
Personal Services-Salaries		2,744,247	2,990,204	2,990,204	2,990,204
Personal Travel In State		17,700	15,800	15,800	15,800
Personal Travel Out of State		5,353	5,500	5,500	5,500
Office Supplies		27,632	22,060	2,000	2,000
Printing & Binding		80	—	—	—
Postage		—	120	120	120
Communications		9,752	8,730	8,730	8,730
Rentals		—	200	200	200
Professional & Scientific Services		336,701	790,000	790,000	790,000
Reimbursement to Other Agencies		7,890	8,000	8,000	8,000
ITS Reimbursements		5,032	133,268	133,268	133,268
IT Outside Services		801,254	544,940	565,000	565,000

Gov Fund Type Transfers - Other Agencies Services	602,666	550,000	550,000	550,000
IT Equipment	5,147	13,248	13,248	13,248
Total Expenditures	4,563,453	5,082,070	5,082,070	5,082,070

DE Nonfederal Grants

Fund Description

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

DE Nonfederal Grants Detail

Object Class	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget Estimate	Current Year Request Recommended	Total Department	Total Governor's
Resources					
Balance Brought Forward (Funds)		12,629,889	13,755,311	7,743,315	7,622,437
Federal Support		—	360,519	360,519	360,519
Intra State Receipts		—	2,500,000	—	—
Gov Fund Type Transfers - Other Agencies		4,704,884	3,577,176	3,577,176	3,577,176
Refunds & Reimbursements		2,247,855	1,631,267	1,631,267	1,631,267
Other		82,823	202,790	201,000	201,000
Total Resources		19,665,451	22,027,063	13,513,277	13,392,399
Expenditures					
Personal Services-Salaries		1,755,762	255,523	253,821	253,821
Personal Travel In State		3,711	54,945	1,450	1,450
Personal Travel Out of State		1,908	74,910	1,500	1,500
Office Supplies		18	550	50	50
Professional & Scientific Supplies		—	37,800	—	—
Communications		164,831	430,207	183,500	183,500
Rentals		—	33,056	—	—
Professional & Scientific Services		79,037	2,678,488	60,556	60,556
Intra-State Transfers		3,094,865	5,655,239	5,692,275	5,692,275
Advertising & Publicity		813	—	—	—
Reimbursement to Other Agencies		5,119	3,896	3,896	3,896
ITS Reimbursements		908	2,259,104	2,259,104	2,259,104
IT Outside Services		250,902	353,735	340,175	340,175
Gov Fund Type Transfers - Other Agencies Services		413,146	600,516	569,055	569,055

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IT Equipment	—	115,440	114,940	114,940
Other Expense & Obligations	—	1,815	—	—
State Aid	125,335	1,849,401	227,320	227,320
Aid to Individuals	13,786	1	1	1
Balance Carry Forward (Funds)	13,755,311	7,622,437	3,805,634	3,684,756
Total Expenditures	19,665,451	22,027,063	13,513,277	13,392,399

ESSA - Title IA Basic Grants

Fund Description

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

ESSA - Title IA Basic Grants Detail

Object Class	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget Estimate	Current Year Request	Total Department	Total Governor's
Resources					
Federal Support		115,831,079	133,920,021	161,320,494	161,320,494
Total Resources		115,831,079	133,920,021	161,320,494	161,320,494
Expenditures					
Personal Services-Salaries		1,382,805	2,319,745	2,319,745	2,319,745
Personal Travel In State		71,107	122,535	122,535	122,535
Personal Travel Out of State		10,181	21,609	20,000	20,000
Office Supplies		1,597	4,661	6,335	6,335
Professional & Scientific Supplies		—	65	—	—
Printing & Binding		790	3,000	3,000	3,000
Communications		8,592	13,575	14,075	14,075
Rentals		—	20,000	20,000	20,000
Professional & Scientific Services		596,285	1,657,288	1,121,050	1,121,050
Intra-State Transfers		400,176	458,569	458,569	458,569
Reimbursement to Other Agencies		5,046	6,400	6,400	6,400
ITS Reimbursements		1,167	1,224	1,224	1,224
IT Outside Services		85,758	86,800	86,800	86,800
Gov Fund Type Transfers - Other Agencies Services		240,592	339,506	339,506	339,506
IT Equipment		34,910	45,500	45,000	45,000
State Aid		112,992,073	128,819,544	156,756,255	156,756,255
Total Expenditures		115,831,079	133,920,021	161,320,494	161,320,494

ESSA - Title III-English Language Acquisition Grants

Fund Description

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

ESSA - Title III-English Language Acquisition Grants Detail

Object Class	Actuals	FY 2026		FY 2027	
		FY 2025	Current Year	Total Department	Total Governor's
	Budget	Estimate	Request	Recommended	
Resources					
Federal Support		4,922,646	5,623,254	5,590,647	5,590,647
Total Resources		4,922,646	5,623,254	5,590,647	5,590,647
Expenditures					
Personal Services-Salaries		188,608	107,763	107,763	107,763
Personal Travel In State		308	1,354	1,354	1,354
Personal Travel Out of State		—	3,686	3,686	3,686
Office Supplies		483	1,300	1,300	1,300
Professional & Scientific Supplies		—	500	500	500
Communications		988	1,000	1,000	1,000
Professional & Scientific Services		—	100,821	104,154	104,154
Reimbursement to Other Agencies		521	500	500	500
IT Outside Services		77,295	94,111	58,171	58,171
Gov Fund Type Transfers - Other Agencies Services		30,944	59,000	59,000	59,000
IT Equipment		—	2,000	2,000	2,000
State Aid		4,623,499	5,251,219	5,251,219	5,251,219
Total Expenditures		4,922,646	5,623,254	5,590,647	5,590,647

Friends Funded Programming

Fund Description

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

Friends Funded Programming Detail

Object Class	Actuals	FY 2026		FY 2027	
		FY 2025	Current Year	Total Department	Total Governor's
	Budget	Estimate	Request	Recommended	
Resources					

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Balance Brought Forward (Funds)	296,645	304,917	1,003,259	1,003,259
Intra State Receipts	4,839,594	7,308,015	8,208,015	8,208,015
Interest	—	100	100	100
Unearned Receipts	49,876	50,000	50,000	50,000
Total Resources	5,186,115	7,663,032	9,261,374	9,261,374
Expenditures				
Personal Services-Salaries	614,133	937,773	3,907,833	3,907,833
Personal Travel In State	30,583	60,000	50,000	50,000
State Vehicle Operation	65,422	60,000	60,000	60,000
Personal Travel Out of State	28,678	30,000	30,000	30,000
Office Supplies	33,038	35,000	35,000	35,000
Facility Maintenance Supplies	246	1,500	500	500
Equipment Maintenance Supplies	32,130	30,000	30,000	30,000
Professional & Scientific Supplies	—	1,000	—	—
Other Supplies	3,094,665	3,400,000	3,200,000	3,200,000
Printing & Binding	—	2,370	1,000	1,000
Food	9,545	10,000	10,000	10,000
Uniforms & Related Items	8,838	5,000	5,000	5,000
Postage	3,579	3,000	4,000	4,000
Communications	11,714	13,000	13,000	13,000
Rentals	39,396	75,000	75,000	75,000
Professional & Scientific Services	35,631	30,000	30,000	30,000
Outside Services	398,042	350,000	350,000	350,000
Intra-State Transfers	106,461	149,900	150,000	150,000
Advertising & Publicity	176,859	175,000	175,000	175,000
Outside Repairs/Service	40,280	30,000	30,000	30,000
Reimbursement to Other Agencies	365	500	500	500
Gov Fund Type Transfers - Other Agencies Services	—	100	—	—
Equipment	—	1,100,000	5,000	5,000
Equipment - Non-Inventory	98,899	100,000	100,000	100,000
IT Equipment	52,690	60,000	60,000	60,000
Other Expense & Obligations	—	630	—	—
Licenses	5	—	—	—
Balance Carry Forward (Funds)	304,917	1,003,259	939,541	939,541
Total Expenditures	5,186,115	7,663,032	9,261,374	9,261,374

School Bus Driver Permit

Fund Description

This fund is established to account for school bus drivers permit fees collected for deposit into the general fund.

(Iowa Code Section 321.376)

School Bus Driver Permit Detail

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year Request	Total Department	Total Governor's
Resources					
Balance Brought Forward (Funds)		663,152	804,346	787,645	773,285
Gov Fund Type Transfers - Other Agencies		2,300	2,300	—	—
Fees, Licenses & Permits		862,400	817,700	—	—
Other		—	—	820,000	820,000
Total Resources		1,527,852	1,624,346	1,607,645	1,593,285
Expenditures					
Personal Services-Salaries		521,095	620,083	620,083	620,083
Personal Travel In State		75,989	80,000	80,000	80,000
State Vehicle Operation		376	100	100	100
Personal Travel Out of State		1,252	15,000	15,000	15,000
Office Supplies		1,206	1,000	1,000	1,000
Printing & Binding		5,912	7,000	7,000	7,000
Uniforms & Related Items		1,048	2,700	2,700	2,700
Communications		2,097	2,200	2,200	2,200
Professional & Scientific Services		2,000	14,860	500	500
Reimbursement to Other Agencies		1,287	1,350	1,350	1,350
Gov Fund Type Transfers - Other Agencies Services		92,334	85,418	85,418	85,418
Equipment - Non-Inventory		—	500	500	500
IT Equipment		18,911	20,850	20,850	20,850
Balance Carry Forward (Funds)		804,346	773,285	770,944	756,584
Total Expenditures		1,527,852	1,624,346	1,607,645	1,593,285

Miscellaneous Federal Grants

Fund Description

This account receives miscellaneous small federal grants used to support various one-time grants and projects.

Miscellaneous Federal Grants Detail

Object Class	Actuals	FY 2025	FY 2026	FY 2027	FY 2027	
		Budget Estimate	Current Year Request	Total Department	Total Governor's	
Resources						
Balance Brought Forward (Funds)			—	(45,634)	—	1,853,325
Federal Support		55,964,092	30,925,308	24,227,521	24,227,521	
Intra State Receipts		3,900,519	18,286,277	18,286,277	18,286,277	
Total Resources		59,864,611	49,165,951	42,513,798	44,367,123	
Expenditures						
Personal Services-Salaries		739,966	791,438	620,630	620,630	
Personal Travel In State		1,877	16,960	16,960	16,960	
Personal Travel Out of State		40,292	33,756	23,498	23,498	
Office Supplies		8,250	23,280	17,000	17,000	
Professional & Scientific Supplies		3,580,360	1,000	1,000	1,000	
Printing & Binding		40	200	200	200	
Communications		2,405	4,000	4,000	4,000	
Rentals		3,871	—	—	—	
Professional & Scientific Services		9,461,836	1,065,204	317,705	317,705	
Intra-State Transfers		7,499	—	—	—	
Reimbursement to Other Agencies		36,519	3,581	495,439	495,439	
ITS Reimbursements		2,157	268,426	—	—	
IT Outside Services		4,294,888	4,838,870	216,593	216,593	
Gov Fund Type Transfers - Other Agencies Services		803,913	755,817	710,192	710,192	
Equipment - Non-Inventory		—	1,932	—	—	
IT Equipment		26,244	22,208	20,000	20,000	
Refunds-Other		178,868	—	—	—	
State Aid		40,721,259	39,485,954	38,171,622	38,171,622	
Balance Carry Forward (Funds)		(45,634)	1,853,325	1,898,959	3,752,284	
Total Expenditures		59,864,611	49,165,951	42,513,798	44,367,123	

ISD Restricted

Fund Description

ISD Restricted. Primarily restricted federal pass-thru grants from the Iowa Department of Education.

ISD Restricted Detail

	FY 2026	FY 2027	FY 2027

Object Class	Actuals	FY 2025 Budget Estimate	Current Year Request	Total Department	Total Governor's
Resources					
Balance Brought Forward (Funds)		(1,847,707)	2,594,195	2,594,195	2,594,195
Adjustment to Balance Forward		1,847,707	—	—	—
Federal Support		—	—	193,036	193,036
Intra State Receipts		2,107,675	344,809	91,180	91,180
Gov Fund Type Transfers - Other Agencies		16,993	25,000	25,000	25,000
Interest		23,347	87,000	—	—
Fees, Licenses & Permits		1,454,993	1,551,627	—	—
Refunds & Reimbursements		—	1	—	—
Rents & Leases		—	252,000	—	—
Other Sales & Services		—	15,000	—	—
Other		10,110	100,000	1,718,627	1,718,627
Total Resources		3,613,118	4,969,632	4,622,038	4,622,038

Expenditures					
Personal Services-Salaries		105,273	76,189	76,189	76,189
Personal Travel In State		275,579	21,000	21,000	21,000
State Vehicle Operation		5,357	—	—	—
Personal Travel Out of State		2,010	107,000	107,000	107,000
Office Supplies		755	3,200	3,200	3,200
Facility Maintenance Supplies		—	100	—	—
Professional & Scientific Supplies		—	149,800	150,000	150,000
Other Supplies		1,045	2,100	2,000	2,000
Food		3,372	6,000	6,000	6,000
Postage		1,091	1,000	1,000	1,000
Rentals		1,294	260,000	260,000	260,000
Utilities		112,340	2,000	—	—
Professional & Scientific Services		47,878	201,000	201,000	201,000
Outside Services		204,240	215,001	185,000	185,000
Outside Repairs/Service		109,321	442,593	325,000	325,000
Reimbursement to Other Agencies		—	100	100	100
Gov Fund Type Transfers - Other Agencies Services		16,993	5,000	55,000	55,000
Equipment		—	177,000	177,000	177,000
Office Equipment		—	31,000	31,000	31,000
Equipment - Non-Inventory		13,659	153,800	153,800	153,800

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IT Equipment	88,331	17,500	17,500	17,500
Other Expense & Obligations	30,385	504,054	256,054	256,054
Balance Carry Forward (Funds)	2,594,195	2,594,195	2,594,195	2,594,195
Total Expenditures	3,613,118	4,969,632	4,622,038	4,622,038

IESBVI Restricted

Fund Description

IESBVI Restricted. Primarily restricted federal pass-thru grants from the Iowa Department of Education.

IESBVI Restricted Detail

Object Class	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget Estimate	Current Year Request	Total Department	Total Governor's
Resources					
Balance Brought Forward (Funds)		10,131	1,395,811	1,405,942	1,395,811
Adjustment to Balance Forward		(10,131)	—	—	—
Federal Support		58,178	133,968	856,441	856,441
Intra State Receipts		2,143,478	722,473	—	—
Gov Fund Type Transfers - Other Agencies		54,063	74,824	72,324	72,324
Interest		3,419	—	—	—
Other		111,962	4,997,941	4,997,941	4,997,941
Total Resources		2,371,099	7,325,017	7,332,648	7,322,517
Expenditures					
Personal Services-Salaries		495,124	397,290	397,290	397,290
Personal Travel In State		127,843	132,750	132,750	132,750
Personal Travel Out of State		1,804	37,750	37,750	37,750
Office Supplies		2,588	44,900	44,900	44,900
Professional & Scientific Supplies		270	22,500	27,500	27,500
Other Supplies		5,648	8,500	8,500	8,500
Food		2,825	5,000	5,000	5,000
Communications		6,726	—	—	—
Rentals		10,000	15,000	10,000	10,000
Professional & Scientific Services		3,400	50,000	50,000	50,000
Outside Services		33,186	15,500	15,500	15,500
Intra-State Transfers		—	4,847,941	4,847,941	4,847,941
Outside Repairs/Service		1,191	—	—	—
Reimbursement to Other Agencies		—	100	100	100

IT Outside Services	5,723	—	—	—
Gov Fund Type Transfers - Other Agencies Services	51,764	2,600	100	100
Equipment - Non-Inventory	21,643	—	—	—
IT Equipment	76,883	41,000	41,000	41,000
Other Expense & Obligations	99,790	283,375	283,375	283,375
Aid to Individuals	18,750	25,000	25,000	25,000
Balance Carry Forward (Funds)	1,405,942	1,395,811	1,405,942	1,395,811
Total Expenditures	2,371,099	7,325,017	7,332,648	7,322,517

Perkins Vocational Education Act

Fund Description

This account receives federal grants to aid school districts for vocational education programs.

Perkins Vocational Education Act Detail

Object Class	FY 2025		FY 2026	FY 2027	FY 2027
	Actuals	Budget	Current Year Request	Total Department	Total Governor's
Resources					
Federal Support			13,066,679	22,316,815	22,066,815
Total Resources			13,066,679	22,316,815	22,066,815
Expenditures					
Personal Services-Salaries			565,354	910,291	910,291
Personal Travel In State			24,752	35,000	35,000
Personal Travel Out of State			28,237	80,000	80,000
Office Supplies			25,226	44,829	45,000
Printing & Binding			—	500	500
Communications			2,213	3,500	3,500
Professional & Scientific Services			28,228	200,000	200,000
Intra-State Transfers			116,308	472,628	472,628
Reimbursement to Other Agencies			1,860	2,000	2,000
IT Outside Services			69,694	100,000	100,000
Gov Fund Type Transfers - Other Agencies Services			106,752	200,000	200,000
Equipment - Non-Inventory			—	171	—
IT Equipment			12,043	5,291	5,291
State Aid			12,086,014	20,262,605	20,012,605
Total Expenditures			13,066,679	22,316,815	22,066,815

ESSA - Title X - Homeless Child and Adults

Fund Description

This account receives federal funds to provide programs to identify and educate the homeless children and adults.

ESSA - Title X - Homeless Child and Adults Detail

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year Request	Total Department	Total Governor's
Resources					
Balance Brought Forward (Funds)			—	—	450
Federal Support			711,555	1,243,424	1,220,699
Total Resources			711,555	1,243,424	1,220,699
Expenditures					
Personal Services-Salaries			145,297	189,188	189,188
Personal Travel In State			649	1,466	1,466
Personal Travel Out of State			2,641	2,687	2,687
Office Supplies			497	500	500
Communications			464	468	468
Professional & Scientific Services			131,824	154,099	131,824
Reimbursement to Other Agencies			334	334	334
Gov Fund Type Transfers - Other Agencies Services			—	32,000	32,000
Equipment - Non-Inventory			177	200	200
State Aid			429,671	862,032	862,032
Balance Carry Forward (Funds)			—	450	450
Total Expenditures			711,555	1,243,424	1,220,699

Friends Donation Fund

Fund Description

This account receives gifts, grants, and earned interest (credited back from the State Treasurers Office).

Friends Donation Fund Detail

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
		Current Year	Total Department	Total Governor's
	Actuals	Budget Estimate	Request	Recommended
Resources				

Balance Brought Forward (Funds)	14,249,678	14,676,924	13,205,469	13,205,469
Intra State Receipts	106,461	51,000	51,000	51,000
Interest	—	100	100	100
Unearned Receipts	5,217,881	5,793,560	5,793,560	5,793,560
Total Resources	19,574,020	20,521,584	19,050,129	19,050,129
Expenditures				
Communications	7,708	8,100	8,100	8,100
Intra-State Transfers	4,889,388	7,308,015	8,208,015	8,208,015
Balance Carry Forward (Funds)	14,676,924	13,205,469	10,834,014	10,834,014
Total Expenditures	19,574,020	20,521,584	19,050,129	19,050,129

All Iowa Opportunity Scholarship Fund

Fund Description

All Iowa Opportunity Scholarships are awarded to Iowa residents who demonstrate financial need and achieve a 2.5 GPA. Scholarships are available for students attending two or four year institutions. Code Chap. 256.212.

All Iowa Opportunity Scholarship Fund Detail

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year	Total Department	Total Governor's
RequestRecommended						
Resources						
Balance Brought Forward (Funds)			312,185	46,192	—	1
Intra State Receipts			3,229,468	3,229,468	3,229,468	3,229,468
Interest			—	26,969	26,969	26,969
Total Resources			3,541,653	3,302,629	3,256,437	3,256,438
Expenditures						
Intra-State Transfers			—	26,969	26,969	26,969
State Aid			3,495,461	3,275,659	3,229,468	3,229,469
Balance Carry Forward (Funds)			46,192	1	—	—
Total Expenditures			3,541,653	3,302,629	3,256,437	3,256,438

Executive Council

Mission Statement

Keep a complete record of the proceedings of the Executive Council relating to the duties placed upon them by the laws of Iowa, which are: to determine the value at which property may be taken by Iowa corporations and amount of stock which may be issued on account thereof; to approve property purchases; to authorize department leases; to authorize the employment of Special Assistant Attorneys General and payment of costs for services rendered; to authorize condemnation proceedings; to approve bank depositories of public funds; to approve outof-state travel; to approve compromise of claims of doubtful equity or collectibility and in favor of the State; to canvass votes cast for state and district offices.

Description

The Executive council of Iowa was organized by the adoption of the State Code of Iowa of 1860. The duties of the Council, detailed in Chapter 7D of the State Code of Iowa include: acting on all State of Iowa activities and notifying all interested persons of action taken thereon; determining the value at which property may be taken by Iowa corporations and the amount of stock which may be issued on account thereof; approving articles of incorporation and bylaws of building and loan associations and planning liquidations of said associations; approving the acceptance of gifts; authorizing and paying court costs and special attorney fees; authorizing condemnation proceedings; approving bank depositories of public funds; approving out-of-state travel; canvassing votes cast for State and district officers; and declaring changes in classifications of cities. In addition, Chapter 29C.20 of the State Code of Iowa authorizes the Council to approve disaster aid for governmental sub-divisions, including state agencies. The Council consists of five members: The Governor, Secretary of State, Auditor of State, Treasurer of State, and the Secretary of Agriculture.

Financial Summary

	FY 2025	FY 2026 Current Year	FY 2027 Total Department	FY 2027 Total
Governor's				
Object Category	Actuals	Budget Estimate	Request	Recommended
Resources				
State Appropriations	87,268,678	10,800,956	22,489,578	18,144,640
Refunds & Reimbursements	248,671	—	—	—
Total Resources	87,517,348	10,800,956	22,489,578	18,144,640
Expenditures				
Contractual Services and Transfers	86,363,478	10,781,589	22,470,211	18,125,273
Claims & Miscellaneous	153,870	19,367	19,367	19,367
State Aid & Credits	1,000,000	—	—	—
Total Expenditures	87,517,348	10,800,956	22,489,578	18,144,640

Appropriations from General Fund

	FY 2025	FY 2026 Current Year	FY 2027 Total Department	FY 2027 Total
Governor's				
Appropriations	Actuals	Budget Estimate	Request	Recommended
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
Total Executive Council	572,160	85,397	85,397	85,397

Appropriations from Other Funds

	FY 2025	FY 2026 Current Year	FY 2027 Total Department	FY 2027 Total Governor's
Appropriations	Actuals	Budget Estimate	Request	Recommended
Performance Of Duty EEF	86,696,517	10,715,559	22,404,181	18,059,243
Total Executive Council	86,696,517	10,715,559	22,404,181	18,059,243

Appropriations Detail

Court Costs

General Fund

Appropriation Description

This appropriation provides for expenses incurred in any proceeding brought by or against any of the state departments in which the state is a party. (7D.10)

Court Costs Financial Summary

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Resources				
Appropriation	56,455	56,455	56,455	56,455
Estimated Revisions	361,835	—	—	—
Total Resources	418,290	56,455	56,455	56,455
Expenditures				
Professional & Scientific Services	418,290	56,455	56,455	56,455
Total Expenditures	418,290	56,455	56,455	56,455

Public Improvements

General Fund

Appropriation Description

This appropriation covers special assessments made against state-owned property (e.g. paving, sewer, water) under Iowa Code 307.45

Public Improvements Financial Summary

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Resources				
Appropriation	9,575	9,575	9,575	9,575
Estimated Revisions	(9,575)	—	—	—
Total Resources	—	9,575	9,575	9,575
Expenditures				
Professional & Scientific Services	—	9,575	9,575	9,575
Total Expenditures	—	9,575	9,575	9,575

Drainage Assessment

General Fund**Appropriation Description**

Appropriation is for drainage taxes relating to land under jurisdiction of the Department of Natural Resources.
(Iowa Code 468.43 (4))

Drainage Assessment Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	19,367	19,367	19,367	19,367
Estimated Revisions	134,503	—	—	—
Total Resources	153,870	19,367	19,367	19,367
Expenditures				
Claims	153,870	19,367	19,367	19,367
Total Expenditures	153,870	19,367	19,367	19,367

Performance Of Duty EEF

Iowa Economic Emergency Fund

Appropriation Description

This is a contingent fund covering the following: repairing, rebuilding or restoring state property injured, destroyed, or lost by fire, storm, theft, or unavoidable cause; any governmental subdivision needing an interest free loan in an area declared to be a disaster area due to natural causes; and financial grants to meet disasterrelated necessary expenses of individuals or families adversely affected by a major disaster, when the President and Governor have declared a disaster.

Performance Of Duty EEF Financial Summary

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year Request	Total Department	Total Governor's
Resources					
Appropriation		20,374,295	10,715,559	22,404,181	18,059,243
Estimated Revisions		66,322,222	—	—	—
Refunds & Reimbursements		248,671	—	—	—
Total Resources		86,945,188	10,715,559	22,404,181	18,059,243

Expenditures				
Outside Services	1,444,882	—	—	—
Intra-State Transfers	84,500,306	10,715,559	22,404,181	18,059,243
State Aid	1,000,000	—	—	—
Total Expenditures	86,945,188	10,715,559	22,404,181	18,059,243

Governor/Lt. Governor's Office

Mission Statement

The Governor is vested by the Constitution with the supreme executive power of the State and is responsible for the executive functions of state government.

Description

The Governor is vested by the Constitution with the supreme executive power of the State and is responsible to ensure that the executive functions of state government are carried out according to Iowa laws. The Governor has direct financial supervision over all state departments and annually initiates, prepares and submits a balanced budget for all revenues and expenditures. The Governor is required to submit an annual Condition of the State message to the General Assembly with the Governor's legislative recommendations and is empowered to approve or disapprove every bill which has passed the General Assembly. The Governor is authorized to make numerous appointments to state boards and commissions and judicial positions. The Governor serves as the Commander in Chief of the State's military and is empowered to grant reprieves, commutations and pardons. The Lieutenant Governor performs duties as provided by law and those duties of the Governor assigned to the Lt. Governor by the Governor, and assists with all duties of the Office.

Financial Summary

Governor's Object Category	FY 2026		FY 2027	FY 2027
	FY 2025	Current Year	Total Department	Total
	Actuals	Budget Estimate	Request	Recommended
Resources				
State Appropriations	3,009,525	3,009,154	3,009,154	3,009,154
Receipts from Other Entities	939,627	192,000	192,000	192,000
Fees, Licenses & Permits	3,095	5,050	5,050	5,050
Refunds & Reimbursements	592	1,050	1,050	1,050
Beginning Balance and Adjustments	61,554	56,722	13,929	58,622
Total Resources	4,014,392	3,263,976	3,221,183	3,265,876
Expenditures				
Personal Services	3,567,947	2,879,922	2,879,922	2,879,922
Travel & Subsistence	30,873	16,600	16,600	16,600
Supplies & Materials	22,383	19,200	19,200	19,200
Contractual Services and Transfers	288,785	284,800	284,800	284,800
Equipment & Repairs	689	1,300	1,300	1,300
Claims & Miscellaneous	1,875	3,532	3,532	3,532
Reversions	45,119	—	—	—

Balance Carry Forward	56,722	58,622	15,829	60,522
Total Expenditures	4,014,392	3,263,976	3,221,183	3,265,876
Full Time Equivalents	25	27	27	27

Appropriations from General Fund

Governor's Appropriations	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget Estimate	Current Year Request	Total Department	Total
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
Total Governor's Office		3,009,525	3,009,154	3,009,154	3,009,154

Presidential Electors

General Fund

Appropriation Description

Standing appropriation to compensate the presidential electors per Iowa Code Chapter 54.9.

Presidential Electors Financial Summary

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year	Total Department	Total Governor's
			Request		
			Recommended		
Resources					
Estimated Revisions			371	—	—
Total Resources			371	—	—
Expenditures					
Personal Travel In State			251	—	—
Professional & Scientific Services			120	—	—
Total Expenditures			371	—	—

Appropriations Detail

Governor/Lt. Governor's Office

General Fund

Appropriation Description

General Fund appropriation to the Governor/Lt. Governor's Office to cover staff salaries and support costs for the Office. Funding supports all areas of the office which deal with citizen contacts, correspondence, casework, board and commission appointments, volunteers and proclamations.

Governor/Lt. Governor's Office Financial Summary

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year Request	Total Department	Total Governor's
Resources						
Balance Brought Forward (Approps)			48,880	35,621	—	35,621
Appropriation			2,864,932	2,864,932	2,864,932	2,864,932
Intra State Receipts			—	500	500	500
Reimbursement from Other Agencies			340,451	500	500	500
Gov Fund Type Transfers - Other Agencies			598,858	189,000	189,000	189,000
Fees, Licenses & Permits			—	50	50	50
Refunds & Reimbursements			—	50	50	50
Total Resources			3,853,121	3,090,653	3,055,032	3,090,653
Expenditures						
Personal Services-Salaries			3,443,507	2,748,555	2,748,555	2,748,555
Personal Travel In State			714	1,500	1,500	1,500
Personal Travel Out of State			29,908	15,000	15,000	15,000
Office Supplies			11,767	8,500	8,500	8,500
Facility Maintenance Supplies			—	100	100	100
Other Supplies			(98)	100	100	100
Printing & Binding			3,467	3,000	3,000	3,000
Food			687	100	100	100
Postage			2,404	2,500	2,500	2,500
Communications			19,298	14,500	14,500	14,500
Rentals			79,146	79,200	79,200	79,200
Professional & Scientific Services			1,868	500	500	500
Outside Services			5,882	4,000	4,000	4,000
Advertising & Publicity			58	500	500	500

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Outside Repairs/Service	920	100	100	100
Reimbursement to Other Agencies	87,023	69,000	69,000	69,000
ITS Reimbursements	92,430	80,500	80,500	80,500
IT Outside Services	—	25,000	25,000	25,000
Gov Fund Type Transfers - Auditor of State Services	176	100	100	100
Gov Fund Type Transfers - Other Agencies Services	429	—	—	—
Equipment - Non-Inventory	689	100	100	100
IT Equipment	—	100	100	100
Other Expense & Obligations	1,606	2,077	2,077	2,077

Governor/Lt. Governor's Office Financial Summary

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Balance Carry Forward (Approps)	35,621	35,621	—	35,621
Reversions	35,621	—	—	—
Total Expenditures	3,853,121	3,090,653	3,055,032	3,090,653

Terrace Hill Quarters

General Fund

Appropriation Description

Provides for staffing and expenses of the operation of Terrace Hill National Historic Landmark and the Iowa Governor's Residence, in cooperation with the Dept. of Administrative Services.

Terrace Hill Quarters Financial Summary

Object Class	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget Estimate	Current Year Request	Department Total	Governor's Recommended
Resources					
Balance Brought Forward (Approps)		645	9,498	—	9,498
Appropriation		144,222	144,222	144,222	144,222
Total Resources		144,867	153,720	144,222	153,720
Expenditures					
Personal Services-Salaries		124,441	131,367	131,367	131,367
Communications		242	8,000	8,000	8,000
Reimbursement to Other Agencies		1,125	1,500	1,500	1,500
ITS Reimbursements		63	1,000	1,000	1,000
IT Equipment		—	1,000	1,000	1,000
Other Expense & Obligations		—	1,355	1,355	1,355

Balance Carry Forward (Approps)	9,498	9,498	—	9,498
Reversions	9,498	—	—	—
Total Expenditures	144,867	153,720	144,222	153,720

Fund Detail

Governor/Lt. Governor's Office Fund Detail

Funds	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Governor's Office	16,033	19,603	21,929	21,503
Statewide Volunteer Program	16,033	19,603	21,929	21,503

Health and Human Services, Department of

Mission Statement

Iowa HHS provides high quality programs and services that protect and improve the health and resiliency of individuals, families and communities.

Description

Mission

Iowa HHS provides high quality programs and services that protect and improve the health and resiliency of individuals, families, and communities.

Societal Vision

Individuals, families, and communities are safe, resilient and empowered to be healthy and self-sufficient.

Organizational Vision

Iowa HHS is a trusted leader and partner in protecting health and providing high quality, equitable services.

Guiding Principles

Data-Driven: We make informed, data-driven, and evidence-based decisions to drive quality and improve results. **Accountability:** We use public resources responsibly to improve lives through the programs and services we provide.

Integrity: We generate trust through honest, respectful, and reliable work that we can be proud of.

Equity: We actively identify and remove barriers to access and inclusion so that we can provide all individuals an opportunity to succeed.

Communication: We communicate in a thoughtful and coordinated way to ensure individuals are well informed about our work.

Collaboration: We facilitate meaningful partnerships that focus on the voices of the individuals and communities we serve.

Financial Summary

Governor's Object Category	FY 2025		FY 2026	FY 2027	FY 2027
	Actuals	Budget	Current Year Estimate	Total Department Request	Total Recommended
Resources					
State Appropriations	2,739,519,684		3,043,697,253	2,955,495,697	3,113,311,624
Taxes	101,329,790		167,289,223	167,289,223	167,289,223
Receipts from Other Entities	10,802,499,249		9,051,185,661	8,867,245,555	8,880,913,596
Interest, Dividends, Bonds & Loans	4,693,384		2,741,864	2,021,314	2,021,314
Fees, Licenses & Permits	156,904,442		178,411,917	178,411,917	178,411,917
Refunds & Reimbursements	1,188,742,726		1,213,392,585	1,209,479,924	1,209,672,924
Sales, Rents & Services	15,030,149		3,330,001	3,330,001	3,330,001
Miscellaneous	680,626,896		740,498,215	740,371,962	741,371,961
Beginning Balance and Adjustments	525,931,232		318,773,644	275,650,076	134,398,401
Total Resources	16,215,277,551		14,719,320,363	14,399,295,669	14,430,720,961

Expenditures				
Personal Services	453,429,413	463,696,883	463,696,783	472,830,771
Travel & Subsistence	7,366,287	8,018,263	8,009,263	8,009,263
Supplies & Materials	44,019,554	29,655,542	29,647,942	29,647,942
Contractual Services and Transfers	3,416,416,406	1,737,847,334	1,671,109,915	1,676,446,411
Equipment & Repairs	33,116,553	58,716,614	58,716,614	57,316,614
Claims & Miscellaneous	1,723,922	44,607,878	39,598,627	38,080,884
Licenses, Permits, Refunds & Other	380,031,073	378,320,308	378,319,308	378,319,308
State Aid & Credits	11,365,029,825	11,683,103,744	11,431,534,231	11,478,532,070
Plant Improvements & Additions	2,877	595,079	19,985,050	595,079
Appropriations	151,146,178	145,370,952	145,370,952	145,370,952
Reversions	41,241,187	—	—	—
Balance Carry Forward	321,754,277	169,387,766	153,306,984	145,571,667
Total Expenditures	16,215,277,552	14,719,320,363	14,399,295,669	14,430,720,961
Full Time Equivalents	4,282	4,442	4,442	4,429

Appropriations from General Fund

		FY 2026	FY 2027	FY 2027
	FY 2025	Current Year	Total Department	Total
Governor's Appropriations	Actuals	Budget Estimate	Request	Recommended
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

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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
Total DHHS	2,345,476,794	2,674,508,507	2,605,925,980	2,715,774,189

Appropriations from Other Funds

Appropriations	Actuals	FY 2025 Budget Estimate	FY 2026 Current Year Request Recommended	FY 2027 Total Department	FY 2027 Total Governor's
Health/Safety/Loss		—	—	4,425,000	—
Maintenance		—	—	4,313,258	—
Major Projects		—	—	10,651,713	—
Lucas Building Renovation - RIIF		5,000,000	—	—	—
CCUSO Patient Doors Conversion - RIIF		50,000	—	—	—
CCUSO Renovation - RIIF		7,000,000	—	—	—
Woodward Tunnel Decentralization - RIIF		14,500,000	14,275,000	—	—
Iowa Medical Examiner Office Expansion - RIIF		5,000,000	28,000,000	3,300,000	3,300,000
MEME Maint. & Operations		330,000	—	—	—
Infrastructure for Integrating Justice Data Systems TRF		1,400,000	—	—	—
Justice Data Warehouse TRF		282,664	—	—	—
Medicaid Technology		1,335,178	—	—	—
State Poison Control Center		34,000	34,000	—	42,080
Public Assistance Oversight - SNAP FIP IT		—	—	—	19,897,695
Public Assistance Oversight - Data Sources		—	—	—	1,633,361
OBBBA IT Costs		—	—	—	3,473,690
Behavioral Analysis Treatment Facility		750,000	—	—	—
Central Data Repository		645,179	—	—	—
988 Suicide and Crisis Line		3,000,000	—	—	—
Behavioral Health System Implementation		1,000,000	—	—	—
Region Incentive Fund Continuity Of Care		380,047	—	—	—
Opioid Abatement HHS		—	28,611,794	28,611,794	7,433,269
Opioid Initiatives		29,000,000	—	—	—
Gambling Treatment Program		1,750,000	1,750,000	1,750,000	1,750,000

Medicaid - Medicaid Fraud Account	744,869	150,000	150,000	150,000
Health Program Operations Supplement	234,193	234,193	234,193	234,193
Medical Assistance Supplemental-Hospital Care Access Trust	33,920,554	33,920,554	33,920,554	33,920,554
Medical Assistance - HCTF	176,470,000	150,997,000	150,997,000	214,486,388
Medical Assistance Supplemental-Quality Assurance Trust	111,216,205	111,216,205	111,216,205	111,216,205
Total DHHS	394,042,889	369,188,746	349,569,717	397,537,435

Appropriations Detail

Child Abuse Prevention

General Fund

Appropriation Description

This is a standing appropriation equal to \$10 per birth certificate fee up to the standings limitation, if any, and is carried forward to be used for the child abuse prevention program in the following year.

Child Abuse Prevention Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	232,570	232,570	232,570	232,570
Change	(10,740)	—	—	—
Total Resources	221,830	232,570	232,570	232,570
Expenditures				
Outside Services	150,149	232,556	232,556	232,556
Intra-State Transfers	71,620	1	1	1
Reimbursement to Other Agencies	61	—	—	—
ITS Reimbursements	—	13	13	13
Total Expenditures	221,830	232,570	232,570	232,570

Iowa Registry for Congenital & Inherited Disorders

General Fund

Appropriation Description

The mission of the Iowa Registry for Congenital and Inherited Disorders is to: 1) maintain statewide surveillance for collecting information on selected congenital and inherited disorders in Iowa; 2) monitor annual trends in occurrence and mortality of these disorders; 3) provide data for research studies and educational activities for the prevention and treatment of these disorders.

Iowa Registry for Congenital & Inherited Disorders Financial Summary

Object Class	Actuals	Budget Estimate	FY 2025	FY 2026	FY 2027	FY 2027
			Current Year Request	Current Year Recommended	Total Department	Total Governor's
Resources						
Appropriation			223,521	223,521	223,521	223,521
Change			(1,691)	—	—	—
Total Resources			221,830	223,521	223,521	223,521
Expenditures						
Outside Services			221,830	223,521	223,521	223,521
Total Expenditures			221,830	223,521	223,521	223,521

Psychiatry Residency & Fellowship Program

General Fund

Appropriation Description

HF274 (2023) established a standing limited appropriation from the general fund to the psychiatry residency and fellowship program fund \$100,000 for each psychiatry residency position approved (up to 9) and \$150,000 for each fellowship position approved (up to 2) for a maximum total of \$1.2 million.

Psychiatry Residency & Fellowship Program Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	1,200,000	—	—	—
Estimated Revisions	(1,100,000)	—	—	—
Total Resources	100,000	—	—	—
Expenditures				
Intra-State Transfers	100,000	—	—	—
Total Expenditures	100,000	—	—	—

Centers of Excellence

General Fund

Appropriation Description

HF2698 (2024 HHS Approps) created a standing appropriation for this grant program.

Centers of Excellence Financial Summary

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year	Total Department	Total Governor's
			Request	Recommended		
Resources						

Appropriation	425,000	425,000	425,000	425,000
Estimated Revisions	(41,462)	—	—	—
Total Resources	383,538	425,000	425,000	425,000
Expenditures				
Outside Services	383,538	425,000	425,000	425,000
Total Expenditures	383,538	425,000	425,000	425,000

LIHEAP Weatherization Assistance Program support

General Fund

Appropriation Description

Standing Limited; Transfer of civil penalties collected by IUB to support the LIHEAP and the Weatherization Assistance Program, administered by the Department of Human Rights.

LIHEAP Weatherization Assistance Program support Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	1	1	1	1
Estimated Revisions	139,636	—	—	—
Total Resources	139,637	1	1	1
Expenditures				
Intra-State Transfers	139,637	1	1	1
Total Expenditures	139,637	1	1	1

Comprehensive Substance Use Disorder Program

General Fund

Appropriation Description

Standing limited appropriation to support Comprehensive Substance Use Disorder Program - GF per 123.17, subsection 5, Code 2024. Per HF2673, section 14, this increases to \$3.0 million unless changed by legislation.

Comprehensive Substance Use Disorder Program Financial Summary

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year	Total Department	Total Governor's
RequestRecommended						
Resources						
Appropriation			2,000,000	1,000,000	1,000,000	1,000,000
Estimated Revisions			(2,000,000)	—	—	—
Total Resources			—	1,000,000	1,000,000	1,000,000

Expenditures

Intra-State Transfers	—	1,000,000	1,000,000	1,000,000
Total Expenditures	—	1,000,000	1,000,000	1,000,000

HHS-Aging and Disability Services**General Fund****Appropriation Description**

The Division of Aging and Disability Services brings together the legacy Department on Aging alongside legacy DHS disability and aging related services. This Division focuses on informed decision-making, long-term services and supports, dependent adult abuse protection, and elder abuse awareness and prevention to ensure that Iowans with aging or disability-related needs can live, learn, work, and participate fully in their chosen communities.

HHS-Aging and Disability Services Financial Summary

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year Request	Total Department	Total Governor's
Resources					
Appropriation			19,088,714	19,208,180	19,379,531
Federal Support			21,087,403	20,136,453	20,136,453
Intra State Receipts			2,061,768	57,480,408	57,309,060
Gov Fund Type Transfers - Other Agencies			999,492	—	—
Other			—	49,779	49,779
Total Resources			43,237,377	96,874,820	96,874,823

Expenditures

Personal Services-Salaries	9,418,828	10,481,290	10,481,290	10,481,290
Personal Travel In State	137,513	187,890	187,890	187,890
State Vehicle Operation	423	11,388	11,388	11,388
Personal Travel Out of State	51,461	72,096	72,096	72,096
Office Supplies	16,776	32,310	32,310	32,310
Other Supplies	23	1,224	1,224	1,224
Printing & Binding	3,107	1,708	1,708	1,708
Postage	629	1,110	1,110	1,110
Communications	19,403	14,007	14,007	14,007
Professional & Scientific Services	2,088,291	1,708,373	1,708,376	1,708,376
Outside Services	2,853,574	2,111,579	2,111,579	2,111,579
Intra-State Transfers	2,454,616	4,006,332	4,006,332	4,006,332
Advertising & Publicity	5,719	20,000	20,000	20,000

Outside Repairs/Service	—	3,083	3,083	3,083
Reimbursement to Other Agencies	289,436	157,376	157,376	157,376
ITS Reimbursements	104,428	—	—	—
IT Outside Services	10,195	600,000	600,000	600,000
Gov Fund Type Transfers - Attorney General Services	—	3,432	3,432	3,432
Gov Fund Type Transfers - Auditor of State Services	784	475	475	475
Gov Fund Type Transfers - Other Agencies Services	169	31	31	31
Equipment	—	884	884	884
Office Equipment	4,571	—	—	—
IT Equipment	5,776	10,000	10,000	10,000
Other Expense & Obligations	86,712	1,605	1,605	1,605
Licenses	—	300,000	300,000	300,000
Fees	—	600	600	600

HHS-Aging and Disability Services Financial Summary

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
State Aid	25,627,648	25,301,046	25,301,046	25,301,046
Aid to Individuals	28,450	51,846,981	51,846,981	51,846,981
Reversions	28,847	—	—	—
Total Expenditures	43,237,377	96,874,820	96,874,823	96,874,823

HHS-Behavioral Health

General Fund

Appropriation Description

The Division of Behavioral Health is focused on ensuring equitable access to behavioral health prevention, treatment, recovery, and crisis services. Leveraging shared responsibility, Iowa HHS, lead entities, local partners, service providers and other stakeholders collaborate to build and improve on a behavioral health service system that is well-coordinated with clear access points throughout each behavioral health district; ensures that individuals and families have access to person-centered services and supports no matter where they live; reduces duplication by linking Federal, State and local governance and authority; eliminates administrative red-tape and; links funding to measurable system outcomes.

HHS-Behavioral Health Financial Summary

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	24,400,114	24,442,121	24,442,121	23,127,121

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Federal Support	31,456,566	17,838,004	17,838,004	17,838,004
Intra State Receipts	1,198,110	2,232,748	1,166,374	1,166,374
Gov Fund Type Transfers - Other Agencies	301,755	—	—	—
Fees, Licenses & Permits	39,407	—	—	—
Other	27	—	—	—
Total Resources	57,395,978	44,512,873	43,446,499	42,131,499

Expenditures

Personal Services-Salaries	7,113,117	7,436,579	7,436,579	7,421,579
Personal Travel In State	29,400	13,387	13,387	13,387
State Vehicle Operation	6,366	707	707	707
Depreciation	1,552	30	30	30
Personal Travel Out of State	38,309	52,705	52,705	52,705
Office Supplies	44,193	43,209	43,209	43,209
Printing & Binding	23,768	21,739	21,739	21,739
Drugs & Biologicals	748,047	400,000	400,000	400,000
Postage	29,520	5,309	5,309	5,309
Communications	40,160	3,794	3,794	3,794
Rentals	1,422	800	800	800
Professional & Scientific Services	670,366	161,301	161,301	161,301
Outside Services	41,641,161	15,833,085	15,833,085	14,653,085

HHS-Behavioral Health Financial Summary

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Intra-State Transfers	1,261,617	17,997,784	16,931,410	16,931,410
Advertising & Publicity	3,745,400	1,430,036	1,430,036	1,430,036
Reimbursement to Other Agencies	57,670	16,204	16,204	16,204
ITS Reimbursements	47,346	—	—	—
IT Outside Services	830,756	—	—	—
Gov Fund Type Transfers - Auditor of State Services	16,731	—	—	—
Gov Fund Type Transfers - Other Agencies Services	900,631	350,000	350,000	350,000
Equipment - Non-Inventory	157	5,600	5,600	5,600
IT Equipment	109,054	—	—	—
Other Expense & Obligations	(12,701)	740,604	740,604	620,604
Reversions	51,936	—	—	—
Total Expenditures	57,395,978	44,512,873	43,446,499	42,131,499

HHS-Public Health

General Fund**Appropriation Description**

The Public Health Division, led by the Department's Medical Director, delivers programs and scientifically sound strategies for improving Iowans quality of life and reducing morbidity and premature mortality. The division is comprised of 10 bureaus and the Iowa State Medical Examiners Office. The division monitors health trends and measures public health performance. Some of the services provided include:

Maintaining vital records and making them available to the public; Providing support for rural healthcare and the healthcare workforce; Surveillance for and investigation of infectious disease and other reportable health conditions; Serves as the radiation safety authority in Iowa; System development and licensure for emergency medical services (EMS) and trauma services; Serving as the state authority for public health emergency responses across a variety of disciplines; Providing analysis and dissemination of data related to health conditions and the environment to facilitate data-driven public health decisions; Reducing the number of children impacted by lead exposure; Oversight and tracking of immunizations and instances of tuberculosis; and Improving screening rates and prevention strategies for chronic and congenital conditions.

HHS-Public Health Financial Summary

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year Request	Total Department	Total Governor's
Resources					
Balance Brought Forward (Approps)		455,138	462,666	2,264,793	—
Appropriation		22,531,821	22,433,369	22,433,369	21,833,369
Federal Support		70,743,636	149,924,602	149,924,602	149,924,602
Local Governments		698,712	409,910	409,910	409,910
Intra State Receipts		1,368,748	8,814,288	8,814,288	8,814,288
Gov Fund Type Transfers - Other Agencies		5,725,325	14,239,611	14,239,611	14,239,611

HHS-Public Health Financial Summary

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Fees, Licenses & Permits	5,922,364	10,745,281	10,745,281	10,745,281
Refunds & Reimbursements	486,733	645,000	645,000	645,000
Other	31,514,604	44,780,833	44,654,580	44,654,580
Total Resources	139,447,081	252,455,560	254,131,434	251,266,641
Expenditures				
Personal Services-Salaries	31,116,274	43,971,251	43,971,251	43,971,251
Personal Travel In State	314,700	389,558	389,558	389,558
State Vehicle Operation	85,908	132,126	132,126	132,126

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Depreciation	30,512	117,547	117,547	117,547
Personal Travel Out of State	251,040	524,960	524,960	524,960
Office Supplies	206,160	235,145	235,145	235,145
Facility Maintenance Supplies	—	375	375	375
Professional & Scientific Supplies	1,013,278	706,568	706,568	706,568
Other Supplies	1,286	39,675	39,675	39,675
Printing & Binding	133,220	205,527	205,527	205,527
Drugs & Biologicals	14,158,056	2,423,963	2,423,963	2,423,963
Uniforms & Related Items	—	2,650	2,650	2,650
Postage	42,489	67,850	67,850	67,850
Communications	238,705	268,545	268,545	268,545
Rentals	67,204	106,738	106,738	106,738
Utilities	2,292	1,500	1,500	1,500
Professional & Scientific Services	741,897	1,039,346	1,276,343	1,039,346
Outside Services	74,834,794	141,633,526	141,674,660	141,074,660
Intra-State Transfers	7,760,365	5,802,569	5,802,569	5,298,769
Advertising & Publicity	4,068,700	401,855	401,855	401,855
Outside Repairs/Service	563	14,710	14,710	14,710
Reimbursement to Other Agencies	423,294	584,384	584,384	584,384
ITS Reimbursements	365,782	—	—	—
IT Outside Services	850,598	—	—	—
Gov Fund Type Transfers - Attorney General Services	—	100	100	100
Gov Fund Type Transfers - Auditor of State Services	14,590	100	100	100
Gov Fund Type Transfers - Other Agencies Services	323,912	104,563	104,563	104,563
Equipment	165,295	163,442	163,442	163,442
Equipment - Non-Inventory	87,848	68,208	68,208	68,208
IT Equipment	891,069	—	—	—
Claims	—	3,980,692	3,980,692	3,980,692
Other Expense & Obligations	28,260	3,029,008	4,426,751	3,029,008
Refunds-Other	400	1,000	1,000	1,000
State Aid	702,812	45,846,000	45,846,000	45,719,747
Capitals	—	592,079	592,079	592,079
Balance Carry Forward (Approps)	462,666	—	—	—
Reversions	63,109	—	—	—
Total Expenditures	139,447,081	252,455,560	254,131,434	251,266,641

HHS-Community Access and Eligibility**General Fund**

Appropriation Description

The Division of Community Access and Eligibility serves as an entry point for Iowans to numerous services, programs, and benefits offered by the Department. Division staff help Iowans understand what programs and services they are eligible for, assist with enrollment, and directly provide health services to families.

HHS-Community Access and Eligibility Financial Summary

Object Class	Actuals	Budget	FY 2026	FY 2027	FY 2027	
			FY 2025 Current Year RequestRecommended	Total Department	Total Governor's	
Resources						
Balance Brought Forward (Approps)			16,056,746	11,886,396	7,511,725	—
Appropriation			68,043,944	68,542,456	68,542,456	75,140,643
Federal Support			183,139,356	176,206,123	176,206,123	180,495,043
Intra State Receipts			3,359,299	8,919,207	8,919,207	8,919,207
Gov Fund Type Transfers - Other Agencies			8,272,168	551,663	551,663	551,663
Refunds & Reimbursements			—	10,155,813	10,155,813	10,155,813
Other			4,925,805	3,135,614	3,135,614	3,135,614
Total Resources			283,797,318	279,397,272	275,022,601	278,397,983
Expenditures						
Personal Services-Salaries			82,218,315	79,386,287	79,386,287	90,273,394
Personal Travel In State			104,461	200,746	200,746	200,746
State Vehicle Operation			14,459	49,924	49,924	49,924
Depreciation			121,176	170,763	170,763	170,763
Personal Travel Out of State			177,610	110,009	110,009	110,009
Office Supplies			81,415	80,195	80,195	80,195
Professional & Scientific Supplies			133,192	—	—	—
Printing & Binding			608,175	625,534	625,534	625,534
Food			841	—	—	—
Uniforms & Related Items			1,094	—	—	—
Postage			1,820,097	1,892,477	1,892,477	1,892,477
Communications			372,014	8,085	8,085	8,085
Rentals			109,997	239,979	239,979	239,979
Professional & Scientific Services			384,732	1,635,124	1,635,124	1,635,124
Outside Services			115,081,430	86,958,835	86,958,835	86,958,835
Intra-State Transfers			35,430,191	44,872,805	44,872,805	37,361,080
Advertising & Publicity			206,560	—	—	—

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Outside Repairs/Service	—	100	100	100
Reimbursement to Other Agencies	702,819	680,606	680,606	680,606
ITS Reimbursements	318,216	—	—	—
IT Outside Services	297,608	—	—	—
Gov Fund Type Transfers - Auditor of State Services	30,860	29,800	29,800	29,800
Gov Fund Type Transfers - Other Agencies Services	1,121,291	10,943,030	10,943,030	10,943,030
Equipment	15,583	18,100	18,100	18,100
Office Equipment	1,242	—	—	—

HHS-Community Access and Eligibility Financial Summary

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Equipment - Non-Inventory	51,802	68,000	68,000	68,000
IT Equipment	5,522	—	—	—
Other Expense & Obligations	14,646	29,754,560	25,379,889	25,379,889
Refunds-Other	(450,912)	(459,321)	(459,321)	(459,321)
Aid to Individuals	32,936,486	22,131,634	22,131,634	22,131,634
Balance Carry Forward (Approps)	11,886,396	—	—	—
Total Expenditures	283,797,318	279,397,272	275,022,601	278,397,983

HHS-Child Support Services

General Fund

Appropriation Description

This appropriation provides funding for the HHS division of Child Support Services which helps families receive the child support they need to be able to meet the financial and health needs of children.

HHS-Child Support Services Financial Summary

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	15,434,282	15,644,114	15,644,114	15,644,114
Federal Support	31,392,011	34,288,271	34,288,271	34,288,271
Intra State Receipts	17,387	—	—	—
Gov Fund Type Transfers - Other Agencies	(3)	—	—	—
Fees, Licenses & Permits	1,291,548	1,350,000	1,350,000	1,350,000
Refunds & Reimbursements	5,557,952	6,044,000	6,044,000	6,044,000
Total Resources	53,693,177	57,326,385	57,326,385	57,326,385

Expenditures

Personal Services-Salaries	38,476,945	40,103,131	40,103,131	40,103,131
Personal Travel In State	41,232	58,250	58,250	58,250
State Vehicle Operation	8,242	15,800	15,800	15,800
Depreciation	16,420	70,775	70,775	70,775
Personal Travel Out of State	3,217	7,003	7,003	7,003
Office Supplies	203,847	217,738	217,738	217,738
Facility Maintenance Supplies	1,178	1,502	1,502	1,502
Equipment Maintenance Supplies	624	943	943	943
Printing & Binding	28,037	38,909	38,909	38,909
Postage	425,114	368,859	368,859	368,859
Communications	46,587	—	—	—
Rentals	1,274,409	1,310,531	1,310,531	1,310,531
Utilities	75,046	97,001	97,001	97,001
Professional & Scientific Services	461,942	591,170	591,170	591,170

HHS-Child Support Services Financial Summary

Object Class	Actuals	Budget	FY 2026	FY 2027	FY 2027
			FY 2025 Current Year EstimateRequestRecommended	Total Department	Total Governor's
Intra-State Transfers			2,092,062	3,077,305	3,077,305
Advertising & Publicity			—	100	100
Outside Repairs/Service			339,983	209,676	209,676
Reimbursement to Other Agencies			2,264,640	2,354,720	2,354,720
Gov Fund Type Transfers - Attorney General Services			5,264,642	5,402,176	5,402,176
Gov Fund Type Transfers - Auditor of State Services			6,510	85,446	85,446
Gov Fund Type Transfers - Other Agencies Services			1,102,324	1,356,761	1,356,761
Equipment			—	2	2
Office Equipment			—	2	2
Equipment - Non-Inventory			—	2	2
Other Expense & Obligations			117	200	200
Refunds-Other			771,600	1,200,004	1,200,004
Reversions			33,145	—	—
Total Expenditures			53,693,177	57,326,385	57,326,385

HHS-Medicaid**General Fund****Appropriation Description**

The Division of Medicaid, led by the Departments Medicaid Director, provides financial medical assistance to over 800,000 low-income, disabled, and elderly Iowans through the Medicaid Program, Iowa Health and Wellness Plan, Hawki, and Dental Wellness Plan. Medicaid is the second largest insurer in the state. Services are primarily facilitated by contracted Managed Care Organizations (MCO) that manage the provision of care to Medicaid members and process provider claims for services rendered.

HHS-Medicaid Financial Summary

Object Class	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget Estimate	Current Year Request	Total Department	Total Governor's
Resources					
Balance Brought Forward (Approps)		313,444,146	99,897,418	101,253,073	49,059,039
Appropriation		1,650,866,536	1,903,550,706	1,903,550,706	1,940,879,194
Supplementals		—	70,885,016	—	70,885,016
Other Taxes		—	83,694,612	83,694,612	83,694,612
Federal Support		3,097,849	6,433,173,922	6,433,173,922	6,433,173,922
Local Governments		—	48,310,565	48,310,565	48,310,565
Intra State Receipts		—	312,264,629	312,264,629	320,036,218
Interest		—	870,000	870,000	870,000
Fees, Licenses & Permits		—	18,460,414	18,460,414	18,460,414
Refunds & Reimbursements		—	751,379,838	751,379,838	751,379,838
Other Sales & Services		—	3,000,000	3,000,000	3,000,000
Unearned Receipts		—	678,524,735	678,524,735	678,524,735
Total Resources		1,967,408,531	10,404,011,855	10,334,482,494	10,398,273,553
Expenditures					
Printing & Binding		—	100,099	100,099	100,099
Postage		—	500,000	500,000	500,000
Communications		—	100	100	100
Rentals		—	100	100	100
Professional & Scientific Services		—	2,995,865	2,995,865	2,995,865
Outside Services		—	2,000	2,000	2,000
Intra-State Transfers		1,862,372,640	13,949,630	13,949,630	13,949,630
Reimbursement to Other Agencies		—	51	51	51
Other Expense & Obligations		—	2,561,541	2,561,541	2,561,541
Refunds-Other		—	101,000	101,000	101,000
Aid to Individuals		5,138,473	10,334,742,430	10,265,213,069	10,329,004,128
Balance Carry Forward (Approps)		99,897,418	49,059,039	49,059,039	49,059,039

Total Expenditures	1,967,408,531	10,404,011,855	10,334,482,494	10,398,273,553

HHS-Health Program Operations

General Fund

Appropriation Description

This appropriation is used to fund the administrative activities needed to support the Medicaid program. The primary payments made from this account are the costs of contracts for these administrative activities along with the cost of state staff that provide overall support for the Medicaid program. Administrative activities include:

Facilitating provider enrollment;

Developing state rates for provider reimbursement;

Oversight of the MCOs and other contractors;

Ensuring program integrity and compliance with state and federal laws and regulations;

Developing policy for eligibility, long-term services and support, and overall program direction; and

Developing medical policy and quality innovation.

HHS-Health Program Operations Financial Summary

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year Request	Total Department	Total Governor's
Resources						
Appropriation			39,597,231	39,672,433	39,672,433	39,672,433
Federal Support			5,049,205	42,521,224	42,521,224	42,521,224
Intra State Receipts			3,154,481	2,019,479	2,019,479	2,019,479
Gov Fund Type Transfers - Other Agencies			2	—	—	—
Fees, Licenses & Permits			7	—	—	—
Refunds & Reimbursements			1,545	—	—	—
Total Resources			47,802,471	84,213,136	84,213,136	84,213,136
Expenditures						
Personal Services-Salaries			8,897,579	10,089,282	10,089,282	10,089,282
Personal Travel In State			18,749	32,500	32,500	32,500
State Vehicle Operation			227	11	11	11
Depreciation			776	1	1	1
Personal Travel Out of State			20,347	21,500	21,500	21,500

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Office Supplies	24,398	61,711	61,711	61,711
Printing & Binding	2,411	1,714,692	1,714,692	1,714,692
Postage	1,817	19	19	19
Communications	37,556	—	—	—
Rentals	—	14	14	14
Professional & Scientific Services	348,118	52,053,859	52,053,859	52,053,859
Outside Services	15	120,017	120,017	120,017
Intra-State Transfers	38,200,724	10,020,829	10,020,829	10,020,829
Advertising & Publicity	9,250	14	14	14

HHS-Health Program Operations Financial Summary

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year Request Recommended	Total Department	Total Governor's
Reimbursement to Other Agencies		67,533		17	17
ITS Reimbursements		39,531		—	—
Gov Fund Type Transfers - Other Agencies Services		10	9,958,032	9,958,032	9,958,032
Equipment		—	1	1	1
Office Equipment		216	4	4	4
Equipment - Non-Inventory		658	13	13	13
IT Equipment		6,719	—	—	—
Other Expense & Obligations		—	120,621	120,621	120,621
Aid to Individuals		—	19,999	19,999	19,999
Reversions		125,836	—	—	—
Total Expenditures		47,802,471	84,213,136	84,213,136	84,213,136

HHS-FWBP Child Care Assistance

General Fund

Appropriation Description

The Division of Family Well-Being and Protection is dedicated to serving and protecting Iowa families; in particular, children.

This appropriation includes funding for the Child Care team which sets direction and policy for Child Care Assistance in Iowa, including ways to expand eligibility, support accessibility to quality child care and targeted strategies to address child care deserts.

This appropriation also funds state aid to the day care facilities for the care of these children. In addition, this appropriation supports the regulation of child care providers and quality improvement initiatives.

HHS-FWBP Child Care Assistance Financial Summary

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year	Total Department	Total Governor's
RequestRecommended						
Resources						
Balance Brought Forward (Approps)			5,264,702	—	—	—
Appropriation			34,966,931	34,983,000	34,983,000	33,983,000
Federal Support			3,360,256	143,172,318	143,172,318	143,172,318
Intra State Receipts			220,391	—	—	—
Other			1,280	—	—	—
Total Resources			43,813,560	178,155,318	178,155,318	177,155,318
Expenditures						
Personal Services-Salaries			4,023,975	5,341,203	5,341,203	5,341,203
Personal Travel In State			75,515	69,061	69,061	69,061
Depreciation			10,998	11,911	11,911	11,911
Personal Travel Out of State			18,015	12,079	12,079	12,079
Office Supplies			1,100	5,935	5,935	5,935
Professional & Scientific Supplies			13,224	—	—	—
Printing & Binding			912	103,387	103,387	103,387
Postage			1,205	150,509	150,509	150,509
Communications			18,184	82,423	82,423	82,423
Professional & Scientific Services			—	1,291,741	1,291,741	1,291,741
Outside Services			151,135	25,004,050	25,004,050	25,004,050
Intra-State Transfers			35,585,347	1,870,538	1,870,538	1,870,538
Reimbursement to Other Agencies			27,283	28,258	28,258	28,258

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ITS Reimbursements	13,755	10,450	10,450	10,450
Gov Fund Type Transfers - Other Agencies Services	52	—	—	—
IT Equipment	—	100,000	100,000	100,000
Aid to Individuals	—	144,073,773	144,073,773	143,073,773
Reversions	3,872,860	—	—	—
Total Expenditures	43,813,560	178,155,318	178,155,318	177,155,318

HHS-FWBP Early Intervention and Supports

General Fund

Appropriation Description

The Division of Family Well-Being and Protection is dedicated to serving and protecting Iowa families; in particular, children.

Early Intervention and Support includes a network of primary prevention programs and services that are accessible throughout Iowas communities.

HHS-FWBP Early Intervention and Supports Financial Summary

Object Class	Actuals	FY 2026	FY 2027	FY 2027
		FY 2025 Current Year	Total Department	Total Governor's
Object Class	Budget Estimate	Request	Recommended	
Resources				
Balance Brought Forward (Approps)	1,548,745	2,032,323	3,730,822	1
Appropriation	35,277,739	35,301,904	35,301,904	35,695,203
Federal Support	10,397,807	11,361,939	11,361,939	11,361,939
Local Governments	11,500	—	—	—
Intra State Receipts	2,632,162	3,262,562	2,262,562	2,262,562
Gov Fund Type Transfers - Other Agencies	226,630	337,509	337,509	337,509
Other	23,809	—	—	999,999
Total Resources	50,118,392	52,296,237	52,994,736	50,657,213
Expenditures				
Personal Services-Salaries	2,559,775	3,257,367	3,257,367	3,257,367
Personal Travel In State	14,244	17,704	17,704	17,704
Personal Travel Out of State	21,847	45,849	45,849	45,849
Office Supplies	10,553	30,682	30,682	30,682
Printing & Binding	1,634	1,770	1,770	1,770
Food	413	—	—	—
Postage	234	144	144	144

Communications	13,752	250,768	250,768	250,768
Professional & Scientific Services	47,945	39,909	39,909	39,909
Outside Services	15,357,010	16,798,860	16,819,195	16,498,860
Intra-State Transfers	29,432,014	27,938,094	27,938,094	27,938,094
Reimbursement to Other Agencies	17,089	16,804	16,804	16,804
ITS Reimbursements	18,136	15,851	15,851	15,851
IT Outside Services	810	1,000	1,000	1,000
Gov Fund Type Transfers - Other Agencies Services	40	3,702	3,702	3,702
IT Equipment	5,383	6,106	6,106	6,106
Other Expense & Obligations	30	2,317,590	285,267	285,267
Refunds-Other	(1,439)	—	—	—
Aid to Individuals	512,226	1,554,036	1,554,036	2,247,335
Balance Carry Forward (Approps)	2,032,323	1	2,710,488	1
Reversions	74,373	—	—	—
Total Expenditures	50,118,392	52,296,237	52,994,736	50,657,213

HHS-FWBP Child Protective Services

General Fund

Appropriation Description

The Division of Family Well-Being and Protection is dedicated to serving and protecting Iowa families; in particular, children.

Child Protective Services combines policy development with operations to help ensure safety, permanency and well-being for children and families of Iowa. Programs include: Family Centered Services, Adoption Services, Qualified Residential Treatment Programs, and Shelter Services.

HHS-FWBP Child Protective Services Financial Summary

Object Class	Actuals	Budget	FY 2026	FY 2027	FY 2027	
			FY 2025 Current Year RequestRecommended	Total Department	Total Governor's	
Resources						
Balance Brought Forward (Approps)			39,804,417	43,753,176	34,000,000	27,592,705
Appropriation			166,101,034	165,558,031	165,558,031	164,052,467
Federal Support			51,642,139	150,812,332	150,812,332	152,697,332
Intra State Receipts			837	—	—	—
Gov Fund Type Transfers - Other Agencies			5,344	—	—	243,000
Fees, Licenses & Permits			7	—	—	—
Other			(13,185)	—	—	—
Total Resources			257,540,592	360,123,539	350,370,363	344,585,504

Expenditures				
Personal Services-Salaries	85,382,916	89,866,430	89,866,430	88,862,430
Personal Travel In State	1,561,173	1,904,200	1,904,200	1,904,200
State Vehicle Operation	450,840	350,450	350,450	350,450
Depreciation	438,577	784,002	784,002	784,002
Personal Travel Out of State	94,697	86,650	86,650	86,650
Office Supplies	26,223	50,423	50,423	50,423
Facility Maintenance Supplies	57	100	100	100
Professional & Scientific Supplies	—	6,500	6,500	6,500
Printing & Binding	16,780	18,855	18,855	18,855
Uniforms & Related Items	—	1,186,700	1,186,700	1,186,700
Postage	272,177	248,750	248,750	248,750
Communications	526,107	162,800	162,800	162,800
Rentals	46,654	53,375	53,375	53,375
Professional & Scientific Services	523,770	11,145,200	11,145,200	11,035,200
Outside Services	483,625	15,064,229	15,064,229	15,064,229
Intra-State Transfers	116,266,279	9,206,351	9,206,351	7,506,351
Advertising & Publicity	399	450	450	450
Reimbursement to Other Agencies	3,606,507	3,576,234	3,576,234	3,576,234
ITS Reimbursements	336,417	269,950	269,950	269,950
Gov Fund Type Transfers - Auditor of State Services	12,420	9,500	9,500	9,500
Gov Fund Type Transfers - Other Agencies Services	2,209,176	2,159,875	2,159,875	2,159,875
Equipment - Non-Inventory	213	285	285	285

HHS-FWBP Child Protective Services Financial Summary

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
IT Equipment	1,363,315	1,358,100	1,358,100	(41,900)
Other Expense & Obligations	168,307	417,300	417,300	417,300
Licenses	384	425	425	425
Refunds-Other	—	25	25	25
Aid to Individuals	403	194,579,175	194,579,175	199,415,611
Health Reimbursements & Aids	—	24,500	24,500	24,500
Balance Carry Forward (Approps)	43,753,176	27,592,705	17,839,529	11,432,234
Total Expenditures	257,540,592	360,123,539	350,370,363	344,585,504

HHS-State Operated Specialty Care

General Fund

Appropriation Description

The State-Operated Specialty Care Division establishes policies, expectations, and vision for serving the indicated populations below.

The Department operates five (5) facilities across the state:

Two (2) Mental Health Institutes that provide short-term, in-patient psychiatric care and treatment for individuals with severe symptoms of mental illness along with specialized treatment and security for adults ordered by the court into the custody of the state for the purposes of competency restoration, adults who have been acquitted of a crime by reason of insanity, and similarly situated adults in Cherokee, along with specialized treatment of behaviorally complex youth in Independence;

One (1) State Resource Center that provides active treatment and habilitation services for individuals with intellectual and developmental disabilities;

One (1) State Training School that provides treatment and educational services in a highly structured setting to assist male youth between the ages of 12 and 18 who are adjudicated delinquent; and

One (1) Civil Commitment Unit for Sexual Offenders (CCUSO) that provides secure, long-term, highly structured treatment for individuals who have been civilly committed by the court.

HHS-State Operated Specialty Care Financial Summary

Object Class	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget Estimate	Current Year Request	Total Department	Total Governor's
Resources					
Balance Brought Forward (Approps)		21,107,412	11,322,868	1,230,000	—
Appropriation		100,006,128	102,343,507	102,343,507	100,225,768
Intra State Receipts		10,401,107	3,740,741	3,740,741	3,740,741
Gov Fund Type Transfers - Other Agencies		2,463,848	4,342,940	4,342,940	4,342,940

HHS-State Operated Specialty Care Financial Summary

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Interest	97	1	1	1
Fees, Licenses & Permits	19,296	16,080	16,080	16,080
Refunds & Reimbursements	60,101,967	60,702,357	60,702,357	60,702,357
Rents & Leases	309,325	163,101	163,101	163,101
Agricultural Sales	1,188	1,200	1,200	1,200
Other Sales & Services	135,605	105,700	105,700	105,700

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Other	1,530,074	1,317,149	1,317,149	1,317,149
Total Resources	196,076,047	184,055,644	173,962,776	170,615,037
Expenditures				
Personal Services-Salaries	121,369,454	125,578,731	125,578,731	123,460,992
Personal Travel In State	216,894	172,365	172,365	172,365
State Vehicle Operation	746,022	563,876	563,876	563,876
Depreciation	842,612	616,279	616,279	616,279
Personal Travel Out of State	30,849	35,471	35,471	35,471
Office Supplies	318,443	266,639	266,639	266,639
Facility Maintenance Supplies	1,313,273	1,030,339	1,030,339	1,030,339
Equipment Maintenance Supplies	85,826	89,003	89,003	89,003
Professional & Scientific Supplies	237,124	272,045	272,045	272,045
Housing & Subsistence Supplies	812,523	715,547	715,547	715,547
Ag., Conservation & Horticulture Supply	23,673	19,500	19,500	19,500
Other Supplies	681,700	550,077	550,077	550,077
Printing & Binding	935	2,783	2,783	2,783
Drugs & Biologicals	3,947,172	3,799,600	3,799,600	3,799,600
Food	2,702,513	2,443,265	2,443,265	2,443,265
Uniforms & Related Items	51,099	54,055	54,055	54,055
Postage	21,621	21,363	21,363	21,363
Communications	349,666	249,441	249,441	249,441
Rentals	151,577	147,100	147,100	147,100
Utilities	3,202,649	2,465,126	2,465,126	2,465,126
Professional & Scientific Services	7,388,627	4,408,649	4,408,649	4,208,649
Outside Services	6,765,479	5,313,732	5,313,732	5,313,732
Intra-State Transfers	11,684,802	11,424,002	11,424,002	11,224,002
Advertising & Publicity	54,669	96,750	96,750	96,750
Outside Repairs/Service	3,562,255	2,318,062	2,318,062	2,188,062
Reimbursement to Other Agencies	10,533,872	5,950,746	5,950,746	5,250,746
ITS Reimbursements	386,428	457,797	457,797	457,797
IT Outside Services	237,847	252,552	252,552	252,552
Gov Fund Type Transfers - Attorney General Services	—	100	100	100
Gov Fund Type Transfers - Auditor of State Services	308,468	335,845	335,845	335,845
Gov Fund Type Transfers - Other Agencies Services	4,966,551	11,859,113	1,766,245	1,766,245
Equipment	216,660	184,269	184,269	184,269

Office Equipment	18,256	15,030	15,030	15,030
Equipment - Non-Inventory	689,148	245,973	245,973	245,973
IT Equipment	804,671	1,314,030	1,314,030	1,314,030

HHS-State Operated Specialty Care Financial Summary

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Claims	363	10,116	10,116	10,116
Other Expense & Obligations	27,765	771,065	771,065	771,065
Licenses	2,116	1,559	1,559	1,559
Refunds-Other	(422)	800	800	800
Balance Carry Forward (Approps)	11,322,868	—	—	—
Total Expenditures	196,076,047	184,055,644	173,962,776	170,615,037

HHS-Accountability, Compliance, and Program Integrity

General Fund

Appropriation Description

This appropriation provides funding for the HHS Director's Office, Administration Division, and Compliance Division.

The Division of Administration, led by the Chief Operating Officer and one of the Departments two Deputy Directors, oversees the finance, performance, transformation, and health equity teams as well as manages the Departments relationship with the Department of Management Information Technology.

The Division of Compliance, led by the Chief of Compliance and one of the Departments two Deputy Directors, is responsible for supporting compliance with federal and state law and regulation. The Division also provides internal legal counsel to HHS Compliance team members and others.

HHS-Accountability, Compliance, and Program Integrity Financial Summary

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	22,356,598	21,904,214	22,035,971	23,087,834
Federal Support	62,504,147	29,070,101	29,070,101	29,070,101
Local Governments	1	—	—	—
Intra State Receipts	37,214,789	7,318,196	7,318,196	7,318,196
Gov Fund Type Transfers - Other Agencies	995,618	—	—	—
Fees, Licenses & Permits	2,792,464	—	—	—
Refunds & Reimbursements	1,083,800	—	—	—
Other	726,839	7,964,808	7,964,808	7,964,808

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Total Resources	127,674,257	66,257,319	66,389,076	67,440,939
Expenditures				
Personal Services-Salaries	50,453,782	36,487,252	36,487,252	37,870,872
Personal Travel In State	261,943	264,150	264,150	264,150
State Vehicle Operation	5,487	14,834	14,834	14,834
Depreciation	—	2,062	2,062	2,062

HHS-Accountability, Compliance, and Program Integrity Financial Summary

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Personal Travel Out of State	66,950	108,711	108,711	108,711
Office Supplies	180,152	180,341	180,341	180,341
Facility Maintenance Supplies	5,654	5,531	5,531	5,531
Professional & Scientific Supplies	2,302	—	—	—
Housing & Subsistence Supplies	551	—	—	—
Other Supplies	118	1,024	1,024	1,024
Printing & Binding	549,903	46,448	46,448	46,448
Food	13,120	2,409	2,409	2,409
Postage	330,764	338,138	338,138	338,138
Communications	1,614,350	155,374	155,374	155,374
Rentals	79,916	82,803	82,803	82,803
Professional & Scientific Services	493,615	789,990	789,990	789,990
Outside Services	1,748,914	1,080,289	1,212,046	1,080,289
Intra-State Transfers	1,025,029	188,452	188,452	(11,548)
Advertising & Publicity	64,003	71,271	71,271	71,271
Outside Repairs/Service	6,443	758	758	758
Reimbursement to Other Agencies	2,091,439	9,866,059	9,866,059	9,866,059
ITS Reimbursements	6,653,838	265,969	265,969	265,969
IT Outside Services	23,794,836	557,959	557,959	557,959
Gov Fund Type Transfers - Attorney General Services	3,312,810	3,630,191	3,630,191	3,630,191
Gov Fund Type Transfers - Auditor of State Services	615,005	719,952	719,952	719,952
Gov Fund Type Transfers - Other Agencies Services	4,099,324	2,930,009	2,930,009	2,930,009
Equipment	3,107	—	—	—
Office Equipment	12,650	2,714	2,714	2,714
Equipment - Non-Inventory	46,822	49,534	49,534	49,534
IT Equipment	22,123,800	309,235	309,235	309,235

Claims	—	500,000	500,000	500,000
Other Expense & Obligations	211,850	209,162	209,162	209,162
Refunds-Other	7,777,640	7,396,698	7,396,698	7,396,698
Reversions	27,690	—	—	—
Total Expenditures	127,674,257	66,257,319	66,389,076	67,440,939

MHDS Regional Services Fund

General Fund

Appropriation Description

MHDS Regional Services Fund-A mental health and disability services regional service fund is created in the office of the treasurer of state under the authority of the department. The fund shall be separate from the general fund of the state and the balance in the fund shall not be considered part of the balance of the general fund of the state. Moneys in the fund include appropriations made to the fund and other moneys deposited into the fund. Moneys in the fund shall be used solely for purposes of making regional service payments and incentive payments under this section.

MHDS Regional Services Fund Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	134,421,714	134,694,168	—	—
Total Resources	134,421,714	134,694,168	—	—
Expenditures				
Intra-State Transfers	134,421,714	134,694,168	—	—
Total Expenditures	134,421,714	134,694,168	—	—

Rent Reimbursement

General Fund

Appropriation Description

HF368 (2021 Iowa Acts, Ch. 41) transferred responsibility for administering the state's rent reimbursement program for low-income elderly and disabled citizens from the Iowa Department of Revenue to the Iowa Department of Health and Human Services, effective January 1, 2023.

Rent Reimbursement Financial Summary

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year RequestRecommended	Total Department	Total Governor's
Resources						
Appropriation			13,320,000	13,320,000	13,320,000	13,320,000
Estimated Revisions			(2,009,836)	—	—	—

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Total Resources	11,310,164	13,320,000	13,320,000	13,320,000
Expenditures				
Aid to Individuals	11,310,164	13,320,000	13,320,000	13,320,000
Total Expenditures	11,310,164	13,320,000	13,320,000	13,320,000

Behavioral Health Fund

General Fund

Appropriation Description

A behavioral health fund is established in the state treasury under the control of the department. The fund shall consist of moneys deposited into the fund pursuant to this section and section 426B.1, gifts of money or property accepted by the state or the department to support any services under this chapter or chapter 231, and moneys otherwise appropriated by the general assembly. Moneys in the fund are appropriated to the department to implement and administer the behavioral health service system and related programs

Behavioral Health Fund Financial Summary

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	—	—	136,693,549	136,823,208
Total Resources	—	—	136,693,549	136,823,208
Expenditures				
Intra-State Transfers	—	—	136,693,549	136,823,208
Total Expenditures	—	—	136,693,549	136,823,208

Commission Of Inquiry

General Fund

Appropriation Description

Iowa Code 229 provides a standing unlimited appropriation from the General Fund to reimburse the expenses of commissioners to review persons involuntarily committed in any hospital in the state when it is alleged the person is not seriously mentally impaired.

Commission Of Inquiry Financial Summary

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year Request	Total Department	Total Governor's
Resources						
Appropriation			1,394	1,394	1,394	1,394
Estimated Revisions			(1,394)	—	—	—
Total Resources			—	1,394	1,394	1,394

Expenditures

Professional & Scientific Services	—	1,394	1,394	1,394
Total Expenditures	—	1,394	1,394	1,394

Non Resident Commitment M.III**General Fund****Appropriation Description**

Iowa Code 230 provides a standing unlimited appropriation from the General Fund for reimbursement costs associated with the admission or commitment of non-residents with mental illness in a state hospital.

Non Resident Commitment M.III Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	142,802	142,802	142,802	142,802
Estimated Revisions	(135,792)	—	—	—
Total Resources	7,010	142,802	142,802	142,802
Expenditures				
Other Expense & Obligations	7,010	142,802	142,802	142,802
Total Expenditures	7,010	142,802	142,802	142,802

Medicaid - Medicaid Fraud Account**Medicaid Fraud Account Fund****Appropriation Description**

This appropriation is used to supplement the medical assistance program for medical assistance reimbursement and associated costs, including program administration and costs associated with program implementation. It is funded entirely with revenue deposited in the Medicaid Fraud Fund. Once transferred to Medical Assistance, these dollars are matched with federal funds.

Medicaid - Medicaid Fraud Account Financial Summary

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year RequestRecommended	Total Department Total Governor's	
Resources					
Appropriation		150,000	150,000	150,000	150,000
Change		594,869	—	—	—
Total Resources		744,869	150,000	150,000	150,000

Expenditures

Intra-State Transfers	744,869	150,000	150,000	150,000
Total Expenditures	744,869	150,000	150,000	150,000

Health Program Operations Supplement**Pharmaceutical Settlement****Appropriation Description**

The moneys deposited in the pharmaceutical settlement account created pursuant to section 249A.33, are intended to supplement and support the medical assistance program.

Health Program Operations Supplement Financial Summary

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	234,193	234,193	234,193	234,193
Total Resources	234,193	234,193	234,193	234,193
Expenditures				
Intra-State Transfers	234,193	234,193	234,193	234,193
Total Expenditures	234,193	234,193	234,193	234,193

Medical Assistance Supplemental-Hospital Care Access Trust**Hospital Health Care Access Trust****Appropriation Description**

This appropriation is used to supplement hospital reimbursement within the Medical Assistance appropriation. It is funded entirely with hospital health care access assessment fees. Once transferred to Medical Assistance, these dollars are matched with federal funds.

Medical Assistance Supplemental-Hospital Care Access Trust Financial Summary

Object Class	Actuals	Budget	FY 2026	FY 2027	FY 2027
			Current Year	Total Department	Total Governor's
Resources					
Appropriation			33,920,554	33,920,554	33,920,554
Total Resources			33,920,554	33,920,554	33,920,554
Expenditures					
Intra-State Transfers			33,920,554	33,920,554	33,920,554
Total Expenditures			33,920,554	33,920,554	33,920,554

Health/Safety/Loss

Rebuild Iowa Infrastructure Fund

Appropriation Description

This appropriation provides for projects related to the health and safety of clients and staff at HHS facilities.

Health/Safety/Loss Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	—	—	4,425,000	—
Total Resources	—	—	4,425,000	—
Expenditures				
Capitals	—	—	4,425,000	—
Total Expenditures	—	—	4,425,000	—

Maintenance

Rebuild Iowa Infrastructure Fund

Appropriation Description

The appropriation provides for major maintenance projects that avoid further deterioration of buildings and make core systems more reliable and efficient.

Maintenance Financial Summary

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year	Total Department	Total Governor's
RequestRecommended						
Resources						
Appropriation				—	—	4,313,258
Gov Fund Type Transfers - Other Agencies			520,468	520,468	520,468	—
Total Resources			520,468	520,468	4,833,726	—
Expenditures						
Gov Fund Type Transfers - Other Agencies Services			520,468	520,468	520,468	—
Capitals			—	—	4,313,258	—
Total Expenditures			520,468	520,468	4,833,726	—

Major Projects

Rebuild Iowa Infrastructure Fund

Appropriation Description

Provides Major Projects funding for demolition of buildings in disrepair, elevator installations, and recreation area expansions.

Major Projects Financial Summary

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	16,283	—	—	—
Appropriation	—	—	10,651,713	—
Total Resources	16,283	—	10,651,713	—
Expenditures				
Intra-State Transfers	16,283	—	—	—
Capitals	—	—	10,651,713	—
Total Expenditures	16,283	—	10,651,713	—

Lucas Building Renovation - RIIF

Rebuild Iowa Infrastructure Fund

Appropriation Description

Lucas Building Renovation - RIIF FY25 - HF2691

Lucas Building Renovation - RIIF Financial Summary

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	—	42,916	—	—
Appropriation	5,000,000	—	—	—
Other	—	1,029,763	1,029,763	1,029,763
Total Resources	5,000,000	1,072,679	1,029,763	1,029,763
Expenditures				
Intra-State Transfers	—	42,916	—	—
Gov Fund Type Transfers - Other Agencies Services	4,957,084	1,029,763	1,029,763	1,029,763
Balance Carry Forward (Approps)	42,916	—	—	—
Total Expenditures	5,000,000	1,072,679	1,029,763	1,029,763

CCUSO Patient Doors Conversion - RIIF

Rebuild Iowa Infrastructure Fund

Appropriation Description

CCUSO Patient Doors Conversion - RIIF FY25 - HF2691

CCUSO Patient Doors Conversion - RIIF Financial Summary

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	—	50,000	50,000	—
Appropriation	50,000	—	—	—
Total Resources	50,000	50,000	50,000	—
Expenditures				
Intra-State Transfers	—	50,000	50,000	—
Balance Carry Forward (Approps)	50,000	—	—	—
Total Expenditures	50,000	50,000	50,000	—

CCUSO Renovation - RIIF

Rebuild Iowa Infrastructure Fund

Appropriation Description

CCUSO Renovation - RIIF FY25 - HF2691

CCUSO Renovation - RIIF Financial Summary

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year Request	Total Department	Total Governor's Recommended
Resources						
Balance Brought Forward (Approps)			—	114,286	114,286	—
Appropriation			7,000,000	—	—	—
Total Resources			7,000,000	114,286	114,286	—
Expenditures						
Intra-State Transfers			6,885,714	114,286	114,286	—
Balance Carry Forward (Approps)			114,286	—	—	—
Total Expenditures			7,000,000	114,286	114,286	—

Woodward Tunnel Decentralization - RIIF

Rebuild Iowa Infrastructure Fund

Appropriation Description

Woodward Tunnel Decentralization - RIIF FY25 - HF2691

Woodward Tunnel Decentralization - RIIF Financial Summary

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	—	13,566,469	—	—
Appropriation	14,500,000	14,275,000	—	—
Total Resources	14,500,000	27,841,469	—	—
Expenditures				
Intra-State Transfers	933,531	14,275,000	—	—
Gov Fund Type Transfers - Other Agencies Services	—	13,566,469	—	—
Balance Carry Forward (Approps)	13,566,469	—	—	—
Total Expenditures	14,500,000	27,841,469	—	—

Iowa Medical Examiner Office Expansion - RIIF

Rebuild Iowa Infrastructure Fund

Appropriation Description

Iowa Medical Examiner Office Expansion - RIIF FY25 - HF2691

Iowa Medical Examiner Office Expansion - RIIF Financial Summary

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	—	3,735,949	5,000,000	—
Appropriation	5,000,000	28,000,000	3,300,000	3,300,000
Total Resources	5,000,000	31,735,949	8,300,000	3,300,000
Expenditures				
Intra-State Transfers	—	28,000,000	8,300,000	3,300,000
Gov Fund Type Transfers - Other Agencies Services	1,264,051	3,735,949	—	—
Balance Carry Forward (Approps)	3,735,949	—	—	—
Total Expenditures	5,000,000	31,735,949	8,300,000	3,300,000

MEME Maint. & Operations

Technology Reinvestment Fund

Appropriation Description

To fund the transition to maintenance and operations of the Medicaid enterprise modernization effort at the Iowa department of health and human services.

MEME Maint. & Operations Financial Summary

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	—	330,000	330,000	—
Appropriation	330,000	—	—	—
Total Resources	330,000	330,000	330,000	—
Expenditures				
Intra-State Transfers	—	330,000	330,000	—
Balance Carry Forward (Approps)	330,000	—	—	—
Total Expenditures	330,000	330,000	330,000	—

Infrastructure for Integrating Justice Data Systems TRF

Technology Reinvestment Fund

Appropriation Description

The Criminal Justice Information System (CJIS) is the State of Iowa's electronic Criminal Justice data exchange system. CJIS ties together many disparate Criminal Justice systems used by state agencies. CJIS connects systems located at the Department of Corrections, Department of Transportation, Department of Public Safety, State Courts, County Attorneys, Attorney General, and Secretary of State.

Infrastructure for Integrating Justice Data Systems TRF Financial Summary

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year Request	Total Department	Total Governor's
Resources						
Balance Brought Forward (Approps)			330,681	—	—	—
Appropriation			1,400,000	—	—	—
Total Resources			1,730,681	—	—	—
Expenditures						
Intra-State Transfers			1,451,575	—	—	—
Balance Carry Forward (Approps)			279,106	—	—	—
Total Expenditures			1,730,681	—	—	—

Justice Data Warehouse TRF

Technology Reinvestment Fund

Appropriation Description

The Justice Data Warehouse (JDW) has the overall mission to provide the judicial legislative and executive branches of State Government, and other entities, with improved statistical and data support information pertaining to justice system activities.

Justice Data Warehouse TRF Financial Summary

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	40,692	—	—	—
Appropriation	282,664	—	—	—
Total Resources	323,356	—	—	—
Expenditures				
Intra-State Transfers	277,415	—	—	—
Balance Carry Forward (Approps)	45,941	—	—	—
Total Expenditures	323,356	—	—	—

Medicaid Technology

Technology Reinvestment Fund

Appropriation Description

These funds are used for the technology upgrades and system replacement costs necessary to support Medicaid claims and other health operations (MMIS).

Medicaid Technology Financial Summary

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	6,818,692	6,667,200	6,646,627	4,846,471
Appropriation	1,335,178	—	—	—
Total Resources	8,153,870	6,667,200	6,646,627	4,846,471
Expenditures				
Intra-State Transfers	1,486,670	1,820,729	1,800,156	1,800,156
Balance Carry Forward (Approps)	6,667,200	4,846,471	4,846,471	3,046,315
Total Expenditures	8,153,870	6,667,200	6,646,627	4,846,471

State Poison Control Center

Technology Reinvestment Fund

Appropriation Description

State Poison Control Center appropriation for technology costs.

State Poison Control Center Financial Summary

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	512	512	512	512
Appropriation	34,000	34,000	—	42,080
Total Resources	34,512	34,512	512	42,592
Expenditures				
Outside Services	34,000	—	—	42,080
Intra-State Transfers	—	34,000	—	—
Balance Carry Forward (Approps)	512	512	512	512
Total Expenditures	34,512	34,512	512	42,592

Public Assistance Oversight - SNAP FIP IT

Technology Reinvestment Fund

Appropriation Description

Public Assistance Oversight - SNAP FIP IT

Public Assistance Oversight - SNAP FIP IT Financial Summary

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year RequestRecommended	Total Department	Total Governor's
Resources					
Appropriation			—	—	19,897,695
Total Resources			—	—	19,897,695
Expenditures					
Intra-State Transfers			—	—	19,897,695
Total Expenditures			—	—	19,897,695

Public Assistance Oversight - Data Sources

Technology Reinvestment Fund

Appropriation Description

Public Assistance Oversight - Data Sources

Public Assistance Oversight - Data Sources Financial Summary

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended

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Resources				
Appropriation	—	—	—	1,633,361
Total Resources	—	—	—	1,633,361

Expenditures				
Intra-State Transfers	—	—	—	1,633,361
Total Expenditures	—	—	—	1,633,361

OBBBA IT Costs

Technology Reinvestment Fund

Appropriation Description

OBBBA IT Costs

OBBBA IT Costs Financial Summary

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year	Total Department	Total Governor's
Resources						
Appropriation				—	—	3,473,690
Total Resources				—	—	3,473,690
Expenditures						
Intra-State Transfers				—	—	3,473,690
Total Expenditures				—	—	3,473,690

Behavioral Analysis Treatment Facility

Autism Support Fund

Appropriation Description

For a nonprofit agency that provides expert care for children with medical complexity as infrastructure funding to expand its facilities to provide behavioral analysis treatment for eligible individuals.

Behavioral Analysis Treatment Facility Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	750,000	—	—	—
Total Resources	750,000	—	—	—
Expenditures				
State Aid	750,000	—	—	—

Total Expenditures	750,000	—	—	—

Central Data Repository

Region Incentive Fund

Appropriation Description

For the establishment of a central data repository as described in section 225A.6, subsection 1, as enacted by HF2673 (2024 session). Appropriated out of the MHDS Region Incentive Fund.

Central Data Repository Financial Summary

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year Request	Total Department	Total Governor's
Resources						
Balance Brought Forward (Approps)				—	—	545,179
Appropriation			645,179		—	—
Total Resources			645,179		—	545,179
Expenditures						
Professional & Scientific Services			240,874		—	—
Intra-State Transfers			13,959		—	545,179
Reversions			390,347		—	—
Total Expenditures			645,179		—	545,179

988 Suicide and Crisis Line

Region Incentive Fund

Appropriation Description

To be used to support the statewide 988 suicide and crisis line.

988 Suicide and Crisis Line Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	3,000,000	—	—	—
Total Resources	3,000,000	—	—	—
Expenditures				
Professional & Scientific Services	2,567,513	—	—	—
Advertising & Publicity	239,403	—	—	—
Reversions	193,084	—	—	—
Total Expenditures	3,000,000	—	—	—

Behavioral Health System Implementation

Region Incentive Fund

Appropriation Description

To be used to implement the transition of mental health services, addictive disorder services, and disability services per HF2673 (2024 session).

Behavioral Health System Implementation Financial Summary

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year Request Recommended	Total Department	Total Governor's
Resources					
Balance Brought Forward (Approps)			—	—	61,183
Appropriation			1,000,000	—	—
Total Resources			1,000,000	—	61,183
Expenditures					
Printing & Binding			1,645	—	—
Professional & Scientific Services			114,505	—	—
Outside Services			345,000	—	—
Intra-State Transfers			323,226	—	61,183
Advertising & Publicity			87,172	—	—
Reversions			128,452	—	—
Total Expenditures			1,000,000	—	61,183

Region Incentive Fund Continuity Of Care

Region Incentive Fund

Appropriation Description

Notwithstanding any provision of law to the contrary, there is appropriated from the region incentive fund created in section 225C.7A, subsection 8, to the department of health and human services for the fiscal year beginning July 1, 2024, and ending June 30, 2025, an amount necessary to ensure the continuity of care for persons transferring from the mental health and disability services system to the behavioral health services system, and for distribution to administrative services organizations to be used for expenses related to the duties of the administrative services organizations under the behavioral health services system.

Region Incentive Fund Continuity Of Care Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Supplementals	380,047	—	—	—
Total Resources	380,047	—	—	—

Expenditures					
Reversions	380,047	—	—	—	—
Total Expenditures	380,047	—	—	—	—

Opioid Abatement HHS

Opioid Settlement Fund

Appropriation Description

75.00% of moneys in the Opioid Settlement Fund to be appropriated to the Department of Health and Human Services (HHS) in FY 2026 through FY 2030 to abate the opioid crisis in Iowa.

Opioid Abatement HHS Financial Summary

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year Request	Total Department	Total Governor's
Resources					
Appropriation			—	28,611,794	28,611,794
Total Resources			—	28,611,794	28,611,794
Expenditures					
Aid to Individuals			—	28,611,794	28,611,794
Total Expenditures			—	28,611,794	28,611,794

Opioid Initiatives

Opioid Settlement Fund

Appropriation Description

HF1038 appropriated from the opioid settlement fund created in section 12.51 to the department of health and human services \$29,000,000 for the fiscal year beginning July 1, 2024, and ending June 30, 2025

Opioid Initiatives Financial Summary

		FY 2026	FY 2027	FY 2027
	FY 2025	Current Year	Total Department	Total Governor's
Object Class	Actuals	Budget Estimate	Request	Recommended
Resources				
Balance Brought Forward (Approps)	—	3,000,000	—	—
Supplementals	29,000,000	—	—	—
Total Resources	29,000,000	3,000,000	—	—
Expenditures				
Outside Services	26,000,000	3,000,000	—	—
Balance Carry Forward (Approps)	3,000,000	—	—	—

Total Expenditures	29,000,000	3,000,000	—	—

Gambling Treatment Program

Sports Wagering Receipts Fund

Appropriation Description

Appropriated moneys are to be used for purposes of the Iowa Gambling Treatment Program. Funds are provided via the Gambling Treatment Fund which receives funding from lottery and gambling profits to establish gamblers assistance.

Gambling Treatment Program Financial Summary

Object Class	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget Estimate	Current Year Request	Total Department	Total Governor's
Resources					
Appropriation		1,750,000	1,750,000	1,750,000	1,750,000
Total Resources		1,750,000	1,750,000	1,750,000	1,750,000
Expenditures					
Printing & Binding		6,503	—	—	—
Postage		40	—	—	—
Outside Services		1,449,963	—	—	—
Intra-State Transfers		—	1,750,000	1,750,000	1,750,000
Advertising & Publicity		293,494	—	—	—
Total Expenditures		1,750,000	1,750,000	1,750,000	1,750,000

Medical Assistance - HCTF

Health Care Trust

Appropriation Description

This appropriation is used to supplement the medical assistance program for medical assistance reimbursement and associated costs, including program administration and costs associated with program implementation. It is funded entirely with revenue deposited in the Health Care Trust Fund. Once transferred to Medical Assistance, these dollars are matched with federal funds.

Medical Assistance - HCTF Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	176,470,000	150,997,000	150,997,000	214,486,388
Total Resources	176,470,000	150,997,000	150,997,000	214,486,388
Expenditures				

Intra-State Transfers	144,436,415	150,997,000	150,997,000	214,486,388
Reversions	32,033,585	—	—	—
Total Expenditures	176,470,000	150,997,000	150,997,000	214,486,388

Medical Assistance Supplemental-Quality Assurance Trust

Quality Assurance Trust Fund

Appropriation Description

This appropriation is used to supplement nursing facility reimbursement within the Medical Assistance appropriation. It is funded entirely with nursing facility quality assurance assessment fees. Once transferred to Medical Assistance, these dollars are matched with federal funds.

Medical Assistance Supplemental-Quality Assurance Trust Financial Summary

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year Request	Total Department	Total Governor's
Resources					
Appropriation		111,216,205	111,216,205	111,216,205	111,216,205
Total Resources		111,216,205	111,216,205	111,216,205	111,216,205
Expenditures					
Intra-State Transfers		107,467,186	111,216,205	111,216,205	111,216,205
Reversions		3,749,019	—	—	—
Total Expenditures		111,216,205	111,216,205	111,216,205	111,216,205

Fund Detail

Health and Human Services, Department of Fund Detail

Funds	Actuals	FY 2025 Budget Estimate	FY 2026 Current Year Request Recommended	FY 2027 Total Department	FY 2027 Total Governor's
DHHS - Human Rights		170	170	—	170
Justice Assistance Grants		—	—	—	—
Juvenile Justice Advisory Coun		170	170	—	170
DHHS		1,899,077,129	2,483,728,886	2,255,359,892	2,243,018,244
Rebuild Iowa Infrastructure Fund		32,086,751	61,334,851	29,404,488	4,329,763
Vital Records Fund		9,286,576	9,160,061	8,014,103	8,134,769
Sale of Real Estate		68,370	68,370	68,370	68,370
MI/MR/DD Case Management		10,898,185	10,612,634	10,345,126	10,128,202
Health Care Facility Fines		16,048,666	16,996,796	16,949,373	17,870,615
Justice Assistance Grants		632	19,000	19,000	19,000
Child Abuse Prevention Program Fund		640,801	740,801	656,071	740,801
Medicaid Fraud Account Fund		744,869	150,000	150,000	150,000
Health Care Workforce Shortage		—	3,005,000	3,005,000	3,005,000

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Mental Health and Disability Regional Services Fund	134,421,714	—	—	—
Autism Support Fund	1,838,857	188,707	188,000	188,707
Community Programs Fund-ICVS Iowa Commission Volunteer Serv	—	878,555	859,000	635,055
Behavioral Analyst Grants Program Fund	40,129	40,629	5,000	35,129
Anatomical Gift Awareness	—	251,548	199,927	151,621
Region Incentive Fund	61,193,044	46,603,997	44,192,095	3,018,264
Opioid Settlement Fund	29,000,000	31,611,794	28,611,794	7,433,269
DHHS Settlements and Other Directed Funds	—	3,715,000	2,465,000	3,965,000
Public Assistance Modernization Fund	8,380,955	8,232,582	8,268,955	—
HHS Capital Reinvestment Fund	11,086,783	10,124,945	7,498,406	2,626,540
Behavioral Health Fund	—	224,846,470	224,846,470	224,846,470
Obstetrics Fellowship Program Fund	1,120,000	140,000	140,000	140,000
Juvenile Detention Home Fund	4,914,066	—	—	—
HHS Information Technology	—	241,371,493	241,371,493	241,371,493
Pharmaceutical Settlement	628,812	468,386	468,386	468,386
Oil Overcharge Weatherization	419,964	419,964	—	419,964
Sports Wagering Receipts Fund	1,750,000	1,750,000	1,750,000	1,750,000
Iowa Refugee Service Center	7,284,689	4,482	300	4,482
CCUSO Canteen Fund	155,927	63,796	66,624	63,796
Developmental Disabilities Grants	440,028	384,000	384,000	384,000
State Resource Center Canteen Fund	151,747	201,757	201,757	201,757
Iowa State Commission	—	12,019,113	11,996,117	11,892,321
Hawki Trust Fund	—	194,956,615	9,654,244	9,654,244
Old Age Revolving Fund	15,000	15,350	15,350	15,350
HHS Grant Fund	569,837,762	652,692,407	651,715,371	651,715,386
Hospital Health Care Access Trust	67,945,164	67,950,164	69,026,548	67,950,164
Medicaid Managed Care Organization Premiums Fund	101,746,078	83,694,611	83,694,611	83,694,611
Woodward Warehouse Revolving Fund	10,197,483	9,228,616	9,488,731	9,228,616

Health and Human Services, Department of Fund Detail

Funds	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Henry Albert Trust - Income	—	1,858	—	1,808
Public Health - Refund of Fees	—	697	—	697
Children Foster Care Clearing	—	4,603,142	4,661,052	4,603,142
Assistance Payment Recoupment Clearing	—	215,005	133,000	215,005
Collection Services Refund Account	375,829,852	375,003,498	375,370,014	375,453,815
Technology Reinvestment Fund	10,763,783	7,031,712	6,977,139	29,893,809
Health Care Trust	176,470,000	150,997,000	150,997,000	214,486,388

Governmental Public Health System Fund	—	227,489	—	197,989
Quality Assurance Trust Fund	222,432,410	222,452,410	222,452,410	222,452,410
Early Childhood Iowa Fund	30,467,153	28,338,094	28,338,094	28,338,094
Child Care Facility Fund	770,878	915,487	711,473	1,073,942
DHHS - Human Services	28,664	28,664	—	28,664
Community Mental Health Block Grant	28,664	28,664	—	28,664
FEMA and State Only Disasters	—	—	—	—
DHHS - Assistance Payment	214,751,823	—	—	—
Hawki Trust Fund	209,943,353	—	—	—
Children Foster Care Clearing	4,636,403	—	—	—
Assistance Payment Recoupment Clearing	172,067	—	—	—
DHHS - Public Health	77,434,155	13,947,160	12,631,230	4,671,287
Health Care Workforce Shortage	12,660,211	11,509,303	11,509,830	2,234,473
Emergency Medical Services	1,315,451	1,315,414	—	1,315,414
Community Programs Fund-ICVS Iowa Commission Volunteer Serv	1,057,569	100	100	100
Behavioral Analyst Grants Program Fund	18,196	—	—	—
Anatomical Gift Awareness	343,247	—	—	—
DHHS Settlements and Other Directed Funds	2,465,000	—	—	—
Psychiatry Residency & Fellowship Program Fund	100,000	—	—	—
Obstetrics Fellowship Program Fund	—	1,120,000	1,120,000	1,120,000
IDPH Gifts & Grants Fund	47,726,171	—	—	—
Iowa State Commission	11,497,587	1,400	1,300	1,300
Rx Prof / Tech Recovery Fd	943	943	—	—
Henry Albert Trust - Income	1,808	—	—	—
Public Health - Refund of Fees	697	—	—	—
Governmental Public Health System Fund	247,277	—	—	—

Vital Records Fund

Fund Description

This fund receives funding from the issuance of birth, death and marriage certificates to support the activities of the Office of Vital Records.

Vital Records Fund Detail

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year Request	Total Department	Total Governor's
Resources					

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Balance Brought Forward (Funds)	5,674,202	5,794,868	4,648,910	4,769,576
Federal Support	898,361	710,018	710,018	710,018
Intra State Receipts	—	1,000	1,000	1,000
Gov Fund Type Transfers - Other Agencies	121,224	1,000	1,000	1,000
Fees, Licenses & Permits	2,524,162	2,652,175	2,652,175	2,652,175
Other	68,627	1,000	1,000	1,000
Total Resources	9,286,576	9,160,061	8,014,103	8,134,769
Expenditures				
Personal Services-Salaries	2,151,300	2,511,774	2,511,774	2,511,774
Personal Travel In State	159	11,000	11,000	11,000
State Vehicle Operation	135	1,000	1,000	1,000
Depreciation	—	500	500	500
Personal Travel Out of State	19,755	22,000	22,000	22,000
Office Supplies	35,493	25,000	25,000	25,000
Printing & Binding	4,187	50,000	50,000	50,000
Postage	118,999	100,098	100,098	100,098
Communications	14,982	17,000	17,000	17,000
Outside Services	1,080	426,948	426,948	426,948
Intra-State Transfers	500,418	1,136,197	1,136,197	1,136,197
Advertising & Publicity	—	100	100	100
Outside Repairs/Service	—	2,000	2,000	2,000
Reimbursement to Other Agencies	13,372	26,000	26,000	26,000
ITS Reimbursements	3,759	—	—	—
IT Outside Services	617,516	—	—	—
Gov Fund Type Transfers - Attorney General Services	—	45,000	45,000	45,000
Gov Fund Type Transfers - Other Agencies Services	10	1,000	1,000	1,000
Office Equipment	—	5,000	5,000	5,000
Equipment - Non-Inventory	838	3,000	3,000	3,000
IT Equipment	3,370	—	—	—
Other Expense & Obligations	6,334	6,368	6,368	6,368
Refunds-Other	—	500	500	500
Balance Carry Forward (Funds)	5,794,868	4,769,576	3,623,618	3,744,284
Total Expenditures	9,286,576	9,160,061	8,014,103	8,134,769

MI/MR/DD Case Management

Fund Description

This account receives reimbursements for case management services from the Medicaid program. Funds are used for HHS Case Management Unit operations and are spent directly out of the fund. At the end of the fiscal year, a cost settlement may be conducted on the Fee For Service business based on the actual reimbursements and costs incurred.

MI/MR/DD Case Management Detail

Object Class	Actuals	FY 2026		FY 2027	
		FY 2025	Current Year	Total Department	Total Governor's
	Budget	Estimate	Request	Recommended	
Resources					
Balance Brought Forward (Funds)		4,665,341	4,680,800	4,413,292	4,196,368
Gov Fund Type Transfers - Other Agencies		2,778,000	2,778,000	2,778,000	2,778,000
Refunds & Reimbursements		3,454,844	3,153,834	3,153,834	3,153,834
Total Resources		10,898,185	10,612,634	10,345,126	10,128,202
Expenditures					
Personal Services-Salaries		4,870,489	5,337,877	5,337,877	5,337,877
Personal Travel In State		92,969	88,639	88,639	88,639
State Vehicle Operation		16,360	15,562	15,562	15,562
Depreciation		7,272	6,236	6,236	6,236
Personal Travel Out of State		—	86	86	86
Office Supplies		10,498	14,137	14,137	14,137
Facility Maintenance Supplies		—	17	17	17
Other Supplies		—	12	12	12
Printing & Binding		3,700	8,392	8,392	8,392
Postage		1,806	1,951	1,951	1,951
Communications		37,373	21,320	21,320	21,320
Rentals		217,472	293,974	293,974	293,974
Utilities		5,769	6,553	6,553	6,553
Professional & Scientific Services		56	18,554	18,554	18,554
Outside Services		15,503	17,926	17,926	17,926
Intra-State Transfers		909,643	549,782	549,782	549,782
Advertising & Publicity		2,956	5,104	5,104	5,104
Outside Repairs/Service		—	275	275	275
Reimbursement to Other Agencies		10,917	8,901	8,901	8,901
ITS Reimbursements		25	—	—	—
Gov Fund Type Transfers - Other Agencies Services		8,632	13,585	13,585	13,585
Equipment		—	2,617	2,617	2,617

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Equipment - Non-Inventory	30	2,766	2,766	2,766
IT Equipment	—	2,000	2,000	2,000
Other Expense & Obligations	5,915	—	—	—
Balance Carry Forward (Funds)	4,680,800	4,196,368	3,928,860	3,711,936
Total Expenditures	10,898,185	10,612,634	10,345,126	10,128,202

Health Care Facility Fines

Fund Description

This fund will be used for federal civil money penalties collected by the State from health care facilities that are out of compliance with Medicaid certification. Payments are spent directly out of this fund.

Health Care Facility Fines Detail

Object Class	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget Estimate	Current Year Request	Total Department	Total Governor's
Resources					
Balance Brought Forward (Funds)		13,209,968	15,294,040	15,246,617	16,167,859
Refunds & Reimbursements		2,838,698	1,702,756	1,702,756	1,702,756
Total Resources		16,048,666	16,996,796	16,949,373	17,870,615
Expenditures					
Postage		—	100	100	100
Communications		—	786	786	786
Professional & Scientific Services		—	10,000	10,000	10,000
Outside Services		—	10,000	10,000	10,000
Intra-State Transfers		123,579	125,135	125,135	125,135
Reimbursement to Other Agencies		—	839	839	839
State Aid		631,047	682,077	682,077	682,077
Balance Carry Forward (Funds)		15,294,040	16,167,859	16,120,436	17,041,678
Total Expenditures		16,048,666	16,996,796	16,949,373	17,870,615

Justice Assistance Grants

Fund Description

Multiple grants and agreements support the work of the Division of Criminal and Juvenile Justice Planning, including research, evaluation, and adult and juvenile justice programming such as disproportionate minority contact and juvenile re-entry.

Major funding sources include U.S. Department of Justice, Iowa Departments of Human Services, Corrections, and Public Health. Expenditures in this fund are governed by grant, contract or other agreements.

Justice Assistance Grants Detail

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year	Total Department	Total Governor's
Request Recommended					
Resources					
Balance Brought Forward (Funds)			—	—	—
Federal Support			711	—	—
Gov Fund Type Transfers - Other Agencies			(680)	—	—
Other			602	19,000	19,000
Total Resources			632	19,000	19,000
Expenditures					
Personal Services-Salaries			30	—	—
Professional & Scientific Services			—	1,000	1,000
Outside Services			—	1,000	1,000
Advertising & Publicity			—	1,000	1,000
Gov Fund Type Transfers - Other Agencies Services			—	1,000	1,000
IT Equipment			—	1,000	1,000
Other Expense & Obligations			—	14,000	14,000
Balance Carry Forward (Funds)			602	—	—
Total Expenditures			632	19,000	19,000

Health Care Workforce Shortage

Fund Description

Provides funding for the coordination and support of various efforts to address the health care workforce shortage in Iowa. The fund shall consist of moneys appropriated from general fund for purposes of fund, federal funds, contributions, grants and other moneys from any other public or private source available.

Health Care Workforce Shortage Detail

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year Request	Total Department	Total Governor's
Resources					
Balance Brought Forward (Funds)		9,801,337	11,509,303	11,509,830	2,234,473
Intra State Receipts		2,410,021	2,905,000	2,905,000	2,905,000
Interest		448,854	100,000	100,000	100,000
Total Resources		12,660,211	14,514,303	14,514,830	5,239,473
Expenditures					
Intra-State Transfers		110,510	11,529,303	11,529,830	2,254,473
State Aid		1,040,398	750,527	750,000	750,000

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Balance Carry Forward (Funds)	11,509,303	2,234,473	2,235,000	2,235,000
Total Expenditures	12,660,211	14,514,303	14,514,830	5,239,473

Autism Support Fund

Fund Description

This fund receives appropriations used to provide payment for the provision of applied behavioral analysis treatment for eligible individuals. Moneys in the fund are expended only for eligible individuals who are denied coverage for applied behavioral analysis treatment under the Medicaid program or private insurance.

Autism Support Fund Detail

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	900,857	707	—	707
Appropriation	750,000	—	—	—
Intra State Receipts	188,000	188,000	188,000	188,000
Total Resources	1,838,857	188,707	188,000	188,707
Expenditures				
State Aid	750,000	—	—	—
Aid to Individuals	338,150	188,000	188,000	188,000
Appropriation	750,000	—	—	—
Balance Carry Forward (Funds)	707	707	—	707
Total Expenditures	1,838,857	188,707	188,000	188,707

Behavioral Analyst Grants Program Fund

Fund Description

To provide grants to Iowa resident and nonresident applicants who have been accepted for admission or are attending a board of regents university, community college, or an accredited private institution, are enrolled in a program to be eligible for board certification as a behavior analyst or assistant behavior analyst, and demonstrate financial need. The fund shall consist of moneys appropriated from the general fund of the state for the purposes of the fund and moneys from any other public or private source available. The department may receive contributions, grants, and in-kind contributions to support the purposes of the fund.

Behavioral Analyst Grants Program Fund Detail

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year Request	Total Department	Total Governor's
Resources						
Balance Brought Forward (Funds)			56,072	40,129	5,000	35,129
Interest			2,253	500	—	—
Total Resources			58,325	40,629	5,000	35,129

Behavioral Analyst Grants Program Fund Detail

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Expenditures				
State Aid	18,195	5,500	5,000	35,129
Balance Carry Forward (Funds)	40,129	35,129	—	—
Total Expenditures	58,325	40,629	5,000	35,129

Region Incentive Fund

Fund Description

Moneys in this fund will be distributed to mental health and disability services regions to fund core services, and non-core services that support the outcomes in the performance based contracts, or support individuals remaining in a community setting. The purpose of the incentive fund shall be to provide appropriate financial incentives for outcomes met from services provided by the mental health and disability services regions.

Region Incentive Fund Detail

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	39,884,732	46,603,997	43,585,733	3,018,264
Balance Brought Forward (Approps)	—	—	606,362	—
Appropriation	4,645,179	—	—	—
Supplementals	380,047	—	—	—
Intra State Receipts	8,239,596	—	—	—
Reversions	1,091,929	—	—	—
Refunds & Reimbursements	6,951,561	—	—	—
Total Resources	61,193,044	46,603,997	44,192,095	3,018,264
Expenditures				
Printing & Binding	1,645	—	—	—
Professional & Scientific Services	2,922,892	—	—	—
Outside Services	345,000	—	—	—
Intra-State Transfers	337,185	43,585,733	44,192,095	3,018,264
Advertising & Publicity	326,575	—	—	—
State Aid	4,538,595	—	—	—
Appropriation	5,025,226	—	—	—
Reversions	1,091,929	—	—	—

Balance Carry Forward (Funds)	46,603,997	3,018,264	—	—
Total Expenditures	61,193,044	46,603,997	44,192,095	3,018,264

IDPH Gifts & Grants Fund

Fund Description

This fund (established in Iowa Code 135.39A) is authorized to accept gifts, grants or allotments of funds from any source to be used for programs within the Department.

IDPH Gifts & Grants Fund Detail

Object Class	Actuals	Budget Estimate	FY 2025	FY 2026	FY 2027	FY 2027
			FY 2025	Current Year	Total Department	Total Governor's
			Request	Recommended		
Resources						
Federal Support			46,795,403	—	—	—
Intra State Receipts			105,000	—	—	—
Gov Fund Type Transfers - Other Agencies			669,537	—	—	—
Other			156,230	—	—	—
Total Resources			47,726,171	—	—	—
Expenditures						
Personal Travel In State			(947)	—	—	—
Office Supplies			144	—	—	—
Postage			13	—	—	—
Communications			22,228	—	—	—
Professional & Scientific Services			1,400	—	—	—
Outside Services			27,130,073	—	—	—
Advertising & Publicity			1,978,177	—	—	—
Outside Repairs/Service			2,798	—	—	—
Reimbursement to Other Agencies			10,749	—	—	—
ITS Reimbursements			10,503	—	—	—
IT Outside Services			8,241,333	—	—	—
IT Equipment			28,000	—	—	—
Refunds-Other			982	—	—	—
State Aid			512,446	—	—	—
Aid to Individuals			9,788,272	—	—	—
Total Expenditures			47,726,171	—	—	—

Pharmaceutical Settlement

Fund Description

This is a Special Revenue Fund containing the state share of the Medicaid Fraud Control Unit pharmaceutical settlements. The funds in the account are transferred out as appropriated. Revenue is received in the form of interest and reimbursements.

Pharmaceutical Settlement Detail

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year	Total Department	Total Governor's
			Request		
			Recommended		
Resources					
Balance Brought Forward (Funds)			—	160,426	193,000
Appropriation		234,193	234,193	234,193	234,193
Interest		4,598	7,193	7,193	7,193
Refunds & Reimbursements		390,020	66,574	34,000	227,000
Total Resources		628,812	468,386	468,386	468,386
Expenditures					
Intra-State Transfers		234,193	234,193	234,193	234,193
Appropriation		234,193	234,193	234,193	234,193
Balance Carry Forward (Funds)		160,426	—	—	—
Total Expenditures		628,812	468,386	468,386	468,386

Iowa Refugee Service Center

Fund Description

This account receives a federal grants to provide for administrative costs of Iowa Refugee Resettlement. Funds are spent directly out of the fund.

Iowa Refugee Service Center Detail

Object Class	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget Estimate	Current Year Request	Total Department	Total Governor's
Resources					
Balance Brought Forward (Funds)		469	4,182	—	4,182
Adjustment to Balance Forward		2,468	—	—	—
Federal Support		6,982,333	300	300	300
Intra State Receipts		232,723	—	—	—
Gov Fund Type Transfers - Other Agencies		66,696	—	—	—
Total Resources		7,284,689	4,482	300	4,482
Expenditures					
Personal Services-Salaries		2,064,085	300	300	300
Personal Travel In State		140,610	—	—	—
State Vehicle Operation		56,336	—	—	—
Depreciation		15,708	—	—	—
Personal Travel Out of State		5,756	—	—	—
Office Supplies		231	—	—	—
Other Supplies		12	—	—	—
Printing & Binding		1,134	—	—	—
Postage		105	—	—	—
Communications		20,362	—	—	—
Rentals		133,623	—	—	—
Professional & Scientific Services		1,616,081	—	—	—
Outside Services		2,750,948	—	—	—
Reimbursement to Other Agencies		2,362	—	—	—
ITS Reimbursements		1,225	—	—	—
Gov Fund Type Transfers - Other Agencies Services		9,000	—	—	—
Other Expense & Obligations		407,430	—	—	—
Aid to Individuals		55,500	—	—	—
Balance Carry Forward (Funds)		4,182	4,182	—	4,182

Total Expenditures	7,284,689	4,482	300	4,482

Community Mental Health Block Grant

Fund Description

The CMHSBG is a federal grant classified in the Special Grants Awards. The Special Grants Awards is funded with federal dollars. The purpose of this grant is for use in providing certain types of alcohol, drug abuse, and mental health prevention, treatment, and rehabilitation services. Payments are made to Mental Health Centers for reimbursement for the cost of providing these services. Funds are spent directly out of the fund.

Community Mental Health Block Grant Detail

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year	Total Department	Total Governor's
			Request		
			Recommended		
Resources					
Balance Brought Forward (Funds)			—	28,664	—
Adjustment to Balance Forward		28,664		—	—
Total Resources		28,664		28,664	—
Expenditures					
Balance Carry Forward (Funds)		28,664		28,664	—
Total Expenditures		28,664		28,664	—

Iowa State Commission

Fund Description

This fund received federal grants from the Corporation for National and Community service for the creation of the Iowa State Commission.

Iowa State Commission Detail

Object Class	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget Estimate	Current Year Request	Total Department	Total Governor's
Resources					
Balance Brought Forward (Funds)		776,309	769,996	747,000	643,204
Adjustment to Balance Forward		368	—	—	—
Federal Support		9,231,463	9,537,147	9,537,147	9,537,147
Intra State Receipts		1,055,311	1,092,070	1,091,970	1,091,970
Gov Fund Type Transfers - Other Agencies		56,078	90,100	90,100	90,100
Refunds & Reimbursements		—	500	500	500
Other		378,057	530,700	530,700	530,700
Total Resources		11,497,587	12,020,513	11,997,417	11,893,621
Expenditures					
Personal Services-Salaries		2,310,488	2,710,981	2,710,881	2,710,881
Personal Travel In State		139,619	303,497	303,497	303,497
State Vehicle Operation		(369)	12,450	12,450	12,450
Depreciation		—	950	950	950
Personal Travel Out of State		29,129	52,010	52,010	52,010
Office Supplies		53,724	85,508	85,508	85,508
Facility Maintenance Supplies		2,340	100	100	100
Professional & Scientific Supplies		—	1,500	1,500	1,500
Other Supplies		112	16,300	16,300	16,300
Printing & Binding		1,122	16,738	16,738	16,738
Postage		2,296	9,724	9,724	9,724
Communications		7,835	15,648	15,648	15,648
Rentals		2,036	4,500	4,500	4,500
Professional & Scientific Services		131,822	159,949	159,949	159,949
Outside Services		195,902	165,420	165,420	165,420
Intra-State Transfers		138,449	176,368	176,368	176,368
Advertising & Publicity		24,178	33,342	33,342	33,342

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Reimbursement to Other Agencies	7,699	1,728	1,728	1,728
ITS Reimbursements	1,174	—	—	—
IT Outside Services	468	—	—	—
Gov Fund Type Transfers - Other Agencies Services	439,042	8,500	8,500	8,500
Equipment - Non-Inventory	16,743	—	—	—
IT Equipment	2,807	42,760	42,760	42,760
Other Expense & Obligations	244	534	534	534
State Aid	7,211,730	7,558,802	7,558,802	7,558,802
Aid to Individuals	9,000	—	—	—

Iowa State Commission Detail

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Balance Carry Forward (Funds)	769,996	643,204	620,208	516,412
Total Expenditures	11,497,587	12,020,513	11,997,417	11,893,621

Hawki Trust Fund

Fund Description

This fund receives state appropriations, contributions, and participant payments and is used to draw down federal matching funds for the Children's Health Insurance Program (CHIP).

Hawki Trust Fund Detail

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	7,522,046	—	—	—
Adjustment to Balance Forward	3,802	—	—	—
Federal Support	152,311,399	140,761,870	3,179,340	3,179,340
Intra State Receipts	38,525,426	44,725,436	1,605,682	1,605,682
Interest	592,861	720,000	—	—
Refunds & Reimbursements	4,709,797	8,749,309	4,869,222	4,869,222
Unearned Receipts	6,278,023	—	—	—
Total Resources	209,943,353	194,956,615	9,654,244	9,654,244
Expenditures				
Personal Travel In State	—	2,000	1,000	1,000
Printing & Binding	65,022	2,000	1,000	1,000
Postage	186,517	2,000	1,000	1,000

Professional & Scientific Services	1,053,867	1,659,504	829,252	829,252
Outside Services	1,841,872	1,242,570	621,785	621,785
Intra-State Transfers	—	2,266,418	1,308,209	1,308,209
Reimbursement to Other Agencies	—	600,000	500,000	500,000
ITS Reimbursements	100,705	—	—	—
Gov Fund Type Transfers - Other Agencies Services	549,618	1,500,000	750,000	750,000
Other Expense & Obligations	34,660	—	—	—
Refunds-Other	265,221	1,000	—	—
Aid to Individuals	205,845,871	187,681,123	5,641,998	5,641,998
Total Expenditures	209,943,353	194,956,615	9,654,244	9,654,244

Hospital Health Care Access Trust

Fund Description

A hospital health care access trust fund is created in the state treasury under the authority of the Department of Health and Human Services per Code 249M.4. Moneys received through the collection of the hospital health care access assessment imposed under Code 249M and any other moneys specified for deposit in the trust fund shall be deposited in the trust fund. Moneys in the trust fund shall be used to reimburse participating hospitals the medical assistance program upper payment limit for inpatient and outpatient hospital services as well for other uses as defined by Code 249M. The funds paid out of the trust fund are appropriated.

Hospital Health Care Access Trust Detail

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year Request	Total Department	Total Governor's
Resources						
Balance Brought Forward (Funds)			1,180,440	104,056	1,180,440	104,056
Appropriation			33,920,554	33,920,554	33,920,554	33,920,554
Interest			188,739	36,792	36,792	36,792
Fees, Licenses & Permits			32,655,431	33,888,762	33,888,762	33,888,762
Total Resources			67,945,164	67,950,164	69,026,548	67,950,164
Expenditures						
Intra-State Transfers			33,920,554	33,920,554	33,920,554	33,920,554
Refunds-Other			—	5,000	5,000	5,000
Appropriation			33,920,554	33,920,554	33,920,554	33,920,554
Balance Carry Forward (Funds)			104,056	104,056	1,180,440	104,056
Total Expenditures			67,945,164	67,950,164	69,026,548	67,950,164

Woodward Warehouse Revolving Fund

Fund Description

The Woodward Warehouse, also known as the Central Distribution Center, buys goods in bulk and stores and distributes the goods to various State facilities, including DOC and HHS. Revolving fund receipts consists of State facility reimbursements for goods purchasing. Receipts over the goods purchase cost are used to cover the costs of storage, distribution, personnel, and other Central Distribution Center operational costs. Funds are spent directly out of the fund.

Woodward Warehouse Revolving Fund Detail

Object Class	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget Estimate	Current Year Request	Total Department	Total Governor's
Request Recommended					
Resources					
Balance Brought Forward (Funds)		1,416,983	721,616	981,731	721,616
Reimbursement from Other Agencies		8,774,862	8,500,000	8,500,000	8,500,000
Refunds & Reimbursements		—	1,000	1,000	1,000
Other		5,639	6,000	6,000	6,000
Total Resources		10,197,483	9,228,616	9,488,731	9,228,616
Expenditures					
Personal Services-Salaries		587,496	536,340	536,340	536,340
Personal Travel In State		—	1,700	1,700	1,700
State Vehicle Operation		60,763	53,000	53,000	53,000
Depreciation		281,853	14,900	14,900	14,900
Office Supplies		1,944	2,000	2,000	2,000
Facility Maintenance Supplies		806	1,000	1,000	1,000
Equipment Maintenance Supplies		—	100	100	100
Other Supplies		8,253,198	7,564,748	7,564,748	7,564,748
Postage		23	100	100	100
Communications		502	500	500	500
Rentals		—	500	500	500
Utilities		—	27,500	27,500	27,500
Professional & Scientific Services		—	12	12	12
Outside Services		10,469	10,000	10,000	10,000
Intra-State Transfers		14,611	10,000	10,000	10,000
Outside Repairs/Service		167,682	160,000	160,000	160,000
Auditor of State Reimbursements		25,635	20,000	20,000	20,000
Reimbursement to Other Agencies		17,458	20,000	20,000	20,000
ITS Reimbursements		1,512	2,000	2,000	2,000
Gov Fund Type Transfers - Other Agencies Services		—	100	100	100

Equipment	50,799	80,000	80,000	80,000
Office Equipment	—	1,000	1,000	1,000
Equipment - Non-Inventory	617	1,000	1,000	1,000
Licenses	500	500	500	500
Balance Carry Forward (Funds)	721,616	721,616	981,731	721,616
Total Expenditures	10,197,483	9,228,616	9,488,731	9,228,616

Collection Services Refund Account

Fund Description

A revolving fund for child support collections from employers, obligors, federal and state tax offsets, debtors offsets, and other child support enforcement means. Funds are disbursed directly out of the fund.

Collection Services Refund Account Detail

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	9,975,413	9,158,331	9,524,847	9,608,648
Adjustment to Balance Forward	146,377	—	—	—
Interest	318,999	450,317	450,317	450,317
Refunds & Reimbursements	365,389,062	365,394,850	365,394,850	365,394,850
Total Resources	375,829,852	375,003,498	375,370,014	375,453,815
Expenditures				
Refunds-Other	366,671,520	365,394,850	365,394,850	365,394,850
Balance Carry Forward (Funds)	9,158,331	9,608,648	9,975,164	10,058,965
Total Expenditures	375,829,851	375,003,498	375,370,014	375,453,815

Quality Assurance Trust Fund

Fund Description

A Quality Assurance Trust Fund is created in the state treasury under the authority of the Department of Health and Human Services per Code 249L.4. Moneys received through the collection of the nursing facility quality assurance assessment imposed under Code 249L and any other moneys designated shall be deposited in the trust fund. Moneys in the trust fund shall be used only for reimbursement of services for which federal financial participation under the medical assistance program is available to match state funds including nursing facilities. The funds paid out of this fund are appropriated.

Quality Assurance Trust Fund Detail

	FY 2026	FY 2027	FY 2027

Object Class	FY 2025 Actuals	FY 2025 Budget Estimate	Current Year Request	Current Year Recommended	Total Department	Total Governor's
Resources						
Balance Brought Forward (Funds)		4,820,142		—	—	—
Appropriation		111,216,205		111,216,205	111,216,205	111,216,205
Interest		324,748		20,000	20,000	20,000
Reversions		3,749,019		—	—	—
Fees, Licenses & Permits		102,322,295		111,216,205	111,216,205	111,216,205
Total Resources		222,432,410		222,452,410	222,452,410	222,452,410

Quality Assurance Trust Fund Detail

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Expenditures				
Intra-State Transfers	107,467,186	111,216,205	111,216,205	111,216,205
Refunds-Other	—	20,000	20,000	20,000
Appropriation	111,216,205	111,216,205	111,216,205	111,216,205
Reversions	3,749,019	—	—	—
Total Expenditures	222,432,410	222,452,410	222,452,410	222,452,410

Early Childhood Iowa Fund

Fund Description

Iowa Code Chap. 256I.11 creates the Early Childhood Iowa Fund. Moneys in the Fund are dedicated to support the efforts of the Early Childhood Iowa Initiative in Iowa Code Chap. 256I.

Early Childhood Iowa Fund Detail

Object Class	FY 2025 Actuals	FY 2025 Budget Estimate	FY 2026 Current Year Request	FY 2026 Current Year Recommended	FY 2027 Total Department	FY 2027 Total Governor's
Resources						
Balance Brought Forward (Funds)		1,382,442		—	—	—
Intra State Receipts		28,714,383		27,938,094	27,938,094	27,938,094
Interest		370,328		400,000	400,000	400,000
Total Resources		30,467,153		28,338,094	28,338,094	28,338,094
Expenditures						
Intra-State Transfers		—		400,000	400,000	400,000
State Aid		27,812,169		27,938,094	27,938,094	27,938,094

Balance Carry Forward (Funds)	2,654,984	—	—	—
Total Expenditures	30,467,153	28,338,094	28,338,094	28,338,094

Child Care Facility Fund

Fund Description

This fund receives the child care regulatory fees for licensing child care providers, transfers of record check savings, and interest income earned. Moneys credited to the fund shall not revert to any other fund and are not subject to transfer except as specifically provided by law. Moneys in the fund are annually appropriated to the Department of Health and Human Services to be used for staffing dedicated to monitoring and regulation of child care facilities, contracting, related technology costs, record checks, grants, fee waivers, and other expenses for the inspection and regulation of child care facilities. Expenditures are paid directly out of the fund.

Child Care Facility Fund Detail

Object Class	Actuals	Budget	FY 2026	FY 2027	FY 2027
			Current Year	Total Department	Total Governor's
Estimate	Request	Recommended			
Resources					
Balance Brought Forward (Funds)	553,017	717,743	513,729	876,198	
Intra State Receipts	105,060	90,744	90,744	90,744	
Interest	27,861	24,000	24,000	24,000	
Fees, Licenses & Permits	84,940	83,000	83,000	83,000	
Total Resources	770,878	915,487	711,473	1,073,942	
Expenditures					
Intra-State Transfers	51,884	—	—	—	
Reimbursement to Other Agencies	34	37	37	37	
ITS Reimbursements	40	37	37	37	
IT Outside Services	—	38,228	38,228	38,228	
Other Expense & Obligations	1,151	987	987	987	
Refunds-Other	25	—	—	—	
Balance Carry Forward (Funds)	717,743	876,198	672,184	1,034,653	
Total Expenditures	770,878	915,487	711,473	1,073,942	

Homeland Security and Emergency Management

Mission Statement

Enhancing the quality of life for Iowans by preparing our State and building resilient communities.

Description

Homeland Security and Emergency Management

Financial Summary

	FY 2025	FY 2026 Current Year	FY 2027 Total Department	FY 2027 Total
Governor's				
Object Category	Actuals	Budget Estimate	Request	Recommended
Resources				
State Appropriations	13,142,595	3,146,138	3,146,138	3,096,138
Taxes	5,000,000	4,000,000	4,000,000	4,000,000
Receipts from Other Entities	297,885,577	226,096,592	198,571,352	198,571,352
Interest, Dividends, Bonds & Loans	921,697	840,000	844,000	844,000
Fees, Licenses & Permits	34,750,804	39,809,074	39,809,074	39,809,074
Refunds & Reimbursements	689,456	592,921	498,322	498,322
Sales, Rents & Services	581,895	—	—	—
Miscellaneous	139	—	—	—
Beginning Balance and Adjustments	36,482,975	68,871,989	33,948,346	57,407,533
Total Resources	389,455,137	343,356,714	280,817,232	304,226,419
Expenditures				
Personal Services	10,013,762	10,092,005	10,183,696	10,183,696
Travel & Subsistence	206,205	294,904	273,117	273,117
Supplies & Materials	939,312	157,539	157,615	157,615
Contractual Services and Transfers	93,358,495	65,991,727	64,998,039	64,884,606
Equipment & Repairs	8,340,379	638,964	637,965	591,543
Claims & Miscellaneous	479	338,916	338,916	338,916
Licenses, Permits, Refunds & Other	185,722	3,001	7,001	7,001
State Aid & Credits	207,189,074	208,132,125	181,540,664	180,114,896
Appropriations	300,000	300,000	300,000	300,000
Reversions	46,759	—	—	—
Balance Carry Forward	68,874,950	57,407,533	22,380,219	47,375,029
Total Expenditures	389,455,137	343,356,714	280,817,232	304,226,419
Full Time Equivalents	77	77	80	80

Appropriations from General Fund

	FY 2025	FY 2026 Current Year	FY 2027 Total Department	FY 2027 Total Governor's
Appropriations	Actuals	Budget Estimate	Request	Recommended
Homeland Security & Emergency Mgmt. Division	2,442,595	2,446,138	2,446,138	2,396,138
Total Homeland Security and Emergency Management	2,442,595	2,446,138	2,446,138	2,396,138

Appropriations from Other Funds

Governor's Appropriations	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget Estimate	Current Year Request	Total Department	Total
Levee Improvement Funding-RIIF to Fund 012T		10,000,000	—	—	—
E911 Emerg Comm Admin-E911 Surcharge		300,000	300,000	300,000	300,000
EMS Data System TRF Homeland Security		400,000	400,000	400,000	400,000
Total Homeland Security and Emergency Management		10,700,000	700,000	700,000	700,000

Appropriations Detail

Homeland Security & Emergency Mgmt. Division

General Fund

Appropriation Description

Lead, coordinate and support homeland security and emergency management functions in order to establish sustainable communities and ensure economic opportunities for Iowa and its citizens.

Homeland Security & Emergency Mgmt. Division Financial Summary

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Resources				
Appropriation	2,442,595	2,446,138	2,446,138	2,396,138
Federal Support	1,529,178	1,875,835	1,867,413	1,867,413
Intra State Receipts	1,849	2	2	2
Refunds & Reimbursements	(103)	39	39	39
Other	139	—	—	—
Total Resources	3,973,658	4,322,014	4,313,592	4,263,592
Expenditures				
Personal Services-Salaries	3,258,933	3,302,867	3,300,558	3,300,558
Personal Travel In State	2,433	6,064	6,064	6,064
State Vehicle Operation	3,937	9,151	9,151	9,151
Depreciation	18,906	20,000	20,000	20,000
Personal Travel Out of State	11,574	30,447	19,116	19,116
Office Supplies	16,361	21,158	21,158	21,158
Facility Maintenance Supplies	—	1	1	1
Equipment Maintenance Supplies	—	1	1	1
Professional & Scientific Supplies	—	1	1	1
Other Supplies	18,273	9,251	9,251	9,251
Printing & Binding	794	1,751	1,751	1,751
Postage	964	1,352	1,352	1,352
Communications	13,945	19,174	19,174	19,174
Rentals	16,157	51,578	51,578	51,578
Utilities	—	1	1	1
Professional & Scientific Services	291	20,092	20,092	20,092
Outside Services	15,993	13,398	13,398	(36,602)
Outside Repairs/Service	—	1,000	1,000	1,000
Reimbursement to Other Agencies	15,207	20,502	20,502	20,502
ITS Reimbursements	27,017	29,463	29,463	29,463

Gov Fund Type Transfers - Attorney General Services	3,773	7,238	7,238	7,238
Gov Fund Type Transfers - Auditor of State Services	1,329	8,326	8,326	8,326
Gov Fund Type Transfers - Other Agencies Services	28,498	49,126	49,126	49,126
Equipment	181,148	20,000	20,000	20,000
Equipment - Non-Inventory	32,154	21,001	21,001	21,001
IT Equipment	39,595	74,889	74,889	74,889

Homeland Security & Emergency Mgmt. Division Financial Summary

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Other Expense & Obligations	55	96,498	96,498	96,498
State Aid	266,319	487,683	492,901	492,901
Aid to Individuals	—	1	1	1
Total Expenditures	3,973,658	4,322,014	4,313,592	4,263,592

Levee Improvement Funding-RIIF to Fund 012T

Rebuild Iowa Infrastructure Fund

Appropriation Description

Levee Improvement Funding-RIIF to Fund 012T

Levee Improvement Funding-RIIF to Fund 012T Financial Summary

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year Recommended	Total Department Request	Total Governor's Request
Resources					
Appropriation		10,000,000	—	—	—
Total Resources		10,000,000	—	—	—
Expenditures					
Intra-State Transfers		10,000,000	—	—	—
Total Expenditures		10,000,000	—	—	—

E911 Emerg Comm Admin-E911 Surcharge

Wireless E911 Surcharge

Appropriation Description

E911 Emerg Comm Admin-E911 Surcharge

E911 Emerg Comm Admin-E911 Surcharge Financial Summary

	FY 2026	FY 2027	FY 2027

Object Class	FY 2025		Current Year		Total Department Total Governor's	
	Actuals	Budget Estimate	Request	Recommended		
Resources						
Appropriation			300,000	300,000	300,000	300,000
Total Resources			300,000	300,000	300,000	300,000
Expenditures						
Personal Services-Salaries			201,362	264,291	264,291	264,291
Personal Travel In State			—	250	250	250
State Vehicle Operation			48	250	250	250
Personal Travel Out of State			2,874	10,000	10,000	10,000
Office Supplies			652	750	750	750
Postage			551	500	500	500
Communications			1,370	1,250	1,250	1,250
Rentals			618	1,000	1,000	1,000
Reimbursement to Other Agencies			741	1,200	1,000	1,000
ITS Reimbursements			657	1,000	1,000	1,000
Gov Fund Type Transfers - Auditor of State Services			44,366	18,509	18,709	18,709
IT Equipment			—	1,000	1,000	1,000
Reversions			46,759	—	—	—
Total Expenditures			300,000	300,000	300,000	300,000

EMS Data System TRF Homeland Security

Technology Reinvestment Fund

Appropriation Description

EMS Data System

EMS Data System TRF Homeland Security Financial Summary

Object Class	FY 2025		FY 2026		FY 2027		FY 2027	
	Actuals	Budget Estimate	Request	Current Year Recommended	Total Department	Total Governor's		
Resources								
Balance Brought Forward (Approps)			146,965	155,773	155,773		92,340	
Appropriation			400,000	400,000	400,000		400,000	
Total Resources			546,965	555,773	555,773		492,340	
Expenditures								
Personal Services-Salaries			62,834	107,633	107,633		107,633	
Personal Travel Out of State			—	500	500		500	
Printing & Binding			447	500	500		500	

Rentals	692	800	800	800
Outside Services	326,914	350,000	442,340	378,907
Reimbursement to Other Agencies	—	1,000	1,000	1,000
ITS Reimbursements	306	2,000	2,000	2,000
IT Equipment	—	1,000	1,000	1,000
Balance Carry Forward (Approps)	155,773	92,340	—	—
Total Expenditures	546,965	555,773	555,773	492,340

Fund Detail

Homeland Security and Emergency Management Fund Detail

Funds	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Homeland Security and Emergency Management	385,481,479	339,034,700	276,503,640	299,962,827
Rebuild Iowa Infrastructure Fund	10,000,000	—	—	—
Wireless E911 Surcharge	39,613,446	40,254,123	40,558,553	40,254,123
Feeding Iowans Initiative	34,859,146	25,000,000	1,000	1,000
Levee Improvement Fund-HSEM	20,115,524	25,124,628	24,975,000	14,871,930
Homeland Security Grant Program (HSGP) - interest bearing	6,525,254	10,662,075	8,054,249	8,054,249
Pre Disaster Mitigation - Competitive	2,199,844	10,081,412	9,893,912	10,081,412
Flood Recovery Fund	6,512,743	5,442,297	1,527,994	5,298,463
Power Plant Funds	2,011,931	1,955,390	1,690,450	1,860,790
Hazard Mitigation	20,715,609	19,765,842	19,655,036	19,755,593
Flood Mitigation Assistance	173,499	1,082,509	1,082,509	1,082,509
State and Local Assistance	90,292,190	49,210,912	18,732,565	48,354,172
Emergency Response Fund	133,357	127,324	145,648	124,423
E.M.D. Performance Grant	2,971,076	2,863,365	2,863,365	2,863,365
FEMA and State Only Disasters	6,890,728	5,559,343	5,653,351	5,653,351
Flood Mitigation Fund	679,484	701,485	664,413	723,484
State and Local Cybersecurity Grant Program (SLCGP)	11,348	403,838	403,838	403,838
FEMA Individual Assistance Grant Program	2,677,657	1,370,000	1,370,000	1,370,000
2004 Distribution #1518 Public Assist.	138,256,675	138,607,608	138,519,385	138,607,608
Federal HLSEM Disaster Fund	295,003	266,776	156,599	110,177
Technology Reinvestment Fund	546,965	555,773	555,773	492,340

Wireless E911 Surcharge

Fund Description

A surcharge is collected and deposited into the fund to reimburse wireless carriers for their costs to deliver E911 services.

Wireless E911 Surcharge Detail

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year Request	Total Department	Total Governor's
Resources					
Balance Brought Forward (Funds)		4,319,086	893,899	1,198,329	893,899
Adjustment to Balance Forward		3,000	—	—	—
Appropriation		300,000	300,000	300,000	300,000
Interest		202,797	265,000	265,000	265,000
Reversions		46,759	—	—	—
Fees, Licenses & Permits		34,741,804	38,795,224	38,795,224	38,795,224
Total Resources		39,613,446	40,254,123	40,558,553	40,254,123

Wireless E911 Surcharge Detail

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Expenditures				
Personal Services-Salaries	201,362	264,291	264,291	264,291
Personal Travel In State	1,584	2,250	2,250	2,250
State Vehicle Operation	48	250	250	250
Personal Travel Out of State	2,874	13,000	13,000	13,000
Office Supplies	652	750	750	750
Printing & Binding	14,540	5,000	5,000	5,000
Postage	551	500	500	500
Communications	38,082,529	38,696,473	38,696,473	38,696,473
Rentals	618	1,200	1,200	1,200
Professional & Scientific Services	—	19,701	19,701	19,701
Outside Services	—	100	100	100
Intra-State Transfers	22,265	35,000	35,000	35,000
Reimbursement to Other Agencies	741	1,200	1,000	1,000
ITS Reimbursements	657	1,000	1,000	1,000
Gov Fund Type Transfers - Auditor of State Services	44,366	18,509	18,709	18,709
IT Equipment	—	1,000	1,000	1,000
Appropriation	300,000	300,000	300,000	300,000
Reversions	46,759	—	—	—

Balance Carry Forward (Funds)	893,899	893,899	1,198,329	893,899

Feeding Iowans Initiative

Fund Description

Feeding Iowans Initiative Fund. Monies in the Fund are intended to help Iowa food pantries and food banks meet increasing demands due to the COVID-19 pandemic by increasing refrigeration capacity to offer more perishable, locally-grown foods, increasing the supply of meat available, and funding bulk purchase or repackaging of food products and supplies.

Feeding Iowans Initiative Detail

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year Request	Total Department	Total Governor's
Resources						
Intra State Receipts			34,859,146	25,000,000	1,000	1,000
Total Resources			34,859,146	25,000,000	1,000	1,000
Expenditures						
Outside Services			241,278	—	—	—
State Aid			34,617,868	25,000,000	1,000	1,000
Total Expenditures			34,859,146	25,000,000	1,000	1,000

Homeland Security Grant Program (HSGP) - interest bearing

Fund Description

Homeland Security Grant Program (HSGP) - interest bearing

Homeland Security Grant Program (HSGP) - interest bearing Detail

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year Request	Total Department	Total Governor's
Resources						
Federal Support			6,521,693	10,661,075	8,049,249	8,049,249
Interest			3,561	1,000	5,000	5,000
Total Resources			6,525,254	10,662,075	8,054,249	8,054,249
Expenditures						
Personal Services-Salaries			734,582	982,545	982,545	982,545
Personal Travel In State			995	48,618	29,405	29,405
State Vehicle Operation			408	600	501	501

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Personal Travel Out of State	7,698	10,001	7,501	7,501
Other Supplies	7,038	501	601	601
Printing & Binding	—	1	1	1
Postage	145	100	100	100
Communications	219	1	1	1
Rentals	847	2,000	2,500	2,500
Professional & Scientific Services	234,974	3	3	3
Outside Services	47	—	—	—
Reimbursement to Other Agencies	787,423	1,135,971	369,384	369,384
ITS Reimbursements	306	—	1	1
Gov Fund Type Transfers - Other Agencies Services	691,651	850,605	625,260	625,260
Equipment	124,390	1	1	1
Equipment - Non-Inventory	46,243	1	1	1
IT Equipment	—	8,001	7,001	7,001
Refunds-Other	181,053	1,000	5,000	5,000
State Aid	3,707,237	7,622,126	6,024,443	6,024,443
Total Expenditures	6,525,254	10,662,075	8,054,249	8,054,249

Power Plant Funds

Fund Description

This fund will receive money from a consortium of utilities to support the states radiological emergency preparedness program.

Power Plant Funds Detail

Object Class	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget Estimate	Current Year Request	Total Department	Total Governor's
Resources					
Balance Brought Forward (Funds)		1,322,371	1,362,508	1,192,167	1,362,507
Refunds & Reimbursements		689,559	592,882	498,283	498,283
Total Resources		2,011,931	1,955,390	1,690,450	1,860,790
Expenditures					
Personal Services-Salaries		251,895	219,217	219,217	219,217
Personal Travel In State		5,092	10,175	10,950	10,950
State Vehicle Operation		3,528	1,530	3,500	3,500
Personal Travel Out of State		8,207	10,400	7,680	7,680
Office Supplies		—	100	100	100
Professional & Scientific Supplies		6,366	41,175	41,175	41,175

Other Supplies	297	1	1	1
Printing & Binding	—	250	250	250
Postage	24	25	1	1
Communications	2,270	2,600	2,600	2,600
Rentals	197	23	23	23
Utilities	2,796	1,400	1,400	1,400
Professional & Scientific Services	—	—	1	1
Outside Services	19,047	75	75	75
Intra-State Transfers	219,567	183,511	61,060	61,060
Reimbursement to Other Agencies	126,599	117,051	132,403	132,403
ITS Reimbursements	351	350	350	350
Gov Fund Type Transfers - Other Agencies Services	245	2,500	14,997	14,997
Equipment - Non-Inventory	—	—	1	1
IT Equipment	2,941	2,500	2,500	2,500
Balance Carry Forward (Funds)	1,362,508	1,362,507	1,192,166	1,362,506
Total Expenditures	2,011,931	1,955,390	1,690,450	1,860,790

Hazard Mitigation

Fund Description

This fund will receive Federal money to support the States hazard mitigation program.

Hazard Mitigation Detail

Object Class	Actuals	FY 2026		FY 2027	
		FY 2025	Current Year	Total Department	Total Governor's
Budget Estimate	Request	Recommended			
Resources					
Balance Brought Forward (Funds)	164,685	265,242	154,436	254,993	
Federal Support	20,550,925	19,500,600	19,500,600	19,500,600	
Total Resources	20,715,609	19,765,842	19,655,036	19,755,593	
Expenditures					
Personal Services-Salaries	1,082,665	991,717	991,717	991,717	
Personal Travel In State	1,568	6,991	6,991	6,991	
Personal Travel Out of State	2,447	2,003	2,003	2,003	
Office Supplies	118	464	464	464	
Postage	40	30	30	30	
Communications	11,770	8,819	8,819	8,819	
Rentals	53,126	46,435	46,435	46,435	
Professional & Scientific Services	7,735	27,085	27,085	27,085	
Outside Services	7,494	58,680	58,680	58,680	
Reimbursement to Other Agencies	8,826	174,289	174,289	174,289	

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ITS Reimbursements	9,711	13,643	13,643	13,643
Gov Fund Type Transfers - Attorney General Services	5,092	7,565	7,565	7,565
Gov Fund Type Transfers - Auditor of State Services	18,241	6,943	6,943	6,943
Gov Fund Type Transfers - Other Agencies Services	34,834	47,250	47,250	47,250
IT Equipment	25,513	33,889	33,889	33,889
State Aid	19,181,186	18,085,046	18,085,046	18,085,046
Balance Carry Forward (Funds)	265,242	254,993	144,187	244,744
Total Expenditures	20,715,609	19,765,842	19,655,036	19,755,593

State and Local Assistance

Fund Description

This fund will receive federal money for terrorism consequence management.

State and Local Assistance Detail

Object Class	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget Estimate	Current Year Request	Total Department	Total Governor's
Resources					
Balance Brought Forward (Funds)		16,211,639	34,246,760	3,768,413	33,390,020
Intra State Receipts		73,498,656	14,964,152	14,964,152	14,964,152
Sale Of Equipment & Salvage		581,895	—	—	—
Total Resources		90,292,190	49,210,912	18,732,565	48,354,172
Expenditures					
Personal Services-Salaries		2,668,276	440,200	440,200	440,200
Personal Travel In State		9,440	—	—	—
State Vehicle Operation		300	—	—	—
Personal Travel Out of State		(100)	—	—	—
Equipment Maintenance Supplies		21,448	—	—	—
Other Supplies		811,444	—	—	—
Printing & Binding		585	—	—	—
Rentals		386,128	590	590	590
Utilities		139	—	—	—
Professional & Scientific Services		768	50,000	50,000	50,000
Outside Services		23,733,257	566,030	566,030	566,030
Reimbursement to Other Agencies		518,000	—	—	—
Gov Fund Type Transfers - Other Agencies Services		12,500	—	—	—
Equipment		7,060,235	—	—	—
IT Equipment		57,680	—	—	—

Other Expense & Obligations	155	—	—	—
State Aid	20,763,745	14,764,072	14,764,072	14,764,072
Aid to Individuals	1,431	—	—	—
Balance Carry Forward (Funds)	34,246,760	33,390,020	2,911,673	32,533,280
Total Expenditures	90,292,190	49,210,912	18,732,565	48,354,172

E.M.D. Performance Grant

Fund Description

This fund will receive federal money and the related State match to support State and local government emergency management programs.

E.M.D. Performance Grant Detail

Object Class	Actuals	Budget	FY 2026	FY 2027	FY 2027
			FY 2025 Current Year EstimateRequestRecommended	Total Department	Total Governor's
Resources					
Federal Support			2,957,406	2,847,515	2,847,515
Interest			4,670	2,000	2,000
Fees, Licenses & Permits			9,000	13,850	13,850
Total Resources			2,971,076	2,863,365	2,863,365
Expenditures					
Personal Travel In State			5,024	10,724	10,724
State Vehicle Operation			3,196	4,500	4,500
Personal Travel Out of State			6,365	24,800	24,800
Office Supplies			12,049	9,465	9,465
Facility Maintenance Supplies			—	3,000	3,000
Equipment Maintenance Supplies			4,701	2,000	2,000
Other Supplies			12,396	10,850	10,850
Printing & Binding			—	26	26
Postage			189	326	326
Communications			73,075	73,189	73,189
Rentals			26,798	26,545	26,545
Utilities			25,295	23,000	23,000
Professional & Scientific Services			9,936	38,500	38,500
Outside Services			3,111	4,641	4,641
Outside Repairs/Service			5,352	3,100	3,100
Reimbursement to Other Agencies			43,105	70,200	70,200
ITS Reimbursements			16,260	49,800	49,800
IT Outside Services			27	—	—
Gov Fund Type Transfers - Attorney General Services			15,496	14,000	14,000

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Gov Fund Type Transfers - Auditor of State Services	6,761	8,000	8,000	8,000
Gov Fund Type Transfers - Other Agencies Services	106,570	147,579	147,579	147,579
Equipment	425,252	130,300	130,300	130,300
Equipment - Non-Inventory	4,643	9,000	9,000	9,000
IT Equipment	168,933	137,000	137,000	137,000
Other Expense & Obligations	269	201	201	201
Refunds-Other	4,670	2,001	2,001	2,001
State Aid	1,991,603	2,060,618	2,060,618	2,060,618
Total Expenditures	2,971,076	2,863,365	2,863,365	2,863,365

2004 Distribution #1518 Public Assist.**Fund Description**

2004 Distribution #1518 Public Assist.

2004 Distribution #1518 Public Assist. Detail

Object Class	Actuals	FY 2026	FY 2027	FY 2027
		FY 2025 Current Year	Total Department	Total Governor's
Object Class	Budget Estimate	Request	Recommended	
Resources				
Balance Brought Forward (Funds)	122,294	210,517	122,294	210,517
Federal Support	138,134,381	138,397,091	138,397,091	138,397,091
Total Resources	138,256,675	138,607,608	138,519,385	138,607,608
Expenditures				
Personal Services-Salaries	1,486,476	3,466,259	3,466,259	3,466,259
Personal Travel In State	98,530	63,251	63,251	63,251
State Vehicle Operation	99	296	296	296
Personal Travel Out of State	3,401	10,200	10,200	10,200
Office Supplies	481	884	884	884
Other Supplies	—	60	60	60
Printing & Binding	—	60	60	60
Postage	504	421	421	421
Communications	38,768	46,087	46,087	46,087
Rentals	171,767	139,276	139,276	139,276
Professional & Scientific Services	1,619,362	73,111	73,111	73,111
Outside Services	3,426,396	1,301,392	1,301,392	1,301,392
Intra-State Transfers	1,647,150	19,000,000	19,000,000	19,000,000
Reimbursement to Other Agencies	23,209	144,002	144,002	144,002
ITS Reimbursements	24,847	15,409	15,409	15,409
Gov Fund Type Transfers - Attorney General Services	13,239	22,160	22,160	22,160

Gov Fund Type Transfers - Auditor of State Services	6,695	14,785	14,785	14,785
Gov Fund Type Transfers - Other Agencies Services	6,882,892	237,081	237,081	237,081
Equipment	62,924	—	—	—
IT Equipment	84,291	112,357	112,357	112,357
State Aid	122,450,832	113,750,000	113,750,000	113,750,000
Aid to Individuals	4,294	—	—	—
Balance Carry Forward (Funds)	210,517	210,517	122,294	210,517
Total Expenditures	138,256,675	138,607,608	138,519,385	138,607,608

Insurance & Financial Services, Department of

Mission Statement

To protect consumers and ensure regulated entities operate in a safe and sound manner by applying a fair, effective, and positive environment for the entities we supervise and regulate that adheres to applicable laws and regulations while also promoting consumer education and promoting financial literacy for Iowans.

Description

The Department of Insurance and Financial Services (DIFS) consists of three regulatory divisions under the DIFS umbrella. The divisions are: Banking Division, Credit Union Division, Insurance Division. The Department is committed to fostering an environment conducive to sound economic development in Iowa; maintaining public confidence in the integrity of the regulated industries and professions; establishing policies which protect the public interest while balancing the interests of the consumers, industries and professions; pursuing regulatory objectives in a manner that minimizes the costs and complexities of regulation without sacrificing quality; identifying competitive opportunities and deregulating where appropriate; and providing direct services and information to the public to assist them in responding to the impact of the regulated industry, profession or regulator.

Financial Summary

Governor's Object Category	FY 2025		FY 2026	FY 2027	FY 2027
	Actuals	Budget	Current Year Estimate Request	Total Department Recommended	Total
Resources					
State Appropriations	27,396,053		29,586,119	29,586,119	29,586,119
Receipts from Other Entities	1,766,139		1,850,000	1,850,000	1,850,000
Interest, Dividends, Bonds & Loans	41,185		34,000	34,000	34,000
Fees, Licenses & Permits	37,622,788		34,215,866	34,190,867	34,190,867
Refunds & Reimbursements	14,228,484		10,605,009	10,605,009	10,605,009
Miscellaneous	1,796,619		451,001	475,000	475,000
Beginning Balance and Adjustments	19,710,666		6,447,937	5,696,380	20,695,243
Total Resources	102,561,933		83,189,932	82,437,375	97,436,238

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Expenditures				
Personal Services	30,941,269	34,323,664	34,433,198	34,433,198
Travel & Subsistence	720,940	1,527,623	1,532,629	1,532,629
Supplies & Materials	577,692	770,333	755,331	755,331
Contractual Services and Transfers	22,063,462	8,095,248	8,428,598	8,428,598
Equipment & Repairs	652,793	671,770	662,767	662,767
Claims & Miscellaneous	448,564	532,801	82,800	82,800
Licenses, Permits, Refunds & Other	110,670	182,232	182,232	182,232
State Aid & Credits	—	225,000	225,000	225,000
Appropriations	26,946,053	30,214,013	30,214,013	30,214,013
Reversions	7,540,351	—	—	—
Balance Carry Forward	12,560,139	6,647,248	5,920,807	20,919,670
Total Expenditures	102,561,933	83,189,932	82,437,375	97,436,238
Full Time Equivalents	212	231	231	231

Appropriations from General Fund

Appropriations	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
IID Captive Insurance	450,000	450,000	450,000	450,000
Total DIFS - Insurance	450,000	450,000	450,000	450,000

Appropriations from Other Funds

Governor's Appropriations	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Recommended
Banking Division Commerce Fund	14,343,523	14,881,690	14,881,690	14,881,690
Total DIFS - Banking Division	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
Total DIFS - Credit Union	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
Total DIFS - Insurance	9,726,541	11,235,719	11,235,719	11,235,719

Appropriations Detail

IID Captive Insurance

General Fund

Appropriation Description

Provides a general fund appropriation to the Insurance Division for the support of the captive insurance program.

IID Captive Insurance Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	450,000	450,000	450,000	450,000
Total Resources	450,000	450,000	450,000	450,000
Expenditures				
Intra-State Transfers	450,000	450,000	450,000	450,000
Total Expenditures	450,000	450,000	450,000	450,000

Banking Division Commerce Fund

Commerce Revolving Fund

Appropriation Description

Provides regulatory supervision support for 100% of state chartered banks and regulated loan licenses.

Banking Division Commerce Fund Financial Summary

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year Request	Total Department	Total Governor's
Resources					
Appropriation		14,004,469	14,881,690	14,881,690	14,881,690
Salary Adjustment		339,054	—	—	—
Fees, Licenses & Permits		—	960,745	960,745	960,745
Total Resources		14,343,523	15,842,435	15,842,435	15,842,435
Expenditures					
Personal Services-Salaries		12,137,567	13,340,697	13,340,697	13,340,697
Personal Travel In State		164,695	315,520	315,520	315,520
State Vehicle Operation		29,825	79,000	79,000	79,000
Depreciation		5,947	22,000	22,000	22,000

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Personal Travel Out of State	111,872	453,656	453,656	453,656
Office Supplies	177,299	209,500	209,500	209,500
Printing & Binding	707	2,500	2,500	2,500
Postage	460	5,000	5,000	5,000
Communications	27,914	43,500	43,500	43,500
Rentals	145,743	205,000	205,000	205,000

Banking Division Commerce Fund Financial Summary

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Professional & Scientific Services	3,369	73,500	73,500	73,500
Outside Services	2,299	578,312	578,312	578,312
Advertising & Publicity	—	1,050	1,050	1,050
Outside Repairs/Service	744	12,500	12,500	12,500
Reimbursement to Other Agencies	41,114	47,600	47,600	47,600
ITS Reimbursements	52,270	158,000	158,000	158,000
Workers Comp. Reimbursement	—	100	100	100
Gov Fund Type Transfers - Attorney General Services	17,418	20,000	20,000	20,000
Gov Fund Type Transfers - Auditor of State Services	15,692	13,000	13,000	13,000
Gov Fund Type Transfers - Other Agencies Services	14,320	17,000	17,000	17,000
Equipment	24,694	5,000	5,000	5,000
Office Equipment	—	14,000	14,000	14,000
IT Equipment	129,898	210,000	210,000	210,000
Other Expense & Obligations	7,840	15,000	15,000	15,000
Refunds-Other	5,050	1,000	1,000	1,000
Reversions	1,226,788	—	—	—
Total Expenditures	14,343,523	15,842,435	15,842,435	15,842,435

Credit Union Division

Commerce Revolving Fund

Appropriation Description

Supervise and regulate state credit unions. Review examination and status reports of individual credit unions and take such remedial action as deemed necessary in the circumstances. Process administrative papers related to credit union organization and operation. Provide liaison with member account insurers. Prepare and publish an annual report of the division including information from state credit union individual reports. Respond to public inquiry and complaints regarding credit unions. Advise various agencies, governmental bodies and individuals on matters regarding credit unions. Advise various agencies, governmental bodies and individuals on matters of credit union affairs. Recommend and participate in the drafting of legislation and adoption of rules and regulations. Office management; personnel management; and budget preparation and monitoring.

Credit Union Division Financial Summary

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year Request	Total Department	Total Governor's
Resources					
Appropriation		2,624,690	3,018,710	3,018,710	3,018,710
Salary Adjustment		251,299	—	—	—
Total Resources		2,875,989	3,018,710	3,018,710	3,018,710
Expenditures					
Personal Services-Salaries		2,180,571	2,324,951	2,324,951	2,324,951

Credit Union Division Financial Summary

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027	FY 2027
			Total Department Request	Total Governor's Recommended
Personal Travel In State	100,349	115,000	115,000	115,000
Personal Travel Out of State	40,271	50,000	50,000	50,000
Office Supplies	17,860	55,000	55,000	55,000
Printing & Binding	145	1,500	1,500	1,500
Postage	364	1,500	1,500	1,500
Communications	21,655	25,000	25,000	25,000
Rentals	43,839	60,000	60,000	60,000
Outside Services	840	10,000	10,000	10,000
Advertising & Publicity	—	500	500	500
Reimbursement to Other Agencies	8,054	26,100	26,100	26,100
ITS Reimbursements	171,112	199,159	199,159	199,159
Gov Fund Type Transfers - Attorney General Services	13,485	15,000	15,000	15,000
Gov Fund Type Transfers - Auditor of State Services	13,667	25,000	25,000	25,000
Gov Fund Type Transfers - Other Agencies Services	4,881	10,000	10,000	10,000
IT Equipment	14,722	50,000	50,000	50,000
Other Expense & Obligations	46,254	50,000	50,000	50,000
Reversions	197,919	—	—	—
Total Expenditures	2,875,989	3,018,710	3,018,710	3,018,710

Insurance Div - PBM Report

Commerce Revolving Fund

Appropriation Description

For the review of and report on pharmacy services administrative organizations and the wholesale distribution of prescription drugs, as required by 2025 Iowa Acts, Senate File 383, section10

Insurance Div - PBM Report Financial Summary

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year Request	Total Department	Total Governor's
Resources						
Appropriation				—	225,000	225,000
Total Resources				—	225,000	225,000
Expenditures						
State Aid				—	225,000	225,000
Total Expenditures				—	225,000	225,000

Insurance Division-Commerce Revolving Fund

Commerce Revolving Fund

Appropriation Description

This appropriation funds the Division operations except for the insurance company examination services. It supports the remaining personnel and operations of the Division.

Insurance Division-Commerce Revolving Fund Financial Summary

Object Class	Actuals	Budget Estimate	FY 2025	FY 2026	FY 2027	FY 2027
			Request	Current Year Recommended	Total Department	Total Governor's
Resources						
Balance Brought Forward (Approps)			—	—	90	91
Appropriation			7,998,148	11,010,719	11,010,719	11,010,719
Salary Adjustment			1,728,393	—	—	—
Federal Support			1,316,139	1,400,000	1,400,000	1,400,000
Fees, Licenses & Permits			60,604	300,100	300,100	300,100
Refunds & Reimbursements			14,151,202	10,529,326	10,529,326	10,529,326
Total Resources			25,254,485	23,240,145	23,240,235	23,240,236
Expenditures						
Personal Services-Salaries			16,093,966	17,900,427	18,011,077	18,011,077
Personal Travel In State			44,725	122,590	124,591	124,591
State Vehicle Operation			8,492	12,001	17,000	17,000
Depreciation			1,862	5,000	8,000	8,000
Personal Travel Out of State			158,949	235,147	230,152	230,152

Office Supplies	145,897	241,059	241,059	241,059
Facility Maintenance Supplies	—	1	—	—
Other Supplies	994	9,600	19,600	19,600
Printing & Binding	82,703	86,801	86,801	86,801
Uniforms & Related Items	4,656	2	—	—
Postage	87,760	108,000	108,000	108,000
Communications	79,597	232,199	232,200	232,200
Rentals	750,673	912,241	952,245	952,245
Professional & Scientific Services	179,232	705,542	584,891	584,891
Outside Services	154,100	223,302	217,301	217,301
Intra-State Transfers	100,000	600,336	600,336	600,336
Advertising & Publicity	204,830	237,437	237,435	237,435
Outside Repairs/Service	—	5,500	5,500	5,500
Reimbursement to Other Agencies	91,211	119,910	119,910	119,910
ITS Reimbursements	365,161	608,000	578,000	578,000
Workers Comp. Reimbursement	—	27,600	27,600	27,600
IT Outside Services	12,970	22,000	22,000	22,000
Gov Fund Type Transfers - Attorney General Services	154,933	216,400	216,400	216,400
Gov Fund Type Transfers - Auditor of State Services	21,260	24,500	24,500	24,500
Gov Fund Type Transfers - Other Agencies Services	38,097	71,402	71,400	71,400
Equipment	(58,316)	—	—	—
Office Equipment	125,817	72,501	72,501	72,501

Insurance Division-Commerce Revolving Fund Financial Summary

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Equipment - Non-Inventory	25	23,501	23,500	23,500
IT Equipment	281,147	288,654	279,654	279,654
Other Expense & Obligations	8,101	17,800	17,800	17,800
Refunds-Other	—	110,601	110,601	110,601
Reversions	6,115,644	—	—	—
Total Expenditures	25,254,485	23,240,145	23,240,235	23,240,236

Fund Detail

Insurance & Financial Services, Department of Fund Detail

Funds	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
DIFS - Banking Division	42,029,932	31,605,466	31,041,273	31,605,466
Commerce Revolving Fund	41,215,160	30,724,125	30,724,125	30,724,125
Money Services Licensing Fund	814,772	881,341	317,148	881,341
DIFS - Credit Union	8,265,268	6,037,420	6,037,420	6,037,420
Commerce Revolving Fund	8,265,268	6,037,420	6,037,420	6,037,420
DIFS - Insurance	51,816,733	45,097,046	44,908,682	59,343,352
Commerce Revolving Fund	43,056,825	35,783,758	35,783,848	49,831,844
Captive Insurance Regulatory and Supervision Fund	900,200	983,230	675,000	933,230
Health Organization Insolvency	440,100	441,100	442,100	442,100
Insurance Division Education Fund	5,532,391	5,752,491	5,945,860	5,776,491
Insurance Division Cemetery Fund	215,089	265,089	215,187	265,026
Service Company Oversight Fund	1,053,704	1,316,752	1,229,020	1,555,852
Insurance Division Regulatory	467,710	428,947	458,965	408,445
Insurance Division Clearing Account	94,832	71,876	71,976	71,976
Investor Restitution Fund	30,911	27,658	30,909	27,658
Settlement Account	24,972	26,145	55,817	30,730

Commerce Revolving Fund

Fund Description

The fund receives revenues collected by the divisions of Banking, Credit Union, Insurance and Utilities. Appropriations are made from the fund to the divisions for operations.

Commerce Revolving Fund Detail

Object Class	Actuals	FY 2026	FY 2027	FY 2027	
		FY 2025 Current Year Budget EstimateRequestRecommended	Total Department	Total Governor's	
Resources					
Balance Brought Forward (Funds)		6,456,931	5,000	5,000	14,052,995
Balance Brought Forward (Approps)		—	—	90	91
Appropriation		24,627,307	29,136,119	29,136,119	29,136,119
Salary Adjustment		2,318,746	—	—	—
Federal Support		1,316,139	1,400,000	1,400,000	1,400,000
Reversions		7,540,351	—	—	—
Fees, Licenses & Permits		36,321,225	31,474,857	31,474,858	31,474,858

Refunds & Reimbursements	14,151,202	10,529,326	10,529,326	10,529,326
Other	(194,647)	1	—	—
Total Resources	92,537,253	72,545,303	72,545,393	86,593,389

Expenditures

Personal Services-Salaries	30,412,104	33,566,075	33,676,725	33,676,725

Commerce Revolving Fund Detail

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			FY 2025 Current Year Request Recommended	Total Department	Total Governor's
Personal Travel In State			309,769	553,110	555,111
State Vehicle Operation			38,316	91,001	96,000
Depreciation			7,809	27,000	30,000
Personal Travel Out of State			311,092	738,803	733,808
Office Supplies			341,056	505,559	505,559
Facility Maintenance Supplies			—	1	—
Other Supplies			994	9,600	19,600
Printing & Binding			83,555	90,801	90,801
Uniforms & Related Items			4,656	2	—
Postage			88,584	114,500	114,500
Communications			129,166	300,699	300,700
Rentals			940,255	1,177,241	1,217,245
Professional & Scientific Services			182,601	779,042	658,391
Outside Services			157,238	811,614	805,613
Intra-State Transfers			17,100,000	600,336	600,336
Advertising & Publicity			204,830	238,987	238,985
Outside Repairs/Service			744	18,000	18,000
Reimbursement to Other Agencies			140,379	193,610	193,610
ITS Reimbursements			588,543	965,159	935,159
Workers Comp. Reimbursement			—	27,700	27,700
IT Outside Services			12,970	22,000	22,000
Gov Fund Type Transfers - Attorney General Services			185,836	251,400	251,400
Gov Fund Type Transfers - Auditor of State Services			50,620	62,500	62,500
Gov Fund Type Transfers - Other Agencies Services			57,298	98,402	98,400
Equipment			(33,622)	5,000	5,000
Office Equipment			125,817	86,501	86,501
Equipment - Non-Inventory			25	23,501	23,500

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IT Equipment	425,767	548,654	539,654	539,654
Other Expense & Obligations	62,195	82,800	82,800	82,800
Refunds-Other	5,050	111,601	111,601	111,601
State Aid	—	225,000	225,000	225,000
Balance Carry Forward (Approps)	—	91	181	182
Appropriation	26,946,053	30,214,013	30,214,013	30,214,013
Reversions	7,540,351	—	—	—
Balance Carry Forward (Funds)	6,117,203	5,000	5,000	14,052,995
Total Expenditures	92,537,253	72,545,303	72,545,393	86,593,389

Insurance Division Education Fund

Fund Description

This fund is used to account for amounts received from a court settlement from a brokerage firm. Expenditures are made for public service announcements and mailings to educate the public.

Insurance Division Education Fund Detail

Object Class	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget Estimate	Current Year Request	Total Department	Total Governor's
Resources					
Balance Brought Forward (Funds)		3,541,126	3,380,631	3,550,000	3,380,631
Fees, Licenses & Permits		—	1,921,860	1,921,860	1,921,860
Other		1,991,266	450,000	474,000	474,000
Total Resources		5,532,391	5,752,491	5,945,860	5,776,491
Expenditures					
Personal Services-Salaries		28,554	120,000	144,000	144,000
Personal Travel In State		5,829	24,999	25,000	25,000
State Vehicle Operation		1,849	1,500	1,500	1,500
Depreciation		798	12,000	12,000	12,000
Personal Travel Out of State		—	1,000	1,000	1,000
Office Supplies		4,969	2,000	2,000	2,000
Printing & Binding		11,625	5,000	5,000	5,000
Postage		1,719	1,000	1,000	1,000
Communications		333	500	500	500
Rentals		36	55,000	55,000	55,000
Professional & Scientific Services		816,204	1,349,997	1,800,000	1,800,000
Outside Services		708,765	297,160	297,160	297,160
Intra-State Transfers		—	100	100	100
Advertising & Publicity		49,886	50,000	50,000	50,000
Reimbursement to Other Agencies		17	1	—	—

Gov Fund Type Transfers - Attorney General Services	—	1,000	1,000	1,000
Gov Fund Type Transfers - Other Agencies Services	—	500	500	500
Equipment	129,218	—	—	—
Office Equipment	—	1	—	—
Equipment - Non-Inventory	75	1	—	—
IT Equipment	5,513	—	—	—
Other Expense & Obligations	386,369	450,001	—	—
Refunds-Other	—	100	100	100
Balance Carry Forward (Funds)	3,380,631	3,380,631	3,550,000	3,380,631
Total Expenditures	5,532,391	5,752,491	5,945,860	5,776,491

Settlement Account

Fund Description

The court appoints the State to be the receiver over money, invested assets and earned interest held in this account.

Settlement Account Detail

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			FY 2025	Current Year	Total Department
RequestRecommended					
Resources					
Balance Brought Forward (Funds)		35,771	10,684	40,356	15,269
Fees, Licenses & Permits		—	4,800	4,800	4,800
Refunds & Reimbursements		(10,799)	10,661	10,661	10,661
Total Resources		24,972	26,145	55,817	30,730
Expenditures					
Personal Travel In State		—	500	500	500
Personal Travel Out of State		—	100	100	100
Office Supplies		—	100	100	100
Professional & Scientific Services		—	2,338	2,338	2,338
Outside Services		—	887	887	887
Intra-State Transfers		—	621	621	621
Reimbursement to Other Agencies		—	100	100	100
Gov Fund Type Transfers - Attorney General Services		—	100	100	100
Refunds-Other		14,288	6,130	6,130	6,130
Balance Carry Forward (Funds)		10,684	15,269	44,941	19,854
Total Expenditures		24,972	26,145	55,817	30,730

Iowa Ethics & Campaign Disclosure Board

Mission Statement

To promote the public's trust and confidence in government by ensuring the integrity of political campaigns, the ethical standards for officials and employees of the executive branch of state government, and the lawful conduct of executive branch lobbyists.

Description

The Board serves the public and the regulated community by administering the campaign finance laws in Iowa Code chapter 68A as applied to state and local campaigns for public office and ballot issues and by administering the ethics and lobbying laws in Iowa Code chapter 68B as applied to executive branch officials, employees, candidates for statewide office, and executive branch lobbyists. Oversees filing of gift, bequest, and grant reports by state agencies. Provides advice to local governmental officials and employees on the application of the ethics laws. Provides forms, educational materials, and conduct training presentations on all applicable laws. Receives and audits for compliance campaign disclosure reports, executive branch lobbyist and client reports, session reception reports, and executive branch personal financial disclosure reports. Makes available for public viewing on the Internet every report filed with the Board. Receives and investigates complaints, hold hearings, and imposes sanctions concerning the campaign finance, ethics, and lobbying laws.

Financial Summary

Governor's Object Category	FY 2026		FY 2027	FY 2027
	FY 2025	Current Year	Total Department	Total
	Actuals	Budget Estimate	Request	Recommended
Resources				
State Appropriations	897,151	1,045,432	1,045,432	1,045,432
Fees, Licenses & Permits	435	—	—	—
Beginning Balance and Adjustments	2,551	7,002	1,025	7,002
Total Resources	900,137	1,052,434	1,046,457	1,052,434
Expenditures				
Personal Services	739,165	681,064	681,064	681,064
Travel & Subsistence	4,858	4,600	4,600	4,600
Supplies & Materials	7,837	1,829	1,829	1,829
Contractual Services and Transfers	127,895	357,934	357,934	357,934
Equipment & Repairs	6,384	3	3	3
Claims & Miscellaneous	—	1	1	1
Licenses, Permits, Refunds & Other	20	1	1	1
Reversions	6,977	—	—	—
Balance Carry Forward	7,002	7,002	1,025	7,002
Total Expenditures	900,137	1,052,434	1,046,457	1,052,434
Full Time Equivalents	7	7	7	7

Appropriations from General Fund

Appropriations	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Iowa Ethics & Campaign Disclosure Board	897,151	1,045,432	1,045,432	1,045,432
Total Campaign Finance Disclosure Commission	897,151	1,045,432	1,045,432	1,045,432

Appropriations Detail

Iowa Ethics & Campaign Disclosure Board

General Fund

Appropriation Description

The appropriation funds administration, audit and compliance and ethics divisions of the Iowa Ethics and Campaign Disclosure Board. The Board strives to provide education and guidance to candidates and entities under the Board's jurisdiction through its Web site, presentations, and advice so that accurate reports are filed and available to the public. The Board strives to enforce statute and rules in a fair and consistent non-partisan manner.

Enforcement should not discourage individuals from being involved in the political process or state government. The Board seeks to provide easy accessibility to the reports and statements filed.

Iowa Ethics & Campaign Disclosure Board Financial Summary

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year	Total Department	Total Governor's
			Request		
			Recommended		
Resources					
Balance Brought Forward (Approps)		2,526	6,977	1,000	6,977
Appropriation		897,151	1,045,432	1,045,432	1,045,432
Fees, Licenses & Permits		435	—	—	—
Total Resources		900,112	1,052,409	1,046,432	1,052,409
Expenditures					
Personal Services-Salaries		739,165	681,064	681,064	681,064
Personal Travel In State		268	4,600	4,600	4,600
Personal Travel Out of State		4,590	—	—	—
Office Supplies		7,703	1,700	1,700	1,700
Facility Maintenance Supplies		31	1	1	1
Equipment Maintenance Supplies		—	1	1	1
Highway Maintenance Supplies		—	1	1	1
Printing & Binding		—	1	1	1
Postage		103	125	125	125
Communications		4,964	5,000	5,000	5,000
Professional & Scientific Services		—	1	1	1
Outside Services		—	1	1	1
Reimbursement to Other Agencies		35,327	36,500	36,500	36,500
ITS Reimbursements		5,648	5,900	5,900	5,900
Workers Comp. Reimbursement		—	310	310	310

IT Outside Services	81,878	310,221	310,221	310,221
Gov Fund Type Transfers - Other Agencies Services	77	1	1	1
Office Equipment	940	1	1	1
Equipment - Non-Inventory	—	1	1	1
IT Equipment	5,444	1	1	1
Other Expense & Obligations	—	1	1	1
Refunds-Other	20	1	1	1
Balance Carry Forward (Approps)	6,977	6,977	1,000	6,977
Reversions	6,977	—	—	—
Total Expenditures	900,112	1,052,409	1,046,432	1,052,409

Fund Detail

Iowa Ethics & Campaign Disclosure Board Fund Detail

Funds	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Campaign Finance Disclosure Commission	25	25	25	25
Campaign Finance - Clearing Account	25	25	25	25

Iowa Finance Authority

Mission Statement

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

Description

The Iowa Legislature created the Iowa Finance Authority in 1975 to undertake programs to assist in the attainment of housing for low- and moderate-income Iowans. A self-supporting instrumentality of the state, IFA issues tax-exempt mortgage revenue bonds to support its operation. Over the years, the Legislature has broadened IFA's duties to include Title Guaranty and financing water and wastewater infrastructure projects.

Financial Summary

Governor's Object Category	FY 2025	FY 2026 Current Year	FY 2027 Total Department	FY 2027 Total
	Actuals	Budget Estimate	Request	Recommended
Resources				
State Appropriations	4,423,000	4,423,000	4,423,000	3,873,000
Taxes	19,789,361	499,000	499,000	499,000
Receipts from Other Entities	88,025,970	19,307,794	19,307,794	19,307,794
Interest, Dividends, Bonds & Loans	6,856,213	11,707,997	11,707,997	11,707,997
Fees, Licenses & Permits	7,419,377	7,701,000	7,701,000	7,701,000
Refunds & Reimbursements	6,637,796	567,063	567,063	567,063
Beginning Balance and Adjustments	91,952,574	105,120,990	92,450,027	105,608,476
Total Resources	225,104,290	149,326,844	136,655,881	149,264,330
Expenditures				
Personal Services	12,435,007	13,655,161	13,655,161	13,655,161
Travel & Subsistence	127,512	141,500	141,500	141,500
Supplies & Materials	12,433	1,458,558	1,458,558	1,458,558
Contractual Services and Transfers	35,855,949	9,613,733	9,613,733	9,613,733
Claims & Miscellaneous	3,176,556	1,050,000	1,050,000	1,050,000
State Aid & Credits	67,763,527	17,737,099	17,737,099	17,737,099
Appropriations	62,317	62,317	62,317	—
Balance Carry Forward	105,120,991	105,608,476	92,937,513	106,158,279
Total Expenditures	224,554,291	149,326,844	136,655,881	149,814,330
Full Time Equivalents				
	94	92	92	92

Appropriations from General Fund

	FY 2026	FY 2027	FY 2027

	FY 2025	Current Year	Total Department	Total
Governor's Appropriations	Actuals	Budget Estimate	Request	Recommended
Rent Subsidy Program	873,000	873,000	873,000	873,000
Housing Renewal Pilot Program	550,000	550,000	550,000	—
Total Iowa Finance Authority	1,423,000	1,423,000	1,423,000	873,000

Appropriations from Other Funds

	FY 2025	FY 2026	FY 2027	FY 2027
Appropriations	Actuals	Current Year	Total Department	Total Governor's
		Budget Estimate	Request	Recommended
State Housing Trust Fund (RIIF)	3,000,000	3,000,000	3,000,000	3,000,000
Total Iowa Finance Authority	3,000,000	3,000,000	3,000,000	3,000,000

Appropriations Detail

Rent Subsidy Program

General Fund

Appropriation Description

Rent Subsidy Program. Funding provided by FY06 General Fund

Rent Subsidy Program Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	45,516	30,632	45,516	30,632
Appropriation	873,000	873,000	873,000	873,000
Total Resources	918,516	903,632	918,516	903,632
Expenditures				
Office Supplies	—	215,000	215,000	215,000
State Aid	887,884	658,000	658,000	658,000
Balance Carry Forward (Approps)	30,632	30,632	45,516	30,632
Total Expenditures	918,516	903,632	918,516	903,632

Housing Renewal Pilot Program

General Fund

Appropriation Description

Housing Renewal Pilot Program

Housing Renewal Pilot Program Financial Summary

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year	Total Department	Total Governor's
RequestRecommended						
Resources						
Appropriation			550,000	550,000	550,000	—
Total Resources			550,000	550,000	550,000	—
Expenditures						
Office Supplies			—	550,000	550,000	550,000
Total Expenditures			—	550,000	550,000	550,000

State Housing Trust Fund (RIIF)

Rebuild Iowa Infrastructure Fund

Appropriation Description

To the Iowa Finance Authority for deposit in the State Housing Trust Fund for operation of the Local Housing Trust Fund Program and the Project-Based Program. (16.181)

State Housing Trust Fund (RIIF) Financial Summary

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year Request	Total Department	Total Governor's
Resources					
Appropriation			3,000,000	3,000,000	3,000,000
Total Resources			3,000,000	3,000,000	3,000,000
Expenditures					
State Aid			3,000,000	3,000,000	3,000,000
Total Expenditures			3,000,000	3,000,000	3,000,000

Fund Detail

Iowa Finance Authority Fund Detail

Funds	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			FY 2025 Current Year	Total Department	Total Governor's
			Request	Recommended	
Iowa Finance Authority			223,635,774	147,873,212	135,187,365
Rebuild Iowa Infrastructure Fund			3,000,000	3,000,000	3,000,000
Comm Housing & Services Revolving Loan Program			883,232	866,522	887,549
State Housing Trust Fund			29,052,412	27,244,344	26,817,306
IFA Shelter Assistance Fund			2,112,007	1,872,943	2,114,213
IFA WQ Financial Assistance Fund			23,575,483	7,860,770	7,780,546
Water Quality Financing Program			40,599,204	35,224,551	31,492,352
Housing Renewal Program Fund			550,000	—	—
Title Guaranty Fund			28,158,898	23,228,644	22,983,399
Iowa Finance Authority			46,774,958	14,289,606	16,010,751
Agriculture-Development Authority - Administration			1,398,404	1,568,071	1,452,499
Manufactured Housing Program Fund			37,517	1,039,517	1,037,908
Senior Living Revolving Loan Program Fund			645,876	1,188,376	1,033,106
Transitional housing revolving loan program fund			2,931,664	1,282,164	2,820,268
Home and Community-based service revolving loan program.			268,700	571,700	416,441
Housing Program Fund			1,539,621	532,163	753,757
Loan Participation Program			1,954,123	1,677,123	1,640,887
Wastewater Treatment			21,840,288	17,521,211	14,936,383
Disaster Damage Housing Assistance Grant Fund			18,313,388	8,905,507	10,000

Comm Housing & Services Revolving Loan Program

Fund Description

HF 649, Section 50, 16.185; Community housing and services for persons with disabilities revolving loan program fund.

Comm Housing & Services Revolving Loan Program Detail

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			FY 2025 Current Year	Total Department	Total Governor's
			Request	Recommended	
Resources					
Balance Brought Forward (Funds)			813,913	752,391	773,418
Interest			33,734	64,131	64,131
Bonds & Loans			35,585	50,000	50,000

Total Resources	883,232	866,522	887,549	826,027
Expenditures				
State Aid	130,841	154,626	154,626	154,626
Balance Carry Forward (Funds)	752,391	711,896	732,923	671,401
Total Expenditures	883,232	866,522	887,549	826,027

State Housing Trust Fund

Fund Description

Iowa Code requires 60 percent of available funds in the State Housing Trust Fund (SHTF) be awarded to Local Housing Trust Funds (LHTF) and 40 percent awarded to specific affordable housing projects.

IFA currently administers the fund pursuant to an Annual SHTF Allocation Plan. LHTF are formal, active and vital community-based organizations engaged in addressing impediments that cause communities to be less attractive. They collaborate and network with and receive support from local entities and leverage local resources, finances and talent from public and private sectors. Most operate county-wide or regionally. Offering a competitive state grant program encourages community leaders to organize eligible LHTF boards to apply for SHTF program funds. Since July 2003 when Code 16.181 was enacted, cities, counties or regions have established nineteen IFA-certified LHTF boards.

To date, the monies have been spent for construction, rehab and preservation of single family and multi family housing; owner-occupied rehab and repairs and emergency owner repair; repairs and maintenance of nonprofit owned units; operations and housing supportive services for nonprofit entities; down payment and closing cost assistance for first time homebuyers; funding for emergency shelters and transitional housing; housing for persons with disabilities; neighborhood-wide housing rehabilitation; gap financing for new subdivisions which offer affordable housing to working families; and, funding to provide downtown second-story affordable loft housing as a way to attract and keep young professionals in the community. At least 30 percent of funds must be used to assist extremely low-income households.

State Housing Trust Fund Detail

Object Class	Actuals	Budget Estimate	FY 2025	FY 2026	FY 2027	FY 2027
			Request	Current Year Recommended	Total Department	Total Governor's
Resources						
Balance Brought Forward (Funds)			17,079,623	17,144,344	16,717,306	16,782,027
Reimbursement from Other Agencies			3,000,000	3,000,000	3,000,000	3,000,000
Interest			1,880,937	50,000	50,000	50,000
Bonds & Loans			91,852	50,000	50,000	50,000
Fees, Licenses & Permits			7,000,000	7,000,000	7,000,000	7,000,000
Total Resources			29,052,412	27,244,344	26,817,306	26,882,027
Expenditures						
State Aid			11,845,751	10,400,000	10,400,000	10,400,000
Appropriation			62,317	62,317	62,317	—
Balance Carry Forward (Funds)			17,144,344	16,782,027	16,354,989	16,482,027
Total Expenditures			29,052,412	27,244,344	26,817,306	26,882,027

IFA WQ Financial Assistance Fund

Fund Description

IFA WQ Financial Assistance Fund; SF512, 2018. Provide financial assistance to enhance water quality.

IFA WQ Financial Assistance Fund Detail

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	3,780,546	3,860,770	3,780,546	3,860,770
Other Taxes	19,789,361	499,000	499,000	499,000
Gov Fund Type Transfers - Other Agencies	—	3,500,000	3,500,000	3,500,000
Interest	5,577	1,000	1,000	1,000
Total Resources	23,575,483	7,860,770	7,780,546	7,860,770
Expenditures				
Office Supplies	—	500,000	500,000	500,000
Intra-State Transfers	19,714,713	3,500,000	3,500,000	3,500,000
Balance Carry Forward (Funds)	3,860,770	3,860,770	3,780,546	3,860,770
Total Expenditures	23,575,483	7,860,770	7,780,546	7,860,770

Water Quality Financing Program

Fund Description

Water Quality Financing Program; SF512, 2018. Provides financial assistance to eligible entities under the program.

Water Quality Financing Program Detail

Object Class	Actuals	FY 2026	FY 2027	FY 2027	
		FY 2025 Current Year Budget EstimateRequestRecommended	Total Department	Total Governor's	
Resources					
Balance Brought Forward (Funds)		29,692,352	33,424,551	29,692,352	33,424,551
Intra State Receipts		8,871,621	1,798,000	1,798,000	1,798,000
Interest		1,494,231	2,000	2,000	2,000
Bonds & Loans		541,000	—	—	—
Total Resources		40,599,204	35,224,551	31,492,352	35,224,551
Expenditures					
Intra-State Transfers		7,174,653	1,800,000	1,800,000	1,800,000
Balance Carry Forward (Funds)		33,424,551	33,424,551	29,692,352	33,424,551
Total Expenditures		40,599,204	35,224,551	31,492,352	35,224,551

Title Guaranty Fund

Fund Description

This account receives premiums for guarantying real property titles, which provide for the on-going operations and an establishment of an adequate reserve. Any excess is transferred to the Housing Program Fund (489).

Title Guaranty Fund Detail

Object Class	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget Estimate	Current Year Request	Total Department	Total Governor's
Resources					
Balance Brought Forward (Funds)		19,658,898	20,593,884	20,348,639	21,283,625
Intra State Receipts		8,500,000	2,634,760	2,634,760	2,634,760
Total Resources		28,158,898	23,228,644	22,983,399	23,918,385
Expenditures					
Personal Services-Salaries		—	1,337,019	1,337,019	1,337,019
Personal Travel In State		—	10,000	10,000	10,000
State Vehicle Operation		—	1,000	1,000	1,000
Personal Travel Out of State		—	10,000	10,000	10,000
Office Supplies		—	25,000	25,000	25,000
Intra-State Transfers		6,255,014	—	—	—
Attorney General Reimbursements		—	30,000	30,000	30,000
Gov Fund Type Transfers - Attorney General Services		—	4,000	4,000	4,000
State Aid		1,310,000	528,000	528,000	528,000
Balance Carry Forward (Funds)		20,593,884	21,283,625	21,038,380	21,973,366
Total Expenditures		28,158,898	23,228,644	22,983,399	23,918,385

Iowa Finance Authority**Fund Description**

This account receives the proceeds from bond issuances to provide for on going operations.

Iowa Finance Authority Detail

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year Request	Total Department	Total Governor's
Resources					
Balance Brought Forward (Funds)		1,958,299	225,677	1,946,822	214,200
Adjustment to Balance Forward		34	—	—	—
Intra State Receipts		32,993,784	—	—	—
Reimbursement from Other Agencies		5,185,044	2,900,000	2,900,000	2,900,000
Bonds & Loans		—	10,623,866	10,623,866	10,623,866

Fees, Licenses & Permits	—	1,000	1,000	1,000
Refunds & Reimbursements	6,637,796	539,063	539,063	539,063
Total Resources	46,774,958	14,289,606	16,010,751	14,278,129

Expenditures				
Personal Services-Salaries	12,435,007	12,318,142	12,318,142	12,318,142
Personal Travel In State	40,128	50,000	50,000	50,000
Personal Travel Out of State	87,384	70,500	70,500	70,500
Office Supplies	8	30,000	30,000	30,000
Printing & Binding	2	1,000	1,000	1,000
Postage	12,423	13,500	13,500	13,500
Communications	—	75,000	75,000	75,000
Outside Services	—	78,733	78,733	78,733
Intra-State Transfers	71,018	—	—	—
Attorney General Reimbursements	67,425	30,000	30,000	30,000
Reimbursement to Other Agencies	538,233	100,000	100,000	100,000
ITS Reimbursements	102,559	60,000	60,000	60,000
State Aid	33,195,094	1,248,531	1,248,531	1,248,531
Balance Carry Forward (Funds)	225,677	214,200	1,935,345	202,723
Total Expenditures	46,774,958	14,289,606	16,010,751	14,278,129

Manufactured Housing Program Fund

Fund Description

To finance the purchase by an individual of a manufactured home that is in compliance with all laws, rules, and standards that are applicable to manufactured homes and manufactured housing. The manufactured housing program fund is designed exclusively for manufactured homes sited on leased land.

Manufactured Housing Program Fund Detail

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	35,908	37,517	35,908	37,517
Intra State Receipts	—	1,000,000	1,000,000	1,000,000
Interest	1,609	2,000	2,000	2,000
Total Resources	37,517	1,039,517	1,037,908	1,039,517
Expenditures				
Intra-Agency Transfer	—	1,000,000	1,000,000	1,000,000
State Aid	—	2,000	2,000	2,000
Balance Carry Forward (Funds)	37,517	37,517	35,908	37,517

Total Expenditures	37,517	1,039,517	1,037,908	1,039,517

Senior Living Revolving Loan Program Fund

Fund Description

The moneys in the Senior Living Revolving Loan Program fund shall be used by the authority (IFA) for the development and operation of a revolving loan program to provide financing to construct affordable assisted living and service-enriched affordable housing for seniors and persons with disabilities, including through new construction or acquisition and rehabilitation.

Senior Living Revolving Loan Program Fund Detail

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027	
			Current Year Request	Total Department	Total Governor's	
Resources						
Balance Brought Forward (Funds)			190,606	345,876	190,606	345,876
Intra State Receipts			—	840,000	840,000	840,000
Interest			143,702	2,000	2,000	2,000
Bonds & Loans			311,568	500	500	500
Total Resources			645,876	1,188,376	1,033,106	1,188,376
Expenditures						
Intra-State Transfers			300,000	842,500	842,500	842,500
Balance Carry Forward (Funds)			345,876	345,876	190,606	345,876
Total Expenditures			645,876	1,188,376	1,033,106	1,188,376

Home and Community-based service revolving loan program.

Fund Description

To further the goals specified in section 231.3, adult day services, respite services, congregate meals, health and.

Home and Community-based service revolving loan program. Detail

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	113,441	268,700	113,441	268,700
Intra State Receipts	—	300,000	300,000	300,000
Interest	18,463	2,500	2,500	2,500
Bonds & Loans	136,795	500	500	500
Total Resources	268,700	571,700	416,441	571,700

Expenditures

Intra-State Transfers	—	303,000	303,000	303,000
Balance Carry Forward (Funds)	268,700	268,700	113,441	268,700
Total Expenditures	268,700	571,700	416,441	571,700

Housing Program Fund

Fund Description

This account receives transfers from the Title Guaranty Fund (164) to provide for loans and up front costs on bond issues.

Housing Program Fund Detail

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year Request	Total Department	Total Governor's Recommended
Resources						
Balance Brought Forward (Funds)			223,757	2,163	223,757	2,163
Reimbursement from Other Agencies			1,310,000	500,000	500,000	500,000
Interest			5,864	2,000	2,000	2,000
Refunds & Reimbursements			—	28,000	28,000	28,000
Total Resources			1,539,621	532,163	753,757	532,163
Expenditures						
Office Supplies			—	30,000	30,000	30,000
Intra-State Transfers			—	50,000	50,000	50,000
Other Expense & Obligations			1,537,458	450,000	450,000	450,000
Balance Carry Forward (Funds)			2,163	2,163	223,757	2,163
Total Expenditures			1,539,621	532,163	753,757	532,163

Loan Participation Program

Fund Description

This fund receives reserves from the National Rural Rehabilitation Trust to monitor the administrative costs of the Loan Participation Program.

Loan Participation Program Detail

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	850,887	887,123	850,887	887,123
Interest	260,223	90,000	90,000	90,000
Bonds & Loans	843,013	700,000	700,000	700,000

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Total Resources	1,954,123	1,677,123	1,640,887	1,677,123
Expenditures				
Office Supplies	—	94,058	94,058	94,058
State Aid	1,067,000	695,942	695,942	695,942
Balance Carry Forward (Funds)	887,123	887,123	850,887	887,123
Total Expenditures	1,954,123	1,677,123	1,640,887	1,677,123

Wastewater Treatment

Fund Description

Wastewater Treatment

Wastewater Treatment Detail

Object Class	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget Estimate	Current Year Request	Total Department	Total Governor's
Resources					
Balance Brought Forward (Funds)		13,336,383	15,921,211	13,336,383	15,921,211
Intra State Receipts		7,885,885	1,590,000	1,590,000	1,590,000
Interest		618,020	10,000	10,000	10,000
Total Resources		21,840,288	17,521,211	14,936,383	17,521,211
Expenditures					
Intra-State Transfers		—	1,600,000	1,600,000	1,600,000
State Aid		5,919,077	—	—	—
Balance Carry Forward (Funds)		15,921,211	15,921,211	13,336,383	15,921,211
Total Expenditures		21,840,288	17,521,211	14,936,383	17,521,211

Iowa Telecommunications & Technology Commission

Mission Statement

Provide a statewide, innovative, secure, reliable network, and technology solutions for education, healthcare, public safety, and government.

Description

The ITTC provides authorized users the highest quality and technologically advanced educational, medical, judicial and governmental telecommunications services. Under the ITTC's guidance, the ICN accomplishes this mission by adhering to the following goals: (1) operate the Network in an efficient and responsible manner providing the most economical service attainable to authorized users under established performance standards; (2) achieve optimal utilization of the network's facilities by assuring that future growth requirements will be met and that sufficient network capacity is available to meet the needs of all users; and (3) provide essential advanced telecommunications services to all network authorized users of Iowa.

Financial Summary

Governor's Object Category	FY 2025		FY 2026	FY 2027	FY 2027
	Actuals	Budget	Current Year Estimate Request	Total Department Recommended	Total Governor's
Resources					
Receipts from Other Entities	5,290		2	2	2
Interest, Dividends, Bonds & Loans	212,636		144,382	144,382	144,382
Fees, Licenses & Permits	32		48	48	48
Refunds & Reimbursements	—		1	1	1
Sales, Rents & Services	32,147,892		30,417,459	31,044,360	31,044,360
Beginning Balance and Adjustments	9,187,764		5,662,557	6,008,965	4,886,117
Total Resources	41,553,614		36,224,449	37,197,758	36,074,910
Expenditures					
Personal Services	9,342,163		9,123,142	9,123,142	9,123,142
Travel & Subsistence	38,635		43,390	43,390	43,390
Supplies & Materials	163,597		193,546	198,991	198,991
Contractual Services and Transfers	20,887,239		20,076,995	20,202,623	20,202,623
Equipment & Repairs	4,220,950		1,891,276	1,953,990	1,953,990
Claims & Miscellaneous	185		504	504	504
Licenses, Permits, Refunds & Other	1,238,288		1,979	1,979	1,979
Plant Improvements & Additions	—		7,500	—	—
Balance Carry Forward	5,662,557		4,886,117	5,673,139	4,550,291
Total Expenditures	41,553,614		36,224,449	37,197,758	36,074,910
Full Time Equivalents	71		69	69	69

Appropriations Detail

Lucas Building Switch Room HVAC

Rebuild Iowa Infrastructure Fund

Appropriation Description

Lucas Building Switch Room is the primary demarcation point for telecommunications services the Capital Complex.

Existing HVAC started failing last year. DAS contractor has recommended replacement.

Lucas Building Switch Room HVAC Financial Summary

Object Class	FY 2025		FY 2026	FY 2027	FY 2027
	Actuals	Budget	Current Year Estimate	Total Department Request	Total Governor's Recommended
Resources					

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Balance Brought Forward (Approps)	525,073	174,427	525,073	—
Total Resources	525,073	174,427	525,073	—
Expenditures				
Reimbursement to Other Agencies	350,645	174,427	—	—
Balance Carry Forward (Approps)	174,427	—	525,073	—
Total Expenditures	525,073	174,427	525,073	—

Firewall/Ddos Protection

Technology Reinvestment Fund

Firewall/Ddos Protection Financial Summary

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year Request	Total Department	Total Governor's
Resources					
Balance Brought Forward (Approps)			1,059,541	—	—
Total Resources			1,059,541	—	—
Expenditures					
Professional & Scientific Services			27,530	—	—
Outside Services			954	—	—
Equipment			582,240	—	—
IT Equipment			448,818	—	—
Total Expenditures			1,059,541	—	—

Fund Detail

Iowa Telecommunications & Technology Commission Fund Detail

Funds	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Iowa Communications Network	41,553,614	36,224,449	37,197,758	36,074,910
Rebuild Iowa Infrastructure Fund	525,073	174,427	525,073	—
ICN Operations	39,969,001	36,050,022	36,672,685	36,074,910
Technology Reinvestment Fund	1,059,541	—	—	—

ICN Operations

Fund Description

This fund is used to account for operational revenues and expenses for the Iowa Communications Network. The fund is supported by customer receipts. Revenues are earned from the following lines of business: voice, video, data, Internet and other telecommunication services. Expenses include direct product expenses, repairs

and network operating expenses, administrative and technical support expenses, salaries and other related personnel expenditures.

ICN Operations Detail

Object Class	Actuals	FY 2026		FY 2027	
		FY 2025	Current Year	Total Department	Total Governor's
	Budget	Estimate	Request	Recommended	
Resources					
Balance Brought Forward (Funds)		7,603,150	5,488,130	5,483,892	4,886,117
Intra State Receipts		5,290	1	1	1
Reimbursement from Other Agencies		—	1	1	1
Interest		212,636	144,382	144,382	144,382
Fees, Licenses & Permits		32	48	48	48
Refunds & Reimbursements		—	1	1	1
Sale Of Real Estate		—	1	1	1
Sale Of Equipment & Salvage		—	2,000	2,000	2,000
Other Sales & Services		32,147,892	30,415,458	31,042,359	31,042,359
Total Resources		39,969,001	36,050,022	36,672,685	36,074,910
Expenditures					
Personal Services-Salaries		9,342,163	9,123,142	9,123,142	9,123,142
Personal Travel In State		7,172	18,614	18,614	18,614
State Vehicle Operation		20,977	19,833	19,833	19,833
Depreciation		3,120	1,967	1,967	1,967
Personal Travel Out of State		7,366	2,976	2,976	2,976
Office Supplies		21,536	17,147	17,147	17,147
Facility Maintenance Supplies		—	200	200	200
Equipment Maintenance Supplies		10,910	54,907	57,652	57,652
Other Supplies		124,724	114,010	116,710	116,710
Printing & Binding		167	1,600	1,600	1,600
Food		202	1	1	1

ICN Operations Detail

Object Class	Actuals	FY 2026		FY 2027	
		FY 2025	Current Year	Total Department	Total Governor's
	Budget	Estimate	Request	Recommended	
Uniforms & Related Items		850	300	300	300
Postage		5,208	5,381	5,381	5,381
Communications		9,709,225	9,303,717	9,241,799	9,241,799
Rentals		9,725	3,387	3,387	3,387
Utilities		199,135	163,908	169,009	169,009
Professional & Scientific Services		330,011	214,331	221,498	221,498

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Outside Services	6,092,992	6,339,897	6,499,150	6,499,150
Advertising & Publicity	—	450	450	450
Outside Repairs/Service	3,617,864	3,181,292	3,340,356	3,340,356
Attorney General Reimbursements	56,187	56,187	56,187	56,187
Reimbursement to Other Agencies	386,788	287,598	301,828	301,828
ITS Reimbursements	106,182	351,447	368,605	368,605
IT Outside Services	—	1	1	1
Gov Fund Type Transfers - Other Agencies Services	—	353	353	353
Equipment	1,366,951	75,005	75,005	75,005
Office Equipment	47,077	1	1	1
Equipment - Non-Inventory	—	1	1	1
IT Equipment	1,775,865	1,816,269	1,878,983	1,878,983
Claims	—	1	1	1
Other Expense & Obligations	185	503	503	503
Licenses	2,358	1,924	1,924	1,924
Fees	—	50	50	50
Refunds-Other	1,235,930	5	5	5
Capitals	—	7,500	—	—
Balance Carry Forward (Funds)	5,488,130	4,886,117	5,148,066	4,550,291
Total Expenditures	39,969,001	36,050,022	36,672,685	36,074,910

Iowa Workforce Development

Mission Statement

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

Description

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

Major products and services of IWD are:

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

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

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

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

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

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

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

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

Financial Summary

	FY 2025	FY 2026 Current Year	FY 2027 Total Department	FY 2027 Total
Governor's Object Category	Actuals	Budget Estimate	Request	Recommended
Resources				
State Appropriations	34,669,807	34,694,807	34,523,456	96,149,236
Taxes	415,417,966	462,416,939	462,416,939	462,416,939
Receipts from Other Entities	577,599,717	432,904,955	432,831,270	432,831,270
Interest, Dividends, Bonds & Loans	(13,962,080)	2,300,000	2,300,000	2,300,000
Refunds & Reimbursements	28,047,565	11,914,100	11,914,100	11,914,100
Sales, Rents & Services	756,392	766,941	766,941	766,941
Miscellaneous	2,447,850	3,940,238	3,940,238	3,940,238
Beginning Balance and Adjustments	184,368,138	191,521,139	189,884,176	187,317,152
Total Resources	1,229,345,355	1,140,459,119	1,138,577,120	1,197,635,876
Expenditures				
Personal Services	108,759,960	112,410,869	112,432,714	112,053,083
Travel & Subsistence	830,842	1,062,303	1,062,303	1,062,303
Supplies & Materials	2,725,366	(588,740)	(588,108)	(588,108)

Financial Summary

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

Full Time Equivalents	1,040	1,047	1,030	1,027

Appropriations from General Fund

	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year	Total Department	Total
Governor's Appropriations	Budget Estimate	Request	Recommended	
Iowa Vocational Rehabilitation Services	6,226,739	—	—	—
Independent Living	84,804	—	—	—
Entrepreneurs with Disabilities Program	138,506	—	—	—
Independent Living Center Grant	86,547	—	—	—
Total IWD - Vocational Rehabilitation Services	6,536,596	—	—	—
Workforce Development Field Offices	6,902,636	6,902,636	6,902,636	6,902,636
Offender Reentry Program	387,158	387,158	387,158	387,158
Employee Misclassification	379,631	379,631	379,631	—
I3 State Accounting System	228,822	228,822	228,822	228,822
Summer Youth Work Pilot	250,000	250,000	250,000	—
Adult Ed and Literacy Program	500,000	500,000	500,000	500,000
Cash Receipts/Workplace Injury and Safety Surveys.	125,555	125,555	125,555	125,555
Registered Apprenticeship	760,000	760,000	760,000	760,000
IWD-Entrepreneurs with Disabilities Program	—	138,506	138,506	138,506
IWD-Independent Living Center Grant	—	86,547	—	—
IWD-Independent Living	—	84,804	—	—
IWD-Iowa Vocational Rehabilitation Services	—	6,226,739	6,226,739	6,226,739
Total Iowa Workforce Development	9,533,802	16,070,398	15,899,047	15,269,416

Appropriations from Other Fund

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

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STEM Internships	633,325	633,325	633,325	—
Workforce Prep Outcome Rep	—	125,000	125,000	125,000
Total Iowa Workforce Development	18,599,409	18,624,409	18,624,409	80,879,820

Appropriations Detail

Iowa Vocational Rehabilitation Services

General Fund

Appropriation Description

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

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

Iowa Vocational Rehabilitation Services Financial Summary

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	
			Current Year	Total Department	Total Governor's
		Request	Recommended		
Resources					
Appropriation		6,226,739	—	—	—
Federal Support		37,091,810	—	—	—
Intra State Receipts		65,283	—	—	—
Gov Fund Type Transfers - Other Agencies		2,833,338	—	—	—
Other		2,441,541	—	—	—
Total Resources		48,658,712	—	—	—
Expenditures					
Personal Services-Salaries		23,290,911	—	—	—
Personal Travel In State		136,447	—	—	—
State Vehicle Operation		61,944	—	—	—
Depreciation		27,729	—	—	—
Personal Travel Out of State		41,396	—	—	—
Office Supplies		51,944	—	—	—
Facility Maintenance Supplies		1,172	—	—	—
Other Supplies		11,874	—	—	—
Printing & Binding		3,010	—	—	—
Food		2,505	—	—	—
Postage		39,082	—	—	—
Communications		298,386	—	—	—

Rentals	707,393	—	—	—
Utilities	55,564	—	—	—
Professional & Scientific Services	163,188	—	—	—
Outside Services	214,184	—	—	—
Advertising & Publicity	7,590	—	—	—
Outside Repairs/Service	26,967	—	—	—

Iowa Vocational Rehabilitation Services Financial Summary

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Reimbursement to Other Agencies	125,167	—	—	—
ITS Reimbursements	373,449	—	—	—
IT Outside Services	580,193	—	—	—
Gov Fund Type Transfers - Attorney General Services	4,214	—	—	—
Gov Fund Type Transfers - Auditor of State Services	93,996	—	—	—
Gov Fund Type Transfers - Other Agencies Services	2,014,889	—	—	—
Equipment	5,058	—	—	—
Equipment - Non-Inventory	34,245	—	—	—
IT Equipment	387,031	—	—	—
Other Expense & Obligations	7,884,838	—	—	—
Aid to Individuals	12,014,343	—	—	—
Total Expenditures	48,658,712	—	—	—

Independent Living

General Fund

Appropriation Description

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

Independent Living Financial Summary

FY 2026

FY 2027

FY 2027

Object Class	FY 2025 Actuals	Budget Estimate	Current Year Request	Recommended	Total Department	Total Governor's
Resources						
Appropriation			84,804		—	—
Federal Support			52,026		—	—
Total Resources			136,830		—	—
Expenditures						
Personal Services-Salaries			2,287		—	—

Independent Living Financial Summary

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

Independent Living Center Grant

General Fund

Appropriation Description

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

Independent Living Center Grant Financial Summary

Object Class	FY 2025 Actuals	Budget Estimate	FY 2026 Current Year Request	Recommended	FY 2027 Total Department	FY 2027 Total Governor's
Resources						
Appropriation			86,547		—	—
Total Resources			86,547		—	—
Expenditures						
Intra-State Transfers			77,217		—	—

Other Expense & Obligations	9,330	—	—	—
Total Expenditures	86,547	—	—	—

Entrepreneurs with Disabilities Program

General Fund

Appropriation Description

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

Entrepreneurs with Disabilities Program Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	138,506	—	—	—
Total Resources	138,506	—	—	—
Expenditures				
Personal Services-Salaries	129,190	—	—	—
Gov Fund Type Transfers - Other Agencies Services	9,316	—	—	—
Total Expenditures	138,506	—	—	—

Workforce Development Field Offices

General Fund

Appropriation Description

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

Workforce Development Field Offices Financial Summary

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year	Total Department	Total Governor's
			Request	Recommended		
Resources						

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Appropriation	6,902,636	6,902,636	6,902,636	6,902,636
Total Resources	6,902,636	6,902,636	6,902,636	6,902,636

Expenditures				
Intra-State Transfers	6,902,636	6,675,650	6,675,650	6,675,650
Other Expense & Obligations	—	226,986	226,986	226,986
Total Expenditures	6,902,636	6,902,636	6,902,636	6,902,636

Offender Reentry Program

General Fund

Appropriation Description

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

Offender Reentry Program Financial Summary

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year Request	Total Department	Total Governor's
Resources					
Balance Brought Forward (Approps)			—	636	—
Appropriation			387,158	387,158	387,158
Intra State Receipts			7,000	—	—
Total Resources			394,158	387,794	387,158
Expenditures					
Personal Services-Salaries			312,852	323,989	323,989
Personal Travel In State			2,584	4,155	4,155
Personal Travel Out of State			313	2,090	2,090
Office Supplies			438	1,130	1,130
Other Supplies			—	392	392
Printing & Binding			89	—	—
Postage			83	377	377
Communications			679	1,168	1,168
Rentals			3,416	—	—
Utilities			188	88	88
Outside Services			19	4	4
Reimbursement to Other Agencies			2,287	732	732
IT Equipment			(259)	2,233	2,233
Other Expense & Obligations			70,836	51,436	50,800
Balance Carry Forward (Approps)			636	—	—
Total Expenditures			394,158	387,794	387,158

Employee Misclassification

General Fund

Appropriation Description

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

Employee Misclassification Financial Summary

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Resources				
Appropriation	379,631	379,631	379,631	—
Total Resources	379,631	379,631	379,631	—
Expenditures				
Personal Services-Salaries	195,219	262,290	262,290	(117,341)
Personal Travel In State	—	2,815	2,815	2,815
Office Supplies	354	590	590	590
Facility Maintenance Supplies	—	6	6	6
Other Supplies	73	157	157	157
Printing & Binding	390	399	399	399
Postage	402	431	431	431
Communications	1,427	1,504	1,504	1,504
Rentals	17,920	28,316	28,316	28,316
Utilities	1,728	1,421	1,421	1,421
Professional & Scientific Services	2	—	—	—
Outside Services	1,722	7,340	7,340	7,340
Outside Repairs/Service	—	64	64	64
Reimbursement to Other Agencies	8,067	31,314	31,314	31,314
ITS Reimbursements	10,276	—	—	—
Equipment - Non-Inventory	—	126	126	126
IT Equipment	692	855	855	855
Other Expense & Obligations	44,939	42,003	42,003	42,003
Reversions	96,420	—	—	—
Total Expenditures	379,631	379,631	379,631	—

I3 State Accounting System

General Fund

Appropriation Description

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

I3 State Accounting System Financial Summary

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	228,822	228,822	228,822	228,822
Total Resources	228,822	228,822	228,822	228,822
Expenditures				
ITS Reimbursements	228,822	228,822	228,822	228,822
Total Expenditures	228,822	228,822	228,822	228,822

Summer Youth Work Pilot

General Fund

Appropriation Description

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

Summer Youth Work Pilot Financial Summary

Object Class	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget Estimate	Current Year Request	Total Department	Total Governor's
Resources					
Balance Brought Forward (Approps)		250,000	250,000	250,000	250,000
Appropriation		250,000	250,000	250,000	—
Other		—	388,735	388,735	388,735
Total Resources		500,000	888,735	888,735	638,735
Expenditures					
Outside Services		—	638,735	638,735	388,735
State Aid		243,130	—	—	—
Balance Carry Forward (Approps)		250,000	250,000	250,000	250,000
Reversions		6,870	—	—	—
Total Expenditures		500,000	888,735	888,735	638,735

Adult Ed and Literacy Program

General Fund

Appropriation Description

Adult Ed and Literacy Program from Department of Education

Adult Ed and Literacy Program Financial Summary

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	500,000	500,000	500,000	500,000
Total Resources	500,000	500,000	500,000	500,000
Expenditures				
Outside Services	500,000	—	—	—
State Aid	—	500,000	500,000	500,000
Total Expenditures	500,000	500,000	500,000	500,000

Cash Receipts/Workplace Injury and Safety Surveys.

General Fund

Appropriation Description

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

Cash Receipts/Workplace Injury and Safety Surveys. Financial Summary

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year	Total Department	Total Governor's
Resources					
Balance Brought Forward (Approps)			—	4,784	—
Appropriation			125,555	125,555	125,555
Federal Support			91,559	—	—
Intra State Receipts			—	120,513	120,513
Total Resources			217,114	250,852	246,068
Expenditures					
Personal Services-Salaries			164,771	204,446	204,446
Office Supplies			625	600	600
Other Supplies			—	54	54
Printing & Binding			4	109	109
Postage			455	598	598
Communications			27	172	172
Rentals			—	292	292

Cash Receipts/Workplace Injury and Safety Surveys. Financial Summary

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

Registered Apprenticeship

General Fund

Appropriation Description

Registered Apprenticeship from EDA

Registered Apprenticeship Financial Summary

Object Class	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget	Current Year	Total Department	Total Governor's
		Estimate	Request	Recommended	
Resources					
Balance Brought Forward (Approps)		760,000	1,520,000	760,000	—
Appropriation		760,000	760,000	760,000	760,000
Total Resources		1,520,000	2,280,000	1,520,000	760,000
Expenditures					
Other Expense & Obligations		—	2,920	2,920	2,920
State Aid		—	2,277,080	757,080	757,080
Balance Carry Forward (Approps)		1,520,000	—	760,000	—
Total Expenditures		1,520,000	2,280,000	1,520,000	760,000

IWD-Entrepreneurs with Disabilities Program

General Fund

Appropriation Description

This is the crosswalk of I80 from old IVRS Dept. 283 into IWD 309 as part of alignment. IVRS operates the Iowa Self Employment program (ISE) also known as the Entrepreneurs with Disabilities Program. This

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

IWD-Entrepreneurs with Disabilities Program Financial Summary

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	—	138,506	138,506	138,506
Total Resources	—	138,506	138,506	138,506
Expenditures				
Personal Services-Salaries	—	112,190	112,190	112,190
Gov Fund Type Transfers - Other Agencies Services	—	26,316	26,316	26,316
Total Expenditures	—	138,506	138,506	138,506

IWD-Independent Living Center Grant

General Fund

Appropriation Description

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

IWD-Independent Living Center Grant Financial Summary

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year Request	Total Department	Total Governor's
Resources						
Appropriation				—86,547	—	—
Total Resources				—86,547	—	—

IWD-Independent Living Center Grant Financial Summary

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended

Object Class	Actuals	Budget Estimate	Request	Recommended
Expenditures				
Intra-State Transfers	—	86,547	—	—
Total Expenditures	—	86,547	—	—

IWD-Independent Living

General Fund

Appropriation Description

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

IWD-Independent Living Financial Summary

Object Class	Actuals	FY 2026		FY 2027	
		FY 2025	Current Year	Total Department	Total Governor's
		Budget Estimate	Request	Request	Request
Resources					
Appropriation			—	84,804	—
Total Resources			—	84,804	—
Expenditures					
Intra-State Transfers			—	84,804	—
Total Expenditures			—	84,804	—

IWD-Iowa Vocational Rehabilitation Services

General Fund

Appropriation Description

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

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

IWD-Iowa Vocational Rehabilitation Services Financial Summary

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year Request	Total Department	Total Governor's
Resources					
Appropriation			—	6,226,739	6,226,739
Federal Support			—	37,555,405	37,555,405
Intra State Receipts			—	60,710	60,710
Gov Fund Type Transfers - Other Agencies			—	4,566,716	4,566,716
Other			—	3,372,746	3,372,746
Total Resources			—	51,782,316	51,782,316
Expenditures					
Personal Services-Salaries			—	22,695,749	22,695,749
Personal Travel In State			—	137,643	137,643
State Vehicle Operation			—	66,502	66,502
Depreciation			—	23,472	23,472
Personal Travel Out of State			—	45,000	45,000
Office Supplies			—	58,218	58,951
Facility Maintenance Supplies			—	562	487
Other Supplies			—	9,105	9,079
Printing & Binding			—	3,610	3,610
Food			—	1,325	1,325
Postage			—	69,663	69,663
Communications			—	283,482	283,482
Rentals			—	820,044	820,044
Utilities			—	46,067	46,067
Professional & Scientific Services			—	10,165	10,000
Outside Services			—	180,541	180,387
Advertising & Publicity			—	9,500	9,500
Outside Repairs/Service			—	28,001	28,001
Reimbursement to Other Agencies			—	234,276	234,276

ITS Reimbursements	—	748,440	748,440	748,440

IWD-Iowa Vocational Rehabilitation Services Financial Summary

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

AMOS A Mid-Iowa Organizing Strategy

Iowa Skilled Worker and Job Creation Fund

Appropriation Description

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

AMOS A Mid-Iowa Organizing Strategy Financial Summary

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	4,643	5,347	4,642	5,347
Appropriation	100,000	—	—	—
Total Resources	104,643	5,347	4,642	5,347
Expenditures				
Outside Services	99,295	—	—	—
State Aid	—	—	—	—
Balance Carry Forward (Approps)	5,347	5,347	4,642	5,347
Total Expenditures	104,643	5,347	4,642	5,347

Workforce Training Fund

Iowa Skilled Worker and Job Creation Fund

Appropriation Description

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

Workforce Training Fund Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	—	—	—	15,100,000
Total Resources	—	—	—	15,100,000
Expenditures				
State Aid	—	—	—	15,100,000
Total Expenditures	—	—	—	15,100,000

Workforce Opportunity Fund (WOF)

Sports Wagering Receipts Fund

Appropriation Description

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

Workforce Opportunity Fund (WOF) Financial Summary

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year Request	Total Department	Total Governor's
Resources						
Appropriation				—	—	48,788,736
Total Resources				—	—	48,788,736
Expenditures						
State Aid				—	—	48,788,736
Total Expenditures				—	—	48,788,736

Adult Ed and Literacy Program Workforce SWJCF

Iowa Skilled Worker and Job Creation Fund

Appropriation Description

Adult Ed and Literacy Program Workforce SWJCF from Department of Education

Adult Ed and Literacy Program Workforce SWJCF Financial Summary

FY 2025	FY 2026 Current Year	FY 2027 Total Department	FY 2027 Total Governor's

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

STEM Internships

Iowa Skilled Worker and Job Creation Fund

Appropriation Description

STEM Internships from EDA

STEM Internships Financial Summary

	FY 2026	FY 2027	FY 2027

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

Workforce Prep Outcome Rep

Iowa Skilled Worker and Job Creation Fund

Appropriation Description

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

Workforce Prep Outcome Rep Financial Summary

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

P & I Workforce Development Field Offices

Special Contingency Fund

Appropriation Description

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

P & I Workforce Development Field Offices Financial Summary

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended

Object Class	Actuals	Budget Estimate	Request	Recommended
Resources				
Appropriation	2,416,084	4,616,084	4,616,084	4,616,084
Total Resources	2,416,084	4,616,084	4,616,084	4,616,084
Expenditures				
Intra-State Transfers	2,416,084	4,616,084	4,616,084	4,616,084
Total Expenditures	2,416,084	4,616,084	4,616,084	4,616,084

Apprenticeship Training Program

Special Contingency Fund

Appropriation Description

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

P & I Workforce Development Field Offices Financial Summary

Object Class	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget Estimate	Current Year Request	Total Department	Total Governor's
Resources					
Balance Brought Forward (Approps)		1,500,000	—	1,500,000	—
Appropriation		3,000,000	3,000,000	3,000,000	3,000,000
Total Resources		4,500,000	3,000,000	4,500,000	3,000,000
Expenditures					
Intra-State Transfers		4,500,000	3,000,000	3,000,000	3,000,000
Balance Carry Forward (Approps)		—	—	1,500,000	—
Total Expenditures		4,500,000	3,000,000	4,500,000	3,000,000

Job Training

Workforce Development Withholding

Appropriation Description

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

Job Training Financial Summary

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

Total Resources	7,125,000	4,750,000	7,125,000	4,750,000
Expenditures				
Intra-State Transfers	7,125,000	4,750,000	4,750,000	4,750,000
Balance Carry Forward (Approps)	—	—	2,375,000	—
Total Expenditures	7,125,000	4,750,000	7,125,000	4,750,000

IWD Field Offices (UI Reserve Interest)

UI Reserve Fund

Appropriation Description

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

IWD Field Offices (UI Reserve Interest) Financial Summary

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

Fund Detail

Iowa Workforce Development Fund Detail

Funds	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year Request	Total Department	Total Governor's
IWD - Vocational Rehabilitation Services			37,373,641	7	—	7
S.S.A. Program Income Account			215,383	—	—	—
DDS-Medicaid			161,236	—	—	—
Supported Employment Services			242,970	—	—	—
Disability Determination Services			34,423,840	7	—	7
Vocational Rehabilitation-Contributed Account			947	—	—	—
Other Grants			2,329,266	—	—	—
Iowa Workforce Development			1,132,308,758	1,076,548,469	1,075,603,248	1,136,051,628
Iowa Skilled Worker and Job Creation Fund			7,088,299	7,079,127	7,160,840	19,777,890

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S.S.A. Program Income Account	—	183,549	185,706	183,549
Special Contingency Fund	28,956,330	25,276,684	21,854,748	20,746,347
Trade Expansion Act Benefits Payment Fund	213,930	1,690,345	1,885,334	1,690,345
Statewide Work-Based Learning Intermediary Network Fund	(1,247,416)	4,880	267,225	4,880
UI Benefit Overpayment Clearing	23,258,132	23,271,189	247,094	23,271,189
IWD Major Federal Programs	51,390,314	42,748,155	44,614,213	42,748,155
IWD Minor Federal Programs	70,211,371	45,357,995	46,012,952	45,384,310
Iowa Student Internship Fund	—	2	2	2
Workforce Development Withholding	19,375,000	15,500,000	19,375,000	15,500,000
Sports Wagering Receipts Fund	—	—	—	48,788,736
DDS-Medicaid	—	398,269	398,269	398,269
Supported Employment Services	—	243,000	243,000	243,000
Disability Determination Services	—	38,659,793	38,659,793	38,659,793
Vocational Rehabilitation-Contributed Account	—	—	947	—
Other Grants	—	2,977,462	2,977,462	2,977,462
Amateur Boxing Grants Fund	—	—	—	—
Food Stamp Allowances	600	600	600	600
Disaster Unemployment Benefits Fund	(720,773)	440,813	434,418	440,814
Benefit Fund Account	353,993,081	243,094,889	243,281,443	243,281,443
UI Reserve Fund	154,286,216	152,086,216	166,846,327	154,286,216
Clearing Account	401,955,900	451,812,569	452,994,140	451,945,696
IWD Clearing Account	60,548	—	—	—
Wage Payment Collection	75,726	—	—	—
IWD-Field Office Operating Fund	23,411,500	25,722,932	28,163,735	25,722,932

Special Contingency Fund

Fund Description

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

Special Contingency Fund Detail

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	5,410,325	8,681,406	5,359,470	4,251,069
Adjustment to Balance Forward	223	—	—	—
Appropriation	2,416,084	4,616,084	4,616,084	4,616,084
Other Taxes	4,586,942	2,900,000	2,900,000	2,900,000
Local Governments	—	61,241	61,241	61,241
Intra State Receipts	13,097,642	2,816,565	2,716,565	2,716,565

Reimbursement from Other Agencies	869,213	4,555,106	4,555,106	4,555,106
Gov Fund Type Transfers - Other Agencies	1,471,978	334,167	334,167	334,167
Interest	112,672	100,000	100,000	100,000
Refunds & Reimbursements	234,859	445,174	445,174	445,174
Rents & Leases	756,392	766,941	766,941	766,941
Total Resources	28,956,330	25,276,684	21,854,748	20,746,347

Expenditures				
Personal Services-Salaries	10,644,102	12,198,289	12,198,289	12,198,289
Personal Travel In State	41,109	57,300	57,300	57,300
State Vehicle Operation	8,851	6,806	6,806	6,806
Depreciation	4,104	—	—	—
Personal Travel Out of State	52,251	82,006	82,006	82,006
Office Supplies	92,370	(314,704)	(314,704)	(314,704)
Facility Maintenance Supplies	15	6,739	6,739	6,739
Professional & Scientific Supplies	—	10,001	10,001	10,001
Other Supplies	8,746	(2,223,289)	(2,223,289)	(2,223,289)
Printing & Binding	173,071	107,850	107,850	107,850
Postage	21,859	130,576	130,576	130,576
Communications	487,584	261,071	261,071	261,071
Rentals	755,934	359,119	359,119	359,119
Utilities	69,661	201,499	201,499	201,499
Professional & Scientific Services	1,083,054	1,226,659	1,126,659	1,126,659
Outside Services	2,460,652	30,637	30,637	30,637
Intra-State Transfers	2,424,680	4,753,552	4,753,552	4,753,552
Advertising & Publicity	34,212	62,986	62,986	62,986
Outside Repairs/Service	2,088	12,078	12,078	12,078
Auditor of State Reimbursements	—	360,000	360,000	360,000
Reimbursement to Other Agencies	974,844	965,127	965,127	965,127
ITS Reimbursements	864,832	777,028	777,028	777,028
IT Outside Services	1,518,062	373,805	373,805	373,805
Gov Fund Type Transfers - Attorney General Services	46,565	37,818	37,818	37,818

Special Contingency Fund Detail

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Gov Fund Type Transfers - Other				

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

Trade Expansion Act Benefits Payment Fund

Fund Description

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

Trade Expansion Act Benefits Payment Fund Detail

Object Class	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget	Current Year	Total Department	Total Governor's
		Estimate	Request	Recommended	
Resources					
Balance Brought Forward (Funds)		200,414	5,425	200,414	5,425
Federal Support		213,516	1,484,920	1,484,920	1,484,920
Intra State Receipts		(200,000)	200,000	200,000	200,000
Total Resources		213,930	1,690,345	1,885,334	1,690,345
Expenditures					
Other Expense & Obligations		208,505	1,684,920	1,684,920	1,684,920
Balance Carry Forward (Funds)		5,425	5,425	200,414	5,425
Total Expenditures		213,930	1,690,345	1,885,334	1,690,345

Statewide Work-Based Learning Intermediary Network Fund

Fund Description

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

Statewide Work-Based Learning Intermediary Network Fund Detail

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	267,225	4,880	267,225	4,880
Interest	(1,514,641)	—	—	—
Total Resources	(1,247,416)	4,880	267,225	4,880
Expenditures				
State Aid	(1,252,296)	—	—	—
Balance Carry Forward (Funds)	4,880	4,880	267,225	4,880
Total Expenditures	(1,247,416)	4,880	267,225	4,880

IWD Major Federal Programs

Fund Description

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

IWD Major Federal Programs Detail

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	1,445,718	(420,340)	1,445,718	(420,340)
Federal Support	52,868,039	40,918,423	40,918,423	40,918,423
Intra State Receipts	(2,996,000)	2,250,072	2,250,072	2,250,072
Gov Fund Type Transfers - Other Agencies	72,558	—	—	—
Total Resources	51,390,314	42,748,155	44,614,213	42,748,155
Expenditures				
Personal Services-Salaries	21,020,056	21,654,681	21,654,681	21,654,681
Personal Travel In State	22,093	48,227	48,227	48,227
State Vehicle Operation	—	289	289	289
Personal Travel Out of State	14,361	52,769	52,769	52,769

IWD Major Federal Programs Detail

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Office Supplies	402,869	58,837	58,837	58,837

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

IWD Minor Federal Programs

Fund Description

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

IWD Minor Federal Programs Detail

Object Class	FY 2025		FY 2026	FY 2027	FY 2027
	Actuals	Budget Estimate	Current Year Request	Total Department	Total Governor's
Resources					
Balance Brought Forward (Funds)		3,840,039	3,211,363	3,840,005	3,211,363

Adjustment to Balance Forward	(6,504)	—	—	—
Federal Support	32,316,358	31,444,400	31,470,715	31,470,715
Intra State Receipts	34,038,646	10,702,232	10,702,232	10,702,232
Gov Fund Type Transfers - Other Agencies	22,831	—	—	—
Total Resources	70,211,371	45,357,995	46,012,952	45,384,310

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

Workforce Development Withholding

Fund Description

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

Workforce Development Withholding Detail

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year Request	Total Department	Total Governor's
Resources						
Balance Brought Forward (Funds)			(3,875,000)		—	—
Balance Brought Forward (Approps)			3,875,000		—	—
Appropriation			7,750,000	7,750,000	7,750,000	7,750,000
Ind Inc Tax Quarterly			11,625,000	7,750,000	7,750,000	7,750,000
Total Resources			19,375,000	15,500,000	19,375,000	15,500,000
Expenditures						
Intra-State Transfers			11,625,000	7,750,000	7,750,000	7,750,000
Balance Carry Forward (Approps)			—	—	3,875,000	—
Appropriation			7,750,000	7,750,000	7,750,000	7,750,000
Total Expenditures			19,375,000	15,500,000	19,375,000	15,500,000

Disability Determination Services

Fund Description

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

Disability Determination Services Detail

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year Request	Total Department	Total Governor's
Resources						
Balance Brought Forward (Funds)			7	7	—	7
Adjustment to Balance Forward			5,929	—	—	—
Federal Support			33,573,208	37,730,132	37,730,132	37,730,132
Gov Fund Type Transfers - Other Agencies			844,696	929,061	929,061	929,061
Refunds & Reimbursements			—	600	600	600
Total Resources			34,423,840	38,659,800	38,659,793	38,659,800
Expenditures						
Personal Services-Salaries			24,566,220	25,194,132	25,194,132	25,194,132
Personal Travel In State			268	322	322	322
State Vehicle Operation			64	77	77	77
Personal Travel Out of State			4,106	3,375	3,375	3,375
Office Supplies			40,954	36,465	36,465	36,465
Printing & Binding			29,124	34,963	34,963	34,963
Food			—	150	150	150
Postage			328,301	321,697	321,697	321,697
Communications			142,428	145,959	145,959	145,959
Rentals			639,897	267,335	267,335	267,335
Outside Services			100,444	101,515	101,515	101,515
Advertising & Publicity			—	500	500	500
Outside Repairs/Service			727	376	376	376

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Reimbursement to Other Agencies	118,119	105,748	105,748	105,748
ITS Reimbursements	51,004	70,484	70,484	70,484
Gov Fund Type Transfers - Other Agencies Services	3,182,756	4,262,769	4,262,769	4,262,769
Equipment	—	5,000	5,000	5,000
Office Equipment	—	5,000	5,000	5,000
Equipment - Non-Inventory	67	10	10	10

Disability Determination Services Detail

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

Benefit Fund Account

Fund Description

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

Benefit Fund Account Detail

Object Class	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget Estimate	Current Year Request	Total Department	Total Governor's
Resources					
Balance Brought Forward (Funds)		(2,250,444)	(186,554)	—	—
Adjustment to Balance Forward		19,909	—	—	—
Federal Support		351,436,500	231,827,717	231,827,717	231,827,717
Refunds & Reimbursements		4,787,116	11,453,726	11,453,726	11,453,726
Total Resources		353,993,081	243,094,889	243,281,443	243,281,443
Expenditures					
Intra-State Transfers		—	151,692	151,692	151,692
Other Expense & Obligations		37,421,213	25,430,645	25,430,645	25,430,645
Employment Benefits		316,758,421	217,512,552	217,699,106	217,699,106
Balance Carry Forward (Funds)		(186,554)	—	—	—
Total Expenditures		353,993,080	243,094,889	243,281,443	243,281,443

UI Reserve Fund

Fund Description

Unemployment Compensation Reserve Fund, Code 96.9, subsection 8.

UI Reserve Fund Detail

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

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Office Equipment	42,452	500	500	500
Equipment - Non-Inventory	69,647	23,600	23,600	23,600
IT Equipment	69,596	89,066	91,109	91,109
Other Expense & Obligations	18,921	25,500	25,500	25,500
Licenses	—	150	150	150
Capitals	93,386	1,400,000	—	—

UI Reserve Fund Detail

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

IWD-Field Office Operating Fund

Fund Description

IWD-Field Office Operating Fund

IWD-Field Office Operating Fund Detail

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

Claims	35,000,000	31,358,500	34,594,500	34,594,500
Other Expense & Obligations	80	4,500	4,500	4,500
Balance Carry Forward (Funds)	4,361,461	4,652,184	4,778,283	4,950,368
Total Expenditures	42,413,532	39,105,674	42,502,149	42,674,234

IPERS Administration

Mission Statement

The Iowa Public Employees' Retirement System (IPERS) is the fiduciary responsible for administering the IPERS Trust Fund. IPERS exists for the exclusive benefit of its members and fulfills its obligations to cost-effectively pay benefits, maintain stable contribution rates, protect member information and provide outstanding service.

Description

IPERS is the largest public pension plan in Iowa with nearly 382,000 members, more than 1,900 participating public employers and a trust fund with a market value of more than \$40 billion at the end of FY2021. Of its members, 173,000 are actively working and more than 129,000 are retired. In FY2021, the IPERS Trust Fund paid \$2.365 billion in benefits. Of that, \$2.083 billion was paid to lowans. One in 10 lowans is an IPERS member.

IPERS, an independent agency within the executive branch of state government, has provided a pension plan for Iowa's public employees for more than 65 years. IPERS is a defined benefit plan funded through member contributions, employer contributions and investment income.

By law, most individuals become members of IPERS when they begin employment at any IPERS-covered public employer, including schools, cities, counties, state government and other government agencies. IPERS members range in age from 16 to older than 100. Members live in all 99 Iowa counties and most benefit recipients stay in Iowa when they retire.

Financial Summary

Governor's Object Category	FY 2025		FY 2026	FY 2027	FY 2027
	Actuals	Budget	Current Year Estimate	Total Department Request Recommended	Total
Resources					
State Appropriations	22,789,430		86,330,702	26,310,702	26,330,702
Taxes	1,429,787,761		2,000,000,000	2,000,000,000	2,000,000,000
Receipts from Other Entities	—		34,095	22,000	22,000
Interest, Dividends, Bonds & Loans	1,954,141,674		7,500,000	7,500,000	7,500,000
Refunds & Reimbursements	198,829,538		200,000,000	200,000,000	200,000,000
Miscellaneous	23,362		96,000	95,000	95,000
Beginning Balance and Adjustments	36,713,052,588		37,409,279,623	35,981,636,542	36,615,621,784
Total Resources	40,318,624,353		39,703,240,420	38,215,564,244	38,849,569,486
Expenditures					
Personal Services	12,352,032		13,048,861	16,655,100	16,655,100

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Travel & Subsistence	140,114	168,200	188,200	188,200
Supplies & Materials	898,861	930,000	942,000	962,000
Contractual Services and Transfers	35,476,582	61,176,098	54,044,865	54,044,865
Equipment & Repairs	1,932,043	1,220,038	1,679,937	1,679,937
Claims & Miscellaneous	66,120	61,600	61,600	61,600
Licenses, Permits, Refunds & Other	—	1,000	1,000	1,000
State Aid & Credits	2,834,519,452	2,924,682,137	2,924,682,137	2,924,682,137
Appropriations	22,789,430	86,330,702	86,330,702	26,330,702
Reversions	1,170,097	—	—	—
Balance Carry Forward	37,409,279,623	36,615,621,784	35,130,978,703	35,824,963,945
Total Expenditures	40,318,624,353	39,703,240,420	38,215,564,244	38,849,569,486

Financial Summary

Object Category	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Full Time Equivalents	88	77	104	104

Appropriations from Other Funds

Governor's Appropriations	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Recommended
IPERS Administration	22,789,430	26,330,702	26,310,702	26,330,702
Pension Administrative System (PAS)	—	60,000,000	—	—
Total Iowa Public Employees' Retirement System Administration	22,789,430	86,330,702	26,310,702	26,330,702

Appropriations Detail

IPERS Administration

IPERS Fund

Appropriation Description

To direct, in a prudent and cost-effective manner, the investment of the fund's assets to maximize return consistent with the fund's projected liabilities, cash flow requirements, and tolerance for risk. Trust fund size - \$40 billion as of 6/30/22.

To maintain and enhance operational efficiency in administration of the pension program whereby, there are over 173,000 active employees, approximately 129,000 retirees, and a payroll exceeding \$2.3 billion annually.

IPERS Administration Financial Summary

Object Class	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget Estimate	Current Year Request	Total Department	Total Governor's
Resources					
Appropriation		20,774,712	26,330,702	26,310,702	26,330,702
Salary Adjustment		2,014,718	—	—	—
Reimbursement from Other Agencies		—	14,095	2,000	2,000
Other		23,362	46,000	45,000	45,000
Total Resources		22,812,792	26,390,797	26,357,702	26,377,702
Expenditures					
Personal Services-Salaries		12,351,349	13,046,861	16,653,100	16,653,100
Personal Travel In State		14,656	33,000	53,000	53,000
State Vehicle Operation		—	200	200	200
Personal Travel Out of State		93,147	120,000	120,000	120,000
Office Supplies		82,402	102,000	114,000	134,000
Facility Maintenance Supplies		3,170	10,000	10,000	10,000
Printing & Binding		106,025	110,000	110,000	110,000
Postage		575,083	616,000	616,000	616,000
Communications		182,857	189,500	189,500	189,500
Rentals		1,960	2,000	2,000	2,000
Utilities		70,764	85,000	91,200	91,200
Professional & Scientific Services		1,379,634	848,000	822,000	822,000
Outside Services		821,536	918,000	850,000	850,000
Advertising & Publicity		3,462	5,000	5,000	5,000
Outside Repairs/Service		10,439	5,000	5,000	5,000
Auditor of State Reimbursements		222,060	190,000	225,000	225,000
Reimbursement to Other Agencies		70,801	83,000	93,000	93,000

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ITS Reimbursements	839,219	6,088,433	2,000,000	2,000,000
IT Outside Services	2,842,063	2,680,765	2,680,765	2,680,765
Gov Fund Type Transfers - Attorney General Services	—	250	250	250
Gov Fund Type Transfers - Other Agencies Services	—	150	150	150
Office Equipment	—	100	5,000	5,000
Equipment - Non-Inventory	199,260	20,000	50,000	50,000

IPERS Administration Financial Summary

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate		
IT Equipment	1,732,783	1,195,938	1,620,937	1,620,937
Other Expense & Obligations	40,026	41,600	41,600	41,600
Reversions	1,170,097	—	—	—
Total Expenditures	22,812,792	26,390,797	26,357,702	26,377,702

Pension Administrative System (PAS)

IPERS Fund

Appropriation Description

Upgrade of the PAS system to move from an on-premise system to a cloud-based, modern architecture solution.

Pension Administrative System (PAS) Financial Summary

Object Class	Actuals	Budget Estimate	FY 2025	FY 2026	FY 2027	FY 2027
			Request	Current Year Recommended	Total Department	Total Governor's
Resources						
Balance Brought Forward (Approps)			—	—	50,000,000	50,000,000
Appropriation			—	60,000,000	—	—
Total Resources			—	60,000,000	50,000,000	50,000,000
Expenditures						
IT Outside Services			—	10,000,000	7,000,000	7,000,000
Balance Carry Forward (Approps)			—	50,000,000	43,000,000	43,000,000
Total Expenditures			—	60,000,000	50,000,000	50,000,000

Fund Detail

IPERS Administration Fund Detail

Funds	FY 2025 Actuals	FY 2026 Current Year Budget Estimate		FY 2027 Total Department Total Governor's	
		FY 2025 Request	FY 2026 Recommended	FY 2027 Request	FY 2027 Recommended
Iowa Public Employees' Retirement System Administration	40,318,624,353	39,703,240,420	38,215,564,244	38,849,569,486	38,849,569,486
IPERS Fund	40,318,624,353	39,703,240,420	38,215,564,244	38,849,569,486	38,849,569,486

	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended

IPERS Fund

Fund Description

This account pays all of the IPERS benefits.

IPERS Fund Detail

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	36,711,753,109	37,409,279,623	35,931,636,542	36,565,621,784
Adjustment to Balance Forward	129,382	—	—	—
Balance Brought Forward (Approps)	—	—	50,000,000	50,000,000
Appropriation	20,774,712	86,330,702	26,310,702	26,330,702
Salary Adjustment	2,014,718	—	—	—
Other Taxes	1,429,787,761	2,000,000,000	2,000,000,000	2,000,000,000
Intra State Receipts	—	20,000	20,000	20,000
Reimbursement from Other Agencies	—	14,095	2,000	2,000
Interest	1,954,141,674	7,500,000	7,500,000	7,500,000
Reversions	1,170,097	—	—	—
Refunds & Reimbursements	198,829,538	200,000,000	200,000,000	200,000,000
Other	23,362	96,000	95,000	95,000
Total Resources	40,318,624,353	39,703,240,420	38,215,564,244	38,849,569,486
Expenditures				
Personal Services-Salaries	12,352,032	13,048,861	16,655,100	16,655,100
Personal Travel In State	24,198	38,000	58,000	58,000
State Vehicle Operation	—	200	200	200
Personal Travel Out of State	115,916	130,000	130,000	130,000
Office Supplies	214,584	192,000	204,000	224,000
Facility Maintenance Supplies	3,170	10,000	10,000	10,000
Printing & Binding	106,025	111,000	111,000	111,000
Postage	575,083	617,000	617,000	617,000
Communications	229,857	239,500	239,500	239,500
Rentals	1,960	3,000	3,000	3,000

Utilities	70,764	85,000	91,200	91,200
Professional & Scientific Services	30,364,420	40,848,000	40,822,000	40,822,000
Outside Services	821,536	926,000	858,000	858,000

IPERS Fund Detail

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate		
Advertising & Publicity	3,462	6,000	6,000	6,000
Outside Repairs/Service	10,439	6,000	6,000	6,000
Auditor of State Reimbursements	222,060	190,000	225,000	225,000
Reimbursement to Other Agencies	70,801	84,000	94,000	94,000
ITS Reimbursements	839,219	6,090,433	2,002,000	2,002,000
IT Outside Services	2,842,063	12,682,765	9,682,765	9,682,765
Gov Fund Type Transfers - Attorney General Services	—	250	250	250
Gov Fund Type Transfers - Other Agencies Services	—	15,150	15,150	15,150
Office Equipment	—	1,100	6,000	6,000
Equipment - Non-Inventory	199,260	21,000	51,000	51,000
IT Equipment	1,732,783	1,197,938	1,622,937	1,622,937
Other Expense & Obligations	66,120	61,600	61,600	61,600
Refunds-Other	—	1,000	1,000	1,000
Employment Benefits	2,834,519,452	2,924,682,137	2,924,682,137	2,924,682,137
Balance Carry Forward (Approps)	—	50,000,000	43,000,000	43,000,000
Appropriation	22,789,430	86,330,702	86,330,702	26,330,702
Reversions	1,170,097	—	—	—
Balance Carry Forward (Funds)	37,409,279,623	36,565,621,784	35,087,978,703	35,781,963,945
Total Expenditures	40,318,624,353	39,703,240,420	38,215,564,244	38,849,569,486

FY 2027 **FY 2027**
Total Department **Total Governor's**
Request **Recommended**

Judicial Branch

Mission Statement

To provide a forum for the fair and peaceful resolution of disputes through a process defined in the constitution and law.

Description

To provide a forum for the fair and peaceful resolution of disputes through a process defined in the constitution and law. The Iowa Supreme Court also has extensive supervisory and administrative duties of the States entire court system. The Supreme Court is assisted by the office of the State Court Administrator.

Financial Summary

Governor's Object Category	FY 2026		FY 2027	FY 2027
	FY 2025	Current Year	Total Department	Total
	Actuals	Budget Estimate	Request	Recommended
Resources				
State Appropriations	220,161,878	221,834,378	228,043,968	221,834,378
Receipts from Other Entities	16,824,262	16,430,727	16,430,727	16,430,727
Interest, Dividends, Bonds & Loans	17,972,140	12,500,010	12,500,010	12,500,010
Fees, Licenses & Permits	512,519	530,010	530,010	530,010
Refunds & Reimbursements	1,497,681	1,310,110	1,310,110	1,310,110
Sales, Rents & Services	180,914	204,000	204,000	204,000
Miscellaneous	17,265,444	5,002,000	5,002,000	5,002,000
Centralized Payroll	8,776,973	8,100,000	8,100,000	8,100,000
Beginning Balance and Adjustments	245,177,891	250,592,795	257,086,660	241,493,304
Total Resources	528,369,701	516,504,030	529,207,485	507,404,539
Expenditures				
Personal Services	190,108,167	201,320,247	207,529,737	201,320,147
Travel & Subsistence	2,673,894	2,144,025	2,140,025	2,140,025
Supplies & Materials	2,462,056	2,052,729	2,052,829	2,052,829
Contractual Services and Transfers	23,434,658	26,770,389	27,261,607	23,256,607
Equipment & Repairs	14,034,211	6,633,570	6,633,570	4,725,089
Claims & Miscellaneous	35,594,728	25,220,266	25,220,266	25,220,266
Licenses, Permits, Refunds & Other	270	11,000	11,000	11,000
State Aid & Credits	9,113,502	10,858,500	10,858,500	10,858,500

Reversions	355,421	—	—	—
Balance Carry Forward	250,592,795	241,493,304	247,499,951	237,820,076
Total Expenditures	528,369,700	516,504,030	529,207,485	507,404,539
Full Time Equivalents	1,791	1,872	1,874	1,874

Appropriations from General Fund

Appropriations	FY 2025 Actuals	FY 2026		
		Current Year Budget Estimate		
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
Total Judicial Branch	220,161,878	221,834,378	228,043,968	221,834,378

	FY 2027	FY 2027
	Total Department Request	Total Governor's Recommended

Appropriations Detail

Judicial Branch

General Fund

Appropriation Description

General Fund appropriation to the Governor/Lt. Governor's Office to cover staff salaries and support costs for the Office. Funding supports all areas of the office which deal with citizen contacts, correspondence, casework, board and commission appointments, volunteers and proclamations.

Judicial Branch Financial Summary

Object Class	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget Estimate	Current Year Request	Total Department	Total Governor's
Resources					
Appropriation		201,018,878	202,691,378	208,900,968	202,691,378
Federal Support		1,971,897	1,982,093	1,982,093	1,982,093
Intra State Receipts		80,201	—	—	—
Gov Fund Type Transfers - Other Agencies		919,636	1,647,634	1,647,634	1,647,634
Fees, Licenses & Permits		154,994	150,000	150,000	150,000
Refunds & Reimbursements		—	100	100	100
Rents & Leases		139,836	169,000	169,000	169,000
Total Resources		204,285,441	206,640,205	212,849,795	206,640,205
Expenditures					
Personal Services-Salaries		187,675,557	198,235,672	204,445,162	198,235,572
Personal Travel In State		2,239,393	1,820,469	1,820,469	1,820,469
State Vehicle Operation		18,908	18,856	18,856	18,856
Depreciation		14,823	13,600	13,600	13,600
Personal Travel Out of State		322,869	191,100	191,100	191,100
Office Supplies		999,286	682,361	682,461	682,461
Facility Maintenance Supplies		172,447	78,103	78,103	78,103
Equipment Maintenance Supplies		26,316	70,702	70,702	70,702
Professional & Scientific Supplies		—	100	100	100
Other Supplies		2,508	3,100	3,100	3,100

Printing & Binding	70,817	14,143	14,143	14,143
Food	33,398	41,200	41,200	41,200
Uniforms & Related Items	26,593	24,500	24,500	24,500
Postage	965,367	892,420	892,420	892,420
Communications	941,417	385,268	385,268	385,268
Rentals	115,997	92,144	92,144	92,144
Utilities	199,972	190,000	190,000	190,000
Professional & Scientific Services	170,314	32,600	32,600	32,600
Outside Services	3,378,228	1,323,482	1,323,482	1,323,482
Advertising & Publicity	4,595	8,734	8,734	8,734
Reimbursement to Other Agencies	454,990	692,780	692,780	692,780
ITS Reimbursements	916,775	980,639	980,639	980,639
Gov Fund Type Transfers - Attorney General Services	7,776	3,000	3,000	3,000

Judicial Branch Financial Summary

Object Class	FY 2025 Actuals	FY 2026		
		Current Year Budget Estimate		
Gov Fund Type Transfers - Auditor of State Services	703,241	500,000	500,000	500,000
Gov Fund Type Transfers - Other Agencies Services	42,813	93,365	93,365	93,365
Equipment	—	10,000	10,000	10,000
Office Equipment	—	15,000	15,000	15,000
Equipment - Non-Inventory	1,966,600	172,414	172,414	172,414
IT Equipment	2,433,929	39,187	39,187	39,187
Other Expense & Obligations	24,822	14,266	14,266	14,266
Licenses	270	1,000	1,000	1,000
Reversions	355,421	—	—	—
Total Expenditures	204,285,441	206,640,205	212,849,795	206,640,205

Jury & Witness (GF) to Revolving Fund (0043)

General Fund

Appropriation Description

Jury & Witness (GF) to Revolving Fund (0043)

Jury & Witness (GF) to Revolving Fund (0043) Financial Summary

Object Class	FY 2025 Actuals	FY 2026		FY 2027	FY 2027
		Budget Estimate	Current Year Request	Total Department	Total Governor's
Resources					

			FY 2027	FY 2027
			Total Department Request	Total Governor's Recommended
Appropriation	3,600,000	3,600,000	3,600,000	3,600,000
Total Resources	3,600,000	3,600,000	3,600,000	3,600,000
Expenditures				
Intra-State Transfers	3,600,000	3,600,000	3,600,000	3,600,000
Total Expenditures	3,600,000	3,600,000	3,600,000	3,600,000

Court Ordered Services-GF

General Fund

Appropriation Description

Court Ordered Services-GF

Court Ordered Services-GF Financial Summary

	FY 2025	FY 2026	FY 2027	FY 2027
		Current Year	Total Department	Total Governor's
Resources				
Balance Brought Forward (Approps)	—	4,402,019	4,683,121	2,590,423
Appropriation	12,253,000	12,253,000	12,253,000	12,253,000
Total Resources	12,253,000	16,655,019	16,936,121	14,843,423
Expenditures				
Personal Services-Salaries	686,507	1,120,303	1,120,303	1,120,303
Personal Travel In State	2,485	4,000	4,000	4,000

Personal Travel Out of State	—	1,000	1,000	1,000
Object Class	Actuals	Budget Estimate	Request	Recommended
Resources				
Balance Brought Forward (Approps)	—	351,514	557,630	557,630
Appropriation	3,290,000	3,290,000	3,290,000	3,290,000
Total Resources	3,290,000	3,641,514	3,847,630	3,847,630
Expenditures				
Personal Travel Out of State	1,334	1,000	1,000	1,000
Office Supplies	22,950	25,000	25,000	25,000
Professional & Scientific Supplies	16,788	15,000	15,000	15,000
Professional & Scientific Services	1,411,374	(46,116)	160,000	160,000
Outside Services	3,202	5,000	5,000	5,000
Intra-State Transfers	470,500	1,600,000	1,600,000	1,600,000
Gov Fund Type Transfers - Other Agencies Services	—	500	500	500
Aid to Individuals	1,012,339	1,483,000	1,483,000	1,483,000
Loans to Local Governments	—	500	500	500
Balance Carry Forward (Approps)	351,514	557,630	557,630	557,630
Total Expenditures	3,290,000	3,641,514	3,847,630	3,847,630

Graduated Sanctions-GF

General Fund

Appropriation Description

Court Ordered Services-GF

Graduated Sanctions-GF Financial Summary

Object Class	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget Estimate	Current Year Request	Total Department	Total Governor's
Graduated Sanctions-GF Financial Summary					
Object Class		FY 2025	FY 2026		
		Actuals	Current Year Budget Estimate		
Office Supplies		64	—	—	—
Professional & Scientific Supplies		—	1,000	1,000	1,000
Professional & Scientific Services		1,118,991	1,968,898	2,250,000	2,250,000
Outside Services		—	1,000	1,000	1,000
Intra-State Transfers		409,897	3,958,395	3,958,395	3,958,395
Reimbursement to Other Agencies		510	—	—	—

			FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Refunds-Other	—	10,000	10,000	10,000
Aid to Individuals	5,632,526	7,000,000	7,000,000	7,000,000
Balance Carry Forward (Approps)	4,402,019	2,590,423	2,590,423	497,725
Total Expenditures	12,253,000	16,655,019	16,936,121	14,843,423

County Courthouse Technology Projects-0943-TRF

Technology Reinvestment Fund

Appropriation Description

County Courthouse Technology Projects-0943-TRF

County Courthouse Technology Projects-0943-TRF Financial Summary

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	114,256	18,536	18,536	—
Total Resources	114,256	18,536	18,536	—
Expenditures				
Communications	580	—	—	—
Outside Services	5,470	5,000	5,000	—
Office Equipment	84,256	5,000	5,000	—
Equipment - Non-Inventory	5,414	8,536	8,536	—
Balance Carry Forward (Approps)	18,536	—	—	—
Total Expenditures	114,256	18,536	18,536	—

Fund Detail

Judicial Branch Fund Detail

Funds	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Judicial Branch	304,941,260	285,967,292	291,973,939	278,473,281
Jury & Witness Fee Rev Fund	6,330,975	5,705,192	6,508,770	4,897,422
Civil Reparations Trust Fund	685,118	365,310	365,310	365,310
Judicial Branch Court Debt Clearing Fund	17,268,528	5,290,796	5,251,000	5,290,796

Judicial-Prevention Services-Title IV E Reimbursements	10,148,065	8,895,706	16,033,324	7,832,504
Court Technology & Modernization Fund	35,259,218	29,089,421	27,789,443	21,894,498
Judicial Retirement Fund	235,135,100	236,602,331	236,007,556	238,192,751
Technology Reinvestment Fund	114,256	18,536	18,536	—

Jury & Witness Fee Rev Fund

Fund Description

This account receives a general fund appropriation to the Judicial Branch to provide for payment of jury and witness fees and mileage pursuant to Chapter 602.1302 of the Code of Iowa.

Jury & Witness Fee Rev Fund Detail

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year Request	Total Department	Total Governor's
Resources					
Balance Brought Forward (Funds)		2,724,145	2,104,192	2,907,770	1,296,422
Adjustment to Balance Forward		(67)	—	—	—
Intra State Receipts		3,606,972	3,600,000	3,600,000	3,600,000
Other		(75)	1,000	1,000	1,000
Total Resources		6,330,975	5,705,192	6,508,770	4,897,422
Expenditures					
Personal Services-Salaries		2,986	282,770	282,770	282,770
Postage		124,000	135,000	135,000	135,000
Professional & Scientific Services		(135)	40,000	40,000	40,000
Outside Services		1,703,312	1,600,000	1,600,000	1,600,000
Intra-State Transfers		302,233	—	—	—
Reimbursement to Other Agencies		34	1,000	1,000	1,000
Gov Fund Type Transfers - Other Agencies Services		30,128	50,000	50,000	50,000
State Aid		2,064,225	2,300,000	2,300,000	2,300,000
Balance Carry Forward (Funds)		2,104,192	1,296,422	2,100,000	488,652
Total Expenditures		6,330,975	5,705,192	6,508,770	4,897,422

Judicial Retirement Fund

Fund Description

This account receives employee and state contributions, and earned interest.

Judicial Retirement Fund Detail

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year	Total Department	Total Governor's
			Request	Recommended	
Resources					
Balance Brought Forward (Funds)		208,385,997	216,002,311	215,407,536	217,592,731
Interest		15,129,435	10,000,000	10,000,000	10,000,000
Dividends		2,842,696	2,500,000	2,500,000	2,500,000
Fees, Licenses & Permits		—	10	10	10
Refunds & Reimbursements		—	10	10	10
Payroll Deductions		8,776,973	8,100,000	8,100,000	8,100,000
Total Resources		235,135,100	236,602,331	236,007,556	238,192,751
Expenditures					
Professional & Scientific Services		—	500	500	500
Outside Services		—	4,000	4,000	4,000
Reimbursement to Other Agencies		—	4,000	4,000	4,000
ITS Reimbursements		681	1,000	1,000	1,000
Gov Fund Type Transfers - Other Agencies Services		—	100	100	100
Other Expense & Obligations		19,132,109	19,000,000	19,000,000	19,000,000
Balance Carry Forward (Funds)		216,002,311	217,592,731	216,997,956	219,183,151
Total Expenditures		235,135,100	236,602,331	236,007,556	238,192,751

Law Enforcement Academy

Mission Statement

The Iowa Law Enforcement Academy serves the people of Iowa by setting standards for law enforcement training. The Academy maximizes training opportunities for law enforcement personnel to develop the skills and attitudes necessary to effectively serve and protect the community. ILEA exists to regulate law enforcement training by granting certification to those individuals who successfully complete training.

Description

The Iowa Law Enforcement Academy provides Basic Academy training for new law enforcement hires, as well as Specialty, Jailer, and Telecommunicator training to individuals across the state. The Academy also oversees regional basic training academies at Des Moines Police Department, Cedar Rapids Police Department, and Department of Public Safety, as well as three short-program basic training academies at Hawkeye Community College, Western Iowa Technical Community College, and Indian Hills Community College.

The Basic Academy is to be high quality, must be regularly updated to meet local community standards, must adhere to legislative training mandates, and must utilize best practices throughout the law enforcement profession. This requires continual task analysis, curriculum development, and evaluation of hiring standards. Evaluating and improving mechanisms for the coordination of field training programs to ensure uniformity and quality of training are also Academy responsibilities. To ensure quality training, the Academy must: (1) update the skills and knowledge of the training staff to ensure best practices within the law enforcement universe are adhered to; and (2) develop and ensure training materials and practices are current and accepted by national police leadership associations.

The Academy sets the standards for continuing education requirements for law enforcement personnel as well as the standards for hiring and training of Iowa reserve peace officers. The Academy is responsible for certifying all peace officers in the state of Iowa and for decertifying those officers who violate established standards of behavior for Iowa peace officers.

Financial Summary

Governor's Object Category	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Recommended
Resources				
State Appropriations	2,904,407	17,964,407	9,994,407	6,619,407
Receipts from Other Entities	460,953	450,069	450,069	450,069
Interest, Dividends, Bonds & Loans	76,785	1	1	1
Fees, Licenses & Permits	1,997,798	1,596,189	1,596,189	1,596,189
Refunds & Reimbursements	20	1	1	1
Miscellaneous	—	1	1	1
Beginning Balance and Adjustments	1,211,440	1,652,084	1,595,426	1,556,663
Total Resources	6,651,404	21,662,752	13,636,094	10,222,331
Expenditures				
Personal Services	3,248,665	3,607,763	3,607,763	3,607,763
Travel & Subsistence	299,520	190,300	190,300	190,300
Supplies & Materials	444,932	320,100	320,100	320,100
Contractual Services and Transfers	768,461	719,600	719,600	674,600
Equipment & Repairs	236,477	268,026	268,026	172,600
Claims & Miscellaneous	85	—	—	—

Financial Summary

Governor's Object Category	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Recommended
Licenses, Permits, Refunds & Other	1,180	300	300	300
Plant Improvements & Additions	—	15,000,000	7,030,000	3,700,000
Balance Carry Forward	1,652,084	1,556,663	1,500,005	1,556,668

Total Expenditures	6,651,404	21,662,752	13,636,094	10,222,331

Full Time Equivalents	29	31	31	31

Appropriations from General Fund

Appropriations	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Iowa Law Enforcement Academy	2,904,407	2,964,407	2,964,407	2,919,407
Total Law Enforcement Academy	2,904,407	2,964,407	2,964,407	2,919,407

Appropriations from Other Funds

Governor's Appropriations	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Recommended
Iowa Driving Training Facility - RIIF	—	15,000,000	—	—
Firearms Range Training Facility - RIIF	—	—	7,000,000	3,700,000
ILEA Technology Projects - TRF - 0943	—	—	30,000	—
Total Law Enforcement Academy	—	15,000,000	7,030,000	3,700,000

Appropriations Detail

Iowa Law Enforcement Academy

General Fund

Appropriation Description

This appropriation funds two-thirds of the Basic Academy training costs for law enforcement, costs for regulatory activities, certification and decertification of law enforcement officers, certification of reserve officers, and testing for new law enforcement hires.

The Academy strives to maximize training opportunities, oversee and coordinate training, and set standards for public servants to ensure professional and safe interactions for all persons living in or traveling through Iowa.

Iowa Law Enforcement Academy Financial Summary

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	2,904,407	2,964,407	2,964,407	2,919,407
Intra State Receipts	225,194	7,300	7,300	7,300
Gov Fund Type Transfers - Other Agencies	180,454	442,768	442,768	442,768
Fees, Licenses & Permits	1,673,643	1,596,188	1,596,188	1,596,188

Total Resources	4,983,699	5,010,663	5,010,663	4,965,663
Expenditures				
Personal Services-Salaries	3,248,665	3,607,763	3,607,763	3,607,763
Personal Travel In State	31,657	35,700	35,700	35,700
State Vehicle Operation	104,146	115,200	115,200	115,200
Depreciation	139,752	7,800	7,800	7,800
Personal Travel Out of State	23,588	31,600	31,600	31,600
Office Supplies	10,747	8,050	8,050	8,050
Facility Maintenance Supplies	15,055	8,900	8,900	8,900
Equipment Maintenance Supplies	2,167	1,850	1,850	1,850
Professional & Scientific Supplies	—	27,800	27,800	27,800
Housing & Subsistence Supplies	13,214	14,500	14,500	14,500
Ag., Conservation & Horticulture Supply	2,144	500	500	500
Other Supplies	373,556	230,300	230,300	230,300
Printing & Binding	2,702	2,700	2,700	2,700
Food	9,611	11,700	11,700	11,700
Uniforms & Related Items	8,050	8,900	8,900	8,900
Postage	4,858	4,900	4,900	4,900
Communications	18,108	18,400	18,400	18,400
Rentals	18,060	32,600	32,600	32,600
Utilities	36,994	44,400	44,400	44,400
Professional & Scientific Services	71,010	103,000	103,000	103,000
Outside Services	165,604	107,000	107,000	62,000
Advertising & Publicity	8,988	8,800	8,800	8,800
Outside Repairs/Service	97,987	56,200	56,200	56,200

Iowa Law Enforcement Academy Financial Summary

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Reimbursement to Other Agencies	68,742	72,600	72,600	72,600
ITS Reimbursements	18,039	18,100	18,100	18,100
IT Outside Services	15,310	17,300	17,300	17,300
Gov Fund Type Transfers - Attorney General Services	35,577	32,000	32,000	32,000
Gov Fund Type Transfers - Auditor of State Services	485	1,200	1,200	1,200
Gov Fund Type Transfers - Other Agencies Services	202,163	208,000	208,000	208,000

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Equipment	8,260	—	—	—
Equipment - Non-Inventory	137,002	21,200	21,200	21,200
IT Equipment	91,143	151,400	151,400	151,400
Other Expense & Obligations	85	—	—	—
Licenses	230	300	300	300
Total Expenditures	4,983,699	5,010,663	5,010,663	4,965,663

Iowa Driving Training Facility - RIIF

Rebuild Iowa Infrastructure Fund

Appropriation Description

ILEA is requesting RIIF funding to construct a driving training area for multi-agency use on Camp Dodge. This facility will be used to fulfill ILEA and DPS Basic Academy emergency vehicle operation training requirements and to reduce liability of operating emergency vehicles as required by Iowa Code section 321.231B. In conjunction with law enforcement professionals throughout the state, the Iowa DOT and National Guard will utilize this training space to facilitate a variety of training requirements, core job functions, mission readiness operations, and ongoing professional development in some of the most dangerous aspects of public service. This facility will serve as a dedicated and necessary space to ensure high-quality training by multiple State agencies.

Iowa Driving Training Facility - RIIF Financial Summary

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year	Total Department	Total Governor's
RequestRecommended						
Resources						
Appropriation				—	15,000,000	—
Total Resources				—	15,000,000	—
Expenditures						
Capitals				—	15,000,000	—
Total Expenditures				—	15,000,000	—

Firearms Range Training Facility - RIIF

Rebuild Iowa Infrastructure Fund

Appropriation Description

Firearms Range Training Facility - RIIF

Iowa Driving Training Facility - RIIF Financial Summary

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	—	—	7,000,000	3,700,000

Total Resources	—	—	7,000,000	3,700,000
Expenditures				
Capitals	—	—	7,000,000	3,700,000
Total Expenditures	—	—	7,000,000	3,700,000

ILEA Technology Projects - TRF - 0943

Technology Reinvestment Fund

Appropriation Description

ILEA Technology Projects - TRF - 0943

ILEA Technology Projects - TRF - 0943 Financial Summary

Object Class	Actuals	Budget	FY 2026	FY 2027	FY 2027	
			FY 2025	Current Year	Total Department	Total Governor's
			Estimate	Request	Recommended	
Resources						
Balance Brought Forward (Approps)			95,426	95,426	95,426	—
Appropriation			—	—	30,000	—
Total Resources			95,426	95,426	125,426	—
Expenditures						
Equipment - Non-Inventory			—	95,426	95,426	—
Capitals			—	—	30,000	—
Balance Carry Forward (Approps)			95,426	—	—	—
Total Expenditures			95,426	95,426	125,426	—

Fund Detail

Law Enforcement Academy Fund Detail

Funds	Actuals	Budget	FY 2026	FY 2027	FY 2027
			FY 2025 Current Year RequestRecommended	Total Department	Total Governor's
Law Enforcement Academy			1,667,706	16,652,089	8,625,431
Rebuild Iowa Infrastructure Fund			—	15,000,000	7,000,000
ILEA Internal Training Clearing Fund			1,559,780	1,556,662	1,500,004
ILEA Gifts And Donations			12,500	1	1
Technology Reinvestment Fund			95,426	95,426	125,426

Legislative Branch

Mission Statement

The legislative branch creates laws that establish policies and programs.

Description

The legislative authority of the State is vested in a General Assembly consisting of a fifty member Senate and a one hundred member House of Representatives. The General Assembly meets annually commencing on the second Monday in January. Each House sits upon its own adjournments; keeps a journal of its proceedings; publishes the same; determines its rules of proceedings, punishes members for disorderly behavior; and, with two thirds consent of its members, can expel a member. It has all powers necessary for a branch of the General Assembly of a free and independent state.

Financial Summary

Governor's Object Category	FY 2025	FY 2026 Current Year	FY 2027 Total Department	FY 2027 Total
	Actuals	Budget Estimate	Request	Recommended
Resources				
State Appropriations	39,278,474	42,070,813	42,000,000	42,000,000
Receipts from Other Entities	2,456	—	—	—
Sales, Rents & Services	335,675	348,835	348,835	348,835
Beginning Balance and Adjustments	687,826	644,577	687,826	644,577
Total Resources	40,304,432	43,064,225	43,036,661	42,993,412
Expenditures				
Personal Services	31,705,518	35,311,821	33,810,821	33,810,821
Travel & Subsistence	4,116,629	20,391	19,891	19,891
Supplies & Materials	663,517	559,807	558,207	558,207
Contractual Services and Transfers	1,954,402	1,160,492	1,150,152	1,150,152
Equipment & Repairs	1,216,794	760,436	759,636	759,636
Claims & Miscellaneous	2,995	4,606,700	6,050,127	6,050,127
Plant Improvements & Additions	—	1	1	1
Balance Carry Forward	644,577	644,577	687,826	644,577
Total Expenditures	40,304,432	43,064,225	43,036,661	42,993,412
Full Time Equivalents	232	343	343	343

Appropriations from General Fund

Governor's Appropriations	FY 2025	FY 2026 Current Year	FY 2027 Total Department	FY 2027 Total
	Actuals	Budget Estimate	Request	Recommended

House	13,595,426	14,042,104	14,021,115	14,021,115
Total House of Representatives	13,595,426	14,042,104	14,021,115	14,021,115
Senate	9,274,330	10,266,561	10,251,215	10,251,215
Total Senate	9,274,330	10,266,561	10,251,215	10,251,215

Appropriations from General Fund

	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year	Total Department	Total
Governor's Appropriations	Budget Estimate	Request	Recommended	
Joint Legislative Expenses	1,658,846	1,858,986	1,856,207	1,856,207
Total Joint Expenses of Legislature	1,658,846	1,858,986	1,856,207	1,856,207
Citizens Aide	2,149,195	2,408,759	2,405,159	2,405,159
Total Ombudsman, Office of	2,149,195	2,408,759	2,405,159	2,405,159
International Relations Account	2,060	7,940	—	—
Legislative Services Agency	12,598,617	13,486,463	13,466,304	13,466,304
Total Legislative Services Agency	12,600,677	13,494,403	13,466,304	13,466,304

Appropriations Detail

International Relations Account

General Fund

Appropriation Description

Funding allocated by the Legislature to support International Relations efforts in Iowa.

International Relations Account Financial Summary

Object Class	Actuals	Budget Estimate	FY 2025	FY 2026	FY 2027	FY 2027
			Request	Current Year Recommended	Total Department	Total Governor's
Resources						
Estimated Revisions			2,060	7,940	—	—
Total Resources			2,060	7,940	—	—
Expenditures						
Gov Fund Type Transfers - Other Agencies Services			2,060	7,940	—	—
Total Expenditures			2,060	7,940	—	—

House

General Fund

Appropriation Description

Standing unlimited appropriation to fund operations of the House of Representatives, including session and interim expenses.

House Financial Summary

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year Request	Total Department	Total Governor's
Resources					
Appropriation		13,350,649	14,042,104	14,021,115	14,021,115
Estimated Revisions		244,777	—	—	—
Total Resources		13,595,426	14,042,104	14,021,115	14,021,115
Expenditures					
Personal Services-Salaries		10,617,926	13,313,292	11,815,892	11,815,892
Personal Travel In State		2,680,346	1,010	910	910
Personal Travel Out of State		39,668	508	408	408
Office Supplies		62,971	508	408	408
Facility Maintenance Supplies		—	708	608	608
Equipment Maintenance Supplies		—	709	609	609
Other Supplies		—	706	606	606
Printing & Binding		—	508	408	408
Food		—	505	405	405
Uniforms & Related Items		5,394	508	408	408
Postage		1,338	508	408	408
Communications		26,756	709	609	609
Rentals		—	709	609	609
Professional & Scientific Services		63,935	1,110	1,010	1,010
Outside Services		318	1,110	1,010	1,010
Intra-State Transfers		—	706	606	606
Advertising & Publicity		—	608	508	508
Outside Repairs/Service		30,400	809	709	709
Data Processing		—	708	608	608
Auditor of State Reimbursements		—	505	405	405
Reimbursement to Other Agencies		17,072	910	810	810
ITS Reimbursements		49,302	508	408	408
Workers Comp. Reimbursement		—	509	409	409
Equipment		—	708	608	608

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Office Equipment	—	708	608	608
Equipment - Non-Inventory	—	708	608	608
IT Equipment	—	705	605	605
Other Expense & Obligations	—	710,904	2,189,915	2,189,915
Total Expenditures	13,595,426	14,042,104	14,021,115	14,021,115

Senate

General Fund

Appropriation Description

Standing unlimited appropriation to fund operations of the Senate, including session and interim expenses.

Senate Financial Summary

Object Class	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget Estimate	Current Year Request	Total Department	Total Governor's
Resources					
Appropriation		9,766,234	10,266,561	10,251,215	10,251,215
Estimated Revisions		(491,904)	—	—	—
Total Resources		9,274,330	10,266,561	10,251,215	10,251,215
Expenditures					
Personal Services-Salaries		7,729,472	7,826,091	7,826,091	7,826,091
Personal Travel In State		1,349,875	34	34	34
Personal Travel Out of State		13,599	33	33	33
Office Supplies		50,321	33	33	33
Facility Maintenance Supplies		1,688	29	29	29
Equipment Maintenance Supplies		—	33	33	33
Other Supplies		—	31	31	31
Printing & Binding		369	33	33	33
Food		343	—	—	—
Uniforms & Related Items		—	32	32	32
Postage		422	34	34	34
Communications		46,954	33	33	33
Rentals		—	31	31	31
Professional & Scientific Services		—	31	31	31
Outside Services		7,679	32	32	32
Advertising & Publicity		—	31	31	31
Outside Repairs/Service		901	31	31	31
Data Processing		—	25	25	25

Reimbursement to Other Agencies	19,320	33	33	33
ITS Reimbursements	29,323	31	31	31
Workers Comp. Reimbursement	—	31	31	31
Gov Fund Type Transfers - Other Agencies Services	39	—	—	—
Equipment	—	32	32	32
Office Equipment	—	33	33	33
Equipment - Non-Inventory	24,026	30	30	30
IT Equipment	—	1	1	1
Other Expense & Obligations	—	2,439,772	2,424,426	2,424,426
Scholarships & Fellowships	—	1	1	1
Total Expenditures	9,274,330	10,266,561	10,251,215	10,251,215

Joint Legislative Expenses

General Fund

Appropriation Description

Standing unlimited appropriation to fund expenses of the General Assembly that are incurred jointly by both chambers of the General Assembly.

Joint Legislative Expenses Financial Summary

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year Request	Total Department	Total Governor's
Resources					
Appropriation		1,766,234	1,858,986	1,856,207	1,856,207
Estimated Revisions		(107,388)	—	—	—
Total Resources		1,658,846	1,858,986	1,856,207	1,856,207
Expenditures					
Personal Services-Salaries		1,559,129	1,717,358	1,717,358	1,717,358
Personal Travel In State		340	803	603	603
Personal Travel Out of State		—	503	403	403
Office Supplies		2,495	603	503	503
Facility Maintenance Supplies		5,261	503	403	403
Equipment Maintenance Supplies		15,807	603	503	503
Other Supplies		3,528	502	402	402
Printing & Binding		—	503	403	403
Food		—	502	402	402
Uniforms & Related Items		1,114	503	403	403
Postage		76	503	403	403
Communications		3,817	603	503	503

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Rentals	—	503	403	403
Professional & Scientific Services	46,669	603	503	503
Outside Services	9,695	603	503	503
Intra-State Transfers	—	503	403	403
Advertising & Publicity	(15)	503	403	403
Outside Repairs/Service	—	603	503	503
Data Processing	—	603	503	503
Auditor of State Reimbursements	—	502	402	402
Reimbursement to Other Agencies	2,521	603	503	503
ITS Reimbursements	5,409	603	503	503
Workers Comp. Reimbursement	—	503	403	403
Equipment	3,000	503	403	403
Office Equipment	—	503	403	403
Equipment - Non-Inventory	—	503	403	403
IT Equipment	—	502	402	402
Other Expense & Obligations	—	127,354	127,275	127,275
Total Expenditures	1,658,846	1,858,986	1,856,207	1,856,207

Legislative Services Agency

General Fund

Appropriation Description

Standing unlimited appropriation to support the day to day operational expenses of the Legislative Services Agency.

Legislative Services Agency Financial Summary

Object Class	Actuals	FY 2026	FY 2027	FY 2027
		FY 2025 Current Year	Total Department	Total Governor's
Object Class	Budget Estimate	Request	Recommended	
Resources				
Appropriation	12,831,169	13,486,463	13,466,304	13,466,304
Estimated Revisions	(232,552)	—	—	—
Other Sales & Services	65	298,835	298,835	298,835
Total Resources	12,598,682	13,785,298	13,765,139	13,765,139
Expenditures				
Personal Services-Salaries	9,714,716	10,100,428	10,100,428	10,100,428
Personal Travel In State	925	10,000	10,000	10,000
Personal Travel Out of State	22,264	2,500	2,500	2,500
Office Supplies	101,635	400,000	400,000	400,000
Printing & Binding	3,910	75,000	75,000	75,000

Uniforms & Related Items	2,761	5,000	5,000	5,000
Postage	19,414	10,000	10,000	10,000
Communications	89,900	85,000	85,000	85,000
Rentals	—	25,000	25,000	25,000
Professional & Scientific Services	28,920	25,000	25,000	25,000
Outside Services	2,716	60,000	60,000	60,000
Advertising & Publicity	—	5,000	5,000	5,000
Outside Repairs/Service	11,516	25,000	25,000	25,000
Reimbursement to Other Agencies	37,777	35,000	35,000	35,000
ITS Reimbursements	25,117	20,000	20,000	20,000
IT Outside Services	1,346,769	820,000	820,000	820,000
Gov Fund Type Transfers - Other Agencies Services	576	—	—	—
Office Equipment	13,063	5,000	5,000	5,000
IT Equipment	1,176,704	750,000	750,000	750,000
Other Expense & Obligations	—	1,317,370	1,297,211	1,297,211
Interest Expense/Princ/Securities	—	10,000	10,000	10,000
Total Expenditures	12,598,682	13,785,298	13,765,139	13,765,139

Citizens Aide

General Fund

Appropriation Description

Standing unlimited appropriation for support of the Citizens Aide.

Citizens Aide Financial Summary

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year	Total Department	Total Governor's
RequestRecommended						
Resources						
Appropriation			2,285,714	2,408,759	2,405,159	2,405,159
Estimated Revisions			(136,519)	—	—	—
Total Resources			2,149,195	2,408,759	2,405,159	2,405,159
Expenditures						
Personal Services-Salaries			2,084,274	2,354,652	2,351,052	2,351,052
Personal Travel In State			1,949	5,000	5,000	5,000
Personal Travel Out of State			7,663	—	—	—
Office Supplies			5,663	8,000	8,000	8,000
Equipment Maintenance Supplies			—	500	500	500

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Printing & Binding	83	1,500	1,500	1,500
Postage	606	1,000	1,000	1,000
Communications	11,571	10,000	10,000	10,000
Rentals	1,774	2,000	2,000	2,000
Professional & Scientific Services	23,641	10,700	10,700	10,700
Outside Services	38	7,000	7,000	7,000
Outside Repairs/Service	—	600	600	600
Reimbursement to Other Agencies	8,705	3,800	3,800	3,800
ITS Reimbursements	3,177	2,507	2,507	2,507
Gov Fund Type Transfers - Other Agencies Services	50	—	—	—
Office Equipment	—	500	500	500
Other Expense & Obligations	—	1,000	1,000	1,000
Total Expenditures	2,149,195	2,408,759	2,405,159	2,405,159

Fund Detail Legislative Branch Fund Detail

Funds	FY 2026			
	FY 2025		FY 2027	
	FY 2025 Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Legislative Services Agency	1,025,892	694,577	737,826	694,577
Legislative Information Office Gift Sales	1,025,892	694,577	737,826	694,577

Management, Department of

Mission Statement

The mission of the Department of Management is to maximize performance of enterprise agencies across Iowa via management of financial resources, technology, and information.

Description

The Department of Management leads enterprise budgeting, performance and accountability systems, and information technology systems so that Iowans receive the highest possible return on public investment.

Roles and responsibilities of DOM include:

- * State budget development and oversight
- * Revenue estimating and economic forecasting
- * Governance system guidance, technical assistance and oversight - Accountable Government Act (AGA) including strategic and performance planning and results reporting (Data.Iowa.Gov and Results Iowa)
- * Lean/process improvement assistance and oversight
- * Risk Manager/State Appeal Board administration
- * Local government budget certification and support
- * Utility tax replacement administration
- * Enterprise project management
- * Collective bargaining support
- * IT standards for information technology used by state agencies
- * IT security duties
- * IT application development services
- * Enter into contracts for the receipt and provision of information technology services

Financial Summary

Governor's Object Category	FY 2025		FY 2026	FY 2027	FY 2027
	Actuals	Budget	Current Year Estimate Request	Total Department Recommended	Total
Resources					
State Appropriations	141,517,092		134,435,138	133,375,921	158,943,993
Taxes	251,566,619		410,522,654	410,522,654	454,688,031
Receipts from Other Entities	360,706,224		1,314,690,342	1,313,836,418	1,317,610,846
Interest, Dividends, Bonds & Loans	253,111,140		105,313,301	105,313,301	105,313,301
Fees, Licenses & Permits	9,729,549		5,239,101	5,239,101	5,239,101
Refunds & Reimbursements	3,328,401		2,210,595	2,210,595	2,210,595
Miscellaneous	18,822		100	100	100
Beginning Balance and Adjustments	6,064,388,634		5,829,530,030	6,203,745,107	6,180,905,030
Total Resources	7,084,366,482		7,801,941,261	8,174,243,197	8,224,910,997
Expenditures					
Personal Services	25,678,898		80,691,674	80,691,674	80,691,674
Travel & Subsistence	62,736		896,494	896,494	895,494

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Supplies & Materials	165,360	185,628	185,628	185,628
Contractual Services and Transfers	771,593,454	911,558,276	913,521,734	610,769,979
Equipment & Repairs	41,566,544	36,983,520	36,937,579	40,885,127
Claims & Miscellaneous	10,714,379	3,114,134	3,114,134	3,114,134
Licenses, Permits, Refunds & Other	7,596,439	104,133,792	104,133,792	104,133,792

Financial Summary

Governor's Object Category	FY 2025	FY 2026 Current Year	FY 2027 Total Department	FY 2027 Total
	Actuals	Budget Estimate	Request	Recommended
State Aid & Credits	125,107	23,400,500	23,400,500	21,380,500
Plant Improvements & Additions	882,956	500	500	500
Appropriations	490,170,330	460,071,712	471,760,334	519,424,961
Reversions	11,665	—	—	—
Balance Carry Forward	5,735,798,611	6,180,905,030	6,539,600,821	6,843,429,208
Total Expenditures	7,084,366,479	7,801,941,261	8,174,243,190	8,224,910,997
Full Time Equivalents	281	588	588	588

Appropriations from General Fund

Governor's Appropriations	FY 2025	FY 2026 Current Year	FY 2027 Total Department	FY 2027 Total
	Actuals	Budget Estimate	Request	Recommended
OCIO Cybersecurity Office	4,421,887	4,421,887	4,421,887	4,421,887
Total DOM - Division of Information	4,421,887	4,421,887	4,421,887	4,421,887
Technology 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	2,792,095	3,666,154	3,666,154	3,666,154
Operations Technology Reinvestment Fund	—	—	17,500,000	—
Appropriation Transportation Equity Fund	31,098,570	32,653,499	32,653,499	33,306,569
Total Management, Department of Appropriation	58,742,543	40,924,283	58,424,283	41,577,353

Appropriations from Other Funds

Governor's Appropriations	FY 2025	FY 2026 Current Year	FY 2027 Total Department	FY 2027 Total
	Actuals	Budget Estimate	Request	Recommended
Statewide Endpoint Detection/ Cybersecurity Incident Invest	2,947,658	2,947,658	2,947,658	2,947,658
Total DOM - Division of Information	2,947,658	2,947,658	2,947,658	2,947,658
Technology Reinvestment Fund				
Appropriation from RIIF	21,131,873	18,269,217	—	39,925,002

Environment First Fund Appropriation	42,000,000	42,000,000	42,000,000	42,000,000
Disaster Response - Iowa Economic Emergency Fund	—	23,250,000	23,250,000	21,230,000
Enterprise AI Capacity Expansion	—	—	—	2,510,000
DPS/DOT - MACH & TraCS Modernization	—	—	—	2,000,000
DOM Road Use Tax Fund Appropriation	56,000	56,000	56,000	56,000
Transparency Project	45,000	45,000	45,000	45,000
Iowa Grants Management Implementation (TRF)	70,000	70,000	70,000	70,000
Local Government Budget & Property Tax System Upgrade/ Redesi	120,000	120,000	120,000	120,000
Socrata License	382,131	358,429	358,429	358,429

Appropriations from Other Funds

Governor's Appropriations	Actuals	FY 2026		FY 2027	FY 2027
		FY 2025	Current Year	Total Department	Total
		Budget Estimate	Request	Recommended	
Infrastructure for Integrating Justice Data Systems		—	1,400,000	1,400,000	1,400,000
Justice Data Warehouse		—	282,664	282,664	282,664
Justice Data Warehouse Transition		—	290,000	—	—
Disaster Recovery Housing Assistance Fund Approp	11,600,000		—	—	—
Total Management, Department of	75,405,004		86,141,310	67,582,093	109,997,095

Appropriations Detail

Department of Management Operations

General Fund

Appropriation Description

General Fund appropriation to the Department of Management for salaries, support, maintenance, and miscellaneous purposes.

Department of Management Operations Financial Summary

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year	Total Department	Total Governor's
			Request		
			Recommended		
Resources					
Balance Brought Forward (Approps)		839	11,664	—	11,664
Appropriation		2,792,095	3,666,154	3,666,154	3,666,154
Intra State Receipts		4,696,880	3,014,644	3,014,644	3,014,644
Gov Fund Type Transfers - Other Agencies		166,471	131,000	131,000	131,000
Fees, Licenses & Permits		—	100	100	100
Total Resources		7,656,285	6,823,562	6,811,898	6,823,562
Expenditures					
Personal Services-Salaries		3,760,717	3,791,891	3,791,891	3,791,891
Personal Travel In State		13,882	7,587	7,587	7,587
Personal Travel Out of State		2,110	6,000	6,000	6,000
Office Supplies		44,624	37,000	37,000	37,000
Professional & Scientific Supplies		—	500	500	500
Printing & Binding		6,253	5,000	5,000	5,000
Food		26	100	100	100
Postage		652	1,000	1,000	1,000
Communications		7,144	8,000	8,000	8,000
Professional & Scientific Services		497,838	202,500	202,500	202,500
Outside Services		4,689	118,000	118,000	118,000
Intra-State Transfers		70,000	2,600	2,600	2,600
Advertising & Publicity		—	70	70	70
Outside Repairs/Service		—	100	100	100
Auditor of State Reimbursements		—	5,000	5,000	5,000
Reimbursement to Other Agencies		63,782	35,100	35,100	35,100
ITS Reimbursements		1,063,072	173,900	173,900	173,900
IT Outside Services		1,219,854	1,406,000	1,406,000	1,406,000
Gov Fund Type Transfers - Auditor of State Services		15,013	1,000	1,000	1,000

Gov Fund Type Transfers - Other Agencies Services	1,179	100	100	100
Equipment - Non-Inventory	—	500	500	500
IT Equipment	861,994	1,009,400	1,009,400	1,009,400
Other Expense & Obligations	129	550	550	550
Balance Carry Forward (Approps)	11,664	11,664	—	11,664
Reversions	11,665	—	—	—
Total Expenditures	7,656,285	6,823,562	6,811,898	6,823,562

Technology Reinvestment Fund Appropriation

General Fund

Appropriation Description

A technology reinvestment fund is created under the authority of the Department of Management. The fund shall consist of appropriations made to the fund and transfers of interest, earnings, and moneys from other funds as provided by law. The fund shall be separate from the General Fund of the state and the balance in the fund shall not be considered part of the balance of the General Fund of the state. However, the fund shall be considered a special account for the purposes of Section 8.53, relating to generally accepted accounting principles. (Section 8.57C)

Technology Reinvestment Fund Appropriation Financial Summary

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	—	—	17,500,000	—
Total Resources	—	—	17,500,000	—
Expenditures				
Intra-State Transfers	—	—	17,500,000	—
Total Expenditures	—	—	17,500,000	—

Transportation Equity Fund Appropriation

General Fund

Appropriation Description

General Fund appropriation for deposit into the Transportation Equity Fund. The Fund is created in Iowa Code Chap. 257.16C, sub. 3. A transportation equity program is established to provide prioritized additional funding for school districts with a transportation cost per pupil that exceeds the statewide adjusted transportation cost per pupil for the same budget year.

Transportation Equity Fund Appropriation Financial Summary

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended

Resources				
Appropriation	31,098,570	32,653,499	32,653,499	33,306,569
Total Resources	31,098,570	32,653,499	32,653,499	33,306,569

Expenditures				
Intra-State Transfers	31,098,570	32,653,499	32,653,499	33,306,569
Total Expenditures	31,098,570	32,653,499	32,653,499	33,306,569

OCIO Cybersecurity Office

General Fund

Appropriation Description

General Fund appropriation to the Office of the Chief Information Officer to support the ongoing expenses of the Cybersecurity Office. This funding allows the OCIO to restructure the Cybersecurity Office from fee-based funding to a General Fund appropriation.

OCIO Cybersecurity Office Financial Summary

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	4,421,887	4,421,887	4,421,887	4,421,887
Total Resources	4,421,887	4,421,887	4,421,887	4,421,887
Expenditures				
Intra-State Transfers	4,421,887	4,421,887	4,421,887	4,421,887
Total Expenditures	4,421,887	4,421,887	4,421,887	4,421,887

Special Olympics Fund

General Fund

Appropriation Description

Standing appropriation with the funds to be distributed to one or more organizations which administer Special Olympics programs benefiting the citizens of Iowa with disabilities. (Iowa Code 8.8)

Special Olympics Fund Financial Summary

Object Class	Actuals	Budget	FY 2026	FY 2027	FY 2027
			Current Year EstimateRequest	Total Department Total	Governor's Governor's
Resources					
Appropriation			100,000	100,000	100,000
Total Resources			100,000	100,000	100,000

Expenditures				
State Aid	100,000	100,000	100,000	100,000
Total Expenditures	100,000	100,000	100,000	100,000

Appeal Board Claims

General Fund

Appropriation Description

The State Appeal Board is an agency of the state having as its purpose the review of objections to public contracts and bonds and to the budgets of counties, school districts, cities, agricultural extension districts, assessors, and county hospitals, and the approval or rejection of payment of claims against the state that cannot be paid from other appropriations. The State Appeal Board consists of the director of the Department of Management, Auditor of State, and Treasurer of State. (Chap. 669.11 and 25.2)

Appeal Board Claims Financial Summary

Object Class	Actuals	Budget	FY 2026	FY 2027	FY 2027
			Current Year	Total Department	Total Governor's
			Request	Estimate	Estimate
Resources					
Appropriation		4,501,794	4,504,630	4,504,630	4,504,630
Estimated Revisions		20,250,084	—	—	—
Refunds & Reimbursements		(17,430)	1,000	1,000	1,000
Total Resources		24,734,448	4,505,630	4,505,630	4,505,630
Expenditures					
Personal Services-Salaries		806,747	172,408	172,408	172,408
Personal Travel In State		9,065	9,000	9,000	9,000
State Vehicle Operation		—	500	500	500
Depreciation		—	500	500	500
Personal Travel Out of State		306	1,000	1,000	1,000
Office Supplies		5,626	3,000	3,000	3,000
Facility Maintenance Supplies		7,817	2,000	2,000	2,000
Equipment Maintenance Supplies		4,584	8,000	8,000	8,000
Professional & Scientific Supplies		845	1,000	1,000	1,000
Housing & Subsistence Supplies		—	500	500	500
Other Supplies		582	5,000	5,000	5,000
Printing & Binding		—	500	500	500
Drugs & Biologicals		—	500	500	500
Food		92	100	100	100
Uniforms & Related Items		332	500	500	500
Postage		10,778	100	100	100

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Communications	34,576	3,000	3,000	3,000
Rentals	16,906	8,000	8,000	8,000
Utilities	2,194	3,000	3,000	3,000
Professional & Scientific Services	5,165,606	964,438	964,438	964,438
Outside Services	369,536	80,000	80,000	80,000
Intra-State Transfers	—	500	500	500
Advertising & Publicity	2,130	3,000	3,000	3,000
Outside Repairs/Service	25,779	5,000	5,000	5,000
Reimbursement to Other Agencies	1,387	1,000	1,000	1,000
ITS Reimbursements	190,380	1,000	1,000	1,000
IT Outside Services	350	2,000	2,000	2,000

Appeal Board Claims Financial Summary

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Gov Fund Type Transfers - Auditor of State Services	—	1,000	1,000	1,000
Gov Fund Type Transfers - Other Agencies Services	10,710	1,000	1,000	1,000
Equipment	—	1,000	1,000	1,000
Equipment - Non-Inventory	814	500	500	500
IT Equipment	53,328	10,000	10,000	10,000
Claims	10,385,190	3,088,584	3,088,584	3,088,584
Other Expense & Obligations	1,628	25,000	25,000	25,000
Licenses	—	1,000	1,000	1,000
Fees	—	1,000	1,000	1,000
Refunds-Other	7,596,439	50,000	50,000	50,000
State Aid	—	3,000	3,000	3,000
Aid to Individuals	25,107	47,500	47,500	47,500
Capitals	5,615	500	500	500
Total Expenditures	24,734,448	4,505,630	4,505,630	4,505,630

Technology Reinvestment Fund Appropriation from RIIF

Rebuild Iowa Infrastructure Fund

Appropriation Description

Appropriation from the Rebuild Iowa Infrastructure Fund for deposit into the Technology Reinvestment Fund.

Technology Reinvestment Fund Appropriation from RIIF Financial Summary

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended

Resources				
Appropriation	21,131,873	18,269,217	—	39,925,002
Total Resources	21,131,873	18,269,217	—	39,925,002

Expenditures				
Intra-State Transfers	21,131,873	18,269,217	—	39,925,002
Total Expenditures	21,131,873	18,269,217	—	39,925,002

Environment First Fund Appropriation

Rebuild Iowa Infrastructure Fund

Appropriation Description

Standing Limited appropriation from the Rebuild Iowa Infrastructure Fund to the Environment First Fund.
(Iowa Code 8.57A)

Environment First Fund Appropriation Financial Summary

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	42,000,000	42,000,000	42,000,000	42,000,000
Total Resources	42,000,000	42,000,000	42,000,000	42,000,000
Expenditures				
Intra-State Transfers	42,000,000	42,000,000	42,000,000	42,000,000
Total Expenditures	42,000,000	42,000,000	42,000,000	42,000,000

Disaster Response - Iowa Economic Emergency Fund

Iowa Economic Emergency Fund

Appropriation Description

Standing Limited appropriation from the Iowa Economic Emergency Fund to the Department of Management to be used for disaster response, disaster recovery activities, or disaster aid to citizens (Iowa Code 8.55(3)(f)(2)).

Disaster Response - Iowa Economic Emergency Fund Financial Summary

Object Class	Actuals	Budget	FY 2026	FY 2027	FY 2027	
			FY 2025	Current Year	Total Department	Total Governor's
			Estimate	Request	Recommended	
Resources						
Appropriation			—	23,250,000	23,250,000	21,230,000
Total Resources			—	23,250,000	23,250,000	21,230,000

Expenditures				
State Aid	—	23,250,000	23,250,000	21,230,000
Total Expenditures	—	23,250,000	23,250,000	21,230,000

Enterprise AI Capacity Expansion

Technology Reinvestment Fund

Appropriation Description

This appropriation is to expand and invest in the potential use of AI to support state government employees in their service to state government.

Enterprise AI Capacity Expansion Financial Summary

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Resources				
Appropriation	—	—	—	2,510,000
Total Resources	—	—	—	2,510,000
Expenditures				
IT Equipment	—	—	—	2,510,000
Total Expenditures	—	—	—	2,510,000

DPS/DOT - MACH & TraCS Modernization

Technology Reinvestment Fund

Appropriation Description

This appropriation is to modernize and update the TraCS and MACH programs.

The TraCS program, an Iowa DOT initiative, collects motor vehicle collision data from law enforcement and sends it electronically to the Iowa DOT.

MACH is an internet-based communications tool that allows public safety agencies to share information, enhancing cooperation in daily and emergency situations.

TraCS and MACH software and support are provided at no cost to qualifying Iowa public safety agencies.

DPS/DOT - MACH & TraCS Modernization Financial Summary

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

IT Equipment	—	—	—	2,000,000
Total Expenditures	—	—	—	2,000,000

DOM Road Use Tax Fund Appropriation

Road Use Tax Fund

Appropriation Description

Road Use Tax Fund appropriation to support the Department of Management operations.

DOM Road Use Tax Fund Appropriation Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	56,000	56,000	56,000	56,000
Total Resources	56,000	56,000	56,000	56,000
Expenditures				
Intra-State Transfers	56,000	56,000	56,000	56,000
Total Expenditures	56,000	56,000	56,000	56,000

Statewide Endpoint Detection/Cybersecurity Incident Invest

Technology Reinvestment Fund

Appropriation Description

Funding to continue statewide Endpoint Detection and Response (CrowdStrike) and 24/7/365 coverage for all Iowa state agencies, cities, and counties.

Statewide Endpoint Detection/Cybersecurity Incident Invest Financial Summary

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027	
			Current Year Request	Total Department	Total Governor's	
Resources						
Balance Brought Forward (Approps)			—	284,393	—	284,393
Appropriation			2,947,658	2,947,658	2,947,658	2,947,658
Total Resources			2,947,658	3,232,051	2,947,658	3,232,051
Expenditures						
IT Equipment			2,663,265	2,947,658	2,947,658	2,947,658
Balance Carry Forward (Approps)			284,393	284,393	—	284,393
Total Expenditures			2,947,658	3,232,051	2,947,658	3,232,051

OCIO Phone Management Software

Technology Reinvestment Fund**Appropriation Description**

Funding for OCIO to acquire and install certain software products to enforce the removal of applications from state-issued smartphones and prohibit access to blacklisted websites from state-issued computers.

OCIO Phone Management Software Financial Summary

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	2,215,722	1,567,550	1,060,001	507,549
Total Resources	2,215,722	1,567,550	1,060,001	507,549
Expenditures				
ITS Reimbursements	34,631	1	1	1
IT Equipment	613,540	1,060,000	1,060,000	507,548
Balance Carry Forward (Approps)	1,567,550	507,549	—	—
Total Expenditures	2,215,722	1,567,550	1,060,001	507,549

Transparency Project**Technology Reinvestment Fund****Appropriation Description**

The Transparency Project involves the development and implementation of an internet-based searchable portal providing public access to budget, financial, tax and performance information for Iowa state government.

Transparency Project Financial Summary

Object Class	Actuals	Budget Estimate	FY 2025	FY 2026	FY 2027	FY 2027
			Request	Current Year Recommended	Total Department	Total Governor's
Resources						
Balance Brought Forward (Approps)			37,962	16,351	—	16,351
Appropriation			45,000	45,000	45,000	45,000
Total Resources			82,962	61,351	45,000	61,351
Expenditures						
Personal Services-Salaries			66,611	1,000	1,000	1,000
Intra-State Transfers			—	43,000	43,000	43,000
ITS Reimbursements			—	1,000	1,000	1,000
Balance Carry Forward (Approps)			16,351	16,351	—	16,351
Total Expenditures			82,962	61,351	45,000	61,351

Iowa Grants Management Implementation (TRF)

Technology Reinvestment Fund**Appropriation Description**

IowaGrants.gov provides grant management software that encapsulates the entire grant management life-cycle allowing Iowa's state agencies to automate 100% of their grant management processes online. IowaGrants.gov is capable of managing the grant tracking, application, selection, award/contracting, monitoring, communications, modifications, reporting, close-out, and financial management processes. IowaGrants.gov is available to all state agencies that administer a variety of state and federal competitive and pass through grant programs.

Iowa Grants Management Implementation (TRF) Financial Summary

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	34,599	42,494	—	42,494
Appropriation	70,000	70,000	70,000	70,000
Total Resources	104,599	112,494	70,000	112,494
Expenditures				
ITS Reimbursements	315	5,000	5,000	5,000
IT Outside Services	61,790	65,000	65,000	65,000
Balance Carry Forward (Approps)	42,494	42,494	—	42,494
Total Expenditures	104,599	112,494	70,000	112,494

Socrata License**Technology Reinvestment Fund****Appropriation Description**

The Technology Reinvestment Fund appropriation to Management supports the ongoing expenses associated with the Socrata Connected Government Cloud. This funding supports the Iowa Data Platform which is an integrated solution designed to make data discoverable, usable, and actionable for both government workers and citizens.

Socrata License Financial Summary

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year Request	Total Department	Total Governor's
Resources						
Balance Brought Forward (Approps)			18,697	84,609	—	84,609
Appropriation			382,131	358,429	358,429	358,429
Total Resources			400,828	443,038	358,429	443,038
Expenditures						

IT Outside Services	316,219	358,429	358,429	358,429
Balance Carry Forward (Approps)	84,609	84,609	—	84,609
Total Expenditures	400,828	443,038	358,429	443,038

Infrastructure for Integrating Justice Data Systems

Technology Reinvestment Fund

Appropriation Description

The Criminal Justice Information System (CJIS) is the State of Iowa's electronic Criminal Justice data exchange system. CJIS ties together many disparate Criminal Justice systems used by state agencies. CJIS connects systems located at the Department of Corrections, Department of Transportation, Department of Public Safety, State Courts, County Attorneys, Attorney General, and Secretary of State.

Infrastructure for Integrating Justice Data Systems Financial Summary

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	—	279,106	—	—
Appropriation	—	1,400,000	1,400,000	1,400,000
Total Resources	—	1,679,106	1,400,000	1,400,000
Expenditures				
Communications	—	750	750	750
ITS Reimbursements	—	24,000	24,000	24,000
IT Outside Services	—	1,454,356	1,175,250	1,175,250
IT Equipment	—	200,000	200,000	200,000
Total Expenditures	—	1,679,106	1,400,000	1,400,000

Justice Data Warehouse

Technology Reinvestment Fund

Appropriation Description

The Justice Data Warehouse (JDW) has the overall mission to provide the judicial legislative and executive branches of State Government, and other entities, with improved statistical and data support information pertaining to justice system activities.

Justice Data Warehouse Financial Summary

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	—	45,941	—	—
Appropriation	—	282,664	282,664	282,664

Total Resources	—	328,605	282,664	282,664
Expenditures				
ITS Reimbursements	—	10,000	10,000	10,000
IT Equipment	—	318,605	272,664	272,664
Total Expenditures	—	328,605	282,664	282,664

Justice Data Warehouse Transition

Technology Reinvestment Fund

Appropriation Description

DOM is moving the Justice Data Warehouse to Google for cloud hosting.

Justice Data Warehouse Transition Financial Summary

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Resources				
Appropriation	—	290,000	—	—
Total Resources	—	290,000	—	—
Expenditures				
IT Outside Services	—	290,000	—	—
Total Expenditures	—	290,000	—	—

Disaster Recovery Housing Assistance Fund Approp

Iowa Economic Emergency Fund

Appropriation Description

Disaster Recovery Housing Assistance Fund appropriation from the Iowa Economic Emergency Fund.

Disaster Recovery Housing Assistance Fund Approp Financial Summary

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Resources				
Appropriation	11,600,000	—	—	—
Total Resources	11,600,000	—	—	—
Expenditures				
Intra-State Transfers	11,600,000	—	—	—
Total Expenditures	11,600,000	—	—	—

Local Government Budget & Property Tax System Upgrade/Redesi

Technology Reinvestment Fund**Appropriation Description**

The Department of Management is statutorily required to receive property valuation from county auditors on an annual basis. This property valuation is then used by local governments to prepare local budgets and set property tax rates. DOM is also statutorily responsible for the creation, management and receipt of local government budget forms. Currently DOM uses a set of disparate, dated applications (including a desktop application) to manage these statutory processes. Our systems are vulnerable, including to standard Windows upgrades and platform changes. This vulnerability jeopardizes our crucial, annual, statutory role in administering the property tax process and finalizing tax rates for county auditors, who, in turn, prepare property tax statements for all property owners in the state. Success for this system would be stable, solely web based, integrated application/ s which predictably run processes needed to perform DOM and local government statutory duties related to local budgets and property tax. The application/s would be easy for the approximately 1,200 local governments to use, flexible to needed changes (legislative and general enhancements for users) and provide readily accessible public information on property valuations, property tax and local budgets.

Local Government Budget & Property Tax System Upgrade/Redesi Financial Summary

Object Class	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget Estimate	Current Year Request	Total Department	Total Governor's
Resources					
Balance Brought Forward (Approps)		151,231	97,553	—	97,553
Appropriation		120,000	120,000	120,000	120,000
Total Resources		271,231	217,553	120,000	217,553
Expenditures					
ITS Reimbursements		173,678	120,000	120,000	120,000
Balance Carry Forward (Approps)		97,553	97,553	—	97,553
Total Expenditures		271,231	217,553	120,000	217,553

Fund Detail**Management, Department of Fund Detail**

Funds	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
DOM - Division of Information Technology	293,546,774	472,340,076	472,405,287	910,216,555
Broadband Grant Fund	149,646,253	265,378,637	268,680,418	2,056,928
IOWAccess Revolving Fund	18,683,729	16,940,424	12,518,355	32
Office of Chief Information Officer	118,324,422	185,221,414	187,198,855	203,931
Technology Reinvestment Fund	6,892,369	4,799,601	4,007,659	93,869
Management, Department of	6,722,808,518	7,281,096,607	7,635,844,996	3,701

Iowa Skilled Worker and Job Creation Fund	63,812,673	67,312,672	67,312,673	587,845
Rebuild Iowa Infrastructure Fund	427,016,090	458,418,049	394,707,293	476,652
Cash Reserve Fund	697,400,000	747,900,000	822,400,000	—
Taxpayer Relief Fund	4,051,396,030	4,754,214,727	5,184,895,386	1,850,473
Iowa Economic Emergency Fund	313,282,236	251,835,718	291,131,358	179,835
Justice Assistance Grants	305,077	389,685	357,100	—
Iowa Coronavirus Relief Fund	2,231,622	2,239,022	2,143,279	1,583,183
Iowa Coronavirus Fiscal Recovery Fund	861,724,405	514,271,570	404,814,305	2,616,426
Iowa Coronavirus Capital Projects Fund	33,168,054	1,032,693	2,282,307	5,911,593
Sports Wagering Receipts Fund	46,664,623	53,124,623	43,573,431	21,070,099
Foundation Base Supplement Fund	33,997,507	33,458,726	32,534,313	2
Environment First Fund	42,091,015	42,091,016	42,090,465	6,914,346
Transportation Equity Fund	31,098,570	31,098,570	31,098,570	125,093
Road Use Tax Fund	56,000	56,000	56,000	15,205,486
Consolidated Block Grants	(853,931)	—	7	69,385,350
School District Income Surtax	—	197,487,561	194,602,925	2,240,000
Technology Reinvestment Fund	23,228,486	30,977,536	29,006,413	3,330,175
Property Tax Equity and Relief Fund	96,190,063	95,188,439	92,839,171	99,237,451

Iowa Skilled Worker and Job Creation Fund

Fund Description

The Fund is established in the Department of Management (IA Code 8.75) and receives \$66 million of gaming revenue per year to be appropriated by the Legislature.

Iowa Skilled Worker and Job Creation Fund Detail

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year Request	Total Department	Total Governor's
Resources					
Balance Brought Forward (Funds)		62,673	62,672	62,673	3,612,977
Pari-Mutuel Receipts		63,750,000	67,249,998	67,249,998	67,249,998
Interest		—	1	1	1
Fees, Licenses & Permits		—	1	1	1

Iowa Skilled Worker and Job Creation Fund Detail

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027	FY 2027
			Total Department Request	Total Governor's Recommended
Total Resources	63,812,673	67,312,672	67,312,673	70,862,977

Expenditures

Appropriation	63,750,000	63,699,695	63,699,695	63,750,000
Balance Carry Forward (Funds)	62,672	3,612,977	3,612,978	7,112,977
Total Expenditures	63,812,672	67,312,672	67,312,673	70,862,977

Rebuild Iowa Infrastructure Fund

Fund Description

The Fund shall consist of appropriations and interest to be used as directed by the General Assembly for public infrastructure related expenditures. Iowa Code 8.57, Sub. 5a.

Rebuild Iowa Infrastructure Fund Detail

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	110,576,986	102,642,276	57,200,737	134,295,591
Adjustment to Balance Forward	5,615	—	—	—
Appropriation	63,131,873	60,269,217	42,000,000	81,925,002
Pari-Mutuel Receipts	171,601,314	230,990,865	230,990,865	230,990,865
Intra State Receipts	27,384,352	21,599,096	21,599,096	21,599,096
Interest	49,189,488	40,700,000	40,700,000	40,700,000
Reversions	568,063	—	—	—
Fees, Licenses & Permits	4,006,000	7,000	7,000	7,000
Refunds & Reimbursements	552,398	2,209,595	2,209,595	2,209,595
Total Resources	427,016,090	458,418,049	394,707,293	511,727,149
Expenditures				
Intra-State Transfers	63,131,873	60,269,217	42,000,000	81,925,002
Appropriation	261,241,940	263,853,241	263,853,241	274,421,980
Balance Carry Forward (Funds)	102,642,276	134,295,591	88,854,052	155,380,167
Total Expenditures	427,016,089	458,418,049	394,707,293	511,727,149

Cash Reserve Fund

Fund Description

This Fund is established per Iowa Code Section 8.56 to be used for cash flow purposes provided that money so allocated is returned by the end of the fiscal year.

Cash Reserve Fund Detail

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended

Resources				
Balance Brought Forward (Funds)	721,400,000	697,400,000	771,900,000	747,900,000
Adjustment to Balance Forward	(24,000,000)	—	—	—
Intra State Receipts	—	50,500,000	50,500,000	50,500,000
Total Resources	697,400,000	747,900,000	822,400,000	798,400,000

Expenditures				
Balance Carry Forward (Funds)	697,400,000	747,900,000	822,400,000	798,400,000
Total Expenditures	697,400,000	747,900,000	822,400,000	798,400,000

Taxpayer Relief Fund

Fund Description

Moneys in the Fund are to be used by appropriation for tax relief. Funding comes if the reserve funds are full and actual General Fund revenue is higher than the REC estimate used for the original fiscal year budget. Iowa Code 8.57E.

Taxpayer Relief Fund Detail

Object Class	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget Estimate	Current Year Request	Total Department	Total Governor's
Resources					
Balance Brought Forward (Funds)		3,751,495,386	4,037,514,727	4,468,195,386	4,754,214,727
Adjustment to Balance Forward		129,800,000	—	—	—
Intra State Receipts		—	662,600,000	662,600,000	662,600,000
Interest		170,100,644	54,100,000	54,100,000	54,100,000
Total Resources		4,051,396,030	4,754,214,727	5,184,895,386	5,470,914,727
Expenditures					
Intra-State Transfers		13,881,303	—	—	—
Balance Carry Forward (Funds)		4,037,514,727	4,754,214,727	5,184,895,386	5,470,914,727
Total Expenditures		4,051,396,030	4,754,214,727	5,184,895,386	5,470,914,727

Iowa Economic Emergency Fund

Fund Description

This Fund is established per Iowa Code Section 8.55 to receive interest earned by the Cash Reserve Fund and amounts in excess of both the annual Cash Reserve Fund goal and the annual GAAP elimination plan.

Iowa Economic Emergency Fund Detail

Object Class	FY 2025 Actuals	FY 2026		FY 2027	
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended	

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Resources				
Balance Brought Forward (Funds)	217,855,653	193,385,718	232,681,358	194,620,159
Adjustment to Balance Forward	83,826,583	—	—	—
Appropriation	11,600,000	23,250,000	23,250,000	21,230,000
Intra State Receipts	—	35,200,000	35,200,000	35,200,000
Total Resources	313,282,236	251,835,718	291,131,358	251,050,159
Expenditures				
Intra-State Transfers	19,600,000	—	—	—
State Aid	—	23,250,000	23,250,000	21,230,000
Appropriation	100,296,517	33,965,559	45,654,181	39,289,243
Balance Carry Forward (Funds)	193,385,718	194,620,159	222,227,177	190,530,916
Total Expenditures	313,282,235	251,835,718	291,131,358	251,050,159

Broadband Grant Fund

Fund Description

The Broadband Grants fund shall consist of moneys available to and obtained or accepted by the office. Moneys in the fund are appropriated to the OCIO to be used for the grant program. The grants are awarded to communications service providers that reduce or eliminate targeted service areas by installing broadband infrastructure in targeted areas.

Broadband Grant Fund Detail

Object Class	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget Estimate	Current Year Request	Total Department	Total Governor's
Resources					
Balance Brought Forward (Funds)		92,686,649	36,647,344	39,949,125	—
Federal Support		977,969	12,487,182	12,487,182	12,487,182
Intra State Receipts		55,981,635	216,244,111	216,244,111	216,244,111
Total Resources		149,646,253	265,378,637	268,680,418	228,731,293
Expenditures					
Personal Travel In State		—	1	1	1
Personal Travel Out of State		1,635	50,626	50,626	49,626
Office Supplies		—	5,000	5,000	5,000

Broadband Grant Fund Detail

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Communications	1,096	1,200	1,200	1,200
Outside Services	110,903,332	253,900,893	257,202,674	219,320,815

ITS Reimbursements	787,158	4,842,307	4,842,307	3,809,174
IT Outside Services	1,290,636	6,568,609	6,568,609	5,545,476
IT Equipment	15,052	10,001	10,001	1
Balance Carry Forward (Funds)	36,647,344	—	—	—
Total Expenditures	149,646,253	265,378,637	268,680,418	228,731,293

Iowa Coronavirus Relief Fund

Fund Description

The CARES Act established the Coronavirus Relief Fund which provided federal funding to Iowa. CARES Act funding may only be used to cover costs that:

1. Are necessary expenditures incurred due to the public health emergency with respect to COVID-19; 2. Were not accounted for in the budget most recently approved as of March 27, 2020 (the date of enactment of the CARES Act) for the State or government; and
3. Were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020.

Iowa Coronavirus Relief Fund Detail

Object Class	Actuals	FY 2026	FY 2027	FY 2027
		Current Year	Total Department	Total Governor's
		FY 2025 Request	Budget Estimate	Recommened
Resources				
Balance Brought Forward (Funds)		2,135,879	2,231,622	2,135,879
Intra State Receipts		—	100	100
Interest		95,742	7,300	7,300
Total Resources		2,231,622	2,239,022	2,143,279
Expenditures				
Intra-State Transfers		—	7,400	7,400
Balance Carry Forward (Funds)		2,231,622	2,231,622	2,135,879
Total Expenditures		2,231,622	2,239,022	2,143,279

Iowa Coronavirus Fiscal Recovery Fund

Fund Description

The Iowa Coronavirus Fiscal Recovery Fund (IA Code 8.57G) shall consist of moneys received by the State from the Coronavirus State Fiscal Recovery Fund created as part of the American Rescue Plan Act of 2021. Moneys in the Fund are appropriated to the Governor to be used, expended, granted, or transferred as determined by the Governor for the following purposes:

- a. To respond to the COVID-19 public health emergency.
- b. To respond to workers performing essential work during the COVID-19 public health emergency.c. For the provision of government services.
- d. To make necessary investments in water, sewer, or broadband infrastructure.

Iowa Coronavirus Fiscal Recovery Fund Detail

Resources				
Balance Brought Forward (Funds)	1,281,207	31,593	1,281,207	31,593

Federal Support	31,855,988	1,000,000	1,000,000	1,000,000
Object Class	Actuals	Budget Estimate	Request	Recommended
Resources				
Balance Brought Forward (Funds)	830,314,040	504,269,470	394,812,205	109,457,265
Federal Support	236,913	1,000	1,000	1,000
Intra State Receipts	—	1,100	1,100	1,100
Interest	31,173,452	10,000,000	10,000,000	10,000,000
Total Resources	861,724,405	514,271,570	404,814,305	119,459,365
Expenditures				
Outside Services	26,676,650	9,501,000	9,501,000	9,501,000
Intra-State Transfers	330,778,286	395,313,305	395,313,305	109,958,365
Balance Carry Forward (Funds)	504,269,470	109,457,265	—	—
Total Expenditures	861,724,405	514,271,570	404,814,305	119,459,365

Iowa Coronavirus Capital Projects Fund

Fund Description

The Iowa Coronavirus Capital Projects Fund (IA Code 8.57H) shall consist of moneys received by the State from the Coronavirus Capital Projects Fund created as part of the American Rescue Plan Act of 2021.

Moneys in the Fund are appropriated to the Governor to be used, expended, granted, or transferred as determined by the Governor to carry out critical capital projects directly enabling work, education, and health monitoring, including remote options, in response to the COVID-19 public health emergency.

Iowa Coronavirus Capital Projects Fund Detail

Object Class	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget Estimate	Current Year Request	Total Department	Total Governor's
Iowa Coronavirus Capital Projects Fund Detail					
Object Class		FY 2025	FY 2026	FY 2027	FY 2027
		Actuals	Budget Estimate	Total Department Request	Total Governor's Recommended
Intra State Receipts		—	100	100	100
Interest		30,858	1,000	1,000	1,000
Total Resources		33,168,054	1,032,693	2,282,307	1,032,693
Expenditures					
Intra-State Transfers		33,136,461	1,001,100	1,001,100	1,001,100
Balance Carry Forward (Funds)		31,593	31,593	1,281,207	31,593
Total Expenditures		33,168,054	1,032,693	2,282,307	1,032,693

Environment First Fund

Fund Description

This Fund receives state appropriations for the protection, conservation, enhancement, or improvement of natural resources or the environment. Iowa Code 8.57A.

Environment First Fund Detail

Object Class	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget Estimate	Current Year Request	Total Department	Total Governor's
Resources					
Balance Brought Forward (Funds)		90,465	91,016	90,465	91,016
Adjustment to Balance Forward		550	—	—	—
Intra State Receipts		42,000,000	42,000,000	42,000,000	42,000,000
Total Resources		42,091,015	42,091,016	42,090,465	42,091,016
Expenditures					
Appropriation		42,000,000	42,000,000	42,000,000	42,000,000
Balance Carry Forward (Funds)		91,016	91,016	90,465	91,016
Total Expenditures		42,091,016	42,091,016	42,090,465	42,091,016

IOWAccess Revolving Fund**Fund Description**

This fund receives driver license abstract fee to maintain, develop, operate, and expand the IOWAccess Network.

IOWAccess Revolving Fund Detail

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	12,297,448	11,213,424	6,791,355	5,338,331
Interest	662,732	495,000	495,000	495,000
Fees, Licenses & Permits	5,723,549	5,232,000	5,232,000	5,232,000
Total Resources	18,683,729	16,940,424	12,518,355	11,065,331
Expenditures				
ITS Reimbursements	6,988,362	10,715,273	10,715,273	10,178,511
IT Outside Services	242,495	186,819	186,819	186,819
Gov Fund Type Transfers - Other Agencies Services	239,448	700,000	700,000	700,000
Refunds-Other	—	1	1	1
Balance Carry Forward (Funds)	11,213,424	5,338,331	916,262	—

Total Expenditures	18,683,729	16,940,424	12,518,355	11,065,331

Office of Chief Information Officer

Fund Description

Office of Chief Information Officer

Internal Services Fund. Iowa Code 8B.13 and 8B.15.

Fund consists of activities of the office which are primarily funded from billings to governmental entities for services rendered by the office and any other moneys obtained or accepted by the office, including but not limited to gifts, loans, donations, grants, and contributions, which are designated to support the activities of the individual internal service funds.

Office of Chief Information Officer Detail

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year Request	Total Department	Total Governor's
Resources					
Balance Brought Forward (Funds)		20,509,722	11,354,148	13,331,589	11,354,148
Adjustment to Balance Forward		154	—	—	—
Intra State Receipts		25,552,454	15,233,058	15,233,058	15,233,058
Reimbursement from Other Agencies		69,156,323	158,634,208	158,634,208	158,634,208
Interest		312,337	—	—	—
Refunds & Reimbursements		2,793,433	—	—	—

Office of Chief Information Officer Detail

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Total Resources	118,324,422	185,221,414	187,198,855	185,221,414
Expenditures				
Personal Services-Salaries	20,823,604	76,384,775	76,384,775	76,384,775
Personal Travel In State	17,559	135,692	135,692	135,692
Personal Travel Out of State	16,276	673,588	673,588	673,588
Office Supplies	20,999	21,281	21,281	21,281
Equipment Maintenance Supplies	894	5,670	5,670	5,670
Professional & Scientific Supplies	52,454	75,000	75,000	75,000
Printing & Binding	3,358	9,313	9,313	9,313
Postage	5,447	4,064	4,064	4,064
Communications	1,070,999	1,306,714	1,306,714	1,306,714
Rentals	991,399	1,686,489	1,686,489	1,686,489
Utilities	40,690	62,036	62,036	62,036
Professional & Scientific Services	3,613	—	—	—
Outside Services	47,950	123,500	123,500	123,500
Intra-State Transfers	32,065	—	—	—

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Outside Repairs/Service	466	—	—	—
Auditor of State Reimbursements	3,167	46,000	46,000	46,000
Reimbursement to Other Agencies	1,235,248	586,983	586,983	586,983
ITS Reimbursements	14,628,845	9,599,092	9,599,092	9,599,092
IT Outside Services	19,850,095	51,724,213	51,724,213	51,724,213
Intra-Agency Transfer	9,933,124	—	—	—
Equipment	—	244,369	244,369	244,369
IT Equipment	36,987,249	31,178,487	31,178,487	31,178,487
Other Expense & Obligations	327,433	—	—	—
Capitals	877,341	—	—	—
Balance Carry Forward (Funds)	11,354,148	11,354,148	13,331,589	11,354,148
Total Expenditures	118,324,422	185,221,414	187,198,855	185,221,414

Technology Reinvestment Fund

Fund Description

The Technology Reinvestment Fund shall consist of appropriations made to the fund and transfers of interest, earnings, and moneys from other funds as provided by law. The Fund shall be separate from the General Fund and the balance in the Fund shall not be considered part of the balance of the General Fund. The fund shall be considered a special account for the purposes of section 8.53, relating to generally accepted accounting principles. (Iowa Code 8.57C).

Technology Reinvestment Fund Detail

Object Class	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget Estimate	Current Year Request	Total Department	Total Governor's
Resources					
Balance Brought Forward (Funds)		121,924	1,236,992	121,924	9,542,171
Balance Brought Forward (Approps)		2,458,211	2,417,998	1,060,001	1,032,949
Appropriation		3,564,789	5,513,751	5,223,751	9,733,751
Intra State Receipts		22,860,863	26,608,396	26,608,396	30,382,831
Reversions		1,115,068	—	—	—
Total Resources		30,120,855	35,777,137	33,014,072	50,691,702
Expenditures					
Personal Services-Salaries		66,611	1,000	1,000	1,000
Communications		536	750	750	750
Intra-State Transfers		—	43,000	43,000	43,000
ITS Reimbursements		235,193	160,001	160,001	160,001
IT Outside Services		1,667,519	2,167,785	1,598,679	1,598,679
Gov Fund Type Transfers - Other Agencies Services		41,073	—	—	—

IT Equipment	3,648,108	4,526,263	4,480,322	8,437,870
Balance Carry Forward (Approps)	2,092,950	1,032,949	—	525,400
Appropriation	21,131,873	18,303,217	18,303,217	39,925,002
Balance Carry Forward (Funds)	1,236,992	9,542,171	8,427,103	—
Total Expenditures	30,120,855	35,777,137	33,014,072	50,691,702

Property Tax Equity and Relief Fund

Fund Description

Established in Code 257.16A, this Fund is to receive excess funds that remain in the SAVE Fund after all the distributions are made to the local school districts. Monies are used to supplant General Fund school aid.

Property Tax Equity and Relief Fund Detail

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year Request	Total Department	Total Governor's
Resources						
Balance Brought Forward (Funds)			60,792,865	67,191,145	64,841,877	71,240,157
Intra State Receipts			35,397,198	27,997,294	27,997,294	27,997,294
Total Resources			96,190,063	95,188,439	92,839,171	99,237,451
Expenditures						
Intra-State Transfers			28,998,918	23,948,282	23,948,282	23,948,282
Balance Carry Forward (Funds)			67,191,145	71,240,157	68,890,889	75,289,169
Total Expenditures			96,190,063	95,188,439	92,839,171	99,237,451

Natural Resources, Department of

Mission Statement

Conserve and enhance our natural resources in cooperation with individuals and organizations to improve the quality of life for Iowans and ensure a legacy for future generations.

Description

The Iowa Department of Natural Resources manages fish and wildlife programs, ensures the health of Iowa's forests and prairies, and provides recreational opportunities in Iowa's state parks. Additionally, the DNR carries out state and federal laws that protect air, land, and water through technical assistance, permitting, and compliance programs and encourages the enjoyment and stewardship of natural resources among Iowans through outreach and education.

The Department's primary responsibilities include:

Provide outdoor recreational opportunities for 625,000 hunters and anglers, nearly 1 million wildlife enthusiasts, and 14 million park visitors.

Protect, conserve and enhance fish and wildlife populations and their habitats on public and private land.

Protect, conserve and enhance the air, groundwater, surface water and land resources of Iowa, while simultaneously considering economic development needs.

Develop and manage public land, including parks, forests and recreation areas; wildlife areas; and lakes.

Provide technical assistance to private landowners, local governments, business and industry, and other state agencies in the areas of Land Quality and Waste Management, Air Quality, Water Quality, Forestry, and Fish and Wildlife management.

Financial Summary

Governor's Object Category	FY 2025		FY 2026	FY 2027	FY 2027
	Actuals	Budget	Current Year Estimate	Total Department Recommended	Total
Resources					
State Appropriations	96,746,868		98,308,194	98,308,194	99,308,194
Receipts from Other Entities	212,587,395		212,408,190	212,408,190	212,408,190
Interest, Dividends, Bonds & Loans	3,277,636		2,166,200	2,166,200	2,166,200
Fees, Licenses & Permits	77,720,901		67,105,400	67,105,400	67,737,733
Refunds & Reimbursements	6,560,543		7,500,859	7,500,859	7,500,859
Sales, Rents & Services	11,295,761		12,147,000	12,147,000	12,147,000
Miscellaneous	2,244,551		2,361,900	2,361,900	2,361,900
Beginning Balance and Adjustments	90,377,041		94,176,726	83,639,756	61,194,199
Total Resources	500,810,696		496,174,469	485,637,499	464,824,275
Expenditures					
Personal Services	99,935,193		104,969,428	104,969,428	104,969,428

Travel & Subsistence	5,832,198	6,282,810	6,282,810	6,282,810
Supplies & Materials	7,622,326	8,097,090	8,162,090	8,082,090
Contractual Services and Transfers	180,381,453	198,254,680	198,298,111	195,472,035
Equipment & Repairs	4,540,528	4,424,709	4,437,563	4,387,563

Financial Summary

Governor's Object Category	FY 2025	FY 2026 Current Year	FY 2027 Total Department	FY 2027 Total
	Actuals	Budget Estimate	Request	Recommended
Claims & Miscellaneous	1,894,768	2,051,604	2,051,604	2,051,604
Licenses, Permits, Refunds & Other	2,876,509	711,952	711,952	711,952
State Aid & Credits	22,563,278	31,610,709	31,560,970	31,560,970
Plant Improvements & Additions	24,396,797	21,925,831	21,910,900	22,910,900
Appropriations	55,606,868	56,651,456	56,651,456	56,651,456
Reversions	952,153	—	—	—
Balance Carry Forward	94,208,625	61,194,199	50,600,615	31,743,467
Total Expenditures	500,810,696	496,174,469	485,637,499	464,824,275
Full Time Equivalents	935	1,020	1,020	1,020

Appropriations from General Fund

Governor's Appropriations	FY 2025	FY 2026 Current Year	FY 2027 Total Department	FY 2027 Total
	Actuals	Budget Estimate	Request	Recommended
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

Appropriations from Other Funds

Governor's Appropriations	FY 2025	FY 2026 Current Year	FY 2027 Total Department	FY 2027 Total
	Actuals	Budget Estimate	Request	Recommended
Derelict Buildings Program	—	—	—	1,000,000
GWF-Storage Tanks Study-DNR	100,303	100,303	100,303	100,303
GWF-Household Hazardous Waste-DNR	447,324	447,324	447,324	447,324
GWF-Well Testing Admin 2%-DNR	62,461	62,461	62,461	62,461
GWF-Groundwater Monitoring-DNR	1,686,751	1,686,751	1,686,751	1,686,751
GWF-Landfill Alternatives-DNR	618,993	618,993	618,993	618,993

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GWF-Waste Reduction and Assistance	192,500	192,500	192,500	192,500
GWF-Solid Waste Authorization	50,000	50,000	50,000	50,000
GWF-Geographic Information System	297,518	297,518	297,518	297,518
F&G-DNR Admin Expenses	51,404,790	53,095,606	53,095,606	53,095,606
Floodplain Mgmt and Dam Safety	375,000	375,000	375,000	375,000
Snowmobile Registration Fees	100,000	100,000	100,000	100,000
UST Administration Match	200,000	—	—	—
Water Trails and Low Head Dam Programs	1,500,000	1,500,000	1,500,000	1,500,000
Community Forestry Grant Program	250,000	—	—	—
Park Operations & Maintenance	6,235,000	6,235,000	6,235,000	6,235,000
GIS Information for Watershed	195,000	195,000	195,000	195,000
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

Appropriations from Other Funds

	FY 2025	FY 2026 Current Year	FY 2027 Total Department	FY 2027 Total
Governor's Appropriations	Actuals	Budget Estimate	Request	Recommended
Animal Feeding Operations	1,320,000	1,320,000	1,320,000	1,320,000
Ambient Air Quality Monitoring	425,000	425,000	425,000	425,000
REAP	12,000,000	12,000,000	12,000,000	12,000,000
State Park Accessibility - Blufflands	296,228	—	—	—
Total Natural Resources	81,211,868	82,156,456	82,156,456	83,156,456

Appropriations Detail

GF-Natural Resources Operations

General Fund

Appropriation Description

This appropriation funds approximately 14% of the department's operations, and provides matching dollars for federal funds. Major areas funded include administration of the department, park operations, forest and prairie operations, livestock and geology.

GF-Natural Resources Operations Financial Summary

Object Class	Actuals	Budget	FY 2026	FY 2027	FY 2027
			FY 2025 Current Year	Total Department	Total Governor's
Estimate	Request	Recommended			
Resources					
Appropriation			12,500,000	12,816,738	12,816,738
Federal Support			27,006,544	32,867,709	32,867,709
Intra State Receipts			96,555,568	105,491,601	105,491,601
Gov Fund Type Transfers - Other Agencies			259,508	530,517	530,517
Refunds & Reimbursements			5,041,491	6,153,357	6,153,357
Total Resources			141,363,111	157,859,922	157,859,922
Expenditures					
Personal Services-Salaries			97,952,308	102,790,485	102,790,485
Personal Travel In State			493,898	795,589	795,589
State Vehicle Operation			2,573,240	2,490,404	2,490,404
Depreciation			2,283,624	2,250,978	2,250,978
Personal Travel Out of State			415,008	591,839	591,839
Office Supplies			303,161	560,979	560,979
Facility Maintenance Supplies			943,563	1,395,184	1,395,184
Equipment Maintenance Supplies			1,974,654	1,683,625	1,683,625
Professional & Scientific Supplies			44,555	79,180	79,180
Ag., Conservation & Horticulture Supply			1,095,528	981,620	981,620
Other Supplies			771,510	634,805	634,805
Printing & Binding			507,795	489,347	489,347
Uniforms & Related Items			175,224	199,325	199,325
Postage			358,293	354,925	354,925
Communications			949,796	1,080,469	1,080,469
Rentals			552,548	506,550	506,550
Utilities			1,941,227	2,005,750	2,005,750
Professional & Scientific Services			10,994,092	11,872,329	11,872,329

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Outside Services	3,824,092	8,708,753	8,708,753	8,708,753
Advertising & Publicity	65,539	93,705	93,705	93,705
Outside Repairs/Service	—	700	700	700
Reimbursement to Other Agencies	1,750,020	1,789,427	1,789,427	1,789,427
ITS Reimbursements	2,023,082	4,910,404	4,910,404	4,910,404
IT Outside Services	768,179	1,052,700	1,052,700	1,052,700
Gov Fund Type Transfers - Attorney General Services	74,678	—	—	—

GF-Natural Resources Operations Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Gov Fund Type Transfers - Auditor of State Services	284,406	250,000	250,000	250,000
Gov Fund Type Transfers - Other Agencies Services	1,865,657	1,781,650	1,781,650	1,781,650
Equipment	1,625,243	1,399,647	1,399,647	1,399,647
Equipment - Non-Inventory	721,405	643,383	643,383	643,383
IT Equipment	614,398	559,633	559,633	559,633
Other Expense & Obligations	256,906	230,904	230,904	230,904
Licenses	1,734	211,952	211,952	211,952
Fees	15	—	—	—
State Aid	2,890,150	5,013,681	5,013,681	5,013,681
Capitals	267,585	450,000	450,000	450,000
Total Expenditures	141,363,111	157,859,922	157,859,922	157,859,922

Floodplain Management Program

General Fund

Appropriation Description

To carry on the floodplain management activities within the department of natural resources.

Floodplain Management Program Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	965,493	442,350	435,781	—
Appropriation	1,510,000	1,510,000	1,510,000	1,510,000
Total Resources	2,475,493	1,952,350	1,945,781	1,510,000
Expenditures				
Intra-State Transfers	2,033,142	1,952,350	1,945,781	1,510,000

Balance Carry Forward (Approps)	442,350	—	—	—
Total Expenditures	2,475,493	1,952,350	1,945,781	1,510,000

Forestry Health Management GF

General Fund

Appropriation Description

To provide forestry health management programs.

Forestry Health Management GF Financial Summary

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	46,929	—	—	—
Appropriation	525,000	525,000	525,000	525,000
Unearned Receipts	325	—	—	—
Total Resources	572,254	525,000	525,000	525,000
Expenditures				
Ag., Conservation & Horticulture Supply	4,086	15,000	15,000	15,000
Printing & Binding	995	500	500	500
Postage	8	100	100	100
Communications	2,798	1,000	1,000	1,000
Professional & Scientific Services	39,500	25,000	25,000	25,000
Outside Services	37,962	1,000	1,000	1,000
Intra-State Transfers	450,994	480,500	480,500	480,500
Equipment - Non-Inventory	—	500	500	500
IT Equipment	—	400	400	400
State Aid	35,913	1,000	1,000	1,000
Total Expenditures	572,254	525,000	525,000	525,000

State Park Operations

General Fund

Appropriation Description

For supporting operations at state parks, including maintenance and repair of grounds and facilities

State Park Operations Financial Summary

FY 2026

FY 2027

FY 2027

Object Class	FY 2025		Current Year		Total Department Total Governor's	
	Actuals	Budget Estimate	Request	Recommended		
Resources						
Appropriation		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Total Resources		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Expenditures						
Facility Maintenance Supplies		222,992	250,000	250,000	250,000	250,000

State Park Operations Financial Summary

Object Class	FY 2025		FY 2026		FY 2027		FY 2027	
	Actuals	Budget Estimate	Current Year	Budget Estimate	Total Department	Request	Total Governor's	Recommended
Equipment Maintenance Supplies	17,088	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Ag., Conservation & Horticulture Supply	645	—	—	—	—	—	—	—
Other Supplies	22,107	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Rentals	20,955	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Professional & Scientific Services	4,680	230,000	230,000	230,000	230,000	230,000	230,000	230,000
Outside Services	418,516	280,000	280,000	280,000	280,000	280,000	280,000	280,000
Advertising & Publicity	547	1,000	1,000	1,000	1,000	1,000	1,000	1,000
ITS Reimbursements	1,167	—	—	—	—	—	—	—
Equipment	45,734	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Equipment - Non-Inventory	7,455	24,000	24,000	24,000	24,000	24,000	24,000	24,000
Capitals	238,114	150,000	150,000	150,000	150,000	150,000	150,000	150,000
Total Expenditures	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000

State Park Maintenance

General Fund

Appropriation Description

For structural and infrastructure repairs in State parks

State Park Maintenance Financial Summary

Object Class	FY 2025		FY 2026		FY 2027		FY 2027	
	Actuals	Budget Estimate	Current Year	Budget Estimate	Total Department	Request	Total Governor's	Recommended
Resources								
Appropriation	—	300,000	300,000	300,000	300,000	300,000	300,000	300,000
Total Resources	—	300,000	300,000	300,000	300,000	300,000	300,000	300,000
Expenditures								
Facility Maintenance Supplies	—	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Professional & Scientific Services	—	100,000	100,000	100,000	100,000	100,000	100,000	100,000

Outside Services	—	100,000	100,000	100,000
Total Expenditures	—	300,000	300,000	300,000

Water Trails and Low Head Dam Programs

Rebuild Iowa Infrastructure Fund

Appropriation Description

Appropriation provides funding for Water Trails and Low Head Dam risk mitigation.

Water Trails are recreational corridors and routes on rivers and lakes that provide a unique experience for canoeists and kayakers and provide adequate access points that can be used for planning trips of various lengths and difficulty.

A water trail may also provide access to riverside campgrounds, primitive campsites, amenities such as shelters and restrooms in city, county or state parks. A water trail will have a detailed map showing access points and river mileage and may even provide information on history and area culture, wildlife viewing opportunities and more.

They can help re-connect Iowans to their history, heritage, geology and wildlife. A water trail promotes an ethic of caring that makes us more aware of our surroundings and environment and can be thought of as educational venues.

Low-head dams are extremely dangerous and have led to fatalities of Iowa anglers, boaters, paddlers, tubers, swimmers, and would-be rescuers. Powerful recirculating hydraulics at these small dams can trap and drown unsuspecting river users. Iowa DNR educates all river users about these hazards, provides support for dam-owners to install warning signs in vicinities of dams, and works with dam owners to mitigate safety hazards and fish passage barriers at dams.

Water Trails and Low Head Dam Programs Financial Summary

Object Class	Actuals	Budget	FY 2026	FY 2027	FY 2027	
			FY 2025	Current Year	Total Department	Total Governor's
			Estimate	Request	Recommended	
Resources						
Balance Brought Forward (Approps)			1,469,627	1,545,907	1,750,000	303,800
Appropriation			1,500,000	1,500,000	1,500,000	1,500,000
Total Resources			2,969,627	3,045,907	3,250,000	1,803,800
Expenditures						
Facility Maintenance Supplies			5,036	15,000	15,000	15,000
Equipment Maintenance Supplies			—	2,000	2,000	2,000
Professional & Scientific Supplies			—	1,000	1,000	1,000
Ag.,Conservation & Horticulture Supply			—	1,000	1,000	1,000
Other Supplies			219	25,000	25,000	25,000
Printing & Binding			4,373	5,000	5,000	5,000
Rentals			1,938	5,000	5,000	5,000
Professional & Scientific Services			415,619	600,000	600,000	—

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Outside Services	12,651	200,000	200,000	—
Intra-State Transfers	412,510	263,107	263,107	124,800
Equipment	—	25,000	25,000	25,000
State Aid	571,375	1,500,000	1,500,000	1,500,000
Capitals	—	100,000	100,000	100,000
Balance Carry Forward (Approps)	1,545,907	303,800	507,893	—
Total Expenditures	2,969,627	3,045,907	3,250,000	1,803,800

Community Forestry Grant Program

Rebuild Iowa Infrastructure Fund

Appropriation Description

For grants to communities or organizations for tree planting projects through the community forestry grant program

Community Forestry Grant Program Financial Summary

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	146,373	49,739	—	—
Appropriation	250,000	—	—	—
Total Resources	396,373	49,739	—	—
Expenditures				
State Aid	346,634	49,739	—	—
Balance Carry Forward (Approps)	49,739	—	—	—
Total Expenditures	396,373	49,739	—	—

On-stream Impoundment Restoration

Rebuild Iowa Infrastructure Fund

Appropriation Description

For deposit in the on-stream impoundment restoration fund

On-stream Impoundment Restoration Financial Summary

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	348,284	—	—	—
Total Resources	348,284	—	—	—

Expenditures				
State Aid	(46,934)	—	—	—
Reversions	395,218	—	—	—
Total Expenditures	348,284	—	—	—

Iowa State Fair Building Improvements

Rebuild Iowa Infrastructure Fund

Appropriation Description

Infrastructure improvement costs for ISF Building

Iowa State Fair Building Improvements Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	145,670	14,931	—	—
Refunds & Reimbursements	53,984	—	—	—
Total Resources	199,654	14,931	—	—
Expenditures				
Professional & Scientific Services	14,500	—	—	—
Capitals	170,223	14,931	—	—
Balance Carry Forward (Approps)	14,931	—	—	—
Total Expenditures	199,654	14,931	—	—

Snowmobile Registration Fees

Snowmobile Registration Fees

Appropriation Description

For enforcing snowmobile laws as part of the state snowmobile program administered by the Department of Natural Resources

Snowmobile Registration Fees Financial Summary

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year Request	Total Department	Total Governor's
Resources						
Appropriation			100,000	100,000	100,000	100,000
Total Resources			100,000	100,000	100,000	100,000
Expenditures						
Intra-State Transfers			39,291	100,000	100,000	100,000

Reversions	60,709	—	—	—
Total Expenditures	100,000	100,000	100,000	100,000

Derelict Buildings Program

Rebuild Iowa Infrastructure Fund

Appropriation Description

Derelict Buildings Program

Derelict Buildings Program Financial Summary

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Resources				
Appropriation	—	—	—	1,000,000
Total Resources	—	—	—	1,000,000
Expenditures				
Demolition	—	—	—	1,000,000
Total Expenditures	—	—	—	1,000,000

GWF-Storage Tanks Study-DNR

Groundwater Protection Fund

Appropriation Description

GWF-STORAGE TANKS STUDY-DNR

GWF-Storage Tanks Study-DNR Financial Summary

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Resources				
Appropriation	100,303	100,303	100,303	100,303
Total Resources	100,303	100,303	100,303	100,303
Expenditures				
Intra-State Transfers	100,303	100,303	100,303	100,303
Total Expenditures	100,303	100,303	100,303	100,303

GWF-Household Hazardous Waste-DNR

Groundwater Protection Fund

Appropriation Description

GWF-HOUSEHOLD HAZ WASTE-DNR

GWF-Household Hazardous Waste-DNR Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	447,324	447,324	447,324	447,324
Total Resources	447,324	447,324	447,324	447,324
Expenditures				
Intra-State Transfers	274,584	447,324	447,324	447,324
Reversions	172,740	—	—	—
Total Expenditures	447,324	447,324	447,324	447,324

GWF-Well Testing Admin 2%-DNR

Groundwater Protection Fund

Appropriation Description

GWF-WELL TESTING ADMIN 2%-DNR

GWF-Well Testing Admin 2%-DNR Financial Summary

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	62,461	62,461	62,461	62,461
Total Resources	62,461	62,461	62,461	62,461
Expenditures				
Intra-State Transfers	—	62,461	62,461	62,461
Reversions	62,461	—	—	—
Total Expenditures	62,461	62,461	62,461	62,461

GWF-Groundwater Monitoring-DNR

Groundwater Protection Fund

Appropriation Description

GWF-GWTR MONITORING-DNR

GWF-Groundwater Monitoring-DNR Financial Summary

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended

Resources				
Appropriation	1,686,751	1,686,751	1,686,751	1,686,751
Total Resources	1,686,751	1,686,751	1,686,751	1,686,751

Expenditures				
Intra-State Transfers	1,686,751	1,686,751	1,686,751	1,686,751
Total Expenditures	1,686,751	1,686,751	1,686,751	1,686,751

GWF-Landfill Alternatives-DNR

Groundwater Protection Fund

Appropriation Description

GWF-LANDFILL ALTERNATIVES-DNR

GWF-Landfill Alternatives-DNR Financial Summary

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year	Total Department	Total Governor's
RequestRecommended					
Resources					
Appropriation		618,993	618,993	618,993	618,993
Total Resources		618,993	618,993	618,993	618,993
Expenditures					
Intra-State Transfers		557,968	618,993	618,993	618,993
Reversions		61,025	—	—	—
Total Expenditures		618,993	618,993	618,993	618,993

GWF-Waste Reduction and Assistance

Groundwater Protection Fund

Appropriation Description

GWF-WASTE REDUCTION & ASSIST

GWF-Waste Reduction and Assistance Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	192,500	192,500	192,500	192,500
Total Resources	192,500	192,500	192,500	192,500
Expenditures				

Intra-State Transfers	192,500	192,500	192,500	192,500
Total Expenditures	192,500	192,500	192,500	192,500

GWF-Solid Waste Authorization

Groundwater Protection Fund

Appropriation Description

GWF-SOLID WASTE AUTHORIZATION

GWF-Solid Waste Authorization Financial Summary

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year Request	Total Department	Total Governor's
Resources						
Appropriation			50,000	50,000	50,000	50,000
Total Resources			50,000	50,000	50,000	50,000
Expenditures						
Intra-State Transfers			50,000	50,000	50,000	50,000
Total Expenditures			50,000	50,000	50,000	50,000

GWF-Geographic Information System

Groundwater Protection Fund

Appropriation Description

GWF-GEOGRAPHIC INFO. SYSTEM

GWF-Geographic Information System Financial Summary

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Resources				
Appropriation	297,518	297,518	297,518	297,518
Total Resources	297,518	297,518	297,518	297,518
Expenditures				
Intra-State Transfers	297,518	297,518	297,518	297,518
Total Expenditures	297,518	297,518	297,518	297,518

F&G-DNR Admin Expenses

Fish And Wildlife Trust Fund

Appropriation Description

Fish and Wildlife (Fund 0233 H20) this appropriation supports operations of the Law Enforcement, Fisheries, and Wildlife Bureaus of the Conservation and Recreation Division, fish and wildlife capital expenditures, and related coordination, information, and administrative services. The major source of revenue for this appropriation is from fishing and hunting fees.

F&G-DNR Admin Expenses Financial Summary

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year Request	Total Department	Total Governor's
Resources					
Appropriation			49,752,093	53,095,606	53,095,606
Salary Adjustment			1,652,697	—	—
Total Resources			51,404,790	53,095,606	53,095,606
Expenditures					
Intra-State Transfers			51,404,790	53,095,606	53,095,606
Total Expenditures			51,404,790	53,095,606	53,095,606

Floodplain Mgmt and Dam Safety

Environment First Fund

Appropriation Description

Floodplain Management and Dam Safety EFF

Floodplain Mgmt and Dam Safety Financial Summary

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

Park Operations & Maintenance

Environment First Fund

Appropriation Description

For regular maintenance of state parks and staff time.

Park Operations & Maintenance Financial Summary

Object Class	Actuals	Budget	FY 2026	FY 2027	FY 2027
			FY 2025 Current Year RequestRecommended	Total Department Request	Total Governor's Recommended
Resources					
Appropriation			6,235,000	6,235,000	6,235,000
Total Resources			6,235,000	6,235,000	6,235,000
Expenditures					
Intra-State Transfers			6,235,000	6,235,000	6,235,000
Total Expenditures			6,235,000	6,235,000	6,235,000

GIS Information for Watershed

Environment First Fund

Appropriation Description

GIS Information for Watershed Managers (Fund 0295, 003H) this appropriation provides for the development of geographic information system (GIS) data that will be used by local groups to determine the most effective strategies for addressing non point source pollution problems. Basic statewide information such as watershed boundaries, land cover, drainage districts, soil erosion, and sediment delivery models will be used to identify and prioritize critical areas, and allow more effective targeting of resources for water quality improvements.

GIS Information for Watershed Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	164,407	148,525	158,950	50,336
Appropriation	195,000	195,000	195,000	195,000
Total Resources	359,407	343,525	353,950	245,336
Expenditures				
Other Supplies	—	500	500	500
Professional & Scientific Services	78,916	125,000	125,000	77,147
Outside Services	—	5,000	5,000	5,000
Intra-State Transfers	71,268	42,689	42,689	42,689
ITS Reimbursements	11,652	25,000	25,000	25,000
IT Equipment	49,045	95,000	95,000	95,000
Balance Carry Forward (Approps)	148,525	50,336	60,761	—
Total Expenditures	359,407	343,525	353,950	245,336

Water Quality Monitoring

Environment First Fund

Appropriation Description

Water Quality Monitoring (Fund 0295, 004H) Iowa has over 72,000 miles of streams, 184 lakes, six major groundwater aquifer systems, and 125,000 acres of wetlands. These resources must support domestic consumption, commercial and industrial usage, recreational activities, and a diverse biotic environment. In short, our water resources are essential to sustain economic growth and provide a place where people want to live. This appropriation provides funding for a water quality monitoring improvement plan.

Water Quality Monitoring Financial Summary

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year	Total Department	Total Governor's
			Request	Recommended	
Resources					
Balance Brought Forward (Approps)		883,642	634,960	954,750	69,301
Appropriation		2,955,000	2,955,000	2,955,000	2,955,000

Water Quality Monitoring Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Refunds & Reimbursements	403	—	—	—
Total Resources	3,839,045	3,589,960	3,909,750	3,024,301
Expenditures				
Professional & Scientific Services	1,486,718	2,000,000	2,000,000	2,000,000
Intra-State Transfers	1,717,367	1,520,659	1,520,659	1,024,301
Balance Carry Forward (Approps)	634,960	69,301	389,091	—
Total Expenditures	3,839,045	3,589,960	3,909,750	3,024,301

Water Quality Protection

Environment First Fund

Appropriation Description

Water Quality Protection (Fund 0295 032H) This appropriation uses fees authorized by Senate File 2314, passed by the 1994 General Assembly, for the administration, regulation, and enforcement of the Safe Drinking Water Act and to establish a program to assist public water supply systems to ensure safe public water supplies. These funds are used to match federal dollars.

Water Quality Protection Financial Summary

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year Request	Total Department	Total Governor's
			Request	Recommended		
Resources						

Appropriation	500,000	500,000	500,000	500,000
Total Resources	500,000	500,000	500,000	500,000
Expenditures				
Intra-State Transfers	500,000	500,000	500,000	500,000
Total Expenditures	500,000	500,000	500,000	500,000

Animal Feeding Operations

Environment First Fund

Appropriation Description

For the regulation of animal feeding operations as provided for in chapters 459 and 459A.

Animal Feeding Operations Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	224,847	—	—	—
Appropriation	1,320,000	1,320,000	1,320,000	1,320,000
Total Resources	1,544,847	1,320,000	1,320,000	1,320,000
Expenditures				
Intra-State Transfers	1,544,847	1,320,000	1,320,000	1,320,000
Total Expenditures	1,544,847	1,320,000	1,320,000	1,320,000

Ambient Air Quality Monitoring

Environment First Fund

Appropriation Description

For the abatement, control, and prevention of ambient air pollution in the state.

Ambient Air Quality Monitoring Financial Summary

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation		425,000	425,000	425,000
Total Resources		425,000	425,000	425,000
Expenditures				
Professional & Scientific Services		425,000	425,000	425,000
Total Expenditures		425,000	425,000	425,000

REAP**Environment First Fund****Appropriation Description**

REAP

REAP Financial Summary

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	12,000,000	12,000,000	12,000,000	12,000,000
Total Resources	12,000,000	12,000,000	12,000,000	12,000,000
Expenditures				
Intra-State Transfers	12,000,000	12,000,000	12,000,000	12,000,000
Total Expenditures	12,000,000	12,000,000	12,000,000	12,000,000

State Park Accessibility - Blufflands**Blufflands Protection and Revolving Fund****Appropriation Description**

To support State park and recreation area accessibility

State Park Accessibility - Blufflands Financial Summary

Object Class	Actuals	FY 2026	FY 2027	FY 2027	
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended	
Resources					
Balance Brought Forward (Approps)		—	77,146	205,000	—
Appropriation		296,228	—	—	—
Interest		—	10,000	10,000	10,000
Total Resources		296,228	87,146	215,000	10,000
Expenditures					
Facility Maintenance Supplies		90,717	15,000	80,000	—
Rentals		1,095	—	—	—
Outside Services		69,346	25,000	75,000	—
Equipment - Non-Inventory		27,963	37,146	50,000	—
Capitals		29,960	10,000	10,000	10,000
Balance Carry Forward (Approps)		77,146	—	—	—
Total Expenditures		296,228	87,146	215,000	10,000

UST Administration Match

UST Unassigned Revenue (Nonbond)

Appropriation Description

For administration expenses of the Underground Storage Tank section of the Department of Natural Resources.

UST Administration Match Financial Summary

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year Request	Total Department	Total Governor's
Resources						
Appropriation			200,000		—	—
Total Resources			200,000		—	—
Expenditures						
Reversions			200,000		—	—
Total Expenditures			200,000		—	—

Fund Detail

Natural Resources, Department of Fund Detail

Funds	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			FY 2025 Current Year	Total Department	Total Governor's
			Request	Recommended	
Natural Resources			355,399,838	334,537,197	324,006,796
Land and Water Conservation Fund			18,874,692	19,167,208	18,853,561
Rebuild Iowa Infrastructure Fund			3,913,938	3,110,577	3,250,000
Emergency Response Fund-Penalties			—	100,000	100,000
Snowmobile Registration Fees			1,806,803	1,092,458	1,135,000
ATV Registration Fees			7,199,141	7,373,203	7,300,503
Groundwater Protection Fund			46,403,836	43,200,809	42,083,850
Air Quality Fund			1,759,876	2,012,010	1,889,394
Hazardous Waste Remedial Fund			473,896	400,512	435,000
Resource Enhancement & Protection Fund			38,755,944	33,421,753	31,370,000
Waste Volume Reduction & Recycling Fund			101,730	50,000	50,000
Land Recycling Fund			21,522	6,167	5,072
Waste Tire Management Fund			73	73	69
Fish And Wildlife Trust Fund			143,331,408	137,231,434	134,545,181
Federal Aid Pass Thru and Misc. Fees			9,160,920	8,147,251	7,438,324
Administration Fund			598,679	748,927	565,130
Environment First Fund			25,278,299	25,163,486	25,493,700
Air Contaminant Source Fund			14,362,246	14,715,318	12,831,351
Forestry Manage & Enhance Fund			517,019	584,233	501,939
Water Quality Protection Fund			2,045,521	2,295,193	2,085,000
UST Unassigned Revenue (Nonbond)			200,000	—	—
Blufflands Protection and Revolving Fund			974,355	87,146	215,000
Animal Agriculture Compliance			3,437,743	3,187,802	3,180,000
Livestock Remediation Fund			2,126,463	90,952	85,280
Corps of Engineers Cond 5&9 Fd			2,863,005	2,594,209	2,493,000
Marine Fuel Tax Capitals Fund			7,481,743	8,073,987	6,310,000
Fish and Wildlife Capitals Fund			18,236,993	18,619,272	18,791,993
Pilot Grove - Maintenance Fund			54,279	55,279	52,522
Conservation Memorial Trust Fund			14,350	14,350	14,350
Pilot Grove Trust Funds			10,000	10,000	10,000
Performance Bond			5,000	5,000	5,000
DNR Refund Clearing			3,246,126	865,468	825,577
Nat'l Pollutant Discharge Elimination System Permit Fund			1,146,305	1,156,305	1,193,000
Septic Management Fund			298,292	284,195	203,000
Water Use Permit Fund			699,640	672,620	695,000

Snowmobile Registration Fees

Fund Description

This account receives snowmobile registration fees used to fund a portion of the law enforcement activities of the Fish and Wildlife Division and to provide 50% to counties and 50% to the Department of Natural Resources for snowmobile programs of the State.

Snowmobile Registration Fees Detail

Object Class	Actuals	Budget	FY 2026	FY 2027	FY 2027
			Current Year	Total Department	Total Governor's
			FY 2025	FY 2026	FY 2027
			Estimate	Request	Recommended
Resources					
Balance Brought Forward (Funds)			1,063,118	342,458	276,458
Appropriation			100,000	100,000	100,000
Reversions			60,709	—	—
Fees, Licenses & Permits			582,977	650,000	650,000
Total Resources			1,806,803	1,092,458	1,135,000
Expenditures					
Office Supplies			—	500	500
Printing & Binding			48	5,000	5,000
Postage			132	500	500
Professional & Scientific Services			28,370	60,000	60,000
Intra-State Transfers			56,525	150,000	150,000
State Aid			1,218,561	500,000	500,000
Appropriation			100,000	100,000	100,000
Reversions			60,709	—	—
Balance Carry Forward (Funds)			342,458	276,458	210,458
Total Expenditures			1,806,804	1,092,458	1,135,000

ATV Registration Fees

Fund Description

This account receives fees collected from owner registration of ATVs and are used to provide 50% to counties and 50% to the Department of Natural Resources for ATV programs of the State.

ATV Registration Fees Detail

Object Class	Actuals	Budget	FY 2026	FY 2027	FY 2027
			Current Year	Total Department	Total Governor's
			FY 2025	FY 2026	FY 2027
			Estimate	Request	Recommended
Resources					
Balance Brought Forward (Funds)			4,634,210	5,373,203	5,300,503
					5,196,497

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Gov Fund Type Transfers - Other Agencies	224,298	200,000	200,000	200,000
Fees, Licenses & Permits	2,340,633	1,800,000	1,800,000	1,800,000
Total Resources	7,199,141	7,373,203	7,300,503	7,196,497
Expenditures				
Facility Maintenance Supplies	6,156	10,000	10,000	10,000
Equipment Maintenance Supplies	1,429	2,000	2,000	2,000
Professional & Scientific Services	220,911	250,000	250,000	250,000
Outside Services	5,337	50,000	50,000	50,000
Intra-State Transfers	483,212	289,606	289,606	289,606
Gov Fund Type Transfers - Other Agencies Services	—	100	100	100
Equipment	322,552	350,000	350,000	350,000
Equipment - Non-Inventory	—	20,000	20,000	20,000
Other Expense & Obligations	—	5,000	5,000	5,000
State Aid	786,341	1,000,000	1,000,000	1,000,000
Capitals	—	200,000	200,000	200,000
Balance Carry Forward (Funds)	5,373,203	5,196,497	5,123,797	5,019,791
Total Expenditures	7,199,141	7,373,203	7,300,503	7,196,497

Groundwater Protection Fund

Fund Description

This account receives fees for underground storage tanks, agricultural management, solid waste and household hazardous waste. Funds are appropriated to prevent contamination of groundwater from point and nonpoint sources of contamination to the maximum extent practical, and if necessary to restore the groundwater to a potable state, regardless of present condition, use, or characteristics. Other appropriations of the moneys in the fund for related purposes are also made.

Groundwater Protection Fund Detail

Object Class	Actuals	Budget	FY 2026	FY 2027	FY 2027	
			FY 2025	Current Year	Total Department	Total Governor's
Resources						
Balance Brought Forward (Funds)			20,453,869	23,534,959	22,418,000	14,674,082
Appropriation			3,455,850	3,455,850	3,455,850	3,455,850
Intra State Receipts			5,039,067	—	—	—
Gov Fund Type Transfers - Other Agencies			2,275	10,000	10,000	10,000
Interest			1,080,334	459,000	459,000	459,000
Reversions			296,226	—	—	—
Fees, Licenses & Permits			15,687,898	15,390,000	15,390,000	15,390,000
Refunds & Reimbursements			322,193	350,000	350,000	350,000

Other	66,125	1,000	1,000	1,000
Total Resources	46,403,836	43,200,809	42,083,850	34,339,932

Expenditures				
Rentals	1,650	—	—	—
Professional & Scientific Services	503,141	585,000	585,000	585,000
Outside Services	1,536,055	1,370,000	1,370,000	1,370,000
Intra-State Transfers	6,298,091	8,393,629	8,393,629	8,393,629
Gov Fund Type Transfers - Auditor of State Services	7,479	—	—	—
Gov Fund Type Transfers - Other Agencies Services	3,375,756	5,100,359	5,100,359	5,100,359
State Aid	7,394,628	9,611,889	9,611,889	9,611,889
Capitals	—	10,000	10,000	10,000
Appropriation	3,455,850	3,455,850	3,455,850	3,455,850
Reversions	296,226	—	—	—
Balance Carry Forward (Funds)	23,534,959	14,674,082	13,557,123	5,813,205
Total Expenditures	46,403,835	43,200,809	42,083,850	34,339,932

Resource Enhancement & Protection Fund

Fund Description

This fund receives one or more state appropriations for conservation education and to build or reconstruct recreational facilities, acquire land, enhance soil and water, and to provide state aid to county and city capital-type projects. The Resource Enhancement and Protection Fund (REAP) was created to fund a long-term integrated effort to wisely use and protect Iowa's natural resources through the acquisition and management of public lands; the upgrading of public parks and preserve facilities; and environmental education, monitoring, and research.

Resource Enhancement & Protection Fund Detail

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year	Total Department	Total Governor's
RequestRecommended						
Resources						
Balance Brought Forward (Funds)			13,043,339	13,001,753	10,950,000	7,791,699
Federal Support			7,066,364	1,625,000	1,625,000	1,625,000
Intra State Receipts			13,868,836	12,350,000	12,350,000	12,350,000
Gov Fund Type Transfers - Other Agencies			3,745,667	5,410,000	5,410,000	5,410,000
Interest			640,812	500,000	500,000	500,000
Refunds & Reimbursements			340,748	329,000	329,000	329,000
Unearned Receipts			50,177	196,000	196,000	196,000

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Other	—	10,000	10,000	10,000
Total Resources	38,755,944	33,421,753	31,370,000	28,211,699
Expenditures				
Office Supplies	—	2,500	2,500	2,500
Facility Maintenance Supplies	142,966	99,500	99,500	99,500
Equipment Maintenance Supplies	4,587	37,500	37,500	37,500
Ag., Conservation & Horticulture Supply	84,399	101,000	101,000	101,000
Other Supplies	31,745	37,500	37,500	37,500
Printing & Binding	5,624	1,000	1,000	1,000
Rentals	836	3,500	3,500	3,500
Professional & Scientific Services	240,995	245,000	245,000	245,000
Outside Services	1,747,329	1,480,000	1,480,000	1,480,000
Intra-State Transfers	4,367,173	6,634,394	6,634,394	6,634,394
Advertising & Publicity	1,079	1,200	1,200	1,200
Gov Fund Type Transfers - Other Agencies Services	373,225	404,660	404,660	404,660
Equipment	—	5,500	5,500	5,500
Equipment - Non-Inventory	20,196	20,000	20,000	20,000
Other Expense & Obligations	770,374	856,500	856,500	856,500
State Aid	5,215,197	8,569,400	8,569,400	8,569,400
Capitals	12,748,465	7,130,900	7,130,900	7,130,900
Balance Carry Forward (Funds)	13,001,753	7,791,699	5,739,946	2,581,645
Total Expenditures	38,755,944	33,421,753	31,370,000	28,211,699

Fish And Wildlife Trust Fund

Fund Description

This account receives money from the sale of hunting and fishing licenses, fines, and federal grants used to provide for operations of the Fish and Wildlife Division of the Department of Natural Resources. This trust fund supports operations of the Fish and Wildlife Division, Fish and Wildlife capital expenditures and related coordination, information and administrative services.

Fish And Wildlife Trust Fund Detail

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year	Total Department	Total Governor's
RequestRecommended						
Resources						
Balance Brought Forward (Funds)			21,129,689	22,576,828	19,890,575	12,540,222
Appropriation			49,752,093	53,095,606	53,095,606	53,095,606
Salary Adjustment			1,652,697	—	—	—

Federal Support	24,308,098	20,800,000	20,800,000	20,800,000
Intra State Receipts	1,017,183	1,000,000	1,000,000	1,000,000
Reimbursement from Other Agencies	—	30,000	30,000	30,000
Gov Fund Type Transfers - Other Agencies	500	1,000	1,000	1,000
Interest	976,497	950,000	950,000	950,000
Fees, Licenses & Permits	42,004,426	35,700,000	35,700,000	35,700,000
Refunds & Reimbursements	721,570	600,000	600,000	600,000
Sale Of Real Estate	—	1,000	1,000	1,000
Sale Of Equipment & Salvage	522	2,000	2,000	2,000
Rents & Leases	518,872	500,000	500,000	500,000
Agricultural Sales	73,176	325,000	325,000	325,000
Other Sales & Services	380,604	750,000	750,000	750,000
Unearned Receipts	373,116	300,000	300,000	300,000
Income Tax Checkoffs	120,608	100,000	100,000	100,000
Other	301,758	500,000	500,000	500,000
Total Resources	143,331,408	137,231,434	134,545,181	127,194,828
Expenditures				
Intra-State Transfers	69,349,790	71,595,606	71,595,606	71,595,606
Appropriation	51,404,790	53,095,606	53,095,606	53,095,606
Balance Carry Forward (Funds)	22,576,828	12,540,222	9,853,969	2,503,616
Total Expenditures	143,331,408	137,231,434	134,545,181	127,194,828

Federal Aid Pass Thru and Misc. Fees

Fund Description

This account receives miscellaneous fees and federal receipts from a variety of sources such as FEMA advances, forestry and Land and Water Conservation (LAWCON) grants, groundwater and manure certification fees, etc. which are passed through to other recipients or transferred to other state entities.

Federal Aid Pass Thru and Misc. Fees Detail

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year Request	Total Department	Total Governor's
Resources					
Balance Brought Forward (Funds)		3,198,471	2,966,990	2,258,063	1,640,454
Federal Support		3,409,338	2,648,324	2,648,324	2,648,324
Intra State Receipts		798,497	911,937	911,937	911,937
Gov Fund Type Transfers - Other Agencies		28,250	30,000	30,000	30,000
Fees, Licenses & Permits		1,389,724	1,340,000	1,340,000	1,340,000
Refunds & Reimbursements		52,088	—	—	—
Other		284,552	250,000	250,000	250,000

Total Resources	9,160,920	8,147,251	7,438,324	6,820,715
Expenditures				
Ag., Conservation & Horticulture Supply	173,172	200,000	200,000	200,000
Other Supplies	2,056	—	—	—
Printing & Binding	—	2,500	2,500	2,500
Professional & Scientific Services	13,000	151,000	151,000	151,000
Outside Services	381,294	176,324	176,324	176,324
Intra-State Transfers	3,890,598	2,809,473	2,809,473	2,747,137
ITS Reimbursements	77	1,000	1,000	1,000
Gov Fund Type Transfers - Other Agencies Services	50,790	70,000	70,000	70,000
Other Expense & Obligations	2,418	1,500	1,500	1,500
State Aid	1,667,226	2,295,000	2,295,000	2,295,000
Capitals	13,300	800,000	800,000	800,000
Balance Carry Forward (Funds)	2,966,990	1,640,454	931,527	376,254
Total Expenditures	9,160,920	8,147,251	7,438,324	6,820,715

Water Quality Protection Fund

Fund Description

This fund receives state appropriations and fees, and may receive federal moneys and private donations for administration costs related to the federal Safe Drinking Water Act and public water supplies. Moneys are also appropriated to protect private drinking water supplies.

Water Quality Protection Fund Detail

Object Class	FY 2025		FY 2026	FY 2027	FY 2027
	Actuals	Budget Estimate	Current Year Request	Total Department	Total Governor's
Resources					
Balance Brought Forward (Funds)		730,791	1,010,193	800,000	1,030,138
Intra State Receipts		500,000	500,000	500,000	500,000
Gov Fund Type Transfers - Other Agencies		1,423	5,000	5,000	5,000
Interest		51,080	35,000	35,000	35,000
Fees, Licenses & Permits		762,228	745,000	745,000	745,000
Total Resources		2,045,521	2,295,193	2,085,000	2,315,138
Expenditures					
Intra-State Transfers		1,024,822	1,245,055	1,245,055	1,245,055
State Aid		10,506	20,000	20,000	20,000
Balance Carry Forward (Funds)		1,010,193	1,030,138	819,945	1,050,083
Total Expenditures		2,045,521	2,295,193	2,085,000	2,315,138

Blufflands Protection and Revolving Fund

Fund Description

The fund is appropriated to make loans to conservation organizations which agree to purchase bluffland properties adjacent to state public lands.

Water Quality Protection Fund Detail

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			FY 2025 Current Year RequestRecommended	Total Department	Total Governor's
Resources					
Balance Brought Forward (Funds)		656,128	—	—	—
Balance Brought Forward (Approps)		—	77,146	205,000	—
Appropriation		296,228	—	—	—
Interest		21,999	10,000	10,000	10,000
Total Resources		974,355	87,146	215,000	10,000
Expenditures					
Facility Maintenance Supplies		90,717	15,000	80,000	—
Rentals		1,095	—	—	—
Outside Services		69,346	25,000	75,000	—
Equipment - Non-Inventory		27,963	37,146	50,000	—
Capitals		29,960	10,000	10,000	10,000
Balance Carry Forward (Approps)		77,146	—	—	—
Appropriation		646,228	—	—	—
Balance Carry Forward (Funds)		31,900	—	—	—
Total Expenditures		974,356	87,146	215,000	10,000

Marine Fuel Tax Capitals Fund

Fund Description

This account receives transfers from a General Fund appropriation. Proceeds are used for water access acquisitions on a willing seller basis, development projects, water safety stations, marinas, and other projects which improve water recreation.

Marine Fuel Tax Capitals Fund Detail

Object Class	Actuals	Budget	FY 2026	FY 2027	FY 2027	
			FY 2025	Current Year	Total Department	Total Governor's
			Estimate	Request	Recommended	
Resources						
Balance Brought Forward (Funds)		3,109,042	4,963,987	3,200,000	2,589,462	
Federal Support		522,511	100,000	100,000	100,000	

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Intra State Receipts	3,850,190	3,000,000	3,000,000	3,000,000
Gov Fund Type Transfers - Other Agencies	—	1,000	1,000	1,000
Refunds & Reimbursements	—	9,000	9,000	9,000
Total Resources	7,481,743	8,073,987	6,310,000	5,699,462

Expenditures				
Facility Maintenance Supplies	163,428	150,000	150,000	150,000
Equipment Maintenance Supplies	337	1,000	1,000	1,000
Ag., Conservation & Horticulture Supply	82,863	165,000	165,000	165,000
Other Supplies	19,260	25,000	25,000	25,000
Printing & Binding	—	100	100	100
Postage	50	100	100	100
Rentals	115	5,000	5,000	5,000
Professional & Scientific Services	22,640	80,000	80,000	80,000
Outside Services	217,607	225,000	225,000	225,000
Intra-State Transfers	621,861	817,325	817,325	817,325
Gov Fund Type Transfers - Other Agencies Services	—	5,000	5,000	5,000
Equipment	510,511	500,000	500,000	500,000
Equipment - Non-Inventory	2,416	10,000	10,000	10,000
Other Expense & Obligations	—	1,000	1,000	1,000
State Aid	327,779	1,000,000	1,000,000	1,000,000
Capitals	548,889	2,500,000	2,500,000	2,500,000
Balance Carry Forward (Funds)	4,963,987	2,589,462	825,475	214,937
Total Expenditures	7,481,743	8,073,987	6,310,000	5,699,462

Fish and Wildlife Capitals Fund

Fund Description

This account receives its funding from the Fish and Wildlife Trust Fund to provide for land acquisition and capital projects related to fish and wildlife.

Fish and Wildlife Capitals Fund Detail

Object Class	FY 2025		FY 2026	FY 2027	FY 2027
	Actuals	Budget Estimate	Current Year Request	Total Department	Total Governor's
Resources					
Balance Brought Forward (Funds)		291,993	119,272	291,993	119,272
Intra State Receipts		17,945,000	18,500,000	18,500,000	18,500,000
Total Resources		18,236,993	18,619,272	18,791,993	18,619,272
Expenditures					

Personal Services-Salaries	124,821	250,000	250,000	250,000
Facility Maintenance Supplies	59,747	45,000	45,000	45,000
Equipment Maintenance Supplies	14,228	500	500	500
Ag., Conservation & Horticulture Supply	268,175	325,000	325,000	325,000
Other Supplies	9,229	10,000	10,000	10,000
Printing & Binding	130	1,500	1,500	1,500
Postage	516	1,500	1,500	1,500
Rentals	—	500	500	500
Professional & Scientific Services	2,990,703	3,000,000	3,000,000	3,000,000
Outside Services	1,239,947	1,200,000	1,200,000	1,200,000
ITS Reimbursements	203	5,000	5,000	5,000
Gov Fund Type Transfers - Other Agencies Services	26,000	1,000	1,000	1,000
Equipment	128,272	200,000	200,000	200,000
Equipment - Non-Inventory	5,567	10,000	10,000	10,000
Other Expense & Obligations	860,320	950,000	950,000	950,000
State Aid	2,142,972	2,000,000	2,000,000	2,000,000
Capitals	10,246,892	10,500,000	10,500,000	10,500,000
Balance Carry Forward (Funds)	119,272	119,272	291,993	119,272
Total Expenditures	18,236,993	18,619,272	18,791,993	18,619,272

Parole, Board of

Mission Statement

To enhance overall public safety by making evidence-based and informed parole decisions for the successful reentry of offenders into the community to become productive and responsible citizens.

Description

The Board of Parole was established in 1907 by the 37th General Assembly. The Board is composed of one fulltime chairperson, one full-time vice-chairperson, and three full-time members who are appointed by the Governor and confirmed by the Senate for staggered four-year terms. The Board is directly responsible to the Governor, and the chairperson serves at the pleasure of the Governor. During the 1998 legislative session, the General Assembly funded a full-time vice-chair position to assist with the administrative responsibilities of the Board. During the 2023 legislative session the three per diem members were moved to full-time members. The Board has its own support staff but receives administrative support services from the Department of Corrections.

The Iowa Board of Parole's mission is to reintegrate offenders into the community that can be released from prison without detriment to the public or themselves.

To achieve the mission, the Board:

1. Performs objective risk evaluations for prison inmates, reviews all eligible parole case files annually, holds hearings with eligible inmates, and selects viable candidates for conditional release on parole and work release.
2. Revokes the conditional release and returns to prison those offenders that fail while on parole and work release.

3. Notifies victims of relevant information not less than 20 days before a parole hearing, so victims' opinions may be considered when making parole and work release decisions.
4. Advises the Governor on matters of executive clemency.

Financial Summary

Governor's Object Category	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request Recommended	Total
Resources				
State Appropriations	1,545,114	1,545,114	1,545,114	1,545,114
Miscellaneous	143	—	—	—
Beginning Balance and Adjustments	74,670	52,710	4	52,706
Total Resources	1,619,928	1,597,824	1,545,118	1,597,820
Expenditures				
Personal Services	1,294,613	1,348,946	1,348,946	1,348,946
Travel & Subsistence	10,307	10,350	10,350	10,350
Supplies & Materials	9,486	10,016	10,016	10,016
Contractual Services and Transfers	170,117	169,104	169,104	169,104
Equipment & Repairs	21,298	6,701	6,701	6,701
Licenses, Permits, Refunds & Other	—	1	1	1
Reversions	61,397	—	—	—

Financial Summary

Governor's Object Category	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Recommended
Balance Carry Forward	52,710	52,706	—	52,702
Total Expenditures	1,619,927	1,597,824	1,545,118	1,597,820
Full Time Equivalents				
	10	11	11	11

Appropriations from General Fund

Appropriations	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Parole Board	1,545,114	1,545,114	1,545,114	1,545,114
Total Parole Board	1,545,114	1,545,114	1,545,114	1,545,114

Appropriations Detail

Parole Board

General Fund

Appropriation Description

This is the operating budget to support the Board of Parole.

Parole Board Financial Summary

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year Request	Total Department	Total Governor's
Resources						
Balance Brought Forward (Approps)			54,670	32,710	4	32,706
Appropriation			1,545,114	1,545,114	1,545,114	1,545,114
Other			143	—	—	—
Total Resources			1,599,928	1,577,824	1,545,118	1,577,820
Expenditures						
Personal Services-Salaries			1,294,613	1,348,946	1,348,946	1,348,946
Personal Travel In State			165	350	350	350
State Vehicle Operation			40	—	—	—
Personal Travel Out of State			10,102	10,000	10,000	10,000
Office Supplies			415	2,256	2,256	2,256
Other Supplies			4,660	3,300	3,300	3,300
Printing & Binding			998	1,000	1,000	1,000
Postage			3,412	3,460	3,460	3,460
Communications			10,755	10,888	10,888	10,888
Outside Services			3,525	501	501	501
Reimbursement to Other Agencies			76,984	74,691	74,691	74,691
ITS Reimbursements			16,225	19,656	19,656	19,656
IT Outside Services			61,427	62,168	62,168	62,168
Gov Fund Type Transfers - Other Agencies Services			1,200	1,200	1,200	1,200
Equipment - Non-Inventory			—	100	100	100
IT Equipment			21,298	6,601	6,601	6,601
Fees			—	1	1	1
Balance Carry Forward (Approps)			32,710	32,706	—	32,702
Reversions			61,397	—	—	—

Total Expenditures	1,599,927	1,577,824	1,545,118	1,577,820

Parole Board Technology Projects - TRF 0943

Technology Reinvestment Fund

Appropriation Description

Parole Board Technology Projects - TRF 0943

Parole Board Technology Projects - TRF 0943 Financial Summary

Object Class	Actuals	Budget Estimate	FY 2025	FY 2026	FY 2027	FY 2027
			Current Year	Total Department	Total Governor's	
			Request	Recommended		
Resources						
Balance Brought Forward (Approps)			20,000	20,000	—	20,000
Total Resources			20,000	20,000	—	20,000
Expenditures						
Balance Carry Forward (Approps)			20,000	20,000	—	20,000
Total Expenditures			20,000	20,000	—	20,000

Fund Detail

Iowa Ethics & Campaign Disclosure Board Fund Detail

Funds	Actuals	Budget Estimate	FY 2025	FY 2026	FY 2027	FY 2027
			Request	Current Year	Total Department	Total Governor's
				Recommended		
Campaign Finance Disclosure Commission			66,025		25	25
Rebuild Iowa Infrastructure Fund			66,000		—	—
Campaign Finance - Clearing Account			25		25	25

Public Defense, Department of

Mission Statement

We will remain operationally relevant and always ready to deploy, operate, and succeed as part of the total joint force at every mission across multiple domains - in the homeland and abroad.

Description

The Iowa National Guard is a dynamic organization operating in an ever-changing environment. The Iowa Army and Air National Guard are organized under Departments of the Army and Air Force. The Iowa National Guard, as outlined in our Strategic Plan, is the most trusted organization in Iowa through our professionalism, character, investment in people, and transparency. We are prepared to mobilize, deploy, and win in all environments by ensuring our people are trained and cared for, resources are properly managed, and leaders are developed. We are integrated with our communities through consistent communication and strong partnerships ensuring that the Iowa National Guard provides value and opportunity for all Iowans.

Financial Summary

Governor's Object Category	FY 2026		FY 2027	
	FY 2025 Actuals	Current Year Budget Estimate	Total Department Request Recommended	FY 2027 Total
Resources				
State Appropriations	7,397,696	7,830,411	7,610,411	7,988,593
Receipts from Other Entities	63,915,129	57,116,379	57,247,179	57,266,379
Interest, Dividends, Bonds & Loans	1,711	2,000	2,000	2,000
Fees, Licenses & Permits	153	500	500	500
Refunds & Reimbursements	225,078	208,201	208,201	208,201
Sales, Rents & Services	1,815,645	1,708,000	1,708,000	1,708,000
Miscellaneous	27,947	13,100	13,100	13,100
Beginning Balance and Adjustments	1,903,382	—	1,878,322	199,786
Total Resources	75,286,741	66,878,591	68,667,713	67,386,559
Expenditures				
Personal Services	24,012,428	27,802,875	27,952,875	28,032,875
Travel & Subsistence	471,307	301,927	301,927	301,627
Supplies & Materials	1,832,330	1,366,577	1,366,577	1,366,577
Contractual Services and Transfers	22,447,759	17,070,326	16,850,326	16,784,508
Equipment & Repairs	2,554,045	1,112,037	1,112,037	1,476,037
Claims & Miscellaneous	135,988	225,100	225,100	225,100
Licenses, Permits, Refunds & Other	17,999	18,359	18,359	18,359
State Aid & Credits	9,370,296	155,100	155,100	155,100
Plant Improvements & Additions	14,336,935	18,626,504	18,626,504	18,626,504

Reversions	107,653	—	—	—
Balance Carry Forward	—	199,786	2,058,908	399,872
Total Expenditures	75,286,741	66,878,591	68,667,713	67,386,559
Full Time Equivalents	244	252	256	256

Appropriations from General Fund

	FY 2025	FY 2026 Current Year	FY 2027 Total Department	FY 2027 Total
Governor's				
Appropriations	Actuals	Budget Estimate	Request	Recommended
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
Total Public Defense, Department of	7,397,696	7,610,411	7,610,411	7,988,593

Appropriations from Other Fund

	FY 2025	FY 2026 Current Year	FY 2027 Total Department	FY 2027 Total Governor's
Appropriations	Actuals	Budget Estimate	Request	Recommended
Technology Projects	—	220,000	—	—
Total Public Defense, Department of	—	220,000	—	—

Appropriations Detail

Public Defense, Department of General Fund

Appropriation Description

The Iowa Department of Public Defense's Military Division has three Missions:

1. Federal Mission: Provide combat ready units in support of the National Military Strategy
2. State Mission: Provide units and equipment to protect life and property and come to the aid of Iowans in time of need, to preserve peace and order, and to insure public safety for the citizens of Iowa.
3. Community Mission: Participate in community programs that add value to our communities, to Iowa, and to America while becoming true role models and making our communities safe and a better place to raise our families.

Public Defense, Department of Financial Summary

Object Class	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget Estimate	Current Year Request	Total Department	Total Governor's
Resources					
Appropriation		7,211,221	7,267,855	7,267,855	7,646,037
Federal Support		63,388,995	53,609,379	53,759,379	53,759,379
Intra State Receipts		987,881	200,000	200,000	200,000
Gov Fund Type Transfers - Other Agencies		1,208,629	3,152,999	3,152,999	3,152,999
Refunds & Reimbursements		208,158	204,001	204,001	204,001
Sale Of Equipment & Salvage		7,050	—	—	—
Rents & Leases		42,654	48,000	48,000	48,000
Other Sales & Services		16,704	18,000	18,000	18,000
Total Resources		73,071,292	64,500,234	64,650,234	65,028,416
Expenditures					
Personal Services-Salaries		22,771,991	26,540,295	26,690,295	26,770,295
Personal Travel In State		18,719	25,726	25,726	25,726
State Vehicle Operation		165,907	128,100	128,100	128,100
Depreciation		45,947	27,600	27,600	27,600
Personal Travel Out of State		162,808	57,200	57,200	57,200
Office Supplies		23,032	14,580	14,580	14,580
Facility Maintenance Supplies		1,005,900	735,978	735,978	735,978
Equipment Maintenance Supplies		281,743	188,400	188,400	188,400
Professional & Scientific Supplies		69,095	74,000	74,000	74,000
Housing & Subsistence Supplies		11,026	1,400	1,400	1,400
Ag.,Conservation & Horticulture Supply		87,516	18,550	18,550	18,550

Other Supplies	63,701	166,380	166,380	166,380
Printing & Binding	13,858	15,010	15,010	15,010
Uniforms & Related Items	141,025	77,215	77,215	77,215
Postage	19,661	18,061	18,061	18,061
Communications	632,877	716,407	716,407	716,407
Rentals	225,042	236,996	236,996	236,996
Utilities	4,574,616	4,701,100	4,701,100	4,701,100
Professional & Scientific Services	1,920,748	1,118,600	1,118,600	1,118,600

Public Defense, Department of Financial Summary

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Outside Services	4,388,645	3,692,835	3,692,835	3,627,017
Intra-State Transfers	—	200	200	200
Advertising & Publicity	—	1	1	1
Outside Repairs/Service	8,791,419	4,051,194	4,051,194	4,051,194
Reimbursement to Other Agencies	633,286	469,651	469,651	469,651
ITS Reimbursements	97,229	120,500	120,500	120,500
IT Outside Services	35,685	20,000	20,000	20,000
Gov Fund Type Transfers - Attorney General Services	33,711	30,500	30,500	30,500
Gov Fund Type Transfers - Auditor of State Services	3,993	9,564	9,564	9,564
Gov Fund Type Transfers - Other Agencies Services	660,622	1,334,572	1,334,572	1,334,572
Equipment	765,140	331,501	331,501	331,501
Office Equipment	—	500	500	500
Equipment - Non-Inventory	1,265,942	451,510	451,510	451,510
IT Equipment	302,780	216,425	216,425	580,425
Claims	8,844	101,000	101,000	101,000
Other Expense & Obligations	38,583	43,100	43,100	43,100
Licenses	14,517	12,058	12,058	12,058
Refunds-Other	181	3,201	3,201	3,201
State Aid	9,358,004	150,100	150,100	150,100
Capitals	14,336,935	18,600,224	18,600,224	18,600,224
Reversions	100,565	—	—	—
Total Expenditures	73,071,292	64,500,234	64,650,234	65,028,416

Compensation and Expense

General Fund

Appropriation Description

The Compensation and Expense account is a standing unlimited appropriation which is used when the National Guard is called into Active State Service. Active State Service is service in support of the State for incidents

of public disaster, riot, rescue, tornado cleanup, floods, or as a work force when public employees strike.
(29A.8)

Compensation and Expense Financial Summary

Object Class	Actuals	FY 2026		FY 2027	
		FY 2025	Current Year	Total Department	Total Governor's
		Budget Estimate	Request	Recommended	
Resources					
Appropriation		342,556	342,556	342,556	342,556
Estimated Revisions		(156,081)	—	—	—
Intra State Receipts		106,596	—	—	—
Total Resources		293,071	342,556	342,556	342,556
Expenditures					
Personal Services-Salaries		100,000	202,250	202,250	202,250
Personal Travel In State		1,728	1,800	1,800	1,800
Personal Travel Out of State		—	100	100	100
Uniforms & Related Items		703	1,000	1,000	1,000
Postage		491	500	500	500
Rentals		134	200	200	200
Outside Services		93,470	53,406	53,406	53,406
ITS Reimbursements		—	300	300	300
Gov Fund Type Transfers - Other Agencies Services		17,022	17,000	17,000	17,000
Equipment - Non-Inventory		16,764	1,000	1,000	1,000
Claims		62,760	65,000	65,000	65,000
Total Expenditures		293,071	342,556	342,556	342,556

Technology Projects

Technology Reinvestment Fund

Appropriation Description

Upgrade the agency's core server environment, and also desktop and laptop computers.

Technology Projects Financial Summary

Object Class	Actuals	FY 2026		FY 2027	
		FY 2025	Current Year	Total Department	Total Governor's
		Budget Estimate	Request	Recommended	
Resources					
Balance Brought Forward (Approps)		73,554	—	—	—
Appropriation		—	220,000	—	—
Total Resources		73,554	220,000	—	—

Expenditures					
Professional & Scientific Services	—	70,000	—	—	—
Data Processing	—	150,000	—	—	—
IT Equipment	66,466	—	—	—	—
Reversions	7,088	—	—	—	—
Total Expenditures	73,554	220,000	—	—	—

Fund Detail

Public Defense, Department of Fund Detail

Funds	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Public Defense, Department of	1,922,378	2,035,801	3,674,923	2,015,587
Counterdrug Asset Forfeiture	6,109	7,100	48,869	10,300
National Guard Facilities Improvement Fund	1,740,946	1,725,001	3,198,800	1,914,587
Military Operations Fund	49,489	26,500	229,470	33,500
Gifts & Contributions	48,979	54,200	180,145	54,200
Housing Rental Deposits	3,301	3,000	17,639	3,000
Technology Reinvestment Fund	73,554	220,000	—	—

National Guard Facilities Improvement Fund

Fund Description

This account receives fees from the rental of Camp Dodge facilities and property controlled by the Iowa National Guard.

National Guard Facilities Improvement Fund Detail

Object Class	Actuals	FY 2026	FY 2027	FY 2027	
		FY 2025 Current Year Budget Estimate Request	Total Department Total Governor's Recommended		
Resources					
Balance Brought Forward (Funds)		1,450,707	—	1,473,799	189,586
Federal Support		(128,691)	1	1	1
Intra State Receipts		(1,511,151)	—	—	—
Gov Fund Type Transfers - Other Agencies		202,274	98,300	98,300	98,300
Fees, Licenses & Permits		153	500	500	500
Refunds & Reimbursements		16,920	4,200	4,200	4,200
Sale Of Real Estate		125,000	—	—	—
Rents & Leases		1,585,735	1,622,000	1,622,000	1,622,000
Total Resources		1,740,946	1,725,001	3,198,800	1,914,587
Expenditures					
Personal Services-Salaries		1,140,294	1,060,330	1,060,330	1,060,330
State Vehicle Operation		10,435	8,501	8,501	8,501
Depreciation		35,433	20,000	20,000	20,000
Office Supplies		1,329	2,101	2,101	2,101
Facility Maintenance Supplies		23,217	18,800	18,800	18,800

Equipment Maintenance Supplies	1,217	1,101	1,101	1,101
Housing & Subsistence Supplies	15,127	15,000	15,000	15,000
Ag., Conservation & Horticulture Supply	44,066	1,800	1,800	1,800
Other Supplies	83	2,700	2,700	2,700

National Guard Facilities Improvement Fund Detail

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Uniforms & Related Items	92	101	101	101
Postage	1	—	—	—
Communications	103,612	100,000	100,000	100,000
Utilities	2,334	1,600	1,600	1,600
Professional & Scientific Services	7,654	12,000	12,000	12,000
Outside Services	6,860	23,700	23,700	23,700
Outside Repairs/Service	131,554	72,200	72,200	72,200
Reimbursement to Other Agencies	46,470	25,000	25,000	25,000
ITS Reimbursements	3,365	3,000	3,000	3,000
Gov Fund Type Transfers - Other Agencies Services	23,377	25,100	25,100	25,100
Equipment	24,808	30,001	30,001	30,001
Equipment - Non-Inventory	41,075	50,000	50,000	50,000
IT Equipment	52,742	20,000	20,000	20,000
Other Expense & Obligations	25,802	16,000	16,000	16,000
Refunds-Other	—	100	100	100
Capitals	—	26,280	26,280	26,280
Balance Carry Forward (Funds)	—	189,586	1,663,385	379,172
Total Expenditures	1,740,946	1,725,001	3,198,800	1,914,587

Public Employment Relations Board

Mission Statement

To promote harmonious and cooperative relationships between government and its employees without disruption of public services, via the expert and timely services of a neutral labor relations agency.

Description

Pursuant to the Public Employment Relations Act (PERA), the PERB is responsible for interpreting, applying and administering the provisions of the PERA, and for adjudicating and conciliating labor/management disputes involving public employers and employee organizations throughout the State. The PERB's core functions, duties, and services include, but are not limited to:

- 1) Determining appropriate bargaining units and conducting representation elections.
- 2) Adjudicating prohibited practice complaints and fashioning remedial relief for violations of the Act.
- 3) Adjudicating negotiability disputes.
- 4) Adjudicating grievance appeals of State of Iowa merit system employees.
- 5) Upon joint request of the parties, mediating and/or serving as arbitrators for grievances arising under public sector collective bargaining agreements.
- 6) Providing training and/or facilitation regarding labor/management cooperation and interest-based bargaining.
- 7) Collecting and disseminating information regarding wages, hours, and other conditions of employment of public employees.
- 8) Preparing legal briefs and presenting oral arguments in District Court and the Supreme Court in cases affecting the Board.
- 9) Maintaining and monitoring the registration and annual reporting of certified employee organizations.
- 10) Administering the agency according to relevant rules, regulations, laws and principles of efficient public administration.
- 11) Providing mediators and arbitrators to resolve collective bargaining impasses.

Financial Summary

Governor's Object Category	FY 2025		FY 2026	FY 2027	FY 2027
	Actuals	Budget	Current Year Estimate	Total Department Request	Total Recommended
Resources					
Beginning Balance and Adjustments	29,791		—	—	—
Total Resources	29,791		—	—	—
Expenditures					
Reversions	29,791		—	—	—
Total Expenditures	29,791		—	—	—
Full Time Equivalents		—	—	—	—

Appropriations Detail

PER Board - General Office

General Fund

Appropriation Description

Provide professional staff, ad hoc services, and administrative support for expert, neutral and timely: (1) development of case law for public sector bargaining process in Iowa; (2) resolution of collective bargaining negotiation impasses; (3) adjudication and informal resolution of contested cases concerning prohibited practice complaints, unit determinations, and negotiability disputes; (4) adjudication and informal resolution of grievance appeals of State of Iowa merit system employees; (5) training and facilitation of labor-management cooperative efforts; (6) mediations of grievances arising under collective bargaining agreements; (7) dissemination of information; and (8) monitoring the internal conduct of employee organizations.

PER Board - General Office Financial Summary

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year	Total Department	Total Governor's
			Request		Recommended
Resources					
Balance Brought Forward (Approps)		29,791	—	—	—
Total Resources		29,791	—	—	—
Expenditures					
Balance Carry Forward (Approps)		—	—	—	—
Reversions		29,791	—	—	—
Total Expenditures		29,791	—	—	—

Public Information Board

Mission Statement

To provide an official, efficient, and free legal resource addressing Iowa's open meetings and public records law.

Description

The Iowa Public Information Board is created to receive and seek resolution to complaints alleging violations of open records and public meetings laws.

Financial Summary

Governor's Object Category	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year	Total Department	Total
		Budget Estimate	Request	Recommended
Resources				
State Appropriations	363,227	467,227	467,227	467,227
Beginning Balance and Adjustments	19,416	6,675	—	6,675

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Total Resources	382,643	473,902	467,227	473,902
Expenditures				
Personal Services	309,926	329,979	335,979	335,979
Travel & Subsistence	3,971	3,487	3,487	3,487
Supplies & Materials	2,653	2,175	2,175	2,175
Contractual Services and Transfers	50,355	130,486	124,486	131,161
Licenses, Permits, Refunds & Other	775	1,100	1,100	1,100
Reversions	8,288	—	—	—
Balance Carry Forward	6,675	6,675	—	—
Total Expenditures	382,643	473,902	467,227	473,902
Full Time Equivalents	3	3	3	3

Appropriations from General Fund

Appropriations	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Iowa Public Information Board	363,227	467,227	467,227	467,227
Total Public Information Board	363,227	467,227	467,227	467,227

Appropriations Detail

Iowa Public Information Board

General Fund

Appropriation Description

The Iowa Public Information Board is created to receive and seek resolution to complaints alleging violations of open records and public meetings laws.

Iowa Public Information Board Financial Summary

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	19,416	6,675	—	6,675
Appropriation	363,227	467,227	467,227	467,227
Total Resources	382,643	473,902	467,227	473,902
Expenditures				
Personal Services-Salaries	309,926	329,979	335,979	335,979
Personal Travel In State	3,971	3,487	3,487	3,487
Office Supplies	2,530	2,000	2,000	2,000

Printing & Binding	61	100	100	100
Postage	62	75	75	75
Communications	1,810	2,240	2,240	2,240
Outside Services	6,352	100,800	83,000	83,000
Reimbursement to Other Agencies	23,120	17,734	17,734	17,734
ITS Reimbursements	17,172	7,371	19,171	25,846
IT Outside Services	1,756	2,341	2,341	2,341
Gov Fund Type Transfers - Other Agencies Services	144	—	—	—
Licenses	775	1,100	1,100	1,100
Balance Carry Forward (Approps)	6,675	6,675	—	—
Reversions	8,288	—	—	—
Total Expenditures	382,643	473,902	467,227	473,902

Public Safety, Department of

Mission Statement

To serve the people of Iowa by providing public safety services with leadership, integrity, and professionalism.

Description

The Iowa Department of Public Safety is the state law enforcement agency, created by Iowa Code Chapter 80. It includes the Iowa State Patrol (ISP), the Iowa Division of Criminal Investigation (DCI), the Iowa Division of Narcotics Enforcement (DNE), the Iowa State Fire Marshal (SFM), the Division of Intelligence (DOI), the Administrative Services Division (ASD), the Division of Professional Development and Support Services, and the Office of the Commissioner. The Department was created on July 1, 1939. The Department works in conjunction with federal, state and local jurisdictions of the criminal justice community to provide for the safety of persons living in, or traveling through the State of Iowa.

The ISP provides for the safety of the motoring public through the enforcement of the traffic laws, through prevention and education efforts directed at driving behavior and through the operation of the state radio communications system. The DCI assists local jurisdictions with the investigation of crimes against persons and crimes against property. The DCI is also responsible for ensuring the integrity of Iowa's gaming industry through enforcement and regulation, as well as providing forensic services to most jurisdictions through the criminalistics laboratory. The primary mission of the DNE is to reduce the supply and demand of illicit controlled substances through specialized enforcement and training. The DOI collects, analyzes and disseminates criminal intelligence data and serves as the State's Intelligence Fusion Center. The SFM investigates fires of suspicious origin and explosives. The ASD pays all financial claims against the Department, administers the Peace Officers' Retirement System, and licenses all private investigative and private security agencies in Iowa. The Division of Professional Development and Support Services is responsible for facilitating training for over 550 sworn peace officers in the DPS.

Financial Summary

Governor's Object Category	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Recommended
Resources				
State Appropriations	169,582,756	173,581,326	170,723,260	174,153,260
Taxes	155,763	50	50	50
Receipts from Other Entities	88,067,664	73,154,944	70,096,277	70,096,277
Interest, Dividends, Bonds & Loans	53,763,095	20,867,950	20,867,950	20,867,950
Fees, Licenses & Permits	16,999,785	16,279,632	16,279,632	17,766,450
Refunds & Reimbursements	34,809,626	28,862,001	28,862,001	28,862,001
Sales, Rents & Services	9,430	65,000	65,000	65,000
Miscellaneous	607,622	210,100	210,100	210,100
Beginning Balance and Adjustments	561,001,324	604,951,754	596,284,351	604,082,098
Total Resources	924,997,064	917,972,757	903,388,621	916,103,186
Expenditures				
Personal Services	141,130,130	147,709,179	148,249,179	151,679,179
Travel & Subsistence	18,780,578	9,576,618	9,738,618	9,738,618
Supplies & Materials	4,705,678	5,746,911	5,755,311	5,755,311
Contractual Services and Transfers	62,755,725	73,297,359	66,149,203	66,139,201

Financial Summary

Governor's Object Category	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Recommended
Equipment & Repairs	20,690,974	14,192,796	14,262,996	14,262,996
Claims & Miscellaneous	4,685,802	4,684,914	4,684,914	4,684,914
Licenses, Permits, Refunds & Other	44,818	61,900	61,900	61,900
State Aid & Credits	43,177,949	46,319,000	46,319,000	46,319,000
Plant Improvements & Additions	10,517,680	1	1	1
Appropriations	12,227,940	12,301,981	12,301,981	13,084,081
Reversions	1,171,632	—	—	—
Balance Carry Forward	605,108,158	604,082,098	595,865,518	604,377,985
Total Expenditures	924,997,064	917,972,757	903,388,621	916,103,186
Full Time Equivalents	931	1,004	1,007	1,007

Appropriations from General Fund

Governor's Appropriations	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Recommended

DPS-POR Unfunded Liabilities Until 85 Percent	5,000,000	5,000,000	5,000,000	5,000,000
Public Safety - Department Wide Duties	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
Total Public Safety, Department of	148,430,437	146,793,168	146,793,168	150,223,168

Appropriations from Other Funds

Appropriations	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Iowa Statewide Interoperable Comm. System Lease Purch. 0017	6,424,379	6,486,177	2,846,011	2,846,011
DPS Gaming Enforcement	12,227,940	12,301,981	13,084,081	13,084,081

			FY 2027	FY 2027
			Total Department	Total
Governor's			Request	Recommended
Appropriations from Other Funds				
Appropriations	FY 2025 Actuals	FY 2026 Current Year Budget Estimate		
DPS-RIIF Equipment Appropriation to DPS Equipment Fund	2,500,000	—	—	—
DPS-SWRF Equipment Appropriation to DPS Equipment Fund	—	8,000,000	8,000,000	8,000,000
Total Public Safety, Department of	21,152,319	26,788,158	23,930,092	23,930,092

Appropriations Detail

Public Safety - Department Wide Duties

General Fund

Appropriation Description

Per Legislative session, additional appropriation for performing the duties of the department.

Public Safety - Department Wide Duties Financial Summary

	FY 2025	FY 2026 Current Year	FY 2027 Total Department	FY 2027 Total Governor's
Resources				
Balance Brought Forward (Approps)	10,835	31,609	152,000	—
Appropriation	7,092,910	7,095,906	7,325,444	7,325,444
Federal Support	123,316	—	—	—
Local Governments	1,869,466	1,879,210	1,879,210	1,879,210

Governor's			FY 2027 Total Department	FY 2027 Total
			Request	Recommended
Intra State Receipts	1,019,167	1,243,538	1,014,000	1,014,000
Object Class	Actuals	Budget Estimate	Request	Recommended
Resources				
Appropriation	5,149,789	3,058,667	—	3,430,000
Total Resources	5,149,789	3,058,667	—	3,430,000
Expenditures				
Personal Services-Salaries	—	—	—	3,430,000
Intra-State Transfers	5,149,789	3,058,667	—	—

Public Safety Administration

General Fund

Appropriation Description

The Administrative Services Division is comprised of the Finance Bureau, Program Services Bureau, and the Technology Services Bureau. These Bureaus provide support services to the Department of Public Safety as well as services directly to criminal justice agencies statewide and to the citizens of Iowa. The Finance Bureau provides support to all divisions within the Department of Public Safety through centralized budget preparation, accounting, claims processing, purchasing, and personnel documentation and the administration of the Peace Officers' Retirement system. The Technology Services Bureau administers the IOWA System providing criminal justice information to all law enforcement in the State of Iowa as well as administrative data processing for all divisions of the Department of Public Safety. The Program Services Bureau serves the criminal justice community and the general public through four program areas: Uniform Crime Reporting (UCR) program administration; private investigative, private security and bail enforcement licensing; weapon permit program administration and railway special agent administration.

Public Safety Administration Financial Summary

Object Class	Actuals	Budget Estimate	FY 2025	FY 2026	FY 2027	FY 2027
			Request	Current Year	Total Department	Total Governor's
Public Safety Administration Financial Summary						
Object Class	Actuals	Budget Estimate	FY 2025	FY 2026		
			Request	Current Year		
Gov Fund Type Transfers - Other Agencies			23,770	2,000	2,000	2,000
Fees, Licenses & Permits			295,392	375,000	375,000	452,000
Total Resources			10,434,857	10,627,263	10,747,654	10,672,654
Expenditures						

Personal Services-Salaries	5,398,501	4,219,869	4,219,869	4,219,869
Personal Travel In State	1,769	20,501	20,501	20,501
State Vehicle Operation	22,262	10,002	10,002	10,002
Depreciation	5,436	5,000	5,000	5,000
Personal Travel Out of State	7,278	64,543	64,543	64,543
Office Supplies	22,298	22,823	22,823	22,823
Other Supplies	21,441	13,001	13,001	13,001
Printing & Binding	13,050	17,602	17,602	17,602
Uniforms & Related Items	14,584	2	2	2
Postage	10,514	11,255	11,255	11,255
Communications	820,108	556,003	556,003	556,003
Rentals	6,900	25,000	25,000	25,000
Professional & Scientific Services	8,181	6,502	6,502	6,502
Outside Services	176,665	292,702	292,702	292,702
Intra-State Transfers	(808,230)	220,612	266,003	266,003
Advertising & Publicity	220,122	397,501	397,501	397,501
Outside Repairs/Service	14,367	14,101	14,101	14,101
Reimbursement to Other Agencies	1,780,143	1,608,352	1,608,352	1,608,352
ITS Reimbursements	327,467	2,240,230	2,240,230	2,240,230
IT Outside Services	679,562	205,000	205,000	205,000
Gov Fund Type Transfers - Attorney General Services	198,228	215,000	215,000	215,000
Gov Fund Type Transfers - Auditor of State Services	105	100	100	100
Gov Fund Type Transfers - Other Agencies Services	1,787	2,750	2,750	2,750
Equipment	10,157	1	1	1
Equipment - Non-Inventory	24,140	57,603	57,603	57,603
IT Equipment	1,376,539	389,502	389,502	389,502
Other Expense & Obligations	16,121	11,105	11,105	11,105
Licenses	—	500	500	500
Fees	—	100	100	100
Refunds-Other	2,142	1	1	1
Balance Carry Forward (Approps)	31,609	—	75,000	—
Reversions	31,609	—	—	—
Total Expenditures	10,434,857	10,627,263	10,747,654	10,672,654

DPS-GF Equipment Approp to Fund

General Fund

Appropriation Description

Governor's	FY 2027 Total Department	FY 2027 Total
	Request	Recommended
DPS-GF Equipment Appropriation to DPS Equipment Fund..		

DPS-GF Equipment Approp to Fund Financial Summary

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Resources				
Appropriation	2,500,000	—	—	—
Total Resources	2,500,000	—	—	—
Expenditures				
Intra-State Transfers	2,500,000	—	—	—
Total Expenditures	2,500,000	—	—	—

DPS - Human Trafficking

General Fund

Appropriation Description

For the Office of Human Trafficking, pursuant to section 80.45 as enacted by the 2016 Iowa Acts, Senate File 2191. Appropriation is in House File 2459, Division II, Section 7.

DPS - Human Trafficking Financial Summary

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	—	34,397	—	34,397
Appropriation	200,742	200,742	200,742	200,742
Total Resources	200,742	235,139	200,742	235,139
Expenditures				
Personal Services-Salaries	(4,036)	—	—	—
State Vehicle Operation	38	1	1	1
Personal Travel Out of State	4,704	1,300	1,300	1,300
Office Supplies	—	500	500	500
Other Supplies	954	500	500	500

Uniforms & Related Items	11,305	—	—	—
Postage	—	100	100	100
Communications	1,642	3,000	3,000	3,000
Rentals	515	1	1	1
Professional & Scientific Services	6,161	1,500	1,500	1,500
Outside Services	9,108	181,809	181,809	181,809

DPS - Human Trafficking Financial Summary

Object Class	FY 2025 Actuals	FY 2026		
		Current Year Budget Estimate		
Intra-State Transfers	—	3,000	3,000	3,000
Advertising & Publicity	43,215	1	1	1
Outside Repairs/Service	—	500	500	500
Reimbursement to Other Agencies	115	29	29	29
Equipment - Non-Inventory	40,599	500	500	500
IT Equipment	15,323	4,000	4,000	4,000
Other Expense & Obligations	11	1	1	1
Balance Carry Forward (Approps)	34,397	34,397	—	34,397
Reversions	34,397	—	—	—
Total Expenditures	200,742	235,139	200,742	235,139

Public Safety DCI

General Fund

Appropriation Description

This division maintains the Sex Offender Registry through address verifications, conducts risk assessments and coordinates public notification of at risk registrants. The criminalistics laboratory provides forensic services including toxicology, DNA, firearms, drug, and tool marks analysis to law enforcement jurisdictions throughout the state. The Records and Identification section maintains the Automated Fingerprint Identification System and acts as the central repository for all criminal history information in the State of Iowa. The division provides assistance to jurisdictions lacking the expertise or manpower to conduct investigations of crime against persons and property including homicide, rape, burglary, fraud, etc. The Division also provides background and criminal investigative services to Iowa Lottery.

Public Safety DCI Financial Summary

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year Request	Total Department	Total Governor's
Resources					
Balance Brought Forward (Approps)		9,816	24,650	—	24,650
Appropriation		21,189,769	22,805,958	23,282,804	23,282,804
Federal Support		1,899,303	2,949,790	2,949,790	2,949,790
Intra State Receipts		1,516,871	983,281	506,435	506,435
Reimbursement from Other Agencies		162,302	134,262	134,262	134,262

Governor's			FY 2027	FY 2027
			Total Department	Total
			Request	Recommended
Gov Fund Type Transfers - Other Agencies	1,595,824	2,189,729	2,189,729	2,189,729
Fees, Licenses & Permits	4,258,386	4,356,725	4,356,725	4,356,725
Total Resources	30,632,271	33,444,395	33,419,745	33,444,395
Expenditures				
Personal Services-Salaries	24,108,579	26,298,026	26,298,026	26,298,026
Personal Travel In State	41,116	105,502	105,502	105,502
State Vehicle Operation	399,319	383,001	383,001	383,001
Depreciation	879,565	223,000	223,000	223,000
Personal Travel Out of State	122,660	230,002	230,002	230,002

Public Safety DCI Financial Summary

Object Class	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget Estimate	Current Year	Total Department	Total Governor's
		Request	Recommended		
Office Supplies		99,690	114,050	114,050	114,050
Equipment Maintenance Supplies		47	500	500	500
Professional & Scientific Supplies		298,723	271,502	271,502	271,502
Other Supplies		19,652	254,442	254,442	254,442
Printing & Binding		5,881	4,501	4,501	4,501
Food		129	—	—	—
Uniforms & Related Items		42,453	4,202	4,202	4,202
Postage		78,008	72,545	72,545	72,545
Communications		284,959	290,400	290,400	290,400
Rentals		302,179	292,500	292,500	292,500
Utilities		4,094	4,000	4,000	4,000
Professional & Scientific Services		17,616	100,496	100,496	100,496
Outside Services		521,358	577,548	577,548	577,548
Intra-State Transfers		232,826	336,000	336,000	336,000
Advertising & Publicity		6,978	1	1	1
Outside Repairs/Service		910,519	917,250	917,250	917,250
Reimbursement to Other Agencies		134,978	138,752	138,752	138,752
ITS Reimbursements		642,340	450,252	450,252	450,252
IT Outside Services		777,795	1,430,000	1,430,000	1,430,000

Gov Fund Type Transfers - Auditor of State Services	1,067	900	900	900
Gov Fund Type Transfers - Other Agencies Services	(470)	2,351	2,351	2,351
Equipment	104,156	211,000	211,000	211,000
Equipment - Non-Inventory	41,316	340,701	340,701	340,701
IT Equipment	415,373	286,118	286,118	286,118
Other Expense & Obligations	90,067	80,203	80,203	80,203
Balance Carry Forward (Approps)	24,650	24,650	—	24,650
Reversions	24,650	—	—	—
Total Expenditures	30,632,271	33,444,395	33,419,745	33,444,395

DCI - Crime Lab Equipment/Training**General Fund****Appropriation Description**

This appropriation was first made in fiscal year 2006 as a result of the passage of House File 123 which established a criminal fine surcharge dedicated to the replacement of crime lab scientific equipment and training of scientific staff in order to maintain accreditation of the state crime lab.

DCI - Crime Lab Equipment/Training Financial Summary

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	650,000	650,000	650,000	650,000
Total Resources	650,000	650,000	650,000	650,000
Expenditures				
Intra-State Transfers	650,000	650,000	650,000	650,000
Total Expenditures	650,000	650,000	650,000	650,000

Public Safety Undercover Funds**General Fund****Appropriation Description**

For the division of narcotics enforcement for undercover purchases

Public Safety Undercover Funds Financial Summary

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year Request	Total Department	Total Governor's
Resources						
Appropriation			209,042	209,042	209,042	209,042
Total Resources			209,042	209,042	209,042	209,042
Expenditures						
Other Expense & Obligations			209,042	209,042	209,042	209,042
Total Expenditures			209,042	209,042	209,042	209,042

Narcotics Enforcement**General Fund**

The Narcotics Division serves as the lead agency in the State providing public safety through investigative enforcement of laws relating to narcotics and other controlled substances. In addition to targeting major

distributors of controlled substances the Division is actively involved in the investigation of drug-related financial conspiracies, clandestine laboratories, marijuana eradication, diversion of pharmaceuticals, gang-related activities, and assistance in drug interdictions. The Division has the primary responsibility for providing drug related training to both state and local law enforcement agencies. Criminal intelligence information is collected and disseminated by this division for the benefit of local, state and federal law enforcement jurisdictions.

Narcotics Enforcement Financial Summary

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year	Total Department	Total Governor's
RequestRecommended						
Resources						
Balance Brought Forward (Approps)			3,747	18,525	—	22,272
Appropriation			9,243,545	10,265,032	10,496,573	10,496,573
Federal Support			676,656	711,285	711,285	711,285
Intra State Receipts			2,584,847	1,950,460	1,718,919	1,718,919
Gov Fund Type Transfers - Other Agencies			627,718	935,725	935,725	935,725
Total Resources			13,136,512	13,881,027	13,862,502	13,884,774
Expenditures						
Personal Services-Salaries			10,289,773	11,539,224	11,539,224	11,539,224
Personal Travel In State			102,378	72,902	72,902	72,902
State Vehicle Operation			280,206	299,886	299,886	299,886
Depreciation			573,069	163,992	163,992	163,992
Personal Travel Out of State			44,598	38,477	38,477	38,477
Office Supplies			8,472	23,500	23,500	23,500
Professional & Scientific Supplies			—	50,000	50,000	50,000
Other Supplies			56,697	42,000	42,000	42,000
Printing & Binding			468	2	2	2
Uniforms & Related Items			7,909	5,100	5,100	5,100
Postage			236	500	500	500
Communications			113,724	128,340	128,340	128,340
Rentals			9,484	13,000	13,000	13,000
Utilities			743	1,000	1,000	1,000
Professional & Scientific Services			17,067	11,000	11,000	11,000
Outside Services			308,986	180,461	180,461	180,461
Intra-State Transfers			166,460	459,000	459,000	459,000
Outside Repairs/Service			18,399	6,500	6,500	6,500
Attorney General Reimbursements			313,916	246,822	246,822	246,822

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Reimbursement to Other Agencies	44,079	30,508	30,508	30,508
ITS Reimbursements	105,321	2,571	2,571	2,571
Gov Fund Type Transfers - Attorney General Services	120,995	246,822	246,822	246,822
Gov Fund Type Transfers - Auditor of State Services	1,045	750	750	750
Gov Fund Type Transfers - Other Agencies Services	7,485	2,000	2,000	2,000
Equipment	10,873	55,000	55,000	55,000

Narcotics Enforcement Financial Summary

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Equipment - Non-Inventory	178,080	80,825	80,825	80,825
IT Equipment	256,711	143,798	143,798	143,798
Other Expense & Obligations	62,289	14,745	14,745	14,745
Fees	—	30	30	30
Balance Carry Forward (Approps)	18,525	22,272	3,747	26,019
Reversions	18,525	—	—	—
Total Expenditures	13,136,512	13,881,027	13,862,502	13,884,774

DPS Fire Marshal

General Fund

Appropriation Description

This Division is the oldest of the five divisions within the Department of Public Safety, established in 1911. Through promotion and enforcement of fire safety regulations, training, building code provisions, and arson investigations this division helps reduce the loss of life and property by fire. Fire safety code inspections are conducted in a variety of facilities ensuring compliance with both federal and state laws and rules. Those facilities include nursing homes, child care facilities, schools, colleges, hotels, intermediate care facilities and any other building where the public congregates. Arson Investigation Bureau Special Agents are responsible for determining the cause of fires statewide. These agents investigate suspected arson fires along with bombings and other explosive related incidents. Several agents in the division are also members of the Clandestine Lab Emergency Response Team. The Division is also charged with ensuring the safety and accessibility of buildings. This is accomplished by review and approval of factory-built structures and mobile homes. In addition to reading plans, the bureau oversees enforcement of handicapped accessibility and energy requirements of the State Building Code. The division is responsible for the preliminary review and approval of plans submitted for above ground petroleum storage tanks and L.P. gas installations.

The Fire Service Training Bureau's mission is to provide quality training and education for Iowa's fire and emergency services. Services are provided in Field Programs, Certification Programs, Business and Industrial Programs, Conference, and Research and Development.

DPS Fire Marshal Financial Summary

	FY 2026	FY 2027	FY 2027

Object Class	Actuals	FY 2025	Current Year	Total Department	Total Governor's
		Budget Estimate	Request	Recommended	
Resources					
Balance Brought Forward (Approps)		5,562	886	1	886
Appropriation		3,418,466	3,554,935	3,635,378	3,635,378
Federal Support		196,063	198,000	198,000	198,000
Intra State Receipts		365,608	109,443	29,000	29,000
Fees, Licenses & Permits		70	—	—	—
Total Resources		3,985,769	3,863,264	3,862,379	3,863,264

DPS Fire Marshal Financial Summary

Object Class	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget Estimate	Current Year Request	Total Department	Total Governor's
Expenditures					
Personal Services-Salaries		3,205,021	3,327,725	3,327,725	3,327,725
Personal Travel In State		6,721	7,500	7,500	7,500
State Vehicle Operation		158,506	119,000	119,000	119,000
Depreciation		95,232	68,000	68,000	68,000
Personal Travel Out of State		8,064	7,001	7,001	7,001
Office Supplies		2,133	3,000	3,000	3,000
Facility Maintenance Supplies		288	200	200	200
Other Supplies		3,613	6,500	6,500	6,500
Printing & Binding		241	1	1	1
Uniforms & Related Items		4,717	1,250	1,250	1,250
Postage		—	100	100	100
Communications		23,217	20,000	20,000	20,000
Utilities		1,118	1	1	1
Professional & Scientific Services		4,056	7,000	7,000	7,000
Outside Services		30	2,000	2,000	2,000
Intra-State Transfers		17,538	49,500	49,500	49,500
Outside Repairs/Service		—	5,000	5,000	5,000
Reimbursement to Other Agencies		90,044	12,450	12,450	12,450
ITS Reimbursements		16,587	2	2	2
Gov Fund Type Transfers - Auditor of State Services		201	—	—	—
Gov Fund Type Transfers - Other Agencies Services		3,695	1,000	1,000	1,000
Equipment		—	197,000	197,000	197,000
Equipment - Non-Inventory		171,675	2,500	2,500	2,500

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IT Equipment	171,184	25,647	25,647	25,647
Other Expense & Obligations	114	1	1	1
Balance Carry Forward (Approps)	886	886	1	886
Reversions	886	—	—	—
Total Expenditures	3,985,769	3,863,264	3,862,379	3,863,264

Iowa State Patrol

General Fund

Appropriation Description

The primary duty of Iowa State Patrol is to enforce all motor vehicle laws. The State Patrol routinely patrols more than 112,000 miles of state roadways consisting of interstates, state highways, and secondary county roads providing assistance to motorists; conducting accident investigations; securing accident and crime scenes and in coordination with local jurisdictions provides special enforcement operations directed toward seat belt and OWI enforcement. The State Patrol maintains vehicle theft investigation and tactical response (SWAT) units and provides dignitary protection. The State Patrol also assists with the Motor Carrier Safety Assistance Program (MCSAP), a program dedicated to the enforcement of motor vehicle laws related to the operation of commercial vehicles. The Division receives and dispatches emergency information through State Radio, providing criminal histories, wanted persons and stolen vehicles information to the officer on the road. State Radio also provides state-wide emergency 911 dispatch services on a twenty-four hour a day basis. All state highway safety education and special enforcement efforts are coordinated through the Governor's Traffic Safety Bureau.

Iowa State Patrol Financial Summary

Object Class	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget Estimate	Current Year Request	Total Department	Total Governor's
Resources					
Balance Brought Forward (Approps)		16,909	23,440	16,909	23,440
Appropriation		90,056,257	92,232,969	94,251,941	94,251,941
Federal Support		11,041,994	11,632,917	11,632,917	11,632,917
Intra State Receipts		9,526,438	13,918,813	11,899,841	11,899,841
Gov Fund Type Transfers - Other Agencies		25,402,833	5,603,176	5,603,176	5,603,176
Fees, Licenses & Permits		7,089	7,000	7,000	7,000
Refunds & Reimbursements		205,213	6,000	6,000	6,000
Total Resources		136,256,733	123,424,315	123,417,784	123,424,315
Expenditures					
Personal Services-Salaries		83,055,869	88,618,029	88,618,029	88,618,029
Personal Travel In State		408,619	397,002	397,002	397,002
State Vehicle Operation		4,790,798	4,025,002	4,025,002	4,025,002
Depreciation		9,042,314	1,553,002	1,553,002	1,553,002

Personal Travel Out of State	510,183	283,502	283,502	283,502
Office Supplies	140,874	171,951	171,951	171,951
Facility Maintenance Supplies	49,312	52,650	52,650	52,650
Equipment Maintenance Supplies	13,080	11,071	11,071	11,071
Professional & Scientific Supplies	9,837	14,000	14,000	14,000
Other Supplies	657,954	519,243	519,243	519,243
Printing & Binding	62,553	68,980	68,980	68,980
Uniforms & Related Items	132,611	252,003	252,003	252,003
Postage	21,464	33,600	33,600	33,600
Communications	997,352	984,499	984,499	984,499
Rentals	399,886	342,704	342,704	342,704
Utilities	493,824	579,001	579,001	579,001
Professional & Scientific Services	166,465	314,800	314,800	314,800
Outside Services	1,081,308	630,119	630,119	630,119

Iowa State Patrol Financial Summary

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Intra-State Transfers	3,959,181	9,159,001	9,159,001	9,159,001
Advertising & Publicity	76,512	17,002	17,002	17,002
Outside Repairs/Service	528,150	371,503	371,503	371,503
Reimbursement to Other Agencies	3,932,852	4,616,968	4,616,968	4,616,968
ITS Reimbursements	126,395	525,541	525,541	525,541
IT Outside Services	3,430	40,000	40,000	40,000
Gov Fund Type Transfers - Auditor of State Services	7,071	300	300	300
Gov Fund Type Transfers - Other Agencies Services	157,982	263,000	263,000	263,000
Equipment	5,610,120	100,002	100,002	100,002
Equipment - Non-Inventory	841,123	226,006	226,006	226,006
IT Equipment	4,307,818	5,021,060	5,021,060	5,021,060
Other Expense & Obligations	153,436	254,322	254,322	254,322
Interest Expense/Princ/Securities	3,953,491	3,953,491	3,953,491	3,953,491
Licenses	150	1	1	1
Fees	160	1,519	1,519	1,519
Capitals	10,517,680	1	1	1
Balance Carry Forward (Approps)	23,440	23,440	16,909	23,440
Reversions	23,440	—	—	—
Total Expenditures	136,256,733	123,424,315	123,417,784	123,424,315

DPS/SPOC Sick Leave Payout**General Fund****Appropriation Description**

This appropriation funds the sick leave banks of retiring officers of the Department of Public Safety. Pursuant to the State Police Officers Council collective bargaining agreement and Section 70A.23, Code of Iowa, officers are entitled to payment of health/life/dental insurance premiums from the accrued value of sick leave at retirement. This appropriation is transferred into the Sick Leave Trust Fund established in the Treasurer's Office.

DPS/SPOC Sick Leave Payout Financial Summary

Object Class	Actuals	FY 2026		FY 2027	
		FY 2025	Current Year	Total Department	Total Governor's
		Budget Estimate	Request		
			Recommended		
Resources					
Appropriation		279,517	279,517	279,517	279,517
Total Resources		279,517	279,517	279,517	279,517
Expenditures					
Intra-State Transfers		279,517	279,517	279,517	279,517
Total Expenditures		279,517	279,517	279,517	279,517

Office of Drug Control Policy-DPS**General Fund****Appropriation Description**

Office of Drug Control Policy-DPS

Office of Drug Control Policy-DPS Financial Summary

Object Class	Actuals	FY 2026		FY 2027	
		FY 2025	Current Year	Total Department	Total Governor's
		Budget Estimate	Request		
			Recommended		
Resources					
Balance Brought Forward (Approps)		514	—	514	—
Appropriation		249,219	249,219	270,546	270,546
Federal Support		172,044	151,737	151,737	151,737
Intra State Receipts		136,293	211,097	189,770	189,770
Gov Fund Type Transfers - Other Agencies		7,498	—	—	—
Total Resources		565,569	612,053	612,567	612,053
Expenditures					

Personal Services-Salaries	528,072	582,274	582,274	582,274
Personal Travel In State	978	1,500	1,500	1,500
State Vehicle Operation	—	1,000	1,000	1,000
Personal Travel Out of State	986	1,000	1,000	1,000
Office Supplies	5,579	5,000	5,000	5,000
Equipment Maintenance Supplies	—	75	75	75
Printing & Binding	507	300	300	300
Uniforms & Related Items	301	1	1	1
Postage	265	1	1	1
Communications	2,075	2,000	2,000	2,000
Outside Services	15,900	7,500	7,500	7,500
Intra-State Transfers	4,059	2,498	2,500	2,500
Outside Repairs/Service	695	800	800	800
Reimbursement to Other Agencies	120	100	100	100
ITS Reimbursements	2,374	3,000	3,000	2,998
IT Outside Services	—	1	1	1
Gov Fund Type Transfers - Auditor of State Services	—	1	1	1
Gov Fund Type Transfers - Other Agencies Services	(200)	1	1	1
IT Equipment	3,837	5,000	5,000	5,000
Other Expense & Obligations	22	1	1	1
Balance Carry Forward (Approps)	—	—	512	—
Total Expenditures	565,569	612,053	612,567	612,053

Task Force Illegal Immigration and Related Criminal Conduct

General Fund

Appropriation Description

DPS-Task Force Illegal Immigration and Related Criminal Conduct

Task Force Illegal Immigration and Related Criminal Conduct Financial Summary

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

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Personal Services-Salaries	734,195	—	—	—
Personal Travel Out of State	15,441	—	—	—
Outside Services	75	—	—	—
Equipment	46,950	—	—	—
IT Equipment	179,317	—	—	—
Reversions	1,024,022	—	—	—
Total Expenditures	2,000,000	—	—	—

Fire Fighter Training

General Fund

Appropriation Description

Created in 1997 the Fire Fighter Training program provides financial assistance to local fire departments for training of volunteer firefighters. These funds augment funds of local fire departments in sending their volunteers to Fire Service Training Bureau classes aimed at various levels of fire fighter training.

Fire Fighter Training Financial Summary

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	323,240	321,250	313,240	—
Appropriation	1,075,520	1,075,520	1,075,520	1,075,520
Gov Fund Type Transfers - Other Agencies	120	—	—	—
Total Resources	1,398,880	1,396,770	1,388,760	1,075,520
Expenditures				
Outside Services	674,195	15,000	15,000	15,000
Intra-State Transfers	401,587	1,055,520	1,055,520	1,045,520
Outside Repairs/Service	—	5,000	5,000	5,000
Gov Fund Type Transfers - Other Agencies Services	1,848	316,250	5,000	5,000
IT Equipment	—	5,000	5,000	5,000
Balance Carry Forward (Approps)	321,250	—	303,240	—
Total Expenditures	1,398,880	1,396,770	1,388,760	1,075,520

Statewide Interoperable Communications System.

General Fund

Appropriation Description

Statewide Interoperable Communications System.

Statewide Interoperable Communications System. Financial Summary

Object Class	Actuals	Budget	FY 2026	FY 2027	FY 2027	
			FY 2025	Current Year	Total Department	Total Governor's
			Estimate	Request	Recommended	
Resources						
Appropriation			115,661	115,661	115,661	
Total Resources			115,661	115,661	115,661	

Expenditures				
Intra-State Transfers	115,661	115,661	115,661	115,661
Total Expenditures	115,661	115,661	115,661	115,661

DPS-POR Unfunded Liabilities Until 85 Percent

General Fund

Appropriation Description

This account is a standing limited appropriation for \$5 million starting in FY2013 until the PORS Fund reaches an 85% funded ratio. Created in HF 2518, section 13 of the 2011 Legislative session.

DPS-POR Unfunded Liabilities Until 85 Percent Financial Summary

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	5,000,000	5,000,000	5,000,000	5,000,000
Total Resources	5,000,000	5,000,000	5,000,000	5,000,000
Expenditures				
Reimbursement to Other Agencies	5,000,000	5,000,000	5,000,000	5,000,000
Total Expenditures	5,000,000	5,000,000	5,000,000	5,000,000

Iowa Statewide Interoperable Comm. System Lease Purch. 0017

Rebuild Iowa Infrastructure Fund

Appropriation Description

Department of Public Safety - Iowa Statewide Interoperable Comm. System Lease Purchase-0017. This appropriation (2R3) is from the RIIF funding source.

Iowa Statewide Interoperable Comm. System Lease Purch. 0017 Financial Summary

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year	Total Department	Total Governor's
RequestRecommended						
Resources						
Balance Brought Forward (Approps)			239,831	184,966	200,000	—
Appropriation			6,424,379	6,486,177	2,846,011	2,846,011
Total Resources			6,664,210	6,671,143	3,046,011	2,846,011
Expenditures						
Intra-State Transfers			6,479,244	6,671,143	2,846,011	2,846,011

Balance Carry Forward (Approps)	184,966	—	200,000	—
Total Expenditures	6,664,210	6,671,143	3,046,011	2,846,011

DPS-RIIF Equipment Appropriation to DPS Equipment Fund

Rebuild Iowa Infrastructure Fund

Appropriation Description

DPS-RIIF Equipment Appropriation to DPS Equipment Fund

DPS-RIIF Equipment Appropriation to DPS Equipment Fund Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	2,500,000	—	—	—
Total Resources	2,500,000	—	—	—
Expenditures				
Intra-State Transfers	2,500,000	—	—	—
Total Expenditures	2,500,000	—	—	—

DPS-SWRF Equipment Appropriation to DPS Equipment Fund

Sports Wagering Receipts Fund

Appropriation Description

DPS-SWRF Equipment Appropriation to DPS Equipment Fund in Section 80.48

DPS-RIIF Equipment Appropriation to DPS Equipment Fund Financial Summary

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year Request	Total Department	Total Governor's
Resources					
Appropriation			—	8,000,000	8,000,000
Total Resources			—	8,000,000	8,000,000
Expenditures					
Intra-State Transfers			—	8,000,000	8,000,000
Total Expenditures			—	8,000,000	8,000,000

DPS Gaming Enforcement

Gaming Enforcement Revolving Fund

Appropriation Description

DPS Gaming Enforcement - 0030. DPS appropriation from the gaming enforcement revolving fund created in section 80.43 to the department of public safety.

All regulation and enforcement of the pari-mutuel, casino and riverboat gaming industries is provided by the Division of Criminal Investigation through background and criminal investigations and insuring the integrity of the industry through regulation of the games.

DPS Gaming Enforcement Financial Summary

Object Class	Actuals	FY 2026	FY 2027	FY 2027
		FY 2025 Current Year	Total Department	Total Governor's
Budget Estimate Request Recommended				
Resources				
Appropriation		11,442,487	12,301,981	13,084,081
Salary Adjustment		785,453	—	—
Gov Fund Type Transfers - Other Agencies		—	9,000	9,000
Refunds & Reimbursements		755,045	600,000	600,000
Total Resources		12,982,985	12,910,981	13,693,081
Expenditures				
Personal Services-Salaries		10,414,462	11,221,868	11,761,868
Personal Travel In State		72,564	100,000	103,000
State Vehicle Operation		230,769	257,000	266,000
Depreciation		160,701	150,000	294,000
Personal Travel Out of State		228,916	190,000	196,000
Office Supplies		12,088	25,000	25,000
Equipment Maintenance Supplies		—	3,000	3,000
Professional & Scientific Supplies		—	5,000	5,000
Other Supplies		3,115	25,000	25,000
Printing & Binding		279	3,000	3,000
Uniforms & Related Items		31,868	6,000	14,400
Postage		19	1,500	1,500
Communications		38,415	45,000	46,500
Rentals		517	2,000	2,000
Professional & Scientific Services		23,351	20,000	20,000
Outside Services		9,090	45,000	45,000
Intra-State Transfers		939,395	250,000	250,000
Advertising & Publicity		—	500	500
Outside Repairs/Service		3,647	15,000	15,000
Reimbursement to Other Agencies		77,245	130,000	130,000
ITS Reimbursements		6,876	113	113
IT Outside Services		443,048	250,000	250,000

Gov Fund Type Transfers - Auditor of State Services	—	850	850	850
Gov Fund Type Transfers - Other Agencies Services	24,903	25,000	25,000	25,000
Equipment	—	25,000	85,000	85,000

DPS Gaming Enforcement Financial Summary

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Office Equipment	—	10,000	10,000	10,000
Equipment - Non-Inventory	2,654	50,000	50,000	50,000
IT Equipment	251,324	50,000	60,200	60,200
Other Expense & Obligations	354	5,000	5,000	5,000
Fees	—	150	150	150
Reversions	7,383	—	—	—
Total Expenditures	12,982,985	12,910,981	13,693,081	13,693,081

DPS Body Worn Cameras Licensing-TRF-0943

Technology Reinvestment Fund

Appropriation Description

DPS Body Worn Cameras Licensing-TRF-0943

DPS Body Worn Cameras Licensing-TRF-0943 Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	385,000	—	—	—
Total Resources	385,000	—	—	—
Expenditures				
IT Equipment	378,280	—	—	—
Reversions	6,720	—	—	—
Total Expenditures	385,000	—	—	—

Fund Detail

Public Safety, Department of Fund Detail

Funds	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended

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Public Safety, Department of	712,481,721	721,175,644	709,622,268	719,206,852
Dare Surcharge	489,228	534,184	250,000	534,184
Rebuild Iowa Infrastructure Fund	9,164,210	6,671,143	3,046,011	2,846,011
Gaming Enforcement Revolving Fund	26,309,354	25,448,318	26,095,062	26,777,162
SPOC Insurance Trust Fund	11,924,525	10,036,021	7,925,950	10,161,021
Asset Sharing Fund - Federal	1,751,734	1,120,614	1,513,470	959,614
Asset Sharing Fund - State	763,187	655,678	800,213	705,677
Public Safety Equipment Fund-DPS	5,503,715	8,488,370	8,750,000	8,738,370
Donations and Gifts	235,492	260,653	207,384	235,652
PFS Fund	58,388	—	—	—
Public Safety School Safety Fund-DPS	2,709,834	1,420,292	1,420,292	1,420,292
Paul Ryan Fire Fighter Training Fund	76,334	71,998	55,849	61,897
Volunteer Fire Fighter Check-off Fund	128,654	169,154	112,492	144,654
Specialty Courts and Diversion Fund	156,405	—	—	—
Fire Service Training Revolving Fund	1,096,770	1,205,393	1,177,010	1,306,192
DCI - Background Prepayments	996,293	1,018,446	1,448,000	1,018,446
HIDTA Funds	2,291,385	1,742,974	1,741,780	1,742,974
Sports Wagering Receipts Fund	—	8,000,000	8,000,000	8,000,000
Public Safety Interoperable & Broadband Communications Fund	250,538	314,042	278,445	304,242
Public Safety Survivor Benefits Fund	103,282	103,382	103,200	103,482
Criminalistics Laboratory Fund	6,196,685	6,722,826	6,800,000	6,722,826
Nat Highway Safety Act Funds	6,679,958	9,335,000	9,335,000	9,335,000
Local Law Enforcement Grants	907,751	530,002	530,002	530,002
LLEBG/RSAT Grant	377,837	381,848	381,848	381,848
Local Fire Revolving Loan Fund	957,000	1,207,000	1,250,000	1,207,000
Sex Offender Registry Fund	467,842	582,488	560,000	714,488
Byrne/JAG	7,911,093	7,914,390	4,585,259	7,914,390
Peace Officers Retirement Fund	624,341,372	626,983,781	623,000,000	627,083,781
Asset Forfeiture Clearing	5,317	5,318	5,001	5,318
Abandoned Vehicles	242,538	252,329	250,000	252,329
Technology Reinvestment Fund	385,000	—	—	—

Gaming Enforcement Revolving Fund

Fund Description

Gaming Enforcement Revolving Fund created in section 80.43 to the Department of Public Safety.

Gaming Enforcement Revolving Fund Detail

Object Class	Actuals	Budget	FY 2026	FY 2027	FY 2027
			FY 2025 Current Year Request	Total Department	Total Governor's

Resources				
Balance Brought Forward (Funds)	963,077	1,098,430	963,074	235,356
Appropriation	11,442,487	12,301,981	13,084,081	13,084,081
Salary Adjustment	785,453	—	—	—
Gov Fund Type Transfers - Other Agencies	—	9,000	9,000	9,000
Interest	127,960	100,000	100,000	100,000
Reversions	7,383	—	—	—
Fees, Licenses & Permits	12,227,949	11,338,907	11,338,907	12,748,725
Refunds & Reimbursements	755,045	600,000	600,000	600,000
Total Resources	26,309,354	25,448,318	26,095,062	26,777,162
Expenditures				
Personal Services-Salaries	10,414,462	11,221,868	11,761,868	11,761,868
Personal Travel In State	72,564	100,000	103,000	103,000
State Vehicle Operation	230,769	257,000	266,000	266,000
Depreciation	160,701	150,000	294,000	294,000
Personal Travel Out of State	228,916	190,000	196,000	196,000
Office Supplies	12,088	25,000	25,000	25,000
Equipment Maintenance Supplies	—	3,000	3,000	3,000
Professional & Scientific Supplies	—	5,000	5,000	5,000
Other Supplies	3,115	25,000	25,000	25,000
Printing & Binding	279	3,000	3,000	3,000
Uniforms & Related Items	31,868	6,000	14,400	14,400
Postage	19	1,500	1,500	1,500
Communications	38,415	45,000	46,500	46,500
Rentals	517	2,000	2,000	2,000
Professional & Scientific Services	23,351	20,000	20,000	20,000
Outside Services	9,090	45,000	45,000	45,000
Intra-State Transfers	939,395	250,000	250,000	250,000
Advertising & Publicity	—	500	500	500
Outside Repairs/Service	3,647	15,000	15,000	15,000
Reimbursement to Other Agencies	77,245	130,000	130,000	130,000
ITS Reimbursements	6,876	113	113	113
IT Outside Services	443,048	250,000	250,000	250,000
Gov Fund Type Transfers - Auditor of State Services	—	850	850	850
Gov Fund Type Transfers - Other Agencies Services	24,903	25,000	25,000	25,000
Equipment	—	25,000	85,000	85,000

Office Equipment	—	10,000	10,000	10,000
Equipment - Non-Inventory	2,654	50,000	50,000	50,000
IT Equipment	251,324	50,000	60,200	60,200

Gaming Enforcement Revolving Fund Detail

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Other Expense & Obligations	354	5,000	5,000	5,000
Fees	—	150	150	150
Appropriation	12,227,940	12,301,981	12,301,981	13,084,081
Reversions	7,383	—	—	—
Balance Carry Forward (Funds)	1,098,430	235,356	100,000	—
Total Expenditures	26,309,355	25,448,318	26,095,062	26,777,162

SPOC Insurance Trust Fund

Fund Description

This account receives converted sick leave dollars of employees who have retired under the Peace Officers contract and Iowa Code Sec. 70A.23

SPOC Insurance Trust Fund Detail

		FY 2026	FY 2027	FY 2027
	FY 2025	Current Year	Total Department	Total Governor's
Object Class	Actuals	Budget Estimate	Request	Recommended
Resources				
Balance Brought Forward (Funds)	7,396,433	9,631,504	7,521,433	9,756,504
Intra State Receipts	4,254,517	279,517	279,517	279,517
Interest	273,575	125,000	125,000	125,000
Total Resources	11,924,525	10,036,021	7,925,950	10,161,021
Expenditures				
Personal Services-Salaries	1,893,021	279,517	279,517	279,517
Intra-State Transfers	400,000	—	—	—
Balance Carry Forward (Funds)	9,631,504	9,756,504	7,646,433	9,881,504
Total Expenditures	11,924,525	10,036,021	7,925,950	10,161,021

Public Safety Interoperable & Broadband Communications Fund

Fund Description

Public Safety Interoperable & Broadband Communications Fund. State and federal funds for the planning and possible development of a statewide interoperable and broadband communications system.

Public Safety Interoperable & Broadband Communications Fund Detail

Object Class	Actuals	FY 2026		FY 2027	
		FY 2025	Current Year	Total Department	Total Governor's
		Budget Estimate	Request	Recommended	
Resources					
Balance Brought Forward (Funds)		88,051	50,597	15,000	40,797
Intra State Receipts		115,661	263,345	263,345	263,345
Gov Fund Type Transfers - Other Agencies		41,638	—	—	—
Interest		5,188	100	100	100
Total Resources		250,538	314,042	278,445	304,242
Expenditures					
Personal Services-Salaries		185,427	227,491	227,491	227,491
Personal Travel In State		6,342	10,000	10,000	10,000
Personal Travel Out of State		2,302	10,000	10,000	10,000
Office Supplies		1,300	1,000	1,000	1,000
Other Supplies		998	1,000	1,000	1,000
Uniforms & Related Items		86	1	1	1
Postage		49	250	250	250
Communications		3,161	5,000	5,000	5,000
Professional & Scientific Services		—	5,000	5,000	5,000
Outside Services		—	7,000	7,000	7,000
Reimbursement to Other Agencies		73	2,000	2,000	2,000
ITS Reimbursements		—	2	2	2
IT Outside Services		—	2,000	2,000	2,000
Equipment - Non-Inventory		—	500	500	500
IT Equipment		192	2,000	2,000	2,000
Other Expense & Obligations		11	1	1	1
Balance Carry Forward (Funds)		50,597	40,797	5,200	30,997
Total Expenditures		250,538	314,042	278,445	304,242

Local Law Enforcement Grants

Fund Description

This account receives federal grant moneys to be used to pay contracted agencies.

Local Law Enforcement Grants Detail

Object Class	Actuals	FY 2026		FY 2027	
		FY 2025	Current Year	Total Department	Total Governor's
		Budget Estimate	Request	Recommended	
Resources					
Federal Support		834,041	515,001	515,001	515,001

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Intra State Receipts	73,710	—	—	—
Gov Fund Type Transfers - Other Agencies	—	15,001	15,001	15,001
Total Resources	907,751	530,002	530,002	530,002

Expenditures				
Personal Services-Salaries	—	1	1	1
Outside Services	555,694	274,001	274,001	274,001
Intra-State Transfers	223,100	150,000	150,000	150,000
Gov Fund Type Transfers - Other Agencies Services	117,164	105,000	105,000	105,000
Refunds-Other	11,792	1,000	1,000	1,000
Total Expenditures	907,751	530,002	530,002	530,002

Byrne/JAG

Fund Description

This fund receives federal, state and local monies to make funding available to local units of government for the purpose of reducing crime and improving public safety.

Byrne/JAG Detail

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year Request	Total Department	Total Governor's
Resources						
Balance Brought Forward (Funds)			4,918,855	5,210,390	1,881,259	5,210,390
Federal Support			2,779,980	2,500,000	2,500,000	2,500,000
Intra State Receipts			1,134	—	—	—
Interest			211,123	204,000	204,000	204,000
Total Resources			7,911,093	7,914,390	4,585,259	7,914,390
Expenditures						
Office Supplies			7,868	2	2	2
Outside Services			2,023,755	2,038,760	2,038,760	2,038,760
Intra-State Transfers			634,114	248,240	248,240	248,240
Gov Fund Type Transfers - Other Agencies Services			34,965	416,998	416,998	416,998
Balance Carry Forward (Funds)			5,210,390	5,210,390	1,881,259	5,210,390
Total Expenditures			7,911,093	7,914,390	4,585,259	7,914,390

Peace Officers Retirement Fund

Fund Description

This account receives its funding from payroll deductions of peace officers and a departmental match for the payment of benefits to retired peace officer members of Department of Public Safety.

Peace Officers Retirement Fund Detail

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year Request	Total Department	Total Governor's
Resources						
Balance Brought Forward (Funds)			538,023,919	578,883,781	574,900,000	578,983,781
Interest			52,497,431	20,000,000	20,000,000	20,000,000
Refunds & Reimbursements			33,598,999	28,000,000	28,000,000	28,000,000
Other			221,024	100,000	100,000	100,000
Total Resources			624,341,372	626,983,781	623,000,000	627,083,781

Expenditures				
Personal Services-Salaries	195,235	232,300	232,300	232,300
Personal Travel In State	372	1,000	1,000	1,000
Personal Travel Out of State	2,772	7,000	7,000	7,000
Office Supplies	556	1,500	1,500	1,500
Other Supplies	74	1,000	1,000	1,000
Printing & Binding	312	1,000	1,000	1,000
Postage	1,672	2,000	2,000	2,000
Communications	744	1,000	1,000	1,000
Professional & Scientific Services	1,992,683	1,600,000	1,600,000	1,600,000
Outside Services	207	1,000	1,000	1,000
Intra-State Transfers	1,463	2,000	2,000	2,000
Reimbursement to Other Agencies	57,333	90,000	90,000	90,000
ITS Reimbursements	885	5,000	5,000	5,000
Gov Fund Type Transfers - Attorney General Services	20,500	20,000	20,000	20,000
Gov Fund Type Transfers - Other Agencies Services	—	100	100	100
Equipment - Non-Inventory	—	5,000	5,000	5,000
IT Equipment	1,233	5,000	5,000	5,000
Claims	—	5,000	5,000	5,000
Other Expense & Obligations	11	10,000	10,000	10,000
Fees	—	100	100	100
Refunds-Other	3,589	10,000	10,000	10,000
Employment Benefits	43,177,949	46,000,000	46,000,000	46,000,000
Balance Carry Forward (Funds)	578,883,781	578,983,781	575,000,000	579,083,781
Total Expenditures	624,341,372	626,983,781	623,000,000	627,083,781

Regents, Board of

Mission Statement

Serving the people of Iowa, the Board of Regents: Governs and coordinates the activities of Iowa's three public universities and two special schools; Advocates for and exercises responsible stewardship of resources; Engages capable presidents and superintendents to ensure that the institutions apply knowledge to benefit Iowans; Communicates the positive impact and value of the Regent institutions to the state, its citizens and society. The Board expects the Regent institutions, in accordance with their respective missions, to: Provide a high-quality accessible education to all students, in concert with Iowa's other educational entities; Engage in high-quality research, scholarship, and creative activities to enhance the quality of life for Iowans and society in general; Provide needed public services; Support economic development in partnership with public and private sectors; and Demonstrate public accountability.

Description

The Board of Regents was created in 1909 to coordinate and govern the three State institutions of higher education. The School for the Deaf and the Iowa Braille and Sight Saving School were placed under its jurisdiction at a later date. The Board is given by statute the authority to "Have and exercise all the power necessary and convenient for the effective administration of its office and of the institutions under its control..." In addition, it is given many specifically enumerated powers. The Board of Regents consists of nine members appointed on a bi-partisan basis for six-year terms. The terms are staggered with three appointments being made every two years by the Governor with approval of two thirds of the Senate.

Financial Summary

Governor's Object Category	FY 2025		FY 2026	FY 2027	FY 2027
	Actuals	Budget	Current Year Estimate	Total Department Request	Total Recommended
Resources					
State Appropriations	619,341,280		623,041,178	631,991,178	630,348,711
Receipts from Other Entities	805,685,105		615,457,078	615,457,078	615,457,078
Interest, Dividends, Bonds & Loans	640,949,282		588,287,420	588,287,420	588,287,420
Fees, Licenses & Permits	1,322,037,039		1,375,784,170	1,374,784,170	1,375,784,170
Refunds & Reimbursements	160,933,836		141,648,088	141,649,189	141,649,189
Sales, Rents & Services	4,516,439,777		4,301,835,643	4,301,835,643	4,301,835,643
Miscellaneous	903,055,135		795,404,190	795,204,189	795,204,189
Beginning Balance and Adjustments	2,230,148		2,557,224	753,702	217,360
Total Resources	8,970,671,603		8,444,014,991	8,449,962,569	8,448,783,760
Expenditures					
Personal Services	4,084,272,174		4,291,029,041	4,296,279,288	4,296,204,461
Travel & Subsistence	30,482		30,000	30,001	30,001
Supplies & Materials	3,120,050,141		2,521,907,395	2,522,823,303	2,523,465,808
Contractual Services and Transfers	351,999,127		359,610,663	357,175,742	356,215,597
Equipment & Repairs	186,947,595		158,505,258	158,955,259	158,505,259
Claims & Miscellaneous	221,347,004		194,590,852	194,590,852	194,590,852
State Aid & Credits	513,476,140		509,824,797	511,174,797	511,374,797
Plant Improvements & Additions	489,881,846		408,179,625	408,179,625	408,179,625
Appropriations	120,000		120,000	120,000	120,000
Balance Carry Forward	2,547,093		217,360	633,702	97,360

Financial Summary

Governor's Object Category	FY 2025		FY 2026	FY 2027	FY 2027
	Actuals	Budget	Current Year Estimate	Total Department Request	Total Recommended
Total Expenditures	8,970,671,603		8,444,014,991	8,449,962,569	8,448,783,760

Full Time Equivalents	37,789	38,878	38,915	38,879

Appropriations from General Fund

	FY 2025	FY 2026	FY 2027	FY 2027
Governor's Appropriations	Actuals	Current Year	Total Department	Total
Budget Estimate	Request	Recommended		
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
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

Appropriations from General Fund

Governor's Appropriations	FY 2025	FY 2026 Current Year	FY 2027 Total Department	FY 2027 Total
	Actuals	Budget Estimate	Request	Recommended
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	—
Total Regents, Board of	582,426,280	586,926,178	596,726,178	593,483,711

Appropriations from Other Funds

Governor's Appropriations	FY 2025	FY 2026 Current Year	FY 2027 Total Department	FY 2027 Total
	Actuals	Budget Estimate	Request	Recommended
BOR - Tuition Replacement - Academic Building Revenue Bonds	26,500,000	25,600,000	25,000,000	25,000,000
SUI - Economic Development	209,279	209,279	209,279	209,279
SUI - Entrepreneurship and Economic Growth	2,000,000	2,000,000	2,000,000	2,000,000
ISU - Midwest Grape and Wine Industry Institute Standing	250,000	250,000	250,000	250,000
ISU - Economic Development	2,424,302	2,424,302	2,424,302	2,424,302
UNI - Economic Development	1,466,419	1,466,419	1,466,419	1,466,419
BOR - Regents Innovation Fund	3,000,000	3,000,000	3,000,000	3,000,000
UNI - Workforce Development	—	—	—	1,000,000
Nursing Program Expansion	—	—	—	600,000
SUI - Geological and Water Survey Operations	200,000	200,000	200,000	200,000
SUI - Water Resource Management	495,000	495,000	495,000	495,000
ISU - Vet Diagnostic Lab - Iowa Nutrient Research Fund	120,000	120,000	120,000	120,000
SUI - Groundwater Planning and Resource Assessment	250,000	—	—	—
ISU - Vet Diagnostic Lab Equipment	—	250,000	—	—
ISU - Livestock Disease Research Fund Deposit	—	100,000	100,000	100,000
Total Regents, Board of	36,915,000	36,115,000	35,265,000	36,865,000

Appropriations Detail

SUI - General University

General Fund

Appropriation Description

SUI is a comprehensive research university with a particular distinction in the arts, humanities, and sciences; a world-class academic health center, and a wide array of exceptional professional programs. SUI competes for the best faculty and the most talented graduate and professional students.

In pursuing its mission of teaching, research, and service, SUI seeks to advance scholarly and creative endeavor through leading edge research; to use this research and creativity to enhance undergraduate, graduate, and professional education and to the Iowans, the nation, and the world; and to educate students for success.

The FY 2027 higher education operating appropriation request for SUI of \$223,496,355 remains flat with FY 2026 (0.0% increase).

SUI - General University Financial Summary

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year Request	Total Department	Total Governor's
Resources					
Appropriation		223,496,355	223,496,355	223,496,355	226,848,800
Interest		1,885,122	1,781,700	1,781,700	1,781,700
Tuition & Fees		549,560,869	580,815,089	580,815,089	580,815,089
Refunds & Reimbursements		71,965,941	65,097,128	65,097,128	65,097,128
Other		8,974	6,000	6,000	6,000
Total Resources		846,917,261	871,196,272	871,196,272	874,548,717
Expenditures					
Personal Services-Salaries		551,338,969	570,937,594	570,937,594	574,290,039
Professional & Scientific Supplies		58,272,267	67,712,670	67,712,670	67,712,670
Regents Library Acquisitions		11,723,257	11,941,537	11,941,537	11,941,537
Rentals		7,310,059	8,696,580	8,696,580	8,696,580
Utilities		47,499,957	52,518,467	52,518,467	52,518,467
Outside Repairs/Service		47,784,361	29,613,733	29,613,733	29,613,733
Auditor of State Reimbursements		712,648	950,000	950,000	950,000
Equipment		2,348,581	4,381,180	4,381,180	4,381,180
Aid to Individuals		119,927,162	124,444,511	124,444,511	124,444,511
Total Expenditures		846,917,261	871,196,272	871,196,272	874,548,717

SUI - State of Iowa Cancer Registry

General Fund

Appropriation Description

Two in five Iowans will be diagnosed with cancer in their lifetimes. In 2025, we expect 21,200 new cancers will be diagnosed among Iowa residents and an estimated 6,100 Iowans will die from cancer.

Cancer accounts for about one-fifth of all causes of death. Much work is needed to decrease the burden of cancer among Iowans. Currently, Iowa ranks #2 in the US for new cases of cancer (incidence) of all cancers combined, is one of only two states in the US with a significant increase in incidence from 2017-2021.

Statewide cancer incidence data are available due to the existence of the Iowa Cancer Registry (ICR). Since 1973, the ICR has been a member of the National Cancer Institutes prestigious Surveillance, Epidemiology and End Results (NCI SEER) Program. Iowa represents rural agricultural and Midwestern populations and provides data included in many national NCI publications. A follow-up program tracks more than 99% of the cancer survivors diagnosed since 1973.

The existence of the ICR allows for the study of the cancer experience of Iowans and focuses national attention and research dollars on this issue. The presence of the ICR and its database have helped attract numerous research projects and funds to Iowa from other federal agencies such as the Environmental Protection Agency, the Centers for Disease Control and Prevention, and the National Institutes of Health. Annually, several millions of dollars are received from these agencies that are directly attributable to the existence of the ICR.

The FY 2027 operating appropriation request remains flat with FY 2026 (0% increase) in the amount of \$143,410.

SUI - State of Iowa Cancer Registry Financial Summary

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year Request	Total Department	Total Governor's
Resources						
Appropriation			143,410	143,410	143,410	143,410
Total Resources			143,410	143,410	143,410	143,410
Expenditures						
Personal Services-Salaries			143,410	143,410	143,410	143,410
Total Expenditures			143,410	143,410	143,410	143,410

SUI - State of Iowa Birth Defects Registry

General Fund

Appropriation Description

The Iowa Registry for Congenital and Inherited Disorders (IRCID) was established by the General Assembly (Chapter 23 of the Iowa Code) in 1983 to maintain statewide surveillance for birth defects and to monitor trends in birth defect occurrence and mortality.

Data collected permit comparison of birth defect rates in geographic areas of interest (e.g. cities or counties) with state and national rates. In addition, data are used to monitor trends in birth defect occurrence by population characteristics such as maternal age.

Statewide surveillance is necessary to accurately evaluate such trends and to guide health promotion and birth defect prevention efforts in Iowa. The Registry conducts active surveillance to identify information about congenital and inherited disorders that occur to Iowa residents.

A number of faculty investigators and public health professionals utilize IRCID data to:

- 1) conduct research to identify risk factors for birth defects;
- 2) promote education activities for the prevention of birth defects; and
- 3) provide outreach to patients and families to appropriate clinical, educational, and social services.

In addition, the Iowa Registry for Congenital and Inherited Disorders conducts an outreach program to engage the Iowa community by providing parents of children diagnosed with birth defects resources, materials, and referrals to appropriate clinical, educational, and social services.

The FY 2027 operating appropriation request remains flat with FY 2026 (0% increase) in the amount of \$36,839..

SUI - State of Iowa Birth Defects Registry Financial Summary

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year	Total Department	Total Governor's
RequestRecommended						
Resources						
Appropriation			36,839	36,839	36,839	36,839
Total Resources			36,839	36,839	36,839	36,839
Expenditures						
Personal Services-Salaries			36,839	36,696	36,696	36,696
Professional & Scientific Supplies			—	143	143	143
Total Expenditures			36,839	36,839	36,839	36,839

SUI - Waterman Iowa Nonprofit Resource Center

General Fund

Appropriation Description

The Waterman Iowa Nonprofit Resource Center is an SUI interdisciplinary collaboration to make more accessible educational and service programs focused on strengthening the operational capacity of Iowa nonprofit organizations. Services range from the development of board and executive leadership to strategic planning to clarifying local, state, and federal rules that regulate nonprofit organizations.

Education includes creating and delivering presentations and workshops to professionals from across the state, as well as teaching a series of nonprofit courses at the University of Iowa. Research involves quantitative and qualitative analyses of data that inform on sector conditions and trends. The activities of the INRC are made possible by a strong network of public and private partners and supporters.

In FY 2025, the INRC provided direct services to over 400 unique entities across 60 counties on a host of issues including management, governance, leadership, fundraising, IRS filings, and beyond.

The INRC engaged dozens of organizations across the state in several in-depth projects, including strategic planning, capacity building, board development, executive performance reviews, and executive succession planning.

Our website, social media, and listserv connected thousands of nonprofit leaders with vital information and resources. Along with several partners, the INRC co-produced the 2024 Iowa Nonprofit Summit - the largest nonprofit leadership conference in Iowa.

We also-coproduced a statewide nonprofit salary and benefits survey in order to better understand compensation practices in Iowa.

The FY 2027 operating appropriation request remains flat with FY 2026 (0% increase) in the amount of \$156,389.

SUI - Waterman Iowa Nonprofit Resource Center Financial Summary

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year	Total Department	Total Governor's
			Request	Recommended	
Resources					
Appropriation		156,389	156,389	156,389	156,389
Total Resources		156,389	156,389	156,389	156,389
Expenditures					
Personal Services-Salaries		156,389	156,389	156,389	156,389
Total Expenditures		156,389	156,389	156,389	156,389

SUI - Oakdale Campus

General Fund

Appropriation Description

The Oakdale Campus budget is designed to provide a working environment to stimulate research, outreach, and support activities on the Oakdale Campus.

This budget supports significant building, utility and maintenance costs associated with space occupied by the State Hygienic Lab and other specialized research facilities.

The FY 2027 operating appropriation request of \$2,103,819 for SUIs Oakdale Research campus remains flat with FY 2026.

The Oakdale Campus budget has been significantly challenged over the last several years for two reasons: declining financial support and increasing stewardship needs for both new and severely-aged facilities.

Since 2009, appropriations have declined by \$587,000 (\$2.7M to \$2.1M). The University has invested capital in innovative and energy savings utilities for the Oakdale campus to reduce costs, but is insufficient without state investment to maintain this vital campus.

The Oakdale Campus is designed to provide a working environment to stimulate research, economic development, outreach, and start-up companies on the Oakdale Campus.

The operations budget supports significant building, utility and maintenance costs associated with this space. Most of the space is occupied by the State Hygienic Lab and other specialized research facilities.

SUI - Oakdale Campus Financial Summary

Object Class	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget Estimate	Current Year Request	Total Department	Total Governor's
Resources					
Appropriation		2,103,819	2,103,819	2,103,819	2,103,819
Interest		2,086	—	—	—
Refunds & Reimbursements		726,161	716,181	716,181	716,181
Total Resources		2,832,066	2,820,000	2,820,000	2,820,000
Expenditures					
Personal Services-Salaries		1,094,000	1,091,000	1,091,000	1,091,000
Professional & Scientific Supplies		394,527	359,000	359,000	359,000
Rentals		600	—	—	—
Utilities		915,669	935,000	935,000	935,000
Outside Repairs/Service		427,270	435,000	435,000	435,000
Total Expenditures		2,832,066	2,820,000	2,820,000	2,820,000

SUI - Hygienic Laboratory

General Fund

Appropriation Description

The State Hygienic Laboratory (SHL) statutorily provides public health and environmental testing and surveillance, food safety testing and surveillance, chemical and bioterrorism response, newborn screening and testing, education and training, and applied research.

Key partners include the Iowa Department of Public Health, the Iowa Department of Natural Resources, hospitals and clinical labs throughout the state and region, and university researchers. SHL serves all 99 Iowa counties, in addition to providing services from clients throughout the nation.

The FY 2027 operating appropriation request of \$4,822,610 for SUIs Hygienic Lab remains flat with FY 2026.

The SHL must be prepared to rapidly respond to a variety of threats against both human and environmental health, using the latest technology. Laboratory technology consistently advances and necessitates investment in instruments and staff to improve the way blood, urine, water, air and food samples are evaluated for the presence of contaminants to ensure the health of Iowans.

SHL is making multiple efforts to improve its financial position despite the funding challenges.

SHL continues to work on opportunities for supply cost reduction and revenue enhancement for both fee-for-service testing and increased collaborative grant funding support.

SUI - Hygienic Laboratory Financial Summary

Object Class	Actuals	Budget	FY 2026	FY 2027	FY 2027
			FY 2025 Current Year	Total Department	Total Governor's
Estimate	Request	Recommended			
Resources					
Appropriation			4,822,610	4,822,610	4,822,610
Interest			1,120	1,000	1,000
Refunds & Reimbursements			20,505	20,500	20,500
Other Sales & Services			1,965,303	1,769,816	1,769,816
Total Resources			6,809,538	6,613,926	6,613,926
Expenditures					
Personal Services-Salaries			4,842,316	4,504,885	4,504,885
Professional & Scientific Supplies			1,761,010	1,902,461	1,902,461
Rentals			160,420	170,667	170,667
Utilities			38,942	35,723	35,723
Outside Repairs/Service			6,850	190	190
Total Expenditures			6,809,538	6,613,926	6,613,926

SUI - Family Practice Program

General Fund

Appropriation Description

The Family Practice Program is a legislative initiative to provide continuing support to the community-based family medicine residency programs across Iowa.

This funding goes directly to each of the UI Affiliated Family Medicine Residency Program across Iowa. Each of the six residency programs receives \$296,080 to support the ongoing operations at each site producing board eligible family medicine physicians.

The goal of this program is to improve access to primary health care services across the state of Iowa through recruiting and retaining these graduates to practice throughout the state.

This program serves as a great example of a successful public private partnership with over 95% of the financial support provided by the local hospitals and their clinical operations. The Carver College of Medicine Office of Statewide Clinical Education Programs provides educational, administrative and research support for the community sites.

The UI Affiliated Statewide Family Practice Network is now in Davenport, Waterloo, Mason City, Sioux City and two in Des Moines (Iowa Lutheran and Broadlawns).

There are currently 48 positions for new family practice residents each year, replacing 48 graduates each year (including UIHC in Iowa City, which does not receive this funding) for a three year total of 144 residents in training.

The FY 2026 operating appropriation request of \$2,220,598 for SUIs Family Practice remains flat with FY 2025.

SUI - Family Practice Program Financial Summary

Object Class	Actuals	Budget Estimate	FY 2025	FY 2026	FY 2027	FY 2027
			Request	Current Year Recommended	Total Department	Total Governor's
Resources						
Appropriation			2,220,598	2,220,598	2,220,598	2,220,598
Interest			4,373	5,000	5,000	5,000
Total Resources			2,224,971	2,225,598	2,225,598	2,225,598
Expenditures						
Personal Services-Salaries			648,095	593,868	593,868	593,868
Professional & Scientific Supplies			1,576,474	1,631,730	1,631,730	1,631,730
Rentals			402	—	—	—
Total Expenditures			2,224,971	2,225,598	2,225,598	2,225,598

SUI - Specialized Children Health Services

General Fund

Appropriation Description

State funding for Specialized Child Health Services (SCHS) provides the core support for three programs of crucial importance: the Iowa High Risk Infant Follow-up Program, a community-based Comprehensive Cancer Program, and a Rural Hemophilia Program. Each of these programs provides essential services to support familycentered community-based care to children with special needs.

The University of Iowa Hospitals and Clinics' staff provides individualized medical evaluation and subsequent consultation to community providers to support medical care of the child within the local community. These unique relationships with the community providers are in concert with the University's strategic plan and support the public health initiatives to provide care and support to these children in their local medical homes.

The funding for these three programs creates access for especially vulnerable populations in Iowa to highly specialized pediatric services in a cost-effective manner. In addition to receiving the benefits of coordinated, comprehensive care in their local communities, patients and their families are able to benefit from improved quality of life in less time lost from work and school, and minimized travel that is necessary for long-term treatment.

The FY 2027 operating appropriation request for SCHS remains flat with FY 2026 (0% increase) in the amount of \$634,502.

SUI - Specialized Children Health Services Financial Summary

Object Class	Actuals	Budget	FY 2026	FY 2027	FY 2027
			FY 2025 Current Year	Total Department	Total Governor's
			EstimateRequest	Recommended	
Resources					
Appropriation			634,502	634,502	634,502
Other Sales & Services			121,142	124,776	124,776
Total Resources			755,644	759,278	759,278
Expenditures					
Personal Services-Salaries			754,575	615,890	615,890
Professional & Scientific Supplies			1,069	143,388	143,388
Total Expenditures			755,644	759,278	759,278

SUI - Iowa Flood Center

General Fund

Appropriation Description

The Iowa Flood Center (IFC) at SUI provides Iowans with accurate, state-of-the-art, science-based information to help individuals and communities better understand and reduce their flood risks. The IFCs overarching objective is to improve flood monitoring and prediction capabilities in Iowa, while studying and developing strategies to mitigate flood impacts.

IFC projects include: Hosting and continuing to refine and add new tools to the Iowa Flood Information System; maintain instrumentation and data plans for about 270 stream stage sensors across the state; continued development of high-resolution, web-based community flood inundation maps; providing engineering services and developing preliminary flood assessments for small, under-resourced communities in Iowa to help them better understand local flood challenges; continuing watershed-scale research to understand how small-scale mitigation projects can reduce flood damage in a watershed; educating graduate students; organizing public outreach programs; developing K-12 Curriculum with a PhD student in the UI College of Education that lines up with Iowa science education standards; maintaining and building new relationships with federal, state, and local partners to ensure effective communication and coordination.

SUI - Iowa Flood Center Financial Summary

Object Class	Actuals	Budget	FY 2026	FY 2027	FY 2027
			FY 2025 Current Year	Total Department	Total Governor's
			EstimateRequest	Recommended	
Resources					
Appropriation			1,205,593	1,205,593	1,205,593
Total Resources			1,205,593	1,205,593	1,205,593
Expenditures					
Personal Services-Salaries			965,327	1,080,009	1,080,009
Professional & Scientific Supplies			180,171	79,084	79,084

Rentals	15,579	7,500	7,500	7,500
Utilities	81	—	—	—
Equipment	30,900	—	—	—
Aid to Individuals	13,535	39,000	39,000	39,000

SUI - Substance Abuse Consortium

General Fund

Appropriation Description

The Iowa Consortium for Substance Abuse Research and Evaluation is an alliance committed to strengthening substance abuse prevention and intervention activities through collaborative research. The Consortium coordinates research and knowledge transfer among researchers, assists professionals in the field, and informs public policy makers in substance abuse.

The Consortium's Advisory Board includes: representatives from the University of Iowa, the University of Northern Iowa, Iowa State University; Iowa departments of Public Health and Corrections, the Iowa Office of Drug Control Policy; and representatives from local substance abuse service agencies.

The FY 2027 operating appropriation request remains flat with FY 2026 (0% increase) in the amount of \$53,427.

The Consortium supports and conducts substance use disorders research and evaluation, strengthens substance use disorders prevention and intervention strategies, supports the education of new researchers in substance use disorders, contributes to the education of students and professionals in fields such as health care, education, corrections, human services, nursing, and counseling; and contributes to the development of public policy related to substance use disorders.

State funding provides administrative salary support and other operating expenses for the continuation of the Consortium's unique capacity for interdisciplinary alcohol and drug research and evaluation in Iowa. State funding cuts reduce our ability for community outreach as well as reduce our ability to offer free assistance to state agencies.

SUI - Substance Abuse Consortium Financial Summary

Object Class	Actuals	Budget	FY 2026	FY 2027	FY 2027
			FY 2025 Current Year RequestRecommended	Total Department	Total Governor's
Resources					
Appropriation			53,427	53,427	53,427
Total Resources			53,427	53,427	53,427
Expenditures					
Personal Services-Salaries			53,427	53,427	53,427
Total Expenditures			53,427	53,427	53,427

SUI - Primary Health Care

General Fund

Appropriation Description

There are four programs funded by the Primary Care Initiative: the Department of Family Medicine Faculty and Staff; the Regional Medical Education Centers Grant Program; the Iowa Health Professions Inventory; and the Rural Physician Support Program. These initiatives fill important gaps in the state's efforts to educate, retain and track health professionals.

The Dept of Family Med has used the Primary Care Initiative to expand the number of faculty positions devoted to the Dept's Pre-doctoral Teaching Program. This program has led to an increase in student instruction in family practice settings and to national awards recognizing the number and percent of medical graduates choosing careers in Family Practice.

The Regional Med Education Center Grant Program helps cover the administrative and logistical costs of having learners in community-based clinical settings. Med, pharmacy, physician assistant, and other students are continuously rotating to community locations for part of their required clinical experience.

The Iowa Health Professions Inventory gives Iowa the only computerized health professions tracking system in the nation. The system enables the University to track the changing characteristics, supply, and distribution of Iowa's health care workforce.

The Rural Physician Support Program is Iowa's principal source of rural physician recruitment, placement and retention services and also provides temporary practice coverage for rural doctors who need leave for vacation, continuing education, or health reasons.

The FY 2027 operating appropriation request for Primary Health Care remains flat with FY 2026 (0% increase) in the amount of \$624,374.

SUI - Primary Health Care Financial Summary

Object Class	Actuals	Budget	FY 2026	FY 2027	FY 2027
			FY 2025 Current Year RequestRecommended	Total Department	Total Governor's
Resources					
Appropriation			624,374	624,374	624,374
Total Resources			624,374	624,374	624,374
Expenditures					
Personal Services-Salaries			456,897	437,801	437,801
Professional & Scientific Supplies			137,625	186,573	186,573
Aid to Individuals			12,350	—	—
Total Expenditures			624,374	624,374	624,374

SUI - Iowa Online Advanced Placement Academy

General Fund

Appropriation Description

The Iowa Online Advanced Placement Academy (IOAPA) was established in 2001 and is administered by the University of Iowa's Belin-Blank Center. IOAPA also provides training for Iowa teachers to deliver AP courses in their home schools and is critical in helping Iowa meet the requirements of the Senior Year plus statute.

At the beginning of the 21st century, Iowa's students were limited in opportunities for AP courses and exams because of the large numbers of rural and small schools. According to the National Center of Education Statistics, 70% percent of public school districts in Iowa are in rural communities.

Approximately 42% of all public school districts in the state of Iowa have a K-12 enrollment of 599 or fewer. It is not cost effective to offer AP courses in rural and small schools because of too-small class sizes. As a result, a culture of knowledge about and appreciation for AP continues to be developed in these schools.

The FY 2027 operating appropriation request remains flat with FY 2026 (0% increase) in the amount of \$463,616.

SUI - Iowa Online Advanced Placement Academy Financial Summary

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year Request	Total Department	Total Governor's
Resources						
Appropriation			463,616	463,616	463,616	463,616
Total Resources			463,616	463,616	463,616	463,616
Expenditures						
Personal Services-Salaries			133,463	118,065	118,065	118,065
Professional & Scientific Supplies			301,267	315,799	315,799	315,799
State Aid			—	29,752	—	—
Aid to Individuals			28,886	—	29,752	29,752
Total Expenditures			463,616	463,616	463,616	463,616

ISU - General University

General Fund

Appropriation Description

ISU requests to combine the Agriculture Experiment Station (AES), the Cooperative Extension Service, and the STEM Workforce appropriations with the General University line item. These programs are well-suited for the General University fund as they are major contributors to the overall mission of the university: providing highquality education, cutting-edge research and public services for Iowans.

Faculty supported by the AES also teach in the classroom, mentor students and provide multiple means of outreach for research results. Coop Ext faculty/staff provide continuing education programs, training and demonstration projects statewide. is consistent with the overall mission as it focuses on preparing students for careers and leadership in the state's STEM economy and meeting the demand for educated workers.

An incremental \$3M is requested to transform ag tech & develop innovations that enable farmers with cuttingedge solutions and prepare the rural workforce needed to support this digital transformation.

New programs will improve livestock production; integrated decision-making and linkages between agronomic machinery, inputs and harvest in key areas of crop productivity; new grain handling, storage and processing programs that focus on safety, quality management, value-added processing; pest and nutrient management tools, drone-based scouting, fertilizer and sprayer technology, and seeding and harvesting equipment for enhanced crop production; expand training in livestock data utilization; and expand training programs through

4-H, FFA, and adult education that build data interpretation skills and prepare learners for careers in digital agronomy and precision livestock management.

The FY 2027 higher education operating appropriation request totals \$232,864,938 and includes the prior appropriations for the Ag Experiment Station, Coop Extension Services, STEM Workforce, and an incremental \$3M for the Ag Tech Innovation Initiative.

ISU - General University Financial Summary

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year	Total Department	Total Governor's
			FY 2025 Request		
Resources					
Appropriation			178,445,037	178,445,037	232,864,938
Federal Support			—	—	15,876,738
Interest			1,000,000	1,000,000	1,000,000
Tuition & Fees			536,005,063	563,200,000	563,200,000
Refunds & Reimbursements			29,759,969	24,206,000	24,206,000
Other			—	—	50,000
Total Resources			745,210,069	766,851,037	837,197,676
Expenditures					
Personal Services-Salaries			469,848,391	497,671,566	553,025,020
Professional & Scientific Supplies			68,764,740	59,237,940	70,527,495
Regents Library Acquisitions			10,515,664	10,635,753	10,635,753
Rentals			3,315,708	4,000,000	4,150,000
Utilities			26,273,360	25,928,608	28,399,173
Outside Repairs/Service			18,552,296	17,500,000	17,579,744

ISU - General University Financial Summary

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year	Total Department	Total Governor's
			FY 2025 Request		
Auditor of State Reimbursements			1,017,425	1,006,100	1,006,100
Equipment			3,745,637	3,500,000	4,220,436
Aid to Individuals			143,176,848	147,371,070	147,653,955
Total Expenditures			745,210,069	766,851,037	837,197,676

ISU - Veterinary Diagnostic Laboratory**General Fund****Appropriation Description**

ISUs VDL serves a critical role in protecting animal and human health in Iowa and the US and is the largest food animal focused diagnostic laboratory in the United States, receiving over 130,000 cases and conducting over 1.7 million tests in FY2025.

Baseline funding of the VDL is critical to sustain a level of preparedness to respond to introduction of foreign animal diseases, such as highly pathogenic avian influenza (HPAI), foot-and-mouth disease virus (FMDV) and African swine fever virus (ASFV). It also is critical to recruit and retain staffing for appropriate response and to keep tests affordable, thereby encouraging more testing to help reduce potential spillover of disease to neighboring farms.

As of June 2025, a portion of the testing has transitioned to the newly completed Phase I VDL Building on campus. Upon completion of Phase II in 2026, all testing operations will move to the fully equipped, state-of-the art VDL facility. This expansion marks a significant advancement in VDL capabilities. However, with the opening of this new facility, the VDL anticipates an overall increase of approximately \$3 million in annual operational expenses costs essential to occupying, maintaining and running an advanced Biosafety Level 2 facility.

Strategic investment is essential to ensure the Veterinary Diagnostic Laboratory continues to provide timely, highquality diagnostic services that protect animal and public health across Iowa and beyond. The VDL anticipates covering approximately two-thirds of the increase in operating costs by continuing to innovate, expanding services provided and increasing testing fees. The VDL works diligently to keep testing fees affordable to encourage producers use of the lab to protect their own herds and reduce spillover of disease to their neighbors.

The FY 2027 operating appropriation totals \$5,399,898 and includes a \$0.6M increase from FY 2026.

ISU - Veterinary Diagnostic Laboratory Financial Summary

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year Request	Total Department	Total Governor's
Resources						
Appropriation			4,500,000	4,799,898	5,399,898	4,799,898
Total Resources			4,500,000	4,799,898	5,399,898	4,799,898
Expenditures						
Personal Services-Salaries			4,310,584	4,499,940	4,499,940	4,499,940
Professional & Scientific Supplies			189,416	299,958	299,958	299,958
Utilities			—	—	600,000	—
Total Expenditures			4,500,000	4,799,898	5,399,898	4,799,898

ISU - Agricultural Experiment Station**General Fund**

Appropriation Description

ISU requests to merge the Agriculture Experiment Station (AES) appropriation of \$30,462,535 with the General University line item. Faculty supported by the Ag Experiment Station also teach in the classroom, mentor students and provide multiple means of outreach for research results. ISU will continue to track and document state investment in the AES to demonstrate the match required by annual federal investment.

AES is Iowa's only public agricultural research program, conducting research in biological, physical, and social sciences that contributes to the advancement of Iowa agriculture and improvement of the economic and social condition of Iowa families and communities.

AES research helps maintain Iowa agriculture as the world's leader in productivity, efficiency, and sustainability. Farmers and businesses depend on research results to improve operations, incorporate sustainable practices, prepare for emerging crop and livestock health challenges and improve management decisions. AES addresses improved water quality and environmental stewardship that conserves Iowa's natural resources.

The breadth of the AES research portfolio, including more than 400 active projects in the last FY, enable innovations in plant sciences and plant systems; animal sciences; natural resources; food safety and security; human health and nutrition; economics; markets and policy; emerging genetics and genomics frontiers; biorenewable opportunities; digital agriculture; and more.

ISU researchers leverage AES support in multiple ways. The funding is used to leverage and secure an additional \$8.5 million in USDA capacity funding each year, as well as an additional \$50 million in grants and contracts from USDA and other agencies, as well as corporate partners. Over the past five years, the College of Agriculture and Life Sciences has earned more than \$300 million in external funding, averaging more than \$60 million annually.

ISU - Agricultural Experiment Station Summary

Object Class	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget Estimate	Current Year Request	Total Department	Total Governor's
Resources					
Appropriation		29,462,535	30,462,535	—	—
Federal Support		6,205,228	5,656,388	—	—
Total Resources		35,667,763	36,118,923	—	—
Expenditures					
Personal Services-Salaries		23,845,780	24,203,899	—	—
Professional & Scientific Supplies		6,266,911	8,831,394	—	—
Rentals		2,264	—	—	—
Utilities		4,000,000	2,470,565	—	—
Outside Repairs/Service		78,840	79,744	—	—
Equipment		1,098,540	270,436	—	—
Aid to Individuals		375,428	262,885	—	—
Total Expenditures		35,667,763	36,118,923	—	—

ISU - Cooperative Extension

General Fund

Appropriation Description

ISU requests to merge the Coop Extension Services (CES) appropriation of \$18,157,366 with the General University line item. CES faculty/staff provide continuing education programs, training and demonstration projects statewide. ISU will continue to track and document state investment in CES to demonstrate the match required by annual federal investment.

CES serves as a vital bridge between the university's academic expertise and the people of Iowa. Through its core program areas, Agriculture and Natural Resources, Community and Economic Development, Health and Human Sciences, and 4-H Youth Development Extension and Outreach drives economic development and delivers research-based education across all 99 counties. Working collaboratively with ISUs academic colleges and a wide range of external partners, the organization addresses Iowa's most pressing challenges, including food safety and security, quality childcare, mental health, and financial resilience.

In the past year, ISU Extension and Outreach made more than 971,000 educational contacts statewide, connecting Iowans with university resources and practical solutions. The Agriculture and Natural Resources program alone engaged more than 212,000 farmers and agribusiness professionals through in-person and virtual events. Meanwhile, 4-H Youth Development reaches approximately 127,000 young Iowans, equipping them with skills for future careers and civic engagement.

In addition, over 21,000 professional certifications were issued to maintain agriculture and farming operations through our Pesticide Safety Education Program, Manure Applicator Certification Program, and our Beef Quality Assurance Program. Through human sciences offerings, 13,000 early childcare and educational professionals completed online courses to bolster the quality of child care & 139,140 childcare teachers engaged in professional development.

ISU - Cooperative Extension Financial Summary

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year Request	Total Department	Total Governor's
Resources						
Appropriation			18,157,366	18,157,366	—	—
Federal Support			13,181,518	10,220,350	—	—
Other			—	50,000	—	—
Total Resources			31,338,884	28,427,716	—	—
Expenditures						
Personal Services-Salaries			28,669,197	26,437,405	—	—
Professional & Scientific Supplies			2,489,177	1,820,311	—	—
Rentals			162,285	150,000	—	—
Outside Repairs/Service			2,072	—	—	—
Aid to Individuals			16,153	20,000	—	—
Total Expenditures			31,338,884	28,427,716	—	—

UNI - General University

General Fund

Appropriation Description

As Iowa's only public comprehensive university, UNI focuses on providing access to a transformative educational experience to a predominantly low- to moderate-income student profile, nearly 30 percent of UNI undergraduates receive the federal Pell Grant. UNI will ensure its continuing commitment to quality, affordability and access for Iowans. Ninety-one percent of UNI undergraduates come from Iowa, representing all 99 counties. UNI's distinctiveness as an institution with the highest proportion of Iowa resident undergraduates means they must preserve their charge to be accessible to Iowans.

UNI is committed to access, quality and affordability for Iowans, and requests to maintain current FY 2026 funding as a state investment to continue providing accessible and affordable high-quality educational experiences.

Ninety-one percent of UNI undergraduates come from Iowa, representing all 99 counties.

Thirty-three percent of new freshmen and over 40% of new transfer students qualify for the federal Pell grant.

Eighty-two percent of graduates from Iowa and 44% of the graduates from outside of Iowa stay in the state after graduation, supporting Iowa's workforce.

Ninety-seven percent of UNI bachelors graduates are employed or pursuing advanced study within six months of graduation.

We have steadily decreased time to degree over the past 20 years, and are more than 12 percentage points above the average four-year graduation rate of similar universities. UNI's success in reducing the time students spend earning their degrees enhances efficiency in university operations.

UNI - General University Financial Summary

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year Request	Total Department	Total Governor's
Resources						
Appropriation			101,894,146	101,894,146	101,894,146	103,422,558
Interest			1,487,854	706,900	706,900	706,900
Tuition & Fees			67,830,958	68,653,109	68,653,109	68,653,109
Refunds & Reimbursements			1,665,348	1,600,000	1,600,000	1,600,000
Other Sales & Services			493,766	434,393	434,393	434,393
Other			—	1,145,280	1,145,280	1,145,280
Total Resources			173,372,072	174,433,828	174,433,828	175,962,240
Expenditures						
Personal Services-Salaries			124,002,186	127,518,664	127,518,664	127,518,664
Professional & Scientific Supplies			19,617,605	16,222,736	16,222,736	17,751,148

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Regents Library Acquisitions	2,139,255	1,918,249	1,918,249	1,918,249
Rentals	872,421	872,421	872,421	872,421
Utilities	6,211,953	9,488,405	9,488,405	9,488,405
Outside Repairs/Service	3,174,658	2,200,000	2,200,000	2,200,000

UNI - General University Financial Summary

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Auditor of State Reimbursements	267,454	475,900	475,900	475,900
Equipment	780,407	510,810	510,810	510,810
Aid to Individuals	16,306,133	15,226,643	15,226,643	15,226,643
Total Expenditures	173,372,072	174,433,828	174,433,828	175,962,240

UNI - Real Estate Education Program

General Fund

Appropriation Description

UNIs Real Estate Education program prepares students for careers in commercial and residential real estate, including land development, asset management and finance.

This program is the only real estate program in Iowa leading to a bachelors degree. Program graduates have a strong impact in the real estate industry in Iowa, supporting not only their individual organization but their communities as well.

The real estate industry is a key component of economic development in both rural and urban communities in Iowa, and graduates play a significant role as lenders, brokers, developers, appraisers, property managers or attorneys.

The FY 2027 operating appropriation request remains flat with FY 2026 (0% increase) in the amount of \$123,523.

UNI - Real Estate Education Program Financial Summary

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year	Total Department	Total Governor's
RequestRecommended						
Resources						
Appropriation			123,523	123,523	123,523	123,523
Total Resources			123,523	123,523	123,523	123,523
Expenditures						
Personal Services-Salaries			123,523	123,523	123,523	123,523
Total Expenditures			123,523	123,523	123,523	123,523

BOR - Board Office

General Fund

Appropriation Description

Created by the Iowa General Assembly in 1909, the Board of Regents, State of Iowa, is a group of nine citizens who govern five public educational institutions in the state through policymaking, coordination, and oversight, as provided by law.

The Board enhances the quality of life for Iowans by maintaining the educational quality, accessibility, and public service activities of Iowa's three public universities the University of Iowa, Iowa State University, and the University of Northern Iowa.

The Board Office provides support to the Board of Regents and formulates policy recommendations for operations, administration, and legislative relations related to academic affairs, legal affairs, and business and finance operations.

While the 2016 General Assembly reduced the Board Office appropriation for FY 2017 by over 27% (\$0.3 million) which was cut again in FY 2018 and FY 2021, the FY 2027 request for the Board of Regents Office remains flat with FY 2026 at \$764,642.

BOR - Board Office Financial Summary

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year Request	Total Department	Total Governor's
Resources						
Balance Brought Forward (Approps)			1,100	1,100	—	—
Appropriation			764,642	764,642	764,642	764,642
Gov Fund Type Transfers - Other Agencies			198,437	190,000	190,000	190,000
Refunds & Reimbursements			1,313,231	1,350,264	1,351,365	1,351,365
Other			—	1	—	—
Total Resources			2,277,410	2,306,007	2,306,007	2,306,007
Expenditures						
Personal Services-Salaries			1,161,058	1,200,000	1,200,000	1,200,000
Personal Travel In State			30,482	30,000	30,001	30,001
Office Supplies			32,049	35,001	35,001	35,001
Printing & Binding			—	78	79	79
Postage			—	186	187	187
Communications			52,358	55,000	55,001	55,001
Rentals			41,883	42,000	40,901	40,901
Utilities			639	700	700	700
Professional & Scientific Services			41,425	45,000	45,547	45,547
Outside Services			224,992	225,000	225,547	225,547
Intra-State Transfers			—	1	1	1

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Advertising & Publicity	—	77	77	77
Outside Repairs/Service	—	254	254	254
Reimbursement to Other Agencies	103	70	70	70
ITS Reimbursements	42,974	43,000	43,000	43,000

BOR - Board Office Financial Summary

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
IT Outside Services	—	1	1	1
Intra-Agency Transfer	—	1	1	1
Gov Fund Type Transfers - Attorney General Services	604,359	605,000	605,000	605,000
Gov Fund Type Transfers - Auditor of State Services	14,784	15,000	15,000	15,000
Gov Fund Type Transfers - Other Agencies Services	40	2,000	2,000	2,000
Office Equipment	—	771	771	771
IT Equipment	29,164	6,867	6,868	6,868
Balance Carry Forward (Approps)	1,100	—	—	—
Total Expenditures	2,277,410	2,306,007	2,306,007	2,306,007

SUI - Biocatalysis

General Fund

Appropriation Description

The Center for Biocatalysis and Bioprocessing (CBB) is an interdisciplinary academic research center at the University of Iowa. Its objectives are to:

- enhance faculty and student development in the broad areas of biocatalytic science and bioprocess engineering,
- drive innovative pilot-scale biomanufacturing processes,
- be an academic leader in promoting student careers in biotechnology through unique educational programs, and
- advance University intellectual property by accelerating time to market of bio-products derived from basic academic discoveries.

CBBs activities stem from a world-renowned group of faculty, scientist, laboratory personnel, graduate students and postdoctoral associates focused on the creation and dissimulation of knowledge in biocatalytic science. It is recognized for its scientific talent that has secured in excess of \$15 million annually in extramural research support.

CBB operates a long-standing NIH-funded Training Grant in Biotechnology. A portion of the Centers operating budget supplements these NIH fellowships and, more importantly, supports additional fellowships for top caliber graduate students across academic disciplines.

The Center also provides resources for undergraduate students in the form of employment within the Centers Fermentation and Bioprocessing Facility as well as with a hands-on instructional lab-course entitled Upstream Biotechnology Processes.

A CBB Student Affiliates program enables both graduate and undergraduate students to explore careers in biotechnology, in accord with the States emphasis on a bioscience driven economy.

The FY 2027 operating appropriation request remains flat with FY 2026 in the amount of \$696,342. State funds are leveraged with CBB facility-generated resources to support a newly created seed grant program designed to catalyze innovations in research.

SUI - Biocatalysis Financial Summary

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Resources				
Appropriation	696,342	696,342	696,342	696,342
Total Resources	696,342	696,342	696,342	696,342
Expenditures				
Personal Services-Salaries	416,069	456,094	456,094	456,094
Professional & Scientific Supplies	24,455	23,136	23,136	23,136
Rentals	115,294	91,143	91,143	91,143
Utilities	—	6,875	6,875	6,875
Aid to Individuals	140,524	119,094	119,094	119,094
Total Expenditures	696,342	696,342	696,342	696,342

ISU - Livestock Disease Research

General Fund

Appropriation Description

Livestock disease research is conducted through the College of Veterinary Medicine on important health issues that impact Iowa's livestock and poultry industries mitigating the high financial losses producers experience each year due to livestock diseases. Funds appropriated to the program serve as catalysts and are leveraged to earn additional research funds from public and private sources, including the USDA.

The Iowa Livestock Health Advisory Council (ILHAC) includes representatives from all major Iowa animal commodity groups. ILHAC was created to oversee the solicitation and selection of relevant grant proposals. Funds from the special appropriation provide seed money for research projects that address top priorities identified by the livestock and poultry industries; special emphasis is given to projects with significant economic benefit.

The vulnerability of the livestock industry to adverse health events has never been more evident than with the recent outbreak of highly pathogenic avian influenza in the Iowa and U.S. poultry industry, and now the discovery that this virus has crossed over into the U.S. dairy industry. Funding allocated to the Iowa Livestock Health Advisory Council (ILHAC) supports research projects aimed at mitigating the impact of livestock diseases and protecting Iowa's \$32.5 billion-dollar livestock production industry. ILHAC consists

of representatives of lowabased animal agriculture organizations. This provides Iowa producers with the ability to help direct research into real-time concerns that are occurring in Iowa's livestock industry. The research also provides unique training opportunities to the next generation of food-animal focused veterinary scientists.

The FY 2027 operating appropriation request remains flat with FY 2026 (0% increase) in the amount of \$291,390.

ISU - Livestock Disease Research Financial Summary

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Resources				
Appropriation	291,390	291,390	291,390	291,390
Total Resources	291,390	291,390	291,390	291,390
Expenditures				
Personal Services-Salaries	86,080	—	—	—
Professional & Scientific Supplies	163,391	241,390	241,390	241,390
Outside Repairs/Service	—	50,000	50,000	50,000
Equipment	20,308	—	—	—
Aid to Individuals	21,611	—	—	—
Total Expenditures	291,390	291,390	291,390	291,390

BOR - Regents Resource Centers

General Fund

Appropriation Description

The Resource Center serves as a liaison between residents of western Iowa and the three Regents universities. Their mission is to provide increased access to graduate and undergraduate education and other Regent university resources for area residents.

This unique, cooperative effort allows individuals, business firms, and organizations to use resources of the Iowa Regents university system to meet their educational needs. Through the Centers, area residents can access a variety of undergraduate and graduate degree programs, ranging from the Bachelor of Liberal Studies to a Doctorate in Family and Consumer Science.

Individuals can participate in credit courses, complete degree programs, and obtain information on admissions and transfer to Regents universities. The Centers are also instrumental in accessing other university resources for delivery to the regions, such as presentation of cultural programs, non-credit programs and workshops, and student internship opportunities.

The FY 2027 operating appropriation request remains flat with FY 2026 (0% increase) in the amount of \$268,297.

BOR - Regents Resource Centers Financial Summary

Object Class	Actuals	Budget Estimate	FY 2025	FY 2026	FY 2027	FY 2027
			Request	Current Year Recommended	Total Department	Total Governor's
Resources						
Appropriation			268,297	268,297	268,297	268,297
Total Resources			268,297	268,297	268,297	268,297
Expenditures						
Intra-State Transfers			268,297	268,297	268,297	268,297
Total Expenditures			268,297	268,297	268,297	268,297

ISU - Biosciences Innovation Ecosystem - GF

General Fund

Appropriation Description

Biosciences are a critical and growing area of Iowa's economy, supporting thousands of high-paying jobs, and contributing significantly to the states overall economic development efforts. Three priority bioscience platforms Biobased Products and Chemicals, Precision and Digital Agriculture, and Vaccines and Immunotherapeutics represent areas with large markets and significant growth potential. ISU helps lead the state in growing and capturing the economic value these programs offer.

State support has enabled the hiring of chief technology officers for the platforms, as well as seed grants for promising research, support for start-up companies, and market research to identify needs and priorities of Iowa industry stakeholders.

To help the state better capitalize on opportunities in the sector, Iowa State University will expand this work to enable enhanced commercialization of new technologies, accelerated translation of scientific breakthroughs, improved collaboration between universities and industry to address the states challenges, and further developing the states biosciences workforce.

The FY 2027 operating appropriation request of \$2,963,995 for the Economic Development programs remains flat with FY 2026 (0% increase).

ISU - Biosciences Innovation Ecosystem - GF Financial Summary

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year Request	Total Department	Total Governor's
Resources						
Appropriation			2,963,995	2,963,995	2,963,995	2,963,995
Total Resources			2,963,995	2,963,995	2,963,995	2,963,995
Expenditures						
Personal Services-Salaries			2,151,026	1,125,675	1,125,675	1,125,675
Professional & Scientific Supplies			569,098	1,588,320	1,588,320	1,588,320
Equipment			80,998	250,000	250,000	250,000

Aid to Individuals	162,873	—	—	—
Total Expenditures	2,963,995	2,963,995	2,963,995	2,963,995

SUI - Biosciences Innovation Ecosystem

General Fund

Appropriation Description

Biosciences are a significant area of Iowa's economy. As indicated by the state-commissioned TEconomy Report, this sector is large, growing, and supports high-paying jobs.

The focus areas SUI is investing in during fiscal 2026 are the following.

UI Ventures UI Ventures supports research-driven startups on campus through GAP Funding (otherwise called seed funding) for early-stage product inventions and services intended to be licensed to industry, business support for early-stage University startups; on-going networking for faculty and staff from proven industry and startup leaders across the United States, including medtech entrepreneurs, and venture capitalists.

MADE & Protostudios MADE, an FDA registered student managed manufacturing and e-commerce initiative whose mission is to bring innovative, needs based products to the market with the goal of solving problems and enhancing economic development as an extension of research and scholarship.

Protostudios continues to grow its presence and reputation with high quality design support, 3D printing and prototyping services; MADE & Proto work hand in hand with manufacturers, entrepreneurs and startup companies developing medical devices and other types of products.

Integration Services - The Iowa Innovation Leadership Fellowship training program for medical students, post docs and graduate students teaches the principles of bio design and medical entrepreneurship. The program teaches trainees tools to create solutions to unmet needs in healthcare and help in building an entrepreneurial ecosystem by acting as innovation ambassadors scouting for inventions and spreading the message of available resources and sharing success stories about entrepreneurs.

The FY 2027 operating appropriation request remains flat with FY 2026 (0% increase) in the amount of \$1,000,000.

SUI - Biosciences Innovation Ecosystem Financial Summary

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			FY 2025	Current Year	Total Department	Total Governor's
			Estimate	Request	Recommended	
Resources						
Appropriation			1,000,000	1,000,000	1,000,000	1,000,000
Total Resources			1,000,000	1,000,000	1,000,000	1,000,000
Expenditures						
Personal Services-Salaries			541,582	612,655	612,655	612,655
Professional & Scientific Supplies			371,118	375,345	375,345	375,345
Rentals			45,448	12,000	12,000	12,000

Equipment	25,334	—	—	—
Aid to Individuals	16,518	—	—	—
Total Expenditures	1,000,000	1,000,000	1,000,000	1,000,000

UNI - Foundry 4.0 Center

General Fund

Appropriation Description

UNIs Foundry 4.0 Center is North America's best equipped, university-based casting research and service center in the country and directly supports Iowa's Manufacturing 4.0 efforts.

Through the Foundry 4.0 Centers applied research and direct industry assistance, many of the barriers to technology adoption have been removed, resulting in enhanced competitiveness of the Iowa casting industry supply chain.

Success was first proven by the growth of 3D sand printers with Iowa achieving the highest concentration of 3D sand printers of any state.

Recently, the Foundry 4.0 Center has been working with the casting supply chain to improve competitiveness and resiliency. Specific initiatives include automation, sensors, Internet of Things, investment casting technologies, and digital twins.

The ongoing funding supports staffing, equipment, and technology deployment. UNIs innovative casting technologies support the needs of original equipment manufacturers and their supply chains in the areas of aerospace, agricultural machinery, transportation, defense, and other manufacturing sectors.

The FY 2027 operating appropriation request remains flat with FY 2026 (0% increase) in the amount of \$394,321.

UNI - Foundry 4.0 Center Financial Summary

Object Class	Actuals	Budget	FY 2026	FY 2027	FY 2027
			Current Year	Total Department	Total Governor's
			Request		
			Recommended		
Resources					
Appropriation			394,321	394,321	394,321
Total Resources			394,321	394,321	394,321
Expenditures					
Personal Services-Salaries			292,234	316,831	316,831
Professional & Scientific Supplies			102,087	16,682	16,682
Equipment			—	60,808	60,808
Total Expenditures			394,321	394,321	394,321

SUI - Iowa's Center for Agricultural Safety & Health

General Fund

Appropriation Description

High rates of illnesses, injuries and fatalities among farmers, farmworkers and their families have long been recognized as a challenge to Iowa's agricultural sustainability. To address this problem, Iowa's Center for Agricultural Safety and Health (I-CASH) was established in 1990 (Iowa Code, 262.78). Although the center was established at SUI, it brings together the expertise of ISU, the Iowa Department of Public Health, and the Department of Agriculture and Land Stewardship to reduce the rates of injuries and illnesses associated with agriculture.

Although the numbers of agricultural fatalities and injuries have gone down over time, so have the number of farmers. Rates of injuries and fatalities have remained steady over time and are consistently six to seven times higher than other industries. Most years, agriculture is responsible for the highest proportion of occupational fatalities of any industry in Iowa.

I-CASH's mission is to lead statewide partnerships that promote agricultural safety and health. Because most farms in Iowa employ 10 or fewer non-related employees each year, farms are not subject to the oversight of the Occupational Safety and Health Administration, nor do they have easy access to the resources and training that OSHA provides other industries.

The appropriation is used to support the development of safety and health materials and resources that are made available to workers in the agriculture industry, including items distributed through ISUEO and FSA offices, tailored safety policy guides for individual farms, and the annual Agricultural Youth Injury Prevention grant program. In addition, state funds support the annual Midwest Rural Agricultural Safety & Health conference and enhance I-CASH's ability to be responsive to the needs of Iowa's farmers.

The appropriation request for FY 2027 of \$128,154 remains flat (0% increase) with FY 2026.

SUI - Iowa's Center for Agricultural Safety & Health Financial Summary

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year	Total Department	Total Governor's
Request Recommended					
Resources					
Appropriation		128,154	128,154	128,154	128,154
Total Resources		128,154	128,154	128,154	128,154
Expenditures					
Personal Services-Salaries		78,495	73,654	73,654	73,654
Professional & Scientific Supplies		48,872	54,500	54,500	54,500
Rentals		787	—	—	—
Total Expenditures		128,154	128,154	128,154	128,154

BOR - Expanded Student Mental Health Services

General Fund

Appropriation Description

Nationally, mental health issues have been a significant and growing issue on college campuses. One in four students has been diagnosed with or treated for a mental health condition within the previous year.

Additional resources will enable the university to expand mental health programs and services, including suicide prevention, to students who need them. This mental health service initiative is a top priority for students.

The \$1M in new funding will primarily be used to hire additional licensed counselors and graduate assistant peer coaches to provide needed mental health services to students and to offer additional programming.

BOR - Expanded Student Mental Health Services Financial Summary

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year Request	Total Department	Total Governor's
Resources						
Appropriation				—	—	1,000,000
Total Resources				—	—	1,000,000
Expenditures						
Personal Services-Salaries				—	—	711,000
Professional & Scientific Supplies				—	—	289,000
Total Expenditures				—	—	1,000,000

BOR - John Pappajohn Centers

General Fund

Appropriation Description

The JPECs develop and implement an innovation and design thinking applied learning for first and second-year students to introduce them to concepts such as innovation and creativity, problem solving, customer discovery, value creation, and business modeling. Students learn how to apply entrepreneurial methods to solve problems across disciplines and be introduced to the resources across campus to support entrepreneurship and new venture creation.

Students, faculty, and staff also identify issues, proposed solutions, and describe how they will create value for the customer(s). These opportunities help researchers and inventors realize the societal and economic impact of their innovations and include go-to-market analysis, business modeling, and intellectual property assessment. Each campus utilizes specific programs that enable students to work with Iowa businesses to address their challenges.

The FY 2027 appropriation request of \$125,000 remains flat (0% increase) with FY 2026.

BOR - John Pappajohn Centers Financial Summary

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year Request	Total Department	Total Governor's
Resources						
Appropriation			125,000	125,000	125,000	125,000
Total Resources			125,000	125,000	125,000	125,000

Expenditures				
Personal Services-Salaries	40,826	27,200	27,200	27,200
Professional & Scientific Supplies	70,232	97,800	97,800	97,800
Rentals	397	—	—	—
Aid to Individuals	13,545	—	—	—
Total Expenditures	125,000	125,000	125,000	125,000

SUI - College of Nursing

General Fund

Appropriation Description

SUIs College of Nursing is a nationally ranked top-10 program, according to U.S. News and World Report, and is eager to grow its impact within the state of Iowa. Beginning in 2018, the College of Nursing began purposeful efforts to grow the number of nurses educated, and enrollments in the college have increased 11% from five years ago to 160 students today. This increase has fully tapped the existing capacity of the college in terms of the instructors needed for educating new students. Increasing faculty ranks is one of the next steps to develop more nurses for Iowa.

As one way to grow the student population, the College has designed an innovative program called the Master of Science in Nursing: Entry into Practice. This is a full-time accelerated nursing program that prepares non-nurse college graduates of all academic backgrounds to become practicing nurses, with a post baccalaureate degree, in 15 months. When fully implemented, the college will be able to increase its capacity with the intention to graduate 48 additional nurses per year, a 30% increase for entry into the states workforce.

To increase enrollment at this scale (from 160 graduates a year to 208 graduates a year), this funding supports 10 new nursing faculty that are committed to educating the next generation of nurses.

The FY 2027 operating appropriation request remains flat with FY 2026 (0% increase) in the amount of \$2,800,000.

SUI - College of Nursing Financial Summary

Object Class	Actuals	Budget Estimate	FY 2025	FY 2026	FY 2027	FY 2027
			Request	Current Year Recommended	Total Department	Total Governor's
Resources						
Appropriation			2,800,000	2,800,000	2,800,000	2,800,000
Total Resources			2,800,000	2,800,000	2,800,000	2,800,000
Expenditures						
Personal Services-Salaries			2,800,000	2,800,000	2,800,000	2,800,000
Total Expenditures			2,800,000	2,800,000	2,800,000	2,800,000

ISU - Future Ready Workforce

General Fund

Appropriation Description

ISU requests to merge the STEM Workforce appropriation of \$2.8 million with the General University line item. This line item, established in FY23, is consistent with the overall General University mission as it focuses on preparing students for careers and leadership in the state's science, technology, engineering and math (STEM) economy and meeting the demand for educated workers.

ISU utilizes its \$2.8M state appropriation to support workforce development across a range of industries directly tied to Iowas economy. The 26 faculty and staff supported through the initiative are preparing students for professional success and to meet workforce demand. In addition, faculty and staff are engaged in innovation to support Iowa farmers and businesses through research and extension and outreach programming.

Faculty were hired to support Iowa States new biomedical engineering degree program, which will train students for Iowa biomanufacturing firms. Faculty in the College of Agriculture and Life Sciences, and College of Liberal Arts and Sciences train students for Iowa biosciences companies as part of a new integrated health sciences degree created through Iowa States Degrees of the Future initiative. New faculty in computer science, which has an enrollment of 1,100 students, will equip students to leverage the benefits of AI, including automated driving systems, robotics, cybersecurity, data visualization, and machine learning.

Students are trained in digital agriculture in areas of drone use, spray technologies, prototyping and 3D modeling, and controlled environment agriculture for animals and plants and the meat science industry. In addition, the College of Veterinary Medicine is training the next generation of scientists in antibiotic-resistant superbugs that can lead to widespread loss among livestock.

ISU - Future Ready Workforce Financial Summary

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year Request	Total Department	Total Governor's
Resources						
Appropriation			2,800,000	2,800,000	—	—
Total Resources			2,800,000	2,800,000	—	—
Expenditures						
Personal Services-Salaries			2,728,817	2,262,150	—	—
Professional & Scientific Supplies			37,993	537,850	—	—
Equipment			33,190	—	—	—
Total Expenditures			2,800,000	2,800,000	—	—

UNI - Educators for Iowa

General Fund

Appropriation Description

UNI has a strong legacy of providing Iowa's public and private schools with educators. Currently, more than 10,000 educators in Iowa can trace their path back to a UNI education. That represents almost one fourth of Iowa's educators. With 450 to 550 graduates each year for the past 10 years, UNIs educator preparation

program is the largest in the state. UNI alumni educators are employed in all 99 counties in Iowa and in 99% of Iowa's school districts.

There is a growing teacher shortage in the state and across the nation. Through the Teach Iowa Scholar Program, the State of Iowa provides support for teachers who have completed their training, but there is no state support to encourage young people to pursue an education that leads to teacher licensure.

UNI requests to maintain current \$1.5 million funding to continue offering scholarships to recruit and retain teachers and meet Iowa's critical educator shortage.

UNI - Educators for Iowa Financial Summary

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year Request	Total Department	Total Governor's
Resources					
Appropriation			1,500,000	1,500,000	1,500,000
Total Resources			1,500,000	1,500,000	1,500,000
Expenditures					
Aid to Individuals			1,500,000	1,500,000	1,500,000
Total Expenditures			1,500,000	1,500,000	1,500,000

ISU - Management of Private Forests

General Fund

Appropriation Description

Although covering only 8% of Iowas landscape (3 million acres), Iowas woodlands provide disproportionately large economic and ecosystem goods and services contributions to our state. With approximately 85% of Iowas woodlands being privately held, landowners, farmers, and families have a crucial role in stewarding Iowas precious woodland resources. However, state and national surveys indicate that most of Iowas woodland acres are passively managed, and woodland owners are unaware of the range of technical service, financial, and educational resources available to them regarding forest stewardship.

An Extension Forestry Specialist collaborates with university, agency, and organization partners to promote active forest management across the northeast Iowa region. The specialist provides technical assistance and education to private landowners, public woodland stewards, and forest products industry professionals via one-on-one consultations, workshops and virtual programs. The specialist works to develop, implement, and evaluate innovative new programming for target audiences and develops new science-based resources (e.g., print, video, field demonstration sites) that complement technical assistance duties. The specialist works to pursue internal and external funding sources to assist with program development, implementation, and evaluation, as well as the creation of educational resources. The specialist works with Regional Education and Extension Directors, County Extension Councils, County Extension personnel, other Field Specialists, and campus faculty and staff. The specialist will develop, maintain, and grow an effective regional collaborative network which will include a diverse range of public, private, and non-profit partners, and develop a specific plan of work based on needs assessments.

The FY 2027 appropriation request of \$150,000 remains flat (0.0% increase) with FY 2026.

ISU - Management of Private Forests Financial Summary

Object Class	Actuals	Budget	FY 2026	FY 2027	FY 2027
			FY 2025 Current Year RequestRecommended	Total Department	Total Governor's
Resources					
Appropriation			150,000	150,000	150,000
Total Resources			150,000	150,000	150,000
Expenditures					
Personal Services-Salaries			71,884	94,263	94,263
Professional & Scientific Supplies			78,116	55,737	55,737
Total Expenditures			150,000	150,000	150,000

UNI - Center for Civic Education

General Fund

Appropriation Description

The Center for Civic Education would serve as a nationally recognized leader in research, teaching, and public outreach in free speech and civic education. It is established in response to a directive by the Board of Regents to explore a proposal, including cost, to establish a widespread initiative that includes opportunities for education and research on free speech and civic education.

The Center would enhance civic education among university students, pre-K-12 students and teachers, and the broader public by developing and implementing effective civic learning strategies, encouraging respectful dialogue across differences, and offering educational resources on free speech and civic knowledge. It will serve the state of Iowa by centering civic education and free speech in its activities, and will promote the values of free speech, civic leadership, public service and citizenship.

The FY 2027 operating appropriation request remains flat with FY 2026 (0% increase) in the amount of \$1,000,000.

UNI - Center for Civic Education Financial Summary

Object Class	Actuals	Budget	FY 2026	FY 2027	FY 2027
			FY 2025 Current Year RequestRecommended	Total Department	Total Governor's
Resources					
Appropriation			—	1,000,000	1,000,000
Total Resources			—	1,000,000	1,000,000
Expenditures					
Personal Services-Salaries			—	180,000	206,298
Professional & Scientific Supplies			—	—	100,000
Outside Repairs/Service			—	820,000	693,702
Total Expenditures			—	1,000,000	1,000,000

SUI - Cancer Research

General Fund

Appropriation Description

Iowa has the 2nd highest cancer incidence in the United States and the fastest growing rate of new cancers in the entire country. Rural populations tend to experience greater cancer mortality than urban populations. In January 2025, Governor Reynolds asked the Iowa state legislature to appropriate \$1 million to Iowa Department of Health and Human Services (HHS) to partner with the University of Iowa to identify the key drivers behind our continued presence as the second highest cancer incidence rate in the country.

The project will identify geographic units (county or ZIP code) that have more cases than would be expected if Iowa followed national trends in cancer rates. It will map cancer rates, create maps showing where cancer is most common in Iowa focused on the six identified cancer sites.

In addition, the team will study prostate cancer screening by examining prostate cancer screening across the state to understand how following different screening guidelines might be associated with places in Iowa where we see higher prostate cancer rates.

The team will review what works in other states by identifying successful cancer prevention programs, strategies and policies from other states that align with the risk factors identified by our research. We will assess how well these possible actions will work in Iowa.

The FY 2027 operating appropriation request remains flat with FY 2026 (0% increase) in the amount of \$1,000,000.

SUI - Cancer Research Financial Summary

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year	Total Department	Total Governor's
RequestRecommended						
Resources						
Appropriation				—	1,000,000	1,000,000
Total Resources				—	1,000,000	1,000,000
Expenditures						
Personal Services-Salaries				—	879,999	879,999
Professional & Scientific Supplies				—	70,001	70,001
Aid to Individuals				—	50,000	50,000
Total Expenditures				—	1,000,000	1,000,000

SUI - Groundwater Planning and Resource Assessment

General Fund

Appropriation Description

Funding is used for groundwater planning and assessment activities, including mapping the distribution and water volumes of groundwater and quantifying the groundwater budgets of Iowa's aquifers.

The appropriation, along with additional grant funding from other sponsors, will provide support for staff, researchers, and students who dedicate their time to the mission and work of the Iowa Geological Survey.

SUI - Groundwater Planning and Resource Assessment Financial Summary

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	—	200,000	200,000	200,000
Total Resources	—	200,000	200,000	200,000
Expenditures				
Personal Services-Salaries	—	141,006	141,006	141,006
Professional & Scientific Supplies	—	40,994	40,994	40,994
Equipment	—	18,000	18,000	18,000
Total Expenditures	—	200,000	200,000	200,000

SUI - Center for Intellectual Freedom

General Fund

Appropriation Description

Beginning in FY 2026, the legislature established the Center for Intellectual Freedom on the SUI campus. The center was awarded a \$1M appropriation to conduct teaching and research in the historical ideas, traditions, and texts that have shaped the American constitutional order and society.

The FY 2027 operating appropriation request remains flat with FY 2026 (0% increase) in the amount of \$1,000,000.

SUI - Center for Intellectual Freedom Financial Summary

Object Class	Actuals	Budget	FY 2026	FY 2027	FY 2027	
			FY 2025	Current Year	Total Department	Total Governor's
			Estimate	Request	Recommended	
Resources						
Appropriation			—	1,000,000	1,000,000	
Total Resources			—	1,000,000	1,000,000	

SUI - Center for Intellectual Freedom Financial Summary

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Expenditures				
Personal Services-Salaries	—	724,999	724,999	724,999
Professional & Scientific Supplies	—	275,001	275,001	275,001

Total Expenditures	—	1,000,000	1,000,000	1,000,000

SUI - Increasing Physicians in Rural Iowa

General Fund

Appropriation Description

With nearly 50% of Iowa's physicians training at the University of Iowa, the University of Iowa's Carver College of Medicine has the expertise and statewide relationships to help address Iowa's rural physician shortage. Working closely with the state, the university can build a sustainable partnership that will increase the number of physicians trained in rural medicine.

By 2036, the U.S. will be short by 86,000 physicians, setting up an intense nationwide competition for these highly trained clinicians. Iowa is already facing a deepening physician shortage that is impacting the quality of life across rural communities. With 65 counties designated as Health Professional Shortage Areas and ranking in the bottom 6 nationally of physicians per resident, something must change and change quickly. Furthermore, rural regions in Iowa have about 17% fewer doctors per capita than urban areas do, and critical services like OB GYN care are becoming non-existent in many counties.

A \$3.6 million investment in the UI's College of Medicine is a fiscally responsible and targeted solution to Iowa's growing rural physician shortage. SUI will recruit & support rural students through medical school pathways, launch a dedicated rural medicine track, expand clinical training in rural communities, expand the number of med students in rural medicine, and provide scholarships to support med students dedicated to rural medicine.

SUI - Increasing Physicians in Rural Iowa Financial Summary

	FY 2025	FY 2026	FY 2027	FY 2027
		Current Year	Total Department	Total Governor's
Object Class	Actuals	Budget Estimate	Request	Recommended
Resources				
Appropriation	—	—	3,600,000	—
Total Resources	—	—	3,600,000	—
Expenditures				
Personal Services-Salaries	—	—	1,641,710	—
Professional & Scientific Supplies	—	—	248,145	—
Rentals	—	—	360,145	—
Aid to Individuals	—	—	1,350,000	—
Total Expenditures	—	—	3,600,000	—

UNI - Neighboring State Tuition

General Fund

Appropriation Description

Our states main economic growth challenge is our population; we must attract people from other states. Iowa has more job openings than employees to fill them, and the states slow population growth is not keeping pace with retirements. As an access institution of higher education with a proven track record of keeping graduates

in the state, UNI is uniquely positioned to play a critical role in attracting talent from other states and boosting Iowa's economic growth.

UNI is requesting \$1 million in FY 2027 state appropriations to support our initiative offering new undergraduate students from states contiguous to Iowa the same rate of tuition and mandatory fees that are charged to resident students. Effective this academic year, UNI will be offering to new non-resident students from six states bordering Iowa (IL, MN, MO, NE, SD, WI) tuition rates equivalent to those for Iowa residents.

Over 40% of UNI graduates from the states contiguous to Iowa stay in the state after graduation, joining Iowa's workforce and adding value to Iowa's economic development.

Not only will this funding open access to our programs for students from the states contiguous to Iowa, it will also increase enrollment of undergraduates ready to join the Iowa workforce upon graduation.

UNI - Neighboring State Tuition Financial Summary

	FY 2025	FY 2026	FY 2027	FY 2027
		Current Year	Total Department	Total Governor's
Object Class	Actuals	Budget Estimate	Request	Recommended
Resources				
Appropriation	—	—	1,000,000	—
Tuition & Fees	—	—	(1,000,000)	—
Total Resources	—	—	—	—
Expenditures				
Total Expenditures				

UNI - Nursing Program Expansion

General Fund

Appropriation Description

Launched in the fall of 2024, the BSN program aims to increase the nursing workforce in Iowa. The need for nurses in the state remains critical.

As of August 2025, there were over 3,500 job postings on iowaworks.gov for registered nurses, by far the most than those for any other profession. Licensed practical and licensed vocational nurses were seventh on the list, with over 480 job postings.

The first year the program was offered, it enrolled an initial cohort of 24 students. We anticipate growing the major and admitting 96-144 new students per academic year beginning fall 2026.

UNI is requesting \$600,000 in FY 2027 state appropriations to support the growth and expansion of the program.

This funding will allow us to hire more faculty and staff, as well as ensure the nursing students have access to state-of-the-art medical equipment and continue to learn in an environment that models real clinical settings.

Nursing Program Expansion Financial Summary

	FY 2025	FY 2026	FY 2027	FY 2027
		Current Year	Total Department	Total Governor's
Object Class	Actuals	Budget Estimate	Request	Recommended
Resources				
Appropriation	—	—	600,000	—
Total Resources	—	—	600,000	—
Expenditures				
Personal Services-Salaries	—	—	421,239	—
Professional & Scientific Supplies	—	—	178,761	—
Total Expenditures	—	—	600,000	—

Nursing Program Expansion

Iowa Skilled Worker and Job Creation Fund

Appropriation Description

Launched in the fall of 2024, the BSN program aims to increase the nursing workforce in Iowa. The need for nurses in the state remains critical.

As of August 2025, there were over 3,500 job postings on iowaworks.gov for registered nurses, by far the most than those for any other profession. Licensed practical and licensed vocational nurses were seventh on the list, with over 480 job postings.

The first year the program was offered, it enrolled an initial cohort of 24 students. We anticipate growing the major and admitting 96-144 new students per academic year beginning fall 2026.

UNI is requesting \$600,000 in FY 2027 state appropriations to support the growth and expansion of the program.

This funding will allow us to hire more faculty and staff, as well as ensure the nursing students have access to state-of-the-art medical equipment and continue to learn in an environment that models real clinical settings

Nursing Program Expansion Financial Summary

	FY 2025	FY 2026	FY 2027	FY 2027
		Current Year	Total Department	Total Governor's
Object Class	Actuals	Budget Estimate	Request	Recommended
Resources				
Appropriation	—	—	—	600,000
Total Resources	—	—	—	600,000
Expenditures				
State Aid	—	—	—	600,000
Total Expenditures	—	—	—	600,000

SUI - Economic Development

Iowa Skilled Worker and Job Creation Fund

Appropriation Description

The Center for Advanced Drug Development (CADD) offers contract analytical services to the pharmaceutical and biotechnology industry. It offers the unique capability to produce under contract limited quantities of new medicines under FDA regulations. This capability enables start-up biotech and researchers a path to accelerate novel vaccines and drug from discovery to clinical trials.

Established in 1989, the Research Park has built a nucleus of businesses in Iowa that are drawn by the strengths of the University. The labor shed for over 1,500 employees of laboratories and companies affiliated with the Research Park, and the BioVentures Center, the states largest wet lab incubator. This is in keeping with the SUI's strategic plan to translate faculty research and inventions into economic impact to grow the local biosciences industry and contribute to the States economic growth.

A total of 32 companies are currently located on the UI Research Park. Integrating researchers and entrepreneurs is the goal of the Research Park and the BioVentures Center and as such it is critical that the following assets are located and co-located at the Research Park:

--The State-funded laboratory of the Center for Biocatalysis and Bioprocessing (CBB)

--The National Advanced Driving Simulator, a major, fully operational co-venture with the U.S. Department of Transportation

--A state-of-the art, 16,000 sq. ft. Hydraulics Wave Basin facility

--The State Hygienic Laboratory.

The FY 2027 operating appropriation request for SUIs Economic Development programs remains flat with FY 2026 (0% increase) in the amount of \$209,279.

SUI - Economic Development Financial Summary

Object Class	Actuals	Budget	FY 2026	FY 2027	FY 2027
			Current Year	Total Department	Total Governor's
			Estimate	Request	Recommended
Resources					
Appropriation			209,279	209,279	209,279
Total Resources			209,279	209,279	209,279
Expenditures					
Personal Services-Salaries			203,606	205,815	205,815
Professional & Scientific Supplies			5,673	3,464	3,464
Total Expenditures			209,279	209,279	209,279

SUI - Entrepreneurship and Economic Growth

Iowa Skilled Worker and Job Creation Fund

Appropriation Description

The entrepreneurship and economic development growth initiative is a collaborative partnership among the University of Iowa's John Pappajohn Entrepreneurial Center (Iowa JPEC), the Office of the Vice President for Research, the Office of the Executive Vice President & Provost, and the colleges of Business, Engineering, Liberal Arts and Sciences, and Health Sciences.

Iowa JPEC offers nationally recognized campus-wide entrepreneurial educational programs open to all Iowa students. Both undergraduate and graduate courses are offered online as stand-alone courses or as part of certificate and degree programs. Entrepreneurial training programs are available to all Iowans from numerous locations. Iowa JPEC and its university partners also play a vital role in the development of Iowa-based technology and high-growth start-up companies.

Whether providing one-on-one consulting services and group training, working with startup companies on technology commercialization, directing UI students on advanced field study projects, or providing training and seminars to business executives, the University seeks to support the next generation of entrepreneurs and business leaders.

The recurring allocation of \$2.0 million will develop entrepreneurship curriculum and programs, expand direct support to Iowa startups and small-to-medium enterprises, and accelerate new venture formation.

State funds are used to develop entrepreneurship curriculum and programs, expand direct support to Iowa startups and small-to-medium enterprises, and accelerate new venture formation.

The FY 2027 operating appropriation request remains flat with FY 2026 (0% increase) in the amount of \$2,000,000.

SUI - Entrepreneurship and Economic Growth Financial Summary

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year	Total Department	Total Governor's
			Request	Recommended		
Resources						
Appropriation			2,000,000	2,000,000	2,000,000	2,000,000
Total Resources			2,000,000	2,000,000	2,000,000	2,000,000
Expenditures						
Personal Services-Salaries			1,067,205	1,078,590	1,078,590	1,078,590
Professional & Scientific Supplies			856,600	814,527	814,527	814,527
Rentals			2,685	—	—	—
Aid to Individuals			73,510	106,883	106,883	106,883
Total Expenditures			2,000,000	2,000,000	2,000,000	2,000,000

ISU - Economic Development

Iowa Skilled Worker and Job Creation Fund

Appropriation Description

CIRAS helps Iowa businesses navigate workforce challenges, economic uncertainty, inflation, and unstable supply chains. Funding provides applied research with faculty, materials support, and Industry 4.0 implementation (which includes process automation, workforce efficiencies, robotics, and more). Over the past five years, CIRAS and partners have helped more than 4,600 businesses in every Iowa county, creating a

client-reported economic impact of \$2.8 billion. CIRAS leverages the states investment to generate nearly three times as much support through federal grants and private industry investments.

The SBDC provides research, counsel, and training in managing, financing, and operating small businesses, as well as access to comprehensive information services and experts in a variety of fields. Last year, the 15 SBDC regional centers, serving all 99 counties in Iowa, counseled 4,958 clients, helping to create 1,795 new jobs. This translates to over 21 new businesses started every month, \$3,355,769 in sales increases every week and over \$1.69 million in capital each week as well.

ISURP is a fast-growing technology and innovation community for new and expanding businesses doing business with Iowa State. Whether innovators access ISU through talent acquisition, accessing research infrastructure or specialized equipment, The Park provides connections and access. ISURP currently spans more than 550 acres, serving more than 145 tenant companies in one million SF of developed building space, employing 2,500 people and 500 student interns.

The FY 2027 operating appropriation request of \$2,424,302 for the Economic Development programs remains flat with FY 2026 (0% increase).

ISU - Economic Development Financial Summary

Object Class	Actuals	Budget	FY 2026	FY 2027	FY 2027
			Current Year	Total Department	Total Governor's
			Request		
			Recommended		
Resources					
Appropriation			2,424,302	2,424,302	2,424,302
Total Resources			2,424,302	2,424,302	2,424,302
Expenditures					
Personal Services-Salaries			1,919,370	1,879,899	1,879,899
Professional & Scientific Supplies			415,389	376,145	376,145
Rentals			29,002	63,992	63,992
Outside Repairs/Service			—	48,046	48,046
Equipment			46,073	41,510	41,510
Aid to Individuals			14,468	14,710	14,710
Total Expenditures			2,424,302	2,424,302	2,424,302

UNI - Economic Development

Iowa Skilled Worker and Job Creation Fund

Appropriation Description

Five UNI centers share economic development appropriations - the Institute for Decision Making, Metal Casting Center/Foundry 4.0 Center, Advance Iowa, Family Business Center and the Iowa SourceLink program (supported by the John Pappajohn Entrepreneurial Center).

These programs provide valuable, ongoing economic development support to communities, small- and mediumsized businesses, entrepreneurs, and manufacturers across the state. UNI is requesting maintaining the FY26 funding level for these programs.

UNIs intent is to help Iowa not only remain competitive, but to grow the economy. UNIs economic development programs served approximately 4,000 unique business clients in the past year and provided economic development services in all 99 Iowa counties for the 25th consecutive year.

UNI outreach programs leverage each dollar of direct state appropriations with five dollars of support from federal sources, grants, contracts, and fees for service.

The FY 2027 operating appropriation request remains flat with FY 2026 (0% increase) in the amount of \$1,466,419.

UNI - Economic Development Financial Summary

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year Request	Total Department	Total Governor's
Resources						
Appropriation			1,466,419	1,466,419	1,466,419	1,466,419
Total Resources			1,466,419	1,466,419	1,466,419	1,466,419
Expenditures						
Personal Services-Salaries			1,373,840	1,396,145	1,396,145	1,396,145
Professional & Scientific Supplies			89,934	70,274	70,274	70,274
Equipment			2,645	—	—	—
Total Expenditures			1,466,419	1,466,419	1,466,419	1,466,419

BOR - Regents Innovation Fund

Iowa Skilled Worker and Job Creation Fund

Appropriation Description

Regents Innovation Fund - SWJCF

Incremental funds will be matched by equal university financial commitments to maximize the impact of programs and services supported by this request. The Universities are committed to building upon existing capabilities to foster the translation of university research, strengthen partnership with business and industry, support start-up company formation, job creation and economic growth.

The economic development funding provided by the state of Iowa for the Regent institutions over the years have been critical to efforts in supporting the formation and growth of entrepreneurship educational activities, assistance to startup and existing Iowa companies, and faculty and student awareness of entrepreneurship and economic development. The translation of university innovations and technologies has proven to be critical and a driving force for innovation and job creation. More importantly, it is essential for the long-term growth of a sustainable, innovation economy that will position Iowa to be competitive in a global market.

BOR - Regents Innovation Fund Financial Summary

Object Class	Actuals	FY 2026				FY 2027		FY 2027	
		FY 2025		Current Year		Total Department		Total Governor's	
		Budget Estimate	Request	Recommended					
Resources									

Appropriation	3,000,000	3,000,000	3,000,000	3,000,000
Total Resources	3,000,000	3,000,000	3,000,000	3,000,000
Expenditures				
Intra-State Transfers	3,000,000	3,000,000	3,000,000	3,000,000
Total Expenditures	3,000,000	3,000,000	3,000,000	3,000,000

UNI - Workforce Development

Iowa Skilled Worker and Job Creation Fund

Appropriation Description

Iowa has more job openings than people to fill them, and the states slow population growth is not keeping pace with retirements. Our state's main economic growth challenge is our population; we must attract people from other states.

As an access institution of higher education with a proven track record of keeping graduates in the state, UNI is uniquely positioned to play a critical role in attracting talent from other states and boosting Iowa's economic growth.

UNI is requesting \$3 million in FY 2026 state appropriations that would allow UNI to offer students from states contiguous to Iowa the same rate of tuition and mandatory fees that are charged to resident students.

40% of UNI graduates from the states contiguous to Iowa stay in the state after graduation, joining Iowa's workforce and adding value to Iowa's economic development. Not only will this funding open access to programs for students from the states contiguous to Iowa, it will also increase enrollment of undergraduates ready to join the Iowa workforce upon graduation.

UNI - Workforce Development Financial Summary

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year Request	Total Department	Total Governor's
Resources						
Appropriation				—	—	1,000,000
Total Resources				—	—	1,000,000
Expenditures						
State Aid				—	—	1,000,000
Total Expenditures				—	—	1,000,000

BOR - Tuition Replacement - Academic Building Revenue Bonds

Rebuild Iowa Infrastructure Fund

Appropriation Description

The 1969 General Assembly passed legislation (Iowa Code 262A) permitting the issuance of Academic Building Revenue bonds to fund capital projects at the Regent universities.

The bonding program has enabled the Regents to finance critical academic construction needs at Iowa's public universities through the public sale of long-term bonds. The issuance of these bonds currently requires approval of the General Assembly and the Governor.

Tuition replacement appropriations represent an ongoing commitment of the state to meet the debt service cost of Academic Building Revenue bonds. The Board requests an amendment to the Code to eliminate the legislative approval allowing the Board to issue bonds for academic facility improvements similar to other Board-issued bonds.

Tuition revenue is pledged to pay the principal and interest on the bonds and the tuition replacement appropriation replaces that revenue. Tuition replacement appropriations represent an ongoing commitment of the state to meet the debt service cost of Academic Building Revenue bonds.

The tuition replacement request is \$25.0 million for FY 2027 (\$0.6 million less than FY 2026) and is typically funded from the Rebuild Iowa Infrastructure Fund.

BOR - Tuition Replacement - Academic Building Revenue Bonds Financial Summary

Object Class	Actuals	Budget Estimate	FY 2025 Request	FY 2026 Current Year Recommended	FY 2027 Total Department	FY 2027 Total Governor's
Resources						
Balance Brought Forward (Approps)			1,365,472	2,218,764	—	—
Appropriation			26,500,000	25,600,000	25,000,000	25,000,000
Total Resources			27,865,472	27,818,764	25,000,000	25,000,000
Expenditures						
Intra-State Transfers			25,646,708	27,818,764	25,000,000	25,000,000
Balance Carry Forward (Approps)			2,218,764	—	—	—
Total Expenditures			27,865,472	27,818,764	25,000,000	25,000,000

ISU - Vet Diagnostic Lab - Iowa Nutrient Research Fund

Iowa Nutrient Research Fund

Appropriation Description

Iowa States Veterinary Diagnostic Laboratory (VDL) protects animal and human health, advancing Iowa's \$32.5 billion animal agriculture economy. The VDL serves as the states official veterinary diagnostic laboratory and is Iowa's only fully accredited and full-service veterinary diagnostic lab.

Baseline funding for the VDL is critical to sustain a level of preparedness to respond to disease outbreaks. The disease status of Iowa (and U.S.) livestock herds and poultry flocks can, and subsequently the volume of testing, can change substantially over time, as evidenced by recent outbreaks of avian influenza. If the lab is too dependent on fee income, staffing and laboratory support would need to continuously adapt to disease status and testing frequency, which is not a sustainable model for preparedness. Baseline funding also helps keep testing affordable for Iowa producers, which encourages greater utilization and subsequent early detection of disease and helps to prevent the spread of disease to neighbors.

The FY 2027 operating appropriation request remains flat with FY 2026 (0% increase) in the amount of \$120,000.

ISU - Vet Diagnostic Lab - Iowa Nutrient Research Fund Financial Summary

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year Request	Total Department	Total Governor's
Resources						
Appropriation			120,000	120,000	120,000	120,000
Total Resources			120,000	120,000	120,000	120,000
Expenditures						
Personal Services-Salaries			120,000	120,000	120,000	120,000
Total Expenditures			120,000	120,000	120,000	120,000

ISU - Midwest Grape and Wine Industry Institute Standing

Wine And Beer Promotion Board

Appropriation Description

Support for the ISU - Midwest Grape and Wine Industry Institute. Standing appropriation from the Wine and Beer Promotion Board Fund.

ISU - Midwest Grape and Wine Industry Institute Standing Financial Summary

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	250,000	250,000	250,000	250,000
Total Resources	250,000	250,000	250,000	250,000
Expenditures				
Intra-State Transfers	250,000	250,000	250,000	250,000
Total Expenditures	250,000	250,000	250,000	250,000

SUI - Geological and Water Survey Operations

Environment First Fund

Appropriation Description

The Iowa geological survey to map and assess the condition of this state's aquifers. The Iowa geological survey may measure the volume of groundwater that is available for various uses, the current and predicted allocations of groundwater to support those uses, the recharge rate for the aquifers, and the development of models for budgeting this state's water resources.

The FY 2027 appropriation request of \$200,000 remains flat (0% increase) with FY 2026.

SUI - Geological and Water Survey Operations Financial Summary

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

SUI - Water Resource Management

Environment First Fund

Appropriation Description

The Water Sustainability Initiative (WSI) brings together faculty affiliates from across the academic spectrum to work together to understand and address issues related to a subject that affects every man, woman, and child on the planet: water sustainability.

The collaborative nature of the Water Sustainability Initiative makes many new and fruitful avenues of study possible, allowing the researchers to consider problems they might not have been able to address alone. A better understanding of the broad context for their research enables the WSI affiliates to more completely address complicated water problems.

The FY 2027 operating appropriation request remains flat with FY 2026 (0% increase) in the amount of \$495,000.

SUI - Water Resource Management Financial Summary

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year Request	Total Department	Total Governor's
Resources						
Appropriation			495,000	495,000	495,000	495,000
Total Resources			495,000	495,000	495,000	495,000
Expenditures						
Intra-State Transfers			495,000	495,000	495,000	495,000
Total Expenditures			495,000	495,000	495,000	495,000

SUI - Groundwater Planning and Resource Assessment

Blufflands Protection and Revolving Fund

Appropriation Description

The Iowa geological survey to map and assess the condition of this state's aquifers. The Iowa geological survey may measure the volume of groundwater that is available for various uses, the current and predicted allocations of groundwater to support those uses, the recharge rate for the aquifers, and the development of models for budgeting this state's water resources.

The FY 26 appropriation request of \$250,000 remains flat (0% increase) with FY 2025.

SUI - Groundwater Planning and Resource Assessment Financial Summary

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	250,000	—	—	—
Total Resources	250,000	—	—	—
Expenditures				
Intra-State Transfers	250,000	—	—	—
Total Expenditures	250,000	—	—	—

ISU - Vet Diagnostic Lab Equipment

Iowa Animal Disease Prevention Fund

Appropriation Description

Legislative Action- The Iowa Animal Disease Prevention Fund (IADPF) in Iowa Code section 163.9 to Iowa State University for the Vet diagnostic laboratory to install and move equipment into its refurbished facility.

ISU - Vet Diagnostic Lab Equipment Financial Summary

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year	Total Department	Total Governor's
RequestRecommended						
Resources						
Appropriation				—	250,000	—
Total Resources				—	250,000	—
Expenditures						
Intra-State Transfers				—	250,000	—
Total Expenditures				—	250,000	—

ISU - Livestock Disease Research Fund Deposit

Iowa Animal Disease Prevention Fund

Appropriation Description

Livestock disease research is conducted through the College of Veterinary Medicine on important health issues that impact Iowas livestock and poultry industries mitigating the high financial losses producers experience

each year due to livestock diseases. Funds appropriated to the program serve as catalysts and are leveraged to earn additional research funds from public and private sources, including the USDA.

The Iowa Livestock Health Advisory Council (ILHAC) includes representatives from all major Iowa animal commodity groups. ILHAC was created to oversee the solicitation and selection of relevant grant proposals. Funds from the special appropriation provide seed money for research projects that address top priorities identified by the livestock and poultry industries; special emphasis is given to projects with significant economic benefit.

The vulnerability of the livestock industry to adverse health events has never been more evident than with the recent outbreak of highly pathogenic avian influenza in the Iowa and U.S. poultry industry, and now the discovery that this virus has crossed over into the U.S. dairy industry. Funding allocated to the Iowa Livestock Health Advisory Council (ILHAC) supports research projects aimed at mitigating the impact of livestock diseases and protecting Iowa's \$32.5 billion-dollar livestock production industry.

ILHAC consists of representatives of Iowa-based animal agriculture organizations. This provides Iowa producers with the ability to help direct research into real-time concerns that are occurring in Iowa's livestock industry. The research also provides unique training opportunities to the next generation of food-animal focused veterinary scientists.

The FY 2027 operating appropriation request remains flat with FY 2026 (0% increase) in the amount of \$100,000.

ISU - Livestock Disease Research Fund Deposit Financial Summary

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year	Total Department	Total Governor's
RequestRecommended						
Resources						
Appropriation				—	100,000	100,000
Total Resources				—	100,000	100,000
Expenditures						
Professional & Scientific Supplies				—	100,000	100,000
Total Expenditures				—	100,000	100,000

Fund Detail

Regents, Board of Fund Detail

Funds	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Regents, Board of	7,102,841,255	6,528,337,838	6,525,485,416	6,526,549,074
Iowa Skilled Worker and Job Creation Fund	9,100,000	9,100,000	9,100,000	10,700,000
Rebuild Iowa Infrastructure Fund	27,865,472	27,818,764	25,000,000	25,000,000
Sale of Real Estate	5	5	—	5

Iowa Nutrient Research Fund	1,164,424	644,426	860,773	324,426
Wine And Beer Promotion Board	250,000	250,000	250,000	250,000
UNI Real Estate Education Program	2,800	2,800	2,800	2,800
Environment First Fund	695,000	695,000	695,000	695,000
SUI Restricted	2,692,371,427	2,400,113,666	2,400,113,666	2,400,113,666
ISD Restricted	—	867,470	867,470	867,470
IESBVI Restricted	—	959,947	959,947	959,947
UNI Restricted	208,911,554	170,829,931	170,829,931	170,829,931
ISU Restricted	1,020,523,537	914,090,000	914,090,000	914,090,000
Iowa Animal Disease Prevention Fund	—	350,000	100,000	100,000
Blufflands Protection and Revolving Fund	250,000	—	—	—
University of Iowa Hospitals and Clinics Fund	3,141,707,036	3,002,615,829	3,002,615,829	3,002,615,829

Iowa Nutrient Research Fund

Fund Description

Iowa Nutrient Research Fund. Moneys in the fund are appropriated to the center and shall be used exclusively by the center to carry out its purpose as described in section 466B.47.

Iowa Nutrient Research Fund Detail

Object Class	Actuals	FY 2026	FY 2027	FY 2027
		Current Year	Total Department	Total Governor's
		Budget Estimate	Request	Recommended
Resources				
Balance Brought Forward (Funds)		860,771	324,424	740,771
Appropriation		120,000	120,000	120,000
Interest		17,927	1	1
Other		165,725	200,001	1
Total Resources		1,164,424	644,426	860,773
Expenditures				
Personal Services-Salaries		120,000	120,000	120,000
Intra-State Transfers		600,000	200,002	2
Appropriation		120,000	120,000	120,000

Iowa Nutrient Research Fund Detail

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Balance Carry Forward (Funds)		324,424	204,424	620,771
Total Expenditures		1,164,424	644,426	860,773

SUI Restricted

Fund Description

SUI Restricted. Designated or restricted for a particular purpose or enterprise and includes in part; sponsored funding from federal and private sources (e.g. research), gifts, fees, bond proceeds, auxiliary or independent functions such as athletics, dorm systems, parking and transportation, student health, recreation services, utility systems, etc.

SUI Restricted Detail

Object Class	Actuals	Budget	FY 2026	FY 2027	FY 2027
			Current Year	Total Department	Total Governor's
		Estimate	Request	Recommended	
Resources					
Federal Support		327,792,143	330,616,395	330,616,395	330,616,395
Intra State Receipts		149,453,664	17,645,997	17,645,997	17,645,997
Interest		110,809,945	105,651,663	105,651,663	105,651,663
Bonds & Loans		350,865,000	387,655,000	387,655,000	387,655,000
Tuition & Fees		92,687,080	89,581,972	89,581,972	89,581,972
Refunds & Reimbursements		31,836,334	30,822,594	30,822,594	30,822,594
Other Sales & Services		1,321,335,374	1,174,328,917	1,174,328,917	1,174,328,917
Other		307,591,887	263,811,128	263,811,128	263,811,128
Total Resources		2,692,371,427	2,400,113,666	2,400,113,666	2,400,113,666
Expenditures					
Personal Services-Salaries		1,140,804,395	1,105,686,370	1,105,686,370	1,105,686,370
Professional & Scientific Supplies		732,340,773	565,697,092	565,697,092	565,697,092
Regents Library Acquisitions		140,914	551,832	551,832	551,832
Rentals		20,721,013	17,341,875	17,341,875	17,341,875
Utilities		14,252,602	14,897,964	14,897,964	14,897,964
Outside Repairs/Service		7,303,638	14,135,945	14,135,945	14,135,945
Equipment		155,425,811	127,004,876	127,004,876	127,004,876
Interest Expense/Princ/Securities		162,891,889	138,296,838	138,296,838	138,296,838
Aid to Individuals		101,924,222	96,040,249	96,040,249	96,040,249
Capitals		356,566,170	320,460,625	320,460,625	320,460,625
Total Expenditures		2,692,371,427	2,400,113,666	2,400,113,666	2,400,113,666

UNI Restricted

Fund Description

UNI Restricted. Designated or restricted for a particular purpose or enterprise and includes in part; sponsored funding from federal and private sources (e.g. research), gifts, fees, bond proceeds, auxiliary or independent functions such as athletics, dorm systems, parking and transportation, student health, recreation services, utility systems, etc.

UNI Restricted Detail

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Current Year	Current Year	Total Department	Total Governor's
			Estimate	Request		
				Recommended		
Resources						
Federal Support			22,779,031	20,000,000	20,000,000	20,000,000
Intra State Receipts			13,231,831	5,059,800	5,059,800	5,059,800
Interest			9,613,413	7,433,131	7,433,131	7,433,131
Bonds & Loans			23,137,257	—	—	—
Tuition & Fees			24,087,772	24,337,000	24,337,000	24,337,000
Other Sales & Services			90,546,968	96,000,000	96,000,000	96,000,000
Other			25,515,282	18,000,000	18,000,000	18,000,000
Total Resources			208,911,554	170,829,931	170,829,931	170,829,931
Expenditures						
Personal Services-Salaries			45,700,818	42,699,078	42,699,078	42,699,078
Professional & Scientific Supplies			71,064,772	57,899,750	57,899,750	57,899,750
Rentals			1,323,949	775,000	775,000	775,000
Utilities			5,712,484	7,920,000	7,920,000	7,920,000
Outside Repairs/Service			4,637,813	2,100,000	2,100,000	2,100,000
Equipment			2,344,921	1,500,000	1,500,000	1,500,000
Interest Expense/Princ/Securities			9,334,481	10,336,103	10,336,103	10,336,103
Aid to Individuals			30,073,369	24,600,000	24,600,000	24,600,000
Capitals			38,718,947	23,000,000	23,000,000	23,000,000
Total Expenditures			208,911,554	170,829,931	170,829,931	170,829,931

ISU Restricted

Fund Description

ISU Restricted. Designated or restricted for a particular purpose or enterprise and includes in part; sponsored funding from federal and private sources (e.g. research), gifts, fees, bond proceeds, auxiliary or independent functions such as athletics, dorm systems, parking and transportation, student health, recreation services, utility systems, etc.

ISU Restricted Detail

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Current Year	Current Year	Total Department	Total Governor's
			Estimate	Request		
				Recommended		
Resources						
Federal Support			260,875,942	213,636,000	213,636,000	213,636,000
Intra State Receipts			11,967,311	11,357,500	11,357,500	11,357,500
Interest			3,005,618	3,500,000	3,500,000	3,500,000
Tuition & Fees			51,865,297	49,197,000	49,197,000	49,197,000
Refunds & Reimbursements			18,758,373	13,034,000	13,034,000	13,034,000

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Other Sales & Services	115,605,276	116,880,000	116,880,000	116,880,000
Other	558,445,720	506,485,500	506,485,500	506,485,500
Total Resources	1,020,523,537	914,090,000	914,090,000	914,090,000

Expenditures				
Personal Services-Salaries	387,806,870	386,849,000	386,849,000	386,849,000
Professional & Scientific Supplies	329,988,125	253,044,089	253,044,089	253,044,089
Regents Library Acquisitions	89,598	60,000	60,000	60,000
Rentals	4,756,504	4,240,000	4,240,000	4,240,000
Utilities	21,018,382	25,260,000	25,260,000	25,260,000
Outside Repairs/Service	12,547,068	13,000,000	13,000,000	13,000,000
Equipment	20,933,756	20,960,000	20,960,000	20,960,000
Interest Expense/Princ/Securities	49,120,634	45,957,911	45,957,911	45,957,911
Aid to Individuals	99,665,871	100,000,000	100,000,000	100,000,000
Capitals	94,596,729	64,719,000	64,719,000	64,719,000
Total Expenditures	1,020,523,537	914,090,000	914,090,000	914,090,000

University of Iowa Hospitals and Clinics Fund

Fund Description

University of Iowa Hospitals and Clinics Fund, recognized as one of the best hospitals in the US, is Iowa's only comprehensive academic medical center and a regional referral center. UIHC is committed to providing patient-focused care in an environment devoted to innovation care, excellent service, and exceptional outcomes. We employed 1,432 physicians, residents, and fellows, and 7,482 non-physician employees, including 1,806 professional nurses. We're assisted each year by a dedicated corps of more than 1,300 volunteers. UIHC & the Children's Hospital together deliver quality care in collaboration with SUI Physicians, the state's largest multispecialty medical and surgical group practice composed of faculty physicians of UI Roy J. and Lucille A. Carver College of Medicine. These Partners work together as University of Iowa Health Care, to provide patient care, conduct biomedical research, and train the next generation of health professionals.

Simply stated our mission is: Changing Medicine. Changing Lives. University of Iowa Health Care is changing medicine through: Pioneering discover, Innovation interprofessional education, Delivery of superb clinical care, An extraordinary patient experience in a multi-disciplinary, collaborative, team-based environment. University of Iowa Health Care is changing lives by: Preventing and curing disease, Improving health and well-being, Assuring access to care for people in Iowa and throughout the world.

Goals: Continue to build on our greatest strength, our world class people. Create a new standard of excellence in integrated patient care, research and education and make a difference in the quality of life and health.

University of Iowa Hospitals and Clinics Fund Detail

Object Class	FY 2025		FY 2026	FY 2027	FY 2027
	Actuals	Budget Estimate	Current Year Request	Total Department	Total Governor's
Resources					
Interest		139,119,567	80,552,500	80,552,500	80,552,500
Refunds & Reimbursements		4,887,974	4,801,421	4,801,421	4,801,421

Other Sales & Services	2,986,371,948	2,911,745,628	2,911,745,628	2,911,745,628
Other	11,327,547	5,516,280	5,516,280	5,516,280
Total Resources	3,141,707,036	3,002,615,829	3,002,615,829	3,002,615,829
Expenditures				
Personal Services-Salaries	1,283,484,631	1,479,210,107	1,479,210,107	1,479,210,107
Professional & Scientific Supplies	1,799,230,517	1,455,807,669	1,455,807,669	1,455,807,669
Rentals	8,625,972	8,002,868	8,002,868	8,002,868
Utilities	46,318,255	51,129,454	51,129,454	51,129,454
Outside Repairs/Service	4,033,197	8,465,731	8,465,731	8,465,731
Equipment	1,330	—	—	—
Aid to Individuals	13,134	—	—	—
Total Expenditures	3,141,707,036	3,002,615,829	3,002,615,829	3,002,615,829

Revenue, Department of

Mission Statement

The mission of the Iowa Department of Revenue is to serve Iowans through the responsible collection and generation of revenue to support the public good.

Description

Alcohol and Tax Operations Division:

The Operations Division functions as the central hub for both alcohol and tax-related processes and procedures. This division is responsible for administering the transportation and distribution of wholesale alcoholic liquor to more than 2,000 privately-owned retailers across Iowa, ensuring they are delivered on time and in good condition. Additionally, this division manages tax documents, payments and mail, as well as offering invaluable assistance to taxpayers for filing requirements and procedures.

Local Government Services Division:

The Local Government Services Division oversees the administration of property tax laws, assessors, and boards of review with a focus on ensuring that all property assessments adhere to Iowa laws in a manner that is fair, consistent, and compliant.

Lottery Division:

The Lottery Division provides responsible entertainment and prizes to the public, generating revenue for state programs, including support for veterans, economic development, law enforcement, education and agriculture.

Research and Policy Division:

The Research and Policy Division prepares legislative fiscal notes that affect revenue and analyzes legislative proposals impacting the Department, department data, and tax compliance.

Financial Summary

Governor's Object Category	FY 2025		FY 2026		FY 2027	FY 2027
	Actuals	Budget	Current Year	Estimate	Total Department Request	Total Recommended
Resources						

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State Appropriations	398,767,007	386,446,726	372,339,896	383,087,701
Taxes	1,618,087,156	1,620,564,544	1,630,130,408	1,630,130,408
Receipts from Other Entities	856,049,071	852,709,202	754,945,587	754,945,587
Interest, Dividends, Bonds & Loans	1,871,557	800,201	800,200	800,200
Fees, Licenses & Permits	18,734,509	18,042,510	18,042,510	18,042,510
Refunds & Reimbursements	275,644	827,357	828,357	828,357
Sales, Rents & Services	869,978,896	844,424,805	844,424,805	844,424,805
Miscellaneous	51,901,966	64,643,412	64,643,412	64,643,412
Beginning Balance and Adjustments	2,293,070,190	2,079,480,961	2,193,507,887	2,198,680,961
Total Resources	6,108,735,995	5,867,939,718	5,879,663,062	5,895,583,941

Expenditures				
Personal Services	54,811,802	58,224,577	58,224,577	58,224,577
Travel & Subsistence	1,329,192	2,020,601	1,957,801	1,957,801
Supplies & Materials	3,635,007	4,369,535	4,362,525	4,362,525
Contractual Services and Transfers	1,226,708,357	1,093,154,512	1,099,621,209	1,099,621,209
Equipment & Repairs	56,279,624	47,448,518	58,448,518	58,448,518
Claims & Miscellaneous	650,448,499	641,630,065	641,636,065	641,636,065

Financial Summary

Governor's Object Category	FY 2025	FY 2026 Current Year	FY 2027 Total Department	FY 2027 Total
	Actuals	Budget Estimate	Request	Recommended
Licenses, Permits, Refunds & Other	3,781,029,107	3,652,415,980	3,651,909,511	3,651,909,511
State Aid & Credits	214,544,578	347,719,194	347,719,194	358,466,999
Plant Improvements & Additions	478,362	2,500,000	2,500,000	2,500,000
Appropriation Transfer Out	6,460,755	—	—	—
Authorized per 8.39 Appropriations	1,337,856	1,375,775	1,375,775	1,375,775
Reversions	860,919	—	—	—
Balance Carry Forward	110,811,936	17,080,961	11,907,887	17,080,961
Total Expenditures	6,108,735,994	5,867,939,718	5,879,663,062	5,895,583,941
Full Time Equivalents	499	523	523	523

Appropriations from General Fund

Governor's Appropriations	FY 2025	FY 2026 Current Year	FY 2027 Total Department	FY 2027 Total
	Actuals	Budget Estimate	Request	Recommended
Ag Land Tax Credit	38,988,014	39,100,000	39,100,000	39,100,000
Commercial and Industrial Property	50,770,795	36,667,901	22,561,071	22,561,071
Tax Replacement Two-Tier Assessment Limitation FKA	119,515,656	125,000,000	125,000,000	125,000,000

Business Property Tax Credit	98,550	124,652	124,652	124,652
Printing Cigarette Stamps				
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	3,540,013	4,327,772	4,327,772	3,500,000
Credit 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
Total Revenue, Department of	393,390,772	385,140,951	371,034,121	381,781,926

Appropriations from Other Funds

Governor's Appropriations	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget	Current Year Request	Total Department	Total Governor's
Motor Veh Fuel Tx-Admin Approp		1,305,775	1,305,775	1,305,775	1,305,775
Tax System Modernization		4,070,460	—	—	—
Total Revenue, Department of		5,376,235	1,305,775	1,305,775	1,305,775

Appropriations Detail

Revenue, Department of

General Fund

Appropriation Description

This appropriation funds the majority of the operations of the Department of Revenue. Additional funding is received from Motor Vehicle Fuel, collection receipts, tobacco settlement funds and miscellaneous smaller funds. The general fund appropriation accounts for 77% of the budget of the Department.

The Department of Revenue is responsible for tax compliance so the correct amounts of taxes are paid, but no more, through taxpayer services, examination, audit and policy development. The Department seeks to process incoming payments in an accurate and timely manner so questions and adjustments are resolved; and, to resolve outstanding debt owed to the Department and other contracting agencies. Through Property Tax programs, local property tax officials receive training, service and enforcement programs that result in fair and equitable assessment. The Department provides economic, research and statistical reporting support to the Department of Management, the Governor and the Legislative Service Agency. To support the core functions, the Department provides administrative and technology services to meet program goals and provide services to internal and external customers.

Revenue, Department of Financial Summary

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Request	Current Year	Total Department	Total Governor's
Resources						

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Balance Brought Forward (Approps)	214,113	363,452	214,113	363,452
Appropriation	15,378,678	15,378,678	15,378,678	15,378,678
Intra State Receipts	15,975,845	21,423,491	21,009,876	21,009,876
Reimbursement from Other Agencies	15,156	8,200	8,200	8,200
Gov Fund Type Transfers - Other Agencies	1,107,327	686,010	686,010	686,010
Fees, Licenses & Permits	—	10	10	10
Refunds & Reimbursements	4,619	4,110	4,110	4,110
Other	613,663	450,000	450,000	450,000
Total Resources	33,309,401	38,313,951	37,750,997	37,900,336
Expenditures				
Personal Services-Salaries	17,611,789	18,493,957	18,493,957	18,493,957
Personal Travel In State	47,955	59,717	57,717	57,717
State Vehicle Operation	6,216	4,340	4,340	4,340
Depreciation	49,125	55,343	55,343	55,343
Personal Travel Out of State	91,310	146,184	125,184	125,184
Office Supplies	141,138	208,845	206,835	206,835
Equipment Maintenance Supplies	4,949	4,000	4,000	4,000
Other Supplies	—	1	1	1
Printing & Binding	304,303	452,379	452,379	452,379
Postage	1,797,664	1,685,281	1,685,281	1,685,281
Communications	1,012,325	1,106,292	967,325	967,325
Rentals	187,630	213,060	213,060	213,060
Professional & Scientific Services	29,247	29,757	29,757	29,757

Revenue, Department of Financial Summary

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Outside Services	2,184,624	3,386,859	3,386,859	3,386,859
Advertising & Publicity	12,722	10,953	10,953	10,953
Outside Repairs/Service	20,870	23,511	23,511	23,511
Attorney General Reimbursements	—	740,344	740,344	740,344
Reimbursement to Other Agencies	412,856	419,303	419,303	419,303
ITS Reimbursements	2,797,036	3,768,837	3,768,837	3,768,837
IT Outside Services	3,978,424	5,340,964	5,340,964	5,340,964
Gov Fund Type Transfers - Attorney General Services	376,147	—	—	—
Gov Fund Type Transfers - Other Agencies Services	75,723	68,347	68,347	68,347
Equipment	—	2,473	2,473	2,473

Office Equipment	714	113	113	113
Equipment - Non-Inventory	44,327	49,867	49,867	49,867
IT Equipment	1,091,204	1,076,008	1,076,008	1,076,008
Other Expense & Obligations	3,546	3,387	3,387	3,387
Fees	300,000	599,638	350,000	350,000
Refunds-Other	653	739	739	739
Balance Carry Forward (Approps)	363,452	363,452	214,113	363,452
Reversions	363,452	—	—	—
Total Expenditures	33,309,401	38,313,951	37,750,997	37,900,336

Ag Land Tax Credit**General Fund****Appropriation Description**

A standing limited appropriation to provide funds for the "Agricultural Land Tax Credit Fund" created under Section 426.1 of the Code. The fund was created to give credit against the tax on each tract of agricultural land within the several school districts of the state in which the levy for the general school funds exceeds five dollars and forty cents per thousand dollars of assessed value. The funds are prorated if the appropriation cannot cover all credits in full. Beginning in FY'94, an appropriation of \$39,100,000 was made. Section 425A stipulates that the first \$10,000,000 be transferred to the Family Farm Tax Credit Fund.

Ag Land Tax Credit Financial Summary

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	39,100,000	39,100,000	39,100,000	39,100,000
Estimated Revisions	(111,986)	—	—	—
Total Resources	38,988,014	39,100,000	39,100,000	39,100,000
Expenditures				
Intra-State Transfers	(33,867)	21,000	21,000	21,000
State Aid	39,021,881	39,079,000	39,079,000	39,079,000
Total Expenditures	38,988,014	39,100,000	39,100,000	39,100,000

Commercial and Industrial Property Tax Replacement**General Fund****Appropriation Description**

Standing unlimited appropriation to pay for the Commercial/Industrial Property Tax Replacement claims (Iowa Code 441.21A). The amount appropriated becomes limited starting in FY2018 to the amount of moneys appropriated in FY2017.

Commercial and Industrial Property Tax Replacement Financial Summary

Object Class	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget Estimate	Current Year Request	Total Department	Total Governor's
Resources					
Appropriation		50,770,846	36,667,901	22,561,071	22,561,071
Estimated Revisions		(51)	—	—	—
Total Resources		50,770,795	36,667,901	22,561,071	22,561,071
Expenditures					

Refunds-Other	50,770,795	36,667,901	22,561,071	22,561,071
Total Expenditures	50,770,795	36,667,901	22,561,071	22,561,071

Two-Tier Assessment Limitation FKA Business Property Tax Cre

General Fund

Appropriation Description

Standing Limited appropriation from the General Fund. Iowa Code section 441.21(5)(e)(1) Two-Tier Assessment Limitation replaced Iowa Code 426C Business property Tax Credit beginning FY24. Distribution to local governments.

Two-Tier Assessment Limitation FKA Business Property Tax Cre Financial

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	122,350,000	122,350,000	125,000,000	125,000,000
Change	2,650,000	2,650,000	—	—
Estimated Revisions	(5,484,344)	—	—	—
Intra State Receipts	5,078,936	—	—	—
Total Resources	124,594,592	125,000,000	125,000,000	125,000,000
Expenditures				
Intra-State Transfers	124,594,592	—	—	—
State Aid	—	125,000,000	125,000,000	125,000,000
Total Expenditures	124,594,592	125,000,000	125,000,000	125,000,000

Printing Cigarette Stamps

General Fund

Appropriation Description

This is a standing "limited" appropriation for the purpose of printing cigarette stamps.

Printing Cigarette Stamps Financial Summary

Object Class	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget Estimate	Current Year Request	Total Department	Total Governor's
Resources					
Appropriation		124,652	124,652	124,652	124,652
Estimated Revisions		(26,102)	—	—	—
Total Resources		98,550	124,652	124,652	124,652

Expenditures

Printing & Binding	98,550	124,652	124,652	124,652
Total Expenditures	98,550	124,652	124,652	124,652

Homestead Tax Credit Aid**General Fund****Appropriation Description**

A standing limited appropriation that every six months the Department of Revenue remits to each County Treasurer in the state the total money apportioned to that county for a credit against property tax on eligible homesteads in the county.

Homestead Tax Credit Aid Financial Summary

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Resources				
Appropriation	154,176,435	162,524,423	162,524,423	174,100,000
Estimated Revisions	8,019,618	—	—	—
Total Resources	162,196,053	162,524,423	162,524,423	174,100,000
Expenditures				
Intra-State Transfers	(173,524)	1	1	1
Appropriation Transfer Out Authorized per 8.39	6,460,755	—	—	—
State Aid	155,908,823	162,524,422	162,524,422	174,099,999
Total Expenditures	162,196,053	162,524,423	162,524,423	174,100,000

Elderly & Disabled Property Tax Credit**General Fund****Appropriation Description**

A standing limited appropriation to provide for refunds of property taxes to those individuals who meet age and disability requirements and submit a proper claim.

Elderly & Disabled Property Tax Credit Financial Summary

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Resources				
Appropriation	4,327,772	4,327,772	4,327,772	3,500,000
Estimated Revisions	(787,759)	—	—	—
Refunds & Reimbursements	—	100	100	100
Total Resources	3,540,013	4,327,872	4,327,872	3,500,100

Expenditures				
Refunds-Other	—	100	100	100
State Aid	3,540,013	4,327,772	4,327,772	3,500,000
Total Expenditures	3,540,013	4,327,872	4,327,872	3,500,100

Barrel Tax Refunds

General Fund

Appropriation Description

A standing limited appropriation to provide for refunds to distributors who pay the barrel tax.

Barrel Tax Refunds Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	2,000,000	2,000,000	2,000,000	2,000,000
Estimated Revisions	885,487	—	—	—
Total Resources	2,885,487	2,000,000	2,000,000	2,000,000
Expenditures				
Refunds-Other	2,885,487	2,000,000	2,000,000	2,000,000
Total Expenditures	2,885,487	2,000,000	2,000,000	2,000,000

Tobacco Reporting Requirements

General Fund

Appropriation Description

This is a standing appropriation to fund additional duties required of the Department of Revenue for enforcement of cigarette issues related to the national tobacco settlement agreement and the Model Statute (Iowa Chapter 453C).

Tobacco Reporting Requirements Financial Summary

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year RequestRecommended	Total Department	Total Governor's
Resources						
Appropriation			17,525	17,525	17,525	17,525
Total Resources			17,525	17,525	17,525	17,525
Expenditures						
Personal Services-Salaries			—	5,000	5,000	5,000

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Personal Travel In State	2,075	1,000	1,000	1,000
Personal Travel Out of State	15,450	11,525	11,525	11,525
Total Expenditures	17,525	17,525	17,525	17,525

Refund Cigarette Stamps

General Fund

Appropriation Description

A standing unlimited appropriation to provide refunds to cigarette stamp purchasers for unused stamps either returned or destroyed. (453A.8)

Refund Cigarette Stamps Financial Summary

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Resources				
Estimated Revisions	—	—	—	—
Income Offsets	1,188,707	800,000	1,200,000	1,200,000
Total Resources	1,188,707	800,000	1,200,000	1,200,000
Expenditures				
Refunds-Other	1,188,707	800,000	1,200,000	1,200,000
Total Expenditures	1,188,707	800,000	1,200,000	1,200,000

Refund Income Corp & Franchise Sale

General Fund

Appropriation Description

A standing unlimited appropriation to cover refunds for overpayment of taxes for which valid claim or credit is filed within statutory periods. (422.73)

Refund Income Corp & Franchise Sale Financial Summary

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Resources				
Estimated Revisions	—	—	—	—
Intra State Receipts	242,511	300,000	300,000	300,000
Income Offsets	1,476,106,746	1,385,200,000	1,481,000,000	1,481,000,000
Total Resources	1,476,349,258	1,385,500,000	1,481,300,000	1,481,300,000
Expenditures				
Refunds-Income Tax	1,103,053,567	1,100,000,000	1,104,000,000	1,104,000,000

Refunds-Sales Tax	68,429,337	55,000,000	69,000,000	69,000,000
Refunds-Other	7,880,411	10,000,000	8,300,000	8,300,000
Refunds-Income Tax Corporation	212,066,786	155,000,000	213,000,000	213,000,000
Refunds-Use Tax	16,530,931	15,000,000	17,000,000	17,000,000
Refunds-Franchise Tax Refunds	13,321,352	5,500,000	14,000,000	14,000,000
Refunds-Composite Tax	9,641,043	10,000,000	10,000,000	10,000,000

Refund Income Corp & Franchise Sale Financial Summary

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Refunds - Pass Through Entity Tax	45,425,831	35,000,000	46,000,000	46,000,000
Total Expenditures	1,476,349,258	1,385,500,000	1,481,300,000	1,481,300,000

Tobacco Products Tax Refund

General Fund

Appropriation Description

A standing unlimited appropriation to cover refunds for overpayment of tobacco products tax. (453A.47)

Tobacco Products Tax Refund Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Estimated Revisions	—	—	—	—
Income Offsets	1,762	400,000	400,000	400,000
Total Resources	1,762	400,000	400,000	400,000
Expenditures				
Refunds-Other	1,762	400,000	400,000	400,000
Total Expenditures	1,762	400,000	400,000	400,000

Inheritance Refund

General Fund

Appropriation Description

A standing unlimited appropriation to cover refunds for overpayments of inheritance tax. (450.94(3) and 450.96)

Inheritance Refund Financial Summary

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended

Resources				
Estimated Revisions	—	—	—	—
Income Offsets	3,778,281	4,000,000	4,000,000	4,000,000
Total Resources	3,778,281	4,000,000	4,000,000	4,000,000
Expenditures				
Refunds-Other	3,778,281	4,000,000	4,000,000	4,000,000
Total Expenditures	3,778,281	4,000,000	4,000,000	4,000,000

School Infrastructure Transfer

General Fund

Appropriation Description

A standing unlimited appropriation is established to transfer one-sixth of sales and use tax from the General Fund to the SAVE Fund for school infrastructure. Per Chapter 423.2 section 11.b, Chapter 425.43 section 1.b

School Infrastructure Transfer Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Estimated Revisions	—	—	—	—
Income Offsets	694,062,710	672,000,000	695,000,000	695,000,000
Total Resources	694,062,710	672,000,000	695,000,000	695,000,000
Expenditures				
Intra-State Transfers	49,278,452	42,000,000	50,000,000	50,000,000
Refunds-Local Option	644,784,258	630,000,000	645,000,000	645,000,000
Total Expenditures	694,062,710	672,000,000	695,000,000	695,000,000

Military Service Tax Refunds

General Fund

Appropriation Description

This standing limited appropriation is to reimburse the taxing districts for revenue lost due to prescribed exemptions from or credits against property tax because of military service by the property owner.

Military Service Tax Refunds Financial Summary

Object Class	Actuals	Budget	FY 2026	FY 2027	FY 2027	
			FY 2025	Current Year	Total Department	Total Governor's
			Estimate	Request	Recommended	
Resources						

Appropriation	1,580,000	—	—	—
Estimated Revisions	(1,580,000)	—	—	—
Total Resources	—	—	—	—
Expenditures				
Total Expenditures				

Tax Gap Collections

General Fund

Appropriation Description

421.17(22A) An appropriation from the amount of tax, penalty, interest and fees actually collected not to exceed the amount collected, which is sufficient to pay for services, reimbursement, or other remuneration pursuant to this subsection.

Tax Gap Collections Financial Summary

Object Class	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget Estimate	Current Year Request	Total Department	Total Governor's
Resources					
Multi Suspense		33,187,715	37,984,769	36,551,633	36,551,633
Intra State Receipts		886	—	—	—
Gov Fund Type Transfers - Other Agencies		6,000	6,000	6,000	6,000
Total Resources		33,194,601	37,990,769	36,557,633	36,557,633
Expenditures					
Personal Services-Salaries		20,440,874	21,579,042	21,579,042	21,579,042
Personal Travel In State		17,413	14,500	14,500	14,500
State Vehicle Operation		10	100	100	100
Personal Travel Out of State		35,109	40,020	35,020	35,020
Office Supplies		48,879	53,467	53,467	53,467
Printing & Binding		296,080	291,486	291,486	291,486
Postage		784,159	859,358	859,358	859,358
Communications		136,112	677,136	200,000	200,000
Professional & Scientific Services		406,130	468,046	468,046	468,046
Attorney General Reimbursements		—	1,487,258	1,487,258	1,487,258
Reimbursement to Other Agencies		492,732	582,961	582,961	582,961
ITS Reimbursements		1,913,081	2,070,000	2,070,000	2,070,000
IT Outside Services		5,484,790	7,751,000	6,800,000	6,800,000
Gov Fund Type Transfers - Attorney General Services		1,506,402	—	—	—

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Gov Fund Type Transfers - Other Agencies Services	1,800	2,074	2,074	2,074
Equipment - Non-Inventory	2,460	1,356	1,356	1,356
IT Equipment	1,628,570	2,112,915	2,112,915	2,112,915
Other Expense & Obligations	—	50	50	50
Total Expenditures	33,194,601	37,990,769	36,557,633	36,557,633

Motor Veh Fuel Tx-Admin Approp

MVFT-Unapportioned

Appropriation Description

This fund receives taxes collected from all licensees on the sale of motor vehicle fuel including aviation fuel. There is an appropriation made from this fund to the Department of Revenue operating appropriation T01 for administrative expenses of collecting the taxes and administering the motor vehicle fuel tax law.

Motor Veh Fuel Tx-Admin Approp Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	1,305,775	1,305,775	1,305,775	1,305,775
Total Resources	1,305,775	1,305,775	1,305,775	1,305,775
Expenditures				
Intra-State Transfers	808,308	1,305,775	1,305,775	1,305,775
Reversions	497,467	—	—	—
Total Expenditures	1,305,775	1,305,775	1,305,775	1,305,775

Tax System Modernization

Technology Reinvestment Fund

Appropriation Description

To fund the Tax System Modernization.

Tax System Modernization Financial Summary

Object Class	Actuals	Budget	FY 2026	FY 2027	FY 2027
			Current Year EstimateRequestRecommended	Total Department	Total Governor's
Resources					
Appropriation			4,070,460	—	—
Total Resources			4,070,460	—	—

Expenditures				
IT Outside Services	4,070,460	—	—	—
Total Expenditures	4,070,460	—	—	—

Fund Detail

Revenue, Department of Fund Detail

Funds	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			FY 2025 Current Year Request Recommended	Total Department	Total Governor's
IDR - Alcoholic Beverages			—	—	—
Tobacco Compliance Employee Tr			—	—	—
Liquor Control Act Fund			—	—	—
Revenue, Department of			3,038,434,289	2,915,487,254	2,827,021,762
Security Deposit			27,000	35,000	58,000
Sales Tax Increment Fund			29,991,016	30,500,000	30,500,000
Business Property Tax Credit Fund			132,500,190	122,350,001	—
Tobacco Compliance Employee Tr			1,167,524	1,524,367	1,289,745
Raceway Facilities Tax Rebate Fund			238,969	300,000	300,000
Baseball and Softball Complex Tax Rebates			478,039	400,000	400,000
Litigation Fund			101,999	100,002	100,002
Liquor Control Act Fund			466,651,168	441,318,224	439,445,791
Local Income Surtax Fund			565,366	628,605	300,000
Local Transit Guest Tax			79,570,696	75,000,000	80,000,000
Local Sales and Services Tax			1,264,540,654	1,262,017,621	1,293,053,000
County Endowment Fund			12,932,789	13,745,984	13,398,000
Revenue Department Clearing			52,533,747	44,658,449	44,625,500
MVFT-Unapportioned			738,649,834	725,285,526	725,611,550
Motor Vehicle Fuel Tax-Refund			52,639,653	48,123,475	48,440,174
School District Income Surtax			196,578,050	128,000,000	128,000,000
State Reinvestment District Fund			4,870,171	4,000,000	4,000,000
Income Offset Clearing Account			326,965	17,500,000	17,500,000
Technology Reinvestment Fund			4,070,460	—	—
IDR - Iowa Lottery			445,325,958	443,685,371	440,777,127
Lottery Fund			445,124,640	443,482,902	440,598,776
Lottery Jackpot Winners			201,318	202,469	178,351

Sales Tax Increment Fund

Fund Description

Sales Tax Increment Fund

Sales Tax Increment Fund Detail

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Sales Tax Quarterly	29,991,016	30,500,000	30,500,000	30,500,000
Total Resources	29,991,016	30,500,000	30,500,000	30,500,000
Expenditures				
Refunds-Sales Tax	29,991,016	30,500,000	30,500,000	30,500,000
Total Expenditures	29,991,016	30,500,000	30,500,000	30,500,000

Business Property Tax Credit Fund

Fund Description

Business Property Tax Credit Fund

Business Property Tax Credit Fund Detail

Object Class	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget Estimate	Current Year Request	Total Department	Total Governor's
Resources					
Balance Brought Forward (Funds)		7,500,191	—	—	—
Intra State Receipts		124,594,592	122,350,000	—	—
Interest		405,408	1	—	—
Total Resources		132,500,190	122,350,001	—	—
Expenditures					
Intra-State Transfers		7,500,191	—	—	—
Refunds-Other		124,999,999	122,350,001	—	—
Total Expenditures		132,500,190	122,350,001	—	—

Tobacco Compliance Employee Tr

Fund Description

The fund will receive revenue from the civil penalties assessed by the Iowa Department of Public Health against retailers that sell tobacco products to persons under the age of 18.

Tobacco Compliance Employee Tr Detail

Object Class	Actuals	Budget	FY 2026	FY 2027	FY 2027	
			FY 2025	Current Year	Total Department	Total Governor's
			Estimate	Request	Recommended	
Resources						
Balance Brought Forward (Funds)			446,012	234,722	100	234,722

Adjustment to Balance Forward	1,200	—	—	—
Intra State Receipts	478,440	482,500	482,500	482,500
Refunds & Reimbursements	181,572	777,145	777,145	777,145
Other	60,300	30,000	30,000	30,000
Total Resources	1,167,524	1,524,367	1,289,745	1,524,367

Expenditures				
Personal Services-Salaries	546,820	558,845	558,845	558,845
State Vehicle Operation	—	40,000	40,000	40,000
Depreciation	—	10,000	10,000	10,000
Office Supplies	110	2,000	2,000	2,000
Other Supplies	1,344	1,311	1,311	1,311
Postage	4,631	5,000	5,000	5,000
Communications	4,143	5,000	5,000	5,000
Outside Services	261,377	243,447	263,447	263,447
Attorney General Reimbursements	57,139	58,000	58,000	58,000
Reimbursement to Other Agencies	191	406	406	406
IT Outside Services	10,000	12,150	12,150	12,150
Gov Fund Type Transfers - Other Agencies Services	893	20,000	—	—
IT Equipment	1,063	100	100	100
Other Expense & Obligations	45,089	333,386	333,386	333,386
Balance Carry Forward (Funds)	234,722	234,722	100	234,722
Total Expenditures	1,167,524	1,524,367	1,289,745	1,524,367

Raceway Facilities Tax Rebate Fund

Fund Description

This fund (established in Iowa Code 423.4.11e) is authorized to provide rebates of state sales tax to raceway facilities. State sales tax revenues transferred pursuant to section 423.2, subsection 11, paragraph b, subparagraph (7).

Raceway Facilities Tax Rebate Fund Detail

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Sales Tax Quarterly	238,969	300,000	300,000	300,000
Total Resources	238,969	300,000	300,000	300,000
Expenditures				

Refunds-Sales Tax	238,969	300,000	300,000	300,000
Total Expenditures	238,969	300,000	300,000	300,000

Baseball and Softball Complex Tax Rebates

Fund Description

This fund (established in Iowa Code 423.4.10e) is authorized to provide rebates of state sales tax to awarded baseball and softball complexes. State sales tax revenues transferred pursuant to section 423.2A, subsection 2, paragraph d. Fund is closed when amount of rebates reach \$5M.

Baseball and Softball Complex Tax Rebates Detail

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year Request	Total Department	Total Governor's
Resources					
Sales Tax Quarterly		478,039	400,000	400,000	400,000
Total Resources		478,039	400,000	400,000	400,000
Expenditures					
Refunds-Sales Tax		478,039	400,000	400,000	400,000
Total Expenditures		478,039	400,000	400,000	400,000

Liquor Control Act Fund

Fund Description

Direct receipts generated from the sale of beverages, licenses, and taxes are deposited in this account.

Liquor Control Act Fund Detail

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year Request Recommended	Total Department	Total Governor's
Resources					
Balance Brought Forward (Funds)		544,666	1,872,433	—	1,872,433
Adjustment to Balance Forward		14,899	—	—	—
Beer Tax		—	1,000	—	—
Liquor Tax		7,013,108	7,000,000	7,000,000	7,000,000
Intra State Receipts		28,239	28,000	28,000	28,000
Reimbursement from Other Agencies		165,719	124,999	124,999	124,999
Fees, Licenses & Permits		17,996,019	17,490,000	17,490,000	17,490,000
Refunds & Reimbursements		16,901	22,002	23,002	23,002
Rents & Leases		5,223	2,030	2,030	2,030
Liquor		434,938,128	409,304,000	409,304,000	409,304,000
Other Sales & Services		57,420	47,000	47,000	47,000

Unearned Receipts	5,769,921	5,426,000	5,426,000	5,426,000
Other	100,925	760	760	760
Total Resources	466,651,168	441,318,224	439,445,791	441,318,224

Expenditures				
Personal Services-Salaries	5418568.04	6064456	6064456	6064456
Personal Travel In State	7287.28	7535	7535	7535
State Vehicle Operation	457,226	555,719	555,719	555,719
Depreciation	14,724	15,000	15,000	15,000
Personal Travel Out of State	41,732	64,386	58,386	58,386
Office Supplies	18,521	24,000	19,000	19,000
Facility Maintenance Supplies	4,360	1,500	1,500	1,500
Equipment Maintenance Supplies	1,297	1,500	1,500	1,500
Professional & Scientific Supplies	2,215	2,450	2,450	2,450
Other Supplies	22,022	20,500	20,500	20,500
Printing & Binding	2,977	112,794	112,794	112,794
Uniforms & Related Items	1,733	2,000	2,000	2,000
Postage	6,871	311,010	311,010	311,010
Communications	83,798	84,400	84,400	84,400
Rentals	14,492	16,247	16,247	16,247
Utilities	203,461	225,000	225,000	225,000
Professional & Scientific Services	—	1	1	1
Outside Services	9,273,567	9,716,600	9,721,600	9,721,600
Intra-State Transfers	143,403,905	127,000,000	129,000,000	129,000,000
Outside Repairs/Service	134,397	135,000	135,000	135,000
Attorney General Reimbursements	160,681	296,032	296,032	296,032
Reimbursement to Other Agencies	(355,762)	46,600	36,600	36,600
ITS Reimbursements	1,590,450	2,190,319	2,200,319	2,200,319
IT Outside Services	5,598,760	8,232,740	6,232,740	6,232,740

Liquor Control Act Fund Detail

Object Class	FY 2025 Actuals	FY 2026		FY 2027	
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended	
Gov Fund Type Transfers - Other Agencies Services		5,608	49,000	49,000	49,000
Equipment	3,839,066	4,240,176	4,240,176		4,240,176
Equipment - Non-Inventory	277	350	350		350
IT Equipment	2,038,615	2,305,375	2,305,375		2,305,375
Other Expense & Obligations	284,201	264,361	270,361		270,361
Inventory	287,486,399	270,490,640	270,490,640		270,490,640
Licenses	65	100	100		100
Refunds-Other	977,721	970,000	970,000		970,000

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State Aid	3,561,138	3,500,000	3,500,000	3,500,000
Capitals	478,362	2,500,000	2,500,000	2,500,000
Balance Carry Forward (Funds)	1,872,433	1,872,433	—	1,872,433
Total Expenditures	466,651,168	441,318,224	439,445,791	441,318,224

Lottery Fund

Fund Description

This account receives proceeds from lottery sales to provide for non- appropriated lottery expenses.

Lottery Fund Detail

Object Class	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget Estimate	Current Year Request	Total Department	Total Governor's
Resources					
Balance Brought Forward (Funds)		8,975,268	7,884,126	5,000,000	7,884,126
Adjustment to Balance Forward		178	—	—	—
Intra State Receipts		98	—	—	—
Interest		1,093,778	500,000	500,000	500,000
Fees, Licenses & Permits		5,625	5,000	5,000	5,000
Refunds & Reimbursements		69,305	20,000	20,000	20,000
Other Sales & Services		434,978,125	435,071,775	435,071,775	435,071,775
Other		2,262	2,001	2,001	2,001
Total Resources		445,124,640	443,482,902	440,598,776	443,482,902
Expenditures					
Personal Services-Salaries		10,793,751	11,523,277	11,523,277	11,523,277
Personal Travel In State		11,713	74,700	74,700	74,700
State Vehicle Operation		257,275	252,100	252,100	252,100
Depreciation		242,443	594,632	594,632	594,632
Personal Travel Out of State		32,129	73,800	45,000	45,000
Office Supplies		61,373	82,000	82,000	82,000
Facility Maintenance Supplies		4,106	16,000	16,000	16,000
Other Supplies		14,907	64,001	64,001	64,001
Printing & Binding		4,410	23,000	23,000	23,000
Food		573	1,000	1,000	1,000

Lottery Fund Detail

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Postage	7,834	20,000	20,000	20,000
Communications	201,887	205,100	205,100	205,100

Rentals	311,962	668,983	668,983	668,983
Utilities	101,976	120,500	120,500	120,500
Professional & Scientific Services	7,797,275	8,714,773	8,714,773	8,714,773
Outside Services	2,111,387	2,086,357	2,086,357	2,086,357
Intra-State Transfers	86,146,699	75,216,846	84,268,457	84,268,457
Advertising & Publicity	8,957,123	17,407,811	9,205,000	9,205,000
Outside Repairs/Service	140,738	133,720	133,720	133,720
Attorney General Reimbursements	193,200	250,000	250,000	250,000
ITS Reimbursements	124,193	150,000	150,000	150,000
IT Outside Services	513,000	1,020,000	200,000	200,000
Equipment	1,489,280	1,039,368	1,039,368	1,039,368
Equipment - Non-Inventory	69,965	270,000	270,000	270,000
IT Equipment	648,252	1,350,417	1,350,417	1,350,417
Claims	284,809,000	280,545,678	280,545,678	280,545,678
Other Expense & Obligations	28,770,807	29,629,711	29,629,711	29,629,711
Inventory	3,162,065	3,750,001	3,750,001	3,750,001
Interest Expense/Princ/Securities	—	35,000	35,000	35,000
Licenses	204	501	501	501
Fees	—	2,500	2,500	2,500
Refunds-Other	—	1,000	1,000	1,000
Balance Carry Forward (Funds)	7,884,126	7,884,126	5,000,000	7,884,126
Total Expenditures	445,124,640	443,482,902	440,598,776	443,482,902

Lottery Jackpot Winners

Fund Description

This account receives payments from invested annuities and is used to make payments to lottery winners.

Lottery Jackpot Winners Detail

Object Class	Actuals	FY 2026		FY 2027	
		FY 2025	Current Year	Total Department	Total Governor's
	Budget Estimate	Request	Recommended		
Resources					
Balance Brought Forward (Funds)		24,107	24,618	500	24,618
Interest		211	200	200	200
Other		177,000	177,651	177,651	177,651
Total Resources		201,318	202,469	178,351	202,469
Expenditures					
Claims		176,700	177,851	177,851	177,851
Balance Carry Forward (Funds)		24,618	24,618	500	24,618
Total Expenditures		201,318	202,469	178,351	202,469

County Endowment Fund

Fund Description

To establish the county endowment fund to receive resources to be distributed to counties that do not have a casino, race track or casino.

County Endowment Fund Detail

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year Request	Total Department	Total Governor's
Resources					
Balance Brought Forward (Funds)			—	387,984	40,000
Pari-Mutuel Receipts		12,560,629	13,058,000	13,058,000	13,058,000
Interest		372,160	300,000	300,000	300,000
Total Resources		12,932,789	13,745,984	13,398,000	13,745,984
Expenditures					
State Aid		12512724	13,288,000	13,288,000	13,288,000
Appropriation		32,081	70,000	70,000	70,000
Balance Carry Forward (Funds)		387,984	387,984	40,000	387,984
Total Expenditures		12,932,788	13745984	13398000	13745984

Secretary of State

Mission Statement

The mission of the Office of Secretary of State is to fulfill the statutory duties of the Office with competence, courtesy, and efficiency.

Description

The Office of Secretary of State is a constitutional office. The office:

- 1) Files documents related to for-profit corporations, limited liability companies, limited partnerships, limited liability partnerships, cooperative associations, cooperative corporations, nonprofit corporations, professional corporations, professional limited liability companies, series LLC, benefit corporations, uniform commercial code, mechanics liens, transient merchants, trade and service marks, joint exercise of governmental powers agreements and miscellaneous documents. Commissions Notaries and investigates complaints against a notary.
- 2) Coordinates and supervises elections throughout Iowa. The Secretary of State is the state commissioner of elections and supervises Iowa's 99 county auditors in the administration of our election laws and administrative rules. Candidates for all statewide offices, federal offices, legislative offices, and certain judicial offices also file their nomination petitions with the Secretary of State.
- 3) Serves as the State Registrar of Voters and maintains the statewide voter registration system.
- 4) Holds critical positions on several state boards and commissions in Iowa. Including the Iowa Executive Council, the Voter Registration Commission, the State Insurance Committee, and the State Records Commission.
- 5) Preserves many original documents including the Constitution of the State of Iowa, the Acts of the General Assembly, and oaths of office.
- 6) Maintains the books and records of the State Land Office.
- 7) Cooperates with the Federal government on the census, including keeping official records.
- 8) Administers the Safe at Home program, an address confidentiality for survivors of domestic violence.
- 9) Counter-signs with the Governor all commissions, proclamations, extraditions and land patents.
- 10) Performs miscellaneous duties set out by statute and the Constitution.

Financial Summary

Governor's Object Category	FY 2025		FY 2026	FY 2027	FY 2027
	Actuals	Budget	Current Year Estimate	Total Department Request	Total Recommended
Resources					
State Appropriations	4,654,892		4,330,892	4,330,892	4,330,892
Receipts from Other Entities	355,772		30,200	30,000	30,000
Interest, Dividends, Bonds & Loans	419,043		35,600	260,005	260,005

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Fees, Licenses & Permits	388,782	405,000	362,500	362,500
Refunds & Reimbursements	669,593	381,000	620,000	620,000
Miscellaneous	182,784	142,933	180,000	180,000

Financial Summary

Governor's Object Category	FY 2025	FY 2026 Current Year	FY 2027 Total Department	FY 2027 Total
	Actuals	Budget Estimate	Request	Recommended
Beginning Balance and Adjustments	14,661,343	12,000,963	14,601,330	6,682,056
Total Resources	21,332,209	17,326,588	20,384,727	12,465,453

Expenditures				
Personal Services	3,615,953	4,254,154	4,018,972	3,722,129
Travel & Subsistence	103,065	126,257	140,358	137,858
Supplies & Materials	236,267	375,698	396,516	393,516
Contractual Services and Transfers	4,126,248	5,019,304	6,820,690	2,876,774
Equipment & Repairs	430,741	302,733	532,767	332,267
Claims & Miscellaneous	211,753	229,553	230,544	230,544
Licenses, Permits, Refunds & Other	3,489	6,000	13,500	13,500
State Aid & Credits	17,762	440,706	440,706	264,052
Appropriations	195,400	195,400	—	195,400
Reversions	78,139	—	—	—
Balance Carry Forward	12,313,392	6,376,783	7,790,674	4,299,413
Total Expenditures	21,332,209	17,326,588	20,384,727	12,465,453

Full Time Equivalents	32	44	45	43

Appropriations from General Fund

Governor's Appropriations	FY 2025	FY 2026 Current Year	FY 2027 Total Department	FY 2027 Total
	Actuals	Budget Estimate	Request	Recommended
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

Appropriations from General Fund

Governor's Appropriations	FY 2025	FY 2026 Current Year	FY 2027 Total Department	FY 2027 Total
	Actuals	Budget Estimate	Request	Recommended
Address Confidentiality Program	195,400	195,400	195,400	195,400

Secretary of State Cyber Technology	324,000	—	—	—
Total Secretary of State	519,400	195,400	195,400	195,400

Appropriations Detail

Elections/Voter Reg

General Fund

Appropriation Description

ELECTIONS/VOTER REG - This budget allows the Secretary of State's Office to coordinate and supervise, on a limited basis, elections in Iowa and publish a canvas of votes. This also allows the department to maintain and operate the voter registration program; perform statutory interaction with the Office of the Governor; and initiation policies and requirements concerning elections and voter registration.

Elections/Voter Reg Financial Summary

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year Request	Total Department	Total Governor's
Resources						
Balance Brought Forward (Approps)			129	1	1	1
Appropriation			2,566,697	2,566,697	2,566,697	2,566,697
Federal Support			—	100	—	—
Refunds & Reimbursements			74,119	1,000	70,000	70,000
Other			—	100	—	—
Total Resources			2,640,945	2,567,898	2,636,698	2,636,698
Expenditures						
Personal Services-Salaries			1,579,312	2,020,932	1,666,097	1,666,097
Personal Travel In State			7,580	9,000	8,000	8,000
Personal Travel Out of State			38,736	40,000	40,000	40,000
Office Supplies			56,694	45,000	60,000	60,000
Other Supplies			74	500	100	100
Printing & Binding			7,765	6,000	8,000	8,000
Uniforms & Related Items			1,665	3,000	2,000	2,000
Postage			1,375	5,542	1,500	1,500
Communications			59,189	50,000	60,000	60,000
Rentals			720	5,000	1,000	1,000
Professional & Scientific Services			3,176	3,000	3,200	3,200
Outside Services			136,535	70,000	136,000	136,000
Advertising & Publicity			352,347	70,000	353,000	353,000
Reimbursement to Other Agencies			133,178	70,000	134,000	134,000
ITS Reimbursements			5,592	10,000	5,600	5,600

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IT Outside Services	194,723	91,014	95,000	95,000
Gov Fund Type Transfers - Auditor of State Services	934	4,000	1,000	1,000
Equipment	99	100	100	100
Office Equipment	17,747	5,000	18,000	18,000
Equipment - Non-Inventory	21,533	3,000	22,000	22,000
IT Equipment	21,224	12,100	22,000	22,000
Other Expense & Obligations	747	44,709	100	100
Balance Carry Forward (Approps)	1	1	1	1
Reversions	1	—	—	—
Total Expenditures	2,640,945	2,567,898	2,636,698	2,636,698

Secretary of State-Business Services

General Fund

Appropriation Description

Allows the Office of Secretary of State to: 1) statutorily file documents related to corporations, limited liability companies, limited partnerships, limited liability partnerships, cooperative associations, uniform commercial code, mechanics liens, notaries, transient merchants, trade and service marks, joint exercise of governmental powers agreements and miscellaneous documents; 2) coordinate and supervise elections in Iowa, initiate policies and requirements concerning elections and voter registration, conduct a public canvass of votes, maintain and operate the voter registration system, provide electronic poll book help desk; 3) perform accounting, budgeting, purchasing, data processing and personnel functions for the Office; and 4) perform the statutory and constitutional duties of the Office.

Secretary of State-Business Services Financial Summary

Object Class	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget Estimate	Current Year Request	Total Department	Total Governor's
Resources					
Balance Brought Forward (Approps)		60	—	1	—
Appropriation		1,568,795	1,568,795	1,568,795	1,568,795
Refunds & Reimbursements		404,192	300,000	400,000	400,000
Other		—	140	—	—
Total Resources		1,973,047	1,868,935	1,968,796	1,968,795
Expenditures					
Personal Services-Salaries		1,295,395	1,340,380	1,322,110	1,322,110
Personal Travel In State		1,920	2,000	2,000	2,000
Personal Travel Out of State		23,093	20,000	23,000	23,000
Office Supplies		27,718	25,140	28,000	28,000
Equipment Maintenance Supplies		—	1,000	—	—
Professional & Scientific Supplies		412	500	400	400
Other Supplies		74	100	100	100

Printing & Binding	7,589	9,000	7,500	7,500
Uniforms & Related Items	1,665	2,000	2,000	2,000
Postage	53,032	50,000	53,000	53,000
Communications	44,801	40,000	45,000	45,000
Rentals	—	1,500	—	—
Outside Services	157,146	85,000	140,000	140,000
Advertising & Publicity	10,370	15,000	10,500	10,500
Reimbursement to Other Agencies	75,009	65,000	75,000	75,000
ITS Reimbursements	22,643	20,000	23,000	23,000
IT Outside Services	6,908	9,382	7,000	7,000
Equipment	9,238	300	300	300
Office Equipment	4,027	5,000	5,000	5,000
Equipment - Non-Inventory	3,363	3,017	3,017	3,017
IT Equipment	17,637	9,834	10,863	10,863
Other Expense & Obligations	211,005	164,782	211,005	211,005
Balance Carry Forward (Approps)	—	—	1	—
Reversions	—	—	—	—
Total Expenditures	1,973,047	1,868,935	1,968,796	1,968,795

Address Confidentiality Program

Address Confidentiality Program Revolving Fund

Appropriation Description

Appropriates funds to the Secretary of State to administer an Address Confidentiality Program..

Address Confidentiality Program Financial Summary

Object Class	Actuals	FY 2026		FY 2027	
		FY 2025	Current Year	Total Department	Total Governor's
		Budget Estimate	Request	Recommended	
Resources					
Appropriation		195,400	195,400	195,400	195,400
Gov Fund Type Transfers - Other Agencies		28,500	30,000	30,000	30,000
Total Resources		223,900	225,400	225,400	225,400
Expenditures					
Personal Services-Salaries		100,475	170,877	168,800	168,800
Personal Travel In State		2,312	2,300	2,000	2,000
State Vehicle Operation		24	100	—	—
Personal Travel Out of State		—	5,000	10,000	10,000
Office Supplies		5,524	6,000	6,000	6,000
Other Supplies		1,849	2,000	—	—

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Printing & Binding	2,605	1,000	3,000	3,000
Postage	21,776	19,000	22,000	22,000
Communications	2,546	2,500	2,500	2,500
Rentals	359	1,100	1,100	1,100
Professional & Scientific Services	—	900	—	—
Outside Services	1,004	1,000	1,000	1,000
Advertising & Publicity	4,465	5,000	5,000	5,000
Reimbursement to Other Agencies	2,506	2,000	3,000	3,000
ITS Reimbursements	317	1,000	1,000	1,000
IT Outside Services	—	1,000	—	—
Equipment	—	1,000	—	—
Office Equipment	—	1,000	—	—
Equipment - Non-Inventory	—	1,000	—	—
IT Equipment	—	1,000	—	—
Other Expense & Obligations	—	623	—	—
Reversions	78,138	—	—	—
Total Expenditures	223,900	225,400	225,400	225,400

Updating of Voter Registration System

Technology Reinvestment Fund

Appropriation Description

To provide funds to the Secretary of State to update and upgrade old voter registration system and business services data system..

Updating of Voter Registration System Financial Summary

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	2,543,315	1,332,563	2,543,315	—
Total Resources	2,543,315	1,332,563	2,543,315	—
Expenditures				
Outside Services	3,958	—	—	—
Intra-State Transfers	54,545	—	—	—
IT Outside Services	1,152,249	1,332,563	1,400,000	—
Balance Carry Forward (Approps)	1,332,563	—	1,143,315	—
Total Expenditures	2,543,315	1,332,563	2,543,315	—

Secretary of State Cyber Technology

Technology Reinvestment Fund

Appropriation Description

To provide funds to the Secretary of State to set up a SIEM solution; provide assessment/penetration testing; increase firewalls to mitigate cyber vulnerabilities..

Secretary of State Cyber Technology Financial Summary

Object Class	Actuals	Budget Estimate	FY 2025	FY 2026	FY 2027	FY 2027
			Request	Current Year Recommended	Total Department	Total Governor's
Resources						
Balance Brought Forward (Approps)			—	273,600	273,000	—
Appropriation			324,000	—	—	—
Total Resources			324,000	273,600	273,000	—
Expenditures						
IT Outside Services			20,534	273,600	272,999	—
IT Equipment			29,866	—	—	—
Balance Carry Forward (Approps)			273,600	—	1	—
Total Expenditures			324,000	273,600	273,000	—

Fund Detail

Secretary of State Fund Detail

Funds	Actuals	FY 2025 Budget Estimate	FY 2026 Current Year Request Recommended	FY 2027 Total Department	FY 2027 Total Governor's
Secretary of State		16,718,217	12,889,755	15,779,233	7,859,960
Address Confidentiality Program Revolving Fund		825,144	773,937	676,413	758,537
Electronic Poll Book & Polling Place Modernization Rev Loan		323,350	309,588	322,000	229,536
Secretary of State Technology Modernization Fund		1,809,695	329,438	1,800,000	—
HAVA 2022		1,340,696	1,344,196	1,389,001	390,976
HAVA 2023 for Secretary of State		1,310,785	1,312,785	1,365,001	1,365,786
Business Administration Fund		384,224	464,724	544,000	544,224
State Election Fund HAVA 2024		1,256,804	1,002,000	1,298,001	1,298,001
State Election Fund HAVA 2025		328,352	274,727	335,001	335,001
Electronic System for Elections		—	200	—	—
State Election Fund 2020 HAVA		5,053,996	4,354,914	4,151,001	1,963,106
State Election Fund Maintenance		944,187	837,401	788,000	680,611
State Election Fund		270,117	274,617	282,000	281,617
Secretary of State Fee Clearing		3,554	5,065	12,500	12,565
Technology Reinvestment Fund		2,867,315	1,606,163	2,816,315	—

Secretary of State Technology Modernization Fund

Fund Description

Monies in the fund are appropriated to the Secretary of State for the purposes of modernizing technology used by the Secretary of State to fulfill duties of the office.

Secretary of State Technology Modernization Fund Detail

Object Class	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget Estimate	Current Year Request	Total Department	Total Governor's
Resources					
Balance Brought Forward (Funds)		1,809,695	329,438	1,800,000	—
Total Resources		1,809,695	329,438	1,800,000	—
Expenditures					
Personal Services-Salaries		291,229	296,843	296,843	—
Personal Travel In State		—	—	1,000	—
Personal Travel Out of State		1,456	(1)	1,500	—
Office Supplies		—	—	1,000	—
Professional & Scientific Supplies		—	—	1,000	—
Printing & Binding		—	—	1,000	—
Communications		5,945	2,000	6,000	—
Professional & Scientific Services		26,469	1,101	27,000	—
Outside Services		960,518	10,000	970,000	—
Advertising & Publicity		—	—	5,000	—
Reimbursement to Other Agencies		96	100	5,000	—
ITS Reimbursements		—	—	500	—
IT Outside Services		20,477	10,000	60,000	—
Equipment - Non-Inventory		—	—	500	—
IT Equipment		174,065	9,395	200,000	—
Balance Carry Forward (Funds)		329,438	—	223,657	—
Total Expenditures		1,809,695	329,438	1,800,000	—

Business Administration Fund

Fund Description

Moneys collected in surcharges pursuant to IA Code 9.14 and 9.15. Moneys in fund are appropriated for the exclusive purpose of supporting the administration of Title XII.

Business Administration Fund Detail

	FY 2026	FY 2027	FY 2027

Object Class	Actuals	FY 2025	Current Year	Total Department	Total Governor's
		Budget Estimate	Request	Recommended	
Resources					
Balance Brought Forward (Funds)		182,830	384,224	384,000	384,224
Interest		10,112	500	10,000	10,000
Refunds & Reimbursements		191,282	80,000	150,000	150,000
Total Resources		384,224	464,724	544,000	544,224
Expenditures					
Personal Travel In State		—	2,000	2,000	2,000
Personal Travel Out of State		—	3,000	3,000	3,000
Office Supplies		—	10,000	10,000	10,000
Professional & Scientific Supplies		—	200	200	200
Other Supplies		—	100	100	100
Printing & Binding		—	5,000	5,000	5,000
Postage		—	5,000	5,000	5,000
Communications		—	5,000	5,000	5,000
Rentals		—	100	100	100
Outside Services		—	10,000	10,000	10,000
Advertising & Publicity		—	5,000	5,000	5,000
Reimbursement to Other Agencies		—	5,000	5,000	5,000
ITS Reimbursements		—	5,000	5,000	5,000
IT Outside Services		—	5,000	5,000	5,000
Office Equipment		—	5,000	5,000	5,000
IT Equipment		—	5,100	5,100	5,100
Other Expense & Obligations		—	10,000	10,000	10,000
Balance Carry Forward (Funds)		384,224	384,224	463,500	463,724
Total Expenditures		384,224	464,724	544,000	544,224

Transportation, Department of

Mission Statement

Making lives better through transportation.

Description

The Department of Transportation builds, maintains, and regulates Iowa's transportation systems to ensure public safety and to meet the various needs of Iowans. Transportation systems include highway maintenance, construction, planning, design and research; rail; water; transit; and air.

Financial Summary

Governor's Object Category	FY 2025		FY 2026	FY 2027	FY 2027
	Actuals	Budget	Current Year Estimate	Total Department Request	Total Recommended
Resources					
State Appropriations	452,478,455		469,057,343	469,357,343	455,784,201
Taxes	12,998,786		11,024,200	11,024,200	11,024,200
Receipts from Other Entities	2,802,848,706		2,344,404,934	2,340,392,836	2,340,392,836
Interest, Dividends, Bonds & Loans	1,338,618		1,976,652	1,976,652	1,976,652
Fees, Licenses & Permits	109,315,323		114,596,817	114,596,817	114,596,817
Refunds & Reimbursements	41,489,303		182,821,501	182,821,500	182,821,500
Sales, Rents & Services	3,697,773		3,683,116	3,683,116	3,683,116
Miscellaneous	26,910,567		179,486,938	179,486,934	179,486,934
Centralized Payroll		8	145,024,000	145,024,000	145,024,000
Beginning Balance and Adjustments	689,566,803		623,397,585	500,000	600,946,432
Total Resources	4,140,644,341		4,075,473,086	3,448,863,398	4,035,736,688
Expenditures					
Personal Services	282,130,921		290,738,003	290,738,003	290,738,003
Travel & Subsistence	2,072,567		1,856,250	1,856,249	1,856,249
Supplies & Materials	80,680,987		58,494,485	58,494,487	58,689,487
Contractual Services and Transfers	1,004,439,441		1,269,625,724	1,256,374,575	1,242,406,535
Equipment & Repairs	79,383,762		84,840,529	82,688,584	82,688,584
Claims & Miscellaneous	2,091,192		318,983,650	318,983,650	318,983,650
Licenses, Permits, Refunds & Other	56,590,655		55,225,451	55,225,450	55,225,450
State Aid & Credits	118,842,598		112,029,969	93,675,200	93,675,200
Plant Improvements & Additions	1,462,476,810		844,810,561	852,405,168	852,114,171
Appropriations	413,122,547		437,922,032	437,922,032	418,726,554
Reversions	15,415,276		—	—	—
Balance Carry Forward	623,397,585		600,946,432	500,000	620,632,805
Total Expenditures	4,140,644,341		4,075,473,086	3,448,863,398	4,035,736,688
Full Time Equivalents		2,417	2,747	2,747	2,747

Appropriations from Other Funds

Governor's Appropriations	FY 2025		FY 2026	FY 2027	FY 2027
	Actuals	Budget	Current Year Estimate	Total Department Request	Total Recommended
Public Transit Assistance	1,500,000		1,200,000	1,500,000	1,200,000
Garage Fuel & Waste Management	1,000,000		—	—	—
Commercial Air Service Airports	1,900,000		1,900,000	1,900,000	1,900,000
General Aviation Airports	1,000,000		1,000,000	1,000,000	1,000,000
Rec Trails Supp Fund	1,000,000		—	—	—

Recreational Trails	2,500,000	2,500,000	2,500,000	2,500,000
Rail Revolving Loan & Grant Fund	2,000,000	2,000,000	2,000,000	2,000,000
Personal Delivery of Services DOT	162,362	225,000	225,000	225,000
County Treasurer Equipment Standing	650,000	650,000	650,000	650,000
Transportation Maps	195,000	—	—	195,000
PRF-Transportation Operations	348,250,373	355,150,300	355,150,300	348,619,071
PRF - Unemployment Compensation	138,000	138,000	138,000	138,000
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 - DAS Utility Services	2,798,974	3,076,822	3,076,822	11,200,563
PRF - Auditor of State Reimbursement	662,716	662,716	662,716	662,716
RUTF - Transportation Operations	17,700,921	18,067,288	18,067,288	17,723,539
RUTF - Motor Vehicle Division	32,710,876	34,234,969	34,234,969	34,234,969
RUTF-Unemployment Compensation	7,000	7,000	7,000	7,000
RUTF-Workers' Compensation	141,577	153,679	153,679	199,907
Drivers' Licenses	1,600,000	—	—	—
Mississippi River Parkway Commission	40,000	40,000	40,000	40,000
RUTF - Indirect Cost Recoveries	90,000	90,000	90,000	90,000
RUTF - Auditor of State Reimbursement	107,884	107,884	107,884	107,884
County Treasurers Support	1,406,000	1,406,000	1,406,000	1,406,000
RUTF - DAS Utility Services	455,647	500,878	500,878	1,823,348
TraCS/MACH	300,000	300,000	300,000	300,000
Statewide Interoperable Communications System-PRF	442,162	442,162	442,162	442,162
Total Transportation, Department of	452,478,455	469,057,343	469,357,343	455,784,201

Appropriations Detail

Public Transit Assistance

Rebuild Iowa Infrastructure Fund

Appropriation Description

Rebuild Iowa Infrastructure Fund appropriation for the Public Transit Assistance program.

The goal of the program is to provide funding for improvement of the vertical infrastructure of Iowa's designated public transit systems. These funds are available on a competitive basis. Program funds may reimburse up to 80 percent of transit-related costs, with at least 20 percent of transit-related project costs derived from local sources. When this funding is combined with federal or other state resources, the project's transit-related costs may not exceed 80 percent.

Public Transit Assistance Financial Summary

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year Request	Total Department	Total Governor's
Resources					
Appropriation		1,500,000	1,200,000	1,500,000	1,200,000
Total Resources		1,500,000	1,200,000	1,500,000	1,200,000
Expenditures					
Intra-State Transfers		1,500,000	1,200,000	—	—
Capitals		—	—	1,500,000	1,200,000
Total Expenditures		1,500,000	1,200,000	1,500,000	1,200,000

Commercial Air Service Airports

Rebuild Iowa Infrastructure Fund

Appropriation Description

Appropriation to provide funding for land side development projects such as terminal, hangar, maintenance and fuel-facility construction, and/or renovation at commercial service airports.

These funds are divided among the commercial service airports by a 50/40/10 formula. One-half of the funds are allocated equally among the airports. 40 percent of the funds are allocated based on the percentage of enplaned passengers at each airport versus the total number of enplaned passengers in the state, and 10 percent of the funds are allocated based on the percentage of the air cargo tonnage at each airport versus the total tonnage in the state.

Commercial Air Service Airports Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	2,745,525	3,598,924	—	—
Appropriation	1,900,000	1,900,000	1,900,000	1,900,000
Total Resources	4,645,525	5,498,924	1,900,000	1,900,000
Expenditures				
State Aid	1,046,601	5,498,924	—	—
Capitals	—	—	1,900,000	1,900,000
Balance Carry Forward (Approps)	3,598,924	—	—	—
Total Expenditures	4,645,525	5,498,924	1,900,000	1,900,000

Rec Trails Supp Fund

Rebuild Iowa Infrastructure Fund

Rec Trails Supp Fund Financial Summary

Object Class	Actuals	Budget Estimate	FY 2025	FY 2026	FY 2027	FY 2027
			Request	Current Year Recommended	Total Department	Total Governor's
Resources						
Balance Brought Forward (Approps)			—	1,000,000	—	—
Appropriation			1,000,000	—	—	—
Total Resources			1,000,000	1,000,000	—	—
Expenditures						
State Aid			—	1,000,000	—	—
Balance Carry Forward (Approps)			1,000,000	—	—	—
Total Expenditures			1,000,000	1,000,000	—	—

General Aviation Airports

Rebuild Iowa Infrastructure Fund

Appropriation Description

Appropriation for the General Aviation Vertical Infrastructure program to provide funds for land side development projects such as terminal, hangar and fuel-facility construction and/or renovation at public-owned general aviation airports..

General Aviation Airports Financial Summary

Object Class	Actuals	Budget Estimate	FY 2025	FY 2026	FY 2027	FY 2027
			Request	Current Year Recommended	Total Department	Total Governor's
Resources						
Balance Brought Forward (Approps)			1,854,879	2,000,000	—	—
Appropriation			1,000,000	1,000,000	1,000,000	1,000,000
Total Resources			2,854,879	3,000,000	1,000,000	1,000,000
Expenditures						
State Aid			817,952	3,000,000	—	—
Capitals			—	—	1,000,000	1,000,000
Balance Carry Forward (Approps)			2,000,000	—	—	—
Reversions			36,927	—	—	—
Total Expenditures			2,854,879	3,000,000	1,000,000	1,000,000

Recreational Trails

Rebuild Iowa Infrastructure Fund

Appropriation Description

Appropriation to the State Recreational Trails program to establish transportation and recreation trails in Iowa for the use and enjoyment of the public. Eligible applicants include state and local government agencies, municipal corporations, counties, and nonprofit organizations. Private organizations must have a governmental agency as a co-sponsor. The program is restricted to the acquisition, construction or improvement of trails open for public use, or trails that will be dedicated to public use when completed.

A proposed trail project must meet the following requirements:

- The project must be part of a local, area-wide, regional or statewide plan.
- The trail route must be designed to allow enjoyment of scenic views or points of historical interest, and maximize safety.
- The project must include a contribution of at least 25 percent matching funds from other sources. This match cannot include grants from other state agencies or provisions of in-kind services.

Recreational Trails Financial Summary

Object Class	Actuals	Budget Estimate	FY 2025	FY 2026	FY 2027	FY 2027
			Request	Current Year Recommended	Total Department	Total Governor's
Resources						
Balance Brought Forward (Approps)			4,037,440	4,833,744	—	—
Appropriation			2,500,000	2,500,000	2,500,000	2,500,000
Total Resources			6,537,440	7,333,744	2,500,000	2,500,000
Expenditures						
Professional & Scientific Services			7,001	100	—	—
State Aid			—	4,843,744	—	—
Capitals			1,696,694	2,489,900	2,500,000	2,500,000
Balance Carry Forward (Approps)			4,833,744	—	—	—
Total Expenditures			6,537,440	7,333,744	2,500,000	2,500,000

Rail Revolving Loan & Grant Fund

Rebuild Iowa Infrastructure Fund

Appropriation Description

Appropriation for the Rail Assistance Program which assists business and industry to improve rail infrastructure. The program helps finance, through loans and grants, construction or expansion of rail connections (e.g., sidings, switches, etc.) and railroad rehabilitation or expansion. Applications may be submitted at any time and are evaluated as funding becomes available.

Rail Revolving Loan & Grant Fund Financial Summary

FY 2025	FY 2026	FY 2027	FY 2027
Current Year	Total Department	Total Governor's	

Object Class	Actuals	Budget Estimate	Request	Recommended
Resources				
Appropriation	2,000,000	2,000,000	2,000,000	2,000,000
Total Resources	2,000,000	2,000,000	2,000,000	2,000,000
Expenditures				
Intra-State Transfers	2,000,000	2,000,000	—	—
Capitals	—	—	2,000,000	2,000,000
Total Expenditures	2,000,000	2,000,000	2,000,000	2,000,000

Commercial Air Service Terminals

Rebuild Iowa Infrastructure Fund

Appropriation Description

Provides grants to commercial service airports within the State for commercial terminal improvements.

Commercial Air Service Terminals Financial Summary

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year	Total Department	Total Governor's
Resources						
Balance Brought Forward (Approps)			10,000,000	10,000,000	—	—
Total Resources			10,000,000	10,000,000	—	—
Expenditures						
Intra-State Transfers			—	10,000,000	—	—
Balance Carry Forward (Approps)			10,000,000	—	—	—
Total Expenditures			10,000,000	10,000,000	—	—

Garage Fuel & Waste Management

Primary Road Fund

Appropriation Description

This appropriation is used to properly dispose of hazardous wastes from day to day operations at field locations and at the central complex.

Garage Fuel & Waste Management Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	1,000,000	—	—	—

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Other	25,791	—	—	—
Total Resources	1,025,791	—	—	—
Expenditures				
Facility Maintenance Supplies	2,652	—	—	—
Professional & Scientific Services	799,401	—	—	—
Outside Services	193,530	—	—	—
Intra-State Transfers	815	—	—	—
Gov Fund Type Transfers - Other Agencies Services	1,365	—	—	—
Reversions	28,027	—	—	—
Total Expenditures	1,025,791	—	—	—

Rest Area Facility Maintenance

Primary Road Fund

Appropriation Description

To provide funding from the Primary Road Fund for maintenance of the State's rest areas.

Rest Area Facility Maintenance Financial Summary

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year Request	Total Department	Total Governor's
Resources						
Balance Brought Forward (Approps)			52,119	51,053	—	—
Total Resources			52,119	51,053	—	—
Expenditures						
Facility Maintenance Supplies			153	—	—	—
Outside Services			204	—	—	—
Outside Repairs/Service			710	51,053	—	—

Rest Area Facility Maintenance Financial Summary

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Balance Carry Forward (Approps)	51,053	—	—	—
Total Expenditures	52,119	51,053	—	—

Transportation Maps

Primary Road Fund

Appropriation Description

This appropriation funds the development and purchase of Iowa transportation maps that are distributed to the public.

Transportation Maps Financial Summary

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year Request	Total Department	Total Governor's
Resources					
Appropriation		195,000	—	—	195,000
Total Resources		195,000	—	—	195,000
Expenditures					
Office Supplies		194,948	—	—	195,000
Reversions		53	—	—	—
Total Expenditures		195,000	—	—	195,000

PRF-Transportation Operations

Primary Road Fund

Appropriation Description

Primary Road Funding for the Highway Division

This appropriation funds Transportation Operations which is responsible for:

- 1) Transportation research
- 2) Maintenance activities on the state highway system, including snow and ice control, surface repair, roadside management and upkeep, bridge and highway inspections and environmental compliance; and
- 3) Construction activities on the state highway system, including engineering, design, surveying, right-of-way services, project letting and contracting, and materials and construction inspection.
- 4) Support services to the operating divisions in the areas of computer operations/support and radio and telephone communications; facility construction and leases, and building and grounds maintenance; graphic arts, printing, and document management and mail services; personnel and human resource management services; and accounting and auditing.
- 5) Transportation system planning, transportation program management, and transportation data collection and analysis

necessary to move forward with the transportation program. Administration of appropriated funds for statewide and local aviation, rail and transit programs and projects, and provides expert advice on modal issues. 6) Performance measurement, asset management, process improvement, strategic planning and strategic information. 7) Motor Vehicle Enforcement

PRF-Transportation Operations Financial Summary

Object Class	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget Estimate	Current Year Request	Total Department	Total Governor's
Resources					
Balance Brought Forward (Approps)		500,000	500,000	500,000	—
Appropriation		333,994,227	355,150,300	355,150,300	348,619,071
Salary Adjustment		14,256,146	—	—	—
Total Resources		348,750,373	355,650,300	355,650,300	348,619,071
Expenditures					
Gov Fund Type Transfers - Other Agencies Services		336,253,098	355,650,300	355,650,300	348,619,071
Balance Carry Forward (Approps)		500,000	—	—	—
Reversions		11,997,275	—	—	—
Total Expenditures		348,750,373	355,650,300	355,650,300	348,619,071

PRF - Unemployment Compensation

Primary Road Fund

Appropriation Description

Primary Road Fund appropriation for the DOT Unemployment appropriation.

This appropriation along with an appropriation from the RUTF provides funds for paying unemployment benefits.

PRF - Unemployment Compensation Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	138,000	138,000	138,000	138,000
Total Resources	138,000	138,000	138,000	138,000
Expenditures				
Intra-State Transfers	26,989	138,000	138,000	138,000
Reversions	111,011	—	—	—
Total Expenditures	138,000	138,000	138,000	138,000

PRF - DOT Workers' Compensation

Primary Road Fund

Appropriation Description

Primary Road Funding for the DOT Workers' Compensation appropriation.

This appropriation provides the Primary Road Fund portion of funds to pay workers' compensation claims under Iowa Chapter 85 to the employees of the Department. The program is administered by the Department of Administrative Services.

PRF - DOT Workers' Compensation Financial Summary

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year	Total Department	Total Governor's
			Request	Request	Recommended
Resources					
Appropriation		3,432,963	3,726,405	3,726,405	4,835,877
Total Resources		3,432,963	3,726,405	3,726,405	4,835,877
Expenditures					
Gov Fund Type Transfers - Other		3,432,963	3,726,405	3,726,405	4,835,877
Agencies Services					
Total Expenditures		3,432,963	3,726,405	3,726,405	4,835,877

PRF - Indirect Cost Recoveries

Primary Road Fund

Appropriation Description

Primary Road Fund appropriation for the DOT Indirect Cost Recovery appropriation.

This appropriation along with an appropriation from the RUTF is used for payment to the general fund for recovery of indirect costs associated with centralized services provided to the DOT by other state agencies whose funding comes from the general fund.

PRF - Indirect Cost Recoveries Financial Summary

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year	Total Department	Total Governor's
		Budget Estimate	Request	Recommended
Resources				
Appropriation	660,000	660,000	660,000	660,000
Total Resources	660,000	660,000	660,000	660,000
Expenditures				
Intra-State Transfers	307,485	660,000	660,000	660,000
Reversions	352,515	—	—	—
Total Expenditures	660,000	660,000	660,000	660,000

PRF - Inventory & Equipment Replacement

Primary Road Fund

Appropriation Description

Primary Road Funding for the Inventory and Equipment Replacement appropriation. This appropriation provides funds to be deposited in the Department's materials and equipment revolving fund to fund the increased replacement costs of equipment and to meet the Department's equipment recapitalization needs.

PRF - Inventory & Equipment Replacement Financial Summary

Object Class	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget Estimate	Current Year Request	Total Department	Total Governor's
Resources					
Appropriation		29,626,000	40,818,240	40,818,240	23,623,165
Total Resources		29,626,000	40,818,240	40,818,240	23,623,165
Expenditures					
Facility Maintenance Supplies		—	1,036,319	1,036,319	1,036,319
Intra-State Transfers		29,626,000	31,302,921	31,302,921	14,107,846
Gov Fund Type Transfers - Other Agencies Services		—	8,478,500	8,478,500	8,478,500
State Aid		—	500	500	500
Total Expenditures		29,626,000	40,818,240	40,818,240	23,623,165

PRF - DAS Utility Services

Primary Road Fund

Appropriation Description

Primary Road Fund appropriation for the Department of Administrative Services reimbursement for services provided by DAS.

PRF - DAS Utility Services Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	2,798,974	3,076,822	3,076,822	11,200,563
Total Resources	2,798,974	3,076,822	3,076,822	11,200,563
Expenditures				
Intra-State Transfers	1,970,820	3,076,822	3,076,822	11,200,563
Reversions	828,154	—	—	—
Total Expenditures	2,798,974	3,076,822	3,076,822	11,200,563

PRF - Auditor of State Reimbursement

Primary Road Fund

Appropriation Description

Primary Road Fund appropriation along with an appropriation from the RUTF to be used to reimburse the Auditor of State for costs associated with performing audit work required to comply with all financial and state code requirements for the Department of Transportation's annual audit.

PRF - Auditor of State Reimbursement Financial Summary

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year Request	Total Department	Total Governor's
Resources						
Appropriation			662,716	662,716	662,716	662,716
Total Resources			662,716	662,716	662,716	662,716
Expenditures						
Intra-State Transfers			460,110	662,716	662,716	662,716
Reversions			202,606	—	—	—
Total Expenditures			662,716	662,716	662,716	662,716

Statewide Interoperable Communications System-PRF

Primary Road Fund

Appropriation Description

This appropriation, along with an appropriation from the Road Use Tax Fund, is to be transferred to the Department of Public Safety for the DOT portion of the costs associated with the new statewide interoperable communications system. As more radios come onto the system, DOT's portion of costs will decrease.

Statewide Interoperable Communications System-PRF Financial Summary

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year Request	Total Department	Total Governor's
Resources						
Appropriation			442,162	442,162	442,162	442,162
Total Resources			442,162	442,162	442,162	442,162
Expenditures						
Gov Fund Type Transfers - Other Agencies Services			442,162	442,162	442,162	442,162
Total Expenditures			442,162	442,162	442,162	442,162

Transportation Operations

DOT Operations

Appropriation Description

This appropriation funds Transportation Operations which is responsible for:

- 1) Transportation research
- 2) Maintenance activities on the state highway system, including snow and ice control, surface repair, roadside management and upkeep, bridge and highway inspections and environmental compliance; and
- 3) Construction activities on the state highway system, including engineering, design, surveying, right-of-way services, project letting and contracting, and materials and construction inspection.
- 4) Support services to the operating divisions in the areas of computer operations/support and radio and telephone communications; facility construction and leases, and building and grounds maintenance; graphic arts, printing, and document management and mail services; personnel and human resource management services; and accounting and auditing.
- 5) Transportation system planning, transportation program management, and transportation data collection and analysis

necessary to move forward with the transportation program. Administration of appropriated funds for statewide and local aviation, rail and transit programs and projects, and provides expert advice on modal issues. 6) Performance measurement, asset management, process improvement, strategic planning and strategic information. 7) Motor Vehicle Enforcement

Transportation Operations Financial Summary

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year	Total Department	Total Governor's
			Request	Recommended	
Resources					
Balance Brought Forward (Approps)			—	—	500,000
Federal Support		1,964,623	1,728,628	1,728,628	1,728,628
Intra State Receipts		9,246	200	200	200
Reimbursement from Other Agencies		220	100	100	100
Gov Fund Type Transfers - Other Agencies		353,786,535	373,717,584	373,717,588	373,717,588
Fees, Licenses & Permits		1,026,966	500	500	500
Refunds & Reimbursements		4,500	200	200	200
Inventory Sales		669,061	500	500	500
Other		172,900	3,954	3,950	3,950
Total Resources		357,634,052	375,451,666	375,451,666	375,951,666

Expenditures				
Personal Services-Salaries	247,206,166	252,942,561	252,942,561	252,942,561
Personal Travel In State	945,282	659,349	659,350	659,350
State Vehicle Operation	230	1,300	1,300	1,300

Transportation Operations Financial Summary

Object Class	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget Estimate	Current Year Request Recommended	Total Department	Total Governor's
Personal Travel Out of State		720,331	670,002	670,001	670,001
Office Supplies		308,736	329,649	329,650	329,650
Facility Maintenance Supplies		5,656,662	6,044,902	6,044,903	6,044,903
Equipment Maintenance Supplies		15,541,430	12,259,847	12,259,850	12,259,850
Professional & Scientific Supplies		123,280	177,402	177,401	177,401
Highway Maintenance Supplies		3,435,368	2,939,304	2,939,301	2,939,301
Ag., Conservation & Horticulture Supply		455,067	290,300	290,300	290,300
Other Supplies		803	550	550	550
Printing & Binding		2,490	200	200	200
Uniforms & Related Items		17,165	821,639	821,640	821,640
Postage		287,454	303,305	303,302	303,302
Communications		2,090,797	2,102,450	2,102,451	2,102,451
Rentals		2,141,921	1,921,998	1,921,998	1,921,998
Utilities		4,232,596	6,058,813	6,058,813	6,058,813
Professional & Scientific Services		1,896,537	1,619,990	1,619,990	1,619,990
Outside Services		2,485,048	1,964,851	1,964,851	1,964,851
Intra-State Transfers		4,405,463	21,750,580	21,750,579	21,750,579
Advertising & Publicity		124,357	155,668	155,669	155,669
Outside Repairs/Service		3,997,252	1,521,949	1,521,950	1,521,950
Reimbursement to Other Agencies		136,871	115,995	115,997	115,997
ITS Reimbursements		782,060	406,408	406,400	406,400
IT Outside Services		18,004,563	14,360,987	14,360,995	14,360,995
Gov Fund Type Transfers - Attorney General Services		1,747,667	1,502,437	1,502,437	1,502,437
Gov Fund Type Transfers - Other Agencies Services		66,272	1,010,054	1,010,053	1,010,053
Equipment		31,733,152	34,367,531	34,367,529	34,367,529
Office Equipment		1,612,271	745,304	745,302	745,302
Equipment - Non-Inventory		561,271	375,101	375,100	375,100
IT Equipment		6,682,239	6,923,236	6,923,240	6,923,240
Claims		609	200	200	200

Other Expense & Obligations	32,961	44,750	44,750	44,750
Withheld Income Taxes	—	100	100	100
Licenses	1,863	7,403	7,403	7,403
Fees	320	850	850	850
Refunds-Sales Tax	—	100	100	100
Refunds-Other	(87,933)	1,301	1,300	1,300
State Aid	3,415	2,200	2,200	2,200
Capitals	282,017	551,100	551,100	551,100
Balance Carry Forward (Approps)	—	500,000	500,000	1,000,000
Total Expenditures	357,634,052	375,451,666	375,451,666	375,951,666

RUTF - Transportation Operations

Road Use Tax Fund

Appropriation Description

Provides funding to the Transportation Operations for Motor Vehicle Enforcement.

RUTF - Transportation Operations Financial Summary

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Resources				
Appropriation	16,976,308	18,067,288	18,067,288	17,723,539
Salary Adjustment	724,613	—	—	—
Total Resources	17,700,921	18,067,288	18,067,288	17,723,539
Expenditures				
Gov Fund Type Transfers - Other Agencies Services	17,531,384	18,067,288	18,067,288	17,723,539
Reversions	169,537	—	—	—
Total Expenditures	17,700,921	18,067,288	18,067,288	17,723,539

RUTF - Motor Vehicle Division

Road Use Tax Fund

Appropriation Description

Road Use Tax Fund appropriation for the Motor Vehicle Division.

This appropriation, along with an appropriation from PRF fund the Motor Vehicle Division.

The Motor Vehicle Division administers driver examinations and licensing and vehicle registration and titling procedures directly and through county treasurer offices; enforces motor carrier laws and regulations; and investigates and enforces various commercial carrier requirements.

RUTF - Motor Vehicle Division Financial Summary

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year Request	Total Department	Total Governor's
Resources					
Appropriation			30,542,265	34,234,969	34,234,969
Salary Adjustment			2,168,611	—	—
Total Resources			32,710,876	34,234,969	34,234,969
Expenditures					
Gov Fund Type Transfers - Other Agencies Services			31,283,526	34,234,969	34,234,969
Reversions			1,427,350	—	—
Total Expenditures			32,710,876	34,234,969	34,234,969

RUTF-Unemployment Compensation

Road Use Tax Fund

Appropriation Description

Road Use Tax Fund appropriation for the DOT Unemployment Compensation account.

This appropriation along with an appropriation from the PRF provides funds for paying unemployment benefits.

RUTF-Unemployment Compensation Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	7,000	7,000	7,000	7,000
Total Resources	7,000	7,000	7,000	7,000
Expenditures				
Intra-State Transfers	1,369	7,000	7,000	7,000
Reversions	5,631	—	—	—
Total Expenditures	7,000	7,000	7,000	7,000

RUTF-Workers' Compensation

Road Use Tax Fund

Appropriation Description

Road Use Tax Fund appropriation for the Workers Compensation account.

This appropriation is used for making payments to the Department of Administrative Services' Human Resources Enterprise for paying worker's compensation claims under Chapter 85 of the Code of Iowa on behalf of employees of the Department of Transportation.

RUTF-Workers' Compensation Financial Summary

Object Class	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget Estimate	Current Year Request	Total Department	Total Governor's
Resources					
Appropriation		141,577	153,679	153,679	199,907
Total Resources		141,577	153,679	153,679	199,907
Expenditures					
Gov Fund Type Transfers - Other Agencies Services		141,577	153,679	153,679	199,907
Total Expenditures		141,577	153,679	153,679	199,907

Drivers' Licenses

Road Use Tax Fund

Appropriation Description

This appropriation funds the cost associated with the production of driver's licenses. Funds are transferred to Fund 0180 - Drivers Licenses Costs where the expenses are incurred.

Drivers' Licenses Financial Summary

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	1,600,000	—	—	—
Total Resources	1,600,000	—	—	—
Expenditures				
Intra-State Transfers	1,600,000	—	—	—
Total Expenditures	1,600,000	—	—	—

Mississippi River Parkway Commission

Road Use Tax Fund

Appropriation Description

This appropriation funds the activities of the Mississippi River Parkway Commission established in Iowa Code 308. The Commission is composed of 10 Commissioners appointed by the Governor and shall assist in the development of a National Parkway.

Mississippi River Parkway Commission Financial Summary

Object Class	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget Estimate	Current Year Request	Total Department	Total Governor's
Resources					

Appropriation	40,000	40,000	40,000	40,000
Total Resources	40,000	40,000	40,000	40,000
Expenditures				
Personal Travel In State	359	400	400	400
Personal Travel Out of State	1,825	100	100	100
Office Supplies	15,000	9,100	9,100	9,100
Other Supplies	—	100	100	100
Printing & Binding	—	100	100	100
Communications	—	100	100	100
Outside Services	690	100	100	100
Advertising & Publicity	21,743	30,000	30,000	30,000
Reversions	383	—	—	—
Total Expenditures	40,000	40,000	40,000	40,000

RUTF - Indirect Cost Recoveries

Road Use Tax Fund

Appropriation Description

Road Use Tax Fund appropriation for the Indirect Cost Recoveries account.

This appropriation along with funding from an appropriation from the PRF is used for payment to the general fund for recovery of indirect costs associated with centralized services provided to the DOT by other state agencies whose funding comes from the general fund.

RUTF - Indirect Cost Recoveries Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	90,000	90,000	90,000	90,000
Total Resources	90,000	90,000	90,000	90,000
Expenditures				
Intra-State Transfers	41,930	90,000	90,000	90,000
Reversions	48,070	—	—	—
Total Expenditures	90,000	90,000	90,000	90,000

RUTF - Auditor of State Reimbursement

Road Use Tax Fund

Appropriation Description

Road Use Tax Fund appropriation along with an appropriation from the PRF to be used to reimburse the Auditor of State for costs associated with performing audit work required to comply with all financial and state code requirements for the Department of Transportation's annual audit.

RUTF - Auditor of State Reimbursement Financial Summary

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year Request	Total Department	Total Governor's
Resources						
Appropriation			107,884	107,884	107,884	107,884
Total Resources			107,884	107,884	107,884	107,884
Expenditures						
Intra-State Transfers			74,902	107,884	107,884	107,884
Reversions			32,982	—	—	—
Total Expenditures			107,884	107,884	107,884	107,884

County Treasurers Support**Road Use Tax Fund****Appropriation Description**

This appropriation funds the costs associated with the automation/communication support provided by the Department to the county treasurers for driver license issuance and vehicle registration.

County Treasurers Support Financial Summary

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year Request	Total Department	Total Governor's
Resources						
Appropriation			1,406,000	1,406,000	1,406,000	1,406,000
Other			—	1	—	—
Total Resources			1,406,000	1,406,001	1,406,000	1,406,000
Expenditures						
Personal Travel In State			31,432	6,000	6,000	6,000
Personal Travel Out of State			3,535	1	—	—
Office Supplies			45,925	40,000	40,000	40,000
Facility Maintenance Supplies			219	200	200	200
Equipment Maintenance Supplies			—	100	100	100
Other Supplies			—	100	100	100
Uniforms & Related Items			—	1,600	1,600	1,600
Postage			—	10,000	10,000	10,000
Communications			369,506	1,000,000	1,000,000	1,000,000
Rentals			250	—	—	—
Outside Services			853	300	300	300
Intra-State Transfers			41,819	100	100	100

Outside Repairs/Service	—	100	100	100
IT Outside Services	896,290	250,000	250,000	250,000
Intra-Agency Transfer	—	100	100	100
Equipment	—	100	100	100
IT Equipment	—	97,300	97,300	97,300
Reversions	16,171	—	—	—
Total Expenditures	1,406,000	1,406,001	1,406,000	1,406,000

RUTF - DAS Utility Services

Road Use Tax Fund

Appropriation Description

Road Use Tax Fund appropriation for the Dept. of Administrative Services Reimb.

RUTF - DAS Utility Services Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	455,647	500,878	500,878	1,823,348
Total Resources	455,647	500,878	500,878	1,823,348
Expenditures				
Intra-State Transfers	320,831	500,878	500,878	1,823,348
Reversions	134,816	—	—	—
Total Expenditures	455,647	500,878	500,878	1,823,348

TraCS/MACH

Road Use Tax Fund

Appropriation Description

Funding for the TraCS and MACH programs to expand the support to all agencies in the state and support new technology as it is developed.

The TraCS program is an initiative by the Iowa Department of Transportation to collect data from law enforcement at the scene of a motor vehicle collision and send that data electronically to the Iowa DOT. TraCS software and support is provided by the Iowa DOT at no charge to qualifying Iowa public safety agencies.

The MACH program was initially developed and piloted in Iowa. MACH is an Internet based communications tool that allows public safety agencies to share information, enhancing cooperation and organization during every day activities and emergency situations. MACH uses the Internet and a sophisticated, scalable, and secure Webservices messaging foundation to offer job enhancing features that have, until now, been impractical to provide to the public safety official in the field. The MACH software is also provided and supported by the Iowa DOT to qualifying public safety agencies at no charge.

TraCS/MACH Financial Summary

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year Request	Total Department	Total Governor's
Resources					
Appropriation			300,000	300,000	300,000
Total Resources			300,000	300,000	300,000
Expenditures					
State Vehicle Operation			—	5,000	5,000
Depreciation			—	1,000	1,000

TraCS/MACH Financial Summary

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Personal Travel Out of State	—	1,300	1,300	1,300
Office Supplies	—	2,400	2,400	2,400
Facility Maintenance Supplies	—	100	100	100
Outside Services	—	100	100	100
Advertising & Publicity	—	100	100	100
IT Outside Services	86,646	280,000	280,000	280,000
IT Equipment	189,587	10,000	10,000	10,000
Reversions	23,768	—	—	—
Total Expenditures	300,000	300,000	300,000	300,000

Personal Delivery of Services DOT

Road Use Tax Fund

Appropriation Description

Standing appropriation to fund the Personal Delivery of Services account of the DOT per Iowa Code 321.211.2. The funds are used to pay for the cost of notice and personal delivery of service in the notification of suspension of license to the licensee.

Personal Delivery of Services DOT Financial Summary

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year Request	Total Department	Total Governor's
Resources						
Appropriation			225,000	225,000	225,000	225,000
Estimated Revisions			(62,638)	—	—	—
Total Resources			162,362	225,000	225,000	225,000
Expenditures						

Office Supplies	—	24,000	24,000	24,000
Postage	162,362	100	100	100
Professional & Scientific Services	—	100,000	100,000	100,000
Outside Services	—	100,000	100,000	100,000
Advertising & Publicity	—	900	900	900
Total Expenditures	162,362	225,000	225,000	225,000

County Treasurer Equipment Standing

Road Use Tax Fund

Appropriation Description

Standing appropriation under Iowa Code 312.13 to provide funding to County Treasurers for the replacement of computer hardware and software used by county treasurer's to process motor vehicle registrations. Funding does not revert but is available for subsequent fiscal years.

County Treasurer Equipment Standing Financial Summary

Object Class	Actuals	Budget	FY 2026	FY 2027	FY 2027
			Current Year	Total Department	Total Governor's
			Request	Recommended	
Resources					
Balance Brought Forward (Approps)		2,174,797	2,151,941	—	—
Appropriation		650,000	650,000	650,000	650,000
Total Resources		2,824,797	2,801,941	650,000	650,000
Expenditures					
Personal Travel In State		—	100	100	100
Office Supplies		—	100	100	100
Facility Maintenance Supplies		—	100	100	100
Other Supplies		—	1,200	1,200	1,200
Outside Services		—	120,000	120,000	120,000
Advertising & Publicity		135,773	80,000	80,000	80,000
Outside Repairs/Service		—	4,900	4,900	4,900
Data Processing		—	100	100	100
IT Outside Services		2,711	10,000	10,000	10,000
Equipment		—	20,000	20,000	20,000
IT Equipment		534,372	2,565,341	413,400	413,400
Licenses		—	100	100	100
Balance Carry Forward (Approps)		2,151,941	—	—	—
Total Expenditures		2,824,797	2,801,941	650,000	650,000

Fund Detail

Transportation, Department of Fund Detail

Funds	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			FY 2025 Current Year	Total Department	Total Governor's
			Request	Recommended	
Transportation, Department of		4,140,644,341	4,075,473,086	3,448,863,398	4,035,736,688
Rebuild Iowa Infrastructure Fund		28,537,844	30,032,668	8,900,000	8,600,000
Railroad Assistance Fund		102	109	7	109
Living Roadways Trust Fund		2,410,176	2,058,861	889,000	2,058,861
Public Transit Assistance Fund		62,400,229	75,233,542	69,724,000	75,233,542
Transfer of Jurisdiction Fund		13,254,297	22,009,460	22,000,000	22,009,460
Shawn Harvick Memorial Response Program Fund		22,765	21,505	500	21,505
Iowa Commercial Aviation Infrastructure Fund		60,136,947	10,963,538	—	6,951,437
Annual All Systems Permit		2,352,750	100	100	100
Street Research Fund		780,985	837,298	200,000	837,298
Highway Grade Crossing Fund		709,003	709,003	700,000	709,003
Institutional and Park Roads		11,367,667	9,500,000	9,500,000	9,500,000
License Plate Fund		6,714,241	5,432,714	3,876,000	5,432,714
EPA (Environmental Protection Agency)		571,905	200	200	200
Primary Road Fund		2,339,571,728	2,122,564,441	1,901,678,229	2,107,715,296
Farm to Market Road Fund		371,420,472	249,886,586	123,113,000	249,886,586
DOT Clearing Account		33,671,696	36,363,409	17,497,687	36,363,409
MVFT Unapportioned		12,182,485	10,182,485	10,000,000	10,182,485
MVFT Refunds		18,357,516	13,461,067	13,000,000	13,461,067
DOT Contingent Fund		497,918	172,501,578	172,000,000	172,501,578
DOT Operations		398,436,022	419,518,966	419,493,326	420,018,966
Highway Beautification Fund		3,605,158	3,771,550	1,052,617	3,771,550
Other Federal Funds Cities/Counties		74,560,615	53,017,490	54,202,000	54,202,000
Volkswagen Settlement Fund		2,413,157	1,912,830	—	1,912,829
Grade Crossing Surface Repair		3,498,224	3,595,962	903,000	3,595,962
Drivers License Costs		6,385,362	5,930,418	3,876,000	5,930,418
Revitalize Iowa's Sound Economy		88,940,723	90,698,590	16,616,400	90,698,590
Passenger Rail Service Revolv.		2,101,857	2,246,821	144,964	2,246,821
DOT - SIB Fund		1,236,253	1,099,299	64,345	1,099,299
County Bridge Construction		6,418,248	8,086,115	2,200,400	8,086,115
City Bridge Construction Fund		3,098,066	3,598,066	500,000	3,598,066
Safety Improvement Program		35,826,751	34,625,572	8,100,201	34,625,572
Railroad Revolving Loan Fund		10,097,624	10,012,632	3,513,200	10,012,632
Motorcycle Education		602,453	1,082,648	1,012,450	1,082,648
ICEASB Support Fund		2,419,961	1,994,025	550,000	1,994,025
Materials And Equipment Revolving Fund		122,562,866	131,804,885	67,800,163	131,804,885
Transit Capital Loan Fund		844,997	518,170	113,001	518,170

Road Use Tax Fund	57,547,064	57,934,640	55,782,698	56,807,647
Aviation Refund Account	25,581	47,420	30,000	47,420
Safety Responsibility Fund	5,162,581	4,681,291	250,000	4,681,291
Vehicle Title Surety Bond Fund	45,249	46,659	1,410	46,659
Reciprocity Fund	26,569,663	30,095,878	25,000,000	30,095,878
Payroll Clearing - DOT	82,605	145,089,510	145,000,000	145,089,510

Transportation, Department of Fund Detail

Funds	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Public Transit Infrastructure Grant Fund	3,321,512	3,798,103	1,500,000	3,798,103
State Aviation Fund	16,231,216	14,380,307	3,963,400	14,380,307
TIME-21 Fund	225,000,000	202,000,100	202,000,100	202,000,100
Statutory Allocations Fund	78,649,807	82,126,575	82,115,000	82,126,575

Railroad Assistance Fund

Fund Description

This fund is used to collect the repayment of federal discretionary funds that are loaned to rail companies for railroad projects that meet the federal eligibility requirements.

These funds must be accounted for by DOT to the Federal Government. The moneys can only be used to provide assistance in improving or conserving railroad lines within the State of Iowa.

Railroad Assistance Fund Detail

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year Request	Total Department	Total Governor's Recommended
Resources						
Balance Brought Forward (Funds)				98	102	—
Interest				4	7	7
Total Resources				102	109	7
Expenditures						
Intra-State Transfers				—	7	7
Balance Carry Forward (Funds)				102	102	—
Total Expenditures				102	109	7

Public Transit Assistance Fund

Fund Description

Moneys in this fund are to be expended for providing assistance to public transit for the development, improvement, and maintenance of public transit systems.

Public Transit Assistance Fund Detail

Object Class	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget Estimate	Current Year Request	Total Department	Total Governor's
Resources					
Balance Brought Forward (Funds)		5,019,998	5,509,542	—	5,509,542
Adjustment to Balance Forward		7,698	—	—	—
Federal Support		37,557,438	58,136,700	58,136,700	58,136,700
Local Governments		1,011	100	100	100
Gov Fund Type Transfers - Other Agencies		19,814,084	11,586,000	11,586,000	11,586,000
Bonds & Loans		—	100	100	100
Other		—	1,100	1,100	1,100
Total Resources		62,400,229	75,233,542	69,724,000	75,233,542
Expenditures					
Outside Services		—	1,500,000	1,500,000	1,500,000
Advertising & Publicity		—	10,000	10,000	10,000
Gov Fund Type Transfers - Other Agencies Services		—	100	100	100
State Aid		56,890,687	68,213,900	68,213,900	68,213,900
Balance Carry Forward (Funds)		5,509,542	5,509,542	—	5,509,542
Total Expenditures		62,400,229	75,233,542	69,724,000	75,233,542

Transfer of Jurisdiction Fund

Fund Description

This account receives funds from the primary road fund to make payments to cities and counties for transfer of jurisdiction mandated by Senate File 451 of the 80th General Assembly.

Transfer of Jurisdiction Fund Detail

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	9,460	9,460	—	9,460
Intra State Receipts	13,244,837	22,000,000	22,000,000	22,000,000
Total Resources	13,254,297	22,009,460	22,000,000	22,009,460

Expenditures

Gov Fund Type Transfers - Other Agencies Services	13,244,837	2,000,000	2,000,000	2,000,000
State Aid	—	20,000,000	20,000,000	20,000,000
Balance Carry Forward (Funds)	9,460	9,460	—	9,460
Total Expenditures	13,254,297	22,009,460	22,000,000	22,009,460

Iowa Commercial Aviation Infrastructure Fund

Fund Description

This fund receives federal dollars from the State for grants distributed to Iowa commercial airports.

Iowa Commercial Aviation Infrastructure Fund Detail

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year Request	Total Department	Total Governor's
Resources						
Balance Brought Forward (Funds)			26,136,947	6,951,437	—	6,951,437
Gov Fund Type Transfers - Other Agencies			34,000,000	4,012,101	—	—
Total Resources			60,136,947	10,963,538	—	6,951,437
Expenditures						
State Aid			53,185,510	4,012,101	—	—
Balance Carry Forward (Funds)			6,951,437	6,951,437	—	6,951,437
Total Expenditures			60,136,947	10,963,538	—	6,951,437

Annual All Systems Permit

Fund Description

75% of the Annual All-System Permits are deposited into this fund. Funds are then distributed to participating counties.

Annual All Systems Permit Detail

Object Class	Actuals	Budget Estimate	FY 2025	FY 2026	FY 2027	FY 2027
			Request	Current Year Recommended	Total Department	Total Governor's
Resources						
Intra State Receipts			2,352,750		100	100
Total Resources			2,352,750		100	100
Expenditures						

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Licenses	2,352,750	100	100	100
Total Expenditures	2,352,750	100	100	100

License Plate Fund

Fund Description

This account receives funding from the Road Use Tax Fund to pay the costs of title and registration forms, as well as supplies and prison labor needed to manufacture license plates.

License Plate Fund Detail

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year Request	Total Department	Total Governor's
Resources					
Balance Brought Forward (Funds)		714,241	1,556,714	—	1,556,714
Intra State Receipts		6,000,000	3,875,900	3,875,900	3,875,900
Other		—	100	100	100
Total Resources		6,714,241	5,432,714	3,876,000	5,432,714
Expenditures					
Office Supplies		—	35,000	35,000	35,000
Highway Maintenance Supplies		—	79,000	79,000	79,000
Other Supplies		4,717,527	3,200,000	3,200,000	3,200,000
Uniforms & Related Items		—	100	100	100
Postage		—	300	300	300
Outside Services		—	2,200	2,200	2,200
Intra-State Transfers		—	100	100	100
Advertising & Publicity		440,000	559,100	559,100	559,100
Data Processing		—	100	100	100
IT Equipment		—	100	100	100
Balance Carry Forward (Funds)		1,556,714	1,556,714	—	1,556,714
Total Expenditures		6,714,241	5,432,714	3,876,000	5,432,714

EPA (Environmental Protection Agency)

Fund Description

This fund shows the financial activity for grants received from the Environmental Protection Agency.

EPA (Environmental Protection Agency) Detail

Object Class	Actuals	Budget	FY 2026	FY 2027	FY 2027
			FY 2025 Current Year RequestRecommended	Total Department	Total Governor's
Resources					
Federal Support			571,905	100	100
Intra State Receipts			—	100	100

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Total Resources	571,905	200	200	200
Expenditures				
Capitals	571,905	200	200	200
Total Expenditures	571,905	200	200	200

Primary Road Fund

Fund Description

This account is established to receive Road Use Tax Funds, Federal funds, and all other funds which may, by law, be credited to the Primary Road Fund. A portion of the fund is appropriated to the Department of Transportation for operations. The remaining balance is appropriated by law for highway construction.

Primary Road Fund Detail

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year Request	Total Department	Total Governor's
Resources					
Balance Brought Forward (Funds)		270,364,783	220,835,159	—	220,835,158
Adjustment to Balance Forward		121,037	—	—	—
Balance Brought Forward (Approps)		552,119	551,053	500,000	—
Appropriation		372,950,042	404,674,645	404,674,645	390,376,554
Salary Adjustment		14,256,146	—	—	—
Sales Tax - Dot		—	100	100	100
Federal Support		605,485,916	528,355,100	528,355,100	528,355,100
Local Governments		14,822,222	12,040,100	12,040,100	12,040,100
Other States		38,676,217	22,099,899	22,099,900	22,099,900
Intra State Receipts		842,567,486	744,257,147	744,257,146	744,257,146
Reimbursement from Other Agencies		—	100	100	100
Gov Fund Type Transfers - Other Agencies		152,235,223	74,653,438	74,653,438	74,653,438
Bonds & Loans		—	510,100	510,100	510,100
Reversions		13,519,641	—	—	—
Fees, Licenses & Permits		5,688,379	5,500,000	5,500,000	5,500,000
Refunds & Reimbursements		1,748	200	200	200
Sale Of Real Estate		686,388	805,000	805,000	805,000
Rents & Leases		108,895	1,100	1,100	1,100
Inventory Sales		323,446	100	100	100
Unearned Receipts		(19,389)	100	100	100
Other		7,231,430	108,257,100	108,257,100	108,257,100
Payroll Deductions		—	24,000	24,000	24,000
Total Resources		2,339,571,728	2,122,564,441	1,901,678,229	2,107,715,296
Expenditures					
Personal Travel In State		1,108	3,700	3,700	3,700

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State Vehicle Operation	—	6,200	6,200	6,200
Depreciation	—	100	100	100
Personal Travel Out of State	43,258	1,600	1,600	1,600
Office Supplies	196,313	48,400	48,400	243,400
Facility Maintenance Supplies	1,377,877	2,015,319	2,015,319	2,015,319
Equipment Maintenance Supplies	510,137	665,400	665,400	665,400
Professional & Scientific Supplies	7,612	18,800	18,800	18,800
Highway Maintenance Supplies	35,429,061	7,580,000	7,580,000	7,580,000
Ag., Conservation & Horticulture Supply	50	200	200	200
Other Supplies	—	100	100	100
Printing & Binding	—	300	300	300

Primary Road Fund Detail

Object Class	Actuals	FY 2026		FY 2027	
		FY 2025	Current Year	Total Department	Total Governor's
		Budget Estimate	Request Recommended		
Uniforms & Related Items		1,465	11,300	11,300	11,300
Postage		7,752	3,099	3,100	3,100
Communications		129,517	209,100	209,100	209,100
Rentals		38,397	15,101	15,100	15,100
Utilities		1,358,519	1,003,499	1,003,500	1,003,500
Professional & Scientific Services		94,792,693	40,917,900	40,917,900	40,917,900
Outside Services		17,259,660	58,572,100	58,572,100	58,572,100
Intra-State Transfers		55,005,502	82,841,859	82,841,859	73,770,525
Advertising & Publicity		420,710	38,100	38,100	38,100
Outside Repairs/Service		10,845,196	6,842,053	6,791,000	6,791,000
Reimbursement to Other Agencies		—	200	200	200
ITS Reimbursements		—	200	200	200
IT Outside Services		6,086,670	5,350,000	5,350,000	5,350,000
Gov Fund Type Transfers - Other Agencies Services		343,760,971	612,282,919	612,282,919	606,361,162
Equipment		41,522	15,400	15,400	15,400
Office Equipment		13,886	1,600	1,600	1,600
Equipment - Non-Inventory		1,902	1,500	1,500	1,500
IT Equipment		601,236	3,250,300	3,250,300	3,250,300
Claims		660,118	250,200	250,200	250,200
Other Expense & Obligations		580,652	1,284,700	1,284,700	1,284,700
Interest Expense/Princ/Securities		—	100	100	100
Withheld Income Taxes		—	100	100	100

Dot Payroll	—	100	100	100
Licenses	6,500	400	400	400
Fees	79,300	90,000	90,000	90,000
Refunds-Sales Tax	—	100	100	100
Refunds-Other	12,143	100	100	100
State Aid	177,025	700	700	700
Capitals	1,122,096,577	640,484,402	640,484,400	640,484,400
Balance Carry Forward (Approps)	551,053	—	—	—
Appropriation	413,122,547	437,922,032	437,922,032	418,726,554
Reversions	13,519,641	—	—	—
Balance Carry Forward (Funds)	220,835,159	220,835,158	—	240,030,636
Total Expenditures	2,339,571,727	2,122,564,441	1,901,678,229	2,107,715,296

Farm to Market Road Fund

Fund Description

The fund receives the portion of road use tax fund as established in Iowa Code 312.2.1, federal funds and all other funds that may be credited by law. None of the fund is used for administrative expenses but is used entirely for construction, reconstruction or improvement of the Farm to Market Road System established in Iowa Code 310.

Farm to Market Road Fund Detail

Object Class	Actuals	FY 2026		FY 2027	
		FY 2025	Current Year	Total Department	Total Governor's
	Budget	Estimate	Request	Recommended	
Resources					
Balance Brought Forward (Funds)		139,674,172	126,773,586	—	126,773,586
Federal Support		73,753,472	10,000,000	10,000,000	10,000,000
Local Governments		21,666,835	1,000	1,000	1,000
Intra State Receipts		136,249,829	113,000,000	113,000,000	113,000,000
Interest		—	10,000	10,000	10,000
Refunds & Reimbursements		—	1,000	1,000	1,000
Other		76,165	101,000	101,000	101,000
Total Resources		371,420,472	249,886,586	123,113,000	249,886,586
Expenditures					
Personal Travel Out of State		—	900	900	900
Professional & Scientific Services		1,873,205	1,500,000	1,500,000	1,500,000
Intra-State Transfers		9,246	100	100	100

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Gov Fund Type Transfers - Other Agencies Services	500	1,000	1,000	1,000
Claims	—	1,000	1,000	1,000
Other Expense & Obligations	1,808	1,200	1,200	1,200
Interest Expense/Princ/Securities	—	1,000	1,000	1,000
Capitals	242,762,127	121,607,800	121,607,800	121,607,800
Balance Carry Forward (Funds)	126,773,586	126,773,586	—	126,773,586
Total Expenditures	371,420,472	249,886,586	123,113,000	249,886,586

Highway Beautification Fund

Fund Description

This fund is established to receive all fees paid annually for each business sign supplied for posting.

Highway Beautification Fund Detail

Object Class	Actuals	FY 2025 Budget Estimate	FY 2026 Current Year Request Recommended	FY 2027 Total Department	FY 2027 Total Governor's
Resources					
Balance Brought Forward (Funds)		2,326,688	2,718,933	—	2,718,933
Gov Fund Type Transfers - Other Agencies		—	100	100	100
Fees, Licenses & Permits		1,278,470	1,052,317	1,052,317	1,052,317
Other		—	200	200	200
Total Resources		3,605,158	3,771,550	1,052,617	3,771,550
Expenditures					
Personal Services-Salaries		829,714	994,947	994,947	994,947
Personal Travel In State		2,670	1,500	1,500	1,500
State Vehicle Operation		—	7,000	7,000	7,000
Depreciation		—	5,000	5,000	5,000
Personal Travel Out of State		1,206	100	100	100
Office Supplies		400	100	100	100
Facility Maintenance Supplies		—	100	100	100
Equipment Maintenance Supplies		—	100	100	100
Professional & Scientific Supplies		—	100	100	100
Highway Maintenance Supplies		—	2,500	2,500	2,500
Other Supplies		—	100	100	100
Printing & Binding		1,267	100	100	100
Uniforms & Related Items		—	70	70	70

Postage	—	100	100	100
Communications	—	100	100	100
Rentals	—	100	100	100
Professional & Scientific Services	5,350	1,100	1,100	1,100
Outside Services	34,429	33,000	33,000	33,000
Intra-State Transfers	10,217	100	100	100
Advertising & Publicity	—	100	100	100
Reimbursement to Other Agencies	46	100	100	100
ITS Reimbursements	—	100	100	100
IT Outside Services	—	100	100	100
Gov Fund Type Transfers - Other Agencies Services	—	100	100	100
Equipment	928	100	100	100
Office Equipment	—	100	100	100
IT Equipment	—	1,200	1,200	1,200
Other Expense & Obligations	—	100	100	100
Refunds-Other	—	4,200	4,200	4,200
Capitals	—	200	200	200
Balance Carry Forward (Funds)	2,718,933	2,718,933	—	2,718,933
Total Expenditures	3,605,158	3,771,550	1,052,617	3,771,550

Other Federal Funds Cities/Counties

Fund Description

This account receives Federal reimbursement funds associated with city and county construction projects which are distributed back to appropriate city and county.

Other Federal Funds Cities/Counties Detail

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	1,458,220	(1,184,510)	—	—
Federal Support	72,862,443	54,200,000	54,200,000	54,200,000
Local Governments	2,091	1,000	1,000	1,000
Other	237,861	1,000	1,000	1,000
Total Resources	74,560,615	53,017,490	54,202,000	54,202,000
Expenditures				
Professional & Scientific Services	353,814	1,004,976	1,004,976	1,004,976

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Outside Services	—	15,000	15,000	15,000
Gov Fund Type Transfers - Other Agencies Services	313,775	800,100	800,100	800,100
Capitals	75,077,536	51,197,414	52,381,924	52,381,924
Balance Carry Forward (Funds)	(1,184,510)	—	—	—
Total Expenditures	74,560,615	53,017,490	54,202,000	54,202,000

Volkswagen Settlement Fund

Fund Description

This fund shows the financial activity for funds received from the Volkswagen settlement.

Volkswagen Settlement Fund Detail

Object Class	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget Estimate	Current Year Request	Total Department	Total Governor's
Resources					
Balance Brought Forward (Funds)		2,413,157	1,912,829	—	1,912,829
Intra State Receipts		—	1	—	—
Total Resources		2,413,157	1,912,830	—	1,912,829
Expenditures					
Capitals		500,328	1	—	—
Balance Carry Forward (Funds)		1,912,829	1,912,829	—	1,912,829
Total Expenditures		2,413,157	1,912,830	—	1,912,829

Revitalize Iowa's Sound Economy

Fund Description

This account is established to receive funding from the Road Use Tax Fund related to the excise tax on motor fuel, special fuel and diesel fuel of one and three-fourths cents per gallon. Funding is to be used in the construction or improvement of roads and streets which promote economic development in the State.

Revitalize Iowa's Sound Economy Detail

Object Class	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget Estimate	Current Year Request	Total Department	Total Governor's
Resources					
Balance Brought Forward (Funds)		69,732,196	74,082,190	—	74,082,190
Local Governments		1,077,368	100	100	100
Intra State Receipts		18,075,096	16,600,000	16,600,000	16,600,000
Interest		279	1,100	1,100	1,100

Bonds & Loans	55,783	15,000	15,000	15,000
Other	—	200	200	200
Total Resources	88,940,723	90,698,590	16,616,400	90,698,590
Expenditures				
Professional & Scientific Services	581,054	200	200	200
Intra-State Transfers	—	399	400	400
Gov Fund Type Transfers - Other Agencies Services	8,647,084	1	—	—
Other Expense & Obligations	—	36,600	36,600	36,600
State Aid	—	100	100	100
Capitals	5,630,395	16,579,100	16,579,100	16,579,100
Balance Carry Forward (Funds)	74,082,190	74,082,190	—	74,082,190
Total Expenditures	88,940,723	90,698,590	16,616,400	90,698,590

Passenger Rail Service Revolv.

Fund Description

Moneys deposited in the fund shall be administered by the director and shall be used to pay the costs associated with the initiation, operation, and maintenance of passenger rail service.

Passenger Rail Service Revolv. Detail

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	2,101,857	2,101,857	—	2,101,857
Federal Support	—	144,864	144,864	144,864
Other	—	100	100	100
Total Resources	2,101,857	2,246,821	144,964	2,246,821
Expenditures				
Professional & Scientific Services	—	144,864	144,864	144,864
Capitals	—	100	100	100
Balance Carry Forward (Funds)	2,101,857	2,101,857	—	2,101,857
Total Expenditures	2,101,857	2,246,821	144,964	2,246,821

DOT - SIB Fund

Fund Description

Balance in the fund will be used for the Linking Iowa's Freight Transportation System Program. This one-time funding was awarded in February 2016.

DOT - SIB Fund Detail

Object Class	Actuals	Budget Estimate	FY 2025	FY 2026	FY 2027	FY 2027
			Request	Current Year Recommended	Total Department	Total Governor's
Resources						
Balance Brought Forward (Funds)			1,183,103	1,034,954	—	1,034,954
Interest			53,151	64,345	64,345	64,345
Total Resources			1,236,253	1,099,299	64,345	1,099,299
Expenditures						
Professional & Scientific Services			201,299	100	100	100
Capitals			—	64,245	64,245	64,245
Balance Carry Forward (Funds)			1,034,954	1,034,954	—	1,034,954
Total Expenditures			1,236,253	1,099,299	64,345	1,099,299

County Bridge Construction**Fund Description**

This fund receives money from the Road Use Tax Fund to be used by counties for bridge construction and reconstruction projects.

County Bridge Construction Detail

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	4,418,248	5,885,715	—	5,885,715
Intra State Receipts	2,000,000	2,200,400	2,200,400	2,200,400
Total Resources	6,418,248	8,086,115	2,200,400	8,086,115
Expenditures				
Intra-State Transfers	—	400	400	400
Capitals	532,533	2,200,000	2,200,000	2,200,000
Balance Carry Forward (Funds)	5,885,715	5,885,715	—	5,885,715
Total Expenditures	6,418,248	8,086,115	2,200,400	8,086,115

City Bridge Construction Fund**Fund Description**

This fund receives money from the Road Use Tax Fund to be used by cities for bridge construction and reconstruction projects.

City Bridge Construction Fund Detail

Object Class	Actuals	Budget Estimate	FY 2025	FY 2026	FY 2027	FY 2027
			Request	Current Year Recommended	Total Department	Total Governor's
Resources						
Balance Brought Forward (Funds)			2,598,066	3,098,066	—	3,098,066
Intra State Receipts			500,000	500,000	500,000	500,000
Total Resources			3,098,066	3,598,066	500,000	3,598,066
Expenditures						
Capitals			—	500,000	500,000	500,000
Balance Carry Forward (Funds)			3,098,066	3,098,066	—	3,098,066
Total Expenditures			3,098,066	3,598,066	500,000	3,598,066

Safety Improvement Program

Fund Description

This account receives a transfer from the Road Use Tax Fund to provide for safety related projects for city, county, or state roads.

Safety Improvement Program Detail

Object Class	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget Estimate	Current Year Request	Total Department	Total Governor's
Resources					
Balance Brought Forward (Funds)		26,918,278	26,525,371	—	26,525,371
Intra State Receipts		8,904,272	8,100,000	8,100,000	8,100,000
Gov Fund Type Transfers - Other Agencies		4,201	1	1	1
Refunds & Reimbursements		—	100	100	100
Sale Of Real Estate		—	100	100	100
Total Resources		35,826,751	34,625,572	8,100,201	34,625,572
Expenditures					
Office Supplies		—	100	100	100
Highway Maintenance Supplies		300,000	60,000	60,000	60,000
Rentals		1,890	1	1	1
Professional & Scientific Services		366,750	400,000	400,000	400,000
Outside Services		54,386	7,000	7,000	7,000
Intra-State Transfers		—	100	100	100
Advertising & Publicity		—	100	100	100

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Gov Fund Type Transfers - Other Agencies Services	41,638	1	1	1
IT Equipment	—	300	300	300
Other Expense & Obligations	1,199	100	100	100
Interest Expense/Princ/Securities	—	100	100	100
Fees	—	100	100	100
Capitals	8,535,517	7,632,299	7,632,299	7,632,299
Balance Carry Forward (Funds)	26,525,371	26,525,371	—	26,525,371
Total Expenditures	35,826,751	34,625,572	8,100,201	34,625,572

Railroad Revolving Loan Fund

Fund Description

Funding comes from appropriations made to provide loan assistance for the restoration, conservation, improvement, and construction of railroad related improvements.

Railroad Revolving Loan Fund Detail

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	6,964,530	6,499,432	—	6,499,432
Local Governments	110,102	100	100	100
Intra State Receipts	2,000,000	2,000,000	2,000,000	2,000,000
Reimbursement from Other Agencies	—	100	100	100
Interest	—	3,000	3,000	3,000
Bonds & Loans	1,022,993	1,200,000	1,200,000	1,200,000
Other	—	310,000	310,000	310,000
Total Resources	10,097,624	10,012,632	3,513,200	10,012,632
Expenditures				
Professional & Scientific Services	312,273	3,513,100	3,513,100	3,513,100
Capitals	3,285,919	100	100	100
Balance Carry Forward (Funds)	6,499,432	6,499,432	—	6,499,432
Total Expenditures	10,097,624	10,012,632	3,513,200	10,012,632

ICEASB Support Fund

Fund Description

The fund will receive each month .25 of 1% of the Road Use Tax Allocation to the counties under Code section 312.3(1) for the financial support of the Iowa County Engineers Association Service Bureau.

ICEASB Support Fund Detail

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027	
			Current Year Request	Total Department	Total Governor's	
Resources						
Balance Brought Forward (Funds)			1,444,025	1,444,025	—	1,444,025
Intra State Receipts			975,935	550,000	550,000	550,000
Total Resources			2,419,961	1,994,025	550,000	1,994,025
Expenditures						
Outside Services			975,935	550,000	550,000	550,000
Balance Carry Forward (Funds)			1,444,025	1,444,025	—	1,444,025
Total Expenditures			2,419,961	1,994,025	550,000	1,994,025

Materials And Equipment Revolving Fund

Fund Description

The fund is established to purchase equipment, materials and supplies for all divisions of the Department. Funding comes an appropriation made to the fund.

Materials And Equipment Revolving Fund Detail

Object Class	Actuals	FY 2026	FY 2027	FY 2027
		FY 2025 Current Year RequestRecommended	Total Department	Total Governor's
Resources				
Balance Brought Forward (Funds)		38,534,237	64,004,722	—64,004,722
Adjustment to Balance Forward		559	—	—
Sales Tax - Dot		296	23,000	23,00023,000
Federal Support		6,004	200	200200
Local Governments		7,490	1,289,999	1,290,0001,290,000
Intra State Receipts		38,560,323	1,001	1,0001,000
Gov Fund Type Transfers - Other Agencies		—	139,211	139,211139,211
Refunds & Reimbursements		41,485,137	10,820,001	10,820,00010,820,000
Inventory Sales		1,780,801	2,605,316	2,605,3162,605,316
Other		2,188,019	52,921,435	52,921,43652,921,436
Total Resources		122,562,866	131,804,885	67,800,163131,804,885
Expenditures				
Personal Services-Salaries		6,619,773	6,915,325	6,915,3256,915,325
Personal Travel In State		73,849	14,700	14,70014,700
State Vehicle Operation		(230)	301,098	301,098301,098

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Depreciation	—	600	600	600
Personal Travel Out of State	4,169	1,401	1,401	1,401
Office Supplies	199,442	159,001	159,000	159,000
Facility Maintenance Supplies	982,256	1,271,299	1,271,300	1,271,300
Equipment Maintenance Supplies	6,868,530	12,026,895	12,026,900	12,026,900
Professional & Scientific Supplies	46,832	63,101	63,100	63,100
Highway Maintenance Supplies	3,138,224	3,021,903	3,021,901	3,021,901
Ag., Conservation & Horticulture Supply	—	200	200	200
Other Supplies	241	45,100	45,100	45,100
Food	—	1,100	1,100	1,100
Uniforms & Related Items	17,907	667,101	667,100	667,100
Postage	23,040	19,300	19,300	19,300
Communications	29,842	42,599	42,600	42,600
Rentals	—	7,000	7,000	7,000
Utilities	290	100	100	100
Professional & Scientific Services	2,804	2,000	2,000	2,000
Outside Services	228,459	1,298,100	1,298,100	1,298,100
Intra-State Transfers	2,298,880	1,102	1,101	1,101
Advertising & Publicity	879	6,000	6,000	6,000
Outside Repairs/Service	227,617	5,114,922	5,114,922	5,114,922
Reimbursement to Other Agencies	2,494	5,399	5,400	5,400
IT Outside Services	572,666	609,202	609,201	609,201

Materials And Equipment Revolving Fund Detail

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Equipment	31,576,424	33,103,701	33,103,700	33,103,700
Office Equipment	1,580,813	418,800	418,800	418,800
Equipment - Non-Inventory	—	100	100	100
IT Equipment	4,062,844	2,659,914	2,659,914	2,659,914
Claims	—	10,100	10,100	10,100
Other Expense & Obligations	—	1,900	1,900	1,900
Licenses	—	100	100	100
Refunds-Sales Tax	298	2,600	2,600	2,600
Refunds-Other	(197)	8,200	8,200	8,200
Capitals	—	200	200	200
Balance Carry Forward (Funds)	64,004,722	64,004,722	—	64,004,722
Total Expenditures	122,562,866	131,804,885	67,800,163	131,804,885

Safety Responsibility Fund

Fund Description

This account holds funds from Iowa drivers who have to provide proof of their motor vehicle financial responsibility.

Safety Responsibility Fund Detail

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year	Total Department	Total Governor's
			Request	Request	Recommended
Resources					
Balance Brought Forward (Funds)		3,727,081	4,431,291	—	4,431,291
Unearned Receipts		1,435,500	250,000	250,000	250,000
Total Resources		5,162,581	4,681,291	250,000	4,681,291
Expenditures					
Outside Services		—	100	100	100
Intra-State Transfers		—	100	100	100
Refunds-Other		731,290	249,800	249,800	249,800
Balance Carry Forward (Funds)		4,431,291	4,431,291	—	4,431,291
Total Expenditures		5,162,581	4,681,291	250,000	4,681,291

Reciprocity Fund

Fund Description

As per Chapter 326.29 of the Code of Iowa this account contains truck registration fees received for and then distributed to other states.

Reciprocity Fund Detail

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year	Total Department	Total Governor's
		Budget Estimate	Request	Recommended
Resources				
Balance Brought Forward (Funds)	5,760,131	5,095,878	—	5,095,878
Adjustment to Balance Forward	12,211	—	—	—
Fees, Licenses & Permits	20,847,438	24,999,000	24,999,000	24,999,000
Unearned Receipts	(50,117)	1,000	1,000	1,000
Total Resources	26,569,663	30,095,878	25,000,000	30,095,878
Expenditures				
Refunds-Other	21,473,786	25,000,000	25,000,000	25,000,000
Balance Carry Forward (Funds)	5,095,878	5,095,878	—	5,095,878

Total Expenditures	26,569,664	30,095,878	25,000,000	30,095,878

Public Transit Infrastructure Grant Fund

Fund Description

Moneys in the fund shall be awarded to public transit systems within the state for construction and infrastructure projects that meet the definition of "vertical infrastructure" in section 8.57, subsection 6, paragraph "c".

The fund shall consist of appropriations made to the fund and transfers of interest, earnings, and moneys from other funds as provided by law. In awarding grant assistance, the office of public transit within the department shall, by rule, specify certain criteria that must be included in a grant application, which shall include but not be limited to information on the feasibility of completion of an individual infrastructure project. Notwithstanding section 8.33, moneys in the public transit infrastructure grant fund shall not revert to the fund from which they are appropriated but shall remain available indefinitely for expenditure under this section.

Public Transit Infrastructure Grant Fund Detail

Object Class	FY 2025		FY 2026	FY 2027	FY 2027
	Actuals	Budget Estimate	Current Year Request	Total Department	Total Governor's
Resources					
Balance Brought Forward (Funds)		1,821,512	2,298,103	—	2,298,103
Intra State Receipts		1,500,000	1,500,000	1,500,000	1,500,000
Total Resources		3,321,512	3,798,103	1,500,000	3,798,103
Expenditures					
State Aid		1,023,409	1,500,000	1,500,000	1,500,000

Public Transit Infrastructure Grant Fund Detail

Object Class	FY 2025		FY 2026	FY 2027	FY 2027
	Actuals	Budget Estimate	Current Year	Total Department Request	Total Governor's Recommended
Balance Carry Forward (Funds)		2,298,103	2,298,103	—	2,298,103
Total Expenditures		3,321,512	3,798,103	1,500,000	3,798,103

State Aviation Fund

Fund Description

The fund shall consist of moneys deposited in the fund pursuant to sections 328.21 and 452A.82 and other moneys appropriated to the fund. Moneys in the fund in a fiscal year shall be used as appropriated by the general assembly for airport engineering studies, construction or improvements, and the windsock program for public airports. In awarding moneys, the department shall give preference to projects that demonstrate a collaborative effort between airports.

State Aviation Fund Detail

	FY 2026	FY 2027	FY 2027

Object Class	Actuals	FY 2025	Current Year	Total Department	Total Governor's
		Budget Estimate	RequestRecommended		
Resources					
Balance Brought Forward (Funds)		11,412,703	10,416,907	—	10,416,907
Federal Support		206,209	440,000	440,000	440,000
Intra State Receipts		2,400,154	1,700,000	1,700,000	1,700,000
Fees, Licenses & Permits		2,179,950	1,800,000	1,800,000	1,800,000
Other		32,200	23,400	23,400	23,400
Total Resources		16,231,216	14,380,307	3,963,400	14,380,307

Expenditures						
Office Supplies			—	100	100	100
Facility Maintenance Supplies			10,271	4,900	4,900	4,900
Highway Maintenance Supplies			135,705	100	100	100
Intra-State Transfers			1,916	100	100	100
Gov Fund Type Transfers - Other Agencies Services			—	100	100	100
Office Equipment			—	100	100	100
State Aid			5,666,416	3,958,000	3,958,000	3,958,000
Balance Carry Forward (Funds)			10,416,907	10,416,907	—	10,416,907
Total Expenditures			16,231,216	14,380,307	3,963,400	14,380,307

TIME-21 Fund

Fund Description

The fund receives revenue created by changing certain vehicle registration fees and schedules, and by increasing trailer and title fees, but not more than \$225,000,000. Any funds received over this amount is deposited to the Road Use Tax Fund. The distribution of the fund is 60% primary road fund, 20% to the secondary road fund and 20% to the street construction fund.

TIME-21 Fund Detail

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year	Total Department	Total Governor's
Resources						
Intra State Receipts			206,248,102	178,999,900	178,999,900	178,999,900
Gov Fund Type Transfers - Other Agencies			18,697,939	22,940,100	22,940,100	22,940,100
Interest			53,959	60,100	60,100	60,100
Total Resources			225,000,000	202,000,100	202,000,100	202,000,100

Expenditures						

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Gov Fund Type Transfers - Other Agencies Services	225,000,000	202,000,000	202,000,000	202,000,000
State Aid	—	100	100	100
Total Expenditures	225,000,000	202,000,100	202,000,100	202,000,100

Treasurer of State

Mission Statement

The mission of the Office of Treasurer of State is to keep the money safe.

Description

The Office of the Treasurer of State functions as the state's cash manager. In that role, the office coordinates financial services used by state agencies. It receives and verifies all deposits and redeems all state warrants presented for payment. The office invests available operating fund balances and allocates investment income to participating funds. When necessary, the office may issue revenue anticipation notes on behalf of the state. Financial records reconciled to the state accounting system and independent bank records. The Office of Treasurer of State coordinates bonding activities of the state agencies and provides centralized financing for lease-purchase agreements for state agencies. The Office issues an annual report on the bonding activities of all political subdivisions of the state. The Office of Treasurer of State is custodian of the three state pension funds: IPERS, the Peace Officers Retirement, Accident, and Disability System (POR) and the Judicial Retirement System (JRS). The Office of Treasurer of State administers the state's unclaimed property program, the Iowa Educational Savings Plan Trust, a state-wide pledging program that protects deposits of public funds that are not federally insured, the Iowa ABLE Savings Plan Trust and the Linked Investments for Tomorrow (LIFT) Act. The Office of Treasurer of State provides clerical and/or accounting support for various entities, including, but not limited to: the Executive Council, the Road Use Tax Fund, the Second Injury Fund, the State Sinking Fund for Public Deposits in Banks, the Underground Storage Tank Program, and the Tobacco Settlement Authority.

Financial Summary

Governor's Object Category	FY 2025		FY 2026	FY 2027	FY 2027
	Actuals	Budget	Current Year Estimate Request	Total Department Recommended	Total
Resources					
State Appropriations	2,843,203		2,843,203	3,068,123	3,043,203
Taxes	202,534,282		280,264,200	280,264,200	280,264,200
Receipts from Other Entities	1,560,505,200		1,423,262,693	1,424,712,693	1,424,712,693
Interest, Dividends, Bonds & Loans	32,554,253		6,950,771	7,658,377	7,658,377
Fees, Licenses & Permits	1,269,632,810		954,244,774	954,244,774	954,244,774
Refunds & Reimbursements	50,264,147		15,328,232	15,331,832	15,331,832
Sales, Rents & Services	9,933,269		4,771,434	4,771,434	4,771,434
Miscellaneous	107,122,098		70,905,077	62,380,000	72,291,005
Beginning Balance and Adjustments	364,987,384		328,345,308	330,967,387	309,193,233
Total Resources	3,600,376,646		3,086,915,692	3,083,398,820	3,071,510,751
Expenditures					
Personal Services	3,032,640		3,270,598	3,270,598	3,270,598
Travel & Subsistence	23,429		20,300	20,400	20,400
Supplies & Materials	127,704		367,981	559,981	759,981
Contractual Services and Transfers	1,334,719,417		1,073,687,055	1,075,988,779	1,074,975,661

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Equipment & Repairs	129,536	33,834	33,834	33,834
Claims & Miscellaneous	68,123,575	88,370,369	89,719,059	89,192,559
Licenses, Permits, Refunds & Other	845,795,171	753,000,480	753,100,480	753,100,480
State Aid & Credits	719,182,983	591,645,000	591,995,000	591,995,000
Plant Improvements & Additions	—	1,400	1,400	1,400
Appropriations	265,412,952	267,325,442	267,325,442	303,601,725

Financial Summary

	FY 2025	FY 2026 Current Year	FY 2027 Total Department	FY 2027 Total
Governor's				
Object Category	Actuals	Budget Estimate	Request	Recommended
Balance Carry Forward	363,829,238	309,193,233	301,383,847	254,559,113
Total Expenditures	3,600,376,645	3,086,915,692	3,083,398,820	3,071,510,751
Full Time Equivalents	28	28	28	28

Appropriations from General Fund

	FY 2025	FY 2026 Current Year	FY 2027 Total Department	FY 2027 Total
Governor's				
Appropriations	Actuals	Budget Estimate	Request	Recommended
Treasurer - General Office	1,046,415	1,046,415	1,046,415	1,046,415
IABLE	—	—	—	200,000
Total Treasurer of State	1,046,415	1,046,415	1,046,415	1,246,415

Appropriations from Other Funds

	FY 2025	FY 2026 Current Year	FY 2027 Total Department	FY 2027 Total
Governor's Appropriations	Actuals	Budget Estimate	Request	Recommended
Clearwater Software	192,000	192,000	192,000	192,000
Tyler Tech Software	228,000	228,000	228,000	228,000
County Fair Improvements	1,060,000	1,060,000	1,060,000	1,060,000
Funds for I3 Expenses - Road Use Tax	316,788	316,788	541,708	316,788
Total Treasurer of State	1,796,788	1,796,788	2,021,708	1,796,788

Appropriations Detail

Treasurer - General Office

General Fund

Appropriation Description

This appropriation funds treasury operations that include state finance and accounting activities.

Treasurer - General Office Financial Summary

Object Class	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget Estimate	Current Year Request	Total Department	Total Governor's
Resources					
Appropriation		1,046,415	1,046,415	1,046,415	1,046,415
Gov Fund Type Transfers - Other Agencies		1,915,544	2,465,798	2,465,798	2,465,798
Refunds & Reimbursements		812,118	316,788	316,788	316,788
Total Resources		3,774,077	3,829,001	3,829,001	3,829,001
Expenditures					
Personal Services-Salaries		3,032,640	3,270,598	3,270,598	3,270,598
Personal Travel In State		101	1,000	1,000	1,000
Personal Travel Out of State		13,452	15,000	15,000	15,000
Office Supplies		20,822	53,115	53,115	53,115
Other Supplies		—	10	10	10
Printing & Binding		64	190	190	190
Postage		2,664	4,000	4,000	4,000
Communications		12,978	10,500	10,500	10,500
Professional & Scientific Services		33,174	12,000	12,000	12,000
Outside Services		42,824	20,000	20,000	20,000
Advertising & Publicity		578	2,000	2,000	2,000
Reimbursement to Other Agencies		113,682	61,000	61,000	61,000
ITS Reimbursements		434,502	300,000	300,000	300,000
IT Outside Services		40,535	49,588	49,588	49,588
Gov Fund Type Transfers - Other Agencies Services		11,722	—	—	—
Equipment		25	—	—	—
Office Equipment		8,511	13,000	13,000	13,000
Equipment - Non-Inventory		—	2,000	2,000	2,000
IT Equipment		5,803	15,000	15,000	15,000
Total Expenditures		3,774,077	3,829,001	3,829,001	3,829,001

IABLE

General Fund

Appropriation Description

IAble accounts make it possible for eligible individuals with disabilities and their support system to save for the future and spend in the present while maintaining federal means-tested benefits such as Supplemental Security Income (SSI), Medicaid and more. Savings can be spent tax-free on a broad range of qualified disability expenses including housing, health and wellness, education and training, therapy, basic living expenses and more.

IABLE Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	—	—	—	200,000
Total Resources	—	—	—	200,000
Expenditures				
Office Supplies	—	—	—	200,000
Total Expenditures	—	—	—	200,000

County Fair Improvements

Rebuild Iowa Infrastructure Fund

Appropriation Description

County Fair Infrastructure Improvements

County Fair Improvements Financial Summary

Object Class	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget Estimate	Current Year Request	Total Department	Total Governor's
Resources					
Appropriation		1,060,000	1,060,000	1,060,000	1,060,000
Total Resources		1,060,000	1,060,000	1,060,000	1,060,000
Expenditures					
State Aid		1,060,000	1,060,000	1,060,000	1,060,000
Total Expenditures		1,060,000	1,060,000	1,060,000	1,060,000

Funds for I3 Expenses - Road Use Tax

Road Use Tax Fund

Appropriation Description

To fund I3 expenses from the Road Use Tax Fund

Funds for I3 Expenses - Road Use Tax Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
		Current Year	Total Department	Total Governor's
	Actuals	Budget Estimate	Request	Recommended
Resources				
Appropriation	316,788	316,788	541,708	316,788
Total Resources	316,788	316,788	541,708	316,788

Expenditures				
ITS Reimbursements	316,788	316,788	541,708	316,788
Total Expenditures	316,788	316,788	541,708	316,788

Clearwater Software

Technology Reinvestment Fund

Appropriation Description

Clearwater Software

Clearwater Software Financial Summary

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year	Total Department	Total Governor's
RequestRecommended						
Resources						
Balance Brought Forward (Approps)			—	192,000	—	—
Appropriation			192,000	192,000	192,000	192,000
Total Resources			192,000	384,000	192,000	192,000
Expenditures						
Office Supplies			—	—	192,000	192,000
Outside Services			—	384,000	—	—
Balance Carry Forward (Approps)			192,000	—	—	—
Total Expenditures			192,000	384,000	192,000	192,000

Tyler Tech Software

Technology Reinvestment Fund

Appropriation Description

Tyler Tech Software

Tyler Tech Software Financial Summary

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year	Total Department	Total Governor's
Resources						
Appropriation			228,000	228,000	228,000	228,000
Total Resources			228,000	228,000	228,000	228,000
Expenditures						
Office Supplies			—	228,000	228,000	228,000
Professional & Scientific Services			228,000	—	—	—
Total Expenditures			228,000	228,000	228,000	228,000

Fund Detail

Treasurer of State Fund Detail

Funds	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			FY 2025 Current Year	Total Department	Total Governor's
			Request	Recommended	
Treasurer of State			3,536,441,866	3,061,242,164	3,053,379,042
Rebuild Iowa Infrastructure Fund			1,060,000	1,060,000	1,060,000
State Bond Repayment Fund			6,760	6,760	6,760
Revenue Bonds Debt Service Fund			55,594,104	54,371,310	55,202,018
Revenue Bonds Capitals II Fund			—	1,500	1,500
Revenue Bonds Federal Subsidy Holdback Fund			7,840,682	7,699,277	7,676,405
Unclaimed Property			102,854,711	66,744,614	65,037,268
Vision Iowa Fund			3,893,345	18,900,345	18,729,030
Prison Infrastructure Fund			14,315,638	15,603,810	15,070,258
Workers Compensation 2nd Injury			15,556,332	18,059,219	19,835,732
Opioid Settlement Fund			58,623,982	38,149,059	46,801,055
Endowment for Iowa's Health Fund			—	—	—
Local Electronic Government Transaction Fund			632,841	774,484	774,253
Flood Control Expense			477,325	585,000	585,000
Bank Sinking Fund			1,991,103	1,969,365	1,898,283
Henry Albert Trust			1,000	1,000	1,000
Iowa Cultural Trust Fund			806	806	806
Pooled Money Invest Income Act			16,916,555	18,193,710	24,627,794
Road Use Tax Fund			2,236,736,396	1,854,733,262	1,806,261,360
Secondary Road Fund-Counties			465,848,768	426,699,873	421,857,785
Street Construction Fund Cities/Towns			365,129,695	320,131,073	320,574,843
Pooled Local Government Electronic Transaction Fund			4,958	4,958	4,958
Credit Card Processing Fees			3,407,723	1,249,854	1,249,854
Technology Reinvestment Fund			420,000	612,000	420,000
Health Care Trust			181,487,299	211,717,300	241,823,216
IUB/OCA Building Debt Service Reserve Fund			723,308	723,408	723,508
IUB/OCA Chargeable Expenses Fund			1,961,954	2,178,314	2,020,003
IUB/OCA Bond Fund			956,579	1,071,863	1,136,353
Underground Storage Tanks			5,239,067	—	5,671,878
UST Remedial Fund			1,144,786	—	1,643,286
UST Unassigned Revenue (Nonbond)			489,336	—	1,205,025
Underground Storage Tank Revenue Fund			1,347,292	—	1,058,828
UST Marketability Fund			494,616	—	524,701
UST Innocent Landowners Fund			1,763,038	—	1,240,038
Tobacco Settlement Authority			54,921,636	21,844,527	20,518,899

Tobacco Settlement Trust Fund	192,575	155,976	190,882	145,676
Endowment for Iowa's Health Fund	46,044,616	13,762,000	13,762,000	13,762,000
Endowment for Iowa's Health Enforcement Reserve Fund	8,684,445	7,926,551	6,566,017	7,156,551

State Bond Repayment Fund

Fund Description

This fund received a transfer from the Economic Emergency Fund in FY14 that was used to defease Corrections 2002, Honey Creek 2006, and School Infrastructure 2012 bonds and to redeem IJOBS 2010B bonds. redemption

State Bond Repayment Fund Detail

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	6,760	6,760	6,760	6,760
Total Resources	6,760	6,760	6,760	6,760
Expenditures				
Balance Carry Forward (Funds)	6,760	6,760	6,760	6,760
Total Expenditures	6,760	6,760	6,760	6,760

Revenue Bonds Debt Service Fund

Fund Description

This fund receives pledged gaming revenues that are used to pay debt service on IJOBS bonds

Revenue Bonds Debt Service Fund Detail

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	18	(824,690)	6,018	—
Pari-Mutuel Receipts	54,992,000	54,956,000	54,956,000	54,956,000
Interest	594,085	190,000	190,000	190,000
Fees, Licenses & Permits	8,000	50,000	50,000	50,000
Total Resources	55,594,104	54,371,310	55,202,018	55,196,000
Expenditures				
Professional & Scientific Services	664,441	10,000	10,000	10,000
Intra-State Transfers	12,914,761	5,880,000	5,880,000	5,880,000

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Interest Expense/Princ/Securities	42,839,592	48,481,310	49,300,000	49,300,000
Balance Carry Forward (Funds)	(824,690)	—	12,018	6,000
Total Expenditures	55,594,104	54,371,310	55,202,018	55,196,000

Unclaimed Property**Unclaimed Property Detail**

Object Class	Actuals	FY 2026	FY 2027	FY 2027
		FY 2025 Current Year	Total Department	Total Governor's
Budget Estimate Request	Recommended			
Resources				
Balance Brought Forward (Funds)	18,375,068	27,077,614	25,370,268	34,072,814
Adjustment to Balance Forward	196,602	—	—	—
Gov Fund Type Transfers - Other Agencies	319	—	—	—
Interest	45,183	22,000	22,000	22,000
Dividends	667,079	225,000	225,000	225,000
Other Sales & Services	9,932,299	4,640,000	4,640,000	4,640,000
Unearned Receipts	73,638,162	34,780,000	34,780,000	34,780,000
Total Resources	102,854,711	66,744,614	65,037,268	73,739,814
Expenditures				
Personal Travel In State	2,070	2,500	2,500	2,500
Personal Travel Out of State	7,806	1,800	1,800	1,800
Office Supplies	19,954	12,000	12,000	12,000
Other Supplies	—	100	100	100
Printing & Binding	4,067	2,000	2,000	2,000
Postage	49,188	36,566	36,566	36,566
Communications	6,025	12,000	12,000	12,000
Professional & Scientific Services	1,255,320	1,200,000	1,200,000	1,200,000
Outside Services	102,623	45,000	45,000	45,000
Intra-State Transfers	45,000,000	14,000,000	14,000,000	14,000,000
Advertising & Publicity	117,167	275,000	275,000	275,000
Reimbursement to Other Agencies	27,427	22,000	22,000	22,000
ITS Reimbursements	2,601	25,000	25,000	25,000
Gov Fund Type Transfers - Attorney General Services	8,429	15,000	15,000	15,000
Gov Fund Type Transfers - Other Agencies Services	967,064	1,011,000	1,011,000	1,011,000
Office Equipment	5,246	2,000	2,000	2,000
Equipment - Non-Inventory	—	334	334	334

IT Equipment	5,507	500	500	500
Other Expense & Obligations	6,234	9,000	9,000	9,000
Refunds-Other	28,190,368	16,000,000	16,000,000	16,000,000
Balance Carry Forward (Funds)	27,077,614	34,072,814	32,365,468	41,068,014
Total Expenditures	102,854,711	66,744,614	65,037,268	73,739,814

Workers Compensation 2nd Injury

Fund Description

This account receives its funding from employers (or their insurance providers) when a worker is killed on the job in Iowa. The fund may also receive a surcharge placed on all insurance companies and self-insured businesses if the fund does not have the resources to cover expected payouts. Expenditures are made from this account when a person with a pre-existing disability is injured on the job. Payments are made upon the order of the workers' compensation commissioner.

Workers Compensation 2nd Injury Detail

Object Class	Actuals	FY 2026	FY 2027	FY 2027
		Current Year	Total Department	Total Governor's
		Budget Estimate	Request	Recommended
Resources				
Balance Brought Forward (Funds)	7,523,732	8,045,719	9,822,232	10,344,219
Adjustment to Balance Forward	267	—	—	—
Interest	259,692	13,500	13,500	13,500
Other	7,772,641	10,000,000	10,000,000	10,000,000
Total Resources	15,556,332	18,059,219	19,835,732	20,357,719
Expenditures				
Attorney General Reimbursements	450,000	215,000	215,000	215,000
Claims	7,060,614	7,500,000	7,500,000	7,500,000
Balance Carry Forward (Funds)	8,045,719	10,344,219	12,120,732	12,642,719
Total Expenditures	15,556,332	18,059,219	19,835,732	20,357,719

Opioid Settlement Fund

Fund Description

State portion of moneys paid to the state as a result of a national opioid settlement. Moneys in the fund are appropriated by the legislature for purposes of abating the opioid crisis in Iowa.

Opioid Settlement Fund Detail

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year	Total Department	Total Governor's
		Budget Estimate	Request	Recommended

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Resources				
Balance Brought Forward (Funds)	46,801,055	29,623,982	46,801,055	—
Interest	2,457,349	—	—	—
Reversions	996,413	—	—	—
Other	8,369,166	8,525,077	—	9,911,005
Total Resources	58,623,982	38,149,059	46,801,055	9,911,005
Expenditures				
Appropriation	29,000,000	38,149,059	38,149,059	9,911,005
Balance Carry Forward (Funds)	29,623,982	—	8,651,996	—
Total Expenditures	58,623,982	38,149,059	46,801,055	9,911,005

UST Remedial Fund

Fund Description

This fund is to pay owner/operators of underground storage tanks to remediate releases from underground storage tanks.

UST Remedial Fund Detail

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year Request Recommended	Total Department	Total Governor's
Resources					
Balance Brought Forward (Funds)		1,144,786	—	643,286	—
Intra State Receipts		—	—	1,000,000	1,000,000
Total Resources		1,144,786	—	1,643,286	1,000,000
Expenditures					
Intra-State Transfers		1,144,786	—	—	—
Outside Repairs/Service		—	—	1,500,000	1,000,000
Gov Fund Type Transfers - Other Agencies Services		—	—	1,500	—
Balance Carry Forward (Funds)		—	—	141,786	—
Total Expenditures		1,144,786	—	1,643,286	1,000,000

Local Electronic Government Transaction Fund

Fund Description

Fees collected by county recorders are deposited into this fund and are used to develop and maintain a state wide internet site to provide access to land records and information.

Local Electronic Government Transaction Fund Detail

Object Class	Actuals	Budget	FY 2026	FY 2027	FY 2027
			Current Year	Total Department	Total Governor's
		Estimate	Request	Recommended	
Resources					
Balance Brought Forward (Funds)			117,253	120,984	120,753
Interest			7,967	3,500	3,500
Fees, Licenses & Permits			507,621	650,000	650,000
Total Resources			632,841	774,484	774,253
Expenditures					
Professional & Scientific Services			511,857	650,000	650,000
Balance Carry Forward (Funds)			120,984	124,484	124,253
Total Expenditures			632,841	774,484	774,253

UST Unassigned Revenue (Nonbond)

Fund Description

This fund is used to account for non-bond proceeds.

UST Unassigned Revenue (Nonbond) Detail

Object Class	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget Estimate	Current Year Request	Total Department	Total Governor's
Resources					
Balance Brought Forward (Funds)		259,813		552,319	492,506
Interest		29,523		652,606	652,606
Reversions		200,000		—	—
Refunds & Reimbursements		—		100	100
Total Resources		489,336		1,205,025	1,145,212
Expenditures					
Personal Travel In State		—		100	100
Professional & Scientific Services		—	(492,506)	50,000	50,000
Intra-State Transfers		289,336		—	—
Outside Repairs/Service		—		50,000	50,000
Gov Fund Type Transfers - Attorney General Services		—		50,000	50,000
Gov Fund Type Transfers - Auditor of State Services		—		10,000	10,000
Gov Fund Type Transfers - Other Agencies Services		—		100	100
Appropriation		200,000		—	—
Balance Carry Forward (Funds)		—	492,506	1,044,825	985,012
Total Expenditures		489,336		1,205,025	1,145,212

Underground Storage Tank Revenue Fund

Fund Description

This fund is used to account for the collection of Tank Management Fees and Use Tax to be used to pay interest and principal on bonds.

Underground Storage Tank Revenue Fund Detail

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
		Current Year	Total Department	Total Governor's
	Actuals	Budget Estimate	Request	Recommended
Resources				

Balance Brought Forward (Funds)	1,325,526	—	1,038,828	—
Interest	21,766	—	20,000	20,000
Total Resources	1,347,292	—	1,058,828	20,000
Expenditures				
Intra-State Transfers	1,347,292	—	306,698	20,000
Balance Carry Forward (Funds)	—	—	752,130	—
Total Expenditures	1,347,292	—	1,058,828	20,000

UST Marketability Fund

Fund Description

Beginning Jan. 1, 1996, monies will be deposited into this fund under the Underground Storage tank program. The fund shall be used for allocations to the innocent land owners fund and the remainder shall be used for payment for remedial benefits.

UST Marketability Fund Detail

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year Request	Total Department	Total Governor's
Resources						
Balance Brought Forward (Funds)			454,701	—	489,701	—
Interest			39,916	—	35,000	35,000
Total Resources			494,616	—	524,701	35,000
Expenditures						
Intra-State Transfers			494,616	—	—	—
Balance Carry Forward (Funds)			—	—	524,701	35,000
Total Expenditures			494,616	—	524,701	35,000

UST Innocent Landowners Fund

Fund Description

Beginning Jan. 1, 1996, monies will be deposited into this fund under the Underground Storage tank program. The fund shall be used for allocations to the innocent land owners fund and the remainder shall be used for payment for remedial benefits.

UST Innocent Landowners Fund Detail

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	1,763,038	—	1,236,538	—

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Refunds & Reimbursements	—	—	3,500	3,500
Total Resources	1,763,038	—	1,240,038	3,500
Expenditures				
Intra-State Transfers	1,763,038	—	—	—
Claims	—	—	530,000	3,500
Balance Carry Forward (Funds)	—	—	710,038	—
Total Expenditures	1,763,038	—	1,240,038	3,500

Bank Sinking Fund

Fund Description

The money in this fund is used to pay public depositors for losses not covered by FDIC insurance that are incurred due to bank failure. If there is not enough money in the fund to cover such losses, the treasurer may assess other banks that have public deposits to cover the shortage.

Bank Sinking Fund Detail

Object Class	Actuals	Budget Estimate	FY 2025	FY 2026	FY 2027	FY 2027
			Request	Current Year Recommended	Total Department	Total Governor's
Resources						
Balance Brought Forward (Funds)			1,905,683	1,958,065	1,886,983	1,939,365
Interest			85,020	11,000	11,000	11,000
Refunds & Reimbursements			400	300	300	300
Total Resources			1,991,103	1,969,365	1,898,283	1,950,665
Expenditures						
Gov Fund Type Transfers - Other Agencies Services			33,038	30,000	30,000	30,000
Balance Carry Forward (Funds)			1,958,065	1,939,365	1,868,283	1,920,665
Total Expenditures			1,991,103	1,969,365	1,898,283	1,950,665

Iowa Cultural Trust Fund

Fund Description

This is an endowment fund that can receive appropriations, grants, gifts, etc. The endowment fund shall not be used or accessed for any purpose. The interest earned on the money in the endowment goes to the cultural trust board which uses the money to promote the financial stability of qualifying cultural organizations.

Iowa Cultural Trust Fund Detail

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended

Resources				
Balance Brought Forward (Funds)	806	806	806	806
Total Resources	806	806	806	806

Expenditures				
Balance Carry Forward (Funds)	806	806	806	806
Total Expenditures	806	806	806	806

Road Use Tax Fund

Fund Description

This fund receives motor vehicle fees and fuel taxes. The money is then appropriated or transferred to other state funds as determined by the Legislature.

Road Use Tax Fund Detail

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year Request	Total Department	Total Governor's
Resources						
Balance Brought Forward (Funds)			203,008,426	214,067,066	165,370,244	158,055,091
Adjustment to Balance Forward			244	—	—	—
Appropriation			316,788	316,788	541,708	316,788
Use Tax			(1,150)	—	—	—
Federal Support			—	85,000	85,000	85,000
Intra State Receipts			728,058,615	680,000,000	680,000,000	680,000,000
Reimbursement from Other Agencies			2,256,954	1,000,000	1,000,000	1,000,000
Interest			28,605,458	3,000,000	3,000,000	3,000,000
Reversions			1,858,708	—	—	—
Fees, Licenses & Permits			1,269,079,989	953,532,974	953,532,974	953,532,974
Sale Of Equipment & Salvage			969	131,434	131,434	131,434
Other			3,551,395	2,600,000	2,600,000	2,600,000
Total Resources			2,236,736,396	1,854,733,262	1,806,261,360	1,798,721,287
Expenditures						
Intra-State Transfers			1,229,808,708	1,006,682,000	1,006,682,000	1,006,682,000

Road Use Tax Fund Detail

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
ITS Reimbursements	316,788	316,788	541,708	316,788
Gov Fund Type Transfers - Other Agencies Services	18,697,939	21,500,000	21,500,000	21,500,000
State Aid	714,102,943	590,000,000	590,000,000	590,000,000
Appropriation	59,742,952	78,179,383	78,179,383	79,204,332

Balance Carry Forward (Funds)	214,067,066	158,055,091	109,358,269	101,018,167
Total Expenditures	2,236,736,396	1,854,733,262	1,806,261,360	1,798,721,287

Endowment for Iowa's Health Enforcement Reserve Fund

Fund Description

This fund pays for expenses incurred as a result of the enforcement of the Master Settlement Agreement with tobacco manufacturers. Enforcement is the responsibility of the AG's office.

Endowment for Iowa's Health Enforcement Reserve Fund Detail

Object Class	Actuals	Budget Estimate	FY 2025	FY 2026	FY 2027	FY 2027
			Request	Current Year Recommended	Total Department	Total Governor's
Resources						
Balance Brought Forward (Funds)			7,016,017	7,606,551	6,246,017	6,836,551
Interest			304,928	20,000	20,000	20,000
Bonds & Loans			1,363,500	300,000	300,000	300,000
Total Resources			8,684,445	7,926,551	6,566,017	7,156,551
Expenditures						
Professional & Scientific Services			—	500,000	500,000	500,000
Gov Fund Type Transfers - Attorney General Services			1,077,894	590,000	590,000	590,000
Balance Carry Forward (Funds)			7,606,551	6,836,551	5,476,017	6,066,551
Total Expenditures			8,684,445	7,926,551	6,566,017	7,156,551

Health Care Trust

Fund Description

This fund receives funding from tobacco tax to be used for purposes related to health care, substance abuse treatment and prevention and tobacco use prevention, cessation and control.

Health Care Trust Detail

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	4,893,216	5,017,300	35,123,216	60,720,300
Cigarette Tax	124,796,047	174,260,000	174,260,000	174,260,000
Tobacco Products Tax	18,998,186	32,310,000	32,310,000	32,310,000
Interest	729,866	130,000	130,000	130,000

Reversions	32,033,585	—	—	—
Fees, Licenses & Permits	36,400	—	—	—
Total Resources	181,487,299	211,717,300	241,823,216	267,420,300
Expenditures				
Appropriation	176,470,000	150,997,000	150,997,000	214,486,388
Balance Carry Forward (Funds)	5,017,300	60,720,300	90,826,216	52,933,912
Total Expenditures	181,487,300	211,717,300	241,823,216	267,420,300

IUB/OCA Building Debt Service Reserve Fund

Fund Description

This fund received bond proceeds to be used for debt service if collections in the Chargeable Expenses Fund are insufficient.

IUB/OCA Building Debt Service Reserve Fund Detail

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	723,308	723,308	723,408	723,408
Interest	—	100	100	100
Total Resources	723,308	723,408	723,508	723,508
Expenditures				
Balance Carry Forward (Funds)	723,308	723,408	723,508	723,508
Total Expenditures	723,308	723,408	723,508	723,508

IUB/OCA Chargeable Expenses Fund

Fund Description

This fund receives collections from utilities for chargeable expenses per Code 476.10 which is pledged to pay debt service on the bonds. Monies are to be transferred to the IUB/COA Bond fund 5 days prior to the debt service payment due date.

IUB/OCA Chargeable Expenses Fund Detail

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	956,243	1,114,554	956,243	1,114,554
Intra State Receipts	954,179	1,063,135	1,063,135	1,063,135

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Interest	51,532	625	625	625
Total Resources	1,961,954	2,178,314	2,020,003	2,178,314
Expenditures				
Intra-State Transfers	847,400	1,063,760	1,063,760	1,063,760
Balance Carry Forward (Funds)	1,114,554	1,114,554	956,243	1,114,554
Total Expenditures	1,961,954	2,178,314	2,020,003	2,178,314

IUB/OCA Bond Fund

Fund Description

This fund received the bond proceeds capitalized interest and transfers from the IUB/OCA Chargeable Expense Fund to make debt service payments.

IUB/OCA Bond Fund Detail

Object Class	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget Estimate	Current Year Request	Total Department	Total Governor's
Resources					
Balance Brought Forward (Funds)		72,553	8,093	72,583	8,123
Intra State Receipts		847,400	1,063,760	1,063,760	1,063,760
Interest		36,626	10	10	10
Total Resources		956,579	1,071,863	1,136,353	1,071,893
Expenditures					
Professional & Scientific Services		67,025	—	—	—
Interest Expense/Princ/Securities		881,461	1,063,740	1,063,740	1,063,740
Balance Carry Forward (Funds)		8,093	8,123	72,613	8,153
Total Expenditures		956,579	1,071,863	1,136,353	1,071,893

Utilities Commission

Mission Statement

The Iowa Utilities Commission regulates utilities, as established by law, to ensure that reasonably priced, reliable, environmentally responsible, and safe utility services are available to Iowans.

Description

The Iowa Utilities Commission regulates utilities to ensure that reasonably priced, reliable, environmentally responsible, and safe utility services are available to all Iowans. The Iowa Utilities Commission regulates the rates and services of investor-owned electric, natural gas, water, sanitary sewage, and storm water drainage public utilities, and has specific regulatory authority over municipal electric and natural gas utilities and electric cooperatives (RECs). The IUC also has authority over the siting and construction of electric transmission lines, intrastate natural gas pipelines, and hazardous liquid pipelines.

Financial Summary

Governor's Object Category	FY 2025		FY 2026	FY 2027	FY 2027
	Actuals	Budget	Current Year Estimate Request	Total Department Recommended	Total
Resources					
State Appropriations	11,659,071		12,080,831	12,080,831	12,080,831
Receipts from Other Entities	1,096,101		1,052,927	1,052,927	1,052,927
Fees, Licenses & Permits	11,270,736		12,305,175	12,305,175	12,305,175
Refunds & Reimbursements	—		1	1	1
Miscellaneous	—		1	1	1
Beginning Balance and Adjustments	9,581,447		932,341	1,191,145	903,840
Total Resources	33,607,356		26,371,276	26,630,080	26,342,775
Expenditures					
Personal Services	9,612,944		10,227,081	10,188,506	10,188,506
Travel & Subsistence	325,152		359,368	361,368	361,368
Supplies & Materials	85,065		75,654	75,154	75,154
Contractual Services and Transfers	2,674,258		2,766,153	2,766,558	2,766,558
Equipment & Repairs	476,916		386,238	386,238	386,238
Claims & Miscellaneous	177		2	36,672	36,672
Licenses, Permits, Refunds & Other	6,139		3	3	3
State Aid & Credits	697,501		650,000	650,000	650,000
Appropriations	11,659,071		11,002,937	11,002,937	11,002,937
Reversions	520,072		—	—	—
Balance Carry Forward	7,550,059		903,840	1,162,644	875,339
Total Expenditures	33,607,355		26,371,276	26,630,080	26,342,775
Full Time Equivalents					
	76		97	81	81

Appropriations from Other Funds

Appropriations	FY 2025		FY 2026	FY 2027	FY 2027
	Actuals	Budget	Current Year Estimate	Total Department Request	Total Governor's Recommended
Utilities Commission	11,659,071		12,080,831	12,080,831	12,080,831
Total Utilities Commission	11,659,071		12,080,831	12,080,831	12,080,831

Appropriations Detail

Utilities Commission

Commerce Revolving Fund

Appropriation Description

This appropriation funds the operations of the Utilities Commission within the Department of Commerce. The Utilities Commission regulates various aspects of the services supplied by electric, natural gas, telecommunications, and rate-regulated water utilities. The Utilities Commission also has limited authority over water, storm water, and sanitary sewer services provided by investor-owned utilities. In addition, the Utilities Commission has limited statutory authority to approve the sale and acquisition of water, sanitary sewer, or storm water utilities. The degree of regulation varies by type of utility. In addition, the Utilities Commission supervises the siting of major pipelines and electric transmission lines, the safety of natural gas and electric transmission lines, and the transmission, sale, and distribution of natural gas and electric service. All Utilities Commission costs are assessed to utility stakeholders.

Utilities Commission Financial Summary

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year	Total Department	Total Governor's
			Request		
			Recommended		
Resources					
Appropriation		11,002,937	12,080,831	12,080,831	12,080,831
Salary Adjustment		656,134	—	—	—
Federal Support		1,033,122	999,927	999,927	999,927
Intra State Receipts		62,979	45,000	45,000	45,000
Gov Fund Type Transfers - Other Agencies		—	8,000	8,000	8,000
Fees, Licenses & Permits		40,150	—	—	—
Refunds & Reimbursements		—	1	1	1
Other		—	1	1	1
Total Resources		12,795,322	13,133,760	13,133,760	13,133,760
Expenditures					
Personal Services-Salaries		9,513,146	10,125,078	10,086,503	10,086,503
Personal Travel In State		87,582	99,100	99,100	99,100
State Vehicle Operation		41,595	41,000	41,000	41,000
Depreciation		52,883	47,767	47,767	47,767
Personal Travel Out of State		137,297	165,500	167,500	167,500
Office Supplies		68,627	68,923	68,423	68,423
Other Supplies		309	2,000	2,000	2,000
Printing & Binding		14,258	1,000	1,000	1,000
Postage		1,196	1,850	1,850	1,850
Communications		70,758	28,729	28,729	28,729

Rentals	6,530	7,600	7,600	7,600
Professional & Scientific Services	216,250	270,000	270,000	270,000
Outside Services	87,457	60,200	60,200	60,200
Intra-State Transfers	637,893	638,119	638,524	638,524
Outside Repairs/Service	—	750	750	750
Reimbursement to Other Agencies	350,592	314,764	314,764	314,764
ITS Reimbursements	148,284	409,674	409,674	409,674

Utilities Commission Financial Summary

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
IT Outside Services	278,673	368,964	368,964	368,964
Gov Fund Type Transfers - Auditor of State Services	1,415	20,000	20,000	20,000
Gov Fund Type Transfers - Other Agencies Services	83,012	79,000	79,000	79,000
Office Equipment	13,759	2,000	2,000	2,000
Equipment - Non-Inventory	594	—	—	—
IT Equipment	461,511	381,738	381,738	381,738
Other Expense & Obligations	177	2	36,672	36,672
Fees	80	1	1	1
Refunds-Other	1,372	1	1	1
Reversions	520,072	—	—	—
Total Expenditures	12,795,322	13,133,760	13,133,760	13,133,760

Fund Detail

Utilities Board Fund Detail

Funds	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Utilities Commission	33,607,356	26,371,276	26,630,080	26,342,775
Commerce Revolving Fund	31,076,798	24,136,697	24,136,697	24,136,697
Dual Party Relay Service	2,530,558	2,234,579	2,493,383	2,206,078

Dual Party Relay Service

Fund Description

This account receives fees from wireless communications providers and assessments from telephone utilities to appropriate funds to plan, establish, administer, and promote the relay service and equipment distribution program.

Dual Party Relay Service Detail

Object Class	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget Estimate	Current Year Request	Total Department	Total Governor's
Resources					
Balance Brought Forward (Funds)		1,216,409	932,341	1,191,145	903,840
Adjustment to Balance Forward		15	—	—	—
Fees, Licenses & Permits		1,314,134	1,302,238	1,302,238	1,302,238
Total Resources		2,530,558	2,234,579	2,493,383	2,206,078
Expenditures					
Personal Services-Salaries		99,798	102,003	102,003	102,003
Personal Travel In State		—	1	1	1
Personal Travel Out of State		5,795	6,000	6,000	6,000
Office Supplies		675	1,880	1,880	1,880
Other Supplies		—	1	1	1
Communications		—	1,553	1,553	1,553
Professional & Scientific Services		604,044	516,800	516,800	516,800
Reimbursement to Other Agencies		58	—	—	—
ITS Reimbursements		4,048	50,000	50,000	50,000
IT Outside Services		185,244	—	—	—
IT Equipment		1,052	2,500	2,500	2,500
Refunds-Other		—	1	1	1
Aid to Individuals		697,501	650,000	650,000	650,000
Balance Carry Forward (Funds)		932,341	903,840	1,162,644	875,339

Total Expenditures	2,530,558	2,234,579	2,493,383	2,206,078

Veterans Affairs, Department of

Mission Statement

To provide a continuum of care to Iowa's veterans and their spouses in an environment focusing on individualized services to enhance their quality of life.

Description

Veteran Affairs is the department in state government that provides services to veterans and works to increase the public's awareness of veteran's issues. These services encompass two divisions (advocacy services and longterm health care). One division is the Iowa Department of Veterans Affairs administration office located at Camp Dodge. It provides services and support to veterans including education regarding their entitlements under state and federal laws and enhancing their awareness of outreach programs available to them. This division conducts two service schools of instruction each year for the Commissioners and County Directors of Veterans Affairs to update them on benefits for veterans. It also files all reports of separation (Form DD 214), maintains 4 million records of Iowa veterans from the past four wars, maintains a database of veterans in nursing homes and determines if they have applied for federal Veteran's benefits, and processes and maintains all registration documents for Veterans buried in Iowa. A state aid program for War Orphans paid to a school of higher learning is provided. The second division located in Marshalltown is the Iowa Veterans Home. It delivers long-term health care services for eligible veterans and/or their spouses/widows. The Iowa Veterans Home has 560 operating beds comprised of two levels of care (nursing and domiciliary) and offers 24 hour medical coverage. A full range of services is available including: Food and Nutrition Services; Pharmacy; Recreation Therapy; Transportation to medical appointments at the V.A. Hospitals and Clinics; Contract Services (dentist; optometrist; dermatologist); Speech Therapy; Physical Therapy; Occupational Therapy; Wheelchair Services; Activity Centers (ceramics, woodworking, arts and crafts, and library); Social Work Services; Pastoral Care; Psychology Services; and Psychiatry Services.

Financial Summary

Governor's Object Category	FY 2025		FY 2026		FY 2027
	Actuals	Budget	Current Year Estimate	Total Department Request	FY 2027 Total
Resources					
State Appropriations	12,873,329		12,704,941	48,272,838	12,704,941
Receipts from Other Entities	36,559,839		28,511,343	28,511,343	28,511,343
Interest, Dividends, Bonds & Loans	2,080,328		1,025,200	1,025,200	1,025,200
Fees, Licenses & Permits	81,960		80,000	80,000	80,000
Refunds & Reimbursements	44,365,041		42,308,889	42,308,889	42,308,889
Sales, Rents & Services	304,715		271,500	271,500	271,500
Miscellaneous	18,549		17,651	17,651	17,651
Beginning Balance and Adjustments	62,313,389		76,373,682	57,343,970	73,409,420
Total Resources	158,597,149		161,293,206	177,831,391	158,328,944
Expenditures					

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Personal Services	56,957,298	60,696,476	60,696,476	60,696,476
Travel & Subsistence	192,333	249,454	249,454	249,454
Supplies & Materials	7,366,396	7,278,341	7,278,341	7,278,341
Contractual Services and Transfers	15,451,463	17,333,664	52,901,561	17,333,664
Equipment & Repairs	2,163,592	2,141,500	2,141,500	2,141,500
Claims & Miscellaneous	72,320	114,250	114,250	114,250

Financial Summary

Object Category	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027	FY 2027
			Total Department Request	Total Governor's Recommended
Licenses, Permits, Refunds & Other	1,847	7,101	7,101	7,101
State Aid & Credits	18,219	63,000	63,000	63,000
Balance Carry Forward	76,373,682	73,409,420	54,379,708	70,445,158
Total Expenditures	158,597,149	161,293,206	177,831,391	158,328,944
Full Time Equivalents	636	735	735	735

Appropriations from General Fund

Appropriations	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027	FY 2027
			Total Department Request	Total Governor's Recommended
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
Total Veterans Affairs, Department of	4,559,205	4,559,205	4,559,205	4,559,205
Iowa Veterans Home	8,145,736	8,145,736	8,145,736	8,145,736
Total Iowa Veterans Home	8,145,736	8,145,736	8,145,736	8,145,736

Appropriations from Other Funds

Governor's Appropriations	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027	FY 2027
			Total Department Request	Total Recommended
Cemetery Equipment Replacement	168,388	—	—	—
Total Veterans Affairs, Department of	168,388	—	—	—
Dietary Expansion Project	—	—	35,567,897	—
Total Iowa Veterans Home	—	—	35,567,897	—

Appropriations Detail

General Administration

General Fund

Appropriation Description

This appropriation funds the administrative staff located at Camp Dodge and the Iowa Veterans Cemetery to:

- 1) Educate Veterans on county, state, and federal entitlements.
- 2) Be the central point in the State governing veterans issues and the delivery of services.
- 3) Maintain 4 million records of Iowa veterans of the past five wars.

- 4) Increase the public's awareness of Veterans' issues.
- 5) Increase Veterans' awareness of the availability of outreach programming by various agencies in counties throughout Iowa.
- 6) Process and maintain all registration documents for Veterans buried in Iowa.
- 7) Conduct service schools of instruction each year for the Commissioners, County Directors and Administrators of Veterans Affairs.
- 8) File all reports of separation (Form DD 214), which are currently received for all Veterans discharged from the Armed Forces.
- 9) Provide a State aid program for War Orphans paid to a school of higher learning.
- 10) Maintain database of veterans in nursing homes and identify if federal benefits have been applied for.
- 11) Direct operation of the Iowa Veterans Cemetery.
- 12) Administer the Injured Veterans Grant Program.
- 13) Administer the Veterans County Allocation Program.
- 14) Administer the Iowa Veterans Trust Fund.
- 15) Approve applications for the Iowa Military Homeowners Program and Iowa Drivers License designations.
- 16) Provide administrative support for the Iowa Commission of Veterans Affairs.
- 17) Administer the Iowa Children of Fallen Heroes Scholarship program.
- 18) Administer the Veterans License Plate fund.

General Administration Financial Summary

Object Class	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget Estimate	Current Year Request	Total Department	Total Governor's
Resources					
Appropriation		1,369,205	1,369,205	1,369,205	1,369,205
Gov Fund Type Transfers - Other Agencies		4,400	—	—	—
Total Resources		1,373,605	1,369,205	1,369,205	1,369,205
Expenditures					
Personal Services-Salaries		1,103,611	1,004,611	1,004,611	1,004,611
Personal Travel In State		1,085	3,000	3,000	3,000
State Vehicle Operation		3,141	3,001	3,001	3,001
Personal Travel Out of State		5,617	6,001	6,001	6,001
Office Supplies		1,845	3,001	3,001	3,001
Facility Maintenance Supplies		—	3,001	3,001	3,001
Equipment Maintenance Supplies		915	1,000	1,000	1,000
Professional & Scientific Supplies		—	2,000	2,000	2,000

General Administration Financial Summary

Estimate	FY 2025	Current Year	Object Class	FY 2026	
				Actuals	Budget
Highway Maintenance Supplies	63	60		60	60
Ag., Conservation & Horticulture Supply	397	—		—	—

			FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Other Supplies	—	15,001	15,001	15,001
Printing & Binding	—	2	2	2
Postage	13	20	20	20
Communications	2,789	3,001	3,001	3,001
Rentals	26,405	26,376	26,376	26,376
Utilities	486	2,501	2,501	2,501
Outside Services	—	2,001	2,001	2,001
Advertising & Publicity	124	126	126	126
Outside Repairs/Service	43,470	44,000	44,000	44,000
Reimbursement to Other Agencies	129,825	102,000	102,000	102,000
ITS Reimbursements	46,473	39,500	39,500	39,500
Gov Fund Type Transfers - Other Agencies Services	—	80,001	80,001	80,001
Equipment - Non-Inventory	—	2,001	2,001	2,001
IT Equipment	7,348	27,000	27,000	27,000
Total Expenditures	1,373,605	1,369,205	1,369,205	1,369,205

Iowa Veterans Home**General Fund****Appropriation Description**

The Iowa Veterans Home is a net budgeting agency. Therefore, the state appropriated funds are approximately 9% of its total operating budget. The total budget funds 447 nursing beds and 113 domiciliary beds of the Iowa Veterans Home, which enables delivery of the following services:

- 1) Provide two levels of care (nursing and domiciliary)
- 2) Full range of services including: Nursing & Medical Care; Food and Nutrition Services; Pharmacy; Recreation Therapy; Transportation to medical appointments at the V.A. Hospitals & Clinics; Contract Services (dentist, optometrist, dermatologist, podiatrist and orthopedic); Physical Therapy; Occupational Therapy; Wheelchair Services; Activity Centers (ceramics, arts and crafts, and library); Social Work Services; Pastoral Care; Psychology Services; Psychiatry Services; Lab, X-ray and Respiratory services.

Iowa Veterans Home Financial Summary

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year	Total Department	Total Governor's
			Request	Recommended	
Resources					
Balance Brought Forward (Approps)		16,835,203	26,820,135	10,000,000	20,872,938
Appropriation		8,145,736	8,145,736	8,145,736	8,145,736
Federal Support		32,400,740	25,142,000	25,142,000	25,142,000
Gov Fund Type Transfers - Other Agencies		1,021,199	139,342	139,342	139,342
Interest		7	—	—	—
Fees, Licenses & Permits		9,500	15,000	15,000	15,000
Refunds & Reimbursements		44,335,333	42,305,689	42,305,689	42,305,689
Sale Of Equipment & Salvage		385	500	500	500
Rents & Leases		19,280	19,000	19,000	19,000
Other Sales & Services		284,800	250,000	250,000	250,000
Other		—	50	50	50
Total Resources		103,052,182	102,837,452	86,017,317	96,890,255
Expenditures					
Personal Services-Salaries		55,818,867	59,484,066	59,484,066	59,484,066
Personal Travel In State		8,144	12,000	12,000	12,000
State Vehicle Operation		113,288	110,000	110,000	110,000
Depreciation		29,248	60,000	60,000	60,000
Personal Travel Out of State		23,206	25,000	25,000	25,000
Office Supplies		69,272	95,000	95,000	95,000
Facility Maintenance Supplies		158,773	209,500	209,500	209,500

			FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Equipment Maintenance Supplies	496,593	500,000	500,000	500,000
Professional & Scientific Supplies	837,601	1,031,000	1,031,000	1,031,000
Housing & Subsistence Supplies	649,331	650,000	650,000	650,000
Ag., Conservation & Horticulture Supply	6,231	8,000	8,000	8,000
Other Supplies	160,938	150,000	150,000	150,000
Printing & Binding	—	—	—	—
Drugs & Biologicals	3,010,545	2,800,000	2,800,000	2,800,000
Food	1,879,719	1,725,000	1,725,000	1,725,000

Iowa Veterans Home Financial Summary

Estimate	FY 2025	Current Year Object Class	FY 2026 Actuals Budget	
Uniforms & Related Items	11,380	18,000	18,000	18,000
Postage	18,190	18,000	18,000	18,000
Communications	478,841	520,000	520,000	520,000
Rentals	74,846	66,500	66,500	66,500
Utilities	1,365,843	1,775,000	1,775,000	1,775,000
Professional & Scientific Services	962,342	800,000	800,000	800,000
Outside Services	3,711,886	5,000,000	5,000,000	5,000,000
Intra-State Transfers	—	1	1	1
Advertising & Publicity	4,642	10,000	10,000	10,000
Outside Repairs/Service	386,460	350,000	350,000	350,000
Reimbursement to Other Agencies	347,626	380,000	380,000	380,000
ITS Reimbursements	2,445,465	2,600,000	2,600,000	2,600,000
Workers Comp. Reimbursement	901,362	873,947	873,947	873,947
IT Outside Services	42,906	30,000	30,000	30,000
Gov Fund Type Transfers - Auditor of State Services	113,763	120,000	120,000	120,000
Gov Fund Type Transfers - Other Agencies Services	103,005	367,000	367,000	367,000
Equipment	567,312	750,000	750,000	750,000
Office Equipment	—	250	250	250
Equipment - Non-Inventory	192,594	350,000	350,000	350,000
IT Equipment	1,167,664	955,000	955,000	955,000
Claims	1,597	1,750	1,750	1,750

Other Expense & Obligations	70,723	112,500	112,500	112,500
Licenses	1,847	7,000	7,000	7,000
Balance Carry Forward (Approps)	26,820,135	20,872,938	4,052,803	14,925,741
Total Expenditures	103,052,182	102,837,452	86,017,317	96,890,255

Vets Home Ownership Program

General Fund

Appropriation Description

This program was created in 2005 to help eligible members of the armed forces purchase qualified homes in Iowa through a \$5,000 entry cost assistance grant. These funds may be used in conjunction with the First Home and Homes for Iowans programs. Grants are subject to one-time use.

Vets Home Ownership Program Financial Summary

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Resources				
Appropriation	2,200,000	2,200,000	2,200,000	2,200,000
Total Resources	2,200,000	2,200,000	2,200,000	2,200,000
Expenditures				
Reimbursement to Other Agencies	2,200,000	2,200,000	2,200,000	2,200,000
Total Expenditures	2,200,000	2,200,000	2,200,000	2,200,000

Injured Veterans Grant Program

General Fund

Appropriation Description

This appropriation provides for an injured veterans grant to military veterans seriously injured in a combat zone since September 11, 2001.

Resources				
Balance Brought Forward (Approps)	123,897	106,397	113,897	96,397
Total Resources	123,897	106,397	113,897	96,397
Expenditures				
Aid to Individuals	17,500	10,000	10,000	10,000
Balance Carry Forward (Approps)	106,397	96,397	103,897	86,397
Total Expenditures	123,897	106,397	113,897	96,397

Injured Veterans Grant Program Financial Summary

	FY 2026	FY 2027	FY 2027

			FY 2027	FY 2027
			Total Department Request	Total Governor's Recommended
Object Class	Actuals	Budget Estimate	FY 2025 Request	Current Year Recommended

Veterans County Grants**General Fund****Appropriation Description**

Matching funds up to \$10,000 are provided to counties to improve services for veterans.

Veterans County Grants Financial Summary

Object Class	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget Estimate	Current Year Request	Total Department	Total Governor's
Resources					
Balance Brought Forward (Approps)		120,047	416,443	106,949	671,843
Appropriation		990,000	990,000	990,000	990,000
Intra State Receipts		300,000	300,000	300,000	300,000
Refunds & Reimbursements		29,708	3,000	3,000	3,000
Unearned Receipts		1,452	1,500	1,500	1,500
Total Resources		1,441,208	1,710,943	1,401,449	1,966,343
Expenditures					
Personal Services-Salaries		—	2,500	2,500	2,500
Personal Travel In State		—	10,000	10,000	10,000
Personal Travel Out of State		—	11,500	11,500	11,500
Food		9,684	—	—	—
Rentals		410	5,000	5,000	5,000
Outside Services		1,014,671	1,010,000	1,010,000	1,010,000
Reimbursement to Other Agencies		—	100	100	100
Balance Carry Forward (Approps)		416,443	671,843	362,349	927,243
Total Expenditures		1,441,208	1,710,943	1,401,449	1,966,343

Cemetery Equipment Replacement**Rebuild Iowa Infrastructure Fund****Appropriation Description**

Cemetery Equipment Replacement

Cemetery Equipment Replacement Financial Summary

Object Class	Actuals	Budget	FY 2026	FY 2027	FY 2027	
			FY 2025	Current Year	Total Department	Total Governor's
			Estimate	Request	Recommended	
Resources						
Appropriation			168,388	—	—	
Total Resources			168,388	—	—	

Expenditures				
Professional & Scientific Supplies	2,060	—	—	—
Other Supplies	2,394	—	—	—
Outside Repairs/Service	7,420	—	—	—
Equipment	137,730	—	—	—
Equipment - Non-Inventory	6,399	—	—	—
IT Equipment	12,386	—	—	—
Total Expenditures	168,388	—	—	—

Dietary Expansion Project

Rebuild Iowa Infrastructure Fund

Appropriation Description

The Iowa Veterans Home (IVH), Marshalltown, Iowa, is seeking funds to expand and renovate the dietary kitchen. The existing dietary kitchen has been in continual operation for 24 years and the workflow, equipment and environmental needs have diminished to a point that regular preventive and routine maintenance have been exceeded. The existing flooring in the kitchen cannot be replaced due to the product being no longer produced and is unsanitary because of the separation of the rubberized material. Environmental HVAC capacities have changed due to the equipment at end of life and are not maintaining consistent temperatures for the kitchen and dining room. The roof for these areas is at the end of its 25-year lifecycle and are continually being patched due to its age.

Dietary Expansion Project Financial Summary

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year Request	Total Department	Total Governor's
Resources						
Appropriation				—	—	35,567,897
Total Resources				—	—	35,567,897
Expenditures						
Reimbursement to Other Agencies				—	—	35,567,897
Total Expenditures				—	—	35,567,897

Fund Detail

Veterans Affairs, Department of Fund Detail

Funds	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year	Total Department	Total Governor's
			FY 2025 Request Recommended		
Veterans Affairs, Department of			50,406,257	53,069,209	51,161,626
Rebuild Iowa Infrastructure Fund			168,388	—	—
Veterans License Plate Fund			335,614	410,936	322,297
Iowa Veterans Trust Fund			46,976,543	49,612,822	48,388,014
Iowa Veterans Cemetery			2,925,713	3,045,451	2,451,315
Iowa Veterans Home			—	—	35,567,897
Rebuild Iowa Infrastructure Fund			—	—	35,567,897

Iowa Veterans Trust Fund

Fund Description

The Iowa Veterans Trust Fund provides assistance to needy veterans. Examples include assisting veterans with bills for necessary housing repairs, emergency medical care, dental expenses, eye glasses, and auto repair. Applications are reviewed and approved by the Iowa Commission of Veterans Affairs and administered by the department.

Iowa Veterans Trust Fund Detail

Object Class	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget Estimate	Current Year Request	Total Department	Total Governor's
Resources					
Balance Brought Forward (Funds)		42,776,613	46,071,621	44,846,813	48,883,821
Adjustment to Balance Forward		5,579	—	—	—
Intra State Receipts		2,227,427	2,540,000	2,540,000	2,540,000
Interest		1,966,739	1,000,200	1,000,200	1,000,200
Unearned Receipts		184	1,001	1,001	1,001
Total Resources		46,976,543	49,612,822	48,388,014	52,425,022
Expenditures					
Facility Maintenance Supplies		—	500	500	500
Professional & Scientific Supplies		3,000	1,000	1,000	1,000
Rentals		—	250	250	250
Utilities		—	250	250	250
Professional & Scientific Services		214,294	195,000	195,000	195,000
Outside Services		326,031	195,000	195,000	195,000
Outside Repairs/Service		298,188	300,001	300,001	300,001
Gov Fund Type Transfers - Other Agencies Services		—	15,000	15,000	15,000
Equipment - Non-Inventory		62,690	19,000	19,000	19,000
State Aid		719	2,000	2,000	2,000
Aid to Individuals		—	1,000	1,000	1,000
Balance Carry Forward (Funds)		46,071,621	48,883,821	47,659,013	51,696,021
Total Expenditures		46,976,543	49,612,822	48,388,014	52,425,022

Iowa Veterans Cemetery

Fund Description

The Veterans Cemetery Fund consists of money deposited in the fund from Federal Plot Allowance, Spouse Burial Fees, Monument Fees, and farm rental of (currently) unused land. All money deposited into the fund is used for the perpetual operation and maintenance of the Iowa Veterans Cemetery per Iowa Code 35A.5.

Iowa Veterans Cemetery Detail

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Resources				
Balance Brought Forward (Funds)	2,224,952	2,643,350	2,049,214	2,568,685
Federal Support	509,365	305,001	305,001	305,001
Interest	101,773	15,000	15,000	15,000
Fees, Licenses & Permits	72,460	65,000	65,000	65,000
Refunds & Reimbursements	—	100	100	100
Rents & Leases	—	1,500	1,500	1,500
Other Sales & Services	250	500	500	500
Unearned Receipts	16,913	15,000	15,000	15,000
Total Resources	2,925,713	3,045,451	2,451,315	2,970,786
Expenditures				
Personal Services-Salaries	34,821	204,299	204,299	204,299
Personal Travel In State	—	1	1	1
State Vehicle Operation	3,893	3,500	3,500	3,500
Depreciation	1,332	450	450	450
Office Supplies	2,558	2,501	2,501	2,501
Facility Maintenance Supplies	2,876	7,501	7,501	7,501
Equipment Maintenance Supplies	6,609	5,501	5,501	5,501
Professional & Scientific Supplies	15	50	50	50
Highway Maintenance Supplies	4	5	5	5
Housing & Subsistence Supplies	2,037	1,600	1,600	1,600
Ag., Conservation & Horticulture Supply	1,977	2,001	2,001	2,001
Other Supplies	18,115	16,001	16,001	16,001
Food	2,416	2,500	2,500	2,500
Uniforms & Related Items	1,853	2,000	2,000	2,000
Postage	3,450	3,500	3,500	3,500
Communications	40,470	20,000	20,000	20,000
Rentals	2,262	2,000	2,000	2,000
Utilities	13,382	25,000	25,000	25,000
Professional & Scientific Services	1,497	1,500	1,500	1,500

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Outside Services	108,188	105,000	105,000	105,000
Outside Repairs/Service	26,324	25,025	25,025	25,025
Reimbursement to Other Agencies	36	5,031	5,031	5,031
IT Outside Services	—	2,500	2,500	2,500
Gov Fund Type Transfers - Other Agencies Services	279	1,550	1,550	1,550
Equipment	—	30,748	30,748	30,748

Iowa Veterans Cemetery Detail

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Equipment - Non-Inventory	3,439	2,001	2,001	2,001
IT Equipment	4,531	5,000	5,000	5,000
Licenses	—	1	1	1
Balance Carry Forward (Funds)	2,643,350	2,568,685	1,974,549	2,494,020
Total Expenditures	2,925,713	3,045,451	2,451,315	2,970,786

Capital Projects

Administrative Services - Capitals

Mission Statement

As the "State's Business Agent", the Department of Administrative Services and our business partners work to meet our customers needs for quality, timely, reliable, and cost effective support services and a work environment that is healthy, safe, and well-maintained.

Description

As the "State's Business Agent", the General Services Enterprise and our business partners work to meet our customers needs for quality, timely, reliable, and cost effective support services and a work environment that is healthy, safe, and well-maintained.

Financial Summary

Governor's Object Category	FY 2025		FY 2026	FY 2027		FY 2027
	Actuals	Budget	Current Year Estimate	Total Department Request	Recommended	Total
Resources						
State Appropriations	31,364,500		29,040,000		24,000,000	25,000,000
Receipts from Other Entities	44,719,470			14	20	20
Interest, Dividends, Bonds & Loans	8,269			1	3	3
Refunds & Reimbursements	20,902			—	—	—
Beginning Balance and Adjustments	31,135,553		38,327,336		23,217,097	23,648,474

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Total Resources	107,248,695	67,367,351	47,217,120	48,648,497
Expenditures				
Supplies & Materials	—	2	1	1,000,000
Contractual Services and Transfers	4,448,886	2,000,024	2,000,029	2,000,026
Equipment & Repairs	274,654	—	—	—
Licenses, Permits, Refunds & Other	171,605	—	—	—
Plant Improvements & Additions	64,026,213	41,718,851	40,022	20
Balance Carry Forward	38,327,336	23,648,474	45,177,068	45,648,451
Total Expenditures	107,248,694	67,367,351	47,217,120	48,648,497
Full Time Equivalents				

Appropriations from Other Funds

	FY 2025	FY 2026	FY 2027	FY 2027
Governor's Appropriations	Actuals	Current Year	Total Department	Total
Budget Estimate	Request	Recommended		
DAS - Historical Building	—	5,000,000	—	—
Routine Maintenance	2,000,000	2,000,000	2,000,000	2,000,000
Underground Railroad Markers	—	40,000	—	—
Terrace Hill	—	—	—	1,000,000
Elevator Upgrades/Replacements	5,364,500	—	—	—
Statewide Major Maintenance RIIF	22,000,000	22,000,000	22,000,000	22,000,000
Major Main. W. Capitol Steps	2,000,000	—	—	—
Total Administrative Services - Capitals	31,364,500	29,040,000	24,000,000	25,000,000

Appropriations Detail

Elevator Upgrades/Replacements

Rebuild Iowa Infrastructure Fund

Appropriation Description

Elevator Upgrades/Replacements-Gov's Rec

Elevator Upgrades/Replacements Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	—	4,695,885	3	—
Appropriation	5,364,500	—	—	—
Total Resources	5,364,500	4,695,885	3	—
Expenditures				
Office Supplies	—	1	1	—
Reimbursement to Other Agencies	2,691	1	1	—
Capitals	665,924	4,695,883	1	—
Balance Carry Forward (Approps)	4,695,885	—	—	—
Total Expenditures	5,364,500	4,695,885	3	—

DGS Capitol Complex Security

Rebuild Iowa Infrastructure Fund

Appropriation Description

DGS-CAPITOL COMPLEX SECURITY

DGS Capitol Complex Security Financial Summary

Object Class	Actuals	Budget	FY 2026	FY 2027	FY 2027	
			FY 2025 Current Year RequestRecommended	Total Department	Total Governor's	
Resources						
Balance Brought Forward (Approps)			631,090	109,157	67,389	1
Total Resources			631,090	109,157	67,389	1
Expenditures						
Professional & Scientific Services			47,620	—	—	—
Reimbursement to Other Agencies			32,292	2	1	1
Equipment			274,654	—	—	—
Capitals			167,367	109,154	1	—

Balance Carry Forward (Approps)	109,157	1	67,387	—
Total Expenditures	631,090	109,157	67,389	1

DAS - Historical Building

Rebuild Iowa Infrastructure Fund

Appropriation Description

DAS - Historical Building

DAS - Historical Building Financial Summary

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	—	—	2	—
Appropriation	—	5,000,000	—	—
Total Resources	—	5,000,000	2	—
Expenditures				
Reimbursement to Other Agencies	—	1	1	—
Capitals	—	4,999,999	1	—
Total Expenditures	—	5,000,000	2	—

Routine Maintenance

Rebuild Iowa Infrastructure Fund

Appropriation Description

This standing limited appropriation starts in FY2019 and is for routine maintenance projects for the physical properties under the control of the Department of Administrative Services. Routine maintenance includes regular upkeep of physical properties and recurring, preventive, and ongoing maintenance necessary to delay or prevent the failure of physical properties.

Routine Maintenance Financial Summary

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Resources				
Appropriation	2,000,000	2,000,000	2,000,000	2,000,000
Total Resources	2,000,000	2,000,000	2,000,000	2,000,000
Expenditures				
Gov Fund Type Transfers - Other Agencies Services	2,000,000	2,000,000	2,000,000	2,000,000
Total Expenditures	2,000,000	2,000,000	2,000,000	2,000,000

Underground Railroad Markers

Rebuild Iowa Infrastructure Fund

Appropriation Description

For marking historical sites in Iowa that were used to provide shelter or aid as part of the underground railroad.

Underground Railroad Markers Financial Summary

	FY 2025	FY 2026	FY 2027	FY 2027
		Current Year	Total Department	Total Governor's
Object Class	Actuals	Budget Estimate	Request	Recommended
Resources				
Balance Brought Forward (Approps)	—	—	40,000	—
Appropriation	—	40,000	—	—
Total Resources	—	40,000	40,000	—
Expenditures				
Reimbursement to Other Agencies	—	1	1	—
Capitals	—	39,999	39,999	—
Total Expenditures	—	40,000	40,000	—

Terrace Hill

Rebuild Iowa Infrastructure Fund

Appropriation Description

Terrace Hill

Underground Railroad Markers Financial Summary

	FY 2025	FY 2026	FY 2027	FY 2027
		Current Year	Total Department	Total Governor's
Object Class	Actuals	Budget Estimate	Request	Recommended
Resources				
Appropriation	—	—	—	1,000,000
Total Resources	—	—	—	1,000,000
Expenditures				
Facility Maintenance Supplies	—	—	—	1,000,000
Total Expenditures	—	—	—	1,000,000

Statewide Major Maintenance RIIF

Rebuild Iowa Infrastructure Fund

Appropriation Description

Statewide Major Maintenance

Statewide Major Maintenance RIIF Financial Summary

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	26,223,495	30,800,289	23,101,420	21,895,739
Appropriation	22,000,000	22,000,000	22,000,000	22,000,000
Gov Fund Type Transfers - Other Agencies	494,105	—	—	—
Refunds & Reimbursements	20,835	—	—	—
Total Resources	48,738,435	52,800,289	45,101,420	43,895,739
Expenditures				
Reimbursement to Other Agencies	111,234	4	4	4
Capitals	17,826,913	30,904,546	4	4
Balance Carry Forward (Approps)	30,800,289	21,895,739	45,101,412	43,895,731
Total Expenditures	48,738,435	52,800,289	45,101,420	43,895,739

Major Main. W. Capitol Steps

Rebuild Iowa Infrastructure Fund

Appropriation Description

Major Main. W. Capitol Steps

Major Main. W. Capitol Steps Financial Summary

Object Class	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget Estimate	Current Year Request	Total Department	Total Governor's
Resources					
Balance Brought Forward (Approps)			—	969,261	—
Appropriation		2,000,000		—	—
Total Resources		2,000,000		969,261	—
Expenditures					
Office Supplies			—	1	—
Reimbursement to Other Agencies		5,511		1	—
Capitals		1,025,228		969,259	—
Balance Carry Forward (Approps)		969,261		—	—
Total Expenditures		2,000,000		969,261	—

Fund Detail

Administrative Services - Capitals Fund Detail

Funds	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Administrative Services - Capitals	107,248,695	67,367,351	47,217,120	48,648,497
Rebuild Iowa Infrastructure Fund	58,734,025	65,614,592	47,208,814	46,895,740
Routine Maintenance	2,018,138	8,272	8,278	8,278
General Services Capitals	46,496,532	1,744,487	28	1,744,479

Routine Maintenance

Fund Description

Routine Maintenance Standings, limited from RIIF.

Routine Maintenance Detail

Object Class	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget Estimate	Current Year Request	Total Department	Total Governor's
Resources					
Balance Brought Forward (Funds)		9,869	8,269	8,269	8,269
Reimbursement from Other Agencies		—	1	3	3
Gov Fund Type Transfers - Other Agencies		2,000,000	1	3	3
Interest		8,269	1	3	3
Total Resources		2,018,138	8,272	8,278	8,278
Expenditures					
Reimbursement to Other Agencies		—	—	2	2
Gov Fund Type Transfers - Other Agencies Services		2,009,869	3	5	5
Capitals		—	—	2	2
Balance Carry Forward (Funds)		8,269	8,269	8,269	8,269
Total Expenditures		2,018,138	8,272	8,278	8,278

General Services Capitals

Fund Description

Created under control of the Department by Iowa Code, section 8A.123. This fund receives money transferred by state agencies for infrastructure projects selected by the state agencies funded through any available source by means to state agencies. The General Services Enterprise assists state agencies with facilities design, construction, and management by providing or managing those design and construction services required by our customers.

General Services Capitals Detail

Object Class	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget Estimate	Current Year Request	Total Department	Total Governor's
Resources					
Balance Brought Forward (Funds)		4,271,099	1,744,475	14	1,744,465
Intra State Receipts		(96,347)	—	—	—
Reimbursement from Other Agencies		(564,638)	6	7	7
Gov Fund Type Transfers - Other Agencies		42,886,350	6	7	7
Refunds & Reimbursements		67	—	—	—
Total Resources		46,496,532	1,744,487	28	1,744,479
Expenditures					
Communications		4,311	—	—	—
Reimbursement to Other Agencies		234,432	11	14	14
ITS Reimbursements		928	—	—	—
Refunds-Other		171,605	—	—	—
Capitals		44,340,781	11	14	14
Balance Carry Forward (Funds)		1,744,475	1,744,465	—	1,744,451
Total Expenditures		46,496,531	1,744,487	28	1,744,479

Blind Capitals, Department for the

Mission Statement

The Iowa Department for the Blind is the means for persons who are blind to obtain for themselves universal accessibility and full participation as citizens in whatever roles they may choose, including roles that improve Iowa's economic growth.

Description

The Iowa Department for the Blind proposes capital project and building maintenance requests which benefit persons who are blind.

Financial Summary

Governor's Object Category	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Recommended
Resources				
State Appropriations	225,600	559,000	250,000	250,000
Beginning Balance and Adjustments	94,443	139,285	94,443	139,285
Total Resources	320,043	698,285	344,443	389,285
Expenditures				

Contractual Services and Transfers	180,758	559,000	250,000	250,000
Balance Carry Forward	139,285	139,285	94,443	139,285
Total Expenditures	320,043	698,285	344,443	389,285

Appropriations from Other Funds

Appropriations	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Dept. for the Blind Building Repairs	225,600	559,000	250,000	250,000
Total Department For The Blind Capitals	225,600	559,000	250,000	250,000

Appropriations Detail

Dept. for the Blind Building Repairs

Rebuild Iowa Infrastructure Fund

Appropriation Description

Funding for repair, maintenance and remodeling as needed of the Iowa Department for the Blind headquarters, a historical building, at 524 4th Street, Des Moines, IA 50309

Dept. for the Blind Building Repairs Financial Summary

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year Request	Total Department	Total Governor's
Resources						
Balance Brought Forward (Approps)			94,443	139,285	94,443	139,285
Appropriation			225,600	559,000	250,000	250,000
Total Resources			320,043	698,285	344,443	389,285
Expenditures						
Outside Repairs/Service			180,758	559,000	—	—
Gov Fund Type Transfers - Other Agencies Services			—	—	250,000	250,000
Balance Carry Forward (Approps)			139,285	139,285	94,443	139,285
Total Expenditures			320,043	698,285	344,443	389,285

Corrections Capital

Mission Statement

In compliance with Section 5 of Senate File 546, the Capital Project Budget Request.

Description

In compliance with Section 5 of Senate File 546, the Capital Project Budget Request.

Financial Summary

Governor's Object Category	FY 2025	FY 2026 Current Year	FY 2027 Total Department	FY 2027 Total
	Actuals	Budget Estimate	Request	Recommended
Resources				
State Appropriations	3,604,279	7,177,313	16,808,247	11,610,823
Beginning Balance and Adjustments	20,362,080	8,679,432	10,572,308	—
Total Resources	23,966,359	15,856,745	27,380,555	11,610,823
Expenditures				
Supplies & Materials	92,399	4	1	—
Contractual Services and Transfers	12,768,398	11,526,072	11,999,008	2,864,035
Equipment & Repairs	1,269,203	2,173,351	3,146,098	109,288
Plant Improvements & Additions	595,979	2,157,317	12,235,448	8,637,500
Reversions	560,949	—	—	—
Balance Carry Forward	8,679,432	—	—	—
Total Expenditures	23,966,359	15,856,744	27,380,555	11,610,823
Full Time Equivalents				

Appropriations from Other Funds

Governor's Appropriations	FY 2025	FY 2026 Current Year	FY 2027 Total Department	FY 2027 Total
	Actuals	Budget Estimate	Request	Recommended
DOC Technology Reinvestment Fund - 0943	—	—	1,481,901	697,425
DOC Capitals Request	—	—	12,550,448	8,137,500
DOC FY26 Technology Projects and Upgrades -TRF	—	3,013,466	—	—
DOC-CBC District 4 Renovation and Office Construction-RIIF	—	4,163,847	2,775,898	2,775,898
Camera System Upgrades	2,464,779	—	—	—
IMCC Pharmacy Technology Upgrades	200,000	—	—	—

IMCC Data and Voice Network Switching Replacements	100,000	—	—	—
ICIW Data and Voice Network Switching Replacements	500,000	—	—	—
IMCC ICIW Server Replacements	200,000	—	—	—

Appropriations from Other Funds

Appropriations	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
CBC Technology Updates	139,500	—	—	—
Total Corrections Capital	3,604,279	7,177,313	16,808,247	11,610,823

Appropriations Detail

Prison Body Scanners - RIIF

Rebuild Iowa Infrastructure Fund

Appropriation Description

Prison Body Scanners - RIIF

Prison Body Scanners - RIIF Financial Summary

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	4,175	4,175	—	—
Total Resources	4,175	4,175	—	—
Expenditures				
Equipment	—	4,175	—	—
Balance Carry Forward (Approps)	4,175	—	—	—
Total Expenditures	4,175	4,175	—	—

Apprenticeship Bldg. at MPCF - RIIF

Rebuild Iowa Infrastructure Fund

Appropriation Description

Apprenticeship Bldg. at MPCF - RIIF

Apprenticeship Bldg. at MPCF - RIIF Financial Summary

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	1,103,654	36,979	—	—
Total Resources	1,103,654	36,979	—	—
Expenditures				
Facility Maintenance Supplies	889	—	—	—
Ag., Conservation & Horticulture Supply	273	—	—	—
Gov Fund Type Transfers - Other Agencies Services	1,065,512	36,979	—	—
Balance Carry Forward (Approps)	36,979	—	—	—
Total Expenditures	1,103,654	36,979	—	—

Electrical Service Upgrades at IMCC - RIIF

Rebuild Iowa Infrastructure Fund

Appropriation Description

Electrical Service Upgrades at IMCC - RIIF

Electrical Service Upgrades at IMCC - RIIF Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	2,753,296	2,157,317	—	—
Total Resources	2,753,296	2,157,317	—	—
Expenditures				
Capitals	595,979	2,157,317	—	—
Balance Carry Forward (Approps)	2,157,317	—	—	—
Total Expenditures	2,753,296	2,157,317	—	—

Clarinda Correctional Facility Kitchen FF&E

Rebuild Iowa Infrastructure Fund

Appropriation Description

Clarinda Correctional Facility Kitchen FF&E.

Clarinda Correctional Facility Kitchen FF&E Financial Summary

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year Request	Total Department	Total Governor's
Resources						
Balance Brought Forward (Approps)			750,000	—	—	—
Total Resources			750,000	—	—	—
Expenditures						
Gov Fund Type Transfers - Other Agencies Services			750,000	—	—	—
Total Expenditures			750,000	—	—	—

Clarinda Correctional Facility Kitchen Expansion

Rebuild Iowa Infrastructure Fund

Appropriation Description

Clarinda Correctional Facility Kitchen Expansion

Clarinda Correctional Facility Kitchen Expansion Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	7,944,362	—	—	—
Total Resources	7,944,362	—	—	—
Expenditures				
Gov Fund Type Transfers - Other Agencies Services	7,944,362	—	—	—
Total Expenditures	7,944,362	—	—	—

DOC Capitals Request

Rebuild Iowa Infrastructure Fund

Appropriation Description

DOC Capitals Request

DOC Capitals Request Financial Summary

Object Class	Actuals	Budget Estimate	FY 2025	FY 2026	FY 2027	FY 2027	
			Request	Current Year Recommended	Total Department	Total Governor's	
Resources							
Appropriation				—	—	12,550,448	8,137,500
Total Resources				—	—	12,550,448	8,137,500
Expenditures							
Outside Repairs/Service				—	—	67,000	—
Equipment				—	—	748,000	—
Capitals				—	—	11,735,448	8,137,500
Total Expenditures				—	—	12,550,448	8,137,500

DOC FY26 Technology Projects and Upgrades -TRF

Technology Reinvestment Fund Appropriation

Description

DOC FY26 Technology Projects and Upgrades -TRF

DOC FY26 Technology Projects and Upgrades -TRF Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
		Current Year	Total Department	Total Governor's
	Actuals	Budget Estimate	Request	Recommended
Resources				

Balance Brought Forward (Approps)	—	—	3,013,466	—
Appropriation	—	3,013,466	—	—
Total Resources	—	3,013,466	3,013,466	—
Expenditures				
Other Supplies	—	1	1	—
Outside Services	—	832,033	832,033	—
Outside Repairs/Service	—	289,130	289,130	—
Gov Fund Type Transfers - Other Agencies Services	—	546,700	546,700	—
Equipment	—	313,277	313,277	—
Equipment - Non-Inventory	—	1,007,325	1,007,325	—
IT Equipment	—	25,000	25,000	—
Total Expenditures	—	3,013,466	3,013,466	—

DOC-CBC District 4 Renovation and Office Construction-RIIF

Rebuild Iowa Infrastructure Fund

Appropriation Description

DOC-CBC District 4 Renovation and Office Construction-RIIF

DOC-CBC District 4 Renovation and Office Construction-RIIF Financial Summary

		FY 2026	FY 2027	FY 2027
	FY 2025	Current Year	Total Department	Total Governor's
Object Class	Actuals	Budget Estimate	Request	Recommended
Resources				
Balance Brought Forward (Approps)	—	—	4,163,847	—
Appropriation	—	4,163,847	2,775,898	2,775,898
Total Resources	—	4,163,847	6,939,745	2,775,898
Expenditures				
Intra-State Transfers	—	4,163,847	6,939,745	2,775,898
Total Expenditures	—	4,163,847	6,939,745	2,775,898

Camera System Upgrades

Technology Reinvestment Fund

Appropriation Description

Camera System Upgrades

Camera System Upgrades Financial Summary

		FY 2026	FY 2027	FY 2027
	FY 2025	Current Year	Total Department	Total Governor's
Object Class	Actuals	Budget Estimate	Request	Recommended
Resources				
Balance Brought Forward (Approps)	—	2,464,779	2,464,779	—
Appropriation	2,464,779	—	—	—
Total Resources	2,464,779	2,464,779	2,464,779	—
Expenditures				
Outside Services	—	2,464,779	2,464,779	—
Balance Carry Forward (Approps)	2,464,779	—	—	—
Total Expenditures	2,464,779	2,464,779	2,464,779	—

IMCC Pharmacy Technology Upgrades

Technology Reinvestment Fund

Appropriation Description

IMCC Pharmacy Technology Upgrades

IMCC Pharmacy Technology Upgrades Financial Summary

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	—	200,000	200,000	—
Appropriation	200,000	—	—	—
Total Resources	200,000	200,000	200,000	—
Expenditures				
Outside Services	—	200,000	200,000	—
Balance Carry Forward (Approps)	200,000	—	—	—
Total Expenditures	200,000	200,000	200,000	—

IMCC Data and Voice Network Switching Replacements

Technology Reinvestment Fund

Appropriation Description

IMCC Data and Voice Network Switching Replacements

IMCC Data and Voice Network Switching Replacements Financial Summary

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year Request	Total Department	Total Governor's
Resources					
Balance Brought Forward (Approps)			—	6,110	6,110
Appropriation		100,000		—	—
Total Resources		100,000		6,110	6,110
Expenditures					
Outside Services			—	6,109	6,109
IT Equipment		93,890		1	1
Balance Carry Forward (Approps)		6,110		—	—
Total Expenditures		100,000		6,110	6,110

ICIW Data and Voice Network Switching Replacements

Technology Reinvestment Fund

Appropriation Description

ICIW Data and Voice Network Switching Replacements

ICIW Data and Voice Network Switching Replacements Financial Summary

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	—	500,000	500,000	—
Appropriation	500,000	—	—	—
Total Resources	500,000	500,000	500,000	—
Expenditures				
Outside Services	—	500,000	500,000	—
Balance Carry Forward (Approps)	500,000	—	—	—
Total Expenditures	500,000	500,000	500,000	—

IMCC ICIW Server Replacements

Technology Reinvestment Fund

Appropriation Description

IMCC-ICIW Server Replacements

IMCC ICIW Server Replacements Financial Summary

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year	Total Department	Total Governor's
RequestRecommended						
Resources						
Balance Brought Forward (Approps)			—	200,000	200,000	—
Appropriation			200,000	—	—	—
Total Resources			200,000	200,000	200,000	—
Expenditures						
IT Equipment			—	200,000	200,000	—
Balance Carry Forward (Approps)			200,000	—	—	—
Total Expenditures			200,000	200,000	200,000	—

CBC Technology Updates

Technology Reinvestment Fund

Appropriation Description

CBC Technology Updates

CBC Technology Updates Financial Summary

FY 2025	FY 2026	FY 2027	FY 2027
	Current Year	Total Department	Total Governor's

Object Class	Actuals	Budget Estimate	Request	Recommended
Resources				
Balance Brought Forward (Approps)	—	24,106	24,106	—
Appropriation	139,500	—	—	—
Total Resources	139,500	24,106	24,106	—
Expenditures				
Office Supplies	4,546	—	—	—
Outside Services	—	1	1	—
Equipment - Non-Inventory	35,000	—	—	—
IT Equipment	75,847	24,105	24,105	—
Balance Carry Forward (Approps)	24,106	—	—	—
Total Expenditures	139,500	24,106	24,106	—

DOC Capital Projects-FY23-0017-RIIF

Rebuild Iowa Infrastructure Fund

Appropriation Description

DOC Capital Projects-FY23-0017-RIIF

DOC Capital Projects-FY23-0017-RIIF Financial Summary

Object Class	Actuals	FY 2026		FY 2027	
		FY 2025	Current Year	Total Department	Total Governor's
		Budget Estimate	Request	Recommended	
Resources					
Balance Brought Forward (Approps)	4,900,000		2,486,491	—	—
Total Resources	4,900,000		2,486,491	—	—
Expenditures					
Gov Fund Type Transfers - Other Agencies Services	2,413,509		2,486,491	—	—
Balance Carry Forward (Approps)	2,486,491		—	—	—
Total Expenditures	4,900,000		2,486,491	—	—

DOC Radio Software Upgrade-Technology Reinvestment Fd - 0943

Technology Reinvestment Fund

Appropriation Description

DOC Radio Software Upgrade-Technology Reinvestment Fund - 0943

DOC Radio Software Upgrade-Technology Reinvestment Fd - 0943 Financial Summary

	FY 2026	FY 2027	FY 2027

Object Class	FY 2025 Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	1,547	—	—	—
Total Resources	1,547	—	—	—

Expenditures				
Outside Repairs/Service	1,547	—	—	—
Total Expenditures	1,547	—	—	—

DOC Technology Reinvestment Fund - 0943

Technology Reinvestment Fund

Appropriation Description

DOC Technology Reinvestment Fund - 0943

DOC Technology Reinvestment Fund - 0943 Financial Summary

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Resources				
Appropriation	—	—	1,481,901	697,425
Total Resources	—	—	1,481,901	697,425
Expenditures				
Outside Repairs/Service	—	—	153,511	88,137
Equipment	—	—	6,000	—
Equipment - Non-Inventory	—	—	74,925	74,925
IT Equipment	—	—	747,465	34,363
Capitals	—	—	500,000	500,000
Total Expenditures	—	—	1,481,901	697,425

Camera System Upgrades at DOC Inst. - TRF

Technology Reinvestment Fund

Appropriation Description

Camera System Upgrades at DOC Inst. - TRF

Camera System Upgrades at DOC Inst. - TRF Financial Summary

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	1,869,148	388,892	—	—

Total Resources	1,869,148	388,892	—	—
Expenditures				
Facility Maintenance Supplies	17,631	1	—	—
Equipment Maintenance Supplies	80	—	—	—
Professional & Scientific Supplies	15,823	1	—	—
Other Supplies	888	1	—	—
Outside Services	472,792	1	—	—
Outside Repairs/Service	11,963	1	—	—
Equipment	490,527	200,000	—	—
Equipment - Non-Inventory	194,983	188,886	—	—
IT Equipment	275,569	1	—	—
Balance Carry Forward (Approps)	388,892	—	—	—
Total Expenditures	1,869,148	388,892	—	—

Body Cameras at DOC Inst. - TRF

Technology Reinvestment Fund

Appropriation Description

Body Cameras at DOC Inst. - TRF

Body Cameras at DOC Inst. - TRF Financial Summary

Object Class	Actuals	FY 2026		FY 2027	
		FY 2025	Current Year	Total Department	Total Governor's
	Budget Estimate	Request	Recommended		
Resources					
Balance Brought Forward (Approps)		325,000	210,582	—	—
Total Resources		325,000	210,582	—	—
Expenditures					
Outside Services		11,666	1	—	—
Outside Repairs/Service		3,869	—	—	—
Equipment - Non-Inventory		98,883	210,581	—	—
Balance Carry Forward (Approps)		210,582	—	—	—
Total Expenditures		325,000	210,582	—	—

DOC Technology Reinvestment Projects-FY23-0943/TRF

Technology Reinvestment Fund

Appropriation Description

DOC Technology Reinvestment Projects-FY23-0943/TRF

DOC Technology Reinvestment Projects-FY23-0943/TRF Financial Summary

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year Request	Total Department	Total Governor's
Resources					
Balance Brought Forward (Approps)			710,898	—	—
Total Resources			710,898	—	—
Expenditures					
Facility Maintenance Supplies			18,250	—	—
Equipment Maintenance Supplies			34,018	—	—
Communications			8,069	—	—
Professional & Scientific Services			1,029	—	—
Outside Services			45,500	—	—
Outside Repairs/Service			38,580	—	—
Equipment - Non-Inventory			4,504	—	—
Reversions			560,949	—	—
Total Expenditures			710,898	—	—

Education Capital

Mission Statement

The Department of Education feels that it is critical to maintain and improve the capital investment of the state. To accomplish this, the Department of Education has developed requests for capital maintenance or improvements.

Description

The Department of Education has developed requests for capital improvement projects.

Financial Summary

	FY 2025	FY 2026	FY 2027	FY 2027
Governor's		Current Year	Total Department	Total
Object Category	Actuals	Budget Estimate	Request	Recommended
Resources				
State Appropriations	—	—	11,527,569	11,527,569
Total Resources	—	—	11,527,569	11,527,569
Expenditures				
Plant Improvements & Additions	—	—	11,527,569	11,527,569
Total Expenditures	—	—	11,527,569	11,527,569
Full Time Equivalents				

Appropriations from Other Funds

	FY 2025	FY 2026	FY 2027	FY 2027
Appropriations	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Giangreco Building Roof Repair	—	—	11,527,569	11,527,569
Total Education Capital	—	—	11,527,569	11,527,569

Appropriations Detail

Giangreco Building Roof Repair

Rebuild Iowa Infrastructure Fund

Appropriation Description

Full replacement of the Giangreco Building Roof. Although the current roof received partial repairs while under the purview of ISU in 1993, the roof is the original one from when Giangreco Hall was built in 1911. The Terracotta Roof Tiles have damage and are nearing their end of life (40-50% have face loss and an additional 10-15% have crack damage). The roof structure is in good shape and there are currently no known leaks but leaks are likely to begin occurring in the near future.

The Gutter System has ongoing problems, causing leaks at interior walls and causing water infiltration into Dentils that are leading to Dentils falling from the building which is the main concern. Dentils provide support to the gutter section. Twenty-five dentils (concrete sections approx. 6x5.5x8.5 inches) have fallen since 2013.

Estimates provided by DAS on 9/4/25. Majority of work (\$9.8M) would be completed in FY27 with remainder completed in FY28."

Giangreco Building Roof Repair Financial Summary

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year RequestRecommended	Total Department	Total Governor's
Resources					
Appropriation			—	—	11,527,569
Total Resources			—	—	11,527,569
Expenditures					
Capitals			—	—	11,527,569
Total Expenditures			—	—	11,527,569

General Assembly Capital

Financial Summary

Governor's Object Category	FY 2025	FY 2026 Current Year	FY 2027 Total Department	FY 2027 Total
	Actuals	Budget Estimate	Request	Recommended
Resources				
State Appropriations	500,000	500,000	500,000	500,000
Interest, Dividends, Bonds & Loans	159,854	24	—	23
Beginning Balance and Adjustments	3,716,754	2,854,590	—	2,854,590
Total Resources	4,376,608	3,354,614	500,000	3,354,613
Expenditures				
Travel & Subsistence	—	2	2	2
Supplies & Materials	161,276	7	7	7
Contractual Services and Transfers	1,360,742	500,011	500,010	3,354,600
Equipment & Repairs	—	3	3	3
Claims & Miscellaneous	—	1	1	1
Balance Carry Forward	2,854,590	2,854,590	(23)	—
Total Expenditures	4,376,608	3,354,614	500,000	3,354,613

Appropriations from Other Funds

Appropriations	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
State Capitol Maintenance Fund Appropriation	500,000	500,000	500,000	500,000
Total Legislature-Capital	500,000	500,000	500,000	500,000

Appropriations Detail

State Capitol Maintenance Fund Appropriation

Rebuild Iowa Infrastructure Fund

Appropriation Description

This is a standing limited appropriation from the Rebuild Iowa Infrastructure Fund and starts in FY2019 for deposit into the State Capitol Maintenance Fund. Moneys in the fund shall be expended upon approval of the Legislative Council and used for maintenance projects for the Iowa State Capitol and the Ola Babcock Miller building.

State Capitol Maintenance Fund Appropriation Financial Summary

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	2,393,362	2,854,590	—	2,854,590
Appropriation	500,000	500,000	500,000	500,000
Total Resources	2,893,362	3,354,590	500,000	3,354,590
Expenditures				
Intra-State Transfers	38,772	500,000	500,000	3,354,590
Balance Carry Forward (Approps)	2,854,590	2,854,590	—	—
Total Expenditures	2,893,362	3,354,590	500,000	3,354,590

Repair and Renovate State Capitol Domes

Rebuild Iowa Infrastructure Fund

Appropriation Description

Repair and renovate the State Capitol domes.

Repair and Renovate State Capitol Domes Financial Summary

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	1,323,392	—	—	—

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Total Resources	1,323,392	—	—	—
Expenditures				
Intra-State Transfers	1,323,392	—	—	—
Total Expenditures	1,323,392	—	—	—

Fund Detail

General Assembly Capital Fund Detail

Funds	Actuals	Budget Estimate	FY 2025	FY 2026	FY 2027	FY 2027
			Request	Current Year	Total Department	Total Governor's
Legislature-Capital			4,376,608	3,354,614	500,000	3,354,613
Rebuild Iowa Infrastructure Fund			4,216,754	3,354,590	500,000	3,354,590
State Capitol Maintenance Fund			159,854	24	—	23

Judicial Branch Capital

Financial Summary

Governor's Object Category	FY 2025	FY 2026 Current Year	FY 2027 Total Department	FY 2027 Total
	Actuals	Budget Estimate	Request	Recommended
Resources				
State Appropriations	1,067,200	—	—	—
Beginning Balance and Adjustments	658,469	1,087,868	1,098,951	520,200
Total Resources	1,725,669	1,087,868	1,098,951	520,200
Expenditures				
Contractual Services and Transfers	—	247,000	247,000	247,000
Equipment & Repairs	637,801	320,668	331,751	209,000
Balance Carry Forward	1,087,868	520,200	520,200	64,200
Total Expenditures	1,725,669	1,087,868	1,098,951	520,200

Appropriations from Other Funds

Governor's Appropriations	FY 2025	FY 2026 Current Year	FY 2027 Total Department	FY 2027 Total
	Actuals	Budget Estimate	Request	Recommended
Judicial Building Improvements (0017)-RIIF Fd	475,000	—	—	—
Dallas Cty Courthouse Renovation & Furniture (0017)-RIIF Fd	481,200	—	—	—
Johnson Cty Courthouse Renovation & Furniture (0017)-RIIF Fd	111,000	—	—	—
Total Judicial Branch Capital	1,067,200	—	—	—

Appropriations Detail

Judicial Building Improvements (0017)-RIIF Fd

Rebuild Iowa Infrastructure Fund

Appropriation Description

Judicial Building Improvements (0017)-RIIF Fd

Judicial Building Improvements (0017)-RIIF Fd Financial Summary

Object Class	FY 2025	FY 2026 Current Year	FY 2027 Total Department	FY 2027 Total Governor's
	Actuals	Budget Estimate	Request	Recommended
Resources				

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Balance Brought Forward (Approps)	—	475,000	475,000	240,000
Appropriation	475,000	—	—	—
Total Resources	475,000	475,000	475,000	240,000
Expenditures				
Professional & Scientific Services	—	35,000	35,000	35,000
Outside Services	—	200,000	200,000	200,000
Balance Carry Forward (Approps)	475,000	240,000	240,000	5,000
Total Expenditures	475,000	475,000	475,000	240,000

Woodbury Co LEC New Construction Project-0017

Rebuild Iowa Infrastructure Fund

Appropriation Description

Woodbury Co LEC New Construction Project-0017

Woodbury Co LEC New Construction Project-0017 Financial Summary

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027	
			Current Year Request	Total Department	Total Governor's	
Resources						
Balance Brought Forward (Approps)			94,882	20,668	31,751	—
Total Resources			94,882	20,668	31,751	—
Expenditures						
Office Equipment			50,000	20,000	20,000	—
Equipment - Non-Inventory			24,214	668	11,751	—
Balance Carry Forward (Approps)			20,668	—	—	—
Total Expenditures			94,882	20,668	31,751	—

Remodel Projects/Furniture Requests all 8 District-RIIF0017

Rebuild Iowa Infrastructure Fund

Appropriation Description

Remodel Projects/Furniture Requests all 8 District-RIIF0017

Remodel Projects/Furniture Requests all 8 District-RIIF0017 Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	563,587	—	—	—
Total Resources	563,587	—	—	—

Expenditures				
Office Equipment	400	—	—	—
Equipment - Non-Inventory	563,187	—	—	—
Total Expenditures	563,587	—	—	—

Dallas Cty Courthouse Renovation & Furniture (0017)-RIIF Fd

Rebuild Iowa Infrastructure Fund

Appropriation Description

Dallas Cty Courthouse Renovation & Furniture (0017)-RIIF Fd

Dallas Cty Courthouse Renovation & Furniture (0017)-RIIF Fd Financial Summary

Object Class	Actuals	Budget Estimate	FY 2025	FY 2026	FY 2027	FY 2027
			Request	Current Year Recommended	Total Department	Total Governor's
Resources						
Balance Brought Forward (Approps)			—	481,200	481,200	270,200
Appropriation			481,200	—	—	—
Total Resources			481,200	481,200	481,200	270,200
Expenditures						
Professional & Scientific Services			—	11,000	11,000	11,000
Office Equipment			—	100,000	100,000	100,000
Equipment - Non-Inventory			—	100,000	100,000	100,000
Balance Carry Forward (Approps)			481,200	270,200	270,200	59,200
Total Expenditures			481,200	481,200	481,200	270,200

Johnson Cty Courthouse Renovation & Furniture (0017)-RIIF Fd

Rebuild Iowa Infrastructure Fund

Appropriation Description

Johnson County Courthouse Renovation & Furniture (0017)-RIIF Fd

Johnson Cty Courthouse Renovation & Furniture (0017)-RIIF Fd Financial Summary

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027	
			Estimate	Current Year Request	Total Department	Total Governor's	
Resources							
Balance Brought Forward (Approps)				—	111,000	111,000	10,000

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Appropriation	111,000	—	—	—
Total Resources	111,000	111,000	111,000	10,000
Expenditures				
Professional & Scientific Services	—	1,000	1,000	1,000
Office Equipment	—	50,000	50,000	4,500
Equipment - Non-Inventory	—	50,000	50,000	4,500
Balance Carry Forward (Approps)	111,000	10,000	10,000	—
Total Expenditures	111,000	111,000	111,000	10,000

Natural Resources Capital

Mission Statement

Conserve and enhance our natural resources in cooperation with individuals and organizations to improve the quality of life for lowans and ensure a legacy for future generations.

Description

Conserve and enhance our natural resources in cooperation with individuals and organizations to improve the quality of life for lowans and ensure a legacy for future generations.

Financial Summary

Governor's Object Category	FY 2025	FY 2026 Current Year	FY 2027 Total Department	FY 2027 Total
	Actuals	Budget Estimate	Request	Recommended
Resources				
State Appropriations	17,165,000	14,600,000	14,600,000	14,600,000
Receipts from Other Entities	961,120	—	—	—
Refunds & Reimbursements	299,303	—	—	—
Miscellaneous	2,000	—	—	—
Beginning Balance and Adjustments	27,583,465	28,257,836	21,900,000	8,268,952
Total Resources	46,010,888	42,857,836	36,500,000	22,868,952
Expenditures				
Supplies & Materials	558,903	204,200	204,200	204,200
Contractual Services and Transfers	7,011,326	7,510,953	6,910,714	4,410,714
Equipment & Repairs	1,516,006	30,000	30,000	30,000
Claims & Miscellaneous	—	5,000	5,000	5,000
State Aid & Credits	1,229,213	2,500,000	2,500,000	327,794
Plant Improvements & Additions	7,436,886	24,338,730	19,400,000	17,891,244
Reversions	718	—	—	—
Balance Carry Forward	28,257,836	8,268,952	7,450,086	—
Total Expenditures	46,010,888	42,857,835	36,500,000	22,868,952
Full Time Equivalents				

Appropriations from Other Funds

	FY 2025	FY 2026	FY 2027	FY 2027
Governor's Appropriations	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
State Park - Disability Accessibility	1,000,000	—	—	—
Law Enforcement Radios	1,565,000	—	—	—
State Parks Infrastructure Renovations	5,000,000	5,000,000	5,000,000	5,000,000

Appropriations from Other Funds

	FY 2025	FY 2026	FY 2027	FY 2027
Appropriations	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
DNR Lakes Restoration & Water Quality	9,600,000	9,600,000	9,600,000	9,600,000
Total Natural Resources Capital	17,165,000	14,600,000	14,600,000	14,600,000

Appropriations Detail

State Park - Disability Accessibility

Rebuild Iowa Infrastructure Fund

Appropriation Description

For state park infrastructure improvements, prioritizing projects that increase accessibility for persons with disabilities when visiting state parks and recreation areas

State Park - Disability Accessibility Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	—	984,313	900,000	84,313
Appropriation	1,000,000	—	—	—
Total Resources	1,000,000	984,313	900,000	84,313
Expenditures				
Professional & Scientific Services	15,687	—	—	—
Capitals	—	900,000	900,000	84,313
Balance Carry Forward (Approps)	984,313	84,313	—	—
Total Expenditures	1,000,000	984,313	900,000	84,313

Honey Creek - RIIF

Rebuild Iowa Infrastructure Fund

Appropriation Description

To complete work on deferred maintenance at Honey Creek Resort State Park

Honey Creek - RIIF Financial Summary

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027	
			Current Year Request	Total Department	Total Governor's	
Resources						
Balance Brought Forward (Approps)			5,564,909	2,600,239	2,500,000	—
Total Resources			5,564,909	2,600,239	2,500,000	—
Expenditures						
Intra-State Transfers			2,964,670	2,600,239	2,500,000	—
Balance Carry Forward (Approps)			2,600,239	—	—	—
Total Expenditures			5,564,909	2,600,239	2,500,000	—

Law Enforcement Radios

Technology Reinvestment Fund**Appropriation Description**

For the replacement of law enforcement radios

Law Enforcement Radios Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	1,565,000	—	—	—
Total Resources	1,565,000	—	—	—
Expenditures				
Equipment Maintenance Supplies	107,200	—	—	—
Equipment	1,457,800	—	—	—
Total Expenditures	1,565,000	—	—	—

State Parks Infrastructure Renovations**Rebuild Iowa Infrastructure Fund****Appropriation Description**

State Parks Infrastructure Renovations

State Parks Infrastructure Renovations Financial Summary

Object Class	Actuals	FY 2025	FY 2026	FY 2027	FY 2027
		Budget Estimate	Current Year Request	Total Department	Total Governor's
Resources					
Balance Brought Forward (Approps)		5,749,189	9,219,365	4,500,000	1,543,783
Appropriation		5,000,000	5,000,000	5,000,000	5,000,000
Federal Support		161,120	—	—	—
Total Resources		10,910,309	14,219,365	9,500,000	6,543,783
Expenditures					
Professional & Scientific Services		220,295	1,000,000	500,000	500,000
Outside Services		—	55,000	55,000	55,000
Intra-State Transfers		584,075	680,852	680,852	680,852
Gov Fund Type Transfers - Other Agencies Services		200	1,000	1,000	1,000
Capitals		886,374	10,938,730	6,000,000	5,306,931

Balance Carry Forward (Approps)	9,219,365	1,543,783	2,263,148	—
Total Expenditures	10,910,309	14,219,365	9,500,000	6,543,783

Fort Atkinson State Park Preserve Renovations

Rebuild Iowa Infrastructure Fund

Appropriation Description

For costs associated with renovation and improvements at the Fort Atkinson state preserve

Fort Atkinson State Park Preserve Renovations Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	15,673	—	—	—
Total Resources	15,673	—	—	—
Expenditures				
Facility Maintenance Supplies	2,955	—	—	—
Outside Services	12,000	—	—	—
Reversions	718	—	—	—
Total Expenditures	15,673	—	—	—

DNR Lakes Restoration & Water Quality

Rebuild Iowa Infrastructure Fund

Appropriation Description

DNR Lakes Restoration & Water Quality

DNR Lakes Restoration & Water Quality Financial Summary

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year Request	Total Department	Total Governor's
Resources						
Balance Brought Forward (Approps)			16,253,694	15,453,918	14,000,000	6,640,856
Appropriation			9,600,000	9,600,000	9,600,000	9,600,000
Federal Support			800,000	—	—	—
Refunds & Reimbursements			299,303	—	—	—
Unearned Receipts			2,000	—	—	—
Total Resources			26,954,996	25,053,918	23,600,000	16,240,856
Expenditures						

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Facility Maintenance Supplies	4,648	3,000	3,000	3,000
Equipment Maintenance Supplies	414	1,000	1,000	1,000
Ag., Conservation & Horticulture Supply	443,519	200,000	200,000	200,000
Printing & Binding	105	100	100	100
Postage	62	100	100	100
Utilities	4,061	20,000	20,000	20,000
Professional & Scientific Services	1,435,435	2,000,000	2,000,000	2,000,000

DNR Lakes Restoration & Water Quality Financial Summary

Object Class	FY 2025		FY 2026	FY 2027	FY 2027
	Actuals	Budget Estimate	Current Year Request	Total Department	Total Governor's
Outside Services		1,077,348	250,000	250,000	250,000
Intra-State Transfers		697,555	901,862	901,862	901,862
Advertising & Publicity		—	1,000	1,000	1,000
Gov Fund Type Transfers - Other Agencies Services		—	1,000	1,000	1,000
Equipment		—	5,000	5,000	5,000
Equipment - Non-Inventory		58,206	25,000	25,000	25,000
Other Expense & Obligations		—	5,000	5,000	5,000
State Aid		1,229,213	2,500,000	2,500,000	327,794
Capitals		6,550,512	12,500,000	12,500,000	12,500,000
Balance Carry Forward (Approps)		15,453,918	6,640,856	5,186,938	—
Total Expenditures		26,954,996	25,053,918	23,600,000	16,240,856

Public Defense Capital

Mission Statement

Provide leadership, planning, coordination, and units and equipment to protect life and property and come to the aid of Iowans in a time of need, to preserve peace and order, and to insure public safety for the citizens of Iowa.

Description

The Iowa Army and Air National Guard are part of the Iowa Department of Public Defense. Its 9,500 members are organized into approximately 100 federally-recognized organizations and units located in over 40 Iowa communities. The Guard is controlled by the Governor of Iowa during peacetime. Its units and members may be called to federal active duty in support of the national military strategy during times of war and national emergency. The Iowa National Guard also participates in programs that constantly improve and add value to the communities of Iowa while serving as the embodiment of the citizen-soldier.

Adequate armories and training facilities are essential to training and maintaining combat-ready organizations and units to accomplish our state and federal missions. The Capitals account provides the funding for infrastructure major maintenance and the state's portion of new construction projects. The Iowa National Guard has over 400 armories and training support facilities with approximately 3.5 million square foot of space.

		FY 2026	FY 2027	FY 2027
	FY 2025	Current Year	Total Department	Total Governor's
Appropriations	Actuals	Budget Estimate	Request	Recommended
Facility/Armory Maintenance (RIIF)	2,100,000	2,100,000	2,100,000	2,100,000

Armory Construction Improvement
Projects (RIIF)

2,100,000

2,100,000

2,100,000

2,100,000

Financial Summary

	FY 2025	FY 2026 Current Year	FY 2027 Total Department	FY 2027 Total
Governor's				
Object Category	Actuals	Budget Estimate	Request	Recommended
Resources				
State Appropriations	4,750,000	4,750,000	4,750,000	4,750,000
Beginning Balance and Adjustments	6,512,121	3,980,342	4,553,533	—
Total Resources	11,262,121	8,730,342	9,303,533	4,750,000
Expenditures				
Supplies & Materials	14,136	—	—	—
Contractual Services and Transfers	4,027,048	1,960,788	759,000	—
Equipment & Repairs	80,374	—	—	—
State Aid & Credits	—	—	4,750,000	4,750,000
Plant Improvements & Additions	3,160,222	6,769,554	2,554,321	—
Balance Carry Forward	3,980,342	—	1,240,212	—
Total Expenditures	11,262,121	8,730,342	9,303,533	4,750,000

Full Time Equivalents

Appropriations from Other Funds**Appropriations from Other Funds**

	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Appropriations				
Camp Dodge Infrastructure Upgrades	550,000	550,000	550,000	550,000
Total Public Defense Capital	4,750,000	4,750,000	4,750,000	4,750,000

Appropriations Detail

Facility/Armory Maintenance (RIIF)

Rebuild Iowa Infrastructure Fund

Appropriation Description

The Facilities Improvement Fund provides state funding to match federal funds for Army National Guard Readiness Centers. The fund is used for a variety of purposes that support the operations of the Iowa National Guard. Those include maintenance, repairs, and small renovation and addition projects. Priority is given to immediate or emergency needs such as boiler failures and roof leaks.

Facility/Armory Maintenance (RIIF) Financial Summary

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year Request	Total Department	Total Governor's
Resources						
Balance Brought Forward (Approps)			809,620	1,010,812	888,620	—
Appropriation			2,100,000	2,100,000	2,100,000	2,100,000
Total Resources			2,909,620	3,110,812	2,988,620	2,100,000
Expenditures						
Professional & Scientific Services			115,516	—	21,000	—
Outside Services			198,561	2,100,000	225,000	—
Outside Repairs/Service			1,456,941	(312,212)	180,000	—
State Aid			—	—	2,100,000	2,100,000
Capitals			127,790	1,323,024	362,620	—
Balance Carry Forward (Approps)			1,010,812	—	100,000	—
Total Expenditures			2,909,620	3,110,812	2,988,620	2,100,000

Armory Construction Improvement Projects (RIIF)

Rebuild Iowa Infrastructure Fund

Appropriation Description

Provides funds for Iowa National Guard Armory construction improvement projects statewide. This fund provides a match to federal funds for statewide Army National Guard Armory renovations and small capital projects.

Armory Construction Improvement Projects (RIIF) Financial Summary

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year	Total Department	Total Governor's
			Request	Recommended		
Resources						
Balance Brought Forward (Approps)			1,126,159	1,161,918	2,346,000	—

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Appropriation	2,100,000	2,100,000	2,100,000	2,100,000
Total Resources	3,226,159	3,261,918	4,446,000	2,100,000
Expenditures				
Facility Maintenance Supplies	6,676	—	—	—
Communications	—	—	10,000	—
Professional & Scientific Services	60,291	11,000	21,000	—
Outside Services	43,772	1,000	21,000	—
Outside Repairs/Service	652,439	141,000	201,000	—
Gov Fund Type Transfers - Other Agencies Services	94,471	—	—	—
Equipment - Non-Inventory	76,284	—	—	—
IT Equipment	380	—	—	—
State Aid	—	—	2,100,000	2,100,000
Capitals	1,129,926	3,108,918	1,480,000	—
Balance Carry Forward (Approps)	1,161,918	—	613,000	—
Total Expenditures	3,226,159	3,261,918	4,446,000	2,100,000

West Des Moines Armory

Rebuild Iowa Infrastructure Fund

Appropriation Description

West Des Moines Armory

West Des Moines Armory Financial Summary

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	1,657,430	—	—	—
Total Resources	1,657,430	—	—	—
Expenditures				
Facility Maintenance Supplies	3,239	—	—	—
Capitals	1,654,191	—	—	—
Total Expenditures	1,657,430	—	—	—

JFHQ Chiller - Iowa National Guard

Rebuild Iowa Infrastructure Fund

Appropriation Description

Replacement of the JFHQ chiller at Iowa National Guard.

JFHQ Chiller - Iowa National Guard Financial Summary

Object Class	Actuals	Budget	FY 2026	FY 2027	FY 2027	
			FY 2025 Current Year RequestRecommended	Total Department	Total Governor's	
Resources						
Balance Brought Forward (Approps)			2,421,701	1,455,897	401,701	—
Total Resources			2,421,701	1,455,897	401,701	—
Expenditures						
Professional & Scientific Services			12,825	5,000	10,000	—
Outside Services			915,718	5,000	10,000	—
Capitals			37,261	1,445,897	381,701	—
Balance Carry Forward (Approps)			1,455,897	—	—	—
Total Expenditures			2,421,701	1,455,897	401,701	—

Camp Dodge Infrastructure Upgrades

Rebuild Iowa Infrastructure Fund

Appropriation Description

This funding provides infrastructure upgrades for Camp Dodge. This provides a match to federal funds to support three Camp Dodge Readiness Centers and other National Guard state buildings. The fund is used for improvements and upgrades for infrastructure that includes natural gas, electric, phone, IT, water, sanitary and storm water systems.

Camp Dodge Infrastructure Upgrades Financial Summary

Object Class	Actuals	Budget	FY 2026	FY 2027	FY 2027
			FY 2025 Current Year RequestRecommended	Total Department	Total Governor's
Resources					
Balance Brought Forward (Approps)			497,212	351,715	917,212
Appropriation			550,000	550,000	550,000
Total Resources			1,047,212	901,715	1,467,212
Expenditures					
Facility Maintenance Supplies			2,029	—	—
Professional & Scientific Supplies			2,049	—	—
Other Supplies			142	—	—
Professional & Scientific Services			173,727	—	20,000
Outside Services			12,667	—	20,000
Outside Repairs/Service			290,119	10,000	20,000
Equipment			1,363	—	—
Equipment - Non-Inventory			2,346	—	—

State Aid	—	—	550,000	550,000
Capitals	211,054	891,715	330,000	—
Balance Carry Forward (Approps)	351,715	—	527,212	—
Total Expenditures	1,047,212	901,715	1,467,212	550,000

Public Safety Capital

Mission Statement

Provide public safety and criminal justice services that allow citizens and businesses to enjoy personal freedoms and economic growth opportunities in safe communities.

Description

Provide public safety and criminal justice services that allow people in Iowa to enjoy a high quality of life in safe communities and that facilitate economic growth.

Financial Summary

	FY 2025	FY 2026 Current Year	FY 2027 Total Department	FY 2027 Total
Governor's Object Category	Actuals	Budget Estimate	Request	Recommended
Resources				
State Appropriations	—	—	300,000	300,000
Beginning Balance and Adjustments	1,721,471	—	—	—
Total Resources	1,721,471	—	300,000	300,000
Expenditures				
Contractual Services and Transfers	1,569,643	—	250,000	250,000
Equipment & Repairs	16,629	—	50,000	50,000
Reversions	135,200	—	—	—
Total Expenditures	1,721,471	—	300,000	300,000

Full Time Equivalents

Appropriations from Other Funds

	FY 2025	FY 2026 Current Year	FY 2027 Total Department	FY 2027 Total Governor's
Appropriations	Actuals	Budget Estimate	Request	Recommended
DPS Tech Projects - TRF 0943	—	—	300,000	300,000
Total Public Safety Capital	—	—	300,000	300,000

Appropriations Detail

DPS-Fire Fighter Training Facility-0017 RIIF

Rebuild Iowa Infrastructure Fund

Appropriation Description

DPS-Fire Fighter Training Facility-0017 RIIF

DPS-Fire Fighter Training Facility-0017 RIIF Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	1,721,471	—	—	—
Total Resources	1,721,471	—	—	—
Expenditures				
Communications	15,929	—	—	—
Outside Repairs/Service	960	—	—	—
Reimbursement to Other Agencies	1,721,471	—	—	—
ITS Reimbursements	530	—	—	—
Gov Fund Type Transfers - Other Agencies Services	(169,248)	—	—	—
Equipment	6,901	—	—	—
Equipment - Non-Inventory	9,728	—	—	—
Reversions	135,200	—	—	—
Total Expenditures	1,721,471	—	—	—

DPS Tech Projects - TRF 0943

Technology Reinvestment Fund

Appropriation Description

DPS Tech Projects - TRF 0943

DPS Tech Projects - TRF 0943 Financial Summary

Object Class	Actuals	Budget	FY 2026	FY 2027	FY 2027
			FY 2025 Current Year EstimateRequestRecommended	Total Department	Total Governor's
Resources					
Appropriation			—	—	300,000300,000
Total Resources			—	—	300,000300,000
Expenditures					
ITS Reimbursements			—	—	250,000250,000
IT Equipment			—	—	50,00050,000

Total Expenditures	—	—	300,000	300,000

Regents Capital

Mission Statement

Serving the people of Iowa, the Board of Regents: Governs and coordinates the activities of Iowa's three public universities and two special schools; Advocates for and exercises responsible stewardship of resources; Engages capable presidents and superintendents to ensure that the institutions apply knowledge to benefit Iowans; Communicates the positive impact and value of the Regent institutions to the state, its citizens and society. The Board expects the Regent institutions, in accordance with their respective missions, to: Provide a high-quality accessible education to all students, in concert with Iowa's other educational entities; Engage in high-quality research, scholarship, and creative activities to enhance the quality of life for Iowans and society in general; Provide needed public services; Support economic development in partnership with public and private sectors; and Demonstrate public accountability.

Description

The Board of Regents was created in 1909 to coordinate and govern the three State institutions of higher education. The School for the Deaf and the Iowa Braille and Sight Saving School were placed under its jurisdiction at a later date. The board is given by statute the authority to "Have and exercise all the power necessary and convenient for the effective administration of its office and of the institutions under its control..." In addition, it is given many specifically enumerated powers. The Board of Regents consists of nine members appointed on a bi-partisan basis for six-year terms. The terms are staggered with three appointments being made every two years by the Governor with approval of two thirds of the Senate.

Financial Summary

Governor's Object Category	FY 2025		FY 2026	FY 2027	FY 2027
	Actuals	Budget	Current Year Estimate Request	Total Department Recommended	Total
Resources					
State Appropriations	6,850,000		4,000,000	16,000,000	13,000,000
Miscellaneous	—		—	9,000,000	7,000,000
Beginning Balance and Adjustments	24,574,982		21,338,356	3,990,000	—
Total Resources	31,424,982		25,338,356	28,990,000	20,000,000
Expenditures					
Contractual Services and Transfers	10,086,626		24,338,356	—	—
State Aid & Credits	—		—	—	14,000,000
Plant Improvements & Additions	—		1,000,000	25,000,000	6,000,000
Balance Carry Forward	21,338,356		—	3,990,000	—
Total Expenditures	31,424,982		25,338,356	28,990,000	20,000,000

Full Time Equivalents

Appropriations from Other Funds

	FY 2026	FY 2027	FY 2027

	FY 2025	Current Year	Total Department	Total
Governor's Appropriations	Actuals	Budget Estimate	Request	Recommended
UNI - Industrial Technology Center Modernization	3,850,000	—	—	—
Iowa Lakeside Lab - Housing Facility	3,000,000	3,000,000	—	—
UNI - Public Policy Center - Commons	—	1,000,000	6,000,000	6,000,000
SUI - Nursing Simulation Lab	—	—	7,000,000	—
ISU - Atanasoff Hall Renovation	—	—	3,000,000	—
Nursing Simulation Laboratory	—	—	—	7,000,000
Total Regents Capital	6,850,000	4,000,000	16,000,000	13,000,000

Appropriations Detail

ISU - Vet Diagnostic Lab Addition

Rebuild Iowa Infrastructure Fund

Appropriation Description

Appropriations, gifts and university funds that would be used to design and construct this project include:

\$15.70 million: FY 2024 Capital Request
 \$18.80 million: FY 2025 Capital Request
 \$16.81 million: FY 2026 Capital Request
 \$11.20 million: FY 2027 Capital Request
 \$62.51 million: Total Capital Request for State Funds (94% of project funding)

\$1.33 million: Private Gifts
 \$2.66 million: University Funds
 \$3.99 million: Total Private Gifts or University Funds (6% of project funding)

\$66.50 million: Project Total

In 2018, the General Assembly authorized \$63.5 million toward the new \$75 million Veterinary Diagnostic Lab (VDL) Phase 1 project, which houses case receiving, initial assessment, and sample processing functions. That project is currently under construction and is scheduled to be complete in Fall 2023.

This capital request for \$62.51 million in state funds would go toward a \$66.5 million, 69,600 gsf VDL Phase 2 addition to accommodate all remaining VDL programs under one roof, including laboratory testing, research space and support functions. These remaining programs constitute critical laboratory functions, which affect more than 80% of all cases processed by the VDL.

The Phase 2 addition would also provide efficient and effective process flow, address critical issues of space quantity and quality, and provide the necessary biosafety and biocontainment for the only full-service and fully accredited veterinary diagnostic lab in the state of Iowa.

ISU's VDL advances Iowa's \$32.5 billion dollar animal agriculture industry by providing timely, high quality and comprehensive veterinary diagnostic services, instruction and applied research to advance diagnostic and production animal medicine.

ISU - Vet Diagnostic Lab Addition Financial Summary

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year	Total Department	Total Governor's
			Request	Recommended		
Resources						
Balance Brought Forward (Approps)			18,000,000	17,171,374	3,990,000	—
Total Resources			18,000,000	17,171,374	3,990,000	—
Expenditures						
Intra-State Transfers			828,626	17,171,374	—	—

ISU - Vet Diagnostic Lab Addition Financial Summary

Object Class	FY 2025 Actuals	FY 2026	FY 2027	FY 2027
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Balance Carry Forward (Approps)	17,171,374	—	3,990,000	—
Total Expenditures	18,000,000	17,171,374	3,990,000	—

UNI - Industrial Technology Center Modernization

Rebuild Iowa Infrastructure Fund

Appropriation Description

In December 2022, there were structural issues with UNI's steam distribution system throughout one and a half of their steam tunnels. To resolve the issue, new steam pipes and pipe brackets needed to be designed and installed at a cost of \$3.85 million. This request replenishes that funding necessary for completion of UNI's Industrial Tech Center project.

The project is currently 75 percent complete. It is renovating 64,000 gross square feet of the existing Industrial Technology Center (ITC), and building a new 45,000 square foot addition for specialized laboratories, offices and classrooms.

Built in 1974, the ITC is programmatically obsolete, undersized and does not meet the 21st century demands of its educational programs.

The Industrial Tech Center enhances UNI's ability to prepare teachers in STEM disciplines and to educate over 500 students in the fields of Construction Management, Electrical Engineering Technology, Graphic Technologies, Manufacturing Technology, Technology Education, Technology Management and Graduate Programs. These programs are designed to prepare students to meet the needs of Iowa's workforce and to provide broad experience in technology, construction and manufacturing.

This project aligns well with the Iowa Department of Education's Initiative Career and Technical Education (CTE) program, which develops teachers to teach secondary school students, and educate the workforce in industrial and construction fields. Industrial and construction fields have become increasingly important to the economic development of the State of Iowa.

UNI - Industrial Technology Center Modernization Financial Summary

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year Request	Total Department	Total Governor's
Resources						
Balance Brought Forward (Approps)			6,574,982	1,166,982	—	—
Appropriation			3,850,000	—	—	—
Total Resources			10,424,982	1,166,982	—	—
Expenditures						
Intra-State Transfers			9,258,000	1,166,982	—	—
Balance Carry Forward (Approps)			1,166,982	—	—	—

Total Expenditures	10,424,982	1,166,982	—	—

Iowa Lakeside Lab - Housing Facility

Rebuild Iowa Infrastructure Fund

Appropriation Description

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

\$1,500,000: FY 2025 Capital Request

\$7,412,000: FY 2026 Capital Request

\$8,912,000: Total Capital Request for State Funds

Construction of new housing is a critical step as Iowa Lakeside Lab seeks to expand the number of students, faculty and interns that can be housed there and participating in year-round education, research, and outreach programs. This is essential in maximizing the value of Iowa Lakeside Lab to Regent universities and northwest Iowa.

The Iowa Lakeside Lab is owned by the state of Iowa and operated through the Board of Regents. It is a residential campus with students living primarily in 10 heatless cabins or two former motel buildings. Without heat, the cabins can only be used in the summer and are limited to 25 beds. The two motel buildings are used year-round and have 40 beds. Together, all 65 beds are filled in the summer, during maximum bed demand. During the fall, winter and spring, the capacity falls to 22 beds.

While the two existing motel buildings have electric heat and bathrooms, they are extremely energy inefficient with minimal wall/floor/ceiling insulation, have doors that open directly to the outside, and are served by individual, energy-consuming window air conditioning units.

With the completion of this project, Iowa Lakeside Lab anticipates serving 300+ additional post-secondary students annually.

Iowa Lakeside Lab - Housing Facility Financial Summary

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year Request	Total Department	Total Governor's
Resources						
Balance Brought Forward (Approps)			—	3,000,000	—	—
Appropriation			3,000,000	3,000,000	—	—
Total Resources			3,000,000	6,000,000	—	—
Expenditures						
Intra-State Transfers			—	6,000,000	—	—
Balance Carry Forward (Approps)			3,000,000	—	—	—
Total Expenditures			3,000,000	6,000,000	—	—

UNI - Public Policy Center - Commons

Rebuild Iowa Infrastructure Fund**Appropriation Description**

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

\$ 1.00 million: FY 2026 - funded during the 2025 Legislative Session

\$ 6.00 million: FY 2027 Capital Request

\$14.34 million: FY 2028 Capital Request

\$ 8.54 million: FY 2029 Capital Request

\$29.88 million: UNI Total Capital Request for State Funds

\$1.66 million: FY 2028 private gifts, university funds

\$1.66 million: FY 2029 private gifts, university funds

\$3.32 million: UNI Total private gifts and university funds

\$33.20 million: Total

Built in 1933, the Commons has a variety of deferred maintenance issues needing addressed to renew its role as a showpiece of the University. Those issues include upgrades to HVAC systems, windows and roofing systems. Architectural updates needed as well to re-energize the spaces and modernize them for current needs. A new, more prominent entrance would be built. ADA access would be improved and constructed on all building levels.

The Center for Civic Education serves the state of Iowa by centering civic education and free speech in its activities. In particular, it:

1. Promotes civic learning at Iowas universities by encouraging curricular innovation and professional development to help members of the campus community develop the knowledge, skills, and values necessary to participate meaningfully as citizens.
2. Enhances UNIs civic engagement activities through a wide range of programs and events that expose students and members of the public to divergent viewpoints on topics of interest and give them opportunities to engage in meaningful dialogue with one another, including the annual Constitution Day lectures, the Joy Cole Corning Lecture, and a Controversial Issues Series.
3. Fosters civic learning among Iowas pre-service and in-service teachers, offering them opportunities for continued professional development in civic learning.

UNI - Public Policy Center - Commons Financial Summary

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year Request	Total Department	Total Governor's
Resources						
Appropriation				—	1,000,000	6,000,000
Total Resources				—	1,000,000	6,000,000
Expenditures						
Capitals				—	1,000,000	6,000,000
Total Expenditures				—	1,000,000	6,000,000

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

SUI - Nursing Simulation Lab

Rebuild Iowa Infrastructure Fund

Appropriation Description

\$7.0 million: FY 2027 Capital Request
\$7.0 million: FY 2028 Capital Request
\$6.0 million: FY 2029 Capital Request
\$20.0 million: UI Total Capital Request for State Funds

\$7.0 million: FY 2027 private gifts, university funds
\$7.0 million: FY 2028 private gifts, university funds
\$6.0 million: FY 2029 private gifts, university funds
\$20.0 million: UI Total private gifts and university funds

\$40.0 million: Total

This expansion would provide additional capacity for hands-on, simulated clinical training in acute care, primary and mental health care in ambulatory and community settings, and telehealth settings. It would strengthen the academic pipeline and grow the nursing workforce across Iowa. Also, it would maximize resources by leveraging existing SUI resources to deliver more training opportunities for a larger SUI College of Nursing.

The American Nurses Association recommends that a minimum of 80% of practicing nurses within a health care or hospital facility hold a Bachelor of Science in Nursing (BSN) degree, yet only 56% currently meet that threshold in Iowa. Efforts by and within the college of Nursing and partnering funds to expand instruction and begin to grow Nursing faculty counts have helped to provide additional graduates and new nurses within the state, but this is only a fraction of what is and will be needed to care for the citizens of our state.

Built in 1971, the current College of Nursing Building has served the college well and in recent decades, college and donor funding have been combined to modernize notable portions of the building to meet modern teaching methods. However, despite efforts to increase student counts and annual graduation numbers within the college, the square footage of the original building has remained unchanged for 50+ years.

SUI - Nursing Simulation Lab Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				

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

Appropriation	—	—	7,000,000	—
Unearned Receipts	—	—	7,000,000	—
Total Resources	—	—	14,000,000	—
Expenditures				
Capitals	—	—	14,000,000	—
Total Expenditures	—	—	14,000,000	—

ISU - Atanasoff Hall Renovation

Rebuild Iowa Infrastructure Fund

Appropriation Description

\$3.0 million: FY 2027 Capital Request

\$5.0 million: FY 2028 Capital Request

\$8.0 million: ISU Total Capital Request for State Funds

\$2.0 million: FY 2027 private gifts, university funds

\$5.0 million: FY 2028 private gifts, university funds

\$6.0 million: FY 2029 private gifts, university funds

\$6.0 million: FY 2030 private gifts, university funds

\$6.0 million: FY 2031 private gifts, university funds

\$25.0 million: ISU Total private gifts and university funds

\$33.0 million: Total

Built in 1969 when ISUs Department of Computer Science was established, Atanasoff Hall has not undergone a comprehensive renovation since then, and most building systems are original.

Computer science is one of ISUs largest majors, nearly tripling in size over the last decade. As of Fall 2024, 877 undergraduate and 219 graduate students are enrolled. The Department of Computer Science recently introduced programs in artificial intelligence at both the undergraduate and graduate levels. Students from engineering, business, architecture and the sciences all benefit from courses taught by the department.

Additionally, computer science courses are increasingly becoming requirements for majors across various programs on campus. To meet growing demands, the department has expanded its faculty, including both tenure-track and teaching positions. Faculty research spans areas such as artificial intelligence, dependable data science, and robotics. In addition to its focus on artificial intelligence, dependable data science, and robotics, the Computer Science Department jointly administers the Software Engineering program with the College of Engineering.

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

ISU - Atanasoff Hall Renovation Financial Summary

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Resources				
Appropriation	—	—	3,000,000	—
Unearned Receipts	—	—	2,000,000	—
Total Resources	—	—	5,000,000	—
Expenditures				
Capitals	—	—	5,000,000	—
Total Expenditures	—	—	5,000,000	—

Nursing Simulation Laboratory

Rebuild Iowa Infrastructure Fund

Appropriation Description

\$7.0 million: FY 2027 Capital Request
 \$7.0 million: FY 2028 Capital Request
 \$6.0 million: FY 2029 Capital Request
 \$20.0 million: UI Total Capital Request for State Funds

\$7.0 million: FY 2027 private gifts, university funds
 \$7.0 million: FY 2028 private gifts, university funds
 \$6.0 million: FY 2029 private gifts, university funds
 \$20.0 million: UI Total private gifts and university funds

\$40.0 million: Total

This expansion would provide additional capacity for hands-on, simulated clinical training in acute care, primary and mental health care in ambulatory and community settings, and telehealth settings. It would strengthen the academic pipeline and grow the nursing workforce across Iowa. Also, it would maximize resources by leveraging existing SUI resources to deliver more training opportunities for a larger SUI College of Nursing.

The American Nurses Association recommends that a minimum of 80% of practicing nurses within a health care or hospital facility hold a Bachelor of Science in Nursing (BSN) degree, yet only 56% currently meet that

Appropriations and funds that would be used to design and construct this project include: threshold in Iowa. Efforts by and within the college of Nursing and partnering funds to expand instruction and begin to grow Nursing faculty counts have helped to provide additional graduates and new nurses within the state, but this is only a fraction of what is and will be needed to care for the citizens of our state.

Built in 1971, the current College of Nursing Building has served the college well and in recent decades, college and donor funding have been combined to modernize notable portions of the building to meet modern teaching methods. However, despite efforts to increase student counts and annual graduation numbers within the college, the square footage of the original building has remained unchanged for 50+ years.

Nursing Simulation Laboratory Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	—	—	—	7,000,000
Unearned Receipts	—	—	—	7,000,000
Total Resources	—	—	—	14,000,000
Expenditures				
State Aid	—	—	—	14,000,000
Total Expenditures	—	—	—	14,000,000

The mission of the Iowa State Fair Authority is to acquire funding, in addition to that resulting from operations and private contributions, for the renovation and preservation of the Iowa State Fairgrounds listed on the National Register of Historic Places.

The Iowa State Fair Authority is established as a public instrumentality of the state. The Authority is not an agency of state government; however, it is considered a state agency for the purposes of various administrative regulations. The law provides that all operating expense, maintenance, salaries, costs of entertainment, etc., shall be paid out of Fair revenue. No tax money is used. Legislative appropriations are used only for capital improvements or repair.

Financial Summary

[illegible]

State Appropriations	—	2,500,000	2,500,000	2,500,000
Interest, Dividends, Bonds & Loans	623,618	—	—	—
Miscellaneous	3,694,525	2,000,000	2,000,000	2,000,000
Beginning Balance and Adjustments	20,831,285	15,994,977	22,611,845	17,775,537
Total Resources	25,149,428	20,494,977	27,111,845	22,275,537
Expenditures				
Travel & Subsistence	—	13,000	13,000	13,000
Supplies & Materials	—	128,000	128,000	128,000
Contractual Services and Transfers	3,000,618	2,574,252	2,574,252	2,574,252
Equipment & Repairs	—	3,188	3,188	3,188
Claims & Miscellaneous	6,915	1,000	1,000	1,000
Plant Improvements & Additions	6,146,918	—	—	—
Balance Carry Forward	15,994,976	17,775,537	24,392,405	19,556,097
Total Expenditures	25,149,428	20,494,977	27,111,845	22,275,537

Full Time Equivalents

Appropriations from Other Funds

Appropriations Detail

Barn Restoration

Rebuild Iowa Infrastructure Fund

Appropriation Description

Barn Restoration

Barn Restoration Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	6,375,049	2,293,260	6,375,049	2,293,260
Total Resources	6,375,049	2,293,260	6,375,049	2,293,260
Expenditures				
Capitals	4,081,789	—	—	—
Balance Carry Forward (Approps)	2,293,260	2,293,260	6,375,049	2,293,260
Total Expenditures	6,375,049	2,293,260	6,375,049	2,293,260

Iowa State Fair Agriculture Facility

Rebuild Iowa Infrastructure Fund

Appropriation Description

New education facility to highlight the value of agriculture in Iowa and the world in an interactive fashion for Iowans to experience firsthand.

Iowa State Fair Agriculture Facility Financial Summary

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year Request	Total Department	Total Governor's
Resources						
Appropriation				—	2,500,000	2,500,000
Total Resources				—	2,500,000	2,500,000
Expenditures						
Outside Services				—	2,500,000	2,500,000
Total Expenditures				—	2,500,000	2,500,000

Fund Detail

State Fair Authority Capital Fund Detail

Funds	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
State Fair Foundation	18,774,378	18,201,717	20,736,796	19,982,277
Rebuild Iowa Infrastructure Fund	—	2,500,000	2,500,000	2,500,000
Iowa State Fair Foundation	18,774,378	15,701,717	18,236,796	17,482,277
State Fair Authority Capital	6,375,049	2,293,260	6,375,049	2,293,260
Rebuild Iowa Infrastructure Fund	6,375,049	2,293,260	6,375,049	2,293,260

Iowa State Fair Foundation

Fund Description

This fund is established per Iowa Code Section 173.22 to receive gifts, donations and bequests to be used for the support of Foundation activities, including foundation administration, capital projects and major maintenance improvements at the Iowa State fairgrounds.

Iowa State Fair Foundation Detail

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year Request	Total Department	Total Governor's
Resources						
Balance Brought Forward (Funds)			14,456,236	13,701,717	16,236,796	15,482,277
Interest			623,618	—	—	—
Unearned Receipts			3,694,525	2,000,000	2,000,000	2,000,000
Total Resources			18,774,378	15,701,717	18,236,796	17,482,277

Expenditures				
Personal Travel In State	—	13,000	13,000	13,000
Office Supplies	—	19,000	19,000	19,000
Other Supplies	—	99,000	99,000	99,000
Printing & Binding	—	10,000	10,000	10,000
Communications	—	4,500	4,500	4,500
Rentals	—	26,700	26,700	26,700
Professional & Scientific Services	723,271	11,700	11,700	11,700
Outside Services	2,277,347	8,052	8,052	8,052
Advertising & Publicity	—	23,300	23,300	23,300
Office Equipment	—	3,188	3,188	3,188
Other Expense & Obligations	6,915	1,000	1,000	1,000
Capitals	2,065,129	—	—	—
Balance Carry Forward (Funds)	13,701,717	15,482,277	18,017,356	17,262,837
Total Expenditures	18,774,378	15,701,717	18,236,796	17,482,277

Transportation Capitals

Mission Statement

Getting you there safely, efficiently, and conveniently

Description

The Department of Transportation advocates and delivers transportation services that support the economic, environmental and social vitality of Iowa.

Financial Summary

	FY 2025	FY 2026 Current Year	FY 2027 Total Department	FY 2027 Total
Governor's Object Category	Actuals	Budget Estimate	Request	Recommended
Resources				
State Appropriations	28,290,359	53,647,387	53,647,387	48,750,000
Receipts from Other Entities	1,576,851	6,424,092	—	—
Miscellaneous	118,700	100	—	—
Beginning Balance and Adjustments	37,186,749	51,092,908	—	—
Total Resources	67,172,659	111,164,487	53,647,387	48,750,000
Expenditures				
Supplies & Materials	24,280	1,500	1,500	1,500
Contractual Services and Transfers	4,041,176	6,142,068	22,800	22,800

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Equipment & Repairs	722	101	100	100
Claims & Miscellaneous	—	1	—	—
Plant Improvements & Additions	12,013,573	105,020,818	53,622,987	48,725,600
Balance Carry Forward	51,092,908	—	—	—
Total Expenditures	67,172,659	111,164,488	53,647,387	48,750,000

Appropriations from Other Funds

	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year	Total Department	Total
Governor's Appropriations	Budget Estimate	Request	Recommended	
MVD Field Facilities Maintenance	400,000	400,000	400,000	400,000
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
Electronic Records Management System	1,974,000	—	—	—
Electronic Records Management System-PRF	126,000	—	—	—
Albia Garage Renovation	7,291,067	—	—	—
Jefferson Garage Renovation	6,999,292	—	—	—
Waterloo Garage Renovation	—	18,897,387	18,897,387	—
ARTS Modernization	—	20,000,000	20,000,000	20,000,000

Appropriations from Other Funds

	FY 2025	FY 2026	FY 2027	FY 2027
Appropriations	Actuals	Current Year	Total Department	Total Governor's
		Budget Estimate	Request	Recommended
Alton Garage Replacement	—	—	—	13,000,000
Total Transportation Capital	28,290,359	53,647,387	53,647,387	48,750,000

Appropriations Detail

Ames Administration Building

Primary Road Fund

Ames Administration Building Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	2,456,483	—	—	—
Local Governments	121,509	—	—	—
Total Resources	2,577,992	—	—	—
Expenditures				
Capitals	2,577,992	—	—	—
Total Expenditures	2,577,992	—	—	—

Facility Major Maintenance & Enhancements

Primary Road Fund

Facility Major Maintenance & Enhancements Financial Summary

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year	Total Department	Total Governor's
RequestRecommended					
Resources					
Balance Brought Forward (Approps)			2,431,101	4,290,748	—
Appropriation			6,300,000	6,300,000	6,300,000
Other			114,152	—	—
Total Resources			8,845,252	10,590,748	6,300,000
					7,300,000
Expenditures					
Facility Maintenance Supplies			726	100	100
Highway Maintenance Supplies			—	100	100
Rentals			—	100	100
Utilities			—	100	100
Professional & Scientific Services			63,687	100	100
Advertising & Publicity			62	—	—
Outside Repairs/Service			244,220	100	100

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Gov Fund Type Transfers - Other Agencies Services	700	100	100	100
Capitals	4,245,110	10,590,048	6,299,300	7,299,300
Balance Carry Forward (Approps)	4,290,748	—	—	—
Total Expenditures	8,845,252	10,590,748	6,300,000	7,300,000

Facility Routine Maintenance & Preservation

Primary Road Fund

Facility Routine Maintenance & Preservation Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
Actuals	Budget Estimate	Current Year Request	Total Department	Total Governor's
Resources				
Balance Brought Forward (Approps)	4,449,355	5,226,707	—	—
Appropriation	5,200,000	8,050,000	8,050,000	8,050,000
Other	3,059	100	—	—
Total Resources	9,652,414	13,276,807	8,050,000	8,050,000
Expenditures				
Facility Maintenance Supplies	—	100	100	100
Equipment Maintenance Supplies	2,966	100	100	100
Highway Maintenance Supplies	—	100	100	100
Communications	—	1	—	—
Professional & Scientific Services	14,010	99	100	100
Outside Services	—	99	100	100
Intra-State Transfers	—	1	—	—
Advertising & Publicity	121	—	—	—
Outside Repairs/Service	477,884	99	100	100
Gov Fund Type Transfers - Other Agencies Services	645	100	100	100
IT Equipment	—	1	—	—
Other Expense & Obligations	—	1	—	—
Capitals	3,930,081	13,276,106	8,049,300	8,049,300
Balance Carry Forward (Approps)	5,226,707	—	—	—
Total Expenditures	9,652,414	13,276,807	8,050,000	8,050,000

Electronic Records Management System-PRF

Primary Road Fund

Electronic Records Management System-PRF Financial Summary

FY 2026	FY 2027	FY 2027

Object Class	FY 2025 Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	286,748	325,317	—	—
Appropriation	126,000	—	—	—
Intra State Receipts	—	100	—	—
Total Resources	412,748	325,417	—	—
Expenditures				
Intra-State Transfers	87,431	100	—	—
Capitals	—	325,317	—	—
Balance Carry Forward (Approps)	325,317	—	—	—
Total Expenditures	412,748	325,417	—	—

Davenport Facility

Primary Road Fund

Appropriation Description

Davenport Highway Operations Complex Appropriation

Davenport Facility Financial Summary

Object Class	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Total Department Request	FY 2027 Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	21,745,475	21,263,280	—	—
Total Resources	21,745,475	21,263,280	—	—
Expenditures				
Rentals	15,176	—	—	—
Gov Fund Type Transfers - Other Agencies Services	6,045	—	—	—
Capitals	460,975	21,263,280	—	—
Balance Carry Forward (Approps)	21,263,280	—	—	—
Total Expenditures	21,745,475	21,263,280	—	—

Albia Garage Renovation

Primary Road Fund

Appropriation Description

Albia Garage Renovation Appropriation

Albia Garage Renovation Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	—	7,266,694	—	—
Appropriation	7,291,067	—	—	—
Intra State Receipts	—	100	—	—
Total Resources	7,291,067	7,266,794	—	—
Expenditures				
Capitals	24,374	7,266,794	—	—
Balance Carry Forward (Approps)	7,266,694	—	—	—
Total Expenditures	7,291,067	7,266,794	—	—

Jefferson Garage Renovation

Primary Road Fund

Appropriation Description

Jefferson Garage Renovation Appropriation

Jefferson Garage Renovation Financial Summary

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year	Total Department	Total Governor's
Resources					
Balance Brought Forward (Approps)			—	6,886,348	—
Appropriation			6,999,292	—	—
Intra State Receipts			—	100	—
Total Resources			6,999,292	6,886,448	—
Expenditures					
Outside Repairs/Service			3,450	—	—
Capitals			109,494	6,886,448	—
Balance Carry Forward (Approps)			6,886,348	—	—
Total Expenditures			6,999,292	6,886,448	—

Waterloo Garage Renovation

Primary Road Fund

Appropriation Description

Waterloo Garage Renovation Appropriation

Waterloo Garage Renovation Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	—	18,897,387	18,897,387	—
Total Resources	—	18,897,387	18,897,387	—

Expenditures				
Capitals	—	18,897,387	18,897,387	—
Total Expenditures	—	18,897,387	18,897,387	—

ARTS Modernization

Road Use Tax Fund

Appropriation Description

Three-year Capital Project to facilitate the modernization of the current Drivers and Vehicles Records system.

ARTS Modernization Financial Summary

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year Request	Total Department	Total Governor's
Resources						
Appropriation				—20,000,000	20,000,000	20,000,000
Total Resources				—20,000,000	20,000,000	20,000,000
Expenditures						
Professional & Scientific Services				—1	—	—
ITS Reimbursements				—1	—	—
Capitals				—19,999,998	20,000,000	20,000,000
Total Expenditures				—20,000,000	20,000,000	20,000,000

Alton Garage Replacement

Primary Road Fund

Appropriation Description

Alton Garage Replacement

Alton Garage Replacement Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Appropriation	—	—	—	13,000,000
Total Resources	—	—	—	13,000,000

Expenditures				
Capitals	—	—	—	13,000,000
Total Expenditures	—	—	—	13,000,000

Electronic Records Management System

Road Use Tax Fund

Electronic Records Management System Financial Summary

Object Class	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
			Current Year Request	Total Department	Total Governor's
Resources					
Balance Brought Forward (Approps)		4,492,386	5,098,475	—	—
Appropriation		1,974,000	—	—	—
Intra State Receipts		—	1,000,000	—	—
Total Resources		6,466,386	6,098,475	—	—
Expenditures					
Intra-State Transfers		1,367,910	6,098,475	—	—
Balance Carry Forward (Approps)		5,098,475	—	—	—
Total Expenditures		6,466,386	6,098,475	—	—

MVD Field Facilities Maintenance

Road Use Tax Fund

MVD Field Facilities Maintenance Financial Summary

Object Class	FY 2025	FY 2026	FY 2027	FY 2027
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Resources				
Balance Brought Forward (Approps)	680,167	616,816	—	—
Appropriation	400,000	400,000	400,000	400,000
Total Resources	1,080,167	1,016,816	400,000	400,000
Expenditures				
Facility Maintenance Supplies	7,269	100	100	100
Equipment Maintenance Supplies	13,317	1	—	—
Highway Maintenance Supplies	—	899	900	900
Utilities	—	1,000	1,000	1,000
Outside Services	—	1,000	1,000	1,000
Advertising & Publicity	16	—	—	—

Outside Repairs/Service	41,240	19,800	19,800	19,800
IT Outside Services	—	100	100	100
Equipment - Non-Inventory	—	99	100	100
IT Equipment	722	1	—	—
Capitals	400,785	993,816	377,000	377,000
Balance Carry Forward (Approps)	616,816	—	—	—
Total Expenditures	1,080,167	1,016,816	400,000	400,000

MVE Field Facilities Maintenance

Road Use Tax Fund

MVE Field Facilities Maintenance Financial Summary

Object Class	Actuals	Budget	FY 2025	FY 2026	FY 2027	FY 2027
			Estimate	Current Year	Total Department	Total Governor's
RequestRecommended						
Resources						
Balance Brought Forward (Approps)			645,035	118,524	—	—
Other			1,490	—	—	—
Total Resources			646,524	118,524	—	—
Expenditures						
Professional & Scientific Services			1,820	—	—	—
Outside Repairs/Service			261,418	1	—	—
Capitals			264,762	118,523	—	—
Balance Carry Forward (Approps)			118,524	—	—	—
Total Expenditures			646,524	118,524	—	—

Associated Financial Documents

Statement of Federal Funds

Federal Funds Overview

Function		FY 2026		FY 2027	FY 2027
		FY 2025	Current Year	Total Department	Total Governor's
Department	Actuals	Budget Estimate	RequestRecommended		
General Fund Use Only					
Private Patients			7,145,823	—	—
Miscellaneous			61,374	—	—
Total General Fund Use Only			7,207,197	—	—

Administration and Regulation				
Administrative Services	3,071,532	1,850,474	1,850,474	1,850,474
DIFS - Insurance	1,316,139	1,400,000	1,400,000	1,400,000
Utilities Commission	1,033,122	999,927	999,927	999,927
Inspections, Appeals, & Licensing, Department of	17,554,826	18,571,380	18,571,380	19,028,190
DIAL - State Public Defender	167,564	155,000	155,000	155,000
DOM - Division of Information Technology	977,969	12,487,182	12,487,182	12,487,182
Management, Department of	31,488,520	2,117,931	1,264,007	1,264,000
Secretary of State	272,727	200	—	—
Treasurer of State	477,325	670,000	670,000	670,000
Total Administration and Regulation	56,359,724	38,252,094	37,397,970	37,854,773

Agriculture and Natural Resources				
Agriculture and Land Stewardship	22,584,338	27,505,898	27,505,698	27,505,698
Natural Resources	62,312,855	58,041,033	58,041,033	58,041,033
Total Agriculture and Natural Resources	84,897,192	85,546,931	85,546,731	85,546,731

Economic Development				
Economic Development Authority	82,634,272	83,622,259	78,522,259	78,522,259
IWD - Vocational Rehabilitation Services	73,299,804	—	—	—
Iowa Workforce Development	437,082,416	384,181,460	384,207,775	384,207,775
Total Economic Development	593,016,492	467,803,719	462,730,034	462,730,034

Education				
Blind, Department of	8,023,288	8,974,517	8,904,108	8,904,108
Iowa PBS	115,012	—	—	—
Education, Department of	608,875,473	649,322,146	669,703,704	669,703,704
Regents, Board of	630,833,862	581,203,781	581,203,781	581,203,781
Total Education	1,247,847,636	1,239,500,444	1,259,811,593	1,259,811,593

Human Services				
DHHS - Public Health	56,026,866	500	500	500
DHHS	1,047,058,701	8,169,159,679	8,031,577,149	8,037,751,069
DHHS - Assistance Payment	6,883,479,385	—	—	—
Iowa Veterans Home	32,400,740	25,142,000	25,142,000	25,142,000
Veterans Affairs, Department of	509,365	305,001	305,001	305,001

Function	FY 2025	FY 2026	FY 2027	FY 2027
Department	Actuals	Current Year Total Budget Estimate	Department Total Request	Governor's Recommended

Total Human Services	8,019,475,057 8,063,198,570	8,194,607,180	8,057,024,650

Justice System

Justice, Department of	18,387,446	19,097,358	20,846,358	20,846,358
Community Based Corrections District 2	102,665	82,820	82,820	82,820
Corrections - Clarinda	—	1	1	1
Community Based Corrections District 7	284,278	302,424	302,424	302,424
Corrections-Central Office	261,044	300,001	300,001	300,001
Community Based Corrections District 8	—	1	1	1
Corrections - Oakdale	—	1	1	1
Community Based Corrections District 6	168,667	87,000	87,000	87,000
Public Defense, Department of	63,260,304	53,609,380	53,759,380	53,759,380
Homeland Security and Emergency Management	174,755,931	186,032,375	183,412,127	183,412,127
Public Safety, Department of	27,330,394	30,312,055	30,312,055	30,312,055
Total Justice System	284,550,729	289,823,416	289,102,168	289,102,168

Transportation

Transportation, Department of	794,040,304	653,005,992	653,005,992	653,005,992
Total Transportation	794,040,304	653,005,992	653,005,992	653,005,992

Judicial Branch

Judicial Branch	1,971,897	1,982,093	1,982,093	1,982,093
Total Judicial Branch	1,971,897	1,982,093	1,982,093	1,982,093

Legislative Branch**Capital**

Natural Resources Capital	961,120	—	—	—
Total Capital	961,120	—	—	—

Total Federal Funds	11,090,327,348	10,970,521,869	10,846,601,231	10,853,231,954

Federal Funds Detail Statement

		FY 2026		FY 2027	FY
2027					
	Federal				
	Support FY 2025 Current Year Department	Total	Total		
	Governor's or State	Budget			
	Match	Actuals	Estimate	Request	
	Recommended				
General Fund Use Only					
General Fund Use					
10561 - State Administration for Food Stamps	Federal	61,374	—	—	—
93778 - Medical Assistance	Federal	7,145,823	—	—	—
Total General Fund Use		7,207,197	—	—	—
Grand Total General Fund Use Only	Federal	7,207,197	—	—	—

			FY 2026	FY 2027	FY
2027					
	SupportFederal FY 2025 Current Year DepartmentTotal				
	Total Governor's or State Budget				
	Match Actuals Estimate Request				
	Recommended				
Administration and Regulation					
Administrative Services, Department of					
15904 - Historic Preservation Grants-In-Aid	Federal	20,526	—	—	—
42000 - Library of Congress	Federal	16,634	—	—	—
45129 - Iowa Humanities Grant	Federal	20,480	1	1	1
45149 - Prom Of Humanities-NEH Grant	Federal	392,483	—	—	—
45310 - Library Services and Technology	Federal	2,621,409	1,850,472	1,850,472	1,850,472
89003 - National Archives - NHPRC	Federal	—	1	1	1
Total Administrative Services, Department of		3,071,532	1,850,474	1,850,474	1,850,474
Insurance & Financial Services, Department of					
93048 - Title IV	Federal	434,326	—	—	—
93071 - Medicare Enrollment Assistance Program	Federal	263,228	—	—	—
93324 - State Health Insurance Assistance Program	Federal	618,585	—	—	—
93779 - Health Care Financing Administration	Federal	—	1,400,000	1,400,000	1,400,000
Total Insurance & Financial Services, Department of		1,316,139	1,400,000	1,400,000	1,400,000
Utilities Commission					
20700 - Gas Pipeline Safety	Federal	887,994	999,927	999,927	999,927
20720 - State Damage Prevention Program Grants	Federal	97,001	—	—	—
20721 - PHMSA Pipeline Safety Program One Call Grant	Federal	48,127	—	—	—
Total Utilities Commission		1,033,122	999,927	999,927	999,927
Department of Inspections, Appeals and Licensing					
13103 - Food & Drug - Research Grants	Federal	—	555,000	555,000	555,000
13773 - Title XVIII Medicare Inspections	Federal	—	3,472,722	3,472,722	3,472,722

			FY 2026	FY 2027	FY
2027					
	Support	Federal	FY 2025	Current Year	Department
	Total	Governor's or State	Budget		Total
	Match	Actuals	Estimate	Request	
	Recommended				
14400 - Equal Opportunity in Housing	Federal	979,663	—	—	—
14401 - HUD Discrimination Complaints	Federal	—	1,039,597	1,039,597	1,039,597
16820 - Postconviction Testing of DNA Evidence to Exonerate the Inno	Federal	167,564	155,000	155,000	155,000
17503 - OSHA State Program	Federal	2,099,365	2,115,025	2,115,025	2,571,835
17504 - OSHA Consultation Grants	Federal	630,401	719,732	719,732	719,732
30001 - Employment Discrimination Title VII	Federal	705,535	1,111,310	1,111,310	1,111,310
66605 - Performance Partnership Grants	Federal	569,696	554,000	554,000	554,000
93103 - Food and Drug Administration Research	Federal	662,285	—	—	—
93773 - Title XIX - Primary Care	Federal	—	3,032,994	3,032,994	3,032,994
93775 - State Medicaid Fraud Control	Federal	990,042	1,251,115	1,251,115	1,251,115
93777 - State Survey and Control Program	Federal	647,324	4,494,885	4,494,885	4,494,885
93778 - Medical Assistance	Federal	6,637,042	225,000	225,000	225,000
93779 - Health Care Financing Administration	Federal	3,633,475	—	—	—
Total Department of Inspections, Appeals and Licensing		17,722,389	18,726,380	18,726,380	19,183,190
Management, Department of					
11032 - State Digital Equity Planning Grants	Federal	—	8,442,129	8,442,129	8,442,129
11035 - Broadband Equity, Access, and Deployment Program	Federal	977,969	4,045,053	4,045,053	4,045,053
14228 - Community Development Block Grant State Program	Federal	(851,105)	853,925	1	—
16550 - Criminal Justice Statistics Development	Federal	242,305	263,000	263,000	
20205 - Highway Research, Planning & Construction	Federal	—	1	1	—
21027 - Coronavirus State and Local Fiscal Recovery Funds	Federal	32,092,901	1,001,000	1,001,000	1,001,000
93667 - Social Services Block Grant	Federal	—	1	1	—
93958 - Community Mental Health Services	Federal	4,419	1	1	—
93959 - SAPT Block Grant	Federal	—	1	1	—
93991 - Preventive Health Blocks	Federal	—	1	1	—

		FY 2026	FY 2027	FY	
2027					
SupportFederal FY 2025 Current Year DepartmentTotal					
Total Governor's or State Budget					
	Match	Actuals	Estimate	Request	
	Recommended				
93994 - M & C H Block Grant	Federal	—	1	1	—
Total Management, Department of		32,466,489	14,605,113	13,751,189	13,751,182
Secretary of State					
90404 - 2018 HAVA Election Security Grants	Federal	272,727	200	—	—
Total Secretary of State		272,727	200	—	—
Treasurer of State					
20600 - State & Community Highway Safety	Federal	—	85,000	85,000	85,000
90000 - Flood Control Expense	Federal	—	585,000	585,000	585,000
97036 - Public Assistance Grants	Federal	477,325	—	—	—
Total Treasurer of State		477,325	670,000	670,000	670,000
Grand Total Administration and Regulation					
	Federal	56,359,724	38,252,094	37,397,970	37,854,773
Agriculture and Natural Resources					
Agriculture and Land Stewardship					
10025 - Plant & Animal Disease & Pest Control	Federal	1,026,378	877,179	877,179	877,179
10025 - Plant & Animal Disease & Pest Control	State	25,622	—	—	—
10069 - Conservation Reserve Implementation	Federal	736,250	—	—	—
10072 - Wetlands Reserve Program	Federal	—	25	25	25
10170 - Specialty Crop Block Grant Program - Farm Bill	Federal	597,383	277,600	277,600	277,600
10182 - Local Food Purchasing Assistance	Federal	1,900,036	—	—	—
10185 - Local Food for Schools Cooperative Agreement Program	Federal	319,234	—	—	—
10190 - Resilient Food System Infrastructure Program	Federal	1,347,508	1,500,000	1,500,000	1,500,000
10475 - Assistance-Intrastate Meat & Poultry	Federal	2,572,997	2,255,000	2,255,000	2,255,000
10475 - Assistance-Intrastate Meat & Poultry	State	2,143,333	1,700,000	1,700,000	1,700,000
10479 - Food Safety Cooperative Agreements	Federal	53,413	—	—	—
10557 - Women, Infants, And Children	Federal	114,716	—	—	—
10572 - Farmers Market Nutrition Program	Federal	380,931	331,168	331,168	331,168

			FY 2026	FY 2027	FY
2027					
	Support	Federal	FY 2025	Current Year	Department
	Total	Governor's or State	Budget		Total
		Match	Actuals	Estimate	Request
		Recommended			
10572 - Farmers Market Nutrition Program	State		—	—	—
			40,110		
10576 - Senior Farmers Market Nutrition Program	Federal		569,607	569,607	569,607
			619,131		
10902 - Soil and Water Conservation	Federal		1,017,889	1,150,025	1,150,025
10932 - Regional Conservation Partnership Program	Federal		2,000,000	2,000,000	2,000,000
			—		
15250 - Surface Coal Mining Regulation	Federal		5,000	5,000	5,000
			5,000		
15250 - Surface Coal Mining Regulation	State		—	—	—
			5,000		
15252 - Abandoned Mined Land Reclamation	Federal		8,192,689	14,585,106	14,584,906
66436 - Surveys, Studies, Investigations, Demonstrations, and Traini	Federal		—	1,000,000	1,000,000
66475 - GULF OF MEXICO PROGRAM	Federal		775,000	775,000	775,000
			518,813		
66485 - Support for the Gulf Hypoxia Action Plan	Federal		25	—	—
			475,796		
66605 - Performance Partnership Grants	Federal		1,107,172	1,081,801	1,081,801
66605 - Performance Partnership Grants	State		262,864	262,864	262,864
			255,267		
93000 - Hrsa State Planning	Federal		350,000	350,000	350,000
			422,870		
93103 - Food and Drug Administration Research	Federal		1,176,129	748,362	748,387
Total Agriculture and Land Stewardship			25,053,670	29,468,762	29,468,562
Natural Resources, Department of					
10025 - Plant & Animal Disease & Pest Control	Federal		—	—	—
			55,548		
10028 - Wildlife Services	Federal		—	—	—
			79,080		
10064 - Forestry Incentive Program	Federal		1,127,324	1,127,324	1,127,324
			—		
10069 - Conservation Reserve Implementation	Federal		—	—	—
			150,507		
10069 - Conservation Reserve Implementation	State		—	—	—
			41,766		
10093 - Voluntary Public Access and Habitat Incentive Program	Federal		277,702	500,000	500,000
10125 - Hazardous Waste Management	Federal		—	—	—
			6,046		
10664 - Cooperative Forestry Assistance	Federal		1,212,505	1,925,216	1,925,216
10664 - Cooperative Forestry Assistance	State		2,676,607	—	—

			FY 2026	FY 2027	FY
2027					
		SupportFederal FY 2025 Current Year DepartmentTotal			
		Total Governor's or State Budget			
		Match Actuals Estimate Request			
		Recommended			
10675 - Urban and Community Forestry Program	Federal	—	1,000	1,000	1,000
10676 - Forest Legacy	Federal	5,918,751	1,000,000	1,000,000	1,000,000
10678 - Forest Stewardship Program	Federal	568,858	—	—	—
10680 - Forest Health Protection	Federal	117,578	79,486	79,486	79,486
10680 - Forest Health Protection	State	155,799	—	—	—
10698 - State & Private Forestry Cooperative Fire Assistance	Federal	365,630	—	—	—
10698 - State & Private Forestry Cooperative Fire Assistance	State	199,846	—	—	—
10727 - Inflation Reduction Act Urban & Community Forestry Program	Federal	149,792	—	—	—
10902 - Soil and Water Conservation	Federal	71,139	—	—	—
10902 - Soil and Water Conservation	State	206,984	—	—	—
10904 - Watershed Protection & Flood Prevention	Federal	—	100,000	100,000	100,000
12113 - Memorandum of Agreement for the Reimbursement Tech Services	Federal	46,633	—	—	—
15605 - Fish Restoration	Federal	4,957,716	8,207,200	8,207,200	8,207,200
15605 - Fish Restoration	State	2,429,991	3,901,575	3,901,575	3,901,575
15608 - Fish and Wildlife Management Assistance	Federal	94,536	100,000	100,000	100,000
15608 - Fish and Wildlife Management Assistance	State	71,879	—	—	—
15611 - Wildlife Restoration	Federal	16,202,878	11,000,000	11,000,000	11,000,000
15611 - Wildlife Restoration	State	7,173,698	—	—	—
15615 - Cooperative Endangered Species Conservation Fund	Federal	55,835	102,859	102,859	102,859
15616 - Clean Vessel Act	Federal	24,560	—	—	—
15622 - Sportfishing and Boating Safety Act	Federal	196,119	—	—	—
15623 - Wetlands Conservation Projects	Federal	643,151	1,800,000	1,800,000	1,800,000
15634 - State Wildlife Grants	Federal	1,290,638	94,000	94,000	94,000
15634 - State Wildlife Grants	State	391,407	—	—	—

		FY 2026	FY 2027	FY
2027				
	SupportFederal FY 2025 Current Year DepartmentTotal			
	Total Governor's or State Budget			
	Match Actuals Estimate Request			
	Recommended			
15637 - Migratory Bird Joint Ventures	Federal	25,347	—	—
15654 - National Wildlife Refuge System Enhancements	Federal	328,218	—	—
15684 - White-nose Syndrome National Response Implementation	Federal	21,273	—	—
15916 - Acquisition, Development & Planning	Federal	1,290,353	1,500,000	1,500,000
15916 - Acquisition, Development & Planning	State	2,665,353	1,500,000	1,500,000
15978 - Upper Mississippi River System Long Term Resource Monitoring	Federal	607,235	—	—
20205 - Highway Research, Planning & Construction	Federal	—	100,000	100,000
21027 - Coronavirus State and Local Fiscal Recovery Funds	Federal	99,894	—	—
66034 - Surveys, Studies, Research, Investigations, Demonstrations,	Federal	560,478	188,000	188,000
66204 - Multipurpose Grants to States and Tribes	Federal	518,578	—	—
66419 - Water Pollution Control-State & Interstate Support	Federal	162,055	—	—
66442 - Assistance for Small and Disadvantaged Communities Drinking	Federal	101,841	2,164,003	2,164,003
66454 - Water Quality Management Mgmt 205j(1)	Federal	260,981	—	—
66458 - Title VI Revolving Loan Fund	Federal	1,287,031	3,107,921	3,107,921
66460 - EPA Nonpoint Source Implementation Grants	Federal	3,659,519	3,922,273	3,922,273
66468 - CAPITALIZATION GRANTS FOR DRINKING WATER STATE REVOLVING FUN	Federal	5,696,601	5,525,785	5,525,785
66475 - GULF OF MEXICO PROGRAM	Federal	652,426	310,000	310,000
66600 - Consolidated Environmental Programs Support	Federal	11,613	8,529,585	8,529,585
66605 - Performance Partnership Grants	Federal	5,197,129	749,795	749,795
66605 - Performance Partnership Grants	State	2,783,405	—	—
66708 - Pollution Prevention Grants Program	Federal	187,680	139,308	139,308
66708 - Pollution Prevention Grants Program	State	382,980	—	—
66717 - Source Reduction Assistance	Federal	28,693	57,802	57,802
66717 - Source Reduction Assistance	State	4,255	—	—

			FY 2026	FY 2027	FY
2027					
SupportFederal FY 2025 Current Year DepartmentTotal					
Total Governor's or State Budget					
	Match	Actuals	Estimate	Request	
	Recommended				
66802 - EPA Hazardous Waste	Federal	171,070	31,159	31,159	31,159
66802 - EPA Hazardous Waste	State	46,084	—	—	—
66804 - Underground Storage Tank Prevention Detection and Compliance	Federal	452,103	—	—	—
66804 - Underground Storage Tank Prevention Detection and Compliance	State	195,226	—	—	—
66805 - EPA Underground Storage Tanks	Federal	712,342	221,608	221,608	221,608
66805 - EPA Underground Storage Tanks	State	146,830	—	—	—
66817 - State and Tribal Response Program Grants	Federal	571,379	269,409	269,409	269,409
66920 - Solid Waste Infrastructure for Recycling Infrastructure Grnt	Federal	180,600	—	—	—
83516 - Disaster Assistance	Federal	—	689,042	689,042	689,042
97012 - Boating Safety Financial Assistance	Federal	1,629,152	39,294	39,294	39,294
97012 - Boating Safety Financial Assistance	State	2,519,590	—	—	—
97023 - Community Assistance Program State Support Services Element	Federal	320,283	—	—	—
97041 - National Dam Safety Program	Federal	478,211	34,094	34,094	34,094
97045 - Cooperating Technical Partners	Federal	4,615,565	4,424,870	4,424,870	4,424,870
Total Natural Resources, Department of		84,404,555	63,442,608	63,442,608	63,442,608
Grand Total Agriculture and Natural Resources	Federal	84,897,192	85,546,931	85,546,731	85,546,731
Grand Total Agriculture and Natural Resources	State	24,561,032	7,364,439	7,364,439	7,364,439
Economic Development					
Economic Development Authority					
11307 - ECONOMIC ADJUSTMENT ASSISTANCE	Federal	1,298,617	700,000	700,000	700,000
14228 - Community Development Block Grant State Program	Federal	44,492,092	70,215,938	65,115,938	65,115,938
14228 - Community Development Block Grant State Program	State	829,749	—	—	—
15904 - Historic Preservation Grants-In-Aid	Federal	1,548,245	1,575,000	1,575,000	1,575,000
21031 - State Small Business Credit Initiative Technical Assistance	Federal	32,415,217	—	—	—
45025 - NEA Partnership Agreements	Federal	824,704	870,000	870,000	870,000

		FY 2026	FY 2027	FY	
2027					
SupportFederal FY 2025 Current Year DepartmentTotal					
Total Governor's or State Budget					
	Match	Actuals	Estimate	Request	
	Recommended				
59061 - State Trade and Export Promotion Pilot Grant Program	Federal	211,898	250,000	250,000	250,000
59061 - State Trade and Export Promotion Pilot Grant Program	State	115,475	—	—	—
81041 - Energy Conservation	Federal	1,042,386	5,566,280	5,566,280	5,566,280
81041 - Energy Conservation	State	6,087,000	—	—	—
81086 - Conservation Research and Development	Federal	46,114	70,000	70,000	70,000
81086 - Conservation Research and Development	State	30,423	—	—	—
81128 - Energy Efficiency & Conservation Block Grant Program	Federal	345,000	—	—	—
81253 - Manufacturing and Energy Supply Chain Demonstrations	Federal	327,000	1,500,000	1,500,000	1,500,000
81254 - Grid Infrastructure Deployment and Resilience	Federal	83,000	2,875,041	2,875,041	2,875,041
81254 - Grid Infrastructure Deployment and Resilience	State	507,450	—	—	—
Total Economic Development Authority		90,204,369	83,622,259	78,522,259	78,522,259
Iowa Workforce Development					
17002 - Employment Statistics	Federal	1,970,170	2,084,792	2,111,107	2,111,107
17005 - Research And Statistics	Federal	91,559	—	—	—
17203 - Labor Certification	Federal	—	394,166	394,166	394,166
17207 - Employment Service	Federal	6,369,724	6,380,803	6,380,803	6,380,803
17225 - Unemployment Insurance Grant to State	Federal	54,166,070	40,918,424	40,918,424	40,918,424
17235 - Senior Community Service Employment Program	Federal	801,840	—	—	—
17245 - Trade Adjustment Assistance-Workers	Federal	725,937	1,653,642	1,653,642	1,653,642
17258 - Workforce Investment Act - Adult	Federal	3,610,062	4,733,081	4,733,081	4,733,081
17259 - Workforce Investment Act - Youth	Federal	5,234,573	5,474,013	5,474,013	5,474,013
17271 - WORK Opportunity Tax Credit Program (WOTC)	Federal	190,349	157,628	157,628	157,628
17273 - Temporary Labor Certification for Foreign Workers	Federal	385,817	—	—	—
17277 - Workforce Investment Act (WIA) National Emergency Grants	Federal	—	996,197	996,197	996,197
17278 - WIA Dislocated Worker Formula Grants	Federal	3,393,319	4,939,050	4,939,050	4,939,050
17285 - Apprenticeship USA Grants	Federal	1,385,562	—	—	—

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FY 2026 FY 2027 FY

SupportFederal FY 2025 Current Year DepartmentTotal

Total Governor's or State Budget

	Match Recommended	Actuals	Estimate	Request	
17801 - Disabled Veterans Outreach	Federal	1,980,286	1,706,844	1,706,844	1,706,844
17998 - Unemployment Insurance Trust Receipts	Federal	350,575,000	231,827,717	231,827,717	231,827,717
84002 - Adult Education	Federal	6,241,249	4,273,687	4,273,687	4,273,687
84126 - Rehabilitation Services-Basic Support	Federal	37,091,810	37,555,405	37,555,405	37,555,405
84187 - Supported Employment	Federal		242,970	243,000	243,000
		243,000			
84421 - Disability Innovation Fund	Federal	2,285,083	2,977,462	2,977,462	2,977,462
93369 - ACL Independent Living State Grants	Federal		96,208	—	—
93768 - Medicaid Infrastr Grts for Emplmt of People w Disabilities	Federal	135,417	11,264	135,417	135,417
96001 - Social Security Disability Insurance	Federal	33,573,208	37,730,132	37,730,132	37,730,132
96006 - Social Security Supplemental Income Payments	Federal		10,524	—	—
97050 - Disaster Assistance to Individuals & HouseholdsOther Needs	Federal		(50,365)	—	—
Total Iowa Workforce Development		510,382,220	384,181,460	384,207,775	384,207,775
Grand Total Economic Development	Federal	593,016,492	467,803,719	462,730,034	462,730,034
Grand Total Economic Development	State	7,570,097	—	—	—

2027	Federal Support or State Match	FY 2025 Actuals	FY 2026 Current Year Budget Estimate	FY 2027 Department Request	FY Total Governor's Total Recommended
Education					
Blind, Iowa Commission for the					
84126 - Rehabilitation Services-Basic Support	Federal	7,624,693	7,778,496	8,161,582	
					8,161,582
84126 - Rehabilitation Services-Basic Support State	2,080,117	—	—	—	—
685,526 685,526					
84177 - Older Blind	State	29,976	—	—	—
84187 - Supported Employment	Federal	7,452	57,000	57,000	
		57,000			
84187 - Supported Employment	State	3,179	—	—	—
93369 - ACL Independent Living State Grants	Federal	391,143	—	—	—
10,136,560 8,974,517 8,904,108 8,904,108					
Total Blind, Iowa Commission for the					
Education, Department of					
10541 - Child Nutrition-Technology Innovation Grant	Federal	252,917	—	—	—
10553 - School Breakfast Program					
Federal — 41,898,830 41,898,830 41,898,830					
10555 - School Lunch Program	Federal	232,721,473	152,832,850	152,832,850	152,832,850
152,832,850 152,832,850					
10556 - Special Milk Prog For Children	Federal	—	42,432	42,432	42,432
10558 - Child Care Food Program	Federal	3,092,522	32,389,443	32,389,443	32,389,443
10559 - Summer Food Service For Children	Federal	—	13,858,379	13,858,379	13,858,379
Expenses For Child Nutrition	Federal	4,778,011	4,593,044	3,752,462	3,752,462
10574 - Nutrition Education & Training	Federal	336,103	1,187,571	1,187,571	
1,187,571					
10575 - Celebrate Farm to School with the Iowa Local					
Food Day	Federal	—	301,634	301,634	
301,634					
10579 - Child Nutrition Discretionary Grant	Federal	245,598	123,862	123,862	123,862
10582 - Fresh Fruit and Vegetable Program	Federal	3,509,444	3,250,000	3,250,000	3,250,000
10645 - Farm to School State Formula Grant	Federal	196,100	—	—	—
328,000 328,000 328,000					
64111 - Veterans Education	Federal	398,382			
66444 - Lead Testing in School and Child Care Program					
Drinking Water	Federal	—	222,580	222,580	
222,580					
84010 - E.C.I.A. - Chapter 1	Federal	112,998,828	127,585,172	154,985,645	154,985,645
84011 - Migrant Education	Federal	2,355,223	5,815,400	5,815,400	5,815,400
468,904 468,904 468,904					
84013 - Education-Neglected/Delinquent Children	Federal	407,507			
84027 - Handicapped - State Grants	Federal	129,489,529	146,564,906	146,457,567	146,457,567
84048 - Vocational Education-State Grants	Federal	13,788,458	23,038,594	22,788,594	22,788,594
84048 - Vocational Education-State Grants	State	721,779	721,779	721,779	721,779
84144 - Migrant Education-Interstate Coop	Federal	69,520	50,545	50,545	50,545
Handicapped-Incentive	Federal	4,421,340	4,393,488	4,393,488	4,393,488
84181 - Education Of Handicapped-Infants & Toddlers	Federal	4,519,060	5,025,912	5,025,912	
		5,025,912			
84181 - Education Of Handicapped-Infants & Toddlers	State	—	1,721,400	1,721,400	
		1,721,400			
84196 - Homeless Youth & Children	Federal	711,555	1,243,424	1,220,699	1,220,699
		1,220,699			
84282 - Public Charter Schools	Federal	—	3,830,333	—	—
84287 - Title IV - Community Living Centers	Federal	7,852,934	16,555,741	16,555,741	
		16,555,741			

		FY 2026	FY 2027	FY 2027	
	Federal Support or State Match	Federal FY 2025 Current Year Budget	Department Governor's	Department Governor's	Total Governor's
	Match Recommended	Actuals	Estimate	Request	Recommended
84295 - Ready-To-Learn Television	Federal	115,012	—	—	—
84326 - Career Resource Network	Federal	58,178	133,968	1,049,477	
		1,049,477			
84334 - Gaining Early Awareness and Readiness for Undergraduate Prog	Federal	5,046,632	3,767,725	3,656,929	
		3,656,929			
84358 - Title VI - Rural And Low Income School Language Acquisition Grants	Federal	2,740,684	528,827	528,827	528,827
		4,922,646	5,623,254	5,590,647	5,590,647
84366 - Title II - Teacher/Principal Training Assessment	Federal	—	1,875,744	21,364,238	21,364,238
		15,471,744	19,448,708	87,626	87,626
84365 - Title III English					
84367 - Title VI - Enhanced					
84369 - Title VI - State Assessment Program	Federal	4,563,453	5,082,070	5,082,070	5,082,070
84371 - Striving Readers	Federal	—	8,886,902	8,886,902	8,886,902
84372 - Statewide Data Systems	Federal	1,179,499	3,245,000	3,245,000	3,245,000
84394 - State Fiscal Stabilization Fund - Education State Grants	Federal	40,015,230	—	—	—
84424 - Student Support and Academic Enrichment Program	Federal	8,906,728	11,566,791	11,566,791	11,566,791
84425 - Education Stabilization Fund	Federal	3,121,951	2,867,455	1	1
84902 - National Assessment of Educational Progress (NAEP)	Federal	225,220	209,139	209,139	209,139
84999 - Department Of Education Contracts	Federal	—	360,519	360,519	360,519
93600 - Headstart Collaborative Grant	Federal	121,909	125,000	125,000	125,000
94006 - Americorps for National & Community Service	Federal	357,095	—	—	—
Total Education, Department of		609,712,265	651,765,325	672,146,883	672,146,883
Regents, Board of					
10203 - Agricultural Experimental	Federal	6,205,228	5,656,388	5,656,388	5,656,388
10500 - Cooperative Extension Service	Federal	13,181,518	10,220,350	10,220,350	10,220,350
10555 - School Lunch Program	Federal	—	314,832	314,832	314,832
83500 - General Research	Federal	611,447,116	564,252,395	564,252,395	564,252,395
84027 - Handicapped - State Grants	Federal	—	759,816	759,816	759,816
Total Regents, Board of		630,833,862	581,203,781	581,203,781	581,203,781
Grand Total Education	Federal	1,247,847,636	1,239,500,444	1,259,811,593	1,259,811,593
Grand Total Education	State	2,835,051	2,443,179	2,443,179	2,443,179
Human Services					
Health and Human Services, Department of					
10187 - Emergency Food Assistance Program (TEFAP)	Federal	271,833	90,000	90,000	
		90,000			

2027

FY 2026

FY 2027

FY

		FY 2025		Current Year		Department		Total
		Budget						
		Actuals		Estimate		Request		
10537 - SNAP E&T Data abd Technical Assistance								
Grants		Federal	7,651	59,163	59,163			
59,163								
10551 - Food Stamps Federal 541,397,790 550,004,776 550,004,776 550,004,776 10557 - Women, Infants, And Children Federal 62,965,022 67,231,663 67,231,663 67,231,663								
10561 - State Administration for Food Stamps		Federal	30,177,094	63,655,907	63,655,907			
63,655,907								
10561 - State Administration for Food Stamps State 36,600,280 — — — 10565 - Commodity Supplemental Food Program Federal 356,762 289,192 289,192 289,192								
10568 - Temporary Emergency Food Assistance		Federal	1,019,751	703,515	703,515			
703,515								
10578 - WIC Grants To States (WGS)		Federal	296,515	—	—	—		
10579 - Child Nutrition Discretionary Grant Federal 4,676,128 9,140,773 9,140,773 9,140,773 10649 - Pandemic EBT Administrative Costs Federal 5 436,052 436,052 436,052 13000 - Dept Of Health And Human Serv. State 17,083,601 — — —								
16540 - Juvenile Justice & Delinquency Prevention		Federal	233,557	—	—	—		
16550 - Criminal Justice Statistics Development		Federal	27	—	—	—		
16735 - Protecting Inmates/Safeguarding Communities Grants Program								
		Federal	8,728	—	—	—		
16812 - Second Chance Act Prisoner Reentry Initiative		Federal	(10,567)	—	—	—		
17235 - Senior Community Service Employment Program		State	114,262	—	—	—	20616 - National Priority Safety Programs Federal — 405 405 405	
21027 - Coronavirus State and Local Fiscal Recovery Funds								
		Federal	—	798,954	798,954			
798,954								
66032 - EPA Radon Control		Federal	232,458	153,890	153,890			
153,890								
66032 - EPA Radon Control		State	152,511	—	—	—		
66312 - Environmental Justice Government-to-Government Program								
		Federal	178,940	—	—	—		
81042 - Weatherization Assistance		Federal	13,041,061	12,767,264	12,767,264			
12,767,264								
84161 - Client Assistance		Federal	130,932	—	—	—		
84181 - Education Of Handicapped-Infants & Toddlers		Federal	—	30,926	30,926			
30,926								
93032 - Community Services Block Grant Discretionary Awards								
		Federal	90,645	—	—	—		
93041 - Prevention Of Elder Abuse Federal 55,803 8,140 8,140 8,140 93042 - Ombudsman Activity Federal 324,203 261,381 261,381 261,381								
93043 - Preventive Health		Federal	301,145	—	—	—		
93044 - Supportive Services		Federal	4,891,389	16,615,207	16,615,207	16,615,207		
93044 - Supportive Services		State	331,056	—	—	—		
93045 - Nutrition		Federal	11,055,397	—	—	—		
93045 - Nutrition		State	2,301,748	—	—	—	93048 - Title IV Federal 95,085 6,574 6,574 6,574 93052 - Caregivers Support Program Federal 2,200,456 — — —	
93053 - Nutrition Services Incentive Program		Federal	643,961	—	—	—		
93053 - Nutrition Services Incentive Program		State	113,640	—	—	—		

FY 2026 FY 2027 FY 2027

SupportFederal FY 2025 Current Year DepartmentTotal

Total Governor's or State Budget

		Match Recommended	Actuals	Estimate	Request
93069 - Public Health Emergency Preparedness 6,108,524	Federal	8,264,497	6,108,524	6,108,524	
93070 - Environmental Public Health and Emergency Response 557,673	Federal		462,653	557,673	557,673
93071 - Medicare Enrollment Assistance Program	Federal		399,872	—	—
93079 - Coop Agr Adolescent HIV/STD Prevention 365,814 540,939 540,939 540,939	Federal	8,197	— — —		
				93090 - Guardianship Assistance Federal	

		FY 2026	FY 2027	FY 2027	
	Support	Federal	FY 2025	Current Year	Department Total
	Total Governor's or State	Budget			
	Match	Actuals	Estimate	Request	
	Recommended				
93090 - Guardianship Assistance	State	233,282	—	—	—
93092 - HIV Education for adolescents	Federal	407,598	509,517	509,517	509,517
93110 - Regional Delivery Systems	Federal	3,608,916	2,213,512	2,213,512	2,213,512
93116 - Tuberculosis Control & Aids	Federal	537,010	1,235,401	1,235,401	1,235,401
93118 - Aids Prevention Project	Federal	—	747	747	747
93127 - Emergency Medical Services For Children	Federal	209,725	21,446	21,446	21,446
93130 - Primary Care Services	Federal	199,300	148,872	148,872	148,872
93136 - Injury Prevention & Control Research	Federal	2,939,287	3,780,309	3,780,309	3,780,309
93137 - Minority Community Health Coalition	Federal	—	164	164	164
93150 - Project for Transition from Homeless	Federal	330,653	—	—	—
93165 - Loan Repayment	Federal	552,603	—	—	—
93197 - Childhood Lead	Federal	565,392	565,382	565,382	565,382
93217 - Family Planning Projects	Federal	1,581,736	1,511,068	1,511,068	1,511,068
93234 - Brain Injury	Federal	285,001	185,427	185,427	185,427
93234 - Brain Injury	State	200,180	—	—	—
93236 - Oral Health Workforce Activities	Federal	433,047	363,780	363,780	363,780
93241 - State Rural Health Flexibility Program	Federal	888,547	830,361	830,361	830,361
93243 - Substance Abuse and Mental Health Service Admin	Federal	7,711,883	7,095,330	7,095,330	7,095,330
93251 - Universal Newborn Hearing Screening	Federal	240,453	214,608	214,608	214,608
93268 - Immunization Program	Federal	14,455,373	5,329,615	5,329,615	5,329,615
93270 - Adult Viral Hepatitis Prevention and Control	Federal	609,837	458,314	458,314	458,314
93283 - Investigations & Technical Assistance	Federal	—	518,217	518,217	518,217
93301 - Small Rural Hospital Improvement Grants	Federal	1,164,354	1,169,499	1,169,499	1,169,499
93310 - Trans-NIH Research Support	Federal	32,300	—	—	—

		FY 2026	FY 2027	FY 2027	
SupportFederal FY 2025 Current Year DepartmentTotal					
Total Governor's or State Budget					
	Match	Actuals	Estimate	Request	
	Recommended				
93314 - Early Hearing Detection and Intervention Information System	Federal	142,313	1,600	1,600	1,600
93323 - Epidemiology and Laboratory Capacity for Infectious Diseases	Federal	27,727,666	24,286,033	24,286,033	24,286,033
93334 - Healthy Brain Initiative	Federal	468,927	415,072	415,072	415,072
93336 - Behavioral Risk Factor Surveillance System	Federal	427,038	—	—	—
93354 - Public Health Emergency Response: Coop Agrmnt PubHlth Crisis	Federal	7,584,118	1,344,349	1,344,349	1,344,349
93366 - State Actions to Improve Oral Health Outcomes & Partner Acts	Federal	370,009	—	—	—
93369 - ACL Independent Living State Grants	Federal	348,921	—	—	—
93387 - National and State Tobacco Control Program	Federal	867,520	—	—	—
93391 - CDC Partner Crisis Response NOFO	Federal	152,159	—	—	—
93426 - Improving the Health of Americans through Prevention and Man	Federal	937,898	906,015	906,015	906,015
93472 - Title IV-E Prevention Services	Federal	3,256,840	16,440,496	16,440,496	16,440,496
93472 - Title IV-E Prevention Services	State	1,836,859	—	—	—
93478 - Preventing Maternal Deaths	Federal	202,955	1,350,276	1,350,276	1,350,276
93505 - ACA Home Visiting Program	State	734,000	—	—	—
93516 - Public Health Training Centers Program	Federal	944,228	522,619	522,619	522,619
93556 - Family Preservation & Support Services Program	Federal	5,941,456	3,978,035	3,978,035	3,978,035
93556 - Family Preservation & Support Services Program	State	4,891,365	—	—	—
93558 - Temporary Assistance For Needy Families	Federal	110,729,212	142,337,347	142,337,347	147,222,347
93563 - Child Support Enforcement	Federal	41,544,841	41,525,915	41,525,915	41,525,915
93563 - Child Support Enforcement	State	26,660,956	—	—	—
93564 - Child Support Enforcement Research	Federal	—	146,252	146,252	146,252
93566 - Refugee and Entrant Assistance	Federal	4,232,817	12,030,847	12,030,847	12,030,847
93568 - Low Income Home Energy Assistance	Federal	52,850,651	62,074,395	62,074,395	62,074,395
93569 - Community Services Block Grant	Federal	8,135,265	7,830,550	7,830,550	7,830,550
93575 - Child Care Development Block Grant	Federal	87,805,204	92,360,710	92,360,710	92,360,710
93576 - Refugee & Entrant Assistance	Federal	6,164,407	—	—	—
93590 - Community-Based Child Abuse Prevention Grants	Federal	1,501,149	1,505,514	1,505,514	1,505,514

		FY 2026	FY 2027	FY 2027	
	Support	Federal	FY 2025	Current Year	Department Total
	Total Governor's or State	Budget			
	Match	Actuals	Estimate	Request	
	Recommended				
93596 - Child Care Development Fund	Federal	30,275,252	34,438,173	34,438,173	34,438,173
93596 - Child Care Development Fund	State	25,733,172	—	—	—
93597 - Grants to States for Access & Visitation	Federal	115,000	—	—	—
93599 - Chafee Education and Training Vouchers Program (ETV)	Federal	630,242	473,995	473,995	473,995
93603 - Adoption Incentives	Federal	1,360,500	—	—	—
93630 - Developmental Disabilities Basic Support	Federal	850,852	586,492	586,492	586,492
93643 - Children's Justice	Federal	215,090	62,515	62,515	62,515
93645 - Child Welfare Services	Federal	3,030,665	1,969,778	1,969,778	1,969,778
93645 - Child Welfare Services	State	769,971	—	—	—
93658 - Foster Care Title IV-E	Federal	12,241,015	22,981,927	22,981,927	22,981,927
93658 - Foster Care Title IV-E	State	9,773,141	—	—	—
93659 - Adoption Assistance	Federal	51,141,946	43,607,395	43,607,395	43,607,395
93659 - Adoption Assistance	State	31,718,443	—	—	—
93665 - Emergency Grants to Address Mental and Substance Use Disorder	Federal	—	555	555	555
93667 - Social Services Block Grant	Federal	15,082,566	11,342,773	11,342,773	11,342,773
93669 - Child Abuse Basic	Federal	1,108,734	506,960	506,960	506,960
93670 - Child Abuse & Neglect Discretionary Activities	Federal	417,649	—	—	—
93674 - IV-E Independent Living	Federal	1,608,324	1,586,734	1,586,734	1,586,734
93674 - IV-E Independent Living	State	304,589	—	—	—
93698 - Elder Justice Act Adult Protective Services	Federal	245,890	272,118	272,118	272,118
93747 - Elder Abuse Prevention Interventions Program	Federal	1,048,917	148,261	148,261	148,261
93758 - Preventive Health-Health Services Blk Grt funded by PPHF	Federal	—	1,004,033	1,004,033	1,004,033
93767 - Title XXI - Children's Health Insurance	Federal	240,153,110	404,061,584	266,479,054	266,479,054
93767 - Title XXI - Children's Health Insurance	State	118,130,475	—	—	—
93778 - Medical Assistance	Federal	6,422,672,988	6,370,118,133	6,370,118,133	6,371,407,053
93778 - Medical Assistance	State	4,498,399,335	—	—	—
93788 - State Targeted Response to the Opioid Crisis Grants	Federal	11,156,900	10,038,934	10,038,934	10,038,934
93791 - Money Follows the Person Rebalancing Demonstration	Federal	21,831,996	18,647,733	18,647,733	18,647,733
93791 - Money Follows the Person Rebalancing Demonstration	State	6,778,792	—	—	—

		FY 2026		FY 2027		FY 2027	
		Support		Federal FY 2025 Current Year		Department Total	
		Total Governor's or State		Budget			
		Match	Actuals	Estimate	Request		
		Recommended					
93800 - Organized Approaches to Increase Colorectal Cancer Screening	Federal	777,543	169,682	169,682	169,682		
93870 - Maternal, Infant and Early Childhood Home Visiting Grant Pro	Federal	8,406,607	6,025,070	6,025,070	6,025,070		
93870 - Maternal, Infant and Early Childhood Home Visiting Grant Pro	State	241,964	—	—	—		
93889 - National Bioterrorism Hospital Preparedness Program	Federal	2,146,451	2,426,379	2,426,379	2,426,379		
93898 - Cancer Prevention and Control for State, Territorial, Tribal	Federal	2,972,739	2,655,274	2,655,274	2,655,274		
93898 - Cancer Prevention and Control for State, Territorial, Tribal	State	814,890	—	—	—		
93912 - Rural Health Outreach/Network Develop	Federal	—	953	953	93913 - Rural Health	Federal	241,906
215,466	215,466	215,466					
93913 - Rural Health	State	1,134,244	—	—	—		
93917 - HIV Cares Grants	Federal	17,921,590	11,320,491	11,320,491	11,320,491		
93940 - AIDS Prevention Project	Federal	1,248,044	3,102,489	3,102,489	3,102,489		
93943 - Epidemiologic Research Studies of AIDS and HIV	Federal	45,000	—	—	—		
93946 - Cooperative Agreement to Support State-Based Safe Motherhood	Federal	677,190	420,643	420,643	420,643		
93958 - Community Mental Health Services	Federal	9,648,229	8,795,381	8,795,381	8,795,381		
93959 - SAPT Block Grant	Federal	15,428,757	13,996,715	13,996,715	13,996,715		
93967 - CDC's Collaboration with Academia to Strengthen Public Health	Federal	5,975,343	12,387,524	12,387,524	12,387,524		
93977 - Preventive Health Services	Federal	1,093,935	2,654,872	2,654,872	2,654,872		
93982 - FEMA Mental Health	Federal	1,227,376	—	—	—	93988 - Diabetes Program	Federal 71,326 768,483
93991 - Preventive Health Blocks	Federal	1,667,555	787,783	787,783	787,783	93994 - M & C H Block Grant	Federal 7,979,738 6,574,782 6,574,782 6,574,782
93994 - M & C H Block Grant	State	9,929,275	—	—	—		
93999 - Purchase Of Service Contracts	Federal	871,192	596,686	596,686	596,686	94002 - Retired and Senior Volunteer Program	Federal 737,866 1,111,500 1,111,500 1,111,500
94002 - Retired and Senior Volunteer Program	State	100,000	—	—	—		
94003 - Community Service Act Funds	Federal	367,027	—	—	—		
94006 - AmeriCorps for National & Community Service	Federal	7,182,948	7,050,100	7,050,100	7,050,100	94008 - AmeriCorps Commission Investment Fund	Federal 260,919 646,324 646,324 646,324
94012 - AmeriCorps September 11th National Day of Service and Rememb	Federal	164,980	240,100	240,100	240,100		

										FY 2026	FY 2027	FY 2027					
										Support	Federal	FY 2025	Current	Year	Department	Total	
										Total	Governor's or State	Budget					
										Match	Actuals	Estimate	Request				
										Recommended							
94013 - Volunteers in Service to America	Federal									181,251	220,100	220,100					
220,100																	
94020 - CNCS Disaster Response Cooperative Agreement										Federal	121,200	1,000	1,000				
1,000																	
94021 - Volunteer Generation Fund	Federal	215,272	100	100	100					97032 - Crisis Counseling	Federal	107,753	—	—			
—																	
Total Health and Human Services, Department of											12,781,646,98	8,169,160,179	8,031,577,649				
											8,037,751,569						
Veterans Affairs, Department of																	
64005 - State Nursing Home Construction	Federal	3,820,857	—	—	—					64009 - Veterans Medical Care Benefits							
Federal	12,328	12,000	12,000	12,000													
64012 - Veteran's Prescription Service	Federal	29,369	30,000	30,000	30,000					64012 - Veteran's Prescription Service							
State	29,369	—	—	—													
64014 - Vets State Domiciliary Care										Federal	868,189	500,000	500,000				
										500,000							
64014 - Vets State Domiciliary Care	State	878,558	—	—	—												
64015 - Vets State Nursing Home Care	Federal	27,549,421	24,600,000	24,600,000	24,600,000												
64015 - Vets State Nursing Home Care	State	27,549,421	—	—	—												
64053 - Promote the Hiring of Nurses at State Veterans Homes	Federal	120,575	—	—	—					64101 - Burial Expenses Allowance for Veterans	Federal	509,365	305,000				
305,000	305,000																
64101 - Burial Expenses Allowance for Veterans										State		509,365	—	—	—		
64203 - State Veterans Cemetery Grants										Federal		—	1	1	1		
Total Veterans Affairs, Department of											61,876,818	25,447,001	25,447,001		25,447,001		
Grand Total Human Services										Federal	8,019,475,057	8,194,607,180	8,057,024,650	8,063,198,570			
Grand Total Human Services										State	4,824,048,744	—	—	—			

		FY 2026	FY 2027	FY 2027	
SupportFederal FY 2025 Current Year DepartmentTotal					
Total Governor's or State Budget					
	Match	Actuals	Estimate	Request	
	Recommended				
Justice System					
Attorney General					
16017 - DOJ VAWA Sexual Assault Services Program	Federal	888,222	819,510	819,510	819,510
16060 - Local Law Enforcement Grants for Enforcement of Cybercrimes	Federal	36,876	178,275	178,275	178,275
16575 - Victim Assistance Act	Federal	9,794,854	10,809,690	10,809,690	10,809,690
16576 - Crime Victim Compensation	Federal	2,131,000	3,002,698	3,002,698	3,002,698
16582 - Victim Assistance Training Program	Federal	62,943	—	—	—
16588 - Stop Violence Against Women	Federal	1,924,482	2,281,563	2,281,563	2,281,563
16590 - Project Picture Perfect	Federal	93,107	375,000	375,000	375,000
16738 - Edward Byrne Memorial Justice Assistance Grant	Federal	6,018	100,000	100,000	100,000
21027 - Coronavirus State and Local Fiscal Recovery Funds	Federal	—	1,000	1,750,000	1,750,000
93497 - Family Violence Prevention & Services Act	Federal	452,745	—	—	—
93671 - Family Violence Grant	Federal	2,997,198	1,529,622	1,529,622	1,529,622
Total Attorney General		18,387,446	19,097,358	20,846,358	20,846,358
Corrections, Department of					
16202 - Offender Re-Entry	Federal	—	1	1	1
16572 - State Criminal Alien Assistance	Federal	—	300,000	300,000	300,000
16585 - Drug Court Discretionary Grant Program	Federal	102,665	82,820	82,820	82,820
16606 - State Criminal Alien Assistance Program	Federal	261,044	—	—	—
16812 - Second Chance Act Prisoner Reentry Initiative	Federal	284,278	302,424	302,424	302,424
16828 - Swift, Certain, Fair Supervision Program, inc HOPE	Federal	168,667	87,000	87,000	87,000
97036 - Public Assistance Grants	Federal	—	3	3	3
Total Corrections, Department of		816,654	772,248	772,248	772,248
Law Enforcement Academy					

		FY 2026	FY 2027	FY 2027	
	Support	Federal	FY 2025	Current Year	Department
	Total	Governor's or State	Budget		Total
	Match	Actuals	Estimate	Request	
	Recommended				
16588 - Stop Violence Against Women	State	—	37,858	37,858	
Total Law Enforcement Academy		—	37,858	37,858	
Public Defense, Department of					
12400 - National Guard Military Construction	Federal	14,685,695	8,255,373	8,255,373	8,255,373
12401 - National Guard Operations/Maintenance	Federal	48,574,611	45,354,007	45,504,007	45,504,007
12401 - National Guard Operations/Maintenance	State	3,276,738	3,276,738	3,276,738	3,276,738
Total Public Defense, Department of		66,537,042	56,886,118	57,036,118	57,036,118
Homeland Security and Emergency Management					
20703 - Hazardous Materials Transport	Federal	359,901	591,009	582,587	582,587
20703 - Hazardous Materials Transport	State	—	54,839	145,648	145,648
97008 - Urban Area Security Initiative	Federal	1,030,338	5,383,216	5,057,968	5,057,968
97029 - Flood Mitigation Assistance	Federal	—	1	1	1
97036 - Public Assistance Grants	Federal	138,134,382	138,397,091	138,397,091	138,397,091
97036 - Public Assistance Grants	State	7,744,446	—	7,744,446	7,744,446
97039 - Hazard Mitigation Grants	Federal	20,550,924	19,500,600	19,500,600	19,500,600
97039 - Hazard Mitigation Grants	State	2,717,122	—	2,717,122	2,717,122
97042 - Emergency Management Performance Grants	Federal	4,126,684	4,132,341	4,132,341	4,132,341
97042 - Emergency Management Performance Grants	State	1,113,000	1,113,000	1,113,000	1,113,000
97047 - Pre-Disaster Mitigation	Federal	2,373,344	10,976,420	10,976,420	10,976,420
97047 - Pre-Disaster Mitigation	State	—	1,569,074	1,569,074	1,569,074
97052 - Emergency Operations Centers	Federal	215,332	39,768	39,118	39,118
97067 - Homeland Security Grant Program	Federal	5,276,022	5,238,091	2,952,163	2,952,163
97088 - Disaster Assistance Projects	Federal	2,677,657	1,370,000	1,370,000	1,370,000
97137 - State and Local Cybersecurity Grant Program	Federal	11,348	403,838	403,838	403,838
Total Homeland Security and Emergency Management		174,755,931	199,230,856	196,701,417	196,701,417
Public Safety, Department of					
16000 - Department Of Justice	Federal	—	200,000	200,000	200,000
16502 - Narcotics Control Assistance	Federal	—	1,736,477	1,736,477	1,736,477
16543 - Internet Crimes Against Juveniles (DOJ)	Federal	436,112	490,000	490,000	490,000

		FY 2026	FY 2027	FY 2027	
SupportFederal FY 2025 Current Year DepartmentTotal					
Total Governor's or State Budget					
	Match	Actuals	Estimate	Request	
	Recommended				
16554 - National Criminal History Improvement Program	Federal	756,980	—	—	—
16593 - Residential Sub Abuse Trmt Pass-Thru	Federal	397,448	409,348	409,348	409,348
16609 - Project Safe Neighborhoods	Federal	262,425	205,318	205,318	205,318
16710 - Public Safety Partnership & Community Policing	Federal	961,591	711,285	711,285	711,285
16738 - Edward Byrne Memorial Justice Assistance Grant	Federal	2,874,701	2,593,436	2,593,436	2,593,436
16741 - Forensic DNA Backlog Reduction Program	Federal	627,055	801,590	801,590	801,590
16742 - Paul Coverdell Forensic Sciences Improvement Grant Program	Federal	328,695	274,500	274,500	274,500
16750 - SUPPORT FOR ADAM WALSH ACT IMPLEMENTATION GRANT PROGRAM	Federal	79,157	115,000	115,000	115,000
16813 - NICS Act Record Improvement Program	Federal	—	1,543,200	1,543,200	1,543,200
16816 - John R. Justice Prosecutors and Defenders Incentive Act	Federal	104,422	1	1	1
16835 - Body Worn Camera Policy and Implementation	Federal	248,248	57,000	57,000	57,000
16838 - Comprehensive Opioid, Stimulant, and Substance Abuse Program	Federal	53,867	—	—	—
16839 - STOP School Violence	Federal	—	5,983	5,983	5,983
16922 - Equitable Sharing Program	Federal	239,193	—	—	—
20218 - Federal Motor Carrier Safety Admin, Dept of Transportation	Federal	7,579,419	7,195,000	7,195,000	7,195,000
20237 - Commercial Vehicle Information Systems and Networks	Federal	1,247,679	1,000,000	1,000,000	1,000,000
20600 - State & Community Highway Safety	Federal	4,528,765	6,780,916	6,780,916	6,780,916
20616 - National Priority Safety Programs	Federal	3,924,561	4,135,000	4,135,000	4,135,000
21027 - Coronavirus State and Local Fiscal Recovery Funds	Federal	—	1	1	1
81041 - Energy Conservation	Federal	24,870	—	—	—
93243 - Substance Abuse and Mental Health Service Admin	Federal	65,396	—	—	—
93276 - Drug-Free Communities Support Program Grants	Federal	76,949	—	—	—
93423 - 1332 State Innovation Waivers	Federal	—	60,000	60,000	60,000
95001 - High Intensity Drug Trafficking Areas Program	Federal	2,285,139	—	—	—
97043 - 97.043 STATE FIRE TRAINING SYSTEMS GRANTS	Federal	81,877	—	—	—
97044 - Homeland Security-Fire fighter assistance	Federal	114,186	198,000	198,000	198,000
97107 - National Incident Management System (NIMS)	Federal	10,072	—	—	—
97120 - Cybersecurity and infrastructure Security Agency	Federal	21,589	1,800,000	1,800,000	1,800,000
Total Public Safety, Department of		27,330,394	30,312,055	30,312,055	30,312,055

			FY 2026	FY 2027	FY 2027
	Federal Support or State Match	FY 2025 Department Actuals	Current Year Total Budget Estimate		Total Governor's Recommended
				Request	
Grand Total Justice System	Federal	284,550,729	289,823,416	289,102,168	289,102,168
Grand Total Justice System	State	3,276,738	16,513,077	16,603,886	16,603,886

		FY 2026	FY 2027	FY 2027	
	Support	Federal	FY 2025 Current Year	Department	Total Total Governor's
	or State	Budget			
	Match	Actuals	Estimate	Request	Recommended
Transportation					
Transportation, Department of					
10117 - Biofuels Infrastructure Partnership	Federal	73,753,472	—	—	—
20106 - Airport Improvement Program - FAA	Federal	440,000	206,209	440,000	440,000
20200 - Highway Research and Development Program	Federal	3,900	996,158	3,900	3,900
20205 - Highway Research, Planning & Construction	Federal	680,258,750	597,722,328	597,722,328	597,722,328
20219 - Recreational Trails Program	Federal	1,457,249	—	—	—
20232 - Commercial Driver's License Program Improvement Grant	Federal	20,735	—	—	—
20237 - Commercial Vehicle Information Systems and Networks	Federal	69,418	100	100	100
20319 - High-Speed Rail	Federal	—	144,864	144,864	144,864
20500 - Transportation of Elderly & Handicapped	Federal	—	3,433,000	3,433,000	3,433,000
20505 - Urban Mass Transit-Technical Studies	Federal	4,183,786	4,662,000	4,662,000	4,662,000
20507 - Urban Mass Transportation	Federal	1,174,600	8,940,000	8,940,000	8,940,000
20509 - Public Transit-Nonurban Areas	Federal	23,994,027	29,023,800	29,023,800	29,023,800
20513 - Capital Assistance Program for Elderly/Disabled	Federal	2,885,761	3,529,000	3,529,000	3,529,000
20514 - Transit Planning and Research	Federal	—	226,000	226,000	226,000
20515 - State Planning and Research	Federal	—	83,000	83,000	83,000
20516 - Job Access - Reverse Commute	Federal	—	972,000	972,000	972,000
20521 - New Freedom Program	Federal	—	826,000	826,000	826,000
20526 - Bus and Bus Facilities Formula Program	Federal	4,079,606	2,999,900	2,999,900	2,999,900
20600 - State & Community Highway Safety	Federal	43,523	—	—	—
20614 - National Highway Traffic Safety Administration (NHTSA) Discr	Federal	314,392	—	—	—
20616 - National Priority Safety Programs	Federal	30,711	—	—	—
66000 - Environmental Protection Agcy	Federal	—	100	100	100
66040 - State Clean Diesel Grant Program	Federal	571,905	—	—	—
Total Transportation, Department of		794,040,304	653,005,992	653,005,992	653,005,992

FY 2026 FY 2027 FY 2027

SupportFederal FY 2025 Current Year DepartmentTotal Total Governor's
or State Budget

	Match	Actuals	Estimate	Request	Recommended	
Grand Total Transportation	Federal	794,040,304	653,005,992	653,005,992		653,005,992

Judicial Branch

Judicial Branch						
16585 - Drug Court Discretionary Grant Program	Federal	43,257	171,859	171,859		171,859
16588 - Stop Violence Against Women	Federal	8,282	76,030	76,030		76,030
16745 - Criminal and Juvenile Justice and Mental Hlth Collaboration	Federal	632,565	258,395	258,395		258,395
93087 - Enhance the Safety of Children Affected by Parental Meth	Federal	837,543	996,325	996,325		996,325
93586 - State Court Improvement Program	Federal	450,250	479,484	479,484		479,484
Total Judicial Branch		1,971,897	1,982,093	1,982,093		1,982,093
Grand Total Judicial Branch	Federal	1,971,897	1,982,093	1,982,093		1,982,093

		FY 2026	FY 2027	FY 2027	
	SupportFederal FY 2025 Current Year DepartmentTotal Total Governor's or State Budget				
	Match	Actuals	Estimate	Request	Recommended
Capital					
Natural Resources Capital					
15916 - Acquisition, Development & Planning	Federal	161,120	—	—	
21027 - Coronavirus State and Local Fiscal Recovery Funds	Federal	800,000	—	—	
Total Natural Resources Capital		961,120	—	—	
Public Defense Capital					
12400 - National Guard Military Construction	State	1,500,000	—	—	
12401 - National Guard Operations/Maintenance	State	3,150,000	—	—	
Total Public Defense Capital		4,650,000	—	—	
Grand Total Capital	Federal	961,120	—	—	
Grand Total Capital	State	4,650,000	—	—	

FTEs by Department

Governor's	Department	Actuals	Budget Estimate	FY 2026	FY 2027	FY 2027
				FY 2025 Current Year Request	Total Department Total	Recommended
Administrative Services, Department of						
	Administrative Services			295	324	321
	State Accounting Trust Accounts			—	-1	—
	DAS - State Library of Iowa			—	—	—
	Total Administrative Services, Department of			295	323	321
Agriculture and Land Stewardship						
	Agriculture and Land Stewardship			377	391	391
	Total Agriculture and Land Stewardship			377	391	391
Attorney General						
	Justice, Department of			239	251	264
	Consumer Advocate			15	17	17
	Total Attorney General			254	268	281
Auditor of State						
	Auditor Of State			103	104	107
	Total Auditor of State			103	104	107
Blind, Iowa Commission for the						
	Blind, Department of			76	104	84
	Total Blind, Iowa Commission for the			76	104	84
Iowa Ethics & Campaign Disclosure Board						
	Campaign Finance Disclosure Commission			7	7	7
	Total Iowa Ethics & Campaign Disclosure Board			7	7	7
Insurance & Financial Services, Department of						
	DIFS - Banking Division			76	81	81
	DIFS - Credit Union			15	16	16
	DIFS - Insurance			120	134	134
	Total Insurance & Financial Services, Department of			212	231	231
Utilities Commission						
	Utilities Commission			76	97	81
	Total Utilities Commission			76	97	81
Corrections, Department of						
	Community Based Corrections District 1			165	182	182
	Community Based Corrections District 2			123	135	135
	Community Based Corrections District 3			83	88	88

Community Based Corrections District 4	60	62	63	63
Community Based Corrections District 5	232	256	256	256
Community Based Corrections District 6	172	185	185	185
Community Based Corrections District 7	114	121	121	121
Community Based Corrections District 8	87	95	95	95
Corrections-Central Office	49	51	51	51

Governor's Department	FY 2025	FY 2026 Current Year	FY 2027 Total Department	FY 2027 Total
	Actuals Recommended	Budget Estimate	Request	
Corrections - Fort Madison	344	393	393	393
Corrections - Anamosa	309	342	350	350
Corrections - Oakdale	477	501	501	501
Corrections - Newton	247	261	261	261
Corrections - Mt Pleasant	244	254	254	254
Corrections - Rockwell City	90	94	94	94
Corrections - Clarinda	230	245	245	245
Corrections - Mitchellville	197	219	219	219
Corrections - Industries	71	73	73	73
Corrections - Farm Account	4	5	5	5
Corrections - Fort Dodge	250	281	285	285
Total Corrections, Department of	3,550	3,840	3,853	3,853
Economic Development Authority				
Economic Development Authority	93	113	113	111
Total Economic Development Authority	93	113	113	111
Iowa Finance Authority				
Iowa Finance Authority	94	92	92	92
Total Iowa Finance Authority	94	92	92	92
Education, Department of				
Education, Department of	442	524	524	523
Iowa PBS	89	90	95	95
Total Education, Department of	532	613	618	618
Iowa Workforce Development				
IWD - Vocational Rehabilitation Services	428	—	—	—
Iowa Workforce Development	612	1,047	1,030	1,027
Total Iowa Workforce Development	1,040	1,047	1,030	1,027
Legislative Branch				

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House of Representatives	61	137	137	137
Senate	49	84	84	84
Joint Expenses of Legislature	16	19	19	19
Ombudsman, Office of	16	16	16	16
Legislative Services Agency	90	87	87	87
Total Legislative Branch	232	343	343	343

Iowa Telecommunications & Technology Commission

Iowa Communications Network	71	69	69	69
Total Iowa Telecommunications & Technology Commission	71	69	69	69

Governor/Lt. Governor's Office

Governor's Office	25	27	27	27
Total Governor/Lt. Governor's Office	25	27	27	27

Health and Human Services, Department of

	FY 2025	FY 2026 Current Year	FY 2027 Total Department	FY 2027 Total
Governor's Department	Actuals Recommended	Budget Estimate	Request	

DHHS - Aging	1	—	—	—
DHHS - Human Rights	1	—	—	—
DHHS	4,195	4,442	4,442	4,429
DHHS - Human Services	5	—	—	—
DHHS - Community Services	32	—	—	—
DHHS - Eldora State Training School	3	—	—	—
DHHS - Civil Commitment Unit / Sexual Offenders	2	—	—	—
DHHS - Cherokee Mental Health Institution	2	—	—	—
DHHS - Independence Mental Health Institution	3	—	—	—
DHHS - Glenwood Resource Center	3	—	—	—
DHHS - Woodward Resource Center	8	—	—	—
DHHS - Assistance Payment	1	—	—	—
DHHS - Public Health	27	—	—	—
Total Health and Human Services, Department of	4,282	4,442	4,442	4,429

Department of Inspections, Appeals and Licensing

Inspections, Appeals, & Licensing, Department of	542	620	620	620
DIAL - State Public Defender	234	267	267	277
DIAL - Racing and Gaming Commission	50	54	54	58
Total Department of Inspections, Appeals and Licensing	826	941	941	955

Judicial Branch				
Judicial Branch	1,791	1,872	1,874	1,874
Total Judicial Branch	1,791	1,872	1,874	1,874
Law Enforcement Academy				
Law Enforcement Academy	29	31	31	31
Total Law Enforcement Academy	29	31	31	31
Management, Department of				
DOM - Division of Information Technology	254	557	557	557
Management, Department of	27	32	32	32
Total Management, Department of	281	588	588	588
Natural Resources, Department of				
Natural Resources	935	1,020	1,020	1,020
Total Natural Resources, Department of	935	1,020	1,020	1,020
Parole, Board of				
Parole Board	10	11	11	11
Total Parole, Board of	10	11	11	11
IPERS Administration				
Iowa Public Employees' Retirement System Administration	88	77	104	104
Total IPERS Administration	88	77	104	104
Public Defense, Department of				
Public Defense, Department of	244	252	256	256

Governor's Department	FY 2025	FY 2026 Current Year	FY 2027 Total Department Total	FY 2027
	Actuals Recommended	Budget Estimate	Request	
Total Public Defense, Department of	244	252	256	256
Homeland Security and Emergency Management				
Homeland Security and Emergency Management	77	77	80	80
Total Homeland Security and Emergency Management	77	77	80	80
Public Employment Relations Board				
Public Employment Relations Board	—	—	—	—
Total Public Employment Relations Board	—	—	—	—

Public Information Board				
Public Information Board	3	3	3	3
Total Public Information Board	3	3	3	3
Public Safety, Department of				
Public Safety, Department of	931	1,004	1,007	1,007
Total Public Safety, Department of	931	1,004	1,007	1,007
Regents, Board of				
Regents, Board of	37,789	38,878	38,915	38,879
Total Regents, Board of	37,789	38,878	38,915	38,879
Revenue, Department of				
IDR - Alcoholic Beverages	1	—	—	—
Revenue, Department of	402	422	422	422
IDR - Iowa Lottery	96	101	101	101
Total Revenue, Department of	499	523	523	523
Secretary of State				
Secretary of State	32	44	45	43
Total Secretary of State	32	44	45	43
Transportation, Department of				
Transportation, Department of	2,417	2,747	2,747	2,747
Total Transportation, Department of	2,417	2,747	2,747	2,747
Treasurer of State				
Treasurer of State	28	28	28	28
Total Treasurer of State	28	28	28	28
Veterans Affairs, Department of				
Veterans Affairs, Department of	13	15	15	15
Iowa Veterans Home	622	720	720	720
Total Veterans Affairs, Department of	636	735	735	735
Total FTEs	57,934	60,942	60,998	60,947